



**LEBANON BOARD OF ASSESSORS
FEBRUARY 29, 2024 - 12:00 PM
MEETING ROOM # 2, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

- 1. Call to Order**
- 2. Approval of Minutes**
 - A. December 19, 2023
- 3. Old Business**
 - A. None
- 4. New Business**
 - A. Abatements
 - Map 107 lot 113
 - Map 107 Lot 114
 - Map 91 Lot 284
 - Map 4 Lot 32
 - Map 107 Lot 205
 - Map 90 Lot 56
 - B. Land Use Change Tax
 - Map 131 Lot 3-200
 - Map 131 Lot 3-100
 - C. Supplemental Warrant
- 5. Non-Public Session**
 - A. Enter Non-Public Session
Exit Non-Public Session
- 6. Adjournment**

Meetings are open for in-person and remote attendance. Members of the public that wish to attend remotely may do so by going to LebanonNH.gov/Live where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the City's virtual platform or by phone. Please note: Should technical difficulties occur during the meeting that disrupts virtual or phone connection(s), the meeting will continue without remote access capabilities.

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**LEBANON BOARD OF ASSESSORS
DECEMBER 19, 2023-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE**

MEMBERS PRESENT: Jay Hutchins (Chair), Brian Ware, Falguni Mehta,

MEMBERS ABSENT:

STAFF PRESENT: Kimberlee Burkhamer, Alesia Williams, Mike Pelletier,
Attorney Keriann Roman attended remotely.

GUESTS: City Manager Shaun Mullholland

- 1 **1. CALL TO ORDER** – Jay Hutchins (Chair) called the meeting to order at 12:00 PM.
2
- 3 **2. APPROVAL OF MINUTES:**
4 **A. December 7, 2023**
5 **MOTION** by Falguni Mehta to approve the December 7, 2023, minutes. Seconded by Brian Ware.
6 ***Motion** approved (3-0).
7
- 8 **3. OLD BUSINESS**
9 **A. None**
10
- 11 **3. NEW BUSINESS**
12 **A. Non-Public Session – NH RSA 91 A:3 II(I) Consideration of legal advice provided by legal**
13 **counsel, either in writing or orally, to one or more members of the public body**
14
- 15 **MOTION** by Chairman Jay Hutchins to enter a non-public session per RSA 91 A:3 II (I).
16 Seconded by Brian Ware.
17 **Roll Call Vote:**
18 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**
19 ***Motion** approved (3-0).
20
- 21 The Board entered a non-public session at 12:04 PM
22
- 23 **MOTION** by Falguni Mehta to leave a non-public session. Seconded by Brian Ware.
24 **Roll Call Vote:**
25 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**
26 ***Motion** approved (3-0).

1 **MOTION** by Falguni Mehta to seal the minutes of the non-public session. Seconded by Brian
2 Ware.

3 **Roll Call Vote:**

4 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

5 ***Motion** approved (3-0).

6 **City Manager Mulholland left the meeting at 12:30 PM**

7
8 **The Board reconvened to Public Session at 12:46 PM**

9
10 **MOTION** by Falguni Mehta to grant the Charitable Property Tax Exemption pursuant to RSA
11 72:23-c filed by Alice Peck Day Memorial Hospital solely for its property at Tax Map 90, Lot 59,
12 for the 2023 Tax Year, conditional upon: Alice Peck Day Memorial Hospital executing a PILOT
13 agreement with the City of Lebanon before December 31, 2023.

14 Seconded by Brian Ware.

15 **Roll Call Vote:**

16 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

17 ***Motion** approved (3-0).

18
19 **MOTION** by Brian Ware to deny the Charitable Property Tax Exemption pursuant to RSA
20 72:23-c filed by Alice Peck Day Memorial Hospital solely for its property at Tax Map 90, Lot 59,
21 Sublot 70100, known as the Armistead space, for the 2023 Tax Year.

22 Seconded by Falguni Mehta.

23 **Roll Call Vote:**

24 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

25 ***Motion** approved (3-0).

26
27 **MOTION** by Falguni Mehta to grant an abatement, pursuant to RSA 76:16, (c) for the Tax Year
28 2023 for 2023 property taxes and interest, solely for property at Tax Map 90, Lot 59, conditional
29 upon: Alice Peck Day Memorial Hospital executing a PILOT agreement with the City of Lebanon
30 before December 31, 2023 and Alice Peck Day Memorial Hospital making the initial 2023
31 PILOT payment of \$299,000 by December 31, 2023; and Alice Peck Day Memorial Hospital
32 paying all outstanding taxes owed on its properties by December 31, 2023.

33 Seconded by Brian Ware.

34 **Roll Call Vote:**

35 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

36 ***Motion** approved (3-0).

37
38 **MOTION** by Brian Ware to accept and sign the Supplemental Property Tax Warrant for the Tax
39 Year 2023 property taxes for property at Tax Map 90 Lot 59 Sub Lot 70100, which amount is
40 presently at \$ 988.00, also Tax Map 90 Lot 59 Sub Lot 70200, which amount is presently at \$
41 6,716.00, also Tax Map 90 Lot 59 Sub Lot 70300, which amount is presently at \$ 8,226.00.

42 Seconded by Falguni Mehta.

43 **Roll Call Vote:**

44 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

45 ***Motion** approved (3-0).

1 **MOTION** by Falguni Mehta to grant an abatement, pursuant to RSA 76:16, I(a), of all interest,
2 fees and costs accrued on the Tax Year 2021 taxes for property owned by Alice Peck Day
3 Memorial Hospital solely for its property at 10 Alice Peck Day Drive, Tax Map 90, Lot 59, which
4 amount is presently at \$ 188,055.13 as of December 19, 2023, conditional upon: Alice Peck Day
5 Memorial Hospital executing a PILOT agreement with the City of Lebanon before December 31,
6 2023 and Alice Peck Day Memorial Hospital making the initial 2023 PILOT payment of
7 \$299,000 by December 31, 2023; and Alice Peck Day Memorial Hospital paying all outstanding
8 taxes owed on its properties by December 31, 2023.

9 Seconded by Brian Ware.

10 **Roll Call Vote:**

11 **Jay Hutchins, Falguni Mehta and Brian Ware voted Yea.**

12 ***Motion** approved (3-0).

13

14 **5. Other Business – None**

15

16 **6. ADJOURNMENT:**

17 **Motion** by Falguni Mehta to adjourn the meeting and sign the documents. Seconded by Brian Ware.

18 ***MOTION** approved (3-0).

19

20 **Meeting was adjourned at 12:52 p.m.**

21

22 Respectfully submitted,

23 Kimberlee Burkhamer

24 Assessing Clerk