

FINAL

LEBANON BOARD OF ASSESSORS
FEBRUARY 29, 2024-12:00 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,
Assessor Ed Tinker attended remotely.

GUESTS:

1 1. CALL TO ORDER – Jay Hutchins (Chair) called the meeting to order at 11:59 AM.

2

3 2. APPROVAL OF MINUTES:

4 A. December 12, 2023

5 MOTION by Brian Ware to approve the December 12, 2023, minutes. Seconded by Falguni Mehta.

6 *Motion approved (3-0).

7

8 3. OLD BUSINESS

9 A. None

10

11 3. NEW BUSINESS

12 A. Abatements

13

14 *It is recommended that the following Abatements be Denied.*

15

16 Tax Map 107 Lot 113 Tax Map 107 Lot 114 Tax Map 91 Lot 284

17

18 The applicant is requesting abatement of accrued interest and penalties of unpaid taxes. The
19 applicant has a history of prompt payment of their taxes. The applicant notes putting a tax
20 payment into the green drop box. Please review the recommendation from the Tax Collector. It
21 is the responsibility of the taxpayer to confirm payment has been processed. It is recommended
22 that the requests be denied.

23

25 Memo – from City Clerk/Tax Collector to Board of Assessors

26 The tax office sent out their delinquent notices in September to all unpaid taxpayers. The

27 Taxpayer communicated that they had dropped their payment in the green drop box during the

28 30 days that the tax bills were due. However, upon thorough review, it has come to our attention

1 that we have not received or processed their tax payment. We retrieve and process payments
2 daily from the green box. We have examined the box and no payments were stuck within the
3 box.

4 It is crucial to clarify that the responsibility for ensuring the successful processing of tax payment lies
5 with the taxpayer. Here are some important points to consider:

6 **Confirmation of Receipt:**

- 7 ▪ The taxpayer could have verified with their bank that the check had been cashed.
- 8 ▪ The taxpayer could have verified that their property taxes were paid on our
9 website.
- 10 ▪ The taxpayer could have provided a self-addressed stamped envelope for a tax receipt.

11
12 Chairman Hutchins asked for comment from the Board on the Abatement request.

13 Brian Ware commented that he had looked over the request and recommendations and he felt that the
14 applicant had tax payments for three properties the same as all other owners in the City of Lebanon.
15 While she states she left payment in the green box, according to our City Clerk, they never found any
16 information or payment. She further states that she does not check her account or financial statements
17 and that is a bit of a stretch for me as my mother and stepfather used to own property and were aware of
18 the difficulties of interest and penalties due to late payments. So, as I look at this I think do we want to
19 give everyone in the city an extra three months to pay?

20 Assessor Pelletier states that is the precedent that you could be setting if you grant this abatement.

21 Brian Ware replies, that is what I thought, so I just don't see enough justification here to set that type of
22 precedent, so I have to say no.

23
24 Falguni Mehta said that she agreed with the recommendations.

25
26 **MOTION** by Brian Ware to accept the Assessor's recommendations for the three abatements listed.

27 Seconded by Falguni Mehta.

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

29
30 ***It is recommended that the following Abatements be Granted.***

31
32 **Tax Map 4 Lot 32**

33
34 Property is a colonial style dwelling on a .78-acre site. The applicant disagrees with the assessment
35 based on the assessments of surrounding properties. The application references two properties which
36 are not comparable to the subject. The applicant has not provided evidence of disproportionate
37 assessment. My associate inspected the property and made minor corrections to the property sketch,
38 also, noted that the property has a gambrel style roof on the front which required a slight adjustment.
39 I reviewed all information provided with the application. After correction the assessment reduced
40 \$12,100 from \$546,700 to \$534,600. It is recommended that an abatement be granted of \$293.79 plus
41 applicable interest and fees.

1
2 Chairman Hutchins asked for comments and/or questions from the Board.

3
4 Brian Ware asked the Assessor to explain this abatement.

5
6 Assessor Pelletier stated that it is basically correcting some information and adjusting for a gambrel roof.

7
8 Brian Ware stated he was fine with accepting the recommendation. Chairman Hutchins asked if there
9 were no further questions or discussion, that Mr. Ware make a Motion to do so.

10
11 **MOTION** by Brian Ware to accept the Assessor's recommendations for the abatement on Map 4 Lot
12 32. Seconded by Falguni Mehta.
13 ***MOTION** approved (3-0).

14
15 **Tax Map 107 Lot 205 – Timothy & Deborah Carr**

16
17 Property is a conventional style dwelling on a .24-acre site. The applicant noted an issue with the
18 property sketch. My associate inspected the property and made minor corrections to the property sketch;
19 the attic was listed as finished when in fact it is not. I reviewed all information provided with the
20 application. After correction the assessment reduced \$9,900 from \$319,100 to \$309,200. It is
21 recommended that an abatement be granted of \$240.37 plus applicable interest and fees.

22
23 Assessor Pelletier addressed the board, this is the same type of correction, but the change was due to an
24 unfinished attic.

25
26 **MOTION** by Falguni Mehta to accept the Assessor's recommendations for the abatement on Map
27 107 Lot 205. Seconded by Brian Ware.
28 ***MOTION** approved (3-0).

29
30 **Tax Map 90 Lot 56 – Katie Karkowski**

31
32 Property is a conventional style dwelling on a .20-acre site. The applicant disagrees with the assessment
33 based on the assessments of surrounding properties, and that the outbuilding is incorrectly listed as a
34 garage. My associate inspected the property and noted the first-floor renovations have yet to be
35 completed, various areas of unfinished flooring and trim. Also noted, the outbuilding has a garage door,
36 but due to the depth and height only a small compact would fit, and the concrete floor has heaving, so
37 should be listed as a shop. I reviewed all information provided with the application. After correction and
38 adjustments, the assessment reduced \$60,000 from \$304,500 to \$244,500. It is recommended that an
39 abatement of \$1,456.80 be granted plus applicable interest and fees.

40 Chairman Hutchins asked if the board had any questions/concerns on this recommendation.

41
42 Brian ware asked for an explanation on the change to the barn.

43

1 Assessor Pelletier replied, during the Re-valuation, Vision noted a garage style door in the barn and made
2 the change from a workshop/barn to a garage. My associate inspected the property. The structure was
3 built back in back in the 50's and you can't fit anything but perhaps a compact car inside. The floor is all
4 heaved up and buckling, so we changed it back to a workshop/barn. We also noted that the interior
5 renovations have not been completed, so we added the UC (under construction) back onto the main house.

6
7 As there were no other questions or concerns, the Charman asked for a Motion on the recommendation.

8
9 **MOTION** by Brian Ware to accept the Assessor's recommendations for the abatement on Map 90
10 Lot 56. Seconded by Falguni Mehta.

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

12
13 **3. NEW BUSINESS**

14 **B. Land Use Change Tax**

15
16 **Map 131 Lot 3-200 Map 131 Lot 3-100**

17
18 Chairman Hutchins reads from the agenda, we have some land that no longer qualifies for current use.
19 So, there are some Land Use Change forms for signature and discussion.

20
21 Brian Ware states, the money will go the Conservation Commission, so a good thing for Lebanon. But
22 there is a vague question regarding wetlands, Michael.

23
24 Assessor Pelletier replied, from the survey maps there were wet areas on the lot and in theory any size
25 wetland can remain enrolled in current use. However, the original current use application does not
26 include any wetlands, so they would need to provide updated maps and forms, if they wish to put the
27 wetlands into current use. We are removing both of the parcels entirely out of current use and if they
28 want to place the small wetland areas back into current use, they can go through the process of enrolling
29 them back in the program. It won't really affect the overall value of the lots because they are building
30 commercial industrial units on both parcels.

31
32 As there were no more questions on the Land Use Change, Chairman Hutchins asked if we should go into
33 non-public session.

34
35 The Assessing Clerk asked that the Assessor speak briefly to the Board on the Supplemental Warrant,
36 even though it is only a signature item.

37
38 Assessor Pelletier stated that in the process of reviewing properties, City Manger Mulholland brought to
39 our attention that Carroll Concrete is leasing or sub-leasing a building out in the railyard, Westboro
40 Railyard. The State of New Hampshire owns the property and in the original lease agreement only two
41 businesses are listed, Rymes and New England Central Railway. Rymes left the area and the railroad

1 company pays a tax to the State of New Hampshire and that gets disbursed to all cities and towns that
2 have railroad operations in them, throughout New Hampshire.

3
4 However, Carroll Concrete is not listed in the original lease agreement. We have requested a copy of the
5 new or sub-lease but have not received a copy. If they are leasing out that portion of the property, then it
6 is not tax-exempt, and we need the supplemental warrant so the Tax Collector can issue a tax bill. So,
7 after speaking with our City Attorney, we are going to issue a tax bill to the State of New Hampshire,
8 because it is their responsibility to provide the information so that we may assess the property properly.

9
10 With that explanation, there were no further questions and the Chairman said that he would entertain a
11 Motion to enter into a non-public session.

12
13 **A. Non-Public Session – NH RSA 91 A:3 II(I) Consideration of legal advice provided by legal**
14 **counsel, either in writing or orally, to one or more members of the public body**

15
16 **MOTION** by Brian Ware to enter a non-public session per RSA 91 A:3 II (I). Seconded by
17 Falguni Mehta.

18 **Roll Call Vote:**

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

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

21
22 The Board entered a non-public session at 12:16 PM

23
24 **MOTION** by Brian Ware to leave a non-public session. Seconded by Falguni Mehta.

25 **Roll Call Vote:**

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

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

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

30 **Roll Call Vote:**

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

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

33 **The Board reconvened to Public Session at 12:36 PM**

34
35 **MOTION** by Falguni Mehta to enter into the settlement agreement as negotiated for Tax Map
36 103, Lot 11. Seconded by Brian Ware.

37 **Roll Call Vote:**

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

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

40 **MOTION** by Brian Ware to enter into the settlement agreement as negotiated for Tax Map 128,
41 Lot 10. Seconded by Falguni Mehta.

42 **Roll Call Vote:**

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

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

2

3 **5. Other Business** – None

4

5 **6. ADJOURNMENT:**

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

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

8

9 **Meeting was adjourned at 12:35 p.m.**

10

11 Respectfully submitted,

12 Kimberlee Burkhamer

13 Assessing Clerk