

DRAFT

(NOTE: This committee has been disbanded so minutes were not approved)

**LEBANON BOARD OF ASSESSORS
JUNE 27, 2024-12:00 PM
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE**

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

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MEMBERS ABSENT:

STAFF PRESENT: Kimberlee Burkhamer, Mike Pelletier,

GUESTS:

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1. CALL TO ORDER – Jay Hutchins (Chair) called the meeting to order at 12:00 PM.

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2. APPROVAL OF MINUTES:

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A. May 2, 2024

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The Chairman asked if there were any questions, comments, or corrections to the minutes.

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MOTION by Brian Ware to approve the May 2, 2024, minutes. Seconded by Falguni Mehta.

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

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3. OLD BUSINESS

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A. None

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3. NEW BUSINESS

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A. Abatements

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List # 1 - *It is recommended that the following Abatements be Denied.*

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NOTE - recommendations are provided by City Utility Appraiser Sancoucy.

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Tax Map 46 Lot 1 – American Towers, LLC.

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We recommend that the city deny the abatement for the following reasons.

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The information and value estimate submitted by the taxpayer does not take into consideration income that is produced at the subject property. The omission of the income from the analysis and the submittal results is an opinion of value that does not accurately reflect the subject properties full market value. Should the company provide new information, we will consider those issues when and if they arise.

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

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4 Brian Ware asked Assessor Pelletier if the assessment of the tower was based on income?

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6 Assessor Pelletier replied that both income and market are used. The market approach for the land value
7 and the income approach for the equipment value.

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9 Falguni Mehta inquired as to where this site was located.

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11 The Assessing Clerk replied on Craft Hill.

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13 Assessor Pelletier stated, yes, way up where most people don't drive. They have five towers up there on
14 Craft Hill.

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16 Brian Ware questioned the difference in the values. The utility appraiser has a value of \$3.38 million and
17 the applicant has a value of \$1.97 million. However, I see that our utility appraiser is saying that they do
18 not have enough information from American Towers to really make a valid determination.

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20 Assessor Pelletier stated, yes, American Towers omitted that section out of their estimate.

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22 Brian Ware asked if American Tower did submit the information, could this topic be re-visited?

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24 Assessor Pelletier stated that American Towers has filed abatements in the past and when the request for
25 this information has been made by our utility appraiser, the information is never complete.

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27 The Assessing Clerk addressed the Board, Annually, on behalf of our utility appraiser, Sansoucy, the
28 Assessing Office sends out requests for documentation to all cell towers and other utilities in the City of
29 Lebanon. These letters request information necessary to assist Sansoucy's office with yearly assessments.
30 So, each tower and utility have updated documentation outlining everything that Sansoucy's office would
31 need to make a thorough determination of value.

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33 Assessor Pelletier stated that there is a lot that goes into the assessments of these properties. Figure that
34 each tower can hold between four to five antennas arrays and then each one can have it's own space for
35 equipment and power or other area around the tower as well.

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37 Falguni Mehta stated that if the applicant is not willing to comply with our request for information, then
38 there is really not much we can do.

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40 The Chairman asked if there is a motion regarding this abatement request.

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42 **MOTION** by Brian Ware to accept the recommendation for the abatement on Map 46 Lot 1.
43 Seconded by Falguni Mehta.

1 *MOTION approved (3-0).

2 **Tax Map 10 Lot 6-100 – Northern New England Telephone Operations, LLC**

3 In the abatement filed by Northern New England Telephone Operations, LLC, the company has provided
4 no support or documentation to justify a change in methodology, the factual basis for the request, or
5 support for its methods of calculating their opinion of value.

6 For these reasons we recommend that the city deny the abatement.

7 Should NNETO provide new information, or if the company has misinformed the city as to the inventory
8 of property, we will consider those issues when and if they arise.

9 Note: This abatement is a continuance of an appeal filed 2020-2022.

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

12 Assessor Pelletier addressed the Board. This abatement is part of an ongoing appeal that is already in the
13 courts. The company files an abatement each year while the appeal is pending. Then if they win the
14 appeal, they will get abatements for all the years they filed.

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16 Brian Ware, so it is like it is just growing.

17 The Chairman asked if there is a motion regarding this abatement request.

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19 **MOTION** by Brian Ware to accept the recommendation for the abatement on Map 10 Lot 6-100.

20 Seconded by Falguni Mehta.

21 *MOTION approved (3-0).

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23 Chairman Hutchins read from the agenda; we are moving onto the exempt properties.

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25 **Requalification of existing exempt properties**

26 Attached is a list of the Religious/Charitable/Educational properties that have provided all necessary
27 documentation to continue to be classified as exempt. It is recommended that the list of properties be
28 approved for the 2024 tax year.

29 **Religious Exemptions to be Granted.**

- 30 Abundant Life Church of GodMap 84 Lot 10
- 31 Church of Jesus Christ of Latter-Day SaintsMap 85 Lot 1
- 32 First Baptist Church of LebanonMap 92 Lot 168
- 33 First Baptist Church of LebanonMap 92 Lot 217
- 34 First Congregational Church of LebanonMap 91 Lot 249
- 35 First Congregational Church of LebanonMap 92 Lot 203
- 36 Hope Bible FellowshipMap 102 Lot 5
- 37 Lebanon Assembly of God/Crosspoint ChurchMap 105 Lot 118
- 38 Lebanon Congregation of Jehovah’s WitnessesMap 165 Lot 31-200
- 39 Lebanon United Methodist ChurchMap 92 Lot 3

- 1 Lebanon United Methodist ChurchMap 92 Lot 219
- 2 Northern N E Conference of Seventh Day AdventistsMap 101 Lot 26
- 3 Olivet Baptist ChurchMap 73 Lot 97
- 4 Providence Presbyterian ChurchMap 59 Lot 14
- 5 Roman Catholic Bishop of ManchesterMap 91 Lot 176
- 6 Roman Catholic Bishop of Manchester.....Map 91 Lot 177
- 7 Trinity Baptist ChurchMap 4 Lot 77
- 8 Wellspring Worship Center of LebanonMap 4 Lot 24
- 9 Wellspring Worship Center of LebanonMap 4 Lot 25
- 10 West Lebanon Congregational ChurchMap 73 Lot 88-E

Charitable/Educational Exemptions to be Granted.

- 13 Town of Hanover.....Map 5 Lot 2 - See 5-2-70100 For Rink
- 14 Ledyard Charter School of LebanonMap 91 Lot 239-E (75%) Exempted
- 15 Upper Valley Educators InstituteMap 108 Lot 17
- 16 Dartmouth College Trustees.....Map 50 Lot 28-E (55.76%) Exempted
- 17 Dartmouth College Trustees
- 18 Map 10 Lot 8-200, Map 10 Lot 8-300, Map 10 Lot 8-70100, Map 10 Lot 8-70200
- 19 Dartmouth-Hitchcock Medical Center ("Dhmc")
- 20 Map 10 Lot 8-200, Map 10 Lot 8-300, Map 10 Lot 8-70100, Map 10 Lot 8-70200,
- 21 Map 64 Lot 9
- 22 Dartmouth-Hitchcock Clinic ("Dhc")
- 23 Map 10 Lot 8-200, Map 10 Lot 8-300, Map 10 Lot 8-70100, Map 10 Lot 8-70200
- 24 Mary Hitchcock Memorial Hospital ("Mhmc")
- 25 Map 10 Lot 8-200, Map 10 Lot 8-300, Map 10 Lot 8-70100, Map 10 Lot 8-70200,
- 26 Map 10 Lot 22, Map 51 Lot 2, Map 51 Lot 3,
- 27 Map 64 Lot 9, Map 10 Lot 11-3200
- 28 Dartmouth College Trustees.....Map 10 Lot 11-1600
- 29 Carter Community Bldg AssociationMap 92 Lot 25
- 30 Carter Community Bldg AssociationMap 92 Lot 64
- 31 Childrens Center of the Upper Valley Inc.....Map 105 Lot 12
- 32 Community Gallery Inc.....Map 92 Lot 67-E (72%) Exempted
- 33 David's House, Inc.....Map 10 Lot 6-200
- 34 Dayspring Pregnancy Care CtrMap 86 Lot 21

Charitable/Educational Exemptions to be Granted.

- 37 Grafton County Senior CitizensMap 92 Lot 23
- 38 Guyer Carignan Legion Post #22Map 105 Lot 113
- 39 Hanover Improvement Corp-(Dba Champion Rink).....Map 5 Lot 2-70100
- 40 Headrest, IncMap 90 Lot 59-70200
- 41 Headrest, IncMap 91 Lot 252
- 42 Lebanon Little League, Inc.....Map 44 Lot 19-5400
- 43 Listen, Inc (Lebanon In Service To Each Neighbor).....Map 91 Lot 194
- 44 Listen, Inc (Lebanon In Service To Each Neighbor).....Map 103 Lot 13
- 45 Stepping Stone Drop In Center.....Map 93 Lot 9-E (67%) Exempted
- 46 Upper Valley Music Ctr IncMap 92 Lot 10
- 47 Visions For Creative Housing Solutions, IncMap 92 Lot 131
- 48 Women's Info Service of The Upper Valley Inc.....Map 92 Lot 116
- 49 Women's Info Service of The Upper Valley Inc.....Map 92 Lot 117
- 50 Women's Info Service of The Upper Valley Inc.....Map 92 Lot 118

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New Religious Exemptions to be Granted.

Map 101 Lot 26 - Northern New England Conference of Seventh Day Adventists,
The applicant above has provided an A-9 exempt request for religious use of the property. The applicant is a recognized religious organization that is utilizing the property on Saturdays (Sabbaths) through the months of June to November weather permitting. The applicant intends to use and occupy the parcel, it is recommended that the exemption request be granted.

New Charitable/Educational Exemptions to be Granted.

Map 92 Lot 118 - Women’ Information Service, Inc.
The applicant above has provided an A-9 and an A-12 exempt requests for the charitable use of the property. The applicant is recognized by the NH Department of Justice as a charitable organization in good standing and has provided the City with the necessary documentation to qualify as exempt. It is recommended that the exemption request be granted.

Assessor Pelletier spoke to the Chairman, we must make a change and add one property to the re-qualification list, Calvary Independent Baptist Church, Map 110 Lot 21. They are on the “Denial” list, and we request that they be granted a re-qualification of their exempt status. They have returned our email and gave an explanation. They filled out the required A-9 form and believed that they had submitted it in February. Looking back through their history, they have always submitted their application in early February, so that was a mistake. Typically, most applications are dropped off or emailed in and we will send an email receipt and when the applications are brought into the office, we date stamp the application and make a copy for confirmation for the applicant. So, we ask that the Board consider their request and grant them their exemption.

MOTION by Brian Ware to accept the recommendation for the exempt property re-qualification on Map 110 Lot 21, Calvary Independent Baptist Church. Seconded by Falguni Mehta.

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

The Chairman asked for comments and/or questions from the Board regarding any other properties on the list of exempt properties to be approved for re-qualification.

There were no further questions or comments.

Assessor Pelletier stated that the Board could approve the entire list, rather than one by one.

MOTION by Brian Ware to accept the recommendations for all exempt property re-qualifications and the two new applications on the lists provided by the Assessor. Seconded by Falguni Mehta.

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

Chairman Hutchins read from the agenda; we are moving onto the exempt properties recommended for denial. I believe that we will discuss those one at a time.

Religious Exemptions to be Denied.

Calvary Independent Baptist.....Map 110 Lot 21 – Approved for re-qualification

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Charitable/Educational Exemptions to be Denied.

Carter Community Bldg AssociationMap 48 Lot 10

West Lebanon Congregational Church/Parsonage.....Map 73 Lot 88

Charitable/Educational Exemptions pending review by City Attorney.

Marion J Carter TrustMap 92 Lot 66

Brain Ware spoke regarding the Carter Community Bldg Association request. I believe that this is a twenty-acre parcel of vacant land near Mount Support rd. They are not using it and if they are not going to be using it for charitable or educational purposes, then they really ought to be paying taxes on it. I also believe that Michael spoke to some of the staff about some of the options that are available to them with this land. It is also land locked, so the assessment is low to begin with.

Falguni Mehta asked what is the assessed value of the parcel?

Assessor Pelletier replied \$12,500.

Would it be worth that much to someone, would they buy it if it is land locked? How would you get to it?

It might be worth something to an abutter, someone who has the surrounding parcels.

Brian Ware stated that he feels that the Amount Support area will be a tremendous area for future expansion for the City of Lebanon.

Brian Ware stated that he believes that this land was a gift to the Carter Community Bldg Association, and they just don't know what to do with it.

Assessor Pelletier stated that he had a conversation with one of their representatives on the value of the property if they placed the land into current use. We explained that if the land was being utilized for things related to their charter such as camping trips or nature walks for the kids, contact UNH go in there and have a class on trees, vernal pools, nature, maybe having the scouts create hiking trails to earn a badge, then it would probably qualify. Vacant land does not qualify. There are all kinds of options to help to have it listed as exempt status. But every time I look at the A-9 form, it is listed as vacant land.

MOTION by Brian Ware to deny the exempt property request for Carter Community Bldg Association, on Map 48 Lot 10. Seconded by Falguni Mehta.

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

Chairman Hutchins read from the agenda, next on the list is West Lebanon Congregational Church. They are renting out the Parsonage.

Assessor Pelletier spoke, they had two addresses, so it is easy to just remove the exemption on the parsonage.

MOTION by Brian Ware to deny the exempt property request for West Lebanon Congregational Church Parsonage, on Map 73 Lot 88. Seconded by Falguni Mehta.

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

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Chairman Hutchins asked the Assessing Clerk if we are through the lists and ready to move onto the signature items?

The Assessing Clerk replied that is correct.

Chairman Hutchins asked if anyone had any other business to bring before the Board?

5. Other Business – None

As there was no other business, Chairman Hutchins asked for a Motion to Adjourn and then the Board will sign the signature items.

6. ADJOURNMENT:

MOTION by Falguni Mehta to adjourn the meeting and sign the documents.

Seconded by Brian Ware.

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

Meeting was adjourned at 12:15 p.m.

Respectfully submitted,
Kimberlee Burkhamer
Assessing Clerk