



# *Town of Hooksett*

## ASSESSING DEPARTMENT

### **BOARD OF ASSESSORS MEETING UNOFFICIAL MEETING MINUTES**

**July 18, 2018**

**CALL TO ORDER:** Acting Chairman David Ross called the meeting to order at 6:06PM

**PRESENT:** David P. Ross, John Giotas, Alex Walczyk, George Lickiss, KRT Appraisal Assessor, Lee Ann Moynihan, Field Appraiser. John Durand was excused.

#### **1 APPROVAL OF MINUTES**

##### **a. May 3, 2018 NonPublic Minutes**

John Giotas made a motion to accept the Nonpublic Meeting minutes of May 3, 2018 as written. The motion was seconded by Alex Walczyk. The motion carried unanimous.

##### **b. May 3, 2018 Public Minutes**

John Giotas made a motion to accept the Public Meeting minutes of May 3, 2018. The motion was seconded by Alex Walczyk. The motion carried unanimous.

#### **2. Non Public Session RSA 91-A: 3II(c)**

Alex Walczyk made a motion to enter into nonpublic session under RSA 91-A:3II(c) at 6:10PM. The motion was seconded by John Giotas. Roll Call vote was taken. All voted in favor.

At 6:33 PM Alex Walczyk made a motion to exit nonpublic session. The motion was seconded by Alex Walk. The vote was unanimous.

John Giotas made a motion to seal and restrict the nonpublic minutes. The motion was seconded by Alex Walczyk. The motion carried unanimous.

#### **3. MATTERS OF IMPENDING TAX ABATEMENT**

##### **a. Burgess Mobile Homes 21 Embassy Drive Map 39 Lot 1-56**

The taxpayer was unable to obtain a demo permit prior to April 1<sup>st</sup> assessment date and it was his opinion that the manufactured home had no value. The Assessor agreed with the taxpayer due to condition and age of the home. Alex Walczyk made a motion to abate. John Giotas seconded the motion. The motion carried unanimous.

**b. Carriage Manor of Hooksett Manor Drive Map 6 Lot 22-71**

The taxpayer is requesting abatement on land that they view as undevelopable. There was discussion that without the open space the development could not have been done. John Giotas made a motion to table the discussion of this abatement request until plans and conditions of the subdivision are known. Alex Walczyk seconded the motion. The matter was tabled by a unanimous vote.

**c. GE Aviation 13 Industrial Park Drive Map 18 Lot 43**

The Board discussed the road that had been divided for the taxpayer and new construction has been done by the property owner. John Giotas made a motion to deny the abatement request for 13 Industrial Drive. The motion was seconded by Alex Walczyk. The motion carried unanimous

**d. NH Optical Systems Public ROW Map NHO Lot 1**

Because of Supreme Court ruling of Segtel Inc.v City of Nashua concerning pole attachers, the taxpayer's opinion is that the Town has no authority to tax their systems. The Assessor concurred. Alex Walczyk made a motion to abate \$208.57 for the NH Optical Systems. John Giotas seconded the motion. The motion carried unanimous.

**e. No. NE Telephone 109 Cross Road Map TEL-0001**

The subject property is currently under appeal throughout the State and the outcome is pending. It is recommended that the abatement request be denied. Alex Walczyk made a motion to deny abatement on 109 Cross Road. The motion was seconded by John Giotas. The motion carried unanimous.

**f. DJK Hooksett Holdings 1310 Hooksett Road Map 25 Lot 56**

With his abatement request the taxpayer submitted only sale price data with no adjustments taken into consideration. The preliminary assessment for the 2018 revaluation is \$476,100 for this property. With an adjustment down to 80% for 2017, it would result in an assessment of \$378,400. Alex Walczyk made a motion to abate \$3808 for 2017 taxes based on a value of approximately \$380,000 for 2017. The motion was seconded by John Giotas. The motion carried unanimous.

**g. BGH Hooksett LLC 25 Lehoux Drive Map 24 Lot 36-3**

The taxpayer's abatement request included sales data only. After review the Assessor didn't feel that the taxpayer proved that the assessment is disproportionate or excessive. A motion was made by Alex Walczyk to deny abatement for BGH for property located at 25 Lehoux Drive. John Giotas seconded the motion. The motion carried unanimous.

**h. Granite State Marketplace 1326-28 Hooksett Rd Map 22 Lot 78,78-BK & 52**

The Board of assessors felt there was not enough information provided in the abatement request to make any decision. John Giotas made a motion to deny

abatement. The motion was seconded by Alex Walczyk. The motion carried unanimous.

**i. 15 Cross Road LLC 15 Cross Road Map 17 Lot 37-1**

The taxpayer's opinion is that the assessment is disproportionate to market value. The Assessor used the income approach to adjust the assessment from \$1,457,100 to \$1,200,000. John Giotas made a motion to grant abatement of \$6,875 for the property at 15 Cross Road. The motion was seconded by Alex Walczyk. The motion carried unanimous.

**j. Joyland Associates 1256 Hooksett Road Map 30 Lot 25**

The taxpayer's opinion is that the assessment is disproportionate to market value. The Assessor applied the income approach to assess the value of the property and the assessment was reduced by \$111,800 to a value of \$426,200 for the subject property. John Giotas made a motion to abate \$2990 based on the 2017 tax year value of \$426,200. The motion was seconded by Alex Walczyk. The motion carried unanimous.

**k. Alice & Bell Holdings LLC 6 Bell Avenue Map 44 Lot 37**

The subject property is a gas station/convenience store building on a 1.0 acre lot. There was discussion of Statement of Receipts & Disbursements provided by the taxpayer. The Assessor applied the income approach to assess the value of the property at 6 Bell Avenue which resulted in the assessment being reduced by \$191,000. to \$1,500,000. John Giotas made a motion to abate \$5,107 and reduce the assessment by \$191,000 to \$1,500,000 to Alice & Bell for the 2017 tax year, Alex Walczyk seconded the motion. The motion carried unanimous.

**l. Romeo D. Danais 40 Londonderry Turnpike Map 49 Lot 51**

The taxpayer's opinion is that the assessment is disproportionate to market value. When the Assessor applied the income approach the assessment is reduced by \$95,100 to \$1,592,400. John Giotas made a motion to abate in the amount of \$2,543 to Romeo D. Danais and reduce the assessment by \$95,100 to \$1,592,400 for the 2017 tax year. The motion was seconded by Alex Walczyk. The motion carried unanimous.

**m. 30 West Pershing LLC 1226 Hooksett Road Map 34 Lot 30-2**

The subject property is a movie theater on a 13.85 acre parcel. The taxpayer's Opinion is that the property is assessed at a value greater than fair market value. and that the amount of depreciation applied should be increased. The Assessor no evidence that the property assessment is disproportionate. John Giotas made a motion to deny the abatement request from Zyacorp. Alex Walczyk seconded the motion. The motion carried unanimous.

**n. Merchants Plaza LLC 1279 A-B Hooksett Road Map 25 Lot 46**

The subject property is a vacant restaurant building on a 1.71 acre lot. The taxpayer's opinion is that the property is assessed at a value greater than fair

market value. It was noted that the property's location is at an intersection with traffic lights. There is also a sign posted "Sign to Lease". John Giotas made a motion to deny the abatement request from Merchants Plaza, LLC. Alex Walczyk seconded the motion. The motion carried unanimous.

**4. New Business**

**a. Election of Officers**

The Board of Assessors agreed to postpone until the next meeting when all members are present to elect officers.

**b. PA-28 Inventory of Taxable Property Form for 2019.**

The Town of Hooksett has not used the PA-28 Inventory of Taxable Property Form since 2009. The Town obtains the information gathered on these forms from other resources. The Board of Assessors signed the State form that stated the Town of Hooksett will not be using the PA-28 in 2019.

**5. ADJOURNMENT**

A motion was made by Alex Walczyk to adjourn at 7:58PM. John Giotas seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson  
Assessing Clerk