



# *Town of Hooksett*

ASSESSING DEPARTMENT

## **BOARD OF ASSESSORS MEETING UNOFFICIAL MEETING MINUTES August 8, 2018**

**CALL TO ORDER:** Acting Chairman David Ross called the meeting to order at 5:25PM.

**PRESENT:** David Ross, John Giotas, Alex Walczyk, John Durand, Lee Ann Moynihan, Field appraiser.

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

#### **a. July 18, 2018 Nonpublic Minutes**

Alex Walczyk made a motion to accept the Nonpublic meeting minutes of July 18, 2018. John Giotas seconded the motion. The motion carried unanimous.

#### **b. July 18, 2018 Public Minutes**

Alex Walczyk made a motion to accept the Public Meeting minutes as amended. John Giotas seconded the motion. The motion carried unanimous.

### **2. Election of Officers**

John Giotas nominated David Ross for Chairman of the Board of Assessors. Alex Walczyk seconded the nomination. The vote was unanimous.

### **3. Matters of Impending Tax Abatement**

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

This abatement had been tabled at the previous meeting for more information concerning the original plan approved by the Planning Board. The subject property is 16.69 acre parcel which is being developed into a condominium complex. The applicant believes that 15.69 acres is over assessed because they consider it to be undevelopable as it contains steep slopes, ledge faces and drainage retention area. The Assessor reviewed the site plan and GIS mapping and determined that approximately 7.49 acres are being used for the actual condominium structures and approximately 9.2 acres is not developable. The Assessor's opinion that an adjustment should be applied to reflect the topographical issues of this lot. He recommends a reduction of \$120,600 in assessment to a new value of \$367,200 resulting in abatement in the amount of \$3,224.84 be granted.

The Board of Assessors wanted to verify that the acreage was not a condition of the approved site plan for open space etc. Lee Ann Moynihan, Field Appraiser

reviewed the plan and stated that it was not a conservation plan and the outlying areas with steep slopes were not needed for development of the complex. She explained that condition factor would be off the land line only. Alex Walczyk made a motion to reduce the assessment by \$120,600 to \$367,200 as recommended by the Assessor and abate \$3,224.84 for the tax year 2017. The motion was seconded by John Giotas. The motion carried unanimous.

**b. Manchester Sand & Gravel 21 Lehoux Drive Map 24 Lot 36**

The subject property is vacant land, part of which is being excavated by Manchester Sand and Gravel. The total acreage is 155.71. The acreage with steep slope is actually 43.16 acres per approved plan 17-38. The assessment record reflects 59.60. The assessment record has been corrected and the new assessment is \$3,398,680 with the reduction of \$49,320. Lee Ann Moynihan, Field Appraiser, recommends that an abatement in the amount of \$1,319. be granted. John Giotas made a motion to correct the total acreage based on the new survey plan #17-38 for 21 LeHoux Drive with new assessment of \$3,398,680 reduced by \$49,320. and abate \$1,319 for the tax year 2017. Alex Walczyk seconded the motion. The motion carried unanimous.

**c. Marple, Louise A. Off Corriveau Drive Map 27 Lot 7**

A yield tax was assessed on the timber cut operation#17-22-06 under RSA 79:3 after the "the Report of Wood or Timber Cut" form was filed in compliance with RSA 79:11. The yield tax calculated on the average stumpage value for the type of timber cut under RSA 79:1, III, (b). The taxpayer submitted paperwork filing for an abatement request on the yield tax assessed based on the contracted price of the standing timber purchased from the landowner. Since a contract was provided the yield tax should be reassessed giving consideration for the stumpage price paid (RSA 79:1,III(a)). After calculations based on the information provided, the Assessor recommends that the yield tax be recalculated from \$2,396 to \$1,523.48 and abatement in the amount of \$872.52 be granted. John Giotas made a motion that an abatement and refund in the amount of \$872.52 plus interest be granted. The motion was seconded by Alex Walczyk. The motion carried unanimous.

**4. New Business**

**Application for Reimbursement to Towns and Cities in which Federal and State Forest Land is Situated**

The application is for reimbursement of State & Federal eligible acres per assessed value if land was taxable. Located In the Town of Hooksett there are 984 acres of Bear Brook State Park. The Board of Assessors signed the required form which will be forwarded to the NH Department of Revenue Administration.

**5. ADJOURNMENT**

A motion was made by John Giotas to adjourn at 6:09PM. The Motion was seconded by Alex Walczyk. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson  
Assessing Clerk