



# Town of Hooksett

## ASSESSING DEPARTMENT

### BOARD OF ASSESSORS

08/23/2023

#### Town Council Chambers

**CALL TO ORDER:** Alex Walczyk, Chairman, called the meeting to order at 5:12PM.

**PRESENT:** Alex Walczyk, Chairman, Timothy Tsantoulis, Randall Lapierre (Alternate), Jon Duhamel, Assessor.

#### 1. **TAX DEFERRAL DISCUSSION**

a. **Robert Deluca 2 Golden Gate Drive Map 47 Lot 1**

Maryann Boucher, the executor of Robert Deluca Estate read a letter she had prepared for the Board of Assessors meeting stating the Estate of Robert C. Deluca is seeking to see if an Elderly Tax Exemption can be retroactively applied to the tax liens on 2 Golden Gate Drive.

She feels that Mr. Deluca should have been informed of the Elderly Exemption when he reached the age of 65.

Mrs. Boucher also commented on the array of different forms with different titles. It was noted that these are state forms.

The Town of Hooksett never adopted the Disability Exemption. In lieu of the disability exemption, a taxpayer can apply for a hardship abatement and Board of Assessors would make a decision on case by case basis. The Assessor said the process available is an Elderly Exemption, then Elderly Deferral and then the hardship abatement.

Neither party can explain why Mr. Deluca did not apply for an Elderly Exemption. The Assessor stated that no application was received so we cannot retroactively apply an exemption.

In closing Mrs. Boucher wants the Assessing Department to review its processes and procedures and hand out both applications (Deferral & Elderly Exemption) to all that apply.

In particular the years 1997 to 2000 were questioned because interest and some costs had been included in the tax deferral. Alex Walczyk made a motion to have the interest recalculated for the years 1997-2000. Motion was seconded by Timothy Tsantoulis. The vote was 2 aye and 1 nay. Randall Lapierre voted no.

Alex Walczyk made a motion to deny the request to apply the Elderly Exemption to the years Mr. Deluca was 65. Randall Lapierre seconded the motion. The motion carried unanimous.

### **3. ADJOURNMENT**

Alex Walczyk made a motion to adjourn at 5:47 PM. Randall Lapierre seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson  
Assessing Clerk

**Please see subsequent meeting minutes for any amendments to these minutes**