

City of Keene
New Hampshire
ASSESSOR'S BOARD MEETING MINUTES

Wednesday, June 30, 2021

2:30 PM

Council Chambers

Members Present:

Rita H. Johnson
John T. Newcombe
Jason Frost
Daniel J. Langille, Chairman/City Assessor

Staff Present:

Diane C. R. Stauder, Assessment Technician

Mr. Langille called the meeting to order at 2:30 PM.

Ms. Johnson moved and Mr. Newcombe seconded to accept the minutes of July 08, 2020. On a vote of 2-0, the Board approved the July 8, 2020 minutes. Mr. Frost did not vote as he was not a member of the Board at the time.

Mr. Langille reviewed the Procedural Rules which each member approved and signed.

Mr. Langille also reviewed a revision to the City Code related to the Assessor's Board. He explained the only difference is that the Board will no longer deal with tax exempt applications. The Board will continue to review and act on abatement applications.

Mr. Langille opened the Public Meeting by explaining the Board would make a determination on the abatement applications before them today. Mr. Langille stated that, once decided, notification would be mailed to the property owner. Mr. Langille explained the Board's decision is final and, if the property owner is dissatisfied with the decision, an appeal may be filed with the Board of Tax and Land Appeals or with Superior Court.

The following property owners/representatives were present for the meeting:

1. 480 West Street LLC – 420-486 West St. - #578-004

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Michael Corriera, tax representative for the owner, was present. He reviewed the information submitted with the Board. In his opinion, the 2020 value should be 10,900,000.

Mr. Langille explained to the Board that no appraisal or market analysis was submitted as part of the application.

2. Keene MZL LLC – 8 Ash Brook Rd. #10 - #109-027-000-009-010 (Longhorn Steakhouse)

DENIED. Ms. Johnson moved that the Board deny the request for abatement. Mr. Frost seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Michael Corriera, representing the owner, was present. He explained this is not owner-occupied, that it is the site of the Longhorn Steakhouse, which pays the property taxes.

Mr. Langille explained to the Board, in the Department's opinion, a very poor income analysis was submitted as part of the application and the applicant failed to meet the burden of proof for a reduction in value.

3. Baker, Wm. J. & Chris Y. – 17 Pheasant Hill Rd. - #241-037

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 545,000 to 460,000.

Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 545,000 to 460,000, resulting in an abatement of \$3,168.80.

Mr. Baker was present. He explained they purchased the property for \$460,000 in November, 2020. Not long after moving in, they noticed the master tub was leaking due to poor installation, resulting in major repairs. Also, their well failed two weeks after their purchase, requiring a new 400+' well and radon filter system. Due to neglected maintenance over time by the previous owner, there are many areas in the home which need repair/replacement.

At this point, there were no attendees. The Board discussed the following:

4. Gunnell, Elizabeth – 125 Adams St. - #594-039

DENIED. Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the applicant did not provide proof of a need to abate property taxes. The Department has spoken with the applicant in past years and, again, encouraged her to reach out to the City's Human Services Department to assist with resources available to her.

5. JHM HIX Keene LLC – 175 Key Rd. - #110-021

DENIED. Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the request was for a prorated assessment due to claimed building damage related to the COVID-19 virus. Mr. Langille said the taxpayer's representative misapplied RSA 76:21 and the property would not qualify for relief under this statute.

6. Johnson, Alan – 3 Tanner Rd. - #558-054

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 277,400 to 255,200.

Ms. Johnson seconded. On a vote of 3-0, the Board approved the assessment reduction from 277,400 to 255,200, resulting in an abatement of \$827.62.

Mr. Langille stated this is an older home in a neighborhood of newer homes and the current condition of the property warranted a reduction in assessed value.

7. Keene Related LLC – 69 Island St. #1 – #503-010-000-001-01A

APPROVED. Mr. Newcombe moved that the assessment be adjusted from 508,300 to 389,600. Mr. Frost seconded. On a vote of 3-0, the Board approved the assessment reduction from 508,300 to 389,600, resulting in an abatement of \$4,425.14.

Mr. Langille explained this commercial condominium was purchased in December, 2019 for \$300,000. It was previously classified as a professional building and has been corrected to an office building, resulting in a lower assessed value.

8. Key Road Improvements LLC – 55 Key Rd. - #111-021

DENIED. Mr. Frost moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the application was not signed by the owner as required and was submitted by a taxpayer representative. The representative submitted no other documentation.

9. Key Road Outparcel LLC – 23-29 Key Rd. - #111-022

DENIED. Mr. Frost moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the application was not signed by the owner as required and was submitted by a taxpayer representative. The representative submitted no other documentation.

10. Monro Muffler Brake Inc. – 492 Main St. - #112-007

DENIED. Mr. Frost moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the building, originally constructed in 1970, has been well maintained and updated since. A major renovation was conducted in 2010 and minor renovation completed just last year. The applicant failed to meet the burden in demonstrating a tax abatement is warranted.

11. PSNH (Eversource) – City-Wide (16 parcels)

DENIED. Mr. Frost moved that the Board deny the request for abatement. Mr. Newcombe seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille noted that, based on the review and recommendation of City's contracted Utility Appraiser, George Sansoucy, the Department recommends the abatement request be denied.

12. Riverside Improvements LLC – Winchester St. (5 parcels)

DENIED. Mr. Frost moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille explained the application was not signed by the owner as required. Also, there is a settlement in place that was agreed to for this property in 2019 which is valid through the City's next revaluation which will be in 2021.

13. VIDHI Hospitality LLC – 401 Winchester St. - #111-014

DENIED. Mr. Newcombe moved that the Board deny the request for abatement. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was denied.

Mr. Langille stated that, as a result of a property tax appeal originating in 2016, a settlement was agreed to. The agreement states the assessed value will be at its current value of 4,911,300 until the next revaluation which will be in 2021.


14. 62 Maple Ave Keene LLC – 62 Maple Ave. - #227-006

APPROVED. Mr. Frost moved that the Board approve an abatement of \$100,000, as recommended. Ms. Johnson seconded. On a vote of 3-0, the request for abatement was approved.

Mr. Langille explained, as per the settlement, there will be no further appeal for tax year 2020, and the settlement has no effect on 2021.

The meeting adjourned at 3:10 p.m.

Minutes prepared by


Diane C. R. Stauder
Assessment Technician

Reviewed and Approved by the Assessor's Board


Daniel J. Langille, CNHA
City Assessor/Chairman, Assessor's Board