

## **CITY COUNCIL WORK SESSION**

### **Assessments**

February 2, 2004 – 6:30 p.m.

Conference Room A

---

City Council Present: Mayor Sirrell, Assistant Mayor Hanson, Councilors Grasso, Ferrini, Marchand, Pantelakos, Hynes, Raynolds, and Whitehouse.

Officials Present: City Manager Bohenko, Deputy City Manager Jankowski, Assessor Elliott, Deputy Assessor Maurice, and City Clerk Barnaby.

---

Mayor Sirrell opened the work session at 6:30 p.m. and passed the introduction to City Manager Bohenko. He explained that the City Council requested annual updates on values. He explained that the meeting held in December provided information on how to keep residents informed of changes. He explained that the City would work in conjunction with the newspapers to publish information containing the 2003 values, tax calculator, and 2004 taxes.

Assessor Elliott reviewed the laws regarding valuation of real estate and presented a slideshow presentation. She said all assessments would be listed by location. She informed the City Council that the three Eagle Photo parcels sold for \$1.7 million and the City valuation was \$1.02 million. She based the assessment as of April 1<sup>st</sup> and not what the intent of the property would be. Deputy Jankowski explained the calculation of the tax rate. He said that raising values does not increase revenues for the City.

Walter Allen said that the state law does not include annual assessments. He said assessments should be done every five years.

Adolph Berounsky said that his property value increased \$35,000. He said the Assessor told him that it increased because of sales in the local neighborhood. He feels the map of the various areas in the City should be published for information.

Jerry LaPierre said that the state does not demand a full assessment each year. He said when services increase yearly, so does the tax rate. He wanted to know the members of the Citizens Advisory Committee and their qualifications. Mayor Sirrell responded that the committee is a broad committee.

Marylou McElwain said that people living on a fixed income cannot afford their taxes. She asked if commercial assessments remain the same if the building is not occupied. She questioned the Pease properties in comparison to others in the City.

Martin Cameron said that clarification is needed regarding annual assessments. City Manager Bohenko read the state statute (RSA 75:8). He said there are many issues we face if annual assessments are not done. Deputy Jankowski said that \$700,000 was spent for reassessments and if assessments were maintained annually, the cost would be much less. He feels annual updates are the right thing to do.

William St.Laurent does not feel that annual updates are appropriate anymore. He does not agree with sales of homes to affect other areas of homes. He said the City is driving people away due to the cost of taxes.

Fred Watson said the Assessor's Office should use all means to assist residents. He does not feel the software is accurate and that the reassessment data was inaccurate. Assessor Elliott felt the assessments were fine except for condominiums. He asked how many lawsuits were filed because of the assessments. Deputy Jankowski said most were filed before the reassessment and that is why annual updates are needed.

Esther Kennedy questioned the criteria used for assessment updates. She feels the tax bill should include information advising that building permits would increase the property value.

Marylou McElwain questioned what happens if sales become stagnant. She said residents need to know the formula used. Assessor Elliott said the criteria is in the office, is public information, and would go over individual tax cards for residents.

Adolph Berounsky said sales in town are high and a cap should be made on how much a home is sold for.

Peter Bresciano questioned the assessor on the analysis of assessments. Assessor Elliott highlighted her presentation regarding assessment analysis.

Walter Allen said that a field measurement and property list would be needed in 2006. Assessor Elliott said that we are doing all the measuring and listing in house, therefore eliminating the need to hire a company.

Mayor Sirrell closed the public comment session and opened discussion for the City Council.

Councilor Pantelakos questioned if the sale of Eagle Photo would affect the values of all downtown area properties. Assessor Elliott said the sale would be considered but not necessarily would be considered valued.

Assistant Mayor Hanson explained that the City Council can only vote on issues in their powers and suggested that the state consider homestead exemption.

Councilor Ferrini questioned if neighborhood analysis is public information. Assessor Elliott said the contents of the sale is public information.

Councilor Grasso would like to ensure the website has all accurate assessing information. She agrees with the annual assessments and the fair market values. Councilor Marchand agreed with Councilor Grasso. He feels without annual updates that the assessments would be off.

Councilor Raynolds suggested publishing a list of glossary and terms for the public. He would like to see valuation differences between commercial and residential properties. City Manager Bohenko said he could provide that information.

Councilor Pantelakos said that the state balances the budget based on the taxpayers.

Mayor Sirrell requested that elderly exemption applications be included in the tax bill mailings.

At 8:40 p.m., Mayor Sirrell closed the work session.

Minutes taken and typed by:  
Kelli Barnaby, City Clerk