

**Portsmouth Tax Assessment Review Board**

Minutes

January 23, 2018

**Members Present:** Hugh Atkins, Chair and Bradley Finnegan.

**Members Absent:** Ali Khorsand, Vice-Chair.

**Also Present:** Tax Assessor/Collector Matthew Helfand and Barbara Ripa, Recording Secretary.

Hugh Atkins, Chair opened the meeting at 7:00 p.m.

**New Business**

City of Newport, Plat 56, Lot 4, 0 West Main Road, Plat 56, Lot 5, 2154 West Main Road, Plat 56, Lot 17, 0 Union Street, Plat 60, Lot 3A, 0 Jepson Lane, Plat 60, Lot 27, 0 Union Street, Plat 63, Lot 13A, 75 Goularte Lane

Allan Booth, Wimborne And Summertree, LLC, Newport was present representing the City of Newport. Mr. Booth discussed how the City of Newport and the Town of Portsmouth had a written agreement regarding property taxes that spanned 50 years but it expired years ago. It has not been renewed. Meanwhile, the federal government mandated that the water treatment plant had to be upgraded. Mr. Booth does not believe that the cost of the plant equals market value in this case. In addition, because this is a utility and subject to the Public Utilities Commission (PUC), it cannot make a profit, so cannot be taxed on the income approach either. He does not believe you could sell the pond and building for \$50 million.

Mr. Booth said that he believes the remaining lots are not as valuable as regular lots in town because they are in the watershed. He said they might as well belong to the Land Trust.

There were no further questions or statements and Mr. Booth left the meeting.

Paul J. and Maria L. Selian, Plat 67, Lot 35, 375 Indian Avenue

Ms. Ripa told the Board that the Selian's attorney, Turner Scott, had contacted her and asked that he be rescheduled as he had a prior commitment and could not get anyone to stand in for him.

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to reschedule the appointment for Paul J. and Maria L. Selian. The motion carried 2 – 0.

Ann M. Milnor, Richard H. Milnor & Peter O. Moore, Plat 68, Lot 49C, 11 Seastones Drive

Ms. Ripa told the Board Mr. Milnor contacted her and they live in Virginia and are unable to attend the meeting tonight.

A motion was made by Mr. Atkins and seconded by Mr. Finnegan to decide on the matter tonight based upon the information in the record. The motion carried 2 – 0.

**Portsmouth Tax Assessment Review Board**

Minutes

January 23, 2018

Gary and Karen Field, Plat 33, Lot 59, 274 Dexter Street

Ms. Ripa told the Board that Mr. Field contacted her and he is out of town on business and is unable to attend the meeting tonight. He was also out of town for the last meeting that was canceled.

A motion was made by Mr. Atkins and seconded by Mr. Finnegan to decide on the matter tonight based upon the information in the record. The motion carried 2 – 0.

**Deliberations and Decisions**

City of Newport, Plat 56, Lot 4, 0 West Main Road, Plat 56, Lot 5, 2154 West Main Road, Plat 56, Lot 17, 0 Union Street, Plat 60, Lot 3A, 0 Jepson Lane, Plat 60, Lot 27, 0 Union Street, Plat 63, Lot 13A, 75 Goularte Lane

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeals of City of Newport, Plat 56, Lot 4, 0 West Main Road, Plat 56, Lot 5, 2154 West Main Road, Plat 56, Lot 17, 0 Union Street, Plat 60, Lot 3A, 0 Jepson Lane, Plat 60, Lot 27, 0 Union Street, and Plat 63, Lot 13A, 75 Goularte Lane based on no supporting documentation to support adjustments. The motion carried 2 – 0.

Gary and Karen Field, Plat 33, Lot 59, 274 Dexter Street

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Gary and Karen Field, Plat 33, Lot 59, 274 Dexter Street because his calculations were done based on the tax rate rather than on how properties are assessed. The motion carried 2 – 0.

Ann M. Milnor, Richard H. Milnor & Peter O. Moore, Plat 68, Lot 49C, 11 Seastones Drive

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to deny the appeal of Ann M. Milnor, Richard H. Milnor & Peter O. Moore, Plat 68, Lot 49C, 11 Seastones Drive based on the Tax Assessor's previous adjustment, the surrounding properties, and what the Tax Assessor saw on site. The motion carried 2 – 0.

**Minutes:**

No minutes were approved.

**Meeting Adjourned**

A motion was made by Mr. Finnegan and seconded by Mr. Atkins to adjourn. The motion carried 2 – 0.

The meeting adjourned at 7:50 p.m.

Respectfully submitted,

Barbara A. Ripa, Recording Secretary