

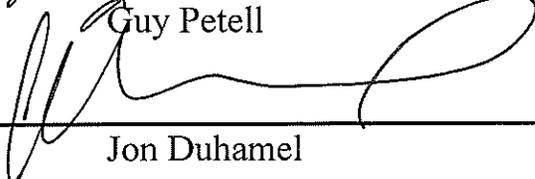
# CONCORD BOARD OF ASSESSORS BOARD MEETING OFFICIAL ACTION

**Meeting Date/Action:** 4:00 PM, Tuesday, January 7, 2025

**Attendance:** Board Members: George Hildum, Guy Petell, Jon Duhamel  
and Dir. of Real Estate Assessments Jonathan Rice

**Signature:**   
George Hildum

**Signature:**   
Guy Petell

**Signature:**   
Jon Duhamel

START 9:02 PM /  
END 5:16 PM



## City of Concord, New Hampshire

Board of Assessors  
CITY HALL, 41 GREEN STREET, 03301  
(603) 225-8550  
Fax (603) 225-8534

# Meeting Agenda

Location: City Hall, 2<sup>nd</sup> Floor Budget Room  
Date: January 7, 2025  
Time: 4:00pm

### Agenda details:

1. Warrants
  - ✓a. School Pilot
  - ✓b. Pilot
  - ✓c. Ad Valorem
2. Late Exemption Abatement requests:
  - ✓a. Exempt 24-09 - Woodside School - DENIED.
  - ✓b. Exempt 24-10 - Church of Christ - DENIED.
  - ✓c. Exempt 24-11 - Friendly Kitchen - DENIED.
  - ✓d. Exempt 24-12 - Audubon Society of NH - TABLE. GET LEGAL OPINION.
- ✓3. Valueless MH 24-07 - 37 Hazel Dr - APPROVED.
- ✓4. Valueless MH 24-08 - 107 Fisherville L026 - APPROVED.
- ✓5. Proration 24-01 - Estate of David Thorgerson - APPROVED.
- ✓6. Proration 24-03 - Cote Edouard J & Jacqueline F - APPROVED.
- ✓7. Proration 24-04 - Sutton Mark - APPROVED.
- ✓8. Interest Waiver Request: ~~APPROVED~~
  - a. Wilson Steven & Wilson Natalie - APPROVED.
  - b. 77 Village St - APPROVED.
- ✓9. Late PA-65 LIHTC Form request - Housing Land Partners LLC - DENIED.
- ✓10. Settlement Agreement Review - South Main Gateway LLC  
FY22, FY23, FY24
11. Review list of open BTLA / Superior appeals and 2024 abatement requests.

### PRESENT

JON D.  
GUY P.  
GEORGE H.  
JON R.

2024 ABATEMENT LISTING

2024 ABATEMENT LIST

Concord Tax Rate:  
Penacook Tax Rate:

\$0.02769  
\$0.03064

Ratio: 64.4%

2024

DATE SENT	MBL	PID	LOCATION	NAME1	DATE PROC	APPEAL	CURR ASSMT	PROPOSED ASSMT	REVISED ASSMT	POTENTIAL LOSS VALUE	ACTUAL LOSS VALUE	TAX ABATED	OVERLAY	ACTION	NOTES
12/17/24	7442 Z/ 4	1567	4-6 SEXTON AV	SOUTH MAIN GATEWAY LLC		10695	\$345,000	\$218,000		\$127,000.00			\$3,516.63		FAMILY CONVERSION
12/17/24	7442 Z/ 6	1565	111 S MAIN ST	SOUTH MAIN GATEWAY LLC		10696	\$302,000	\$190,000		\$112,000.00			\$3,101.28		COMMERCIAL
12/17/24	7442 Z/ 7	1563	113 S MAIN ST	SOUTH MAIN GATEWAY LLC		10697	\$520,500	\$440,000		\$80,500.00			\$2,229.05		COMMERCIAL
12/17/24	7442 Z/ 8	1560	113 S MAIN ST	SOUTH MAIN GATEWAY LLC		10698	\$215,100	\$130,000		\$85,100.00			\$2,356.42		FAMILY CONVERSION
							\$1,382,600.00	\$978,000.00	\$0.00	\$404,600.00	\$0.00	\$0.00	\$11,203.37		

**2023 APPEALS TO SUPERIOR CT**

Concord Tax Rate: .02686  
 Penacook Tax Rate: .02915

Ratio: 71.5%

SUPERIOR COURT	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Possible Value Reduction	Possible Tax Refund	Notes
Demoulas Super Market Inc 217-2024-CV-00526 06 Pl 5/ 3 Appeal # 10508	Grocery Store	\$14,463,200	\$10,341,188	\$0	13,000,000	1,463,200	Served 9/9/2024 City Response Due 10/9/2024 Settlement Signed 11/7/2024		\$0.00	Settled

\$14,463,200.00      \$10,341,188.00      \$0.00      \$13,000,000.00      \$1,463,200.00      \$0.00      \$0.00

Beginning Potential Loss Assessments	\$14,463,200.00	Pending Potential Loss
Requested Amount	\$10,341,188.00	\$0.00
Potential Loss	<u>\$4,122,012.00</u>	

Value to be addressed	\$0.00
Settled	\$13,000,000.00
Actual Loss	\$1,463,200.00
	<u>\$14,463,200.00</u>

Deferred Revenue Account

12/26/2024

	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Possible Value Reduction	Possible Tax Refund	Notes
Dartmouth Hitchcock Clinic 217-2024-CV-00563 734/ 22 & 734/ 21 Appeal # 10632 & 10633	Doctor's Office Parking Lot	\$10,283,350 \$371,100	\$3,050 \$0	\$10,280,300 \$371,100			Served 9/26/2024 City Response due 10/26/2024	\$10,280,300 \$371,100	\$276,128.86 \$9,967.75	References TY24 only J. Conforti
	Doctor's Office Parking Lot	\$10,283,350 \$371,100	\$3,050 \$0	\$10,280,300 \$371,100				\$10,280,300 \$371,100	\$284,661.51 \$10,275.76	Current Use - Taxable
	Charity Exemption Appeal TY2023/TY2024									
	Note: \$3,050 in Current Use Values (TY23 /TY24) which is not exempt.								\$581,033.87	

**2022 APPEALS TO SUPERIOR CT**

Concord Tax Rate: .02589 Ratio: 79.4%  
 Penacook Tax Rate: .02913

SUPERIOR COURT	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Possible Value Reduction	Possible Tax Refund	Notes
Schweiker Roy 217-2023-CV-00477 6414 Z/ 57	Residence	\$153,400	\$143,400	\$10,000			Served 9/25/2023 No Plaintiff's Disc City's Disc Due 1/10/2025	\$10,000	\$258.90	J. Conforti
Shaw's Supermarkets Inc (Tenant) 217-2023-CV-00447 611 Z/ 42 - 20 DAMANTE Dr 111G/1/34 ALT ID	Grocery Store	\$11,339,100	\$9,000,000	\$2,339,100	9,700,000	1,639,100	Mediation 3/18/2024 Settled 4/24/2024	\$0	\$0.00	D. Pacik
		\$11,492,500.00	\$9,143,400.00	\$2,349,100.00	\$9,700,000.00	\$1,639,100.00		\$10,000.00	\$258.90	

Beginning Potential Loss Assessments  
 Requested Amount  
 Potential Loss

\$11,492,500.00  
\$9,143,400.00  
\$2,349,100.00

Pending Potential Loss  
\$2,349,100.00

Value to be addressed Settled  
 Actual Loss  
\$153,400.00  
\$9,700,000.00  
\$1,639,100.00  
\$11,492,500.00

**Reserve Accounts**

Northern New England Tel Ops LLC 217-2023-CV-00473	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Value Reduction	Tax Refund	Notes
							Served 10/16/2023 City Response Sent 11/3/2023			
8/20/2024										
7414 Z/62 - 12 South St		2,243,300	900,000	0	\$2,200,000	43,300	Settled 3/14/2024	0	\$0.00	
49Z/11A - Locke Rd		75,000	35,000	0	75,000	0	Settled 8/19/2024	0	\$0.00	
95A/1/3A - 239 Pleasant St		130,000	33,000	0	130,000	0	Settled 8/19/2024	0	\$0.00	
781 Z/28/A- 36 Manchester St		95,000	36,000	0	95,000	0	Settled 8/19/2024	0	\$0.00	
783 Z/14/A - 162 Manchester St		65,000	35,000	0	65,000	0	Settled 8/19/2024	0	\$0.00	
611 Z/3/1/1 - 227 Loudon Rd		55,000	31,000	0	55,000	0	Settled 8/19/2024	0	\$0.00	
611 Z/40/1 - 270 Loudon Rd		65,000	32,000	0	65,000	0	Settled 8/19/2024	0	\$0.00	
624 Z/ 7 - 64 Regional Dr.		2,842,300	2,450,000	0	\$1,984,500	857,800	Settled 3/14/2024	0	\$0.00	
60 Z/16/2 - Hazen Dr		63,000	32,000	0	63,000	0	Settled 8/19/2024	0	\$0.00	
NO00/1/11 - Row Lic Concord		739,200	618,155	0	739,200	0	Settled 8/19/2024	0	\$0.00	
NO00/1/19 - Poles Conduit Concord		5,529,600	5,360,976	0	5,529,600	0	Settled 8/19/2024	0	\$0.00	
P000/1/4 - Row Lic Penacook		91,600	76,401	0	91,600	0	Settled 8/19/2024	0	\$0.00	
P000/1/9 - Poles Conduit Penacook		407,100	403,515	0	407,100	0	Settled 8/19/2024	0	\$0.00	
		12,401,100	10,043,047	0		901,100		0	\$0.00	

**Note: 12 South St & 64 Regional Dr**  
 Settled for 2012-2023  
 Settled 3/14/2024

**Remaining Parcels - 2019,2021,2022,2023**  
 Settled 08/19/2024

**Total Refund for 2019, 2021, 2022, 2023 = \$23,290.90**

**BOARD OF TAX AND LAND APPEALS 2023**

Concord Tax Rate: \$0.02686  
 Penacook Tax Rate: \$0.02915  
 71.5%

NAME	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual loss Value	Notes/Status	Possible Value Reduction	Possible Tax Refund
25 CHENELL LLC 31219-23PT 624 Z/ 9	INDUSTRIAL	\$1,063,500	\$760,000	\$303,500			Inventory Sent October 7, 2024 Settlement Meeting Due 2/18/25	\$303,500	\$8,152.01
45 CONSTITUTION LLC 31210-23PT 594 Z/ 5	OFFICE	\$3,459,500	\$2,685,000	\$774,500			Inventory Sent October 7, 2024 Settlement Meeting Due 2/21/25	\$774,500	\$22,576.68
EMERALD PLAZA LLC 31220-23PT 201 P/ 3	RETAIL	\$1,473,000	\$1,275,000	\$198,000			Inventory Sent October 7, 2024 Settlement Meeting Due 2/18/25	\$198,000	\$5,771.70
NAGLE LORWEN CORNELIA HARRIS 31080-23PT 7912 Z/ 50	MEDICAL	\$3,001,400	\$2,560,660	\$440,740			Inventory Sent September 24, 2024 Settlement Meeting Due 2/20/25	\$440,740	\$11,838.28
NAGLE LORWEN CORNELIA HARRIS 31080-23PT 7912 Z/ 52	PARKING LOT	\$201,400	\$119,100	\$82,300			Inventory Sent September 24, 2024 Settlement Meeting Due 2/20/25	\$82,300	\$2,210.58
NAGLE LORWEN CORNELIA HARRIS 31080-23PT 723 Z/ 36	OFFICE	\$1,979,500	\$1,810,300	\$169,200			Inventory Sent September 24, 2024 Settlement Meeting Due 2/20/25	\$169,200	\$4,544.71
PLANET FITNESS REALCO LLC 31218-23PT 59 Z/ 17	RETAIL	\$4,871,100	\$4,760,000	\$111,100			Inventory Sent October 7, 2024 Settlement Meeting Due 2/18/25	\$111,100	\$2,984.15
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 4	THREE FAMILY	\$345,000	\$218,000	\$127,000			Inventory Sent September 30, 2024 Tentative: Hearing January 21, 2025 Combined with 30794-22PT	\$127,000	\$3,411.22
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 6	RETAIL/APT	\$302,000	\$190,000	\$112,000			Inventory Sent September 30, 2024 Tentative: Hearing January 21, 2025 Combined with 30794-22PT	\$112,000	\$3,008.32
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 7	COMMERCIAL	\$501,800	\$440,000	\$61,800			Inventory Sent September 30, 2024 Tentative: Hearing January 21, 2025 Combined with 30794-22PT	\$61,800	\$1,659.95
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 8	TWO FAMILY	\$215,100	\$130,000	\$85,100			Inventory Sent September 30, 2024 Tentative: Hearing January 21, 2025 Combined with 30794-22PT	\$85,100	\$2,285.79
ZED PROPERTIES LLC 31221-23PT 633 Z/ 1	OFFICE	\$1,958,500	\$1,750,000	\$208,500			Inventory Sent October 7, 2024 Settlement Meeting Due 2/21/25	\$208,500	\$5,600.31
		\$19,371,800.00	\$16,698,060.00	\$2,673,740.00	\$0.00	\$0.00		\$2,673,740.00	\$74,043.68

*D. Pacik  
J. Conforti  
Exhibits Due 1.7.25*

**Beginning Potential Loss**

Assessments	\$19,371,800
Requested Amount	\$16,698,060
Potential Loss	\$2,673,740

**Pending Potential Loss**  
\$2,673,740

Value to be addressed	\$19,371,800
Settled	\$0
Actual Loss	\$0
	\$19,371,800

Exemption Appeal	TY 2024	Deferred Revenue Accts							Possible Value Reduction	Possible Tax Refund	
NAME		Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss Value	Notes/Status			
Capitol Center for the Arts 44 S Main St 7413 Z/ 24 31169-24EX		Charitable Exemption Appeal Tax Year 2024	\$3,672,800	\$0	\$3,672,800			Inventory Sent 9/20/2024 Denied by BTLA October 8, 2024 Appealed by CCA 11/8/2024 Re-Denied by BTLA December 12/30/24	\$3,672,800	\$101,699.83	Remove After 30 days
CCA North Corp 16-18 S Main St 7912 Z/ 39 31169-24EX		Charitable Exemption Appeal Tax Year 2024	\$1,754,200	\$0	\$1,754,200			Inventory Sent 9/20/2024 Denied by BTLA October 8, 2024 Appealed by CCA 11/8/2024 Re-Denied by BTLA December 12/30/24	\$1,754,200	\$48,573.80	Remove After 30 days
NH Association for the Blind/ DBA Future in Sight 25 Walker St 6522 Z/ 58 31129-24EX		Charitable Exemption Appeal Tax Year 2024	\$1,190,700	\$0	\$1,190,700			Inventory Sent 9/19/2024 Denied by BTLA October 8, 2024 Appealed by NHAB 11/9/2024 Re-Denied by BTLA December 12/30/24	\$1,190,700	\$32,970.48	Remove After 30 days
Pierce Brigade Inc 14 Horseshoe Pond Ln 583 Z/ 89 31043-24EX		Charitable Exemption Appeal Tax Year 2024	\$677,500	\$0	\$0	\$677,500	\$0	Inventory Sent 9/23/2024 Denied by BTLA October 8, 2024	\$0	\$0.00	
			\$7,295,200	\$0	\$6,617,700	\$677,500	\$0		\$6,617,700	\$183,244.11	

**BOARD OF TAX AND LAND APPEALS 2022**

Concord Tax Rate: \$0.02589  
 Penacook Tax Rate: \$0.02913  
 79.4%

NAME	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual loss Value	Notes/Status	Possible Value Reduction	Possible Tax Refund	
M&G EQUITIES C/O AM TRUST REALTY FILED BY LOWE'S HOME CENTERS LLC 30715-22PT 641 Z/ 47	COMMERCIAL	\$15,740,000	\$11,050,800	\$0	\$14,900,000	\$840,000	Settlement Meeting 03/07/2024 Settled 07/29/2024 BTLA Approval 08/09/2024	\$0	\$0.00	D. Pacik
NASH FAMILY INVESTMENT PROPERTIES 30854-22PT 6441 Z/ 84	COMMERCIAL	\$4,913,800	\$3,880,000	\$0	\$3,900,000	\$1,013,800	Settlement Meeting 12/03/23 Settled 4/29/24 BTLA Approval 05/01/24	\$0	\$0.00	D. Pacik
NRFC CONCORD HOLDINGS LLC 30716-22PT 46 Z/ 59	COMMERCIAL	\$10,041,400	\$8,100,000	\$0	\$9,000,000	\$1,041,400	Settlement Meeting 03/07/2024 Settled 07/29/2024 BTLA Approval 08/13/2024	\$0	\$0.00	D. Pacik
OBER ERIC SELDON 30677-22PT 7411 Z/ 42	TWO FAMILY	\$395,200	\$304,200	\$0	\$331,100	\$64,100	Inventory Sent 6/22/2023 Settled at Mtg 10/24/2023	\$0	\$0.00	
PREVE KATHLEEN A TRUST 30737-22PT 141 P/ 8	VACANT LOT	\$96,000	\$39,000	\$0	\$96,000	\$0	Settlement Meeting 12/18/23 BTLA Hearing 07/16/2024 Denied by BTLA 07/24/2024	\$0	\$0.00	D. Pacik
SOUTH MAIN GATEWAY 30794-22PT 7442 Z/ 4	THREE FAMILY	\$314,500	\$218,000	\$96,500			Inventory Sent 09/29/2023 Settlement Meeting 1/11/2024 BTLA Hearing 1/21/2025	\$96,500	\$2,498.39	D. Pacik J. Conforti Exhibits Due 1.7.25
SOUTH MAIN GATEWAY 30794-22PT 7442 Z/ 6	RETAIL/APT	\$285,400	\$190,000	\$95,400			Inventory Sent 09/29/2023 Settlement Meeting 1/11/2024 BTLA Hearing 1/21/2025	\$95,400	\$2,469.91	
SOUTH MAIN GATEWAY 30794-22PT 7442 Z/ 7	COMMERCIAL	\$501,800	\$440,000	\$61,800			Inventory Sent 09/29/2023 Settlement Meeting 1/11/2024 BTLA Hearing 1/21/2025	\$61,800	\$1,600.00	
SOUTH MAIN GATEWAY 30794-22PT 7442 Z/ 8	TWO FAMILY	\$215,100	\$130,000	\$85,100			Inventory Sent 09/29/2023 Settlement Meeting 1/11/2024 BTLA Hearing 1/21/2025	\$85,100	\$2,203.24	
STEEPLEGATE MALL REALTY LLC 30933-22PT 611 Z/ 40	COMMERCIAL	\$12,599,900	\$4,000,000	\$0	\$12,599,900	\$0	Inventory Sent 10/10/2023 Withdrawal 12/9/2023 BTLA Approval 12/15/2023	\$0	\$0.00	
WAL-MART REAL ESTATE BUSINESS TRUST 30725-22PT 46 Z/ 56	COMMERCIAL	\$19,062,500	\$15,550,000	\$0	\$18,562,500	\$500,000	Settlement Meeting 1/9/24 Settled 07/24/24 BTLA Approval 08/14/2024	\$0	\$0.00	D. Pacik
WAL-MART STORE INC 30731-22PT 46 Z/ 45	COMMERCIAL	\$12,400,700	\$10,800,000	\$0	\$11,861,700	\$539,000	Settlement Meeting 1/9/24 Settled 08/1/2024 BTLA Approval 08/21/2024	\$0	\$0.00	D. Pacik
		\$76,566,300	\$54,702,000	\$338,800	\$71,251,200	\$3,998,300		\$338,800	\$8,771.53	

<b>Beginning Potential Loss</b>	
Assessments	\$76,566,300
Requested Amount	\$54,702,000
Potential Loss	\$21,864,300

<b>Pending Potential Loss</b>	
	\$338,800
Value to be addressed	\$1,316,800
Settled	\$71,251,200
Actual Loss	\$3,998,300
	\$76,566,300

<u>Exemption Appeal</u>	<u>TY 2023</u>	<u>Deferred Revenue Accts</u>							<u>Possible Value Reduction</u>	<u>Possible Tax Refund</u>	
<u>NAME</u>		<u>Property Type</u>	<u>Assessment</u>	<u>Taxpayer Proposed</u>	<u>Potential Loss</u>	<u>Settlement Final Value</u>	<u>Actual loss Value</u>	<u>Notes/Status</u>			
New Hampshire Home for Christian Scientists 23 Rundlett St 8032 Z/ 25 30747-23EX		Religious Exemption Appeal Tax Year 2023	\$693,900	\$0	\$0	\$693,900	\$0	BTLA Form Sent 9/27/23 Summary Judgement 3/7/2024 Dismissed by BTLA 3/7/24 Taxable for 2023	\$0	\$0.00	D. Pacik S. Denis
Pope Memorial SPCA of Concord-Merrimack County 92-94 Silk Farm Rd 862 Z/ 1 30898-23EX		Charitable Exemption Appeal Tax Year 2023	\$1,622,500	\$0	\$0	\$0	\$1,622,500	BTLA Form Sent 10/11/23 Exempt for 2023 Withdrawn 12/12/2023 BTLA Approval 12/19/2023	\$0	\$0.00	D. Pacik
Pope Memorial SPCA of Concord-Merrimack County 95 Silk Farm Rd 862 Z/ 6 30898-23EX		Charitable Exemption Appeal Tax Year 2023	\$618,000	\$0	\$0	\$0	\$618,000	BTLA Form Sent 10/11/23 Exempt for 2023 Withdrawn 12/12/2023 BTLA Approval 12/19/2023	\$0	\$0.00	D. Pacik
			\$2,934,400	\$0	\$0	\$693,900	\$2,240,500		\$0	\$0.00	