



City of Concord, New Hampshire

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

DOUG BECHTEL
-AUDUBON

JON D. → PRESENT
GEORGE H.
JON R.

GUY P - EXCUSED

START: 4:02 PM / END: 4:53

Meeting Agenda

Location: City Hall, 2nd Floor Large Conference Room
Date: February 18, 2025
Time: 4:00pm

Agenda details:

1. Late Exemption Abatement requests:
 - a. Exempt 24-14 - Riverbend Community Mental Health Inc - DENIED, ^{LTR. REC.} ABATEMENT PRICES
 - b. Exempt 24-12 - Audubon Society of NH - DENIED, ^{RE-AFFIRM} RECOMMENDED ABATEMENT PROCESS
2. Hardship 24-13 - Christopher McAllister - GRANTED.
3. 2024 Abatement Requests:
 - a. Consolidated Communications - GRANTED.
 - b. Consolidated Communications - GRANTED.
 - c. Concord D'Amante LLC - GRANTED
 - d. Demoulas Super Markets Inc - GRANTED
 - e. Nash Family Investment Prop & Five N Associates - GRANTED.
 - f. Whitley Nicola Lemmen - GRANTED.
4. Current Use Warrant - Heard Sarah & Benjamin ✓
5. Interest waiver request - Beevers Michael & Beevers Cynthia - DENIED.
6. Review of open BTLA/Superior/Supreme Court appeals and 2024 abatement requests

2024 ABATEMENT LISTING

2024 ABATEMENT LIST	Concord Tax Rate: Penacook Tax Rate:	\$0.02769 \$0.03064	Ratio: 64.4%	2024	PROPOSED ASSMT	REVISED ASSMT	POTENTIAL LOSS VALUE	ACTUAL LOSS VALUE	TAX ABATED	ACTION	NOTES			
DATE SENT	MBL	PID	LOCATION	NAME/	DATE PROC	APPEAL	CURR ASSMT	PROPOSED ASSMT	REVISED ASSMT	POTENTIAL LOSS VALUE	ACTUAL LOSS VALUE	TAX ABATED		
02/04/25	611 Z/ 42	9474	28 DAMIANTE DR	CONCORD DAMANTE LLC / SHAW'S SUPERMARKET	10724	10724	\$11,339,100	\$9,700,000	\$1,639,100.00	\$1,639,100.00			STONE	
02/05/25	7414 Z/ 62	2268	12 SOUTH ST	CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND	10726	10726	\$2,247,400	\$2,200,000	\$47,400.00	\$47,400.00			COMMERCIAL	
02/05/25	624 Z/ 7	9517	64 REGIONAL DR	CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND	10725	10725	\$2,846,200	\$2,750,000	\$96,200.00	\$96,200.00			COMMERCIAL	
01/23/25	06 P/ 5/ 3	108743	15-17 MERCHANTS WY	DEMOULAS SUPER MARKETS INC	10645	10645	\$14,463,200	\$13,000,000	\$1,463,200.00	\$1,463,200.00			STONE	
01/21/25	6441 Z/ 84	3066	143 N MAIN ST	NASH FAMILY INVESTMENT PROP & FIVE N ASSOCIATES	10721	10721	\$4,913,800	\$3,900,000	\$1,013,800.00	\$1,013,800.00			OFFICE	
12/17/24	7442 Z/ 4	1567	4-6 SEXTON AV	SOUTH MAIN GATEWAY LLC	01/08/24	10695	\$345,000	\$218,000	\$286,286	\$0.00	\$58,714.00	\$1,625.79	SETTLEMENT AGREEMENT	FAMILY CONVERSION
12/17/24	7442 Z/ 6	1565	111 S MAIN ST	SOUTH MAIN GATEWAY LLC	01/08/24	10696	\$302,000	\$190,000	\$250,604	\$0.00	\$51,396.00	\$1,423.16	SETTLEMENT AGREEMENT	COMMERCIAL
12/17/24	7442 Z/ 7	1563	113 S MAIN ST	SOUTH MAIN GATEWAY LLC	01/08/24	10697	\$520,500	\$440,000	\$311,918	\$0.00	\$88,582.00	\$2,452.84	SETTLEMENT AGREEMENT	COMMERCIAL
12/17/24	7442 Z/ 8	1560	113 S MAIN ST	SOUTH MAIN GATEWAY LLC	01/08/24	10698	\$215,100	\$130,000	\$178,493	\$0.00	\$36,607.00	\$1,013.65	SETTLEMENT AGREEMENT	FAMILY CONVERSION
02/14/25	66 Z/ 55	6789	10 FISKILL FARM	TANNER FAMILY REVOCABLE TRUST 2006	10729	10729	\$661,050	\$659,450	\$1,600.00	\$1,600.00			SINGLE FAMILY	
01/10/25	202 Z/ 6/ 58	105548	6 NICKERSON DR	WHITLEY NICOLA LEMMEN	10719	10719	\$295,400	\$225,000	\$70,400.00	\$70,400.00			DETACHED CONDO	
							\$38,148,750.00	\$33,412,450.00	\$1,147,301.00	\$4,331,700.00	\$235,299.00	\$6,515.43		

BOARD OF TAX AND LAND APPEALS 2023

Concord Tax Rate: 71.5%
 Penacook Tax Rate: \$0.02685
 \$0.02915

NAME	Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss Value	Notes/Status	Possible Value Reduction	Possible Tax Refund
25 CHENEILL LLC 31219-23PT 624 Z/ 9	INDUSTRIAL	\$1,083,500	\$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	\$118,100	\$82,300			Inventory Sent September 24, 2024 Settlement Meeting Due 2/20/25	\$82,300	\$2,210.56
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 39 Z/ 17	RETAIL	\$4,871,100	\$4,760,000	\$111,100			Inventory Sent October 7, 2024 Settlement Meeting Due 2/18/25	\$111,100	\$2,964.15
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 4	THREE FAMILY	\$345,000	\$218,000	\$0	\$280,750	\$64,250	Inventory Sent September 30, 2024 Settled 01/02/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 6	RETAIL/APT	\$302,000	\$180,000	\$0	\$245,756	\$56,242	Inventory Sent September 30, 2024 Settled 01/02/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 7	COMMERCIAL	\$501,800	\$440,000	\$0	\$408,349	\$93,451	Inventory Sent September 30, 2024 Settled 01/02/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
SOUTH MAIN GATEWAY 31082-23PT 7442 Z/ 8	TWO FAMILY	\$215,100	\$130,000	\$0	\$175,042	\$40,058	Inventory Sent September 30, 2024 Settled 01/02/2025/ BTLA 1/14/2025 Combined with 30794-22PT	\$0	\$0.00
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

\$19,371,600.00 \$16,698,060.00 \$2,267,840.00 \$1,109,899.00 \$254,001.00 \$2,287,640.41

Beginning Potential Loss.

Assessments \$19,371,600
 Requested Amount \$16,698,060
 Potential Loss \$2,673,740

Pending Potential Loss \$2,287,640

Value to be addressed Settled \$18,007,900
 Actual Loss Settled \$1,109,899
 Potential Loss \$254,001
 Total \$19,371,800

D. Pack
 J. Conforti

Concord Tax Rate: .02589
 Penacook Tax Rate: .02913

Ratio: 79.4%

2022 APPEALS TO SUPERIOR CT

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	\$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	\$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. Paick

\$11,492,500.00 \$9,143,400.00 \$2,349,100.00 \$9,700,000.00 \$1,639,100.00

Beginning Potential Loss Assessments \$11,492,500.00
 Requested Amount \$9,143,400.00
 Potential Loss \$2,349,100.00

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

Reserve Accounts

Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Value Reduction	Tax Refund	Notes
Northern New England Tel Ops LLC 217-2023-CV-00473	8/20/2024	Served 10/16/2023 City Response Sent 11/3/2023							
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	403,575	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

Concord Tax Rate: .02886
 Penacook Tax Rate: .02915

Ratio: 71.5%

2023 APPEALS TO SUPERIOR CT

SUPERIOR COURT

Property Type	Assessment	Taxpayer Proposed	Potential Loss	Settlement Final Value	Actual Loss of Value	Status	Possible Value Reduction	Possible Tax Refund	Notes
Demevias Super Market Inc 217-2024-CV-00526 06 Pl/5/3 Appeal # 10508	\$14,463,200	\$10,341,188	\$0	13,000,000	1,463,200	Served 9/9/2024 City Response Due 10/8/2024 Settlement Signed 11/7/2024	\$0.00	\$0.00	Settled

Beginning Potential Loss Assessments
 Requested Amount Potential Loss

\$14,463,200.00

\$14,463,200.00
 \$10,341,188.00
 \$4,122,012.00

Pending Potential Loss
 \$0.00

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

\$0.00

\$0.00

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	\$10,283,350 \$371,100 \$10,283,350 \$371,100	\$3,050 \$0 \$3,050 \$0	\$10,280,300 \$371,100 \$10,280,300 \$371,100	\$13,000,000.00	\$1,463,200.00	Served 9/26/2024 City Response due 10/26/2024	\$10,280,300 \$371,100 \$10,280,300 \$371,100	\$276,128.86 \$9,867.75 \$284,661.51 \$10,275.76	References TY24 only TY2023 J. Conforti Current Use - Taxable

Charity Exemption Appeal
 TY2023/TY2024

Note: \$3,050 in Current Use Values (TY23 /TY24) which is not exempt.

\$581,033.87