CALL TO ORDER: Chairman Timothy Tsantoulis called the meeting to order at 5:35PM.

PRESENT: Timothy Tsantoulis (Chairman), John Durand, Alex Walczyk, Jon Duhamel, (Town Assessor).

1. MATTERS OF IMPENDING ABATEMENTS
The Board discussed the matter of abandoned mobile homes in which the Town is owed back taxes and the landowner cannot demolish and replace the old and inhabitable ones without the taxes being paid or abated.
The Board agreed these mobile homes had no value and the Town would never be able to collect the taxes. Their only option is to grant abatements on the following Requests.

a. Burgess Mobile Homes 15 Dart Street Map 39 Lot 1-75
Alex Walczyk made a motion to abate the taxes on 15 Dart Street in the amount of $5,826.71. The motion was seconded by John Durand. The motion carried unanimous.

b. G & M Cooperative, Inc. 69 Marlette Avenue Map 18 Lot 14-69 and

   c. G & M Cooperative, Inc. 56 Gary Avenue Map 18 Lot 14-56
Alex Walczyk made a motion to grant abatement on 69 Marlette Avenue in the amount of $5,159.47 and 56 Gary Avenue in the amount of $642.00. The motion was seconded by John Durand. The motion carried unanimous.

In the future the Town would have to develop a process to deal with these abandoned mobile homes. The Town needs to know when mobile homes are no longer being lived in or if the owners have passed away before years of taxes have accrued. Jon Duhamel, Town Assessor, provided a form used by the City of Concord to track the valueless Manufactured homes.

2. Non Public Session RSA 91-A:3II(c)
MATTER OF IMPENDING BTLA ABATEMENT

   a. SJB Development LLC 209 West River Road Map 24 Lot 30-1
Nonpublic session cancelled because property owner withdrew his abatement application at the settlement meeting.
3. **APPROVAL OF MINUTES**
   a. **Public Meeting Minutes of November 20, 2019**
      Alex made a motion to accept the public meeting minutes of November 20, 2019 as written. John Durand seconded the motion. The motion carried unanimous.
   b. **Nonpublic Meeting Minutes of November 20, 2019**
      Alex made a motion to accept the nonpublic meeting minutes of November 20, 2019 as written. John Durand seconded the motion. The motion carried unanimous.

4. **New Business**
   John Duhamel, the town Assessor provided the Board with a ratio study that included the sales from April 1, 2018 to December 1, 2019. The study showed a median ration of 88%. With such a strong market the Town Assessor stated most likely the Town would need a statistical update before the next required revaluation in 2023.

5. **ADJOURNMENT**
   Alex Walczyk made a motion to adjourn at 5:55 PM. The motion was seconded by John Durand. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk