

MINUTES OF THE SELECT BOARD

Tuesday June 29, 2021 - 1PM

Town Hall Board Room

Present: Tom Maher, Select Board Chair, Dave McGuckin, Selectman; Bill Stewart, Selectman

1. Review of Tax Abatement for 169 Portsmouth Avenue, New Castle, NH

Chairman Maher opened the meeting at 1:10PM. The meeting had a single agenda item: Review a tax abatement request for the property located at 169 Portsmouth Avenue, New Castle, NH.

The abatement request was to remove the amount of the assessment attributed to the view because a neighbor planted a row of evergreen trees obstructing a portion or all the view. Currently, 169 Portsmouth Ave has \$120,000 of its assessed value attributed to view.

The Select Board reviewed the application using criteria provided by Avitar Associates, the firm who provides assessing data to the Town. The general test as to whether an amount should be attributed to a view is whether it adds value to the home. If the exact home were to be located elsewhere in Town with no views would the property sell for the same amount or different.

The Board determined that the home does derive value from its current view.

The second question is what that value is and is it diminished by the plantings.

Using additional information provided by Avitar Associates, the Board reviewed the application and determined that the views have been partially obstructed by plantings not maintained by the property owner. Therefore, the Board concluded an abatement of 50% of the amount attributed to the view should be granted.

Selectman Stewart made a motion to abate \$60,000 (50% of the current assessed value attributed to the views) of the assessed value of 169 Portsmouth Ave based on a change in its views. The motion was seconded by David McGuckin and the motion passed unanimously.

The business of the Select Board meeting being concluded, Selectman McGuckin motioned to adjourn which was seconded by Selectman Stewart.