THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Board of Assessors Meeting for December 4, 2025 Agenda

A meeting of the Board of Assessors is scheduled for Thursday, December 4, 2025 at 9 AM at the Nashua City Hall, 3rd Floor Auditorium, 229 Main Street, Nashua, NH 03060.

This meeting will also be broadcast on Comcast Channel 16.

- **Motion:**
  - **To approve minutes of the Public and Non-Public sessions of The Board of Assessors Meeting of Thursday, November 6, 2025**
- **Communications:**
  - **Department Update**
  - **2026 Meeting Schedule**
- **Old Business:**
  - **None**
- **New Business Items:**
  - **Tax abatement for uncollectable taxes**
- **Public Comment**
- **Comments by Members of the Board**
- **Non-Public Session**
- **Signature Items**

The Public Minutes of the Board of Assessors
Meeting of November 6, 2025

A meeting of the Board of Assessors was held on Thursday, November 6, 2025 in the 3rd Floor Auditorium at Nashua City Hall, located at 229 Main Street, Nashua, NH 03060. The meeting was called to order at 9AM by Chairman Charles Dobens.

Members Present:

Charles Dobens, Robert Earley, Jay Minkarah

Contracted Assessors:
Bob Gagne

Assessing Staff Present:
Jessica Marchant, Michelle Welsh, Susan Bailey

Other City of Nashua Staff Present:
None

Chairman Charles Dobens
I'll call the meeting of the Nashua Board of Assessors to order at 9AM on Thursday, November 6 2025.
Let the record show that present from the Board are Robert Earley, Jay Minkarah, and myself, Charles Dobens.

MOTION BY Robert Earley to waive the reading of the public minutes from the Board of Assessors meeting held on October 2, 2025, accept them and place them on file.
SECONDED BY Jay Minkarah
VOTE: All in favor

MOTION BY Robert Earley to waive the reading of the non-public minutes from the Board of Assessors meeting held on Thursday, October 2, 2025, accept them and place them on file.
SECONDED BY Jay Minkarah
VOTE: All in favor

UPDATES:
Michelle Welsh updated the board on staffing changes notifying them that Miles LaCroix has left the City and Jessica Marchant will be out in the field quite a bit. Hence why Susan Bailey is here so she can begin training on supporting the Board.

OLD BUSINESS:
None

NEW BUSINESS:

- **2025 Fire Proration**

Bob Gagne explained there was a fire at 24 Spindlewick Dr on 8-24-25 which caused the home to be significantly damaged and uninhabitable. As the property will not be restored prior to the end of the tax year, March 31, 2026, we recommend prorating the December tax bill to remove the building taxes for the time period of 8-24-25 through 3-31-26. The property will be reassessed for April 1, 2026 for an updated 2026 value based on status at that time.

There was discussion among board members and staff relating to details of this property fire and the fire proration process in general.

MOTION BY Robert Earley to approve the 2025 fire proration for 24 Spindlewick Dr. as presented.
SECONDED BY Jay Minkarah
VOTE: All in favor

PUBLIC COMMENT:
None

COMMENTS BY BOARD MEMBERS:
None

MOTION BY Robert Earley to go into non-public session for two reasons, first to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant to RSA 91-A:3, II (C). Second, under 91-A:3, II (L), for the "consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present."

SECONDED BY Jay Minkarah
VOTE:
Mr. Minkarah - Yes
Mr. Earley – Yes
Mr. Dobens – Yes

The Board entered non-public session at 9:10 AM

The Board resumed public session at 9:24 AM

MOTION BY Robert Earley to seal the minutes of the non-public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective.
SECONDED BY Jay Minkarah
VOTE: All in favor

MOTION BY Robert Earley to release the non-public minutes of October 2, 2025 as submitted.
SECONDED BY Jay Minkarah
VOTE: All in favor

MOTION BY Robert Earley to adjourn.
SECONDED BY Jay Minkarah
VOTE: All in favor

The board adjourned at 9:25 AM

Respectfully submitted,
Jessica Marchant

City of Nashua

Assessing Department
229 Main Street - Nashua, NH 03060
(603) 589-3040

From: Susan Bailey, Assessing Administrative Specialist II/CSR
Date: November 24, 2025
Subject : 2026 BOA Scheduled Meetings

The Board of Assessors typically meets the 1st Thursdays of the month, with the exception of the meetings marked with an asterisk with the explanation below. Additional meetings may be held as required. The meetings are held in the City Hall Auditorium.

Thursday	January 8, 2026	9:00 AM	11:00 AM
Thursday	February 5, 2026	9:00 AM	11:00 AM
Thursday	March 5, 2026	9:00 AM	11:00 AM
Thursday	April 2, 2026	9:00 AM	11:00 AM
Thursday	May 7, 2026	9:00 AM	11:00 AM
Thursday	June 4, 2026**	9:00 AM	11:00 AM
Thursday	June 25, 2026*(**)	9:00 AM	11:00 AM
Thursday	July 16, 2026***	9:00 AM	11:00 AM
Thursday	August 6, 2026**	9:00 AM	11:00 AM
Thursday	August 20, 2026**	9:00 AM	11:00 AM
Thursday	September 17, 2026	9:00 AM	11:00 AM
Thursday	October 1, 2026	9:00 AM	11:00 AM
Thursday	November 5, 2026	9:00 AM	11:00 AM
Thursday	December 3, 2026	9:00 AM	11:00 AM
Thursday	January 7, 2027	9:00 AM	11:00 AM

*** Last Thursday instead of 3rd Thursday in June to accommodate July 1st statutory deadline.**
****Two meetings in June and August to accommodate September 1st statutory deadline.**
*****3rd Thursday in July to accommodate July holiday and because two meeting scheduled June and August.**

THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Administrative Abatement

To: City of Nashua – Board of Assessors

From: Jessica Marchant, Assessor

Date: November 24, 2025

Re: Abatement Requests – Uncollectable Taxes on Manufactured Housing

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Reasons for abatement recommendation: Property has sat vacant since owner passed away in 2021. Park management will be retaining ownership, removing the home and replacing with a new one.

Account: 22692
Property Location: 6 Larchen Ln

Map/Lot: 0000H-00031-1847-6
Reason: Uncollectable

Total amount of abatement **$ 12,633.13**

Abatement Request: ***Approval***

Date: ____________________ Board of Assessor Signature: ______________________

Date: ____________________ Board of Assessor Signature: ______________________

Date: ____________________ Board of Assessor Signature: ______________________

CITY of NASHUA, NH

Real Estate Tax Statement

Parcel: 00022692
Location: 6 LARCHEN LN THORNTON

Owner:
VERNON, PAULA E ESTATE OF
%KELLY, SHANA ELIZABETH
197 PARSONS ST
BRIGHTON MA 02135

Status:

Square	0
Land Valuation:	0
Building Valuation:	202,700
Exemptions:	0
Taxable Valuation:	202,700
Interest Per Diem:	3.86

Legal Description:
6 LARCHEN LN THORNTON

Deed Date: **Book/Page:** 5540/698 **Interest Date:** 12/04/2025

Year	Type	Bill
2025	RE-R	9667

Inst	Charge	Billed	Principal Due	Interest Due	Total Due
1	PROP TAX	1,611.47	1,611.47	55.10	1,666.57
		1,611.47	1,611.47	55.10	1,666.57
2	PROP TAX	1,799.97	1,799.97	0.00	1,799.97
		1,799.97	1,799.97	0.00	1,799.97
Year Totals		3,411.44	3,411.44	55.10	3,466.54

Year	Type	Bill
2024	TL-R	492

Inst	Charge	Billed	Principal Due	Interest Due	Total Due
1	PROP TAX	3,222.93	3,222.93	262.07	3,485.00
	CERT FEE	22.50	22.50	1.83	24.33
	LIEN-EXFEE	19.00	19.00	1.55	20.55
	PROP INT	136.49	136.49	11.10	147.59
		3,400.92	3,400.92	276.55	3,677.47
Year Totals		3,400.92	3,400.92	276.55	3,677.47

Year	Type	Bill
2023	TL-R	428

Inst	Charge	Billed	Principal Due	Interest Due	Total Due
1	PROP TAX	2,714.45	2,714.45	618.45	3,332.90
	CERT FEE	22.00	22.00	5.01	27.01
	LIEN-EXFEE	19.00	19.00	4.33	23.33
	PROP INT	118.83	118.83	27.07	145.90
	REDEMPTION	40.00	40.00	0.00	40.00
		2,914.28	2,914.28	654.86	3,569.14
Year Totals		2,914.28	2,914.28	654.86	3,569.14

CITY of NASHUA, NH

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Real Estate Tax Statement

Year	Type	Bill
2022	TL-R	464

Inst	Charge	Billed	Principal Due	Interest Due	Total Due
1	PROP TAX	2,690.62	2,690.62	981.45	3,672.07
	CERT FEE	21.00	21.00	7.66	28.66
	LIEN-EXFEE	19.00	19.00	6.93	25.93
	PROP INT	97.87	97.87	35.70	133.57
	REDEMPTION	39.00	39.00	0.00	39.00
	DEED RSCH	18.50	18.50	0.00	18.50
	DEED-COSTS	18.50	18.50	0.00	18.50
	DEED-COSTS	2.00	2.00	0.00	2.00
		2,906.49	2,906.49	1,031.74	3,938.23
Year Totals		2,906.49	2,906.49	1,031.74	3,938.23
Grand Totals		12,633.13	12,633.13	2,018.25	14,651.38

** End of Report - Generated by Patricia Barry **

-----Original Message-----
From: Alex Cox <alex@rodgerscompanies.com>
Sent: Tuesday, November 18, 2025 2:33 PM
To: Marchant, Jessica <marchantj@nashuanh.gov>
Subject: Re: 6 Larchen Lane Abatement

Hello Jessica,

I am requesting all back taxes on this property be abated and written off as uncollectible. Please reference 4 Bahl Street.

Thank you,
Alex

> On Nov 18, 2025, at 2:25 PM, Marchant, Jessica <marchantj@nashuanh.gov> wrote:
>
> Hi Alex, I received your email.
> Can you clarify in more detail what you are asking for?
> I assume it is one or more of the following, but don't want to assume so please clarify:
>
> 1. I can reduce the 2026 assessed value to $0 so that no additional tax bills are generated while you demo and install the new home.
>
> 2. Are you seeking a 2025 abatement? That is the only tax year that an abatement can be applied for at this time. If so, we can provide you an abatement application.
>
> 3. If there are any back taxes owed (which I would not be aware of) are you looking for back taxes to be written off the tax collector's books as uncollectable?
>
> Thanks for clarifying as I need to know what request to take to the board of assessors if board action is required.
> Please provide as much info as you can, Thanks,
>
> Jessica Marchant (she, her)
> Assessor II
>
> City of Nashua - Assessing
> Administrative Services Division
>
> 229 Main St|PO Box 2019|Nashua, NH 03061-2019
> Phone: 603-589-3044

> -----Original Message-----
> From: Alex Cox <alex@rodgerscompanies.com>
> Sent: Monday, November 17, 2025 10:11 AM
> To: Marchant, Jessica <marchantj@nashuanh.gov>
> Subject: 6 Larchen Lane Abatement
>
> CAUTION: This email came from outside of the organization. Do not click links or open attachments if the source is unknown.
>
>
> Good morning Jessica,
>
> I hope you are doing well. I am reaching out to request a tax abatement at 6 Larchen Lane, a mobile home in our Thornton Village park that was abandoned after the owners death. I have attached the Writ of Possession and we did retain ownership in the foreclosure auction last week. As always, we will not hold the closing until I have confirmation of abatement.
>
> It is my intention to demolish this home and replace it.
>
> Please let me know if you need anything else from me.
>
> Thank you,
> Alex

THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
NH CIRCUIT COURT

9th Circuit - District Division - Nashua
30 Spring Street, Suite 101
Nashua NH 03060

Telephone: 1-855-212-1234
TTY/TDD Relay: (800) 735-2964
https://www.courts.nh.gov

WRIT OF POSSESSION

Rodgers Manufactured Housing Communities, Inc.
843 West Hollis Street
Nashua NH 03062

V.

Shana E. Kelly

Case Name: **Rodgers Manufactured Housing Communities, Inc. v. The Estate of Paula Vernon**
Case Number: **459-2025-LT-00385**

To the Sheriff of any County or to his Deputy or to any Law Enforcement Officer:

WHEREAS the plaintiff on the July 21, 2025, by order of the court, has recovered judgment against the defendant(s) for possession of the premises described as:

6 Larchen Lane
Nashua, NH 03063
and court costs of $ 150.00.

WE COMMAND YOU, THEREFORE, that without delay you cause the said plaintiff to have possession of said premises.

Make return of this Writ to the court within ninety days from the date thereon.

August 08, 2025

Witness, Ellen V. Christo, Administrative Judge
New Hampshire Circuit Court

Kathleen E. Tripp, Clerk of Court

RETURN OF SERVICE

________________ COUNTY Date: ________________

I have caused the above named plaintiff to be put into possession of the within described premises.

FEES: Service: $____________ Deputy Sheriff

Travel: ____________ Signature

Other: ____________ Title

TOTAL: $____________ Agency

Tay & Tay

Attorneys at Law

Herman S. Tay 1915-1947
Bernard J. Tay, 1953-2011
Mark H. Tay (N.H. & MA.)

188 WATER STREET
P.O. BOX 391
EXETER, NEW HAMPSHIRE 03833-0391

603-772-7676
FAX 603-772-7898

June 12, 2025

Board of Assessors
Attn.: Jessica Marchant
The City of Nashua
229 Main Street
Nashua, New Hampshire 03060

Re: 4 Bahl Street
Property Account # 35874

Request for Reconsideration

Dear Ms. Marchant:

I am writing to you on behalf of my client, Rodgers Manufactured Housing Communities, Inc., the owner of the manufactured housing park and space at 4 Bahl Street, Nashua, NH. Your correspondence dated June 6, 2025 directed to my client has been forwarded to my attention. I have appended the same for ease of reference.

As you are aware, the manufactured housing unit located on the above-referenced site, a 1972 (Pre-Hud) New Yorker manufactured housing unit with additions, is valueless, abandoned manufactured housing. The surviving joint tenant died in and around August, 2024 and no heirs have stepped forward to claim an interest in the property. We have obtained possession of the homesite through the court. (Please see writ of possession attached.) My client has requested an abatement of the outstanding taxes due in order to demolish the unit. You have offered to waive interest on the tax due, but insisted upon payment of the principle. While, under other circumstances we would be appreciative of the gesture, under the present circumstances, I have been directed by the park owner to request your reconsideration and that a full abatement be granted.

As you must be aware, the unit may not be removed from the site without either the payment of taxes or an abatement. See RSA 80:2-a. See also Green Meadows Mobile Homes v. City of Concord, 156 N.H. 394, 398 (2007). However, the manufactured housing park owner is under no duty to ensure the tax is paid by the homeowner, much less to be the guarantor of unpaid property taxes. See RSA 73:16-a. Your position leaves the manufactured housing park owner in the untenable position of being compelled to pay someone else's property taxes which he in fact has no duty to pay in order to remove the valueless, abandoned unit and to restore the home site to economic productivity.

This was precisely the situation presented to the Supreme Court in Everett Ashton, Inc. v. The City of Concord, 169 N.H. 40 (2016). In that case, the Plaintiff sought demolition permits from the City of Concord which the City refused to grant without the payment of the homeowner's past-due taxes. On that issue the Supreme Court held, "Here, the City refused to allow Everett Ashton to remove the valueless, abandoned homes until it paid taxes thereon, despite express statutory provision that park owners are not responsible for such taxes. RSA 73:16-a. We conclude that this refusal exceeded the scope of the discretion granted to the City under RSA 205-A:4-a because, as the trial court noted, to conclude otherwise would permit the City to hold Everett Ashton "hostage by refusing to allow the removal of . . . derelict home[s] even though [Everett Ashton] cannot be held liable for the unpaid taxes." The legislature could not have intended for the discretion that it granted in RSA 205-A:4-a, VII to be exercised in a way that would allow the City to nullify RSA 73:16-a. We therefore uphold the trial court's ruling that the City must issue the demolition permits." *Id* at 46. The court also reversed the superior court's award of attorney fees in that case associated with a regulatory takings claim essentially because it had not, until deciding that case, ruled "on the breadth of the City's discretion under the statute." *Id* at 49. With that case, it has now decided.

My client's goal is to remove the manufactured housing which, according to my information, the City of Nashua agrees is valueless and abandoned. The park owner fully intends to seek a demolition permit. My understanding is that this requires asbestos abatement as a preliminary step to applying for the permit. It is prepared to undertake this task at a cost approaching $20,000.00. I have appended the contract to this letter for your consideration. And, abatement of the asbestos will result in the destruction of the unit. There is unpaid rent owed and accruing to date in the amount of $6,582.00. A copy of the tenant ledger is attached. Based upon past experience, the park owner anticipates actual demolition costs to range from $10.000.00 to $12,000.00. We are in the same position as Everett Ashton, Inc. We cannot move forward with asbestos abatement and demolition until the Board determines that all taxes shall be abated.

Accordingly, it is my client's sincere hope that you will consider the significant costs and losses already projected to be incurred by it, and abate the tax due in its entirety so that we may restore the site to its commercial purpose by replacing the unit with a brand new one and provide one more unit of safe, attainable residential housing in a time of dire need.

Very truly yours,

Mark H. Tay

MHT/dml

Enclosures