

**Minutes**  
**Board of Assessor's Meeting**  
**February 7, 2011**

Members Present: Jason Neuman and Eugene Reed  
Member Absent: John McSorley  
Others: Heidi Seaverns.

7:34 PM Acting Chairman Reed called the meeting to order.

The Board addressed the signature file.

**Motion:** Reed, second Neuman to approve the abatement in the amount of \$ 429.04 for Map 68 Lot 104 based on review and Avitar's recommendation.

**Vote:** 2-0 in favor.

**Motion:** Reed, second Neuman to approve the abatement in the amount of \$ 160.96 for Map 71 Lot 114 based on review and Avitar's recommendation.

**Vote:** 2-0 in favor.

Ms. Seaverns informed the members that all abatements that had been turned over to Avitar have been completed.

The Board addressed the correspondence file.

The members reviewed a letter from a taxpayer requesting waiver of interest on the 2<sup>nd</sup> issue tax bill since original payment was lost in the mail. Some discussion followed. Ms. Seaverns reminded that in the past the Board has relied on the fact that it is the taxpayer's responsibility to ensure taxes are paid. Members remarked that this was the third request for this type of waiver in as many meetings.

**Motion:** Reed, second Neuman to deny request for waiver of interest.

**Vote:** 2-0 in favor. Ms. Seaverns will send the taxpayer a letter informing them of the Board's action.

Members then reviewed a letter from Loren Martin from Avitar in regard to a case pending at BTLA. The taxpayer representative had made an offer for a settlement and had requested that Ms. Martin take the offer to the BOA. Ms. Martin explained in her letter to the Board that sales she reviewed support the value for 2009. A brief discussion followed. Members instructed Ms. Seaverns to contact Ms. Martin. Members feel the value is defensible and Ms. Martin is authorized to act in the best interest of the Town.

Ms. Seaverns gave members present copies of the 2010 equalized ratio study. Median ratio for 2010 is 96.5%, Coefficient of Dispersion is 4.0 and Price Related Differential is 1.01. There were a total of 115 sales, 35 of which were used. Of the 80 sales that were not used, 25 of them were bank related-foreclosures, resales of foreclosures and forced sales.

Having no further business,

7:50 PM **Motion** Neuman second Reed to adjourn.

**Vote:** 2-0 in favor.

Respectfully Submitted,

**Accepted as amended**  
**3/7/11**

Heidi Seaverns