

Minutes
Board of Assessor's Meeting
February 4, 2013

Members Present: Jason Neuman, Eugene Reed and John McSorley
Others: Loren Martin-Avitar Associates; Selectmen Mark Carpenter, Hal Rafter & Mary Bonser;
Terry Bonser and Heidi Seaverns.

6:40 PM Chairman Reed called the meeting to order.

The Board addressed the signature file.

Members had previously signed an Intent to Cut for 2012 tax year for Map 61 Lot 5-taxes are current. Members had also previously signed an Intent to Cut for 2012 tax year for Map 76 Lot 2-bond has been posted.

Members approved & signed Veteran's Tax Credit applications for the following properties:

Map 1 Lot 70B Map 4 Lot 16-25 Map 14 Lot 8 Map 16 Lot 12A

Map 18 Lot 16 Map 20 Lot 6-4 Map 53 Lot 10 Map 71 Lot 94

Members denied 2 Veteran's Tax Credit applications- Map 1 Lot 52 & Map 1 Lot 69B-no qualifying awards received.

Members signed and approved a Blind Exemption for Map 1 Lot 28.

Motion: McSorley, second Neuman to issue a Timber Tax Levy in the amount of \$ 684.36 for Map 52 Lot 6-5.

Vote: 3-0 in favor. Members signed the certification sheets & the warrant.

Motion: Neuman, second McSorley to deny the abatement for Map 42 Lot 6 based on review and Avitar's recommendation.

Vote: 3-0 in favor.

Motion: Neuman, second Reed to approve the abatement for Map 20 Lot 6 in the amount of \$ 45.37 based on review and Avitar's recommendation.

Vote: 3-0 in favor.

Motion: Neuman, second Reed to approve the abatement for Map 18 Lot 6 in the amount of \$ 103.12 based on review and Avitar's recommendation.

Vote: 3-0 in favor.

Chair Reed introduced Ms. Martin to everyone and turned the discussion over to her. Ms. Martin then gave an overview of what is happening as far as assessing goes in Nottingham. The initial phase of the data verification has been started. This year's properties under review are on Maps 25, 36-45, and 61, 62, 64 & 65. Once all the properties have been visited, list letters will be sent out in early summer to those properties that did not have an interior inspection giving the taxpayer an opportunity to schedule an appointment, if they want to. The quadrant approach is more cost effective for Avitar & consequently the Town. Ms. Martin stated that a door hanger is left if no one is home to let the homeowner know that the company was there. There is one exception to this practice, a seasonal home. Avitar believes that a door hanger on a property not occupied may alert people that no one is around, which may lead to a break in. Ms. Martin then discussed the 2012 ratio study. Preliminary results have a median ratio of 97.2%, a COD of 6.73 and a PRD of 1. These numbers indicate that low & high range properties are being assessed equally. Ms. Martin explained that the timeframe of sales is 6 months prior to April 1 through 6 months after. Ms. Martin stated that the Town has received 7 abatements to date-3 have been completed for BOA action this evening, two are scheduled for inspections in the next couple of days and two were just received this evening. Chair Reed asked if anyone had any questions. Ms. Bonser asked why Avitar/ Board of Assessors had not told the Bonsers to get an outside appraisal done of their property at the beginning of the appeal process. Mr. Bonser stated that the Town of Barrington had hired an outside

contractor for an appeal of campground values in the town. A discussion then followed about the 2007 update of lake values. Ms. Bonser asked why an outside contractor was not used in that update. The Town uses mass appraisal principals to establish the values. It was stated that a fee appraisal for each property in Nottingham would cost approximately \$1,125,000 (based on \$450/parcel). Ms. Bonser asked that the BOA be more helpful in the future for taxpayers filing appeals. Mr. McSorley reminded all in attendance that the burden of proof rests with the taxpayer in an appeal and it is not appropriate for the Town or their agents to suggest that they obtain an outside appraisal. After more discussion about the 2007 update, Mr. Carpenter suggested that moving forward these joint meetings focus on what is happening in Town and what is working & what is not rather than rehashing the past. Mr. Rafter asked if there were any pockets of inequity in Town. Ms. Martin stated there were not. Discussion then turned to the next meeting date. Since the BOS & BOA's meetings are on the same date in May (May 6), it was decided that the BOA will change their next joint meeting date to May 13 at 7PM. Mr. Bonser thanked the BOA for their help in getting their appeal settled. At this time, Ms Bonser, Mr. Rafter, Mr. Carpenter & Mr. Bonser left the meeting.

The Board next reviewed the correspondence file. The Intent to Cuts, Reports of Cut, Intent to Excavate & Reports of Excavation will now be filed digitally with the Department of Revenue Administration. This change took effect January 1, 2013. The members reviewed a statement for the last quarter of 2012 from Upton & Hatfield regarding the Fairpoint appeal. The Town's share of the \$9311.90 bill is \$227.11. The Town is sharing representation with 40 other communities in this appeal.

The Board will act on outstanding minutes at their next meeting.

Next BOA meeting will be March 11, 2013 at 7PM.

Having no further business,

8:15 PM **Motion:** Reed, second McSorley to adjourn.

Vote: 3-0 in favor.

Respectfully Submitted,

Heidi Seaverns

Approved as written
03/11/13