

**Enfield Board of Selectmen
Whitney Hall
Enfield, New Hampshire**

MINUTES of June 28, 2010

Board of Selectmen: John W. Kluge, Chairman; Donald J. Crate, Sr.; B. Fred Cummings

Administrative Staff: Steven Schneider, Town Manager; Alisa D. Bonnette, Executive Assistant; Julie Huntley, Assessing Administrator; Richard A. Crate, Jr., Chief of Police

Others: Dan Kiley, Dwight Marchetti, Henry Cross, and other members of the public.

WORKSESSION

I. CALL TO ORDER

Mr. Kluge called the meeting to order at 5:00 pm.

II. ABATEMENT APPLICATION REVIEW

For the purposes of these minutes:

“2009 1st Issue” is the assessment of the property in 2009 after adjustments for physical changes to the property and before the revaluation.

“2009 2nd Issue” is the assessment of the property in 2009 following the town-wide revaluation.

“Equalized Value” means the 2009 1st Issue assessment adjusted using the formula: 2009 1st Issue Assessment x 95 / 83.1, with 83.1 being equal to the 2008 equalization ratio set by the State of NH, Department of Revenue Administration and 95 being the average relationship of values in 2009 to fair market value following the 2009 revaluation.

“Recommended Revised Value” is the adjustment to the 2009 2nd Issue value as recommended by the Town’s Assessor, Norm Bernaiche following review of the property for which an abatement application has been submitted.

“Requested Value” is the value at which the abatement applicant feels the property should be assessed.

Mr. Crate had not yet arrived. Mr. Kluge and Mr. Cummings proceeded to review the properties owned by Robert LaCroix as Mr. Crate had the intention of recusing himself from discussion and decisions on LaCroix abatement requests.

Map 14, Lot 69, LaCroix:

2009 1st Issue: \$582,628. Equalized Value: \$666,061. 2009 2nd Issue: \$749,267. Recommended Revised Value: \$651,367. Requested Value: same as previous.

There have been no property improvements. They are only using 5 acres of the parcel. There are different ways that commercial values can be determined vs. residential values, such as the income approach. Mr. LaCroix had questioned how you can find comparables without sales.

Mr. Kluge noted that the Recommended Revised Value is less than the Equalized Value. So in real terms the Town is assessing him less.

Mr. Cummings noted that the Recommended Revised Value is less than the Equalized Value but also understands Mr. LaCroix's assertion that there is nothing to compare it to.

Mr. Schneider read the Assessor's findings to the Board. There is limited potential reuse of this building.

It was noted that the Recommended Revised Value was close to the Equalized Value.

Mr. Kluge moved to accept the Assessor's Recommended Revised Value of \$651,367, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 14, Lot 70, LaCroix:

2009 1st Issue: \$124,900. Equalized Value: \$142,786. 2009 2nd Issue: \$125,400. Recommended Revised Value: \$86,000. Requested Value: same as previous.

Mr. LaCroix is OK with the Recommended Revised Value and will make no further appeal. The Board of Selectmen approved the reduced value to \$86,000 and approved the resulting property tax abatement.

Map 15, Lot 5, LaCroix:

2009 1st Issue: \$262,200. Equalized Value: \$299,747. 2009 2nd Issue: \$485,100. Recommended Revised Value: \$428,800. Requested Value: same as previous.

Mr. Schneider read the Assessor's reasoning for the Recommended Revised Value of \$428,800.

Mr. Cummings felt that using the same argument as on Map 14, Lot 69 and that this property should be valued at closer to the Equalized Value.

Mr. Schneider explained that the Equalized Value brings the property up in value pre-appraisal for comparison purposes only.

Mr. Cummings did not understand how the value could change so much without any physical changes to the property.

Mr. Kluge asked how much land there was. He was informed this is a 4.7 acre parcel. Mr. Kluge understands Mr. Cummings point. There is quite a difference there. The question is if

nothing was done to that property would it have appreciated so much in five years? The Assessor says yet. Mr. LaCroix wants it returned to the previous value.

Mr. Schneider noted that an appraisal of the property from a previous year valued it at \$440,000. That included a running business.

Mr. Cummings asked that this be tabled for now and to come back to it later in the meeting.

Map 32, Lot 20, LaCroix:

2009 1st Issue: \$241,300. Equalized Value: \$275,854 2009 2nd Issue: \$286,400. Recommended denial of abatement request. Requested Value: same as previous.

Mr. LaCroix has elected to accept the 2009 2nd Issue assessment of \$286,400. The Selectmen denied the abatement.

Map 36, Lot 2, LaCroix:

2009 1st Issue: \$50,400. Equalized Value: \$57,617. 2009 2nd Issue: \$72,900. Recommended Revised Value: \$69,700. Requested Value: same as previous.

This is the key access point to development of the property. The barn adds no value to the property.

Mr. Cummings moved to accept the Assessor's Recommended Revised Value of \$69,700, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 36, Lot 7, LaCroix:

2009 1st Issue: \$717,700. Equalized Value: \$820,475. 2009 2nd Issue: \$752,800. Recommended denial of abatement request. Requested Value: same as previous.

Mr. LaCroix has elected to accept the 2009 2nd Issue assessment of \$752,800. The Selectmen denied the abatement.

Map 36, Lot 10, LaCroix:

2009 1st Issue: \$35,600. Equalized Value: \$40,698. 2009 2nd Issue: \$52,200. Recommended denial of abatement request. Requested Value: same as previous.

Mr. LaCroix believes this is a Class VI Road; it is not. The Assessor believes this parcel is 1.1 acre, Mr. LaCroix does not. There is no survey of the property available.

Mr. Kluge thinks the river that abuts the property probably limits what he can do with it.

Mr. Cummings noted that Mr. LaCroix wanted a value of \$35,600. He would be happy to reduce the value to the Equalized Value.

Mr. Kluge would prefer to split the difference at \$45,000.

Julie Huntley pointed out that the assessing program does not allow the total assessment to be adjusted to a specific dollar amount. She instead has to change codes to achieve the desired

result, which may differ from the amount the Selectmen are aiming for a small amount either higher or lower. She will do what she can within the limitations of the software to get as close as possible to the desired total.

Mr. Kluge moved to reduce Mr. LaCroix's assessment for this property to approximately \$45,000, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 36, Lot 19, LaCroix:

2009 1st Issue: \$297,600. Equalized Value: \$340,217. 2009 2nd Issue: \$412,200. Recommended denial of abatement request. Requested Value: same as previous.

Mr. LaCroix has elected to accept the 2009 2nd Issue assessment of \$412,200. The Selectmen denied the abatement.

Map 36, Lot 19-1, LaCroix:

2009 1st Issue: \$81,900. Equalized Value: \$93,628. 2009 2nd Issue: \$108,00. Recommended denial of abatement request. Requested Value: None.

Mr. Kluge stated that because Mr. LaCroix did not bring up this property for discussion at his hearing with the Board of Selectmen he would go with the Assessor's recommendation.

Mr. Kluge moved to deny Mr. LaCroix's abatement request for Map 36, Lot 19-1, Mr. Cummings seconded, vote unanimous.

Map 36, Lot 20A, LaCroix:

2009 1st Issue: \$128,900. Equalized Value: \$147,359. 2009 2nd Issue: \$155,700. Recommended Revised Value: \$139,700. Requested Value: same as previous.

Mr. Cummings moved to accept the Assessor's Recommended Revised Value of \$139,700, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 15, Lot 5, LaCroix:

2009 1st Issue: \$262,200. Equalized Value: \$299,747. 2009 2nd Issue: \$485,100. Recommended Revised Value: \$428,800. Requested Value: same as previous.

Mr. Schneider believes the appraisal provided by Mr. LaCroix was done when he was selling parts of the building.

Mr. Cummings pointed out that the argument the Selectmen have used is that the Revised Value is close to the Equalized Value.

Mr. Schneider explained the property value didn't change. The Equalized Value is essentially the 2005 value updated by the equalization ratio to the percentage of market value that the revaluation attained. His guess is that most of the properties for which abatements are requested won't have major property changes, but may have improvements in neighborhood, community or overall value.

Mr. Kluge noted that the Assessor reduced the assessment from \$485,100 to \$428,800., a difference of about \$57,000. He would be willing to reduce it a little more, but not a lot more.

Mr. Schneider mentioned that it's the building value that's appreciated here. There's a lesser increase on the land portion of the assessment.

Mr. Cummings moved to reduce the assessment to approximately \$400,000, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 49, Lot 37A, Esler:

2009 1st Issue: \$73,700. Equalized Value: \$84,254. 2009 2nd Issue: \$51,800. Recommended denial of abatement request. Requested Value: \$20,000.

Mr. Crate arrived at the meeting at this time.

According to Mr. Cummings notes from the Esler hearing the lot is unbuildable based on our own tax card.

Mr. Schneider stated that the property MAY be unbuildable. The appraisal provided was conducted as if it was NOT buildable. An appraisal done with a narrow focus.

Mr. Kluge noted that the 2009 2nd Issue assessment is lower than the 2009 1st Issue assessment.

Mr. Cummings said they were not going to get to \$20,000.

Mr. Cummings moved to deny Mr. Esler's abatement request for Map 49, Lot 37A, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 28, Lot 28, Carrier:

2009 1st Issue: \$182,000. Equalized Value: \$208,063. 2009 2nd Issue: \$224,800. Recommended Revised Value: \$211,300. Requested Value: \$165,903.

This property did experience some changes. The windstorm did take down a cabin, which has been down since 2007.

Mr. Kluge moved to accept the Assessor's Recommended Revised Value of \$211,300. This would result in an abatement of \$256.77.

Mr. Cummings was curious why Mr. Carrier wanted his assessment to be less than it was previously.

Mr. Schneider said Mr. Carrier had several reasons why, including right-of-way impacts and the Shoreland Protection Act that puts limitations on what he can do with his property. This is a .48 acre parcel.

Mr. Cummings noted that he has no septic on this property. That is one of Mr. Carrier's reasons for requesting a reduced value.

Mr. Kluge said Mr. Carrier explained about the non-permeable driveway, but nothing in the deed sounds like it has to be that way.

Mr. Crate moved to accept the Assessor's Recommended Revised Value of \$211,300, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 49, Lot 4, Cusick:

2009 1st Issue: \$528,100. Equalized Value: \$603,724. 2009 2nd Issue: \$741,100. Recommended denial of abatement request. Requested Value: \$528,000.

Mr. Cummings noted that Mr. Cusick provided a bank appraisal that stated the 100% value was \$560,000. One of the things that was previously stated is that if someone brought in an appraisal that would be sufficient proof of value.

Mr. Schneider pointed out that the Assessor has some issues with the comparables ("comps") this appraiser used and why he has a different opinion. Comps used in Eastman, on NH Route 4A, Shaker Boulevard and Bassy Lane, included camps. Do the Selectmen believe the comps used are a fair comparison to the Cusick's property? The property on NH Route 4A is across the street from the lake. Mr. Bernaiche, the Assessor, believes there's a difference in having a property on Mascoma Lake vs. Crystal Lake.

Mrs. Huntley said that appraisers can use a six month period, can use just three comps and can choose the comps they use. Mass appraisal is different in that all qualified sales must be used. An appraiser can compare a camp to a house. An appraisal does not mean the best comps were used.

Mr. Cummings said there's a big disconnect between appraisal and assessment. The appraisal was done in 2009 and he's saying that 95% of the appraisal is \$528,000.

Mr. Kluge had some questions on the piece of the appraisal relating to quality and lot. He does not see \$528,000 at all.

Mr. Cummings feels the assessment has to be closer to the Equalized Value and the bank appraisal is closer to that number.

Mr. Kluge is taking the bank appraisal with a grain of salt.

Mrs. Huntley pointed out that one of the comps used in the appraisal is a camp. Mr. Cusick's is clearly not a camp.

Mr. Cummings said there are two ways to look at it. We aren't going to agree on the bank appraisal, so why not look at the Equalized Value?

Mr. Kluge responded that the Equalized Value would be a huge cut.

Mr. Cummings asked for the percentage difference between the appraisal and 2009 2nd Issue value of \$741,100.

Dan Kiley said it's almost a third.

Mr. Schneider said the average percentage increase in town assessments was 20%.

Mr. Kluge moved to reduce the 2009 2nd Issue assessed value by approximately \$50,000 to about \$691,100.

Mr. Cummings asked if 12% was taken off the 2009 2nd Issue assessment would it bring it to about 20% like the average property increased?

Mr. Schneider said the 20% average includes properties not on the lake.

Mr. Kluge asked how much the assessment increases with his motion.

Mr. Schneider replied that it goes up about 30%.

Mr. Crate seconded Mr. Kluge's motion to reduce the 2009 2nd Issue assessed value by approximately \$50,000 to about \$691,100. Mr. Kluge and Mr. Crate voted in favor of the motion, Mr. Cummings abstained, motion carried.

Map 49, Lot 3, Cusick:

2009 1st Issue: \$284,000. Equalized Value: \$324,669. 2009 2nd Issue: \$444,600. Recommended denial of abatement request. Requested Value: \$361,000.

Mr. Cummings said that \$361,000 seems in line with where the assessment should be.

Mr. Schneider noted that the Assessors issue with the appraisal is that it was not an arm's length sale.

Mrs. Huntley pointed out that this was an abutter sale and is not considered an arm's length transaction and therefore could not be included in the Assessors appraisal of the property.

Mr. Schneider said Mr. Cusick is looking for an increase of just over 10%. It's currently a considerable increase, pushing 60%. From the Equalized Value to the 2009 2nd Issue value it's about a 40% increase. On average property values increased 20%, waterfront is up an average of 30%.

Mrs. Huntley said that a lot of waterfront properties were undervalued before. Some went up 60%, others didn't. She understands it's a big jump and it's hard times.

The appraisal is at \$380,000.

Mr. Cummings moved to reduce the assessment of Mr. Cusick's property, Map 49, Lot 3, to about \$380,000, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 44, Lot 11, Bacon:

2009 1st Issue: \$346,900. Equalized Value: \$396,576. 2009 2nd Issue: \$468,500. Recommended denial of abatement request. Requested Value: \$365,300.

The Bacon's have no problem with the house value, which decreased from the Equalized Value. They have a request for a land value of \$168,100 and is asking for a reduction of \$103,200 from the 2009 2nd Issue.

Mr. Schneider noted that the comps used were not comparable.

Mr. Cummings thought one of the comments made was that they used a comp from December 2009 and can't do that because the period of time is beyond when the revaluation was done.

Mr. Cummings moved to deny the Bacon's abatement request for Map 44, Lot 11, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 29, Lot 14, Kiley:

2009 1st Issue: \$124,100. Equalized Value: \$141,871. 2009 2nd Issue: \$155,200. Recommended denial of abatement request. Requested Value: \$139,680.

The request would reduce the 2009 2nd Issue by 10%. Photos were provided as backup for the request for a reduced assessment.

Mr. Cummings noted that there is some basis to what is being asserted in the abatement application. A 10% reduction would bring the assessment close to the Equalized Value. The value of the property, through improvement of the neighborhood, may result in the assessment going up in a few years.

Mr. Cummings moved to reduce the assessment to approximately the Equalized Value of \$141,800, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 47, Lot 38, Cross:

2009 1st Issue: \$337,100. Equalized Value: \$385,373. 2009 2nd Issue: \$510,400. Recommended denial of abatement request. Requested Value: None.

Mr. Cummings recalled that the argument was to reduce the land value to \$258,000 vs. \$316,700.

Mr. Cross said he would accept a lower land assessment. He explained there is a wetlands issue. He has a brook running through his property. He hopes Executive Councilor Raymond Burton will visit his property next week. There is now water running down Hawley Drive and more weeds in the lake since the drainage change. Mr. Cross said he was 'under the gun' and if the Selectmen could go down much lower on the land value he would be happy with that.

Mr. Schneider said the total assessment would be \$451,700 with the land value reduced to \$258,000.

Mr. Kluge moved to accept Mr. Cross's desire for a reduce land value of about \$258,000, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 43, Lot 7-1, Adams:

2009 1st Issue: \$354,800. Equalized Value: \$405,608. 2009 2nd Issue: \$542,500. Recommended denial of abatement request. Requested Value: \$434,000.

Mr. Cummings asked how all the properties around her decreased in value when her's remained the same.

Mrs. Huntley replied that there's a difference between seasonal vs. year-round homes.

Mr. Kluge noted that the Assessor reduced neighboring properties by 6.5% to 27%.

Mrs. Huntley replied that the decrease had to be a seasonal adjustment.

Mr. Kluge pointed out that Stagliano is a year-round home as are several others.

Mr. Crate asked what percent reduction are the Adams' asking for. He was informed that they are looking for a reduction of about \$108,000. An 8.5% reduction would result in an assessment of about \$495,000; less than the 2009 2nd Issue assessment.

Mr. Crate moved to reduce the assessment on the Adams' property, Map 43, lot 7-1 by 8.5% to approximately \$495,000, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 23, Lot 4, Sanborn:

2009 1st Issue: \$292,600. Equalized Value: \$334,501. 2009 2nd Issue: \$453,300. Recommended Revised Value: \$435,600. Requested Value: 375,000.

This property is located next to Proctor's property.

Mr. Cummings said this property was comparable to that property on the lake. He's inclined to support the Assessor's recommendation.

Mr. Kluge doesn't think the shape of the lot is that significant an issue.

Mr. Cummings said the only significant difference is Sanborn's is right on the road.

Police Chief Crate said the Sanborns have a boat launch.

Mrs. Huntley said Proctor's is assessed at \$472,100.

Mr. Cummings moved to support the Assessors Recommended Revised Value of \$435,600, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 2, Lot 31, Decato:

2009 1st Issue: \$56,500. Equalized Value: \$64,591. 2009 2nd Issue: \$125,300. Recommended Revised Value: \$122,000. Requested Value: \$35,000.

Mr. Kluge noted that the land on which the barn sits increased from an Equalized Value of \$58,189 to a Recommended Revised Value of \$115,400.

Mr. Crate informed the Board that the land is all ledge and the barn is not much of a barn.

Mr. Schneider said she's asked for a total Requested Value of \$35,000. The lot is 1.25 acres.

Mr. Kluge said as a matter of principal he can't see going below the Equalized Value.

Mr. Schneider stated that the barn is not complete; the right side is open. Mr. Bernaiche, the Assessor, recommends reducing the barn from \$9,900 to \$6,600.

Mr. Crate doesn't think the lot is worth \$115,000.

Mr. Kluge suggested \$75,000 as a possible value for discussion purposes. This would change the overall value to \$81,600.

Mr. Crate says the whole top of the hill is ledge.

Mr. Schneider pointed out that one of the Assessor's reasons for the value is the location in an area of higher end homes with panoramic views.

Mr. Kluge moved to reduce the land to \$75,000.

Mr. Cummings can't see that value if it's all ledge.

Mr. Kluge responded that people will still find a way to build on it.

There was no second to Mr. Kluge's motion.

Mr. Crate feels the land is only worth \$50,000.

Mr. Kluge feels the value should be something closer to at least the Equalized Value of \$58,189 for the land portion.

Mr. Cummings would accept a total value of \$70,000, an approximate increase of 25%.

Mr. Cummings moved to reduce the assessment to approximately \$70,000, Crate seconded, vote unanimous in favor of the motion.

Map 2, Lot 27, Decato:

2009 1st Issue: \$273,707. Equalized Value: \$312,902. 2009 2nd Issue: \$512,374. Recommended Revised Value: \$496,774. Requested Value: \$250,000.

The Assessor's Recommended Revised Value of \$496,774 was done before Mrs. Decato asked for \$250,000. The property across the street, a property of similar size and sharing similar views, sold for \$700,000. The property would be assessed at 632,000 but the value is lower because most of the 79 acres is in Current Use.

Mr. Crate moved to go with the Assessor's Recommended Revised Value of \$496,774, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 21, Lot 21, Barr:

2009 1st Issue: \$398,800. Equalized Value: \$455,909. 2009 2nd Issue: \$568,600. Recommended Revised Value: \$540,900. Requested Value: \$508,177.

This is a year-round home on a small lot. There is a 10% reduction in place for the size of the lot.

Mr. Kluge noted that Mr. Barr provided the Selectmen with a chart of lots on his cove that were reduced 10% to 30%.

Mrs. Huntley said most of those properties are camps. McLaughlin's is not.

Mr. Crate moved to accept the Assessors Recommended Revised Value of \$540,900, Mr. Cummings seconded, vote unanimous in favor of the motion.

The Selectmen took a short break from 7:55 PM to 8:05 PM

Map 51, Lot 123, Desmond:

2009 1st Issue: \$310,500. Equalized Value: \$354,964. 2009 2nd Issue: \$305,300. Recommended Revised Value: \$255,400. Requested Value: \$225,000.

This property was purchased at \$225,000. At a Recommended Revised Value of \$225,400 this is a rare reduction to less than the 2009 1st Issue value of \$310,500.

Mr. Crate moved to accept the Assessor's Recommended Revised Value of \$255,400, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 28, Lot 20, McKibben:

2009 1st Issue: \$595,100. Equalized Value: \$680,319. 2009 2nd Issue: \$802,400. Recommended denial of abatement request. Requested Value: \$680,300.

This is a 1.1 acre parcel of property. A field review was done in July 2008.

Mr. Kluge noted that there was no supporting documentation for the abatement request other than market data from the internet.

Mr. Schneider read the Assessor's reasoning for a recommended denial of the abatement. This is a high quality, year-round home and quality waterfront. The property value increased around 33%.

Mr. Kluge saw no reason for a large reduction.

Mr. Crate asked if this property was much better than Lee Carrier's property.

Mr. Schneider informed the Board that it's a 3,300 square foot home, three bedrooms, 3 baths and attached garage.

Mrs. Huntley said Mr. Carrier's is the exception to the rule; there's nothing to compare.

Mr. Kluge noted that 1.1 acres is quite a bit of land.

Mr. Cummings said it's a big chunk (\$365,500) for 1 acre.

Mr. Kluge was inclined to leave the assessment where it is. With a 30% jump on that property he saw no reason to argue with the Assessor on that value.

Mr. Cummings thinks the land went up quite a bit. The house didn't change in value much, so they aren't as concerned with the house value. The land increased about \$125,000.

Mr. Schneider said the increase is close to 33%. When you start with a higher number the same percentage will be higher than if you increase the same percentage on a lower number. This property didn't qualify for any adjustments.

Mr. Cummings asked to table this for the time being.

Map 28, Lot 9, Turner:

2009 1st Issue: \$262,400. Equalized Value: \$299,976. 2009 2nd Issue: \$417,900. Recommended Revised Value: \$381,300. Requested Value: \$262,400.

This property lost a number of trees in the microburst.

Mr. Kluge noted this property has a seasonal stream and is a narrow lot. They're requesting the 2008 assessment of \$262,400.

Mr. Crate moved to accept the Assessor's Recommended Revised Value of \$381,300, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 28, Lot 9, Gusha:

2009 1st Issue: \$31,400. Equalized Value: \$35,897. 2009 2nd Issue: \$104,900. Recommended Revised Value: \$52,700. Requested Value: \$29,500.

Mr. Cummings noted that this property drops down over the guardrails. He agrees with what they're claiming.

Mr. Schneider pointed out that they're asking \$100,000 for the property.

Mr. Crate explained that the property is part of the right-of-way for the property on the opposite side of the street. There's a dock and nice stairs.

Mr. Crate moved to accept the Assessor's Recommended Revised Value of \$52,700, Mr. Kluge seconded the motion.

Mr. Cummings noted that is still a bit over the Equalized Value of \$35,897. He is more inclined to go with the Equalized Value.

Mr. Crate and Mr. Kluge voted in favor of the motion, Mr. Cummings was opposed, motion carried.

Map 28, Lot 35, Thomas:

2009 1st Issue: \$64,100. Equalized Value: \$73,279. 2009 2nd Issue: \$79,800. Recommended denial of abatement request. Requested Value: \$59,000.

Mr. Cummings noted that the 2009 2nd Issue assessment is not far from the Equalized Value.

Mr. Cummings moved to deny the Thomas's abatement request for Map 28, Lot 35, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 28, Lot 13, Thomas:

2009 1st Issue: \$273,900. Equalized Value: \$313,123. 2009 2nd Issue: \$456,400. Recommended denial of abatement request. Requested Value: \$273,900.

This is a 2.5 acre parcel with a small one bedroom camp.

Mr. Cummings moved to deny the Thomas's abatement request for Map 28, Lot 13, based on the fact that they provided nothing in support of their appeal, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 26, Lot 19, Hettleman/Truman:

2009 1st Issue: \$426,100. Equalized Value: \$487,118. 2009 2nd Issue: \$668,700. Recommended denial of abatement request. Requested Value: \$426,100.

The Board reviewed the Assessor's reasoning for recommending denial of the abatement request. The comps used were not representative of the property which is a year-round home on close to 1 acre of waterfront property (.94 acres).

Mr. Kluge noted they have no issue with the value of the house.

Mr. Cummings asked what percentage increase it was. He's comfortable with following the 30% rule.

Mr. Schneider pointed out that 30% would be closer to \$552,000. That's closer to a 50% change.

Mr. Cummings asked what a 40% change would result in and was informed it would be about \$600,000. He agrees with the Assessor that this is a desirable property, but 50% is high.

Mr. Cummings moved to reduce the assessed value to about \$600,000, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 11, Lot 17, Hettleman/Truman:

2009 1st Issue: \$133,409. Equalized Value: \$152,513. 2009 2nd Issue: \$40,045. Recommended Revised Value: \$143,764. Requested Value: \$133,764.

Mr. Hettleman and Ms. Truman have elected to accept the Recommended Revised Value of \$143,764. The Selectmen will grant an abatement based on acceptance of the Assessor's Recommended Revised Value of \$143,764.

Map 7, Lot 9, Baker:

2009 1st Issue: \$167,200. Equalized Value: \$191,143. 2009 2nd Issue: \$365,500. Recommended denial of abatement request. Requested Value: None.

Mrs. Huntley explained that Dr. Baker's request for an abatement is not based on the assessed value of his property, but is based on improvements he's made to the property. He has invested hundreds of thousands of dollars to upgrade the road and fix the Smith Pond dam. The Selectmen can abate for good cause without changing the value of the property.

Mr. Kluge mentioned that the Selectmen had no agreement with Dr. Baker.

Mr. Schneider said there was discussion of this issue with previous Selectboards. The State was ready to breach the dam. To keep the pond in its current state Dr. Baker and Mr. Cavicchi did the work themselves. Dr. Baker is looking for a way he can save some money towards what he spent.

Mr. Crate asked if he improved the road for himself or everyone?

Mr. Schneider replied that it was for himself. We get public access to the pond.

Mr. Kluge said that unless we have guaranteed access to the public he wouldn't consider it.

Mr. Schneider mentioned that it's about a mile walk. There is another trail across State land that's located closer to the Shaker Museum.

Mr. Cummings feels the Selectmen owe it to him to listen to him.

Mr. Schneider's concern is that Enfield residents have access to this resource. Dr. Baker owns about 50 acres, Mr. Cavicchi owns about 1,000 acres.

The Board agreed to meet with Dr. Baker at a later date.

Map 29, Lot 25-2, Dudley:

2009 1st Issue: \$167,200. Equalized Value: \$191,143. 2009 2nd Issue: \$365,500. Recommended denial of abatement request. Requested Value: None.

Lee Carrier's septic system is located on this lot.

Mr. Kluge reported that the Dudley's said they have two septic easements on the property..

Mr. Cummings said that if they do have two easements we should give credit for both easements. He assumes we'd give a greater percentage off for 2 septic systems vs. one.

Mr. Schneider said the value of this property increased by about \$49,000, an increase of about 24%.

Mr. Kluge moved to reduce the assessed value to about \$250,000, Mr. Cummings seconded, vote unanimous.

Map 28, Lot 7, Plumley:

2009 1st Issue: \$228,000. Equalized Value: \$260,650. 2009 2nd Issue: \$360,300. Recommended denial of abatement request. Requested Value: \$300,000.

Mr. Schneider reported that this property has ledge and several easements. There is a right-of-way for parking for the island and the property is an odd shape.

Mr. Crate moved to reduce the assessment to about \$300,000, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 25, Lot 16, Hamilton:

2009 1st Issue: \$275,200. Equalized Value: \$314,609. 2009 2nd Issue: \$368,100. Recommended Revised Value: \$365,800. Requested Value: \$340,366.

A site visit was done and some data was picked up at that time.

Mr. Crate moved to accept the Assessor's Recommended Revised Value of \$365,800, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 28, Lot 1, White/Finnigan:

2009 1st Issue: \$366,300. Equalized Value: \$418,755. 2009 2nd Issue: \$549,000. Recommended denial of abatement request. Requested Value: "Fair Value".

This is 1 acre with 180 ft. of waterfront.

Mr. Cummings asked the percentage increase and was informed the value increase about 51%.

Mr. Cummings said the last one was split at 40%.

Mr. Schneider said an increase of 40% would bring it to a value of \$510,000.

Mr. Cummings moved to reduce the assessed value to approximately \$510,000, Mr. Crate seconded, vote unanimous.

Map 2, Lot 27-1, Wilson:

2009 1st Issue: \$343,200. Equalized Value: \$392,347. 2009 2nd Issue: \$583,700. Recommended Revised Value: \$529,100. Requested Value: \$387,000.

The Requested Value of \$387,000 would constitute about a 10% increase over the 2009 1st Issue value of \$343,200. The appraisal included comps on Bog Road and Serendipity Lane rather than a lot with a view. A third comp was in Cornish, but still inferior.

The Recommended Revised Value is about \$186,000 higher than the 2009 1st Issue value, an increase of about 55%.

Mr. Cummings said it's tough to jump someone 55%. He understands the issue of the view; a touch subject.

Mr. Kluge asked what value a 40% increase would result in. He was told it would be about \$480,000.

Mr. Cummings moved to reduce the assessed value to about \$480,000, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 24, Lot 13-4, Thomas:

2009 1st Issue: \$50,700. Equalized Value: \$57,960. 2009 2nd Issue: \$72,500. Recommended Revised Value: \$51,200. Requested Value: None.

Mr. Thomas has elected to accept the Recommended Revised Value of \$51,200. The Selectmen will grant an abatement based on acceptance of the Assessor's Recommended Revised Value of \$51,200.

Map 24, Lot 13-4, Thomas:

2009 1st Issue: \$664,000. Equalized Value: \$759,085. 2009 2nd Issue: \$927,000. Recommended Revised Value: \$908,700. Requested Value: Land value of \$350,000.

One of the reasons for requesting an abatement is the number of leaves Mr. Thomas must clean up on this property and the cost to hire someone to remove them.

Mr. Crate moved to accept the Assessor's Recommended Revised Value of \$908,700, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 28, Lot 20, McKibben:

2009 1st Issue: \$595,100. Equalized Value: \$680,319. 2009 2nd Issue: \$802,400. Recommended denial of abatement request. Requested Value: \$680,300.

This property was previously tabled. The 2009 2nd Issue value is an increase of about 35%.

Mr. Cummings moved to accept the Assessor's recommendation to deny the McKibben's abatement request, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 28, Lot 25, Shaffer:

2009 1st Issue: \$698,300. Equalized Value: \$798,297. 2009 2nd Issue: \$945,800. Recommended denial of abatement request. Requested Value: \$756,640.

Mr. Shaffer has an apartment that he says he may have to rent now. There is a deeded right-of-way on the property and he has requested a 10% reduction.

The right-of-way has already been addressed in the property assessment. This property is located next to the Carriers.

Mr. Crate asked what the percentage increase was.

Mr. Schneider replied that the value increased about 36%. The is lakefront property.

Mr. Cummings moved to deny Mr. Shaffer's abatement request for Map 28, Lot 25, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 22, Lot 31, Burke:

2009 1st Issue: \$340,800. Equalized Value: \$389,603. 2009 2nd Issue: \$432,200. Recommended Revised Value: \$400,700. Requested Value: \$360,000.

Mrs. Huntley said he is looking for the same value he won on appeal many years ago.

Mr. Crate moved to accept the Assessor's Recommended Revised Value of \$400,700, Mr. Kluge seconded, vote unanimous in favor of the motion.

Map 18, Lot 40, Smith:

2009 1st Issue: \$583,200. Equalized Value: \$666,715. 2009 2nd Issue: \$961,200. Recommended denial of abatement request. Requested Value: \$800,000.

Mr. Smith paid \$1.15million for the property. There was \$150,000 in personal property included in that purchase. The property has an acre of land, 490 feet of water frontage and a four car garage.

Mr. Cummings moved to deny Mr. Smith's abatement request for Map 18, Lot 40, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 19, Lot 18-1, Nunn:

2009 1st Issue: \$36,800. Equalized Value: \$42,070. 2009 2nd Issue: \$61,200. Recommended denial of abatement request. Requested Value: \$9,000.

This property has no direct road frontage, only a deeded right-of-way.

Mr. Cummings doesn't agree with \$9,000, but neither does he agree with \$61,200.

Mr. Crate asked how much acreage there is.

Mr. Schneider replied that it's a 9.5 acre parcel.

Mr. Cummings moved to reduce the assessment to about the Equalized Value of \$42,070, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 2, Lot 27, Decato:

2009 1st Issue: \$273,707. Equalized Value: \$312,902. 2009 2nd Issue: \$512,374. Recommended Revised Value: \$496,774. Requested Value: \$250,000.

The Board reconsidered their decision on this property. The Recommended Revised Value is almost 82% greater than the 2009 1st Issue value.

Mr. Kluge noted that this is 79 acres with development opportunities.

Mr. Crate pointed out that the property drops off right off the bank. They used a lot of fill to make the house lot what it is.

Mr. Schneider mentioned that the land value increased from \$121,807 to \$321,674.

Mrs. Huntley informed the Board that 6.05 acres of this property are not in Current Use. The remainder of the land is in Current Use. The view is there and should remain the same for all. The condition factor should be the same as neighboring properties. She suggested treating this similarly to the Wilson property.

Mr. Schneider said that 40% brings the total value to \$381,000.

Mr. Cummings moved to reduce the assessment to about \$381,000, Mr. Crate seconded, vote unanimous in favor of the motion.

The Board began review of abatement applications for which the property owners were unable to attend a hearing.

Map 24, Lot 9, Bordieri:

The Assessor is recommending a value of \$343,000. The applicant is requesting a value of \$300,000.

Mrs. Huntley said the Assessor had this property coded as a year-round residence, but has corrected the code to that for a seasonal camp. The Value of the assessment increase \$90,000, about 36%.

Mr. Crate moved to accept the Assessor's recommended value of \$343,000, Mr. Kluge seconded, vote unanimous.

Map 44, Lot 7, Stone:

Mrs. Huntley informed the Board that the Assessor adjusted the non-waterfront property. Because Mrs. Stone was listing the property it was not considered an arm's length transaction.

The Stones have elected to accept the revised value of the property.

Mr. Crate moved to accept the Assessor's recommendation of \$62,700 on the Stone property, Map 44, Lot 7, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 44, Lot 20, Stone:

This property is assessed at \$222,200. The Stone's are requesting 190,000. Prior to the assessment the value was at \$180,000, an increase of about 23%

Mr. Crate moved to deny the Stone's abatement request for Map 44, Lot 20, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 28, Lot 3, Klorer:

The applicant is requesting a value of \$283,500. The Assessor is OK with reducing the value from \$401,000 to \$396,000. The property is one acre with a camp and 2 bedrooms located on Ranier Road. The land value increased. The overall increase was 66%. A 40% increase would bring the value to about \$334,000.

Mr. Crate moved to reduce the assessed value to about \$334,000, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 44, Lot 4, Rogers:

The applicant feels the land is overvalued. It was \$155,000 and is now \$193,000. This is a camp on one acre on Crystal Lake.

Mr. Crate moved to deny the Rogers abatement request for Map 44, Lot 4, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 11, Lot 24, Salman/Innes:

This is an 18 acre parcel across the street from the lake. The Assessor recommends denial of the abatement application. The property is assessed at \$70,500 with a taxable value in the Current Use program of \$1,619.

Mr. Cummings moved to deny the Salman/Innes abatement request for Map 11, Lot 24, Mr. Crate seconded, vote unanimous in favor of the motion.

Map 23, Lot 15, Salman/Innes:

This is a ½ acre parcel assessed for \$516,400. It was at \$332,000, increasing about 56%. The applicant is requesting a value of \$393,000. This is a nice waterfront lot with a sandy beach.

Mr. Crate moved to deny the Salman/Innes abatement request for Map 23, Lot 15, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 45, Lot 3, Durante:

The applicant is requesting a value of \$35,000. This land is used for access to Crystal Lake, is .006 acres and has 40' of water frontage. There is a similar one on NH Route 4A.

Mrs. Huntley reported that the condition factor is at 20%.

Mr. Crate moved to deny the Durante abatement request for Map 45, Lot 3, Mr. Cummings seconded, vote unanimous in favor of the motion.

Map 49, Lot 12, Fabbri:

This property is rather steep, though not as bad as the Seiffert property they have similar challenges. The Assessor recommends an assessment that reflects a 58% increase in value. This is a camp on 1.2 acres with 101 feet of waterfront.

Mr. Kluge suggested the assessment could be limited to a 50% increase.

Mr. Schneider reported that a 50% increase would result in a total value of about \$286,000.

Mr. Kluge moved reduce the assessment by about 50% to about \$286,000, Mr. Cummings seconded, vote unanimous in favor of the motion.

The Board took at break from 8:30 PM to 8:40 PM to allow Mrs. Huntley to prepare revised assessment totals. The Selectmen decided to allow Mrs. Huntley to prepare the revised assessments in accordance with their votes and provide the paperwork for signature the following day.

III. ADJOURNMENT

Mr. Crate moved to adjourn at 8:50 PM, Mr. Cummings seconded, vote unanimous in favor of the motion.