

OFFICIAL

BOARD OF ASSESSORS MEETING

May 14, 2008

CALL TO ORDER: The Meeting was called to order at 5:19 PM.

PRESENT: David Dickson, David Ross, George Longfellow, and Todd Haywood (Assessor). Paul Loiselle and Stuart Werksman arrived late.

1. APPROVAL OF MINUTES :

March 17, 2008-David Dickson moved to approve the minutes of March 17, 2008.

Motion seconded by David Ross. Motion carried unanimously.

2. Administrative Matters of Impending Tax Abatements:

a. Michael Terry Map 6 Lot 22/19

There was a change in factual data. Assessor measures outside but estimated inside. David Dickson made a motion to go along with the recommendation of the Town assessor and reduce the value of the Terry residence at 10 Northview Terrace. Seconded by David Ross. Motion carried unanimously.

a. Hooksett Development Map 14 Lot 14/1331

Duplicate bill was issued. David Dickson made a motion to refund Hooksett Development \$4470.00. Seconded by David Ross. Motion carried unanimously.

b. Hooksett Development Map 14 Lot 14-1326

Duplicate bills were issued with different values. The new owner paid the taxes in full. New owner Charlotte Broaden was issued a tax bill with an erroneous amount. Paul Loiselle made a motion made to abate \$7800 in assessment and refund \$176.90. Seconded by. Motion carried unanimously.

c. Dupille, James Map 21 Lot 37-33 20 Garden Song

The Assessor re-inspected the property 5/9/08. Found no cathedral ceilings and the addition(12% of the overall building) is only 70% complete. He adjusted entire building to reflect the unfinished area to 92% good. Paul Loiselle made a motion to recommend new assessment value of \$375,100 and to refund \$297.11. Seconded by Stuart Werksman. Motion carried unanimously.

3. New Business

a. Elderly Exemptions Discussion

We have an elderly exemption and no mechanism to see if a person who applied qualifies subsequently. How do we monitor. You receive a benefit based on criteria that you swear to. When that criteria changes so does your situation and could be fraudulent act if you no longer qualify. Board of Assessors asked for information on how other towns monitor the process.

The Assessor suggested sending out worksheets every year and that they be signed under penalties of perjury. Everyone re-qualified in 2007. The Assessing Office will send out the 2 page worksheet in Jan 2009 and must be returned by April 15th. David Dickson proposed to authorize the assessor to send out worksheet by Jan 09.

At the next meeting the Board will look at draft worksheets and decide if any adjustments need to be made. The list of criteria and a copy of the letter accompanying the worksheets will also be reviewed.

Inventory forms

Inventory forms are not state mandated. But if we sent them out we must use State form. The issue is that the forms are not being filled out properly or completely. The Board agrees they do serve a worthwhile purpose.

Do we penalize people that do not fill out completely? Penalty is of 1% of taxes with a minimum of \$10 and a maximum of \$50.

Last year penalties were given to those who didn't return the form. In the past, letters were sent out asking for missing info. This may involve a lot of resources. Assessor is not in favor of expending unnecessary resources. According to NH statute, if you don't return a completed form, you forfeit your right to an appeal. Last year penalties generated revenue of \$26,000 and the forms cost nothing to print. Penalties appear on the second bill. The consensus was that penalties should be assessed for incomplete forms. The Assessor and the Town Administrator are already authorized to abate inventory penalties.

Department Update:

The merge between the Vision (assessing software) and BMSI (tax software) will be done for the first bill. This will allow us to iron out the glitches.

Our new field appraiser, Cheryl Akstin has started and working on new construction. We are in the process of getting a tablet laptop which will save us time. The Assessor suggests further automation will save the Town's financial resources long term.

The commercial appraiser, Steve Traub, is midway through his revaluation process. Then the Assessor will do residential properties. We are doing all these value changes because The Town is scheduled for certification by Department of Revenue in 2008.

Should Board of Assessors request a recount for tie vote on the \$50,000 revaluation Article? The Board of Assessors is making recommendation to ask for the recount. The Assessor noted if you don't fund your revaluation, you run the risk of being petitioned to the Board of Land and Tax appeals and if they order you to do a revaluation, the costs more than double because certain rules apply and it would have to be done in one year. The State constitution states we must re-evaluate every 5 years.

Adjournment

David Ross made a motion to adjourn at 6:05 PM. Motion seconded by George Longfellow. Motion carried unanimously.

Respectively Submitted,

Elayne Pierson
Assessing Clerk