## BOARD OF ASSESSORS MEETING OFFICIAL MINUTES

December 2, 2009

<u>CALL TO ORDER</u>: The meeting was called to order at 5:20PM by acting Chairman Paul Loiselle.

<u>PRESENT</u>: Paul Loiselle (Acting Chairman), George Longfellow, David Dickson and Todd Haywood (Town Assessor).

## 1. <u>APPROVAL OF MINUTES:</u>

a. October 14, 2009: George Longfellow made a motion to approve the meeting minutes of October 14,2009. David Dickson seconded the motion. <u>The motion carried unanimous.</u>

## 2. <u>ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS</u>

- a. Discussion of BTLA Appeals
  - 1. Algonquin Indoor Tennis Ct. Map 43 Lot 5

The assessor recommended the Board of Assessors accept the proposed settlement. The taxpayer has agreed not to appeal any sooner than 2011 tax year as long as the Town's equalization ratio does not go below 80% of the market value. They would withdraw their 2008 appeal from the BTLA. The Town Assessor also suggested a possible counter offer stating the assessment be kept until the next revaluation in 2013 unless Town equalization goes below 80%. Proposal would add 2011 & 2012 to the agreement. The Board did not want to go in that direction. David Dickson made a motion to grant the abatement for 2008 and 2009 as originally presented. George Longfellow seconded the motion. The motion carried unanimous. New assessment is 601,000.

2. <u>Stebbins Associates</u> Map 19 Lot 2

The assessor recommended the Board of Assessors accept the proposed settlement. The original proposal was a reduction of \$600,000 in assessment. The Board of Assessors counter offered with \$300,000 reduction. Patrick Bigg, the Tax Representative for Stebbins Associates, counter offered with the amount of \$400,000 reduction in assessment. The taxpayer has agreed not to appeal any sooner than 2011 tax year as long as the Town's equalization ratio does not go below 80% of the market value. George Longfellow made a motion to abate \$8328 for 2008 and \$8464 for

2009. David Dickson seconded the motion. <u>The motion carried</u> <u>unanimous</u>.

b. <u>Roy, Nancy</u> Map 47 Lot 6

An elderly exemption was inadvertently not entered into the assessing database for Nancy Roy of 6 Shaker Hill Road. The Assessor had requested more documentation from the taxpayer who qualified for the exemption, which delayed the processing and they were billed at full assessment value. David Dickson made a motion to go along with the recommendation of the Town Assessor to abate the amount of the exemption. George Longfellow seconded the motion. <u>The motion</u> <u>carried unanimous.</u>

The Board of Assessors requested the amount of total assessed value of Elderly Exemptions and the percent it represents of the tax base.

c. Discussion of Inventory Penalty Abatements

We have received about 65 abatement requests for inventory penalties. The town Assessor reminded the Board that in May of 2008 the Board had authorized him to deal with the inventory penalty abatements at the office level. The Board asked for an update. The assessor explained that if the form was returned to us or was undeliverable, they qualified for abatement. If we didn't receive the form and the taxpayer was religious about returning them the last three years that in good faith they probably filled out the form and that he would grant abatement. Otherwise abatement requests would be reviewed on a case by case basis. The newspaper article was misleading because it said everyone that requested an abatement would get one. That was not what was stated to them. The Assessor's office has a whole stack of mail returned because the Post Office does not recognize the address, or attempted to deliver but the address is not known or temporarily away. We have about 6 abatements to date. March 1, 2010 is the deadline to file for abatement. We have about 20 BTLA and Superior Court appeals.

3. <u>ADJOURNMENT</u>: David Dickson made a motion to adjourn at 5:55 PM. George Longfellow seconded the motion. <u>The motion carried unanimous</u>.

Respectfully Submitted

Elayne Pierson Assessing Coordinator