

BOARD OF ASSESSORS MEETING

OFFICIAL MINUTES

March 23, 2011

CALL TO ORDER: Chairman James Gorton called the meeting to order at 5:20PM.

PRESENT: James Gorton, Jim Levesque, Daniel Paradis, George Longfellow, Todd Haywood (Town Assessor).

1. APPROVAL OF MINUTES:

- a. **February 16, 2011:** George Longfellow made a motion to approve the meeting minutes of February 16, 2011. Jim Levesque seconded the motion. The motion carried unanimous.
- b. **February 16, 2011 Non Public:** George Longfellow made a motion to approve the nonpublic minutes of February 16, 2011. James Levesque seconded the motion. The motion carried unanimous.

2. ADMINISTRATIVE MATTERS OF IMPENDING TAX ABATEMENTS

a. Cherla, Srikanth & Durga Map 14 Lot 14-1365

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The home owner was granted an abatement in 2009. The entire Granite Heights complex was adjusted down 10% last year. The property is assessed for \$244,400 and their appraisal for financing came in at \$218,000. The assessments are 103.5% for 2010, so if you adjusted \$244,400 value down to 100% it would be 7.6% above than the homeowner's appraised value which is within the allowable 10 % range. George Longfellow made a motion to deny abatement. The motion was seconded by Dan Paradis. The motion carried unanimous.

b. Silver, Jeffrey & Victoria Map 25 Lot 19-11

The taxpayer believes that the land value is not current market value and is not disputing the overall assessment. The field appraiser contacted the homeowner but they did not want a full inspection of the property due to they were appealing the land value. They wouldn't let us in to verify the current data and based on current state law if you don't allow the assessing officials in you forfeit your right to an appeal. Also case law says you can't appeal a part of the assessment. You must base it on bottom line value. George Longfellow made a motion to deny. The motion was seconded by Dan Paradis. The motion carried unanimous.

- c. Pratt, Henry T. Map 22 Lot 29**
The taxpayer is requesting an abatement because they believe the assessment does not represent fair market due to the home being damaged by fire. Currently the property card recognizes the damage done by fire two years ago. The dwelling is assessed at 15% good or at \$38,000 which includes the foundation and a deck. However it was noted that there was a double multiplier for the land which shouldn't be there. Once corrected the result changed the land value by \$31,800. Dan Paradise made a motion to abate. The motion was seconded by George Longfellow. The motion carried unanimous.
- d. Barker, Gail Map 8 Lot 64**
The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The field appraiser inspected the property and noted corrections to the listing data mainly the flooring and these changes adjusted the assessment down \$5,700. After equalizing the new assessment, the new value is 8% higher than the taxpayer's appraisal for \$200,000 which falls within the allowable percentage. James Levesque made a motion to abate. George Longfellow seconded the motion. The motion carried unanimous.
- e. Nordhielm, Curt & Linda Map 20 Lot 2-1**
The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The taxpayer had an appraisal of \$360,000 for fair market value. The field appraiser inspected the property and noted several data corrections. Corrections to the sketch were made and an additional kitchen was removed. We recognized the property as an accessory apartment. The value was brought down \$14,600 as a result of the physical changes to listing information. George Longfellow made a motion to abate. Jim Levesque seconded the motion. The motion carried unanimous.
- f. Eichhorn, Lynn & Ann Map 20 Lot 1-19**
The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The taxpayer had an appraisal which indicated fair market value to be \$365,000. The field appraiser inspected the property and noted the following corrections. The Cathedral area above the family room was corrected and having a walk through bedroom warrants an adjustment down for loss of utility. The new value after being equalized is 8.47% higher than the appraised value. George Longfellow made a motion to abate. James Levesque seconded the motion. The motion carried unanimous.
- g. Lefebvre, Don & Sherry Map 19 Lot 11-33**
The taxpayer is requesting an abatement because they believe the assessment is not equitable to the neighborhood. The field appraiser inspected the property and made corrections to the sketch including the size of the wood deck and cathedral area above the family room and at the entry of the dwelling. The new value is now equitable with the neighborhood. Dan Paradis made a motion to abate. George Longfellow seconded the motion. The motion carried unanimous.

h. Duplessis, Brian

Map 21 Lot 37-38

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The taxpayer had an appraisal which indicated fair market value to be \$340,000. The field appraiser inspected the property and noted some corrections. The second floor addition was not finished living area. The kitchen in the extra features was removed. The dwelling is listed as a single family with an accessory apartment. The revised assessment after being equalized is 2.86% higher than the appraisal's estimated value. George Longfellow made a motion to abate. James Levesque seconded the motion. The motion carried unanimous.

i. Roy, David E.

Map16 Lot 80-3

The taxpayer is requesting an abatement because of physical data corrections. The field appraiser inspected the property and noted some corrections. There was an L shaped addition which had never been picked up and finished area below grade. Both were added to the property card which added value. The cathedral area was also corrected. The corrections increased the value to \$357,800. The new assessment will going forward. George Longfellow made a motion to approve the new assessment. James Levesque seconded the motion. The motion carried unanimous.

j. Lupien, James

Map 21 Lot 35-21

The taxpayer is requesting an abatement because they believe the assessment is not fair market value. The appellant sold the property on 1/31/2011 for \$375,000. The field appraiser inspected the property and noted some corrections. There was an area which did not have second floor living space and should have been listed as cathedral. The dwelling was listed as a good+10 grade. The subject had all builders' grade materials and the grade was corrected to good . With no further adjustments that will bring the assessment 1% higher than the recent sale price. George Longfellow made a motion to abate. Dan Paradise seconded the motion. The motion carried unanimous.

At this point in the meeting George Longfellow made a motion to enter into nonpublic session at 5:35PM under RSA91-A:II(c). James Levesque seconded the motion. The motion carried unanimous.

James Levesque made a motion to come out of non-public session at 6:53PM. Daniel Paradis seconded the motion. The motion carried unanimous. Jim Levesque made a motion to seal the non-public minutes. Dan Paradis seconded the motion. The motion carried unanimous

3. New Business

The Assessor stated that we have some pending cases with the BTLA and superior court. Town Council is working on five superior court cases. The overlay is \$158,698. If we lost all of these cases it would exceed amount in overlay not to mention the cost to defend them.

We are commissioning the commercial appraiser Steve Traub who did our 2008 revaluation to do single property appraisals on Heathsource, Windsor Terrace and Shaws.

We have 63 abatements this year. Last year it was 75 abatement applications.

4. **ADJOURNMENT**

James Levesque made a motion to adjourn at 6:03 PM. George Longfellow seconded the motion. The motion carried unanimous.

Respectfully Submitted,

Elayne Pierson
Assessing Clerk