

**Minutes
Board of Assessor's Meeting
April 11, 2009**

Members Present: Eugene Reed, John McSorley and Jason Neuman.
Others: Sydney Neuman and Heidi Seaverns.

8:30 AM Chair McSorley called the meeting to order.

The Board addressed the signature file.

The Board signed approval for 3 Veterans Tax Credit applications, Map 8 Lot 8-20, Map 9 Lot 7-19 and Map 46 Lot 9-5.

Mr. Reed asked about the interest charged for Timber & Gravel Tax Levies. Ms. Seaverns explained that by statute, Timber Tax, Gravel Tax and land Use Change Tax all start accruing interest after 30 days at 18% interest. The Board signed a Gravel Tax Levy for Map 10 Lot 12 in the amount of \$80 and a Timber Tax Levy for Map 55 Lot 4A in the amount of 112.74.

The Board next reviewed the A9 form submitted by Higher Ground Baptist Church for a religious exemption. After some discussion, the Board requested that Ms. Seaverns attempt to make an appointment during the week of April 20th with the Church so the Board could visit the site given the size of the parcel (20.4 acres).

The members next reviewed an application from New England Forestry Foundation for a charitable exemption as defined by NH RSA 72:23 V. After review & discussion of the application, **Motion:** McSorley, second Neuman to deny the application for a charitable exemption from New England Forestry Foundation based on the fact that the organization is not incorporated in the State of New Hampshire and does not have a principal place of business in NH as well as the fact that the organization's activities do not meet the definition of charitable as defined in NH RSA 72:23 I.

Vote: 3-0 in favor.

Ms. Seaverns asked the Board if they were aware of the fact that since Nottingham had last done a revaluation in 2005, they should be preparing to have one done in 2010 (every 5 Years). Chair McSorley gave a brief history of how the DRA came up with the schedule for assessment review for all towns in NH. Discussion then turned to the 2008 Equalized ratio study. Ms. Seaverns gave each member a copy of the overall ratio study. The median ratio for Nottingham is 104.9% with a COD of 7.8 overall. The Board next reviewed a letter from a property owner requesting his assessed value be lowered to the purchase price of his home. Ms. Seaverns will send a letter to the property owner outlining the abatement process as well as an abatement application for 2009.

The Tax Collector gave the Board members a copy of the memo that they had discussed at a prior meeting. The memo deals with a question of who owns a property that can be tax deeded. The property in question is a mobile home in Cedar Waters Village. Ms. Seaverns will check with the Town Administrator to check the status of this issue.

The Board members moved the meeting into the Town Office where Ms. Seaverns gave them an overview of the Avitar CAMA assessing software.

Having no further business,

10:40 AM **Motion:** McSorley, second Reed to adjourn.

Vote: 3-0 in favor.

Respectfully Submitted,
Heidi Seaverns

Approved as written 6/1/09