

Minutes
Board of Assessor's Meeting
April 29, 2009

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

7:00 PM Chairman McSorley called the meeting to order.

Regarding outstanding minutes,

Motion: McSorley, second Neuman to accept as written the minutes of the meeting on the morning of April 20, 2009.

Vote: 3-0 in favor.

Motion: McSorley, second Neuman to accept as written the minutes of the meeting in the evening of April 20, 2009.

Vote: 2 in favor -0-1 abstention as Reed was not present at this meeting.

The Board next addressed the signature file.

The Board signed approval for 2 Yield Tax Levies,
Map 54 Lot 4 for \$ 841.19 and Map 4 Lot 2 for \$559.79.

The Board signed approval for 5 Elderly Exemptions applications,
Map 43 Lot 4; Map 17 Lot 12; Map 17 Lot 25; Map 20 Lot 5 and Map 2 Lot 1C.

The Board signed approval for an abatement for a Tax Deferral application which had been signed at a previous meeting, Map 10 Lot 7.

The Board signed approval for an Intent to Cut for Map 17 Lot 20,

The Board then reviewed the correspondence file. Ms. Seaverns informed the Board that hearings had been scheduled for the two 2007 property tax appeals at BTLA. They have been scheduled for December 16, 2009 at 9AM. Mark Nieder will be representing the Town in these 2 cases. The Board reviewed bills from CNP for work completed. Ms. Seaverns gave a copy of the postcard that was sent to the data verification taxpayers to each of the Board members. There was a brief discussion between the members and Ms. Bonser about public discussion of both approval & denial of exemptions.

Chair McSorley then opened discussion about the religious exemption application submitted by the Higher Ground Baptist Church located at 100 Old Turnpike Road (Map 4 Lot 8). He reported that the Board members had visited the property earlier in the day and had a tour of the facility with Pastor Jackman of the church. They had driven down the right of way to the back of the property as well as walking around the property. The members had taken measurement of the area around the building, including area that septic system is located, as well as the parking lot. This area measured approximately 240 feet by 400 feet, which is 2.2 acres. Members noticed the location of the well on the plan and calculated that support area to be .017 acres. This brings the total to 2.317 acres which supports the building and activities. Discussion then focused on the ball field that the Church had created which is used for recreational activities as well as tent revivals, weddings & funerals. The field is about 138,000 square feet or 3.17 acres. Board members were unsure about the qualification of the remaining land of the church and decided to do independent research on this matter and make their final decision on exemption status of the remaining land at their regular meeting on Monday May 4, 2009. Ms. Bonser asked if the Board had consulted the assessing firm that the Town contracts with on this exemption request. Chair

McSorley stated the Board was following the law and they were confident in their methods. He also stated that time constraints for 1st issue billing were an additional factor in their decision. Ms. Seaverns informed the Board that she would have a warrant for 1st issue tax billing for them to sign once they had made a decision on the exemption at their May 4, 2009 meeting. She explained that she would like to wait for their decision to ensure correct status for the church. Board members agreed.

Ms. Seaverns asked the Board to determine if the temporary deduction given in 2008 to the Nottingham Lake waterfront and water access lots would remain in place for 2009. Mr. Reed reported that he had gone to the lake on April 1, 2009 and the lake was not full on this date. He stated he had taken pictures if the Board wanted to see them. Both Chair McSorley & Mr. Neuman stated they were comfortable with Mr. Reed's report and pictures were not necessary. Mr. Reed stated he believed that the waterfront value should be removed in its entirety since there was no lake. Much discussion followed about assessing methods. Ms. Seaverns gave Board members a copy of the memo from Mark Nieder in regard to this issue. After more discussion of the deduction,

Motion: McSorley, second Neuman to accept and continue the temporary 10% deduction for properties associated with Nottingham Lake for the 2009 tax year.

Vote: 2 in favor (McSorley, Neuman)-1 abstention (Reed). Motion carries.

Board members will work on their Mission Statement at their next meeting. Mr. Reed is working on the educational presentation. The members asked if Ms. Seaverns had an estimated time for the remaining abatements. She will check with Commerford, Nieder, Perkins, LLC (CNP).

Having no further business,

8:00 PM **Motion:** McSorley, second Reed to adjourn.

Vote: 3-0 in favor.

Respectfully Submitted,

Heidi Seaverns

Approved as written
5/18/09