

Minutes
Board of Assessor's Meeting
May 4, 2009

Members Present: John McSorley, Jason Neuman and Eugene Reed.

Others: Gary Anderson, Lorraine Anderson, Mary Bonser, Attorney Chris Boldt, Richard Pitman, Sandy Garrett, Rick Harmon, Chelli Tennis and Heidi Seaverns.

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

Chair McSorley recognized Attorney Boldt who stated he was in attendance at the meeting to represent the Higher Ground Baptist Church. He went on to state he reserved the right to protest the meeting since it was not properly noticed with a posted agenda. Chair McSorley then explained the process the Board had gone through up until this point-review application & corresponding NH Statutes, did a site walk with Pastor Jackman on April 20, 2009 and briefly discussed it at their meeting held on April 29th. The members decided at that meeting that they needed to do some research considering the large amount of land involved. Attorney Boldt again stated that the meeting was not properly noticed with an agenda. Mr. Reed responded that there are no requirements in RSA 91-A for an agenda to be posted. He verified with Ms. Seaverns that the meeting itself had been posted. Discussion followed about the requirements for posting an agenda. Selectman Bonser stated she was livid that the Board was meeting without a posted agenda. Ms. Anderson spoke in favor of all the good work this Church has done and stated the whole parcel should be exempt. Attorney Boldt stated this was a single parcel with a single use throughout the parcel and that he knows of no parcel in which parts of the whole had been segregated-portion exempt & portion not. He went on to cite NH case law in which the use of a portion of the property by others triggered the non-exemption (NH 155 N.H. 443 in re City of Nashua). Sandy Garrett, Gary Anderson, Richard Pittman and Rick Harmon all spoke extensively of all the positive things that this church has done for the Town since starting last year. Some of the services to name a few were a food pantry, oil & rent assistance to individuals, opening the building to people who needed shelter during the ice storm in December, youth group activities as well as many religious activities. Mr. Reed explained that the Board wanted to do additional research about the vacant land. He then stated he had found no case in which vacant/excess land had been separated out. He went on to say that the Board proceeded cautiously because they wanted to be accurate and fair. Attorney Boldt then cited a definition of appertant from Black's Law dictionary and cited two additional cases which he believes supports his client's request for tax exemption. With no further discussion,

Motion: McSorley, second Neuman to accept the religious exemption application from Higher Ground Baptist Church in its entirety.

Vote: 3-0 in favor.

Most of the audience members left at this time, thanking the Board for their decision.

Motion: McSorley, second Reed to sign 1st Issue Tax Warrant once prepared by Ms. Seaverns.

Vote: 3-0 in favor.

Ms. Seaverns will notify members by phone when the warrant is ready for signature.

The Board next addressed the signature file.

The Board signed approval for an Intent to Excavate for 2009 tax year in the amount of less than 1000 cubic yards for Map 69 Lot 8.

Both Mr. Anderson & Ms. Bonser requested the Board post an agenda for their future meetings. There was a brief discussion about posting requirements and agendas. Ms Seaverns stated she would draft an agenda for the Board's review. If it was acceptable, she would post an agenda prior to each meeting. Ms. Bonser stated she thought the BOA meetings should be televised. More discussion followed. At this time, both Mr. Anderson & Ms. Bonser both left the meeting.

Next topic to be discussed was the Mission Statement for the Nottingham Board of Assessors. Mr. Reed distributed copies of the draft statement he had prepared. He explained that he had compiled this statement after review of statements from other Board of Assessors in NH & other States. Board members made some changes-adding verbiage, combining # 2 & 3 as well as other changes after much discussion.

Motion: McSorley, second Neuman to accept the Mission Statement for the Nottingham Board of Assessors as amended.

Vote: 3-0 in favor.

Ms. Seaverns will make corrections & changes to the statement before putting it on the website.

There was a brief discussion about requesting a change in assessment review year for the Town from 2011 to 2010 since a revaluation should be done in 2010. The last revaluation of the Town was done in 2005. Mr. McSorley will make an inquiry at DRA to see if this request is possible.

The next meeting is scheduled for May 18, 2009 at 7PM.

Having no further business,

8:55 PM **Motion:** McSorley, second Neuman to adjourn.

Vote: 3-0 in favor.

Respectfully Submitted,

Heidi Seaverns

Approved as amended
5/18/09