Minutes
Board of Assessor's Meeting
July 2, 2009

Members Present: John McSorley and Eugene Reed. Absent: Jason Neuman
Others: Mark Nieder, Assessor from Commerford Nieder Perkins, LLC (CNP); Cheryl Gilpatrick from Commerford Nieder Perkins, LLC, and Heidi Seaverns.

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

Mr. Nieder thanked the Board for their patience in setting up a time for the meeting. Ms. Seaverns provided all in attendance with a list of questions/topics that had been given to CNP prior to scheduling the meeting. First on the list was an update on the 3 pending cases at BTLA-Russell, Bonardi and Seacoast Habitat for Humanity. Mr. Nieder gave the Board a brief overview of his conversations with Mr. Russell in the settlement stage of the BTLA process. Mr. Nieder stated that Mr. Russell's lot was in line with the other lots and there is nothing to be done to change assessment without creating disportionality. The next case to be discussed was Bonardi. Mr. Nieder went on to inform the Board that he had met with Mr. Bonardi & his attorney at the property and as a result of the visit to the property had proposed a $27, 000 decrease in valuation but this number was not acceptable to the Bonardis. Mr. Nieder gave members of copies of memos he has since received from Mr. Bonardi's attorney indicating that $ 395,000 was an acceptable value. Mr. Nieder discussed with the Board his thoughts on settling the case before it goes before BTLA. Mr. Nieder will draft a letter to Mr. Bonardi's attorney indicating a settlement amount. This draft will be reviewed by the Board before it is sent. The last case before BTLA is the LUCT for Habitat for Humanity. Mr. Nieder gave the Board a brief overview of the history of this case. The lot transferred with revenue stamps for $ 100,000 and a PA 34 was filed indicating no special circumstances. With the new information provided with the appeal and after visiting the lot, he feels a reduction in the value for the LUCT from $ 100,000 to $ 54,400 given the topography and cost to develop the lot. After some discussion,
Motion: McSorley, second Reed to accept Mark Nieder's recommendation to reduce the value for the LUCT for Seacoast Habitat for Humanity from $ 100,000 to $ 54,400 subject to approval of the written memo from Mr. Nieder.
Vote: 2-0 in favor.

Next item to be addressed was utility values. Chair McSorley reported he had spoken with Scott Dickman at DRA and he had stated that DRA values for utilities are typically half of what private entities value them at. A discussion about establishing utility values followed. The Board will send out the RFP for update of values to include utility values. The New Hampshire Electric Co-op abatement for 2008 is still outstanding. Mr. Nieder will send a letter asking for an inventory from the Co-op even though the July 1 deadline has passed.

The next topic was neighborhoods within Town and accuracy of them. Mr. Nieder stated that typically neighborhoods define themselves and if derived at properly stay consistent within them. He went on to say he has not done a detailed analysis of Nottingham's neighborhoods, which should be done during the update of values next year.

There was a brief discussion about random vs. quadrant selection of parcels for data verification. Mr. Nieder stated as a contractor, he prefers quadrant selection for obvious reasons-data collecting in one section of town as opposed to random selection.

Nottingham's compliance with RSA 75:8 and equity between strata was the next topic. Ms. Seaverns provided the State Ratio study for 2008. Mr. Nieder and the Board reviewed the statistics and the cursory review did not find any glaring inequities.

Next to be addressed were the Board's questions about the remaining abatement recommendations before them. First was the abatement for Map 68 Lot 90. Board members felt a larger adjustment was in order. Mr. Nieder explained to the Board that the picture showing the ledge was from the lot in question looking out over a common area. He explained that any additional adjustment on this lot beyond what he had originally recommended would create disportionality with the neighboring lots. After discussion the Board agreed with Mr. Nieder and as a result,
Motion: McSorley, second Reed to approve the abatement for Map 68 Lot 90 based on review and Mark Nieder's recommendation and to include a letter from the BOA indicating that any further reduction in value would cause disportionality and that the update of values in 2010 will address land issues throughout Town.
Vote: 2-0 in favor.
The discussion about the remaining two abatements (Map 9 Lots 9-12 & 13 and Map 68 Lot 103) centered around the addition of features that were not on the card previously and whether they should be added to 2008 assessment or to the 2009 assessment. After a lengthy discussion, it was agreed that the Board and Mr. Nieder would do some additional research on this issue before acting on these abatements.

Chair McSorley asked Mr. Nieder if he would be interested in receiving an RFP for the 2010 update of values. Mr. Nieder stated he would. Ms. Gilpatrick informed the Board that she has made numerous phone calls to Cedar Waters Village in order to gain access for the data verification parcels located within the park but has received no response to this date. Mr. Reed asked what the procedure was if they were unable to inspect a property. Chair McSorley gave Ms. Gilpatrick a copy of the Supreme Court slip opinion on the LCG website that deals within refusal of inspection and the abatement process (Appeal of Patrick Walsh & a., No 2007-189, October 18, 2007) for her reference.

McSorley Board thanked Mr. Nieder & Ms. Gilpatrick for their time.

Having no further business,
10:15 AM **Motion:** McSorley, second Reed to adjourn.
Vote: 2-0 in favor.

Respectfully Submitted,

Heidi Seaverns

Approved as amended
7/13/09 & 7/27/09