Minutes
Board of Assessor's Meeting
July 27, 2009

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

7:09 PM Chairman McSorley called the meeting to order.

The Board addressed the correspondence file.
The Board reviewed the Notice of Hearing from BTLA scheduling the hearing for Greater Seacoast Habitat for Humanity v. Nottingham for December 3, 2009 at 9AM.
Next the Board reviewed a request from a property owner to reduce assessment due to the fact she has closed her Bed & Breakfast. Ms. Seaverns explained to the Board that there was a condition factor applied to the land due to the use (B&B). After a brief discussion,
Motion: McSorley, second Reed to reduce condition factor of Map 68 Lot 40 to reflect the closure of the B & B.
Vote: 3-0 in favor.
Ms. Seaverns will make the change to the property card and mail the new card as well as a letter of explanation to the property owner.
Next item to be discussed were 2 invoices from Commerford, Nieder, Perkins, LLC (CNP). One invoice, in the amount of $ 1398.75, is for general assessing work. The other invoice, in the amount of $10,192, is for work done on the data verification project which is approximately 70% complete. Both invoices were reviewed and approved by the members. Board members asked Ms. Seaverns to request that CNP resend the letter to the Bonsers requesting an appointment to view the parcels selected for data verification since the name in the salutation of the letter was incorrect. Ms. Seaverns informed the Board that she had received an email from CNP relative to the completion date referenced in the RFP for the 2010 statistical update. After some discussion, the Board asked Ms. Seaverns to let CNP know that as of now the completion date is as stated. Once the proposals have been received, the Board may give further consideration to extend the completion date.

The Board next addressed the signature file.
The Board signed an in house abatement for Map 69 Lot 17. The property was in the residential land category for 1st issue with a Current Use application pending. The Board has approved the application effective 4/1/09. The abatement will correct the tax amount before the final bill is calculated.
The Board next addressed a memo from the Tax Collector requesting permission to extend the tax lien date from September 10, 2009 to September 14, 2009.
Motion: McSorley, second Neuman to extend the lien date as requested by the Tax Collector.
Vote: 3-0 in favor. Chairman McSorley signed the letter to the Tax Collector on behalf of the BOA.
There was a brief discussion about a Disability Exemption application. Since the members were unsure if the documentation provided was sufficient, the Board will wait to act on the exemption request until their next meeting. Chair McSorley suggested that Ms. Seaverns contact Linda Kennedy at DRA for some guidance.

Regarding outstanding minutes,
Motion: McSorley, second Reed to accept as amended for the second time the minutes of the meeting on July 2, 2009.

Vote: 2-0 in favor, Mr. Neuman abstained as he was not in attendance at this meeting.
Motion: McSorley, second Reed to accept as written the minutes of the meeting on July 13, 2009.
Vote: 3-0 in favor.

Chair McSorley shared with other members an update to the USPAP standard in the law. HB 167 now changes the law from the USPAP standard from 2005 to the most current standard. This is the standard by which all revaluations & updates are performed. Mr. Reed brought to the attention of the Board that documents from BTLA are still coming through addressed to the Board of Selectmen. After a discussion, Chair McSorley stated he would draft a letter to BTLA informing them of the change in assessing authority in Nottingham. Mr. Reed asked Ms. Seaverns if she had gotten any information in regard to the functional depreciation applied to buildings in Cedar Waters. Ms. Seaverns explained that functional depreciation, by definition from the 2005 Manual, allows the appraiser to add more deprecation for items that cause the structure to be functionally obsolete in the market. Since those buildings have little or no value outside the park and would have to be moved outside the park to be utilized by the public, the depreciation was applied during the 2005 valuation update. Finally, there was a brief discussion about the timeline of filings for the Habitat for Humanity LUCT appeal.

Having no further business,
8:55 PM **Motion:** McSorley, second Neuman to adjourn.
Vote: 3-0 in favor.

Respectfully Submitted,

Heidi Seaverns

Approved as written
8/17/09