

Minutes
Board of Assessor's Meeting
September 13, 2010

Members Present: Jason Neuman, Eugene Reed and John McSorley

Guests: Mark Nieder, Phil Bodwell & Cheryl Gilpatrick all from Commerford, Nieder, Perkins, LLC (CNP) and Lionel MacEachern from NH Department of Revenue Administration (DRA).

Others: Heidi Seaverns.

6:50 PM Chairman McSorley called the meeting to order.

Chair McSorley introduced the Board members and individuals from CNP introduced themselves. Chair McSorley explained the CNP was at the meeting to give the Board an update on the progress of the revaluation project. Mr. Nieder then gave each Board member a handout that explained the progress of the update project and a timeline to complete the project using the requested extension date of October 31, 2010. Mr. Nieder reported that the sales analysis is predominantly done with some land values entered and building tables adjusted. He went on to say he expects the field review to begin around September 22nd-24th and take about 2 ½ weeks to complete. Both Mr. Nieder & Mr. Bodwell will be doing the field review. Letters with preliminary values will go out October 12th or 13th. There will be a 3-5 days lag time allowed for letters to be received by taxpayers before the staff at CNP begins taking calls for informal reviews. These calls will be taken on October 19th-22nd. Informal reviews will be held for 3 days (October 22nd, 23rd & 25th). Final edits will take place the week of October 26th. Final values will be emailed to the BOA on November 1st. Mr. Nieder asked the members if they had questions. Mr. Reed asked how many of the sale properties allowed interior inspections. After a review of the latest progress report, Mr. Bodwell stated that about ½ of the sale properties had allowed interior inspections. Mr. Reed asked Mr. MacEachern about his review of the sale properties. Mr. MacEachern stated he had completed his review and given the data to CNP and they have 30 days to review & respond, if needed. Once this process has been completed, the Town will be made aware of the results. There was a discussion about the BOA receiving preliminary values as sections of Town are completed rather than in one large submission. Members thought that this was a good idea and would allow a more thorough review of values. Mr. Reed asked about neighborhood delineations. Mr. Bodwell said they may be breaking them out a little more than previously done. Mr. MacEachern asked that he be provided a copy of the neighborhood delineation map as well as the values. With that information, he can choose a string of cards along several roads in order to complete his review of the preliminary values. It was determined that he could pick up the cards he needs from the CNP office in Pembroke. Mr. Reed asked Ms. Seaverns for a synopsis of the tax billing process. Ms. Seaverns stated that once final values have been accepted by the BOA, the MS-1 will be filed with DRA. After they have reviewed and approved the form (providing all other documentation is in place), Municipal Services will set a date to set the tax rate. Once that meeting has happened and the official rate has been set (usually 2-3 day lag time), bills will be printed and mailed. She went on to explain that since values are going to be very late, there is a very real possibility that the Town may have to borrow money to fulfill its financial obligations until tax money starts to come in. The cost to borrow money is an expense that was not budgeted for this year. Mr. Reed asked if the company would consider doing some abatement work since the project has been delayed. Discussion followed about the number & selection of the abatements. The number that was discussed was 20 abatements. Mr. Nieder asked the BOA if he could get back to them and they agreed to this. Chair McSorley asked what would happen if field reviews took longer than anticipated. He asked

if there were any other staff appraisers that could assist with the field review. Mr. Nieder indicated one of the partners in the firm may assist in the field review portion of the project. He went on to state that he cannot guarantee the project will be completed by November 1st but they will strive to get it done by that date. Informal hearings were the next topic of conversation. It was explained that the hearings are 20 minutes long and that they start scheduling appointments from 9AM-5PM, and go beyond these times if needed. There will be one appraiser conducting the hearings, and additional staff could be added if needed. It was also stated that there would be a day for phone hearings for out of state taxpayers who were unable to attend hearings here in town. Chair McSorley asked what the values were starting to look like. Mr. Bodwell stated that land values were down about 20% but this was preliminary. Chair McSorley asked if there were any of the other projects in other towns that CNP was doing were going to be late. Mr. Nieder said maybe 1 or 2 other towns that are late. After some discussion,

Motion: McSorley, second Reed to grant the extension requested by CNP for submittal of final values to November 1, 2010 with final disposition of number & selection of abatements that CNP will handle to be determined at a later date and to sign the MS-1 extension request form for 2010 with a final submission date of November 4, 2010.

Vote: 3-0 in favor. The Board signed the MS 1 extension form.

Mr. Nieder thanked the BOA and Mr. Nieder, Mr. Bodwell, Ms. Gilpatrick & Mr. MacEachern left the meeting.

The Board then addressed the signature file.

The Board signed an Intent to Cut for Map 59 Lots 1& 2, Map 17 Lot 31 & Map 54 Lot 4(taxes are current on all properties).

Members discussed keeping the Board of Selectmen (BOS) informed about the delay in the revaluation project and asked Ms. Seaverns to see if they could be placed on the agenda for next BOS meeting. Ms. Seaverns will let the BOA know if there is room on the agenda.

Ms. Seaverns informed the Board that Mr. Bodwell had asked how the BOA wanted to handle values of property in the case of refusal of entry. After some discussion, the BOA asked Ms. Seaverns to let Mr. Bodwell know that those properties should be treated at highest & best use if there was any question.

The Board will act on their outstanding minutes at a future meeting.

Having no further business,

8:25 PM **Motion:** McSorley, second Neuman to adjourn.

Vote: 3-0 in favor.

Respectfully Submitted,
Heidi Seaverns

Approved as written
10/19/10