Minutes
Board of Assessor's Meeting
November 15, 2010

Members Present: John McSorley, Jason Neuman and Eugene Reed (arrived at 6:50PM)
Guests: David Hynes from Certified New Hampshire Assessing Services, Ken Rodgers & Rob Tozier from KRT Appraisal, Todd Haywood from Granite Hill Municipal Services and Loren Martin and Chad Roberge from Avitar Associates.
Others: Heidi Seaverns.

6::47 PM Chairman McSorley called the meeting to order.

The members present addressed the signature file while waiting for Mr. Reed.
Motion: McSorley second Neuman to assess Timber Tax Levy in the amount of $ 733.66 for Map 41 Lot 6.
Vote: 2-0 in favor.

Chair McSorley stated that the appointments would be held individually. Upon Mr. Reed's arrival (6:50PM), Chair McSorley recognized David Hynes from Certified New Hampshire Assessing Services and Mr. Rodgers & Mr. Tozier left the room. Chair McSorley asked if Mr. Hynes had a chance to review the email sent to all the contractors asking them to be prepared to discuss a plan for cyclical review & revaluation for Nottingham that follows the State Guidelines (Rev 610.08, Rev 602.06 & Rev 602.07). Mr. Hynes gave the members a 5 year assessment plan that he developed for Nottingham. He explained it was based on general information about Nottingham and it could be fined tuned with specifics later on. He explained that this type of plan was developed while he was working for the city of Rochester. He explained that if the Town had an assessment plan in place, it wouldn't matter if the assessing contractor changed-the plan would be laid out and stays the same. A discussion about the accuracy of data followed. Mr. Hynes stated he believes once data is verified as good, cycled inspections can take place once every 10 years. Mr. Reed asked how someone would verify that the data was good. Mr. Hynes explained first you would look at the statistics, and then take a random sample of non-sale properties and properties that have not taken out a permit to verify data. Mr. Hynes stated that whenever someone from his company went out to does a pick-up as a result of a building permit, all data would be verified on the property. Ms. Seaverns thanked Mr. Hynes for that statement as that was one of the questions she planned to ask all the contractors. Chair McSorley stressed that the BOA wants a systematic review of the data and assurance that the performance of the tasks will be timely. Mr. Hynes explained that there would be a penalty clause with a penalty of $ 300/day. He then reviewed his cyclical plan. Since the majority of properties are single family homes, these would make up the majority of review each year. In addition to these properties, he would review other strata such as commercial and manufactured housing. These other strata would be reviewed at the same time rather than reviewing a few each year. Mr. Reed asked if he would do a random selection or sectional for the cyclical review. Mr. Hynes answered that he does those reviews by map & lot order with the exception of the odd ball strata. Mr. Reed then asked about capturing values for paved vs. gravel driveways, hardwood floors and negative views. Chair McSorley stated that the software does attribute value to hardwood floors as a type of flooring in the building description. Mr. Hynes stated it would be difficult to extract a value for the driveway but the data could be entered into the system as cyclical review is done without a factor to drive it. This could be done for negative/positive views as well. Ms. Seaverns then asked Mr. Hynes what his thoughts were on defending values that he did not set. He stated he would have no problem defending values he believes are correct and if they were not correct, he would come to the BOA with the problem before it went to BTLA. Chair McSorley asked if there were any more questions from the members and there were none. Ms. Seaverns indicated that the BOA would make a decision on an assessor for 2011 at their next meeting (November 29th). Mr. Hynes thanked the Board for their time and left the meeting.

7:15PM-Ms. Seaverns asked Mr. Rodgers & Mr. Tozier from KRT Appraisal to come in for their appointment. They introduced themselves to the members. Chair McSorley opened the discussion by asking if they had received & reviewed the email sent to all the contractors asking them to be prepared to discuss a plan for cyclical review & revaluation for Nottingham that follows the State Guidelines (Rev 610.08, Rev 602.06 & Rev 602.07). Mr. Rodgers stated he had received it. He went on to say given the short notice; he had not had a chance to prepare an estimate for a revaluation. He stated that they would do the cycled inspections as requested for 4 years and in the fifth year proceed with the revaluation. Chair McSorley asked if they could guarantee their work would be done in a timely fashion. Mr. Rodgers stated that they have never had a job turned in late or values not accepted. He went on to explain that there would be a penalty clause in the contract. He cited the revaluations in Sandown & North Hampton that they had completed recently. He explained that there are three people that make up the company at present, himself, Mr. Tozier & Dave Glynn who does the data collection for the company. Both Mr. Rodgers & Mr. Tozier have been involved in many revaluations with their former employer, Vision Appraisal. KRT Appraisal was formed in April of 2010 and they have been gradually adding clients. Mr. Tozier stated that Mr. Rodgers is now the contract assessor for Winthrop, Ma which has about 5000 parcels. Ms. Seaverns asked if the data collector would verify the existing data on a property that they were at for a building permit pick-up. Mr. Rodgers stated they do that routinely. Mr. Reed asked if they had had any experience with Avitar software. Mr. Rodgers stated they had not worked with Avitar software specifically, but went on to say that Avitar software is a spin off of Vision software so they do not anticipate any difficulties. Mr. Reed asked if the quoted appeal rate was $600/day. Mr. Rodgers stated that would be the charge for the actual appearance at BTLA. The prep work would come under the 40 days for general assessing. Mr. Reed asked the company does the cycled inspections by random selection or by section. Mr. Rodgers they prefer to do sectional inspections as they make more sense economically & logistically. There was a brief discussion about hearings & appeals in both NH & Massachusetts. Chair McSorley asked if there were any more questions from the members and there were none. Ms. Seaverns indicated that the BOA would make a decision on an assessor for 2011 at their next meeting (November 29th). Mr. Rodgers & Mr. Tozier thanked the Board and left the meeting.

7:30PM-Todd Haywood from Granite Hill Municipal Services was the next appointment. He introduced himself to the members. Chair McSorley again opened the discussion by asking if they had received & reviewed the email sent to all the contractors asking them to be prepared to discuss a plan for cyclical review & revaluation for Nottingham that follows the State Guidelines (Rev 610.08, Rev 602.06 & Rev 602.07). Mr. Haywood said he had received it and he was prepared to discuss the plan. He did not have written plan. He stated he would perform the cycled inspections for the first 4 years and then the update of values in the fifth year. He indicated it would not be hard to put a plan together. He next spoke to the timely performance issue. He stated he had done updates in both Greenland & Hooksett in 2008 on time as well as his regular work in his other towns. He has been in business for 7 years and all his projects have been on time and statistics have held up. The only project he has lined up for 2015 (year Nottingham will be due) is Lyndeborough. Ms. Seaverns asked if the data collector would verify the existing data on a property that they were at for a building permit pick-up. Mr. Haywood stated that they would look around but it was not a measure & list. The question was asked about how the property is valued if the data collector does not get in to do any interior inspection. Mr. Haywood stated that the cost per parcel includes 2 impromptu visits. If an interior inspection is needed they are done at the hourly rate. He went on to explain that the individual would make a reasonable decision based on what was seen as far as determination of value. Mr. Reed asked about capturing negative views. Mr. Haywood stated that is usually reflected in the neighborhood but if not, it could certainly be taken into consideration. A discussion followed about gaining access to properties. As a result of the Exeter incident, any property that is posted and gated must be sent a letter in order to request access and if the property is posted, a phone call should be made prior to attempting to gain access. Chair McSorley asked if there were any more questions from the members and there were none. Ms. Seaverns indicated that the BOA would make a decision on an assessor for 2011 at their next meeting (November 29th). Mr. Haywood thanked the Board for their time and left the meeting.

7:50PM- Loren Martin and Chad Roberge from Avitar Associates came into the meeting for their appointment with the Board. Introductions were made. Ms. Martin introduced Mr. Roberge. She explained that he has done a lot of work in the mapping division of the company as well as in the assessing portion of it. Chair McSorley asked if Ms. Martin had received the email sent to all the contractors asking them to be prepared to discuss a plan for cyclical review & revaluation for Nottingham that follows the State Guidelines (Rev 610.08, Rev 602.06 & Rev 602.07). Ms. Martin stated she had received the information by fax. She stated that the company's work is always timely and encouraged members to call any of the towns that they have as clients to verify their performance over the last 24 years. She went on to explain that they now do the cycled inspections by blocks (sections) rather than the random selection. It is a more efficient way to perform the work and the savings can be passed along to the towns. Mr. Reed asked about capturing different items that may or may not contribute to value such as negative views and paved vs. gravel driveways. Ms. Martin explained that the system had originally been configured to only capture positive views but has been modified so all these items can be captured through the cycled inspections and put into the system without a value. They would then be looked at in the update year. She added that it is very difficult to quantify a value for a paved driveway. Mr. Reed informed Ms. Martin that the update incorporated a waterfront foot charge as part of the value and asked her what her thoughts were about that. She indicated that she did not necessarily agree with that method however it was the value that was produced which was the important thing. She explained that as a result of what has happened in the past, the company has been able to create a much better product and help the taxpayers understand the process better. Ms. Seaverns asked if the data collectors still verified items on the card when doing a building permit pickup. Ms. Martin confirmed they did. She went on to explain that when doing the cyclical inspections, the data collector will verify the exterior and will not change any of the interior components. The company will send a letter to try to set up an appointment for an interior inspection. Mr. Reed asked how sale properties are treated during an update as far as valuing a property that they have not done an inspection on. Ms. Martin stated that they typically estimate high if they have to. They try to get into as many properties as possible since good data in will insure great values out. She told the members that the Deerfield Selectmen made it known during this year's update that if Avitar did not get in for an interior inspection, they would estimate high. This was announced at several public meetings, put on the Town website and in the Town Newsletter. Mr. Reed asked about the appreciation or depreciation of values in updates that Avitar had done this year. Ms. Martin said every town was different, most decreased. In 2 of the towns (Brookfield & Effingham) lake properties increased in value. Of the 18 updates that the company did, they only had 7 total days of informal hearings. She went on to say that this is typical in a down market, people are happy with the lower assessment so they don't schedule a hearing. Most people don't understand the relationship between assessed value and tax rates-if one goes down the other may increase. She mentioned a brochure that the Finance Director in Tilton (Tim Pearson) had developed that simply explained the relationship between value & tax rate. She said it was on Tilton's website and that Mr. Pearson had graciously allowed other towns to make use of it. Chair McSorley asked if there were any more questions from the members and there were none. Ms. Seaverns indicated that the BOA would make a decision on an assessor for 2011 at their next meeting (November 29th). Ms. Martin & Mr. Roberge thanked the board for their time and then left the meeting.

Having no further business,
8:30 PM **Motion:** McSorley, second Neuman to adjourn.
Vote: 3-0 in favor.

Respectfully Submitted,

Heidi Seaverns

Approved as written
11/29/10