

Wolfeboro Board of Selectmen  
Meeting Minutes  
February 25, 2009

**Members present:** Chairman Linda Murray, Vice-Chairman Sarah Silk, Kristi Ginter, Dwight Devork and Dave Senecal.

**Staff present:** Town Manager David W. Owen, Contract Assessor Dave Wiley and Recording Secretary Amelia Capone-Muccio.

Chairman Murray opened the meeting at 7:00 PM in the meeting room of the Wolfeboro Town Hall.

Non-Public Session RSA 91-A: 3 II

Mr. Owen stated a non-public session is not needed.

Bulk Vote

***A. Applications for Property Tax Refunds/ Appeals***

**Approvals**

Abatement/refund #1	Tax Map 171, Lot 3
Abatement/refund #2	Tax Map 228, Lot 47
Abatement/refund #3	Tax Map 228, Lot 49
Abatement/refund #4	Tax Map 251, Lot 24
Abatement/refund #5	Tax Map 171, Lot 12
Abatement/refund #6	Tax Map 171, Lot 4
Abatement/refund #7	Tax Map 158, Lot 15
Abatement/refund #18	Tax Map 171, Lot 10
Abatement/refund #19	Tax Map 171, Lot 15
Abatement/refund #20	Tax Map 171, Lot 13
Abatement/refund #21	Tax Map 157, Lot 4
Abatement/refund #22	Tax Map 171, Lot 16
Abatement/refund #23	Tax Map 157, Lot 5
Abatement/refund #24	Tax Map 171, Lot 19
Abatement/refund #25	Tax Map 259, Lot 69

**DISCUSSION:**

Contract Assessor Dave Wiley joined the Board for discussion.

Ms. Silk questioned #20, noting the septic issue and how such information would be forwarded to the Health Officer or Codes Officer, such as if it is flagged in the computer system.

Mr. Wiley replied that the Assessing system is not tied to the other Departments.

Ms. Silk suggested the Assessing Department forward the information on to the appropriate Departments.

Chairman Murray questioned #1, why he chose to go to the Board of Tax and Land Appeals (BTLA) as an option.

Mr. Wiley replied he does not see a reference to such on the paperwork of the initial abatement (noting he did not do that portion of the work), but met with the tax representative on all them and seasonal issues seemed to be the concern.

Chairman Murray questioned why such was not noticed when the letter was first sent to the BTLA.

Mr. Wiley replied when the tax representative becomes involved, a blanket statement of the issues is made and more information may not be provided until the actual appeal takes place.

Chairman Murray questioned if when #18 was filed, did they state the reason of seasonal water.

Mr. Wiley replied he does not see where seasonal water was mentioned on the abatement.

Chairman Murray stated it is referenced on the card.

Mr. Wiley replied it is, but he does not see where the response refers to the seasonal water.

Chairman Murray questioned if such response should have been done.

Mr. Wiley replied probably.

Mr. Devork questioned if 5% reduction is used to acknowledge seasonal water.

Mr. Wiley replied no standard was being used, but some consideration should be given.

Chairman Murray questioned if they now acknowledge 5% abatement for seasonal water.

Mr. Wiley replied yes.

Mr. Devork questioned the status of the rebuttals or compromises.

Mr. Wiley replied they are settlement agreements that he and the tax representative have agreed to.

Mr. Devork stated he has concerns about all the abatements and if it is called for to base all the appraisals on 2007, he questioned if there should be adjustments based on the market.

Mr. Wiley replied that although they have some areas that have declined, they still have other areas that have not declined and are actually increasing.

Mr. Devork questioned if the comps are used as appeals on the 2008 figures.

Mr. Wiley replied he does not use those.

Mr. Devork questioned how he defines the cost per square foot, such as in #7.

Mr. Wiley replied the building cost per square foot is determined by a number of items; they start out with \$85 per square foot and when they add the components, such as quality into the system, it determines the cost.

Mr. Devork stated he is in the insurance business and he uses the system Marshall and Swift for replacement cost estimates and if he were to guess at the replacement of this home it would be \$400, 000.

Mr. Wiley replied they use the replacement cost divided by the depreciation.

Mr. Devork replied that they couldn't build the home now for what it is assessed for and noted their abatement request references the right of way that has always been there since they have owned the property. He noted this property has very valuable frontage.

Mr. Wiley replied that when the revaluation was done they do check with Marshall and Swift as well as other sources for comparison. He noted when the building value is low, it increases the land value. He stated he did not do the analysis in this property, but noted that it has increased in value since the last revaluation.

Mr. Devork stated that in his business, they have to insure the property with a proper value and Marshall and Swift is the industry standard.

Mr. Wiley stated he would be curious of the comparison between Marshall and Swift and the assessment.

Chairman Murray pointed out the assessment is replacement value, plus depreciation.

Mr. Wiley clarified the building cost new plus depreciation.

Mr. Devork expressed his concern of the values because he has looked at some many in his business.

Mr. Wiley replied the BTLA would tell them it is the bottom line and he doesn't know what criteria has been used in the past. He explained the issue with the property regarding the right of way and it is an issue that affects the owner's privacy.

Mr. Devork stated they are dealing with these issues because the owners think they are being over taxed, but they have owned the properties for years, so why is it an issue now.

Mr. Wiley replied he does not know what has taken place in the past, he can only deal with today and the BTLA will recognize it. He explained it would be easier for the town to deal with the \$60,000 reduction, noting that the property value would still be in the range of values. He explained the market could change tomorrow, which is why they use a range of values. He explained that they have enough information to determine the property should be valued in the \$1.3/1.4 million dollar range and can make a small adjustment to make the owner happy.

Mr. Senecal questioned if Mr. Devork's system recognizes a difference in value for modular homes compared to stick built homes, noting modular homes are valued lower.

Mr. Devork replied it does.

Mr. Senecal pointed out that the home he is questioning is a modular home.

Mr. Devork stated he is not picking on the particulars, he just stated they have seen the most abatements since he has been on the Board and is concerned the town is conceding just to keep peace, rather than basing it on justified figures.

Mr. Wiley replied the owner requested a reduction to \$1.0/1.1 million dollar range, but he agreed to reduce it to \$1.4 million dollars, which is still within the range of values. He stated any revaluation year would trigger abatements.

Chairman Murray replied such is true noting that Roger Murray always reviews the cost to file abatements with clients vs. the value they would get back. She explained that if they stay didn't within the range it would throw off another house on the road.

Mr. Wiley stated that some values had been dropped drastically in the past and they have had to correct those values to keep them all in proportion.

Chairman Murray questioned if they were kept within the range.

Mr. Wiley replied yes.

Ms. Silk questioned where the other 13 abatements are.

Mr. Wiley replied they are still working on them.

**Member Sarah Silk moved the Wolfeboro Board of Selectmen to approve the Bulk Vote as listed above. Kristi Ginter seconded. Members voted and being none opposed, the motion passed.**

Mr. Wiley stated that the BTLA requires meeting orders for abatements and responses and explained a situation in another town where he needed to get a response from the Selectmen, but they were not meeting in time for the next court date, which triggered the BTLA to question why the Selectmen hadn't approved the abatement. He explained in light of such issue, he requests for the Board of Selectmen to grant him authorization to negotiate on behalf of the town to keep from going to trial.

Chairman Murray replied the Board would review his request at their next meeting and possibly discuss a range that he would be able to negotiate in.

### **Any Other Business**

Mr. Owen stated they advertised for a replacement Recording Secretary and in light of the economy he expected to receive a lot of applications, but they only received one from Diane Simpson and he did meet with her this afternoon. He suggested that the Board hire her and have the current Recording Secretary work with her at a couple of meetings to train her.

**Member Kristi Ginter moved the Wolfeboro Board of Selectmen to authorize the Town Manager to hire Diane Simpson as the new Recording Secretary and for her to work overlapped with Amelia Capone-Muccio for one or two meetings. Dave Senecal seconded. Members voted and being none opposed, the motion passed.**

Chairman Murray stated the Board would continue this meeting at the Vo-Tech Center in order for some of the members to re-tape some of the Warrant Article discussions for WCTV.

Member Sarah Silk moved the Wolfeboro Board of Selectmen to continue the meeting to the Vo-Tech Center at 8:05 PM. Dwight Devork seconded. Members voted and being none opposed, the motion passed.

Warrant Article #11 was updated and they updated the explanation of Warrant Articles 33 & 34 noting they are invalid.

*Being no further business before the Board, Chairman Murray entertained a motion to adjourn.*

Member Sarah Silk moved the Wolfeboro Board of Selectmen to adjourn at 9:40 PM. Linda Murray seconded. Members voted and being none opposed, the motion passed.

Respectfully submitted,

***Amelia Capone-Muccio***

Amelia Capone-Muccio

Recording Secretary