



**TOWN OF DUNBARTON
BOARD OF ASSESSORS
MINUTES MEETING
December 19, 2023**

Present: Jacques Belanger, Chairman
Bryan Clark
Nicole Howley
Janice VandeBogart, Recording Secretary

Chairman Jacques Belanger called the meeting to order at 7:00 pm.

Brett St. Clair, Chairman of the Dunbarton Conservation Commission, was present along with members of the Commission as follows: Darlene Jarvis, Margaret Watkins, Ron Jarvis and Vice Chair, Drew Groves.

Brett St. Clair stated that the members wanted to speak with the board about recent inquiries made by the Assessing Board in regard to the current land use change tax going to the Conservation Fund. Brett St. Clair stated that the Commission wanted to present their view as to why putting money in the fund is a benefit for the town. He presented the board with a breakdown based on a town cost study done a few years ago. (See attachment on page #4.)

After discussing the study, Brett St. Clair stated that the point they wanted to make was that with the collection of 50% of the land use change tax over the years, they have been able to preserve almost 2000 acres in Dunbarton. For every dollar collected, they get \$9 from other sources for this purpose. Margaret Watkins stated that they work with Five Rivers Conservation and with LCHIP. Without these funds they would not have been able to obtain the easement at the Stone Farm and are working on other properties now.

Bryan Clark stated that they appreciated the job the board is doing. However, as the Board sees it, there will be more and more land coming out of Current Use and it could be used to offset taxes. Jacques Belanger stated that the collections were a lot less in the past but are now getting much larger. There will be over \$100,000 collected by the end of the month. Jacques Belanger asked what role Five Rivers Conservation played. Brett St. Clair stated that they do all the paperwork involved.

Discussion concerning changes to the allocation of funds ensued. The Commission was not in favor of changing it because they never know what opportunities might be available. Margaret Watkins stated that protection was a high priority in order to preserve the scenic values of the town. She stated that Dunbarton was one of the fastest growing communities in the state and people want to live here. If some properties are available for Conservation, they would need to jump on it. Ron Jarvis stated that to lower the amount of funds received at this time would only make sense if land was going down in value but it is not. Jarvis went on to say that as a member, he has been working on conserving land for 35 years and has gone house to house trying to get donations for this purpose and received very little in revenues. He felt that we should conserve a little more land which would keep expansion down and it would help the tax rate.

The cost of maintaining the conservation areas was discussed. Brett St. Clair stated that they are now putting together a plan to have a forester help with a timber sale. This would be approved by the Division of Natural and Cultural Resources. This would involve logging (selective cutting) on 25 acres on the northeastern side of Kimball Pond. The proceeds will go

to the Conservation fund but wouldn't be a lot of revenue. They also have maintenance cost which includes a expense of \$1200 a year for bush hog work at Fogg field of Gorham Pond Road. Maintenance is paid out of the Conservation Fund.

The Board of Assessors thanks the Conservation Commission for attending. The Commission members left the meeting at 7:30 PM.

OTHER BUSINESS:

Minutes of Meeting: The minutes of the October 17, 2023 were signed by Nicole Howley. (Jacques Belanger and Bryan Clark previously signed these minutes.) It was also noted that the November 21, 2023 meeting was canceled due to a lack of a quorum..

Intent to Cut Timber: The Intent to Cut Timber for lot B4-04-01, William J. Doucet Revocable Trust, was reviewed, approved and signed.

Invoices for Payment: The following invoices were reviewed and approved for payment:

- Municipal Resources, Inc, in the amount of \$131.25 for Assessing services for the month of October.
- Municipal Resources, Inc: in the amount of \$431.25 for Assessing services for the month of November.

Applications for Veterans Credit: The following applications for Veteran Credit were reviewed:

- H4-03-3-10, Kevin Paradis, 83 Zachary Drive
- H4-03-3-12, Nicholas Griffith, 73 Zachary Drive
- H4-03-3-12, Amanda Griffiths, 73 Zachary Drive
- F3-02-12, Michael J. Elmes, 21 Barnard Hall Road
- B4-01-11-16, Dennis Beaulieu, 35 Hilltop Lane
- B4-01-11-20, Theodore Hoefler, 5 Hilltop Lane

It was noted that all of the above applicants qualified for Veteran Credits.

The motion was made by Jacques Belanger to grant the Veteran Credits for the tax year 2024 for all of the above listed applicants as recommended by Municipal Resources, Inc. The motion was seconded by Bryan Clark. Vote: Belanger: Aye; Clark: Aye; Howley: Aye. Motion passed.

Applications for Solar Exemptions The following applications for Solar Exemptions were reviewed:

- B4-01-11-20, Theodore & JoAnne Hoefler, 5 Hilltop Lane
- G4-01-01, Addison Chase, II, 29 Guinea Road
- B5-02-04, John & Tammie Sullivan, 1210 Black Brook Road
- E6-03-06, Kimberly McLean Rev. Trust, 1042 Montalona Road

The motion was made by Nicole Howley to grant the Solar Exemptions for the tax year 2024 on all the above listed properties as recommended by Municipal Resources, Inc. The motion was seconded by Jacques Belanger. Vote: Belanger: Aye; Clark: Aye; Howley: Aye. Motion passed.

Applications for Tax Abatement: The following applications for Property Tax Abatements were reviewed:

- Eversource: C7-01-15, MRI recommends granting abatement for the State Education portion of the tax rate – not a utility property.
- Eversource: D7-01-04, MRI recommends granting abatement for the State Education portion of the tax rate – not a utility property.

The motion was made by Jacques Belanger to grant abatements for the Education portion of the tax rate on lots C7-01-15 & lot D7-01-04 as recommended by Municipal Resources, Inc. The motion was seconded by Nicole Howley. Vote: Belanger: Aye; Clark: Aye; Howley: Aye. Motion passed.

- Charles Graybill Rev. Trust – A3-01-2-1
- Charles Graybill Rev. Trust - A3-01-2-2

Note: MRI recommended to deny these abatement request due to an administrative error. The two new lots listed above should not have been created with value because the plot plan has not been recorded yet.

The motion was made by Bryan Clark to deny abatement request on lot A3-01-2-1 and on lot A3-01-2-2 as recommended by Municipal Resources, Inc.. The motion was seconded by Jacques Belanger. Vote: Belanger: Aye; Clark: Aye; Howley: Aye. Motion passed, abatements denied.

2023 Equalization Ratio: Memo from Scott Marsh, Municipal Resources, Inc. regarding the New Hampshire Department of Revenue Administration Sales Ratio Survey. The Board accepted and signed paperwork to be sent to the NH Department of Revenue. Ratio projected to be 63.0 %

Assessing Services Contract: The Assessing Services Contract for 2024-26 from Municipal Resources Inc. was reviewed. The motion was made by Bryan Clark to accept the contract from Municipal Resources, Inc. for Assessing Services for the years 2024, 2025, and 2026. The motion was seconded by Nicole Howley. Vote: Belanger: Aye; Clark: Aye; Howley: Aye. Motion passed.

There being no further business, the meeting was adjourned at 8:30 pm.

Jacques Belanger, Chairman

Bryan Clark

Nicole Howley
Dunbarton Board of Assessors

Recorded by: Janice VandeBogart, Recording Secretary

ATTACHEMENT: SEE PAGE #1

Dunbarton Cost of Town and School Services

Numbers in parentheses below refer to page # in 2022 Dunbarton Town Report

1. Town Budget 2023 (pg 22) **\$1,928,350**
2. Share of Town services per household for year ($\$1,928,350 \div 1,024$) **\$1,883**
3. Dunbarton children in school grades K-12 (pg 125) **466**
4. School revenue from Town 2023 (pg 126) (includes State Property Tax) **\$8,038,867**
5. Cost per student per year ($\$8,038,867 \div 466$) **\$17,250**
6. Town property tax revenue per household pre year (2023 rate) **\$23.09/\$1,000**
(Amount below calculated based on Municipal, School & State. Does not include County)

\$250,000 valuation	\$5,772
\$300,000	\$6,927
\$500,000	\$11,545
\$1,000,000	\$23,090

7. Cost to Town per household per year

(Calculated based on \$1,883 town services per household + \$17,250 per student in household)

No children in school	\$1,883
1 child	\$19,133
2 children	\$36,383
3 children	\$53,633

Background

Population: 3,005

Households: 1,024

(From most recent US Census Data)

Improved parcels: 1,182

Taxable parcels: 1,555

(From Line)

Disclaimer: This is a rough estimate and does not claim to be 100% accurate. It doesn't mean people should not have children, or children don't deserve a good education. It just illustrates the potential impact of development on property taxes.