Present:  Mary LaValley, Chair  
Bryan Clark  
Scott Marsh from Municipal Resources, Inc.  
Line Comeau, Town Administrator  
Janice VandeBogart, Recording Secretary  

The meeting was called to order at 7:00 pm  

Board member Jacques Belanger was unable to attend due to a prior commitment.  

Abatements:  
• E3-02-34, Singer Revocable Trust, 115 Mansion Road, Dunbarton. Discussion: Scott Marsh stated that this property was previously issued an abatement in 2015 and has been on the market for some time. It still has not sold. It is a contemporary style home on 16.70 acres. The reason for the application for an abatement was that in the applicants opinion, the town's assessment of this property was excessive. The current assessment is $1,056,300 and the property is presently on the market for $895,000. Mr. Marsh stated that the terrain is very rough and the layout of the construction was too customized which contributes to the lack of interest. After adjustments and corrections to the assessment it was the recommendation of MRI to reduce the assessment by $291,000, bringing it down to $765,300. This number was calculated using the Town's equalization ratio. Therefore, it was recommended that an abatement in the amount of $7,452.51 plus any interest be granted.  
Town Administrator, Line Comeau stated that the town keeps money in overlay to allow for abatements.  

The motion was made by Bryan Clark to grant the abatement as recommended by Municipal Resources Inc. Mary LaValley seconded the motion and the vote was in the affirmative; motion passed.  

• Sandra Leduc, J3-01-02, 71 Jewett Road, Dunbarton.  
An application for abatement in the name of Sandra Leduc was reviewed. Scott Marsh stated that the town discovered that when Mrs. Leduc turned 75 the amount granted for her elderly exemption was not increased accordingly. This exemption was more than the value of her property so she should have a zero tax bill. Therefore it was recommended that the board grant her an abatement of $166.00.  

The Motion was made by Mary LaValley to grant the abatement on for Sandra Leduc, lot #J3-01-02, as recommended. The motion was seconded by Bryan Clark and the motion passed.

2018 Estimated Tax Warrant: Town Administrator, Line Comeau, presented the board with the printed 2018 Estimated Tax Warrant and spreadsheets backing up the calculations. She stated that she has been working with Scott Marsh from MRI and the Vision Program. Mrs. Comeau also stated that she ran the warrant with the corrected assessment on the Singer and Leduc properties previously discussed. It was noted that the town picked up over $6.9 Million in new buildings and renovations but it was also noted that this number will be adjusted by the utility assessments and expenditures by the school and town.

The Board signed two Warrants: one for the residential commitment and one for the Utility Commitment.

Minutes: The Board reviewed, approved and signed the minutes of the April 17, 2018 meeting of the Board of Assessors.

Invoices The following invoices were reviewed and approved for payment:

• Mitchell Group: In the amount of $1,384.98 (Northern NE Telephone vs Dunbarton)
• Municipal Resources, Inc: In the amount of $245.44 (Assessing services for April)

Intent to Cut Timber: The following Intents to Cut Timber were reviewed, approved and signed:

• G2-05-16, Travis Luksza and Alexandra Schroeder, 56 Stark Lane, Dunbarton.
• E4-02-05, David & Carol Crooker, Guinea Road.

Application for Veteran's Credit:

• Robert Bourassa, C3-02-04, 163 Stark Highway South. Scott Marsh stated that Mr. Bourassa qualifies, however he is a 1/3 owner of the property so MRI recommends granting a 1/3 Veterans Credit. The motion was made by Mary LaValley to grant a 1/3 Veterans Credit for Robert Bourassa, C3-02-04. The motion was seconded by Bryan Clark and the vote was all in favor. Motion passed.

Intent to Excavate: The Intent to Excavate submitted by Frank Merrill for KARA Realty, Ray Road, Dunbarton, Lot #H2-02-06, was approved and signed.

Gravel Tax Levy: The Warrant to collect Gravel Tax for KARA Realty, Lot H2-02-06 in the amount of $104.30 was approved and signed by the board.

Certification of Yield Tax Assessed and Tax Warrant:

• The certification of Yield Taxes Assessed for Allen & Ann Tucker, Grapevine Road, G4-03-09 and Warrant for Taxes in the amount of $35.70 were approved and signed by the board.
Tax Exemptions: As a follow up to the meeting of April 17th, letters were signed for St. John's Episcopal Church & Dunbarton Historical Society indicating that their applications for Tax Exemption for the year 2018 had been granted.

Correspondence: Various correspondence was reviewed by the board.

- Department of Revenue: Regarding town valuation.
- NH Association of Assessing Officials: Round Table discussion on Utility Valuation – Meeting 5/16/18.

There being no further business, the meeting was adjourned at 8:00 pm.

____________________________________________________________________
Mary LaValley, Chair

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Bryan Clark
Dunbarton Board of Assessors

Recorded by: Janice VandeBogart