



**TOWN OF DUNBARTON
BOARD OF ASSESSORS
MINUTES MEETING
October 20, 2015**

Present: Tim Terragni, Chairman
Mary LaValley

Janice VandeBogart, Secretary

The meeting was called to order at 7:00 PM.

Bryan Clark was unable to attend due to a prior commitment.

The Board met with Scott Marsh from Municipal Resources Inc to discuss the following:

Abatement discussion regarding David Nault, B6-01-14: Scott reviewed Mr. Nault's request to lower the current use penalty on the above lot. After reviewing sales in town which ranged from \$62,000 to \$131,000, Scott Marsh recommended that the board reduce the market value from \$100,000 to the \$70,000 to \$75,000 range.

After much discussion, the following motion was made by Tim Terragni: The motion to reduce the market value of lot B6-01-14 at the time of change from \$100,000 to \$70,000 contingent upon the land owners agreement that any over payment of taxes be returned without interest. The motion was seconded by Mary LaValley and the motion passed. The board asked Scott Marsh to get in touch with Mr. Nault to see if he was in agreement.

It was also noted that if there is a return of tax on this current use penalty, ½ of the over payment would come from the Dunbarton Conservation Commission's account under Land Use Taxes collected.

Land Use Change Tax, Lot G2-03-13 (Calebs Way), Mark & Lycyna Thompson: Scott Marsh stated that this lot was a 5.01 acre lot, less than 10 acres, therefore it is disqualified from Current Use. The penalty, based on sales, will be based on a market value of \$80,000 at the time of change. Therefore the penalty will be \$8,000.

Tim Terragni made the motion to accept the value at time of change for lot G2-03-13 as \$80,000 and issue a warrant to collect a Land Use Change Tax of \$8,000 from Mark & Lycyna Thompson. The motion was seconded by Mary LaValley and the motion passed.

DRA Sales Ratio Survey: Scott Marsh presented the board with a worksheet he had prepared to calculate the 2015 Ratio for the town. This is based on sales from October 1, 2014 thru September 30, 2015. The sales median ratio is expected to be about 98% which is roughly a 2% change from last year's ratio of 99.6% and is what was expected given that the revaluation was completed. The 47 valid sales show a COD of 8.66 with the PRD at 1.02.

Budgeting recommendation: Scott Marsh suggested that the board start to think about putting money away for either a quarterly review or a complete revaluation in the near future. He

stated that lots of towns are opting for the quarterly reviews.

Scott Marsh left the meeting at 7:30 pm.

Items to sign: The following items were reviewed, approved and signed by the board.

- Minutes of the September 15, 2015 – These minutes were signed by Mary LaValley and Tim Terragni prior to this meeting. Bryan Clark will need to sign later.
- Settlement agreement with New England Hydro Transmission Corp for the tax years 2013 & 2014.

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

- Municipal Resources, Inc. for appraisal services rendered for the month of September in the amount of 288.00.
- Municipal Resources, Inc. for oversight of the revaluation for the month of September in the amount of \$720.00.
- George Sansoucy, PE, LLC for utility appraisal services in the amount of \$159.67 for Dunbarton's share of the Fairpoint appeal.
- George Sansoucy, PE, LLC in the amount of \$60.75 for Dunbarton's share of the PSNH appeal.
- Vision Government Solutions for services regarding Revaluation 2015 in the amount of \$2,721.98.

Various Correspondence:

- The board reviewed an appeal filed with the Board of Tax and Land Appeals on behalf of Eversouce Energy for the 2014 tax year.
- A letter from George Sansoucy, PE, LLC regarding Dunbarton's share of the cost (2%) for the 2014 appeal filed by Eversouce Energy.
- Correspondence from Vision Government Solutions regarding the maintenance agreement for their Appraisal Program for the year 2016. The amount to be budgeted for a single user will be \$3,710.00.
- Monthly Project Status Report from Vision Government Solutions was reviewed.
- Correspondence from NH Association of Assessing Officials regarding election of Assessing Officials. The board filled out the ballot and it will be mailed to NHA AO.
- The letter from Stephen Hamilton from Municipal & Property Division, DRA, regarding the town's request to move the assessing reviews up to 2015. Mr. Hamilton granted this request.

2015 Tax Rate: It was noted for the record that the Board of Assessors signed the final Tax Warrants for the year 2015 on October 9, 2015. The 2015 Tax Rate was set at \$23.59.

	<u>2014</u>	<u>2015</u>	<u>Increase</u>
Town	\$ 3.82	\$ 4.43	\$.61
County	2.68	2.82	.14
Local Education	12.42	13.96	1.54
State Education	<u>2.22</u>	<u>2.38</u>	<u>.16</u>
Totals	\$ 21.14	\$ 23.59	\$ 2.45

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

Timothy Terragni, Chairman

**Mary LaValley
Dunbarton Board of Assessors**

Recorded by: Janice VandeBogart, Secretary