

**TOWN OF DUNBARTON  
BOARD OF ASSESSORS  
MINUTES OF MEETING  
November 16, 2010**

Present: Tim Terragni, Chairman  
Mary LaValley  
Bryan Clark  
Janice VandeBogart, Recording Secretary

Public: George Nicolaou

The meeting was called to order at 7:00 pm by chairman Tim Terragni.

The minutes of the October 19, 2010 meeting were approved and signed.

The Board reviewed the memo from Scott Marsh regarding the Sales Ratio for 2009. The new ratio will be 101%. The memo indicated that the board should sign the "completed" certification form indicating that the board approved the data provided. However, the form was not completed as mentioned so the board tabled this until the certification form has been filled out.

An intent to cut timber submitted by the Mary Story Heirs, B4-04-01 was reviewed, approved and signed by the Board.

At this time, the Board met with George Nicolaou regarding his abatement.

George Nicolaou, D3-03-01: Mr. Nicolaou stated that he had filed an application for an abatement for his 2008 & 2009 property taxes. He had received a request from the BTLA (Board of Taxation and Land Appeals) that he meet with the Dunbarton Board of Assessors before proceeding. This, he stated, was not his choice but the BTLA's. He went on to say that the board had denied his request for abatement upon the recommendation of the Town Appraisers, Municipal Services, Inc. He wanted to know why the board went along with what they recommended, without question. Tim Terragni explained that the Board of Assessors are not professional appraisers and the town hires professionals who have the qualifications to do all the assessing work for Dunbarton. Mr. Nicolaou could not understand how elected officials could not make decisions on their own, they should not be "rubber stamping everything that comes their way." The board reinforced their position by explaining how the process works between the Board of Assessors and the hired appraisers. The Board also stated that the final decision is theirs but they rely on MRI's expertise.

Mr. Nicolaou was asked to discuss the issues he has with his assessment. He stated that his issue was "Taxation". Tim Terragni politely asked Mr. Nicolaou if he could please tone down a little or the meeting would not continue. Mr. Nicolaou stated that his problem was the assessment for 2009 on his property which was at \$115,700 and it was not worth that. He quoted a price per acre of \$833 and when he was asked what he based this number on, he said it was based on the sale of the "Old Country Store". Mary LaValley stated that this was not a comparable sale as it was not an arms length sale. She explained how the land is assessed. The house lot being the most valuable and then the excess

acreage is a lower rate. Then there are the improvements that need to be added, such as septic, well, driveway, etc.

Mr. Nicolaou went on to say that there was a fire on the property. The house is contaminated. He was asked if he still lived in the house and he said he was living there. He talked about the market value and the assessed value, saying that the 600 rules do not say a thing about if a person lives there or not. It is what it is worth on the market. Market value was discussed and Mr. Nicolaou said that he could not sell his home because of the condition of it. He was quoted \$25,000 to take down the house. The water treatment system is shot and needs to be replaced. It has a high rate of iron in the water and he cannot drink it. The replacement of the water system was quoted at \$10,000. Bryan Clark asked if the water was like that when he moved in and Mr. Nicolaou said yes. He said that there was a 5% discount on his property card but now it is no longer there. The foundation is cracked and cannot be fixed. Need to jack hammer it and replace it and it would be a minimum of \$20,000. He was asked which direction the cracks were going and if he could put an ink pen in the crack. He said the cracks were vertical and you could not put an ink pen in the crack. This was caused by the fire and then by freezing. He stated that the insurance company only paid him for 40% of it's worth and it took seven years to get the money. This was 40% of what it would cost to rebuild plus the value of the contents. All these things make the value of the property go down and no one would want to buy it. When he was asked what he would like to see for a value on his property, Mr. Nicolaou stated that he would like to see it at "Zero".

The Board stated that the land has value. The land with all the site improvements such as well, septic, driveway and it being an approved house lot makes it have value. As far as the house goes, the board stated that if Mr. Nicolaou was still living there and it was not condemned, then it has value. He was asked why he did not rebuild when he was paid by the insurance company and he stated that he had legal fees to pay and besides it was only enough to do framing and nothing else.

Mr. Nicolaou asked why his property was assessed in 2009 for \$115,700 and then when the revaluation was done in 2010 the value came in at \$89,000. The board explained that the 2009 values were based on the values established when the previous revaluation was done in 2005. The 2010 revaluation was based on current sales and values. The market has gone down.

Bryan Clark stated that when the abatement was filed Mr. Nicolaou asked that the property be valued at \$49,000. Now you are asking that it be valued at zero. Mr. Nicolaou said yes, that it was only worth what someone would pay for it and that was nothing. He was asked what it would take to rebuild his home and he replied, one half a million dollars. The discussion was going no where so the Board finally advised Mr. Nicolaou to proceed with filing with the BTLA.

The Board thanked Mr. Nicolaou for coming in and he left the meeting at 8:00 pm.

Other business:

Abatements: Two abatements were signed. 1.) Julien & Sandra Leduc, J3-01-02. This was an error caused when the elderly exemption did not get applied before the estimated tax bill was issued in June; 2.) Bryan & Jaclyn Tuthill, G2-05-01. This was an error due to a deed change.

Elderly Exemptions: Elderly Exemptions were discussed. It was noted that when the revaluation was

conducted in 2005 the exemption amounts granted were adjusted because of the change in value. The board reviewed the present exemption amounts and felt that they were still in line with the present valuation. After some discussion and reviewing the policy passed at town meeting in 2006, Bryan Clark made the following motion:

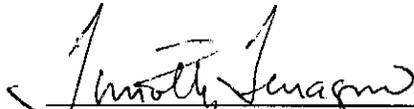
That the Town should keep the elderly exemptions as established in 2006 as follows: For those who qualify and are between the age of 65 and 74 years of age, \$70,650; for those who qualify and are between the age of 75 to 79 years of age, \$86,350; and for those 80 years of age and older, \$157,000. Mary LaValley seconded this motion, the vote was unanimously in favor. Motion passed.

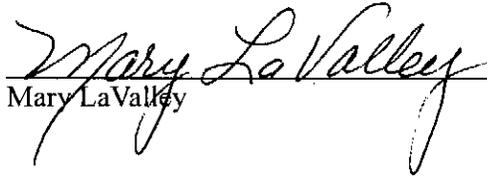
Invoice: An invoice in the amount of \$453.00 from Municipal Resources, Inc. was reviewed and approved for payment.

Budget for 2011: It was noted that correspondence from Vision Appraisals for Software Maintenance from July of 2011 to July of 2012 will be \$4750, up from \$4000. This number will be used in the formulation of the 2011 budget.

RFP for Appraisal Services: The board reviewed the bid specifications for Appraisal Services from January 1, 2011 to December 31, 2011. It was decided to put the services out to bid at this time and have the bids due on December 14, 2010 at noon. Janice VandeBogart will contact the town office to update the numbers of parcels, etc and take care of the advertising and posting.

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

  
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Timothy Terragni, Chairman

  
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Mary LaValley

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Bryan Clark  
Dunbarton Board of Assessors

Recorded by: Janice VandeBogart, Recording Secretary