

**TOWN OF DUNBARTON  
BOARD OF ASSESSORS  
MINUTES OF MEETING**

**August 13, 2010**

Present: Tim Terragni, Chairman  
Mary LaValley

It was noted for the record that Bryan Clark was unable to make this meeting. Also, secretary, Janice VandeBogart was not able to attend so this meeting was tape recorded to be transcribed by the secretary at a later time.

Also present: Scott Marsh from Municipal Resources, Inc.  
John Hatfield from Commerford, Neider, Perkins, LLC  
Line Comeau, Town Administrator

Tim Terragni called the meeting to order at 9:30 am. He stated that this was the first meeting to discuss new property values calculated so far by Neider, Perkins and Hatfield, the company doing the Statical Revaluation for the town. Tim proceeded to ask John Hatfield where the company had come up with the list of properties that needed to be inspected. Mr. Hatfield stated that this list was based on sales from April 1, 2008 to April 1, 2010 using only the valid transfers for this list. The list now consists of those properties they were unable to inspect due to the property owners not being home at the time of their visit. This list did not come from the Board of Assessors.

Mr. Hatfield stated that they were 98% finished, only having to review the Condo's. He went on to say that he and Scott were working on these properties but needed to do more because of a problem with pricing.

Abutter's discount: Mr. Hatfield asked where the 50% discount on abutting lots came from. Tim relayed that the only recollection he had on that subject was that at one time the town had granted discounts for having abutting lots because of the excess frontage. After some discussion it was the decision of the board to make the following motion:

Tim Terragni made the motion to discontinue the 50% abutter's discount. Mary LaValley seconded this motion and the vote was in the affirmative. Motion carried.

Mr. Hatfield discussed separate tax bills on corner lots resulting when someone owned the abutting lot. He wanted to tax the two as one lot. Only remove the line, not the value.

Common land was discussed. It was noted that the common lots have separate tax lot numbers but have a zero value in the computer. The value is passed on to all those in the subdivision thus it is taxed equally by all those who have a vested interest in this land. Line Comeau pointed out that some subdivisions use the common land to establish the five acre lot limit in order to qualify for separate house lots and then they deed the common land to the town. However, each lot of record is valued accordingly in order to equate to the five acre lot limit. It was also noted that some developments have Associations that governed this. An example of this is the Gorham Pond Area. The lots along the water have an increase in value of .25 for each lot, built into the frontage, to tax for the common land.

Above Ground Swimming Pools were discussed. Scott Marsh pointed out that some towns tax them and some don't. DRA leaves it up to the towns to decide and the town has to let DRA know what they decide. Mary stated that she felt above ground pools to be considered personal property. It was decided to note them on the card but do not tax them.

Tim Terrangi asked how Commerford, Neider, Perkins, LLC came up with the square foot cost for materials and labor. He was curious because of the depressed economy. Mr. Hatfield stated that he sent out inquires to builders but didn't receive a response. He worked up some calculations based on labor cost and materials and came up with an estimate. He spoke to a builder and that builder verified that what John was doing was in line.

Scott Marsh stated that he ran some reports before and after the new figures were entered and came up with a few questions but all in all he was satisfied with everything that has been done. He did say they had to do some work on the Condos now but things were working out fine. The average values are dropping 11%. They did find that some sub-area codes were wrong, some not being calculated correctly. An example of this was that screened in porches and those not screened in were being valued the same. These have been corrected.

Scott Marsh said he can run some statistical reports to showed the ratio. He did a preliminary report and it showed that if the town did not do the revaluation the ratio would have been 114% and with the revaluation this year it came in at 101%. The COD went from 17% to 7% with the revaluation. He stated that as of right now the revaluation is having it's intended impact. He went on to say that he could run a report for the board to show all the base changes. He felt that they had done an in depth analysis and overall it looked good. The hearings would be the next thing and he asked if he would be allowed to attend. The board agreed.

Tim Terragni stated that the last revaluation hearings were held in the School Community Center and the procedure was that when people came in and said something on their card was not correct that the team went out to inspect their property to verify what was said. John Hatfield assured the board that they would do the same. John also stated that he felt the hearings would be light because most of the values are down. The only ones that might come in are the ones with the abutting land value changes. He stated that they would set up an appointment to go inspect their property and if the owner is not home at the time of the appointment then it will be noted on the card.

John Hatfield stated that letters would be going out this date. Then people will start calling in. The hearings will take place at the Dunbarton Town Office. The hearings will be on a Tuesday and Wednesday evening. If there is a need, they will have another evening. The hours for the hearings will be on Tuesday from 12 noon to 6pm and on Wednesday, 9 am to 5 pm. If people cannot make these times and days, John Hatfield said he was make different arrangements. This would be especially true for people out of state. Once the list is made of the appointments it will be sent to the board.

Scott Marsh ask how many properties would be effected by the abutting discount being removed. John felt there were at least thirty properties involved. Scott asked for a list. Mary wanted to verify that these lots all had road frontage. John said they all had road frontage.

Scott Marsh said that the team also found that one property was in CU but should have been released some time ago. He said they are doing a thorough job. John Hatfield stated that they had a good base

to work with. He also said that he felt people in the town were very nice and cooperative. Scott stated that typically if the values go down, the tax rate will go up. So if someone's values stay the same then they would be paying more taxes. He said the most Commercial properties stayed the same because of the economy so the tax burden will shift from the residential to the Commercial properties.

John Hatfield left the meeting at this point.

Scott Marsh spoke to the board about the Land Use Change on the property that was missed two years ago and found by the revaluation. The property transferred in December of 2008. The town has one year from the date of discovery to send a bill. The date of discovery is today so you can send a bill. The lot is a 3.81 acre lot estimated value to be \$15,000 or a \$1500 penalty, owners name is Burke and Wild. Scott Marsh said he would draw up the paperwork and the board could bill them. If they come back and say they will not pay then he is not sure how that will turn out. They may refuse to pay the penalty. He also stated that there was nothing on the deed that said the land was subject to Current Use.

Scott Marsh asked if the board wanted any reports printed that they would be interested in seeing. Mary LaValley stated that she would like to see the percentage changes in category from last time to now. She felt this would give them a feel for which way the market was going.

Line Comeau, Town Administrator, presented the board with the following items for approval and signatures:

1. Intent to cut for: Jeffrey Foss, President, JWF Real Estate and Development Corporation, C7-01-08, Twist Hill Road.
2. Intent to cut for: James Stone, F4-02-01, Guinea Road.
3. Invoices from Mitchell Municipal Group for legal services.
4. Invoice from Municipal Resources Inc. for appraisal services.
5. Invoice from Cummerford, Neider, Perkins, LLC and a letter to the Trustee of Trust Funds for the release of these funds. for the Statistical Revaluation.
6. MS-1 Extension: This is a request to the DRA for an extension of 30 days for the property values to be submitted due to the revaluation not being complete by the deadline of September 1<sup>st</sup>.

Having no further business, Tim Terragni made the motion to adjourned, Mary LaValley seconded the motion and the motion carried.

Meeting adjourned at 10:30 am.

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Timothy Terragni, Chairman

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Mary LaValley  
Dunbarton Board of Assessors

Transcribed from  
tape recording by: Janice VandeBogart, Secretary