

**TOWN OF DUNBARTON
BOARD OF ASSESSORS
MINUTES OF MEETING
June 15, 2010**

Present: Timothy Terragni, Chairman
Mary LaValley
Bryan Clark
Scott Marsh, Appraiser, MRI
Public: Ralph Fellbaum
Janice VandeBogart, Recording Secretary

For the record it is noted that Mr. Fellbaum tape recorded the meeting.

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

The following items were reviewed, accepted and signed by the Board:

- 1. Minutes of the May 18, 2010 meeting of the Board of Assessors. It was noted that there would be one correction. Page #2 of the minutes read that "Bryan Clark met with the Leducs" regarding their elderly exemption. This will be corrected to read: "Bryan Clark stated that he spoke with Sandra Leduc.....". Page #2 will be corrected accordingly. Minutes were accepted with this change.**
- 2. Minutes of the May 18, 2010 non-public meeting of the Board of Assessors.**
- 3. Timber Tax Warrants: for Nancy Sherman, C6-02-01; Andrew and Heather Radl, I3-03-08.**
- 4. Certification of Timber Cut for Sherman and Radl.**
- 5. A letter to the Dunbarton Trustees of Trust Funds requesting that \$4,065.00 be released from the capital reserve fund for expenses incurred for the Statistical Revaluation.**
- 6. Letter from DRA regarding the use of Inventory Forms for the Town of Dunbarton. It was noted that the town does not use the inventory forms and the board signed the form indicating this. This form will be returned to DRA.**

Utility Inventories: The board signed letters issued to the Utility companies asking for further information regarding updates to their properties for the 2010 tax year. This is requested annually and all information will be mailed directly to the town Utility Assessor, George Sansoucy. The following received this request: New England Hydro Transmission; New England Power Company; Unitil; U.S. Cellular; Public Service of NH.

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

- 1. Municipal Resources, Inc. in the amount of \$202.30**
- 2. Mitchell Municipal Group, PA in the amount of \$308.72 and \$192.00.**
- 3. George Sansoucy, PE in the amount of \$1,975.00**
- 4. Commerford, Neider, Perkins, LLC in the amount of \$8,130.00**

Commerford – Nieder – Perkins, LLC: The Board reviewed the following:

1. A letter dated June 8, 2010 from the Town advising property owners that CNP will be conducting the Statistical Revaluation for the Town.
2. Correspondence from CNP dated June 14, 2010, giving an update of progress. It was noted that the company a call back list of properties that they will be visiting. This call back list is based on those properties sold, approximately 60. A letter will go out to those on the list and CNP will set up appointments to conduct an inspection of the interior of the buildings. They expect a 30% to 40% response. All inspections are scheduled for one day, Saturday, July 17, 2010.

Legal: The board reviewed various legal correspondence regarding Fellbaum vs Town of Dunbarton.

Scott Marsh, Municipal Resources, Inc: Mr. Marsh stated that he had two abatements left for 2009 and had prepared his recommendations on both.

Ralph Fellbaum, H2-04-02: Mr. Marsh stated that this property is a contemporary style home on a 8.51 acre parcel. The property owner has produced an appraisal indicating that the property was valued at \$375,000 as of January 2009. Mr. Marsh indicated that both he and his associate from MRI visited the property in 2008 and in 2010. Based on his review, the appraisal indicates that an assessment adjust is appropriate. The effective date of the assessment is April 1, 2009 and the appraisal is as of January 2009, consequently he believes that an adjustment to reflect market change to April 1st needs to be applied. Also, must factor in the ratio for the town of 109%. Based on the time adjustment and the ratio factor he felt that the assessment should be \$403,000. He recommended that the 2009 assessment be reduced from \$451,600 to \$403,000, a reduction in assessment of \$48,600 resulting in an abatement of \$803.84, plus any interest calculated. He also pointed out that the new revaluation will result in a new calculation, however, he would provide CNP with a copy of the appraisal.

Ralph Fellbaum, present, stated that he did not agree with this. He would not accept this change for 2009. Mr. Marsh explained how he had arrived at the \$403,000 based on the appraisal and the time adjustment, plus the ratio. Mr. Fellbaum still did not agree. He accused the town of playing with the numbers. He asked if Mr. Marsh had researched comparable properties for 2009. Mr. Marsh stated that he had not because he was provided an appraisal from Mr. Fellbaum and he thought it was reasonable. So, based on the information Mr. Fellbaum provided, he made his recommendation to the board.

Mr. Fellbaum stated he was not accepting the town's offer and if the board went with this recommendation, they would find themselves in court again for 2009, this time with a civil suit as well. He felt this was a violation of his civil rights. The board assured him that he was treated no different from anyone in the town and they had done all they could to work this out with him. He began to discuss the 2008 assessment and the agreement he was asked to sign. He stated that no one else ever had to sign such an agreement. Bryan Clark read the agreement to those present and stated that Mr. Fellbaum agreed, in a Board of Assessors meeting, to sign the agreement. The number agreed upon at that time was \$417,300 for the 2008 assessment. Mr. Fellbaum stated he didn't remember ever agreeing to sign. He also stated that the depreciation on his property was never addressed.

The Board felt that this discussion was not productive and should cease. The only item on the table tonight should be the 2009 appeal.

The appeal for 2009 was discussed again. Mr. Fellbaum stated that he could not agree to the recommended change for 2009 from \$451,600 to \$403,000 because it did not agree with what was offered for 2008. The two assessments did not match. He noted that the town had his pool, shed and patio assessed in 2009 for \$15,900. (These items were added in 2009.) If the town backed out the \$15,900 from the \$403,000 that would mean that the 2008 assessment would be \$387,100, not the \$392,600 offered. Mr. Fellbaum stated that if the town was willing to back out the \$15,900 from the \$403,000, making the 2008 assessment \$387,100 then “we are done”. He went on to say, if the town agreed to the \$387,100 for 2008 he would agree to \$403,000 for 2009.

Mary LaValley stated that she would need something in writing from Mr. Fellbaum spelling this out in order to agree to anything. Tim Terragni agreed saying that the board needed something in writing. Mr. Fellbaum was told to contact the town's attorney to present it to her and then the settlement could be put in writing. He agreed.

Scott Marsh recommended that the Board table the appeal from Ralph Fellbaum for the year 2009. He stated that the deadline for appeals is July 1st, however, the town is working on it so we would be allowed more time. Also, the applicant has until September 1st to appeal further.

Tim Terragni made the motion to “table” the appeal for 2009 from Ralph Fellbaum, H2-04-02. The motion was seconded by Mary Lavalley; the vote was in the affirmative, motion carried.

George Nicolaou, D3-03-01: Colonial Style home on a 3.15 acre parcel. The applicant believes that the assessment of \$115,600 exceeds the fair market value. The dwelling was previously damaged by fire and suffers from mold and other damage. Demo of the structure would be \$25,000. The property is being occupied by the applicant and needs substantial repairs. As the board requested, Mr. Marsh contacted the owner and found that he has an attorney. His attorney was also contacted but did not return Mr. Marsh's call. Mr. Marsh did speak with Mr. Nicolaou but was told that unless the town lowered the assessment to \$12,500 – which was the auction price for H2-01-02, the Dunbarton Country Store – he would be filing an appeal. The board agreed that the Dunbarton Country Store property was not the same as Mr. Nicolaou's property. Mr. Marsh stated that Mr. Nicolaou is occupying the property so it has some utility value and it does seem to be in line with other properties. He also pointed out that the town is allowed to consider all properties owned by Mr. Nicolaou. The adjacent 2.24 acre building parcel owned by Mr. Nicolaou is valued at \$47,800. Based upon vacant land sales data it appears that this parcel is under assessed. Mr. Marsh concluded that based on his findings, the applicant has not met his burden to prove good cause for an abatement. His recommendation is that the Board deny this abatement.

Tim Terragni made the motion to deny the abatement for D3-03-01, George Nicolaou. Mary LaValley seconded the motion and the vote was in the affirmative. Motion carried.

Summary: Mr. Marsh stated that this is the last of the abatements, with the exception of the utility appeal which is being handled by the utility appraiser, George Sansoucy. It was noted for the record that George Sansoucy will be meeting with the Board of Selectmen on Thursday June

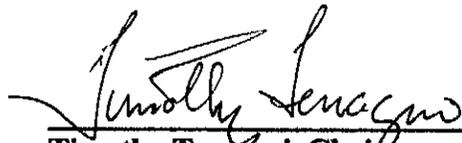
17, 2010 to discuss this abatement in Non public session. The chairman of the Board of Assessors will also be present.

Non-Public Session: Tim Terragni made the motion to enter into Non-Public Session pursuant to RSA 91-A for a legal discussion. The motion was seconded by Mary LaValley and the vote was as follows: Tim Terragni, Aye; Mary LaValley, Aye; Bryan Clark, Aye. Motion carried.

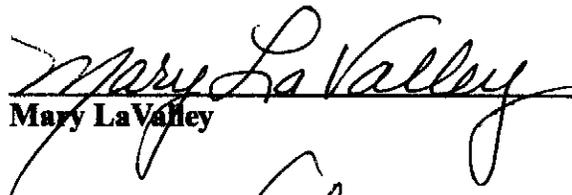
The Board entered in non-public session with Scott Marsh present at 8:23 pm.

Tim Terragni made the motion to exit non-public session. The motion was seconded by Mary LaValley, all were in favor. Motion carried and the board exited non-public session at 8:50pm.

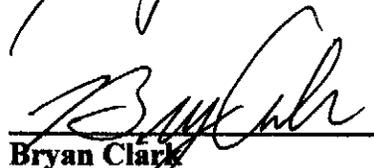
Motion to adjourn was made by Mary LaValley, seconded by Tim Terragni. All in favor, meeting was adjourned at 8:53 pm.



Timothy Terragni, Chairman



Mary LaValley



Bryan Clark
Dunbarton Board of Assessors

Recorded by: Janice VandeBogart, Secretary