



**TOWN OF DUNBARTON  
BOARD OF ASSESSORS  
MINUTES MEETING  
December 18, 2018**

**Present:** Mary LaValley  
Bryan Clark  
Jacques Belanger

Janice VandeBogart, Recording Secretary

The meeting was called to order at 7:00 pm

It was noted for the record that the November 20, 2018 meeting was canceled due to weather conditions. The cancellation notice was posted on line and at the Dunbarton town office.

**Attorney Mitchell Municipal Group agreement.** An agreement regarding the PSNH abatement cases still pending was reviewed, approved and signed by the Assessing Board Chairperson.

**Application for Tax Exemption:** The Application for Exemption for the year 2019, form BLTA A-9, from the First Congregational Church of Dunbarton, Lots E3-02-25 & E3-02-25A, were reviewed.

**Motion:** The motion was made by Mary LaValley to grant a tax exemption to the First Congregational Church of Dunbarton for the tax year 2019. The motion was seconded by Bryan Clark. Vote was all in favor; motion passed.

**Veterans Credits:** The following applications for Veterans Credits were reviewed by Municipal Resources Inc. with the recommendation that both Veterans Credits should be granted because both applicants qualify.

- Brendan Conway, I4-01-18
- William Bryant, D6-04-04

**Motion:** Bryan Clark made the motion to grant a Veterans Credit to Brendan Conway, lot #I4-01-18. Mary LaValley seconded the motion; vote was all in favor, motion passed.

**Motion:** Bryan Clark made the motion to grant a Veterans Credit to William Bryant, lot #D6-04-04. Mary LaValley seconded the motion; vote was all in favor, motion passed.

**Intent to Cut Timber:** An Intent to Cut Timber for Howard & Barbara Hathcoat of 22 Ray Road in Dunbarton, Lot #I2-01-08 was reviewed, approved and signed by the board members.

**Certification of Yield Taxes Assessed:** A certification of Yield Taxes Assessed for David & Carol Crooker of Manchester regarding lot #E4-02-05, was approved and signed by all board members. The board also signed the Timber Tax Levy in the amount of \$1,408.08 for David & Carol Crooker.

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

- **Mitchell Municipal Group:** In the amount of \$24.24 – Northern NE Telephone vs Dunbarton and in the amount of \$86.95 - PSNH
- **Municipal Resources, Inc:** In the amount of \$249.23 for Assessing Services.
- **Vision Appraisals** for computer support for the year 2019 in the amount of \$5,840.

**DRA Sales Ratio Survey:** The board reviewed the memo from Scott Marsh of Municipal Resources, regarding the DRA Sales Ratio Survey. A draft analysis of the sales data was performed and it was found that the town's assessment to sale price median ratio is expected to be about 81% for the 2018 tax year, which is roughly a 3% change from last year's ratio of 83.5%.

**Solar Energy Systems:** The memo from Michael Pelletier from Municipal Resources regarding RSA 72:61 through RSA 72:72 was discussed. This RSA provides for an optional property tax exemption from a property's assessed value, for property tax purposes, for persons owning real property, which is equipped with solar energy systems. It was noted that this is “optional” and at present has not been adopted by the town of Dunbarton.

**Sowle Revocable Trust:** The board reviewed the memo received from Michael Pelletier from Municipal Resources Inc regarding the application for abatement from Stanley & Gale Sowle, Sowle Revocable Trust, lot #G3-03-04. It was noted that buildings on this property were taxed when the buildings had been demoed prior to April 1, 2018. After corrections to the assessment a reduction of \$30,700 was made. It was the recommendation from MRI that the board grant this abatement which would result in a refund of \$691.67 plus applicable interest.

**Motion:** The motion was made by Mary LaValley to grant the abatement recommended by Municipal Resources, Inc. in regard to Lot #G3-03-04, Sowle Revocable Trust. The motion was seconded by Jacques Belanger; the vote was all in favor, motion passed.

**2019 Budget:** The proposed budget for the year 2019 was reviewed by the members of the board. It was noted that Mary LaValley met with the Selectmen to present the budget.

Account Name	{2018} Budget {3}	{2018} Actual {4}	{2019} Dept Head {5}
Secretary-BOA	806		822
Administration-BOA	1,693		1,727
Appraisal Services	10,000	7,493	10,000
Utility Assessor	10,000	10,134	10,000
Computer Support/BOA	5,840	5,670	5,840
<b>Total Assessing Dept Budget:</b>	<b>28,339</b>	<b>23,297</b>	<b>28,389</b>
Revaluation Capital Reserve	14,000	14,000	14,000
<b>Total Revaluation Capital Reserve</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
BOA, Legal	6,000	11,955	12,000
<b>**Total** LEGAL</b>	<b>6,000</b>	<b>11,955</b>	<b>12,000</b>

**Correspondence:**

**The board reviewed correspondence from NH Department of Revenue regarding the 2018 Equalization Ratio process.**

**There being no further business, the meeting was adjourned at 7:30 pm.**

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**Mary LaValley, Chair**

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**Bryan Clark**

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**Jacques Belanger  
Dunbarton Board of Assessors**

**Recorded by: Janice VandeBogart**