



**TOWN OF DUNBARTON
BOARD OF ASSESSORS
MINUTES MEETING
June 21, 2016**

Present: Mary LaValley
Bryan Clark
Jacques Belanger
Janice VandeBogart, Recording Secretary
Scott Marsh, Municipal Resources, Inc.

The meeting was called to order at 7:30 pm

The Board met with Alma Kingsbury and her daughter, Linda White. Mrs. Kingsbury owns lot #G4-01-02 located at 97 Grapevine Road.

Linda White spoke for her mother. She stated that her mother had been receiving a discount on her taxes (elderly exemption) and a veteran's credit because she is a veteran's widow. With the discount and veteran's credit, her taxes were cut by 50% each year, which enabled her to stay in her home. This year's tax bill is now 100% and she wanted to know why. She also stated that she didn't believe her mother was getting the veteran's credit and wanted to check on that.

Mr. Marsh stated that on April 4, 2016 the board wrote a letter to Mrs. Kingsbury informing her that she no longer qualified for an elderly exemption because her income exceeded the limit set by the town.

Mrs. White stated that when her mother turned 80 years old she was asked to come in to the town office to make out forms, which she did. Her income was reported at that time and was \$756 over the limit.

Mr. Marsh stated that the state requires towns to review elderly exemptions every five years and if things change, then the town had to act accordingly. Mrs. White stated that her Mother's income has not changed in years and didn't understand why all of a sudden she doesn't qualify. Regarding the Veteran's Credit, Mr. Marsh checked with the tax collector and verified that Mrs. Kingsbury did receive that benefit.

Mrs. White asked that her mother at least get the same deduction that she has been receiving. Her tax bill has now doubled and this would be a hardship for her to pay the full amount.

Options were discussed: (1) The board could excuse the \$756 income overage; (2) Mrs. Kingsbury could file for a hardship abatement; or (3) Mrs. Kingsbury could file for an Elderly tax lien.

Mrs. White stated that she and her Mother would discuss their options and get back to the board.

Land Use Change Tax: Scott Marsh met with the board to discuss five (5) lots that were subject to Land Use Change Tax. All the lots were recently transferred to new owners and are now less than the required 10 acres for current use.

Mary LaValley made the motion to accept the recommended Land Use Change Tax on the following lots:

- H5-02-04, Jeffrey Dionne, in the amount of \$6,300.

- I4-02-10, Helen Desmarais, in the amount of \$11,000.
- I4-02-08, Anna Bryan Trust, in the amount of \$11,000.
- I4-02-09, Zachary Dunbarton, LLC, in the amount of \$11,500.
- I4-02-11, Geoffrey Sloane, in the amount of 11,500.

The motion was seconded Bryan Clark and the vote was all in favor, motion carried.

Veteran Tax Credits: Scott Marsh presented the board with two Veteran Tax Credit Applications with the recommendation that both be accepted by the Board, as both qualified. The motion was made by Bryan Clark to accept the following Veteran Tax Credits as recommended:

- Stanley Sowle, G3-01-06
- Michael Ducharme, F3-01-15

The motion was seconded by Mary LaValley, the vote was all in favor, motion carried.

Scott Marsh noted that he recently spoke with the Dunbarton Board of Selectmen to let them know that the State Legislature recently passed a law that allows the veteran tax credit to include any person who has served a total of 90 days or more of active duty to be eligible to receive the credit. This will be effective next year but will need to be adopted by the town.

Current Use Application: Scott Marsh presented an application for Current Use for lot H3-02-01, because they had difficulty paying the taxes. The applicant has a total of 71.32 acres and 68.32 acres will be placed in current use. Mr. Marsh made recommendation that this application be approved.

The motion was made by Mary LaValley to accept this application for current use was seconded by Bryan Clark. The vote was all in favor, motion carried.

Abatements: Scott Marsh presented the Board with recommendations for four abatements of taxes:

- Paul Young, Lot #C7-02-01, 120 Twist Hill Road: After reviewing this property and finding inaccurate information on the property card, it was recommended that an abatement in the amount of \$476.52 be granted.
- Richard Carty, 1021 Meadow Lane, Lot B4-01-04: It was found that this property was being assess for additional baths and incorrect outbuilding description. It was recommended that an abatement in the amount of \$169.85 be granted.
- James & Marilyn Meighan, Lot C3-01-05, located on Gorham Pond Road: This antique building was on the market for over 500 days and sold for less than what the town had it valued. During the revaluation, the property did not have an interior inspection but upon review by MRI it was determined that the assessment be reduced by \$81,200 which would result in an abatement of \$1,915.51.
- Howard & Koren MacCubbin, 1007 School Street, Lot E3-05-06: This is a multi-family dwelling with a commercial warehouse type building. The owner believed the property was over assessed. The property was inspected and adjustments made which resulted in a reduction in the assessment in the amount of \$55,800. Therefore, it is the recommendation by MRI that an abatement be granted in the amount of \$1,691.40.

After some discussion, the Motion was made by Mary LaValley to accept the recommendations made by Scott Marsh from Municipal Resources, Inc. and grant all the abatements discussed. The motion was seconded by Bryan Clark. The vote was all in favor, motion carried.

Nicolaou vs Town of Dunbarton: Scott Marsh and the board reviewed the notice from the Board of Tax and Land Appeals regarding the hearing scheduled for July 26, 2016.

Items to Sign: The board reviewed, approved and signed the following:

- Minutes of May 17, 2016
- Timber Tax Certification and Timber Tax Warrant for Charles Morin, Lot H4-02-11. Tax in the amount of \$531.25.
- Timber Tax Warrant for William Doucet, B4-04-01 in the amount of \$359.02.

Inventory Forms: The board reviewed the notice from the NH Department of Revenue inquiring as to whether or not the Town of Dunbarton uses the Inventory Forms. “No” was appropriately checked off and the form was signed by the board to be returned to the DRA office.

Summer Hours: It was the vote of all three Board Members to cancel the July and August meetings due to vacations. The board's next meeting will be September 20, 2016. Members will check in with the Town Administrator during this time to see if any business needs their attention.

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

Mary LaValley, Chairperson

Bryan Clark

Jacques Belanger
Dunbarton Board of Assessors

Recorded by: Janice VandeBogart