

**Town of Chesterfield
Board of Selectmen**

**ASSESSING MEETING MINUTES
October 16, 2008**

Call to Order

Chairman Jon McKeon called the meeting to order at 6:05 PM. Others in attendance were Board members Dan Cotter, Bob Brockmann and Administrator Rick Carrier. This meeting was held at the Chesterfield School.

McKeon stated this was a follow-up on the Summer Informational Meeting on the assessing process. He advised there had been misinformation and misunderstanding of what the assessing process is so DRA made themselves available for this session. McKeon introduced the DRA staff; DRA Director Steve Hamilton, DRA Appraisal supervisor Chuck Reese and DRA Field personnel Joanne Tramontozzi.

McKeon stated that the meeting this evening was not to address individual properties but to explain the process that was used to assess properties. There were handouts available for this portion from DRA.

Chuck Reese stated that under RSA 74:1 the selectmen shall annually make a list of all the real estate liable to be taxed in the town as of April 1. In appraising property the ad valorem is used, meaning according to value except in such instances as current use, excavation, land with discretionary easements etc. Ad valorem is market value.

Reese stated that the law requires that once every 5 years a town does a revaluation of properties. He explained the difference between appraisals vs. assessment. Appraisal is the process of estimating the market value of a property as of a certain date. 3 to 6 sales are used for comparison and because fewer sales are used the appraisal could be reflected differently depending upon what sales are used. Assessments go through the act of discovery, listing and appraising property for tax purposes. All the sales are looked at in the community.

Mass appraisals done for assessing purposes include data collection, market analysis, highest and best use analysis, valuation, reconciliation, testing and quality control. It must be defensible by the assessor. Uniform Standards of Professional Appraisal Practices (USPAP) requires assessors to correctly employ recognized methods necessary to produce a credible appraisal.

There are different types of revaluations; full, partial, cyclical and statistical. Reese advised that CNP was hired to do a statistical update. A full update was done in 2003 when all properties were visited and measured. Reese stated that the property record card is the single most important document with regard to owners' properties. These cards give legal information showing the deed book and page with owners'

names, the site information and the improvements done on the property. He showed an example of an assessment card. He advised that these cards are available at the town office.

George Wright asked how many people questioned the assessment and how many properties were lowered. He stated that if most or a lot then the assessment is invalid. DRA did not know this information. Wright compared Chesterfield to Cheshire County. He was concerned that with the higher assessments in Chesterfield we would be paying more school taxes. Hamilton advised that when division is done the assessments are equalized for the towns. The equalized rate is set by DRA using statistical analysis in the town.

Chesterfield equalization ratios were reviewed for 2005: full report 71.5% with average sale price \$269,021, 2006: 71.3% with average sale price \$258,146 and 2007: 73.0% with average sale price \$277,486. Residential land ratios were 67.1%, 59.9% and 63.3% respectively.

Chesterfield's MLS Data was reviewed showing the number of sales, median single family property cost and average days on the market. Darlene Conca, resident and realtor, stated that she disagreed with the average days on the market.

DRA noted the 5th year requirement that the values must be within 10% of 100 by statute effective April 1st of the 5th year. The assessor must look at sales back 2 years to get sufficient data. They must look at the listing price and the length the property has been on the market. These sales are used in doing ratio studies. Hamilton stated that if Chesterfield had not done a revaluation, DRA would have gone to the Board of Land & Tax Appeals requiring that one be done.

Lenny Scuito asked why the land values went up so high when there were no improvements done on the land. DRA advised that the values are placed on the properties by the assessor using sales information.

DRA noted that they visited 40 properties to do a sample test of the assessments. These properties were randomly chosen. Cards were sent advising of the visits to residents and more cards than were necessary were sent to make sure they could visit the 40 required. A resident stated that her brother was waiting for a visit that never came and they never received a phone call. Reese apologized for this.

Hamilton stated that nothing has arisen from the monitoring that things were done incorrectly by the assessor. Jim Larkin stated that there are errors on the assessment cards and he has compared the assessments with Cheshire County and Chesterfield is high. Hamilton asked if Larkin had a question. Larkin stated he did, however his questions were rhetorical. There was heated exchange between Larkin and DRA. DRA advised they were present to give an overview of how assessments were done.

It was noted that at this time the values have been accepted by the Selectmen and all necessary forms have been filed with DRA for setting the tax rate. The process to have changes on assessment cards would now be through the abatement process.

John Hatfield, assessor from CNP, was present to field questions. He stated that the new values were sent to residents. Those who questioned their assessments had the opportunity to meet with the assessors. He was asked if they went out to each property that requested it and Hatfield stated they did. He advised that they drove by each property during the revaluation. He stated that he is human and there could be errors on cards due to data entry or mistakes by those measuring. He stated there are also errors because some people do not give notice when work is done or something is removed. He stated that if there are errors on cards these will be fixed but this would now have to be addressed at abatement.

Hatfield stated that abatements can be filed after the second tax bill in December until March 1st. He advised that he looks at every abatement application and reviews all the information. Larkin had stated earlier that the abatements are not looked at and are thrown away. Hatfield assured the audience that this does not happen and he reviews all abatements. He would then give his recommendation to the Selectboard.

Pete Petschick stated there were physical errors on his card that were corrected and he recommends that all property owners get copies of their assessment cards to check for accuracy. Hatfield stated that people could get their cards at the Town Offices and that Ross could help explain the information on the cards.

A resident stated if someone did not have an appointment with the assessor to appeal the value when others did and those that did got their assessments lowered that wouldn't be fair. Hatfield advised that if a property was questioned he would look at the property and adjust the entire neighborhood. Some assessments went down but others also went up. It was asked if all those who appealed got their assessments lowered. Cliff Emery stated that he questioned his assessment and it was not lowered.

A resident asked if the new assessments would be put on the Town's web site. McKeon stated they would and he authorized Carrier to do this.

The meeting was adjourned at 9:00 pm.

Respectfully submitted,

Carol Ross
Secretary

Approved by:

Jon McKeon, Chairperson

Date

Daniel J. Cotter

Date

Robert Brockmann

Date