

**BOARD OF ASSESSORS MINUTES**  
**August 19, 2021**  
**CITY HALL – CONFERENCE ROOM 200B**  
**5:30 P.M.**

**CALL TO ORDER:** Acting Board chair K. Mudgett called the meeting to order at 5:30 pm.

**RECORDING SECRETARY:** Tara Baker

**SALUTE TO THE FLAG**

**ROLL CALL:** Present were, board members Karen Mudgett, alternate member Lynne Creteau and alternate member Jim Rice. A quorum was met.

**STAFF IN ATTENDANCE:** Tara Baker and Stephan Hamilton

**ACCEPTANCE OF MINUTES OF PREVIOUS MEETING(S):** With no questions or concerns, the board accepted the minutes from the June 24, 2021, meeting.

**PUBLIC HEARINGS:**

The public hearing was opened at 5:34 pm and the floor was turned over to the Perreault's.

**Mark & Susan Perreault, 227-333-4:** The property owners stated the following concerns and reasons they felt that their request for 2020 abatement should not have been denied.

- The process of coming to value was asked.
- They felt the reason list for the denial actually supported their request for abatement.
- The property was on the market originally for the assessed value and the listing price was reduced twice because it did not receive any offers.
- Based on sales they provided, they felt the assessed value did not reflect market.
- All furniture, gym equipment and a sauna were included in the price they paid. They noted that the personal property was at an estimated value of \$50,000. The sale did not include any docks or moorings.

Board member J. Rice asked about the personal property value and M. Perreault stated that without the personal property included their top offer was \$1,100,000. J. Rice asked if there was any cash back or other concessions with sale and M. Perreault stated there was not. J. Rice asked what if any differences in lake view between the subject and the neighbor. M. Perreault noted that his subject has a good view but more trees than the neighbor.

Assessor Steve Hamilton offered in regard to the valuation process; property values are based on a mathematical formula that assists in arriving at a reasonable representation of value for all properties. Data is applied to a series of tables built for properties and applied to make adjustments. These include, age, condition, location etc. It was noted that results are not exact

to what is paid but offers a range, typically within 10% less or minus. A date range of sales are used each year to analyze the values. 2020 assessments were reflective of sales from 4/1/2019 through 3/31/2020. The sale of the subject property of 09/09/2020 will be used among other sales to determine the 2021 assessments.

With no further questions, the public hearing was closed at 5:48 pm. The board reviewed the MLS listing and discussed the information provided regarding the sale. J. Rice made a motion to grant an abatement, reducing the value from \$1,252,500 to \$1,150,000 for the 2020 tax year. The motion was seconded by K. Mudgett and carried unanimously.

**John D. & Jaqueline Remington, 152-29040:** Postponed to September meeting at request of applicant.

**OLD BUSINESS:** None

**NEW BUSINESS:** None

**NON-PUBLIC:**

\*\*\*K. Mudgett made a motion that the Board enter a non-public session under RSA 91-a:311(e) discussion of pending or threatened (in writing) litigation against the Town or Town Officials, Board members or employees. J. Rice second, a roll call vote was taken, K. Mudgett – Yes, J. Rice- Yes, L. Creteau- Yes. The vote was unanimous, and a non-public session was entered into at 6:05 p.m.

\*\*\* K. Mudgett made a motion to return out of non-public session at 6:10 p.m. and J. Rice second. A roll call vote was taken, K. Mudgett – Yes, J. Rice- Yes, L. Creteau- Yes. The vote was unanimous.

52 Sarasota Ln., 223-520-4.47: K. Mudgett made a motion to grant the request to waive interest. L. Creteau second the motion. The motion passed unanimously.

**OTHER**

Abatement slips were signed.

**ADJOURNMENT:** K. Mudgett made a motion to adjourn, seconded by J. Rice. The meeting was adjourned at 6:11 p.m.

Submitted by: \_\_\_\_\_  
Tara Baker, BOA Clerk