

Work Session
September 3, 2014
(Approved September 23, 2014)

Present: Chair Charlie Moser, Selectman Bernie O'Grady, Select Person Louise Lavoie, Bookkeeper Brenda Wiley

**Present from the Department of Revenue Administration
Joanne W. Tramontozzi, CNHA and Greg A. Heyn, CNHA**

Meeting called to order at 4:03 PM

I. Updating and Review of Fiscal Year 2013

Mr. Hamilton, Director of Municipal and Property Division, sent a report to the Selectmen's office on May. 23, 2014. Also included were Ms. Tramontozzi's worksheets which would be useful for the Town Assessor, Todd Hayward.

From Mr. Hamilton: "We are pleased to report that you met most of the above standards adopted by the Assessing Standards Board (ASB), with a few exceptions."

a. Median

Median is a statistical measurement of where Town stands in regards to the real estate market. Mason came in at 119%; 100-110% is acceptable. This is caused by the real estate market.

II. Assessment and Tax Components

a. Current Use

Stewardship plans need to be filed with a date of expiration (ten years is typical). Ten acres or more are needed; a couple lots in Town may not be in compliance; wetlands and agricultural lands in have lower acreage requirements, however there are income requirements for farms less than 10 acres;

Forestry plans need to be checked carefully to ensure a ten year window. There is a difference between managed and unmanaged care. Managed forest CUs need to file a management plan with the town which should be periodically updated.

b. Veterans' Credit

On Assessment Review Year, verification of primary residence needs to be done in a formal manner, not just on the basis of personal knowledge of the selectmen or assessor.

c. Elderly Exemptions and Charitable, Religious and Education

A-9 application is for all, including the elderly, charitable, religious and education; A-12 application is for charitable and educational; Religious organizations do not complete financial forms; charitable organizations do.

These forms need to be filed annually.

d. Complete Reassessment

Town is scheduled for 2016. Director at Department of Revenue Administration will cooperate.

e. Cyclical Reassessment

Work started this year. Selectmen will co-ordinate with Town Assessor.

f. Ratio Study

To be done soon via new software on-line through the DRA. Completion date of December 1, 2014. Market value sales are the basis; not family member-to-family member sales or foreclosures, which are excluded.

g. MS-4 Extension

Has been filed; DRA staffer will work with Town upon return from vacation.

g. DRA Fiscal Year Calendar

Provided to Select Board.

h. Property Record Cards

Need updating by April 1 each year; special attention needs to be given to newly formed lots or properties. Final billing of taxes is based on updated information.

i. Meeting with Assessor Todd Hayward

To be scheduled to be sure everyone is on the same page.
Feedback will then be forwarded to Joanne Tramontozzi at the
DRA.

III. Training

DRA does not offer any formal training for Administrative Assistants, but one-on-one assistance and consultations are available. Local Government Center or NH Municipal Association may provide training.

Adjournment 5:11 PM

Minutes respectfully submitted by
Barbara DeVore
Volunteer