

**TOWN OF DEERFIELD
BOARD OF SELECTMEN
February 3, 2020
MINUTES**

Call to Order

5:30 pm – Chairman Robertson called the meeting to order

Present: Andrew Robertson, Chairman; Jeff Shute and Cindy McHugh, Selectpersons.

Excused Absence: Richard Pitman, Vice Chairman; Fred McGarry

Pledge of Allegiance to the Flag

Chairman Robertson asks all to rise and pledge allegiance to the Flag

Chairman Robertson stated that he had a couple of items to note for the record.

The first is that he isn't able to turn the camera on so this meeting is being recorded with regard to audio but not video this evening.

He would note that Richard Pitman is not with them this evening. He is attending one of his grandchildren's events up north so he's an excused absence.

With that said, the first order of business this meeting this evening is to hear is to hear from Evan Roberge from Avitar regarding the re-evaluation startup.

He noted that that there were folks from the DRA there also.

Evan Roberge: Avitar – Revaluation Start-Up Meeting

Mr. Roberge stated that pretty much, the point of this meeting is to give a quick overview of the re-evaluation process which every community goes through once every five years which is required by law.

The purpose of the reevaluations is to bring all assessments up to market value as of April 1st, 2020.

He stated that he will be the supervisor in charge. The town has opted not to require a bond and they did provide the DRA with a copy of the contract and the insurance.

The real estate market is constantly changing. The state does track the market changes from year to year through the equalization process.

For instance, if you look at the 2018 equalization ratio, it was 80.9%. What that is saying is that assessments are 80.9% of what they are selling for so sales are up here, assessments are here so essentially the goal is to bring assessments up to sales.

Not all classes of properties change at the same rate. For example, vacant lands, single-family dwellings, older homes, waterfront properties, mobile homes, commercial may not appreciate or depreciate at the same rate as other types of properties.

Sales are the basis for the new values so it is important that they verify the physical data for those sales and verify the transactions to know that each one used in their analysis is qualified sale, meaning willing seller, willing buyer and represents market value, not using foreclosures, short sales, bank sales, stuff like that as well as family sales.

They plan on going back one year for the sales. If they need to go back for more, they will for certain properties, they will.

Taxpayers should also be aware that if the assessment increases, for example, 20%, it doesn't mean that the taxes are going up 20%. For example, if all the budgets stay the exact same and the town average went up, the total tax rate of 20%, that tax rate would go down proportionately, the budget would stay the same obviously and if the

1 budgets were going up and they didn't do this update, taxes would still go up. They're still going up whether they did
2 the reevaluation or not.

3
4 Chairman Robertson added that he suspected that the budget is likely to be very close to where it was for the last
5 year or two.

6
7 Mr. Roberge stated that they might add the police station to which the chairman stated that they weren't doing that
8 yet.

9
10 Statistically speaking, they have had, and he didn't know why, they have seen that a third go up, a third go down and
11 a third, stay the same. It really depends on the sales in the neighborhood, sales in general.

12
13 Once they analysis the sales and develop preliminary values, there will be a field review of the entire town. Just be
14 aware, this entire time, they are going parcel to parcel in a car. They are going up driveways but they are not getting
15 out. They are not going to be measuring anything. They are already done the data verification process. They have
16 seen that sometimes they will call and say they just drove by their house, didn't get out to do that or anything. Just
17 know that they did do the inspection process for the prior period.

18
19 There are attempts to measure every property during that time. Once that process is completed, they will send out
20 preliminary notices. That notice gives property owners a chance to call and set up an appointment, if needed, to sit
21 down with the assessor. They can see the sales. They can ask any questions they want. They have the stack of
22 sales there so that they can look. In Deerfield, there are a lot of the same homes so they should be able to show
23 similar homes. If you have a similar home and their neighbor sells for \$300,000.00, you're very similar and you
24 should be at \$300,000.00 that sold recently at a qualified sale.

25
26 Once that process is complete, they are planning to start the field process in June and the preliminary notices and
27 hearings will be in July.

28
29 Once the hearings are over, they will provide the town staff with a report that explains what they did, sales they used
30 and so on.

31
32 The contract completion date of October 1st, 2020 so the town will need to talk to them about it but the town will need
33 to file an extension on their MS-1.

34
35 They stated that they will be doing the utilities and they will be done in accordance with House Bill 700.

36
37 They will be assessing solar this year. He didn't know if the town had an exemption or not. He didn't think that they
38 did.

39
40 Chairman Robertson stated that he recalled discussing it but he didn't recall what action they took but they should be
41 able to find out fairly quickly before then.

42
43 Mr. Roberge stated that if it did get voted in, and then he continued that he would talk to Chris about it and then he
44 would send out notices to them because they have to file for the extension to get it.

45
46 Essentially, how that works, the exemption on the card shows the market value for the solar. Just say that it is
47 \$20,000.00 and if they applied for the exemption, you wouldn't see it on the card but they would see it on the tax bill
48 so it would show their tax bill minus what would be noted as RWR power minus whatever the assessment value
49 would be on solar.

50
51 Mr. Roberge asked if the Board had any questions for him as it was it for him. If there are no questions, there was
52 Adam from the DRA to explain some of their monitoring work.

53
54 Chairman Robertson stated that he certainly didn't have any questions and he didn't know if any other board
55 members did.

56
57 Mr. Roberge stated that he did get PR stuff to John. He thought he saw it on Facebook and the chairman stated that
58 he believed that it was up.

59
60 Mr. Roberge stated that that helps, the hearings help obviously a lot. A lot of people come in and ask questions. If
61 they think the numbers look good, they come in and ask questions about what sales they used and stuff like that.

1 Anything that can get out there to help people understand. Currently at 80.9%, he thought that maybe the waterfront
2 would go up more than anyone else but they will see once they start digging into all the sales.

3
4 Selectman Shute asked what they shot for in re-evaluation to which Mr. Roberge stated that it would be 100%.

5
6 Chairman Robertson stated that he didn't think that they had any questions as they have been through it all before.

7
8 Mr. Roberge stated that it gets easier and easier every year.

9
10 Mr. Adam (>>>>). He is the easement supervisor for DRA. The reason that they want to come to a meeting like this
11 is to explain their role in the reevaluation process and talk about the assessment revenue that it coming up here.

12
13 He stated that Evan answered a lot of questions that he had. They have reviewed the contract but there are a couple
14 of items that they wanted to go over. He already spoke a little bit about PR. That is one of their main things is that
15 there's plenty of notification for tax payers so they kind of understand what's about to happen and need to get the
16 mobile information so it won't feel blindsided when the results hit although there is a lot of you that can mitigate
17 especially in this kind of market.

18
19 What they are going to do primarily is to review the properties that have been visited or that Avitar will visit for sales.
20 It's kind of like the basis of where they're getting their value from so if there are inaccuracies in the property record
21 cards that are sale properties, that's going to skew results.

22
23 They will go out and they will probably take a sample of 25 and need to look at 12 of them and ensure that they're
24 accurate. They will send a letter to Avitar just basically explaining what they found, if they have any sort of comments
25 or questions about what they found, they will have a conversation with them and then they will send the final results
26 to the town so that they can understand what they found.

27
28 Beyond that, one the of the main things for them also is to visit history now coming to play with the monitoring. Avitar
29 does an excellent job putting right on there what they do over there, who was there, why they were there and what
30 they did when they were on the property. That's all excellent stuff.

31
32 For them, if there isn't a visit history on the property then there really would be no reason to adjust an assessment
33 unless they have a marker visit.

34
35 A question that he had is if tonight was going to be the start date to which Mr. Roberge asked if he was referring to
36 sales and it was decided that tonight was the start date.

37
38 The second part is the assessment review which is a five-year cycle that the DRA has with every town where they
39 take a look at a number of areas. He liked to break it down kind of into four different categories. The first one being
40 fieldwork where very similar to the monitoring sales that they do for the update, they take a look at accuracy of data in
41 general.

42
43 They take a sample of all 2500 or so parcels or however many are improved and they will get maybe down to a
44 sample of 35, visit them and look at every single data point on the card from basically acreage, making sure it's
45 correct as the tax map of the property or their car down to roof cover or siding, the whole thing and the standard for
46 that is actually 7.5% of the improvement value so it has to be quite a glaring error. If it is just the roof type that is
47 incorrect, that's probably not going to rise to that amount. They are looking for significant difference in square
48 footages or something like that which would be in error.

49
50 These standards come from the RSA's themselves, so they just execute their will and, in this case,, you know, you
51 could have multiple properties that have small, missing sheds or missing decks or something like that that wouldn't
52 rise to the level an error as they explain it.

53
54 The other thing that they look at is inventory which would be basically following Avitar updates on their pickups in
55 spring to make sure that properties are being valued correctly as of April 1st and they're obviously not able to be on
56 every property on April 1st so they're going to make a judgment call on a lot of under construction projects of where
57 they were on April 1st and they just want to ensure that they're doing the right estimation and that they also agree with
58 their conclusion so they will probably take a look at again, 20 to 30 properties that had permits and that goes for new
59 homes to decks to sheds, the three models everything to make sure they're visiting properties and that they're doing
60 it correctly.

1 The second part is kind of in-office file review so they want to take a look at credit files, exemption files, files like
2 current use files and also institutional exemptions like your religious, charitable and educational properties and just
3 ensure that there's proper paperwork for each one.

4
5 When it comes to credits and exemptions, the standard is 95% that have 95% of their sample have the proper
6 paperwork and there is a signed and approved application and that they are being reviewed periodically which would
7 be once every 5 or so years, basically once every assessment review cycle.

8
9 For the A-9 and A-12's institutional exemptions, they just want to make sure that they have a current card on file and
10 a lot of those organization can be spotted. They want to make sure that if the town is giving out that kind of full
11 exemption that they have the paperwork to back it up.

12
13 With current use, there's a number of things that they look for inaccuracies, it can be the most difficult one but they
14 are looking for an application, they are looking for a map that goes along with it. They want to make sure if they
15 asked for recreational discount, that they're receiving it, they're looking to make sure that the equalization ratios apply
16 because current use values are market value but this particular year, 100 percent will probably suffice because the
17 town is doing an update this year.

18
19 The last two parts of that are that they're rated but they're not all assessed at the same level and if they're in a
20 managed category, they have certified tree farm, that they have a CU-12 or other documentation that would allow
21 them to get that.

22
23 The next part is statistical which is all done by their equalization bureau. They are looking at the median ratio like
24 Evan mentioned. It is about 80 right now. They want to see it between 90 and 110. Their equalization season is
25 going to be a little bit different from what Avitar is going to have for sales this summer so it maybe that if the market is
26 hot by the time that they get the statistics, the ratio could be even a little bit lower than 100 if it was at 100 when
27 Avitar finalizes those values but as long as it is between 90 and 110, that is what they are looking for.

28
29 They also look at the coefficient dispersion which is a measure of assessment uniformity. They want to see that
30 number is no greater than 20 and the final statistical measure is price related differential which is a measure of
31 proportionality between high- and low-end properties and they want to see it between .98 and 1.03. That's just
32 indicating the higher the number, the higher mobile homes are assessed versus high-end properties and waterfront.
33 That's just a measure of proportionality.

34
35 The final part is the use map report in the contract. They are there tonight because they had received a copy of the
36 contract and they have a list of personnel so that's one part already checked off and the other part is the use report
37 that is supplied to them 30 days after the MS-1 and it is being compliant by their department. Avitar is excellent about
38 getting them on time and they're particularly robust and they don't have a problem with their materials so he didn't
39 think that it would be an issue.

40
41 Like he mentioned earlier tonight, the last time this was done in Deerfield was 2015 and they did meet every single
42 standard so he would expect nothing less.

43
44 He stated that this was all he had and did they have any questions?

45
46 Chairman Robertson asked the Board if they had any questions for Adam?

47
48 He didn't think they did as it is a fairly straight forward process. They have been through it before. He knew that the
49 community's radar is up a little bit with regard to it coming because the contract was presented in the initial budget
50 work and discussed at budget committee meeting and at the budget hearing.

51
52 He stated that has had gotten some emails asking when it's going to start and respectively some more.

53
54 Adam remarked that transparency is the best possible thing which is how they are posting it out there is perfect.

55
56 He would state that he is going to move to the highway department quarterly report. He would note that they are only
57 about four weeks into the quarter and he suspects that most of the Board's concerns they would be expecting to talk
58 about now, they don't necessarily need to due to the lack of snow and ice.

59
60 **Highway Department Quarterly Report – Mark Young**
61

Mr. Young stated that it's kind of like part of his update. Everything's been going well. It's been kind of nice having a break from what the last couple of weeks, catching up on some rest.

The season has come with its challenges between breakdowns, wear and tear, contractors breaking down, just the normal stuff but they seem to get there which is fine. They are fully stocked with salt and sand and ready for any weather that might come their way this week.

That's about it as far as stuff to update as there is not much to update. Winter is pretty much the same year after year. He did want to add one other thing there as he is sure that the Board knows that he didn't sign back up for road agent in March and he just wanted to personally thank the Board for the last six years as they have been awesome to work with and he is going to miss them, no doubt about it.

Chairman Robertson stated that they are going to miss him and thanks is extended from the Board for work and your time put in and feel free to come join them.

Mr. Young thanked them and he also just wanted to added that whoever gets elected, he will be there for them no matter what they need. They can call on him anytime. He will help them through the bidding processes, what's next or any of that. He will be there 100% if they want his help. He is there for them. They just need to call and ask and he will help all he can.

Chairman Robertson stated that they definitely appreciated the offer.

Selectwoman McHugh stated that she also wanted to thank him for the cemetery work, all the years that he did that.

Board members thanked Mr. Young.

Regular Business:

Outstanding Minutes of January 22, 2020

Motion: Selectman Shute move to approve the minutes of January 22, 2020

Second: Selectwoman McHugh

Discussion:

Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries

Accounts Payable Manifest - \$1,075,387.41

Motion: Selectman Shute moves to approve the Accounts Payable Manifest in the amount of \$1,075,387.41

Second: Selectwoman McHugh

Discussion: Chairman Robertson stated that a large chunk of this is going to the school district

Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries

Signatures:

Chairman Robertson stated that they had a number of property related signature requests this evening.

Start with the easy one. They have a refund request from Kelly Roberts town clerk/tax collector and this is looking to refund \$126.00 to Miss Linda Pollock, 9 Prospect Road. A new law went into effect January 1st, 2020, changing registration months for leased vehicles from the lease company's month to the leasees birth month and this has generated a \$126.00 credit as this was corrected from Miss Pollock.

Motion: Selectman Shute moves to give the credit as presented to Miss Pollock

Second: Selectwoman McHugh

Discussion:

Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries

Chairman Robertson stated that most of these, at least the next three anyway, are property that's coming out of current use and there's a LUCT penalty due

First is Map 414, Lot 105, Subdivision 1. Brent D. Bachelder. The parcel sold for \$89,000.00. There is now an \$8,900.00 land use change tax amount due. He stated he would need a motion to collect the LUCT.

1
2 **Motion:** Selectman Shute moves to collect the \$8,900.00 LUCT from Brent D. Bachelder

3 **Second:** Selectwoman McHugh

4 **Discussion:** Chairman Robertson asked for questions and stated that the details are spelled out. There's
5 nothing particularly controversial about either of the three.

6 **Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries**
7

8 The second is also a Land Use Change Tax penalty. There are three lots. Map 419, Lot 80, subdivision 3, Map 419,
9 Lot 80, subdivision 4 and Map 419, Lot 80, subdivision 5. This is J.K. Mulliken and Son Homes, LLC. The properties
10 were sold and there's an \$8,100.00 land use change tax due

11
12 **Motion:** Selectman Shute moves to collect the \$8,100.00 LUCT from J.K. Mulliken and Son Homes, LLC

13 **Second:** Selectwoman McHugh

14 **Discussion:**

15 **Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries**
16

17 Chairman Robertson continued that the next is also a land use change tax recommendation from Avitar. This is for
18 tax map 414, Lot 105, sub 2. The name of the property owner is 68 Oakdale Avenue Realty Trust and this is a result
19 of a lot line adjustment. The acreage is not available to meet the 10-acre requirement on the parcel. The land use
20 change tax generated is \$8,900.00.

21
22 **Motion:** Selectman Shute moves to collect \$8,900.00 land use change tax from 68 Oakdale Avenue Realty
23 Trust

24 **Second:** Selectwoman McHugh

25 **Discussion:**

26 **Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries**
27

28 Chairman Robertson stated that next they had two applications for Veteran's Tax Credits. Both are for the \$500.00
29 standard tax credit.

30
31 The first is Robert Walter Denis of 50 Stage Road. Paperwork appears to be in order.

32
33 **Motion:** Selectman Shute moves to approve the Veteran's Tax Credit in the amount of \$500.00 for Walter
34 Denis

35 **Second:** Selectwoman McHugh

36 **Discussion:**

37 **Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries**
38

39 The second is for Lynette Shinzato of 7 Fieldstone Drive and again this is for the standard Veteran's Tax Credit of
40 \$500.00. Paperwork appears to be in order.

41
42 **Motion:** Selectman Shute moves to approve the Veteran's Tax Credit in the amount of \$500.00 for Lynette
43 Shinzato

44 **Second:** Selectwoman McHugh

45 **Discussion:**

46 **Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries**
47

48 Chairman Robertson stated that the last item in the signature folder does not require a vote or a motion.
49

50 **Intent to Cut Wood/Timber – Charles and Sherie Sanborn, 135 Middle Road**

51
52 They are using Gary Sanborn as their forester/logger.

53
54 **Correspondence:**

55
56 Chairman Robertson stated that they didn't get a lot in the Correspondence File.

57
58 They did get a check for \$37.83 from Standard Power of America. This is the town's portion of hydroelectric
59 reimbursement funds.
60

1 He would note for the record that a majority of the Board signed an Accounts Payable Manifest in the amount of
2 \$69,920.70 on the 26th of January, 2020 and also a majority of the Board signed a Payroll Manifest in the amount of
3 \$51,669.66 on the 23rd of January, 2020.

4
5 **Town Administrator's Report:**

6
7 They is no town administrator this evening. If anyone had anything that they wish to forward to the town
8 administrator, that they would like to bring to the attention of the meeting at this point.

9
10 Nothing heard.

11
12 **Unfinished Business:**

13
14 None

15
16 **New Business:**

17
18 Chairman Robertson stated that he would just note that next Tuesday, they'll need a quorum of them to be at the
19 polls at 7 o'clock and again at 7:00 p.m. for signatures on the stickers.

20
21 Chairman Robertson remarked that the didn't need a non-public session that he was aware of.

22
23 **Citizen's Comments:**

24
25 **Ms. Cady – Old Centre Road**

26
27 She stated that she was sitting there thinking of three new people coming in as road agent and wondering why they
28 don't offer a consulting fee to work with them for a short time. Something so that they aren't just thrown in and have
29 to learn.

30
31 Chairman Robertson stated that he thought that that was valuable advice and it is something that they have done in
32 the past, not necessarily with former rod agents but he knew that they paid Selectman Joe Stone a stipend to work
33 with incoming road agents.

34
35 Ms. Cady continued that she thought it's important with the kind of work Mark knew to repair, they may not get a
36 person that knows that.

37
38 Chairman Robertson thanked Ms. Cady and appreciated the input.

39
40 **Mr. Rhodes –**

41
42 He was following up on the same subject. Obviously, it is too late for this year but what is the history of the select
43 board with having the road agent a hired position?

44
45 Chairman Robertson stated that they have attempted on at least two occasions to get that put in place. It actually
46 has to be placed on the warrant and voted on at the town elections. It's failed miserably in previous attempts.

47
48 The Board did discuss this year whether to float it and decided not to.

49
50 **Ms. Cady – Old Centre Road**

51
52 When talking with Joanne Wasson and she had gotten the Veteran's Exemption because her husband had been in
53 World War II and she stated that she believed that was going to be raised from what she had heard at the budget
54 meeting.

55
56 Is there going to be a letter or something sent to these people explaining?

57
58 Chairman Robertson stated that that he wasn't aware of but they could certainly look into it. He knew that the
59 adjustment is going to be automatic. They are not going to have to reapply to get the new rate.

60
61 Selectman Shute stated that it was a warrant article and the chairman stated with that that they were going to have to
62 see if it passes.

1
2 Ms. Cady questioned that it has to pass to which the chairman stated that it did.
3

4 Chairman Robertson stated that the Board incorrectly assumed they could raise it and Ms. Cady stated even though
5 the state gave them the permission to which the chairman stated that this was correct.
6

7 Ms. Cady stated that the second thing is that she got a letter in the mail that was asking her to fill out all the elderly
8 exemption information again and she thought how many people knew about the elderly exemption and found out that
9 there are only 18 people in this town receiving it and she thought that this should be something that should be up on
10 the website so people understand there is a way for them to get some relief.
11

12 **Mr. Rhodes –**
13

14 Mention was made this evening regarding a solar credit, he thought, an exemption for solar panels and asked what
15 the deal was with that?
16

17 Chairman Robertson stated that he can recollect discussing it as a Board a few years back and he couldn't recollect
18 what action they took so he didn't know exactly what deal is with that.
19

20 Mr. Rhodes stated that it is offered in different towns and he thought that the state had done something to allow
21 towns to exempt?
22

23 Chairman Robertson stated that it is an option that towns can select and he can't recollect whether they have actually
24 done it. He also doesn't recollect whether it would be an action of this Board or whether it would have to be a warrant
25 article.
26

27 Ms. Cady added that she thought that it was a warrant article that got turned down several years ago.
28

29 Chairman Robertson stated that he has a vague recollection but that he didn't have enough specifics to make a
30 pronouncement at this meeting.
31

32 Mr. Rhodes stated that a lot of people have solar and that would probably change should it be brought up again.
33

34 Chairman Robertson stated that it has changed drastically in the last three years because Deerfield was part of the
35 SolarUP of New Hampshire, a project that brought some awareness.
36

37 It's definitely on his list of things to determine. He has to respond to the DRA and the town's assessor as well.
38

39 Chairman Robertson stated that there was one last thing that he didn't take up and one of the reasons he did not take
40 it up was that he wanted to get the opinion of the full Board probably but they have two pictures that have been
41 submitted by artist Mike Driscoll for use on the town report cover.
42

43 One of them is the colonial and maple trees just below the cemetery on Meetinghouse Hill Road and the other is a
44 James City Road residence.
45

46 He didn't know if the Board wanted to make a decision at this point as to which one or if they wanted to wait and get
47 Dick and Fred's input.
48

49 Selectwoman McHugh asked when they needed them and the chairman stated that they would like it as soon as they
50 can get it but that they had a little time.
51

52 Selectman Shute if they had until the next meeting to which the chairman stated that they probably didn't.
53

54 Chairman Robertson asked the Board if they had an opinion? The chairman stated that he liked red and he thought
55 that the red door stood out and others on the Board agreed.
56

57 Chairman Robertson stated that the Board's first choice would be the house on Meetinghouse Hill Road, the colonial
58 with the red door with the two maple trees in front of it and would convey that to Randi so that she can get it for the
59 cover.
60

61
62 **Motion:** Selectman Shute moves to adjourn at 6:14 p.m.

1 **Second:** Selectwoman McHugh

2 **Discussion:**

3 **Vote: Yea 3, Nay 0, Abstained 0 – Motion Carries**

4
5 **Next Meeting: Monday, February 18, 2020 at 5:30 pm**

6
7 *The Minutes were transcribed and respectfully submitted by Dianne L. Kimball, Recording Secretary*
8 *Pending approval by the Board of Selectmen*