

**BOARD OF CIVIL AUTHORITY MEETING MINUTES
NOVEMBER 2, 2009
GIFFORD MEDICAL CENTER
MAPLE LEAF CONFERENCE ROOM**

Present: **Justices of the Peace:** Richard Burstein, Ruth Lutz, Jack Cowdrey, William Brigham, John Jackson, Barbara Angell, Ellen Baker, and Pat Meyer
Selectboard: Carol Flint, Dennis Brown, Lawrence Townsend, and Stephen Webster
Board of Listers: Don Sweetser and Polly Frankenburg
Town Clerk & Treasurer: Joyce Mazzucco
Others: Patrick French, Dwight Porter and Mary Porter

Richard Burstein, Board Chair, called the meeting to order at 6:30 p.m. The first order of business was to reconvene the tax appeal hearing of Trident, LLC. Town Clerk Joyce Mazzucco passed out copies of a letter emailed to Ms. Mazzucco from Pamela Moreau, an attorney with Murphy, Sullivan, Kronk, who is representing Trident in this appeal. Mr. Burstein read the letter to the board. The letter reiterated Trident's request that the assessed value be lowered to a range between \$1,050,000.00 and \$1,160,000.00. This letter was entered as evidence and labeled as "Exhibit #5". Ms. Mazzucco told the board the Town received a copy of the appraisal done by Martin Appraisal Services. The independent appraiser valued the Trident property at \$1,830,000.00. Mr. French asked that the appraisal be entered as evidence. The appraisal was entered as evidence and labeled "Exhibit #6".

A discussion followed with the following people participating: Richard Burstein, Patrick French, Larry Townsend, and Stephen Webster. The discussion included some background information about the Trident bankruptcy and the sale of Trident's land holdings in Randolph at auction; what is a valid arms length sale; and what the zoning is for the property. Mr. French recommended the property value be set at \$1,830,000.00.

There was no further discussion. An Inspection Committee was appointed. Larry Townsend, Jack Cowdrey and John Jackson volunteered to serve on the Inspection Committee. The Inspection Committee would like to make the site visit on Monday, November 16, 2009 at around 9:00 a.m. Town Clerk Joyce Mazzucco will contact Pamela Moreau, attorney at Murphy, Sullivan, Kronk, to set up the site visit and will contact the committee members with the confirmation of the date and time for the site visit. The next Board of Civil Authority Meeting will take place on Wednesday, December 2, 2009.

The hearing on the Trident appeal adjourned at 6:50 p.m.

The next item on the agenda was to hear the Inspection Committee Report on the Porter tax appeal. Copies of the Inspection Committee Report and a follow-up letter from the Porters were distributed. The letter from the Porters was entered as evidence and labeled "Exhibit #5". The Inspection Committee Report was entered as evidence and labeled "Exhibit #6". A discussion followed with the following individuals participating: John Jackson, Stephen Webster, Richard Burstein, Patrick French, Dwight Porter, Dennis Brown, and Ellen Baker. The

discussion included: market value, subjectivity in assigning market value, how a New Hampshire town lowered all values by 6%, and what the sale trends have been in Randolph. Mr. Porter reiterated his opinion that the property should be valued between \$240,000.00 and \$250,000.00

The Inspection Committee recommended the value be lowered to \$297,000.00. The Committee looked at the appraisal done by Eric Benson, and looked at three comparable properties. It was their opinion the value of \$297,000.00 was a reasonable value. Stephen Webster made a motion to accept the Inspection Committee Report and to have the Porters' property assessment lowered from \$321,600.00 to \$297,000.00. Jack Cowdrey seconded the motion. Mary Porter asked what will happen with the tax bill. Joyce Mazzucco responded that if the board approves lowering the assessed value a revised bill will be generated and sent to them. They will not be assessed any late fees and will be given 30 days from receipt of the tax bill to pay it without penalty. There was no further discussion. A voice vote was taken and the motion carried by majority vote, with two abstentions. Town Clerk Joyce Mazzucco will send an official written decision to the Porters.

The Porter tax appeal adjourned at 7:10 p.m.

The next order of business was to hear the Inspection Committee Report on the MGolf, LLC appeal. Joyce Mazzucco, Town Clerk, told the board she received an email from Mr. Sammis expressing his displeasure with the 5 day notice of the meeting. Mr. Sammis indicated he would not be able to attend due to a longstanding doctor's appointment in New York. Copies of Mr. Sammis' email were distributed to the board, along with copies of the unsigned Inspection Committee Report. Mr. Sammis' email was entered as evidence and labeled "Exhibit #12". The signed copy of the Inspection Committee Report was entered as evidence and labeled "Exhibit #13".

A discussion followed, with the following individuals participating: Richard Burstein, Pat Meyer, Stephen Webster, Larry Townsend, Jack Cowdrey, and Joyce Mazzucco. The discussion included: identifying the parcels—88.7 acre lot is the front 9; noting an error where values on page 2 of the Inspection Committee Report are reversed; and the Alburg golf course comparable. The Inspection Committee recommended the value for the two parcels be set at \$900,000.00, proportionally as indicated in the Inspection Committee Report. The Committee looked carefully at the independent appraisal company's appraisal, at the closing costs and at how those costs might relate in determining value. They found that the Alburg golf course comparable was the most similar to the MGolf property. Patrick French recommended the value be lowered to \$1,110,000.00, based on his and Tom Vickery's analysis of the comparable golf course sales.

There was no further discussion. Stephen Webster made a motion to accept the Inspection Committee Report with the correction on page 2 and to lower the assessed value on the two parcels to \$900,000.00. Larry Townsend seconded the motion. A voice vote was taken and the motion carried by majority vote, with three abstentions.

Larry Townsend made a motion to accept the October 5, 2009 Board of Civil Authority minutes as presented. Dennis Brown seconded the motion. A voice vote was taken and the motion carried by majority vote. The minutes were approved as presented.

There was no further business to consider. Larry Townsend made a motion to adjourn the meeting. Carol Flint seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 7:30 p.m.

Attest: _____
Joyce L. Mazzucco, Town Clerk