

**MINUTES**  
**BRISTOL BOARD OF SELECTMEN WORK SESSION**  
**March 17, 2016**

**PRESENT:** Vice Chairman Shaun Lagueux; Select Board members – Rick Alpers, Paul Manganiello, Leslie Dion, JP Morrison; Assessing Assistant Christina Goodwin; Department of Revenue Representative Sam Greene; Commerford Nieder Perkins representatives Jim Commerford and Mandy Irving

At 5:05 PM, Vice Chairman Lagueux called the meeting to order.

**Work Session – Pre-Assessment Review of Revaluation Process**

Sam Greene, representative of the Department of Revenue Administration (DRA) updated the Select Board to the process for the revaluation year including the roles of the DRA, the Assessors and the Town.

State law requires that towns bring values current, at minimum, once every five (5) years. Certification for this process began in 2003, which required that all towns be reviewed by the DRA within that 5-year period. The DRA completes a review of the Town's Assessing Department and the Assessing Firm's practices. The Town of Bristol has chosen to complete a statistical revaluation to bring the values back to 100% of market value for 2016. Assessors will look at 100% of qualified sales from April 1, 2014 through April 1, 2016 and trend the sales to even out the market as of April 1, 2016.

The DRA starts the process with a review of contracts between towns and assessing firms for which they provide feedback and recommendations related to the contract. The DRA suggested that Bristol consider a Performance Bond with Commerford Nieder Perkins (CNP), but as the contract has been signed without this requirement, the DRA suggests the Town hold the last payment for the project until the final Assessing Manual is received.

Jim Commerford from CNP will be supervising the process and Mandy Irving will be assisting with the field work. Mr. Greene raised a concern regarding the Bristol Shores Campground, as a special assessment was completed during the last revaluation period. The special assessment will be provided to CNP to review, but both Mr. Commerford and Ms. Irving felt confident in valuing the property. Mr. Greene also inquired on the utility values. Christina Goodwin, Assessing Assistant for Bristol, confirmed that the Town is contracted with George Sansoucy for utility values. Mr. Greene inquired if the utility values are changed yearly and if so, are they being equalized each year. Ms. Goodwin did not believe this was being done, but will check into with Mr. Sansoucy's firm and make the necessary adjustments moving forward.

Mr. Greene continued his explanation of the process. After the sales are analyzed, which will take place between now and the end of August, CNP will complete field reviews by driving by the entire town to review information on the property card by the beginning of September.

Then preliminary value notices and informal hearings will be held by the end of September. The finalized values are scheduled to be delivered to the Select Board by October 1 and the final Uniform Standards of Professional Appraisal Practice Manual (USPAP) is set to be delivered to the Select Board by January 1, 2017. The USPAP Manual gives the Board information on how each property type was assessed. During this process, the DRA has oversight and will attend hearings as well as do a random sampling of the work completed by CNP.

Mr. Greene pointed out some potential changes in values as related to the current Equalization Ratio, which is 101.7% for 2015. The Ratio indicates that residential land and waterfront properties are currently under-assessed.

Chairman Lagueux inquired if the DRA and CNP see the same trend of upset people from the 2-year statistical as they would in the 5-year full revaluation? Mr. Greene reported, "yes if data accurate, then it is less".

Chairman Lagueux inquired what weight is given to a bank appraisal in this timeframe? Mr. Greene stated that it depends on the appraisal. Some appraisals are very specific that they cannot be used for tax purposes.

Select Board member Paul Manganiello inquired if the 27% difference for the waterfront will be made up all at once? Mr. Greene reported that the revaluation will be completed this year. They will take evidence from market and apply to 2016, which will give town-wide values at an overall 100% average. This does not mean that the waterfront properties will get hit with the full 27% difference. Mr. Greene did state that the Town could do reviews more than once every 5 years, citing that towns can also do partial updates by selecting specific areas, such as land values on the lake. The potential problem is that, over the test of time, structure values get out of line when towns do this process.

Mr. Greene also reported that the DRA reviews other practices during this period. They review statistics for the Town, which are usually the best in the year of a revaluation. They review the Assessing Department to check the public versus not public records, the charitable and religious exemptions, properties that were under construction as of April 1, Exemption and Credit files, Current Use files, and the final USPAP Manual from CNP. Mr. Greene reported that Current Use is one of the hardest things to administer as it stays with the land from owner to owner. A number of things have changed on the property over the years, including things like posting of property which disallows the recreation discount or property owners not updating management plans. He stated that the DRA has lowered their thresholds for compliance for towns, with 95% allowed for all types of Exemptions/Credits and 85% allowed for Current Use. It is anticipated that the majority of towns will not pass Current Use review.

At 6:00 PM, the work session was adjourned.

Respectfully submitted,

Christina Goodwin, Assessing Assistant