

Welcome To Atkinson's

n Taxpayers For Fair Evaluations

n Committee's

n 2006

n Abatement Summary

What Happened When Taxpayers Saw There Was An Assessing Problem?

- n Taxpayers enlisted the help of our selectmen.
- n Selectmen directed taxpayers to pull their tax cards, and look for errors.

What Happened When Taxpayers Saw There Was An Assessment Problem? 2.

- n Tax folders were missing or misfiled at the town office. (Poor filing system that we paid for).
- n We lost time and money trying to get needed information, in order to meet legal deadlines.

What Happened When Taxpayers Saw There Was A Problem? 3.

- n Selectmen directed taxpayers to meet with the town assessor, and we did.
- n Assessor acknowledged there were errors on tax cards, and would correct them. (He didn't).

What Happened When Taxpayers Saw There Was A Problem? 4.

- n Assessor was terminated for being incompetent. All his notes disappeared and we had to make second appointments to go through the process again.
- n (More costly, wasted time)

What Happened When Taxpayers Saw There Was A Problem? 5.

- n Taxpayers demanded the Selectmen do something to correct the injustice. Meeting with DRA was set up.
- n DRA claimed all the ratios were fine, and town had the best reassessment in the area.
- n Taxpayer Committee filed a petition to reassess the town.

What Happened When Taxpayers Saw There Was A Problem? 6.

- n Selectmen refused based on DRA findings and directed us to the BTLA.
- n Selectmen lost our official petition.
- n Taxpayers filed a record amount of abatements, and got record amounts of money back.

Atkinson, NH Abatement Results

Year 2006

Abatements Filed

n	2006	2005	2004	2003
n Filed	164	26	47	109
n Denied	17	4	4	17
n Actual n Abatements	141	18	21	65

n 2006 WAS A RECORD YEAR FOR ABATEMENTS FILES!

n NOTE: People that filed abatements in 2006 represent less
n than 5% of total taxable properties in Atkinson!

Examples Of Factors/Conditions Not Given By Assessor Before Abatement

- n Assessor never on property!
- n Assessed for Property under water.
- n Unusable water frontage.
- n Property floods.
- n Assessment: \$432,700
- n New Assessment: \$259,900
- n Rebate Check: \$2,463.64 including interest.
- n Over Assessed: 66%

Over Assessment: Example 2

- n Assessor never on property.
- n Property under water.
- n Unusable water frontage
- n Property floods
- n Assessment: \$193,400
- n After abatement: \$52,100
- n Abatement Check Amt. \$2,313.90
- n Over Assessed: 271%

Over Assessed: Example 3

- n Assessor never on property!
- n Property Floods.
- n Small lot.
- n Property encroached upon.
- n Assessment: \$118,000
- n After abatement: \$28,400
- n Abatement Check: \$1,277.24
- n Over Assessed: 315%

Example 4

- n .087 acre – Not buildable
- n 3 Right Of Ways on property
- n 2 Right Of Ways Deeded to other people in a court case, but charged to owner.
- n Assessment: \$286,700
- n Assessment After Abatement: \$42,200
- n Rebate Check Amount: \$3,492.54
- n Over Assessed: 579%

Percentage Of People Over Assessed

n	%	#	% of
n	Over Assessed	People	People
n	1 - 4%	35	25%
n	5 - 9%	39	28%
n	10 - 99%	60	43%
n	100 - 1220%	7	5%
n	Total	141	100%

Property That Was Assessed Over 100%

n	108%	109%	123%
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n	271%	315%	579%
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n		1220%	
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Monies Returned To Taxpayers

	Old Assessment	New Assessment	Difference	%	Amount	Interest	Total
164	53,511,500	48,029,500	5,482,000	11	\$75,652	\$2,155	\$77,807
Maps 22 & 23	29,061,200	24,984,300	4,076,900	16	\$56,261	\$1,786	\$58,047

Average Monies Returned To Taxpayers

		Old Assessment	New Assessment	Difference	%	Amount	Interest	Total
141	<u>Average</u>	379,514	340,635	38,879	11	\$537	\$15	\$552
83	<u>Average</u>	350,135	301,016	49,119	16	\$678	\$22	\$699

Over Assessments \$ Extrapolated Across The Whole Town

n Average Over Assessed
n \$38,879 X 2997 Properties=\$116,520,363

n Individual Average Over Assessed \$
n \$552.00 X 2997 Properties = \$1,654,344

Problems With The Assessor

- n Atkinson assessor tried to find every way to increase our assessment, WITHOUT giving us all the FACTORS / CONDITIONS that would have lowered our assessment. (Basically, saying every home and piece of land in Atkinson is exactly the same).
- n The assessor is not required to be on the property he is assessing, UNLESS an abatement is filed. (Listors are not qualified assessors).

Problems With The Assessor 2.

- n The assessor has too much discretion when valuing property.
- n Assessor didn't address all issues on taxpayer abatement forms. (Taxpayers have gone back 2-3 times and got more money).

Problems With The Assessor 3.

- n Assessor never addressed the "CORE ISSUES" in our abatements.
- n Neighborhood codes were done wrong.
- n Not enough sales data to support lake property assessments.
- n The list just goes on and on!!!!

n Process

Problems With The Assessing Process.

- n The Selectmen did not require a bond to protect the taxpayer.
- n If the assessing company talks the Selectmen out of requiring a bond, they have no incentive to do quality work.

Problems With The Assessing Process. 2

- n If the assessing company is not bonded, they have no liability for doing inferior work.
- n Taxpayer has to pay a second time, if the assessing company is caught BOTCHING THE REASSESSMENT.
- n (NOTE: The BTLA can require them to do the reassessment for free)

Problems With The Assessing Process. 3

- n Our Selectmen will not acknowledge there is a problem!
- n They DIVERT their responsibility to the DRA, BTLA or Superior court!
- n The real responsibility is with the Selectmen / Assessor and they are not held accountable).

Problems With The Assessing Process. 4

- n If the assessor does an inferior job, the only way to hold him accountable, is to file with the BTLA or Superior Court.
- n DRA get their statistics from the assessor, to verify ratios.
- n DRA will testify at court hearing to defend assessor.

Problems With The Assessing Process. 5

- n By law, the burden of proof is on the taxpayer to prove the assessor wrong.
- n We, as taxpayers, can not divert our responsibility or:
 - n WE LOSE OUR RIGHTS !!

SOLUTIONS TO THE ASSESSING Problems Fall Into Several Categories.

- n The Town
- n BTLA
- n Courts
- n The Assessing Standards Board
- n The Assessing Companies
- n DRA
- n Legislature
- n The Media
- n The Individual

Areas We Will Address Tonight Are:

- n The Town
- n Courts
- n BTLA
- n The Individual

SUGGESTED SOLUTIONS

THE TOWN

Suggested Solutions.

The Town

- n Use warrant articles to:
 - n 1. Set up a Town Of Atkinson - Assessing Board (made up of Taxpayer Committee members only.)
 - n 2. Support only Selectmen candidates that take a Pledge to understand the assessing process, and oversee the assessor. (Defend our Rights)

Suggested Solutions: The Town 2.

- n 3. Hold our selectmen responsible.
 - n Require them to put a "Performance
 - n Bond" in place each assessing period,
 - n paid for by the assessing company.
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- n 4. Fire / do not rehire our current
 - n assessing firm.

Suggested Solutions. The Town 3.

5. Require / pay for selectmen, Assessing Board Members to attend the two day assessor school.
6. Require our Selectmen to automatically send out individual property Tax Cards, September 15th each year.

Suggested Solutions: The Town 4.

- n 7. Require selectmen to do a yearly abatement report, in the format shown in this presentation. (Require it to be part of the town report)

- n 8. Do a petition of “No Confidence” requiring a Special Town Meeting, to elect new Selectmen.

The Courts

Suggested Solutions

- n 1. Individuals can file with the Superior Court.
- n 2. File with the Superior Court as a Group. (There is power in numbers)

The BTLA

Suggested Solutions

- n 1. Sign and file our petition to investigate &
n order a revaluation of the town.
n
- n 2. Individual taxpayers file with the BTLA
n by Sept. 1st.
- n 3. Dissatisfied taxpayers file as a group.
n (There is power in numbers. Let's utilize it.)

The Individual Suggested Solutions

- n 1. Sign our petition for a revaluation of
n the town.
- n 2. If you are not on our email list, please
n sign up for our mailings @ lartus@aol.com.
- n 3. The more you know, the more you can
n make an informed decision.

The Individual Suggested Solutions 2

- n 3. Pull your tax card at least once a year. We suggest September 2nd.
- n Number 3 is EXTREMELY IMPORTANT!
- n The law works against you in this area! If you do not pull your tax card and file an abatement for the errors:
- n YOU LOSE ALL YOUR RIGHTS FOR THAT YEAR!

The Individual 3.

- n PLEASE do not be like the taxpayer that caught a \$56,000 a year (cash to him) error that had been going on for ten years!
- n You need your money more than the Town and State does!
- n 4. If you have questions about your tax card, call or email us immediately, for help.

The Individual 4.

- n 5. If you need help, do not put it off till tomorrow. In to many cases, tomorrow never comes, or it's to late when it does.

n We are here for you!

- n 6. In 2006, Atkinson Taxpayers For Fair Evaluation helped return an average of \$552 for every abatement filed. We did this for free!
- n Please remember us and donate to our cause, so
- n we can continue to help YOU!

n THANK YOU IN ADVANCE FOR SHARING THE WEALTH!

Town Of Atkinson Abatement Summary / Russ McAllister

n Year	#	Budget	Refund	Balance
n 2000	59	\$101,125	\$57,698	\$43427
n 2001	58	28930	26824	2106
n 2002	84	128616	11602	12587
n 2003	65	61429	5841	3008
n 2004	113	66114	66497	-383
n 2006	52	38477	36491	1986
n 2007	153	38477	89477	-51000

2006 Town Report

n Tax Collector's Report

n Abatements Made

n	2006	2005	2004	2003
n	\$7917.00	0.00	0.00	0.00