TOWN OF LYME
Select Board Meeting
Wednesday November 4th, 2026
11:00 AM
Town Office Conference Room & Zoom
Approved: November 10th 2026

The following people were present for part or all of the meeting: Select Board members Benjamin Kilham, Michael Hinsley & David Kahn (via zoom). Administrator Dina Cutting & Assessing Clerk Jordan Gray
Staff: Officer Terino
Chad Roberge (Avitar Associates Assessing Supervisor)
Public: Phil Kinsler, Greg Hanlon, Sue Hanlon, Nathaniel Niles, Art Cupoulos, Libby McClintock, Nancy Allison, James Ricker, Horace Henriques, Mark Bolinger, Ursula Slate, Eric Furstenberg, Peter Mulvihill, Avery Bross, Karl Furstenberg, Amy Ricker, Greg Hartman, Sarah Davie, Patience Rich, Rich Brown, David Russ, Karen Phettaplace
Public via Zoom: James *(no last name)*, Betsy U., Charles Pepin, Stephen *(no last name)*, Gary *(no last name)*, Brian Boydston, Jennifer Boylston, Marion Cass, Vince Berk, Maddy Mulvihill, Rob Seelig, Susan Chew, Sean Uitewyk, Carl Mehrbach, Hebe Quinton, Jim Hopkins, Blake Allison, Andrew Heitzman

Chad Roberge, Avitar Associates, Assessing Supervisor Mr. Roberge will be reviewing the 2026 Revaluation results with the Select Board

1. At 11:00 AM Mr. Kilham opened informational meeting. Mr. Kilham noted this meeting will not have a public comment and that this is a time for the Select Board to listen to Avitar's explanation of the revaluation and ask questions.
2. Chad Roberge reviewed the various parts of the model and methodology of the Revaluations.
    - Over five days Avitar conducted 244 appointments with residents.
    - Avitar heard many concerns regarding the "view assessment".
    - Last Thursday (10/29/2026) Avitar went and reviewed several properties (*approximately 56*) that had physical accuracy questions, as well as view discrepancies. Avitar verified the data they had for these properties were accurate and made any changes necessary.
    - Avitar took time to review their methodology and sales to ensure it was equitable and accurate. Some changes were made to the definition of a "Mountain View". Changes were also made to water front properties to reflect a seasonal property versus and year around property.
    - Avitar also reviewed past sales to ensure nothing was missed in years' past.
    - The overall methodology remained the same, but certain factors have been adjusted which resulted in some changes in values.

- Mr. Roberge reported that the USPAP will most likely be ready for Monday (11/9/2026). He will be dropping that off with office staff and review the full assessing software with staff.
- Avitar will be handling all abatement requests. They will then give their recommendation to the Select Board to consider and vote on.

3. The Select Board members asked various questions.
    - Mr. Hinsley asked if once we review the final values will there be time for questions from the Select Board to Avitar? **Answer: Yes.**
    - Why does the view depth hold a higher weight than the other factors for view? **Answer: The depth is the hardest factor in a view to have. When there are less properties that have the higher depth factor the more value it holds.**
    - Mr. Kahn asked about the small sample size (residents keep referring to 9 sales)? **Answer: The 9 sales being referred to are the 9 qualified sales used for the view. There were other qualified sales for both land and building. Mr. Roberge believes there was approximately 58 qualified sales used in total, but the specific numbers will be noted in the USPAP.**
    - Mr. Hinsley asked why private appraisals are coming back different and/or lower values than Avitar's preliminary assessment value? **Answer: It is a case-by-case basis, but it depends on what type of appraiser was used. For example, a bank (for refinancing) looks at different factors other than market value when determining their appraisal.**
    - Mr. Kahn asked what time constraints the board is under to approve the final assessments? **Answer: Mrs. Cutting reported there isn't an explicit date we need to approve the assessments, but we are considerably late already (typically the MS-1 is due by September 1st, but we have received an extension). We are just using more of the TAN the longer we go. Once we finalize the MS-1 we are put in a queue at the NH DRA (there is no guessing how long that queue is). We then receive the tax rate from the NH DRA. Then it takes at least 2 weeks to issue tax bills.**
4. The additional Tax Anticipation Note (TAN)request was reviewed and discussed. Mr. Hinsley moved to approve the recommendation of the Town Treasurer to request a 2.5 million TAN from Mascoma Bank. Mr. Kahn seconded. Voted unanimously in favor.
5. At 11:43 AM Mr. Hinsley moved to adjourn. Mr. Kahn seconded. Voted unanimously in favor.

Respectfully submitted,

Jordan Gray