# Town of Wakefield Board of Assessors Meeting MINUTES

# Thursday March 28, 2024 9:30 AM Town Hall Conference Room

**Members Present:** Ken Paul and Relf Fogg, as well as Alison Maltese-Rush, Assessing Technician, and Dino Scala, Town Administrator.

**Meeting called to order** at 9:39 AM by Mr. Paul and led those present in the Pledge of Allegiance

**Appointments:** None

Old Business: None

**New Business:** 

## 1. Map 35 Lot 1 mapping and acreage discrepancy

The property owner brought to Mrs. Maltese-Rush's attention that the acreage of her lot was not accurate. By doing deed research and reviewing any available plans it does appear that our tax maps do not reflect what her deed says her measurements are. Her deed and prior deeds both referenced 2 plans which unfortunately were never recorded. Through research it does appear that the tax maps are inaccurate, and we had at some point added a small triangular sliver of land (0.014 acres) to her lot. It appears the acreage was changed at some point in 2006, but there was no indication why this occurred at that point.

The board discussed what the procedure is when situations such as this arise. Mrs. Maltese-Rush explained in her experience a town would only change tax maps/acreage if the owner supplied them with a survey to confirm their boundaries as deeds aren't always accurate. The Board agreed that the property owner should consult with an attorney and/or a surveyor for clarification.

#### 2. Map 100 Lot 4 Administrative Abatement

On 3/12 it came to Mrs. Maltese-Rush's attention that the property owner had not received his tax bill because we were behind in updating our records. He had purchased the lot on November 21<sup>st</sup> but it didn't get transferred in our system until January 9<sup>th</sup>. Because of this he never got the tax bill and it was not paid. At that time the assessor recommended we abate any interest due as it was our error.

As of 3/28 the taxes had not been paid in full. Mr. Fogg motioned to strike the abatement and table this discussion until the taxes had been paid in full. Mr. Paul seconded. All in favor.

#### 3. Update on abatements.

The assessor has begun reviewing abatements. So far, he has had 10 inspections with property owners who had filed abatements. Mrs. Maltese-Rush is setting up appointments for April, May

and June for the assessor to continue inspecting properties. Once the assessor visits the property he will make a recommendation for any changes to be made to the assessment, the Board of Assessors will then review and move to approve or deny the abatement based on his recommendations.

## Correspondence: None

#### **Administrative Matters:**

- 1. Land Use Change Tax Warrant for Map 134 Lot 5. This parcel was a result of a subdivision which sold July 28, 2023 and 5.82 acres is required to be removed from current use. The contracted assessor valued the land at \$50,000 resulting in a LUCT in the amount of \$5,000. Mr. Fogg moved to approve the Land Use Change Tax in the amount of \$5,000 for Map 74 Lot 45-1. Mr. Paul seconded the motion, all in favor.
- 2. The Board reviewed veteran tax credit applications for the following properties: Map 96 Lot 1, Map 94 Lot 40, Map 177 Lot 10, Map 92 Lot 14, Map 96 Lot 24, and Map 37 Lot 1. Mr. paul motioned to approve the aforementioned map and lots for the veteran's credit. Mr. Fogg seconded. All in favor.
- 3. The Board reviewed the following Solar Power Exemption on Map 69, Lot 4. Mr. paul motioned to grant the exemption, Mr. Fogg seconded. All in favor.
- 4. The Board reviewed the following new elderly exemption: Map 47 Lot 23, and the following existing elderly exemptions: Map 184 Lot 34, Map 53 Lot 11, Map 53 Lot 17, Map 184 Lot 8, and Map 214 Lot 1. Mr. Fogg moved to approve the aforementioned map and lots for the elderly exemption. Mr. Paul seconded the motion, all in favor.
  - The board then discussed the possibility of increasing the income and asset limits for the elderly exemption. It was determined that the Board has the power to recommend this but that it would have to be voted on by the Town.
- 5. Board Minutes: The board moved to table the March 8<sup>th</sup> meeting minutes until the next meeting as Mrs. Stewart was not in attendance.

#### Unscheduled Matters/Public Comment

Non-Public Session RSA 91-A:3 II (a) Mr. Fogg moved to enter Non-Public Session under RSA 91-A:3 (c) & (l). Mr. Paul seconded the motion. The motion passed 2-0 and the Board immediately entered Non-Public Session.

The Board returned to public session at 10:45 a.m. During the immediately preceding Non-Public Session, the Board was updated on a complaint against a contracted employee.

**Adjournment** – There being no further business, Mr. Fogg moved to adjourn at 10:46 a.m. Mr. Paul seconded the motion. All in favor

**Next Meeting:** April 25<sup>th</sup> at 10:00AM. Going forward meetings will be the last Thursday of the month at 10am.

Respectfully Submitted,

Alison Maltese-Rush

Assessing Technician

Ken Paul

Relf Fogg

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