

Board of Assessor's Minutes
March 19, 2009

Members Present: David Stevens; Relf Fogg and Cynthia Bickford, Assessing Technician.

Interest Waiver – Map 171, Lot 5

The DeAmato's sent a request dated March 3, 2009 requesting the waiver of \$13.75 interest accrued on the account. They did not remember receiving a tax bill and had found out the taxes were unpaid when they inquired of the full amount paid for 2008.

The Board discussed the request and stated it is the responsibility of the taxpayer to make sure the taxes are paid in a timely manner. *Mr. Fogg moved to deny the request to abate the \$13.75 interest accrued on the account, Mr. Stevens second. Motion carried 2-0.*

Application for Current Use

The Board reviewed an Application for Current Use for Wakefield Tax Map 38, Lot 1. Applicants, Gregory & Lynne Butler had originally filed for 14 acres of Unproductive Land. Ms. Bickford explained to the applicant that unproductive land (for current use) is typically land unable to grow vegetation. The Butler's then asked for the land category to be changed to White Pine (see documentation in file).

Mr. Fogg moved to approve the Application for Current Use for Wakefield Tax Map 38, Lot ; Mr. Stevens seconded. Motion carried 2-0.

Exemptions

The Board reviewed the following tax credits/exemptions:

Mr. Fogg moved to approve a Service Connected Total & Permanent Disability Tax Credit for Wakefield Tax Map 22, Lot 35; Mr. Stevens seconded. Motion carried 2-0.

Mr. Fogg moved to approve a Veteran's Tax Credit for Wakefield Tax Map 34, Lot 50; Mr. Stevens seconded. Motion carried 2-0.

The Board reviewed a Veteran's Tax Credit for Wakefield Tax Map 195, Lot 41. Mr. Fogg questioned if there would be a conflict if he voted on this application since he has done work for the applicant in the past. Ms. Bickford replied she did not see where there would be a conflict, the applicant either qualifies under RSA 72:28 or not. *Mr. Fogg then moved to approve a Veteran's Tax Credit for Wakefield Tax Map 195, Lot 41; Mr. Stevens seconded. Motion carried 2-0.*

Mr. Fogg moved to approve a Veteran's Tax Credit for Wakefield Tax Map 126, Lot 4; Mr. Stevens seconded. Motion carried 2-0.

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Exemption

Ms. Bickford explained the exemption for Wakefield Tax Map 125, Lot 7 was removed last year in error. The deed transferred ownership to the children and the prior owner (receiving the exemption) withheld a life estate. The deed referred to the owner's address in Massachusetts (which is why the exemption had been removed). The owner stated the address on the deed was in error and Wakefield is where she claims her primary residency, therefore the exemption should never have been removed. *Mr. Fogg moved to refund the tax exemption which the landowner was entitled to for the 2008 tax year, Mr. Stevens seconded. Motion carried 2-0.*

Ms. Bickford asked the Board to revisit the qualifications of the elderly exemption. Mr. Saunders was in last week and expressed his frustration with the income limitations and he feels these should be raised. Ms. Bickford stated she could pull the information from surrounding towns from the DRA website and suggested the board revisit this again in the near future. Ms. Bickford states this is not the first time she has heard this from the elderly in town. Many elderly in the community are finding it difficult to survive on their income. The asset limitation was increased a few years back and the income had stayed the same. Ms. Bickford believes this would need to go before the voters as a separate warrant article. Mr. Fogg supports researching this further, Mr. Stevens agreed.

Abatements

Wakefield Tax Map 212, Lot 13 – 74 Crystal Lane

After conducting a site visit, Rod Wood corrected the sketch of the building for both the office area and storage area. *Mr. Fogg moved to approve the abatement application for Wakefield Tax Map 212, Lot 13; Mr. Stevens seconded. Motion carried 2-0.*

Wakefield Tax Map 37, Lot 3 – 124 Leighton Corners Road

The mobile home was demolished prior to April 1, 2008. *Mr. Fogg moved to approve the abatement application for Wakefield Tax Map 37, Lot 3; Mr. Stevens seconded. Motion carried 2-0.*

Wakefield Tax Map 47, Lot 24 – 82 Robinhood Road

This property was foreclosed on and was infested with mold. The building was torn down in August of 2008 and a new building is in the process of being built. The original building was adjusted for mold. *Mr. Fogg moved to approve the abatement application for Wakefield Tax Map 47, Lot 24; Mr. Stevens seconded. Motion carried 2-0.*

Wakefield Tax Map 48, Lot 7 – 121 Beverly Hills Drive

The building sketch was corrected and the quality code was adjusted. The land value currently represents an improved lot (well & septic) and the comparables used in the

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appraisal did not indicate lake access. *Mr. Fogg moved to approve the abatement application for Wakefield Tax Map 48, Lot 7; Mr. Stevens seconded. Motion carried 2-0.*

Wakefield Tax Map 31, Lot 22 – Vacant Land (Province Lake Road)
Applicant stated they purchased the lot for \$18,000 and it is assessed for \$40,100. The lot was purchased at the auction held by the Town for tax acquired property (not a true arms length transaction). *Mr. Fogg moved to deny the abatement application for Wakefield Tax Map 31, Lot 22; Mr. Stevens seconded. Motion carried 2-0.*

Wakefield Tax Map 68, Lot 1 – Vacant Land (Camp Road)
Land is the septic lot for 252 Camp Road, therefore the lot is non-buildable. *Mr. Fogg moved to approve the abatement application for Wakefield Tax Map 68, Lot 1; Mr. Stevens seconded. Motion carried 2-0.*

Wakefield Tax Map 194, Lot 17 – Vacant Land (Pond Road)
Land is the septic lot for 148 Pond Road, therefore the lot is non-buildable. *Mr. Fogg moved to approve the abatement application for Wakefield Tax Map 194, Lot 17; Mr. Stevens seconded. Motion carried 2-0.*

Minutes

Mr. Fogg moved to approve the minutes of January 22, 2009 as written; Mr. Stevens seconded. Motion carried 2-0.

Adjournment

Mr. Fogg moves to adjourn at 9:25 a.m., Mr. Stevens seconded. Motion carried 2-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician