

**Board of Assessor's Minutes**  
**September 22, 2009**

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

**Also Present:** Ken Gatto, President of the Little Beach Association and Janice Bakey, Vice Chairperson of the Little Beach Association.

Mrs. Fogg called the meeting to order at 9:00 a.m. and led those present in the Pledge of Allegiance.

**Approval of Minutes**

Mr. Fogg moved to approve the minutes of September 17, 2009 as written; Mr. Stevens seconded. Motion carried 3-0.

**Appointment – Little Beach Association**

Mr. Gatto began by explaining the 2008 tax issue. Map 9, Lot 85 was taxed for the 2<sup>nd</sup> half of 2008 as well as 8 of the 10 lots were assessed for the lake access through the land value for the 2<sup>nd</sup> issue bill in 2008, he described this as double taxation.

Little Beach Association consists of 10 lot owners around the beach area. The lots are not contiguous and they are not set up like a condominium. In 2008 the taxation process was changed, the association paid the taxes and eight of the ten lot owners paid taxes on a higher land value. There was no notification and no indication on the tax bill for the change.

Ms. Bakey states the error was not discovered until the 1<sup>st</sup> issue of 2009 when the “Little Beach Association” did not receive a tax bill. Mr. Gatto called and questioned the possible double taxation in late August. Mr. Gatto spoke with Rod Wood and Mr. Wood agreed there was an error for the 2008 tax year.

Ms. Bickford believes there were one or two sales which triggered Mr. Wood to look into the values in this specific area. Ms. Bakey states the “Little Beach Lot” is owned by a separate deed.

Mr. Fogg asked for clarification of the way the lots are assessed, under the current 2009 taxation for the “beach lot”, the “beach lot” would never fall under default of non payment of taxes because each individual lot receives a bill for their portion of taxes. Ms. Bickford agrees and states for the record for the 2009 tax year, Little Beach Association will not be issued a tax bill for Map 9, Lot 85 and each of the 10 lot owners will see an increase in the land value of the “cottage lot” for the ownership/beach access to lot.

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Mr. Fogg states "it was the Board's opinion at the last meeting that the proper application time for an abatement had expired, but when I personally think about double taxation I may have come around to a new opinion on the issue". *Mr. Fogg moved to reconsider the Board's last decision on the issue in which the Board denied an abatement/refund.*

Mr. Gatto stated there was no notification of any assessment changes. Ms. Bickford states there is typically no notification of value changes, even if values are changed town-wide. The tax bill serves as the notification of any changes in value.

*Mrs. Fogg seconded the current motion on the floor for reconsideration. Motion passed 3-0.*

Mr. Fogg believes the only way to be fair and just is to abate the individual 8 lot owners. Mrs. Fogg states she is still afraid of a ripple effect on abatement/refund requests and feels the Board should look at the "beach lot". Mrs. Fogg suggests taking this under advisement.

Mr. Fogg feels this should be taken care of today. Ms. Bickford asked the Board if they had read Mr. Wood's comments on a specific court case.

*Mr. Fogg moved to abate the value assessed for the lake access against the eight lot owners of which could be considered double taxation for the 2008 tax year; Mrs. Fogg seconded. Motion carried 3-0.*

Ms. Bickford informed Mr. Gatto and Ms. Bakey that all eight landowners would receive a separate letter indicating the refund/abatement.

**Old Business**

*Mr. Fogg moved to forward Mr. Fournier's survey to Cartographic Associates, he believes it is the Board's duty to forward all pertinent information to the mapping company with a notation stating a monument that was previously not found had been located on Sunday, August 23, 2009 and the monument was a reference point according to Mr. Fournier's surveyor. The monument does fit the description from the pre 1984 perambulation. The perambulation worksheet identifies a yellow line and a white line; it appears the yellow line is more accurate.*

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Mr. Fogg states Chairman Duffy stated at the last Selectmen's meeting that it is the responsibility of the Board of Assessor's to forward such documents (surveys) to the mapping company. Mr. Fogg does not feel the entire line was properly perambulated, but they did identify monument #3. Looking at monument #2 and #3, it appears Mr. Fournier's home is entirely in the Town of Wakefield. Mrs. Fogg suggests a letter to be sent to Mr. Fournier advising him of the Board of Assessor's actions.

*Mrs. Fogg seconded the above motion. Motion passed 3-0.*

**New Business**

The Board discussed the current assessing contract and the resignation of Rod Wood. Mr. Fogg expressed his concern for Purvis & Associates fulfilling the current contract with qualified personnel. Ms. Bickford noted Brent is still conducting the fieldwork.

Ms. Bickford reminds the Board that the RFP's for the assessing contracts are due on Friday, October 2. The Board decided to meet on Monday, October 5, 2009 at 9:00 to open the proposals.

**Correspondence**

Ms. Bickford has registered herself, Arlene Fogg and Relf Fogg for a timber workshop to be held on October 30, 2009 in Milton.

Ms. Bickford informs the Board the LGC Conference schedule has been posted on the website. Bob Estey will be offering a four-part workshop on the Income Approach to Valuation at the conference.

**Adjournment**

*Mr. Fogg moved to adjourn at 9:55 a.m.; Mr. Stevens seconded. Motion carried 3-0.*

Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

**Approval of Minutes:**

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Arlene Fogg, Chairperson

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Relf Fogg

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David Stevens

