

**Board of Assessors
January 18, 2018**

Members Present: Dennis Tyler, Chairperson; Kenneth Paul; Relf Fogg; and Cynthia Bickford, Assessing Technician.

Mr. Tyler called the meeting to order at 8:00 a.m. and led those present to participate in the Pledge of Allegiance. Mr. Tyler moved to enter Non-Public Session under RSA 91-A:3, II (c). Mr. Fogg seconded the motion. Roll call vote: Mr. Fogg – ‘aye’; Mr. Paul – ‘aye’; Mr. Tyler – ‘aye’. The motion passed 3-0, and the Board immediately entered Non-Public Session.

The Board returned to public session at 8:20 a.m. During the immediately preceding non-public session, the Board reviewed an Abatement Application based on the inability to pay taxes.

Those present now: Kelley Collins, Town Administrator; Connie Twombly; and Donna Martin, videotaping.

1. Appointments – None.

2.. Unscheduled Matters/Public Comment – None.

3. New Business – None.

4. Old Business – (a) Map 114, Lots 4 & 14 tabled from the last meeting. The Board reviewed the tax maps prior to 1983 and 1984 era. The Wakefield Planning Board approved a subdivision plan on June 1, 1983 which created a single parcel (shaded area) which was the remaining land not included in the numbered lots of the original subdivision plan; the existing 35-foot row is on the far right of the property. A second plan for the same area was signed by the Wakefield Planning Board on September 29, 1983 which identifies a new 50-foot row. and splits the shaded area into two separate parcels. A third plan was signed and approved by the Wakefield Planning Board in 1984.

A building permit was issued to Map 114, Lot 14 on January 26, 1988 and an approval for construction of a septic system from December 17, 1987 which is after the lot was split in two. Mr. Fogg questions why the Planning Board or any other board would ask the Board of Assessors to reduce the value of a buildable lot; it wouldn't be a buildable lot if it couldn't pass a subsurface approval.

Ms. Bickford indicated based on the minutes she has reviewed from the Planning Board she does not believe the original plans and the building permit file were brought to the Planning Boards attention. Mr. Paul does not want to confuse a buildable lot verse an illegal lot. Mr. Fogg was under the impression this part of the lot was not part of the subdivision application. Ms. Bickford indicated the shaded areas in question was part of the original lot which was subdivided. Mr. Fogg does not see why

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the Board should reduce the values, based on a building permit being issued and a subsurface approval on file.

Mr. Tyler inquired as to what needs to be done for these to be considered as buildable lots. Ms. Collins believes the lots are buildable and the owner just needs to apply for a building permit. There is a building permit and subsurface approval on file from the State. Whether or not the lots are numbered, the Planning Board signed the plan which created these lots. She also questioned how can someone determine it was buildable in 1998 and not today.

Mr. Paul indicated whether these lots are part of the association or not is not the Boards issue. Mr. Paul does not see anything before the Board, there is no property owner before them, the Board needs to move on. Ms. Bickford reiterated there is no abatement before the Board; this is before the Board because of the letter the office received from the Code Enforcement Officer indicating the Planning Board had determined these lots as “unbuildable”. The owner and a realtor filed an application to the Planning Board for a resubdivision and the applicants were denied.

Ms. Collins asked the Board to send a letter to the Planning Board. Mr. Fogg moved to have Ms. Bickford draft a letter to the Planning Board with the Chair’s approval prior to sending. Mr. Tyler second the motion. Mr. Paul indicated the Board had no sufficient evidence that the lots are unbuildable. The Board voted 3-0 to send a letter to the Planning Board.

5. Correspondence – (a) Letter from Veteran – Map 108, Lot 37. The Board reviewed a letter submitted by the veteran of Map 108, Lot 37. Ms. Bickford indicated the homeowner did not respond to the recertification letter dated November 1, 2016; a second request was mailed on April 7, 2017 with no response. The Board voted to remove the tax credit for the 2017 tax year and the veteran was notified via mail on April 24, 2017 of the decision. The veteran communicated via email on May 17, 2017 and asked for reinstatement of the tax credit. A letter was mailed on May 31, 2017 in response to the email. The veteran claims he did not receive the mail. Mr. Paul inquired if the mailings were returned. Ms. Bickford confirmed no mailings were returned to the office.

Ms. Bickford explained the process is to verify residency and to verify that the veteran is not deceased. The veteran is going to college out west but he did indicate his wife is still located in Town. Ms. Bickford indicated the Board reviewed the documents and the tax credit has been reinstated for 2018. Mr. Fogg confirmed the previous action taken by the Board should stand. This is an expectation for all applying and/or receiving exemptions and tax credits. Mr. Fogg moved to deny the request to reinstate the tax credit for 2017. Mr. Paul seconded the motion, which passed 3-0.

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(b) Intent to Cut Forms. Ms. Bickford indicated there were several Intent to Cut Forms filed which the parties wanted signed immediately. Map 98, Lot 7 which was filed on January 16, 2018 with an anticipated start date of January 15, 2018, the intent was signed by both Mr. Tyler and Mr. Fogg this past week. Map 160, Lots 1 & 3 and Map 151, Lot 2, several emails were sent out regarding this harvest; the intent was filed on January 11, 2018 with an anticipated start date of January 8, 2018; the intent was also signed by Mr. Tyler and Mr. Fogg within the past few days.

An Intent to Cut was filed for Map 92, Lot 32 with an anticipated start date of January 15, 2018; all taxes have been paid. This is a small harvest which will be for a house lot conversion; the homeowner does not believe he will have all permits in place by April 1, 2018. Mr. Fogg moved to approve the intent. Mr. Paul seconded the motion, which passed 3-0.

Map 167, Lot 27. The intent was received on January 8, 2018 and the taxes were just paid. Ms. Bickford pointed out the notation on the plan and the row; both lots on the plan are owned individually and the notation indicates the parcels were not to be sold separately. Ms. Bickford contacted Rick Sager regarding the timber harvest and he indicated a title issue should not hold up a timber harvest. Ms. Bickford mentioned this to the forester, indicating we are unsure if the owner of Map 167, Lot 27 has the right to the easement (since the parcels were not to be sold individually). The forester has supplied a copy of an agreement for lot 27 to remove the timber through the Berg property (abutting parcel) which the Intent to Cut was signed within the past few days; the forester indicated there is a break in the stone wall and this is where the timber will be removed from the site.

Mr. Paul questioned why the Planning Board would approve the subdivision back in 1979 and create a separate lot if the lot was not to be sold separately. Ms. Bickford indicated the owner has been emailed of a potential title issue. Mr. Paul does not see a problem with the owner harvesting the trees. Mr. Fogg seconded the motion, which passed 3-0.

Ms. Bickford informed Mr. Fogg that she did investigate Map 160, Lots 1 & 3 and Map 151, Lot 2, known as the Berg property. The property has a conservation easement and the original easement did not allow timber harvesting. The Compatible Use Authorization allowing timber harvests expires on August 15, 2026.

(c) Exemptions/Tax Credits. The Board reviewed the following tax credits: All Veterans' Tax Credit for Map 179, Lot 89; All Veterans' Tax Credit for Map 180, Lot 51; Standard Veterans' Tax Credit for Map 53, Lot 2; Standard Veterans' Tax Credit for Map 5, Lot 52; and a Standard Veterans' Tax Credit for Map 104, Lot 2. Mr. Fogg moved to approve the tax credits previously discussed. Mr. Tyler seconded the motion, which passed 3-0.

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(d) Abatements. Map 93, Lot 1. The homeowner has filed for an abatement and states the lot does not have deeded water access. Ms. Bickford researched the deeds in the area, as stated by the homeowner this is the only lot in the area which does not have deeded lake access or waterfrontage. Mr. Tyler moved to approve the abatement and remove the lake access. Mr. Paul seconded the motion, which passed 3-0.

The following parcels were taken for back taxes and are now tax acquired properties. The deeds for all three parcels were recorded on November 1, 2017, therefore the 2nd issue tax bill will need to be abated since they are now owned by the Town. Map 125, Lot 2 in the amount of \$671.00; Map 125, Lot 3 in the amount of \$152.00; and Map 67, Lot 15 in the amount of \$82.00. Mr. Fogg moved to approve the abatements for the three parcels previously discussed. Mr. Tyler seconded the motion, which passed 3-0.

6. Administrative Matters. (a) Board Minutes December 21, 2017. Mr. Tyler moved to approve the minutes of December 21, 2017. Mr. Paul seconded the motion, which passed 3-0.

7. Unscheduled Matters/Public Comment – None.

8. Adjournment – There being no further business, Mr. Tyler moved to adjourn at 8:55 a.m. Mr. Paul seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Dennis Tyler, Chairperson

Relf Fogg

Kenneth Paul