

**Board of Assessors
September 29, 2022**

Members Present: Kenneth S Paul; Relf Fogg; Rosemary Stewart; and Cynthia Bickford, Assessing Technician.

Mr. Paul called the meeting to order at 8:00 a.m. and lead those present in the Pledge of Allegiance.

Appointments – (a) **Dino Scala re: 1882 Province Lake Road.** Mr. Scala was unable to make the meeting and asked Victor Vinagro to attend. Mr. Vinagro sent an email after the agenda was posted requesting to cancel the appointment, he is still gathering information.

Unscheduled Matters/Public Comment – None.

New Business – (a) **Assessing Statistical Update Capital Reserve Fund.** Ms. Bickford indicated she had met with the CIP Committee and had recommended a warrant article for 2023 in the amount of \$12,000 which is the amount the Board had discussed last year. The Board agreed by consensus.

(b) **MS-1.** The MS-1 has been prepared and uploaded on the NH DRA portal as of September 20, 2022. Overall, the net value w/o utilities is up 11 million and the utilities are down 2.8 million. The Board reviewed the MS-1 and signed the signature page.

(c) **2023 Cyclical Update Contract.** Mr. Paul moved to approve the 2023 Cyclical Update Contract with R. B. Wood & Associates. Mr. Fogg seconded the motion, which passed 3-0.

Old Business – (a) **2023 Budget.** The office had requested a new contract for 2023-2028 from the utility appraiser (George Sansoucy) which has not been received at this time, therefore the Board voted on the 2023 budget using the 2022 figure and will adjust the budget once the figure is received (hopefully before the meeting with the Budget Committee). Mr. Fogg moved to approve the budget at \$140,876.00 with the understanding we are still waiting for contract numbers from the utility appraiser. Mrs. Stewart seconded the motion, which passed 3-0.

Correspondence – (a) **Email from State Representative Jonathan Smith.** Ms. Bickford has received correspondences from Representative Smith regarding the taxation of RV's. Mr. Smith is aware of the issues stated in the letter regarding the taxation of RV's, he is also a Selectmen in Ossipee.

(b) **Utility Appraisals.** Ms. Bickford presented the Utility Appraisal Report to the Board from George Sansoucy.

(c) **DRA 2021 Cyclical Monitoring Report.** Mrs. Stewart requested a copy to review.

(d) **Emails regarding 167 Dearborn Road.** Complaints regarding timber cutting ongoing on Dearborn Road. The Office responded and explained an Intent to Cut is not required unless they are removing the tree from the stump on this property; it appears from the complaint, logs are being hauled onsite

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and then being cut for firewood. Mr. Paul indicated this issue has nothing to do with the office unless the neighbors begin to file for abatements.

Administrative Matters - (a) Intent to Cut Forms. Map 214, Lot(s) 14 & 14-1. Discussion took place regarding ownership of Lot 14-1 and Ms. Bickford indicated she has requested additional information. Also, there are back taxes owed on both parcels. Based on the fact there are back taxes owed on both parcels the Board by consensus decided not to sign the Intent to Cut.

(b) Timber Tax Warrants. The Board reviewed a Timber Tax Warrant for Map 18, Lot 14 in the amount of \$1,608.72. Mr. Fogg moved to approve the Timber Tax Warrant for Map 18, Lot 14. Mrs. Stewart seconded the motion, which passed 3-0.

(c) Exemptions/Tax Credits – The veteran has asked that we move the tax credits associated with Map 67 Lot 84 which he sold back in August and apply them to his new residence at Map 63 Lot 48. Mr. Fogg moved to transfer the veteran tax credits to Map 63 Lot 48. Mr. Paul seconded the motion, which passed 3-0.

Map 44, Lot 6 was owned by an individual who has put their property in a trust and the owner was receiving the tax credit as the spouse of a veteran. The office requested a copy of the trust document to verify if the applicant qualifies for the tax credit; to date nothing has been received. Mr. Fogg moved to deny the tax credit since the applicant failed to provide a copy of the trust. Mrs. Stewart seconded the motion, which passed 3-0.

(d) Current Use – Map 88 Lo(s) 11 & 12. The office is in the process of reviewing current use for recertification, during this process a shed has been discovered on property in current use. There was a building permit pulled back in 2012 for Map 88 lot 11 but the shed appears to be located on Map 88 Lot 12 with the access road to the shed located on Map 88 Lot 11. A letter was sent to the landowner requesting a new current use map and to date no response has been received. Rod Wood has reviewed the online mapping system and has asked the Board if they want to issue a Land Use Change Tax ("LUCT") or record documentation removing the land with no LUCT involved. Mrs. Stewart believed we could no go back and issue a LUCT; Ms. Bickford reminds the Board that the LUCT is based on the date of discovery. The date of the permit was 2012, the shed was built on the wrong lot according the building permit and the date of discovery of a building on current use land would be now. Based on the maps prepared by Mr. Wood, 0.13 acre needs to be removed from current use on Map 88 Lot 12 and 0.24 acre will need to be removed from current use on Map 88 Lot 11 for the access road to the shed.

Mr. Paul indicates the issue is the lack of response/correspondence from the land owner. Discussion took place regarding the responsibility of the land owner notifying the Town if a structure is to be built on current use land. Removing this area will not affect the remaining land categorized in current use,

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due to the fact of the acreage of both parcels, the parcels are owned by the same owner and are contiguous.

Mr. Fogg moved to remove the land from current use and issue a LUCT based on Rod Wood's maps provided to the Board. Mrs. Stewart seconded the motion, which passed 3-0.

(e) Abatement(s) – None.

(f) Board Minutes – August 25, 2022 Minutes and Non-Public Session. Mrs. Stewart moved to approve the minutes of the August 25, 2022 both public and non-public session. Mr. Fogg seconded the motion, the motion passed 2-0 (Mr. Paul abstained).

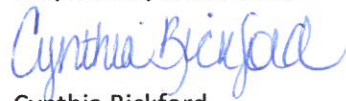
(g) Next Meeting Date. The next meeting is scheduled for Thursday, October 27, 2022.

Unscheduled Matters/Public Comment – Ms. Bickford has had a few phone calls regarding the assessing firm conducting field work. The Board by consensus authorized to have magnetic signs made identifying the assessing department along with the town seal as long as they are less than \$250.00 for the contracted assessing firm to place on their vehicles while conducting field work.

Non-Public Session RSA 91-A:3 II. None.

Adjournment – There being no further business, Mr. Paul moved to adjourn at 8:45 a.m. Mr. Fogg seconded the motion, the motion passed 3-0.

Respectfully Submitted,



Cynthia Bickford
Assessing Technician

Approval of Minutes:



Kenneth S Paul, Chairperson

Relf Fogg

Rosemary Stewart

