

Board of Assessors
January 19, 2017

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

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

Also Present: Nate Fogg, Land Use; Phil Twombly, Heritage Commission; Dave Lee; and Donna Martin, videotaping.

1. Appointments – Nate Fogg and Phil Twombly to discuss the Development Regulations and the Heritage Commission Grant recently approved. Mrs. Stewart asked where is the list of buildings to be preserved. Nate Fogg indicated he does not know where the list is; he has the report which was done by the Heritage Commission for the Village of Union. Phil Twombly, Member of the Heritage Commission, does not believe the intention of the studies is to determine historical preservation, he believes it is to identify historical value. It is one of the responsibilities of the Heritage Commission to complete these studies.

Relf Fogg expressed concern with a proposed expansion of the historical district and identifying these buildings which could have an effect on their future use. Mr. Twombly indicated the contract is to identify what would potentially be a historical building, it is not to expand the historical district; the Heritage Commission has no authority to take it any further. Relf Fogg referred to the presentation of the grant specifically targeting the Sanborn House and Dollar General; he is certainly not in favor of the regulations added into the subdivision regulations which were brought into the picture without the consent of the voters and wonders how often a law suit will be brought in on unheard of regulations, and questions if the town can afford these suits.

Nate Fogg states the Development Regulations are a combination of the subdivision and site plan regulations. These regulations only apply to properties going before the Planning Board for a subdivision or site plan applications. Mrs. Stewart then asked where does the Planning Board stand; will there be buildings identified through this grant by the Heritage Commission which are 100 years old or older with historical significance and cannot be changed? Nate Fogg indicated this is not correct; they will look at buildings over 100 years old which is an arbitrary number and adds the Development Regulations are a waivable item. Nate Fogg reiterated the Planning Board can waive this regulation.

Ms. Bickford referred to the reason for asking both Nate Fogg and Phil Twombly to attend the meeting was to specifically address the unanswered question. Does the development regulations and/or the Heritage Commission grant effect properties values and/or property rights.

Board of Assessors
January 19, 2017
Page 2

Nate Fogg indicated if something comes up with a historic structure; he would then contact the Heritage Commission for their input. He then referred to the site across from the public safety complex where there was no real change to the exterior so therefore, the commission was not notified.

Mrs. Stewart inquired if there are any other towns which have this regulation in affect so we could see if there was an effect on the value. Nate Fogg has no knowledge of this.

Relf Fogg states he also finds the notation where the Heritage Commission can identify historic structures and would have the ability to have these buildings moved onto town property at the taxpayers' expense very concerning. Mr. Twombly does not believe the commission has this ability. Mr. Twombly spoke about the freight house which the commission would like to move and restore, and he insists this would not use any taxpayer money; this would be funded by strictly donations.

Mr. Twombly believes this survey may include about 200 homes. Ms. Bickford asked if the commission will be extending the survey information to include Burleyville and the North Wakefield area. Mr. Twombly does not believe there are any intentions of expanding the area, the focus is right here in the Sanbornville Village. Ms. Bickford also asked for clarification since the development regulations are not specific to a certain village, is the current regulations on the 100 year old buildings town wide. Nate Fogg agreed.

Mrs. Stewart believes to research and record the history is wonderful. Mr. Twombly stated Union is unique and has a lot of historical features; and indicated it was the earliest part of the town to be developed. The grant is only a study, and has nothing to do with property values.

Relf Fogg's concern is more restrictions, larger government and less private property rights. Mr. Twombly indicated the Commission is not creating more regulations. The document produced will be used as a reference only. He reminds the Board the Garvin Building was a building which was bought by the Heritage Commission, restored and sold. The project was funded by donations to the Commission.

Nate Fogg and Phil Twombly exit the meeting. Mrs. Stewart believes after this discussion the Board should keep a closer eye on the Planning Board than the Heritage Commission.

2. Unscheduled Matters/Public Comment – None.

3. New Business – None.

4. Old Business – None.

Board of Assessors
January 19, 2017
Page 3

5. Correspondence – (a) Abatement Application. Wakefield Tax Map 47, Lot 1, Site 21. Abatement was filed based on the value of the RV was more than what the owner had paid for the unit. The owner submitted the copy of the bill of sale from Campers Inn Inc., along with the abatement application. Mr. Wood suggested reducing the value of the unit by \$13,500, which converts to \$176.00 in taxes. Mrs. Stewart moved to approve the abatement for Map 47, Lot 1, Site 21. Mr. Tyler seconded the motion, which passed 3-0.

Ms. Bickford informed the Board she had contacted the DRA last week regarding the taxation of RV's/campers because she had heard some communities are choosing not to tax the RV's/campers. The DRA is notifying communities that it is not their choice to follow this law, and the DRA is taking one community to the BTLA for not complying with the state law.

Wakefield Tax Map 47, Lot 9. The Board reviewed an abatement application filed for an RV on private property. The owner had not put the valid tags on the RV; they have since filed for an abatement and included the valid registration proving it was registered on April 1 and the renewal registration in July 2016. Mr. Wood has suggested abating the \$11,900 for the RV since it was legally registered for the tax year, which converts to \$154.00 in taxes.

Mr. Tyler questioned at what point is a camper not valuable and/or taxable. Discussion proceeded on taxable verse non-taxable.

Mrs. Stewart moved to approve the abatement for Map 47, Lot 9. Mr. Tyler seconded the motion, which passed 3-0.

Ms. Bickford brought the abatement application filed for Wakefield Tax Map 67, Lot 74 to the Board's attention. Ms. Bickford inquired if the Board will be reviewing the application themselves and defending the value. The property being discussed is believed to be the property of which two members of the Board held an illegal meeting and viewed the property together. The applicant filed based on the fact the landowner was approached by a Board Member and was informed "her land was assessed highly due to its steepness, inaccessibility and other properties of a similar size that had recently sold on the lake in the \$100,000 range".

Mrs. Stewart suggested Rod Wood review the comps to see if they are valid. Ms. Bickford reiterated the concern is that the landowner has already been approached by a member and informed they are over assessed. If a Board member is going to determine a property is over assessed the member should be able to defend a value. Mrs. Stewart moved to send the abatement application back to Rod Wood to determine a value. Mr. Fogg inquired if the member making the motion; is the same member who is giving the taxpayer the information.

Board of Assessors
January 19, 2017
Page 4

Ms. Bickford inquired if the landowner was given this information during the illegal meeting. Mr. Tyler insisted he did not speak with the landowner. Mrs. Stewart indicated the landowner was not given the information while she and Mr. Tyler were reviewing the lot. Mrs. Stewart stated she was the member to speak with the landowner. Mrs. Stewart also indicated she and Mr. Tyler stood on the road to view the vacant lot and proceeded to walk the property which has the cabin on it. Mrs. Stewart informed the Board she had spoken to the landowner first and then Mrs. Stewart and Mr. Tyler held an illegal meeting about a month later which was not posted.

Ms. Bickford had questioned the Board when she received a phone call from the landowner stating she was approached by Mrs. Stewart and informed she was over assessed. Mrs. Stewart indicated at that time, she did not approach anyone regarding their values. The landowner is specifically filing because she was approached by a Board Member and she was informed she was over assessed. Ms. Bickford believes Mrs. Stewart is acting as a member of the Board even though there was not a quorum. The Board is responsible for setting values, and the Board makes the final decision on any recommendations made by the contracted assessor.

Mr. Fogg believes the landowner only filed for the abatement because she was told she was over assessed.

Mrs. Stewart reminds the Board there is a motion on the table. Mr. Fogg seconds for discussion but believes there is a conflict here to cover up tracks. Mr. Fogg indicated he tells everyone they are over taxed, based on the fact that there is over spending. Mr. Fogg does not believe he has the ability to honestly determine someone is over assessed. He does believe he has the grasp of what values are, but does not believe he has the authority to inform someone they are over assessed. There is a difference if a taxpayer comes to a member and indicates they believe they are over assessed, compared to a member of the Board approaching a taxpayer and indicating the taxpayer is over assessed.

Mr. Lee indicated this is a situation where an error was made, it was not done intentionally. Let it go and have the contracted assessor review the property.

Ms. Bickford asked the Board that we all follow the same procedure. The first step should be the owner reviews the true assessment card (not the portion of the card which you can obtain on the website). The second step is to review the assessment card, and review the card item by item. If the owner is not local, the card is mailed and then this can be reviewed item by item over the phone. If the owner disagrees with the assessment or information located on the assessment card, an abatement application is then provided. Mrs. Stewart asked to move the question (which was to send the abatement application back to Rod Wood for review); motion passed 3-0.

Board of Assessors
January 19, 2017
Page 5

(b) Tax Credits/Exemptions. The following are not new applications, they are recertifications. Mr. Fogg moved to approve the following tax credits for recertification: Map 183, Lot 32; Map 197, Lot 3; Map 195, Lot 41; and Map 34, Lot 30. Mr. Tyler seconded the motion, which passed 3-0.

Ms. Bickford asked for clarification for a motion made at the last meeting for a veteran tax credit on Map 92, Lot 42 and the motion should have been made for Map 214, Lot 11. Mr. Fogg moved to

approve a tax credit for a service connected total and permanent disability for Map 214, Lot 11. Mrs. Stewart seconded the motion, which passed 3-0.

During the process of recertifying the veteran tax credit for Wakefield Tax Map 159, Lot 25 it was discovered the character of service was listed as "Under Honorable Conditions" on the DD214, which does not qualify. Ms. Bickford did contact both the DRA and The Office of Veterans Services to confirm this character of service does not qualify. The veteran has been receiving the tax credit for many years (since 1998).

Mrs. Stewart moved to not recertify Map 159, Lot 25 for a veteran tax credit. Mr. Tyler seconded the motion, which passed 3-0. Ms. Bickford informed Mr. Tyler we are now recertifying every five years, due to the certification program with the DRA.

(c) Sales Info. The sale information will be emailed out to the Board as well.

6. Administrative Matters. (a) Board Minutes. Mrs. Stewart moved to approve the minutes of December 22, 2016 as written. Mr. Tyler seconded the motion, which passed 3-0.

8. Unscheduled Matters/Public Comment – None.

Ms. Bickford asked if the Board would be submitting a Town Report.

9. Adjournment – There being no further business, Mr. Fogg moved to adjourn the meeting at 10:20 a.m. Mr. Tyler seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

**Board of Assessors
January 19, 2017
Page 6**

Approval of Minutes:

Rosemary Stewart, Chairperson

Relf Fogg

Dennis Tyler