

**Board of Assessors  
February 23, 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: Donna Martin, videotaping and Don Stewart joined the meeting in progress.

**1. Appointments** – None

**2. Unscheduled Matters/Public Comment** – None. Bon voyage

**3. New Business** – None.

**4. Old Business** – This item was not posted on the agenda. Mrs. Stewart noticed the abatement application discussed at the last meeting was not filled out correctly. In her time serving on the Board she has noticed three applications which were not filled out correctly. She goes on to state the Board reviews sales each month and also has access to Avitar. The problem the applicant is having trouble with is the question asking to list similar sales information. She insisted the abatement application discussed last month listed their own property as similar sales.

Mrs. Stewart moved to have Cindy (the Assessing Technician) review the abatement applications and if the application is not correct, to sit down with the property owner and correct them. Mr. Fogg seconded the motion for discussion. Mrs. Stewart indicated it is a simple process, the assessing technician would put in the sales, specify land use, vacant and/or improved, assessed value and Avitar will give you the comps. Mr. Fogg wonders if there was an outcome adverse to the applicants' hopes, would there be an accusation or an appearance of a conflict of interest that an employee has provided the information.

Ms. Bickford disagrees and indicates this is not the job of the assessing technician. She indicated everyone has the right to file for an abatement. Whether the applicant is filing based on sales and/or inaccuracies, she would not be familiar with the specific site and should not be providing comps. If the applicant went before the BTLA, the assessing technician would be defending the comps he/she provided on the application form. There are other avenues (i.e. appraisal and market analysis). She honestly does not feel the assessing technician should be arguing against the assessor's value. Ms. Bickford indicated everyone has access to the market and referred the Board to Northern New England Real Estate Network. If the Board believes the assessing technician should be reviewing and completing abatement applications for the 5700 parcels the office will need more staff.

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Mr. Fogg states if there is an application for abatement then there is a reason for the application and generally the applicant already disagrees with the assessment.

Since Mrs. Stewart was the person to inform the applicant they were over assessed and instructed the owner to file for an abatement, Ms. Bickford asked Mrs. Stewart if she also supplied the applicant with the comps to be used. Mrs. Stewart indicated she did not supply the applicant with comps. Ms. Bickford asked Mrs. Stewart if she indicated to the applicant one of her other properties is receiving the "camp category" discount; and wondered if she had indicated that she does not agree with the camp category and her property therefore may increase significantly. Mrs. Stewart stated they did not discuss the camp category. Ms. Bickford believes the Board is walking a very fine line.

Mr. Fogg asked the chair to move the question. The motion was called 1-1; Mr. Tyler asked for clarification prior to voting. Mr. Tyler believes Ms. Bickford is providing general assistance to file an abatement application, and it is up to the owner to do the homework and prove otherwise. Mr. Fogg would be concerned if the applicant stated "we received assistance filling out the form from a town employee and I failed; it must be the employees fault". Mrs. Stewart disagreed stating it is all public information. Ms. Bickford informed the Board she already verifies the owner information, map and lot, and assessment information; she does not feel comfortable to review the comps and the reasons for filing for an abatement and indicate whether that specific information is accurate. Mr. Tyler feels the information the assessing technician provides is sufficient. Mr. Fogg indicated the Board cannot command a town employee to set the Town up for a law suit. The motion failed 2-1.

Mrs. Stewart referred to asking Rod Wood when a property is reduced, does he reduce similar properties. His response was sometimes, but she is not seeing this happen. Mrs. Stewart moved to have Cindy provide the website which is not the Town of Wakefield when an applicant files an abatement application with no comps. Mr. Fogg called point of order, no discussion should take place without a second. Having no second the motion failed.

Mrs. Stewart inquired about a printout of the codes which are identified on the assessment card. She stated Wolfeboro has a sheet which is available to the public. Ms. Bickford will contact the Wolfeboro Assessing Office and inquire as to what they provide to the taxpayers.

**5. Correspondence – (a) Timber Tax Warrant.** The Timber Tax Warrant is in the amount of \$1,937.88 which includes Map 210, Lot 25, in the amount of \$822.12 and Map 72, Lot 1, in the amount of \$1,115.76. Mrs. Stewart moved to approve the Timber Warrant for Map 210, Lot 25 and Map 72, Lot 1. Mr. Tyler seconded the motion, which passed 3-0.

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**(b) Tax Credits/Exemptions.** The following are not new applications, they are recertifications. Mrs. Stewart moved to approve the following tax credits for recertification: Map 31, Lot 26; Map 150, Lot 12; Map 18, Lot 7; Map 178, Lot 17; Map 184, Lot 41; Map 240, Lot 11; Map 35, Lot 29; and Map 153, Lot 3 as stated. Mr. Tyler seconded the motion, which passed 3-0.

Ms. Bickford stated there is an existing veteran tax credit which the trust ownership has been changed; still the same veteran. The applicant has forwarded a new application for the new trust as well as the Certification of Trust. The veteran does not have his discharge form with him. Ms. Bickford asked the Board to continue the tax credit until such time as the veteran returns back to town in the spring and supplies the office with a copy of the DD214. Mrs. Stewart moved to approve the veteran tax credit for Map 74, Lot 18. Mr. Tyler seconded the motion, which passed 3-0.

New Veteran Tax Credit. Mrs. Stewart moved to approve the Veteran Tax Credit for Map 63, Lot 56. Mr. Tyler seconded the motion, which passed.

Mrs. Stewart moved to approve the Veteran Tax Credit for Map 149, Lot 38. Mr. Tyler seconded the motion, which passed 3-0.

Ms. Bickford informed the Board that with the all veteran tax credit the veteran will need to choose between the all veteran tax credit or the total and permanent veteran disability, (if total and permanently disabled) the applicant will only qualify for one at this time the way the law was written.

**(c) Current Use Application.** The Board reviewed a new application for Wakefield Tax Map 214, Lot(s) 9 and 10; the properties are owned by Moose Mountain Regional Greenways. Mrs. Stewart moved to approve the application for Map 214, Lot(s) 9 and 10. Mr. Tyler seconded the motion, which passed 3-0.

**(d) 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 January 19, 2017 as written. Mr. Tyler seconded the motion, which passed 3-0.

**7. Unscheduled Matters/Public Comment** – None.

**8. Adjournment** – There being no further business, Mr. Fogg moved to adjourn the meeting at 9:50 a.m. Mr. Tyler seconded the motion, which passed 3-0.

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Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

Approval of Minutes:

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Rosemary Stewart, Chairperson

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Relf Fogg

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Dennis Tyler