

**Board of Assessors
March 23, 2017**

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

Mr. Tyler 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 Rosemary Stewart.

Reorganization. Mr. Fogg nominates Dennis Tyler as Chairperson. Mr. Paul seconded the motion for discussion. Mr. Tyler expressed concern that he is still a “new” member. Mr. Fogg feels each member should rotate as chair. Motion passed 3-0.

Mr. Fogg nominates Kenneth Paul as Vice Chair. Mr. Tyler seconded the motion, which passed 3-0.

Mr. Fogg thanked Mrs. Stewart for her service to the Town of Wakefield.

1. Appointments – None

2. Unscheduled Matters/Public Comment – Mrs. Stewart informed Mr. Paul of the DRA audit results back in 2013. The Town was not compliant in 3 categories out of 6; and she indicated she is most concerned about the accuracy of data. She provided the Board with a handout of Map 68, Lot 30 a vacant lot which was taken for back taxes and then sold at auction. She indicated the property is listed as water access, and is waterfront. Ms. Bickford inquired if Ms. Stewart has the “true assessment card” where the land value is broken down. Ms. Bickford believes the property is being assessed as waterfront and the only way to verify is to review the true assessment card and the land lines. The land use does not determine the value the specific land lines do.

Mrs. Stewart also pointed out the discrepancy in the land value compared to the abutting parcels, and she feels the property is under assessed. Ms. Bickford indicated the Board reviewed an abatement application on this property within the past couple of years. Mrs. Stewart does not recall this. Ms. Bickford will research this and report back to the Board at the next scheduled meeting.

3. New Business – None.

4. Old Business – Assessing Codes. Mrs. Bickford checked the Wolfeboro website and called Linda in the Wolfeboro Assessors Office, she is unaware of any handout which identifies the codes for the assessment card.

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5. Correspondence – (a) Request for waiver of interest. An RV owner of a seasonal site in Lake Forest Resort asked for a waiver of interest (Wakefield Tax Map 111, Lot 28, Site 100). The interest to date is \$11.22. The RV owner stated she did not receive the tax bill in December and recently received a delinquency notice. Ms. Bickford checked with the Tax Collector and the tax bill in December was not returned to the Town. The request goes on to state; “they had no idea it was for last season, they thought the bill was for the upcoming season and they also thought they had until April 1st to pay it with no penalty”. Mr. Fogg moved to deny the request to waive the interest. Mr. Paul seconded the motion, which passed 3-0.

(b) Intent to Cut. The Board reviewed an Intent to Cut for Wakefield Tax Map 100, Lot 4. The owner is currently harvesting timber and the job is not complete. The owner has filed a new intent for the 2017/2018 tax year; once this is signed they will file the Report of Cut for the 2016/2017 tax year. Mr. Tyler moved to approve the intent for Wakefield Tax Map 100, Lot 4. Mr. Fogg seconded the motion, which passed 3-0.

(c) Tax Credit and Exemptions. The Board reviewed the following existing tax credits for recertification. Mr. Tyler moved to approve the veteran tax credit for Map 132, Lot 12. Mr. Fogg seconded, motion passed 3-0.

Mr. Fogg moved to recertify the veteran tax credit for Map 189, Lot 1. Mr. Tyler seconded the motion, which passed 3-0.

Mr. Tyler moved to recertify the veteran tax credit for Map 126, Lot 15. Mr. Paul seconded the motion, which passed 3-0.

Mr. Tyler moved to recertify the veteran tax credit for Map 149, Lot 14. Mr. Fogg seconded the motion, which passed 3-0.

The veteran at Map 202, Lot 35 is away until May, Ms. Bickford asked the Board to review this in the spring when the veteran can supply a copy of the DD214. Mr. Fogg moved to table the tax credit recertification until May. Mr. Tyler seconded the motion, which passed 3-0.

The Board reviewed the following new tax credit applications. Mr. Tyler moved to approve a veteran tax credit for Map 35, Lot 49. Mr. Paul seconded the motion, which passed 3-0.

Mr. Fogg moved to approve the veteran tax credit for Map 205, Lot 2. Mr. Paul seconded the motion, which passed 3-0.

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The following tax credits were reviewed for the *new "All Veteran Tax Credit", RSA 72-28-b*. Mr. Tyler moved to approve the tax credit for Map 137, Lot 4. Mr. Fogg seconded the motion, which passed 3-0.

Mr. Tyler moved to approve the tax credit for Map 63, Lot 22. Mr. Paul seconded the motion, which passed 3-0.

Mr. Tyler moved to approve the tax credit for Map 179, Lot 82. Mr. Paul seconded the motion, which passed 3-0.

Mr. Paul moved to approve the tax credit for Map 22, Lot 25. Mr. Fogg seconded the motion, which passed 3-0.

Mr. Tyler moved to approve the tax credit for Map 121, Lot 7. Mr. Fogg seconded the motion, which passed 3-0.

Mr. Fogg moved to approve the tax credit for Map 34, Lot 8. Mr. Tyler seconded the motion, which passed 3-0.

Mr. Tyler moved to deny the tax credit for Map 62, Lot 15. Mr. Paul seconded the motion, which passed 3-0.

Mr. Tyler moved to approve the tax credit for Map 9, Lot 108. Mr. Paul seconded the motion, which passed 3-0.

Mr. Tyler moved to approve the tax credit for Map 9, Lot 108. Mr. Paul seconded the motion, which passed 3-0.

Mr. Fogg moved to approve the tax credit for Map 112, Lot 8. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed the following recertification's for the Elderly Tax Exemption for Map 77, Lot 22; Map 184, Lot 34; Map 45, Lot 111; Map 53, Lot 17; Map 109, Lot 43 and Map 183, Lot 26. Mr. Fogg moved to approve the recertification for the elderly exemptions listed above. Mr. Paul seconded the motion, which passed 3-0.

Ms. Bickford explained the current process of reviewing the Elderly Exemptions. The Board reviewed a new Elderly Exemption Application for Map 113, Lot 3. Mr. Tyler moved to approve the Elderly Exemption for Map 113, Lot 11. Mr. Fogg seconded the motion, which passed 3-0.

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(d) Sales Info. The sale information will be emailed out to the Board.

6. Administrative Matters. (a) Board Minutes. Mr. Fogg moved to approve the minutes of February 23, 2017 as written. Mr. Tyler seconded the motion, which passed 2-0-1 (Mr. Paul abstained). Mr. Fogg once again thanked Mrs. Stewart for serving on the Board.

7. Unscheduled Matters/Public Comment – Mrs. Stewart contacted Avitar and there is an option to print the key to the codes to the property cards. Mrs. Stewart also requested to continue receiving the sales information via email. Ms. Bickford explained when Mrs. Stewart is using her access to Avitar she is only seeing a picture in time, the information is updated once a year after the final billing. Discussion took place regarding the removal of the ROW across Map 68, Lot 30.

8. Adjournment – There being no further business, Mr. Tyler moved to adjourn the meeting at 10:08 a.m. Mr. Fogg seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Dennis Tyler, Chairperson

Relf Fogg

Kenneth Paul