

**Board of Assessors
March 22, 2018**

Members Present: Dennis Tyler, Chairperson; Kenneth Paul; Rosemary Stewart; 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.

Also present: Kelley Collins, Town Administrator; Connie Twombly, Selectmen Liaison; and Donna Martin, videotaping.

Appointments – None.

Unscheduled Matters/Public Comment – None.

New Business – a) Reorganization. Mr. Paul believes Mr. Tyler has done a good job and moved to appoint Dennis Tyler to serve as Chairperson. Mrs. Stewart indicated she was going to make a motion for Mr. Paul to serve as Chair and Mr. Tyler to serve as Vice Chair. Motion failed with no second. Mr. Tyler moved to appoint Kenneth Paul to serve as Chairperson. Mrs. Stewart seconded the motion which passed 3-0. Mrs. Stewart moved to appoint Dennis Tyler to serve as Co-Chair. Mr. Paul seconded the motion, which passed 3-0.

b) Assessing Contract. The Board reviewed the recommendations from the NH Department of Revenue regarding the 2018 Statistical Update Contract. The Board reviewed each item one by one and no changes were made to the contract. Mr. Tyler moved to approve the 2018 Statistical Update Contract. Mrs. Stewart seconded the motion, which passed 3-0.

Old Business – None.

Correspondence – a) Interest Waiver Request from Lyla Goldstein. The Board reviewed and discussed the request for the interest to be waived on the tax bill for property located at 2962 Province Lake Road. Ms. Bickford pointed out on the lower righthand corner of the tax bill states: "If you are not the present owner of the property, please forward to the proper owner". The interest as of March 1, 2018 was \$60.24. Discussion took place why the taxes were not addressed at the closing.

Mr. Tyler moved to deny the request for the interest to be waived. Mrs. Stewart seconded the motion. Discussion took place regarding the refund. Mr. Paul called for a vote of denying the waiver of interest which passed 3-0.

b) Letter from DRA re: 2018 Statistical Update Contract. This item was discussed earlier under Section 3. b) Assessing Contract.

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c) Intent to Cut Forms. The Board reviewed Intent to Cut Forms filed for Map 42, Lot 3; Map 7, Lot 2; Map 17, Lot 2 and Map 166, Lot 16. All taxes are paid and up to date. Mr. Paul moved to approve the Intent to Cut Forms. Mr. Tyler seconded the motion, which passed 3-0.

Kelley Collins indicated the loggers/foresters should be notified that the roads are currently posted. Ms. Bickford informed the Board and Ms. Collins that she emails all intents filed on town roads to the Department of Public Works and Tax Collector. Mr. Paul asked if the Town is enforcing the posted roads. Mr. Paul mentioned some communities email a request to the Highway Department and they issue color coded "permission slips" to post in the vehicle which indicates they have permission to be using the posted roads and the Police Department doesn't bother you. Mr. Paul expressed his concern for raising money for paving and then not protecting the roads.

Ms. Bickford indicated she will also inform the landowners of the road postings via email.

d) Exemptions/Tax Credits. The Board reviewed a Solar Exemption for Map 81, Lot 1 in the amount of \$6,400. Mr. Tyler moved to approve the exemption. Mrs. Stewart seconded the motion, which passed 3-0. Discussion took place regarding solar panels. Ms. Bickford believes Mr. Wood assesses the solar by each panel. Mrs. Stewart inquired if the panels depreciate over time.

Mrs. Stewart indicated she has a friend who pulled a permit and the panels were not picked up for 3 years.

The Board reviewed the following Standard Veteran Tax Credits: Map 61, Lot 8; Map 182, Lot 16; Map 235, Lot 18; Map 15, Lot 13- 5C; and Map 80, Lot 10. Mrs. Stewart moved to approve the Standard Veteran Tax Credits previously mentioned. Mr. Tyler seconded the motion, which passed 3-0.

The Board reviewed the following All Veterans Tax Credits: Map 95, Lot 42; Map 196, Lot 13; and Map 22, Lot 13. Mr. Tyler moved to approve the All Veteran Tax Credits previously mentioned. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed the requalification of two existing Elderly Exemptions: Map 77, Lot 22 and Map 53, Lot 17. Each recipient is asked to file the worksheet annually in order to verify asset and income information. Mr. Tyler move to approve the requalification for the exemptions. Mrs. Stewart seconded the motion, which passed 3-0.

(e) Abatements. BTLA Docket# 28560-17EX. The Board reviewed the BTLA Decision for Docket# 28560-17EX. Ms. Bickford asked for a motion to approve an abatement for the Union Congregational Church. Mr. Tyler does not feel the Board did anything wrong and indicated with the law written the way it is

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which allows applicants to file late either for accident, mistake or misfortune, it is obvious mistake could fall under anything. The Board can ask for a rehearing or file to the Superior Court. The Board indicated they would not appeal and waste the Towns money.

Mr. Tyler moved to approve the abatement for Map 241, Lot 75 in the amount of \$3,600.00 and for Map 241, Lot 3 in the amount of \$2,295.00. Mrs. Stewart seconded the motion, which passed 2-1 (Mr. Paul opposed).

BTLA Docket# 28535-17EX. The Board reviewed the BTLA Decision for Docket# 28535-17EX which is basically the same as above. Ms. Bickford asked for a motion to approve an abatement for the Methodist Church in the amount of \$2,476.00. Mr. Tyler moved to approve the abatement for the Methodist Church. Mrs. Stewart seconded the motion, which passed 2-1 (Mr. Paul opposed).

Map 92, Lot 37, Site 35. The abatement application was filed since the owner of the RV had registered the unit and provided the registration for the RV which was valid as of April 1, 2017. Mr. Wood recommends abating the \$9,200 valuation of the RV which calculates to \$116.00 in taxes for the year. The unit is located in Lake Ivanhoe Campground. Mr. Tyler moved to approve the abatement. Mrs. Stewart seconded the motion, which passed 3-0.

Map 111, Lot 28, Site 126 in Lake Forest Campground. Mr. Wood had valued the RV at \$27,300; the owner provided a copy of the Purchase & Sales Agreement (the unit was purchased used in 2016) and also provided the NADA Average Retail Value. Mr. Wood recommends reducing the value of the RV from \$27,300 to \$16,900; which calculates to \$132.00 in tax and \$2.00 interest. Mr. Paul questioned if Rod Wood actually changed the value to the unit. Ms. Bickford explained Mr. Wood does not use NADA value; the campground owners do not provide all of the true information for the RV's. He created a sliding scale with year, length and condition and when he views the unit he determines the condition of the unit. Ms. Bickford indicated this year we have sent out letters along with a form requesting specific information as well as if they have any decks, screen porches, sheds, etc. If the owner provides NADA value he has been using the information provided. Ms. Bickford indicated this is a lot of work for such a small amount of money. Mrs. Stewart indicated some units are costing us more to send someone out to value the unit, then what we are actually collecting. Mr. Tyler moved to approve the abatement. Mrs. Stewart seconded the motion, which passed 3-0.

Map 179, Lot 15 – Northern New England Telephone. This abatement is for the right of way assessment for the 2017 tax year. The pole licenses had not been updated and there is a Public Hearing scheduled for Wednesday, March 28, 2018, in order to correct this. Mr. Wood has recommended reducing the value from \$1,499,600 to \$1,422,400; this calculates to \$977.00 in taxes and \$17.00 in interest. Mrs. Stewart moved to approve the abatement. Mr. Tyler seconded the motion, which passed 3-0.

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Administrative Matters. (a) Minutes February 22, 2018. Mr. Paul moved to approve the minutes of February 22, 2018. Mr. Tyler seconded the motion, which passed 2-0 (Mrs. Stewart abstained).

Unscheduled Matters/Public Comment – Ms. Bickford discussed assessing the bedroom count of homes. Rod Wood has always assessed the bedroom count by the approved septic. Ms. Bickford indicated there are currently three waterfront homes on the market advertising 4 bedroom homes, all three homes have a septic approval for 2 bedrooms. Ms. Bickford believes in order to be fair and equitable the office should assess the property for what they have, i.e. Four-bedroom home under building information and then make a notation “two-bedroom septic approval on file”.

Ms. Bickford did speak with the Shoreland Officer, he has indicated the state will require these homeowners to have a 4-bedroom septic approval on file; but the homeowner is not required to install the new septic until “usage” has increased and/or the septic has failed. Ms. Stewart inquired if there is a large difference in value. Ms. Bickford stated there is not a significant increase because the software works on a bedroom to bath count ratio. Ms. Bickford indicated we should have accurate data. Discussion took place regarding the realtor gathering information before listing the property. Mr. Paul indicated he goes by the plan and the septic information. The Board agreed to go with the septic approval.

Ms. Collins disagrees and believes this is all about equity. She indicated some of these people have been dishonest and added a bedroom which is not fair to the rest of the residents who have gone through the permitting process and are paying for the appropriate number of bedrooms. If these homeowners are going to benefit from the additional bedrooms from marketability and salability then they should be paying their fair share. Ms. Collins indicated assessing is all about equity, they should be assessed for what they have and what they are benefiting from and added just because we are assessing them for something doesn't mean it is legal. Ms. Collins stated every time someone isn't paying for something they have, somebody else is paying for it.

Mr. Paul indicated he needs to look at this differently as an assessor. Ms. Bickford explained the process of the data entry. If the assessing firm picks up a deck or anything else in the field and it appears there is no permit issued, this is sent to code enforcement and there will be a notation on the assessment card. Mrs. Stewart made a motion indicating we will now assess the properties for what they have and what the use is. Mr. Tyler seconded the motion. Mr. Paul expressed his concern that this is not blessing the potential illegal apartment in the basement; but acknowledges this is a different arm regarding building code and enforcement. Motion passed 3-0.

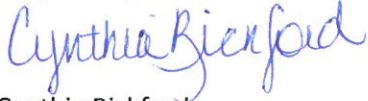
Adjournment – There being no further business, Mr. Tyler moved to adjourn at 8:50 a.m. Mrs. Stewart seconded the motion, which passed 3-0.

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Respectfully Submitted,



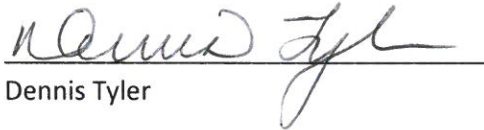
Cynthia Bickford

Assessing Technician

Approval of Minutes:



Kenneth S Paul, Chairperson



Dennis Tyler

Rosemary Stewart

