

Board of Assessors
April 19, 2018

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

Mr. Tyler called the meeting to order at 8:10 a.m. and led those present to participate in the Pledge of Allegiance.

Also present: Kelley Collins, Town Administrator and Donna Martin, videotaping. Dino Scala joined the meeting in session.

Appointments – (a) NH DRA Representatives, Brenda Pablon and Chuck Reese. Mr. Reese provided the 2017 Assessment Review Information Packet, reviewed the process and provided a copy of the Assessment Review Standards Spreadsheet. The packet indicates 2017 since the ASB (Assessing Standards Board) has not adopted the changes and therefore, the 2018 packet is not ready yet. There are no big changes expected.

Mr. Reese reviewed the spreadsheet and where the responsibilities lie. They usually break out the review into 3 strata: improved commercial; improved residential and vacant land. A sample of building permits issued from April 1, 2017 – April 1, 2018 will also be reviewed.

Mr. Tyler discussed the timely filing of the Religious, Educational and Charitable filings of the BTLA A-9. Ms. Bickford indicated she sends a reminder along with the forms prior to the filing date. Discussion took place that just about anything could fall under “accident, mistake and/or misfortune”. Mr. Reese indicated this is not well defined in the law. The Board feels it is not defined at all. Ms. Bickford indicated Wakefield was written up in the 2013 Certification. The Board then enforced the due date and the Town lost at the BTLA. Mr. Tyler explained a situation in the past where the Board did accept a late filing; the other situations he felt were not justified. Mr. Reese indicated the BTLA gives a lot of latitude regarding the date, the Director of the DRA prefers to see the paperwork in prior to the MS-1. Ideally you are supposed to meet the April 15 due date. Mr. Reese said the applicants do have a responsibility; if the organization wants the exemption they should file the paperwork accordingly.

Ms. Bickford asked for clarification. If the DRA is indicating we can accept the forms up until the MS-1 is filed, will the Town be written up during the certification process? Brenda Pablon indicated she will check on this.

The DRA mails out postcards to the properties they will visit when they verify data accuracy. Seven and a one-half percent is acceptable of the total assessed value. Ms. Bickford asked about the point system if the project appears to be new with no permit on file. Ms. Pablon will make a notation without points and bring this to our attention.

Pre-revaluation Meeting. The contract indicates the values will be final by October 1, 2018. The DRA will also conduct a review of sales data (they will send a post card for these visits as well). The Board will

Board of Assessors

April 19, 2018

Page 2

not do final hearings; the final tax bill is the notice of the new value. Mr. Wood will be conducting a full field review.

Unscheduled Matters/Public Comment – Dino Scala is at the meeting on behalf of Hayes Real Estate based on the most recent BOA meeting. Mr. Scala explained the process of listing a property. He tries to disclose all information and he gathers information from both the homeowner and the town records. He does disclose information at showings. Mr. Scala indicated if there are any questions regarding a specific property they are a simple email or phone call away. It is also costly to have the attorney send a letter.

Ms. Bickford indicated she is seeing a 2-bedroom 2 bath listing and if you look at the room descriptions the realtor is listing 4 separate bedrooms with different measurements. Mr. Paul indicated a bedroom is a room for sleeping. In his line of work, he goes by what the plan reads. In assessing it comes down to what is the use of the room, we all want a low assessment and a high appraisal.

Ms. Bickford indicated the Board made a decision at the last meeting that the assessment card will reflect what the physical characteristics of the property are and a notation will be made in the note field reflecting the septic approval (if we have the information on file). Ms. Bickford points out that the office has not been in many of these properties, if we do not get inside a property the field person must estimate and they could estimate the structure is a three-bedroom cottage, but it may only be a one bedroom. She explains the realtor is more likely to view the interior of the homes. Many of these homes are seasonal and it is unlikely someone is there during the week when the field staff is out in the field. If no one is home the assessing staff looks at the exterior and estimates what is within the exterior walls.

Mr. Scala inquired if appraisers come in to the office to verify information. Ms. Bickford indicated we have some appraisers which come in and verify information with a fine-tooth comb and others who ask for the assessment card. Ms. Bickford indicated the on-line card does not have the sketch of the structure.

New Business – None.

Old Business – None.

Correspondence – a) DRA re: 2017 cyclical monitoring. The Board reviewed and had no questions.

Administrative Matters. (a) Intent to Cut Forms. The Board reviewed intents filed for Map 135, Lot 1; Map 161, Lot 1; Map 166, Lot 16 and Map 21, Lots 1 and 3. Map 21, Lots 1 and 3 is an after the fact intent where the owner was advised to file an intent by the local Forest Ranger, Tom Trask.

Board of Assessors

April 19, 2018

Page 3

Mr. Paul moved to approve the intents previously mentioned. Mr. Tyler seconded the motion, which passed 2-0.

(b) Exemptions/Tax Credits. The Board reviewed the requalification of the following existing Elderly Exemptions: Map 184, Lot 4; Map 45, Lot 111; Map 210, Lot 10; Map 113, Lot 11; Map 121, Lot 1; Map 116, Lot 36; Map 168, Lot 3; Map 183, Lot 41; Map 233, Lot 10; Map 244, Lot 41 and Map 209, Lot 4. Mr. Tyler moved to approve the Elderly Exemptions. Mr. Paul seconded the motion, which passed 2-0.

The following did not file an updated annual worksheet for the Elderly Exemption: Map 94, Lot 77; Map 125, Lot 7; Map 179, Lot 59; Map 9, Lot 107 and Map 17, Lot 3. Mr. Paul moved to send a letter to remove the exemption based on the lack of filing the annual worksheet. Mr. Tyler seconded the motion which passed 2-0.

The Board reviewed the following Standard Veteran Tax Credits: Map 22, Lot 8; Map 41, Lot 1; Map 149, Lot 35 and Map 66, Lot 4. Mr. Paul moved to approve the Standard Veteran Tax Credits. Mr. Tyler seconded the motion, which passed 2-0.

The Board reviewed the following All Veterans Tax Credits: Map 184, Lot 64 and Map 229, Lot 1. Map 229, Lot 1 is one veteran tax credit (the veteran's trust owns 50% interest and the spouse of the veteran's trust owns 50% interest in the property). Mr. Tyler moved to approve the tax credits. Mr. Paul seconded the motion, which passed 2-0.

The Board reviewed one additional All Veteran Tax Credit for Map 165, Lot 41. Mr. Tyler moved to approve the tax credit. Mr. Paul seconded the motion, which passed 2-0.

(c) Abatements. None.

(d) Timber Warrants. The Board reviewed the following Timber Tax Warrants: Warrant in the amount of \$16,478.10 for Map 160, Lot 1; Map 167, Lot 27; Map 100, Lot 4 and Map 47, Lot 29. Warrant in the amount of \$3,819.54 for Map 98, Lot 7; Map 28, Lot 2; Map 210, Lot 25 and Map 233, Lot 11. Warrant in the amount of \$1,260.03 for Map 208, Lot 33 and Map 186, Lot 5. Mr. Tyler moved to approve the previously mentioned Timber Tax Warrants. Mr. Paul seconded the motion, which passed 2-0.

Two Intent to Cut Forms were closed out reporting "None Cut"; Map 38, Lot 2 and Map 166, Lot 16.

(e) Board Minutes. Mr. Paul moved to approve the minutes of March 22, 2018. Mr. Tyler seconded the motion, which passed 2-0.

Board of Assessors

April 19, 2018

Page 4

(f) Non-Public Session: Mr. Tyler moved to enter Non-Public Session under RSA 91-A:3 II 9(c) at 9:20 a.m. Mr. Paul seconded the motion. Roll call vote: Mr. Paul – yes; Mr. Tyler – yes. The motion passed 2-0 and the Board immediately entered Non-Public Session.

The Board returned to public session at 9:38 a.m. During the immediately preceding Non-Public Session the Board voted to require prior years income from and Elderly Exemption recipient.

Unscheduled Matters/Public Comment – None.

Adjournment – There being no further business, Mr. Paul moved to adjourn at 9:40 a.m. Mr. Tyler seconded the motion, which passed 2-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Kenneth S Paul, Chairperson

Dennis Tyler

Rosemary Stewart