

**Board of Assessors
November 21, 2018**

Members Present: Kenneth S. Paul; Dennis Tyler; Rosemary Stewart; and Cynthia Bickford, Assessing Technician.

Mr. Paul 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; Howie Knight; Donald Stewart and Donna Martin, videotaping.

Appointments – Howie Knight met with the Board to review the Elderly Exemption criteria. The exemption amounts have been in place since 2006 and the assets were changed at that time. The income limits were changed in 2012. The exemption is not in tax dollars; the exemption is deducted from the total property assessment.

As a result of the town-wide update, the overall assessment increased by 21.65% in 2018. If the exemptions were to increase by 21.65% they would be as follows: Age 65-74, \$55,959; Age 75 – 79, \$75,424 and over 80, \$93,671. Ms. Bickford calculated the exemption amount to see what the overall effect would be (these figures are all based on the current exemptions). The 65-74 category would increase \$69,713 in assessment and convert to \$785.00 in taxes; the 75-79 category would increase \$20,136 in assessment and convert to \$227.00 in taxes; and the over 80 category would increase \$150,039 in assessment which converts to \$1,689.00 in taxes.

The Board was provided the Elderly Exemption criteria for Carroll County which was retrieved from the NH Department of Revenue website.

This information is being provided for discussion and any changes would need to be put forward in a warrant article and go before the voters. Mr. Knight feels the Board should review the criteria periodically.

Unscheduled Matters/Public Comment – None.

New Business – None.

Old Business – (a) **Pilot Agreement.** The Pilot Agreement with Frisbie Memorial Hospital will expire at the end of the year. Ms. Bickford spoke with both Chief Ventura, WPD and Brad Beveridge, WFD and they see no need for any changes to the existing agreement.

Mrs. Stewart made a motion to move forward with the current Pilot Program and renew for the next three years. Mr. Tyler seconded the motion, which passed 3-0.

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(b) 2019 Budget. Ms. Bickford indicated when she met with the BOS to review the 2019 Proposed Budget the BOS made a few changes. The Mileage line (01-41522-637) was reduced from \$1,000.00 to \$600.00 and the new Legal Expense line was reduced from \$3,000.00 to \$2,500.00.

The BOS also suggested the BOA reduce the amount for the Assessing Statistical Update Capital Reserve Fund from \$10,000.00 to \$5,000.00. Mrs. Stewart indicated the only discussion before the Budget Committee dealt with the legal line.

Correspondence – The Board reviewed a request for waiver of interest for Map 76, Lot 17 in the amount of \$107.28. Discussion took place regarding waiving of interest. Ms. Collins inquired if the BOA had checked the RSA's and indicated the Board may not be able to waive interest charges. Mrs. Stewart moved to deny the request to waive the interest accrued on the account. Mr. Paul seconded the motion, which passed 3-0.

Administrative Matters. **(a) Intent to Cut Forms.** Ms. Bickford indicated the Board had approved two Intent to Cut Forms since the last scheduled meeting for Map 95, Lot 35 and Map 233, Lot 10.

The Board reviewed an intent for Wakefield Tax Map 217, Lot 9. Mrs. Stewart moved to approve the Intent to Cut form previously mentioned. Mr. Paul seconded the motion, motion passed 3-0.

(b) Timber Warrant. Timber Warrant for Map 194, Lot 64 and Map 77, Lot 17 was added the warrant; the total amount of the warrant is \$922.64. Mr. Tyler moved to approve the Timber Warrant. Mr. Paul seconded the motion, which passed 3-0.

(c) Abatements. The following properties were taken as tax acquired properties and the deeds were processed after the tax warrant had been finalized. Ms. Bickford asked the Board to abate the following second issue tax bills: Map 62, Lot 11 in the amount of \$159.00; Map 62, Lot 10 in the amount of \$157.00; Map 62, Lot 13 in the amount of \$159.00; Map 223, Lot 29 in the amount of \$52.00; and Map 9, Lot 35 in the amount of \$230.00. Mr. Tyler moved to approve the previously mentioned abatements. Mrs. Stewart seconded the motion, which passed 3-0.

Ms. Bickford explained Map 195, Lot 8-1 is a small tract of land located on Brackett Road. This parcel should not be identified as a separate tract, it should be a part of Map 195, Lot 8. The area should also have been listed in current use with the additional land owned by the Hraba family. The mapping company requested the owners put this request in writing so both the Town and the mapping company has a paper trail, which has been done. Mr. Wood has asked that the Board abate the \$263.00 in taxes since the newly created lot was not placed in current use. Ms. Bickford noted the taxes would have been less than \$1.00 if properly identified in current use. Moving forward this small tract of land will be

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linked to Lot 8 on the tax map and remain in current use. Mr. Tyler moved to approve the abatement in the amount of \$263.00. Mrs. Stewart seconded the motion, which passed 3-0.

(d) Tax Credits and Exemptions. Ms. Bickford asked that this item be tabled until the next scheduled meeting.

(e) 2018 Equalization Data Certificate. Ms. Bickford indicated she has just completed the equalization report which determines the sales ratio. Mr. Wood did review the information as well. The Board signed the form and the form and report will be uploaded to the NH DRA.

(f) Board Minutes October 18, 2018. Mrs. Stewart moved to approve the October 18, 2018 minutes as written. Mr. Tyler seconded the motion, which passed 2-0-1 (Mr. Paul abstained).

(f) Non-Public Session: None.

Ms. Bickford indicated she had a Supplemental Warrant for Map 10, Lot 4, Cabin 17 which is not on the agenda. This was a tax acquired property which was recently repurchased from the owner and the second issue taxes were not collected since we did not have our tax rate set. The purpose of this warrant is to collect the 2nd issue tax bill in the amount of \$52.00. Mr. Tyler moved to approve the Supplemental Warrant in the amount of \$52.00. Mr. Paul seconded the motion, which passed 3-0.

Unscheduled Matters/Public Comment – Mrs. Twombly inquired how things were going with taxpayers coming in regarding their taxes. Mr. Paul indicated there was no one before the Board this morning and they didn't come before the Selectmen at their last meeting. Mr. Paul believes the taxpayers may be realizing the assessments are more realistic. Ms. Bickford and Ms. Collins reviewed some specifics. Ms. Collins also mention that she, Ms. Bickford and Rod Wood did a short video on frequently asked questions which she hopes will help answer a lot of the questions. Ms. Collins indicated this is a result of the budgets tax payers approved in March and added it is difficult to have the increase on the second issue tax bill, but this is due to legislation. 63% of the tax bill is for the school; 10% is the county; so theoretically you could get rid of all town services (police, fire, car registration, highway department, etc.) and the taxes would only go down 23%.

Ms. Bickford indicated the biggest complaints are coming from the people who recently purchased property and the taxpayers who own property on private roads and they feel they receive nothing for services.

Mr. Paul indicated property owners always want the bank appraisal high and the town assessment low. One of the major increases is the residential base rate increased \$40.00/sq. ft. town wide.

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Discussion took place regarding property owners verifying the information on the assessment card.
Reminder - when a property is posted, the assessing firm does not enter the property, they will estimate from the road. There are also a lot of properties which the firm does not view the interior, if no one is home at the time of the visit they will also estimate. We certainly want accurate information.

Adjournment – There being no further business, Mr. Tyler moved to adjourn at 8:53 a.m. Mr. Paul seconded the motion, which passed 2-0.

Respectfully Submitted,



Cynthia Bickford
Assessing Technician

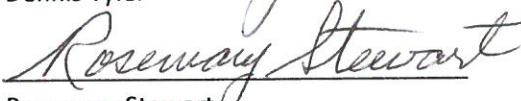
Approval of Minutes:



Kenneth S Paul, Chairperson



Dennis Tyler



Rosemary Stewart