

**Board of Assessors**  
**January 17, 2019**

**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, Selectman Liaison; Pamela Turner and Donna Martin, videotaping.

**Appointments** – Pamela Turner met with the Board regarding the denial of a Certain Disabled Veterans Exemption for Map 159, Lot 25. Mrs. Turner was under the impression the exemption was denied due to the fact the letter from the Department of Veteran Affairs was not dated and presented a letter dated from the VA.

Ms. Bickford pointed out the letter attached to the response form indicated the exemption was denied based on the fact the applicant did not meet the criteria of the exemption as stated in the RSA (72:36-a). Mrs. Stewart reviewed the RSA. Mrs. Turner indicated they did have an acorn electric chair installed in the house and she is still working with the VA on this matter, unfortunately no one is available at the VA due to the government shutdown. The decision was based on the letter submitted with the application.

Mrs. Stewart reiterated the decision was based on the letter submitted with the application which did not meet the criteria of the RSA. Mrs. Turner informed the Board the Veteran has since passed. Prior to leaving the meeting, Mrs. Turner indicated she would work on this with the VA when the VA reopens from the government shut down and thanked the Board for their time.

**Unscheduled Matters/Public Comment** – Mrs. Stewart raised questions regarding the camp category. Mrs. Stewart found six properties in Avitar where the assessment has changed. She explained to Mr. Paul, the assessor made a camp category back in 2011, where properties on Pine River Pond had 0.3 acres or less land and a seasonal cottage. Mr. Paul questioned if this category was just on Pine River Pond. Mrs. Stewart indicated yes; Ms. Bickford replied no.

Mrs. Stewart continued to review assessment information from 2011. She indicated Rod Wood had lowered the water frontage to ½ for just the camp category properties and the reason for this was the waterfrontage on Pine River Pond went up 18% at that time. She mentioned Rod Wood agreed Pine River Pond was over assessed at a meeting with Craig Nichols (former DRA Monitor) and in order to correct this Rod Wood created two separate categories and lowered just those assessments: one category being excessive water front (peninsulas) and the other being the camp category. Mrs. Stewart informed the Board there were 22 properties in this category. Mrs. Bickford believes some of these properties were changed during the update in 2018, and some of the condition factors have been increased based on sales.

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Ms. Bickford believes Rod Wood has removed the camp category from many properties but there are still a few properties which are receiving a discount. Mrs. Stewart referred to Craig Nichols, a former DRA Monitor who stated, you can lower the assessment on a seasonal cottage, you can lower the assessment on a small lot, but you shouldn't lower the assessment on the waterfront because everyone has the same use of the waterfront. She then referred to the current Board making a motion to tax according to use and waterfront use is waterfront use.

Ms. Bickford reiterated the assessments have changed due to the 2018 update. Mrs. Stewart pointed out that due to these properties being under assessed over the past six years the Town has lost equity of about \$208,000. Mrs. Stewart stated the market was never that low on these properties and if you want to get on the lake, this is the cheapest way to do it.

Ms. Bickford suggests that Mrs. Stewart stop in or call to review the information with Rod Wood who will be in on Tuesday. Mrs. Stewart compared assessing practices to throwing spaghetti against the wall and sticking and believes it's the same thing, it's not a science it's an art.

Ms. Collins disagrees, it is mathematical equations and suggested she review the USPAP Manual. We do the best we humanly can and a sale from 2014 or 2015 is irrelevant. A recommendation was made to do a sample from each body of water and compare the 2011 assessments to 2018.

Mrs. Stewart believes the buck stops at the Board and the Board needs to decide if the assessments are equitable. Mrs. Stewart will look into the properties in Avitar and speak with Rod Wood directly on Tuesday.

**New Business** – None.

**Old Business** – None.

**Correspondence** – None.

**Administrative Matters.** (a) **Town Report.** The Board agreed by consensus to submit the Town Report (attached).

(b) **Intent to Cut.** The Board reviewed an Intent to Cut for Map 49, Lot 9. Ms. Bickford indicated the logger had started the timber harvest prior to the intent being signed and was issued a Cease & Desist from Rick Evans, NH Timber Tax Appraiser.

Mr. Tyler moved to approve the Intent to Cut for Map 49, Lot 9. Mrs. Stewart seconded the motion, which passed 3-0.

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**(c) Current Use Application.** Map 38, Lot 2 – Ms. Bickford does not believe the map meets the current use requirements and has asked the Board to table this item for a second time. The Board agreed the map needs to be compliant and tabled the application.

Map 117, Lot 3. The Board reviewed a Current Use Application for Map 117, Lot 3 which is a 1.1-acre parcel contiguous with Map 120, Lot 5 and listed under identical ownership. Mr. Tyler moved to approve the application. Mrs. Stewart seconded the motion, which passed 3-0.

**(d) Abatements.** The Board reviewed and issued 14 abatements for negative second issue tax bills for properties which have not paid the first issue bills, see attached highlighted list for map and lot, owner information and amounts. Mrs. Stewart moved to approve the 14 abatements. Mr. Tyler seconded the motion, which passed 3-0.

**(e) Tax Credits and Exemptions.** The Board reviewed a Standard Veteran Tax Credit for Map 149, Lot 51. This is not a new credit; the individual changed ownership to a trust.

The Board reviewed a Solar Exemption for Map 223, Lot 13, the exemption is in the amount of the assessment of the equipment which is currently assessed at \$9,600. Mr. Tyler moved to approve the Solar Exemption in the amount of \$9,600. Mrs. Stewart seconded the motion, which passed 3-0.

**(f) Board Minutes December 20, 2018.** Mrs. Stewart moved to approve the December 20, 2018, minutes as written. Mr. Paul seconded the motion, which passed 2-0-1 (Mr. Tyler abstained since he joined the meeting towards the end of the meeting).

**(f) Non-Public Session:** None.

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

**Adjournment** – There being no further business, Mrs. Stewart moved to adjourn at 8:55 a.m. Mr. Tyler seconded the motion, which passed 3-0.

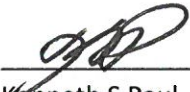
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Respectfully Submitted,



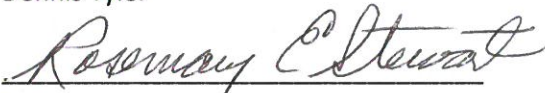
Cynthia Bickford  
Assessing Technician

Approval of Minutes:



Kenneth S Paul, Chairperson

Dennis Tyler



Rosemary Stewart