

**Board of Assessors  
February 21, 2019**

**Members Present:** Kenneth S. Paul; 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 and Donna Martin, videotaping.

**Appointments** – None.

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

**New Business** – None.

**Old Business** – None.

**Correspondence** – None.

**Administrative Matters. (a) Intent to Cut.** The Board reviewed a Supplemental Intent to Cut for Map 70, Lot 5. Mr. Paul moved to approve the Supplemental for Map 70, Lot 5. Mrs. Stewart seconded the motion, which passed 2-0.

**(b) Timber Tax Warrant.** Mr. Paul moved to approve a Timber Tax Warrant in the amount of \$208.65 for Wakefield Tax Map 166, Lot 16. Mrs. Stewart seconded the motion, which passed 2-0.

**(c) Current Use.** Map 157, Lot 19. The Board reviewed a Current Use Application for Map 157, Lot 19. The application is for a 34.21-acre parcel and the application indicates they will be placing 32.11 acres in current use (leaving a 2.1-acre homesite). Mr. Paul moved to approve the Application for Current Use. Mrs. Stewart seconded the motion, which passed 2-0.

Map 38, Lot 2. The Board reviewed a Current Use Application for Map 38, Lot 2. This item had been tabled in the past due to corrections to the map and application form. The application is for a 39-acre parcel and the application has applied to place the entire parcel in current use. Mr. Paul moved to approve the Application for Current Use. Mrs. Stewart seconded the motion, which passed 2-0.

**(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 at the last meeting (see minutes of January 17, 2019). The owner of Map 92, Lot 37 Site 30A had actually made a partial payment on August 27, 2018. Abatement #12-2019 in the amount of \$29.00 will be voided. Abatement #15-2019 in the amount of \$16.83 will be issued to the Tax Collector and Abatement #16-2019 in the amount of \$12.70 will be refunded to the owner (both abatements equal the \$29.00).

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The Board reviewed an Abatement Application for Map 235, Lot 18. The applicant submitted a Collateral Valuation Summary and a portion of what appeared to be an appraisal. Mr. Wood conducted a site visit and corrected the year built and interior wall coverings. Mr. Wood's recommendation is to reduce the original assessment of \$268,300 to \$258,500 which converts to \$110.00 in taxes and \$2.00 interest. Mr. Paul moved to approve the abatement application. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed an Abatement Application for Map 63, Lot 44 based on the fact the  $\frac{3}{4}$  story addition is unfinished living area. Mr. Wood conducted a site visit and verified the  $\frac{3}{4}$  story of the home is unfinished. Mr. Wood recommendation is to reduce the original assessment of \$395,500 to \$346,800 which converts to \$548.00 in taxes and \$8.00 interest. Mr. Paul moved to approve the abatement. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed a Proration Application to Municipality (RSA 76:21). The fire occurred on January 21, 2019, and was a total loss including the foundation. Mr. Wood recommended to abate \$30,191 which converts to \$340.00 in tax. Mr. Paul moved to approve the Proration Application. Mrs. Stewart seconded the motion, which passed 2-0.

Map 56, Lot 73. Ms. Bickford indicated she believes there was a typo on the data entry for the detached garage which was listed as FFF/TQF and should have been GAR/TQF, the owner is indicating the first floor is garage space. It is estimated there is a living space over the garage which was never permitted according to the building permit file. Ms. Bickford believes the entire property should be viewed before making a decision on the Abatement Application. The Board agreed and tabled this item.

**(e) Tax Credits and Exemptions.** The Board reviewed a Standard Veteran Tax Credit for Map 183, Lot 32. This is not a new credit; the individual changed ownership to a trust. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed a Standard Veteran Tax Credit for Map 35, Lot 78. This is not a new credit; the individual changed ownership to a trust. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed a Standard Veteran Tax Credit for Map 177, Lot 2. This is not a new credit; surviving spouse reapplied. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed a Standard Veteran Tax Credit for Map 22, Lot 35. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

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The Board reviewed a Standard Veteran Tax Credit for Map 149, Lot 21. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed a Standard Veteran Tax Credit for Map 188, Lot 6. Ms. Bickford indicated the applicant supplied a copy of the DD256A and a letter from the National Archives dated May 7, 2018. The documents submitted did not indicate the date of entry into active duty and/or the date of separation or release from active duty. Ms. Bickford indicated if the Board denies the veteran, the veteran could always reapply if the appropriate documentation was located. Mr. Paul moved to deny the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed an All Veteran Tax Credit for Map 159, Lot 12. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed an All Veteran Tax Credit for Map 159, Lot 12. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed an All Veteran Tax Credit for Map 35, Lot 8. Mr. Paul moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed a Solar Exemption for Map 183, Lot 40, the exemption is in the amount of the assessment of the equipment which is currently assessed at \$6,800. Mr. Paul moved to approve the Solar Exemption in the amount of \$6,800. Mrs. Stewart seconded the motion, which passed 2-0.

Map 68, Lot 35. Ms. Bickford explained the owner of this property requested an address change. A letter was sent out to confirm residency, due to the fact the owner was receiving a tax credit. Based on the lack of response to the letter Ms. Bickford indicated the tax credit will be removed.

**(f) Board Minutes January 17, 2019.** Mrs. Stewart moved to approve the January 17, 2019, minutes as written. Mr. Paul seconded the motion, which passed 2-0.

**(f) Non-Public Session:** Mrs. Stewart moved to enter Non-Public Session under RSA 91-A:3II(a) at 8:30 a.m. Mr. Paul seconded the motion. Roll call vote: Mrs. Stewart -yes; Mrs. Paul – yes. The motion passed 2-0 and the Board immediately entered Non-Public Session.

During the immediately preceding Non-Public Session, the Board discussed Ms. Bickfords' evaluation. Mr. Paul motioned to reconvene the public session at 9:01 a.m. Mrs. Stewart seconded the motion, which passed 2-0.

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Unscheduled Matters/Public Comment – None.

Adjournment – There being no further business, Mrs. Stewart moved to adjourn at 9:01 a.m. Mr. Paul seconded the motion, which passed 2-0.

Respectfully Submitted,



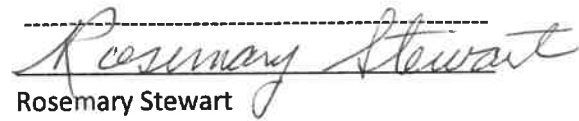
Cynthia Bickford  
Assessing Technician

Approval of Minutes:



Kenneth S Paul, Chairperson

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Dennis Tyler



Rosemary Stewart