

**Board of Assessors  
April 20, 2017**

**Members Present:** Dennis Tyler, Chairperson; Kenneth Paul; Relf Fogg; 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: Donna Martin, videotaping.

**1. Appointments** – None

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

**3. New Business** – **Meeting time.** The Board discussed changing the meeting time to 8:00 a.m. Mr. Tyler moved to change the meeting time moving forward to 8 a.m. Mr. Fogg seconded the motion, adding the Board can then meet to conduct town business; then move along to their own business. Motion passed 3-0.

**NHAAO Membership.** Ms. Bickford asked if each of the members of the Board would like to have an individual membership to the NHAAO. The benefit would be the discount for the educational classes offered throughout the year. Wakefield currently pays for a town membership (for the Chairperson) and Ms. Bickford is an individual member. The Town membership is \$20.00 and individual memberships are \$25.00/per year. Mr. Fogg moved to have all members registered as individual's not to exceed a few of \$120.00 for the year. Mr. Paul seconded the motion, which passed 3-0.

**4. Old Business** – **Assessing Codes.** Mrs. Bickford supplied the Board with a copy of the codes for the assessment card. She has made a copy available to the public in the office and can produce copies to the public for the regular copy fee. These codes will decipher the codes used on the "true" assessment card. Mr. Fogg pointed out a typo in the "agraculture zone".

**Valuation of Map 68, Lot 30.** Rosemary Stewart questioned the valuation of Lot 30 at the last meeting. The Board had decreased the valuation as a result of a settlement agreement with the Board of Tax and Land Appeals in March of 2016; Rosemary Stewart had signed the agreement as Chair of the Board. Lot 30 was vacant land when the BTLA settlement was agreed upon, the current assessment includes a home partially finished.

**5. Correspondence** – **(a) Intent to Cut.** Wakefield Tax Map 160, Lot 3; Map 160, Lot 1 and Map 151, Lot 2. The property is in conservation easement; an addendum to the easement has been supplied to the office to allow the timber to be harvested. An intent was filed in 2016/2017 and the harvest is not

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complete. The landowner has filed a report for last year and a new intent for 2017/2018 to finish the cut. The Board approved the intent. Discussion took place regarding restrictions on conservation land.

**(b) Tax Credits/Exemptions.** The Board reviewed the first Solar Exemption for the tax year for Wakefield Tax Map 35, Lot 29. The exemption will be in the equal amount of the assessed value of the solar system. Mr. Fogg moved to approve the solar exemption which was previously reviewed by the assessing firm. Mr. Tyler seconded the motion; motion passed 3-0.

Ms. Bickford asked the Board to table the two following tax credits. The first is an "All Veteran Tax Credit" for Map 184, Lot 64 and the last name is spelled incorrectly on the DD214. Ms. Bickford spoke to the Office of Veterans Affairs and they indicated the applicant will need to file a VA DD149 Form which is an application for correction of a military record. The second application is also for an "All Veteran Tax Credit" for Map 179, Lot 3 and the DD214 submitted is a Member -1 Form and does not list the character of service. Ms. Bickford contacted the applicant and this is the only discharge he has. The Office of Veterans Affairs indicated he would need to contact the Archives Department and request any archived discharge paperwork. The Board agreed to table these items until the next meeting.

Ms. Bickford explained she has made two attempts to recertify the tax credit associated with Map 200, Lot 4. The second request was returned without the additional information requested (DD214) and a copy of the driver's license for proof of residency. Ms. Bickford asked the Board for guidance, since there is no way to recertify without viewing the discharge forms and the discharge forms were returned in 2006. Mr. Fogg moved to deny the recertification based on the lack of information provided. Mr. Tyler seconded the motion, motion passed 3-0.

The following did not respond to the recertification letter: Map 190, Lot 26; Map 108, Lot 37; Map 177, Lot 2; and Map 105, Lot 17. Letters were sent out and no response was received. Mr. Fogg moved to deny and remove the tax credits. Mr. Tyler seconded the motion, motion passed 3-0.

Map 88, Lot 19. The applicant was not honorably discharged; the character of service was "under honorable conditions". Mr. Fogg moved to deny the veteran tax credit for Map 88, Lot 19. Mr. Tyler seconded the motion, motion passed 3-0.

Map 80, Lot 77. Applicant filed for a Total & Permanent Disability Exemption. Applicant is not a resident in Wakefield and clearly resides in Keene, NH. Mr. Fogg moved to deny the application based on the residency factor. Mr. Tyler seconded the motion, motion passed 3-0.

Map 55, Lot 5. The veteran served 84 days, therefore not meeting the 90 day requirement. Mr. Tyler moved to deny the application. Mr. Fogg seconded the motion, motion passed 3-0.

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Map 179, lot 38. The applicant applied for a Standard Veteran Tax Credit, it is believed he is a resident of Brookfield and the Brookfield Town Report indicated a child was born to the applicant. The applicant owns two residential properties in Brookfield and at least one in Rochester. Mr. Fogg questioned the address on the driver's license, which Ms. Bickford indicated a post office box in Sanbornville, which he could have if he was a resident in Brookfield or Wakefield. Mr. Fogg moved to deny based on lack of evidence he is a resident in Wakefield. Mr. Paul seconded the motion, motion passed 3-0.

Recertification for Map 41, Lot 9. Mr. Tyler moved to recertify the veteran tax credit for Map 41, Lot 9. Mr. Paul seconded the motion, motion passed 3-0.

The veteran of Map 74, Lot 40 had changed ownership to a trust and was required to reapply. Mr. Tyler moved to approve the Standard Veteran Tax Credit for Map 74, Lot 40. Mr. Paul seconded the motion, motion passed 3-0.

The following are new applications for the All Veteran Tax Credit: Map 179, Lot 81; Map 46, Lot 4; Map 30, Lot 10; Map 91, Lot 8; Map 53, Lot 9; Map 67, Lot 23; Map 185, Lot 4; Map 8, Lot 56; and Map 196, Lot 13. Mr. Fogg moved to approve the previously addressed map and lot numbers for the All Veteran Tax Credit. Mr. Paul seconded the motion, motion passed 3-0.

The Board reviewed the following elderly tax exemptions. Map 167, Lot 11 was a recertification but the applicant's income exceeded the limit. Mr. Tyler moved to deny the elderly exemption based on the income limitation. Mr. Fogg seconded the motion, motion passed 3-0.

Map 132, Lot 12. Ms. Bickford asked the Board to deny as a formality; she had sent a letter with questions regarding the application and the applicant stopped by the office and requested to cancel the application. Mr. Fogg moved to deny the application for the elderly exemption. Mr. Tyler seconded the motion, motion passed 3-0.

Map 167, Lot 6. The Board reviewed a new application for an Elderly Exemption. Mr. Tyler moved to approve the elderly exemption. Mr. Fogg seconded the motion, motion passed 3-0.

Map 72, Lot 16. The applicant did not refile the updated worksheet for the Elderly Exemption. Mr. Tyler moved to remove the exemption for Map 72, Lot 16, based on the fact the applicant did not refile. Mr. Paul seconded the motion, motion passed 3-0.

The Board reviewed the following requalification's for the Elderly Exemption; Map 197, Lot 5; Map 244, Lot 41; Map 41, Lot 1; Map 210, Lot 10; Map 17, Lot 3; Map 183, Lot 41; Map 209, Lot 4; Map 121, Lot 1; Map 125, Lot 7; Map 94, lot 77; Map 168, Lot 3; Map 241, Lot 44; Map 116, Lot 36; and Map 184, Lot 8.

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Mr. Tyler moved to recertify the Elderly Exemptions which were just previously listed. Mr. Fogg seconded the motion, motion passed 3-0.

**(c) Abatement.** Map 8, Lot 7. The property was posted and Mr. Wood was unable to view the property until he had permission from the landowner once the application was filed. Mr. Wood recommended reducing the value from \$47,000 to \$33,600 after reviewing the appraisal and viewing the property. Mr. Wood adjusted the foundation for condition and is no longer capped, and reduced the value of the land for topography and access. Mr. Fogg moved to approve the abatement based on Mr. Wood's recommendations. Mr. Paul seconded the motion, motion passed 2-0-1 (Mr. Tyler abstained).

Map 179, Lot 15. Mr. Wood is recommending the Board deny the abatement application. The tax rep who presented assessment information indicated the poles are under assessed by \$47,000. Mr. Fogg moved to deny the application based on Mr. Wood's recommendations. Mr. Tyler seconded the motion, motion passed 3-0.

Map 152, Lot 12. The applicant stated the lot is non-buildable per NH Regulations and Town Setbacks. No further documentation was provided to support the statement. Mr. Wood recommended the Board deny the application based on the applicant not providing documentation to support the non-buildable status. Mr. Fogg moved to deny the abatement application based on Mr. Wood's recommendation. Mr. Tyler seconded the motion, motion passed 3-0.

**(d) Timber Tax Warrant.** Mr. Fogg moved to approve a Timber Tax Warrant in the amount of \$8,908.06 to include the timber for Map 100, Lot 4 and Map 114, Lot 9. Mr. Tyler seconded the motion, motion passed 3-0.

**(e) Current Use.** Mr. Fogg moved to approve a Current Use Application for Map 137, Lot 3. Mr. Tyler seconded the motion, motion passed 2-0.

Mr. Fogg excused himself from the meeting at 9:00 a.m.

The landowner of Map 114, Lot 23 requested to take additional land out of current use where he currently operates a firewood business; he actually has exceeded the area which was originally taken out. The original area not in current use was one acre. The landowner has asked to remove an additional 1.75 acres for a total of 2.75 acres for the business site. The Board reviewed a Land Use Change Tax (LUCT) for Map 114, Lot 23 in the amount of \$2,000.00. Mr. Tyler moved to approve the LUCT in the amount of \$2,000.00. Mr. Paul seconded, motion passed 2-0.

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**6. Administrative Matters. (a) Board Minutes.** Mr. Paul moved to approve the minutes of March 23, 2017 as written. Mr. Tyler seconded the motion, which passed 2-0.

**7. Unscheduled Matters/Public Comment** – Ms. Bickford informed the Board that Kelley Collins, the new Town Administrator had inquired about our utility values. Her opinion is Wakefield is leaving a lot of money on the table by using the DRA values. In her experience it may be worthwhile to obtain a quote from a few utility appraisers to address the values in the future; she had indicated the values in the last town she worked in nearly tripled by hiring a utility appraiser. The Board agreed to get a few quotes to hire a utility appraiser in order to plan for the 2018 budget.

*These items should have been covered under the tax credit/exemption section.* There are four organizations who did not file the A-9 Form for exempt status as either Religious, Education, or Charitable Organizations; Map 149, Lot 11; Map 241, Lot 75; Map 146, Lot 8 and Map 180, Lot 18. Ms. Bickford reminded the Board she does send out a memo along with the application as a courtesy. Mr. Tyler moved to remove the exempt status based on the fact the organizations did not file the A-9 Form in a timely manner. Mr. Paul seconded the motion, motion passed 2-0.

**8. Adjournment** – There being no further business, Mr. Tyler moved to adjourn the meeting at 9:08 a.m. Mr. Fogg seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

Approval of Minutes:

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Dennis Tyler, Chairperson

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Relf Fogg

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Kenneth Paul