Board of Assessors March 21, 2019

Members Present: Kenneth S. Paul; Rosemary Stewart; Relf Fogg; 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; Dennis Tyler; Jim Fitzpatrick and Donna Martin, videotaping.

Appointments - None.

<u>Unscheduled Matters/Public Comment</u> – Dennis Tyler congratulated Relf Fogg as the newly elected member.

Ms. Bickford thanked Dennis Tyler for his 3 years of service to the Board. The Board extended thanks to Mr. Tyler for his time on the Board as well.

<u>New Business</u> – Reorganization – Mr. Fogg nominates Mr. Paul to serve as Chairperson. Mrs. Stewart seconded the motion. Mr. Paul feels the chair position should rotate and not get stagnant with the same person serving. Mr. Fogg rescinds his motion; Mrs. Stewart rescinds her second. Mr. Fogg then nominates Mrs. Stewart to serve as Chairperson. Mr. Paul seconded the motion, which passed 3-0.

Mr. Paul nominates Mr. Fogg to serve as Vice Chairperson. Mrs. Stewart seconded the motion, which passed 2-0-1 (Mr. Fogg abstained).

Old Business - None.

<u>Correspondence</u> – Abatement information for each member from the Lehan's – Map 57, Lot 19.

Ms. Bickford referred to the letter from the NH DRA indicating the median ratio for the land, buildings and manufactured housing in Wakefield for Tax Year 2018 to be 101.0% and the overall equalization assessment is 100.0% (this item was not on the agenda).

<u>Administrative Matters</u>. (a) Intent to Cut. The Board reviewed an Intent to Cut for Map 49, Lot 4. Mr. Fogg moved to approve the intent for Map 49, Lot 4. Mr. Paul seconded the motion, which passed 3-0.

- **(b) Timber Tax Warrant.** Mr. Fogg moved to approve a Timber Tax Warrant in the amount of \$7,663.46 for Wakefield Tax Map 72, Lot 1 and Map 147, Lot 3. Mr. Paul seconded the motion, which passed 3-0.
- (c) Current Use. Map 38, Lot 2. The Board resigned the second page of the Current Use Application for

Map 38, Lot 2 which was approved at the last meeting. The application will be resent to the Carroll County Registry of Deeds for recording.

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(d) Abatements. The Board reviewed the following abatements (see the original abatement applications for specific adjustments and notations):

The Board reviewed an Abatement Application for Map 179, Lot 37. After conducting a site visit, Mr. Wood's recommendation is to reduce the original assessment of \$180,900 to \$153,200 which converts to \$312.00 in taxes and \$7.00 interest. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendations. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 184, Lot 53. Mr. Wood conducted a site visit and recommends to reduce the original assessment of \$182,900 to \$141,900 which converts to \$462.00 in taxes and \$8.00 interest. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendations. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 104, Lot 10. Mr. Wood conducted a site visit and recommends to reduce the original assessment of \$1,082,500 to \$851,900 which converts to \$2,597.00 in taxes and \$50.00 interest. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendations. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 120, Lot(s) 5 and 8. Mr. Wood conducted a site visit and recommends to reduce the original assessment for lot 5 from \$380,789 to \$342,589 which converts to \$430.00 in taxes and \$8.00 interest. Mr. Wood also recommends reducing the value of lot 8 from \$9,200 to \$3,700 which converts to \$62.00 in taxes and \$1.00 interest. Mr. Paul moved to approve the abatement application. Mr. Fogg seconded the motion based on Mr. Wood's recommendations, which passed 3-0.

The Board reviewed an Abatement Application for Map 231, Lot 3. Mr. Wood conducted a site visit and recommends to reduce the original assessment of \$448,015 to \$359,015 which converts to \$1,064.00 in taxes and \$24.00 interest. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendations. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 179, Lot 19. Mr. Wood conducted a site visit and recommends to reduce the original assessment of \$210,200 to \$195,800 which converts to \$162.00 in taxes. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendations. Mr. Paul seconded the motion, which passed 3-0.

(e) Tax Credits and Exemptions. The Board reviewed two new Standard Veteran Tax Credits for Map 157, Lot 17 and Map 210, Lot 23. Mr. Fogg moved to approve both Standard Veteran Tax Credits. Mr. Paul seconded the motion, which passed 3-0.

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The Board reviewed two new All Veterans Tax Credits for Map 109, Lot 9 and Map 132, Lot 13. Mrs. Stewart moved to approve both All Veterans Tax Credits. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an All Veterans Tax Credit for Map 143, Lot 30. This is not a new credit; the surviving spouse has reapplied. Mr. Fogg moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed the following Elderly Exemptions for requalification: Map 53, Lot 17; Map 77, Lot 22; Map 184, Lot 34; Map 233, Lot 10; Map 244, Lot 41; Map 180, Lot 47 and Map 210, Lot 10 (these are not new exemptions, these are existing exemptions and are reviewed annually to verify the applicant still qualifies). Mr. Fogg moved to approve the Elderly Exemptions previously discussed. Mr. Paul seconded the motion, which passed 3-0.

(f) Board Minutes February 21, 2019. Mr. Paul moved to approve both the February 21, 2019, and the February 21, 2019 Non-public minutes as written. Mrs. Stewart seconded the motion, which passed 2-0-1 (Mr. Fogg abstained).

(f) Non-Public Session: None.

Unscheduled Matters/Public Comment – None.

<u>Adjournment</u> – There being no further business, Mr. Paul moved to adjourn at 8:35 a.m. Mrs. Stewart seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford Assessing Technician

Approval of Minutes:

Rosemary Stewart, Chairperson

Relf Fogg

Kenneth Paul

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