

**Board of Assessors**

**June 20, 2019**

**Members Present:** Rosemary Stewart, Chairperson; Kenneth S Paul; Relf Fogg; and Cynthia Bickford, Assessing Technician.

Mrs. Stewart called the meeting to order at 8:00 a.m. and led those present to participate in the Pledge of Allegiance.

Also present: Jim Miller, videotaping.

**Appointments** – None.

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

**New Business** – None.

**Old Business** – None.

**Correspondence** – DRA – 2018 Cyclical Revaluation Letter. Mrs. Stewart praised Rod Wood for a job well done.

**Administrative Matters (a) Intent to Cut.** Map 186, Lot 3, located on Lovell Heights Road. Ms. Bickford indicated the intent is for land conversion, but since the landowner does not have all permits in place the intent is required. Mr. Paul moved to approve the Intent to Cut. Mr. Fogg seconded the motion, which passed 3-0.

**(b) Timber Tax Warrant.** Mrs. Stewart moved to approve a Timber Tax Warrant in the amount of \$287.12 for Wakefield Tax Map 217, Lot 9. Mr. Paul seconded the motion, which passed 3-0.

**Timber Tax Abatement(s).** The landowner has asked that the timber tax be recalculated based on the rates the landowner was paid per contract by the logger for Map 193, Lot(s) 7, 8 & 9 and has requested an abatement in the amount of \$680.68. This issue is still in the courts but it appears the court will be asking for restitution according to an email the landowner supplied. Mr. Paul moved to approve the Timber Tax Abatement in the amount of \$680.68. Mrs. Stewart seconded the motion, which passed 3-0.

The landowners of Map 70, Lot 5 also requested an abatement due to the fact they were paid \$105.00 MBF/white pine and supplied the office with the stumpage/billing reports. Rick Evans, DRA Timber Tax Appraiser indicated the landowners were underpaid and the minimum should have been \$150.00 MBF, since it was average/above average timber and the timber was hauled to Diprizio Lumber which the trucking costs would have been minimal. The Timber Tax was calculated on a value of \$8,645.90 which the timber tax is 10% of the value at \$864.59. The amount paid to the landowner was \$6,080.70 and therefore the landowner is requesting an abatement in the amount of \$256.52. Mrs. Stewart moved to approve the abatement. Mr. Fogg seconded the motion for discussion. Mr. Paul suggested this item be tabled until the next meeting, further discussion regarding the amounts paid continued. Mr. Fogg called for a vote and the motion passed 3-0.

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**(c) Current Use.** None.

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

Map 111, Lot 28 – Site 109. Mrs. Stewart moved to approve an abatement in the amount of \$125.00 for 2019 first issue tax bill, the park model was sold August 15, 2018 and moved off site, the park model should have been removed from the tax rolls for 2019. Mr. Fogg seconded the motion, which passed 3-0.

Map 111, Lot 28 – Site 92. The owner of the RV located on Site 92 in Lake Forest Resort submitted a copy of the NH registration which was renewed March 23, 2018 for the 2018 tax year. Mr. Fogg moved to abate the \$146.00 for the 2018 tax year due to the valid registration provided. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 92, Lot 15. After conducting a site visit, Mr. Wood's recommendation is to reduce the original assessment of \$789,800 to \$709,100 which converts to \$909.00 in taxes and \$31.00 interest. Mrs. Stewart moved to approve the abatement application. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 73, Lot 11. After conducting a site visit, Mr. Wood's recommendation is to reduce the original assessment of \$511,600 to \$484,200 which converts to \$309.00 in taxes and \$11.00 interest. Mrs. Stewart moved to approve the abatement application. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 154, Lot 65. Mr. Wood conducted a site visit and recommends reducing the original assessment of \$990,200 to \$927,400 which converts to \$707.00 in taxes and \$23.00 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 204, Lot 34. Mr. Wood conducted a site visit and recommends the denial of the abatement application. The assessment had previously been adjusted for the drainage and the waterfrontage is already assessed as poor. Mrs. Stewart moved to deny the abatement application. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 178, Lot 16. Mr. Wood conducted a site visit and recommends reducing the original assessment from \$370,600 to \$296,600 which converts to \$833.00 in taxes and \$29.00 interest. Mr. Paul moved to approve the abatement application. Mr. Fogg seconded the motion, which passed 3-0.

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The Board reviewed an Abatement Application for Map 193, Lot 14. Mr. Wood conducted a site visit and recommends reducing the original assessment of \$366,600 to \$363,600 which converts to \$34.00 in taxes and \$1.00 interest. Mr. Fogg moved to approve the abatement based on Mr. Wood's recommendations. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 195, Lot 30. Mr. Wood conducted a site visit and recommends reducing the original assessment of \$377,500 to \$363,600 which converts to \$157.00 in taxes and \$5.00 interest. Mrs. Stewart moved to approve the abatement application. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 111, Lot 28 Site 80. Mr. Wood recommends reducing the original assessment of \$31,500 to \$22,700 which converts to \$99.00 in taxes and \$2.00 interest. Mrs. Stewart moved to approve the abatement application. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 98, Lot 6. Mr. Wood conducted a site visit and recommends reducing the original assessment of \$407,300 to \$372,200 which converts to \$395.00 in taxes and \$12.00 interest. Mrs. Stewart moved to approve the abatement application. Mr. Fogg seconded the motion, which passed 3-0.

It appears that a lot merger was processed twice. The landowner brought this to the attention of the Assessing Office and Mr. Wood recommends fixing the issue between billing cycles. The original assessment of \$214,500 be reduced to \$137,400. The Board reviewed an Abatement for Map 194, Lot 43 for the first issue bill in the amount of \$434.00. Mr. Fogg moved to approve the abatement based on Mr. Wood's recommendation. Mr. Paul seconded the motion, which passed 3-0.

Mr. Wood met with the owner of Map 80, Lot 35. This is new construction and the site was posted. The assessing firm originally estimated the house was 80% complete. The exterior is complete but after reviewing the interior this is a shell with some rough electric. Mr. Wood recommended reducing the assessment from 80% complete to 30% complete bringing the assessment down from \$262,400 to 128,900. The abatement for the first issue 2019 tax bill is for \$751.00. Mrs. Stewart moved to approve the abatement. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 78, Lot 24. Mr. Wood conducted a site visit and recommends reducing the original assessment of \$428,300 to \$423,800 which converts to \$51.00 in taxes and \$2.00 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 80, Lot(s) 56 & 57. Mr. Wood conducted a site visit and recommends reducing the original assessment of lot 56 from \$100,500 to \$86,200 which converts to \$161.00 taxes and \$6.00 interest. He also recommends lot 57 from \$313,900 to \$253,700 which converts to \$678.00 in



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taxes and \$25.00 interest. Mrs. Stewart moved to approve the abatement. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 81, Lot 39. Based on the lack of response by the homeowner, Mr. Wood recommended to deny the application. Mr. Fogg moved to deny 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 73, Lot 5. Mr. Wood conducted a site visit for the land only and did not view the interior of the structures, Mr. Wood recommended reducing the original assessment from \$676,900 to \$633,100 which converts to \$493.00 taxes and \$8.00 interest. Mr. Paul moved to approve the abatement application. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 111, Lot 28 Site 125. Mr. Wood recommends reducing the original assessment of \$34,400 to \$9,200 which converts to \$284.00 in taxes and \$9.00 interest. Mr. Fogg moved to approve the abatement based on Mr. Wood's recommendations. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 240, Lot 1. Mr. Wood conducted a site visit and recommends reducing the original assessment of \$434,400 to \$422,300 which converts to \$136.00 in taxes and \$4.00 interest. Mr. Fogg moved to approve the abatement based on Mr. Wood's recommendations. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 195, Lot 32. Mr. Wood conducted a site visit and no changes were made; he recommended the Board deny the application. Mr. moved to approve the abatement application based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed Abatement Applications for Map 194, Lot 56; Map 194, Lot 57; and Map 194, Lot(s) 11 & 55. Mrs. Stewart moved to deny the abatements previously discussed. Mr. Paul seconded the motion, which passed 2-0-1 (Mr. Fogg abstaining).

The Board reviewed Abatement Applications for Map 194, Lot(s) 29 and 35; Map 194, Lot(s) 31 & 33; Map 193, Lot(s) 2; 3; 15 and 16; Map 193, Lot 13; Map 204, Lot 7 & 8; Map 194, Lot 53; Map 193, Lot 1 & Map 194, Lot 32; and Map 194, Lot(s) 28 and 36. These abatements were all filed by Allobar Strategies as the Representative. Mrs. Stewart moved to approve the previously mentioned abatements. Mr. Paul seconded the motion, which passed 2-0-1 (Mr. Fogg abstaining).

The Board reviewed an Abatement Application for Map 179, Lot(s) 101 & 102. Mr. Wood recommends reducing the original assessment of lot 101 from \$42,200 to \$9,400 which converts to \$369.00 taxes and \$12.00 interest. He also recommends reducing lot 102 from \$56,100 to \$21,100 which converts to \$394.00 in taxes and \$13.00 interest. Mrs. Stewart moved to approve the abatement. Mr. Fogg seconded the motion, which passed 3-0.

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The Board reviewed the following utility Abatement Applications along with George E. Sansoucy, PE, LLC recommendations:

Map 179, Lot 15 - 15 Cedar Street (Northern New England Telephone)

Map 179, Lot 144 - 35 Cosmar Drive (PSNH dba Eversource)

Map UTL -UTL - NHEC

Mr. Fogg moved to deny the utility abatements based on the recommendations of the contracted utility appraiser, George E. Sansoucy, PE, LLC. Mrs. Stewart seconded the motion, which passed 3-0.

**(e) Tax Credits and Exemptions.** Map 46, Lot 4. The owner has reapplied under his trust, this is not a new All Veterans Tax Credit. The Board agreed and signed the response form.

**(f) Board Minutes April 18, 2019 and April 25, 2019.** Mr. Paul moved to approve the April 18, 2019 and April 25, 2019 minutes and the April 18, 2019 and April 25, 2019 non-public minutes. Mr. Fogg seconded the motion, which passed 2-0-1 (Mrs. Stewart abstained). Mr. Fogg moved to approve the May 23, 2019 minutes. Mrs. Stewart seconded the motion, which passed 2-0-1 (Mr. Paul abstained).

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

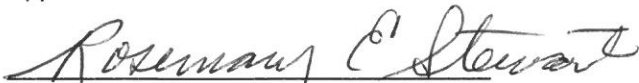
**Unscheduled Matters/Public Comment** – The Board reviewed a Gravel Tax Warrant in the amount of \$140.00 for Wakefield Tax Map 47, Lot 29. Mr. Fogg moved to approve the Gravel Tax Warrant. Mrs. Stewart seconded the motion, which passed 3-0.

**Adjournment** – There being no further business, Mrs. Stewart moved to adjourn at 9:15 a.m. Mr. Paul seconded the motion, which passed 3-0.

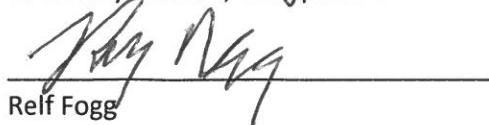
Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

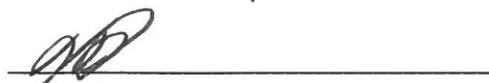
Approval of Minutes:



Rosemary Stewart, Chairperson



Relf Fogg



Kenneth Paul

