

**Board of Assessors
November 21, 2019**

Members Present: Rosemary Stewart, Chairperson; Relf Fogg; Kenneth S Paul; 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: Kellie Collins, Town Administrator.

Appointments – None.

Unscheduled Matters/Public Comment – Ms. Bickford informed the Board there has been a petition warrant article filed to increase the Optional Veteran Tax Credit from \$500.00 to \$750.00. Ms. Bickford provided the amount of current Optional Veteran Tax Credits and as of today if the article passes it will increase the total by \$71,000 (this figure does not include the seven applications to be reviewed later in the meeting). More discussion took place re: the impact on the tax rate and other tax payers.

Mr. Paul indicated on every \$100,000 you should expect a \$0.10 increase to the tax rate. Ms. Collins believes it is currently around \$0.089.

New Business – None.

Old Business – None.

Correspondence – The Board was supplied with a copy of the Final Report of the Committee to Study Tiny Houses from Representative Dave Testerman. Ms. Bickford expressed concern with the taxation of tiny homes and wonders if it will be similar to the RV's. Mr. Fogg wondered if tiny homes would affect the workforce housing. Discussion regarding septic loading, family compounds and ADU's took place.

Administrative Matters - (a) Intent to Cut- Map 150, Lot(s) 17 & 18. Mr. Fogg moved to approve the Intent to Cut. Mr. Paul seconded the motion, which passed 3-0.

(b) Timber Tax Warrant. None.

(c) Land Use Change Tax Warrants. The Board reviewed the following Land Use Change Tax Warrants for Map 210, Lot 25; an eight-lot subdivision which was approved by the Wakefield Planning Board on April 4, 2019. Seven of the eight lots have sold to date which disqualifies all eight lots from Current Use. Map 210, Lot 25 in the amount of \$450; Map 210, Lot 25-1 in the amount of \$2,400; Map 210, Lot 25-2 in the amount of \$4,000; Map 210, Lot 25-3 in the amount of \$4,050; Map 210, Lot 25-4 in the amount of \$6,000; Map 215, Lot 14 in the amount of \$6,000; Map 215, Lot 15 in the amount of \$7,000; and Map 215, Lot 16 in the amount of \$7,000, totaling \$36,900 in Land Use Change Tax. Mr. Fogg moved to approve the LUCT warrants as discussed. Mrs. Stewart seconded the motion, which passed 3-0.

Board of Assessors
November 21, 2019
Page 2

(d) Supplemental Tax Warrant. Wakefield Tax Map 9, Lot 35 was repurchased as Tax Acquired Property and did not appear on the 2nd issue Tax Warrant. Mr. Fogg moved to approve a Supplemental Tax Warrant for Map 9, Lot 35 in the amount of \$392.00. Mrs. Stewart seconded the motion, which passed 3-0.

(e) Tax Credits and Exemptions. The Board reviewed the following new applications for the Optional Veterans' Tax Credit: Map 167, Lot 11; Map 55, Lot 17; Map 117, Lot 30; Map 233, Lot 15; Map 201, Lot 50; Map 18, Lot 4-4 and Map 240, Lot 11. Mr. Fogg moved to approve the Veterans' Tax Credits for the previously discussed applicants. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an application for a Veteran Tax Credit for a surviving spouse (this tax credit is existing) for Map 43, Lot 8. Mr. Paul moved to approve the application. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed the following new applications for the All Veterans' Tax Credit: Map 197, Lot 51 and Map 116, Lot 10. Mr. Paul moved to approve the two All Veterans' Tax Credit as previously discussed. Mrs. Stewart seconded the motion, which passed 3-0.

(f) The Board reviewed the following abatements for 2019 2nd issue tax bills for properties taken for non-payment of taxes and are now tax acquired properties: Map 8, Lot 23 in the amount of \$437; Map 172, Lot 1 in the amount of \$697; Map 173, Lot 4 in the amount of \$4,549; Map 171, Lot 14 in the amount of \$1,235; Map 12, Lot 1 in the amount of \$165 and Map 48, Lot 25 in the amount of \$212, totaling \$7,295.

Mrs. Stewart moved to approve the abatements for the 2019 2nd issue tax bills for the properties which are now owned by the Town and listed as tax acquired properties. Mr. Fogg seconded the motion, which passed 3-0. Discussion took place regarding the procedures of tax deeding and redemption of tax acquired property.

(g) Board Minutes – October 31, 2019. Mr. Fogg moved to approve the October 31, 2019 minutes. Mr. Paul seconded the motion, which passed 2-1-0 (Mrs. Stewart abstained).

Unscheduled Matters/Public Comment – None.

Non-Public Session: RSA 91-A:3. None.

Board of Assessors
November 21, 2019
Page 3

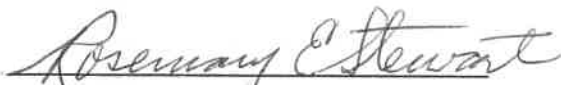
Adjournment – There being no further business, Mr. Paul moved to adjourn at 8:43 a.m. Mr. Fogg seconded the motion, which passed 3-0.

Respectfully Submitted,

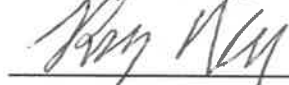


Cynthia Bickford
Assessing Technician

Approval of Minutes:



Rosemary Stewart, Chairperson



Relf Fogg



Kenneth Paul

