

**Board of Assessors  
February 27, 2020**

**Members Present:** Rosemary Stewart, Chairperson; Relf Fogg; Kenneth 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. Kenneth Paul joined the meeting in progress at 8:05 a.m.

Also present: Kelley Collins, Town Administrator.

**Appointments** – None.

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

**New Business** – Andrew Kellar with New England Solar has expressed interest in working with the Town regarding a PILOT (Payment in Lieu of Taxes) agreement. Mr. Kellar has been communicating with Kelley Collins, Town Administrator and the Board of Selectmen. During the most recent BOS meeting it was discussed to pass this along to the Board of Assessors. The Town is unsure where this project may be built. They have provided a White Mountain Highway address which does not exist and a map/lot which does not exist. This project is believed to be on private land. It appears Town Counsel has many more questions before he can advise the Town. This project has not gone before the Planning Board. Town Counsel had indicated in an email this should be handled by the BOS.

Ms. Bickford indicated the Board has dealt with one PILOT agreement in the past which was with a Non-Profit Organization; this is not the same scenario.

Mr. Paul joins the meeting in progress.

Ms. Collins believes this project should be going before the Planning Board prior to any decisions being made for a PILOT. The company is asking for a 20-year PILOT; there should obviously be some escalators in the formula. Also, what happens to the equipment when it becomes obsolete? Mr. Paul believes it is around a million dollars per acre and believes it will be similar to a cell tower. What happens when the tower is decommissioned or not utilized?

Mr. Fogg believes until they establish a public benefit coming from the privately owned enterprise it would not be fair to the tax payers to enter into a PILOT.

It is speculated this project will be a commercial enterprise.

Ms. Collins did reach out for references and she spoke with Arthur Capello, Town Administrator in Farmington. Mr. Capello is unhappy, he indicated they solicited the same thing in Farmington and it's now been three years and Farmington has seen nothing.

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The Board reiterated they are for solar and solar farms. Mr. Fogg does not see how a privately-owned solar farm is a benefit to the entire town.

The Board agreed there is not enough information at this time. Mrs. Stewart moved to table the issue. Mr. Fogg seconded the motion, which passed 3-0.

**Old Business** – *2021 RFP for Annual Assessing Contract.* Ms. Bickford presented an updated RFP with many suggestions highlighted. Mr. Fogg moved to approve the RFP with Ms. Bickford's amendments. Mr. Paul seconded the motion, which passed 3-0. The RFP will be sent to all contracted assessing companies listed on the NH DRA's website and will be due on Friday, April 24, 2020 at 4:00 p.m. at the Wakefield Town Hall.

*2018 Certification.* Mrs. Stewart indicated the only item she is worried about is accurate data. She requested to job shadow the contracted assessing firm in order to obtain the knowledge of measure/listing and believes the Board should conduct their own sampling of data to verify accuracy.

Ms. Collins indicated the Board should be very conscious of why the data is inaccurate. Ms. Collins also suggested checking with the property liability insurance company to be sure the Board is covered to be conducting field work.

Ms. Bickford reviewed a few of the errors reported by the DRA indicating data inaccuracies. Most were minimal when calculated in tax dollars.

**Correspondence** – None.

**Administrative Matters** - (a) Intent to Cut. The Board reviewed an Intent to Cut for Map 161, Lot 1. Mr. Paul moved to approve the Intent to Cut for Map 161, Lot 1. Mrs. Stewart seconded the motion, which passed 3-0.

(b) Timber Tax Warrant. None.

(c) Land Use Change Tax Warrant. The Board reviewed a Land Use Change Tax Warrant in the amount of \$5,000 for Wakefield Tax Map 157, Lot 21. Mr. Fogg moved to approve the Land Use Change Tax Warrant in the amount of \$5,000 per the recommendation of Rod Wood. Mrs. Stewart seconded the motion, which passed 3-0.

(d) Tax Credits and Exemptions. The Board reviewed the following new Veteran Tax Credits: Map 146, Lot 6; Map 79, Lot 48 and Map 166, Lot 16. Mrs. Stewart moved to approve the Veteran Tax Credits for Map 146, Lot 6; Map 79, Lot 48 and Map 166, Lot 16. Mr. Paul seconded the motion, which passed 3-0.

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The Board reviewed a Veteran Tax Credit for Map 73, Lot 24. Ms. Bickford informed the Board it appears based on the documents submitted by the applicant, that the applicant was in the reserves and did not serve active duty. Ms. Bickford reached out to the Office of Veterans Affairs and they agreed. Mrs. Stewart moved to deny the Veteran Tax Credit for Map 73, Lot 24. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed a new All Veteran Tax Credit for Wakefield Tax Map 94, Lot 23. Mrs. Stewart moved to approve the All Veteran Tax Credit for Map 94, Lot 23. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed the following two new applications for a Service-Connected Total & Permanent Disability Tax Credit for Map 165, Lot 42 and Map 35, Lot 68. Mrs. Stewart moved to approve the tax credits. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed three existing Elderly Exemptions for Map 180, Lot 47; Map 184, Lot 34 and Map 244, Lot 41. Mr. Fogg moved to approve the Elderly Exemptions as previously discussed. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed a new application for an Elderly Exemption for Map 78, Lot 15 as well as a Surviving Spouse Veteran Tax Credit. Mr. Fogg moved to approve the Elderly Exemption and Veteran Tax Credit. Mrs. Stewart seconded the motion, which passed 3-0.

(e) Abatements – Map 70, Lot 17. Mr. Wood conducted a site visit. He corrected the sketch for the storage/barn area, added a bath, corrected the heat and wall coverings. Mr. Wood's recommendation is to reduce the original assessment of \$299,300 to \$224,000, a difference of \$75,300 which calculates to \$939.00 tax and \$11.00 interest. Mr. Fogg moved to approve the abatement for Map 70, Lot 17 based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

Map 175, Lot 4. Mr. Wood conducted a site visit. The sketch was corrected, the quality and condition were adjusted due to the large cracks in the cathedral ceiling area, roof needs replacing, master bath is unfinished and there is some unfinished trim. Mr. Wood's recommendation is to reduce the original assessment of \$390,800 to \$284,200, a difference of \$106,600 which calculates to \$1,329 tax and \$27.00 interest. Mr. Fogg moved to approve the abatement for Map 175, Lot 4 based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

Map 180, Lot 3. Mr. Wood conducted a site visit. The structure was adjusted for condition, back addition was rotted and torn down and the first floor is now gutted. Mr. Wood's recommendation is to reduce the original assessment of \$134,200 to \$97,500, a difference of \$36,700 which calculates to \$458.00 taxes and \$9.00 interest. Mrs. Stewart moved to approve the abatement. Mr. Paul seconded the motion, which passed 2-0-1 (Mr. Fogg abstained).

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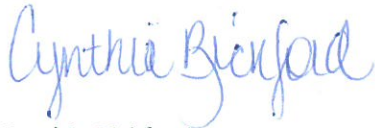
(f) Board Minutes – January 30, 2020. Mrs. Stewart moved to approve the January 30, 2020, public session and the January 30, 2020, Non-Public session minutes. Mr. Fogg seconded the motion, which passed 2-0-1 (Mr. Paul abstained).

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

**Non-Public Session: - None.**

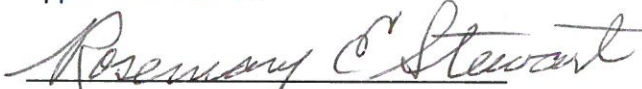
**Adjournment** – There being no further business, Mrs. Stewart moved to adjourn at 9:13 a.m. Mr. Paul seconded the motion, which passed 3-0.

Respectfully Submitted,

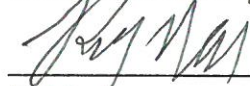


Cynthia Bickford  
Assessing Technician

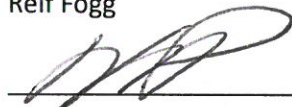
Approval of Minutes:



Rosemary Stewart, Chairperson



Relf Fogg



Kenneth Paul