

Board of Assessors
April 30, 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.

Also present: Dino Scala, Town Administrator joined the meeting in session.

Appointments – None.

Unscheduled Matters/Public Comment – None.

New Business – RFP for the Annual Assessing Contract. The RFP's were due on Friday, April 24, 2020 at 4:00 p.m. RFP's were received from both R.B. Wood & Associates and Corcoran Consultants. R.B. Wood & Associates quoted \$45,000/annually for 2021-2023 and an update in 2023 with no informal hearings and full field review at \$30,000 (additional costs for informal hearings and full field review were provided in the proposal). Corcoran Consulting quoted \$39,000/annually for 2021 and 2022; \$44,000/annually for 2023 and an update in 2023 for \$53,000. The Board members agreed to table this item until the May meeting allowing time to review the specifics of both proposals.

Old Business – None.

Correspondence – (a) **Appeal** - PSNH d/b/a Eversource filed an appeal for the 2019 assessment which has been sent to George Sansoucy's firm.

(b) **Appeal** - Northern New England Telephone d/b/a Fairpoint filed an appeal for the 2019 assessment, this has also been sent to George Sansoucy's firm.

(c) **Interest Waiver Request.** The owner of Map 95, Lot(s) 24 & 35 had emailed a request to waive the interest on the account. It appears the Town was not provided with an updated mailing address and therefore, the tax bills were not received. The interest and penalties total \$878.77, and as of today the entire balance remains unpaid. Mr. Fogg asked for a breakdown of the interest and penalties, which was not available. Ms. Bickford referred back to the original email where the taxpayer had asked for both the penalties and interest be waived.

Mr. Fogg indicated although he is sympathetic to the situation, he moved to deny the request. Mrs. Stewart seconded the motion. The Board reiterated it is the taxpayer's responsibility to provide the Town with an accurate mailing address and to make sure the taxes are paid in a timely fashion. The motion passed 3-0.

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(d) Letter from the NH DRA re: taxation of campgrounds. The Board had been provided with the letter via email. Ms. Bickford reminded the Board of the process. The campground owners provided a list of RV owners as of April 1. The Assessing Office makes the appropriate changes and **does not** verify if there are past due tax amounts on any site prior to making the changes. Ms. Bickford indicated she had contacted Moultonborough; they do not appear to have the difficulties Wakefield does but did indicate they do abate taxes. Tamworth just recently began assessing RV's; it appears they did not abide by the law which came into effect on April 1, 2015 and have now been instructed to follow the law by NH DRA. It was pointed out the letter from the NH DRA did not offer a solution to this issue. Mr. Fogg indicated this is based on principal and it comes down to being fair and equitable.

Ms. Bickford indicated this letter was written due to a complaint by Lake Ivanhoe Campground and reminded the Board the owner of the campground met with the Board back in 2018 and indicated he had a solution moving forward. Ms. Bickford informed the Board there are 12 sites with outstanding taxes owed for 2019.

The only solution which was discussed back in 2018 is to require the RV's to have a valid registration if they are coming into the campground and the owner of the RV must continue to provide a valid registration if they remain on site as a seasonal camper.

If the campground owner required the RV to have a valid registration and did not allow any taxable items on sites for example sheds, decks and/or porches, no tax bills would be generated for individual sites.

Mr. Fogg moved to collect taxes as prescribed by law. Mr. Paul seconded the motion. The Board also discussed the owner could increase the site fees to cover the tax bills.

The Board called for a recess; it was reported there is no sound on the video being recorded. The Board could not seem to identify the sound issue and the Board reconvened. The motion on the floor passed 3-0. It was decided Mrs. Stewart and Ms. Bickford will prepare a response to the DRA's letter.

(e) Emergency Order #25 Pursuant to Executive Order 2020-04. This order is in regards to interest penalty for late payment of property taxes. Ms. Bickford indicated NHMA is suggesting that the Towns be cautious since the order is not specific. This is only in effect during the State of Emergency so this should not affect any past due amounts from the second issue tax bill. The 2020 first issue tax bill will have a due date of July 1, the State of Emergency may be over by this date. The Board will revisit this item in May.

(f) Land Use Change Tax Bill for Map 132, Lot 14. The owner of Map 132, Lot 14 disagrees he is responsible for the LUCT bill in the amount of \$1,100, due to the acreage change which was a result of a survey on an abutting parcel.

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The LUCT was not issued due to the survey, the Board was provided with a map of the area. The LUCT bill was issued due to the sale of the abutting parcel identified as Map 135, Lot 6 which was contiguous to Map 132, Lot 14 and sold on April 17, 2019. It was noted if the sale of Map 135, Lot 6 did not take place both parcels would have remained in current use.

Mr. Fogg moved to deny the request that the landowner is not responsible for the LUCT based on the fact the LUCT was triggered due to the sale of the contiguous parcel. Mr. Fogg reiterated If the landowner had not sold the contiguous parcel the property would still be in current use. Mrs. Stewart seconded the motion, which passed 3-0.

(g) Removal of Lake Access – Map 9, Lot 55. The attorney for the owner of Map 9, Lot 55 had asked that we contact her via phone when this matter was being discussed this morning. Mr. Fogg indicated he received a text from Attorney Ganz this morning prior to the meeting in which she requested that the item be tabled to the next scheduled meeting in May. Ms. Bickford provided additional information regarding this matter. Mr. Fogg moved to table this item until the next scheduled meeting in May. Mr. Paul seconded the motion, which passed 3-0.

Administrative Matters - (a) Intent to Cut. The Board approved an Intent to Cut for Map 200, Lot 6 between the scheduled meetings. Due to Covid-19, Mr. Paul had given his approval via an email and signed the document today.

(b) Intent to Excavate. The Board reviewed an Intent to Excavate for Map 94, Lot 29 located on Province Lake Road. The owner has gone before the Planning Board and there is a \$3,000 bond on file for reclamation. Mr. Fogg moved to approve the Intent to Excavate. Mrs. Stewart seconded the motion, which passed 3-0.

(c) Timber Tax Warrant. The warrant is for Map 22, Lot 32 and Map 200, Lot 4 in the amount of \$420.48. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$420.48. Mrs. Stewart seconded the motion, which passed 3-0.

The Board also reviewed a warrant for Map 161, Lot 1; Map 150, Lot(s) 17 & 18; Map 135, Lot 1; and Map 34, Lot 99 & Map 31, Lot 28 in the amount of \$4,103.86. Mr. Fogg moved to approve the warrant in the amount of \$4,103.86. Mr. Paul seconded the motion, which passed 3-0.

(d) Land Use Change Tax Warrant. None.

(e) Tax Credits and Exemptions. The Board reviewed the following new Veteran Tax Credits: Map 117, Lot 15; Map 202, Lot 7 and Map 235, Lot 16 (there are a total of two applications for this map and lot which consisted of 2 Veteran Tax Credits, both owners are veterans and a Total & Permanent Service-

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Connected Disability). Mr. Fogg moved to approve the Veteran Tax Credits for the parcels mentioned above. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed two All Veteran Tax Credits for Wakefield Tax Map 77, Lot 37 and Map 35, Lot 4. Mr. Paul moved to approve the All Veteran Tax Credits. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed three existing Elderly Exemptions for Map 77, Lot 22; Map 233, Lot 10; Map 121, Lot 1; Map 168, Lot 3; Map 116, Lot 36; Map 209, Lot 4 and Map 210, Lot 10. Mr. Paul moved to approve the Elderly Exemptions as previously discussed. Mr. Fogg seconded the motion, which passed 3-0.

Numerous letters have been mailed to a homeowner receiving a Veteran Tax Credit, requesting verification the recipient still qualifies for the certification process. The mail has been returned to sender. Mrs. Stewart moved to remove the tax credit due to the lack of response. Mr. Fogg seconded the motion, which passed 3-0.

Ms. Bickford informed the Board two Elderly Exemption recipients: Wakefield Tax Map 113, Lot 11 and Map 125, Lot 7 did not file the required annual information. Mr. Paul moved to remove the exemptions based on the lack of response. Mr. Fogg seconded the motion, which passed 3-0.

(f) Abatements – Map 45, Lot 44. Mr. Wood indicated the land is already discounted for the topography and the right of way; his recommendation would be to deny the Abatement Application. Mr. Fogg moved to deny the abatement for Map 45, Lot 44 based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

Map 180, Lot 107. Mr. Wood conducted a site visit. The sketch was corrected for the basement/crawl space area and the quality and condition were adjusted. The property sold for \$220,000 and the appraisal came in at \$240,000. Mr. Wood's recommendation is to reduce the original assessment of \$511,300 to \$249,500, a difference of \$261,800 which calculates to \$3,265 tax and \$87.00 interest. Mr. Fogg moved to approve the abatement for Map 180, Lot 107 based on Mr. Wood's recommendation. Mr. Paul seconded the motion, which passed 3-0.

Map 63, Lot 49. The land was adjusted for the swampy area and poor waterfront quality. Mr. Wood's recommendation is to reduce the original assessment of \$96,000 to \$57,600, a difference of \$38,400 which calculates to \$479.00 taxes and \$12.00 interest. Mr. Paul moved to approve the abatement. Mr. Fogg seconded the motion, which passed 3-0.

(f) Board Minutes – February 27, 2020. Mrs. Stewart moved to approve the February 27, 2020 minutes as written. Mr. Fogg seconded the motion, which passed 3-0.

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Unscheduled Matters/Public Comment – None.

Non-Public Session: - There is a need for Non-Public Sessions to review Elderly Exemptions but at this time, it would be difficult to meet and discuss confidential information in the Opera House. Ms. Bickford asked if a member would review documentation prior to the next meeting. The Board asked Mrs. Stewart if she would be willing to spend some time on this. By consensus the Mrs. Stewart will work with the Assessing Technician reviewing exemption criteria.

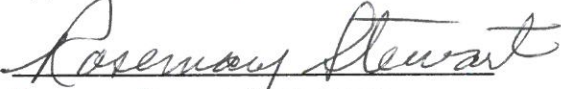
Adjournment – There being no further business, Mr. Fogg moved to adjourn at 9:23 a.m. Mr. Paul seconded the motion, which passed 3-0.

Respectfully Submitted,

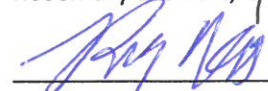


Cynthia Bickford
Assessing Technician

Approval of Minutes:



Rosemary Stewart, Chairperson



Relf Fogg



Kenneth Paul

