

Board of Assessors
May 28, 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: Ted Taylor and Jim Miller ran the video and Zoom meeting. Priscilla Colbath and Dino Scala, Town Administrator participated via Zoom.

Appointments – None.

Unscheduled Matters/Public Comment – None.

New Business – Reorganization of the Board. Mr. Paul moved to keep the Board as is (Mrs. Stewart serving as Chairperson and Mr. Fogg serving as Vice-Chairperson). Mr. Fogg seconded. Motion passed 3-0.

Old Business – Annual Assessing RPF's. Mrs. Stewart reviewed the pricing from the two RFP's received. The cost to defend values not generated by Corcoran Consulting and defense of values before the BTLA and Superior Court were also discussed. Mrs. Stewart expressed concern regarding data accuracy. The Board questioned what is an acceptable range for inaccuracies. Mr. Paul questioned the timeframe between the contracted assessing firm doing field work and the NH DRA verifying the data accuracy.

Mr. Fogg moved to continue the assessing services with Rod Wood's assessing firm. Mr. Paul seconded for discussion. The motion passed 3-0.

Ms. Bickford indicated June will be a busy month while wrapping up the outstanding abatement applications which have been on hold due to COVID-19; but indicated the Board should address their concerns with Mr. Wood in either July or August. Mr. Paul suggested if he is unavailable maybe he could participate in the meeting via Zoom.

Correspondence – **Removal of Lake Access – Map 9, Lot 55.** This item was tabled from the April 30, 2020 meeting, per the request of Attorney Ganz via a text message. 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 again to the next scheduled meeting in June. Mrs. Stewart moved to table this item until the next scheduled meeting in June. Mr. Fogg seconded the motion, which passed 3-0.

Administrative Matters - (a) Intent to Cut. The Board approved an Intent to Cut for Map 16, Lot 1 between the scheduled meetings. There are no new Intent to Cut Forms to process today.

(b) Intent to Excavate. None.

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(c) Timber Tax Warrant. The warrant is for Map 16, Lot 1 in the amount of \$242.44; Map 49, Lot 9 in the amount of \$1,900.99; and Map 132, Lot 11 in the amount of \$154.05. The total amount of the warrant is \$2,297.48. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$2,297.48. Mr. Paul seconded the motion, which passed 3-0.

The Board also reviewed a Yield Tax Warrant for excavated material for Map 47, Lot 29 in the amount of \$160.00. Mrs. Stewart moved to approve the warrant in the amount of \$160.00. 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 Veteran Tax Credits:

Map 79, Lot 30 (this is not a new application this is a result of a change in ownership from an individual to a trust). Ms. Bickford explained the DD214 did not list the character of service; the applicant did submit two additional documents indicating the character of service was "honorable". Mr. Fogg moved to approve the Veteran Tax Credit and accept the documents as presented. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed three existing Elderly Exemptions for Map 47, Lot 23; Map 125, Lot 7; and Map 197, Lot 5. Ms. Bickford informed the Board that the application filed for Map 125, Lot 7 was filed late. The applicant indicated they did not receive the reminder in the mail but did receive the letter last month indicating the exemption was removed. The applicant has asked for reconsideration. Mrs. Stewart moved to approve the Elderly Exemptions for Map 47, Lot 23; Map 125, Lot 7 and Map 197, Lot 5. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an Elderly Exemption for Map 31, Lot 24. Ms. Bickford informed the Board the application was filed late; the applicant indicated he placed the paperwork in the file cabinet and forgot to file the application with the Town. Ms. Bickford did review the application and due to the income limitations, the applicants do not qualify. Mr. Fogg moved to deny the Elderly Exemption due to the income limitation. Mrs. Stewart seconded the motion, which passed 3-0.

(f) Abatements – Map 47, Lot 1 Site 25. The RV owner provided documentation from their insurance company as to the value of the RV. Mr. Wood researched the RV for the NADA value as well. Mr. Wood recommends reducing the value from \$40,100 to \$23,500, a difference of \$16,600 which calculates to \$207.00 tax and \$6.00 interest. Mr. Fogg moved to approve the abatement for Map 47, Lot 1 Site 25, based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

Map 9, Lot(s) 52 & 53. The owner filed an abatement application indicating neither of the lots have deeded lake access. Mr. Wood recommends removing the lake access on both parcels based on the

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deed and reducing the value for Lot 52 from \$29,400 to \$18,000 a difference of \$11,400 which calculates to \$142.00 tax and \$4.00 interest and reducing Lot 53 from \$81,800 to \$67,400 a difference of \$14,400 which calculates to \$180.00 tax and \$6.00 interest (total abatement in the amount of \$332.00). Mr. Fogg moved to approve the abatement for Map 9, Lot(s) 52 & 53 based on Mr. Wood's recommendation. Mr. Paul seconded the motion, which passed 3-0.

Map 111, Lot 28 – Site 95 Lake Forest Resort. The owner of the campground filed an abatement application indicating the unit was old and moved out of Wakefield on June 2, 2019. Mr. Wood's recommendation is to abate the tax; it is his opinion Park Models fall under the manufactured housing category, RSA 72:7-a, and since the home was not on the property through June 15, the tax should be abated.

Mr. Fogg moved to approve the abatement based on Mr. Wood's recommendations. Mrs. Stewart seconded the motion. Mr. Paul inquired as to what date the demo permit was pulled. The Board was informed no demo permit had been pulled at this time. Discussion took place that if a permit was pulled the dates could be verified and without this step the Assessing Office has no verification of what has taken place. Ms. Bickford indicated she had emailed the Building Department regarding this situation and has not received a response. Roll call was taken on motion which failed 1-2.

Mr. Paul moved to table this item until the BOA receives a response from the Building Department. Mr. Fogg seconded the motion which passed 3-0.

Map 92, Lot 37 – Site 42A. No abatement application was filed. Ms. Bickford indicated the owner of the RV had communicated to the office the RV was registered for the 2019 tax year and provided a copy of the registration. The owner was informed to file an abatement application since the Town was not aware the unit was registered prior to April 1. No abatement application was filed. Ms. Bickford asked the Board to abate the \$155.00 for the RV due to the fact the owner had produced a valid registration indicating the unit was registered March 27, 2019 (prior to April 1, 2019). Mr. Paul moved to approve the abatement in the amount of \$155.00. Mrs. Stewart seconded the motion, which passed 3-0.

(f) Board Minutes – April 30, 2020. Mr. Fogg moved to approve the April 30, 2020 minutes with any amendments offered. Mr. Paul seconded the motion, which passed 3-0.

Unscheduled Matters/Public Comment – Mr. Fogg informed the Board the Sanbornville Water Precinct has contacted the school regarding the property owned by the Wakefield School District located on Rines Road. They are interested in digging wells on the parcel. Mr. Fogg indicated he would like input from other boards and commissions regarding the potential use of the property and understands this would need to go before the voters. The Board did discuss the central location of the property and the possible water quality. Mr. Fogg informed the Board there is a scheduled meeting of the Sanbornville Water Precinct tomorrow, Friday, May 29, 2020.


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Non-Public Session: - RSA 91-A:3 II(c). Mrs. Stewart moved to enter Non-public session under RSA 91-A:3II(c). Mr. Fogg seconded the motion. Roll call vote: Mr. Paul 'I', Mr. Fogg 'I'; Mrs. Stewart 'I'. The motion passed 3-0, and the Board immediately entered Non-Public Session.

The Board returned to public session at 9:28 a.m. During the immediately preceding Non-Public Session, the Board reviewed two Elderly Exemption Applications.

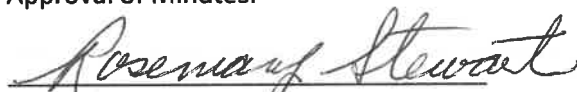
Adjournment – There being no further business, Mrs. Stewart moved to adjourn at 9:28 a.m. Mr. Paul seconded the motion, which passed 3-0.

Respectfully Submitted,

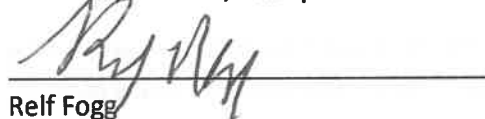


Cynthia Bickford
Assessing Technician

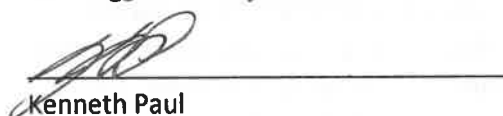
Approval of Minutes:



Rosemary Stewart, Chairperson



Relf Fogg



Kenneth Paul