

**Board of Assessors**  
**July 20, 2017**

**Members Present:** Dennis Tyler, Chairperson; Kenneth Paul; Relf Fogg; Rod Wood, Contracted Assessor; and Cynthia Bickford, Assessing Technician.

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

Also Present: Dave Lee; Rosemary and Don Stewart; Jon and Janet Hotchkiss; Diana Peckham; Kelley Collins, Town Administrator; Connie Twombly, Selectmen Representative; and Donna Martin, videotaping.

**1. Appointments – a) Rod Wood, Contracted Assessor regarding Sanbornville Village assessments.** Mr. Fogg referred to the letter submitted at the last meeting by Mrs. Stewart and questioned how she arrived at the \$541.00 increase in taxes for Tumbledown Farm noted in the fourth paragraph. Mrs. Stewart indicated she did a ratio and proportion if the property was assessed at a commercial rate and this would be the difference; she also indicated this is not a perfect number.

Mr. Wood explained the assessments and land pricing curves are set up by zone. He then referred to the Wakefield Land Code list (attached) which has been provided to Mrs. Stewart in the past. Mrs. Stewart referred to the village districts. It was explained that the assessing is set up by zone, the only zone which is a district is the Village/Residential District in Sanbornville. Mrs. Stewart then indicated she thought assessments were based on the use of the land. Mr. Wood went on to explain the assessment is based on the zone, the use is noted and then he can adjust the condition factor. The base rate used is the zone, not on the use.

Mr. Fogg noted that a property located in the Sanbornville Village District currently used as a residential use could be torn down and used as a commercial use, this is the way the master plan and the zoning is set up.

Mr. Tyler attempted to explain the system used, along with the variables and the condition factors applied. It was reiterated the base rate is determined by the zone.

Mr. Lee inquired if the condition and use is noted in a document or if this is subjective. Mr. Wood indicated the condition factor is subjective to the intensity of the use of the property.

The Board thanked Mr. Wood for attending the meeting.

**b) Union Congregational Church – Janet & Jon Hotchkiss.** Janet Hotchkiss, Treasurer of the Union Congregational Church referred to and read RSA 72:23. Mrs. Hotchkiss indicated she will focus on the second sentence of the RSA and the term “willfully”. Mrs. Hotchkiss indicated she had a difficult winter

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and has been filing the A-9 Form since 2011. She referred to her medical condition, being a cancer survivor and developing pneumonia and the flu over the winter. Once she recovered from the flu her daughter called on her for family matters. She went to the office at the church on April 3, 2017 and dated the form for April 14, 2017, with the intentions she would file the form on Friday, April 14. She left for family matters and did not return until late April early May.

Mrs. Hotchkiss referred to the letter she received dated June 1, 2017 from the Attorney General's Office concerning several charitable organizations and read the last paragraph of the letter. She also indicated there are currently 43 members of the church and there is no other member capable or wanting to fill in for this position.

The Hotchkiss Commons was given to the church. There were no monies available at the Town level to restore the building, therefore the Hotchkiss's donated money to restore the building. This building is currently used by AA, Tops and the VFW Auxiliary meetings.

Mrs. Hotchkiss referred to the draft minutes of June 22, 2017; specifically, the last sentence in section F. Mr. Fogg explained his comment. He questioned why is there only one person in charge, when you have a core group of volunteers and someone should be able to cover? It was stated that the church has 43 members and out of the 43 members there is probably someone who could have covered the duties. Mrs. Hotchkiss indicated she would gladly give this position up.

Mrs. Hotchkiss informed the Board she believes the \$6,000.00 payment is ludicrous and added to give her a fine for being late she could almost deal with that. Mr. Fogg does not believe the Board of Assessors has the ability or the authority to levy fines and/or penalties. The Board is not trying to punish people, we are trying to abide by the law and take the notations from the Department of Revenue Administration into consideration. None of the Boards actions provide shelter or forgiveness for one special group at the expense of all the other taxpayers.

Mrs. Hotchkiss clarified for the record she did not use the word punitive, but is asking for forgiveness based on the RSA.

Mr. Tyler questioned if there are many changes. Mrs. Hotchkiss indicated there have been changes now that Hotchkiss Commons is up and running and makes notations on the form every year indicating what the building is used for.

Mr. Fogg referred to the term "willfully" and asked Mrs. Hotchkiss if the Board was to turn around on their decisions wouldn't that be considered a willful violation of the law. Mrs. Hotchkiss replied absolutely not, the Board has authority to make that determination and referred back to the letter from

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the Attorney General's Office. Mrs. Hotchkiss indicated she hoped this would be treated as a transition year and understands that this is certainly within the Board's discretion.

Mr. Tyler reiterated the Board is trying to follow the law. The letter and the BTLA A-9 Form was received on May 31, 2017, a month and a half after the due date.

The Board confirmed she can file to the Board of Tax & Land Appeals or Superior Court. Mrs. Hotchkiss indicated this is grossly unfair and a big disservice to the Town of Wakefield, Carroll County and the State of New Hampshire and requested this be part of the record. This is significant money and she is unsure of where this money will come from.

Ms. Bickford stated 2018 is Wakefield's next certification year and the Board has been lenient in the past. The Department of Revenue cited the Town during our last review in 2013.

Jon Hotchkiss is well aware of the Department of Revenue and he is well aware they set the rules. This specific law allows the Board to accept an application late if it is before the tax rate setting. He reminds the Board this is a legal option the Board has and he sees this differently than an organization who does not file at all.

Diana Peckham spoke as a member of the church and is at the meeting for moral support. Ms. Peckham points out the church normally files this form in a timely manner. Ms. Peckham indicated she knows too much, the situation mushroomed and indicated there is probably someone else who will help in the future. She indicated she would hate to see the church have to close its doors for this onetime slip. She believes this will be on all of our consciences if this happened and it very well could close its doors if they are not granted an exemption or abatement. She also does not believe this would shed good light on the Town if it became public information that this was going on. If the Board has the authority to approve an abatement she believes it behooves them to do so.

Mr. Tyler believes the church does do a lot for the community, but it is very hard to weigh emotions with the law. He has an issue with the timeframe the courtesy letter went out and then the application was not filed until May 31, 2017. He explained if he doesn't file his taxes by April 15, he would then need to file an extension otherwise there are consequences. It is not the responsibility of the Board to make sure the church's responsibilities are met and he encourages them to file to the BTLA. Mr. Fogg encouraged the Board to conduct fund raisers to raise the funds. Mrs. Hotchkiss will be holding a tag sale this year and encouraged everyone to stop by and offer support. She respectfully does not agree with the Board and feels this could be considered as a transition year according to the Attorney General's letter and referred back to the RSA which provides leniency.

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Ms. Bickford explained to the Board that Diana Peckham had indicated earlier the church normally files in a timely manner and she has been going through these files with a fine-tooth comb based on the back lash the office has received this year. She is unable to find a filing for 2015 for the Union Congregational Church and this was brought to their attention last week. Mrs. Hotchkiss indicated she has not had time to check, but will check her files and get back to the office.

**2.. Unscheduled Matters/Public Comment** – Don Stewart inquired about a structure being built on current use land and the process. Ms. Bickford indicated the landowner would be required to submit a new map indicating both current use land and the non-current use land and a Land Use Change Tax would need to be issued. Mr. Fogg indicated this should be identified at the time of the building permit. Mrs. Stewart asked what would happen if they didn't get a permit. Mr. Tyler indicated this should be picked up during the 20% measure/list. Kelley Collins added if the lot was only 10 acres and a structure was built, the entire lot would need to be taken out of current use if the acreage no longer met the 10-acre requirement. Mr. Stewart indicated the structure was a 2-car garage, no additional details were provided.

**3. New Business – a) 2018 Budget.** Ms. Bickford reviewed the budget with the Board. She recommends reducing the Membership line from \$100.00 to \$50.00.

The Board is still considering the utility appraisals @ \$9,750.00/annually. Gary Karp in Moultonborough indicated he had recently researched utility values, and he found that the DRA appraisals were approximately 1/3 of the value set by George Sansoucy.

Every other line was visited and the Board will move forward with the same figures as last year's budget. When reviewing the budget for the mapping company, Mr. Fogg inquired about maps for both current use land and conservation land. Ms. Bickford indicated he should speak with Nate Fogg who has a GIS application and should be able to produce maps of this nature. Overall the Board will need to consider the utility appraiser and the amount to be requested for the capital reserve fund. The statistical update will cost \$25,000 and a full field review is \$20,000. The Board decided to ask for the additional \$18,500 for the capital reserve fund which will include a full field review.

**4. Old Business – None.**

**5. Correspondence – (a) Letter from the Sanbornville Methodist Church.** No one was in attendance from the church. All members had read the letter, the former decision still stands.

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**(b) PA-28 Form (Inventory of Taxable Property).** Mr. Tyler moved to continue not to use the PA-28 Form. Mr. Fogg seconded, motion passed 3-0.

**(c) Intent to Cut.** Map 208, Lot 33. The landowner has filed based on the fact he believes he will cut more than the exemption allows, he is intending to build so this cut will be for land conversion. Mr. Fogg moved to approve the Intent to Cut. Mr. Paul seconded the motion, which passed 3-0.

Map 19, Lot 2. Mr. Tyler moved to approve the Intent to Cut. Mr. Fogg seconded the motion, which passed 3-0.

Map 56, Lot 39 & 36. The timber has already been removed, a neighbor had reported the timber harvest to code enforcement. The timber was removed and chipped by a logger in Ossipee. This has been reported to the DRA Timber Tax Appraiser via email. Mr. Tyler moved to approve the Intent to Cut as an "after the fact" intent. Mr. Paul seconded the motion, which passed 3-0.

**(d) Tax Credit/Exemptions** - None.

**(e) Abatement Applications** – None.

**(f) Timber Tax Warrant** - None.

**6. Administrative Matters. (a) Board Minutes June 22, 2017.** Mr. Fogg moved to approve the minutes of June 22, 2017 with any amendments offered. Mr. Tyler seconded the motion, which passed with no amendments 3-0.

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

**8. Adjournment** – There being no further business, Mr. Paul moved to adjourn at 9:20 a.m. Mr. Tyler seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

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Approval of Minutes:

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Dennis Tyler, Chairperson

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Relf Fogg

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Kenneth Paul

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