

**Board of Assessors
December 30, 2021**

Members Present: Relf Fogg, Chairperson; Kenneth S Paul; Rosemary Stewart and Cynthia Bickford, Assessing Technician.

Mr. Fogg called the meeting to order at 8:00 a.m. and those who chose to participate in the Pledge of Allegiance did so.

Rod Wood, Contracted Assessor joined the meeting in progress.

Non-Public Session re: RSA 91-A:3 II(E) The Board decided to move the non-public session to the end of the meeting.

Appointments – None.

Unscheduled Matters/Public Comment – None.

New Business – None.

Old Business – None.

Correspondence – (a) Town Report. Ms. Bickford provided the Board with a draft town report. The Board agreed to submit the draft town report as presented.

(b) Current Use Map for Map 49, Lot 9. Discussion took place as to the information which should be identified on a current use map, the map submitted does not identify any dimensions, measurement and/or acreage. Mr. Fogg asked Mr. Wood to prepare a map along with calculations/measurements and forward the map back to the property owners for accuracy/approval.

Administrative Matters - (a) Intent to Cut Forms. A supplemental intent was filed for Map 25, Lot 5. The Board signed the supplemental intent.

(b) Exemptions/Tax Credits – Map 167, Lot 13. A letter was mailed on September 13, 2021 to the owners of Map 167, Lot 13 for the recertification of the veteran tax credit. Due to a lack of response, a second letter was mailed on October 18, 2021 for the recertification of the veteran tax credit. As of today, no response has been received. Mr. Fogg moved to remove the veteran tax credit associated with Map 167, Lot 13 due to the lack of response for the recertification letter. Mrs. Stewart seconded the motion, which passed 3-0.

Map 176, Lot 10. During the recertification process the veteran tax credit associated with Map 176, Lot 10 was removed for the 2020 tax year based on the character of service listed on the DD214 Form. The veteran indicated the character of service was not accurate and began working with the Office of Veterans Affairs. Typically, if there is a correction a DD215 is provided, but in this case a new DD214 was issued with a change in the character of service. The veteran asked the Board to consider abating this for the 2021 tax year due to the

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error and correction of the character of service. Mr. Fogg moved to abate the veteran tax credit and the veteran tax credit for service-connected total disability. Mr. Paul seconded the motion, which passed 3-0. Ms. Bickford clarified if the 2021 taxes are paid in full a refund will be provided to the owner(s).

Veteran Tax Credit and Tax Credit for Service-connected Total Disability for Wakefield Tax Map 143, Lot 22 and Map 152, Lot 21. Mr. Fogg moved to approve the tax credits for the previously mentioned parcels. Mrs. Stewart seconded the motion, which passed 3-0.

Veteran Tax Credit. The Board reviewed the documentation for the following Veteran Tax Credits: Map 152, Lot 21; Map 44, Lot 10; Map 110, Lot 14; Map 79, Lot 48; Map 96, Lot 1; and Map 82, Lot 52. Mr. Fogg moved to approve the six veteran tax credits presented to the Board. Mrs. Stewart seconded the motion, which passed 3-0.

All Veterans' Tax Credit. The Board reviewed the documentation for the following All Veterans' Tax Credits: Map 223, Lot 9; Map 197, Lot 14; and Map 197, Lot 51. Mr. Fogg moved to approve the three all veterans' tax credits as presented to Board. Mrs. Stewart seconded the motion, which passed 3-0.

Blind Exemption for Map 35, Lot 78. Mr. Fogg moved to approve the blind exemption for Map 35, Lot 78. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed the information for a Solar Exemption for Map 159, Lot 11; the solar equipment is currently assessed at \$14,400. Mr. Fogg moved to approve the solar exemption for Map 159, Lot 11. Mrs. Stewart seconded the motion, which passed 3-0.

(c) Abatement Application(s) – None.

(d) Board Minutes – November 18, 2021 Minutes. Mr. Paul moved to approve the minutes of the November 18, 2021 as written. Mrs. Stewart seconded the motion, the motion passed 3-0.

(e) Next Meeting Date. The next meeting is scheduled for Thursday, January 27, 2022.

Unscheduled Matters/Public Comment – None.

Non-Public Session RSA 91-A:3 II(E): - Mr. Fogg moved to enter Non Public Session under RSA 91-A:3, II(e) at 8:39 a.m. Mrs. Stewart seconded the motion. Roll call vote: Mr. Fogg – 'aye'; Mr. Paul – 'aye'; Mrs. Stewart – 'aye'. The motion passed 3-0, and the Board immediately entered Non Public Session.

The Board returned to public session at 9:02 a.m. During the immediately preceding Non Public Session, the Board authorized Mr. Wood to move forward with mediation as discussed for a pending BTLA case.

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Adjournment – There being no further business, Mr. Paul moved to adjourn at 9:02 a.m. Mr. Fogg seconded the motion, the motion passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Relf Fogg, Chairperson

Kenneth S Paul

Rosemary Stewart