

**Board of Assessors
September 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.

Also present: Kerry Brown and Anne Eaton.

Appointments – Current Use Status for Map 95, Lot 28 and Map 95, Lot 32. Kerry Brown met with the Board he is the current owner of these properties which were recently purchased. He purchased the entire subdivision with the representation that Map 95, Lot 28 was not in current use and a portion of Lot 32 was not in current use (0.68 acre and 100' of waterfrontage). Lot 28 (referenced as lot 9-E on the subdivision plan) was removed from current use status in 2006 and the portion of Lot 32 (referenced as lot 9-I on the subdivision plan) appears to have been removed in 2003 according to the information found on the assessment cards. The issue being there is no LUCT (Land Use Change Tax) Form recorded at the CCRD removing the land from current use and releasing the current use lien.

It was noted it's odd the title company did not pick up on this issue at the time of the closing or the prior landowner did not notice the increase in annual taxes.

Mr. Brown is meeting with the Board today to discuss the options; it is his intentions to build on Lot 28 within 2 years. He reiterated the selling price was based on the representation of Lot 28 and a portion of Lot 32 not being in current use. There is currently a garage/home built on a portion of Map 110, Lot 10 and the remaining land is listed as current use land.

Ms. Bickford discussed the options for the Board as discussed at the prior meeting. If the land stays as is, a LUCT Form will need to be recorded. At that time the Board could waive the LUCT, but the form will still need to be recorded. Mrs. Stewart asked if there was any recourse from the realtor when he purchased the property. It was reiterated the property was advertised according to the information found on the assessment cards.

Mr. Fogg moved to waive the Land Use Change Tax for Lot 28 and the portion of Lot 32 (0.68 acres to include 100 feet of waterfrontage); these areas are to remain out of current use with Mr. Brown being responsible for the recording fees. Mrs. Stewart seconded the motion. Mr. Paul questioned if current use is different for shoreland properties and questioned where the acreage is to qualify. Each lot within the subdivision as long as they are contiguous would qualify for current use with the minimum of the 10- acre requirement. There being no additional discussion, the motion passed 3-0.

Mr. Brown confirmed there is a dock on Lot 32 which was there when he purchased the property. He will use the existing current use map on file and identify where the 0.68 acres is located on Lot 32.

Unscheduled Matters/Public Comment – Anne Eaton met with the Board regarding the denial of the Application for Involuntary Lot Merger. Mr. Fogg stated the Board has asked for additional information and none was provided. Mrs. Eaton replied the burden of proof is on you folks. Mr. Fogg indicated the parcel has been taxed as one parcel historically since 1958, the Board was unable to find anything to support there were multiple boundary lines.

Mrs. Eaton indicated it is her ultimate goal to build a small home on the vacant lot and inquired as to the appeal process of this decision.

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Mr. Fogg questioned if the water precinct has on t along the water line. If there is only one T, he believes this would be more evidence to support this has always been considered one parcel. He believes the tax records are verifiable and accurate and this is the information the Board based our decision on. Mrs. Eaton asked about the procedure to appeal the decision. Mr. Fogg indicated by being before the Board this morning you have started the appeal process. If you find more information that supports the claim the Board will hear that information at that time; if there is no additional information Mr. Fogg believes the Eaton's can file with the Board of Tax & Land Appeals or the courts.

Mrs. Stewart believes Mrs. Eaton really needs to go before the Planning Board.

Ms. Bickford refers to page 2 of the application form (Section 2.d) "the applicant must provide a signed & stamped as-built survey which reflects (at a minimum) the following features:" and the paragraph goes on to site specific features. An as-built survey has never been submitted only a hand drawn sketch from the applicant.

Mr. Paul believes the process of the involuntary merger will establish the three lots and opens the door to create the two lots. Mrs. Eaton agrees if they had the three lot's they could easily establish the two lot's by splitting the smaller lot in the middle. Mrs. Eaton indicated they would now move forward with a survey.

New Business – 2022 Warrant Article. Ms. Bickford is scheduled to meet with the CIP Committee tomorrow. The Assessing Statistical Update Capital Reserve Fund has an approximate balance of \$18,016.06 to date. In 2019 \$5,000.00 was raised; the warrant article failed in 2020 and in 2021 an additional \$12,533.00 was added to the fund. The Board by consensus has agreed to ask for \$12,000 in 2022.

Old Business – Follow-up regarding RVs on the deed list. A letter had been sent to the owner of the Lake Ivanhoe Campground and a response was received via email (which was provided to each Board member). The email did not include a resolution.

Discussion took place about the cost and time to track down these payments including all departments involved. Ms. Bickford asked the Board to abate the outstanding 2018 taxes for RVs located on site(s) 28 and 42 in the Lake Ivanhoe Inn & Campground. The RVs have left the campground.

Mr. Fogg moved to abate the taxes on both Site 28 and Site 42 for the 2018 taxes. Mrs. Stewart seconded the motion, which passed 3-0.

Discussion took place regarding changes need to be made in the legislation. Maybe we should invite the state representatives to a meeting....

The Board agreed by consensus to continue sending letters to the RV owners with outstanding taxes and if no response is received, forward the information to the Wakefield Police Department.

Correspondence – (a) BOS Budget Meeting is scheduled for Tuesday, October 12, 2021 at 5:00 p.m.

(b) Budget Committee Meeting is scheduled for Thursday, October 28, 2021 at 6:30 p.m.

Administrative Matters - (a) Intent to Cut Forms. None.

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(b) Exemptions/Tax Credits – Map 190, Lot 28. This is not a new veteran tax credit; the credit is changing from the veteran to the surviving spouse. Mr. Fogg moved to approve the tax credit for Map 190, Lot 28. Mr. Paul seconded the motion, which passed 3-0.

(c) Abatement Application(s) – There are two RV's which were removed from campgrounds for the 2021 tax year and the assessing firm has since verified this information. The Board was asked to abate Map 92, Lot 37 Site 39 in the amount of \$178.00 and Map 186, Lot 9 Site 21 in the amount of \$191.00. Mrs. Stewart moved to abate the first issue tax bills for the sites mentioned previously. Mr. Fogg seconded the motion, which passed 3-0.

(d) Board Minutes – August 26, 2021 Minutes. Mrs. Stewart moved to approve the minutes of the August 26, 2021 meeting as written. Mr. Fogg seconded the motion, the motion passed 3-0.

(e) Next Meeting Date. October 28, 2021 at 8:00 a.m.

Unscheduled Matters/Public Comment – None.

Non-Public Session: - None.

Adjournment – There being no further business, Mr. Paul moved to adjourn at 9:03 a.m. Mrs. Stewart 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