

Board of Assessors
June 22, 2017

Members Present: Dennis Tyler, Chairperson; Kenneth Paul; Relf Fogg; 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 Landry; Dave Lee; Rosemary Stewart; and Donna Martin, videotaping. Town Administrator Kelley Collins joined the meeting in session.

1. Appointments – **NE Church of the Nazarene – Dave Landry.** This item was tabled from last month's meeting. Mr. Landry met with the Board regarding the late filing of the BTLA A-9 Form which resulted in the property being taxable for the 2017 tax year. Mr. Landry indicated there has been a turnover of people on the board and a new person who is responsible for filing the BTLA A-9. Mr. Tyler does not feel this falls under an accident, mistake or misfortune. He reiterated there are rules and the Board must follow them.

Mr. Fogg stated there are some individuals who believe volunteers should not be held to the same standards, but that is not how the state would look at it. Mr. Landry understands and indicated he is currently a police officer and aco (animal control officer) and there are civil forfeiture notices and fines associated with this job as well. Mr. Landry inquired if the church would lose this for the upcoming year. Ms. Bickford informed him the church can refile for the exemption by April 15, 2018 for the 2018 tax year. Mr. Fogg thanked Mr. Landry for his understanding.

2.. Unscheduled Matters/Public Comment – Mrs. Stewart read aloud a document questioning the land values in the commercial zone (see attachment). She also questioned specifically the taxes paid by Tumbledown Farm and the Poor Peoples Pub. Mr. Fogg inquired if she had brought along the tax cards being discussed. No additional information was provided. Mrs. Stewart indicated she believes the town would have collected \$3,750 additional tax dollars if the properties were assessed correctly.

Ms. Bickford reiterated each zone has a base rate. Mrs. Stewart interrupted and stated the base rate changes from residential to commercial. Ms. Bickford explained each zone has a base rate and then the assessor may make adjustments for the use with the condition factor.

Ms. Bickford indicated if this information had been provided earlier and added to the agenda she would have already researched this and provided an answer. The Board will ask Rod Wood to attend the next scheduled meeting to iron this out.

3. New Business – **a. Meeting date.** Mr. Fogg had asked that this item be discussed. No change will be made to the meeting schedule at this time.

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b. Utility Services Contract. The Board received one response to for utility appraising and will review the contract for the upcoming budget season. There have been discussions at the Assessing Standards Board that all municipalities will be required to use the values set by the DRA (Department of Revenue Administration). Ms. Bickford suggests reviewing the contract for the upcoming budget season, but hold off a few months before making a decision to move forward with the contract. Rod Wood indicated the utility assessments would need to increase by approximately \$750,000 in order to cover these costs.

Ms. Bickford will contact surrounding communities in order to compare values. The DRA did supply the Board with a few recommendations regarding the contract.

4. Old Business – None.

5. Correspondence – (a) Intent to Cut. The logging firm pulled the intent filed for Pick Pocket Road. The timber harvest was for a newly paved road in Wakefield and the Highway Department indicated if the road was damaged the logging firm would be held responsible for any damage and/or repairs.

(b) Tax Credits/Exemptions. None

(c) Abatement. Map 241, Lot 71. The BOS had recently perambulated the line in this area. The new maps indicate the surveyed line as well. Mr. Wood's recommendation is to reduce the acreage to 0.43 based on the revised tax maps, reducing the assessment to \$18,700. Ms. Bickford contacted the Town of Middleton and discussed the acreage change in order to make sure the landowner is being assessed for the correct acreage. Middleton confirmed the septic is located in Wakefield and the well and house are in Middleton. Mr. Fogg moved to approve the abatement application. Mr. Paul seconded the motion, which passed 3-0.

Mr. Paul suggested a jog in the maps and also expressed his concern going in both directions to either Middleton or Milton. The mapping company will be contacted to reference the survey line is the town line for Map 241, Lot 71. Mr. Fogg referenced modern technology is leaning on straight lines, he is not always confident the straightest line is the most accurate line.

(d) Timber Tax Warrant. None.

(e) Letter from the Attorney General's Office. This letter was mailed to the four organizations who filed the BTLA A-9 Form after April 15, and a copy was supplied to the office. One of the organizations contacted the Attorney General's Office and issued a formal complaint against the Board of Assessors. Mr. Fogg does not believe the letter indicates the Board should reconsider any of their decisions. The

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letter basically reiterates the law and although the Board has been lenient in the past, it appears they may not be so lenient in the future.

(f) Letter from the Union Congregational Church. The church filed the BTLA A-9 Form on May 31, 2017 along with a letter asking for forgiveness. The Board reviewed the letter. Mr. Tyler questioned the dates, the form is dated April 14, 2017 and was hand delivered on May 31, 2017 by Dean Giffin. Mr. Tyler questions if the letter is enough to allow a late filing. Mr. Fogg replied there is a standard, the exemption is not something that is forever removed and they can reapply next year. There are a core group of volunteers and should be able to cover.

Mr. Paul indicated there is no difference from this organization than the one that appeared before the Board this morning. They should have people in place as a backup. Mr. Tyler moved to continue with the denial of the exemption. Mr. Fogg seconded the motion, which passed 3-0.

(g) DRA Cyclical work. DRA reviewed the 2016 cyclical work. The report will be emailed out to all members.

6. Administrative Matters. (a) Board Minutes April 20, 2017 and May 18, 2017. Ms. Bickford had two corrections on the April 20, 2017 minutes, she changed "Mrs. To Ms." under item #4 and added "Mr. Fogg rejoined the meeting in session" prior to the adjournment of the meeting. Mr. Fogg moved to approve the minutes of April 20, 2017 and May 18, 2017 with the mentioned amendments. Mr. Tyler seconded the motion, motion passed 3-0 for the April 20, 2017 meeting. Mr. Paul abstained from the vote on May 18, 2017 minutes (he was not present), motion passed 2-0.

7. Unscheduled Matters/Public Comment – Mrs. Stewart inquired as to where the cyclical work was done last year and requested a copy of the DRA Report on the 2016 Cyclical work.

8. Adjournment – There being no further business, Mr. Paul moved to adjourn at 8:46 a.m. Mr. Fogg seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

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Approval of Minutes:

Dennis Tyler, Chairperson

Relf Fogg

Kenneth Paul