

Board of Assessors
August 26, 2021

Members Present: Relf Fogg, Chairperson; 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.

Appointments – None.

Unscheduled Matters/Public Comment – MS-1 Extension. The utility appraiser has asked that the Board file an extension for the MS-1 through October 1, 2021, based on the fact PSNH d/b/a Eversource has not supplied all information needed. Mr. Fogg moved to file for an extension for the MS-1 through October 1, 2021. Mrs. Stewart seconded the motion, the motion passed 2-0. Ms. Bickford will request the extension through the DRA portal.

Map 95, Lot 28. Ms. Bickford indicated for some reason this property was changed from current use land to non-current use land sometime in 2006 between the first and second issue tax bill. The office was unable to locate a Form A-5 (Land Use Change Tax Form) recorded at the Carroll County Registry of Deeds. This parcel along with other abutting parcels were recently purchased in June of 2021.

The matter was discussed with Rod Wood, Wakefield's contracted assessor and he indicated there are a few options: a) place the parcel back into current use or b) issue a LUCT Form and record the document at the CCRD. Discussion took place as to the time of change in use and if a LUCT is processed will the market value be back in 2006; the ad valorem value in 2006 was \$37,900. It is surprising that the title company at the time of sale did not discover this. Mr. Fogg believes this could be arbitrary. The prior owner has paid the property taxes since 2006 moving forward with no current use credit. The Board indicated if a LUCT was issued the Board could revisit the matter and since the taxes have been paid semiannually since 2006 the Board may consider an abatement.

The Board agreed to send a letter to the landowner to determine what his/her intentions are and the Board will move forward from there.

Map 49, Lot 9. Mrs. Stewart moved to send a letter requesting an updated current use map for Map 49, Lot 9. Mr. Fogg seconded the motion for discussion. Mr. Fogg indicated he spoke with Victor Vinagro and based on the septic plan he believes a portion of the new home being built is clearly out of the non-current use area. The Board discussed that all tax payers need to be treated the same and the assessments are required to be fair and equitable. The Board indicated the chair would be the person to sign the letter and the request will be specific in that a map shall be submitted by the landowner within 60 days of the date of the letter.

New Business – 2022 Budget. The Board reviewed the 2022 Budget. Ms. Bickford informed the Board the Department Heads have been instructed to keep all salary lines flat with no increases. The BOS are

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discussing adopting a cost-of-living adjustment and they will also raise and appropriate funds for step increases. The BOS do not intend to give step increases across the board and are anticipating approximately 50% of employees could be given a step increase in 2022.

The Board discussed instead of increasing the stipend for each Board member they would rather pass this money along to the Assessing Technician position. Mr. Fogg indicated the BOS had asked for an increase last year of \$2,500 for each member, where each selectperson would receive \$5,000 annually and the budget committee cut the stipend back to \$3,500. The Board then asked the Town Administrator to join the meeting and participate in the conversation. Mr. Scala joined the meeting to review what the Selectmen are proposing and what they have asked for in regards to salary lines. Mr. Scala then left the meeting.

The Board agreed to keep the Assessing Technician at the current wage for the 2022 Budget but will speak with both the BOS and the Budget Committee.

The Software Programming Line was increased to \$4,876 and the Tax Maps Line was decreased to \$6,900.00. Leaving an overall budget of \$138,384.00 (a decrease of \$397.00).

Old Business – Application for Restoration of Involuntarily Merged Lots – Map 179, Lot 61.

The tax records were researched back to 1955 and historically the parcel has been taxed as one lot.

Mr. Fogg moved to send a letter to the applicant indicating the application has been denied. Mrs. Stewart seconded the motion, the motion passed 2-0.

Correspondence – The Tax Collector has provided a list of properties which are scheduled to go to tax deed. There are two sites (Site 28 and Site 42) located in the Lake Ivanhoe Campground which are scheduled to go to tax deed, obviously these RVs are no longer located at the campground. Ms. Bickford discussed with the Board the amount of time and energy spent on these RV sites each year between the Assessor's Office and the Tax Collector's Office. The tax bill for site 42 had been sent to the campgrounds address based on the fact the campground owner had never provided an actual mailing address for the owner of the RV until recently.

Mrs. Stewart moved to send a letter to the campground indicating there are outstanding taxes owed on both sites 28 and 42 and to provide information regarding the issue along with a solution moving forward. Mr. Fogg seconded the motion, the motion passed 2-0.

Administrative Matters - (a) Intent to Cut Forms. Map 45, Lot 119 The taxes are not current and the timber has already been removed (this is basically an after the fact intent to cut). Mr. Fogg moved to

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approve the intent since the timber has already been removed from the site. Mrs. Stewart seconded the motion, the motion passed 2-0

The Board reviewed Intent to Cut Forms filed for the following: Map 25, Lot 5; Map 73, Lot 23 and Map 88, Lot 10. Mr. Fogg moved to approve the Intent to Cuts as previously mentioned. Mrs. Stewart seconded the motion, the motion passed 2-0.

(b) Exemptions/Tax Credits – None.

(c) Abatement Application(s) – None.

(d) Board Minutes – July 29, 2021 Minutes (both public and non-public). Mrs. Stewart moved to approve both the public and the non-public minutes of the July 29, 2021 meeting as written. Mr. Fogg seconded the motion, the motion passed 2-0.

(e) Next Meeting Date. September 30, 2021 at 8:00 a.m.

Unscheduled Matters/Public Comment – None.

Non-Public Session: - None.

Adjournment – There being no further business, Mr. Fogg moved to adjourn at 9:44 a.m. Mrs. Stewart seconded the motion, the motion passed 2-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Relf Fogg, Chairperson

Kenneth S Paul

Rosemary Stewart