

**Board of Assessors
December 17, 2020**

Members Present: Rosemary Stewart, Chairperson (via zoom); Relf Fogg; Kenneth Paul and Cynthia Bickford, Assessing Technician.

Mr. Fogg called the meeting to order at 8:04 a.m. and led those present to participate in the Pledge of Allegiance.

Also present: Jim Miller ran the video and the Zoom meeting.

Appointments – None.

Unscheduled Matters/Public Comment – The Board processed the following documents in between the regularly scheduled meetings:

- Abatement in the amount of \$414.00 for an Elderly Tax Exemption approved for Map 197, Lot 5
- Supplemental Tax Warrant in the amount of \$191.00 for Map 48, Lot 25 which was tax acquired property as of April 1 and was repurchased in August.

The following abatements were issued for properties recently taken for tax deed: 47/34 in the amount of \$217.00; 47/38 in the amount of \$620.00; 58/39 in the amount of \$72.00; 62/29 in the amount of 606.00; 81/21 in the amount of \$624.00; 95/19 in the amount of \$1,295.00; and 124/3 in the amount of \$860.00.

Jim Miller commented about capability of hosting the zoom meetings, the new cameras and the capability of the cable channel. He feels it's a great step forward and it is allowing more people to participate. The meetings are on the cable channel, on-line and on Facebook.

New Business – None.

Old Business – (a) **Application for Restoration of Involuntarily Merged Lots, Map 179, Lot 61.** The applicant sent in a letter requesting the application be withdrawn. The Board agreed by consensus to grant the request and asked Ms. Bickford to notify the applicant.

(b) **Assessing Statistical Update Capital Reserve Fund Warrant Article.** The Board requested the warrant article to be \$12,533. The Board of Selectmen reduced the warrant article down to \$6,000. A total of \$30,000 will be needed in 2023 to pay for the contract. The Board agreed by consensus that Ms. Bickford will speak before the Budget Committee on Monday, December 21, 2020 and ask for the amount of money be increased. Mrs. Stewart may join the meeting via zoom and Mr. Fogg will also be in attendance.

Correspondence – (a) **Removal of Lake Access – Map 9, Lot 55.** Ms. Bickford indicated Attorney Ganz requested this item be tabled to the January 28, 2021 meeting. The Board agreed by consensus.

**Board of Assessors
December 17, 2020
Page 2**

(b) Request for Waiver of Interest – Map 110, Lot 25. The taxpayer has asked for a waiver of interest in the amount of \$20.52; he indicated he paid his 1st issue tax bill on the on-line kiosk and received a confirmation email from both the kiosk and the Town on May 29, 2020. The Tax Collector then received an email the payment was returned by the financial institution and the payment had not been processed (the reject date was June 4, 2020). The taxpayer claims he never received this notification.

Discussion took place that if the payment was never made the taxpayer should have noticed this either on the bank statement or the credit card statement.

Mr. Fogg moved to approve the waiver of interest considering the order of events. Mr. Paul seconded the motion, which passed 3-0.

Administrative Matters - (a) Intent to Cut – Map 233, Lot 12. Mr. Fogg moved to approve the Intent to Cut for Map 233, Lot 12. Mr. Paul seconded the motion, which passed 3-0.

(b) Tax Credits and Exemptions. The Board reviewed the following tax credits and exemptions. Veterans Tax Credits: Mr. Fogg moved to approve the Veteran Tax Credits for Map 105, Lot 8; Map 166, Lot 12; Map 150, Lot 11; Map 22, Lot 25 and Map 198, Lot 2. Mr. Paul seconded the motion, which passed 3-0.

All Veterans Tax Credit: Map 80, Lot 53. Mr. Fogg moved to approve the tax credit for Map 80, Lot 53. Mr. Paul seconded the motion, which passed 3-0.

(c) Land Use Change Tax Warrant - None.

(d) Abatement Application(s) – Map 82, Lot 45. The owner filed for an abatement due to disproportionality assessment compared to Map 82, Lot 7. Mr. Wood indicated the comparable lot was incorrectly assessed as road frontage and the assessment should have reflected waterfrontage. Mr. Wood's recommendation is to deny the Abatement Application for Map 82, Lot 45 and issue a supplemental tax warrant for the corrections to Map 82, Lot 7.

Mr. Fogg moved to deny the Abatement Application filed for Map 82, Lot 45 per Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0. Ms. Bickford reviewed the process of issuing a supplemental tax warrant when an error is discovered. Mr. Fogg moved to approve the Supplemental Tax Warrant for Map 82, Lot 7 in the amount of \$2,225.00 which reflects the waterfrontage assessment based on Mr. Wood's recommendation. Mr. Paul seconded the motion, which passed 3-0.

(e) Board Minutes – October 29, 2020. Mr. Paul moved to approve the October 29, 2020 minutes as written. Mrs. Stewart seconded the motion, which passed 3-0.

**Board of Assessors
December 17, 2020
Page 3**

(f) Next Meeting Date. January 28, 2020 at 8:00 a.m.

Unscheduled Matters/Public Comment – Mrs. Stewart would like to see the town hall closed and that the Assessing Technician be sent home.

Non-Public Session: - None.

Adjournment – There being no further business, Mr. Paul moved to adjourn at 8:43 a.m. Mrs. Stewart seconded the motion, the motion passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Rosemary Stewart, Chairperson

Relf Fogg

Kenneth Paul