

**Board of Assessors**  
**June 25, 2020**

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

Mrs. Stewart called the meeting to order at 8:00 a.m. and led those present to participate in the Pledge of Allegiance.

Also present: Jim Miller ran the video and Zoom meeting. Patty Philbrook; Amy Burkam; Don Stewart; Jim Fitzpatrick; Dave Mankus; Garrett and Kathryn Lear and one additional unknown person.

**Appointments** – None.

**Unscheduled Matters/Public Comment** – Patty Philbrook spoke regarding the ownership of Map 68, Lot 45 and provided one packet of information for the Chairperson and a synopsis of her research to all Board Members. Map 68 Lot 45 is a common beach access lot. The Pine River Pond Association does not believe T.W.T.L.L.C. is the legal owner (identified on the Town records). Ms. Philbrook indicates there is no mention of this property in the bankruptcy deed. The association indicated they believe the roads and Map 68 Lot 45 have been abandoned and the owner is the heirs of the W. M. Lord Company. Ms. Bickford indicated the Restrictions and Conditions recorded at the CCRD refer to Plan Book 52, Page 49 which is a subdivision of land in Jackson, NH and also refers to many of the individual deeds referring to the wrong Plan Book and Page. Mrs. Stewart indicated a title search should be done and this responsibility is not with the Town or this Board. Mr. Paul indicated he would be making no decision due to the fact no information was provided to the Board prior to the meeting.

The Town has had communications with the potential buyer and they have indicated a title search will be done. The ownership will not be changed until legal recorded documentation has been received proving the ownership.

**New Business** – None.

**Old Business** – Annual Assessing RPF's. Ms. Bickford indicated the Board awarded the contract to R. B. Wood & Associates last month but did not sign the contracts and indicated the motion was vague and indicated the Board would continue the services with R. B. Wood's assessing firm. The RFP was for a three year term with the option to continue services with the vendor awarded for another certification cycle (5 years) without going out to bid. Mrs. Stewart moved to agree to the three-year contract with R. B. Wood & Associates with an option to review the services at the end of the three-year period. Mr. Fogg seconded the motion, which passed 3-0. The Board executed the contract.

**Correspondence** – **Removal of Lake Access – Map 9, Lot 55.** Ms. Bickford indicated Attorney Ganz requested earlier this week that this item be tabled to the July 30, 2020 meeting. The Board agreed.

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**Email Regarding Ownership of Map 68, Lot 45.** Ms. Bickford informed the Board she has no additional information than what was discussed above.

**Outstanding taxes in campgrounds.** We have a couple of sites which owe back taxes in campgrounds; Ms. Bickford indicated she has sent a letter indicating if taxes remain unpaid beyond June 1, 2020 their information would be provided to the Wakefield Police Department and the Town will pursue a misdemeanor charge as indicated in RSA 80:2-a. Mrs. Stewart moved to notify the WPD regarding the outstanding property taxes. Mr. Fogg seconded the motion, which passed 3-0.

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

**(b) Intent to Excavate.** None.

**(c) Timber Tax Warrant.** The warrant is for Map 193, Lot 5 in the amount of \$152.33; and Map 49, Lot 4 in the amount of \$677.62. The total amount of the warrant is \$829.95. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$829.95. Mr. Paul seconded the motion, which passed 3-0.

The Board also reviewed a second Timber Tax Warrant for Map 200, Lot 6 in the amount of \$1,522.66. Mr. Fogg moved to approve the warrant in the amount of \$1,522.66. Mr. Paul seconded the motion, which passed 3-0.

**(d) Land Use Change Tax Warrant.** None.

**(e) Tax Credits and Exemptions.** The Board had reviewed an Elderly Exemption for Map 34, Lot 56. The applicant did not respond to the letter dated May 20, 2020 requesting additional information. Mrs. Stewart moved to deny the Elderly Exemption Application based on the lack of response to the letter requesting additional information. Mr. Fogg seconded the motion, which passed 3-0.

**(f) Abatements – Map 111, Lot 28 – Site 95 Lake Forest Resort.** This abatement was tabled from the meeting held on May 28, 2020. Mr. Wood's recommendation is to abate the tax; it is his opinion Park Models fall under the manufactured housing category, RSA 72:7-a, and since the home was not on the property through June 15, the tax should be abated. The campground owner, Dave Mankus indicated Park Models are not manufactured housing and title is passed by a certificate of origin. He did indicate the units are too wide for the road and need to be moved by a vehicle with overweight permits and a dealer plate. To date no demo permit has been pulled. The taxation of RV's and park models continued to be discussed along with permit requirements.

Mr. Mankus indicated he is willing to pay the \$300.00 in taxes. Mr. Paul moved to deny the abatement application for Map 111, Lot 28 Site 95. Mr. Fogg seconded the motion since Mr. Mankus indicated he is willing to pay the taxes, the motion passed 3-0.

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Map 179, Lot 144 (35 Cosmar Drive) and Map 179, Lot 15 (15 Cedar Street). Mrs. Stewart moved to deny the abatement applications for Map 179, Lot 144 and Map 179, Lot 15 based on the recommendations of the contracted utility company. Mr. Fogg seconded the motion, which passed 3-0.

Map 78, Lot 11 – 33 Foye Cove Road. The owner applied for an abatement due to the junkyard which has been in existence for 16 years, this is waterfront property. The Board reviewed photos of the property and code enforcement is involved. After conducting a site visit and picking up the heating system, Mr. Wood's recommendation is to apply and economic obsolescence reduction of 10%, reducing the original assessment of \$323,300 to \$293,700. This calculates to \$369.00 in taxes and \$12.00 interest for a total abatement of \$381.00. Mr. Fogg moved to accept the recommendation of Mr. Wood and approve the abatement application. Mrs. Stewart seconded the motion for discussion. Mr. Paul would like the Town Administrator aware of the issue and the decision of the Board and indicated this is not the usual for properties to receive a reduction in assessment due to a neighboring junkyard. Roll call was made and the motion passed 3-0.

Map 105, Lot 10 – 44 Grandview Loop. The sketch was corrected for the basement garage area and the quality of the home was adjusted to average construction; the primary structure is modular construction. Mr. Wood's recommendation is to reduce the original assessment of \$338,100 to \$310,800. This calculates to \$340.00 in taxes and \$11.00 in interest for a total abatement of \$351.00. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendation. Mr. Paul seconded the motion, which passed 3-0.

Map 218, Lot 8 – 236 Walsh Road. After conducting a site visit, the quality and condition was changed. The basement floods and has black mold; many windows need replacing and the fireplace is not functional and pulling away from the house. Mr. Wood's recommendation is to reduce the original assessment of \$396,100 to \$265,200; resulting in \$1,632.00 in taxes and \$58.00 in taxes for a total abatement in the amount of \$1,690.00. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

Map 125, Lot 5 – 319 North Shore Drive. After conducting a site visit, the sketch was corrected (the property was previously posted and everything was estimated from the road). A fireplace and patio were removed from the sketch. Mr. Wood's recommendation is to reduce the original assessment of \$938,500 to \$858,200; resulting in \$1,001.00 in taxes and \$35.00 in interest for a total abatement of \$1,036.00. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

Map 141, Lot 10 – 359 Veazey Cove Road. A site visit was conducted, the bedroom count was corrected to three and fireplaces to two. Mr. Wood's recommendation is to reduce the original assessment of \$1,118,200 to \$1,108,300; resulting in \$123.00 tax and \$4.00 interest for a total abatement in the

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amount of \$127.00. Mrs. Stewart moved to approve the abatement for Map 141, Lot 10. Mr. Fogg seconded the motion, which passed 3-0.

Map 143, Lot 9 – 90 Arbutus Avenue. A site visit was conducted and the foundation was corrected to a crawl space; siding was changed to vinyl and heat was changed to hot air. Mr. Wood's recommendation is to reduce the original assessment of \$451,900 to \$450,500; resulting in \$17.00 tax. Mr. Fogg moved to approve the abatement application based on Mr. Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

**(f) Board Minutes** – May 28, 2020. Mrs. Stewart moved to approve the minutes of May 28, 2020 and the non-public session minutes as written. Mr. Paul seconded the motion, which passed 3-0.

**Unscheduled Matters/Public Comment** – None.

**Non-Public Session:** - RSA 91-A:3 II(c). Mrs. Stewart moved to enter Non-public session under RSA 91-A:3II(c) at 9:39 a.m. Mr. Fogg seconded the motion. Roll call vote: Mr. Paul 'I', Mr. Fogg 'I'; Mrs. Stewart 'I'. The motion passed 3-0, and the Board immediately entered Non-Public Session.

The Board returned to public session at 10:05 a.m. During the immediately preceding Non-Public Session, the Board reviewed an Elderly Exemption Application.

**Adjournment** – There being no further business, Mrs. Stewart moved to adjourn at 10:12 a.m. Mr. Fogg seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

Approval of Minutes:

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Rosemary Stewart, Chairperson

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Relf Fogg

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Kenneth Paul