

**Board of Assessors  
March 31, 2022**

**Members Present:** Relf Fogg, Chairperson; Kenneth 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.

**Appointments** – None.

**Unscheduled Matters/Public Comment** – Discussion took place if a homeowner releases their homestead rights would they then not qualify for the tax credit and/or exemption they had previously qualified for. This item will be discussed at the next meeting.

**New Business** – (a) Reorganization of Board. Mr. Fogg moved to appoint Kenneth Paul to serve as Chairperson. Mrs. Stewart seconded the motion, which passed 3-0. Mr. Fogg move to appoint Rosemary Stewart as Vice Chairperson. Mr. Paul seconded the motion, which passed 3-0.

(b) Clarification of verbiage on documentation and/or correspondence. Mr. Fogg spoke to the business being conducted by the Board and the actions which relate to the action of the Board. Moving forward correspondence being sent out which relates to the action of the Board will be noted on behalf of the Board and then signed by the Assessing Technician.

**Old Business** – (a) Current Use Map for Map 49, Lot 9. Mr. Wood had prepared a current use map using google maps for Map 49, Lot 9. The map was returned by the landowners after last meeting with adjustments but did not include any measurements or acreages. Mr. Wood then prepared an updated map using the septic design on file as well as the scale of the septic design.

Mr. Fogg moved to accept and issue a Land Use Change Tax based on the latest version of the current use map prepared by the assessing contractor. Mrs. Stewart seconded the motion, which passed 3-0.

**Correspondence** – (a) Request for Waiver of Interest – Map 152, Lot 7. Ms. Bickford explained there was a deed recorded last fall which was confusing and the parcel was transferred to a family member in error. The tax bill was never forwarded to the correct owner by the family member (as instructed on the tax bill) and the current owner just realized the taxes were not paid and has asked for a waiver of the \$58.16 interest. Mrs. Stewart moved to approve the waiver of interest of \$58.16. Mr. Fogg seconded the motion, which passed 3-0.

**Administrative Matters** - (a) Intent to Cut Forms. The Board reviewed and approved two Intent to Cut Forms for Map 150, Lot 17 & 18 and Map 150, Lot 10 & Map 161, Lot 1.

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**(b) Timber Tax Warrants** – The Board reviewed a timber tax warrant for Map 31, Lot 28 in the amount of \$28.06. Mr. Fogg moved to approve the Timber Tax Warrant for Map 31, Lot 28. Mrs. Stewart seconded the motion, which passed 3-0.

**(c) Land Use Change Tax Warrants** – The Board reviewed two Land Use Change Tax Warrants for properties which were issued building permits last summer but it was never brought to the attention of the Assessing Office; the land which needs to be removed from current use was discovered during the data entry of new construction. Mr. Fogg moved to approve the LUCT warrant for Map 92, Lot 40-4 in the amount of \$6,500 and for Map 92, Lot 40-3 in the amount of \$6,000. Mrs. Stewart seconded the motion, which passed 3-0.

**(d) Current Use Application** – Map 207, Lot 25. The Board reviewed a Current Use Application for Map 207, Lot 25, the applicant will be placing 18.75 acres in current use and leaving out 2.25 acres which will not be enrolled in the current use program. Mr. Fogg moved to approve the Current Use Application for Map 207, Lot 25. Mr. Paul seconded the motion, which passed 3-0.

**(e) Exemptions/Tax Credits.** The Board reviewed the documentation for the following Veteran Tax Credit(s): Map 198, Lot 9; Map 56, Lot 27; Map 233, Lot 15 along with a total & permanent disability tax credit; Map 233, Lot 14 along with a total & permanent disability tax credit; and Map 34, Lot 27 along with a total & permanent disability tax credit. Mr. Fogg moved to approve the veteran tax credits for the previously cited map and lots. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed the documentation for the following All Veterans' Tax Credit(s): Map 179, Lot 81 (this is not a new tax credit); Map 176, Lot 17 (this is also not a new tax credit); Map 116, Lot 19 and map 157, Lot 12. Mr. Fogg moved to approve the All-Veterans' Tax Credit(s) for the map and lot numbers previously mentioned. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed documentation for the following Service-Connected Total & Permanent Disability Tax Credit(s) for Map 241, Lot 13 and Map 108, Lot 32. Mrs. Stewart moved to approve the tax credits for both Map 241, Lot 13 and Map 108, Lot 32. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed the following Elderly Exemptions for Map 180, Lot 47; Map 78, Lot 15; Map 116, Lot 36; Map 244, Lot 41; Map 216, Lot 2; Map 184, Lot 34; Map 197, Lot 5; and Map 214, Lot 1 (these are all existing exemptions which need to requalify annually). Mrs. Stewart moved to approve the Elderly Exemptions for the previously cited map and lot numbers. Mr. Fogg seconded the motion with the understanding that all information was verified. Motion passed 3-0.

The Board reviewed the Elderly Exemption for Map 125, Lot 7. The application is incomplete, only two of the four-page worksheet was submitted and the id provided (although a poor copy) appeared to be

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issued by the State of Massachusetts. Mr. Fogg moved to deny the application based on the information discussed. Mrs. Stewart seconded the motion, which passed 3-0.

**(d) Abatement – None.**

**(f) Board Minutes – February 24, 2022 Minutes and Non-Public Session.** Mr. Fogg moved to approve the minutes of the February 24, 2022 meeting and non-public session as written. Mrs. Stewart seconded the motion, the motion passed 2-0-1 (Mr. Paul abstained).

**(e) Next Meeting Date.** The next meeting is scheduled for Thursday, April 28, 2022.

**Unscheduled Matters/Public Comment –** Discussion took place regarding the Intent to Excavate for Map 47, Lot 29 which was received on March 30, 2022. Ms. Bickford will check with the Planning Board regarding the approval and the amount of material which has been removed.

**Non-Public Session RSA 91-A:3: - None.**

**Adjournment** – There being no further business, Mr. Paul moved to adjourn at 8:38 a.m. Mr. Fogg seconded the motion, the motion passed 3-0.

Respectfully Submitted,



Cynthia Bickford  
Assessing Technician

Approval of Minutes:



Relf Fogg, Chairperson



Kenneth S Paul

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Rosemary Stewart

