

**Board of Assessors
April 28, 2022**

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

Mr. Paul called the meeting to order at 8:00 a.m. and lead those present in the Pledge of Allegiance.

Appointments – None.

Unscheduled Matters/Public Comment – None.

New Business – (a) Current Use. Current Use is currently being reviewed for the town's recertification scheduled for 2023. The office has come across areas which the landowner may have expanded their homesite or disturbed areas of land which may no longer qualify for current use and asked for clarification; specifically, should the letter be sent directly on behalf of the Board or from the office? It was agreed the letter(s) will be mailed on behalf of the Board.

Old Business – None.

Correspondence – (a) A-9 and A-12 filings – Map 179, Lot 12 and Map 241, Lot 61. Any organization receiving a tax-exempt status due to educational, religious or charitable status must file the BTLA A-9 form annually on or before April 15; if they are a charitable organization, they must also file the BTLA A-12 form. Neither Map 179, Lot 12 nor Map 241, Lot 61 filed either document this year.

After much discussion, Mr. Fogg moved to place both parcels back to the typical tax status for the 2022 tax year. Mr. Paul seconded the motion, which passed 3-0.

Administrative Matters - (a) Intent to Cut Forms. The Board reviewed and approved three Intent to Cut Forms for Map 18, Lot 14; Map 32, Lot(s) 1 & 2; and Map 197, Lot 68.

(b) Timber Tax Warrants – The Board reviewed a timber tax warrant for Map 178, Lot 4 in the amount of \$2,974.29 and a second warrant for Map 114, Lot 6=\$8,828.09; Map 47, Lot 29=\$171.56; Map 197, Lot 68=\$775.49; and Map 130, Lot 3=\$6,071.38= total warrant in the amount of \$15,846.52. Mr. Fogg moved to approve the timber tax warrants as presented. Mrs. Stewart seconded the motion, which passed 3-0.

(c) Intent to Excavate – Map 47, Lot 29. As advised by the Board, Ms. Bickford spoke to the Code Enforcement Officer, Victor Vinagro in order to get an update on this project. The project has exceeded the original 10,000 cubic yards estimated by the landowner at the planning board meeting. Mr. Vinagro indicated this item went before the Planning Board at the last meeting and they will invite the owners of Map 47, Lot 29 to come before the Board in order to obtain an update on where this project stands.

The Board then processed the Intent to Excavate for Map 47, Lot 29.

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(d) Gravel Tax Warrant – Map 47, Lot 29. The Board reviewed a Gravel Tax Warrant for Map 47, Lot 29 in the amount of \$344.00. Mr. Fogg moved to approve the Gravel Tax Warrant. Mrs. Stewart seconded the motion, which passed 3-0.

(e) Land Use Change Tax Warrants – Map 49, Lot 9. The Board reviewed a Land Use Change Tax Warrant for Map 49, Lot 9. The updated map was prepared by Rod Wood, Contracted Assessor; an additional 1.98 acres was removed from current use. Mr. Fogg moved to approve the LUCT warrant for Map 49, Lot 9 in the amount of \$1,000. Mrs. Stewart seconded the motion, which passed 3-0.

(f) Exemptions/Tax Credits. The Board reviewed the documentation for the following Veteran Tax Credit(s): Map 109, Lot 7 (not a new credit – life estate); Map 149, Lot 49 (not a new credit – individual to a trust); Map 235, Lot 18 (not a new credit – surviving spouse to a trust); Map 18, Lot 4-2; Map 22, Lot 3; and Map 167, Lot 20. Mr. Fogg moved to approve the veteran tax credits for the previously addressed parcels. Mrs. Stewart seconded the motion, which passed 3-0.

There has been no response to the recertification letter which was mailed to the owner of Map 201, Lot 10. The office was contacted and informed the owner was out of state and the letter was then emailed to the owner on December 3, 2021; to date no response has been received. A second email was sent January 24, 2022, again with no response. Mr. Fogg moved to remove the tax credit associated with Map 201, Lot 10 based on lack of response to the recertification documents. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an application for the All-Veterans' Tax Credit for Map 111, Lot 10. Mr. Fogg moved to approve the tax credit for Map 111, Lot 10. Mr. Paul seconded the motion, which passed 3-0. The Board reviewed an application for the All-Veterans' Tax Credit for Map 94, Lot 40. The applicant supplied a copy of the Member-1 copy of the DD214 which does not identify the character of service; therefore, Mr. Fogg moved to deny the tax credit for Map 94, Lot 40. Mrs. Stewart seconded the motion, which passed 3-0. The Board reviewed a third application for the All-Veterans' Tax Credit for Map 132, Lot 4. Ms. Bickford indicated there has been no certificate of occupancy issued for this new home as of April 1. Mr. Fogg moved to deny the application based on the information discussed, specifically no certificate of occupancy. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed documentation for the following Service-Connected Total & Permanent Disability Tax Credit for Map 67, Lot 84. Mr. Fogg moved to approve the tax credit for Map 67, Lot 84. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed the following Elderly Exemptions for Map 209, Lot 4; Map 210, Lot 10; Map 233, Lot 10; Map 184, Lot 8; and Map 121, Lot 1 (these are all existing exemptions which need to requalify annually). Mr. Fogg moved to approve the Elderly Exemptions for the previously cited map and lot numbers. Mrs. Stewart seconded the motion, which passed 3-0.

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Ms. Bickford informed the Board she did not receive the annual Elderly Exemption worksheet from the following recipients: Map 201, Lot 47 and Map 77, Lot 22 (reminders and worksheets were mailed to all recipients on February 2, 2022). Mr. Fogg moved to remove the Elderly Exemption for Map 201, Lot 47 and Map 77, Lot 22 based on no annual filing to verify the income and asset limits. Mr. Paul seconded the motion, which passed 3-0.

Blind Exemption – Map 180, Lot 58. The applicant filed for the Blind Exemption and supplied documentation from the Massachusetts Commission for the blind; the applicant does not have a letter from the NH Department of Education. Mr. Fogg moved to deny the exemption for Map 180, Lot 58. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed the applications for two Solar Exemptions. Map 85, Lot 1 in the amount of \$8,800 and Map 22, Lot 25 in the amount of \$12,000. Mr. Fogg moved to approve the two solar exemptions. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Elderly Exemption last month for Map 125, Lot 7 and denied the exemption based on the fact there was missing information and the applicant submitted a photo id issued by the State of Massachusetts. Ms. Bickford indicated the parcel also receives a veteran tax credit. Mr. Fogg made a motion to remove the veteran tax credit associated with Map 125, Lot 7. Mrs. Stewart seconded the motion, which passed 3-0.

(g) Abatement – Map 244, Lot 31. Property owners filed for an abatement because one of the storage buildings on the property had been destroyed by the snow load. The owners also mentioned there is no water or septic to this parcel. Mr. Wood confirmed the barn has been removed from the site; his recommendation is to reduce the \$42,600 assessment to \$37,500 which calculates to \$63.00 tax and \$2.00 interest (a total refund of \$65.00). Mr. Fogg moves to approve the \$65.00 abatement per Rod Wood's recommendation. Mrs. Stewart seconded the motion, which passed 3-0.

Map 55, Lot 21. Property owner claims there is no access to the lot and the lot is not buildable. Mr. Wood recommends a reduction from \$274,100 to \$174,500 due to the swampy cove area, the same as other abutting lots. Mr. Wood noted there is a septic plan on file; the property was on the market for \$395,000; a shoreland permit has been issued from the State of NH and according to the attachments there is currently no driveway access at this time.

Victor Vinagro and Dino Scala joined the meeting in progress. Mr. Vinagro indicated there has been a cease and desist issued to the property and there currently should be no activity at the site.

Mr. Paul moves to approve the abatement with Rod Wood's recommendations. Mr. Fogg seconded the motion, which passed 3-0.

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Map 111, Lot 28 -Site 57. Property owner never supplied the office with the valid registrations for the RV located on Site 57. The property owner indicated she does not open her mail and therefore, did not know she had outstanding taxes due for both the 1st and 2nd issue tax bills until she received the delinquency notice mailed certified. Both valid registrations were supplied to the office and the RV was registered for the 2021 tax year. Mr. Fogg moved to abate \$51.00. Mr. Paul seconded the motion, which passed 3-0.

Update on abutting properties granted an abatement as a result of the condition of Map 8, Lot 23 in 2021. Mr. Wood conducted a site visit and indicated there is not much change. Mr. Vinagro, Code Enforcement Officer supplied the Board with photos of the property and indicated he was originally working with the father back in 2018; they are now working with the son. Mr. Vinagro stated they have installed a tarp along one side of the property and are in the process of installing an 8-foot fence as well. He stressed he is concerned with the impervious area. Dino Scala, Town Administrator indicated he had been contacted by a neighbor when he started working for the Town who indicated this has been ongoing for six years (at the time of the phone call). This has gone to legal and the son has been given until June 1 to clean up the site. Mr. Scala believes if the Board continues granting abatements this will help if the situation goes to court. Mr. Paul believes this situation may have existed prior to the abutters purchasing the properties.

Mr. Paul asked Mr. Vinagro if the office is out in the field for inspections and sees something, are you actively pursuing it? Mr. Vinagro indicated his office is straight out, and they are not out looking for things. If it is life safety or environmental issues, yes, they will address it; but if they started looking, they would never leave the first street.

Mr. Paul spoke about the fees being raised at the transfer station which goes hand in hand with more trash on the sides of the road. Ms. Bickford indicated the surrounding properties to Map 8, Lot 23 appear to be receiving a 10% discount on both the land and building assessment. Mr. Paul thanked Mr. Vinagro and Mr. Scala for coming in.

(h) Board Minutes – March 31, 2022 Minutes. Mr. Fogg moved to approve the minutes of the March 31, 2022 meeting with any amendments offered. Mr. Paul seconded the motion, the motion passed 3-0.

(e) Next Meeting Date. The next meeting is scheduled for Thursday, May 26, 2022.

Unscheduled Matters/Public Comment – None.

Mrs. Stewart exited the meeting via zoom.

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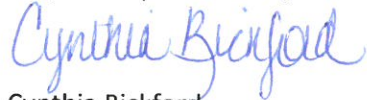
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Non-Public Session RSA 91-A:3: II(c) - Mr. Fogg moved to enter Non-Public Session under RSA 91-A:3, II(c) at 9:07 a.m. Mr. Paul seconded the motion. Roll call vote: Mr. Fogg – 'aye'; Mr. Paul – 'aye'. The motion passed 2-0, and the Board immediately entered Non-Public Session.

The Board returned to public session at 9:20 a.m. During the immediately preceding Non-Public Session, the Board reviewed and approved an Elderly Exemption for Map 47, Lot 23.

Adjournment – There being no further business, Mr. Paul moved to adjourn at 9:21 a.m. Mr. Fogg seconded the motion, the motion passed 2-0.

Respectfully Submitted,

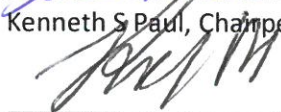


Cynthia Bickford
Assessing Technician


Approval of Minutes:



Kenneth S. Paul, Chairperson



Relf Fogg



Rosemary Stewart

