

Board of Assessors

May 18, 2017

Members Present: Dennis Tyler, Chairperson; Relf Fogg; and Cynthia Bickford, Assessing Technician.

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

Also Present: Dave Lee and Donna Martin, videotaping. Detective Laferriere joined the meeting in session.

1. Appointments – Methodist Church – Fred Guldbrandsen. Mr. Guldbrandsen met with the Board regarding the late filing of the BTLA A-9 Form which resulted in the property being taxable for the 2017 tax year. The BTLA A-9 Form was filed on April 20, 2017. He explained he was in Florida due to the passing of his mother and returned on March 17, 2017. The due date for the form is April 15. Mr. Tyler inquired if there was anyone else who could have filed the form. Mr. Guldbrandsen stated the organization is in a transition and different people pick up the mail. Mr. Guldbrandsen indicated he still has not seen the form which was mailed to them. Ms. Bickford reiterated the office mails out the forms as a courtesy; the organization is responsible for filing the form annually in order to keep the tax-exempt status.

Mr. Tyler referred to the laws and the guidelines set by the State of NH. Mr. Fogg inquired about the amount of the tax liability. As long as the form is filed in a timely manner the Board can reinstate the tax-exempt status for 2018. Mr. Fogg moved to deny the request to reconsider the late filing and strongly encourage everyone in the organization to get on the ball. It is sad to think the organization will have to raise these funds, but it wouldn't be fair to everyone in the town if we applied the rules differently here than everywhere else. The Board needs to be consistent throughout the whole process. Mr. Tyler seconded the motion for discussion.

Donna Martin requested to speak and stated she knows personally Fred was out of his mind with grief with the loss of his mother. The Board discussed the reasons for special consideration: accident; mistake; and misfortune. Mr. Fogg questions if a personal misfortune carries over to the entire organization.

Mr. Guldbrandsen states organizations including churches are under a lot of stress these days. He indicated the church does rent space to the Hazel MacBrien Nursery School for a few hundred dollars a month rent. Mr. Fogg explained that he made the motion because if the Board continues to ignore the requirements they would subject the whole Town with problems. Mr. Tyler added that the timeline is critical. Mr. Fogg asked to move the motion; motion passed 2-0. It was explained that the organization can file the BTLA A-9 for 2018 by April 15, 2018.

NE Church of the Nazarene – David Landry. The Board tabled this item since Mr. Landry is not in attendance.

2. Unscheduled Matters/Public Comment – Paul Winckler with the Wakefield Brookfield Historical Society. Mr. Winckler indicated the organization hired an accountant to file the BTLA A-9 Form since he would be in Florida. The accountant did not file the appropriate paperwork by the due date. Mr. Winckler stated he understands the filing was late and is only before the Board because the President of the organization asked him to be here. Again, the Board explained they are bound by rules and regulations.

3. New Business – None.

Board of Assessors

May 18, 2017

Page 2

4. Old Business – NHAOA Membership. The membership will stay the same. Ms. Bickford confirmed with the association that all elected officials to the Board of Assessor's will receive the educational discount through the Town Membership. Town @ \$20.00 and Ms. Bickford's individual membership @ 25.00.

5. Correspondence – (a) Intent to Cut. The Board reviewed and signed the Intent to Cut Forms for both Tax Map 17, Lot 1 and Map 135, Lot 1.

Detective Laferriere joined the meeting in session.

(b) Tax Credits/Exemptions. Map 74, Lot 18 had been tabled since the Veteran was out of state. The Board approved the recertification.

Map 105, Lot 17. The first request for recertification was never received, the applicant claimed the mailbox was taken out by a plow truck. The second request was received late and she indicated she has been in and out of surgery's and doctor appointments (the applicant offered to provide a list of the medical appointments if verification is needed). Mr. Fogg moved to grant the request for the tax credit for Map 105, Lot 17. Mr. Tyler seconded the motion, which passed 2-0.

Map 200, Lot 4. This recertification was discussed at the last meeting. The request for recertification was returned without the discharge information attached. The note on the recertification letter indicated "all the required documentation is on file in your office". This is a common response and the veterans do not recall the office returning all discharge information back in 2006. The note also referred to the spouse being ill and requiring full time attention. Once the letter was received that the tax credit was removed based on the lack of information provided to the office, the homeowner dropped off the discharge information. Mr. Fogg moved to recertify the tax credit for Map 200, Lot 4. Mr. Tyler seconded the motion, which passed 2-0.

Map 108, Lot 37. This is a recertification which there was no response to the first request and the second request. A letter was received yesterday via email from the veteran requesting the Board to properly credit the 2017 property tax bill. Ms. Bickford believes the veteran is out of state. The DD214 Form has also been supplied to the office. The applicant does not believe the recertification is fair, once a veteran always a veteran. Ms. Bickford explained the recertification process is also verifying residency. All discharge documents were returned to the veterans back in 2006.

Mr. Fogg disagrees with the statement in the letter referring to the Board penalizing the veteran. Mr. Tyler moved to deny the request. Mr. Fogg seconded the motion. Discussion took place regarding the proper paperwork being timely filed and the credit can be reinstated for the next tax year. Ms. Bickford sent the first request on November 1, 2016 and the second request April 7, 2017. The spouse does claim she did not receive the first request; although the letter was not returned to the office. The Board reiterated this is a tough one when these folks put their lives on the line, but we are bound by rules. Motion passed 2-0.

Map 176, Lot 17. This application was tabled based on the discharge paperwork provided. Ms. Bickford worked with Chris McIntyre at the Office of Veterans Services and confirmed the discharge paperwork was acceptable. Mr. Fogg moved to approve the All Veteran Tax Credit for Map 176, Lot 17. Mr. Tyler seconded the motion, which passed 2-0.

Board of Assessors

May 18, 2017

Page 3

Map 179, Lot 3. The application was tabled due to the discharge form not indicating the character of service. The applicant has provided two additional documents indicating the character of service. Mr. Tyler moved to approve the All Veteran Tax Credit for Map 179, Lot 3. Mr. Fogg seconded the motion, which passed 2-0.

Map 202, Lot 35. This was a recertification which was tabled back in March based on the fact the veteran was in Florida and did not have his discharge paperwork with him. The veteran has since returned and provided the office with the discharge document. Mr. Tyler signed the qualifications worksheet.

Map 233, Lot 10. The applicant filed an Elderly Exemption on April 27, 2017. The applicant has lived in Wakefield all his life and lost his spouse back in late November. The applicant was not aware of the Elderly Exemption and has never applied for the exemption in the past. Mr. Tyler feels this situation is a misfortune, considering the loss of a spouse, the change in income and the applicant not being aware of the exemption. Mr. Fogg agrees. The applicant came into the office just after the filing deadline of April 15, he inquired about any programs offered and returned the application on April 27, along with the worksheet and required documentation. Mr. Fogg moved to approve the Elderly Exemption (citing misfortune) for Map 233, Lot 10. Mr. Tyler seconded the motion, which passed 2-0.

(c) Abatement. Map 152, Lot 12. The Board denied the abatement application last month. The applicant had stated the lot was non-buildable but did not produce documentation to support the non-buildable status. The applicant inquired about the application and had not received his denial letter which was mailed to the wrong address supplied by the applicant on the abatement application. He has since provided a letter from Norway Plains Associates. Rod Wood supports the denial for the 2016 Abatement Application. The applicant had ample time to provide the documentation to the office and recommends the letter be reviewed for the 2017 tax year, but he will leave the final decision to the Board. Mr. Fogg moved to follow Rod Wood's recommendation for Map 152, Lot 12. Mr. Tyler seconded the motion. The Board discussed holding tanks, composting toilets and easements. Motion passed 2-0.

Map 80, Lot 56. The Board reviewed the abatement application for a vacant lot located on Thoreau Trail. Rod Wood viewed the site and indicated the lot is very steep at both the road frontage and the waterfrontage with a gully in the middle. His recommendation is to reduce the value from \$155,400 to \$95,800; which would result in an abatement in the amount of \$771.00. Mr. Fogg moved to follow the recommendation of the assessing firm for Map 80, Lot 56. Mr. Tyler seconded the motion, which passed 2-0.

Map 67, Lot 74. The Board reviewed the abatement application for a vacant lot located on Lord Road. Rod Wood viewed the site and indicated the lot is very steep from the road to the water. He also believes it would be difficult to construct a driveway which would probably need to go through lot 75 and 75.1 (both lots currently are owned by the applicant). Mr. Wood's recommendation is to reduce the value from \$220,500 to \$108,200; which would result in an abatement in the amount of \$1,453.00. Mr. Fogg moved to follow the recommendation of the assessing firm for Map 67, Lot 74. Mr. Tyler seconded the motion. Discussion took place regarding setbacks, septic and well requirements, and the size of the lot. Motion passed 2-0.

Map 149, Lot 50. The Board reviewed the abatement application for 2756 Wakefield Road. Rod Wood viewed the home and the appraisal submitted along with the application. He corrected the bedroom count, corrected the sketch for the crawl space, adjusted the three fireplaces for being unusable, adjusted the barn for condition and the home for

Board of Assessors

May 18, 2017

Page 4

water damage throughout. Mr. Wood's recommendation is to reduce the value from \$301,100 to \$233,000; which would result in an abatement in the amount of \$881.00. Mr. Tyler moved to approve the abatement based on Mr. Wood's findings. Mr. Fogg seconded the motion, which passed 2-0.

Map 48, Lot 35. The Board reviewed the abatement application filed for 124 Fisher Road. Rod Wood viewed the home and the appraisal submitted along with the application. He removed the fireplace, corrected the deck measurements and adjusted the excess waterfrontage because of the water quality (swampy). The new bath and kitchen floor were installed after the sale. Mr. Wood's recommendation is to reduce the value from \$203,200 to \$190,000; which would result in an abatement in the amount of \$170.00. Mr. Fogg moved to follow the recommendation of the assessing firm for Map 48, Lot 35. Mr. Tyler seconded the motion, which passed 2-0.

Map 40, Lot 47. The Board reviewed the abatement application filed for 424 Pine River Pond Road. Rod Wood viewed the home and the appraisal submitted along with the application. The fireplace was removed, the waterfrontage was adjusted based on the proximity to the dam, and the condition factor on the land of 180 was removed. Mr. Wood's recommendation is to reduce the value from \$388,500 to \$269,800; which would result in an abatement in the amount of \$1,536.00. The value indicated in the appraisal is \$223,000. Mr. Fogg moved to follow the recommendation of the assessing firm for Map 40, Lot 47. Mr. Tyler seconded the motion, which passed 2-0.

Map 35, Lot 20. The Board reviewed the abatement application for 188 North Desmond Drive. Rod Wood viewed the home and corrected the bath count and heat. He also adjusted the quality of the home from A+10 (average +10%) to AO (average). Mr. Wood's recommendation is to reduce the value from 195,500 to \$178,500; which would result in an abatement in the amount of \$181.00. Mr. Tyler moved to approve the abatement for Map 35, Lot 20. Mr. Fogg seconded the motion, which passed 2-0

(d) Timber Tax Warrant. The Board reviewed a Timber Tax Warrant for Map 114, Lot 1; Map 214, Lot 3; Map 70, Lot 5; and Map 160, Lot 1 in the amount of \$1,998.97. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$1,998.97 for the map and lot numbers previously mentioned. Mr. Tyler seconded the motion, which passed 2-0.

The Board reviewed a Timber Tax Warrant for Map 162, Lot 10 in the amount of \$784.08. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$784.08. Mr. Tyler seconded the motion, which passed 2-0.

6. Administrative Matters. (a) Board Minutes. The Board tabled the minutes of April 20, 2017 in order to allow Mr. Paul to make any comments.

7. Unscheduled Matters/Public Comment – Mr. Lee inquired about the impact of the new "All Veteran Tax Credit". Ms. Bickford believes there were 12 approved which appeared to be a lot less than expected. He also commented on the emails with the agenda and minutes coming through as attachments and asked if this can be changed so the information is not sent via attachment and the document is included in the body of the email based on the viruses being sent via attachments.

8. Adjournment – There being no further business, Mr. Fogg moved to adjourn at 9:20 a.m. Mr. Tyler seconded the motion, which passed 2-0.

Board of Assessors

May 18, 2017

Page 5

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Dennis Tyler, Chairperson

Relf Fogg

Kenneth Paul