

**Board of Assessors
May 26, 2022**

Members Present: Relf Fogg; Rosemary Stewart; Rod Wood, Contracted Assessor; and Cynthia Bickford, Assessing Technician.

Also present: Coleman McDonough.

Mr. Fogg called the meeting to order at 8:00 a.m. and lead those present in the Pledge of Allegiance. Kenneth Paul and Beryl Donovan joined the meeting in progress.

Appointments – Coleman McDonough, Trustee of the 80-82 Blossom Street Realty Trust owner of Map 55, Lot 21. Mr. McDonough is meeting with the Board based on the results of the Abatement Application he had filed for the 2021 tax year. The Board had decreased the value from \$274,100 to \$174,500. Mr. McDonough thanked the Board for reviewing the abatement and decreasing the value to \$174,500.

Mr. Paul inquired as to what value Mr. McDonough would put on the parcel if he was to sell the land; and asked if he would sell the land for \$174,500. He purchased the lot at the tax auction for \$120,000 and it appeared the lot was considered a building lot due to the existing structures on the property. The lot is not accessible according to the State of NH DOT, he considers the land land-locked and has been issued a cease and desist. Mrs. Stewart asked if you can access the land by boat. Mr. McDonough indicated he can access the land by boat but you need to navigate due to the depth of the water.

Mr. Fogg recalls a gated access to the property and inquired if Mr. McDonough is going to appeal to the State of NH. Mr. McDonough has filed an appeal and has been working on this issue for two years. He indicated he is looking at today's value of the property.

Mr. McDonough indicated he has a meeting scheduled with Chris Sununu but advised the Board this issue may take years to resolve.

Mr. Paul will consider a professional's opinion of value. Currently the Board is looking at Rod Wood's opinion of value. Mr. Wood indicated he recommended a reduction in value due to the waterfrontage and has applied a reduction based on the "swampy" area which the abutters are also receiving. At the time he viewed the property there was activity on the property along with equipment.

Mrs. Stewart asked if he has approached an abutter and referred to purchasing property at an auction is considered buyer beware, and mentioned this site may be treated or considered as island property.

The Board asked Mr. McDonough to provide a professional opinion of value and agreed to table this issue until the opinion of value is provided.

Map 179, Lot 12 – Beryl Donovan, Gafney Library Director. Ms. Donovan received the letter from the Board indicating the library will be receiving a tax bill due to the library not filing the annual BTLA-A9

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and BTLA-A12 forms which are due on April 15. Ms. Donovan apologized and indicated in the past the library received a reminder of the forms due date along with the forms. Ms. Donovan indicated this is already on her calendar for next year.

Mr. Fogg moved to accept the document post deadline and to grant the exemption for the 2022 tax year. Mr. Paul seconded the motion for discussion. The motion passed 2-0-1 (Mrs. Stewart abstained).

Mr. Wood indicated the first issue tax bill will need to be abated.

Mr. Wood leaves the meeting at 8:30 a.m.

Unscheduled Matters/Public Comment – None.

New Business – None.

Old Business – None.

Correspondence – None.

Administrative Matters - (a) Intent to Cut Forms. None. Ms. Bickford informed the Board she had sent a reminder Report of Cut's were due on May 15. There are still a couple of reports which have not been filed, therefore the office sent a second request for the Report of Cut by June 1, otherwise doomage (double the taxes) will be assessed.

(b) Timber Tax Warrants – The Board reviewed a timber tax warrant for Map 183, Lot 14 in the amount of \$221.20; Map 88, Lot 10 in the amount of \$704.40; Map 52, Lot 1 in the amount of \$3,322.89; and Map 67, Lot 21 in the amount of \$33.88= total warrant \$4,282.37. Mr. Fogg moved to approve the timber tax warrant as presented. Mrs. Stewart seconded the motion, which passed 3-0.

(c) Land Use Change Tax Warrants – Portion of Map 7, Lot 2 (newly created Map 8, Lot 31-1) = \$5,500; Map 8, Lot 31 = \$5,500; Map 8, Lot 32 = \$5,500. Ms. Bickford explained there was a boundary line adjustment and the second page was a subdivision which was approved by the Wakefield Planning Board and signed on April 15, 2021 (CCRD Plan Book 244, Page 99). The three-lot subdivision will be removed from current use; but the lots were removed from current use based on the boundary line adjustment plan. This was done due to the original current use applications recorded at the Carroll County Registry of Deeds. Each Land Use Change Tax Form and Warrant were prepared separately. Mr. Fogg moved to approve all three Land Use Change Tax Warrants as presented. Mrs. Stewart seconded the motion, which passed 3-0.

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(d) Exemptions/Tax Credits. The Board reviewed the documentation for the following Veteran Tax Credit: Map 22, Lot 11. Mr. Fogg moved to approve the veteran tax credit for Map 22, Lot 11. Mrs. Stewart seconded the motion, which passed 3-0.

Map 241, Lot 61 filed the BTLA A-9 and A-12 forms on May 6, 2022. As noted earlier in the meeting these forms are due by April 15, 2022 and are required to be filed annually. Ms. Bickford noted when she received these documents via email, she contacted the office to inform them the due date had passed and the Board had voted to tax the facility for the 2022 tax year.

Mr. Fogg moved to accept the late filing and grant the exemption for the 2022 tax year. Mrs. Stewart seconded the motion for discussion. Mr. Paul made it clear that just because the Board has voted to accept the late filing for this year does not mean they will in the future. Motion passed 3-0.

(g) Abatement – Timber Tax: Map 114, Lot 6. The landowner questioned the timber tax bill issued last month. Ms. Bickford explained there was an error on the excel spreadsheet (aka certification of yield taxes), there was an extra zero added to the Oak reported. The report stated 22,060 mbf were removed from site and on the excel spreadsheet the typo was 220,060 mbf which converts to an additional \$7,197.07 in timber taxes. Ms. Bickford asked the Board to abate the \$7,197.07 in timber taxes. Mrs. Stewart moved to abate the \$7,197.07 in order to correct the timber tax amount. Mr. Fogg seconded the motion, which passed 3-0.

Map 70, Lot 13. Applicant provided a copy of an appraisal dated February 5, 2020 along with the abatement application. The appraisal indicated the mobile home has no value and the applicant also stated the land was clear cut twice before the appraisal; the fee appraisal came in at \$57,000. Mr. Wood noted the mobile home is currently lived in and there was no value attributed for the excess road frontage in the appraisal. Mr. Wood did adjust the mobile home for both quality and condition. Mr. Wood's recommendation is to reduce the assessment of \$138,600 to \$121,500 which converts to \$211.00 in taxes and \$2.00 interest.

Map 180, Lot 30. An abatement was prepared in the amount of \$12,670.00 per the settlement agreement over a 3-year period (Docket #30288-20PT) for the 2022 tax year. Mr. Fogg moved to approve the abatement in the amount of \$12,670.00. Mrs. Stewart seconded the motion, which passed 3-0.

(h) Board Minutes – April 28, 2022 Minutes. Mr. Fogg moved to approve the minutes of the April 28, 2022 meeting with any amendments offered. Mrs. Stewart seconded the motion, the motion passed 3-0. Mr. Fogg moved to approve the non-public minutes of the April 28, 2022 minutes. Mr. Paul seconded the motion, the motion passed 2-0-1 (Mrs. Stewart abstained).

(e) Next Meeting Date. The next meeting is scheduled for Thursday, June 30, 2022.

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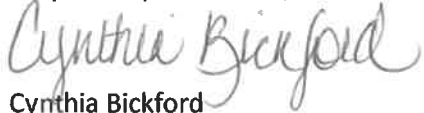
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Unscheduled Matters/Public Comment – None.

Non-Public Session RSA 91-A:3 – None.

Adjournment – There being no further business, Mr. Paul moved to adjourn at 8:58 a.m. Mr. Fogg seconded the motion, the motion passed 3-0.

Respectfully Submitted,



Cynthia Bickford
Assessing Technician

Approval of Minutes:



Kenneth S Paul, Chairperson



Relf Fogg



Rosemary Stewart