Board of Assessors October 27, 2022

Members Present: Kenneth S Paul; Relf Fogg; and Cynthia Bickford, Assessing Technician. Rosemary Stewart joined the meeting in progress via zoom.

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) Readoption of Veterans Tax Credit(s). Ms. Bickford shared the Technical Information Release TIR 2022-005 dated October 24, 2022. The RSA's dealing with the Veterans Tax Credit(s) have been amended to expand the eligibility requirements to include individuals who have not yet been discharged from service in the armed forces. The tax credits will need to be readopted; Mr. Fogg inquired if there will be a blanket warrant article provided to towns for guidance. Ms. Bickford believes either NHMA or the DRA may provide assistance with a warrant article since this will affect many municipalities.

Old Business - None.

<u>Correspondence</u> – (a) Utility Contract. The Board reviewed the contract for the utility appraisals from George E Sansoucy, P.E. LLC. The annual amount did not change at \$9,750.00 and the contract is from April 1, 2023 – April 1, 2027 which includes the local abatement appeal. Mr. Fogg moved to approve and ratify the contract for the utility appraisals. Mr. Paul seconded the motion, which passed 2-0.

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

- **(b) Timber Tax Warrants**. The Board reviewed a Timber Tax Warrant for Map 32 Lot 1 in the amount of \$1,489.63. Mr. Fogg moved to approve the Timber Tax Warrant for Map 32 Lot 1. Mr. Paul seconded the motion, which passed 2-0.
- (c) Land Use Change Tax Warrants. Map 88 Lot(s) 11 & 12. The Board had reviewed maps provided by Rod Wood at the last meeting of land located on Map 88 which should have been removed from current use. This was done based on the lack of response from the landowner. The Board asked Mr. Wood to issue a land use change tax for both parcels at the September meeting. An area containing 0.24 acres was removed from current use on Map 88 Lot 11; Mr. Wood calculated the value at \$10,000; with a LUCT in the amount of \$1,000.00. An area containing 0.13 acres was removed from current use on Map 88 Lot 12; with a value of \$15,000; with a LUCT in the amount of \$1,500.00.

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Mr. Fogg moved to approve both Land Use Change Tax Warrants for Map 88 Lot(s) 11 & 12. Mr. Paul seconded the motion, which passed 2-0.

Mrs. Stewart joined the meeting in progress via zoom.

- (d) Exemptions/Tax Credits Map 166 Lot 4. These tax credits are existing veteran tax credits and due to the ownership change from an individual to a trust, the veterans resubmitted applications. Mr. Fogg moved to approve the two veteran tax credits associated with Map 166, Lot 4. Mr. Paul seconded the motion, which passed 3-0.
- (e) Current Use None.
- (e) Abatement(s) None.
- **(f) Board Minutes** September 29, 2022 Minutes. Mr. Fogg moved to approve the minutes of the September 29, 2022 meeting with any amendments offered. There being no amendments Mr. Paul seconded the motion, the motion passed 3-0.
- (g) Next Meeting Date. The next meeting was scheduled for Thursday, November 24, 2022 which is Thanksgiving Day. The Board by consensus decided to cancel the meeting at this time; if something comes up and there is a need for a meeting one can be rescheduled for a different day. If documents need to be processed, the Board will be contacted directly.

<u>Unscheduled Matters/Public Comment</u> – Ms. Bickford indicated she uploaded the equalization data to the DRA. *Preliminary* reports are indicating a median ratio of 61.1% (this is down from 72.5% last year), the information will be analyzed by the DRA and they will issue the overall statistics.

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

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<u>Adjournment</u> – There being no further business, Mr. Paul moved to adjourn at 8:22 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