

**Board of Assessors
July 28, 2022**

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

Mr. Fogg called the meeting to order at 8:00 a.m. and lead those present in the Pledge of Allegiance, including Victor Becker. Dino Scala, Town Administrator joined the meeting in session.

Appointments – Victor Becker – Greater Wakefield Resource Center. Mr. Becker indicated the GWRC is attempting to obtain funds for the renovation of the 2nd and 3rd floors of the GWRC. Apparently, the 990 which the organization had filed indicated an asset of 400K for the building. Ms. Bickford confirmed the building is owned by the Town and the ownership has never been listed as the Greater Wakefield Resource Center.

Mr. Becker met with the Board to receive clarification of the BTLA A-9 Form. Ms. Bickford referred to RSA 72:23 I (a) where the RSA states “unless said real or personal property is used or occupied by other than the state or a city, town school district, or village district under a lease or other agreement the terms of which provide for the payment of properly assessed real and personal property taxes by the party using or occupying said property”. A copy of RSA 72:23 and RSA 72:23-c was provided to Mr. Becker. The GWRC is not a town entity, is considered an outside agency and therefore does not operate under the towns federal id. The Board reiterated the forms need to be filed in a timely manner and are due on April 15 annually.

The Board thanked Mr. Becker for attending the meeting.

Unscheduled Matters/Public Comment – None.

New Business – None.

Old Business – None.

Correspondence – (a) **Email from DRA re: Lake Ivanhoe Campground.** The email was brought to the Boards attention at the last meeting and it is regarding the Lake Ivanhoe Campground. Ms. Bickford indicated she has spent a lot of time researching these issues, and reminded the Board they had met with the owner of the campground back in 2018 at which time Mr. Gilmore indicated he had a resolution moving forward regarding outstanding taxes, specifically he would require all units coming into the campground to have a valid registration, and as long as no one was allowed to build decks, sheds and other features there would be no tax bills issued. The DRA was informed the deck and tax bill in question was for a 4X8 deck and according to our records it is a 8X20 deck. Discussion took place regarding the DRA monitor reports and the DRA makes comments all the time and noted we did not pick up a 3X4 deck.

Ms. Bickford did speak with our contracted assessor to see if there are any exemptions i.e.: square feet or specific structures. He advised against this; he works in another town which has a large campground. The campground has modular deck panels which the sites have access to. It was decided these modular units would not be taxable and when the DRA came in to conduct a monitor report the town was written up that they were

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not picking up the modular deck systems. Ms. Bickford specifically asked Phil Bodwell at the NH DRA if there is an exemption for certain size structures.

This campground does not always supply mailing addresses or other pertinent information. Ms. Bickford indicated there is no easy resolution, other than the campground owner coming in to meet with the Board. There is also the option of filing for abatements annually. Mrs. Stewart commented on the time it takes to chase down minimal amounts of taxes.

Ms. Bickford recommends sending a letter to the local state representatives. Mrs. Stewart indicated this has been done before. Mr. Fogg suggests a copy of the 2018 Board minutes be sent to the campground owner asking him for compliance of his own words and remind the campground owner the Board can only act on accurate information. Mr. Fogg moved for Ms. Bickford and Mrs. Stewart to draft a letter for the Board's review which will be sent to the local state representatives, the Campground Owners Association and the NH DRA. Mr. Paul seconded the motion, which passed 3-0.

(b) Worksheet for Exemption for Solar Energy Systems. Ms. Bickford presented a worksheet her and Rod Wood would like to implement along with the PA-29 Form (Permanent Application for Property Tax Credits/Exemptions). The Board reviewed the form. Mr. Fogg moved to approve the use of the Worksheet for Exemption for Solar Energy Systems. Mrs. Stewart seconded the motion, which passed 3-0.

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

(b) Timber Tax Warrants – None.

(c) Exemptions/Tax Credits - None.

(d) Abatement(s) – None.

(e) Board Minutes – June 30, 2022 Minutes. Mr. Fogg moved to approve the minutes of the June 30, 2022 meeting with any amendments offered. Mrs. Stewart seconded the motion with no amendments, the motion passed 3-0.

(f) Next Meeting Date. The next meeting is scheduled for Thursday, August 25, 2022.

Unscheduled Matters/Public Comment – None.

Non-Public Session RSA 91-A:3 II (c). Mr. Fogg moved to enter Non-Public Session under RSA 91-A:3II(c) at 8:38 a.m. Mrs. Stewart seconded the motion. Roll call vote: Mr. Fogg – 'aye'; Mrs. Stewart – 'aye'; Mr. Paul – 'aye'. The motion passed 3-0, and the Board immediately entered Non-Public Session.

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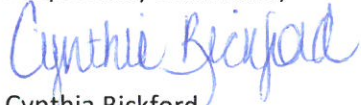
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The Board returned to public session at 9:22 a.m. During the immediately preceding Non-Public Session, Mr. Fogg moved to assess Map 45, Lot 132 as a buildable lot based on the deed recorded at the CCRD in Book 3680, Page 888. Mrs. Stewart seconded the motion, which passed 3-0 (Mr. Paul's vote via phone call).

Adjournment – There being no further business, Mr. Fogg moved to adjourn at 9:23 a.m. Mrs. Stewart seconded the motion, the motion passed 3-0.

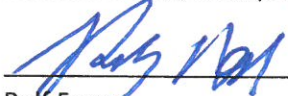
Respectfully Submitted,



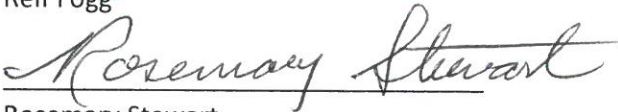
Cynthia Bickford
Assessing Technician

Approval of Minutes:

Kenneth S Paul, Chairperson



Relf Fogg



Rosemary Stewart

