

**Board of Assessors  
December 29, 2022**

**Members Present:** Kenneth S Paul; Relf Fogg; Rosemary Stewart 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. Howie Knight is also present at this time.

**Appointments** – None.

**Unscheduled Matters/Public Comment** – Howie Knight apologized and was under the impression Dino Scala had requested Mr. Knight be on this morning's agenda to discuss a warrant article for the Elderly Exemption. Mr. Knight provided a spreadsheet indicating a 13.36% inflation between 2019-2022 and has recommended the amount of the Elderly Exemption be increased as follows:

- **Age 65 -74        \$64,000 exemption**
- **Age 75-79        \$86,000 exemption**
- **Age 80+           107,000 exemption**

Mr. Knight also suggested to increase the income limit from single at \$20,000 to \$25,000 and married income from \$30,000 to \$37,000. The Board reviewed the 2021 Exemption and Tax Credit Report, this report can be obtained on the NH DRA's website and provides the details on each community. Wakefield's income levels were last changed in 2012 and the exemption amounts were revised in 2019. Mr. Paul moved to approve the recommendations to the Elderly Exemption as presented and to prepare a warrant article to go before the voters. Mrs. Stewart seconded the motion, which passed 3-0.

**New Business** – **(a) Town Report.** The Board reviewed a draft of the town report and discussed specific information within the report. Mr. Fogg moved to approve the town report as written. Mrs. Stewart seconded the motion, which passed 3-0.

**Old Business** – **Warrant Articles.** A warrant article was submitted for the Annual Assessing Statistical Update in the amount of \$12,000. A second warrant article was submitted regarding the statutory change to the Property Tax Credits for Veterans and readoption is required. Mrs. Bickford indicated Wakefield currently offers a \$750.00 Optional Veterans' Tax Credit and a \$750.00 All Veterans' Tax Credit. If these articles are not readopted by March 31, 2023, the tax credits will revert back to the \$50.00 tax credit. Mrs. Bickford will also draft a warrant article for the Elderly Exemption as discussed earlier in this meeting.

**Correspondence** – **(a) Institutional Exemption Worksheet.** Mrs. Bickford created an Institutional Exemption Worksheet to be used when reviewing religious, charitable and educational exemptions. This was a result of a BTLA decision in Ossipee. Mrs. Bickford has presented this form to Rod Wood, Wakefield Contracted Assessor, he believes this will be useful and will use this in other communities as well. Mr. Fogg moved to adopt the worksheet. Mrs. Stewart seconded the motion, which passed 3-0.

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**(b) Equalization.** NH DRA has determined the median ratio at 61.2% which is down from the 2021 median ratio of 72.5%.

**Administrative Matters - (a) Intent to Cut Forms.** The Board reviewed an Intent to Cut filed for Map 193, Lot 6.

**(b) Timber Tax Warrants.** The Board reviewed a Timber Tax Warrant for Map 242 Lot 1 in the amount of \$6,186.67. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$6,186.67. Mrs. Stewart seconded the motion, which passed 3-0.

**(c) Exemptions and Tax Credits.** The Board reviewed veteran tax credits for the following parcels: Map 48 Lot 1; Map 166 Lot 15; Map 5 Lot 32 (not a new tax credit – property ownership to a trust); Map 67 Lot 22; and Map 9 Lot 65. Mr. Fogg moved to approve the veterans tax credits previously mentioned. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an all veterans' tax credit for Map 117 Lot 19. Mr. Fogg moved to approve the all veterans' tax credit for Map 117 Lot 19. Mrs. Stewart seconded the motion, which passed 3-0.

**(d) Current Use Application.** The Board reviewed an application for current use for Map 32 Lot(s) 1 & 2 owner is currently Ridge2021 LLC. Mr. Fogg moved to approve the current use application for Map 32 Lot(s) 1 & 2. Mrs. Stewart seconded the motion, which passed 3-0.

**(e) Land Use Change Tax Warrants.** Map 28 Lot 3 and Map 37 Lot 2. Map 28 Lot 3 sold on December 13, 2022 which disqualified the parcel from current use. Once the sale was recorded this also disqualified the abutting parcel, Map 37 Lot 2 from current use due to the acreage requirements. Map 28 Lot 3 containing 9.7 acres was valued at \$100,000 calculating a LUCT in the amount of \$10,000. The remaining 8.3 acres on Map 37 Lot 2 was valued at \$24,900 and therefore a LUCT is due in the amount of \$2,490. Neither parcel have any acreage remaining in current use, this is considered a full release once Map 37 Lot 2 was removed from current use. Mr. Fogg moved to issue a LUCT for both Map 28 Lot 3 and Map 37 Lot 2. Mr. Paul seconded the motion, which passed 3-0.

**(f) Abatements –** The Board reviewed the following abatements. The second issue 2022 tax bills for both Map 46 Lot 5 in the amount of \$932.00 and Map 73 Lot 19 in the amount of \$156.00 will need to be abated. Both parcels were taken for back taxes and are now tax acquired property. Mr. Fogg moved to approve the abatements for Map 46 Lot 5 and Map 73 Lot 19. Mrs. Stewart seconded the motion, which passed 3-0.

The following abatements are for second issue negative tax bills, they are all campground sites which the contracted assessing firm has confirmed were vacant during the site visit over the summer. Map 92

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Lot 37 Site 50= \$3.00; Map 92 Lot 37 Site 29A= \$3.00; Map 92 Lot 37 Site 44A= \$3.00; Map 111 Lot 28 Site 73= \$17.00; and Map 111 Lot 28 Site 63= \$318.00 (park model was removed in October of 2021 and

a demo permit was pulled). Mr. Fogg moved to approve the abatements previously mentioned. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed an Abatement Application for Map 98 Lot 10. Rod Wood, Contracted Assessor conducted a site visit, changed the portion of hsf to atf and the atf continued the length of the entire building; added the ½ bath and corrected deck measurements. The current assessment of \$1,094,700 was reduced to \$1,039,400 which converts to \$677.00 in taxes. Mr. Fogg moved to approve the abatement in the amount of \$677.00 for Map 98 Lot 10. Mrs. Stewart seconded the motion, which passed 3-0.

**(g) Board Minutes** – October 27, 2022 Minutes. Mr. Fogg moved to approve the minutes of the October 27, 2022 meeting with any amendments offered. There being no amendments offered, Mrs. Stewart seconded the motion, the motion passed 3-0.

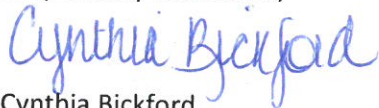
**(g) Next Meeting Date.** January 26, 2022

**Unscheduled Matters/Public Comment** – None.

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

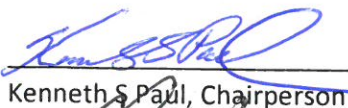
**Adjournment** – There being no further business, Mr. Fogg moved to adjourn at 8:55 a.m. Mr. Paul seconded the motion, the motion passed 3-0.

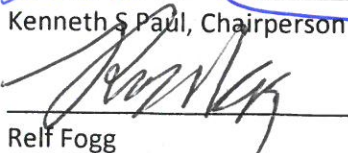
Respectfully Submitted,

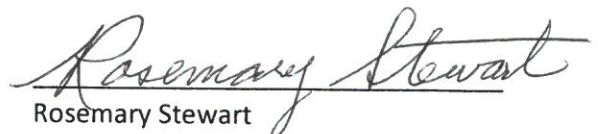


Cynthia Bickford  
Assessing Technician

Approval of Minutes:

  
Kenneth S. Paul, Chairperson

  
Relf Fogg

  
Rosemary Stewart