

**Board of Assessors  
November 30, 2017**

**Members Present:** Dennis Tyler, Chairperson; Kenneth Paul; and Cynthia Bickford, Assessing Technician. *Mr. Fogg joined the scheduled meeting in session at 8:29 a.m.*

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: Kelley Collins, Town Administrator; Connie Twombly; and Donna Martin, videotaping.

**1. Appointments – None.**

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

**3. New Business – None.**

**4. Old Business – None.**

**5. Correspondence – (a) Utility Appraiser Contract.** Based on the uncertainty of HB324 the Board feels they should move forward with the contract. The contract does include a non-appropriation clause. Mr. Tyler moved to sign the contract. Mr. Paul seconded the motion, which passed 2-0.

**(b) Intent to Cut.** The Board reviewed two Intent to Cut(s) for Wakefield Tax Map 29, Lot 1 and Map 25, Lot 6 and 7. Mr. Tyler moved to approve the Intent to Cut(s) for Map 29, Lot 1 and Map 25, Lot 6 & 7. Mr. Paul seconded the motion, which passed 2-0.

**(c) Exemptions/Tax Credits.** Mr. Tyler moved to approve the following tax credits for Tax Map 201, Lot 10; Map 96, Lot 26; Map 179, Lot 61; Map 166, Lot 11; Map 166, Lot 11; Map 67, Lot 60; Map 143, Lot 30; Map 108, Lot 37; and Map 205, Lot 2. Mr. Paul seconded the motion, which passed 2-0.

The Board reviewed a solar exemption for Map 197, Lot 36. Mr. Tyler moved to approve the Solar Exemption for Map 197, lot 36. Mr. Paul seconded the motion, which passed 2-0.

**(d) Abatements.** The owners of Map 197, Lot 36 filed for an abatement based on the fact they did not receive the solar exemption for 2017. Rod Wood recommended the Board deny the abatement since the property owner did not file for the exemption for the 2017 tax year. Mr. Tyler moved to deny the abatement application. Mr. Paul seconded the motion, which passed 2-0.

Abatement Map 152, Lot 12. Ms. Bickford asked the Board to sign an abatement in the amount of \$259.00. The property value was reduced after the first issue bill as a result of a 2016 abatement application. The value was reduced from \$103,600 to \$32,500 based on the document submitted by Norway Plains indicating the lot is non-buildable. Mr. Wood also felt the lot could not meet the current setbacks.

Mr. Paul wondered what is to happen when they want to build in the future with a composting toilet and a grey water evaporation system or whatever other technologies may be available. Ms. Bickford explained based on the maps online

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program, Mr. Wood still felt it would be very difficult for a structure to meet setbacks. Mr. Paul questioned someday this will be buildable with technology and questioned if they would pay back taxes.

Ms. Collins asked to speak and indicated the assessments are for highest and best use as of April 1 each year. Clearly if something was to change the assessment would reflect the change as of each year. Mr. Paul would like Mr. Wood to revisit the assessment for 2018, the current assessment is less than \$100.00 per foot.

Mr. Tyler moved to approve the abatement for Map 152, Lot 12. Mr. Paul seconded the motion for discussion. Ms. Bickford will ask Mr. Wood to revisit the assessment and express the Board's concerns for the 2018 assessment. The lot the Board is discussing was purchased at the auction of tax acquired properties for the sum of \$7,000. Motion passed 2-0.

Abatement Map 233, Lot 10. This abatement is for an Elderly Exemption that the Board reviewed for accident, mistake or misfortune after the first issue bill was calculated. The abatement is in the amount of \$296.00 and is not a refund; the abatement is to reduce and reflect the exemption on the first issue bill. Mr. Tyler moved to approve the abatement for Map 233, Lot 10. Mr. Paul seconded the motion, which passed 2-0.

Proration Application for Map 77, Lot 34. A fire destroyed the home at 75 Joe Del Drive on April 16, 2017. The homeowner filed a "Proration Application to Municipality" and Rod Wood held off reviewing the application to see if the homeowner would rebuild within the tax year. The homeowner has indicated he will not rebuild prior to April 1, 2018. The abatement is in the amount of \$1,217 which is based on the value of \$96,273. Mr. Tyler moved to approve the abatement for Map 77, Lot 34. Mr. Paul seconded for discussion. Mr. Paul was not aware the homeowner could file for a proration. Ms. Bickford stated only for damaged buildings and the form must be filed within 60 days of the event.

Relf Fogg joined the meeting in session at 8:29 a.m.

BTLA Settlement Agreement. Rod Wood met with the owner of Map 241, Lot 17 (16 Middleton Hill Road) for mediation. Mr. Wood suggests the lot be reduced from \$18,700 to \$14,000. Mr. Fournier indicated he has no other access for the land located in Wakefield and he would have to use his existing driveway in Middleton. Mr. Wood reviewed the deed which describes one tract of land. The deed does not refer to two separate tracts, one in Middleton and one in Wakefield; therefore Mr. Wood believes the landowner would have to obtain subdivision approval if he wanted to develop the land in Wakefield. If the Board agrees to the \$14,000 assessment the appeal will be settled.

Mr. Fogg moved to accept Rod Wood's recommendation to the Board. Mr. Paul seconded the motion, which passed 3-0. Ms. Bickford will share this information with Middleton.

**(e) Land Use Change Tax (*not on the agenda*)**. The Board reviewed two LUCT Warrants. The first warrant is for Map 92, Lot 40-2 in the amount of \$6,500 for a 6.22-acre parcel which recently sold and is no longer contiguous with the additional current use land. Mr. Fogg moved to approve the Land Use Change Tax Warrant in the amount of \$6,500. Mr. Paul seconded the motion, which passed 3-0.

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The second LUCT Warrant is for Map 210, Lot 25 in the amount of \$3,500 for a 3.78 house lot which will be removed from current use. Mr. Tyler moved to approve the Land Use Change Tax Warrant in the amount of \$3,500. Mr. Fogg seconded the motion, which passed 3-0. The driveway is in, the house lot has been cleared and a building permit has been issued for this site.

**6. Administrative Matters. (a) Board Minutes October 19, 2017.** Mr. Paul moved to approve the minutes of October 19, 2017. Mr. Fogg seconded the motion, which passed 3-0.

Mr. Fogg stated for the record he supports the contract for the utility appraiser (the contract was signed prior to Mr. Fogg joining the meeting).

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

**8. Adjournment** – There being no further business, Mr. Paul moved to adjourn at 8:40 a.m. Mr. Fogg seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

Approval of Minutes:

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Dennis Tyler, Chairperson

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Relf Fogg

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Kenneth Paul