

**Board of Assessors**

**April 27, 2023**

**Members Present:** Kenneth S Paul; Relf Fogg; Rosemary Stewart (via zoom); 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.

**Appointments** – None.

**Unscheduled Matters/Public Comment** – Ms. Bickford indicated she had received an Intent to Excavate for Map 47 Lot 29 after the agenda had been posted. The Board had requested additional information last year from the Planning Board based on the fact the land owner had exceeded the cubic yards originally approved by the Planning Board in 2018. The Board by consensus tabled this item to the May meeting, hoping more information will be available; if it is determined the intent needs to be acted on prior to the next meeting the Board will be contacted for signatures. Ms. Bickford will research the timeframe the Board has to act on the intent.

**New Business** – **(a) Reorganization of Board.** Mr. Fogg nominates Rosemary Stewart to serve as Chairperson. Mr. Paul seconded the motion. Mrs. Stewart expressed concern regarding she is sometimes out of town but indicated she attends via zoom. The motion passed 3-0. Mr. Fogg nominates Ken Paul to serve as Vice Chairperson. Mr. Paul seconded the motion which passed 3-0.

**(b) Hours of Operation for the Assessors Office.** Mr. Paul expressed his concern with the new budget cuts, the office hours being cut and the Town Hall now closed on Mondays. He believes the workload may not have been calculated as far as the revaluation is concerned when the budget cuts were done. It's going to come down to the MS-1 completed and signed in a timely manner, so the second the tax bills can go out. If this all doesn't happen timely this could result in the town having to borrow money to pay its debt. He and the other members offered to assist in the daily office functions a couple of hours a week if needed; with the intention of helping and not make more work for the office. Mr. Paul had anticipated the selectmen would go through the budget process a second time and work with the department heads of how to realign the budget to get through the default budget. He would have made some other cuts and/or changes. Mrs. Stewart also wondered how this would impact vacation time. Ms. Bickford indicated this is not only a revaluation year but also a recertification year with the NH DRA; typically she tries to use vacation time on Mondays rather than take a full week and now Town Hall is closed on Mondays.

The warrant article for the assessing statistical capital reserve fund failed in the amount of \$12,000. The existing fund has approximately \$29,000; the selectmen will need to come up with the \$900-\$1,000 to complete the revaluation this year.

Mr. Fogg moved to open the office as Ms. Bickford sees necessary. Mr. Paul seconded the motion which passed 3-0. Ms. Bickford indicated she would open the office at 7:30 a.m. to the public and continue to stay open until 4:00 p.m.

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**Old Business – (a) Update re: granting of lake access.** The current owners of Map 201 Lot 11 met with the Assessing Technician last week to discuss the letter they had received. It appears these easements were not disclosed to them prior to the closing in March. They will work towards a resolution. Attorney Randy Walker, Walker & Varney contacted the office on Tuesday and wanted to update the Board he will be working on this situation and hopes to meet with the Board in May.

**Correspondence – None.**

**Administrative Matters - (a) Intent to Cut Forms.** The Board reviewed an Intent to Cut for Map 133 Lot 1. Mr. Fogg moved to approve the intent for Map 133 Lot 1. Mr. Paul seconded the motion, motion passed 3-0.

**(b) Timber Tax Warrant.** The Board reviewed a Timber Tax Warrant for Map 197 Lot 68 in the amount of \$377.90. Mr. Fogg moved to approve the Timber Tax Warrant for Map 197 Lot 68. Mr. Paul seconded the motion, the motion passed 3-0.

**(c) Land Use Change Tax Warrant.** Land Use Change Tax Warrant for Map 74 Lot 45-1. This parcel was a result of a subdivision which sold July 1, 2022 and 2.054 acres is required to be removed from current use. The contracted assessor valued the land at \$50,000 resulting in a LUCT in the amount of \$5,000. Mr. Fogg moved to approve the Land Use Change Tax in the amount of \$5,000 for Map 74 Lot 45-1. Mr. Paul seconded the motion, the motion passed 3-0.

**(d) Exemptions and Tax Credits.** The Board reviewed veteran tax credit applications for Map 166 Lot 2 and Map 69 Lot 2. Mr. Fogg moved to approve the veteran tax credits for Map 166 Lot 2 and Map 69 Lot 2. Mr. Paul seconded the motion, the motion passed 3-0.

The Board reviewed a veteran tax credit for Map 94 Lot 48. Ms. Bickford indicated due to the character of service the applicant does not qualify. Mr. Fogg moved to deny the veteran tax credit based on the character of service for Map 94 Lot 48. Mr. Paul seconded the motion, the motion passed 3-0.

The Board reviewed an all veterans tax credit for Map 138 Lot 8. Mr. Fogg moved to approve the tax credit for Map 138 Lot 8. Mrs. Stewart seconded the motion, the motion passed 3-0.

The Board reviewed the following existing elderly exemptions: Map 184 Lot 8; Map 214 Lot 1; Map 78 Lot 15; Map 184 Lot 34; Map 121 Lot 1; Map 233 Lot 10; Map 210 Lot 10 and Map 180 Lot 47. Mr. Fogg moved to approve the aforementioned map and lots for the elderly exemption. Mrs. Stewart seconded the motion, the motion passed 3-0.

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The Board reviewed the following new elderly exemptions: Map 64 Lot 3; Map 94 Lot 77 and Map 93 Lot 1. Mr. Fogg moved to approve the aforementioned map and lots for the elderly exemption. Mr. Paul seconded the motion, the motion passed 3-0.

Discussion took place regarding the due date for tax credits/exemptions which was April 15; this date fell on Saturday. The Town Hall was recently closed on Mondays and an applicant filed an elderly exemption application in person on Tuesday, April 18, 2023. The Board by consensus agreed to accept the filing of the application on Tuesday, April 18, 2023. This application will be processed for the May meeting.

Map 216 Lot 2; Map 244 Lot 41; Map 116 Lot 36 and Map 47 Lot 23 did not file the annual income and asset worksheet required for the elderly exemption. Mr. Fogg moved to remove the elderly exemptions mentioned. Mr. Paul seconded the motion, the motion passed 3-0.

Institutional Exemptions: Rod Wood has reviewed and conducted a site visit for the following: Map 149 Lot 11 for a charitable exemption and Map 150 Lot 5 for a religious exemption. Mr. Wood's recommendation is to grant both exemptions. Mr. Fogg moved to grant the exemptions based on the recommendation from the contracted assessor (Rod Wood). Mr. Paul seconded the motion, the motion passed 3-0.

The annual A-9 and A-12 Forms were not filed by Map 179 Lot 12 and Map 200 Lot 3-1; these forms are required to be filed **annually** and both of these organizations are charitable organizations. Mr. Fogg moved to remove the exempt status on both these properties. Mrs. Stewart seconded the motion, the motion passed 3-0.

**(e) Abatements.** Map 210 Lot 18. The owner filed an abatement application indicating the home is a 3 bedroom and according to the assessment card the home is listed as a 4 bedroom. Based on the original plans in the building permit folder and the state approved septic plan the structure is a 3-bedroom home. Rod Wood recommends changing the home to a 3 bedroom which will reduce the assessment from \$261,900 to \$259,700. This results in a \$27.00 abatement. Mr. Fogg moved to approve the abatement application. Mrs. Stewart seconded the motion, the motion passed 3-0.

**(f) Board Minutes** – March 30, 2023 Minutes. Mr. Paul moved to approve the minutes of the March 30, 2023 meeting. Mr. Fogg seconded the motion, the motion passed 3-0. Mr. Paul moved to approve the non-public minutes of March 30, 2023. Mrs. Stewart seconded the motion, motion passed 2-0-1 (Mr. Fogg abstained).

**(g) Next Meeting Date.** May 25, 2023.

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

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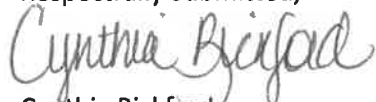
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**Non-Public Session RSA 91-A:3 II (a) – None.**

**Adjournment** – There being no further business, Mr. Paul moved to adjourn at 8:50 a.m. Mr. Fogg seconded the motion, the motion passed 3-0.

Respectfully Submitted,

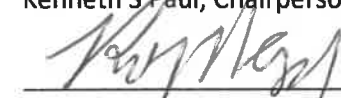


Cynthia Bickford  
Assessing Technician

Approval of Minutes:



Kenneth S. Paul, Chairperson



Relf Fogg

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Rosemary Stewart