

Board of Assessors
May 25, 2023

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

Also present: Attorney Randy Walker, Walker & Varney; Bryan Differ; Rui Silva; Christine & Dan Nicholson; Elizabeth Conner, Wakefield Food Pantry. Beryl Donovan and Dick Desroches both with the Gafney Library joined the meeting in progress.

Mrs. Stewart called the meeting to order at 8:00 a.m. and lead those present in the Pledge of Allegiance.

Appointments – Relf Fogg moved to request to address 2nd & 3rd agenda items prior to agenda item 1 for a very brief Motion to reconsider with the understanding that future requests for the same might not be supported by the Board. Mr. Paul seconded the motion, motion passed 3-0. No members of the Gafney Library were present, therefor the Board moved to review item (c) under Appointments on today's agenda. Mr. Paul asked if the Wakefield Food Pantry had filed timely last year. Ms. Bickford confirmed this is the first year the Wakefield Food Pantry was late filing the BTLA A-9 & A-12 Form. Ms. Conner explained she is the treasurer and is now the responsible party for filing these forms. She also indicated she is a CPA and this is a busy time of the year and was out of town on April 14. These documents were not on her radar and she apologized for the untimely filing. Discussion took place regarding the town mailing out the forms in the past as a courtesy; Ms. Bickford indicated this had changed after a BTLA filing where the applicant indicated they had not been provided with the appropriate forms.

Mrs. Stewart reiterated this is Wakefield's recertification year and the institutional exemptions will be reviewed for the past five years. It will be interesting to see how the NH DRA deals with the late filings on file. Mr. Fogg moved to restore the charitable tax-exempt status for Map 200 Lot 3-1 and abate the taxes for the 2023 tax year. Mr. Paul seconded the motion, motion passed 2-0-1 (Mrs. Stewart abstained due to the fact she serves on the Wakefield Food Pantry).

Gafney Library – Map 179 Lot 12 re: Charitable Exemption. Dick Desroches indicated he will be taking on the responsibilities of filing the BTLA A-9 & A-12 Forms, this is no longer the responsibility of the librarian. With budget changes and other items this has been a very busy year. Ken Paul indicated this is the third year in a row the BTLA A-9 & A-12 Forms were filed late. Mr. Fogg moved to restore the charitable tax-exempt status for Map 179 Lot 12 and abate the taxes for the 2023 tax year. Mr. Paul seconded the motion, motion passed 2-0-1 (Mrs. Stewart abstained due to the fact she is also involved with the Gafney Library).

Attorney Randy Walker, Walker & Varney representing Kozy Corner Realty Trust (Map 201 Lot 11). Attorney Walker referred to the letter to his clients which he also supplied to the office prior to the meeting. The bottom of page 3 through page 5 provides deed references and the notations of right of ways for the period of 1948 -1980. It is obvious that the deed for Map 201 Lot 11 goes to the shore of Lovell Lake and he expects the Town to assess the land as waterfrontage moving forward. The

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waterfrontage is to the right of lot 2 identified on the map presented by Attorney Walker and he estimates that there is approximately 113+/- waterfrontage on Lovell Lake between lot 2 and Map 202 Lot 3. Attorney Walker also confirmed his research indicates there are 5 backlots which have had deeded rights and there have been 3 docks located on the waterfrontage which he believes would be "grandfathered". He also expects the Town to assess the 5 backlots for water access.

Ms. Bickford referred to the notations on the 1974/1976 assessment cards for the current Map 202 Lot 53 and 54 where there is a notation indicating "hearing 8/76 no beach rights in deed" and also "no waterfront rear lot" and it is clear the assessments in 1974 were reduced. No minutes can be located regarding the hearings. Ms. Bickford questioned Map 202 Lot 54 where it indicates on page 5 item 7 "said deed was devoid of a right of way to Lovell Lake" and there was a new confirmatory deed recorded in 2023. Attorney Walker responded by stating he does not represent the owner of Lot 54.

Mr. Paul mentioned a possible survey of the waterfront area or at a minimum a hand drawn sketch. Attorney Walker does not feel a survey should be a requirement, there are many properties which have never been surveyed. Attorney Walker then drew on the copy of the tax map submitted and indicated using the measurements along Route 109 he believes the waterfrontage is around 135 feet+/-.

Discussion took place regarding the ownership of the waterfrontage and specifically the State of New Hampshire and the location of Route 109 (aka Lovell Lake Road). It is believed Route 109 is a right of way and not actually owned by the State of New Hampshire.

The Board indicated they would provide these findings to the Contracted Assessor, Rod Wood for his review.

Ms. Bickford indicated the tax warrant has been calculated for the first issue tax bills and the Town is in the process of a town wide revaluation. If the contracted assessor changes values over the next month the assessed values will also change in the fall once the values are finalized for the revaluation.

Unscheduled Matters/Public Comment – None.

New Business – None.

Old Business – None.

Correspondence – None.

Administrative Matters - (a) Intent to Cut Forms. The Board reviewed an Intent to Cut for Map 188 Lot(s) 9; 10 & 11. Mr. Fogg moved to approve the Intent to Cut. Mrs. Stewart seconded the motion, motion passed 3-0.

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(b) Intent to Excavate. The Board reviewed the Intent to Excavate forms filed for Map 47 Lot(s) 29 and 32. Ms. Bickford informed the Board that both Noah Hoffman, NHDRA and Steven Griffin, NH DRA Gravel Tax Appraiser had stopped by the office. Mr. Griffin requested to see a plan and inquired if an excavation permit had been issued by the Planning Board. He also expressed concern regarding the size of the site and the possibility of an Alteration of Terrain Permit (Aot) being required, he referred the Town to Ridgely Mauck, NH DES.

The Town has 30 days to process the Intent to Excavate; Mr. Griffin indicated this date starts once the landowner has supplied all pertinent information to the Board. Mr. Paul does not believe the Aot permit is the Board's jurisdiction but insists the Board needs a plan to see what activity is being done on site. Mr. Fogg moves to take Mr. Griffin's advice and table the Intent to Excavate until an actual plan of the excavation site is received. Mrs. Stewart seconded the motion, motion passed 3-0.

(c) Timber Tax Warrant. The Board reviewed a Timber Tax Warrant for Map 114 Lot 13=\$96.45; Map 205 Lot 1= \$410.69; Map 133 Lot 1=\$568.20; Map 183 Lot 14=\$1,380.04; total warrant in the amount of \$2,455.38. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$2,455.38. Mrs. Stewart seconded the motion, the motion passed 3-0.

(d) Excavation Tax Warrant. Excavation Tax Warrant for Map 47 Lot 29 in the amount of \$208.00. Mr. Fogg moved to approve the Excavation Tax Warrant in the amount of \$208.00 for Map 47 Lot 29. Mrs. Stewart seconded the motion, the motion passed 3-0.

(d) Exemptions and Tax Credits. The Board reviewed an existing elderly exemption for Map 209 Lot 4. The applicant did not supply the bank statements from October, November & December as requested. Mr. Fogg moved to deny based on lack of response for financial statements. Mrs. Stewart seconded the motion, the motion passed 3-0.

The Board reviewed a new elderly exemption for Map 105 Lot 10. The applicant did not report all income on the application and additional income was found on the tax return. Mr. Fogg moved to deny the exemption based on the income limits. Mrs. Stewart seconded the motion, the motion passed 3-0.

Institutional Exemptions: Rod Wood has reviewed and conducted a site visit for the following: Map 241 Lot 61 and Map 150 Lot 3 for charitable exemptions. Mr. Wood's recommendation is to grant both exemptions. Mr. Fogg moved to grant the previously mentioned exemptions based on the recommendation from the contracted assessor (Rod Wood). Mrs. Stewart seconded the motion, the motion passed 3-0.

Mrs. Stewart left the meeting at 9:15 a.m.

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Rod Wood reviewed and conducted a site visit for Map 241 Lot 73 which also filed for a charitable exemption. Based on the Ossipee BTLA case docket #: 30399-22OS, Mr. Wood recommends the Board deny the charitable exemption. Mr. Wood noted he had inquired to the DRA regarding setting up a pilot program with the Unity Lodge and Phil Bodwell, NH DRA suggested the Town contact their attorney. Ms. Bickford informed the Board there has been a second BTLA order issued in Alton, NH docket #: 30399-22OS where the BTLA ruled the Winnepesaukee Masonic Association was not entitled to the exemption and Alton was to remove the exemption and collect property taxes for the 2021 tax year.

Mr. Fogg moved to deny the charitable exemption due to the precedent set in both Ossipee and Alton and encourage the organization to appeal to the BTLA if they so choose. Mr. Paul seconded the motion, motion passed 2-0.

(e) Abatements. Map 214 Lot 14-1. The owner filed an Abatement Application indicating the land is over taxed and not a buildable lot. Rod Wood recommends adjusting the land for unbuildable and noted it is not a separate lot of record and should be merged with Map 214 Lot 14. This adjustment will reduce the assessment from \$73,800 to \$37,800. The reduction results in a \$446.00 abatement (\$441.00 tax and \$5.00 interest). Mr. Fogg moved to approve the abatement application based on the contracted assessor's recommendation. Mr. Paul seconded the motion, the motion passed 2-0.

Map 55 Lot 21. The owner filed an Abatement Application indicating the lot is not accessible or buildable. The owner indicates his opinion of value is \$5,000.00. Mr. Wood recommends the Board deny the abatement since no opinion of value was provided along with the application. An opinion of value was also requested last year at the time of the abatement application. Mr. Fogg moved to deny the abatement application based on the recommendation of the contracted assessor. Mr. Paul seconded the motion, the motion passed 2-0.

Map 180 Lot 30. The Board reviewed an abatement in the amount of \$12,670.00 for Map 180, Lot 30 (2531 White Mountain Highway). This abatement is the last year of a 3-year settlement agreement per BTLA Docket#: 30288-20PT. Mr. Fogg moved to approve the abatement according to the settlement agreement for BTLA Docket#: 30288-20PT. Mr. Paul seconded the motion, the motion passed 2-0.

(f) Board Minutes – April 27, 2023 Minutes. Mr. Fogg moved to approve the minutes of the April 27, 2023 meeting. Mr. Paul seconded the motion, the motion passed 2-0.

(g) Next Meeting Date. June 29, 2023.

Unscheduled Matters/Public Comment – None.

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

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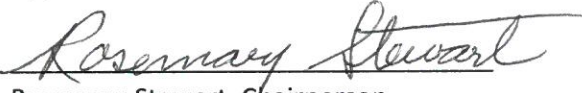
Adjournment – There being no further business, Mr. Paul moved to adjourn at 9:28 a.m. Mr. Fogg seconded the motion, the motion passed 2-0.

Respectfully Submitted,



Cynthia Bickford
Assessing Technician

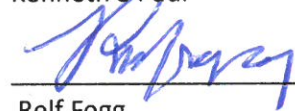
Approval of Minutes:



Rosemary Stewart, Chairperson



Kenneth S. Paul



Relf Fogg

