

**Board of Assessors
June 29, 2023**

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

Also present: Carol Darcy in person and Attorney Josh Lanzetta via zoom.

Mrs. Stewart 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 – None.

New Business – a) Annual Assessing Services. The annual assessing contract will expire on December 31, 2023. The RFP sent out in 2020 requested a proposal for January 1, 2021 – December 31, 2023. Based on the RFP the Board reserved the right to renegotiate a contract with the awarded company for the next certification cycle 2024-2028 and requested the proposal to include annual prices for 2024-2028. The only company who provided this portion of the RFP was the current assessing firm R.B. Wood & Associates. Ms. Bickford inquired as to whether the Board would like to put the annual assessing services out to bid for 2024.

Mr. Fogg moved to use the option of the clause as stated in the original RFP which would allow the Board to extend the contract through 2028. Mr. Paul seconded for discussion. The motion carried 3-0.

b) Map 92 Lot 37 Site 28 – outstanding tax lien. Ms. Bickford explained the office does not verify taxes are paid on sites when processing changes and/or transfers in the spring. The occupant of Site 28 in the Lake Ivanhoe Campground called to inquire about the outstanding balance on the site. It was explained that the first issue tax bill has a zero balance and the outstanding balance is from a prior tenant. Outstanding tax issues continue to be a problem at this campground.

Mr. Fogg referred to the meeting were the Board met with the campground owner and at that time the campground owner had offered a solution moving forward to resolve these issues. Mr. Fogg moved to have the Board sign a letter drafted by the technician addressed to the owners of the campground citing the prior minutes expressing the Boards understanding this was not going to be an ongoing issue and could there be a remedy moving forward. Mrs. Stewart seconded the motion. Mr. Paul indicated the Board is available monthly to meet. The motion carried 3-0.

Old Business – Map 201 Lot 11. The contracted assessor, Rod Wood reviewed the information supplied by Attorney, Randy Walker per the Boards request. Mr. Wood's recommendation is to follow the findings of Attorney Walker.

Ms. Bickford indicated Carol Darcy stopped in the office earlier this week and has indicated she has hired Attorney Josh Lanzetta out of Dover NH to conduct a title search on behalf of herself and others. Mr.

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Paul indicated it appeared Attorney Walkers review was in depth, but it is always good to have a second attorney look at it as well. Mrs. Stewart agrees. Mr. Fogg asked the Board to consider hearing from Carol Darcy and the chairperson agreed.

Carol Darcy explained taxes are not the issue and she thanked the prior owner to keep the family homes status quo. Ms. Darcy goes on to explain she did not know about the easements and provided a background to the property which was original owned by her cousins grandfather in the 40's. Ms. Darcy indicated the dock was located on state property and her family has always had a boat. They are just trying to maintain everything as it was. She explained it took her a little while to hire an attorney because the first few she reached out to had a conflict of interest.

Attorney John Lanzetta with Bruton & Berube joined the meeting via zoom. Attorney Lanzetta is in the middle of conducting research and asked for a copy of the pdf submitted by the other attorney, which would be helpful. Mr. Paul suggested Attorney Lanzetta reach out directly to Walker & Varney, rather than us checking with our attorney to verify if there are any confidentiality issues. He reiterated they are not doing this to dispute properly paying taxes they want to make sure the ownership and easement rights are preserved. He is hopeful to have more information for the next meeting. Mr. Paul confirmed the Board meets the last Thursday of the month.

Mr. Paul is glad to see the attorneys working this out, it is complicated. Mr. Paul indicated he and Relf have seen the docks there for fifty years. Mrs. Stewart moved to table this item. Mr. Paul seconded the motion, motion passed 3-0. Mr. Fogg added the reason for tabling the item is to seek additional information.

Correspondence – NH DRA Community Action Report dated April 13, 2023 received June 16, 2023.

Attorney Lanzetta exited the meeting via zoom.

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

b) Intent to Excavate. Map 47 Lot(s) 29 and 32. No additional information or plan has been received to date. Mr. Paul indicated it would be nice to receive an update or documentation as to the status of the excavation site. Ms. Bickford indicated she had reached out to Steve Griffin, the NH DRA Gravel Tax Appraiser but did not hear back prior to this morning's meeting.

Mrs. Stewart moved to send a letter requesting an update of the project and include a copy of the email previously sent. Mr. Fogg seconded the motion. The Board would like the letter sent via certified mail. Motion carried 3-0.

(c) Timber Tax Warrant – None.

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(d) Exemptions and Tax Credits. The Board had denied an existing elderly exemption for Map 209 Lot 4, last month based on the lack of financial information. The applicant came in minutes after the May 25, 2023 meeting with the required financial documentation. Mr. Fogg moved to reconsider the elderly exemption for Map 209 Lot 4. Mrs. Stewart seconded the motion. The motion carried 3-0. Mrs. Stewart moved to approve the elderly exemption for Map 209 Lot 4. Mr. Fogg seconded the motion. The motion carried 3-0.

Institutional Exemptions: Rod Wood has reviewed and conducted a site visit for Map 183 Lot(s) 5; 6 & 38 for a religious exemption and his recommendation is to grant the religious exemptions. Mr. Fogg moved to grant the religious exemption based on the recommendation from the contracted assessor (Rod Wood). Mr. Paul seconded the motion. The motion carried 3-0.

Rod Wood has reviewed Map 62 Lot(s) 30 & 32 for a charitable exemption and his recommendation is to grant the charitable exemption. Mr. Fogg moved to grant the charitable exemption based on the recommendation from the contracted assessor (Rod Wood). Mr. Paul seconded the motion. The motion carried 3-0.

Rod Wood reviewed Map 146 Lot 8 for a religious exemption and recommends the Board to grant the religious exemption. Mrs. Stewart moved to grant the religious exemption. Mr. Fogg seconded the motion. The motion carried 3-0.

Map 179 Lot 12. The Board voted to reinstate the charitable exemption at the May meeting due to a late filing of the BTLA A-9 and BTLA A-12 Forms. Since then, Rod Wood has conducted a site visit. Mr. Wood recommends granting the exemption for the 2023 year. Mrs. Stewart moved to approve the charitable exemption for Map 179 Lot 12. Mr. Fogg seconded the motion. The motion carried 3-0.

(e) Abatements. Map 179 Lot 12. The abatement in the amount of \$4,048.00 is for the first issue 2023 tax bill; the organization failed to file the BTLA A-9 & BTLA A-12 Forms in a timely manner for the third year in a row. The Board moved to reinstate the exemption at the May meeting and has voted to reinstate the charitable exemption for the 2023 tax year.

Map 111 Lot 28 Site 97. Ms. Bickford presented an abatement in the amount of \$81.00 for Site 97 in Lake Forest Resort. The park model was removed in 2022 and the assessing firm had not conducted a site visit for the 2023 tax year prior to the first issue warrant. Mr. Fogg moved to abate the \$81.00 for Site 97. Mrs. Stewart seconded the motion. The motion carried 3-0.

Map 200, Lot 3-1. The abatement in the amount of \$1,295.00 is for the first issue 2023 tax bill; the organization failed to file the BTLA A-9 & BTLA A-12 Forms in a timely manner. The Board moved to reinstate the charitable exemption at the May meeting for the 2023 tax year.

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(f) Board Minutes – May 25, 2023 Minutes. Mrs. Stewart moved to approve the minutes of the May 25, 2023 meeting. Mr. Fogg seconded the motion. The motion carried 3-0.

(g) Next Meeting Date. July 27, 2023.

Unscheduled Matters/Public Comment – None.

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

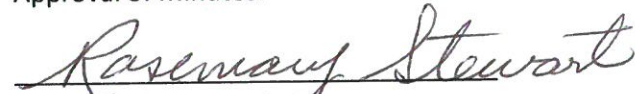
Adjournment – There being no further business, Mrs. Stewart moved to adjourn at 8:40 a.m. Mr. Fogg seconded the motion, the motion passed 3-0.

Respectfully Submitted,



Cynthia Bickford
Assessing Technician

Approval of Minutes:



Rosemary Stewart, Chairperson



Kenneth S Paul

Relf Fogg