

**Board of Assessors  
September 28, 2023**

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

Also present: Brian Differ; Christine Nicholson; Carol Darcy; Stephen Conway and Mary Ellen Leone. Renee Wilson and Attorney Josh Lanzetta joined the meeting in session via zoom.

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

**Appointments** – **Kozy Korner Realty Trust, Map 201 Lot 11.** Brian Differ and Christine Nicholson both Trustees of the Kozy Korner Realty Trust. Mr. Differ joins the Board. He provides the Board with a timeline, and explains back in April they received a letter questioning recorded easements; on May 25 his attorney (Randy Walker) provided approximately 75 pages of deed research. At that time the Board referred Attorney Walker's findings to the contracted assessor. In June the contracted assessor's opinion was to follow the attorney's findings. At this time one of the abutters indicates she has hired an attorney in order to obtain additional information. He is here to ask to pay taxes on the waterfront. The contracted assessor agreed with the findings and as of today nothing more has been brought forward in 4 months.

Mrs. Stewart indicated the Board is waiting to hear from the additional attorney. Mr. Differ would like to know how long the Board will wait, this has been ongoing since April. Mr. Paul indicates the Board just wants to make sure the information is accurate before we start to assess water access. The process then becomes cumbersome and abatements will need to be filed if the assessments were inaccurate.

Ms. Bickford confirms the MS-1 needs to be finalized by September 1 for the tax rate setting. All values are final once the MS-1 is complete. The Board filed an extension through October 1 for the MS-1 due to the ongoing revaluation, therefore the Board will need to make a decision on how to assess the properties involved for the 2023 tax year.

Mr. Fogg believed the Board had decided to keep the assessments status quo and wait for the additional information from the second attorney.

Discussion took place regarding acting on the information presented by Attorney Walker and taxing the waterfrontage and lake access; if this is to be found in error each party can then use the abatement process. The value is not what Mr. Paul is concerned about it's the accuracy.

It appeared Attorney Walker researched deeds back to 1948. Carol Darcy believes her attorney is researching beyond 1948.

Mr. Fogg indicated precedence has been set where backlot(s) with no access were granted water access through a deed and this was found not to be legal, which lead to recourse. Mr. Differ indicates there are deeds dating back to the 60's with the water access so historically those camps are safe.

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Attorney Josh Lanzetta spoke via zoom who represents Carol Darcy and Mary Ellen Leone. He clarifies the owners of the interior lots wants to pay taxes. In regards to the concerns of the timing and the research which has been done, Attorney Lanzetta has reached a point where he believes this will require a survey. He indicates he has been in contact with Attorney Walker and is trying to negotiate getting this done now. He believes the confirmatory easement deeds were to confirm the easements which had existed for decades. It would be prudent to get the survey done and he believes all parties are willing to pay. Mr. Paul asked if the attorney has an estimate for a survey (cost wise), Attorney Lanzetta did not have an estimate at this time. The surveyors are busy and are booking out. Mr. Paul indicated a survey would be nice, but he believes they will be shocked at the price.

Attorney Lanzetta believes the deeds clearly grant water access to all parcels and there is clear prescriptive right formed over decades utilizing the dock in the same manner.

Ms. Bickford inquired if Attorney Lanzetta agrees with Attorney Walker's findings. Attorney Lanzetta stated he believes all lots have lake access; therefore, if Attorney Walker believes any lot does not have lake access he would disagree with the findings. Attorney Walker's research indicated lot 54 does not have water access. Attorney Lanzetta disagreed and indicated this lot at one time had waterfrontage and he believes does have water access. The survey would confirm this.

Trustee, Christine Nicholson advised the Board when the property came on the market, they purchased it to preserve the land and nothing was going to change. She adds anyone could have purchased the property at this time. Attorney Walker did the work and she feels now the can is just being kicked down the road. They just want this issue closed.

Attorney Lanzetta would like to get it right the first time; the research is terminal and now they need a survey. He then referred to prescriptive rights.

Ms. Bickford does not believe the Board can require a survey and the only legal opinion in front of the Board in writing is from Attorney Randy Walker. Carol Darcy plans on surveying all her property and she believes Mary Ellen and Stephen will survey their property as well. Ms. Darcy would like her lot to be included with the lake access.

Suzanne Henson spoke via speaker phone on behalf of the situation. There is an urgent need to make a decision, the property owners are suffering tremendous problems.

Mr. Paul made a motion to grant water access to all lots except lot 54 at this time (according to Attorney Walker's findings). Mrs. Stewart seconded the motion, motion passed 2-0-1 (Mr. Fogg abstained).

Mr. Differ questioned the waterfrontage assessment. The contracted assessor will assess the waterfrontage to lot 11 (this will not be treated as a separate lot since it is believed Route 109 aka Lovell

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Lake Road is an easement). This will not change the current use status, until the owner(s) changes the use of the land.

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

**New Business – a) PSNH appeal.** The PSNH appeals are ramping up, with trial dates scheduled for September 2024. Sansoucy Associates, Wakefield's Contracted Utility Appraiser will be defending the values and has submitted a new contract to address the appeals. The estimated costs are \$10,000 for 2023 & 2024; the \$10,000 will be required in the 2024 budget and Ms. Bickford inquired as to where this should be identified in the budget. Mr. Fogg moved to approve the contract in the amount of \$10,000 and add the amount to the New Property Assessment line in the 2024 Budget. Mrs. Stewart seconded the motion, motion passed 3-0. The Board executed the Sansoucy Associates contract for the PSNH tax appeals.

**(b) Lake Ivanhoe Campground Site on deed list – Map 92 Lot 37 Site 28.** The RV owned by David Mortellite on Site 28 has outstanding taxes, the tax bill has gone to lien and is now on the deed list. A certified letter was mailed out from the Assessor's Office on September 30, 2021 with no response; the matter was then turned over to the Wakefield Police Department with no response. Ms. Bickford explained the costs associated with unpaid taxes: certified mailings, interest, employees time and the expense of lien notices and title abstractors. The tax amount is currently \$150.51 and the interest/penalties in the amount of \$125.05. The taxation issues with RV's are costly.

The final deed notice was actually sent to the new occupant of Site 28. The taxes are not verified before transferring sites within a campground. Based on the fact the RV owner which has outstanding taxes is no longer in the campground and you cannot deed an RV which is no longer in town, Ms. Bickford requested the Board to abate the \$150.51.

Mr. Fogg indicated based on observation he believes the Town of Wakefield can adopt an ordinance or create a by-law that is more stringent or stricter than the state law. Perhaps it's time for a warrant article to address this issue for the voters here in Wakefield to decide how to move forward and rectify the situation. Ms. Bickford recommends reaching out to NHMA.

Mrs. Stewart moved to abate the \$150.51 on Map 92 Lot 37 - Site 28. Mr. Fogg seconded the motion, motion passed 3-0.

**Old Business – None.**

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**Correspondence – a) 2024 Budget Schedule.** The 2024 Assessing Budget will be presented to the Board of Selectmen on Wednesday, October 4, 2023 at 5:00 p.m. Board members will attend along with Ms. Bickford.

Rosemary Stewart left the meeting.

*This item is not on the agenda.* R. B. Wood & Associates has provided two contracts for the Board to review. The first being an exact replica of the past contract: 20% measure/list; new construction; 4 hours a month office time. The second contract he has proposed is 15% measure/list; new construction and sales verification in the field along (for the valid arm's length transactions) with the 4 hours a month office time. There is no cost difference, each contract is the annual amount of \$50,000.

The Board will table this to include Rosemary Stewart on the decision.

**b) DRA Community Action Report** – provided to the Board for review.

**Administrative Matters - a) Intent to Cut Forms** – Map 72 Lot 1. Mr. Paul moved to approve the Intent to Cut Form filed for Map 72 Lot 1. Mr. Fogg seconded the motion, motion passed 2-0

**b) Tax Credit/Exemptions** – Charitable Exemption for Map 200 Lot 3-1. Mr. Fogg moved to approve the charitable exemption for Map 200 Lot 3-1 based on the assessor's recommendation. Mr. Paul seconded the motion, motion passed 2-0

**Veteran Credit** – Map 69 Lot 5. The veteran dropped off a letter for the Total & Permanent Disability Tax Credit. It was discovered the letter had been mailed to the veteran at a different address in a different state. The office investigated the address where the owners are claiming homestead in a different state. The law is clear you can only claim residency in one state. Florida has been notified of this issue and the owner of Map 69 Lot 5 has since indicated they will no longer be claiming New Hampshire as their primary residence. Ms. Bickford asked the Board for a motion to remove the tax credit associated with Map 69 Lot 5. Mr. Fogg moved to remove the veteran tax credit associated with Map 69 Lot 5. Mr. Paul seconded the motion, motion passed 2-0.

**(c) Board Minutes** – August 31, 2023 Minutes. Mr. Fogg moved to approve the minutes of the August 31, 2023 meeting. Mr. Paul seconded the motion, motion carried 2-0.

**(g) Next Meeting Date** – October 26, 2023 at **9:30 a.m.**

**Unscheduled Matters/Public Comment** – Ms. Bickford spoke with the Board about extending the MS-1 extension filed through October 1. Utility values should be completed soon. The Town Administrator is out of the office today, but the Selectmen's Assistant advised Ms. Bickford that we are waiting for the

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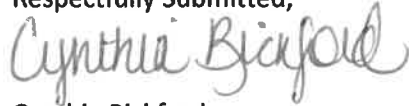
town, school district and water precinct to upload documents to the portal for the tax rate setting of which most documents were due September 1. If the MS-1 is uploaded no data entry which results in assessment changes can be made. The Board agreed to extend the extension to the MS-1.

**Non-Public Session RSA 91-A:3 II (a)** – Mr. Fogg moved to enter Non-Public Session under RSA 91-A:3 (c) & (l). Mr. Paul seconded the motion. Roll call vote: Mr. Fogg – ‘aye’; Mr. Paul – ‘aye’. The motion passed 2-0 and the Board immediately entered Non-Public Session.

The Board returned to public session at 11:14 a.m. During the immediately preceding Non-Public Session, the Board was updated on a Board of Tax & Land Appeals with NHEC.

**Adjournment** – There being no further business, Mr. Fogg moved to adjourn at 11:14 a.m. Mr. Paul the motion. The motion passed 2-0.

Respectfully Submitted,



Cynthia Bickford  
Assessing Technician

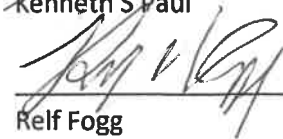
Approval of Minutes:

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Rosemary Stewart, Chairperson



Kenneth S. Paul



Relf Fogg