Board of Assessors November 3, 2023

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

Also present: Rod Wood, R. B. Wood & Associates; Dino Scala, Town Administrator and Mary Ellen Leone via zoom.

Mr. Paul called the meeting to order at 9:30 a.m. and lead those present in the Pledge of Allegiance.

Appointments - None.

Mr. Paul thanked Rod Wood for attending the meeting.

Unscheduled Matters/Public Comment - None.

<u>New Business</u> – a) Tax Maps Update. The GPS location of buildings has not been done for a few years, dating back to 2019. This has been brought to the Town Administrators attention and the budget line was adjusted at the last budget meeting. Ms. Bickford advises the public if you use the maps on-line program it may appear you are looking at a vacant parcel but you may want to verify a structure has not been built over the last 4+/- years. The building department is responsible for this task. Mr. Scala indicated there was a gap when Victor left, the building department charges a GPS location fee for building over a certain square footage.

Old Business - None.

<u>Correspondence</u> – a) Annual Assessing Contract – R. B. Wood & Associates. This item was tabled from the last meeting. 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.

Mr. Wood seems to think the second option would keep the data more accurate. There are some items that do not require permits but would change value. He also believes this will the keep the equalization.

Mrs. Stewart asked about the process of the DRA approving contracts. Mr. Fogg wants to make sure the Board is following proper procedures and does not want to put the Board in a situation where they may be accused of breaching a contract which is currently standing. He feels they are jumping through hoops in order to address a situation which wasn't a result of the Board of Assessor's doing.

Mr. Paul indicated there is an exception to the public bid where there is a special niche. Mr. Wood believes there is some confusion. He suggested the Board still move ahead with the annual assessing

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contract and if there are any questions about the short-term contract for office assistance that would be something which could go out to bid and if there was any interest from R.B. Wood & Associates this would be a separate contract.

Mr. Scala said in an effort to take himself out of the middle he had emailed Mrs. Stewart this morning and provided the Board with a memo of a timeline. He references the purchasing policy specifically section #8 (professional services).

Mr. Paul's concern is the time of the year and the tax bills going out. Mr. Scala indicated it's all under review and pending and he is awaiting a call from the DRA for the tax rate setting.

Mr. Paul prefers the 15% option and the sales verification. Mr. Fogg asked for Mr. Wood's recommendation. Mr. Wood recommends the 15% measure/list as well as the sales verification which will allow them to get a snapshot of what actually sold.

Mr. Wood confirmed that since COVID the DRA is no longer conducting interior views of properties.

Mr. Fogg moved to approve the annual assessing contract with the 15% measure/list and the sales verification along with many other duties. Mrs. Stewart seconded the motion, motion passed 3-0 (Stewart aye).

b) NH DRA Wakefield 2023 Sales Monitoring Report – provided to the Board for review.

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

b) Timber Tax Warrant – Map 188 Lot(s) 9, 10 & 11. Mr. Fogg moved to approve the timber tax warrant in the amount of \$701.82. Mr. Paul seconded the motion, motion passed 3-0 (Stewart aye).

(c) Tax Credit/Exemption – None.

(d) Board Minutes – September 28, 2023 Minutes. Mr. Fogg moved to approve the non-public minutes of the September 28, 2023 meeting. Mr. Paul seconded the motion, motion carried 2-0-1 (Mrs. Stewart abstained). Mr. Paul moved to approve the minutes of the September 28, 2023 meeting. Mr. Fogg seconded the motion, motion passed 3-0 (Stewart aye).

(e) Next Meeting Date – November 30, 2023 at 9:30 a.m.

Unscheduled Matters/Public Comment - None.

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Non-Public Session RSA 91-A:3 II (c) – Mr. Fogg moved to enter Non-Public Session under RSA 91-A:3 (c). Mr. Paul seconded the motion. Roll call vote: Mr. Fogg – 'aye'; Mr. Paul – 'aye'; Mrs. Stewart – "aye". The motion passed 3-0 and the Board immediately entered Non-Public Session.

The Board returned to public session at 10:58 a.m. During the immediately preceding Non-Public Session, the Board discussed changes to be made to the contract. Mr. Fogg moved for the Chairperson to reach out to Whitney Consulting Group to verify if the rate of pay is firm and provide the changes as discussed (see attached contract). Mrs. Stewart seconded the motion, motion passed 3-0 (Stewart 'aye').

<u>Adjournment</u> – There being no further business, Mr. Fogg moved to adjourn at 10:58 a.m. Mr. Paul seconded the motion, motion passed 3-0 (Stewart 'aye').

Respectfully Submitted,

Cynthia Bickford Assessing Technician

Approval of Minutes:

Rosemary Stewart, Chairperson

Kenneth S Paul

Relf Fogg