

**Board of Assessors
December 21, 2017**

Members Present: Dennis Tyler, Chairperson; Kenneth Paul; Relf Fogg; and Cynthia Bickford, Assessing Technician.

Mr. Tyler called the meeting to order at 8:00 a.m. and led those present to participate in the Pledge of Allegiance.

Also Present: Kelley Collins, Town Administrator; and Donna Martin, videotaping.

1. Appointments – None.

2.. Unscheduled Matters/Public Comment – None.

3. New Business – 2018 Town Report. Ms. Bickford had emailed out a draft of the Town Report with some helpful tidbits of information for taxpayers. Mr. Fogg indicated Ms. Bickford has worked on this in prior years and he trusts Ms. Bickford would represent the Board's position. The Board advised Ms. Bickford to submit the Town Report (attached).

4. Old Business – None.

5. Correspondence – (a) BOA Member Discounted Contract. Ms. Bickford reiterated the Town has a hearing with the Board of Tax and Land Appeals next month for two religious exemptions. Contracted Assessor Rod Wood was preparing for the case and indicated Mr. Fogg had discounted a contract for one of the applicants going before the BTLA. Mr. Fogg indicated he provided the discount for Liz Olimpio. Mr. Paul suggested Mr. Fogg provided the discount as a private citizen. Mr. Fogg went on to explain it was a private contractor providing a service to a local church, understanding their hardship and knowing many members for a long period of time he wanted to provide some help.

Kelley Collins expressed her concern regarding Mr. Wood arguing the case for the Town and someone bringing up the fact that a member of the elected board of assessors agreed to tax the organization and the same member discounted a contract for the organization. It is understood that Mr. Fogg did this as a private citizen but Rod Wood needs to be aware of the situation so he is prepared at the BTLA. Mr. Fogg does not believe the organization will want to share this information with the BTLA.

The organization has not paid the taxes to date and Mr. Fogg was not aware the taxes had not been paid. Mr. Fogg indicated he agrees with the position of the Board of Assessors and it is not as though he felt the Board should not have held the organization to the standard that everyone is held to. Mr. Fogg stated he did this out of appreciation of one elderly member of the church.

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The money was not earmarked for a specific purpose and the Board would not be having this discussion if Mr. Fogg was not a member of the Board. The main concern is whether the situation will be entered as evidence in the BTLA case. Mr. Fogg insisted he would have probably provided the same proposal with the same discount even if he wasn't on the Board knowing the situation.

Ms. Bickford confirmed \$2476.00 is owed for taxes. Mr. Fogg indicated the discount was greater than the amount of taxes owed and offered to provide a copy of the proposal to Rod Wood. It was agreed that Mr. Wood needs to have all the information to be prepared for the BTLA hearing.

Mr. Fogg stated he does not believe the trustee he had dealt with had any intentions to award him the contract based on the discount and therefore have ammunition for the hearing. Mr. Tyler made mention that he had been contacted to provide a price as well for the same project.

(b) Letter from CEO re: Map 114, Lots 4 & 14 Unbuildable. The Board reviewed the letter from the Code Enforcement Officer regarding Map 114, Lots 4 & 14. The letter indicates the Planning Board at their November 2, 2017, meeting has declared these lots as "unbuildable" parcels. The Board reviewed the subdivision plans as well. These lots are not numbered on either of the recorded plans and therefore according to the letter did not receive subdivision approval.

Ms. Bickford indicated the minutes of the planning board meeting are not detailed. Ms. Bickford believes Mr. Laurion was at the PB meeting to discuss how to change these lots to "buildable" lots; but the minutes do not reflect this. The plans notations indicate the "shaded area to be reserved for future relocation of 50' access and possible conveyances to abutters".

Ms. Bickford stated these lots have been conveyed numerous times and no title company or landowner has brought this to our attention. There are notations in one of the building permit files that a building permit had been denied years back.

Rod Wood reviewed the letter and has changed the assessments accordingly per the letter issued from the Code Enforcement Office. Mr. Wood is suggesting Lot 4 which was assessed for \$58,500 be reduced to \$15,300 and lot 14 which was assessed at \$51,000 be reduced to \$14,600. These reductions are based on the actions of the PB and will take effect as of April 1, 2018.

Ms. Bickford reiterated these are currently lots of record and according to the letter from the Code Enforcement Officer they did not acquire state or local subdivision approval. Ms. Bickford believes these lots are the excess land which was not included in the subdivision. Mr. Fogg inquired if there were any subsurface approvals on either of these lots. Ms. Bickford does not have any knowledge of this. According to Mr. Fogg, a subsurface approval would indicate the lot could be built upon. Ms. Bickford

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was under the impression in order to apply to the state for a subsurface approval the lot would need either local or state subdivision approval. Mr. Paul indicated not if the lot was created prior to the subdivision.

Mr. Paul inquired if there is a form or a process for a lot to be considered "unbuildable" and he referred back to the lot on Great East Lake which was discussed at the last meeting. Mr. Paul believes if a lot is not buildable it should be stated in the deed.

The Board felt it is hard to believe these lots are "unbuildable" based on a technicality. They also discussed numerous instances where lots indicated in deeds as "unbuildable" or on plans as "green space" and are now built upon.

Ms. Bickford believes the owners of these lots want them to be buildable lots, so she doubts they would come in and sign a form to state they are "unbuildable". Ms. Collins feels the Board can't force the Building Department to issue a permit; she also indicated the Planning Board should have advised the owners to go before the Zoning Board of Adjustments for a special exception or a variance.

The lots appear to have frontage on Scribner Hill Road but the question remains do the lots have a right to use the road. Additional research will be done to determine if these lots were in existence prior to the subdivision. One of these lots was sold at a tax acquired action and it was determined by others that the auction is "buyer beware".

Mr. Paul believes it is up to the landowners to come to the Board.

Ms. Collins suggested hiring Rick Sager to conduct a title search. Mr. Fogg suggested Ms. Bickford conduct deed research, but it was noted that she is not qualified to conduct a title search. Mr. Paul reiterated the Board should wait until the landowner comes before the Board. If we conduct a title search for this one, do we conduct a title search for the other lots in question located within Town.

Discussion took place regarding spending the money for Rick Sager to conduct a title search or potentially having a lawsuit. Mr. Paul indicated it was very clear when the lot went to auction that there was an issue with the lot, and the issue was brought up by the same individuals indicating the lot is not buildable now. Mr. Fogg suggests tabling the issue and requesting a Planning Board member to meet with the Board.

Ms. Collins indicated if she was a member of the Planning Board she would not come before the BOA to represent the decision of the Planning Board and the administrative person is on paid leave so there is really no one to work this through the system, which is why she strongly suggests using Rick Sager in this

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case. She reiterates a little legal advice upfront may save us from a lot of legal advice on the back end. It is important to go back to the beginning and bring the issue forward in order to rectify the situation.

Mr. Paul still feels the property owner should be asking the Board to reduce the value and there should be more documentation such as denied permits and minutes for back up. Mr. Paul moved to table the item. Mr. Fogg seconded the motion, which passed 3-0. Ms. Bickford will research the older tax maps for this area.

(c) Land Use Change Tax Warrant. Map 233, Lot 11 will be removing an additional 2.1 acres of current use land which the owner has now excavated. Mr. Wood valued the land as back land. The warrant is in the amount of \$525.00. Mr. Fogg moved to approve the Land Use Change Tax Warrant in the amount of \$525.00. Mr. Paul seconded the motion, which passed 3-0.

(d) Proration Application to Municipality. The owners of Map 68, Lot 24 filed a "Proration Application to Municipality". The fire occurred on October 8, 2017 and was a total loss according to the application. The application was postmarked December 8, 2017 and was received in the office on December 11, 2017. The RSA indicates the applicant "shall" file the application within 60 days of the event. If the Board uses the postmarked date the calculation is 61 days. Rod Wood has calculated the proration but did indicate the application was filed after the 60-day period.

Mr. Fogg inquired the date of the application. The application was dated December 8, 2017 from the homeowner. Mr. Paul moved to deny the application based on the late filing. Mr. Fogg seconded the motion, which passed 3-0.

(e) Intent to Cut. The Board reviewed an Intent to Cut filed for Map 179, Lot 70. The intent is to expand the maple sugaring area. Mr. Tyler moved to approve the Intent to Cut for Map 179, Lot 70. Mr. Paul seconded the motion, which passed 3-0.

(f) Exemptions/Tax Credits. The Board reviewed a Veteran Tax Credit for Map 111, Lot 25. Mr. Fogg moved to approved the tax credit. Mr. Paul seconded the motion, which passed 3-0.

The Board reviewed the following tax credits for Map 197, Lot 28; Map 53, Lot 13 Unit 10-B; Map 184, Lot 31; and Map 190, Lot 26. Mr. Paul moved to approve all four tax credits. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an Elderly Exemption for Map 180, Lot 47. Mr. Tyler moved to approve the Elderly Exemption for Map 180, Lot 47. Mr. Paul seconded the motion which passed 3-0.

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(g) Abatements. The Board reviewed an Abatement Application for Map 92, Lot 37 Site 46. The RV is set up for seasonal use in Lake Ivanhoe Resort and the owner has provided the registration which was valid on April 1, 2017. The Abatement is in the amount of \$455.00. Mr. Tyler moved to approve the abatement. Mr. Fogg seconded the motion, which passed 3-0.

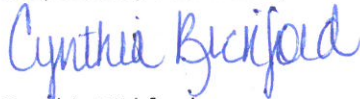
****This item was not on the agenda.** The State of NH DRA reviewed the utility appraisal contract and recommends a penalty clause if the work is not provided on a timely basis. It was then discussed the Town files an extension for the MS-1 based on the fact the utility values are never set by September 1 from the DRA.

6. Administrative Matters. (a) Board Minutes November 30, 2017. Mr. Tyler moved to approve the minutes of November 30, 2017 as written. Mr. Paul seconded the motion, which passed 2-0 (Mr. Fogg abstained since he joined the meeting in session).

7. Unscheduled Matters/Public Comment – None.

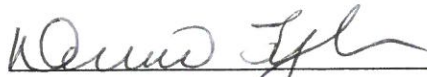
8. Adjournment – There being no further business, Mr. Tyler moved to adjourn at 8:50 a.m. Mr. Fogg seconded the motion, which passed 3-0.

Respectfully Submitted,

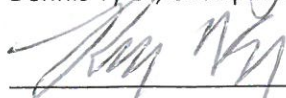


Cynthia Bickford
Assessing Technician

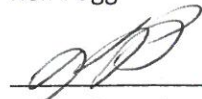
Approval of Minutes:



Dennis Tyler, Chairperson



Relf Fogg



Kenneth Paul

Board of Assessors

You may have noticed on your final tax bill the tax rate for 2017 decreased from \$12.94 per thousand to \$12.65!

Property Revaluation is scheduled for 2018

R.B. Wood & Associates will be conducting a full revaluation in 2018. The values will be set for September 1, 2018 and the final notice of tax will reflect the new value.

Reminder:

Organizations filing a BTLA A-9 Form requesting an exemption for religious; educational; or charitable exemption *must file annually* on or before April 15.

Helpful tidbits from the Assessor's Office:

The voters adopted the "All Veteran's Property Tax Credit" under RSA 72:28-b and a property tax exemption for persons owning real property that is equipped with solar energy systems intended for use at the immediate site (RSA 72:61 through RSA 72:72). Please contact the office for more specific information on tax credits/exemptions offered in the Town of Wakefield.

A transfer from an individual to a trust is considered a change in ownership...If you transfer your property to a trust and are currently receiving any tax credits/exemptions, please be sure to file a new application under the trust (due to the change in ownership). Along with the **Permanent Application for Property Tax Credits/Exemptions (PA-29 Form)** you will be required to file a **Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral Under RSA 72:23, V (PA-33 Form)**.

RSA 76:21 provides that a prorated assessment shall be granted for taxable building(s) damaged by unintended fire or natural disaster and therefore unable to be used for its intended use. A **Taxpayer's RSA 76:21 Proration Application to Municipality** *shall be filed within 60 days of the event*.

As always, we encourage you to contact the office with any assessing questions and the Board meets once a month to conduct the normal business for the office.

Respectfully submitted,

Dennis Tyler
Relf Fogg
Kenneth S Paul