

**Board of Assessors**  
**July 21, 2015**

**Members Present:** Relf Fogg, Chairperson; Rosemary Stewart; Arlene Fogg; Cynthia Bickford, Assessing Technician; Rod Wood, Contracted Assessor; and Connie Twombly, Selectmen Liaison.

Mr. Fogg called the meeting to order at 9:00 a.m. and led those present to participate in the Pledge of Allegiance.

Also Present: Craig Nichols, DRA (Department of Revenue); Donna Martin, videotaping; Dave Lee; Dave Mankus; Don Stewart and one other gentlemen.

**Appointment** – Rod Wood, Contracted Assessor and Craig Nichols, Department of Revenue met with the Board for a Pre-Update Meeting. Mr. Nichols clarified this will be a partial update and suggests the contract specifically identify this next time. Based on the statistics last month Mr. Wood will be looking at Lovell Lake; Balch Lake; Great East; Sandy Pond; Agriculture and the Village District and as he looks into the information there may be other areas which need to be looked into further. Mr. Nichols has already pulled the sales he will be looking at and the DRA has mailed 16 post cards to these owners. Mr. Wood indicated Brent has visited the sale properties and is waiting for Ms. Bickford to complete the data entry.

Mr. Wood is planning on having the new values to the Town by October 1. Mr. Nichols indicated no full USPAP Report will be required; there will be an addendum to the USPAP Report from 2 years ago. The update will require time trending in order to bring the values to approximately 100%. Mr. Wood indicated he will be using the sales from April 1, 2013 to current. It was clarified that the assessing firm will go out to all the sale properties to remeasure/list.

Mr. Nichols reviews the process from the DRA's standpoint. Mrs. Stewart inquired as to what percentage of properties Mr. Nichols looks at. Mr. Nichols confirmed he mails post cards to 16 properties and typically visits 12 properties (DRA does not work by percentages). The sales data is used to create the model; if the data is inaccurate the model is inaccurate. Mr. Wood indicates he uses the Avitar program as well as any other information which can be obtained about the property. Mrs. Stewart inquired if the information is the same on the full ratio report from the DRA, compared to Avitar. Mr. Wood explained if there are changes to the property this will be reflected in Avitar.

Mrs. Stewart discusses the qualification and disqualification of sales. She believes there are 25% of the properties which were used in the ratio study are unqualified in Avitar. Mr. Nichols states it's the Board's responsibility to verify the information. Mrs. Stewart believes the Board had failed based on a letter from Stephan Hamilton. Mrs. Stewart inquired as to how the Board will do their job. Mr. Nichols responded that the Board has a very good staff and he believed the only item which did not meet the ASB standards was current use. Mrs. Stewart also indicates she found 9 sales which were not included in the state ratio report.

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Mr. Fogg called for a Point of Order and asked the Board to move forward with what was on the agenda and then ask questions at the end.

Mr. Wood confirmed there will be no formal hearings. Mr. Nichols suggested the Board consider informal hearings in the future, which sometimes allow additional input from the property owners. Mrs. Stewart does not believe you will get many people. Mr. Wood indicated sometimes you will have a lot and other times not, it really depends on what the results of the statistical update. Discussion took place regarding the cost of informal hearings and the cost of the contract.

Mrs. Stewart thought the town could go until 2020 to anew values; Mr. Nichols corrected her indicating it will need to be done in 2018. Mr. Nichols confirmed there will be no informal hearings held. Ms. Bickford confirmed this, the Board decided not to raise and appropriate the additional fees for the informal hearings. Appeals are addressed in the Annual Assessing Contract. No field reviews will be done.

As far as the cyclical contract is concerned there will be call backs sent out for this year.

Mr. Nichols reviewed the 2014 Cyclical Review Report which is listed on the Agenda under the Correspondence section (proceeding out of order). He explained the process and his findings as well as the data verification process.

Mr. Nichols indicated there are no major issues or concerns here. Mr. Nichols explained the point system and indicated if the property scores six or more points the property does not meet the ASB Standards.

Mr. Wood clarified if the property is posted they will go to the door to see if anyone is home. If there is no one home, they do not measure the exterior and if they cannot see the home from the driveway they do not enter the property. Discussion took place regarding obtaining a sheriff's warrant.

Ms. Bickford indicated that in scanning the sales of which Mrs. Stewart questioned – seven of the nine sales appear to be campground sales (park model or RV's) which do not transfer by deed. Ms. Bickford also explained if she is not finding a sale on the state equalization, this needs to be addressed to the state. Mr. Nichols explained the State of NH receives nightly downloads from the Carroll County Registry and if it is obvious it needs to be disqualified they will remove it for the equalization report.

**Unscheduled Matters/Public Comment** – Mr. Stewart asked for Mr. Nichols to give examples of major/minor errors. Mr. Nichols provides examples for both.

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**New Business** – None

**Correspondence** – DRA Cyclical Inspections Report (discussed above under Appointments).

**Administrative Matters** –

(a) Intent to Cut. The Board reviewed an Intent to Cut for Wakefield Tax Map 7, Lot 2; Map 8, Lot(s) 31, 32, 36, and 37. Mrs. Stewart moved to approve the Intent to Cut. Mr. Fogg seconded the motion, which passed 3-0.

Ms. Bickford asked the Board to review Timber Tax Warrants which are not on the agenda. Mr. Wood had just prepared these warrants prior to the meeting. The first warrant for Wakefield Tax Map 76, Lot 4 is in the amount of \$1,807.33. Mrs. Fogg moved to approve the warrant in the amount of \$1,807.33. Mrs. Stewart seconded the motion, which passed 3-0. The second warrant for Wakefield Tax Map 77, Lot 5 is in the amount of \$10,756.30. Mrs. Fogg moved to approve the warrant in the amount of \$10,756.30. Mrs. Stewart seconded the motion, which passed 3-0.

(b) Abatement Applications. Ms. Bickford apologized; there are two abatement applications which she had misfiled. According to state law, if the applicant has not heard a response as of July 1, it is considered to be denied. Wakefield Tax Map 94, Lot 71 submitted a letter stating the property has been on the market for 2 years and listed at \$14,900 with no offers. No documentation was provided stating the lot is non-buildable. Mr. Wood conducted a site visit to the property and suggests the Board adjust the assessment for topography, reducing the assessment from \$27,800 to \$18,600. Mrs. Stewart moved to approve the abatement. Mrs. Fogg seconded the motion, which passed 3-0.

Wakefield Tax Map 241, Lot 71. The abatement application is in regards to acreage and the property crosses town lines. Ms. Bickford contacted the Town of Middleton and requested both the assessment card and the tax map. The applicant is requesting the documentation used to determine the acreage of the lot. Ms. Bickford contacted the Town of Middleton requesting both the assessment card and the tax map. The survey on file indicates 3.25 acres. Middleton is assessing the landowner for 2.53 acres and Wakefield is assessing the landowner for 0.72 acres which combined matches the 3.25 acres. Mr. Wood suggests denying the abatement application based on the fact the two towns are assessing for the total of 3.25 acres which matches the survey on file. Mr. Fogg moved to accept Mr. Wood's recommendation and deny the abatement. Mrs. Stewart indicated she has read about this property owner and discussed the perambulation. Mr. Fogg called for a Point of Order and indicated his motion failed with lack of a second. Mr. Wood suggests the Board deny the application based on the fact the acreage matches the survey and any acreage changes will be adjusted pending the court decision. Mr. Fogg states he has been called as a witness and will need to abstain from the vote. Mrs. Stewart moved

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to accept Rod Wood's denial pending the court results. Mrs. Fogg seconded the motion, which passed 2-1-0 (Mr. Fogg abstained from the vote).

(c) Elderly Exemptions. The Town has attempted to contact the last two applicants who did not file the annual worksheet. The applicant for Map 95, Lot 10 was reachable via phone and he was able to file the required worksheet, this is not a new application but an updated worksheet which is required annually to verify qualifications. Ms. Bickford has sent the second applicant 3 correspondence via mail (none have been returned) and left 4 messages on an answering machine with no response for Map 22, Lot 13.

Mrs. Stewart moved to accept the Elderly Exemption for Map 95, Lot 10. Mrs. Fogg seconded the motion, which passed 3-0. Mrs. Stewart moved to remove the Elderly Exemption for Map 22, Lot 13. Mrs. Fogg seconded the motion, which passed 3-0. The removal of the exemption is based on the lack of response from both correspondence via mail and phone messages and the applicant not filing an updated income/asset worksheet which is required annually.

(d) Board Minutes. Mrs. Stewart moved to approve the minutes of June 8, 2015 as written. Mrs. Fogg seconded the motion, which passed 3-0.

**Unscheduled Matters/Public Comment** – Mr. Lee questioned if there is a request for agenda and minutes to include all departments of the town or just certain departments. He then asked for someone to review this and add him to all distribution lists, currently he is only receiving the Selectmen information. He was under the impression he would be receiving all information from all departments and commissions. Ms. Bickford is unaware of such a request and will check with Teresa (Town Administrator) and/or Toni (Selectmen's Secretary). Ms. Bickford inquired if Mr. Lee is receiving any information from any other board or commission. Mr. Lee stated he is only receiving the information from the Board of Selectmen. Mr. Lee believes his initial request was through the Town Administrator.

Mrs. Stewart believes since the meeting is on video the minutes should be on line. Mrs. Stewart then moved to place the minutes of the meetings online. Mr. Fogg seconded the motion for discussion. Mr. Fogg suggested redacting information from the minutes. Ms. Bickford does not believe you can redact information from the minutes; the minutes are the public record of the meeting. Mr. Fogg expressed concern regarding disabilities and capabilities and how much the Board should protect. Motion passed 3-0.

Mrs. Twombly thanked the Board.

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**Adjournment** – There being no further business, Mr. Fogg moved to adjourn the meeting. Mrs. Stewart seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford  
Assessing Technician

Approval of Minutes:

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Relf Fogg, Chairperson

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Rosemary Stewart

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Arlene Fogg