

**Board of Assessors**  
**August 20, 2015**

**Members Present:** Relf Fogg, Chairperson; Rosemary Stewart; Arlene Fogg; Cynthia Bickford, Assessing Technician; 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: Donna Martin, videotaping and Dave Lee.

**Appointment** – None

**Unscheduled Matters/Public Comment** – Connie Twombly stated her friend received a notice from the state indicating they would be taxing her dock. She inquired if the Board was aware of this notice. There was a discussion on taxation of docks. Mrs. Twombly believes it was for a “luxury tax”. Ms. Bickford has not heard of this, but offered to look into it further if she can provide her with a copy of the letter or more information. Discussion took place regarding features and the taxation of certain features.

**New Business** – Rosemary Stewart would like to register for the State Statues – Part II class. Ms. Bickford asked the Board to make the decision, since the Board may be over on the training line and will be over on the mileage line. The course is \$100.00 and the mileage is approximately 250.00 +/- . Mrs. Stewart reiterates this is a bottom line budget. Mr. Fogg moves to approve the expenditure. Mrs. Fogg seconded the motion, which passed 3-0.

**Correspondence** –

**(a) MS-1 Extension Request.** Ms. Bickford explained the extension request is through October 1, 2015 which is when Rod Wood will deliver the new values to the Town under the Statistical Update Contract. Mr. Fogg questioned if October 1 will be sufficient enough and allow enough time for the filing. Mrs. Stewart moved to file the MS-1 Extension. Mrs. Fogg seconded the motion, which passed 3-0.

**(b) 2016 Budget Preparation.** The Board was provided with the 2016 Budget Preparation material. Discussion took place regarding the upcoming budget. Mrs. Fogg indicated there should be an increase in the training line just in case she decides not to run. A new member should plan on 10-12 days of education sessions if elected to office between the State Statutes Course and the DRA mini courses. Mr. Fogg asked that the 2016 budget be added to the next agenda.

**Administrative Matters** –

**(a) Intent to Cut.** The Board reviewed an Intent to Cut for Wakefield Tax Map 207, Lot 25. Mrs. Stewart moved to approve the Intent to Cut. Mrs. Fogg seconded the motion, which passed 3-0.

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**(b) Land Use Change Tax Warrants.** Wakefield Tax Map 8, Lot 36 recently sold for \$38,500. The lot was contiguous with other current use land, once the transaction took place the 0.83 acre parcel no longer qualifies for current use. Rod Wood recommends a Land Use Change Tax in the amount of \$3,850. Mr. Fogg moved to approve the \$3,850 Land Use Change Tax Warrant. Mrs. Stewart seconded the motion, which passed 3-0.

Ms. Bickford went over the tax maps with the Board. Wakefield Tax Map 8, Lot 39 is no longer contiguous with the other current use land, therefore no longer qualifying for current use. Ms. Bickford presents a Land Use Change Tax Warrant for Map 8, Lot 39 in the amount of \$1,660.00. Mr. Fogg moved to approve the Land Use Change Tax Warrant in the amount of \$1,660.00. Mrs. Fogg seconded the motion, which passed 3-0.

Mr. Fogg discussed lots deemed unbuildable, specifically a lot in the adjacent area. Mrs. Stewart believes there are no "unbuildable" lots, there may be a significant expense but no lot is deemed unbuildable in the state. The expense could possibly make it economically unbuildable, but there is no such stature as unbuildable. Ms. Bickford believes the lot Mr. Fogg is referring to is identified as "conservation area" or "green space" on the subdivision plan. Ms. Bickford indicated the lot across the street had the same notation and there is currently a home built on it. Mr. Fogg believes there is a state statue where once it is proclaimed as "conservation" or "green area" it is not supposed to be changed back.

Ms. Bickford was directed to obtain more information from the Planning Board.

Land Use Change Tax Warrant in the amount of \$3,000 for Wakefield Tax Map 231, Lot 3-1. The Building Department had issued a building permit back in June for lot 3-1 which is completely in current use. Ms. Bickford just caught this and asked the landowner to submit a map of the area to be removed from current use. The map indicates an area of 0.817 of an acre. Mr. Fogg inquired if this needs to go before the Planning Board. Ms. Bickford stated no. Mrs. Fogg moved to approve the Land Use Change Tax Warrant in the amount of \$3,000.00. Mrs. Stewart seconded the motion, which passed 3-0.

**(c) Abatement.** This is not an "abatement application" this was an error discovered and Ms. Bickford would like to correct the error prior to the final notice of tax. Map 186, Lot 9, Site 7 was being charged for \$15,000 in amenities and the actual amenities are \$5,000 per site. Ms. Bickford requested the Board issue an abatement in the amount of \$64.00 which is for the overcharge in the amenity. Mrs. Stewart moved to approve the abatement and correct the amenity error for Map 186, Lot 9, Site 7. Mr. Fogg seconded the motion, which passed 3-0.

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**(d) BLTA A-9 Form.** These forms are due annually on April 15 and are for the charitable, educational and religious exemptions. The First Congregational Church filed the form on August 11, 2015. Ms. Bickford asked the Board to make a decision on the late filing, indicating we had a similar situation last year with the Gafney Library. Carol Lundgren submitted a letter of apology to the Board which Mr. Fogg read aloud. Mrs. Stewart recalls if the Board decided to tax the church, the church can then file for an abatement and the Board would need to act on the abatement application.

Mr. Fogg is more concerned that the Board continue a violation that the DRA is aware of. Mrs. Stewart moved to approve the late filing for the religious exemption for Map 150, Lot 5. Mr. Fogg seconds the motion for discussion. Mr. Fogg is concerned by continually setting a precedent which has been observed by the state as maybe a no no, he is inclined to support the motion by a vote. His concern is the Board is aware of an issue which has been brought to their attention by the DRA. Mrs. Stewart feels the Board has set a precedent. Mr. Fogg believes it doesn't right the wrong. Mrs. Stewart inquired about the process and do they need to file on their own. Ms. Bickford informed the Board the applicants are required to file annually, but she does send out the applications on a yearly basis as a "courtesy". Mr. Fogg called for a vote on the motion before the Board, motion passed 3-0.

Ms. Bickford suggests the Board put a reminder in the Town Report and direct her to send a memo with next year's application forms explaining the due date and the tax liability if the forms are not received.

**(d) Board Minutes.** Mrs. Stewart moved to approve the minutes of July 21, 2015 as written. Mrs. Fogg seconded the motion, which passed 3-0.

**Items not on the agenda.** Map 40, Lot 41 mailed their tax payment to the lock box and the payment was returned to her bank. The lock box has been closed and the owner must have used an old envelope with the prior lock box address. The taxpayer is asking the Board to waive the \$10.08 interest on the account. Mrs. Stewart inquired if the payment was made on time. Ms. Bickford states she is not aware of the date the check was sent to the lockbox or the date the check was returned to the bank. Mr. Fogg would like to request additional information and table the discussion to the next meeting. Mrs. Fogg states the Board will need something in writing with the dates, prior to setting a precedent of waiving interest.

Ms. Bickford updated the Board regarding an abatement the Board had granted for a non-buildable lot. The Board based their decision on a letter submitted from the Code Enforcement Officer. The lot is now being used as a private waterfront campsite with an RV and offered for rent on the lakes website. Nate Fogg, Code Enforcement Officer has sent a letter to the landowner inquiring about setbacks. Ms. Bickford reminds the Board when reviewing such documents it should be taken into consideration other

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possible uses. Mrs. Stewart believes the RV is taxable. Discussion took place regarding buildable vs. non-buildable. Ms. Bickford wanted to bring this to the Board's attention based on the significant abatement which was granted. The landowner has 7 days to respond to the letter sent by the Code Enforcement Office. Ms. Bickford will keep the Board updated on this situation and has brought this to their attention since they may want to revisit the value of the property.

**Unscheduled Matters/Public Comment** – None

**Adjournment** – There being no further business, Mrs. Stewart moved to adjourn the meeting at 9:55 a.m. Mrs. Fogg 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