

Board of Assessors
October 15, 2015

Members Present: Relf Fogg, Chairperson; Rosemary Stewart; Arlene Fogg; Cynthia Bickford, Assessing Technician; and Connie Twombly, Selectmen Liaison (joined the meeting in session).

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 – None

New Business – **Settlement Agreement – BTLA Docket #27430-13PT.** A settlement was agreed upon prior to the BTLA Hearing scheduled for September 30, 2015 for Wakefield Tax Map 67, Lot 79. The settlement was recommended by the assessing firm and is for the 2013 and 2014 tax years. Mr. Fogg moved to approve the abatements regarding the Settlement Agreement. Mrs. Fogg seconded the motion, which passed 2-0-1. Mrs. Stewart abstained based on the fact this property is one of the Pine River Pond properties which has filed continually.

Intent to Cut Forms. Ms. Bickford explained the two intents are not on the agenda; one was received yesterday and the second was received this morning after the agenda had been posted. The Intent to Cut forms were filed for Wakefield Tax Map 161, Lot 11 and Wakefield Tax Map 12, Lot 15 (taxes are current on both parcels). Mr. Fogg moved to approve both Intent to Cut Form's. Mrs. Stewart seconded the motion, which passed 3-0.

Mrs. Twombly joined the meeting in session.

Correspondence – **Interest Waiver Request – Wakefield Tax Map 40, Lot 41.** This item was tabled from the last meeting. The taxpayer used an old envelope and mailed the tax payment to the Lock Box in Bangor, Maine which has been closed for quite some time. The taxpayer produced a letter from TD Bank dated July 20, 2015 stating the check was returned to them. The taxpayer then paid the taxes on Friday, August 7, 2015. Mrs. Stewart moved to abate the interest in the amount of \$10.08. Mrs. Fogg seconded the motion, which passed 3-0.

Interest Waiver Request – Wakefield Tax Map 88, Lot 19. Ms. Bickford explained this is a unique situation which both the Tax Collector's Office and the Assessor's Office were unaware of. Apparently when the tax warrant is uploaded to the outsourcing company they compare our mailing addresses to the NCOA (National Change of Address). The taxpayer received the 2nd issue bill in 2013 and both 1st & 2nd issue tax bills in 2014. The forwarding time had then expired and the outsourcing company mailed

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the tax bill back to the old address which was no longer valid, therefore, the bill was not received and/or paid on time.

The Town had never received an address change and was not aware the outsourcing company made such changes. Ms. Bickford spoke with the outsourcing company and they will now provide a list to the Tax Collector which should resolve the issue for the future; they will also issue the \$38.59 interest charge as a credit on the next invoice.

Mrs. Stewart moved to abate the interest in the amount of \$38.59. Mrs. Fogg seconded the motion, which passed 3-0.

Map 153, Lot 8. Ms. Bickford updated the Board regarding the private campsite issue on a non-buildable lot. Ms. Bickford did speak with Rod Wood regarding this issue. Mr. Wood did not feel comfortable adjusting the value; the value he recommended at the time of the abatement application, was a value based on the letter from the Code Enforcement Office stating the land was non-buildable. Mr. Wood felt the issue should be addressed by the Code Enforcement Office since there were obvious zoning violations (private campsite being rented and camper did not meet wetlands setback). Mr. Wood also believed if the Town was to adjust the assessment there would be a second abatement application filed along with the letter.

Ms. Bickford informed the Board the landowner enjoyed the private campsite for the entire season and although was told to remove the camper the camper was just removed last week. Mrs. Stewart agrees this is a code issue. Ms. Bickford states the first letter was dated August 19, 2015 and the landowner was to respond no later than August 28. Mrs. Fogg suggested the Board follow up in the spring. Mr. Fogg believes it is still an issue for the Board because there is a reduced value based on the information provided by the Code Enforcement Office. The Board reduced the land value from \$173,400 to \$86,700. Ms. Bickford suggests sending an email to code in the spring to follow up on the situation and make sure it doesn't happen again.

Mr. Fogg suggested sending the assessing firm out to confirm if they agree with code enforcement. Ms. Bickford states Rod Wood has never determined if a lot is buildable or non-buildable. Ms. Bickford spoke with other towns which require reports from soil scientists, septic designers, etc. Mrs. Stewart believes this is still a code enforcement issue.

DRA Sales Review. The Board reviewed the correspondence from Craig Nichols.

Mrs. Stewart referred to a discussion which took place at the class she attended last week regarding maps for current use properties. She explained some communities are creating the current use maps

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for the landowner using the tax maps and/or google, sending the map to the landowner and asking the landowner if they agree with the map. Discussion took place regarding current use laws. Ms. Bickford is concerned if the town is creating these maps and it is determined the map is in error in later years who is responsible. She suggests the Board contact NHMA and ask about the legalities of the town creating these documents.

Mrs. Stewart inquired how many properties are missing maps. Ms. Bickford replied she does not know but has created a spreadsheet which will provide this information. Mr. Fogg stated the Conservation Commission is also working on current use maps.

Ms. Bickford suggests sending a mass mailing to the current use landowners with no map on file, requesting for a map and include the current use law section regarding maps along with the mailing as a start.

BTLA letter. The Town received a letter from the BTLA regarding the last hearing. It appears the applicant submitted additional information which was rejected and will not be considered after the hearing was conducted.

MS-1 – (not on the agenda). Ms. Bickford informed the public the MS-1 was signed since the last meeting by the Board and was submitted to DRA.

Mr. Wood has finalized values with the following results: Balch Lake linear foot decreased from 2100 to 2000; Sandy Pond linear foot decreased from 200 to 140; Lovell Lake linear foot increased from 2500 to 2600 for waterfrontage; park model rates and mobile home rates were adjusted as well as the depreciation schedule; and the current use values were updated.

Administrative Matters – Board Minutes. Mrs. Stewart moved to approve the minutes of August 20, 2015 and September 3, 2015 as written. Mrs. Fogg seconded the motion, which passed 3-0.

Unscheduled matters- Mrs. Stewart spoke with Avitar regarding the Board having access to the software to review sales; it would be limited access to view the information only. This option was not available last year. Ms. Bickford explains if this is a view only, the Board can use the public systems in the office. Mrs. Stewart wants to view the information from home.

Ms. Bickford does not believe this will be an option to login to the Town server, but she will contact Avitar for additional information. Mr. Fogg is satisfied the way the system is currently set up. Ms. Bickford explains Avitar offers a realtor/appraiser option where you would pay a fee to view the information from your home or office; this is only viewing the information which is uploaded once a year

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to Avitar (once final values are set). The only way to view the current sales activity is to use the public system(s) in the office.

Adjournment – There being no further business, Mrs. Fogg moved to adjourn the meeting at 9:40 a.m. Mrs. Stewart seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Relf Fogg, Chairperson

Rosemary Stewart

Arlene Fogg