

Board of Assessors
January 21, 2016

Members Present: Relf Fogg, Chairperson; Rosemary Stewart; Arlene Fogg; and Cynthia Bickford, Assessing Technician.

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; Dave Lee and Don Stewart.

1. Appointment – None

3. Unscheduled Matters/Public Comment –

3. New Business – **(a) 2017 Assessing Contract.** The Board needs to determine if they will award R.B. Wood & Associates the remaining two year contract to complete assessing services through 2018, the next certification year (which option was stated at the time of awarding the RFP's) or if they will send out RFP's. Discussion took place regarding the RFP and the process. Ms. Bickford indicated the last time the RFP was mailed to all assessing/reevaluation companies listed on the DRA website and she also suggested placing the RFP on the website.

Mrs. Stewart moved to put the contract out to bid. Mr. Fogg seconded for discussion. Mr. Fogg believes the Board should send out an RFP to verify if the Board can get the same quality of work at a better price. Mrs. Stewart feels the companies are professionals and certified and there should be no problem stepping in. Mrs. Fogg believes the Town is receiving a fair price. The motion passed 2-1 (Mrs. Fogg voted against the motion).

Mr. Fogg recognized Don Stewart. Don Stewart suggests Ms. Bickford provide a copy of the prior RFP to the members and include a notice to any bidder that the Board could interview the top three bidders. Ms. Bickford indicated that was the procedure the last time the RFP was sent out.

(b) Cyclical Inspections. Mrs. Stewart indicated at the last meeting the DRA did not approve of the 10 year cyclical review, the DRA felt it was too long to visit a property once in every ten years.

Ms. Bickford states 447 postcards had been mailed for last year's call back schedule. 73 appointments were scheduled and out of the 73 appointments – 4 appointments were a no show. Ms. Bickford also tallied the results of the last 37 properties during the data entry process. The increase in values calculated to \$196,200 and the property values were reduced by \$65,600.

Discussion took place regarding the removal of the call back program and it was noted that on our certification year (2018) there will be 20% of the Town which has not been reviewed. The Board may

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want to consider advertising 30% of the town in the RFP for 2017 & 2018 in order to catch up. Mr. Fogg states the most important thing is to meet the Department of Revenue requirements.

Mrs. Stewart moved to go back to the cyclical review of 20% every five years. Mr. Fogg seconded for discussion which passed 3-0.

(c) Meeting Schedule. Dave Lee has asked the Board to set a specific meeting date monthly rather than meeting on "an as needed basis". Ms. Bickford suggests since most of the workload is typically after Mr. Wood is in the office, the Board may want to consider to meet on the Thursday after the third Tuesday of each month. Mrs. Stewart states in the past she has asked to meet on Tuesdays with Rod Wood to ask a question.

Mrs. Stewart refers to a prior public planning board meeting where Nate Fogg (Planning Secretary) questioned why one gas station was taxed at a lower land rate as the others. The other two board members indicated they were not aware of this. She continues to state she has looked into this and 4 of the 5 gas stations are taxed at \$47,500 per half acre. Ms. Bickford questioned the zone of the properties she is referring to. Mr. Fogg indicated the Board should get back to the original request. Mrs. Stewart indicated the Board should find an answer, whether they invite Mr. Wood to meet with them on a Tuesday or a member meets with him on a Tuesday and bring the answer back to the Board. She believes the Board is responsible for answering Nate Fogg and explaining why this particular gas station is taxed at a lower rate. Mrs. Stewart also pointed out Circle K is not taxed for tanks and pumps. These are all questions which need to be clarified and a response needs to be sent to Nate Fogg.

Ms. Bickford points out if this had been brought to her attention earlier this issue could have been discussed with Rod Wood on Tuesday, and the item could have been on the agenda with a response. Mr. Fogg suggests adding this item to the next agenda and moving forward. Mrs. Stewart went on to explain the real estate office located next door to the gas station has a base rate of \$47,500 and they are located on Meadow Street. Mrs. Stewart did speak with Connie Twombly regarding the issue since she was present at the meeting, and she did indicate the Board of Assessors is responsible for an answer. Mrs. Fogg questioned if they wanted an answer, why didn't Nate Fogg put the questions in writing and address it with the Board or the office.

Conversation went back to the meeting schedule and timing of meetings. Mr. Lee indicated the Assessing Department is the only department which doesn't routinely meet and it is difficult to receive notification about 24 hours in advance and plan accordingly to attend the meetings.

Mr. Fogg moved to have a regularly scheduled meeting on the Thursday, following the third Tuesday of each month at 9:00 a.m. Mrs. Stewart seconded the motion, which passed 3-0. Mr. Fogg indicated

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there may be times the meeting date may need to be changed and therefore the public would be notified in advance.

4. Correspondence – (a) Supplemental Intent to Cut, Map 207, Lot 25. Mr. Fogg moved to approve the supplemental intent to cut. Mrs. Stewart seconded the motion, which passed 3-0.

(b) Timer Tax Warrant. Mr. Fogg moved to approve the Timber Tax Warrant in the amount of \$519.82. Mrs. Stewart seconded the motion, which passed 3-0.

(c) Abatement. The Board reviewed an Abatement Application for Wakefield Tax Map 92, Lot 37, Site 34. Mr. Wood recommended denial of the abatement based on the fact the camper was not registered as of April 1, 2015. The registration submitted along with the application stated “New Registration – June 9, 2015”. Mr. Fogg moved to accept Mr. Wood’s recommendation and deny the Abatement Application. Mrs. Stewart seconded the motion, which passed 3-0.

(d) Tax Credits/Exemptions. The Board reviewed the following tax credit and exemptions. The first application is not a new application they have moved and have applied for the Veteran Tax Credit to be moved to their new residence, Wakefield Tax Map 152, Lot 22. Mrs. Fogg moved to approve the Veteran Tax Credit. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed a new application for a Veteran Tax Credit for Wakefield Tax Map 168, Lot 5. Mrs. Fogg moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed a new application for a Veteran Tax Credit for Wakefield Tax Map 22, Lot 15. Mrs. Stewart moved to approve the tax credit. Mr. Fogg seconded the motion, which passed 3-0.

The Board reviewed an application which is being filed to move the existing tax credit to a new residence here in Wakefield for property located at Wakefield Tax Map 85, Lot 1. Mr. Fogg moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 3-0.

Discussion took place regarding the possible changes in the state laws for the Veteran Tax Credit.

The Board reviewed a new application for a Veteran Tax Credit and a Service Connected Total & Permanent Disability Credit for Wakefield Tax map 78, Lot 53. Mrs. Stewart moved to approve both credits. Mrs. Fogg seconded the motion, which passed 3-0.

The Board reviewed an application which is being filed to move the existing tax credit for Service Connected Total & Permanent Disability Credit to a new residence here in Wakefield to property known

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as Wakefield Tax Map 92, Lot 44. Mrs. Fogg moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed a new application for a tax credit for Wakefield Tax Map 35, Lot 41. Ms. Bickford asked the Board to deny the application since it was discovered the applicant also applied for Homestead and Veteran tax credit in a different state. Ms. Bickford also requested support to speak with Lino Avellani, State Representative, regarding state legislation in order to go back and supplemental bill taxpayers who are claiming residency in more than one state and receiving tax credits or exemptions in both. Ms. Bickford referred to the state of Florida which according to state laws can go back 10 years. Mrs. Stewart believes this to be a good idea. Mr. Fogg moved to deny the tax credit for Wakefield Tax Map 35, Lot 41. Mrs. Stewart seconded the motion, which passed 3-0. Mr. Fogg moved to approve the Assessing Technician to speak with the State Representative on the issue discussed. Mrs. Stewart seconded the motion. Mr. Fogg asked for clarification. Ms. Bickford would like to discuss legislation where as a Town can go back and recoup tax credits and/or exemptions if it is discovered the tax payer was claiming residency in another state and benefiting from additional tax credits and/or exemptions. Motion passed 3-0.

The Board reviewed a new application for a Service Connected Total & Permanent Credit for Wakefield Tax Map 48, Lot 16. Mr. Fogg moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed a new application for a Veteran Tax Credit for Wakefield Tax Map 31, Lot 4. Mr. Fogg moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 3-0.

The Board reviewed a Veteran Tax Credit which was currently being received by the individual for Wakefield Tax Map 196, Lot 40. The individual reapplied since the property has transferred to a trust. Mrs. Fogg moved to approve the tax credit. Mrs. Stewart seconded the motion, which passed 3-0.

(e) Sales Information. Ms. Bickford presented the recent sales information and will email the document to both Mrs. Stewart and David Lee. Ms. Bickford referred to a sale on Great East Lake which sold for almost double the assessment; Mrs. Stewart indicated there was a sale which sold significantly higher on Lovell Lake as well.

Mrs. Stewart inquired about the sale ratio study and has requested a copy when available.

5. Administrative Matters. Ms. Bickford had two items not on the agenda and asked to address the Board. Ms. Bickford spoke to the IT company regarding Avitar access for Mrs. Stewart and the IT company will not support the access to the server. Mrs. Stewart indicated she already had acquired

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access to the Avitar Software. Ms. Bickford indicated in speaking with Josh at Avitar, she was informed Mrs. Stewart has obtained limited access to Avitar at no cost, which Ms. Bickford was not aware of. Mrs. Stewart indicated Avitar offered this to her as long as she is a board member and informed the other members this is available to them.

Ms. Bickford also informed the Board there may be two poverty applications filed this year through the abatement process. Some towns use a form similar to the elderly exemption worksheet. Ms. Bickford contacted the BTLA to see if they have a set worksheet they use. The BTLA does not have a form, but did state the Board of Assessors can ask for any information. These applications for poverty are not a tax deferral! Ms. Bickford indicated the Board may want to take a look at the elderly worksheet and revamp a worksheet for future poverty situations. Mrs. Stewart questioned the privacy issues. Mrs. Fogg states the applications will need to be gone over in depth.

(a) Board Minutes – December 10, 2015. Mr. Fogg moved to approve the minutes of December 10, 2015 as written. Mrs. Stewart seconded the motion, which passed 3-0.

6. Unscheduled matters- Mr. Lee questioned the process of timber harvesting and the timber warrant. Ms. Bickford explained the intent to cut and the report of cut which is filed by both the landowner and the logger/forester. The assessed value does not change if the land is clear cut; the land assessment does not include standing timber.

Mr. Stewart questioned what will happen with the topic which Mrs. Stewart brought up to the Board regarding the gas station assessments. Mr. Fogg stated the Board will have Ms. Bickford check on the information and the discrepancies. Ms. Bickford stated it may not be a discrepancy it may be that the properties are located in different zones. This item will be addressed on the next agenda.

Adjournment – There being no further business, Mr. Fogg moved to adjourn the meeting at 9:30 a.m. Mrs. Stewart seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

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Approval of Minutes:

Relf Fogg, Chairperson

Rosemary Stewart

Arlene Fogg