

Board of Assessors
February 18, 2016

Members Present: Relf Fogg, Chairperson; Rosemary Stewart; 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 Kurt Pearson. Don Stewart joined the meeting in progress.

1. Appointment – (a) Dave Lee had multiple questions regarding the Sales Analysis Report (see attachment). The reports for both sale codes and land codes were distributed to both the members and the public. Discussion took place regarding the procedure for qualifying and disqualifying sales. Mr. Fogg states the Sales Analysis Report compares what is going on in Town and how accurate the assessments are to the actual market. Mrs. Stewart indicated the State of NH mandates property values are no more than 10% under or 10% over what the market values show. She also indicated the State pretty much determines what is qualified or unqualified.

Ms. Bickford explained the procedure for both qualifying sales at the Town level and then the information is uploaded into the equalization software. The report provided monthly is printed from the assessing software. Prior to releasing the equalization information to the State, both the Board of Assessors and the Contracted Assessor review the information. The Board must sign off on the information prior to being submitted. Ms. Bickford explained the State may choose to throw out a sale as an “outlier”.

The first sale Mr. Lee questioned (Map 57, Lot 19) is one of the properties which is known as the “camp strata”, which has been printed for Rod Wood to review. Discussion took place regarding the camp category and camp strata. Ms. Bickford also referred to question #6 which sold drastically higher than the assessed property.

If a statistical update is done, a USPAP Report is required to be filed with the State of New Hampshire, Department of Revenue Administration which includes the sales used along with the timeframe.

Ms. Bickford explained multi parcel sales are considered unqualified since there is no way to determine the selling price for each individual lot; the state may use a multi parcel sale in equalization. Mrs. Stewart added that most of the towns exclude the multi parcel sales as well. Ms. Bickford explained that when a sale is coded “investigation in progress”, she is typically waiting for a PA-34 (Inventory of Property Transform Form), sale questionnaires and/or information from local realtors and MLS information.

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Mrs. Stewart does not believe it is her job to turn in a neighbor if she sees something, she believes this is the job for the contract assessor and their staff when they visit the specific area of town to find the problem. Mr. Fogg stated he would hope as elected officials if you know something is wrong you would help the hired firm to get to the bottom of the issue.

Ms. Bickford explained the State of NH has implemented an equalization program which is used state wide, this is only equalization software. The town/city has assessing software which is offered by multiple companies. Multi parcel sales are disqualified based on the fact no data is provided to indicate the individual selling price for each individual lot, there is one selling price for the multiple parcels. Mr. Pearson believes this information is straight forward and should be provided.

2. Unscheduled Matters/Public Comment – None

3. New Business – None

4. Old Business – (a) Gas Station Assessments. Ms. Bickford reviewed the gas station assessment's which were discussed at the last meeting by Mrs. Stewart (this item was not on the agenda). Mrs. Stewart had indicated there were discrepancies with the base rates and assessments. Ms. Bickford confirmed there are no discrepancies; the properties in question are located in different zones (commercial and village zones) which have a different base rate.

Mrs. Stewart then brought up the Sanbornville Post Office and the laundromat. Ms. Bickford reiterates the base rate is determined by the zone.

Mrs. Stewart also addressed the Irving Gas Station was not being assessed for tanks, and the other gas stations are. The contracted assessing firm picked up both the tanks and the pumps on the assessment card which calculated to a difference of \$35,600. Ms. Bickford asked if the Board would like to issue a supplemental tax bill for the tanks.

Mrs. Stewart moved to issue a Supplemental Tax Bill for the pumps and tanks for the 2015 tax year. Mr. Fogg seconded for discussion; motion passed 2-0. A Supplemental Tax Bill will be issued to Wakefield Tax Map 240, Lot 1 in the amount of \$465.00.

(b) Revisit Annual Assessing Contract RFP. Mr. Fogg asked for this item to be on the agenda and readdressed and had asked that Ms. Bickford review the minutes of the prior discussions. Discussion referred back to the minutes of October 17, 2013, when the motion was made by Mr. Fogg to "offer the assessing contract to R.B. Wood & Associates for a 3 year period with the option of extending the

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contract for an additional two years in order to complete the next 5 year certification process per the RFP specifications” which motion carried 3-0.

Mr. Fogg expressed his concern with the motion made at the last meeting to send the annual assessing out to bid. Ms. Bickford suggested if the RFP is sent out for the annual assessing work the Board should also send out an RFP for the statistical update. The Board based the \$8,000 figure for the capital reserve fund from the last contract submitted by R.B. Wood & Associates in the amount of \$25,000. The Board should have figures for both for the 2017 budget. The next certification year is 2018.

Mr. Fogg reiterated year’s later pricing is probably not going down at all, the idea of extending the contract is to ensure the cost of the service provided would not be increasing and there is no guarantee of saving money. The Board agreed to send out an RFP for competitive bidding.

Ms. Bickford will work on gathering generic and/or annual assessing contracts.

5. Correspondence – (a) Poverty Worksheet. The Board reviewed a worksheet prepared by Ms. Bickford using information retrieved from both the General Assistance Application and the Elderly Exemption Worksheet. Ms. Bickford explained you can file for an Abatement Application claiming poverty. Mrs. Fogg did review the form being reviewed.

Ms. Bickford confirmed there is one application on file. Mrs. Stewart moved to approve the Poverty Worksheet. Mr. Fogg seconded the motion for discussion. Mr. Fogg wondered if the motion should reflect any amendments to the document. Motion passed 2-0. The document is a starting point and if it needs to be changed in the future, then the Board can change it.

(b) Current Use Application. The Board reviewed a Current Use Application for Wakefield Tax Map 204, Lot 21; this parcel is contiguous with the other land owned by the same owner and currently classified in current use. The Board discussed the qualifications for current use. Mrs. Stewart moved to approve the Current Use Application for Map 204, Lot 21. Mr. Fogg seconded the motion, which passed 2-0.

(c) Timber Tax Warrant. The Board reviewed two timber warrants. The first Timber Tax Warrant is in the amount of \$396.39 for Wakefield Tax Map 146, Lot(s) 13 & 14. The second warrant is actually for timber cut in 2014 which is not the norm. Jesse Bushaw, DRA Timber Tax Appraiser was investigating a logger and the required action from the DRA is to bill for additional volumes using the stumpage values used on original “Report of Cut”; the amount of the second warrant is \$135.82. The Board discussed doomage; this was not mentioned on the form filed by Jesse Bushaw. Mr. Fogg explained to the public

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doomage is typically twice the amount; if you do not report accurate amounts you can be charged doomage.

Mrs. Stewart move to approve the Timber Tax Warrant for Map 146, Lot(s) 13 and 14. Mr. Fogg seconded the motion; which passed 2-0. Mrs. Stewart moved to apply doomage to the warrant in the amount of \$135.82 for Map 22, Lot 26 based on the fact it is not a lot of money and it serves a purpose that the correct amount should be reported. Mr. Fogg seconded the motion for discussion. The Board discussed they need to be consistent with the law and the loggers need to be aware they need to be accurate on the reporting. Motion passed 2-0. Ms. Bickford will amend the warrant to reflect the amount of \$271.64 (including doomage).

(d). Abatements. The Board reviewed an Abatement Application for Wakefield Tax Map 111, Lot 28, Site 71. Mr. Wood recommended the approval of the abatement in the amount of \$391.00, based on the fact the camper was registered as of April 1, 2015 (see the registration submitted along with the application). Mrs. Stewart moved to abate Map 111, Lot 28, Site 71 based on the fact the trailer was registered. Mr. Fogg seconded the motion, which passed 2-0.

The Board reviewed an Abatement Application for Wakefield Tax Map 92, Lot 37, Site 45. The RV was registered as of April 1 and should not have been on the list provided by the campground owner (same as above). Mr. Wood recommended the approval of the abatement in the amount of \$181.00, based on the fact the camper was registered as of April 1, 2015 (see the registration submitted along with the application). Mrs. Stewart moved to abate Map 92, Lot 37, Site 45 based on the fact the trailer was registered as of April 1. Mr. Fogg seconded the motion, which passed 2-0.

The Board reviewed an Abatement Application for Wakefield Tax Map 241, Lot 47. This property was one of the properties which scheduled an appointment for the office to review from a call back postcard. The data was corrected on the assessment card and the building value was reduced from \$258,700 to \$234,500. Mr. Fogg moved to accept Mr. Wood's recommendation for Map 241, Lot 47. Mrs. Stewart seconded the motion, which passed 2-0.

(e) Land Use Change Tax. Ms. Bickford asked the Board to determine which acreage number to use on the Land Use Change Tax Form which is a recorded document at the CCRD. The LUCT is due based on a Boundary Line Adjustment Plan between Map 92, Lot 34 & 38 recently approved by the Planning Board. The current tax map indicates 144 acres and the plan refers to 136.3+/- acres (after the 0.82 acreage boundary adjustment). Note #2 on the recorded Boundary Line Adjustment Plan (Plan Book 235, Page 72) is a plan reference which refers to "Plan Showing A Standard Property Survey for North Country Land, Inc." surveyed by Corner Post Land Survey. Ms. Bickford requested a copy of this plan from the Planning Board and was informed no such plan exists. Mr. Fogg questions why a recorded plan would

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reference a plan which does not exist, which makes the recorded plan inaccurate. Ms. Bickford did inquire if the recorded BLA plan should be rerecorded after removing the plan notation, and was informed there was no need, by the Land Use Secretary. Ms. Bickford reiterates she is only asking the Board to make a determination to either use the acreage on the tax maps or the acreage specified on the recorded plan for the LUCT Form.

Mr. Fogg tabled this item until the next meeting in order to review deed information.

(f) Tax Credits/Exemptions. Wakefield Tax Map 72, Lot 22. This is not a new application; the surviving spouse has now applied for the tax credit. Mr. Fogg moved to approve the tax credit for Map 72, Lot 22. Mrs. Stewart seconded the motion, which passed 2-0.

The Board reviewed an Elderly Exemption for Wakefield Tax Map 94, Lot 77. Mrs. Stewart moved to approve the Elderly Exemption. Mr. Fogg seconded the motion, which passed 2-0.

The Board reviewed a Veteran Tax Credit for Wakefield Tax Map 183, Lot 3. Mrs. Stewart moved to approve the Veteran Tax Credit. Mr. Fogg seconded the motion, which passed 2-0.

The Board reviewed two Veteran Tax Credits for Wakefield Tax Map 166, Lot 4. The discharge form is in a different name than the applicant and it appears the applicant meant to file for two separate veteran credits. Ms. Bickford states she believes the property owner meant to file for two separate tax credits (one for each spouse); the applications indicate the same veteran but the DD214 discharge forms indicate two individual veterans. The veteran name on the DD214 is not the same last name as the property owner. Mrs. Stewart believes if the discharge form is her maiden name she should provide a marriage certificate or proof of who it is. This item is tabled until additional information is received.

The Board reviewed a Veteran Tax Credit for Wakefield Tax Map 31, Lot 1. The property owners transferred their property to a Trust and have reapplied under the Trust. Mr. Fogg moved to approve the Veteran Tax Credit for Map 31, lot 1. Mrs. Stewart seconded the motion, which passed 2-0.

(g) 2015 Final Ratio Study. The study is complete and had been emailed out to all Board members prior to the meeting for review. Overall equalization for 2015 is 98% which went down from last year's 101.9%.

(e) Sales Information. Ms. Bickford presented the recent sales information and will email the document to both Mrs. Stewart and David Lee.

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5. Administrative Matters. (a) Board Minutes – January 21, 2016. Mrs. Stewart moved to approve the minutes of January 21, 2016 with the following amendment; the motion to adjourn was at 10:30 a.m. Mr. Fogg seconded the motion, which passed 3-0.

6. Unscheduled matters- Kurt Pearson questioned if the poverty worksheet addressed federal programs. Ms. Bickford indicated income is addressed on the worksheet. Mr. Pearson also asked for clarification regarding current use land. The minimum for current use is 10 acres. The 10 acres can be one large lot or comprised of multiple, contiguous lots. The lots must be listed under the identical ownership (if contiguous parcels).

Dave Lee asked why the Board does not require the mill slips when compiling the timber taxes. The Board can ask for the information, but there is nothing in the law which states the logger/landowner shall supply the mill slips. More discussion took place on dooamage and timber laws.

Adjournment – There being no further business, Mr. Fogg moved to adjourn the meeting at 11:15 a.m. Mrs. Stewart seconded the motion, which passed 2-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Relf Fogg, Chairperson

Rosemary Stewart

Arlene Fogg