

**Board of Assessors
September 22, 2016**

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

Dennis Tyler joined the meeting in progress at 9:25 a.m.

Mrs. Stewart called the meeting to order at 9:00 a.m. and led those present to participate in the Pledge of Allegiance. Mr. Tyler will join the meeting as soon as he is available.

Also Present: Donna Martin, videotaping; Dave Lee; Steve Brown; Connie Twombly, Selectmen Representative; Teresa Williams, Town Administrator; and Tim Thompson, Wakefield Police also joined the meeting in progress.

1.Appointment – None.

2. Unscheduled Matters/Public Comment – None.

3. New Business – None.

4. Old Business – **BTLA A-9 & A-12 Forms.** The Board discussed the letter submitted by Mr. John Welch dated August 26, 2016. Mrs. Stewart inquired as to what the Selectmen's decision was. Ms. Bickford indicated these are two separate issues; the Board of Assessor's will need to make a decision of whether to accept the late filing of the BTLA A-9 Form. The Selectmen are reviewing the lease agreement and will determine if the taxes go unpaid will the organization be evicted.

Mrs. Williams confirmed Ms. Bickford is correct, these are two different issues. If the BOA abates the taxes there will be no reason to enforce the lease and evict the organization. Mrs. Williams did mention Mr. Welch is scheduled to meet with the Board of Selectmen at the next regularly scheduled meeting.

The Board can abate due to accident, mistake or misfortune. The Board decided to table both items listed under "Old Business" until Dennis Tyler joined the meeting to make a formal decision.

5. Correspondence – **(a) Tax Exemptions/Credits.** The Board reviewed the following tax credits for recertification (these are all existing tax credits). Tax Map 118, Lot 8; Tax Map 56, Lot 61; Tax Map 17, Lt 3; Tax Map 165, Lot 9; Map 68, Lot 35; Map 44, lot 32; Map 56, Lot 54; Map 97, Lot 3; and Map 191, Lot 1.

(b) Removal of Recreational Discount. The landowner of Tax Map 193, Lot(s) 7 & 9 submitted a letter requesting the removal of the recreational discount on the acreage receiving the current use discount.

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Mrs. Stewart moved to approve the removal of the recreational discount for both lot(s) 7 and 9 on Tax Map 193. Mr. Fogg seconded the motion, which passed 2-0.

(c) Intent to Cut. Mr. Fogg moved to approve the Intent to Cut filed for Wakefield Tax Map 70, Lot 5. Mrs. Stewart seconded the motion, which passed 2-0.

Mrs. Stewart moved to approve the Intent to Cut filed for Wakefield Tax Map 210, Lot 25. Mr. Fogg seconded the motion, which passed 2-0.

(d) Sales Information. Ms. Bickford will email the document this morning to Rosemary Stewart, Dennis Tyler, David Lee and Steve Brown.

5. Administrative Matters. (a) Board Minutes. Mrs. Stewart moved to approve the minutes of August 18, 2016 as written. Mr. Fogg seconded the motion. Mrs. Stewart questioned Ms. Bickford's title on the minutes. Ms. Bickford stated this is her title with the Town of Wakefield, although she has earned the Assistant Assessor designation through the New Hampshire Department of Revenue. Mrs. Williams informed Mrs. Stewart although this is Ms. Bickford's title she has used Assistant Assessor wages when reviewing the wage study for this position. The motion then passed 2-0.

4. Old Business – BTLA A-9 & A-12 Forms (tabled from earlier in the meeting). Mrs. Stewart moved to abate the taxes for Faith Fellowship Church. Mr. Fogg seconded for discussion. Mr. Fogg asked if this is a viable excuse. Mrs. Stewart believes after reading the letter there are some serious health issues and he was just not home with a headache (Mrs. Stewart then refers to specific sections from the letter).

Mr. Tyler joins the meeting at 9:25 a.m. The Board brings Mr. Tyler up to speed on the discussion and the motion on the table. Mr. Fogg reiterated there seems to be substantial health issues. The Board moved to approve the abatement 3-0.

Mr. Fogg asked if either the BOS or the Town Administrator had an opinion on the Board's vote. Mrs. Twombly stated she will go along with the decision, however there are two other Selectmen who will need to review this and sometimes they provide good reason which may change her mind. Mrs. Williams agrees with the Board's decision and indicated there may be more discussion at the Selectmen's meeting based on the fact there are other reasons a tenant can be evicted.

RFP Annual Assessing Contract – 2017 Budget. Mrs. Stewart moved to choose Todd Hayward as the Assessor. Dennis Tyler seconds for discussion. Mr. Fogg agrees the Board needs to go out to bid for professional services, but does not agree Mrs. Stewart should be voting on this issue, based on the

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history of the issue and she has personally suffered financial losses. Mrs. Stewart indicated she feels her property is accurately assessed and therefore, she has not suffered any financial loss. Mr. Fogg pointed out it is a fact Mrs. Stewart has spent her money and her time and not prevailed. Mr. Fogg does not believe Mrs. Stewart should be voting on this issue based on the history of the issue. It is also stated our current assessor has been involved with this issue and it is clear this is a conflict of interest.

Mrs. Stewart states her financial output was \$65.00 and she believes her house is assessed properly. She believes there are discrepancies in our assessing practices and feels it is the Boards duty to correct this for the Town. Mrs. Stewart asked the Board to review one page of Rod Wood's work (and provided copies to each member). Mr. Fogg questioned why the Board would review one page of Mr. Wood's work and nothing from the other companies. Mrs. Stewart replied "because we are looking to change our assessor and we need a reason to change our assessor". Mr. Fogg stated if you look at all the companies, not one has a "squeaky clean record" and everyone has points against them.

It is Mr. Fogg's opinion the current assessor has provided Wakefield with very good services which fall within the bullseye. Mr. Fogg indicated Mrs. Stewart has cost the Town tens of thousands of dollars already. Mrs. Stewart insists there was no reason to have the Town Attorney present; this was always covered under Rod Wood's contract. Mr. Fogg then questioned Mrs. Stewart if she has approached other members of the Town, probably with property on the same body of water and stating the assessing firm is improperly assessing their property? Mrs. Stewart indicated she has not. Mrs. Stewart did indicate at the last meeting Dennis Tyler wanted to go out and view a piece of land and they both did go out to view the land together. Ms. Bickford inquired if both Mrs. Stewart and Mr. Tyler went out as a Board. Mrs. Stewart stated Mr. Tyler wanted to go out to view a specific piece of land and she took Mr. Tyler out to view the land.

Ms. Bickford informed the Board this was an illegal meeting! Mrs. Stewart implied nothing was discussed that has not been discussed at a prior meeting. Mr. Tyler indicated he did not want to form an illegal quorum. Ms. Bickford stated they did form an illegal quorum. Ms. Bickford asked if the Chair stated the date and time they would meet to view the property at the last meeting. It appears a date and time where not discussed.

Mr. Fogg indicated there are certain things an elected official needs to be aware of; and one is if there is a three member Board, two members make a quorum.

Mr. Tyler indicated he did speak with Rod Wood. Mr. Wood indicated when Brent is out in the field to measure/list he is not looking at topography. Mr. Wood suggests a full field review which is when Mr. Wood will look at all properties. Mr. Tyler learned a lot from Mr. Wood and there is a lot which

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comes into play to a site, including water supply and septic; which you can't determine by just looking at the site.

Mrs. Stewart indicated the Town paid for a full field review. Ms. Bickford stressed the Board did not pay for a full field review; the Board approved a statistical update which did not include a full field review. Mr. Fogg stated the Assessor only performs the work that the Board asks them to do. Mr. Tyler suggests the Board raise money for a full field review. The Board discussed the bids received. Mrs. Stewart had inquired during the interviews if the two companies who bid a per parcel amount would cap the price at a specific amount, for budgetary reasons. Mr. Tyler expressed concern with the amount of abatements we may receive when the values are adjusted in 2018.

Mrs. Stewart mentioned even though this is a three year contract the Board can renegotiate the contract every year. Mrs. Stewart indicated the State of New Hampshire mandates the assessment reflects current market value and adds there is no market data indicating a small lot (.3 acres or less) with a seasonal cottage sells for less than assessed value; they actually sell for more; referring once again to the "camp category". She then asked the Board to review Rod Wood's work for a second time, which was provided to justify the camp category and broke out the waterfront into three categories: residential; camp; and excessive waterfrontage. Mrs. Stewart indicated this was discussed with the Board in 2012. Mr. Fogg does not recall this conversation and asked that Mrs. Stewart provide him with the minutes of this meeting. Mrs. Stewart indicated she did not ask the other two companies who submitted an RFP questions about the camp category because she had researched this and the camp category does not exist anywhere else. Ms. Bickford believes Rod Wood does use this method in other communities. Mrs. Stewart indicated she had contacted those communities and the Assessing Technician indicated they do not use a camp category. Not only do they not use the camp category, but the water front is assessed the same because everyone has the same access to the water.

Mr. Fogg believes reviewing this document is a continued exercise on an attack on the current assessor. Mr. Fogg asked for the questioned to be moved. Mrs. Stewart indicated this document needs to be reviewed. Mr. Fogg called for a "point of order". Mrs. Stewart indicated if she does not accept the point of order, Mr. Fogg needs to wait and referred to Roberts Rules. Mr. Fogg called for a second "point of order"; Mrs. Stewart continued reviewing the document. Connie Twombly and Steve Brown both called "point of order". Mrs. Stewart questioned if she has a right to speak. Mr. Brown indicated a point of order supersedes her right to speak. Mrs. Stewart asked what if she doesn't acknowledge the point of order. Mr. Brown indicated she has to acknowledge it, based on Roberts Rules and stated when a member asked to move the question; you failed to move the question. A point of order was called, you must move the question.

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Mr. Brown asked if the document being discussed has anything to do with the property Mrs. Stewart and Mr. Tyler visited. Mrs. Stewart indicated no. Mr. Brown indicated Mrs. Stewart is opening up a huge can of worms by conducting an illegal meeting and what he is witnessing at today's meeting. He also indicated this is clearly a conflict of interest and she is leaving the Town susceptible to legal action in the future if she continues what she is doing at today's meeting.

Mrs. Stewart indicated the Town has lost \$412,000 based on these properties being under taxed. Mr. Fogg once again asked for the question to be moved. Ms. Bickford asked if the document being reviewed was the same document submitted in the 2011 Superior Court Case. Mrs. Stewart replied sure. Mrs. Stewart continued to explain the document. Mr. Fogg insisted the Chairperson move the question. Mr. Fogg explained he has called for a vote. Mr. Fogg asked Mrs. Stewart if she understood her role as Chair and explained she needed to move the question. Mr. Tyler stated he has reviewed the report cards and believes Mr. Wood's is very good. Mrs. Stewart insisted she has nothing personal against Rod Wood, but believes his assessing practices are not correct and believes Wakefield deserves better.

Mr. Fogg reminds the members the motion on the table is to award the contract to Todd Hayward and the motion was seconded. A vote was called and failed 1-2.

Mr. Fogg moved to award the contract to R. Wood & Associates. Mr. Tyler seconded the motion, which passed 2-1.

Mrs. Stewart asked if she should post the meeting and revisit the site. This was an illegal meeting and has already been done.

6. Unscheduled Matters/Public Comment- Mrs. Williams advised the Board to think of transparency and when there will be at least two members; you need to let people know what you are doing. Mrs. Williams also wondered when the Board discussed the cap on the annual assessing contract and did that include the same amount of work. Mrs. Stewart stated yes they agreed to do the work, but one company came in a week later and wanted to add \$100.00/hr. for BTLA cases. Mr. Tyler gathered from one firm, the capped price did not include all the work and that they would add on in the following year. Discussion took place that the BOA will make changes to the RFP next time. Ms. Bickford indicated she was hoping the Board would award the annual assessing contract for a two year period which would bring Wakefield through the 2018 certification year.

Mr. Fogg was under the impression the contract was for a three year period and would like to move to reconsider the motion which would include a three year contract. Mrs. Stewart seconded the motion.

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The discussion being if Mr. Wood is offering his services for three years at a fixed rate, Mr. Fogg's motion would then be to offer a three year contract to R. Wood & Associates in the amount of \$45,000 for each year. Mrs. Stewart seconded the motion. Mrs. Williams questioned how the RFP went out and suggested to verify with Rod Wood that both parties agree with this. Mr. Fogg asked that the question be moved. Motion passed 3-0.

Mrs. Williams asked if the Board ever reviews these types of categories, for example a camp category and then meet with the assessor to review the information; and if this hasn't happened should the Board meet with the assessor in order to put this issue to bed. Mrs. Stewart indicated the Board has not looked at the data and has always said they have complete confidence in Rod Wood just like today. Ms. Bickford indicated in 2018 when the statistical update is done, this is when you will change the tables and revisit these items.

Mrs. Twombly would like the opportunity to correct a few items which were wrong. She indicated the Selectmen hire the Town Attorney and anytime there is anything detrimental to Wakefield one way or another our Town Attorney is contacted for any court case. Ms. Bickford pointed out half of the Pine River Pond residents filed with Superior Court and this is why the Town Attorney was involved. Mrs. Twombly also pointed out the case was won by Rod Wood, and this should now be over and done with.

Mrs. Twombly referred to the State indicating at a prior meeting the Town is doing a fine job and refers to being present at the meeting when Craig Nichols commended both Cindy and Rod and stated the Town is doing fine.

Mrs. Stewart stated every year properties are adjusted to market value. Ms. Bickford corrected Mrs. Stewart, the values are not always current market data; the values were set at the last time of an update. Values could be three years old and if the Board decides only to update values on a certification year, they could be five years old. No values can be adjusted based on a sale price – this is illegal and referred to as spot assessing. Mr. Fogg points out the information Mrs. Stewart is referring to is opinion and not law. There may not be proper contracts in place to adjust the value which is a misleading statement.

Mr. Brown inquired about a medical exemption and informed the Board needs to be careful. Mrs. Stewart explained the exemption was for the church, which was a late filing. The Board can only approve a late filing for accident, mistake or misfortune.

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Mr. Brown asked for copies of the properties which the two board members visited illegally. Mr. Brown also indicated at the time of interviews all candidates should be asked the same question. If not, it could appear a member is biased and set the Board up for trouble.

Adjournment – There being no further business, Mrs. Stewart moved to adjourn the meeting at 10:35 a.m. Mr. Tyler seconded the motion, which passed 3-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Rosemary Stewart, Chairperson

Relf Fogg

Dennis Tyler