

**Board of Assessors
November 18, 2016**

Members Present: Relf Fogg, Vice Chairperson; Dennis Tyler; 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.

1.Appointment – None.

2. Unscheduled Matters/Public Comment – None.

3. New Business – (a) Heritage Commission Grant. Discussion regarding the grant being fully developed and what will this mean to the home owner. There have been several inquiries if this will have an impact on the values of their homes. If the home is determined “historical” will there be stipulations. Mr. Fogg believes the intent is for the Heritage Commission to have oversight on the buildings that are over 100 years old and are delineated historical. Mr. Fogg does believe this will have an effect on value and thinks this is a reactionary measure to the Dollar General approach to the property known as the Sanborn House.

Ms. Bickford stated she has been asked if this will affect property values and/or property rights. At this point she does not know how to respond; she indicated she reviewed the grant and it appears the grant will identify properties similar to the Sanborn House with historical significance, but is unsure of this.

The Board agreed to ask the Heritage Commission to attend a Board of Assessors meeting and explain the grant and specifically address will this affect property values and/or property rights. Mr. Fogg did state it is important to support the heritage and history of the community.

4. Old Business – (a) All Veteran Tax Credit. Both members support this but are concerned of the impact (there is no way of knowing the impact). Ms. Bickford stated although Mrs. Stewart was unable to attend today’s meeting; Mrs. Stewart did indicate via email she was in favor of moving forward with a warrant article for the “All Veteran Tax Credit” in the amount of \$500.00. Ms. Bickford reviewed the process with the Board.

Mr. Fogg questioned the warrant article language and the process. Ms. Bickford indicated NHMA has written a blanket warrant article for municipalities and has provided this to the DRA (Department of Revenue Administration). Once the Board makes a decision, Ms. Bickford will contact the DRA.

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Mr. Tyler moved to support the All Veteran Tax Credit in the amount of \$500.00. Mr. Fogg seconded for discussion.

Donna Martin explained she is blessed to receive the Veteran Tax Credit and wondered what the cost is for the current tax credits. Ms. Bickford explained using last years' figures, there were 311 Veteran Tax Credits and this calculated to \$0.175 on the tax rate of \$13.06.

The motion passed 2-0.

5. Correspondence – (a) Land Use Change Tax Warrants. The Board reviewed the documentation for the land use change tax. Mr. Fogg moved to approve the Land Use Change Tax Warrant for both Wakefield Tax Map 92, Lot 40 and 40-1; each in the amount of \$4,750.00. Mr. Tyler seconded the motion. Motion passed 2-0.

(b) Tax Credits and Exemptions. The following tax credits are all existing tax credits and are being reviewed for certification.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 159, Lot 6. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 34, Lot 51. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 196, Lot 17. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 53, Lot 20. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 48, Lot 30. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 8, Lot 1. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 62, Lot 27. Mr. Tyler seconded the motion, which passed 2-0.

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Mr. Fogg moved to approve the Veteran Tax Credit for Map 45, Lot 111. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 224, Lot 37. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 178, Lot 9. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg moved to approve the Veteran Tax Credit for Map 183, Lot 12. Mr. Tyler seconded the motion, which passed 2-0.

Mr. Fogg and Mr. Tyler thanked the folks that have served.

(c) Intent to Cut Form. The Board reviewed the "Intent to Cut" for Wakefield Tax Map 160, Lot 3; Map 160, Lot 1 and Map 151, Lot 2. This area has a conservation easement and according to the easement harvesting wood products is prohibited. Ms. Bickford spoke with the Forester and she indicated there is a document signed by both parties to allow a timber harvest; the documentation has not been received to date. The intent was received on October 27, 2016 and the Board has 30 days to act on the intent. Ms. Bickford advised the Board they may want to consider denying the intent based on the information at hand. Mr. Fogg recommends the Board wait until November 28, 2016 until making a decision which will allow the property owner a few additional days to provide the information. Mr. Fogg and Mr. Tyler agreed to table this until Monday, November 28, 2016.

(d) Sales Information. Ms. Bickford will email the document this morning to Rosemary Stewart, Dennis Tyler, David Lee and Steve Brown. Mr. Fogg also asked to be added to the list. Ms. Bickford provided a brief explanation of the report. The sale questionnaires mailed to both buyer & seller are voluntary, which provides the office with more detailed information regarding the transfer.

(d) Forest Law Workshop – not on the agenda. There will be a Forest Laws Workshop held on Wednesday, December 14, 2016. Ms. Bickford will email this document to the Board.

6. Administrative Matters. (a) Board Minutes. Mr. Tyler moved to approve the minutes of October 20, 2016 as written. Mr. Fogg seconded the motion, which passed 2-0.

7. Unscheduled Matters/Public Comment- None

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8. Adjournment – There being no further business, Mr. Fogg moved to adjourn the meeting at 9:40 a.m. Mr. Tyler seconded the motion, which passed 2-0.

Respectfully Submitted,

Cynthia Bickford
Assessing Technician

Approval of Minutes:

Rosemary Stewart, Chairperson

Relf Fogg

Dennis Tyler