



MINUTES
BOARD OF ASSESSORS
EXECUTIVE CHAMBERS - CITY HALL
MAY 28, 2009

Present: Robert Pelchat, Chairperson of Board of Assessors
Paul Croteau, Member of Board of Assessors
Jonathan Edwards, Member of Board of Assessors
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk
Also Present: David Woodward, Avitar representative and Assessor for the City of Berlin

1) CALL TO ORDER

The meeting was called to order at 2:00 PM.

2) APPROVE MINUTES DATED APRIL 29, 2009

Minutes dated April 1, 2009, were previously reviewed by the Board. Paul Croteau made a motion to accept the minutes as typed. Jonathan Edwards seconded the motion. Motion was made and seconded that the minutes of April 29, 2009, be accepted and placed on file. Vote was taken and all approved. The motion passed.

3) DISCUSSION REGARDING RIVERSIDE HEIGHTS SITE & UNIT LAYOUT PLAN

The Board reviewed the site and unit layout plan proposed by Tom & C Realty LLC for Map 140 Lot 13 located on Riverside Drive. Jonathan Edwards spoke about the development. His firm, Coulombe Real Estate, will be marketing the homes. Member Edwards stated that there would be approximately 85 units with underground utilities and splendid views. He said the homes were "Skyline Homes" and were high quality double wide manufactured homes. The homes offer easy maintenance single story living accommodations and some will offer handicap accessibility. The majority of these homes will have garages. The homes would sell for \$115,000. to \$130,000. The land will be leased and have a \$300. a month fee. There will be a property manager on site 24 hours a day. Questions were asked regarding park rules and lot size. The sites will be developed over time. Jonathan Edwards informed the other members of the Board that there was a web site for the project. It is www.riversideheightsnh.com and they were to see what was being offered and what the terms would be.

Dave Woodward of Avitar answered questions regarding the method used to assess this type of property. The building owner will receive a tax bill for the building and improvements on their site. The land owner will be assessed for land and a site fee for each developed lot. As the parcel is in current use, the Board will need to assign a land use change tax as the various site areas are developed.

They will be placing the first unit on site around June 15. An open house is planned for the second week in July 2009.

4) DISCUSSION REGARDING REQUEST FOR EXEMPT STATUS FROM THEATER NORTH – JERICO ROAD PROPERTY

Theater North timely filed an A-9 form (Application for exempt status for property tax). Theater North has two parcels on Jericho Road. They own Map 106 Lot -0008 & -0011. They are asking for Map 106 Lot -0008, which has 5 acres and a commercial building, to be exempt from property tax. The Board requested that Dave Woodward review the application and determine if and how much of the parcel should

be exempt. They further suggested that the second parcel which has 22.17 acres be placed in current use along with some of the abutting 5 acre parcel.

5) **DISCUSSION REGARDING WARRANTY DEED GRANTING OWNERSHIP OF UNIT 2 OF "CORNERSTONE BUILDING" TO TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

A warranty deed recorded at Book 1275 Page 935 of the Registry of Deeds in Lancaster was discussed by Board. Cornerstone Housing North has deeded unit 2 to Tri-County CAP Inc. Dave will look into which one of the first floor units is know as unit 1 and 2 to determine what was transferred.

At this time, the Board thanked Dave Woodward for his time and input and Mr. Woodward departed.

6) **REVIEW VETERAN TAX CREDIT APPLICATION FOR TAX YEAR 2009**

A veteran tax credit application for Lorraine Beroney of 96 Wight Street, Map 120 Lot -0009 was approved. The proper forms were signed. The taxpayer will be notified of the Board's decision.

7) **REVIEW AND SIGN TIMBER TAX WARRANT FOR TAX YEAR 2008**

The Board reviewed the report of wood cut filed by Thomas Carney ETAL for Map 111 Lot -0134. The resulting tax is for \$1,327.53. The Board signed the certification, which will be sent to the State, and the warrant, which will be given to the Collection Department for billing purposes.

8) **NON-PUBLIC SESSION**

Chair Robert Pelchat called for a non-public session. Paul Croteau made a motion to go into non-public session per RSA 91-A:3 II (c) "Matters which, if discussed in public, would likely affect adversely the reputation of any person, ..." and Jonathan Edwards seconded this motion. All concurred. The Board of Assessors went into non-public session.

9) **RESULT OF NON-PUBLIC SESSION**

Member Edwards made a motion to go into regular session and to seal income/expense information provided as this is confidential material and not right to know. Member Croteau seconded the motion. The Board of Assessors went into public session.

Elderly/Disabled Tax Deferral

An elderly/disabled tax deferral application for Frederick Breitwieser, Jr. of 683 Cheshire Street was reviewed. The form was filed after the deadline but there were extenuating circumstances which prevented the taxpayer from meeting the deadline. He has been consistently making payments and plans on continuing to do so, but due to the interest the chances of his catching are slim. The Board discussed the application and voted to grant the deferral for tax year 2008.

10) **ADJOURNMENT**

A motion to adjourn was made by Paul Croteau and seconded by Jonathan Edwards. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 3:00 PM. The next meeting of the Board of Assessors will be held in the near future.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk