



MINUTES
BOARD OF ASSESSORS
EXECUTIVE CHAMBERS - CITY HALL
June 25, 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

1) **CALL TO ORDER**

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

2) **APPROVE MINUTES DATED MAY 28, 2009**

Minutes dated May 28, 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 May 28, 2009, be accepted and placed on file. Vote was taken and all approved. The motion passed.

3) **REVIEW DECISION BY BOARD OF TAX & LAND APPEALS RE: ARNOLD DROUIN – MAP 000404 LOT -0009 -- 2213 RIVERSIDE DRIVE**

A decision from the BTLA was reviewed by the Board of Assessors. The BTLA noted that the lot size is not 1.2 acres, as the City of Berlin records indicated, but 1.01 acres. This had been corrected by the City immediately after the hearing. The BTLA found in favor of the taxpayer and deemed the parcel to be a residential site and not a commercial gravel area. They ordered the assessment to be lowered to \$22,800. This will be the valuation used starting from 2006 until the next update. The abatement forms for 2006, 2007, and 2008 were signed. The decrease for 2006 was \$900. The decrease for 2007 was \$927. The decrease for 2008 was \$918. The 2009 valuation will be adjusted on the second tax bill for that year.

4) **REVIEW AND APPROVE ABATEMENT APPLICATION FOR TAX YEAR 2008**

Abatement application was filed by Jonathan Girard of 181 Blanchard Street. Avitar visited the property and recommended an adjustment to assessed valuation from \$106,100. to \$93,100. Dave Woodward of Avitar requested that changes be made to the sketch regarding the deck, main dwelling and additions as well as adjusting the normal depreciation decrease from excellent to good with an additional 2% functional depreciation for lack of closet space. The abatement form was signed and \$388. in taxes were abated.

Abatement application was filed by Andre P Larin for property located at 765 Fifth Avenue. Dave Woodward of Avitar visited the property and recommended that changes be made for tax year 2008. The sketch was adjusted and normal depreciation was lowered from excellent to average. The changes resulted in a decrease of the assessed valuation from \$111,500. to \$89,900. this resulted in a decrease of tax of \$644. Dave also recommended that after the abatement had been processed that another adjustment be made for tax year 2009. There was extensive damage due to freeze-up that occurred after 4/1/2008. A temporary depreciation of 25% is to be added to the building. This will result in a decrease of valuation from \$89,900. to \$65,200. for tax year 2009.

5) REVIEW AND APPROVE ABATEMENTS FOR THE FIRST HALF OF TAX YEAR 2009

A parcel of land located in the Industrial Park and owned by Sabbow & Co., Inc. was transferred to Berlin Industrial & Park Authority on April 8, 2009. The Authority requested that an abatement be granted. The Board voted to take this action and signed the abatement form in the amount of \$358. which is the amount of the first half tax bill. The parcel will be marked exempt until such time as it is sold.

Sabbow & Co. Inc was also renting a section of the property located at 143 East Milan Road in the Industrial Park. They vacated the premises on May 1, 2009. An abatement of the first half tax bill was approved by the Board. The tax abated amounted to \$1,735. As Sabbow & Co Inc did occupy the property from April 1, 2009 to April 30, 2009, a special warrant was issued for the 30 days of occupancy. This warrant amounted to \$285.

Theater North Association had requested property tax exempt status on April 15, 2009, for property at Map 106 Lot 8 which has an address of 111 Jericho Road. The Board had previously asked Dave Woodward to make a recommendation as to how much of the property should be exempted. Mr. Woodward inspected the property and deemed that 85% of that parcel should be exempted. The valuation of the property is \$99,600. The Board approved an exemption of \$87,100 of valuation. Theater North will be billed for \$12,500. on this parcel. This resulted in a decrease of tax for the first half of this year of \$1,299. The Board further stated that Theater North Association should seriously consider placing the second parcel they own at Map 106 Lot 11, containing approximately 22 acres, be placed in current use. It does not qualify for exempt status as they do not occupy or use the parcel for their purposes.

6) REVIEW AND SIGN TIMBER TAX WARRANT FOR TAX YEAR 2008

The Board reviewed the report of wood cut filed by Mary J Irving for Jericho Mountain Wind Co. The cut took place on Map 410 Lot 5. The resulting tax is for \$343.75. 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

7) REVIEW VETERAN TAX CREDIT APPLICATION FOR TAX YEAR 2009

The following veteran tax credit applications were approved for tax year 2009:

Lavoie, Robert J	640 Hillside Avenue	Map 127 Lot -0015
Mears, Lucy	243 East Mason Street	Map 130 Lot -0233
Perreault, Anne	128 Jolbert Street	Map 119 Lot -0512

An application filed by Kenenth L Lindsey of 466 Rockingham Street was tabled until tax year 2010. The property at 466 Rockingham Street was acquired by Mr. Lindsey after 4/1/2009 and, therefore, he does not qualify for this tax year.

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.

An elderly exemption application for Robert Lavoie of 640 Hillside Avenue was reviewed and approved starting tax year 2009.

All taxpayers receiving an elderly exemption are being reviewed this tax year to ascertain that they meet the new guidelines. The income for a single person should not exceed \$18,900. and the income for a married couple should not exceed \$26,400. The asset level of \$35,000 has not changed. During the course of examining the questionnaire submitted to date, it was noted that the following individuals were over the guidelines and no longer qualified for the exemption:

Simone Goudreau	166 Grafton Street
Gedeon Vallee	116 York Street

The Board reviewed the information submitted by Cecile Dupuis and recommended that office staff contact her and request clarification on certain items.

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 2:50 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