



MINUTES
BOARD OF ASSESSORS
EXECUTIVE CHAMBERS - CITY HALL
AUGUST 24, 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 For a Portion of the Meeting: George E Sansoucy, PE
Patrick McQueen, City Manager

1) **CALL TO ORDER**

The meeting was called to order at 3:30 PM.

2) **APPROVE MINUTES DATED JUNE 25, 2009**

Minutes dated June 25, 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 June 25, 2009, be accepted and placed on file. Vote was taken and all approved. The motion passed.

3) **REVIEW & SIGN 2009 PA-16 (APPLICATION FOR REIMBURSEMENT TO TOWNS & CITIES IN WHICH FEDERAL & STATE FOREST LAND IS SITUATED) & FORM PA-28 (INVENTORY OF TAXABLE PROPERTY FORM)**

The Board reviewed the Application for Reimbursement to Towns & Cities in Which Federal & State Forest Land is Situated (PA-16) and signed the form. It will be sent to the Department of Revenue Administration, Equalization Bureau before the end of the week. They also reviewed and signed the letter from the Department of Revenue Administration (DRA) regarding the use of form PA-28 (Inventory of Taxable Property). The City of Berlin discontinued the use of this form prior to 1980. This signed form will also be sent to the DRA.

4) **REVIEW & APPROVE FOREST STEWARDSHIP PLAN FOR MAP 403 LOTS 25 & 26**

Wayne Dimitri owner of Map 403 Lots 25 & 26 in the City of Berlin filed an updated CU-12, Summary of Forest Stewardship Plan for Current Use Assessment. A new plan should be filed every five years. The application was discussed and reviewed by the Board. They voted to approve the plan as filed.

5) **REVIEW & APPROVE VETERAN TAX CREDIT APPLICATION(S)**

An application for veteran tax credit was filed by Richard Sheehan of 21 Pershing Avenue. Mr. Sheehan served during the Vietnam War era. The Board approved the application and signed the appropriate forms. A veteran tax credit application in the name of Stella Morneau was filed. She is the widow of a veteran who served in World War II. Her application was approved and the necessary forms were signed. Robert Paulin formerly of 58 Jasper Street filed a new veteran tax credit application as he has moved to 117 Washington Street. Mr. Paulin served during the Korean Conflict. His paperwork was reviewed and approved. The required forms were signed by the Board.

Veteran Tax Credit Applications (continued)

Heidi Glines, owner of 27 Grandview Drive, filed an application for veteran tax credit. Her dates of service fall within the Vietnam War era. She doesn't meet the residency requirement of one year prior to April 1, 2009. She will be eligible for the veteran tax credit starting tax year 2010. Notification of the Board's decision will be sent to her.

Kenneth Lindsey's application for veteran tax credit was also denied for this year as he acquired the property at 466 Rockingham Street after April 1, 2009. His military service falls within the dates for World War II. He will be eligible starting tax year 2010. Office Staff will notify him of the Board's decision.

6) REVIEW AND APPROVE EXTENSION FOR 2009 MS-1

Per a request from Mr. George Sansoucy, Utility Appraiser for the City of Berlin, a form requesting an extension for filing the MS-1 was prepared and reviewed by the Board. The extension date requested was September 15, 2009. The form will be faxed in the morning to DRA and then the original will be mailed to them.

7) OTHER BUSINESS

Correspondence from Theatre North dated August 2, 2009 was read by the Board. Theatre North wanted to thank the Board for the abatement that was granted. They stated that this will allow Theatre North, a non-profit organization, to put on plays and start on the work necessary to make the building truly useable for their organization.

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 Katherine Gauthier of 90 Pershing Avenue was reviewed and discussed. She meets the eligibility requirements for income and asset for an elderly exemption and she is a widow of a veteran who served in World War II. The Board granted the tax credit and elderly exemption.

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 Cecile Dupuis is over the guidelines and no longer qualified for the exemption. A form PA-35 informing the taxpayer of the Board's decision was signed.

Norman Lettre ETAL filed an application for exemption due to improvements to assist persons with disabilities. An elevator has been installed at 237 Cates Hill Road to assist a handicap person. The elevator goes from the basement area to the first floor living area of the building. The Board approved the application. An exemption of \$20,000. was assigned for the elevator.

Roland Goulette of 4 Nibroc Street filed an application for solar energy systems exemption. The portion that will be exempted is the value of the solar energy system. A value is placed on the system and the exemption given equals that value. The Board discussed the exemption and noted that the resolution will be rescinded on December 31, 2012, unless extended by Mayor and Council. The Board approved the application.

10) **DISCUSSION WITH GEORGE SANSOUCY REGARDING UTILITY VALUES FOR TAX YEAR 2009**

Mr. George Sansoucy and the City Manager, Patrick McQueen, met with the Board and discussed new utility values for tax year 2009. Mr. McQueen briefly updated on the mediation process between North American Dismantling and the City.

The values, Mr. Sansoucy establishes, are market value and, therefore, the City needs to apply equalization ratio to arrive at an assessed value. The Equalized Ratio is presently 104.5%.

Here are the results of the increase/decrease after the ratio was applied to the market values Mr. Sansoucy was recommending for the utility properties:

Mr. Sansoucy proposes a decrease of \$1,707,900. in the values for Great Lakes Hydro America LLC on their three parcels. Portland Natural Gas & Transmission System will increase \$3,416,553. KeySpan Energy Delivery will increase \$247,264. Public Service Co. of NH – Smith Hydro will increase \$10,973,900. and the transmission will increase \$882,517. The total increase in value for all these parcels, after ratio is applied, is \$13,812,334.

Mr. Sansoucy will be submitting the breakdown for land and buildings on the above noted parcels in the near future.

Mr. Sansoucy informed the Board that he would need to further study the transfer from North American Dismantling to PJPD Holdings LLC (Laidlaw). Mr. Sansoucy will need to determine which buildings were included in the sale and what is still under North American Dismantling control in order to arrive at a fair market value.

The Board asked pertinent questions regarding the sale and Mr. Sansoucy's recommendation. They accepted the changes he suggested for the utility parcels and they will wait for the two values on the former mill site. As previously stated the Board approved filing an extension on the MS-1 until September 15.

The Board thanked both Mr. Sansoucy and City Manager Patrick McQueen for their time.

11) **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 5:00 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