



MINUTES  
BOARD OF ASSESSORS  
EXECUTIVE CHAMBERS - CITY HALL  
NOVEMBER 19, 2009

Present: Jonathan Edwards, Acting Chairperson  
Paul Croteau, 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 AUGUST 24, 2009**

Minutes dated August 24, 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 August 24, 2009, be accepted and placed on file. Vote was taken and all approved. The motion passed.

3) **REVIEW & APPROVE ABATEMENTS FOR TAX YEAR 2009**

The following properties were abated due to tax deeding:

MAP-LOT	OWNER	AMOUNT ABATED
104-0024	City of Berlin	\$ 3,785.
116-0019	City of Berlin	2,102.
119-0126	City of Berlin	1,114.
119-0335	City of Berlin	224.
119-0468	City of Berlin	468.
126-0069	City of Berlin	2,443.
128-0177	City of Berlin	2,998.
128-0191	City of Berlin	430.
130-0135	City of Berlin	1,611.
130-0177	City of Berlin	277.
130-0374	City of Berlin	3,206.
131-0044	City of Berlin	179.
135-0213	City of Berlin	1,606.

Property located at 145 Main Street Map 119 Lot -0052 previously owned by MM Family I, LLC, donated the parcel to Berlin Industrial Dev & Park Authority(BIDPA). As BIDPA is exempt, the Board approved an abatement for the second half of the tax bill in the amount of \$ 7,071.

The following abatements were also issued:

129-0049	Berlin Falls Real Estate LLC	1,552.	Bldg deterioration
130-0181	Darisse Rentals LLC	58.	*
404-0009	Drouin, Arnold R	122.	*
135-0215	Gauthier, Katherine	107.	*
119-0002	Holcroft, Stacy ETAL	1,610.	*
119-0304	Jolly, William J	713.	*

Abatements continued:

119-0001	Kandel, Heinrich, Tr	2,488.	*
403-0027	Morin, Ann M	287.	*
129-0055	North American Dismantling	18,427.	*
112-0083	St. Onge, Claude ETAL	2,085.	*
133-0105	Pulp & Paper	9,941.	Bankruptcy (2002)
133-0105	Pulp & Paper	9,941.	Bankruptcy (2003)
133-0105	Pulp & Paper	10,539.	Bankruptcy (2004)
133-0105	Pulp & Paper	5,968.	Bankruptcy (2005)
133-0105	Pulp & Paper	5,991.	Bankruptcy (2006)
133-0105	Pulp & Paper	9,406.	Bankruptcy (2007)
133-0105	Pulp & Paper	9,328.	Bankruptcy (2008)
133-0105	Pulp & Paper	9,328.	Bankruptcy (2009)
128-0262	Pulp & Paper	511.	Bankruptcy (2002)
128-0262	Pulp & Paper	511.	Bankruptcy (2003)
128-0262	Pulp & Paper	542.	Bankruptcy (2004)
128-0262	Pulp & Paper	534.	Bankruptcy (2005)
128-0262	Pulp & Paper	536.	Bankruptcy (2006)
128-0262	Pulp & Paper	785.	Bankruptcy (2007)
128-0262	Pulp & Paper	779.	Bankruptcy (2008)
128-0262	Pulp & Paper	778.	Bankruptcy (2009)
134-0009	Pulp & Paper	71.	Bankruptcy (2002)
134-0009	Pulp & Paper	143.	Bankruptcy (2003)
134-0009	Pulp & Paper	150.	Bankruptcy (2004)
134-0009	Pulp & Paper	271.	Bankruptcy (2005)
134-0009	Pulp & Paper	271.	Bankruptcy (2006)
134-0009	Pulp & Paper	280.	Bankruptcy (2007)
134-0009	Pulp & Paper	278.	Bankruptcy (2008)
134-0009	Pulp & Paper	277.	Bankruptcy (2009)
134-0006	Pulp & Paper	82.	Bankruptcy (2002)
134-0006	Pulp & Paper	165.	Bankruptcy (2003)
134-0006	Pulp & Paper	175.	Bankruptcy (2004)
134-0006	Pulp & Paper	305.	Bankruptcy (2005)
134-0006	Pulp & Paper	307.	Bankruptcy (2006)
134-0006	Pulp & Paper	316.	Bankruptcy (2007)
134-0006	Pulp & Paper	313.	Bankruptcy (2008)
134-0006	Pulp & Paper	313.	Bankruptcy (2009)

\* The valuation decreased in the second half of the year and the first half tax bill exceeding the total tax for the year.

**4) REVIEW & APPROVE VETERAN TAX CREDIT APPLICATIONS**

A new Veteran Tax Credit Application was reviewed and approved for Ms. Sharon Pelletier aka Sharon L'Heureux of 42 Pine Island Avenue. Ms. Phylis Richards of 830 Fifth Avenue filed a replacement veteran tax credit application. The previous one was in her husbands name and he is not listed as a trustee. The board approved the granting of the veteran tax credit. The following applications were filed by widow of veterans:

Legere, Clarisse	129 Spruce Street
Losier, Jane	727 First Avenue
Morneau, Stella	15 Hermanson Street
Parent, Therese	690 Lancaster Street
Ryan, Fleurette	854 Fifth Avenue

The above noted applications were reviewed and approved.

**4) OTHER BUSINESS**

A form from the Equalization Bureau requesting parcel count for 2009 was reviewed and approved by the Board. The filing deadline is December 1, 2009.

A copy of the Avitar Proposed Contract for 2010 Revaluation/Update was given to the Board for their review and comment.

The 2008-2009 Sales Study was discussed briefly. At this time, the City of Berlin would not pass all the criteria set forth by the State. Dave Woodward, City Assessors, has not finalized the study.

**5) NON-PUBLIC SESSION**

Acting Chair Jonathan Edwards 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 Acting Chair Jonathan Edwards seconded this motion. All concurred. The Board of Assessors went into non-public session.

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

Member Paul Croteau 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. Acting Chair Jonathan Edwards seconded the motion. The Board of Assessors went into public session.

A letter from Tri-County CAP regarding Cornerstone Housing was reviewed by the Board. They are suggesting that a PILT of \$2,200. be made for the housing units in the building at 53 Main Street and that the payment made on the first half tax bill be applied to the PILT. Discussion followed. The tax bill for the first half and second half of tax year 2009 are for the unfinished commercial space on the first floor and the payment should remain as payment for the bill. The Board reviewed the form 990 provided for the Cornerstone Housing and determined that the payment in lieu of taxes should be much higher than the offered \$2,200. The Board requested that a letter be mailed to Mr. Kelley of Tri-County CAP.

Elderly/Disabled tax deferrals previously granted to Helene Delisle of 1378 Napert Street have been paid off for tax year 2006, 2007 and 2008. The Board signed the discharge forms which will be sent to the Registry for recording.

A 2009 Elderly/Disabled tax deferral application for Carmen Morency of 196 Glen Avenue was reviewed and approved. The form was signed and will be mailed to Ms. Morency for her signature.

Two elderly exemption questionnaire forms were reviewed and approved. They are for Lionel Caron of 855 Second Avenue and Natalie Savchick of 108 High Street.

7) **ADJOURNMENT**

A motion to adjourn was made by Paul Croteau and seconded by Acting Chair Edwards. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 2:55 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