



MINUTES
BOARD OF ASSESSORS
EXECUTIVE CHAMBERS - CITY HALL
DECEMBER 8, 2009

Present: Jonathan Edwards, Acting Chairperson
Paul Croteau, Member of Board of Assessors
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk

Also Present: Patrick MacQueen, City Manager
Dave Woodward, City Assessors, Avitar
Mary Jo Landry, Berlin Housing Authority, Member of Board of Directors for Cornerstone Housing North, Inc.
Larry Kelly, Executive Director, Tri-County CAP
Dori Ducharme, Fiscal Director/HR/Special Projects, Tri-County CAP
Suzanne French, Administrative Assistant, Cornerstone Housing North, Inc.

1) CALL TO ORDER

The meeting was called to order at 2:00 PM. As the Board was awaiting the arrival of representatives from Cornerstone Housing North, Inc, they reviewed and discussed the following:

Sales Study – 10/1/2008 to 9/30/2009 – form releasing study to the State was signed. The City of Berlin will not pass criteria set by Equalization Standard Board. The Equalization Standard Board could order the City to conduct a reval/update next year to bring the ratio in line. As the City will be conducting a reval/update for tax year 2010, there should not be a problem.

Discussion regarding White Mountain Ridge Runners, Inc. request for exempt status ensued. The only category they might fit under would be “charitable” as they are not religious or educational. “Charitable” per RSA 72:23-I is used to describe a corporation, society or other organization established and administered for the purpose of performing and obligated by its charter to perform some service of public good or welfare advancing the spiritual, physical, intellectual, social or economic well-being of the general public or a substantial and indefinite segment of the general public that includes residents of the state of New Hampshire, with no pecuniary profit or benefit to its officers or members, or any restrictions which confine its benefits or services to such officers or members or those of any related organization. The fact that an organization’s activities are not conducted for profit shall not in itself be sufficient to render the organization “charitable” nor shall the organization’s treatment under the US internal Revenue Code of 1986, as amended. White Mountain Ridge Runners, Inc is exempt under 501 (c) (7). At this time the Board does not consider the Ridge Runners, Inc. to be exempt from property tax. The issue will be discussed further at a future meeting.

2) NON-PUBLIC SESSION

As the representatives for Cornerstone arrived at this time, 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.

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

Member Paul Croteau made a motion to go into regular session and to seal 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.

Cornerstone Housing North, Inc. representatives met with the Board of Assessors to discuss the property at 53 Main Street. The first item discussed was the taxable section on the first floor. It was vacant and unfinished on April 1, 2009. They agreed to a tax but felt that the square footage was incorrect. The City calculated that 13% of the building was taxable resulting in a tax bill of \$3,399. for 2009 tax year. By Tri-County/Cornerstone Housing's calculation the bill should have been \$3,023. The Board agreed to abate the difference.

The second item was discussion regarding a PILT payment for the housing units in the building. By their calculations they should only pay \$663. in PILT. The Board reviewed RSA 72:23-k which deals with Charitable Non Profit Housing Projects. Per the RSA the means to calculate the PILT is to take "shelter" rent received by owner from all sources times 10 %. The Board reviewed a Cooperation Agreement that Cornerstone presented. The Cornerstone is of the impression that the monies they receive from HUD subsidies shouldn't be included as revenue nor made part of the PILT. The Board stated that if that was the case a percentage should be removed from the utility expenses. Cornerstone will review their numbers and adjust the utilities deduction. They will then present the Board with a new spreadsheet showing their suggested PILT for this year. The third item discussed was a PILT payment for the first floor space presently occupied by Tri-County CAP programs. Cornerstone representatives suggested a PILT payment of \$930.

All of the above information provided will be discussed further by the Board of Assessors.

The Board thanked the representatives, the City Manager and Dave Woodward for meeting with them to discuss the above items.

4) **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 3:15 PM. The next meeting of the Board of Assessors will be held in the near future.

Respectfully submitted,

Susan C. Warren

Susan C. Warren

Assessors Office Coordinator/Deputy City Clerk