



MINUTES  
BOARD OF ASSESSORS  
EXECUTIVE CHAMBERS - CITY HALL  
November 19, 2010

Present: Jonathan Edwards, Chairperson of Board of Assessors  
Robert E Pelchat, Member of Board of Assessors  
Paul E 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) **REVIEW & APPROVE MINUTES DATED OCTOBER 21, 2010**

Minutes for the meeting of October 21, 2010, were e-mailed to the Board for their review prior to this meeting. A motion was made by Robert Pelchat to accept the minutes as typed. Jonathan Edwards seconded the motion. The motion was made and seconded and all concurred. The minutes will be placed on file.

3) **REVIEW & SIGN ABATEMENT FORMS FOR TAX YEAR 2010**

The following abatement forms were signed as they had applied and been granted a tax exemption for new commercial/industrial construction:

| MAP-LOT              | OWNER   | AMOUNT OF EXEMPTION |
|----------------------|---|---------------------|
| 000102-000003.000000 | BARC, LLC                                       | \$ 876.             |
| 000129-000049.000020 | Berlin Falls Real Estate LLC                    | \$ 9,073.           |
| 000109-000068.000000 | Raymond, Claude A                               | \$ 1,308.           |
| 000128-000215.000000 | SL Treebuilt Real Estate Holding<br>Company LLC | \$ 653.             |

Each exemption was calculated using 25% of the City and School Tax and applied to the increased assessed value due to the new construction. This amount will be reduced 5% over the next four years. Worksheets and adjusted bills will be mailed to the above taxpayers and the due date will be December 22, 2010.

The following abatements are for property under the City of Berlin which have been tax deeded after April 1, 2010:

| MAP                  | LOCATION           | AMOUNT OF ABATEMENT |
|----------------------|--------------------|---------------------|
| 000104-000025.000000 | Jericho Road       | \$ 251.             |
| 000110-000143.000000 | Sixth Avenue       | 132.                |
| 000117-000098.000000 | 653 Western Avenue | 643.                |
| 000118-000092.000000 | 796 Western Avenue | 786.                |
| 000119-000048.000000 | 97 Main Street     | 3,607.              |
| 000119-000135.000000 | Granite Street     | 199.                |
| 000119-000327.000000 | Off First Avenue   | 171.                |
| 000119-000405.000000 | 761 Second Avenue  | 745.                |

| MAP                  | LOCATION              | AMOUNT OF ABATEMENT |
|----------------------|-----------------------|---------------------|
| 000119-000446.000000 | 169 Green Street      | \$ 1,177.           |
| 000119-000449.000000 | 692 Second Avenue     | 675.                |
| 000120-000273.000000 | High Street           | 294.                |
| 000120-000280.000000 | High Street           | 589.                |
| 000128-000190.000000 | Main Street           | 238.                |
| 000130-000124.000000 | 290 Grafton Street    | 1,464.              |
| 000130-000146.000000 | 216 Grafton Street    | 945.                |
| 000130-000176.000000 | Rockingham Street     | 400.                |
| 000130-000234.000000 | 249 East Mason Street | 1,383.              |
| 000130-000277.000000 | Burgess Street        | 115.                |
| 000130-000278.000000 | 349 Burgess Street    | 542.                |
| 000130-000353.000000 | 407 Champlain Street  | 1,683.              |
| 000130-000391.000000 | Goebel Street         | 150.                |
| 000404-000039.000000 | 19 Chalet Loop Road   | 552.                |

The following taxpayers received the first half tax bill which was greater than the total bill for the year. Therefore, there was a credit balance which needed to be abated.

| MAP-LOT              | OWNER                            | AMOUNT OF ABATEMENT |
|----------------------|----------------------------------|---------------------|
| 000111-000108.000000 | Armstrong, Frank                 | \$ 25.              |
| 000119-000229.000000 | Ayotte, Dorothy-Life Estate      | 131.                |
| 000117-000051.000000 | Bacon, Brianna E                 | 64.                 |
| 000114-000005.000000 | Baillargeon, Donald S            | 48.                 |
| 000114-000055.000000 | Berlin Real Estate & Dev Corp    | 28.                 |
| 000130-000238.000000 | Berthiaume, Roland J & Kathryn M | 255.                |
| 000119-000257.000000 | Binette, Steven M & Penny L      | 18.                 |
| 000130-000284.000000 | Blanchette, Yvette M             | 230.                |
| 000128-000067.000000 | Bouchard, Rene & Victoria        | 13.                 |
| 000112-000010.000000 | Brasher, Evelyn J                | 593.                |
| 000122-000028.000000 | Bump, Michael & Christine M      | 104.                |
| 000110-000038.000000 | Chouinard, Randall               | 413.                |
| 000110-000143.000000 | City of Berlin                   | 7.                  |
| 000119-000396.000000 | Conte, Andrew T                  | 351.                |
| 000128-000167.000000 | Cousins, Norman L Jr & Robert G  | 312.                |
| 000120-000115.000000 | Cox, Gilbert                     | 60.                 |
| 000119-000122.000000 | Darisse Rentals LLC              | 13.                 |
| 000120-000021.000000 | Duquette, Romeo—Heirs            | 17.                 |
| 000122-000006.000000 | Fenwick, Cheryl A                | 519.                |
| 000119-000457.000000 | Fournier, Lois M                 | 16.                 |
| 000113-000010.000000 | Fraser NH LLC                    | 82.                 |
| 000114-000060.000000 | Fraser NH LLC                    | 45.                 |
| 000406-000010.000000 | Gagne, Laurette V                | 178.                |
| 000110-000164.000000 | Glover, Jeannine Lemieux         | 8.                  |
| 000117-000053.000000 | Grandmaison, Philip              | 101.                |
| 000117-000004.000010 | Graney, Paul L & Gail T          | 72.                 |
| 000120-000370.000000 | Grant, David L                   | 101.                |

| MAP-LOT              | OWNER                           | AMOUNT OF ABATEMENT |
|----------------------|---------------------------------|---------------------|
| 000407-000003.000000 | Guay, Albert J & Mary L         | \$ 898.             |
| 000117-000056.000000 | Guerin, Rene                    | 13.                 |
| 000129-000045.000000 | Gullo, Thomas & Jo Ann          | 732.                |
| 000126-000012.000001 | Hague, Michael D                | 1.                  |
| 000119-000492.000000 | Healey, Gerard                  | 73.                 |
| 000110-000139.000000 | Holland, Richard J & Suzie      | 2.                  |
| 000125-000022.000000 | Jensen, Dorothy—Life Estate     | 18.                 |
| 000119-000304.000000 | Jolly, William James            | 97.                 |
| 000128-000249.000000 | Lacasse, Theodore J & Wanda     | 901.                |
| 000106-000026.000000 | Lessard, Pierre & Louise        | 49.                 |
| 000402-000018.000000 | Levesque, Rene R & Jill M       | 4.                  |
| 000117-000060.000000 | Loz, Michael W & Janice L       | 163.                |
| 000111-000049.000000 | MacKay, Joanne H Trustee        | 5.                  |
| 000136-000003.000000 | Marois, Colleen E               | 45.                 |
| 000135-000077.000000 | Mears, Lucy                     | 201.                |
| 000111-000105.000000 | Mercier, Mabel J – Estate       | 1.                  |
| 000120-000230.000000 | Moser, Reginald J               | 75.                 |
| 000120-000281.000000 | Morton, Theresa W ETAL          | 48.                 |
| 000137-000085.000L43 | Nelson, Cecilia                 | 15.                 |
| 000119-000230.000000 | Norjam Associates, LLC          | 56.                 |
| 000128-000242.000000 | Norton, Donald W & Lucille I    | 6.                  |
| 000402-000017.000000 | Pouliot, Normand & Marie        | 17.                 |
| 000119-000141.000000 | Pratte, Robert H & Monique L    | 665.                |
| 000138-000029.000000 | Rioux, Danielle D               | 45.                 |
| 000129-000043.000000 | Robichaud, Andre                | 30.                 |
| 000110-000129.000000 | Shea, David L & Michael Haskell | 7.                  |
| 000402-000032.000000 | Small Pond Land Holdings LLC    | 674.                |
| 000402-000033.000000 | Small Pond Land Holdings LLC    | 900.                |
| 000402-000034.000000 | Small Pond Land Holdings LLC    | 1,029.              |
| 000117-000063.000000 | Smith, Fred                     | 43.                 |
| 000133-000045.000000 | Thompson, David R & Lisa F      | 21.                 |
| 000133-000044.000000 | Thompson, David R & Lisa F      | 33.                 |
| 000117-000069.000000 | Tupick, Mark E                  | 124.                |
| 000110-000092.000000 | Tupick, Michael & Claudette     | 116.                |
| 000119-000321.000000 | Vaillancourt, Raymond E         | 36.                 |
| 000130-000214.000000 | Valliere, Romeo J Rev           | 9.                  |
| 000130-000213.000000 | Valliere, Romeo J Rev           | 9.                  |
| 000129-000014.000000 | VR NVR LLC                      | 528.                |
| 000406-000020.0000L9 | White Mtn Lumber Co Inc         | 27.                 |
| 000120-000033.000000 | Winn, Gerald & Mona G           | 225.                |
| 000130-000211.000000 | Works of Life Ministries, Inc   | 50.                 |

#### 4) REVIEW CURRENT USE LAND USE CHANGE TAX

A current use land use change tax was reviewed by the Board on property owned by Wayne A Dimitri at Map 000403 Lot -000025.000000 and consisting of 17 acres with a small cabin. Previously .15 acre was not in current use due to cabin and driveway. During course of yearly data verification, it was discovered by Avitar that a total of .50 acres should not be in current use. The .35 acres had to be removed from

current use and the land use change tax imposed. The market value of the .35 acres was calculated to be \$15,000. and the tax would be \$1,500. (\$15,000 x .10%)

A current use land use change tax was also reviewed by the Board on property owned by Arnold R & Dolores M Drouin at Map 000104 Lot -000007.000000 and consisting of 2.31 acres and contiguous with other lots to meet the 10 acre minimum for current use. During the final field review for the 2010 update, Avitar found that the parcel is currently being used for gravel/aggregate storage. They found that .22 acres should be removed from current use. The value for the .22 acre parcel would be \$13,300. with a land use change tax of \$1,330. (\$13,300. x 10%)

5) **OTHER BUSINESS**

The City sold prior tax deeded property with the stipulation that taxes would be pro-rated from the date of deed. The Board reviewed the warrants and approved the following:

| <b><u>Map – Lot</u></b> | <b><u>Owner</u></b>                    | <b><u>Location</u></b> | <b><u>Amount of Warrant</u></b> |
|-------------------------|--|------------------------|---------------------------------|
| 000135-000213.000000    | American Dream<br>Home Investments LLC | 120 Pershing Avenue    | \$ 959.57                       |
| 000136-000050.000000    | American Dream<br>Home Investments LLC | Wood Street            | 227.77                          |
| 000104-000025.000000    | Brianas, James                         | Jericho Road           | 130.36                          |
| 000104-000024.000000    | Brianas, James                         | 174 Jericho Road       | 1,732.64                        |
| 000129-000011.000000    | TKB Properties LLC                     | 390 School Street      | 959.55                          |

6) **ADJOURNMENT**

A motion to adjourn was made by Robert Pelchat and seconded by Paul Croteau. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 2:40 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