



MINUTES
BOARD OF ASSESSORS
EXECUTIVE CHAMBERS - CITY HALL
FEBRUARY 3, 2011

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 2:05PM. Mr. Pelchat arrived after the start of the meeting.

2) REVIEW & APPROVE MINUTES DATED NOVEMBER 19, 2010

Minutes for the meeting of November 19, 2010, were e-mailed to the Board for their review prior to this meeting. A motion was made by Paul Croteau to accept the minutes as typed. Chair 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 applications were reviewed and granted:

Map-Lot	Owner	Location	2010 Assessed Value	2010 Abated Value	Tax Abated
128-178	Arsenault, Kenneth	502 School Street	\$ 73,800.	\$ 53,000.	\$ 659.
120-421	Bouchard, John ETAL	14 Winter Street	111,600.	110,800.	26.
128-2	Brown, Joanne E	43 Spring Street	74,200.	70,900.	104.
128-11	Chaloux, Jules ETAL	5 Guilmette Street	98,200.	84,300.	442.
109-85	Decker, Errol S	9 Rocky Lane	90,800.	76,100.	466.
128-8	Divita, Robert ETAL	396 Hillside Avenue	60,000.	58,700.	41.
137-82.020	Farrington, Richard ETAL	Hutchins Street	4,400.	2,700.	54.
132-7	Judson, Keith	473 Forbush Avenue	103,900.	65,400.	1,220.
130-289	Kearns, Shari	433 Burgess Street	59,100.	56,300.	89.
130-149	Lariviere, Leo Trustee	568 Sullivan Street	102,700.	87,600.	479.
129-92	Mattos, Richard Jr ETAL	700 Lancaster Street	52,800.	51,800.	31.
129-114	Nadeau, Ernest Jr ETAL	638 Rockingham Street	64,000.	59,000.	130.
120-242	Nadeau, Ernest Jr ETAL	58 Jasper Street	97,000.	84,500.	396.
129-106	Pelkey, Raymond	668 Cheshire Street	90,900.	84,500.	203.
119-93	Perreault, Rene ETAL	219 School Street	130,300.	123,800.	207.
130-344	Roy, Clayton	370 Champlain Street	71,600.	71,500.	3.
109-62	Roy, Robert ETAL	313 Wight Street	74,200.	73,000.	38.
119-397	Rundzio, Mark	745 Second Avenue	56,400.	55,500.	28.
114-11	Saucier, Mark	70 Cascade Street	57,300.	48,000.	295.
128-198	Therrien, Cecile	31 Abenaki Lane	65,600.	58,500.	225.
111-7	Toppy, Jayne	439 First Avenue	62,200.	52,900.	295.
133-11	Valliere, Anita I	383 Forbush Avenue	82,500.	80,000.	80.

The following abatement applications were denied:

<u>Map-Lot</u>	<u>Owner</u>	<u>Location</u>	2010
			<u>Assessed Value</u>
119-64	Berlin Bowling Center Inc	283 Main Street	\$ 365,400.
130-317	Chaloux, Norman H	566 Champlain Street	70,600.
119-36	Charest, Paul ETAL	112 Pleasant Street	130,500.
119-50	Charest, Paul ETAL	117 Main Street	145,200.
109-46	Duquette, Theresa M	Off Wight Street	9,700.
403-3	Godbout, Rachel I	228 Cates Hill Road	312,800.
119-34	Hamanne, Gerard ETAL	126 Pleasant Street	129,800.
137-85.L40	Haynes, Charles Sr ETAL	4 Clarendon Street	34,200.
130-224	Loveland Lineage LLC	469 Hillsboro Street	34,500.
118-120	Smith & Town Printers	Main Street	10,900.
118-119	Smith & Town Printers	Main Street	10,800.

The above taxpayers will be notified of the Board of Assessors' decision and informed of their right to appeal to Board of Tax & Land Appeals or Superior Court.

Wayne Dimitri filed a Land Use Change Tax Abatement Application (RSA 79-A:10) with the City stating that an error had occurred when the penalty for the driveway was calculated and he requested that the Board review the issue. The Board discussed the land use change tax and voted to deny the application. Mr. Dimitri will be notified of their decision and advised of his right to appeal with the Board of Tax & Land Appeals or Superior Court.

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

The following veteran tax credit applications were reviewed and approved:

<u>Map-Lot</u>	<u>Owner</u>	<u>Location</u>
120-42	Kinerson, Coree E	98 State Street
129-113	Torro, Florrie	666 Hampshire Street
120-430	Agrodnia, Joseph	59 Cedar Street

The Board tabled the application from Timothy Donovan of 771 Third Avenue. The Board wished further information before deciding to grant or deny the veteran tax credit.

5) **REVIEW CURRENT USE LAND USE CHANGE TAX**

A current use land use change tax was reviewed by the Board on property owned by Small Pond Land Holdings LLC at Loon Road , Map 000407 Lot -000013.000010 and consisting of 245.56 acres. During course of yearly data verification, it was discovered by Avitar that a total of 4.75 acres should not be in current use. The 4.75 acres was attributed to the access road. The value of the road was set at \$9,500. A land use change tax of \$950. (9,500*10%) has been calculated on the acreage to be removed from current use. The Board signed the form and it will be given to the Tax Collector for processing.

6) **PILT FOR CORNERSTONE HOUSING FOR TAX YEAR 2010**

A letter will be sent to Cornerstone Housing North, Inc. advising them that the PILT was calculated for tax year 2010 using the 2008 Return of Organization Exempt From Income Tax (Form 990) as the Board did not receive the 2009 Return. The total rental revenue on that form was \$105,105. less \$25,140. for utilities for a total net revenue of \$79,965. The PILT is calculated using the net revenue times 10% for PILT of \$7,997. The tax collector will be advised of this decision.

7) **NON-PUBLIC SESSION**

Chairperson 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 Robert Pelchat seconded this motion. All concurred. The Board of Assessors went into non-public session.

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

Board 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. Board Member Pelchat seconded the motion. The Board of Assessors went into public session.

Elderly exemption applications for the following taxpayers were reviewed:

Map-Lot	Owner	Address
121-50	Morin, Marie L	14 Demers Street
128-198	Therrien, Cecile J	31 Abenaki Lane

The applications were approved and signed. The exemption will take effect in tax year 2011.

Tax Deferral Applications for the following taxpayers were reviewed and approved for tax year 2010:

Map-Lot	Owner	Location	Amount of Deferral
135-64	Bockman, Shirley	29 Bemis Street	\$ 1,732.77
129-93	Garon, Jeanne	373 Forbush Avenue	2,810.28
119-284	Lemire, Stacy	96-98 Hillside Avenue	1,836.60
117-50	Morency, Carmen	196 Glen Avenue	1,582.53

Once signed by the recipient the deferrals will be recorded at the Registry of Deeds.

9) **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 3:15 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