



MINUTES
BOARD OF ASSESSORS
EXECUTIVE CHAMBERS - CITY HALL
MARCH 16, 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

Also Present: Rene Perrault

1) CALL TO ORDER

The meeting was called to order at 2:00 PM.

2) REVIEW & APPROVE MINUTES DATED FEBRUARY 03, 2011

Minutes for the meeting of February 03, 2011, 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. Robert Pelchat 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

Rene Perreault met with the Board to discuss the valuation of property he owns on 219 School Street, Map 119 Lot 93. The Board had all ready granted a reduction in the original 2010 assessment. The value used to tax 219 School Street was \$130,300. The value was adjusted to \$123,800. Mr. Perreault did not feel this reflected the value of the property. He compared his property to his neighbors at 213 School Street and stated that the living space of the neighbors is larger and has an assessment of \$109,600. The Board compared the cards and noted that a temporary depreciation was given for location. During the 2010 update Avitar removed certain types of depreciation given for location, truck route, east side, etc. The depreciation may have remained on the property record card for 213 School Street in error. Mr. Perreault spoke to the Board about the interior and exterior of the dwelling. After further discussion, the Board told Mr. Perreault that they would discuss the value and let him know their decision.

After Mr. Perreault's departure, the Board discussed the assessment for both 219 School Street and the neighboring property at 213 School Street. They voted to remove the temporary depreciation of 10% for location that was granted on 213 School Street as no other property in that area received this depreciation. The Board then voted to add 10% physical depreciation for the exterior condition of the dwelling. This will result in a further reduction of \$13,000. and a tax reduction of \$412. An abatement form was signed and a letter will be mailed to Mr. & Mrs. Perreault advising them of this decision.

The following abatement applications were reviewed and granted:

Map-Lot	Owner	Location	2010	2010	Tax Abated
			Assessed Value	Abated Value	
119-337	Andrews, Wayne	715 First Avenue	\$ 91,200.	\$ 66,200.	\$ 793.
110-3	Berlin Property Realty Tr	616 Third Avenue	95,600.	82,800.	405.
126-125	Berthiaume, Roland ETAL	380 Norway Street	81,100.	75,100.	190.
111-16	Boucher, Wendy	530 Second Avenue	82,800.	64,700.	575.
110-4	Colucci, Richard & Ana	610 Third Avenue	87,200.	80,200.	221.
104-2	Drouin, Arnold & Dolores	159 Jericho Road	92,700.	90,800.	61.
104-3	Drouin, Arnold & Dolores	Jericho Road	33,732.	30,352.	61.
130-315	Gauthier, Rodney	580 Champlain Street	59,000.	57,100.	61.

Abatements granted (cont):

Map-Lot	Owner	2010	2010	Abated Value	Tax Abated
		Location	Assessed Value		
119-177	Horan, Theresa	144 Hillside Avenue	\$ 102,900.	\$ 101,400.	\$ 47.
127-208	Jadwin, Luke ETAL	175 Norway Street	101,300.	94,700.	209.
120-464	Lang, Kenneth ETAL	106 Prospect Street	258,400.	228,900.	935.
137-85L45	Lemire, Suzanne	9 Clarendon Street	19,700.	13,200.	207.
129-127	Martell, Kendra	608-610 Burgess Street	127,700.	83,900.	1,388.
118-198	Memolo, Louis T	30 Devens Street	66,700.	47,300.	616.
137-98	Mercier, Pauline	Countryside Avenue	37,300.	30,700.	209.
130-43	Morin, Lucien	324 Coos Street	58,600.	43,200.	492.
130-51	Morin, Lucien	Coos Street	9,600.	8,700.	28.
119-194	Ramsey, Laurier ETAL	100 Willard Street	85,400.	67,700.	561.
119-147	Ramsey, Laurier ETAL	107 Willard Street	92,100.	87,100.	158.
130-160	Roy, Brandon	572 Rockingham Street	65,700.	59,000.	213.
118-9	Roy, Todd R	535 First Avenue	138,600.	126,200.	393.
112-21	Trumbull, John ETAL	348 First Avenue	55,700.	39,200.	523.

Tri-County Community Action Program, Inc was granted an abatement for Map 128 Lot 263, property located at 912 Main Street. The former research and development buildings are located on this site. Known contaminants exist and are in the process of being taken care of at this time. The cost to cure the issues far exceeds the value. The Board voted to grant a full abatement in the amount of \$773.

A parcel owned by North Country Community Services, Map 119 Lot 222 on Willard Street, was taxed and should have been exempt as it is used for parking for the workshop located across the street. The abatement was approved and signed for 2010 taxes in the amount of \$ 254.

All of the above taxpayers will be notified of the Board's decision.

The following abatement applications were denied:

Map-Lot	Owner	Location	2010
			Assessed Value
110-48	Beals, George ETAL	665 Fourth Avenue	\$ 57,400.
109-81	Belanger, Maurice ETAL	224 Wight Street	100,600.
120-24	Berlin Property Realty Tr	212 Willow Street	108,300.
130-14	Blair, Victor ETAL	606 Rockingham Street	52,800.
130-13	Blair, Victor ETAL	612 Rockingham Street	68,800.
129-6	Charest, Cynthia (Edwards)	323 School Street	86,900.
129-139	Roy, Steven	101 Grafton Street	76,400.
118-34	Tri-County CAP Inc	52 Gilbert Street	167,000.
118-35	Tri-County CAP Inc	Gilbert Street	7,700.

Arnold & Dolores Drouin's abatement application for 104-1, 4, 5, 6, 7, 26 & 105-1, 2, 3 (All located on Jericho Road and 404-9 located on Riverside Drive were denied.

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.

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>
135-225	Boucher Laurent ETAL	27 Turcotte Street
119-40	Donovan, Timothy ETAL	771 Third Avenue
128-144	Lapointe, Doris	49 Guilmette Street
120-256	Letarte, Richard ETAL	375 High Street
128-181	Searl, Jeannette	39 Abenaki Lane
120-32	Shields, Michael ETAL	99 Pine Street

Mr. Ronald Forster of 2 Main Street, Map 118 Lot -117, had applied for a total and permanent service connected disability. The Board reviewed the paperwork submitted and approved the \$700 veteran tax credit. This will be in addition to the \$150. regular veteran tax credit Mr. Forster is all ready receiving.

5) **COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE**

A tax relief covenant between the City of Berlin and BCMP LLC for property located at 107 Main Street was reviewed by the Board. The tax relief period will be for 7 years and starts after the completion of the substantial rehabilitation which occurred in 2009. It was established that the base value will be \$77,700. The 2010 valuation was \$142,200. so the tax relief granted for tax year 2010 was \$64,500. (142,200-77,700.) An abatement was signed in the amount of \$2,045.

6) **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.

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

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

Elderly exemption applications for the following taxpayers were reviewed:

Map-Lot	Owner	Address
118-208	Dube, Corrine	451 Goebel Street
109-5	Croteau, Rita	867 Fifth Avenue

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
132-107	Bongartz, Joe ETAL	647 Kent Street	\$ 1,939.94
117-52	Davenport, Elbert ETAL	190 Glen Avenue	\$ 712.95
127-195	Franz, Robert	77 Seventh Street	\$ 1,081.66
119-136	Lang, Ronney Sr ETAL	105 Granite Street	\$ 704.08
119-103	Savchick, Michael ETAL	108 High Street	\$ 2,485.02

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

8) **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 3:30 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