



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
AUGUST 10, 2011

Present: Robert Pelchat, Acting Chair of Board of Assessors
Kem Rozek, Member, Board of Assessors
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk

1) **CALL TO ORDER**

The meeting was called to order at 6:00 PM.

2) **REVIEW & APPROVE MINUTES OF JUNE 30, 2011**

The Board had been previously e-mailed the minutes from the above noted meeting. Member Kem Rozek made a motion to accept the minutes as typed. Acting Chair Robert Pelchat seconded the motion and the motion passed. The minutes will be placed on file.

3) **REVIEW & SIGN FORM PA-16-APPLICATION FOR REIMBURSEMENT TO TOWNS AND CITIES IN WHICH FEDERAL & STATE FOREST LAND IS SITUATED**

A form PA-16, NH DRS Application for Reimbursement to Towns & Cities in which Federal and State Forest Land is situated, was reviewed and discussed by the Board. The form lists 5,000 acres for the Jericho Recreational Trail Park and 16,232 acres for the White Mountain National Forest. Based on local information it was determined that the per acre value on the Park was \$369. and the per acre value on the White Mountain National Forest was \$351. The Board signed the form and it will be sent to the DRA.

4) **DISCUSS, REVIEW AVITAR RECOMMENDATION AND SIGN PROPER FORMS FOR 2010 ABATEMENT APPLICATIONS**

Berlin Bowling Center Inc – 283 Main Street – Map 119 Lot 64

An appraisal report by Goddard & Associates with an opinion of value of \$163,000 was provided by Mr. Norman Small, owner of Berlin Bowling Center, Inc. The property is on the market at this time for \$450,000. which includes equipment, parts and inventory but the value of these items is not given. A letter from Mr. Gary Roberge, CEO of Avitar ASSOCIATES OF New England, Inc. was reviewed by the Board. Mr. Roberge recommends that the condition of the building be changed from good to average. Once the change is made the value dropped from \$365,400 to \$337,000, which will result in a 2010 tax decrease of \$901. The Board approved the change and signed the proper forms. Mr. Small will be advised of this decision.

Murray, Lloyd B Jr & Tamara A – 161 East Milan Road – Map 404 Lot 34

During the 2011 data review process, this parcel was selected for review. An interior and exterior inspection was conducted and adjustments were made. The prior adjustment resulted in a value of \$228,800. The changes made as a result of the data review will decrease the value to \$197,700, which means a 2010 tax reduction of an additional \$986. The Board reviewed the cards and signed the proper forms for tax year 2010. The owners will be notified of this decision

Eight Hundred Twenty Main Street LLC – 820 Main Street – Map 128 Lot 255

Connie Jackson from Avitar conducted an inspection of the property. She determined that the exterior of the building is in excellent condition for a 1973 office building but that the interior overall condition should be reduced to very good for its age. The roof needs repair/replacement and the heat source is not 100% effective in this climate. Avitar recommended additional depreciation of 9% for roof and heat pump and 3% for basement access/heat. This reduced the valuation from \$282,800 to \$236,200. A total reduction of \$46,600 and a 2010 tax decrease of \$ 1,478. The Board concurred and signed the forms. The taxpayer will be notified of the decision.

While discussing their assessment with the Board the owners of 820 Main Street pointed that the Gallus building at 180 Main Street is receiving a depreciation for a flat roof. They questioned why they were not also receiving this depreciation. A query in the Avitar system showed six other commercial parcels that were receiving a flat roof adjustment. In a letter from Gary Roberge, CEO of Avitar, he stated that the “flat roof” adjustment should not have been given to commercial properties. He recommended that adjustments be made to the affected properties. He would write a letter informing the taxpayers whose values will be modified due to this action notifying them of the change for tax year 2011.

5) REVIEW & SIGN CORRECTED CERTIFICATION OF REPORT CUT FOR AVH

A report of wood cut was filed by Androscoggin Valley Hospital for a small cut operation. The tax amounted to \$32.67. The Board signed the proper forms and the Tax Collection Department will be given the originals for billing purposes.

6) REVIEW LAND USE CHANGE TAX FOR SMALL POND LAND HOLDINGS LLC MAP 402 LOT 45 & 46

During the 2011 data review process, Connie Jackson from Avitar inspected the subdivided parcels owned by Small Pond and located off Jericho Road. She discovered that two parcels had gravel activity. As these parcels are in current use, Connie recommended that a land use change tax be imposed in the amount of \$4,625 and she included her method for arriving at this tax. The Board voted to table this issue until a letter could be sent to the owner for explanation of the present gravel on these two parcels. If this is for his own purposes, i.e., construction or road work, the parcels would be disqualified. Otherwise, the owner would have to reclaim those parcels in order to maintain current use status.

7) OTHER BUSINESS

A form requesting an extension for filing the MS-1 was signed by the Board. This is a precautionary action in the event that Mr. George Sansoucy cannot complete the utility valuations in a timely manner.

8) NON-PUBLIC SESSION

Acting Chairperson Pelchat called for a non-public session. Kem Rozek 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 Pelchat seconded this motion. All concurred. The Board of Assessors went into non-public session.

11) RESULT OF NON-PUBLIC SESSION

Acting Chair Pelchat made a motion to go into regular session and to permanently seal information provided as this is confidential material and not right to know. Member Rozek seconded the motion. The Board of Assessors went into public session.

An elderly application for Melvin and Gertrude Johnson of 243 Denmark Street was denied. The Board signed the response form which will be mailed to Mr. & Mrs. Johnson informing them of this decision.

12) ADJOURNMENT

A motion to adjourn was made by Kem Rozek and seconded by Acting Chair Robert Pelchat. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 7:15 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