



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
SEPTEMBER 7, 2011

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

Also Present: Donald & Louise Guerin, 1 Brunswick Street

1) **CALL TO ORDER**

The meeting was called to order at 5:30 PM.

2) **DISCUSSION WITH DONALD & LOUISE GUERIN REGARDING A 1995 LIEN GRANTED UNDER RSA 165:28**

A letter was sent to Mrs. Guerin on August 25, 2011 reminding her that there was a pending lien still on the property at 1 Brunswick Street. Mrs. Guerin produced a letter dated July 22, 2004, from Florence Fitzmorris that stated that "there are no taxes due, or any lien against the property for prior years taxes". After lengthy discussion between the Board and the Guerins, the following items were agreed to:

- A lien was granted per RSA 165:28 to Mrs. Guerin on April 12, 1995 for the 1994 taxes.
- The letter dated July 22, 2004 was given to Mrs. Guerin by Ms. Florence Fitzmorris and stated that no tax or lien existed at that time on the property at 1 Brunswick Street. This was an unfortunate error on the part of the clerk who did not find the lien. The Board once again expresses their regret that this occurred. However, the above noted lien was in force at that time and had not been discharged by the Board of Assessors. No payment has ever been received by the City on this 1995 lien.
- The Board has agreed to waive the interest from the date of that letter (July 22, 2004) to September 7, 2011 and grant an additional year of no interest provided that the Guerins pay the lien in full with accumulated interest to the July 22, 2004 date, said interest to be waived totals \$356.16.
- The amount of the lien granted in 1995 was \$705.87. Per RSA 165:28, 6% interest per year starts to accumulate after the first year that the lien was granted. (April 12, 1995) The interest per day is \$.12. The number of days from April 12, 1995 to July 22, 2004 is 3,022 days for a total interest due of \$362.64.
- Therefore, the payments that need to be made for the interest to be waived and the lien to be discharged by the Board should total **\$1,068.51** (\$705.87 amount of lien + 362.64 total interest accumulated until July 22, 2004). The Tax Collection Department will be notified of this decision and will keep accurate records of all payments. A receipt for all payments made will be provided to the Guerins by the Collection Clerk.

- Once the amount of \$1,068.51 has been paid, the Board will issue the paperwork necessary to waive the interest remaining and will sign and record the discharge of the lien. After recording, a copy of the discharge will be sent to the Guerins for their records.
- It is understood that if the Guerins fail to pay the \$1,068.51 on or before September 7, 2012, all interest will remain in effect and the Guerins will be responsible for any balance due plus all accumulated interest until the lien is fully paid.

A letter will be sent to Mr. & Mrs. Guerin outlining the above items so there is no further misinformation on their part or the part of the City. The Tax Collection Department will be notified of this decision and instructed as to how to proceed. The Board again apologized for the misunderstanding created due to the letter of July 22, 2004. The Guerins thanked the Board and departed.

3) NOMINATE A CHAIRPERSON

Past Chair Jonathan Edwards resigned recently and the Board needed to appoint a new chair. The Board voted to name Robert Goddard as Chairperson of the Board of Assessors. Mr. Goddard is completing Mr. Edwards' term which expires on March 31, 2012.

4) REVIEW & APPROVE MINUTES OF AUGUST 10, 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. Robert Pelchat seconded the motion and the motion passed. The minutes will be placed on file.

5) REVIEW RECOMMENDATION FROM AVITAR REGARDING A COMMERCIAL FLAT ROOF ADJUSTMENT GIVEN ON CERTAIN COMMERCIAL PROPERTIES

During the abatement process, it was discovered that a flat roof adjustments was given to five commercial buildings. That adjustment should not have been given. Other commercial buildings with flat roofs did not receive this adjustment and in order to keep values equitable it is necessary to remove the depreciation for flat roof. In a letter dated August 25, 2011, from Gary Roberge, CEO, of Avitar, he outlined the changes he recommended be made to the following properties:

Map 119 Lot 15, Gallus building, 180 Main Street, should have the flat roof depreciation removed, correct the age built from 2000 to 1968, resulting in an increase of \$9,500.

Map 119 Lot 39, Gold House Pizza, 24 Mechanic Street, should have the flat roof depreciation removed but an economic for quality/design of 10% should be added. This will result in no change to assessment.

Map 120 Lot 11, Morneau Movers, 46 Wight Street, should have the flat roof depreciation removed. This will increase the assessment from \$74,600. to \$89,800.

Map 127 Lot 264, 1287 Main Street, Glen Stocker, Jr. owner of a building that was converted to mix use. Mr. Roberge recommends leaving the flat roof adjustment as it is mostly residential in nature.

Map 109 Lot 69, City Garage, 10 Jericho Road, is an exempt building and Mr. Roberge recommends no value change be made at this time.

6) REVIEW & SIGN VETERAN TAX CREDIT APPLICATIONS FOR TAX YEAR 2011

Applications for veteran tax credit for tax year 2011 were filed and, after review of the application, DD214, the Board voted to grant the credit to the following taxpayers:

Map 120 Lot 443	Morel, Daniel F	379 Hillside Avenue
Map 120 Lot 309	Beiner, Amanda	293 Church Street
Map 120 Lot 309	Beiner, Phillip	293 Church Street

The application form and response form for each was signed. These veterans will be notified of the decision in the next few days.

7) OTHER BUSINESS

The Board was updated regarding a PILT agreement between City of Berlin and Berlin Station LLC. A copy of same will be e-mailed to the members tomorrow so they may review the document and familiarize themselves with the terms.

At the request of Board Member Kem Rozek, a 2010 elderly exemption report was downloaded from the DRA website for review. Also at her request, a summary list of all RSA liens that are pending was prepared.

A list of pending Board of Tax & land Appeals and Superior Court cases for tax year 2010 was discussed by the Board.

1. Great Lakes Hydro, which will be heard by BTLA, is of great concern as the values are far apart. Any notification or correspondence received from Mr. Sansoucy or Attorney Boldt will be passed along to the Board members.
2. Gerald & Janice Dussault, which will be heard by BTLA with Avitar representing the City
3. Perry Street LLC, which will be heard by BTLA with Avitar representing the City
4. George & Kevin Croteau, which will be heard in Superior Court with Attorney Christopher Boldt and Avitar representing the City. Chair Robert Goddard, who was not on the Board at the time of the abatement application process, prepared the appraisal that was submitted.

8) NON-PUBLIC SESSION

Mr. Robert Pelchat called for a non-public session. Kem Rozek made a motion to go into non-public session per RSA 91-A: 3 II (e) "Consideration or negotiation of pending claims or litigation..." and Robert Pelchat seconded this motion. All concurred. The Board of Assessors went into non-public session.

As the matter under discussion was an appeal filed by George and Kevin Croteau, clients of Chair Robert Goddard, he was asked to reclude himself which he promptly did.

9) RESULT OF NON-PUBLIC SESSION

Member Pelchat made a motion to go into regular session and to seal information discussed until such time as the matter is settled as this is a pending litigation. Member Rozek seconded the motion. The Board of Assessors went into public session.

The matter under discussion was a Superior Court filing by George and Kevin Croteau versus the City of Berlin. An e-mail from the City Attorney Christopher Boldt was discussed. The Board also signed abatement forms that had not been completed at the last meeting.

10) ADJOURNMENT

A motion to adjourn was made by Kem Rozek and seconded by 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

Board of Assessors
Minutes
September 7, 2011
Page 4 of 4

Susan C. Warren
Assessors Office Coordinator