



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
SEPTEMBER 29, 2011

Present: Robert Goddard, Chairperson, 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 5:30 PM.

2) **REVIEW & APPROVE MINUTES OF SEPTEMBER 7, AND SEPTEMBER 16, 2011**

The minutes from September 7 and 16 meeting had been e-mailed to the Board prior to this meeting. Member Kem Rozek made a motion to accept the minutes from both meetings as typed. Chair Robert Goddard seconded the motion and the motion passed. The minutes will be placed on file.

3) **REVIEW & SIGN ABATEMENT FOR GEORGE CROTEAU ETAL**

The review of the abatement for George & Kevin Croteau on property located at 102 Main Street was tabled until the next meeting as the Chair would need to recuse himself.

4) **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 and the DD214, the Board voted to grant the credit to the following taxpayers:

Map 111 Lot 116	Ewalt, Joshua	68 Charron Avenue
Map 111 Lot 64	Lavertu, Robin	113 Shepard Street

The application form and response form for each was signed. Chair Goddard signed the veteran's credit qualifications worksheet. These veterans will be notified of the decision in the next few days.

5) **NOTICE OF INTENT TO EXCAVATE – SMALL POND LAND HOLDINGS LLC**

During the process of laying out the road, Small Pond stockpiled material on Map 402 Lots 45 & 46. A letter dated September 6, 2011, from the State of New Hampshire DRA was sent to Small Pond requesting that they file a notice of intent to excavate and pay the State the \$100 fee. Mr. David Patch, Small Pond Land Holdings, LLC, filed the intent and submitted a check for the State. The Board reviewed and signed the filing. In an effort to ascertain that when the report of material excavated is correct, Chair Goddard said he would be going to the sites to estimate the amount of material stockpiled on them.

6) **LAND USE CHANGE TAX – MAP 402 LOTS 45 & 46 – SMALL POND LAND HOLDINGS LLC**

The Board discussed the land use change tax for Map 402 Lots 45 & 46. The stockpiled material is located on these lots and they are both in current use. Avitar estimated that 1.6 acres should be removed from current use and a penalty imposed. A letter from Avitar dated July 22, 2011, was reviewed by the Board. Avitar Assessor, Connie Jackson, estimated the .90 acre of Map/Lot 402/46 is \$18,000. and the .70 acre of Map/Lot 406/45 is \$15,500. Contract Assessor, Connie Jackson, further estimated that there was 26,000 cubic yards of low to medium quality material on these lots for a value of \$12,750. Ms. Jackson wrote that the total fair market value was \$46,250. And the land use change tax (LUCT) would be \$4,625.

The Board discussed her recommendation and voted to accept her findings. They signed the appropriate forms which will be sent to the Tax Collectors for billing. Once paid, the LUCT form A-5 will be recorded at the Registry of Deeds in Lancaster.

7) REVIEW AND SIGN THE 2011 MS-1 FORM

Spreadsheets were prepared comparing the changes in the MS-1 form from tax year 2010 and 2011.

MS-1 Comparison

LAND:					Exempt			
	Item	2010	2011	Inc (Dec)	2010	2011	Inc (Dec)	
1A	Current Use	469,124	481,027	11,903				
1B	Conservation	0	0	0				
1C	Discretionary	100	100	0				
1E	Farm Structure	0	0	0				
1F	Residential	45,152,800	44,750,000	-402,800				
1G	Commercial/Ind	6,846,800	5,846,800	-1,000,000				
1H	Total Taxable	52,468,824	51,077,927	-1,390,897				
1I	Exempt				14,706,000	14,935,900	229,900	
Not Rep	PILT				202,300	1,054,400	852,100	BERLIN STATION
IMPROVEMENTS:								
2A	Residential	231,018,342	229,915,842	-1,102,500				
2B	Man Housing	2,083,400	2,001,400	-82,000				
2C	Com/Ind	52,947,400	48,715,300	-4,232,100				
2D	Discretionary	20,351	20,351	0				
2E	Farm Struc	0	0	0				
2F	Total Taxable	286,069,493	280,652,893	-5,416,600				
2G	Tax Exempt				458,397,307	457,717,107	-680,200	
NotRep	PILT				5,193,400	9,503,000	4,309,600	BERLIN STATION
3A	Utilities	114,391,800	111,080,000	-3,311,800				
VALUATION BEFORE EXEMPT								
		452,930,117	442,810,820	-10,119,297				
	DISABILITIES IMP	40,260	40,680	420				
	Water & Air Pol	3,458,600	3,458,600	0				
	MODIFIED ASSESSED VAL	449,431,257	439,311,540	-10,119,717				
	BLIND	120,000	120,000	0				
	ELDERLY	3,049,800	2,966,000	-83,800				
	NET VAL W/UTIL	446,261,457	436,225,540	-10,035,917				
	LESS UTILITIES	114,391,800	111,080,000	-3,311,800				
	NET VAL W/O UTIL	331,869,657	325,145,540	-6,724,117				
All Parcels Total		931,429,124	926,021,227	-5,407,897				

8) OTHER BUSINESS

Louise Guerin – 1 Brunswick Street – Map 137 Lot 85.L31

The RSA 165:28 lien granted to Louise Guerin has been paid in full. The Board reviewed and signed an abatement for the interest that had accumulated from July 22, 2004 to September 22, 2011. They then signed a discharge of lien form which will be recorded at the Coos County Registry of Deeds.

Lawrence & Nina Johnson – 65 Sweden Street – Map 127 Lot 82

The liens granted under RSA 72:38-a had been paid off on February 23, 2000. The Tax Collection Department did not advise the Assessors Office of this payment and the discharge was never signed and recorded. The Board voted to do so and the form will be sent to the Registry for recording.

Mark Adams – 65 Jericho Road – Map 107 Lot 6

A lien granted under RSA 165:28 was issued to Mark T Adams of 65 Jericho Road in October 2003. The City tax deed the property in July 2004. When Mr. Adams repurchased the property in January 2005, it was decided not to collect on the lien at that time as he still resided there. In April 2005, Mr. Adams sold the property for \$10,000. and the lien was not paid off at the time of closing. The Board discussed the lien and voted to table the matter pending further investigation.

9) ADJOURNMENT

A motion to adjourn was made by Kem Rozek and seconded by Chair Goddard. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 6:38 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