



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS OFFICE - CITY HALL  
NOVEMBER 9, 2011

Present: Robert J Goddard, Chairperson, Board of Assessors  
Robert Pelchat, Member, Board of Assessors  
Kem Rozek, Member, Board of Assessors  
Susan C. Warren, Assessors Office Coordinator

1) **CALL TO ORDER**

The meeting was called to order at 5:35 PM.

2) **REVIEW & APPROVE MINUTES OF SEPTEMBER 29, 2011**

The minutes from the previous minutes dated September 29, 2011 were e-mailed to the Board. Robert Pelchat made a motion to accept the minutes as typed. Prior to seconding the motion, Kem Rozek asked for clarification on the procedure used for non-public session of meeting. The office staff transcribes minutes from the non-public portion of the meeting and they are sealed in an envelope until such time as these minutes are no longer protected by the right to know law. Ms. Rozek then seconded the motion and the motion passed. The minutes will be placed on file.

3) **SETTING BOARD OF ASSESSORS MEETING & OTHER POLICIES**

Due to the importance of meeting on a regular basis so that Board members, office staff and the public are aware of when the Board meets, Robert Pelchat made a motion that the Board would meet on the third Wednesday of every month at 5:30 pm. Kem Rozek seconded the motion. It was then noted that the third Wednesday in December is the 21<sup>st</sup>. The Chair after discussion with office staff will determine if there is a need to meet in December. If so, the Board will be contacted at the beginning of the month and a convenient date will be set for the month of December.

The procedure which Avitar follows for data verification was discussed. Chair Goddard informed the Board that several people spoke to him regarding the method Avitar uses when conducting the data verification process. No notice is sent and Avitar just shows up. Taxpayers are upset. Chair Goddard spoke to the State and he was informed that the DRA sends out cards and places notices in the paper prior to their inspection of property in a municipality. Due to budgetary constraints, Chair Goddard realizes that it is not possible for cards to be sent out at this time. He would, however, like an ad to be placed in the paper advising taxpayers that Avitar is conducting their data verification and he would like this done every year until the contract expires. When it is time for a new contract, a requirement of sending cards and placing notices in the paper would then be built into the next contract. Kem Rozek made a motion to accept this action (placing an ad in the paper every year until the contract expires) as phase one and phase two (making sure the company is responsible for sending out cards and placing notices in the paper in any future contract). Robert Pelchat seconded the motion and all agreed. Motion passed.

Yield Tax procedure was reviewed by the Board. Notice of Intent of Wood Cut is filed and the Tax Collection Department is contacted to make sure the taxes are paid. If paid, the form is signed. If not paid, a bond must be posted prior to form being signed. A number is assigned to the form and a log is kept. Once report is filed, the reports are forwarded to Haven Neal, a local forester for review. Once Mr. Neal has made changes or approved the forms submitted, office staff calculates the tax and presents to Board for their approval.

Excavation Reports will be reviewed by the Board. The Board will take a more active role in this area.

Current Use forms are filed along with a map identifying the acreage in different categories and designating the area that may not be in current use. In order to receive the lower rate for forest land, a forestry plan must be filed every five years and it has to be signed by a forester and approved by the Board.

A lengthy discussion followed regarding the current Sales Study. An e-mail from Gary Roberge of Avitar was read by the Board. The e-mail dated November 7 which was sent to Susan Warren regarding "Sales" said that he would be addressing a letter to the Board early next year suggesting a statistical update on depreciation for residential and multi-family properties to better help tract the current market. Mr. Roberge further states that there should be little to no cost just the use of a few assessing days. The Board voted to contact Avitar and inform them that any update should be started now and not early next year and that there should be no cost. Said letter will be drafted and Chair Goddard will review the letter before it is sent. The Board wants progressive report on how the plan is making the problem go away. They expect someone from Avitar to say they are working on a plan and provide a letter for the Board as to the actions being taken and that this will accomplish what is needed and at no cost to the City. Avitar should provide a game plan.

**4) REVIEW & SIGN ABATEMENT FOR PROPERTY AT 102 MAIN STREET MAP 119 LOT 4**

An agreement was reached in the Superior Court Case-Docket # 214-2011-CV-00175, between the City and George & Kevin Croteau. The Board (only Kem Rozek and Robert Pelchat, as Robert Goddard had done an appraisal for this property) reviewed and signed the abatement form. The assessed value will be adjusted from \$64,200 to \$52,500 resulting in a tax abatement of \$371 for tax year 2010.

**5) VETERAN TAX CREDIT APPLICATIONS**

The following taxpayers were granted a veteran tax credit for tax year 2011:

Pamela Bouchard	60 Cedar Street
William Thomas	557 Norway Street

These taxpayers will be informed of the decision of the Board and granting credit for tax year 2011.

An application for a service connected total and permanent disabled veteran tax credit from Peter A Carr of 400 First Avenue was reviewed by the Board. All information provided by Mr. Carr was reviewed by the Board and tabled at this time as insufficient evidence was provided to substantiate granting him the credit. A letter will be written to Mr. Carr informing him of this action and requesting he contact the Department of Veterans Affairs and request a letter stating that he is service connected total and permanent disabled and that he was honorably discharged.

6) **REVIEW STUMPAGE VALUE FOR 10/01/2011 TO 3/31/2012**

The Board was provided with the latest suggested stumpage value list for the Northern Region of NH:

Average Stumpage Value List  
Suggested for the **NORTHERN** Region of N.H.  
**October 1, 2011 - March 31, 2012**  
Available at [www.nh.gov/revenue](http://www.nh.gov/revenue)

**LOW VALUE: LARGE LOGGING COSTS, POOR ACCESSIBILITY OR LOW GRADE TIMBER**  
**HIGH VALUE: SMALL LOGGING COST, GOOD ACCESSIBILITY, OR HIGH GRADE TIMBER**

SAW LOGS	MBF LOW	MBF HIGH
White Pine	\$100.00	\$150.00
Hemlock	\$80.00	\$50.00
Red Pine	\$25.00	\$50.00
Spruce & Fir	\$85.00	\$130.00
Hard Maple	\$150.00	\$300.00
White Birch	\$75.00	\$120.00
Yellow Birch	\$135.00	\$285.00
Oak	\$160.00	\$250.00
Ash	\$75.00	\$140.00
Beech & Soft Maple	\$40.00	\$85.00
Pallet & Tie Logs	\$30.00	\$45.00

Stumpage values for species not listed are available from DRA @ (603) 230-5950

PULPWOOD	TONS LOW-HIGH	CORDS LOW-HIGH
Spruce & Fir	\$3.50-\$6.00	\$7.00-\$12.50
Hardwood & Aspen	\$3.50-\$7.00	\$8.50-\$14.00
Pine	\$1.00-\$3.50	\$3.00-\$6.25
Hemlock	\$3.00-\$5.50	\$8.00-\$12.00
Fuel Chips	\$1.00-\$3.00	


MISCELLANEOUS	CORDS LOW-HIGH
Birch Bolts	Call DRA for Pricing
Cordwood	\$8.00-\$15.00

**Note:** The assessing official shall use the average stumpage value list provided by the department of Revenue Administration, taking into consideration the location of the timber, the quality of the timber, the size of the sale and other factors necessary to harvest the wood or timber that affect the value of timber being cut.

Upon a claim of over assessment, the assessing official shall consider the stumpage price paid or conduct an inspection of the property and use the above stumpage value list.

This is only an **Average** stumpage value range list. The selectman/Assessor may go above or below.

Prepared by:



Jesse Bushaw, LPF  
Department of Revenue Administration

This stumpage value forecast is compiled from a survey two weeks prior to printing.  
Values may change during this period.  
October 1, 2011

7) **LAND USE CHANGE TAX – MAP 402 LOT 45 & 46 – PORTAGE PLACE**

A land use change tax for the above noted map-lot parcels was issued to Small Pond Land Holdings due to gravel stockpiles. Avitar had reviewed the original penalty they had recommended and found those calculations to be in error as the excavated material was priced and added to the penalty. The resulting tax was \$4,625. After the review Avitar arrived at a new land use change tax of \$4,970. After Board discussion, a motion was made by Kem Rozek and seconded by Robert Pelchat to use the original tax penalty of \$4,625 for the penalty but recognize that the correct land use change tax should be \$4,970.

**8) SALES STUDY FOR 10/1/2010 TO 9/30/2011 REVIEW**

The Board had discussed this issue earlier in the meeting and reinforced the need to contact Avitar to motivate them to take action now to correct assessments so the values reflect market more closely. The Board also signed the certificate for the 2011 Equalization Data Sheets, which states that they thoroughly reviewed the data sheets and they are complete and accurate to the best of our knowledge. The sales study is still being reviewed by Connie Jackson and once she is done her review the study will be released to the State.

**9) OTHER BUSINESS**

Kem Rozek questioned the procedure used when the Board goes into non-public session. She was informed that minutes were drafted of what was discussed and any decision made and these are then placed in a sealed envelope until such time as the issue is resolved. In the case of the elderly exemption information, these would remain permanently sealed as the information is income and asset and this is not right to know to the public.

Chair Goddard suggested that the Board request an assistant to help shoulder the office work. This person would work part-time and serve two purposes. The first is to lighten the load and the second is to familiarize the person with all areas of the office work. In the event that present staff, Susan Warren, would need to be away for an extended period of time, the assistant could take over and the work would continue uninterrupted. The Board members concurred. Chair Goddard will pursue this matter with the proper channels.

**10) NON-PUBLIC SESSION PER RSA 91-A:3 II (c)**

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

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

Robert 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.

The lien granted Mark T Adams was tabled at this time pending further information. The liens granted to Ronney and Joyce Lang will continue as there is no change to the liability due to the transfer to her.

The following elderly exemption will be granted for tax year 2011:

Nellie Murphy	51 Jericho Road
Velna Perry	300 Wight Street
Paulette Pratte	863 Western Avenue

The Board also signed a response that will be sent to each of the above noted elderly taxpayers.

**12) NON-PUBLIC SESSION RSA 91-A:3 II (e)**

As the issues to be discussed at this time are pending BTLA cases and Chair Goddard performed appraisals for these two cases, Chair Goddard recused himself and departed. Kem Rozek made a motion to go into non public session per RSA 91-A:3 II (e) "Consideration or negotiation of pending claims...". Robert Pelchat seconded the motion. The Board went into non-public session.

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

Robert Pelchat made a motion to go into regular session and to seal the discussion and information until such time as the cases discussed have been resolved. The topic of the non-public session was BTLA cases for Berlin Bowling Center and property at 126 Pleasant Street.

**14) ADJOURNMENT**

Chair Goddard returned to the regular meeting and there being no further business, he called for a motion to adjourn. 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 8:30 PM. The next meeting of the Board of Assessors may be held in December at the discretion of the Chair. If not held in December, the next meeting will be held on January 18, 2012.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator