



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
NOVEMBER 30, 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

Also Present: Norman Small, Berlin Bowling Center, Inc
Susan Small, Berlin Bowling Center, Inc

1) **CALL TO ORDER**

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

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

As the issue to be discussed at this time is a pending BTLA case and Chair Goddard performed the appraisal on the property, Chair Goddard recused himself from discussion. 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. Norman and Susan Small, Berlin Bowling Center, Inc. remained to discuss their Board of Tax and Land Appeal case.

3) **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 case discussed has been resolved. The topic of the non-public session was a BTLA case for Berlin Bowling Center property.

4) **REVIEW & APPROVE MINUTES OF NOVEMBER 9, 2011**

The minutes from the previous minutes dated November 9, 2011, were e-mailed to the Board. Robert Pelchat made a motion to accept the minutes as typed. Mrs. Rozek seconded the motion and the motion passed. The minutes will be placed on file.

5) **REVIEW & SIGN 2011 ABATEMENTS FOR PROPERTIES THAT THE CITY HAS TAX DEEDED**

The following properties were tax deeded by the City on June 15, 2011 and therefore had to be abated to remove tax liability from tax rolls:

<u>Map-Lot</u>	<u>Owner</u>	<u>Location</u>	<u>Amount Abated</u>
104-17	Two Hundred Eighteen Jericho Road	218 Jericho Road	\$ 18,173.
110-41	Lewis, Timothy R	615 Fourth Avenue	\$ 1,829.
110-66	O'Brien, Peggy	819 Fourth Avenue	\$ 2,365.
110-104	Yee, Brian T	717 Fifth Avenue	\$ 1,569.
117-69	Tupick, Mark E	586 Western Avenue	\$ 349.
117-99	Berlin Real Estate & Dev Corp	661 Western Avenue	\$ 741.
117-100	Berlin Real Estate & Dev Corp	Western Avenue	\$ 202.
118-15	Hofstead, Sandra J, Trustee	567 First Avenue	\$ 2,551.
118-93	Berlin Real Estate & Dev Corp	790 Western Avenue	\$ 242.
119-370	Berlin Real Estate & Dev Corp	49 Gilbert Street	\$ 242.
119-394	Allen, Matthew B	729 Second Avenue	\$ 1,551.
119-395	Allen, Matthew B	735 Second Avenue	\$ 1,470.

<u>Map-Lot</u>	<u>Owner</u>	<u>Location</u>	<u>Amount Abated</u>
121-35	Talas, Peter	Upper Church Street	\$ 250.
128-211	Lopes, Justin ETAL	22-24 Birch Street	\$ 1,936.
129-24	Kandel, Henry, Trustee	12 Cambridge Street	\$ 1,541.
130-287	Therrien, Jon	421 Burgess Street	\$ 279.
130-377	Towers, James M	590 Goebel Street	\$ 2,758.
132-23	Delisle, Maurice & Carol	Forbush Avenue	\$ 187.

6) REVIEW & SIGN 2011 ABATEMENTS FOR PROPERTIES THAT QUALIFY FOR COMMERCIAL/INDUSTRIAL CONSTRUCTION EXEMPTION PER RSA 72:76-78

The following taxpayers have been approved starting tax year 2010 for a commercial/industrial construction exemption per RSA 72:76-78. As this is the second tax year for the exemption, the value of the improvement is multiplied by 20% of the City and School 2011 tax rate.

<u>Map-Lot</u>	<u>Owner</u>	<u>Location</u>	<u>Exemption Amount Abated</u>
129-49.020	Berlin Falls Real Estate LLC	650 Main Street	\$ 7,098.
102-3	BARC LLC	232 Jericho Road	\$ 686.
109-68	Raymond, Claude & Terry	19 Jericho Road	\$ 1,024.
128-215	SL Treebuilt Real Estate	777 Main Street	\$ 511.

The Board voted to approve the exemption amounts and signed the abatements forms.

7) REVIEW & SIGN WARRANTS FOR 2011 PRO-RATED TAXES ON PROPERTIES THAT THE CITY HAS ISSUED QUITCLAIM DEEDS

The City issued quitclaim deeds for the following properties. As a condition of the sale, the purchaser is responsible for the 2011 pro-rated portion of the taxes. All of the following pro-rations are based starting October 27, 2011, (155 days) the recorded date of the deed:

<u>Map-Lot</u>	<u>Owner</u>	<u>Location</u>	<u>2011 Pro-rated Tax</u>
110-143	Lorandean, Alan J	Sixth Avenue	\$ 56.54
119-405	Fournier, Steven	761 Second Avenue	\$ 114.42
119-449	Morris, Wayne & Katherine	692 Second Avenue	\$ 115.77
128-157	TKB Properties LLC	28 Spring Street	\$ 460.39
128-177	George Ricker Properties	522 School Street	\$ 57.56
130-325	Mosco, Carmen ETAL	508 Champlain Street	\$ 118.46
130-374	TKB Properties LLC	575 Champlain Street	\$ 98.27
130-391	Charron, Roger	Goebel Street	\$ 63.27

The Board approved and signed the warrants for the above parcels. The Tax Collection Department will be notified and will send out 2011 tax bills.

8) REVIEW PENDING CASES FILED WITH BOARD OF TAX & LAND APPEALS

The Board reviewed the following Board of Tax Land Appeals (BTLA) filings:

George Beals – Docket #26027-10PT – 665 Fourth Avenue

The Board noted that Mr. George Beals states that property valuation had plummeted and this was a depressed area with abandoned buildings and geographical & socio economic conditions all adversely affect value. Mr. Beals, as a basis of his opinion of value of \$27,900, cited three sales that sold in his area. Connie Jackson of Avitar was attempting to contact Mr. Beals so she could do an interior inspection. After this was done, Ms. Jackson will issue a recommendation for the Board. The Board saw no reason for action on their part at this time and will await response from Avitar. A Report of Settlement Meeting & Order ("Report") needs to be filed no later than February 17, 2012.

Richard & Ana Colucci – Docket #25645-10PT – 610 Third Avenue

Mr. Colucci, in his appeal to the BTLA, wrote that “market data, actual sales of multi-fam. In Berlin, NH in last 12 months, property has decreased in value.” He had provided a list with his Municipal application for abatement. The Board had approved an abatement which reduced the assessed value from \$87,200 to \$80,200. Ms. Jackson of Avitar had an appointment to review one of the apartments and will submit her recommendation to the Board. The Board took no action and will await response from Ms. Jackson. The “Report” is due no later than December 29, 2011.

Gerard & Janice Dussault – Docket #25610-10PT – 26 Grandview Drive

The Board discussed the Grandview Drive condo units and the amenity values placed on the units. The “Report” is due no later than December 29, 2011. The Board was informed that Mr. Gary Roberge of Avitar was attempting to schedule an appointment with Mr. & Mrs. Dussault. The Board took no action and will wait a response from Mr. Roberge.

Perry Street LLC – Docket #25886-10PT – 170 Perry Street

The Board reviewed the forms filed and the income and expense report filed with the form. No appraisal was provided. Gary Roberge of Avitar will be doing the review. The Board took no action at this time. The deadline for filing the “Report” is no later than February 21, 2012.

Gerard Hamanne, Trustee & Richard Wallingford, Trustee – Docket #25940-10PT – 126 Pleasant Street

Chair Goddard excused himself from discussion on this pending case as he had done an appraisal on this property which will be used at the Board of Tax & Land Appeals. The two remaining Board members reviewed the appeal form and appraisal report. Ms. Rozek expressed concern that the assessed value on the “slab/basement” still on the lot had a value of \$118,900. She said that due to the age and condition of the “slab” the value needed adjustment. Mr. Pelchat and Ms. Rozek believe that the “slab” would not have a high value as it would need to be replaced before a structure could be placed on it as they felt the City would not allow it to be used. According to Chair Goddard, the owners originally wanted to remove it after the fire but the City asked that they keep it—the City Manager wanted to use the slab for street fairs and perhaps the future owner would use it. Chair Goddard said brand new slab would be approximately \$50,000 as stated in his appraisal, and this one is at least 40 years old and has been compromised through a damaging fire. He stated that the concrete fell apart when the owners were attempting to seal the basement entry up so teenagers could not access the basement. After discussion regarding the condition of the “slab”, the Board voted to reduce the value on the slab by dropping the condition factor from 100 to 10 which resulted in a feature value of \$11,900 and drops the total value from \$129,800 to \$22,800. Kem Rozek made a motion to reduce the assessed value to \$22,800. and have a letter and the settlement paperwork which extends this offer (\$22,800) sent to Mr. Hamanne and Mr. Wallingford. Mr. Pelchat seconded the motion and it passed. The “Report” is due no later than December 29, 2011.

9) DISCUSS PILT PAYMENT FOR CORNERSTONE HOUSING – 53 MAIN STREET

In keeping with RSA 72:38-k II (Charitable, Nonprofit Housing Projects), the Board reviewed the data that had been submitted. “On or before November 1 of each year the owner of the housing project shall enter into an agreement with the municipality in which the property is situated to pay the municipality, on December 1 of each year, a sum in lieu of taxes to defray the costs of municipal, non-utility, services. Failing mutual agreement, the sum paid on December 1 of each year shall be an amount not to exceed the lower of 10 percent of the shelter rent received by the owner from all sources during the preceding calendar year, not including security deposits received from residents of the housing project, for shelter and care of residents within the project, or a sum equivalent to that derived from application of the current municipal, non-school, portion of the local tax rate against the net local assessed value of the project...” The latest IRS Form 990-Return of Organization Exempt from Income Tax was for calendar year 2009 and started July 1, 2009 and ended June 30, 2010. After

conversation with Suzanne French, Administrative Assistant, the office was informed that the form for 2010 would be filed later than usual. Therefore, the Board decided to use the rental revenue from 2009 to calculate the payment in lieu of taxes for 2011. A letter will be sent to Ms. French stating that the PILT payment for this tax year will be \$6,685. (The total rental revenue was \$92,513 less utilities \$25,668 Net Revenue \$66,845.)

10) OTHER BUSINESS

The following taxpayers had been granted a veteran tax credit at the November 9, 2011, meeting of the Board and the Board voted to grant the tax credit for 2011:

Ms. Pamela Bouchard of 60 Cedar Street was granted abatement in the amount of \$150.

Mr. William Thomas of 557 Norway Street was also granted abatement in the amount of \$150.

The following taxpayers had been granted an elderly exemption at the November 9, 2011 meeting and the Board voted to grant the exemption starting 2011:

Ms. Nellie Murphy of 51 Jericho Road was granted abatement in the amount of \$1,331. Her elderly exemption was \$42,000.

Ms. Velna Perry of 300 Wight Street was granted abatement in the amount of \$1,331. Her elderly exemption was also \$42,000.

Ms. Paulette Pratte of 863 Western Avenue was granted abatement in the amount of \$444. Her elderly exemption was \$14,000.

A veteran tax credit application and DD214 from Charles E Whipkey of 492 Hillside Avenue, Map 128 Lot 26, was reviewed by the Board. Mr. Whipkey qualifies and the Board voted to grant the credit starting tax year 2012 as the tax rate has now been set. Mr. Whipkey will be advised of the Board's decision.

The Board reviewed the letter and accompanying documentation from Andre Caron, Housing Coordinator, dated November 29, 2011. This provides the timelines of events on the matter of Mark T Adams, who owned 65 Jericho Road. A RSA 165:28 lien had been granted to Mr. Adams in 2003 for taxes due in 1999 and 2000. Because the City of Berlin had tax deeded and then issued a quitclaim deed to Mr. Adams in 2005, the RSA lien should have been discharged. Due to an oversight, this was not done. The Board requested that the documentation and letter provided by Mr. Caron be added as an addendum. The documentation and letter are included as part of these minutes and also copies of same are included in Mark T Adams' lien folder.

11) ADJOURNMENT

As there was no further business, Chair Goddard 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 7:55 PM. The next meeting of the Board of Assessors will be held in the near future so decisions may be made on the Board of Tax & Land Appeals with a deadline of December 29, 2011. If there is not another meeting in December, the next meeting will be held on January 18, 2012.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator