



MINUTES
BOARD OF ASSESSORS
ASSESSORS' OFFICE - CITY HALL
December 15, 2015

Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Mark Eastman, Member of Board of Assessors
Jim Wheeler, City Manager
Patricia Chase, Finance Director
Bryan Chevarie, Assessors' Office Coordinator

1) **CALL TO ORDER**

The meeting was called to order at 3:30 PM.

2) **REVIEW & APPROVE MINUTES DATED NOVEMBER 17, 2015**

The minutes for the meeting of December 17, 2015 were emailed to the Board for their review prior to this meeting. A motion was made by Board member Kem Rozek to accept the minutes as typed. Member Mark Eastman seconded the motion. The motion was made, seconded, and all concurred. The minutes of November 17 will be placed on file.

3) **REVIEW AND APPROVE ABATEMENTS APPLICATIONS**

The Board reviewed a list of over 200 parcels in the City which have credit balances on their tax bills, largely due to decreased valuations. Finance Director Patricia Chase noted that this list represents over \$22,000 worth of overpayments. She also explained that the Finance Department will handle the issuance of refunds and/or credits. A motion was made by Board member Kem Rozek to give the City permission to correct the overpayment situation via issuing refunds or the application of credit. Member Mark Eastman seconded the motion and all concurred. The motion carried. Members of the Board signed a \$22,302 abatement levy and all appropriate documentation will be forwarded to the City's Finance Department.

373 Champlain Street – Map 118 Lot 171

Finance Director Patricia Chase explained to the Board that the City had tax deeded this property in November. A tax bill was erroneously generated for this parcel and an abatement is required. The Board signed a \$2,116 tax abatement levy and all appropriate documentation will be forwarded to the City's Finance Department.

376 Burgess Street – Map 130 Lot 270

The City had previously owned this parcel before demolishing the existing building and selling the vacant land to the abutter and current owner of 372 Burgess Street, Patrick Kairis. The tax bill for this vacant lot still reflected that the building was standing and therefore taxable. Bryan Chevarie confirmed with the City's Housing Coordinator, Linda White, that the building was demolished in 2013. The Board signed a \$427 tax abatement levy and all appropriate documentation will be forwarded to the City's Finance Department.

REVIEW & APPROVE VETERAN TAX CREDIT APPLICATIONS

Letarte, Richard **Map 120/Lot 256** **527 Willard Street**

The Board reviewed Mr. Letarte's application and voted to grant the veteran tax credit starting tax year 2016. The application and response forms were signed by the Board.

Gemmiti, Roland **Map 119/Lot 201** **190 Emery Street**

The Board had already approved Mr. Gemmiti's veteran tax credit application at the November meeting, however, they still needed to sign the PA-35 response form. Mr. Gemmiti will receive the credit beginning in tax year 2016.

Bouchard, Carmen **Map 128/Lot 36** **101 Poplar Street**

The Board signed the PA-35 response form for the surviving spouse of the late veteran Donald Bouchard. Ms. Bouchard will continue to receive the veteran tax credit for her property at 101 Poplar Street.

5) REVIEW OF UNMERGING OF KING LOTS – MAP 133/LOT 41

Bryan Chevarie explained to the Board that RSA 674:39-aa allows any property owner who has had their parcels involuntarily merged by the City to have their lots unmerged without penalty.

II. Lots or parcels that were involuntarily merged prior to September 18, 2010 by a city, town, county, village district, or any other municipality, shall at the request of the owner, be restored to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the appropriate registry of deeds, provided:

(a) The request is submitted to the governing body prior to December 31, 2016.

There was no action required on the part of the Board of Assessors, however, office staff wanted the Board to be aware of this development.

6) NON-PUBLIC SESSION RSA 91-A:3 II (c) & RSA 91-A:3 II (e)

Chairperson Robert Goddard called for the meeting to go into non-public session. Member 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 RSA 91-A:3 II (e). Member Mark Eastman seconded this motion. All concurred. The Board of Assessors went into non-public session.

RESULT OF NON-PUBLIC SESSION

Board Member Kem Rozek made a motion to go into regular session and to seal the documentation provided as the information is confidential material and not right-to-know for issues discussed under RSA 91-A:3 II (c) and RSA 91-A:3 II (e). Member Mark Eastman seconded the motion and stated that the Board was now in public session.

The Board approved a Tax Deferral for Elderly or Disabled application for Phyllis Russo of 239 Wight Street (RSA 72:38a). All forms were signed and Ms. Russo will be advised of this decision. Appropriate documentation will be forwarded to the Finance Department and the Coos County Registry of Deeds.

7) REVIEW BTLA SETTLEMENT RECOMMENDATION

Bailey, Brenda

Map 110/Lot 35

628 Fourth Avenue

KRT's Richard Dorsett has been in contact with the homeowners whom have appeals pending with the BTLA. He has had discussions with Brenda Bailey in regards to coming to a settlement regarding her 2014 tax abatement appeal. Richard Dorsett recommended that the Board accept a settlement offer that lowers Brenda Bailey's 2014 tax-assessed value from \$80,700 to \$58,800. The Board accepted this recommendation and signed a \$730 abatement levy. Appropriate documentation will be forwarded to the Finance Department.

8) OTHER BUSINESS

The Board reviewed the DRA Sales Inspection Review report. Chair Goddard noted that, overall, the report finds very few mistakes and no major errors. The Board also reviewed the abatement applications that have been turned in thus far.

9) Adjournment

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Mark Eastman. The motion passed. The next meeting of the Board will be held on January 26, 2016. The meeting adjourned at 5:00 pm.

Respectfully submitted,

Bryan Chevarie, Assessors' Office Coordinator