



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
JANUARY 18, 2012

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

1) CALL TO ORDER

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

2) REVIEW & APPROVE MINUTES DATED DECEMBER 15, 2011

Minutes for the meeting of December 15, 2011, were e-mailed to the Board for their review prior to this meeting. A motion was made by Chair Goddard to accept the minutes as typed. Member Kem Rozek seconded the motion. The motion was made and seconded and all concurred. The minutes of December 15 will be placed on file.

3) VETERAN TAX CREDIT REAPPLICATIONS

The spouses for the following taxpayers were receiving veteran tax credit(s) and have since passed away. As widow of veterans the surviving spouses qualify to continue receiving the tax credit but they need to reapply so the application in file is under their name:

| | | | |
|----------------------|----------------------|------------------|----------|
| Rita Gagnon | 371 Portland Street | Map 120 Lot -380 | \$150. |
| Barbara Murray | 394 Church Street | Map 120 Lot -329 | \$150. |
| Barbara Murray | 394 Church Street | Map 120 Lot -329 | \$700. * |
| Jeannette Therriault | 457 Hillsboro Street | Map 130 Lot -223 | \$150. |
| Lorraine Wyche | 10 Noury Street | Map 138 Lot -34 | \$150. |

* Surviving Spouse of Veteran deemed to be 100% service connected disabled is entitled to \$700. additional tax credit.

4) EXCAVATION TAX – 2010

A Report of excavated material for 2010 from David Patch of Small Pond Land Holdings, LLC was reviewed by the Board. The total material excavated is 5,000 cu yd. at a cost of \$.02/cu yd. The total tax is \$100. A warrant and certification for excavated material were signed by the Board and will be given to tax collection department for billing.

5) CURRENT USE –LAND USE CHANGE TAX

The following properties had acreage in current use that due to change in use no longer qualified for current use:

Parcel shown as Map 402 Lot -0027 on the City Tax Maps received Planning Board approval through boundary line adjustment to split off 1.52 acres. This acreage was then sold to the abutter at Map 402 Lot -0026, Raymond & Leila Villeneuve of 160 West Milan Road in Berlin, NH. Avitar was notified of the sale and need for change in use tax as 402-26 would only have a total of 2.04 acres. In a letter to the Board, Connie Jackson of Avitar, wrote: "In determining the market value for this 1.52 additional acres, the following land sales were considered: Map/Lot 118-207, .23 acre, cleared & level, on Goebel Street sold for \$15,000 on 4/1/11; Map/Lot 122-11, 1.03 acres of pasture with superior mountain views sold for \$40,000 on 1/28/2011; Map/Lot 117-12, 0.23 ac on Burgess Street sold for \$5,000 on 9/12/2011. Two abutter sales: Map/Lot 120-317, 0.11 ac on Church Street sold for \$5,000 on 2/14/2011; and, Map/Lot 121-67-10, 0.23 ac on Lincoln Street with mountain views sold for \$14,000 on 6/21/2010...Taking all of this information into consideration, I estimate the market value of this additional 1.52 acres to be \$10,000, resulting in a land use change tax of \$1,000 for parcel 402-26." The Board reviewed and discussed the sales listed and voted to sign the warrant and land use change tax form billing Mr. Raymond & Leila Villeneuve for \$1,000. The forms will be sent to the Tax Collection Department for billing.

Parcel shown as Map 112 Lot 86 on the City Tax Maps and owned by Ryan & Janice Landry due to construction of a single family dwelling no longer qualifies for current use. This entire parcel (142 Acres) was in current use. Ms. Jackson estimates that on November 7, 2011 approximately 1.0 acre no longer qualifies. She wrote: "In determining the market value for this 1 acre home site, the following land sales were considered: Map/Lot 118-207, .23 acre, cleared & level, on Goebel Street sold for \$15,000 on 4/1/11; Map/Lot 122-11, 1.03 acres of pasture with superior mountain views sold for \$40,000 on 1/28/2011; Map/Lot 117-12, 0.23 ac on Burgess Street sold for \$5,000 on 9/12/2011. This very private site has potential for views overlooking the city, with tree removal, and Mount Forist is visible from the back yard. The access is long and moderately steep. The most similar sale was 122-11: 1.03 acres of rolling pasture, located in a superior neighborhood (Grandview Drive) with significantly better views. Taking all of this information into consideration, I estimate the market value of this one acre home site to be \$20,000, resulting in a land use change tax of \$2,000 for parcel 112-86." The Board discussed this change and determined that due to permits being in place and construction already started that this 1.0 acre parcel was worth more than the previous 1.52 acre on 402-26. The Board voted to sign the land use change tax form and the accompanying warrant for \$2,000. The forms will be forwarded to the Tax Collection Department for billing.

Parcel Map 407 Lot 15.010 on City Tax Maps is owned by Donald D Bald. Map 407 Lot 15.010 along with two adjacent parcels are all in current use. The three parcels were all one lot totaling 11.68 acres. The owner subdivided them into three parcels. These are shown on City Tax Maps as 407-15 (5.28 acres), 407-15.010 (1.4 acres) and 407-15.020 (5.0 acres).

On December 20, 2011, Ms. Jackson noted that the area had been disturbed by clearing, grading, fill and gravel. A travel trailer was also parked on this site, no power had been installed but a

utility pole has been set. Ms. Jackson estimated that approximately .5 acre was disturbed by these activities. Ms. Jackson wrote: "In determining the market value for this ½ acre site, the following land sales were considered: Map/Lot 118-207, .23 acre, cleared & level, on Goebel Street sold for \$15,000 on 4/1/11; Map/Lot 122-11, 1.03 acres of pasture with superior mountain views sold for \$40,000 on 1/28/2011; Map/Lot 117-12, 0.23 ac on Burgess Street sold for \$5,000 on 9/12/2011...The property in question is low wet, and has required an extensive amount of fill. In addition, this parcel has an easement for a drain field on the adjacent lot 407-15, indicating that the lot is not suitable by itself for an engineered waste disposal system. Taking all this information into consideration, I estimate the market value of this ½ acre to be \$10,000, resulting in a land use change tax of \$1,000 for parcel 407-15.010." The Board discussed and reviewed the minor subdivision map which confirms Ms. Jackson statement that an easement for a drain field does exist and is shown on the subdivision map. The Board voted to sign a land use change tax form and warrant for \$1,000 as recommended by Connie Jackson. The proper forms will be given to the Tax Collection Department.

6) COMMENCE REVIEW OF 2011 ABATEMENT APPLICATIONS

An abatement application from Ronald and Jean Villeneuve of 532 Burgess Street Map 120 Lot - 0248 was reviewed and discussed by the Board. The Villeneuves noted that the card shows three bedrooms and there are only two bedrooms. They have old fuse box system, old windows, a garage that is bowing out and is in need of a new roof. The dwelling needs paint and a new front porch. The opinion of market value per the taxpayer is \$45,000. The Board reviewed and discussed the application and property record card. The Board voted to deny the application and wrote: "The tax appeal does not meet the minimum requirements for a tax appeal/abatement. If you wish to have an assessor view your property (interior/exterior) please request same and an assessor will contact you to schedule an appropriate time." A letter will be sent to Mr. & Mrs. Villeneuve advising them of the Board's decision. The statement written on the abatement application will also be included.

Robert & Retta Drouin owners of 161 Washington Street, Map 119 Lot 206 filed an abatement application stating that they feel the assessed value of \$89,800 is far too high due to the financial conditions of the town of Berlin and country as a whole. They are looking for tax abatement, if they are to keep the home from falling into foreclosure. Their opinion of market value is marked as the assessed value. After discussion, the Board voted to deny the application and wrote on the form: "The tax appeal filed by taxpayer herewith, does not meet the minimum requirements set forth and embodied within this application. Further, the taxpayer indicates value as of 4/01/11 is "the assessed value" furnishing the Board with no taxpayer estimate of value." The taxpayer will be notified of the Boards' decision. The property record card and statement from Board will accompany the denial letter.

Viviana Aristegui owner of 2240 Riverside Drive, Map 404 Lot 23, filed an abatement application stating in September 10, 2010, Avitar Associates of NE, Inc, contract assessors for the City of Berlin agreed the total parcel value for this property was \$17,100 and now it is assessed for \$21,700. Ms. Aristegui's opinion of market value for this parcel is \$10,000 as the parcel floods every year and does not meet the setback requirements to build a permanent structure. The soil will not support any of the needed amenities to be allowed to build a permanent structure. The

Board discussed the parcel and the fact that it definitely does flood. Adjustments were made to the land line on waterfront acreage was adjusted during the 2011 data review process. The Board voted to adjust the value back to \$17,100. The adjustments will be made to the property record card. The application, abatement form and card will be presented to the Board for review.

Richard Mason of 38 Demers Street, Map 121 Lot 45, filed an abatement application based on the fact that there is now a fire lane on both sides of street, bark wall is not level and no entrance to cellar from inside the dwelling. He feels the value should be \$85,000. The total assessment on the property record card is \$113,600. The Board referred this application to Avitar for review and recommendation.

Michael & Elena Caron, Map 135 Lot 73.010, 86 Bemis Street, filed an abatement application and also submitted two appraisals. The first appraisal has \$210,000 market value and the second appraisal has \$205,000. The property record card shows an assessed value of \$284,100. The taxpayers' opinion of market value is \$210,000. The Board questioned this value and wanted to have Avitar review the appraisal and if possible do an interior inspection and after inspection, make a recommendation.

Jean Sopko of 103 Jasper Street, Map 120 Lot 234, submitted her abatement application along with five pages of information regarding her dwelling and the defects that exist. The Board voted to request that Avitar inspect this property and the information provided by Ms. Sopko and make a recommendation to the Board.

At this point in the meeting, the Board asked that the remainder of the abatement applications received to date be forwarded by e-mail to the Board members so they can review them prior to the next meeting. The applications that will be sent are from Jules Chaloux, 5 Guilmette Street; Mary Dionne, 215 Madigan Street; Jacob Horta, 498 Western Avenue.

7) OTHER BUSINESS

At the start of this meeting, the Board discussed the 2013 budget request. The Board voted to increase the budget request by \$3,400 in order to accomplish the goals the Board has set in order to better serve the taxpayer. The Board voted to table the balance of the agenda items.

8) ADJOURNMENT

A motion to adjourn was made by Kem Rozek and seconded by Chair Robert Goddard. Motion was made and seconded to adjourn. The motion was passed. The meeting was adjourned at 7:39 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/Deputy City Clerk