



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
MARCH 21, 2012

Present: Robert Goddard, Chairperson of Board of Assessors
Robert Pelchat, Member, Board of Assessors
Kem Rozek, Member of 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 DATED FEBRUARY 15, 2012**

Minutes for the meeting of February 15, 2012, were e-mailed to the Board for their review prior to this meeting. A motion was made by Kem Rozek to accept the minutes as typed. Member Robert Pelchat seconded the motion. The motion was made and seconded and all concurred. The minutes of February 15th will be placed on file.

3) **REVIEW AND SIGN ABATEMENT FORM FOR CLEAN POWER**

Clean Power had purchased a lot off Devens Street with the intent of building a biomass plant. Plans changed and the City repurchased the property. A balance of \$290 remained unpaid. Clean Power paid the tax until November 2011 when it came under the City's ownership. The Board signed an abatement in the amount of \$290.

4) **REVIEW AVITAR RESPONSE TO ABATEMENT APPLICATIONS**

Caron, Michael & Elena- Map 135 Lot 73 86 Bemis Street

After an interior inspection by Connie Jackson of Avitar, she wrote the Board that the following changes should be made:

- 1) Section of basement is finished (1,320#)
- 2) Floor covering changed to carpet and hardwoods
- 3) Bathrooms changed from 2.5 to 2 with 7 fixtures
- 4) Half story above attached garage has only 230# of useable space versus 342# so adjusted functional depreciation by 2%
- 5) Adjust condition of detached garage from 150% to 110% as there is heat and a small utility bathroom but no finished space above
- 6) Add fireplace with 50% condition factor as it is a gas log fireplace, not masonry.

This resulted in an adjusted value of \$274,100 which is a decrease of \$10,000 and an abatement of taxes of \$317. The Board voted to accept Ms. Jackson's recommendations and signed the abatement form.

Dionne, Mary A – Map 110 Lot 124 215 Madigan Street

On January 27, 2012, Connie Jackson of Avitar spoke with Ms. Dionne who informed her that the property at 215 Madigan Street was closed up for the winter and was not plowed or shoveled and Ms. Dionne would not be coming up to Berlin until the weather warms up. Connie reviewed the contents of the report that Ms. Dionne had submitted with her abatement application. Connie recommended that the basement be changed to a crawl space. The access port is in the floor of the kitchen closet. According to the report, there is excessive moisture in the crawl space which will result in the need for costly repairs to understructure, floors, joists and beams, etc. Ms. Jackson therefore recommends placing a 20% temporary depreciation to adjust for the current conditions/repairs needed. These adjustments resulted in a decrease in value from \$104,900 to \$78,400 and a reduction in tax of \$840. The Board voted to make the adjustments as recommended and signed the abatement form.

Sopko, Jean – Map 120 Lot 234 103 Jasper Street

Connie Jackson visited the property on March 5, 2012. Her recommendations were as follows:

- 1) Change condition of garage from 20% to 10% due to large cracks in retaining walls
- 2) Change overall condition of building from “Very Good” to “Good”
- 3) Add 10% physical depreciation to adjust for poor condition of interior and add 5% functional depreciation to adjust for basement and wiring deficiencies; add 10% temporary depreciation to adjust for the unfinished items (walls, windows, exposed plumbing/wiring, enclosed porch finish)
- 4) Make corrections to the sketch
- 5) Interior walls are plaster and paneling; flooring is hardwood and linoleum/similar, heating is oil/hot water and the bathroom count is 1.5 with 5 total fixtures
- 6) Add view line to land assessment at 15% to adjust for view of Mt Forist

These changes resulted in a total assessment of \$70,800 which is a decrease of \$23,600 in assessment and a tax reduction of \$749. Board agreed that the changes should be made and they signed the abatement form and application.

Labrecque, Robert Map 128 Lot 170 38 Peavey Lane

Ms. Jackson met with Mr. Labrecque on February 27, 2012, and toured the interior of the dwelling at 38 Peavey Lane. As a result, she recommended that the temporary depreciation be increased from 20% to 30% as the upper floor was gutted and there is no water, plumbing or heating system as well as portions of the first floor apartment having missing walls/ceilings and trim. This will decrease the value for 2011 from \$46,400 to \$36,900 which will result in a tax decrease of \$300. The Board approved the changes and signed the abatement form and application.

5) REVIEW & APPROVE VETERAN TAX CREDIT APPLICATIONS

A veteran tax credit application was filed by Jeannette Viens previously had a veteran tax credit but moved from 10 Clarendon Street to 14 Clarendon Street. The Board reviewed the paperwork and approved her application starting tax year 2012.

6) REVIEW LAND USE CHANGE TAX ABATMENT APPLICATION

A Land Use Change Tax had been filed against property purchased by Raymond Villeneuve of 160 West Milan Road. He purchased 1.52 acres from an abutter, Alan and Paula McLain, in 2011. The acreage was in current use and needed to be removed from current use as it no longer qualified. A market value of \$10,000 and a penalty of \$1,000 were taxed to Mr. Villeneuve for the acreage he purchased. Mr. Villeneuve wrote that Avitar was in error as they priced the acreage as a separate buildable lot and he cannot sell it as such. Avitar did note that it was a boundary line adjustment and would add frontage to the parcel however the frontage would be steep and adding another driveway would be difficult or impossible due to the topography and limited site distance. Avitar further recognized that the acreage was to be added to Mr. Villeneuve's present lot. The Board voted to deny Mr. Villeneuve's application as they agreed with Avitar's recommendation that the value of the 1.52 acres was \$10,000.

7) NON-PUBLIC SESSION RSA 91-A:3 II (c)

Chair Goddard called for the meeting to go into 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.

8) RESULT OF NON-PUBLIC SESSION

Board Member Robert Pelchat made a motion to go into regular session and to seal information provided as the information is confidential material and not right to know. Member Kem Rozek seconded the motion. The Board of Assessors went into public session.

The board reviewed and approved applications for tax deferrals for the following owners:

Andrew Conte	759 Second Avenue
Joyce Kovac	105 Granite Street
Stacy Lemire	96-98 Hillside Avenue
Lisa Sims	356 School Street

Forms will be sent for their signature and once returned they will be recorded at the Registry of Deeds.

An elderly application and questionnaire filed by Carmen Morency of 196 Glen Avenue were reviewed by the Board. They voted to grant her the elderly exemption starting tax year 2012. The application and response forms were signed.

9) CONTINUE TO REVIEW ABATEMENT APPLICATIONS FOR TAX YEAR 2011

Delisle, Rachel L, 653 Sullivan Street, Map 129 Lot 61

The Board reviewed Mrs. Delisle's application and attached letter. Mrs. Delisle states in her letter that nothing had been done to the property since the 2005 revaluation but her property valuation had increased from \$70,200 to \$85,500. She notes that properties in Berlin have decreased in value not increased. Mrs. Delisle selects two properties as comparables. One at 491 Champlain Street, valued at \$68,000 and another at 365 Derrah Street, valued at \$75,500. The Board agreed that her value was too high. They looked at the comparable properties she listed and noted that both of those were listed as "good" under normal depreciation and her property was listed as "very good". The Board voted to change the depreciation on her property record card to "good" which decreased the value by \$8,100. The prior value was \$85,500 and the adjusted value will be \$77,400 resulting in a 2011 tax reduction of \$256. The application and abatement form were signed.

Penny Real Estate, 87 Willard Street, Map 119 Lot 146

Connie Jackson went to 87 Willard Street on February 7, 2012, and corrected the sketch and changed the normal depreciation listed as "excellent" to average and added an economic depreciation of 10% for limited parking. These adjustments resulted in a decrease of valuation from \$292,400 to \$122,600 and an abatement of \$5,382. The Board voted to accept Ms. Jackson's recommendation and signed the appropriate forms.

Keene, Dorothy & Robert, 109 Highland Park Avenue, Map 127 Lot 61

The Board reviewed the abatement application and comparative market analysis provided. After discussion, the Board voted to deny the abatement application and signed the form.

Gothage, John V & Arthur Heath, 657 Beaudoin Street, Map 130 Lot 76

Gothage, John V & Arthur Heath, 628 Hillsboro Street, Map 129 Lot 118

The Board reviewed the abatement application and accompanying list of multi-family properties sold in Berlin from January 2012 to January 2012. The list included many bank sales and questionable arm's length transactions (cash sales). After review of list and discussion of same, the Board voted to deny the application.

Gagne, Estate of Thelma, 1655 Main Street, Map 126 Lot 151

After review of the application, the Board voted to table the matter and requested that Avitar perform an interior inspection.

Clark, Estate of John, 79 Seventh Street, Map 127 Lot 175

The Board read the application form submitted by the administrator of the estate. The Board voted to refer the application to Avitar for review and interior inspection.

Pisani, Felix, 1193 Main Street, Map 127 Lot 250

Mr. Pisani filed an abatement application stating that the dwelling is uninhabitable. Ms. Jackson of Avitar visited the property March 19 and spoke to Mr. Pisani. She recommended that an adjustment be made to the physical depreciation noting that the leaking roof had caused further damage. Increasing the physical depreciation to 20% resulted in a total assessment of \$36,300. The 2011 assessed value was \$45,800. The abated portion of the 2011 tax was \$301. The Board signed the appropriate paperwork.

All of the above taxpayers will be notified of the Board's decision except for the two applications tabled and awaiting response from Avitar.

The Board, at this time, voted to table the remainder of the applications until the next meeting.

11) **ADJOURNMENT**

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 7:45 pm. The next meeting of the Board of Assessors is scheduled for April 18, 2012 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk