



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
JUNE 20, 2012

Present: Robert Goddard, Chairperson of Board of Assessors
Robert Pelchat, Member of 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 MAY 23, 2012**

Minutes for the meeting of May 23, 2012, were e-mailed to the Board for their review prior to this meeting. A motion was made by Robert Pelchat to accept the minutes as typed. Member Kem Rozek seconded the motion. The motion was made and seconded and all concurred. The minutes of May 23rd will be placed on file.

3) **CONTINUE 2011 ABATEMENT PROCESS**

Tate, John R Jr Map 117 Lot 96 637 Western Avenue

The Board discussed the abatement application and read Avitar's recommendation. The taxpayer noted that an area marked as first floor finished should be marked as basement unfinished. After inspection, Avitar recommended that the application be granted and that the first floor finished on the 15x30 section be marked as raised basement unfinished and that the 25x8 porches be changed from a two story open porch to an enclosed porch over an open porch. The exterior siding should be changed to vinyl. Once these adjustments were made the valuation dropped from \$80,200 to \$72,700. This resulted in a tax reduction of \$237 for tax year 2011. Discussion followed as Avitar's recommendation did not state that an interior inspection had been done. Office staff recalls speaking to Mr. Woodward, Assessor from Avitar, about this property and being told that he had an appointment with the taxpayer to go over the property. The Board approved the recommendation but requested that Mr. Woodward be asked to make note on the recommendation that he had done an interior inspection of this property.

Reed, Robert & Lorraine

Mr. & Mrs. Reed own several properties in the City. They filed an abatement application on five of the seven properties they own. Income/Expense information for the rentals and sales of properties in the City were also attached. Avitar had met with the owners to discuss the various buildings. At the last meeting, the Board requested that interior inspections be performed on all the properties and not just exterior inspection with discussion with the taxpayer about each parcel. Dave Woodward of Avitar contacted the owner and went to the following properties:

119-105 88 High Street

This is a three story five unit building. The present assessment is \$141,200. Avitar noted that the building as a whole does need maintenance and upgrades throughout. The recommendation was to change normal depreciation from good to average and correct a section of the sketch. These changes adjusted the assessment from \$141,200 to \$124,300 and will result in a 2011 tax reduction of \$536.

119-132 81-83 Granite Street

This is a three story six unit building with an assessment of \$65,200. The Reeds had sold the property in 2008 but held the mortgage. They repossessed ownership after it was abandoned and had frozen up. The entire building had to be renovated. Five of the six units have been completed. Dave Woodward of Avitar recommended changing the physical depreciation from 10% to 5% and adding a 5% temporary depreciation; change interior wall covering from plaster to drywall; also adjust the site, driveway, and road information on the land area. This will result in a revised assessment of \$64,200 from \$65,200; a reduction of \$1,000. The 2011 tax will be reduced by \$32.

119-443 740 Second Avenue

This is a two story multi-family dwelling built in 1917 situated on a .06 acre parcel. The depreciation needs to be changed from good to average due to the overall physical condition of the building. Adjust bedroom count to six and bath fixtures to 6. Adjust the heat type to oil/hot water and correct sketch; and site, driveway and road descriptions on the land area. This will result in a reduction of valuation from \$61,100 to \$53,800 which is a decrease of \$7,300. The 2011 tax will be reduced by \$231.

130-24 285 Coos Street

This a three story six unit building built in 1920. Avitar recommended that the normal depreciation be changed from good to average due to the overall physical condition of the building. Add a 10% temporary depreciation for the ongoing renovations. The valuation will change from \$99,700 to \$58,600 which will result in a reduction of \$41,100. The 2011 tax reduction will be \$1,302.

132-172 396 Forbush Avenue

This is a two story three unit building on a .22 acre lot and is assessed at \$41,000. Mr. Woodward of Avitar recommended deleting the physical depreciation for the upper floor; increasing functional depreciation from 10 to 12%; adding 10% temporary depreciation for ongoing upper floor renovations; correct bedroom and bathroom count. These changes will reduce the assessment to \$35,100 a difference of \$5,900 and will decrease the 2011 taxes by \$187.

The Board reviewed all the recommendations for the above noted parcels owned by Robert & Lorraine Reed and voted to approve the changes. The abatement application and forms were signed. The taxpayers will be notified of these changes and the resulting valuations.

79 Pleasant Street Berlin Corporation Map 118 Lot 144 79 Pleasant Street

The Board reviewed the abatement application and the attached PA-34 form as well as photos that were submitted. The Board voted to deny the application as there was no basis for an abatement. The sale of this property was the only thing mentioned and it was a forced sale. The prior owner had been court ordered to sell. This does not constitute an arms-length transaction. Both the taxpayer and their representative, Investment Property Specialists, will be notified of the Board's decision and their right to appeal the 2011 valuations with either the Board of Tax & Land Appeals or Superior Court by September 1, 2012.

4) REVIEW & APPROVE 2011 REPORT OF WOOD CUT

The following property owners filed report of wood cut for 4/1/2011 to 3/31/2012 tax:

<u>Owner</u>	<u>Location of Cut</u>	<u>Map-Lot</u>	<u>Tax</u>
Roland & Lorraine Gagnon	185 Jericho Road	104-115	\$ 173.33
Albert & Mary Guay	West Milan Road	407-3.020	\$ 179.92
Jules & Barbara Vachon	West Milan Road	402-14	\$ 2,016.05

The Board signed the certification of wood cut and the warrant. Both will be processed with the Collection Department for billing.

5) LAND USE CHANGE TAX

Map 407 Lot 13.020 containing 5.0 acres was sold by Small Pond Land Holdings to 225 Pine Hill Homes LLC in December 2011. Therefore the parcel no longer qualifies for current use. This parcel sold for \$12,000 but the seller and buyer are business affiliated and, therefore, this is not a valid sale to use when imposing the land use change tax. The lots in this subdivision range from 2 to 8 acres in size and are all listed with a local real estate broker for \$29,900. Avitar recommended a penalty of \$2,990. be imposed. (\$29,900*.10) The Board reviewed the recommendation and the present property record card with a value of \$50,200 and voted to table this matter until further review with Avitar.

Map 407 Lot 15.010 sold by Donald Bald to Paul Lamoureux no longer qualifies for current use. This is a 1.4 acre parcel. A land use change tax for .5 acre section was previously imposed due to clearing, filling activity, etc. The remaining .9 of an acre is still in current use. At this time, no change will be made to Mr. Bald's abutting parcels which total 10.28 acres. The Board voted to table this land use change tax as the office staff did not have all the information needed to complete the forms.

6) REVIEW & APPROVE VETERAN TAX RE-APPLICATIONS

The following widows of veterans needed to reapply for the tax credit under their name in order to continue receiving their deceased spouse's tax credit of \$150:

Annette Couture	114 Prospect Street
Claudia Nichols	755 Western Avenue
Alice Renaud	127 Jasper Street

A veteran tax credit application for Esther Gilbert Trustee of the Esther E Gilbert Revocable Trust was submitted. The property at 45 Charron Avenue was recently placed under Trust Ownership and the Trustee needs to reapply for the tax credit. As Mrs. Gilbert provided documentation demonstrating that she is a beneficiary of the trust and has control of said trust, she qualifies for the tax credit. The Board approved her application. All of the above noted taxpayers will be notified of the Board's decision.

7) OTHER BUSINESS

Review & Sign Letter to Avitar Associates requesting a meeting

The Board discussed a letter which will be faxed and mailed to Avitar requesting a meeting with Loren Martin, President of Assessing Operations, and David Woodward, Assessor assigned to the City of Berlin. The dates proposed for this meeting are July 18 or August 8. The Board wishes to discuss the present contract and the duties and responsibilities of both the City and Avitar. The Board will also discuss a letter from Avitar dated May 17, 2012. (In this letter, Avitar proposed a revised contract and recommend that the City petition the Department of Revenue Administration to move the certification year from 2015 to 2012.) The Board will be working on a list of items they wish to discuss with Avitar. The August 8 meeting will serve as the meeting for the month of August.

Sign Up Sheets for Class in Dummer on Tax Exempt Properties

The Board discussed the class regarding Charitable, Religious and Education Property Exemption which will be held on Tuesday, June 26 in Dummer. Member Rozek stated that she would be unable to attend. Member Pelchat expressed interest in attending. Chair Goddard said that he would advise office staff if he could attend as he would have to check his schedule.

Review and Sign Form to Department of Revenue Administration

The PA-28 form (Inventory of Taxable Property) is used by several communities as a means to update tax records, dog licenses, resident tax to name but a few of the items covered on this form. Every year the Department sends a letter to all communities in the state asking if they will be using the PA-28 and if so how many forms they will need. The City of Berlin has not used the form since the late 1970s. The Board checked that the City would not need any forms and they signed the letter.

8) ADJOURNMENT

There being no further business, 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 7:15 pm. The next meeting of the Board of Assessors is scheduled for July 18, 2012 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk