



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
MAY 16, 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 APRIL 18, 2012**

Minutes for the meeting of April 18, 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 April 18th will be placed on file.

3) **REVIEW AND DISCUSS THE 2011 CYCLICAL MONITORING REPORT**

The Department of Revenue Administration monitors random samples of properties in the City of Berlin. Usually they review properties that were selected for data review process or building permits review. The Supervisor of the North District, Josephine Belville reviewed twelve residential properties. All twelve properties are reviewed and lose points when found lacking. A score of six points or less is acceptable; and nine points or less on commercial properties is acceptable. Nine parcels had zero scores, which indicate that the cards are correct. One parcel had a score of four; another had a score of two; and the third had a score of four. All cards reviewed passed the scoring process.

4) **REVIEW & DISCUSS THE 2011 COMMERCIAL/INDUSTRIAL EXEMPTION FOR BARC, LLC; CLAUDE RAYMOND; SLTREEBUILT; AND BERLIN FALLS REAL ESTATE**

This is the third year for the following properties to receive the Commercial/Industrial Exemption based on RSA 72:76 and adopted by the Mayor and City Council:

BARC, LLC – 232 Jericho Road – Map 102 Lot 3

The property owners expanded the existing structure in 2009. The value of the building pre-construction was \$31,300. The value of the building after completion of construction was \$164,600. The exemption is based on the difference of the two ($164,600 - 31,300 = 133,300$). The exemption for the third year is 15% of the city and school rate ($((8.61 + 4.25) * .15 = 1.929)$). Therefore the exemption granted is \$257 for the first half of 2012 ($(133,300 * 1.929) / 1000$).

CLAUDE & TERRY RAYMOND – 19 Jericho Road – Map 109 Lot 68

The taxpayers added a second structure to the property. The property record card building value pre-construction was \$157,100. The building value after completion of construction was \$356,100. The exemption is based on the difference of the two ($356,100 - 157,100 = 199,000$). The exemption for the third year is 15% of the city and school rate ($(8.61 + 4.25) * .15 = 1.929$). Therefore the exemption granted is \$384 for the first half of 2012 ($(199,000 * 1.929) / 1000$).

SL TREEBUILT REAL ESTATE HOLDING CO, LLC – 777 Main Street – Map 128-215

The property owners reconstructed a building after fire destroyed the previous one. The value of the building pre-construction was \$13,100. After completion of construction the value was \$112,400. The exemption is based on the difference of the two ($112,400 - 13,100 = 99,300$). The exemption for the third year is 15% of the city and school rate ($(8.61 + 4.25) * .15 = 1.929$). Therefore the exemption granted is \$192 for the first half of 2012 ($(99,300 * 1.929) / 1000$).

BERLIN FALLS REAL ESTATE LLC – 650 Main Street – 129-49.020

The prior mill office building was demolished and a new building erected by the owners of the property. The value pre-construction was \$15,000. The post construction value was \$1,393,900 for a difference of \$1,379,900. The exemption for the third year is 15% of the city and school rate ($(8.61 + 4.25) * .15 = 1.929$). Therefore the exemption granted is \$2,662 for the first half of 2012 ($(1,379,900 * 1.929) / 1000$).

Due to the way the tax billing system functions, the Board will request in memo form that the Tax Collector adjust the tax bill for these parcels. They would then issue the abatement for the full exemption for this third year after the 2012 tax rate is set. The Board reviewed the memo to Patricia Chase, Tax Collector/Finance Director and signed same.

5) REVIEW AND APPROVE VETERAN TAX CREDIT APPLICATION

A veteran tax credit application and accompanying DD214 for Nathan E Croteau of 129 Pine Street was reviewed by the Board. The Board voted to accept the application for tax year 2012 and signed the appropriate paperwork.

6) OTHER BUSINESS

BTALA FORM A-9 FOR UNITED CHURCH OF CHRIST CONGREGATIONAL CHURCH:

The Board reviewed the form filed by United Church of Christ Congregational Church of 921 Main Street in Berlin. The filing deadline for the form was April 15 but the City did not receive it until April 27. The Board voted to grant the exempt status for the church for tax year 2012 due to accident, mistake, or misfortune delayed the timely filing. The letter dated April 27, 2012, from Attorney Wayne T. Moynihan stated that a form had been mailed to the office on March 13, 2012 and was apparently lost in the mail. The building is used for church meetings and storage.

SAMPLE NOTICE FOR DATA REVIEW

A sample form which will be sent to the printers and used to notify taxpayers of their selection for the data verification process was reviewed by the Board. The form was copied after one obtained from the Department of Revenue. The Board went over the sample and voted to try that method of notification for the coming data review process.

TAX YEAR 2012 UTILITY CONTRACT FOR GEORGE SANSOUCY

The Board was informed that the utility contract with Mr. Sansoucy was approved and signed by the City Manager and Mr. Sansoucy. A copy of same will be kept on file.

AVITAR

Chair Goddard noted that the recommendations for the 2011 abatement applications had not been received in time for this meeting. The Board voted to have a letter drafted and sent to Avitar expressing their disappointment and concerns regarding timeline issues. Avitar will also be given a deadline of Monday, May 21 to respond to the pending 2011 abatement applications. Office staff was asked to contact Avitar and inform them that a letter would be forthcoming from the Board. The Board voted to meet on Wednesday, May 23 at 5:30 pm. If the responses are not provided to the City before that time, the meeting will be cancelled. All Board members concurred.

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.

An elderly exemption application for Robert & Janet Wheeler of 709 First Avenue was reviewed and discussed. The Board voted to grant the application and the exemption will take effect for tax year 2012. The application and response forms were signed and the Wheelers will be notified of the decision.

9 **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 6:20 pm. The next meeting of the Board of Assessors is scheduled for May 23, 2012 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk