



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
JULY 18, 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 JUNE 20, 2012**

Minutes for the meeting of June 20, 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 June 20th minutes will be placed on file.

3) **REVIEW & APPROVE 2011 REPORT OF WOOD CUT**

Map 112 Lot -0086 - Landry, Ryan & Janice

A report of wood cut was filed by Ryan & Janice Landry. The report was given to Haven Neal Forestry Service for review. His recommendation was to adjust the Assessment Worksheet filed by the logger. The logger had a total rating of one (Average) for size of sale and zero (Poor) for Quality and Location. Mr. Neal changed the total rating to 4; the quality of timber changed to 1 (Average), the location of timber changed to 1 (Average) and the size of sale changed to 2 (Good). The Board agreed with the recommendation. The certification of yield tax was compiled and reviewed by the Board. The total yield tax was \$3,618.97. The proper paperwork was signed and will be forwarded to the Tax Collector for billing.

4) **LAND USE CHANGE TAX**

Map 407 Lot 13.020 255 Pine Hill Homes LLC 24 Loon Road

This property was recently sold by Small Pond Land Holdings to 255 Pine Hill Homes LLC for \$12,000 and determined not be an arm's length transaction. The 5 acre parcel no longer qualified for current use. The Board had previously reviewed Avitar's recommendation for a land use change tax and requested an explanation as to why the assessed value was \$50,200 and the market value was set at \$29,900. The Board is concerned that there is insufficient documentation to support the differences between the two values. They voted to table the land use change tax and discuss it with Avitar at an upcoming meeting.

Map 407 Lot 15.010 Lamoureux, Paul West Milan Road

The parcel was recently sold by Donald Bald to Paul Lamoureux for \$15,000. The parcel consists of 1.4 acres. Mr. Bald has adjacent properties totaling 11.28 acres. The land sold to Mr. Lamoureux no longer qualifies for current use and a land use change tax needs to be imposed. A .5 acre portion had been previously removed from current use due to development for a house site. Avitar's recommendation for the LUCT on the .9 acres cites two recent sales; one on Grandview Drive containing 1.03 acres which sold for \$40,000 and the other comparable is on Burgess Street

having .23 acres which sold for \$5,000. Mr. Woodward of Avitar then proceeded to list two lots which are currently on the market; one is located on Whittemore Street and listed for \$24,500 for a 1.74 acre lot and the other is located on Grandview Drive, listed for \$19,900 and having 1.64 acres. The resulting recommendation for the .9 acre parcel was a market value of \$12,000 and a land use change tax of \$1,200. The Board agreed with the recommendation and signed the warrant and land use change tax form A-5. These will be passed on the Tax Collector for billing.

5) **REVIEW & APPROVE VETERAN TAX CREDIT**

Map 128 Lot 30 Labrecque, Nicholas 77 Poplar Street

A veteran tax credit application was filed by Mr. Labrecque. The mailing address is 84 Cedar Street but the property location is 77 Poplar Street. A review of the property record card for 77 Poplar Street showed that Dave Woodward of Avitar had inspected the interior of the property on April 30, 2012 and there was no kitchen, bath, heating system, electricity or plumbing. The Board questioned whether 77 Poplar Street was Mr. Labrecque's residence on April 1, 2012. In order to qualify for the 2012 veteran tax credit, Mr. Labrecque needs to have resided in the State for one year and the property on which credit is claimed must be his primary residence. The Board voted to have the office staff send a letter for Mr. Labrecque to complete. The letter will have the following statement: "I _____, under penalties of perjury, do solemnly declare that, I am a resident of Berlin and that I resided at 77 Poplar Street on April 1, 2012." There is a place for Mr. Labrecque to sign. The Board tabled the application pending response from Mr. Labrecque.

6) **OTHER BUSINESS**

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

The Board had previously approved the abatement request with the condition that Mr. Woodward complete a statement that he had done an interior inspection of the property. Mr. Woodward did so but did not state a date when the inspection was conducted. The Board had not signed the abatement form itself and after review and discussion of the notation Mr. Woodward made, the Board did sign the abatement application form. The assessment was \$80,200 and was decreased to \$72,700.

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 and accompanying questionnaire for Richard & Jeannette L'Heureux of 364 First Avenue were reviewed and discussed. The Board voted to grant the application and the exemption in the amount of \$42,000 will take effect for tax year 2012. The application and response forms were signed and Mr. & Mrs. L'Heureux will be notified of the decision.

An elderly exemption application and questionnaire for Priscilla Poirier of 23 Countryside Avenue were reviewed and discussed. The Board voted to grant an elderly exemption in the amount of \$42,000 which will take effect for tax year 2012. The application and response forms were signed and Mrs. Poirier will be notified of the decision.

9) OTHER BUSINESS

At this time, the Chair Robert Goddard called for a discussion regarding the upcoming meeting with Avitar Associates of New England, the City of Berlin Assessing Firm. The meeting will be held on August 8 and Loren Martin, President of Assessing Operations of Avitar, and Dave Woodward, Avitar employee assigned to the City of Berlin, have been invited to attend. The Board expressed concern that Mr. Gary Roberge, who retired from the firm, may also attend. Mr. Roberge cannot be excluded as this is an open meeting. Chair Goddard started out by stating that the mission of this meeting is to discuss the issues the Board has with Avitar's work product, show them how they failed to meet the Board's standards and inform them as to what the Board expects. The Chair outlined his plan to keep control of the meeting and allow someone to speak only if he (Chair Goddard) acknowledges them. The Board wants the meeting to be productive for the City. Discussion followed regarding the advisability of having the City Attorney attend the meeting. There were pros and cons. On the pro side of this action, it may keep tempers under control if Avitar feels they need to be cautious about what they say. The con side would be that this action could place Avitar on the defensive. It is not normal practice for the City Attorney to attend Board meetings. Chair Goddard asked the Board to consider having the City Attorney attend the meeting and phone him (Chair Goddard) at his office tomorrow with their opinion.

10) 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 7:40 pm. The next meeting of the Board of Assessors is scheduled for August 8, 2012 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk