



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
SEPTEMBER 19, 2012

Present: Robert Pelchat, Acting Chair of Board of Assessors
(Due to the absence of the Chair Robert Goddard)
Kem Rozek, Member of Board of Assessors
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk
Member Excused: Chair Robert Goddard

1) **CALL TO ORDER**

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

2) **REVIEW & APPROVE MINUTES DATED AUGUST 8, 2012**

Minutes for the meeting of August 8, 2012, were e-mailed to the Board for their review prior to this meeting. A motion was made by Board Member Kem Rozek to accept the minutes with the following insertion at the bottom of page two after paragraph ending with "...interior inspection." and before "Loren Martin..." "Chair Goddard stated that, in this business when you advise a client that you reduced an assessed value based upon interior structural facts and you haven't been inside the building—that's a faux pas—a major faux pas. This method of review is not acceptable and the Board was very disappointed by Mr. Woodward's lack of performance." Acting Chair Robert Pelchat seconded the motion. The motion was made and seconded and all concurred. The August 8 minutes will be so amended and placed on file.

3) **REVIEW, APPROVE & SIGN LAND USE CHANGE TAX FOR MAP 407 LOT 13.020**

This parcel, Map 407 Lot 13.020, has been sold and no longer qualifies for current use. The Board was waiting for clarification from Mr. Woodward regarding his recommendation for the penalty. Mr. Woodward's first and second letter did not outline why he was making that recommendation and the Board did not feel comfortable in going without further explanation or actual sale information. Mr. Woodward submitted further correspondence providing two sales and two listings. The Board voted to table this item until such time as the Chair Robert Goddard had an opportunity to review the letter and discuss it with the members.

4) **REVIEW & APPROVE 2012 UTILITY VALUES FROM GEORGE E SANSOUCY PE, LLC**

The proposed 2012 utilities from Mr. Sansoucy had been forwarded to the Board for review. A copy of the section of values is inserted:

Utility	Map / Lot	Equalized Improvements	Land & Land Rights	Public Use ROWs	Total Recommended Value
EnergyNorth Natural Gas, Inc. d/b/a KeySpan Energy Delivery	404/51	\$610,300	\$0	N/A	\$610,300
Gorham Paper & Tissue, LLC [2] 4/4-4/4	New Tax Card Required	\$200,000	\$0	N/A	\$200,000
Portland Natural Gas Transmission System	139/25	\$14,929,600	\$433,400	N/A	\$15,363,000
Brookfield Renewable Power, Inc. – Great Lakes Hydro America, LLC – Cross [1]	116/24	\$6,977,900	\$222,100	N/A	\$7,200,000
Brookfield Renewable Power, Inc. – Great Lakes Hydro America, LLC – Sawmill [1]	128/264	\$7,130,700	\$169,300	N/A	\$7,300,000
Brookfield Renewable Power, Inc. – Great Lakes Hydro America, LLC – Riverside [1]	129/49	\$22,206,000	\$94,000	N/A	\$22,300,000

j] Great Lakes Hydro transmission line valuation is included by allocation to Cross, Sawmill, and Riverside hydros.

k] This is a new commercial property and requires a new tax card.

The Board voted to accept the above 2012 utilities values.

5) REVIEW DOWNTOWN TAX RELIEF INCENTIVE FOR WINTERLAND PROPERTIES LLC & SIGN 2010 & 2011 ABATEMENTS FOR SAME

Winterland Properties LLC, Map 119 Lot 53 – 151 Main Street – filed for a commercial/industrial tax relief exemption. This form is filed by taxpayers who will be substantially improving their building (15% of pre-rehabilitation assessed value or \$75,000. The City of Berlin entered into a covenant with Winterland for a five year term. The terms of the covenant for item 4 “Substantial Rehabilitation” had been met and the Board voted and signed abatement forms for 2010 and 2011. The amount of the exemption is \$126,800 which is the difference between the total assessed value after the improvements were completed and the assessed value if no changes had been made.

6) REVIEW, APPROVE & SIGN ABATEMENT FOR ROLANDE PLANTE MAP 137 LOT 85.L53 PER REQUEST FROM TAX COLLECTOR

Patty Chase, Tax Collector, requested that the Board abate the balance due for the above noted property. Ms. Plante passed away and her estate has been closed. She owned 15 Clarendon Street in Northwood Mobile Park. The Park acquired the manufactured housing and demolished the home. The balance due is less than \$30 and Ms. Chase has nothing to attach and would be unable to collect the amount owned and the interest, cost and fees that have accumulated. The Board voted to grant this request and signed a 2010 abatement form.

7) REVIEW 2012 MS-1

The 2012 MS-1 form has been compiled and was presented to the Board for approval. Due to the absence of the Chair Robert Goddard, the Board requested that the paperwork be sent to all the Board via e-mail and they would respond within a day or so. The deadline for filing is Monday, September 24. As the form is submitted via e-mail to the State DRA, no signature is required. However, office staff has requested that the form be signed so an official document would be in the file. The Board agreed to respond to the e-mail so the MS-1 form would be filed timely and to later sign a copy for the City files.

8) **OTHER BUSINESS**

New State Statute changes that take effect on April 1, 2013:

There was brief discussion regarding the amendment to RSA 76:2 (**76:2 Property Tax Year**). – The property tax year shall be April 1 to March 31 and all property taxes shall be assessed on the inventory taken in April of that year.) and a new RSA 76:21 (which will be a new section dealing with proration due to damage from fire). The following is an excerpt from the Technical Information Release:

Senate Bill 382 (Chapter 169, Laws of 2012) establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use. Under new section RSA 76:2, whenever a taxable building is damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use, the assessing officials shall prorate the assessment for the building for the current tax year. A person aggrieved of a property tax for a building damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended use shall file an application with the assessing officials in writing within 60 days of the event that damaged the building. The proration of the building assessment will be based on the number of days the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment. The total tax reduction from this proration for any city or town shall be limited to an amount equal to ½ of 1% of the total property taxes committed in the tax year. If the assessing officials determine that it is likely that this limit will be reached, the proration shall not be applied to any additional properties.

Proration of the assessment will be denied if the assessing officials determine that the applicant did not meet the requirements of RSA 76:2 or acted in bad faith. Nothing in this new law limits the ability of the assessing officials to abate taxes for good cause shown pursuant to RSA 76:16.

Effective: April 1, 2013

Amended: RSA 76:2 and new section RSA 76:21

9) **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 6:12 pm. The next meeting of the Board of Assessors is scheduled for October 17, 2012 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk