



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS OFFICE - CITY HALL  
APRIL 10, 2013

Present: Robert Goddard, Chair of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk  
Excused: Robert Pelchat, Member of Board of Assessors

1) **CALL TO ORDER**

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

2) **REVIEW & APPROVE MINUTES DATED APRIL 3, 2013**

Minutes for the meeting of April 3, 2013, 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 as typed. Chair Goddard seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

3) **REVIEW 2012 ABATEMENT APPLICATIONS**

The Board reviewed the following 2012 Abatement Applications:

<b><u>Owner Name</u></b>	<b><u>Address</u></b>	<b><u>Map Lot</u></b>
Beals, George P	665 Fourth Avenue	Map 110 Lot 48
Donovan, Timothy	771 Third Avenue	Map 119 Lot 460
Kelley, Barry	717 Fifth Avenue	Map 110 Lot 104
Berlin SC LLC	19 Pleasant Street	Map 118 Lot 15

After review of each application and any accompanying documentation, the Board voted to deny the above noted applications. Notification of this decision will be sent to each taxpayer advising them of the right to appeal.

**DWP Berlin Realty LLC**                      **40 Jericho Road**                      **Map 108 Lot 12 & 12 L2**

At the March 12, 2013, meeting of the Board of Assessors, they voted to decrease the 2012 valuation to \$1,525,000 for both Map 108 Lot 12 and Lot 12 L2. Office staff showed the Board how the property record cards were adjusted to arrive as close to the approved valuation. Map 108 Lot 12 was given a physical depreciation of 10% on the Fabrication Shop and 17% on the Service Garage. An additional 10% economic depreciation was also given to both buildings. These changes decreased the 2012 valuation from \$1,528,200 to \$1,112,500 a decrease of \$415,700 and a tax decrease of \$13,432. The property record card for Map 108 Lot 12 L2 (Office Building), physical depreciation of 25% for wear/tear and 10% economic depreciation were added. The resulting valuation was \$414,600 which decreased from \$651,900, a total decrease of \$237,300 and a tax decrease of \$7,667. The Board approved these changes and signed the proper forms.

**4) REVIEW AVITAR RECOMMENDATIONS ON 2012 ABATEMENT APPLICATIONS**

The following applications and Avitar recommendations were reviewed:

**Fortier, Donald & Betty                      23 Gerrish Street                      Map 118 Lot 53**

After an interior/exterior inspection with the homeowner, Mr. Dave Woodward of Avitar recommended the following changes be made: normal depreciation be changed from average to poor—taking into consideration the overall condition of home; add 10% functional depreciation for a combination of the damage and missing central heating system and potable water system; corrections to sketch; change bathroom count from 1 full to 1.5. Once these changes are made the 2012 valuation of \$45,800 will decrease to \$27,500. This is a total decrease of \$18,300 and a tax decrease of \$590.

**Langevin, Norman & Annette                      672 Blais Street                      Map 132 Lot 56**

After an interior/exterior inspection, Avitar recommended the following adjustments be made: normal depreciation should be changed from good to fair due to the overall condition of the home for its age; correct areas of the sketch; apply 7% functional depreciation (3% for dirt floor in basement, 2% for wet basement and 2% for the lower than normal headroom); remove the pool and deck listed in the extra features. These changes will reduce the 2012 valuation from \$76,900 to \$57,200. A decrease of \$19,700 in valuation and a tax decrease of \$636.

**Langevin, Norman & Annette                      Blais Street                      Map 132 Lot 76**

A one story garage is located on this parcel. Mr. Woodward, Avitar Assessor, recommended reduction the condition factor from 100 to 60% as the garage is in average condition. The recommended adjustment will result in a decrease from \$21,200 to \$16,300 which is a difference of \$4,900 and a reduction in taxes of \$158.

**Langevin, Norman & Annette                      Lots On Trudel St                      Map 132 Lot 51 & 52**

The parcel values on both these lots are deemed to be correct. The 2012 value for Map 132 Lot 51 is \$5,500. The 2012 value for Map 132 Lot 51 is \$8,300. The Board voted to deny any adjustment on these parcels.

**Lavoie, Adrian M                      650 Beaudoin Street                      Map 132 Lot 176**

An interior/exterior inspection was conducted by Dave Woodward of Avitar. The following changes were recommended: condition factor on a one story garage should be reduced from 80 to 60% as it is in average condition; normal depreciation should be reduced from very good to good; it is in better than average condition for its age but needs upgrades; an additional 4% physical depreciation to acknowledge more than normal wear on both interior/exterior of building; additional 4% functional depreciation added for windows that are not operable; correct sub-areas in sketch. Based on these changes, the 2012 valuation will decrease from \$100,000 to \$76,900 a total decrease of \$23,100 in valuation and a tax decrease of \$746.

**325 Church Street Properties LLC                      325 Church Street                      Map 120 Lot 313**

The Board reviewed Dave Woodward's recommendation and noted that he did not mention in the recommendation that he had performed an interior inspection of the property. Mr. Woodward only stated that an inspection was conducted and a phone interview with the property owner to ensure the factual information was correct. He also made note on the property record card that the property was not rented at this time. The Board voted to request that Mr. Woodward clearly state if an interior was performed or if he was unable to do so. The Board tabled the application at this time.

**Nolet, Tony P                      173 East Milan Rd                      Map 404 Lot 46**

An interior inspection was conducted by Dave Woodward, Avitar, with the homeowner's representative to verify all factual information on the property record card. Mr. Woodward recommended that an additional 11% functional depreciation be applied for the basement floor, also for the layout and design of the first floor living space and for access to the first floor living space

and basement area from the rear entrance of the building; the quality of construction should be changed from A1 to B1-10. The 2012 valuation decreased from \$75,400 to \$63,100 for a total decrease of \$12,300 and a tax decrease of \$396.

**Sutton, Thomas S**                      **572 Cheshire Street**                      **Map 130 Lot 127**

Dave Woodward conducted an interior inspection and made the following recommendations: adjust the normal depreciation from average to poor; add a 40% temporary depreciation for the deficiencies with the building; correct sketch sub-areas; remove shed from feature field. These adjustments will result in a decrease of \$38,400. The 2012 valuation was \$64,700 and the new valuation is \$26,300 which resulted in a tax decrease of \$1,241.

**Nelson, Christie**                      **368 Norway Street**                      **Map 126 Lot 127**

The Board reviewed the appraisal and comparable properties used. Dave Woodward also listed comparable properties. Mr. Woodward recommended that no abatement be granted as the property was being fairly and equitably assessed. The Board voted to deny the application.

**Thibert, Ronald R**                      **381 Willard Street**                      **Map 120 Lot 137**

The interior inspection was performed with the homeowner and based on the visit, Mr. Woodward recommended the following: change normal depreciation from good to average due to overall condition of home for its age; add 7% physical depreciation for combination of dilapidated state of porches and current condition of exterior siding—needs refinishing, scraping, priming and finish paint; add 3% to functional depreciation due to dated kitchen; adjust the condition factor on garage from 60 to 20% as it is in poor condition. The 2012 valuation was \$80,500 and was reduced to \$66,400 after the changes noted are made. This results in a valuation decrease of \$14,100 and a tax decrease of \$456.

**White, John A & Linda J**                      **262 Hillside Avenue**                      **Map 120 Lot 303**

Mr. Woodward conducted an interior inspection with the homeowner to verify factual information on the property record card. He also reviewed the appraisal which the homeowner filed. He made the following recommendations: Add 15% physical depreciation due to the current state of deteriorated condition and age of original clapboard siding (recognizing the cost to cure to replace and rejuvenate the aged siding); add 3% functional depreciation; add 5% temporary depreciation for the ongoing renovations throughout the home—major portion being the upper most floor of the building; correct sketch for a true reflection of the building. Based on these changes, a decrease in the 2012 valuation of \$128,300 to \$88,200 was approved by the Board. This resulted in a decrease of \$40,100 and a tax decrease of \$1,295.

All of the above listed taxpayers will be notified of the Board of Assessors decision and informed of their right to file an appeal with the Board of Tax & Land Appeals or Superior Court if they are not satisfied with the Board's decision.

### 5) APPROVE & SIGN VETERAN TAX CREDIT APPLICATIONS

The following veteran tax credit applications were reviewed and approved:

<b>Applicant Name</b>	<b>Location</b>	<b>Map Lot</b>
<b>Carpenter, Jason</b>	<b>374 Cates Hill Road</b>	<b>Map 139 Lot 12</b>
<b>Roy, Jeannette</b>	<b>439 Alpine Street</b>	<b>Map 125 Lot 21</b>
<b>Lukasak, Michael</b>	<b>116 Washington Street</b>	<b>Map 119 Lot 217</b>

The above noted taxpayers will be notified of this decision.

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

Chair Goddard called for the meeting to go into non-public session. Member 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 Chair Goddard seconded this motion. All concurred. The Board of Assessors went into non-public session.

**7) RESULT OF NON-PUBLIC SESSION**

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

An elderly exemption for Oliva and Dolores Riendeau of 260 Burgess Street was tabled with a request for further documentation prior to making a decision as to eligibility.

**8) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Rozek and seconded by Chair Goddard. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 7:20 pm. The next meeting of the Board of Assessors is scheduled for Wednesday, May 15, 2013 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator/Deputy City Clerk