



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS OFFICE - CITY HALL  
MAY 15, 2013

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

1) **CALL TO ORDER**

The meeting was called to order at 5:30 PM. Due to the absence of Chair Robert Goddard, Member Robert Pelchat, as Senior Member, will be Acting Chair.

2) **REVIEW & APPROVE MINUTES DATED APRIL 10, 2013**

Minutes for the meeting of April 10, 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. Acting Chair Robert Pelchat seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

3) **REVIEW & SIGN 2013 FIRST HALF BILLING WARRANT**

The Board reviewed the preliminary numbers for 2013 first half billing. The total taxable value is \$430,032,154. The utilities total is \$110,452,300. The total gross tax is \$6,808,552 and half of veteran tax credit is \$44,263 resulting in a net tax of \$6,764,289. The Board signed the warrant.

4) **REVIEW & SIGN 2012 EXCAVATION CERTIFICATION**

A report from Albert and Mary Guay on Map 407 Lot 3.020 was reviewed and the Board approved the certification for a total of \$146.78. The certification and warrant were signed and will be forwarded to the Tax Collection Department for billing.

5) **REVIEW & APPROVE 2013 NOTICE OF INTENT TO EXCAVATE**

Notices of Intent to Excavate were filed by Thomas & Scott Dillon for Map 407 Lot 13 and Albert & Mary Guay for Map 407 Lot 3.020. The Board reviewed the filings and signed both. These will be e-mailed to the State and the \$ 100 check will be mailed to the State of NH for processing.

6) **REVIEW 2012 ABATEMENT APPLICATIONS**

**22 Gerrish Street Properties LLC Map 118 Lot 52**

After interior/exterior inspection and phone conversation by Dave Woodward of Avitar, Mr. Woodward made the following recommendations: decrease normal depreciation from average to fair as many upgrades are needed; add 15% physical depreciation for current physical condition of first floor unit; add 5% functional depreciation for antiquated and inefficient heating system; correct subareas of sketch. The recommended changes would decrease the valuation from \$93,100 to \$46,400 and result in a tax abatement of \$1,509.

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

After interior/exterior inspection and phone conversation by Dave Woodward of Avitar, Mr. Woodward made the following recommendations: reduce normal depreciation from average to fair as the building is less than average condition for its age and is in need of many upgrades; additional 10% physical depreciation to acknowledge condition of first floor apartment; correct subareas of sketch. After these changes were made, the valuation decreased from \$57,900 to \$41,400 which will result in a tax abatement of \$532. An outbuilding valued at \$3,200 will be removed for tax year 2013 as part of the pick-up permit work.

**Cegelis, Mark A; 122 Willard Street; Map 119 Lot 191**

After interior/exterior inspection and phone conversation by Dave Woodward of Avitar, Mr. Woodward made the following recommendations: normal depreciation reduced from average to fair due to condition and upgrades needed; add 10% physical depreciation to acknowledge condition of exterior of building; add 2% functional for a total of 7%=3% for wet basement and 4% for deficiencies to foundation. This will result in a decrease in value from \$73,800 to \$51,700 and will result in a tax abatement of \$714. Due to exterior improvements (siding) done to the property this value will increase to \$67,000 for tax year 2013.

After review and discussion, the Board voted to accept Avitar's recommendation and signed the abatement forms and abatement applications. The owner(s) will be notified of these decisions and abatements will be forwarded to the Collection Department for processing.

**7) LAND USE CHANGE TAX MAP 130 Lot 86**

A subdivision of Map 130 Lot 86 was reviewed by the Board. A parcel containing .46 acres was sold to the abutters, David and Lisa Poulin, Map 132 Lot 95. Avitar recommended a value be placed on this parcel in the amount of \$4,533 which will result in a penalty of \$453. The Board voted to approve the recommendation and signed the proper forms. The warrant will be given to Patricia Chase, Tax Collector, for billing.

**8) APPROVE & SIGN VETERAN TAX CREDIT APPLICATIONS**

The following veteran tax credit applications were reviewed and approved. Both were reapplications by widows of veterans.

<u>Applicant Name</u>	<u>Location</u>	<u>Map Lot</u>
Germaine Buckovitch	15 Petrograd Street	000111-000115
Adeline Ramsey	224 Cates Hill Road	000403-000004

**9) OTHER BUSINESS**

At the meeting of 4/10/2013, the Board voted to grant the abatement application for DWP Realty, LLC but did not sign the abatement application. Member Rozek signed the application. Chair Goddard will be asked to sign the application at a later date. Also at the meeting of April 10, the Board voted to deny the abatement application for Timothy Donovan of 771 Third Avenue and did not sign that application. Member Rozek signed the application and Chair Goddard will be asked to sign this application at a later date.

Neal White filed an appeal with the Board of Tax & Land Appeals for 2012 on vacant property he owns on Grandview Drive Map 123 Lot 3. Copies of his filing will be provided to Avitar for their defense of same.

The Board was updated on new legislation, which became effective on April 1, 2013, regarding proration of assessments for damaged buildings.

A copy of the letter from Department of Revenue regarding the 2012 total equalized valuation was given to each member of the Board.

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

Acting Chair Robert Pelchat 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 Acting Chair Pelchat seconded this motion. All concurred. The Board of Assessors went into non-public session.

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

Board Member Kem Rozek 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. Acting Chair Pelchat seconded the motion. The Board of Assessors went into public session.

An elderly exemption for Oliva and Dolores Riendeau of 260 Burgess Street was denied for year 2012. They will be notified of this decision and informed that should the situation change in the future, they may reapply.

A tax deferral application for Andrew Conte of 739 Second Avenue was reviewed and the Board approved his request. Mr. Conte had sent a letter requesting that the Board overlook his tardiness in filing due to his ill health. The Board signed the form and Mr. Conte will be informed of their decision and also reminded of the filing deadline for any future tax deferral requests.

The Board signed discharges for deferrals granted to Robert Lavoie formerly of 640 Hillside Avenue. The Board had signed warrants at a prior meeting and therefore needed to discharge the liens. The Board signed a discharge for deferral granted to Irene Correau of 422 Champlain Street. The City has now tax deeded the property and the lien needed to be discharged as it had also been warranted.

**8) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Rozek and seconded by Acting Chair Pelchat. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 6:30 pm. The next meeting of the Board of Assessors is scheduled for Wednesday, June 19, 2013 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator/Deputy City Clerk