



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS OFFICE - CITY HALL  
AUGUST 21, 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, Robert Pelchat will act as Chair at this meeting.

2) **REVIEW & APPROVE MINUTES DATED JUNE 19, 2013**

Minutes for the meeting of June 19, 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) **DISCUSS & SIGN MS-1 EXTENSION (PER REQUEST FROM GEORGE SANSOUCY - UTILITY APPRAISER)**

George Sansoucy, Utility Appraiser, has asked the Board to request an extension until October 1, 2013 for filing the MS1 form for tax year 2013. The Board reviewed and signed the extension request. This form will be sent the DRA for approval.

4) **REVIEW & APPROVE 2013 TIMBER TAX FOR MAP 404 LOT 6**

The Board reviewed the timber tax for Map 404 Lot 6 for 2013. They signed the certificate and warrant for same. The total tax for 2013-2014 with Operator Number 13-045-02-T was \$1,810.47. The tax Collector will be given the warrant for billing. A copy of the certificate will be e-mailed to the State of New Hampshire, Department of Revenue Administration.

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

The following veteran tax credit applications were reviewed and approved.

<b><u>Applicant Name</u></b>	<b><u>Location</u></b>	<b><u>Map Lot</u></b>
Jason Croteau	125 Howard Street	Map 137 Lot 21
Dean Clark	561 Main Street	Map 129 Lot 45

Jason Croteau had been receiving the veteran tax credit at 273 High Street but he moved. The tax credit at 273 High Street was removed for this tax year and will be placed on his present residence at 125 Howard Street. Mr. Dean Clark lived in Massachusetts prior to moving to Berlin. His tax credit will start tax year 2014. Both will be notified of the Board's decision.

**6) REVIEW ABATEMENTS AND BTLA APPEAL**

**2011 ABATEMENT FOR ISAACSON STRUCTURAL STEEL, INC MAP 404 LOT 32 L5  
(LEASED PROPERTY IN INDUSTRIAL PARK)**

A memo from Patricia Chase, Tax Collector, and also a memo from Pamela Laflamme, Community Development Director were reviewed by the Board. In order to proceed with the sale of Isaacson to Presby Steel, the City's claim on taxes was released. ISSI (Isaacson) leased a space in the Industrial Park at 143 East Milan Road. A request was made to the Board asking them to abate the 2011 taxes for this leased space so that Presby would not be held responsible. The 2011 tax was \$9,365. The Board voted to abate the tax and, therefore, any interest, cost and fees that have accumulated since the date of the memo from the Tax Collector (July 2, 2013).

**NELSON, CHRISTIE 368 NORWAY STREET MAP 126 LOT 127  
(2012 ABATEMENT APPLICATION)**

Dave Woodward of Avitar conducted an interior inspection during the 2013 data review process. He adjusted the assessed valuation from \$129,000 to \$119,800 and suggested that the Board review the changes and reconsider the 2012 abatement application that was previously denied. Due to the interior inspection, the normal depreciation was dropped from very good to good; and add functional depreciation of 2% due to the outdated kitchen; and fireplace condition factor dropped from 100% to 75% as it is a propane fireplace. The Board reviewed these changes and voted to grant abatement for tax year 2012. The tax decrease amounted to \$298 plus interest, cost and fees. The Tax Collector and taxpayer will be notified of this decision.

**WHITE, NEAL J VACANT LOT ON GRANDVIEW DRIVE MAP 123 LOT 3  
(2012 BTLA APPEAL DOCKET #26667-12 PT)**

The Board reviewed and discussed the BTLA appeal filed by Mr. Neal J White and took no further action on this issue. A report of settlement meeting and order was sent to the BTLA in June 2013 stating that there was no settlement and a hearing was necessary. Per the BTLA order the Board has until September 17 to settle.

**7) OTHER BUSINESS**

**CURRENT USE PENALTY FOR MAP 407 LOT 13.080 (PROPERTY SOLD NO LONGER  
QUALIFIES FOR CURRENT USE)**

A parcel owned by Small Pond Land Holdings LLC was sold to 255 Pine Hill Homes LLC. The parcel, located on Loon Road, was in current use and contains 5 acres. Mr. Woodward of Avitar sent a letter dated July 9, 2013, to the Board listing three valid land sales (one on Grandview Drive—1.03 acres sold for \$40,000 in 2011, one at the end of Burgess Street—.23 acres sold for \$5,000 in 2011, and one on West Milan Road—1.4 acres sold for \$15,000 in 2012) He also listed two parcels that are on the open market (one on Grandview Drive—1.80 acres listed at \$29,99 and one on Highland Park Avenue—2.7 acres listed for \$24,900). Based on the data he collected, Mr. Woodward recommended a full and true value of \$29,900 and a penalty of \$2,990 for this property.

**SIGN 2013 FORM FOR REIMBURSEMENT TO TOWN/CITIES IN WHICH FEDERAL & STATE  
FOREST LAND IS SITUATED**

A form (PA-16) for "Reimbursement to Towns/Cities in which Federal and State Forest Land is Situated" was reviewed and approved by the Board. The Jericho Lake Recreation Park, which contains 5,415.90 acres for a value of \$1,998,500 and the White Mountain National Forest, which has 16,232 acres for a value of \$5,697,400, are listed on the application. The form will be mailed to the Department of Revenue for reimbursement.

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**REVIEW CORRESPONDENCE FROM PAUL M SAVCHICK RE: PROPERTY AT 108 HIGH STREET**

Mr. Paul Savchick wrote to the office regarding the property owned by his mother, Natalie Savchick, at 108 High Street. Mrs. Savchick is in a nursing home. He is asking for the best way to proceed. The City has tax deferrals against the property starting in 1997. The tax deferrals total \$35,956.15. As she is in the Nursing Home the State has Medicaid claim on the property as well. The Board sympathizes with him but agreed that due to all issues involved Mr. Savchick should seek legal counsel.

**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 6:25 pm. The next meeting of the Board of Assessors is scheduled for Wednesday, September 18, 2013 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator