



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS' OFFICE - CITY HALL  
DECEMBER 18, 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  
Member 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 OCTOBER 16, 2013**

Minutes for the meeting of October 16 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 Robert Goddard seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

3) **REVIEW, DISCUSS & APPROVE TY 2013 WARRANTS & ABATEMENTS**

**DANIEL ROY                      280 NORWAY STREET                      PRO RATE DUE TO FIRE (ABATEMENT)**

Due to new Legislation RSA 76:21 Prorated Assessments for Damaged Buildings, the taxes for the building at 280 Norway Street (Map 126 Lot 134) were pro-rated. The fire occurred on May 11, 2013. The owners had use of the building for 41 days in this tax year. The total tax for 2013 was \$2,867. ( $86,900 \times .033$ ). The Land and Other (Garage & shed) have a total assessed value of \$17,600. The tax on those is \$581. The building value was \$69,300. Using the calculations from the RSA resulted in a value of \$7,800. The resulting tax on the building is \$257. The total pro-rated tax for 41 days is \$838. The balance of \$2,029 was abated. The Board signed the proper form.

**HAROLD LAMONT   438 HILLSIDE AVENUE (PURCHASED FROM CITY-ABATE 10 DAYS)**

The property at 438 Hillside Avenue (Map 128 Lot 68) was sold by the City. The deed was recorded on April 10, 2013. The tax for the year was \$1,778. The pro-rated tax for 355 days was \$1,729. The tax amount to be abated was \$49. The Board approved the abatement and signed the proper form.

**KARL NELSON ETAL                      819 FOURTH AVENUE                      MAP 110 LOT 66**

This property was sold by the City and the deed was recorded on April 25, 2013. The taxes were pro-rated for 340 days (April 25, 2013 to March 31, 2014). The total value for this property is \$74,600. A warrant was issued for \$2,293 ( $((\$74,600 \times .33)/1000/365) \times 340$  days).

**MARINE BELLE HOLDINGS LLC   6 ROULEAU ROAD                      MAP 111 LOT 98**

Deed from City was recorded on May 3, 2013 (a total of 332 days—May 3, 2013 to March 31, 2014). The total assessed valuation is \$69,100. The 2013 pro-rated tax is \$2,074. A warrant was issued for this amount ( $((\$69,100 \times .33)/1000/365) \times 332$  days).

**JAMES LAVERTUE ETAL**                      **180 GLEN AVENUE**                      **MAP 117 LOT 55**

Deed from City was recorded on May 3, 2013—a total of 332 days (May 3, 2013 to March 31, 2014). The total assessed valuation is \$39,900. It was sold with the understanding that the building would be torn down. The 2013 pro-rated tax is \$1,198  $((\$39,900 \times 33) / 1000 / 356) \times 332$  days). A warrant was issued for this amount.

**BILL GAGNON**                      **613 WESTERN AVENUE**                      **MAP 117 LOT 93**

Deed from City was recorded on September 17, 2013—a total of 195 days (September 17, 2013 to March 31, 2014). The building had a fire and was to be torn down. The total assessed valuation is \$12,300. The 2013 pro-rated tax is \$217  $((\$12,300 \times 33) / 1000 / 356) \times 195$  days). A warrant was issued for \$217.

**DONALD POIRIER**                      **GILBERT STREET**                      **MAP 118 LOT 32**

This is a vacant lot with a value of \$6,000. The deed from the City was recorded on July 26, 2013—a total of 248 days (July 26, 2013 to March 31, 2014). The 2013 pro-rated tax is \$135  $((\$6,000 \times 33) / 1000 / 365) \times 248$  days). The warrant in the amount of \$135 was approved and signed by the Board.

**MARINE BELLE HOLDINGS LLC**   **119 RODERICK STREET**                      **MAP 119 LOT 357**

This property has a total assessed value of \$56,900 and was transferred to Marine Bell Holdings LLC by the City. The deed was recorded on April 25, 2013 for a total of 340 days (April 25, 2013 to March 31, 2014). The 2013 pro-rated tax is \$1,749  $((\$56,900 \times 33) / 1000 / 365) \times 340$  days). A warrant in the amount of \$1,749 was issued.

**MARINE BELLE HOLDINGS LLC**   **208 COLLINS STREET**                      **MAP 120 LOT 218**

This property has a total assessed value of \$46,700. The deed from the City was recorded on April 25, 2013—a total of 340 days (April 25, 2013 to March 31, 2014). The 2013 pro-rated tax is \$1,436  $((\$46,700 \times 33) / 1000 / 365) \times 340$ . The Board approved a warrant in the amount of \$1,436.

**LOUIS BACON ETAL**                      **DUSTIN STREET**                      **MAP 125 LOT 64**

This is a vacant lot having an assessed value of \$7,400. The deed was recorded on August 7, 2013—a total of 236 days (August 7, 2013 to March 31, 2014). The 2013 pro-rated tax is \$158  $((\$7,400 \times 33) / 1000 / 365) \times 236$  days). A warrant in the amount of \$158 was approved by the Board.

**AUDREY ALBERT ETAL**                      **DUSTIN STREET**                      **MAP 125 LOT 65**

This is a vacant lot having an assessed value of \$7,400. The deed was recorded on August 7, 2013—a total of 236 days (August 7, 2013 to March 31, 2014). The 2013 pro-rated tax is \$158  $((\$7,400 \times 33) / 1000 / 365) \times 236$  days). A warrant in the amount of \$158 was approved by the Board.

**R&P LAMONTAGNE IRR TRUST**   **MAIN STREET**                      **MAP 128 LOT 190**

This is a vacant lot with an assessed value of \$7,700. The deed was recorded on July 24, 2013—a total of 250 days (July 24, 2013 to March 31, 2014). The 2013 pro-rated tax is \$174  $((\$7,700 \times 33) / 1000 / 365) \times 250$  days). A warrant was issued by the Board.

**PAUL MORENCY ETAL**                      **621 BURGESS STREET**                      **MAP 129 LOT 131**

The total assessed value for this parcel is \$70,400. The deed from the City was recorded on April 25, 2013—a total of 340 days (April 25, 2013 to March 31, 2014). The 2013 pro-rated tax is \$2,164  $((\$70,400 \times 33) / 1000 / 365) \times 340$  days). A warrant for \$2,164 was issued by the Board.

**KATHLEEN BUTEAU**                      **GRAFTON STREET**                      **MAP 130 LOT 135**

This is a vacant parcel with a total assessed value of \$6,400. A quitclaim deed from the City was recorded on August 14, 2013—a total of 229 days (August 14, 2013 to March 31, 2014). The 2013 pro-rated tax is \$133  $((\$6,400 \times 33) / 1000 / 365) \times 229$  days). The warrant was issued for \$133.

**ERNEST DEXTER ETAL**                      **538 BURGESS STREET**                      **MAP 130 LOT 247**

The property at 538 Burgess Street is \$51,400. A quitclaim deed from the City was recorded on June 18, 2013—a total of 286 days (June 18, 2013 to March 31, 2014). The 2013 pro-rated tax is \$1,329  $((\$51,400 * 33) / 1000 / 365) * 286$  days). A warrant in the amount of \$1,329 was approved by the Board.

**PAUL R CROTEAU**                      **BURGESS STREET**                      **MAP 130 LOT 261**

This vacant parcel is \$6,700 and the deed was recorded on September 6, 2013—a total of 206 days (September 6, 2013 to March 31, 2014). The 2013 pro-rated tax is \$125  $((\$6,700 * 33) / 1000 / 365) * 206$  days). The warrant was approved and signed by the Board.

**RYAN METIVIER**                      **BURGESS STREET**                      **MAP 130 LOT 278**

The vacant parcel is valued at \$8,600 and the deed was recorded on July 26, 2013—a total of 248 days (July 26, 2013 to March 31, 2014). This resulted in a pro-rated tax of \$193  $((\$8,600 * 33) / 1000 / 365) * 248$  days). The Board approved and signed the warrant.

**TKB PROPERTIES LLC**                      **590 GOEBEL STREET**                      **MAP 130 LOT 377**

The total assessed value for 590 Goebel Street is \$87,000. The deed from the City was recorded on May 3, 2013 (May 3, 2013 to March 31, 2014)—a total of 332 days. The pro-rated taxes were calculated to be \$2,707  $((\$87,000 * 33) / 1000 / 365) * 332$  days). The warrant for \$2,611 was signed by the Board.

**THOMAS FORTIER ETAL**                      **HILLSBORO STREET**                      **MAP 131 LOT 44**

This is a vacant lot and valued at \$8,700. Deed was recorded on July 24, 2013 (July 24, 2013 to March 31, 2014)—a total of 250 days. The warrant was issued for \$197  $((\$8,700 * 33) / 1000 / 365) * 250$  days). The Board approved the warrant for this property.

**THOMAS FORTIER ETAL**                      **HILLSBORO STREET**                      **MAP 131 LOT 45**

The vacant parcel is valued at \$8,300 and the deed was recorded on July 24, 2013—a total of 250 days (July 24, 2013 to March 31, 2014). This resulted in a pro-rated tax of \$188  $((\$8,300 * 33) / 1000 / 365) * 250$  days). The Board approved and signed the warrant.

**THOMAS FORTIER ETAL**                      **BURGESS STREET**                      **MAP 131 LOT 64**

The vacant parcel is valued at \$6,400 and the deed was recorded on July 24, 2013—a total of 250 days (July 24, 2013 to March 31, 2014). This resulted in a pro-rated tax of \$145  $((\$6,400 * 33) / 1000 / 365) * 250$  days). The Board approved and signed the warrant.

**MICHEL CARON ETAL**                      **BURGESS STREET**                      **MAP 131 LOT 69**

This is a vacant parcel valued at \$11,500 and the deed was recorded on August 13, 2013—a total of 230 days (August 13, 2013 to March 31, 2014). The warrant is being issued in the amount of \$239  $((\$11,500 * 33) / 1000 / 365) * 230$  days). The Board approved the warrant.

**4) REVIEW, DISCUSS AND APPROVE TY2013 PARTIAL TAX EXEMPTION FOR NEW COM/IND CONSTRUCTION**

This is the fourth year that the following parcels receive a partial tax exemption:

**BARC, LLC**                      **232 Jericho Road**                      **Map 102 Lot 3**

The amount attributed to improvements is \$133,300. The exemption is for 10% of the city and school tax rate (\$2.725). The amount abated is \$363.

**Berlin Falls Real Estate LLC**                      **650 Main Street**                      **Map 129 Lot 49**

The amount attributed to improvements is \$1,379,900. The exemption is for 10% of the city and school tax rate (\$2.725). The amount abated is \$3,760.

**Raymond, Claude A & Terry L     19 Jericho Road     Map 109 Lot 68**

The amount attributed to improvements is \$199,000. The exemption is for 10% of the city and school tax rate (\$2.725). The amount abated is \$542.

**SL Treebuilt Real Estate     777 Main Street     Map 128 Lot 215**

The amount attributed to improvements is \$99,300. The exemption is for 10% of the city and school tax rate (\$2.725). The amount abated is \$271.

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

The following taxpayers applied for the veteran tax credit:

Lorraine Bedard	21 Charron Avenue	Map 111 Lot 133
Pelletier, Wilfrid	381 Westcott Street	Map 133 Lot 15

The above applications were approved and the veteran tax credit will commence TY 2014. Notification will be sent to both.

An application for veteran tax credit for Service Connected Total and Permanent Disability was reviewed. The veteran filing is Albert Montesi of 156 Park Street. The Board voted to grant the tax credit.

**6) OTHER BUSINESS**

A memo from the Tax Collector, Patricia A Chase was read by the Board. Ms. Chase is requesting that the 2010 and 2011 property tax on a tank owned by Munce's Superior and placed previously on Mill property. Munce's Superior is presently in bankruptcy and the Tax Collector states that it unlikely that she will be able to collect. The tank has been relocated to White Mountains Community College. The Board voted to abate the tax for 2010 and 2011.

A stewardship plan filed by Douglas Johnson on behalf of Pierre and Louise Lessard for Map 106 Lot 26, 27, 28 and 29 was filed. The total acreage of all four parcels is 373.49. The total acreage placed in current use is 369.50 with 304.71 being placed in "Forest land with Documented Stewardship. The Board approved the plan for the upcoming tax year.

**7) DISCUSS 2013 ABATEMENT APPLICATIONS**

Tri-County Community Action Program     912 Main Street     Map 128 Lot 263  
Tri-County CAP filed an abatement application on the former Mill property which housed the Research & Development. The "cost to cure exceeds the assessed value of the property". The Board voted to grant the abatement. They signed the application and the abatement form. The 2013 tax of \$805 was abated. The taxpayer will be notified and Tax Collection Department will make adjustment needed.

The Board reviewed the following abatement applications and voted to have Dave Woodward of Avitar review the properties and give a recommendation to the Board:

Gary & Paulette Bouchard	19 Abenaki Lane	Map 128 Lot 197
Angelo Salamone	20 Houle Street	Map 128 Lot 152
	472 Burgess Street	Map 130 Lot 256
Regina Lavoie	524 Burgess Street	Map 130 Lot 249
Christopher Dubey	732 Kent Street	Map 132 Lot 9
Kendra Martel	608-610 Burgess Street	Map 129 Lot 127

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

Chair Robert 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.

**9) 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. Chair Robert Goddard seconded the motion. The Board of Assessors went into public session.

Tax deferrals for the following were reviewed:

Davenport, Elbert	190 Glen Avenue	Map 117 Lot 52
Ouellette, Gertrude	733 Third Avenue	Map 119 Lot 455

The Board voted to grant the deferrals and the proper forms were signed. They will be sent to the taxpayer for his/her signature and upon return they will be mailed to the Registry of Deeds for recording. A tax deferral request filed by Jeanne Garon of 373 Forbush Avenue Map 129 Lot 93 was reviewed and the Board voted to deny her request. She will be notified of her rights to appeal this decision.

An elderly exemption for Gertrude Ouellette of 733 Third Avenue was also reviewed by the Board and they voted to grant the exemption starting tax year 2014.

**10) DISCUSSION ABOUT 2015 REVALUATION UPDATE, 2013 SALES STUDY AND FULL TIME ASSESSOR**

A Community Action Report from Josephine Belville of the NH DRA was read by the Board. Ms. Belville will be requesting a meeting with the Board of Assessors and City Manager to discuss the 2015 update and assessment review. The State was notified that Avitar would not be handling the update and there is a need to send out RFP's (Request for Proposal) for this work. The Board said that the RFP should be sent out soon so there is ample time to hire a firm and provide the firm sufficient time to do a valid update. The Board will be making a recommendation to Mayor and Council based on the bids they receive and Mayor and Council will review the proposals as well. The Board discussed the 2013 sales study and stated that once again the multi-families are way out of line. Avitar should have done an update of this segment (multi-families) as much as two years ago when the request was first made. The State is reviewing the sales study and is finding that the statistics are not within acceptable ranges and have not been for a few years.

The Board was also updated that the City Manager would be discussing the possibility of hiring a shared full time assessor with the Town of Gorham. The individual would serve as Assessor for both communities. Chair Goddard expressed concern over this suggestion. The Board realizes that even if a full time assessor is hired next year, unless he is already certified by the State, this individual will not be able to conduct the 2015 update and an assessing firm will still be needed. Chair Goddard said that he would prepare a power point presentation for the meeting with the State.

11) **ADJOURNMENT**

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

Respectfully submitted,

Susan C. Warren

Susan C. Warren  
Assessors' Office Coordinator