



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS' OFFICE - CITY HALL  
FEBRUARY 19, 2014

Present: Robert Goddard, Chair of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk  
Also Present: Luther Kinney, AHEAD, Director of Property Management  
Excused: Robert Pelchat, Member of Board of Assessors

1) **CALL TO ORDER**

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

2) **DISCUSSION WITH MR. LUTHER KINNEY, AHEAD RE: NOTRE DAME PROJECT**

Mr. Kinney wanted to meet with the Board to discuss a PILT agreement for the property located at 411 School Street, formerly known as the Notre Dame High School. Tri-County CAP had started the project but they were unable, due to financial difficulty, to proceed with development. AHEAD took over the project, which is to convert the former school into affordable housing for the elderly. The project has commenced. There will be 33 units and their goal is to have nursing staff on site for approximately 12 to 15 hours. Part of the process is to receive an agreement with the City for a PILT. This should have been discussed prior to obtaining funding but due to time constraints, they went ahead and accepted the project. As the anticipated occupancy date is not until the beginning of 2015, it was explained to Mr. Kinney that a regular tax bill would be mailed to Senior Living at Notre Dame Limited Partnership, c/o AHEAD for tax year 2014. Mr. Kinney stated that this would not be a problem. He said they were asking to have the same PILT agreement that Northern Lights had. Northern Lights pay both City and County tax rate times the assessed value. As a rule the Form A-9 and A-12 was brought to the Board when a new request was made for exempt status. These forms cannot be filed until next April 1 so the Board asked that Mr. Kinney write a letter requesting a PILT agreement and the Board will discuss the issue further and make a determination. The Board thanked Mr. Kinney for meeting with them and he departed.

3) **REVIEW & APPROVE MINUTES DATED JANUARY 22, 2014**

Minutes for the meeting of January 22 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.

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

The following taxpayers applied for the veteran tax credit:

Levesque, Darren	105 Park Street Apt 2
Travis, Thomas	26 Grandview Drive

The above applications were approved and the veteran tax credit of \$150 will commence TY 2014. The Board signed all the forms and the veterans will be notified of this decision.

5) **REVIEW, APPROVE & DISCUSS MEMO FROM PATRICIA CHASE, TAX COLLECTOR**  
**RE: 215 GLEN AVENUE-SMALL BUILDING – 2011 & 2012 SEWER**

A memo from Patricia Chase, Tax Collector, was reviewed by the Board. Ms. Chase requested that the Board abate the 2011 & 2012 property tax liens (sewer) that are currently outstanding for the small building located at 215 Glen Avenue. The bills were not sent to the current property owner but to a former owner and remained unpaid. If not abated, this property will go to tax sale for an amount due of less than \$300. The Board agreed to abate the 2011 lien of \$89.11 (plus cost, fees and interest) and 2012 lien of \$98.52 (plus cost, fees and interest). Proper forms were signed and the Tax Collector will be notified of this action.

6) **REVIEW AVITAR'S RECOMMENDATION FOR THE FOLLOWING 2013 ABATEMENTS**

**Dube, Christopher D – 732 Kent Street – Map 132 Lot 9**

After an interior/exterior inspection, Dave Woodward's recommendation was to adjust the condition factor on both landlines by 50% due to the sewer line construction on the lot. He further recommended an additional functional depreciation of 10%: 2% for wet basement condition, 3% for lack of insulation, and 5% for layout of kitchen and dining room. These changes would reduce the valuation from \$79,800 to \$66,600. The Board moved to table the application pending additional information and explanation for the recommendation made by Avitar regarding the type/lack of insulation, the layout/location of the new sewer line as it relates to its prior location.

**Bouchard, Gary B – 19 Abenaki Lane – Map 128 Lot 197**

Avitar performed an interior/exterior inspection with the property owner. Mr. Dave Woodward made the following recommendations: change bedroom count from 2 to 1 as the large central area at top of stairs is not really a bedroom; lower the quality of construction from Average to Below Average; change EPF/OPF to ATU/OPF, as area was completely walled in and only access point is from interior; add 13% functional depreciation—10% for bathtub/shower enclosure in living area and 3% for wet basement; adjust first landline from 95 to 50% due to limited access. (ROW is only 8' wide). These changes would reduce the valuation from \$51,800 to \$33,600. Discussion followed regarding the use of the 3% depreciation for wet basement when others were receiving only 2%. The Board moved to table the application pending response from Avitar.

**Lavoie, Regina – 524 Burgess Street – Map 130 Lot 249**

Mr. Woodward of Avitar had conducted an interior/exterior inspection of the property. He recommended the following changes be made: TQF/FFF/BMU changed to TQF/FFF/CRL due to lack of height in basement, on average from four to five feet; additional 20% functional depreciation as follows—3% basement access, 5% steep narrow stairs, 5% bedrooms in line, 7% two family conversion. This will result in a decrease from \$77,300 to 59,300 and a tax reduction of \$594. The Board voted to accept the recommendation and signed the forms. Ms. Lavoie will be notified of this decision and her right to appeal if she is still not satisfied.

**Martell, Kendra – 608-610 Burgess Street – Map 129 Lot 127**

There are two buildings on this parcel. One is a three-family and the other is a two-family. Both properties are vacant and boarded up so the home owner did not feel it would be prudent to come to Berlin from Massachusetts for a walk through. She granted permission to Dave Woodward to go on property and walk around the buildings and answer questions over the phone. The home owner said that the property manager had stripped the buildings of all copper and removed all appliances and fixtures. The property froze up and was subsequently boarded up to prevent entry. After exterior inspection, Mr. Woodward recommended the following change to Building #1 (three-family): change the normal depreciation from Good to Very Poor. He further recommended the following change to Building #2 (two-family): change normal depreciation from Average to Very Poor and add a 15% functional depreciation—5% for economic depreciation; 5% for 2 story; 5% for location. The original valuation for both buildings was \$83,800 and after changes the valuation for both buildings and land will be \$30,500 and result in a tax reduction for tax year 2013 of \$1,757. The Board moved to accept the corrections and signed the appropriate forms. Ms. Martell will be notified of this decision and of her right to appeal if she is still not satisfied.

**Salamone, Angelo Trustee – 472 Burgess Street – Map 130 Lot 256**

Mr. Woodward of Avitar visited the property with the trustee, Mr. Salamone. Based on the inspection, he recommended the following changes: normal depreciation reduced from Average to Fair; add 5% physical depreciation for lack of adequate heating system; correct listing information regarding wall type and flooring. These changes will result in a reduction in valuation from \$42,700 to \$31,100 and a 2013 tax reduction of \$384. The proper forms were signed and Mr. Salamone will be advised of the decision and his right to appeal if he so wishes.

**Salamone, Angelo Trustee – 20 Houle Street – Map 128 Lot 152**

Mr. Woodward of Avitar also visited this property with Mr. Salamone. Based on the inspection, he recommended the following changes: normal depreciation changed from Good to Average; add 10% physical depreciation due foundation condition (stone walls caving in on downhill side of building). The changes would result in a decrease from \$66,500 to \$53,000 and a 2013 tax reduction of \$445. The Board accepted the changes and signed all forms. A letter will be sent to Mr. Salamone advising him of the decision and of his right to appeal further if he is still dissatisfied.

**7) CONTINUE TO CONDUCT PRELIMINARY REVIEW OF 2013 ABATEMENT APPLICATIONS**

**Wiemer, Frederick & Lucille – 301 Church Street – Map 120 Lot 310**

The taxpayer provided information of properties that had recently sold. They state their property had been on the market for over 18 months at \$139,900 with no viewings and that they were told that it is due to the high assessment and tax. The Board reviewed the comparable properties mentioned in the abatement application and voted to reduce the quality of the 301 Church Street from AVG+20 to AVG+10 to bring it in line with the other properties and they also decreased the normal depreciation from “very good” to “good”. This will result in a decrease in valuation from \$177,700 to \$156,100 and a reduction in 2013 taxes of \$ 714. All forms were signed and a letter will be sent advising the taxpayers of the Board’s decision and of their right to appeal if they are still dissatisfied.

**Breault, Eric – 166 Grafton Street – Map 130 Lot 186**

The taxpayer provided an appraisal for the property at 166 Grafton Street of \$33,000. Mr. Breault purchase the property in May 2013 for \$30,600. The present assessed value is \$72,400. After discussion by the Board and office staff, the Board voted to have Mr. Woodward review the application and conduct an inspection of the property.

**GSRM LLC – 405 Portland Street – Map 121 Lot 89**

The property was purchased for \$18,000 in January. He will need to remodel the building at an estimated cost of \$24,000. Some of the items that need to be done are: two new kitchens, new plumbing, new electrical, new bathrooms, new heating system, roof and chimney repair, new water heater, and complete remodel including flooring, carpeting, windows and doors. His opinion of value as of April 1, 2013 is \$18,000. The Board reviewed the application and property record card and voted to have Dave Woodward perform an inspection and make a recommendation.

**Marine Belle Holdings LLC – 6 Rouleau Road – Map 111 Lot -98**

**Marine Belle Holdings LLC – 208 Collins Street – Map 120 Lot 218**

**Marine Belle Holdings LLC – 119 Roderick Street – Map 119 Lot 357**

An abatement application was filed listing all of the above parcels. The Taxpayer wrote that 6 Rouleau Road had a valuation that was outdated and over-inflated and that there was deterioration and that the valuation should not be 69,100 but only \$40,000. The taxpayer wrote that 208 Collins Street had a property valuation that was over-inflated. It was a small home with an assessed valuation of 46,700 and should only have a market value of \$30,000. The taxpayer wrote that 119 Roderick Street was deteriorated, had an outdated valuation with a highway location having negative effect on value. The present valuation is \$56,900 and her opinion of value was \$35,000. The Board discussed these properties and voted to pass them on to Avitar for inspection and recommendation.

**Omegalink International LTD – 566 Burgess Street – Map 130 Lot 244**

The subject property was acquired in November 2013 for \$5,000 and in the taxpayer's opinion reflected the condition and liabilities with respect to lead paint and an oil spill. Their opinion of market value was the \$5,000 they paid for the property. After discussion, the Board voted to have Dave Woodward review the property and make a recommendation.

**Arsenault, Jean A – 812 Kent Street – Map 133 Lot 53**

Mr. Arsenault submitted an appraisal which indicates a value of \$50,000. The assessed value is \$58,900. Mr. Arsenault states that the taxes are high for the area as there is a very large commercial dump very close to the house. He adds that his mortgage is at least \$10,000 more than his house is worth and he cannot refinance. The Board voted to have an inspection done and recommendation made by Dave Woodward.

**Drenski, Michelle – 1229 Main Street – Map 127 Lot 254**

The property is presently assessed for \$102,400. It was purchased in October 2013 for \$24,900 from Federal Home Loan. The taxpayer's opinion of value is \$25,659. She did provide a list of properties that she felt were comparable. The Board discussed the property and voted to have Mr. Woodward perform an inspection and make a recommendation to the Board.

**Demers, Jeanne – Lot on Enman Hill Road – Map 131 Lot 10**

On her abatement application Ms. Demers notes that the lot is used as a leach field for her home which is located across the street. She noted that the value has consistently increased since 1980. This property will never be sold without the dwelling as well. The board voted to have Dave Woodward review the application, look into the use as leach field and make recommendation to the Board.

**8) OTHER BUSINESS**

The Board discussed the status of the Request for Proposal to update the multi-family dwellings for tax year 2014. Mr. Goddard expressed that the Board wishes to continue to have a good relationship with the Department of Revenue and they did not want to lose control of who is hired, how the work is completed and the cost of the update. As yet, no RFP has been submitted for Board review and no firm queried if they have any interest in doing the work for the City with a possibility of performing the full update next year.

9) **ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Chair Robert Goddard. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 8:00 pm. The next meeting of the Board of Assessors is scheduled for Wednesday, March 19, 2014 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator