



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS' OFFICE - CITY HALL  
APRIL 8, 2014

Present: Robert Goddard, Chair of Board of Assessors  
Robert Pelchat, Member of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk  
Also Present: James Wheeler, City Manager (Present for part of the meeting)

1) **CALL TO ORDER**

The meeting was called to order at 1:30 PM.

2) **DISCUSSION REGARDING REQUEST FOR PROPOSALS (RFP)**

As stated at a prior meeting, the Department of Revenue Administration strongly recommended that the City conduct a statistical update of the multi-family parcels. The ratio for multi-families is 161.09% and the ratio for single family dwellings is 105.61%. The City Manager met with the Board to discuss the impact of the update and make sure that the Board still felt that the request should include both the statistical update for 2014 tax year and the possibility of the revaluation for tax year 2015. The Board did so desire as the statistical would serve as a trial run for the reval next year. The City Manager will be working up a draft of the RFP and submit same to the Board and staff for review. The Board thanked him for his time and he departed.

3) **REVIEW & APPROVE MINUTES FOR MARCH 19, 2014**

Minutes for the meeting of March 19 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. Member Robert Pelchat seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

4) **REVIEW & APPROVE VETERAN TAX CREDIT APPLICATION**

The following veteran tax credit application were reviewed and approved:

Adam, Louise L	489 School Street	Map 128 Lot 165
Bennett, Lucille	507 Second Avenue	Map 111 Lot 58
Bergeron, Claire	479 Norway Street	Map 137 Lot 11
Byron, Lawrence R	351 Coos Street	Map 130 Lot 59 <sup>1</sup>
Damm, Brian P	110 Harding Street	Map 111 Lot 55 <sup>1</sup>
Dion, Fernande	666 Lancaster Street	Map 130 Lot 55
Fournier, Walter & Phyllis	45 Pine Island Avenue	Map 125 Lot 87 <sup>2</sup>
Gardner, Steven	14 Grandview Drive	Map 122 Lot 19 <sup>1</sup>
Martin, Joseph	19 Jordan Avenue	Map 127 Lot 35 <sup>3</sup>
Ottolini, Lucille	14 Twelfth Street	Map 125 Lot 102
Poirier, Robert & Robin	400 Westcott Street	Map 133 Lot 98 <sup>2</sup>
St Hilaire, Clarisse G	671 Kent Street	Map 132 Lot 109
Thompson, Mary Lee	1871 Hutchins Street	Map 136 Lot 2

<sup>1</sup> These taxpayers are first time applicants. <sup>2</sup> These applicants have transferred their property into a trust. <sup>3</sup> This taxpayer moved and had to refile under the new address. The other applicants were all widow of veterans and had to refile so application would be in their name.

**5) DISCUSS 2013 ABATEMENT RECOMMENDATIONS FROM AVITAR**

**Dubey, Christopher D                      732 Kent Street                      Map 132 Lot 9**

The Board reviewed Avitar's response and recommendation. The 2013 assessed valuation was \$79,800. Mr. Dubey filed his application stating that there was a sewer line running through his parcel which he believes would prohibit development. After discussion and review of information provided the Board voted to deny the application. Mr. Dubey will be advised of this decision and of his right to appeal.

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

The Board had reviewed this application at a prior meeting and returned it to Avitar with a question regarding the depreciation given for a wet basement. Avitar responded that the standing water in basement is more severe than others. The 2013 assessed value was \$51,800. After the corrections and additional depreciation are applied the new assessed value will be \$33,600 and result in a tax decrease of \$600. The taxpayer will be notified of this decision.

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

The applicant supplied an appraisal showing that the market value for this property was \$50,000. It was assessed in 2013 at \$58,900. After interior inspection by Dave Woodward of Avitar, he recommended the following changes: change the normal depreciation from good to average due to overall physical condition of the building, increase functional depreciation as follows—5% for dated kitchen and bath, 1% for wet crawl space, and 4% for layout/design to acknowledge section of first floor converted to workshop which is open to main living area. The Board reviewed the appraisal and Avitar's recommendation and voted to accept the changes noted. The new assessed valuation will be \$51,900 and result in a tax decrease of \$231.

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

An appraisal of \$33,000 was submitted at the time of application for abatement. After interior inspection Avitar recommended that the depreciation be changed from Good to Average. 25% functional depreciation applied for the wet basement, lack of insulation, and the low headroom in basement as well as outdated kitchen and bathroom. The land line was also adjusted to 80 due to the condition of the retaining wall, the condition of the garage should be lowered to 40% and the age of the building corrected to 1893. After these changes are made the valuation will decrease to \$37,700 and result in a tax decrease of \$1,146. The Board voted to make the changes recommended.

**Demers, Jeanne H Trustee                      Enman Hill Road                      Map 131 Lot 10**

The Board discussed the abatement application. The parcel contains her leach field, is located across the street and would not be sold unless the house parcel was also transferred. The Board discussed the option of merging the lots but staff had spoken to Pam Laflamme, City Planner, about this possibility and told that the merger would not be approved unless there are records to show the City does not own the road. The Board voted to table this application until further research was done.

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

The 2013 assessed value of the property is \$102,400. The taxpayer supplied various comparables—data on abatement application was incorrect. The Board reviewed the property cards on the comparables as well as the sale prices of each. After interior inspection by Dave Woodward, he recommended that the depreciation should be reduced from very good to fair. The upper floor was found to non-habitable at this time as both the kitchen and bath would need upgrades to be functional. The first floor has a functioning kitchen and bath but both are very dated. Cosmetic renovations to the flooring and interior walls need to be done to both floors. Functional depreciation in the amount of 12% were recommended. The Board discussed the application and recommendation from Avitar and voted to approve the changes. The assessed value will drop to \$40,400 which will result in a tax decrease of \$2,046.

**GSRM LLC                                      405-7 Portland Street                                      Map 121 Lot 89**

At the request of the Board Avitar contacted the owner to arrange for an interior inspection. The property was purchased in January 2014 for \$18,000 and was an arms-length transaction. The City's value on this parcel is \$50,000. Based on Avitar's visit to the apartment building, they recommended lowering the depreciation from Average to Fair due to building being in less than average condition for its age and in need of upgrades throughout. Physical depreciation of 25% was added to acknowledge the condition of first floor living area. The listing information and sketch were corrected as well. The Board reviewed the recommendation and voted to accept the changes. The adjusted valuation will be \$31,400 which is a reduction in 2013 taxes of \$615.

**Hague, Michael Etal                                      307 Denmark Street                                      Map 126 Lot 12**

The taxpayer wrote that all copper pipe had been removed and the building was not livable and had been vandalized. This property was purchased after foreclosure for \$10,000. Avitar conducted a walk through and found the property inhabitable. It lacked proper heating system, no plumbing with severe damage to interior walls. Both the kitchen and bathroom are non-functional. The exterior also needs repairs and upgrades. A recommendation was made to lower the depreciation from Fair to Very Poor, add 40% physical depreciation to address the worse than normal condition of the building and adjust the condition factor of the wood shed to 5% due to the very poor condition of the structure. These changes would decrease the value from \$56,100 to \$15,700 and result in a decrease of taxes of \$1,334. The Board voted to accept these adjustments.

**Omegalink International Ltd                                      566 Burgess Street                                      Map 130 Lot 244**

The abatement application was given to Avitar for review. The owner states that the property was purchased November 2013 for \$5,000 which they feel reflects the buildings condition and liability with respect to lead paint and oil spill. Avitar was unable to conduct an interior inspection as the building was boarded up due to deteriorated physical condition. The owner granted permission to a walk around and he would provide information as needed over the phone. The building was stripped of all copper and has no heating or potable water system. The interior was in poor condition as is the exterior. The recommendation was to lower the depreciation from Average to Poor; add 10% physical depreciation for the overall condition of the building due to the very poor condition.

**Willard Pine, LLC                                      241 Willard Street                                      Map 120 Lot 120**

In his filing, the property owner stated that the property was abandoned for over 16 months and was in need of serious renovations. A comparative market analysis was also provided. Avitar conducted an interior inspection and made the following recommendations: depreciation should be lowered from Very Good to Fair to account for the less than average condition for its age and need for many upgrades; add 20% physical depreciation for current physical condition of entire interior; correct listing information. The 2013 assessed value was \$354,000 and after the changes are made the value will be \$179,400 with a resulting decrease in taxes of \$5,761. The Board voted to accept these changes.

All necessary forms were signed and copies will be given to the Tax Collection Department for processing. All property owners listed above will be notified of the decisions of the Board of Assessors and their right to appeal if they do not agree with the Board's actions.

**6) OTHER BUSINESS**

**Pulp & Paper of America – request for abatement of taxes from Patricia Chase, Tax Collector**

A memo was received from the Tax Collector requesting that the taxes, interest and cost and fees be abated on property under the ownership of Pulp & Paper due to possible contaminants and the fact that it would be impossible to collect taxes due. The properties abated are:

Map Lot	Location	Amount Abated
Map 128 Lot 262	Former Cell House	\$ 753.
Map 133 Lot 105	Hutchins Street	7,035.
Map 134 Lot 6	Hutchins Street	294.
Map 134 Lot 9	Perry Street	307.

**Current Use Stewardship Plan from Cecile Dumoulin ETAL—Map 406 Lot 16 & 20**

The submitted stewardship plan was reviewed by the Board and approved. They signed the CU-12 Form which will be filed with the current use application so they may continue to receive the adjusted rate for managed forest land.

**Timber Tax for Map 104 Lot 15 – Roland & Lorraine Gagnon**

A Report of Wood Cut was filed by Roland & Lorraine Gagnon for Map 104 Lot 15. The Board reviewed the filing, certification and warrant. They approved the amount to be taxed and signed the forms. The Tax Collector will issue a bill for \$309.87.

**Notice of Intent to Excavate from Allen Bouthillier for Map 410 Lot 3**

The Board reviewed the notice filed by Allen Bouthillier. They approved the filing and the \$100 fee and a copy of the signed notice will be sent to the State of NH Department of Revenue.

**Letter from Coos County Registry of Deeds**

A letter from the Registry explaining the reason for the watermark on current deeds was discussed with the Board. The Registry earns fees from the sale of deeds, etc and they wanted to make sure that municipalities were not selling copies so they now place the watermark which says "Town Copy Tax Purposes" also "

**Letter from Luther Kinney of AHEAD**

A letter from Mr. Kinney thanking the Board for meeting with him to discuss the Notre Dame High Project was reviewed by the Board. The property is under the ownership of Senior Living at Notre Dame Limited Partnership and under the supervision of AHEAD. The property will be taxed this year as it was not used or occupied by April 1, 2014 and will be reviewed next tax year once proper paperwork is filed.

**Appraisals from Wild Cat LLC**

Wild Cat LLC did not file an abatement request but did forward three appraisals on property they own in Berlin. After questioning Josephine Belville, Appraiser with the Department of Revenue Administration, regarding this issue, Ms. Belville e-mailed that the submission of the appraisals does not constitute a request and he did not refer to filing the form in his e-mails. She did suggest that the Board may want to look at the appraisals to see if there were differences in data shown on the property record cards and in the appraisals.

**PUBLIC COMMENTS ARE WELCOMED AT THIS TIME**

There were no public comments.

**ASSESSORS COMMENTS**

There were no assessors' comments.

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

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

**8) 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. Member Robert Pelchat seconded the motion. The Board of Assessors went into public session.

**Elderly Exemption Applications:**

Bennett, Lucille R	507 Second Avenue	Map 111 Lot 58
Boucher, Leon	74 Cordwell Lane	Map 128 Lot 121
Edwards, Linwood	488 Old Glen Avenue	Map 116 Lot 8
Franz, Robert A	77 Seventh Street	Map 127 Lot 195
Morin, Mark A	505 Hillside Avenue	Map 128 Lot 17
Spencer, Donna Jean	3 Quinn Court	Map 120 Lot 450

The above applications were approved by the Board. They will be notified of the Board's decision. The elderly exemption will start tax year 2014.

**10) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Robert Pelchat and seconded by Acting Chair Kem Rozek. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 3:45 pm. The next meeting of the Board of Assessors is scheduled for Tuesday May 6, 2014 at 3:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors' Office Coordinator