



MINUTES  
BOARD OF ASSESSORS  
ASSESSORS' OFFICE - CITY HALL  
AUGUST 19, 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

Present for portions of meeting:  
James Wheeler, City Manager

1) **CALL TO ORDER**

The meeting was called to order at 3:30 PM.

2) **PUBLIC HEARING RE: RSA 79-D APPLICATION FOR DISCRETIONARY PRESERVATION EASEMENT FROM PIERRE & LOUISE LESSARD**

Chair Goddard opened the duly advertised public hearing at approximately 3:30 pm to discuss an application for discretionary preservation easement for the barn located on property at 86 off Jericho Road and owned by Pierre & Louise Lessard. No members of the public were present.

Mr. Lessard and the Berlin & Coos County Historical Society both submitted correspondence regarding the barn. Mr. Lessard's letter listed the maintenance done to the barn since the last easement was granted in 2004. The local Historical Society letter supported the granting of the easement as a means of preserving this structure stating that "There are about ten barns left in Berlin and they are among the oldest structures in the city; the "Lessard barn" was determined to have been built in the late 1880's." The Board discussed the public benefit. Access is limited as the land is posted "PRIVATE PROPERTY NO TRESPASSING, etc". It is not easily visible from the public road and the only means of really viewing the barn for its architecture and historical value would be to receive permission from Mr. or Ms. Lessard. The Board, therefore, felt that the reduction would not exceed 25% and that the taxpayer(s) should absorb the cost of preparing the easement and recording of same at the Registry of Deeds. A letter will be sent to Mr. Lessard informing him that the fees will have to be paid by the owner(s) and that the reduction would not be a lot. There being no further discussion Chair Goddard declared the public hearing portion of the meeting now closed.

3) **REVIEW & APPROVE MINUTES DATED JUNE 17, 2014**

Minutes for the meeting of June 17 were e-mailed to the Board for their review prior to this meeting. A motion was made by Board Member Robert Pelchat to accept the minutes as typed. Member Kem Rozek seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

**4) DISCUSSION WITH CITY MANAGER WHEELER RE: RFP FOR 2015 UPDATE**

City Manager Jim Wheeler entered the meeting at this time. The City did received two proposals for the 2015 update. The Board and City Manager had a lengthy discussion and compared differences in the bids. One proposal was from KRT Appraisal of Haverhill, MA and the other was from Steve M. Allen of Woodsville, NH. There is a big difference in price. KRT's cost for the update is \$115,000 and Mr. Allen's is \$63,500.

KRT does not state that they will not be updating utility properties. City Manager Wheeler said he would contact them to see if the price included the utility properties as Steve Allen's clearly states that they are not included. As in the past, utility valuations will be done by George (Skip) Sansoucy. If they did include this segment in their bid, they may adjust the proposed cost.

It was noted that KRT's submission was more in depth than Mr. Allen's was. KRT provided a timeline of when the various portions of the project would be conducted. Chair Goddard will contact Ms. Belville of the Department of Revenue and seek any information she may have on each firm and their employees. The City Manager would like to have a recommendation from the Board by the next Council meeting which will be held September 2. The Board thanked the City Manager for his time and he departed.

**5) REVIEW, DISCUSS & SIGN MS-1 EXTENSION REQUEST**

Mr. Sansoucy asked that a MS-1 extension request be filed until October 1 as his utility values would not be ready by the deadline of September 1. The Board discussed his request and decided to ask for an extension until October 15. The date on the prepared form was corrected to read October 15 and the Board signed the form. It will be faxed by the office staff tomorrow.

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

Mr. Peter Carr of 400 First Avenue (Map 118 Lot 65) filed an application for total and permanent veteran tax credit. He presented the proper documentation and the Board voted to approve the application and signed a response form letter.

Mr. Michael Corrigan of 667 Lancaster Street (Map 129 Lot 100) filed an application for total and permanent veteran tax credit. He presented the proper documentation and the Board voted to approve the application and signed a response form letter.

Mrs. Therese Theriault of 570 Sullivan Street (Map 130 Lot 148) filed an application as the widow of a veteran. Her husband had the tax credit but he passed away and she had to file the application in her name in order to continue to receive it. The Board voted to approve the application and signed a response form letter.

**7) REVIEW & DISCUSS 2013-2014 YIELD TAX CERTIFICATION & WARRANT**

Lorraine Villeneuve Map 402 Lot 10 filed a Report of Wood Cut. The Board reviewed the report and resulting certification and warrant. The total tax due is \$827.81. All applicable forms were approved and signed.

**8) ISSUE WARRANT ON PROPERTY AT 96-98 HILLSIDE AVENUE AND DISCHARGES FOR SAME**

Stacie Lemire, who had been granted deferrals since 2005, passed away in October 2013. Per RSA 72:38-a IV: "When the owner of a property subject to tax deferral dies, the heirs, heirs-at-law, assignee or devisee shall have first priority to redeem the estate by paying in full the deferred taxes plus any interest due." They have nine months from the date of death to do so. If not, the municipality may commit the accrued amount of the deferral to the collector of taxes with a warrant

signed by the assessing officials requiring him/her to collect it. The Board signed a warrant for the total deferrals (\$14,669.76 plus interest to 8/19/2014). The Board also discharged the deferrals.

**9) ISSUE DISCHARGES ON DEFERRALS ON 108 HIGH STREET**

Nathalie Savchich prior owner of 108 High Street was receiving deferrals since 1997 for a total of \$35,996.15 (plus interest to August 19, 2014). The City tax deeded the property in April of this year. In order to clear title for anyone interested in purchasing the property, the Board voted to discharge the deferrals. They signed the deferral form and both this discharge and the one for 96-98 Hillside Avenue will be sent to the Registry of Deeds for recording.

**10) SIGN ABATEMENTS FOR MAP 123 LOT 3-NEAL WHITE PER AGREEMENT ON DOCKET NO. 26667-12PT**

Abatements for 2012 and 2013 on the property located on Grandview Drive, Map 123 Lot 3 were reviewed and signed by the Board. Per agreement the value was lowered from \$38,000 to \$25,900. The 2012 abated tax was \$390 and for 2013 it was \$399. The tax comptroller will be notified of this decision and Mr. White will be refunded the overpayment plus interest from date paid.

**11) REVIEW & SIGN THE APPLICATION FOR REIMBURSEMENT FOR FEDERAL & STATE FOREST LAND**

The application was completed by office staff and reviewed by the Board. They approved the form. Jericho Lake Rec Tr Park has 5,415.90 acres with a per acre price of \$369 and a total assessed valuation of \$1,998,500 and White Mountain National Forest contains 16,232 acres with a per acre price of \$351 and a total assessed valuation of \$5,697,432. The form will be mailed to Department of Revenue, Property Appraisal Division in Concord so they can calculate the reimbursement to the City.

**12) PUBLIC COMMENTS**

There were no public comments.

**13) ASSESSORS' COMMENTS**

There were no assessors' comments.

**14) NON-PUBLIC SESSION RSA 91-A:3 II (e)**

Chairperson 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 (e) "Consideration or Negotiation of Pending Claims or Litigation...". Member Robert Pelchat seconded this motion. All concurred. The Board of Assessors went into non-public session.

**15) 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 for issue discussed under RSA 91-A:3 II (e) until such time as the BTLA case is resolved and marked as settled. Member Robert Pelchat seconded the motion. Chair Goddard stated that the Board was now in public session.

The Board voted to contact Christopher Dubey of 732 Kent Street to meet with the Board. Per BTLA order they need to meet with him for a settlement meeting and order. Mr. Dubey will be invited to a non-public session at the next Board meeting on Tuesday, September 16.

**16) NON-PUBLIC SESSION RSA 91-A:3 II (c) & (e)**

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 per RSA 91-A:3 II (e) "Consideration or Negotiation of Pending Claims or Litigation...". Member Kem Rozek seconded this motion. All concurred. The Board of Assessors went into non-public session.

**17) 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 for issue discussed under RSA 91-A:3II (c) and to seal documentation regarding issue discussed under RSA 91-A:3 II (e) until such time as the BTLA case is resolved and marked as settled. Member Robert Pelchat seconded the motion. Chair Goddard stated that the Board was now in public session.

New elderly Exemption applications for Florence Peloquin of 149 Grafton Street and Violet Vien of 113 Seventh Street were approved. They will start receiving the exemption in tax year 2014. Cecile Mc Kenzie of 834 Kent Street reapplied for the exemption as the prior application was in her spouse's name and he passed away. The Board approved the new application. The Board voted to remove the elderly exemption in tax year 2015 from Laurier Riendeau of 700 Kent Street as his net income from all sources exceeded the income limitation as set forth by Mayor and Council.

**18) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Member Robert Pelchat. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 5:45 pm.

Respectfully submitted,  
Susan C. Warren  
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Assessors' Office Coordinator