



MINUTES
BOARD OF ASSESSORS
ASSESSORS' OFFICE - CITY HALL
OCTOBER 08, 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

1) **CALL TO ORDER**

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

2) **REVIEW & APPROVE MINUTES DATED SEPTEMBER 16, 2014**

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

3) **DISCUSS & ACCEPT THE 2014 UTILITY VALUES**

The City of Berlin's utility appraiser, George E Sansoucy, PE LLC, submitted his utility values for tax year 2014. The Board reviewed and discussed the values proposed for utility and specialty properties in the City. The Board voted to again use the market value as presented on Mr. Sansoucy's report and not the equalized value. (See Utility Assessments at end of minutes)

4) **REVIEW, APPROVE & SIGN THE 2014 MS-1**

Once the Board approved the utility values, the MS-1 form was complete. The Board reviewed the report. The following comparison of the 2013 and 2014 values from the MS-1 form was provided to the Board:

TITLE	2013 AMOUNT	2014 AMOUNT	INC(DEC) AMOUNT
MODIFIED ASSD VAL	448,694,292	455,763,539	7,069,247
+LINE 8-MS1	43,470	43,470	0
TOTAL GROSS VALUATION	448,737,762	455,807,009	7,069,247
LESS			
EXEMPTIONS	2,741,370	2,501,900	(239,470)
TOTAL NET VALUATION	445,996,392	453,305,109	7,308,717
UTILITIES	125,373,000	132,801,600	7,428,600
TOTAL NET VAL W/O UTILITIES	320,623,392	320,503,509	(119,883)

5) OTHER BUSINESS

Mrs. Patricia Savard of 109 Seventh Street paid the deferrals which had been granted to her for tax years 1996 to 1999. The total paid plus interest was \$19,623.51. The Board signed the discharge of lien form. The form will be mailed to the Registry for recording.

There was a brief discussion on the KRT contract and Vision Program. Chair Goddard updated the other members of the Board regarding changes/clarifications he felt should be made to the KRT contract. Staff expressed that the Vision Program appeared more flexible than the present Avitar system however, Avitar seemed more user friendly when it came to locating the areas where changes should be made.

6) PUBLIC COMMENTS

There were no public comments.

7) ASSESSORS' COMMENTS

Chair Goddard spoke to the Board regarding an increase in valuation on his property. As part of the data review process, Avitar visited his home on High Street. Chair Goddard requested that they do their review from the road. The Avitar assessors noted that there was a carport and made notation on the property record card. Chair Goddard said that he did research on the issue and found that there is a three point test to determine the taxable of personal property. Further research on his part disclosed that a recent case came before the Court on this issue. The Court added another question to the test.

1) Is the item permanently attached to the real estate? 2) Is the personal property more or less completely enclosed? 3) Is it used for living or storage purposes? 4) Will it remain stationary or can it be moved without damage to the real estate? If all questions can be answered with a "No" then the property is not taxable. The carport in question meets the criteria for non-taxability.

Chair Goddard second issue was the dimension used by Avitar. They noted that the carport is 22x26. The carport is actually 20x20. The value Avitar placed on the carport is \$4000. Chair Goddard has invoices showing that the cost was \$2,000. He will be filing an abatement application.

8) 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 4:48 pm. The next meeting of the Board will be held in the near future.

Respectfully submitted,
Susan C. Warren
Susan C. Warren
Assessors' Office Coordinator

Ms. Susan Warren, Assessor Supervisor
September 26, 2014
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Utility Assessments For the City of Berlin, NH As of April 1, 2014

A	B	C	D	E	F	G	H	I
Utility/Owner	Map / Lot	2014 Cost New Less Depreciation of Improvements	Economic Depreciation (rounded)	2014 Total Market Value of Improvements (rounded) (C-D)	2014 Recommended Assessed Improvements Equalized @ 115.2% (rounded) (Ex 1.152)	2014 Recommended Land & Land Rights	2014 Public Use ROWs	2014 Total Recommended Assessment (rounded) (F+G+H)
Energy/North Natural Gas / Liberty Utilities	404/51	\$602,300	n/a	\$602,300	\$693,800	\$0	n/a	\$693,800
	Total	\$602,300	n/a	\$602,300	\$693,800	\$0	n/a	\$693,800
Portland Natural Gas Transmission System	139/25	\$17,851,967	\$1,785,200	\$16,066,800	\$18,509,000	\$433,400	n/a	\$18,942,400
	Total	\$17,851,967	\$1,785,200	\$16,066,800	\$18,509,000	\$433,400	n/a	\$18,942,400
Brookfield Renewable Power Inc. - Great Lakes Hydro America, LLC [1]								
Cross Hydro	000116/000024	\$7,177,900	n/a	\$7,177,900	\$8,268,900	\$222,100	n/a	\$8,491,000
Sawmill Hydro	000128/000264	\$7,130,700	n/a	\$7,130,700	\$8,214,600	\$169,300	n/a	\$8,383,900
Riverside Hydro	000129/000049	\$18,806,000	n/a	\$18,806,000	\$21,664,500	\$94,000	n/a	\$21,758,500
	Total	\$33,114,600	n/a	\$33,114,600	\$38,148,000	\$485,400	n/a	\$38,633,400
Gotham Paper & Tissue, LLC	000414/000004/00001	\$1,175,100	n/a	\$1,175,100	\$1,353,700	\$0	n/a	\$1,353,700
Natural Gas Pipeline and M&R Station	Total	\$1,175,100	n/a	\$1,175,100	\$1,353,700	\$0	n/a	\$1,353,700
Public Service Company of New Hampshire								
Smith Hydro	000118/000108	\$52,677,500	n/a	\$52,677,500	\$60,684,500	\$322,500	n/a	\$61,007,000
	Total	\$52,677,500	n/a	\$52,677,500	\$60,684,500	\$322,500	n/a	\$61,007,000
Public Service Company of New Hampshire								
Transmission/Distribution	000118/000182	\$27,381,200	n/a	\$27,381,200	\$31,543,100	\$602,600	\$517,600	\$32,663,300
	Total	\$27,381,200	n/a	\$27,381,200	\$31,543,100	\$602,600	\$517,600	\$32,663,300
Androscoggin Valley Regional Refuse Disposal District (A VRRDD) (EXEMPT) [2]								
EXEMPT - Waste Water Treatment Plant	117/32	\$4,915,000	n/a	\$4,915,000	\$5,662,100	\$0	n/a	\$5,662,100
EXEMPT - LFG Pipeline	00A VRR/DD0000	\$650,000	n/a	\$650,000	\$748,800	\$0	n/a	\$748,800
	EXEMPT - Total	\$5,565,000	n/a	\$5,565,000	\$6,410,900	\$0	n/a	\$6,410,900