



MINUTES
BOARD OF ASSESSORS
ASSESSORS' OFFICE - CITY HALL
NOVEMBER 18, 2014

Present: Robert Goddard, Chair of Board of Assessors
Robert Pelchat, Member of Board of Assessors
Kem Rozek, Member of Board of Assessors (Entered meeting late)
Susan C. Warren, Assessors Office Coordinator

1) **CALL TO ORDER**

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

2) **REVIEW & APPROVE MINUTES DATED OCTOBER 8, 2014**

Minutes for the meeting of October 8 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. Chair Robert Goddard seconded the motion. The motion was made, seconded and all concurred. The minutes will be placed on file.

3) **REVIEW,& APPROVE ABATEMENTS & WARRANTS**

Map 404 Lot 32 – 143 East Milan Road

Property owned by Berlin Industrial Park Authority was sold to DWP Berlin Realty LLC and deed was recorded on July 22, 2014.

Tenants of the building were responsible for property tax on section they leased from April 1 to July 22 (113 days) with the balance to be abated. The following were abated:

Guitabec (USA) Inc Map 404 Lot 32 L1 was abated for \$790.

Presby Steel, LLC Map 404 Lot 32 L5 was abated for \$6,803.

A Warrant was issued to DWP Berlin Realty LLC for Map 404 Lot 32 with taxes pro-rated from July 22 to March 31, 2015 (252) days. The total assessed valuation is \$546,000 and resulted in a warrant of pro-rated taxes of \$12,573. The Board approved and signed the abatements and warrant mentioned above.

Commercial/Industrial Tax Exemption

This is the fifth and final years for the following taxpayers to receive this exemption:

BARC LLC	Map 102 Lot 3	\$ 183.
Berlin Falls Real Estate LLC	Map 129 Lot 49	\$ 1,893.
Raymond, Claude A ETAL	Map 109 Lot 68	\$ 273.
SL Treebuilt Real Estate	Map 128 Lot 215	\$ 136.

The Tax Exemptions for the above noted taxpayers were approved and signed by the Board

Map 119 Lot 367 - 60 Gilbert Street

The City of Berlin acquired 60 Gilbert Street from Scanwood Limited, Inc and as part of purchase agreement back taxes and current year taxes were to be abated. Abatement for 2012 (\$196.), 2013 (\$202) and 2014 (\$204) tax years were approved and signed by the Board.

Map 130 Lot 270 - 376 Burgess Street

The City demolished the structure(s) on 376 Burgess Street and sold the vacant lot to an abutter. A special warrant was issued to Patrick Kairis of 372 Burgess Street with pro-rated taxes from September 4 to March 31 (208 days). The assessed value for the lot is \$6,300 which resulted in a pro-rated tax of \$120. The Board reviewed, approved and signed the warrant.

Map 120 Lot 351 - 156 Church Street

New Hampshire Housing foreclosed on 156 Church Street and the deed was recorded on February 6. They are exempt from property tax and were billed in error. The Board approved and signed the abatement (\$2,785).

2014 Second Half Unapplied Bills

The Board reviewed and approved the following abatements:

Coulombe, Ronald A - 399 Willard Street – Map 120 Lot 140

Due to data review and an interior inspection, depreciation was changed to poor due to the overall condition of dwelling. The amount abated is \$47.

Frenette, Cecilia B, Heirs of – 160 Oak Street – Map 119 Lot 235

During the data review process an additional functional depreciation was give due to outdated kitchen and bath. The amount abated is \$85.

Lavoie, Gary A & Janet A – West Milan Road – Map 402 Lot 8

This parcel was placed in current use after the first half tax bill was mailed. The application for current use was accepted and recorded and resulted in a decreased assessed value from \$91,800 to \$2,986. The amount abated is \$1,419.

Vien, Violet – 113 Seventh Street – Map 127 Lot 85

An elderly exemption was granted to Mrs. Vien in the amount of \$42,000. This resulted in a decrease in taxes of \$465. The abatement in the amount of \$465 will be processed.

All of the above abatement forms were signed by the Board.

Map 137 Lot 85 L53 - 15 Clarendon Street

A new manufactured home was placed on 15 Clarendon Street in the Northwoods Mobile Home Park. The permit was issued on June 24. The taxes were pro-rated from August 1 to March 31. The value for the new structure is \$41,300 resulting in a pro-rated tax of \$917 for tax year 2014. The Board approved and signed the warrant.

Map 105 Lot 17 - 155 Jericho Road

Property at 155 Jericho Road was purchased from the City by Arnold & Dolores M Drouin and taxes were pro-rated from November 5 to March 31 (146 days) resulting in a warrant of \$1,091. The Board approved and signed the warrant.

4) REVIEW VETERAN TAX CREDIT APPLICATION

A veteran tax credit application for Norman Chaloux of 566 Champlain Street was reviewed and approved by the Board. An abatement form in the amount of \$150 and a response form was signed by the Board. The tax credit was approved starting tax year 2014.

5) CURRENT USE FOREST MANAGEMENT PLAN FOR MAP 414 LOT 1

Gregory T & Lisa L Wolfer owners of Map 414 Lot 1 – Lot 6 Range 10 filed a forest management plan. The Board reviewed, approved and signed the plan submitted. The managed classification will be granted starting tax year 2015.

6) OTHER BUSINESS

New Hampshire Housing Finance Authority

NH Housing foreclosed on a property at 248 Burgess Street and two abutting parcels (Map 117 Lot 8 & 9 and Map 131 Lot 39). The date of deed was February 13, 2014 but it was never recorded until April 17, 2014.

2014 Equalization Study

The study was released to the State but a Certification has to be signed by the Board in order for the State to commence their work. The Board approved the release of the study and signed the form.

Review 2014 Abatement Applications that have been received to date

The following Abatement Applications were reviewed:

Sheehan Richard L – 21 Pershing Avenue – Map 135 Lot 191

Mr. Sheehan filed an application based on an appraisal that was performed for Embrace Home Loans/VA. The result of the appraisal was a market value of \$72,000. His present assessed valuation is \$91,200. The subject property is a 1.75 story single family home with an effective area of 1,399. Mr. Sheehan provided comparable properties that have sold in the past year. The Board reviewed the comps and found that Mr. Sheehan is not being unfairly assessed. The comps provided have an assessed value range from \$80,600 to \$97,400. The Board voted to deny his application and noted the following: Taxpayer does not demonstrate any type of methodology indicating the subject property is assessed at a higher level than like properties within the Berlin market. Taxpayer must show clear evidence that the property is assessed higher (unfairly) than the Berlin comparables that the taxpayer enclosed. The Board signed the form and the taxpayer will be notified of this decision as well as his right to appeal with the Board of Tax & Land Appeals or Superior Court.

Isaacson, Dorothy L – 341 Willard Street – Map 120 Lot 133

The property at 341 Willard Street was reviewed as part of the data review process. At that time changes were made to add a patio around the pool; 2 story barn was changed to 2 story garage; another 1story garage was corrected to show that it had a basement; and central air was added. The subject property is a single family with 1.75 story height and an effective area of 2,188. In her application, Ms. Isaacson noted that the central air is on the upper floor only, the fireplace has a gas insert, and the patio around the pool is only cement. She further stated that she has not made any improvements to her property in 30 years and yet her taxes have risen by \$1,300. The Board

discussed her reasons for requesting an abatement. They agreed that an adjustment should be made to the central air to acknowledge that only the upper floor gets the benefit from it. This adjustment will decrease the assessment by \$2,000 and result in an abatement of tax of \$ 68. The Board approved and signed the abatement application and the abatement form. Ms. Isaacson will be notified of this decision and informed of her right to appeal with the Board of Tax & Land Appeals or Superior Court if she is not satisfied with this decision.

Bailey, Brenda L – 628 Fourth Avenue – Map 110 Lot 35

The owner of the property at 628 Fourth Avenue submitted an appraisal. This is a 2 story 2 family dwelling with an effective area of 3,255. The market value per the appraisal was \$ 40,000. The assessed value is \$80,700. The Board reviewed the comparable properties used in the appraisal and noted the following: Taxpayer does not demonstrate any type of methodology indicating the subject property is assessed at a higher level than like properties within the Berlin market. Taxpayer must show clear evidence that the property is assessed higher (unfairly) than the Berlin comparables that the taxpayer enclosed. The Board signed the form and the taxpayer will be notified of this decision as well as his right to appeal with the Board of Tax & Land Appeals or Superior Court.

Tri-County Community Action – 912 Main Street – Map 128 Lot 263

This is the former Mill Research Building. Due to contaminants that exist the “cost to cure exceeds the assessed value of this property”. The Board voted to grant the abatement request and the \$815 tax will be abated.

7) PUBLIC COMMENTS

There were no public comments.

8) ASSESSORS’ COMMENTS

There were no assessors’ comments.

9) 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 4:50 pm. The next meeting of the Board will be held on December 16.

Respectfully submitted,
Susan C. Warren
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Assessors’ Office Coordinator