

City of Berlin, NH

Board Of Assessors Minutes of Meeting December 28, 2016



Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Mark Eastman, Member of Board of Assessors
Mike Rozek, Public for portion of meeting
Bryan Chevarie, Assessing Coordinator

1) **CALL TO ORDER**

The meeting was called to order at 3:00 PM.

2) **REVIEW & APPROVE MINUTES DATED OCTOBER 25, 2016**

The minutes for the meeting of October 25, 2016 were sent 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 Mark Eastman seconded the motion. The motion was made, seconded, and all concurred. The minutes of October 25, 2016 will be placed on file.

3) **MIKE ROZEK**

Board member Kem Rozek recused herself as a member of the Board of Assessors and joined Mike Rozek, representing themselves as simply taxpayers and members of the public. The group conducted a considerably detailed discussion regarding the taxpayer's subject property and quality of building materials, along with a thorough analysis of comparable properties in the City. The remaining voting members of the Board came to a conclusion concerning a fair and equitable tax-assessed value for this property, which is under appeal with the Board of Tax and Land Appeals for the 2015 tax year. The ultimate result of this discussion was the assessed value being lowered to \$180,437. Appropriate forms were signed by the Board and taxpayer.

4) **KRT UPDATE**

Chair Goddard brought the Board up to speed in terms of his contact with Rob Tozier in the past few months. Additionally, as a matter of housekeeping, the group thought it would be a good idea to create a bullet-point list of areas where they'd like to see either improvement or a different approach from KRT. This could involve many aspects, some minor or even some significant changes.

5) REVIEW BTLA APPEAL RECOMMENDATIONS

The Board reviewed the settlement recommendations for several properties in the City. They were in consensus that they needed more details regarding how the presented values were arrived at before they were to make a decision. KRT will be advised of this and Richard Dorsett's presence will be requested for the next meeting in order to help sort through some of these miscommunications.

6) SPECIAL WARRANT TO COLLECT TAXES

Davenport, Elbert Paul Jr – Life Estate 190 Glen Avenue Map 117-Lot 52

The property located at 190 Glen Avenue had elderly/disabled tax deferrals granted while Elbert Davenport resided there. Now that he has passed away the City's Finance Department needs the Board to sign a special warrant to collect the deferred taxes (plus interest). The group signed the appropriate forms and the Finance Department will be forwarded the necessary information.

7) SALES STUDY

The Board reviewed the preliminary numbers of the sales study now that all sales have been verified and submitted to the Department of Revenue Administration. The weighted mean ratios are not where we expected them to be and are higher than they should be, although these figures are still influenced by a number of outliers and sales that will almost certainly be disqualified for various reasons before our equalization ratio is finalized.

8) REVIEW & TAKE ACTION ON REPORT OF TIBER CUT

Allen Bouthillier Map 407-Lots 9.02 & 10

The Board reviewed a Report of Timber Cut form submitted to the Assessors' Office. A bill in the amount of \$290.94 was sent to the City's Finance Department for collection. This figure includes the doubling of the bill that would have been sent to the owner if the report was submitted on time.

9) REVIEW & TAKE ACTION ON VETERAN TAX CREDITS

Jason Buescher 30 Watson Street

The Board reviewed Mr. Buescher's application and voted to grant the veteran tax credit starting tax year 2017. The application and response forms were signed by the Board.

Ramsey, Michael 40 Bret Street

The Board reviewed Mr. Ramsey's application and voted to grant the veteran tax credit and 100% total and permanent disabled veteran's credit beginning in tax year 2017.

Stiles, Steven 447 Norway Street

The Board reviewed Mr. Stiles' application and voted to grant the veteran tax credit starting tax year 2017. The application and response forms were signed by the Board.

Lacroix, Richard 485 Madison Avenue

The Board reviewed Mr. Lacroix's application and voted to grant the veteran tax credit starting tax year 2017. The application and response forms were signed by the Board.

Bouchard, Hubert

711-713 Fourth Avenue

The Board reviewed Mr. Bouchard's application and voted to grant the veteran tax credit and 100% total and permanent disabled veteran's credit beginning in tax year 2017.

Leclerc, Patricia

17 Charron Avenue

The Board reviewed Ms. Leclerc's application and voted to continue to grant the credit as her veteran spouse has passed. The application and response forms were signed by the Board.

Jackson, Kelvin

11 Russian Street

The Board reviewed Mr. Jackson's application and voted to grant the veteran tax credit starting tax year 2017. The application and response forms were signed by the Board.

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

Member Kem Rozek 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..." Member Mark Eastman seconded this motion. All concurred. The Board of Assessors went into non-public session.

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 issues discussed under RSA 91-A:3 II (c). Member Mark Eastman seconded the motion and stated that the Board was now in public session.

The following elderly exemption application was acted on:

Grant, Marshall

758 Kent Street

Map 133-Lot 60

The Board voted to deny the application since the applicant is not the owner of the property. Appropriate forms were signed and the applicant will be notified of the Board's decision.

MacPherson, Laura

256 Church Street

Map 120-Lot 342

The Board voted to deny the application since the applicant has an outstanding tax burden prior to 2016. They felt that this would be inappropriate forms were signed and the applicant will be notified of the Board's decision.

Love, Shirley

691 Fourth Avenue

Map 110-Lot 51

The Board voted to deny the application since the applicant has an outstanding tax burden prior to 2016. They felt that this would be inappropriate forms were signed and the applicant will be notified of the Board's decision.

Morency, Carmen

The Board voted to grant the 2016 tax burden deferral for Ms. Morency. Appropriate forms were signed and she will be notified of the decision.

11) OTHER BUSINESS

No other business.

12) ADJOURNMENT

There being no further business, a motion to adjourn was made by Member Mark Eastman and seconded by Kem Rozek. The motion passed. The next meeting of the Board will be held in the near future. The meeting adjourned at 4:45 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator