

# City of Berlin, NH

Board Of Assessors  
Minutes of Meeting  
December 19, 2018

Location: Assessor's Office, City Hall



Present: Robert Goddard, Chair of Board of Assessors  
Mark Eastman, Member of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Bryan Chevarie, Assessing Coordinator  
Barbara Tetreault, Editor Berlin Sun

1) **1) CALL TO ORDER**

The meeting was called to order at 3:40 PM.

2) **ROLL CALL & PLEDGE OF ALLEGIANCE**

Chair Robert Goddard – In attendance  
Member Mark Eastman – In attendance  
Member Kem Rozek – In attendance

Those in attendance recited the Pledge of Allegiance at this time.

3) **REVIEW & APPROVE MINUTES DATED NOVEMBER 29, 2018**

The minutes of the meeting of November 29, 2018 were sent to members of the Board prior to this meeting. Mark Eastman made a motion to accept and seal the minutes as typed. Kem Rozek seconded the motion. All in favor, the motion carried.

4) **2017 DEFERRAL SETTLEMENT DISCUSSION**

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

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 (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 a non-public session.

**RESULT OF NON-PUBLIC SESSION**

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). Mark Eastman seconded the motion and stated that the Board was now in public session.

In the non-public session, the Board discussed a pending BTLA tax deferral appeal regarding Shirley Love, owner of 691 Fourth Avenue. A settlement agreement was discussed at the prior meeting and the final draft was reviewed at this gathering. The settlement/withdrawal of appeal was crafted by the City of Berlin's attorney, Christopher Boldt of DTC Lawyers, along with Shirley Love's representative, Ruth Heintz of NH Legal Assistance. The agreement was based on the Board of Assessors' discussion at the November 29, 2018 meeting. A motion to approve of the

presented agreement and to give Robert Goddard the authority to execute same on behalf of the Board of Assessors in this matter was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

**5) STATISTICAL UPDATE DISCUSSION**

Mark Eastman explained that he acquired a spreadsheet consisting of an array of data from the Vision CAMA database prior to this meeting. He distributed copies of this information, which had been sorted to show variations in the new values relating to building styles, use codes, and other categories. The group also referred to the 2015 statistical update manual that KRT Appraisal provided during the 2015 value update. Mark Eastman then summarized his analysis by stating that he wants to develop a scatter plot to help illustrate and interpret the new valuations.

Robert Goddard noted that many taxpayers will question their new tax-assessed values and it is up to the Board to be able to explain and answer their inquiries. It is against the USPAP (Uniform Standards of Professional Appraisal Practice) standards to develop conclusions without being able to justify them.

Robert Goddard explained that he examined the six land sales that were included in the statistical update. One of the sales was to an abutter and one sale involved a financial entity. Both of these sales should have been classified as non-arm's length transactions and not included in the analysis. In his prior conversations with Rob Tozier of KRT Appraisal, the inclusion of sales between abutting land owners was deemed inappropriate. This matter needs to be resolved. Further discussion of the data ensued and members of the Board were in agreement that they are not finding the consistency in their analyses that they were hoping to find.

Robert Goddard explained that he has recently been in contact with George Sansoucy, utility appraiser for the City of Berlin, and he has offered to meet with the Board regarding the update in the event that they believe it would be helpful. Members of the Board were in agreement that it could prove to be valuable to invite him to the next meeting.

Robert Goddard made a motion to table the vote on the statistical update, allowing the Board to further pursue their investigation into understanding the changes. This will give KRT Appraisal time to expand the land component of this model. He will attempt to arrange a meeting with George Sansoucy to conduct a work session in the near future. Also, Robert Goddard will draft a letter to the Mayor and City Council regarding what has stalled the Board's progress on the matter. Mark Eastman seconded the motion. All in favor, the motion carried. It was also noted that Robert Goddard may sign the letter on behalf of the entire Board. There were no objections to this qualification.

**6) OTHER BUSINESS**

There are two pending BTLA 2017 residential property tax appeals and as part of the partial settlement the Board needed to sign abatement levies for two parcels.

**Berlin Falls Real Estate, LLC**

550 Main Street

2017 tax-assessed value: \$175,800

2017 tax-assessed value after abatement: \$73,700

This abatement is the result of a physical inspection conducted by George Lickiss, KRT Appraisal. The condition of the property was overstated as fair and should have been very poor. A motion to grant the abatement was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

**Berlin Dairy Co. Inc.**

1011 Main Street

2017 tax-assessed value: \$119,800

2017 tax-assessed value after abatement: \$51,700

This abatement is the result of a physical inspection conducted by George Lickiss, KRT Appraisal. The condition of the residential property was overstated as average and should have been poor. The condition of the commercial property on this same parcel was overstated as fair and should have been very poor. A motion to grant the abatement was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

An appeal of the Northland Restaurant and Dairy Bar located at 1826 Riverside Drive remains unresolved at this time. The recommendation to the Board by George Lickiss was to not abate, and members of the Board were in agreement that the tax-assessed value should remain unchanged at this time.

**7) MEMBER COMMENTS**

There were no further member comments at this time.

Chair Robert Goddard opened the floor to any questions from the public at this time. Barbara Tetreault, Editor of the Berlin Sun, asked if he could summarize his main concerns with the update. Robert Goddard recapped the Board’s main apprehensions and further explained that the Board of Assessors has a responsibility to the taxpayers of Berlin to ensure that a level playing field exists regarding property taxation.

**8) ADJOURNMENT**

There being no further business before the Board, a motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

The meeting ended at 6:30 PM

Respectfully submitted,  
Bryan Chevarie, Assessing Coordinator

\* Note: These minutes are unofficial until they have been accepted by the Board of Assessors by motion.