

# City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 2, 2019

Location: Assessor's Office, City Hall



Present: Robert Goddard, Chair of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Mark Eastman, Member of Board of Assessors  
Jim Wheeler, City Manager (for portion of meeting)  
Bryan Chevarie, Assessing Coordinator

1) **1) CALL TO ORDER**

The meeting was called to order at 2:00 PM.

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

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

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED MARCH 6, 2019**

The minutes of the meeting of March 6, 2019 were sent to members of the Board prior to this meeting. Mark Eastman made a motion to accept and seal the minutes as typed. Robert Goddard seconded the motion. All in favor, the motion carried.

4) **GEORGE SANSOUCY CONTRACT**

The group was asked to review the proposed George Sansoucy 2019 utility appraisal contract in order to get their recommendation regarding same for City Council. At the prior meeting, the Board generated a list of points of interest that they wanted to run by Jim Wheeler, City Manager, prior to making a recommendation. Jim Wheeler provided his responses to the bullet-point items of interest and they were discussed in further detail at this meeting.

The group was in agreement that assessed values of utilities account for a large percentage of the total taxable value for the City of Berlin. Ensuring that these figures are sound and defensible must continue to be a priority for the Board to oversee. The idea of the City putting out a Request for Proposals (RFP) for the 2019 utility contract was discussed in order to confirm that the City is selecting the best option in terms of both quality of the work product and cost. A myriad of details were discussed, including the landscape of utility appraising in the country, ongoing litigation the City is involved in, and other related topics. It was noted that this was not being discussed as a slight to the current utility appraiser, George Sansoucy, but as a matter of due diligence on behalf of the Board.

A motion to recommend to Mayor and Council that they sign the 2019 utility appraisal contract with George Sansoucy – with terms and conditions embodied within that the Board of Assessors will provide further investigation and will make recommendations going forward on

or before September 1, 2019 to them for any future contracts. Mark Eastman seconded the motion. All in favor, the motion carried.

5) **OTHER BUSINESS** (Note: This matter was moved up on the agenda from #11)  
**Cornerstone PILT**

The group reviewed a calculation for the 2018 PILT for Cornerstone Housing in Berlin. A letter serving as an invoice will be sent to the entity for \$12,191.

**Letter from Phil Bodwell, Department of Revenue Administration**

Phil Bodwell, Real Estate Appraiser Supervisor for the NH DRA, sent a letter to the Board of Assessors stating that he was browsing through the minutes of the Berlin Board of Assessors meeting from the December 27, 2018 meeting and believes he was misquoted. He notes that in the third paragraph under item #4, "Statistical Update Discussion," he is quoted as saying that sales between owners of abutting properties can be used in an update of property values. He believes that he may have said that, "...such sales *could* be indicative of market value, but should not be used as there is always a question of their validity..."

Robert Goddard read the letter aloud to the Board. A response will be crafted and sent to Phil Bodwell and the minutes will be updated to reflect the development.

6) **REVIEW DRA SALES STUDY MEDIAN RATIO**

The annual sales study was recently finalized by the DRA. The median ratio is 96.8 for the 2018 tax year

7) **ABATE 2018 TAX BILL**

**Berlin Industrial Development and Park Authority**

**Map 404-Lot 47**

This parcel is classified as exempt due to its City-based ownership. However, this property is in current use and the billing software generates a bill based on this status. A motion to abate the full 2018 tax bill was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

8) **NOTICE OF INTENT TO EXCAVATE**

The group reviewed and signed Notices of Intent to Excavate for the following parcels:

Drouin, Arnold – Map 404-Lot 9

Granite State Landholdings, LLC – Map 410-Lot 3

Appropriate documentation will be forwarded to the NH DRA.

9) **EXCAVATION TAX**

Members of the Board reviewed a report of excavated materials submitted by Granite State Landholdings, LLC for Map 410-Lot 3 for the previous year. A bill in the amount of \$130.34 will be issued.







addressed. Plumbing issues, roof issues, door jams, and flooring needing to be replaced to name a few of the problems. The quality of construction was overstated on the tax card. A motion to agree with the recommendation and issue an abatement in the amount of \$1,049 was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

The following abatement applications were denied based on a lack of substance and/or the taxpayer did not provide a basis for why they feel an abatement is warranted in their application:

Croteau, Diane	461 Derrah Street	133/38
Bergeron, Robert	225 Madigan Street	110/155
	Madigan Street	110/163
Miller, Robbi	733 Marble Street	133/17
Poirier, Michael	670 Lancaster Street	129/99
Boucher, Danny	10 Hermanson Street	125/91
Duchesne, David & Jessica	46 Verdun Street	135/131
	Franklin Street	135/130
Poulin, Jules	45 Jericho Road	108/9
Nadeau, Robert	29-33 Peavey Lane	128/176
	22-24 Birch Street	128/211
Gelinas, Melanie	12 Livermore Avenue	120/406
Coulombe, Lucie & Donald	83 Spruce Street	128/83
Crane, Lynn	133 Park Street	120/61
Gingues, Denis & Ann Marie	75 Williams Street	114/30

After review of these applications, a motion to deny each of them was made by Robert Goddard, Kem Rozek seconded the motion. All in favor, the motion carried.

The Board was also presented with two abatement applications for the same parcels. Arthur Couture submitted only page 3 of the standard abatement application on January 28, 2019 for Map 137-Lots 48 & 53. On January 22, 2019 Mark Lutter of Northeast Property Tax Consultants submitted a complete application with an identical third page as was submitted by the taxpayer. Members of the Board were in agreement that they will not entertain replying to the tax rap until Mark Lutter has proven to them that he has satisfied all of the criteria laid down by the Board of Tax and Land Appeals regarding Docket No.: 21527-06OS. They instructed Bryan Chevarie to issue a letter to him and a duplicate to the taxpayer advising them of this decision.

## **12) MEMBER COMMENTS**

There were no member comments.

## **13) 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 6:15 PM

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator

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