

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 19, 2018

Location: Berlin Police Department Conference Room



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 – City of Berlin

Zach Howry, Officer – Berlin Police Department
Members of the Public

1) **CALL TO ORDER**

The meeting was called to order at 3:35 PM.

2) **ROLL CALL**

Chair Robert Goddard – In attendance
Member Mark Eastman – In attendance
Member Kem Rozek – Not in attendance at this time

3) **REVIEW & APPROVE MINUTES DATED FEBRUARY 13, 2018**

The minutes for the meeting of February 13, 2018 were sent to the Board for their review prior to this meeting. A motion was made by Mark Eastman to accept the minutes as typed. Robert Goddard seconded the motion. All in favor, the motion carried. The minutes will be placed on file.

4) **COMMENT ON MEETING AND PUBLIC COMMENTS**

Copies of the meeting agenda and a list of rules for the meeting were made available to those in attendance. Robert Goddard explained to the audience that these guidelines regarding public comments and conduct should be read as they would be strictly enforced at both this and future meetings. Kem Rozek entered the meeting.

5) **REVIEW BTLA DECISION AND SIGN ABATEMENT PAPERWORK**

St. Onge, Claude & Jacqueline **39 Haskell Street** **112/84**

The Assessor's Office recently received notice of a Board of Tax and Land Appeals (BTLA) decision regarding a 2015 tax appeal. The BTLA has ordered that the 2015, 2016, and 2017 tax-assessed value for 39 Haskell Street be reduced as follows:

2015: \$159,800 to \$141,700

2016: \$162,600 to \$141,700

2017: \$162,600 to \$141,700

Appropriate documents were signed and will be forwarded to the Finance Department for processing.

6) REVIEW BTLA A-9 & A-12 EXEMPTION FORMS

White Mountain Ridge Runners	241 Jericho Road	407-3.10
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Board Members reviewed charitable tax-exemption forms and supporting documentation submitted by the White Mountain Ridge Runners snowmobile club for their property located at 241 Jericho Road. Robert Goddard summarized a relevant BTLA case (NH Sno-Shakers Snowmobile Club v. Town of Canterbury, Docket No. 17704-99EX) by reading aloud from the Decision of that case. Robert Goddard stated that he has been asked to recuse himself from voting on the matter and he would thusly not be voting. Mark Eastman indicated that he believes that the BTLA case has set precedent in this situation. Kem Rozek indicated that she agrees with that opinion. Mark Eastman made a motion to deny the exemption request as it does not meet the definition of charitable as set forth in RSA 72:23-1. Kem Rozek seconded the motion. The motion carried.

At this time Robert Goddard stated that he would allow one member of the club to speak for up to three minutes on the matter per the public comment guidelines. George Falardeau of 100 Madigan Street and treasurer of the club was given the opportunity to address the Board at 3:49 pm. He listed other snowmobile clubs in Coos County and their property-tax exemption percentages. He stated that all but two clubs in the county are 100% exempt and also stated that the White Mountain Ridge Runners' tax burden is roughly \$1,300 annually. He also stated that they maintain the trail system that is open to everybody regardless of club membership. At 3:51 George Falardeau finished speaking. Kem Rozek made a motion to table the vote and discussion of the exemption request. Mark Eastman seconded the motion. The motion carried. Members of the White Mountain Ridge Runners left the meeting.

Joseph's Coat of Many Colors Church	535 Burgess Street	130/304
	344 Burgess Street	130/274

Board Members reviewed religious tax-exemption forms and supporting documentation submitted by Joseph and Vivian Buenviaje for Joseph's Coat of Many Colors Church. Mark Eastman stated that one of the buildings, 344 Burgess Street, is vacant and in his opinion does not qualify as exempt. Board members discussed visiting the property during the hours of worship that were furnished by the applicants. Mark Eastman made a motion to table the decision on the request until verification of religious usage has been completed. Kem Rozek seconded the motion. All in favor, the motion carried.

Salvation Army	15 Cole Street	119/244
	181 Hillside Avenue	120/177

Board Members reviewed religious tax-exemption forms and supporting documentation submitted by the Salvation Army. A motion to grant the request was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

Coos County Nursing Home **364 Cates Hill Road** **140/3**

Board Members reviewed charitable tax-exemption forms and supporting documentation submitted by the Coos County Nursing Home. A motion to grant the request was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Community Bible Church **593 Sullivan Street** **130/15**

Sullivan Street	130/20
Grafton Street	130/21.20

Board Members reviewed religious tax-exemption forms and supporting documentation submitted by the Community Bible Church. A motion to grant the request was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

Coos County Family Health Services	133 Pleasant Street	119/242.100
	54 Willow Street	119/289

Board Members reviewed a charitable tax-exemption forms and supporting documentation submitted by the Coos County Family Health Services. A motion to grant the request was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

Shallow River Properties, Inc.	69 Willard Street	119/223
	179 Emery Street	119/190
	85 Verdun Street	136/57
	3 Twelfth Street	136/8.3C
	3 Twelfth Street	136/8.5D

Board Members reviewed a charitable tax-exemption forms and supporting documentation submitted by the Shallow River Properties, Inc. It was noted that these properties are being leased to Northern Human Services. The question arose – does the property still qualify as charitable if it's being leased to charitable entities? Mark Eastman made a motion to table the decision until that question can be sufficiently answered. Kem Rozek seconded the motion. All in favor, the motion carried.

Cornerstone Housing North, Inc.	53 Main Street	118/124
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Board Members reviewed charitable tax-exemption forms and supporting documentation submitted by Cornerstone Housing North, Inc. Bryan Chevarie noted that this property is party to a payment in-lieu-of taxes (PILT) agreement with the City. The submittal of these forms is a part of that agreement. A motion to grant the request (and continue forward with the PILT arrangement) was made by Robert Goddard. Mark Eastman seconded the motion. All in favor, the motion carried.

First Baptist Church	79 High Street	119/95
	79 High Street	119/94

Board Members reviewed religious tax-exemption forms and supporting documentation submitted by the First Baptist Church. A motion to grant the request was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

St. Kieran Community Center for the Arts	155 Emery Street	119/181.20
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Board Members reviewed religious tax-exemption forms and supporting documentation submitted by St. Kieran Community Center for the Arts. A motion to grant the request was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Tri-County CAP	610 Sullivan Street	130/21
	31 Pleasant Street	118/150
	53 Mason Street (1st Floor)	118/124.10

961 Main Street	128/247
30 Exchange Street	118/213
912 Main Street	128/263
921 Main Street	128/246

Board Members reviewed charitable tax-exemption forms and supporting documentation submitted by Tri-Country CAP. Bryan Chevarie noted that 912 and 921 Main Street exemption requests were reviewed by the Board at the November 15, 2017 meeting and subsequently denied.

A motion to grant the exemption requests for each parcel except for 912 Main Street and 921 Main Street was made by Mark Eastman. Robert Goddard seconded the motion. All in favor, the motion carried.

Androscoggin Valley Home Care Services 795 Main Street 128/216

Board Members reviewed charitable tax-exemption forms and supporting documentation submitted by the First Baptist Church. A motion to grant the request was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Northern Lights Housing Corporation 328 School Street 129/2
School Street 129/3

Board Members reviewed charitable tax-exemption forms and supporting documentation submitted by Northern Lights Housing Corporation. Bryan Chevarie noted that this property is party to a payment in-lieu-of taxes (PILT) agreement with the City. The submittal of these forms is a part of that agreement. A motion to grant the request (and continue forward with the PILT arrangement) was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

Northern New England Seventh-day Adventists, Inc. 575 First Avenue 118/16

Board Members reviewed religious tax-exemption forms and supporting documentation submitted by Northern New England Seventh-day Adventists, Inc. A motion to grant the request was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

New Hampshire Catholic Charities 1 Main Street 118/115
Nansen Street 137/25
29 Providence Avenue 125/75

Board Members reviewed charitable tax-exemption forms and supporting documentation submitted by New Hampshire Catholic Charities. A motion to grant the request was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Roman Catholic Bishop of Manchester 345 Pleasant Street 119/87
304 School Street 129/4
633 Third Avenue 110/6
618 Third Avenue 110/1
162 Madison Avenue 119/181
153 Grafton Street 130/4

140 Blanchard Street	119/291
Third Avenue	110/8
St. Anne Cemetery	136/29
Calvary Cemetery	138/72
St. Kieran Cemetery	137/136
Mt. Calvary Cemetery	122/2

Board Members reviewed religious tax-exemption forms and supporting documentation submitted by the Roman Catholic Bishop of Manchester. It was noted that Map 110-Lot 8 was sold by the church to a private entity in June of 2016 and that parcel is currently taxable. Discussion ensued regarding the ownership, use, and occupation of each parcel (all exemption requests for each organization were scrutinized in this way.) A motion to deny 633 Third Avenue and 618 Third Avenue due to their failure to meet the criteria and Map 110-Lot 8 – and to grant the request for the other parcels was made by Robert Goddard. Kem Rozek stated that she doesn't fully agree with the list and that 140 Blanchard Street may not meet the requirements in her opinion. Robert Goddard withdrew his motion. Mark Eastman made a motion to table the decision until the activity at the properties in question can be investigated further. Robert Goddard seconded the motion. All in favor, the motion carried.

7) REVIEW 2017 SALES STUDY

The NH Department of Revenue Administration has finalized the 2017 equalization ratio for the City of Berlin. The 96.25 figure represents the assessed values versus sales prices of arms-length transactions for the timeframe beginning October 1, 2016 through September 30, 2017. The median ratio of 96.25 indicates that sale prices are coming in slightly above assessed values. This is the first time since 2007 that the ratio is below 100, which is generally understood to be a sign of an improving real estate market..

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

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..." Mark Eastman seconded the motion. All concurred. The Board of Assessors went into non-public session. Members of the public exited the meeting at this time.

8) 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 is now in public session.

Members of the public then reentered the meeting.

The following elderly exemptions were acted on at this time:

Conte, Andrew	739 Second Avenue	119/396
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A motion to grant a deferral of the 2015, 2016, and 2017 tax burdens in the amount of \$3,707.67 was made by Kem Rozek. Robert Goddard seconded the motion. All in favor, the motion carried.

119/154

A motion to table the request until additional expense and income documentation can be obtained was made by Mark Eastman, seconded by Kem Rozek. All in favor, the motion carried.

129/31

A motion to table the request until additional expense and income documentation can be obtained was made by Mark Eastman, seconded by Robert Goddard. All in favor, the motion carried.

128/156

A motion to table the request until additional expense documentation can be obtained was made by Mark Eastman, seconded by Kem Rozek. All in favor, the motion carried.

120/342

A motion to deny the request was made by Kem Rozek, seconded by Mark Eastman. All in favor, the motion carried.

127/26

A motion to table the request until additional expense documentation can be obtained was made by Kem Rozek, seconded by Mark Eastman. All in favor, the motion carried.

9) REVIEW & TAKE ACTION – 2017 ABATEMENT APPLICATIONS

120/314

As a courtesy, Robert Goddard stated that the Board would review this abatement application first since the owner of the property was in attendance. The Board had tabled this application at the prior meeting. Bryan Chevarie stated that Peter Galinis submitted an amended abatement application where his opinion of market value is not \$80,200 as he wrote on the original application, but \$15,300. This amended application was received prior to the March 1, 2018 deadline. The group reviewed the application and related photographs while asking the taxpayer pertinent questions. Robert Goddard asked Peter Galinis if he has performed any significant improvements to the property since purchasing it. Peter Galinis indicated that only minor improvements have been completed. At 5:53 pm Peter Galinis was given three minutes to comment on his abatement application request. He stated that he paid \$20,000 for the property from a Fannie Mae repossession and he believes he overpaid at that price out of desperation. Mark Eastman stated that he trusts the recommendation of our contractor, KRT Appraisal. Robert Goddard indicated that he concurs. Peter Galinis was given an additional minute to address the Board at 6:03 pm. He gave a list of items that he believes George Lickiss (Assessor Supervisor, KRT Appraisal) missed while formulating his recommendation. Kem Rozek indicated that homeowners often benefit from allowing an assessor into their buildings in order for them to have a better understanding of the quality of the property. A motion to agree with George Lickiss' recommendation to lower the 2017 assessed value from \$80,200 to \$53,000 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried. An abatement in the amount of \$1,066 was granted. Appropriate documentation was signed by members of the Board.

Currie, Jerrold & Monique **390 Goebel Street** **118/175**

Winn, Gerald & Mona **179 Park Street** **120/207**

Quackenbush, Jeffrey **167 Washington Street** **119/207**

Dionne, Mary	215 Madigan Street	110/124
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Kelley, Barry Riverside Drive 138/56

City Hall, 168 Main Street
Berlin, NH 03570
Tel: 603-752-7532

by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried. An abatement in the amount of \$549 was granted. Appropriate documentation was signed by members of the Board.

Aikens, Denis

330 Burgess Street

131/55

The Board reviewed an abatement application for this parcel. The reason for the request is the owner's concern with the assessment due to the value when compared to an appraisal that was done for bank financing. George Lickiss inspected the property on April 10, 2018 and determined the quality needed to be lowered to fair and the condition also needed to be lowered to fair. In reviewing the sketch it was discovered that an area that was called first floor was actually finished enclosed porch. After correcting the inventory he recommends that the assessment is reduced from \$103,600 to \$69,700. A motion to agree with the recommendation to lower the 2017 assessed value from \$103,600 to \$69,700 was made by Mark Eastman. Robert Goddard seconded the motion. All in favor, the motion carried. An abatement in the amount of \$1,329 was granted. Appropriate documentation was signed by members of the Board.

King, Richard W – Trustee 110 Pleasant Realty Trust 110 Pleasant Street 119/37

The Board reviewed an abatement application for this parcel. The reason for the request is the owner's concern with the assessment due the income producing potential of the property. In reviewing the market approach and the income approach, George Lickiss determined that more weight should be given to the income approach. After changing the area to finished three quarter, he recommends the assessment be reduced by \$57,650 to \$67,750. A motion to agree with the recommendation to lower the 2017 assessed value from \$125,400 to \$67,750 was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried. An abatement in the amount of \$2,259 was granted. Appropriate documentation was signed by members of the Board.

10) DISCHARGE OF TAX DEFERRAL LIEN

At the prior meeting the group signed a tax deferral lien release for the property located at 122 Hillside Avenue. The original document was damaged prior to recording after the meeting. A new release sheet was signed and will be sent to the registry of deeds for recording.

11) REVIEW & TAKE ACTION ON REPORT OF EXCAVATED MATERIAL

Drouin, Arnold

404/9

The Board signed appropriate documentation and the landowner will be issued an excavation tax in the amount of \$9.60.

Guay, Albert & Mary

407/3.02

The landowners reported that they did not excavate during the prior year. Consequently, no bill was generated nor paperwork signed.

Dillon, Thomas

407/13

The Board signed appropriate documentation and the landowner will be issued an excavation tax in the amount of \$2.40.

Granite State Landholdings, LLC

410/3

The Board signed appropriate documentation and the landowner will be issued an excavation tax in the amount of \$1,051.26.

12) REVIEW & TAKE ACTION ON NOTICE OF INTENT TO EXCAVATE FORMS

Drouin, Arnold

404/9

Guay, Albert & Mary

407/3.02

Dillon, Thomas

407/13

Bouthillier, Allen

410/3

The Board signed Notices of Intent to Excavate for the above parcels. Bryan Chevarie will forward the documents and associated checks (when applicable) to the Department of Revenue Administration.

13) REVIEW & TAKE ACTION ON VETERAN'S TAX CREDIT APPLICATIONS

Patrick, Ronald

450 Alpine Street

125/33

The Board reviewed a veteran's tax credit application for Ronald Patrick. Mark Eastman made a motion to deny the credit as he felt the applicant does not meet the criteria set forth in RSA 72:28. Kem Rozek seconded the motion. All in favor, the motion carried. The taxpayer will be advised of this decision.

Bennett, Michael

436 Champlain Street

130/333

The Board reviewed a veteran's tax credit application for Rebecca Roberge. Mark Eastman made a motion to deny the credit as the applicant did not furnish supporting documentation as is required. Kem Rozek seconded the motion. All in favor, the motion carried. The taxpayer will be advised of this decision.

Horne, Anthony

662 Kent Street

132/83

The Board reviewed a veteran's tax credit application for Anthony Horne. Kem Rozek made a motion to deny the credit as she felt the applicant does not meet the criteria set forth in RSA 72:28. Mark Eastman seconded the motion. All in favor, the motion carried. The taxpayer will be advised of this decision.

14) OTHER BUSINESS

There was no other business.

15) PUBLIC COMMENTS

There were no public comments.

16) MEMBER COMMENTS

There were no member comments.

17) ADJOURNMENT

There being no further business, a motion to adjourn was made by Kem Rozek and seconded by Mark Eastman. All in favor, the motion passed. The meeting adjourned at 7:00 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator

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