

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

June 20, 2018

Location: City Hall Auditorium



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

Members of the Public

1) **CALL TO ORDER**

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

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

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

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

3) **REVIEW & APPROVE MINUTES DATED APRIL 19, 2018**

The minutes for the meeting of April 19, 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) **ADOPTION OF THE PUBLIC RULES OF CONDUCT**

The Board had recently instituted a public rules of conduct policy in order to facilitate the operation of meetings. Mark Eastman made a motion to formally adopt the rules of conduct as a regular piece of the meetings of the Board of Assessors. Robert Goddard seconded the motion. All in favor, the motion carried. Copies of these rules will be available for the public at both this and future meetings.

Kem Rozek entered the meeting at 3:32 PM

5) **REVIEW BTLA A-9 & A-12 EXEMPTION FORMS**

Roman Catholic Bishop of Manchester	633 Third Avenue	110/6
	618 Third Avenue	110/1
	140 Blanchard Street	119/291

Members of the Board had discussed these three parcels at the prior meeting as they wanted to acquire additional information before taking a vote. In regards to 140 Blanchard Street, Kem Rozek explained that she has learned the property does not regularly receive mail and usage of the building is light. The diocese occasionally will host an indoor yard sale at the location for no charge, on average less than once per month. Robert Goddard asked if anybody knew what type of items are being stored in there. The group was in agreement that more information is needed

in order for a proper vote to happen. Bryan Chevarie will send a letter to the main office in Manchester and will send a copy to the local office located at 151 Emery Street in Berlin. A motion to table the vote and send a letter requesting additional information for these parcels was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

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

Members of the Board tabled the vote on these parcels at the prior meeting. The applicant had furnished the Board with dates and times of worship along with other related information regarding the operation of their church. All members of the Board had attempted to visit and/or attend the services at times stated over the course of several weeks. All members reported that they did not see any signage nor indication that there was any church-related activity. It was noted that these parcels are not owned directly by the church. A motion to deny the exemption request based on the application not conforming to New Hampshire law was made by Mark Eastman. Robert Goddard 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

Members of the Board tabled the vote on these parcels at the prior meeting. Discussion ensued regarding the ownership and lease situation and how it relates to property-tax exemption. It was also noted that Shallow River pays the City \$3,500 per year as a payment in lieu of taxes (PILT). Bryan Chevarie will send a letter to Shallow River requesting a copy of the PILT agreement. A motion to table the vote pending the acquisition and review of additional information was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

International Church Foursquare Gospel Inc.	219 Willow Street	120/23
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The request for religious exemption was reviewed by members of the Board. A motion to grant the exemption for the 2018 tax year was made by Mark Eastman as he felt the request meets the legal requirements for the exemption. Kem Rozek seconded the motion. All in favor, the motion carried.

Notre Dame Arena	15 Hillside Avenue	119/263
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The request for charitable exemption was reviewed by members of the Board. A motion to grant the exemption for the 2018 tax year was made by Robert Goddard as he felt the request meets the legal requirements for the exemption. Mark Eastman seconded the motion. All in favor, the motion carried.

Women's Rural Entrepreneurial Network	117 Main Street	119/50
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The request for a charitable exemption was reviewed by members of the Board. The group discussed the use of the property and debated whether it qualifies for an exemption since it may not be used and occupied in a manner that fits the legal criteria for exemption purposes. Bryan Chevarie will send a letter to the organization requesting additional information regarding the

utilization of the building. A motion to table the vote pending additional information was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

New Hampshire Public Radio

509 Enman Hill Road

131/8

The request for an educational exemption was reviewed by members of the Board. A motion to grant the exemption for the 2018 tax year was made by Kem Rozek as she felt that the request meets the legal requirements for the exemption. Mark Eastman seconded the motion. All in favor, the motion carried.

White Mountain Ridge Runners (WMRR)

241 Jericho Road

407-3.10

This charitable exemption request was reviewed at the previous meeting. Robert Goddard recapped that he had recused himself from voting and there was a motion and a second to deny the exemption request. George Falardeau, treasurer of the club, was given a chance to address the Board at that time. Subsequently, the vote and discussion were tabled pending the procurement and confirmation of additional information. This was also moved and seconded.

Bryan Chevarie stated that he had called approximately a dozen local municipalities to inquire whether their respective snowmobile clubs own any property and if they are exempt from property taxation. Additionally, he sent an email posing the question to members of the New Hampshire Association of Assessing Officials (NHAAO) listserve. He recapped the results of his queries – a mix of exempt and taxable statuses.

Mark Eastman stated that he has researched the relevant statutes and materials submitted by the club and believes that because the club is registered as 501(c)(7), a social club, they do not qualify for the exemption. Robert Goddard stated that a qualifying entity cannot be membership driven.

Marcel Belanger, member of WMRR, was given the opportunity to address the Board. He asked what a 501(c)(7) is as he was not in agreement that they were registered as so. George Falardeau, treasurer of WMRR, was then given the opportunity to address the Board. He stated that the club is not a 501(c)(7) and that they receive \$25 from each member and that this does not cover their expenses. He stated that their club provides services that benefit the general public such as snowmobiling, cross country skiing, dog sledding, and that they don't have a toll gate on the trails. He then presented a certificate the club received recognizing 45 years of service and also noted that they recently received the Boom Pier award from the Androscoggin Valley Chamber of Commerce.

Robert Goddard asked if the club has any other income sources. George Falardeau said they have grants they have to apply for. Robert Goddard inquired about an agreement where the local ATV club pays half of WMRR's tax burden. George Falardeau denied the assertion. Robert Goddard stated that he knows of an agreement between the two clubs where the ATV club pays the WMRR a yearly fee and in return they are able to use a piece of WMRR's property for storage purposes. Bryan MacDonald, board of directors of WMRR, stated that there is an agreement between the two clubs but that it has not been signed by the ATV club and they have not received any money to date.

Mark Eastman stated that according to the statutes the Board is unable to grant the exemption and the Board has a responsibility to the rest of the taxpayers to only exempt parcels that qualify. Robert Goddard recused himself from voting on the matter. A motion to deny the exemption request was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried. Members of the club in attendance left the meeting during this voting timeframe as they were upset with how the discussion of the matter was unfolding.

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.

6) REVIEW & TAKE ACTION ON TAX DEFERRAL APPLICATIONS AND ELDERLY EXEMPTION APPLICATIONS

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.

The following deferral applications were acted on at this time:

Love, Shirley **691 Fourth Avenue** **110/51**

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

MacPherson-Conley, Laura **286 Church Street** **120/342**

This request was denied at the prior meeting. The taxpayer, having learned this, asked if she could address the group as she thought there was a misunderstanding regarding her application. The Board allowed the taxpayer to address them as a courtesy. A motion to table the request until a more accurate expense sheet can be obtained was made by Robert Goddard, seconded by Mark Eastman. All in favor, the motion carried.

Beaudette, Michael & Shelly **117 Emery Street** **119/154**

This application was tabled at the prior meeting so the Board could obtain more expense documentation from the taxpayer. The applicant subsequently furnished additional information, however, the expense sheet did not jive with the documentation. A motion to table the request until an accurate expense sheet can be obtained was made by Mark Eastman, seconded by Kem Rozek. All in favor, the motion carried.

Sims, Lisa **356 School Street** **129/31**

A motion to deny the request based on a lack of response for additional expense documentation was made by Mark Eastman, seconded by Kem Rozek. All in favor, the motion carried.

Buyer, N Sharon

40 Spring Street

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.

Bedell, Penny

26 Seventh Street

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.

The following elderly exemption application was acted on at this time:

Lamarche, Louanne Knox

163 Denmark Street

127/96

A motion to table the vote on the application pending verification of income was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

7) REVIEW BTLA DECISION AND ALLOCATE ORDERED ASSESSMENT

The Board reviewed a decision handed down by the BTLA regarding the 2015 and 2016 tax year appeals by Arthur & Brenda Couture. The two parcels involved with this decision are Map 137-Lots 48 & 53. The BTLA has ordered that the aggregate assessed value of the two parcels be reduced from \$185,700 to \$91,100 for 2015 and \$99,600 for 2016. The BTLA also ordered that the City, "...should use reasonable discretion in allocating these total abated assessments..." of the two parcels. Robert Goddard made a motion to allocate 60% of the assessed value to Map 137-Lot 53 (\$54,700, rounded) for 2015 and 40% to Map 137-Lot 48 (\$36,400, rounded); and also 60% of the assessed value to Map 137-Lot 53 (\$59,800, rounded) for 2015 and 40% to Map 137-Lot 48 (\$39,800, rounded) for 2016. Mark Eastman seconded the motion. All in favor, the motion carried. Now that these values have been allocated appropriate abatement levies will be signed at the next meeting.

8) REVIEW & TAKE ACTION – 2017 ABATEMENT APPLICATIONS

Hood, Donald

79 Bemis Street

135/80

The Board reviewed an abatement application for this parcel. The owner is concerned with the assessment due to the condition of the property. George Lickiss did a drive-by inspection on June 12, 2018 after the taxpayer did not return calls for an internal inspection. He found the inventory correct for the property from what he could see and the property is comparable in value to neighboring lots on Bemis Street. He recommends that the Board deny the abatement application. Mark Eastman made a motion to deny the request. Kem Rozek seconded the motion. All in favor, the motion carried.

Mackenzie, Laura

642 Howland Street

132/118

The Board reviewed an abatement application for this parcel. The reason for the request is the owner's concern with the assessment due to an appraisal done for a consolidation loan. George Lickiss did a physical inspection of the property on May 22, 2018 and observed the dwelling was in average condition instead of good condition based upon the following – the basement leaks (there was a pool of standing water in the middle), there was a substance on the basement walls that could be black mold, the carpets need to be replaced, and the roof shows a bow to the center indicating possible structural issues. The patio was also in poor condition. A motion to agree with the recommendation and lower the 2017 assessed value from \$62,800 to 53,800 was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

An abatement in the amount of \$353 was granted. Appropriate documentation was signed by members of the Board.

Couture, Kevin

Jericho Road

107/2

The Board reviewed an abatement application for this parcel. The reason for the request is the owner's concern with the assessment of the barn based on the condition of the structure. George Lickiss performed a physical inspection of the property on May 22, 2018 and observed that the barn was in poor condition instead of average. The flooring had rotted out and as it has a mudsill foundation that was also rotting out, causing the walls be out of plumb. A motion to agree with the recommendation and lower the 2017 assessed value from \$12,500 to 7,800 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried. An abatement in the amount of \$184 was granted. Appropriate documentation was signed by members of the Board.

Falardeau, Linda

128.5 Wight Street

109/90

The Board reviewed an abatement application for this parcel. The reason for the request is the owner's concern with the assessment is due to the surrounding property being commercial in nature. George Lickiss performed an exterior inspection on May 22, 2018 and found the inventory of the property to be correct. There is an economic obsolescence factor of 10% to take into consideration the property's location. A motion to agree with the recommendation to deny the abatement request was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried. Appropriate documentation was signed by members of the Board.

Cronin, David

408 Willard Street

120/159

The Board reviewed an abatement application for this parcel. The reason for the request is the owner's concern with the assessment compared with the purchase price of \$35,000. George Lickiss performed an inspection on May 22, 2018 and found that as of April 1, 2017 there were substantial issues with the property. Supporting columns had to be added, radon mitigation had to be conducted, and rewiring had to be done. Items still needing to be addressed include a cracked basement wall which is bowing and replacement of bedroom doors. After changing the condition to poor the assessment is reduced by \$9,200 to \$52,600. A motion to agree with the recommendation and lower the 2017 assessed value from \$61,800 to 52,600 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried. An abatement in the amount of \$361 was granted. Appropriate documentation was signed by members of the Board.

**Tevald, Kenneth &
Gengras, Janice**

690 Portland Street

129/96

The Board reviewed an abatement application for this parcel. The reason for the request is the owner's concern with the assessment is due to the purchase price of \$45,500. George Lickiss did an exterior inspection on May 22, 2018 and found the overall condition of the property was average and not very good. A motion to agree with the recommendation and lower the 2017 assessed value from \$60,900 to \$45,200 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried. An abatement in the amount of \$615 was granted. Appropriate documentation was signed by members of the Board.

Northern New England Telephone Communications, LLC
City Wide 00FAIR/0POINT

The Board reviewed an abatement application for this parcel. The group also reviewed a recommendation prepared by George Sansoucy's office in regards to the abatement request. The recommendation states, "FairPoint relies upon the value prepared by the New Hampshire Department of Revenue Administration (DRA) as the basis for their abatement request. FairPoint has not addressed the property that has escaped taxation as a result of utilizing the DRA basis for its abatement. Furthermore, this matter is pending before the Merrimack County Superior court." A motion to agree with the recommendation to deny the abatement request was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

Public Service Company of NH d/b/a Eversource Energy
118/108, 118/182, 119/221, 406/20.L4, 106/25, 118/163, 118/162, 132/30, 139/22, 117/33, 129/53, 119/262, 119/12, 118/211, 119/13

The Board reviewed an abatement application for these parcels. The group also reviewed a recommendation prepared by George Sansoucy's office in regards to the abatement request. The recommendation states, "Eversource's request relies upon the value prepared by the New Hampshire Department of Revenue Administration (DRA) as the basis for their abatement request. The New Hampshire Board of Tax and Land Appeals (BTLA) has found that the DRA value does not represent true and full fair market value. The BTLA decision in this matter was upheld by the New Hampshire Supreme Court related to Eversource." A motion to agree with the recommendation to deny the abatement request was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

9) REVIEW LETTERS REQUESTING SECOND LOOK AT ASSESSMENT FOR 2018 TAX YEAR

Approximately a dozen taxpayers visited the Assessor's Office since the last meeting questioning changes to their tax card that were spurred by the cyclical inspection process conducted during the 2017 tax year. Members of the Board, in an effort to be particularly responsive to the taxpayers of the City of Berlin, decided that these changes should be reviewed to ensure accuracy for the 2018 tax year. Bryan Chevarie will contact these property owners to schedule inspections to be conducted by George Lickiss.

10) ABATE INCORRECT TAX BILLS AND SIGN SPECIAL WARRANTS FOR CORRECT AMOUNTS IF APPLICABLE

Berlin Industrial Development and Park Authority East Milan Road 404/47

This parcel is owned by an exempt entity, however, the current use classification of the parcel leads to a tax bill being generated by the billing software. A motion to abate the erroneously billed amount of \$450 in the 2018 first-half billing was made by Robert Goddard, Mark Eastman seconded the motion. All in favor, the motion carried. Appropriate documentation was signed by members of the Board.

Cronin, David 408 Willard Street 120/159

A data entry error performed by an employee of KRT Appraisal led to the 2018 first-half bill for this property being issued based on a land only assessment of \$4,000. The 2018 assessed value

for this property is \$61,800, even after abating the 2017 value as improvements performed between April 1, 2017 and April 1, 2018 have improved the condition of the property. Consequently, a special warrant is required to levy the correct tax bill for this property based on this \$61,800 figure. The formula for the first-half bills for the 2018 tax year is \$19.60/thousand multiplied by the assessed value of \$61,800 ($(\$19.6 \times (\$61,800/1000)) = \$1,211$ rounded. A motion to abate the entire 2018 first-half billed amount of \$186 and issue a special warrant of \$1,211 was made by Kem Rozek. Robert Goddard seconded the motion. All in favor, the motion carried.

Hallgren, Timothy & Bernadette 353 High Street 120/253

This parcel was the site of a two-family structure. Prior to April 1, 2018 this building was demolished. A data entry error performed by an employee of KRT Appraisal led to the 2018 first-half bill being issued without reflecting that the land was vacant as of April 1, 2018. Consequently, a special warrant is required to levy the correct tax bill for this property. The formula for the first-half bills for the 2018 tax year is \$19.60/thousand multiplied by the assessed value of \$4,000 ($(\$19.6 \times (\$4,000/1000)) = \78 rounded. A motion to abate the entire 2018 first-half billed amount of \$592 and issue a special warrant of \$78 was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Lauze, Marc & Regina 52 Twelfth Street 125/34

The taxpayer has been made aware of a recent change to their tax card and is questioning whether it is accurate. At the March 5, 2015 meeting the Board had reviewed the parcel after the taxpayer submitted an abatement application. The group noted that the carport is not taxable real estate in the State of New Hampshire. Subsequently, an abatement was signed and the outbuilding removed from the card. During recent cyclical inspections this same carport was picked up by a data collector. A motion to remove the carport's \$2,000 2018 assessed value was made by Mark Eastman. Robert Goddard seconded the motion. All in favor, the motion carried. The adjustment will be reflected in the 2018 second-half billing.

11) PRORATION APPLICATION FOR FIRE DAMAGED BUILDING

Gelinas, Linda & Richard 487 Champlain Street 130/68

This request for abatement comes from the taxpayer based on an application under RSA 76:21 – Proration Assessment for Damaged Buildings. On April 13, 2018 a fire rendered the residential building uninhabitable. Based on the pertinent RSA, the structure needs to be prorated for its intended use during the tax year. A motion to reduce the total 2018 assessment for the parcel from \$93,100 to \$12,055 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried. An abatement of \$1,588 was granted.

12) BLIND EXEMPTION APPLICATION

Tupick, Alexander 246 Bridge Street 135/177

An application for a \$15,000 blind exemption was reviewed by the Board. The application was received by the Assessor's Office on May 10, 2018, which is after the deadline for this exemption to be applied to the 2017 tax year. A motion to grant the \$15,000 exemption beginning in the 2019 tax year was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

13) REVIEW & TAKE ACTION ON REPORT OF TIMBER CUT

The Board reviewed a Report of Timber Cut that was submitted by logger Theodore Tichy in regards to Map 408/1. A motion to sign a timber tax warrant of \$3,197.90 was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

14) REVIEW & TAKE ACTION ON VETERAN'S TAX CREDIT APPLICATION

Kerr, Gerald

197 Emery Street

119/204

The Board reviewed a veteran's tax credit application for Gerald Kerr. Mark Eastman made a motion to grant the credit for the 2019 tax year as he felt the applicant meets the criteria set forth in RSA 72:28 and the application was received after the April 15, 2018 deadline. Kem Rozek seconded the motion. All in favor, the motion carried. The taxpayer will be advised of this decision.

15) OTHER BUSINESS

There was no other business.

16) PUBLIC COMMENTS

There were no public comments.

17) MEMBER COMMENTS

There were no member comments.

18) 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 carried. The meeting adjourned at 7:15 pm.

Respectfully submitted,
Bryan Chevarie, Assessing Coordinator

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