

City of Berlin, NH

Board Of Assessors Minutes of Meeting February 22, 2017



Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Mark Eastman, Member of Board of Assessors
Richard Dorsett, KRT Appraisal Assessor
Bryan Chevarie, Assessing Coordinator

1) **CALL TO ORDER**

The meeting was called to order at 3:15 PM.

2) **REVIEW & APPROVE MINUTES DATED DECEMBER 28, 2016**

The minutes for the meeting of December 28, 2016 were sent to the Board for their review prior to this meeting. A motion was made by Board member Mark Eastman to accept the minutes as typed. Member Kem Rozek seconded the motion. The motion was made, seconded, and all concurred. The minutes of December 28, 2016 will be placed on file.

3) **RICHARD DORSETT – KRT APPRAISAL**

The group welcomed Richard Dorsett, Assessor of KRT Appraisal, to the meeting. The Board discussed many facets of the relationship between the City and KRT, identifying both successes and potential areas of improvement. The tax cards of several properties were reviewed by the group as the Board had questions regarding the reasoning behind the assessed values. Richard Dorsett will review these further after the meeting and make appropriate changes, if any are necessary. The group was in agreement that having more coding options regarding the condition of a building would allow for a greater degree of flexibility when making adjustments to property record cards.

4) **REVIEW BTLA APPEAL RECOMMENDATIONS**

Northway Bank	108 Mannering Street
Northway Bank	208 Jolbert Street

The Board reviewed BTLA settlement recommendations prepared by KRT Appraisal for 108 Mannering Street and 208 Jolbert Street. Northway Bank has agreed to withdraw the remainder of their multi-parcel appeal if the assessments of 108 Mannering Street and 208 Jolbert Street are reduced to reflect the sale prices of each respective property when they were under the taxpayer's ownership during the 2015 tax year. The Board agreed with the recommendations and signed the appropriate abatement paperwork and necessary forms. These reductions in value will only be valid for the 2015 tax year – 2016 and subsequent years' valuations will not be affected by this decision.

Map 119-Lot 425: 108 Mannering Street

Prior 2015 valuation: \$58,400

Corrected 2015 valuation: \$30,000

Abated 2015 tax amount: Approximately \$1,113

Map 110-Lot 83: 208 Jolbert Street
Prior 2015 valuation: \$29,100
Corrected 2015 valuation: \$19,000
Abated 2015 tax amount: Approximately \$396

JBM Family Trust

82 Jericho Road

The Board reviewed a BTLA settlement recommendation prepared by KRT Appraisal for JBM Family Trust's property located at 82 Jericho Road in Berlin. The Board agreed with the recommendation and signed the appropriate abatement paperwork and necessary forms. The settlement figure was determined based on reducing the condition of the property and applying a functional adjustment to account for issues when compared with other storage facilities. This results in a reduction in value for the 2015 and subsequent tax years.

Map 107-Lot 10: 82 Jericho Road
Prior 2015 valuation: \$158,600
Corrected 2015 valuation: \$125,000
Abated 2015 tax amount: Approximately \$1,293

Lefebvre, Joseph & Doris

64 Bemis Street

The Board reviewed a BTLA settlement recommendation prepared by KRT Appraisal for Joseph & Doris Lefebvre's property located at 64 Bemis Street in Berlin. The Board agreed with the recommendation and signed the appropriate abatement paperwork and necessary forms. The settlement figure was determined based on changing the condition of the property from good to average as the home has had no renovations and is original to the year built, resulting in a reduction in value for the 2015 and subsequent tax years.

Map 135-Lot 83: 64 Bemis Street
Prior 2015 valuation: \$164,400
Corrected 2015 valuation: \$146,000
Abated 2015 tax amount: Approximately \$643

The Board also signed paperwork to reflect the decision made at the prior meeting to abate a 2015 BTLA appeal case regarding Michael & Kem Rozek of 2525 Howard Street. This results in a change in assessed value for 2015 and subsequent tax years.

Map 138-Lot 28: 2525 Howard Street
Prior 2015 valuation: \$194,214
Corrected 2015 valuation: \$180,437
Abated 2015 tax amount: Approximately \$540

5) REVIEW & TAKE ACTION ON VETERAN TAX CREDIT APPLICATION

Mercier, Larry

3 Pinecrest Avenue

The Board reviewed Mr. Mercier's application and voted to grant the \$150 veteran tax credit starting tax year 2017. The application and response forms were signed by the Board.

6) REVIEW & TAKE ACTION ON BLIND EXEMPTION APPLICATION

Landry, Marie

133 Clark Street

The Board reviewed Ms. Clark's application and voted to grant the \$15,000 blind exemption beginning tax year 2017. The application and response forms were signed by the Board.

7) REVIEW & TAKE ACTION ON 100% DISABLED VETERAN TAX CREDIT APPLICATION

Suitter, Darrell

31 Viking Street

The Board reviewed Mr. Mercier's application and voted to grant the \$700 100 % disabled veteran tax credit starting tax year 2017. The application and response forms were signed by the Board.

8) REVIEW BTLA A-9 & A-12 FORMS – LIST OF REAL ESTATE ON WHICH EXEMPTION IS CLAIMED

Fraternal Order of Eagles

8 Green Square

The Board reviewed the BTLA A-9 and A-12 forms that were submitted by officers of the Fraternal Order of Eagles. The Board, as is their legal right, requested additional information from the organization. Bryan Chevarie will write them in order to request their 501(c)3 information along with a copy of the mission statement for their local chapter. This topic will be revisited once this information has been submitted.

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

The following Elderly and Disabled Deferral Applications were acted on:

Sims, Lisa

356 School Street

The Board voted to grant the deferral of the \$2,703.75 2016 tax burden for Ms. Sims. Appropriate forms were signed and she will be notified of the decision.

Buyer, William & Nadine S

40 Spring Street

The Board voted to grant the deferral of the \$1,459.31 2016 tax burden for Mr. & Mrs. Buyer. Appropriate forms were signed and they will be notified of the decision.

10) OTHER BUSINESS

No other business.

11) ADJOURNMENT

There being no further business, a motion to adjourn was made by Member Kem Rozek and seconded by Mark Eastman. The motion passed. The next meeting of the Board will be held on Thursday, March 30th. The meeting adjourned at 5:15 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator