

City of Berlin, NH

Board Of Assessors Minutes of Meeting April 22, 2020 Via Zoom



Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Mark Eastman, Member of Board of Assessors
Patricia Chase, Tax Collector
Lise Barrette, Assessing Coordinator
Pamela Laflamme, Community Development Director
Shelli Fortin, City Clerk
Debra Goddard
Bonnie Cox
Ralph Collins
Michael Green

1) **Call to Order**

The meeting was called to order at 2:30 PM.

Robert Goddard read the following statement:

As Chair of the Board of Assessors, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor's Emergency Order #12 pursuant to Executive Order 2020-04, this public body is authorized to meet electronically. Please note that there is no physical location to observe and listen contemporaneously to this meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, I am confirming that we are:

a) Providing public access to the meeting by telephone, with additional access possibilities by video or other electronic means: We are utilizing Zoom for this electronic meeting. All members of the Board have the ability to communicate contemporaneously during this meeting through this platform, and the public has access to contemporaneously listen and, if necessary, participate in this meeting through dialing the following phone # 646-558-8656 and meeting ID 93638603734 .

b) Providing public notice of the necessary information for accessing the meeting: We previously gave notice to the public of the necessary information for accessing the meeting, including how to access the meeting using Zoom or telephonically. Instructions have also been provided on the website of the Board at www.berlinnh.gov.

c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access: If anybody has a problem, please call 752-8587 or email at plaflamme@berlinnh.gov.

d) Adjourning the meeting if the public is unable to access the meeting: In the event the public is unable to access the meeting, the meeting will be adjourned and rescheduled. Please note that all votes that are taken during this meeting shall be done by roll call vote.

2) Roll Call

Member Mark Eastman – In attendance, nobody in room with him

Member Kem Rozek – Arrived at 2:34, in Council Chambers

Chair Robert Goddard – In attendance, Debra Goddard in room with him

3) Review and Approve Minutes

Mark Eastman made a motion to approve the minutes of March 11, 2020 as submitted. Kem Rozek seconded the motion. All were in favor. The motion carried.

4) The Family Resource Center – 117 Main Street

Patty Chase advised that the total abatement for the Family Resource Center for the 2019 taxes with interest is \$2,374.34. This will bring the balance to zero. Documents were signed by members of the Board.

5) Notice of Intent to Excavate

Map 410 Lot 3

Robert Goddard advised that the form received from Allen Bouthillier shows an intent to excavate approximately 50,000 cubic yards of material. On a motion by Kem Rozek, seconded by Mark Eastman, the Board voted unanimously to approve the application from Allen Bouthillier.

Map 407 Lot 013.01

Robert Goddard advised that the form submitted by Noah Coleman shows an intent to excavate 1,000 cubic yards of sand. This property is on Head Pond Road. On a motion by Robert Goddard, seconded by Mark Eastman, the Board voted unanimously by roll call vote to approve the application from Noah Coleman. Rozek – aye, Eastman – aye, Goddard – aye

Map 407 Lot 3.02

Robert Goddard advised that the form submitted by Albert and Mary Guay shows an intent to excavate a total of 6,250 cubic yards of material, including gravel, sand, loam, and stone products. On a motion by Kem Rozek, seconded by Mark Eastman, the Board voted unanimously by roll call vote to approve the application from Albert and Mary Guay. Robert Goddard – aye, Mark Eastman – aye, Kem Rozek – aye

Report of Excavated Material

A Report of Excavated Material was received from Thomas Dillon, reporting that zero cubic yards were excavated at Map 407, Lot 13.01 from April 1, 2019 to March 31, 2020.

6) Notice of Intent to Cut Wood or Timber

Map 406 Lot 021

A Notice of Intent to Cut Wood or Timber was received from Paul and Lisa Bourbeau for their property on Cates Hill Road. The form was signed last October by the owners, and signed by the forester, Shane Morton, on March 24, 2020. On a motion by Mark Eastman, seconded by Kem Rozek, the Board voted unanimously by roll call vote to approve the Intent to Cut application from Paul and Lisa Bourbeau. Rozek- aye, Eastman- aye, Goddard – aye.

7) Abatement and Exemption – White Mountain Ridge Runners

Robert Goddard advised that White Mountain Ridge Runners had submitted an application prior to this year and after research on other cases before other towns, it was denied. Goddard stated that this year they have taken a different approach, asking for relief as they are providing a safe environment for people to recreate. Bryan MacDonald stated that they are a 100% volunteer organization and would use the money saved on taxes for maintenance equipment. Mark Eastman pointed out that they filed their taxes this year as a 501c3, charitable organization. In other years, they were listed as a 501c7, social club. If they are a charitable organization, they would qualify for the exemption by statute. The Board will need a letter from the IRS proving that they are a 501c3. On a motion by Robert Goddard, seconded by Mark Eastman, the Board voted unanimously by roll call vote to approve the exemption for White Mountain Ridge Runners, upon receipt of the IRS letter stating that they are a 501c3 charitable organization. Rozek- aye, Eastman – aye, Goddard – aye

8) 2019 Abatements

99 Glen Avenue
Map 118 Lot 162
Map 118 Lot 163
Map 119 Lot 013
Map 119 Lot 012
Map 118 Lot 182

Robert Goddard advised that the above properties are owned by Central Rivers Power NH, with an assessed value of approximately \$43 million. Goddard suggested that these be forwarded to George Sansoucy, who handles the utility assessments for the City. On a motion by Mark Eastman, seconded by Robert Goddard, the Board voted unanimously by roll call vote to forward the abatement application from Central Rivers Power NH to George Sansoucy. Rozek- aye, Eastman – aye, Goddard – aye

194 School Street
Map 406 Lot 20.L4
Map 106 Lot 025
Map 132 Lot 030
Map 139 Lot 022
Map 117 Lot 033
Map 129 Lot 053
Map 119 Lot 262
Map 118 Lot 211
Map 109 Lot 009
68 Jericho Road

Robert Goddard advised that they above properties are owned by Eversource, and these should also be handled by George Sansoucy. On a motion by Robert Goddard, seconded by Kem Rozek, the Board voted unanimously by roll call vote to forward the abatement application received from Eversource to George Sansoucy. Eastman – aye, Rozek – aye, Goddard – aye

276 Pleasant Street

40 Jasper Street

Robert Goddard advised that abatement applications were received for 276 Pleasant Street and 40 Jasper Street from Andre and Rita Belanger. The applicant did not provide an opinion of value, and the majority of sales used as comparables were not qualified. The taxpayer noted deficiencies in the property, however the grade listed by KRT is very good. On a motion by Mark Eastman, seconded by Kem Rozek, the Board voted unanimously by roll call vote to table the applications for 276 Pleasant Street and 40 Jasper Street until KRT is able to do an inspection to be sure the tax cards are accurate and the deficiencies noted by the taxpayer are addressed. Rozek – aye, Eastman – aye, Goddard – aye

250 Church Street

An abatement application was received from Legacy Holdings, LLC for 250 Church Street. The Board noted that the comparable properties used by the taxpayer were not the same size or condition in comparison to the subject property. The applicant, Scott Legendre, asked that he be allowed to provide additional data before a denial by the Board, which Robert Goddard advised he would be willing to look at if Legendre provides comparable properties. On a motion by Robert Goddard, seconded by Kem Rozek, the Board voted unanimously to table the abatement application from Legacy Holdings, LLC for 250 Church Street per the taxpayers request to furnish new comparable properties that reflect the size, condition, and quality of construction of his property. This information should be provided within 3 weeks. Eastman – aye, Rozek – aye, Goddard – aye

9 Green Square

An abatement application was received from ESW Realty LLC for 9 Green Square. The Board noted that the applicant gave a range of values instead of an opinion of value, and that two of the sales provided were not qualified, as one was an asking price and the other was from 2015. Robert Goddard noted that the basis of value given by KRT was likely the income approach, and that the capitalization rate provided by the applicant is something only developed by an appraiser. On a motion by Mark Eastman, seconded by Kem Rozek, the Board voted unanimously to deny the abatement application submitted for 9 Green Square as the applicant was acting as both appraiser and advocate and was using data that was not applicable. Goddard – aye, Rozek – aye, Eastman – aye

151 Main Street

Northway Bank submitted an application for 151 Main Street, the Wonderland building. They submitted a CMA from a real estate agent, an appraisal done for banking purposes with an NDA, and a comparable from a property in Lancaster. On a motion by Robert Goddard, seconded by Kem Rozek, the Board voted unanimously by roll call vote to deny the abatement for 151 Main Street, as the CMA was not prepared with an adjustment, the properties used for

comparables are not, and the appraisal should not have been submitted for consideration without approval by the client or appraiser. Eastman – aye, Rozek – aye, Goddard - aye

417 Derrah Street

An abatement application was received from Elissa Gramling for 417 Derrah Street. The taxpayer did not provide an opinion of value and only noted that the property did not change so the value should not have changed. The property went up from \$44,000 to \$59,000. On a motion from Mark Eastman, seconded by Kem Rozek, the Board voted unanimously by roll call vote to table the abatement application for 417 Derrah Street until KRT does an inspection. Goddard – aye, Rozek – aye, Eastman – aye

777 Second Avenue

An abatement application was received from Andrew Hauger for 777 Second Avenue. The taxpayer requested that the value be reduced to \$55,000 from \$58,100. Mark Eastman noted that the amount requested is well within 10% of the current value. On a motion by Mark Eastman, seconded by Kem Rozek, the Board voted unanimously to deny the abatement for 777 Second Avenue, as there was no substance or analysis, just a request. Goddard – aye, Eastman – aye, Rozek – aye

388 Westcott Street

An abatement application was received from Betty Fischer for 388 Westcott Street. The building was destroyed by fire. On a motion by Robert Goddard, seconded by Mark Eastman, the Board voted unanimously by roll call vote to table the application for 388 Westcott Street until such time as KRT weighs in on how to handle the extent of the damage to the building. Rozek – aye, Eastman – aye, Goddard – aye

800 Kent Street

An abatement application was received from Justin Dickinson for the property at 800 Kent Street, as the garage is no longer there. Robert Goddard advised that he has confirmed this. On a motion by Robert Goddard, seconded by Kem Rozek the Board voted unanimously by roll call vote to table the application for 800 Kent Street until the demolition permit is confirmed, as the adjustment will happen automatically with the permit. Eastman- aye, Rozek – aye, Goddard – aye

101 Maple Street

An abatement application was received from Michael Green for the property at 101 Maple Street. The property has been condemned. On a motion by Mark Eastman, seconded by Robert Goddard, the Board voted unanimously by roll call vote to table the application for 101 Maple Street, until KRT is able to do an inspection. Rozek – aye, Eastman – aye, Goddard – aye

635 Hillsboro Street

An abatement application was received from Nigel Wright for 635 Hillsboro Street. The Board noted that no opinion of market value or analysis was provided, and that the comps were not qualified sales. On a motion by Kem Rozek, seconded by Robert Goddard, the Board voted unanimously by roll call vote to table the application for 635 Hillsboro Street until KRT is able to do an inspection. Eastman – aye, Rozek – aye, Goddard – aye

745 Lancaster Street

An abatement application was received from Armand and Shirley Dupont for the property at 745 Lancaster Street. Robert Goddard advised that he was at the property a couple of years ago and witnessed the chip dust. The taxpayer notes that they had 2 floods in the basement this year, and the Board agreed that it is in rough shape. On a motion by Robert Goddard, seconded by Kem Rozek, the Board voted unanimously by roll call vote to table the application for 745 Lancaster Street until KRT is able to do an inspection. Eastman – aye, Rozek – aye, Goddard – aye

693 Third Avenue

Bonnie Cox submitted an abatement application for the property located at 693 Third Avenue. Cox was in attendance at the meeting to answer questions the Board may have. The taxpayer noted functional depreciation due to the layout of the rooms and also noted visible deferred maintenance. The taxpayer also noted that the police are called frequently to the area for parties and fights. Robert Goddard advised that this is a police matter and cannot be taken into consideration for assessed value. Kem Rozek asked about the ATV trail, and was advised that since every street in the city is a trail, this also cannot be considered. On a motion by Robert Goddard, seconded by Kem Rozek, the Board voted unanimously by roll call vote to table the application for 693 Third Avenue until KRT is able to do an inspection. Eastman – aye, Rozek – aye, Goddard – aye

361 High Street

An abatement application was received from Kourtney Tessier for 361 High Street. There was no argument of value and was not stated that the value was disproportionate to the rest of the community. The abatement was filed only on the basis of economic hardship. Patty Chase advised that the taxes are paid. On a motion by Robert Goddard, seconded by Kem Rozek, the Board voted unanimously by roll call vote to deny the application for 361 High Street, as there is no taxpayer argument for lowering the value other than hardship. Eastman – aye, Rozek – aye, Goddard – aye. It was suggested that the taxpayer be advised of the option of applying for a deferral in the future if she meets the requirements.

2126 Riverside Drive

Theodore and Wanda Lacasse submitted an abatement application for 2126 Riverside Drive. Kem Rozek asked if she should recuse herself since her property is mentioned in the application. It was decided that she did not have to. Robert Goddard stated that they did set a precedent with two other properties that were granted a decrease in a percentage of value for power lines, and they will need to research what the percentage was that was applied for external obsolescence. On a motion by Robert Goddard, seconded by Mark Eastman, the Board voted unanimously by roll call vote to approve the abatement request for 2126 Riverside Drive for the same percentage that was applied to the Rozek properties based on the taxpayers argument of external obsolescence for the powerlines dissecting the property. Rozek – aye, Eastman – aye, Goddard – aye

46 Wight Street

Theodore and Wanda Lacasse submitted an abatement application for 46 Wight Street. They cited the excessive noise of motor vehicles, which Robert Goddard stated is not a disproportionate condition, as it affects everyone in the city equally. On a motion by Robert Goddard, seconded by Kem Rozek, the Board voted unanimously by roll call vote to deny the abatement for 46 Wight Street. Goddard –aye, Rozek – aye, Eastman – aye

107 Norway Street

Cheryl and Richard Dionne submitted an abatement application for 107 Norway Street, the property was destroyed by fire in May of 2019. The Dionne's purchased the land in November of 2019. Since they were not the owners of record on April 1, 2019, they may not be able to file an abatement. On a motion by Robert Goddard, seconded by Mark Eastman, the Board voted unanimously by roll call vote to table the application for 107 Norway Street pending further research of the state statute regarding ownership. Rozek – aye, Eastman – aye, Goddard – aye

128 Jasper Street

Robert Goddard reviewed the history of the application from Richard Laflamme which was discussed at the last meeting. The application was received late, but the Board had agreed to give him extra time to submit an analysis, which was never received. On a motion by Kem Rozek, seconded by Mark Eastman, the Board voted unanimously by roll call vote to deny the application for 128 Jasper Street due to the fact the the application was received late, and additional documentation was never received. Rozek – aye, Eastman – aye, Goddard - aye

9) **BTLA Hearing Notices**

The Board was notified of the scheduled BTLA Hearing for Fraternal Order of Eagles v. City of Berlin, which will be held on September 22, 2020.

10) **Form to BTLA Certification from Tax Collector**

The Board was provided a copy of the form that was sent to the Board of Tax and Land Appeals informing them that the City bills semiannually for taxes.

11) **Tax Deferral Applications**

12) **Tax Exemption Applications**

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

Robert Goddard made a motion to go into non-public session at 6:19 pm per RSA 91-A:3 II (c) "Matters which, if discussed in public, would likely affect adversely the reputation of any person..." Kem Rozek seconded this motion. The Board voted unanimously to enter non-public session by roll call vote. Eastman – aye, Rozek – aye, Goddard aye

During the non-public session, tax deferral application and exemptions were discussed.

Kem Rozek made a motion to go back into regular session. Mark Eastman seconded the motion. The Board voted unanimously by roll call vote to re-enter the public session at 7:37 pm. Rozek – aye, Eastman – aye, Goddard – aye

13) **Other Business**

Robert Goddard advised that the City has put out the RFP's for the utility and city-wide revaluations. Goddard reviewed the fees and scope of work for the utility proposal that was received from George Sansoucy. There were 8 firms that requested information on the city-wide revaluation, but only two have submitted proposals.

14) Adjournment

A motion to adjourn was made by Kem Rozek. Robert Goddard seconded the motion. The Board voted unanimously by roll call vote to adjourn the meeting at 7:55 pm. Eastman – aye, Rozek – aye, Goddard - aye

Respectfully submitted,
Shelli Fortin, City Clerk

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