Present: Robert Goddard, Chair of Board of Assessors

Kem Rozek, Member of Board of Assessors

Mark Eastman, Member of Board of Assessors

Lise Barrette, Assessing Coordinator

Pamela Laflamme, Community Development Director

Debra Goddard

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 889 6618 6819 .

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.

1. Roll Call

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

Member Kem Rozek – In Council Chambers with Lise Barrette in room with her.

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

1. Review and Approve Minutes

Mark Eastman made a motion to approve the minutes of April 22, 2020 as submitted. Kem Rozek seconded the motion. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

1. Review and Take Action on Report of Excavated Materials

Granite State Landholdings, Allen Bouthillier Map 407 Lot 3

Mr. Goddard made a motion to accept the Report of Excavated Materials and to sign the warrant for $106.12. Mr. Eastman seconded the motion. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard- aye.

Albert and Mary Guay Map 407 Lot 3.02

Ms. Rozek made a motion to accept the Report of Excavated Materials and to sign the warrant for $32.32. Mr. Eastman seconded the motion. The Board voted unanimously by roll call vote, Goddard- aye, Eastman – aye, Rozek – aye,.

1. Review and Take Action on Report of Timber Cut

Tr Dillon Logging, Inc/Ted Tichy Map 408 Lot 1, Norway Sale

Ms. Rozek made a motion to accept the Report of Timber Cut and to sign the certification and warrant for $5,423.84. Mr. Goddard seconded the motion. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard - aye.

Jeremy Stultz/Sappi North America No.9 Androscoggin District Sale #21904

Mr. Goddard made a motion to accept the Report of Timber Cut and to sign the certification for $5,367.00. Mr. Eastman seconded the motion. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard - aye.

Timberwolf Logging, Chris Crowe Map 404 Lot 51

Mr. Eastman made a motion to accept the Report of Timber Cut and to sign the certification and warrant for $39.44. Ms. Rozek seconded the motion. The Board voted unanimously by roll call vote, Goddard – aye, Eastman – aye, Rozek - aye.

1. Review and Take Action on Notice of Intent to Cut

Jeremy Stult/Sappi North America No.9 Androscoggin District Sale #21904

Mr. Goddard made a motion to accept the Notice of Intent to Cut wood or Timber and to sign the certification $9,274.69 and warrant for $1,991.80. Ms. Rozek seconded the motion. The Board voted unanimously by roll call vote, Goddard – aye, Eastman – aye, Rozek - aye.

1. Prorated Assessment for Damaged Building

An application for Prorated Assessment for Damaged Building form Donald Lanteigne, 181 Collins St, was reviewed. The fire was on 2/29/20, it was signed on 4/28/20 and received in the office on 5/19/20. Although it was received after the 60 day statute limitation for the application, it was signed within the 60 day limit. There was some discussion on how everything has been affected nationally and globally due to COVID-19 and he should not be penalized because of the given situation. Mr. Eastman made a motion to waive the 60 day statute limitation and to have KRT give a determination of value. Ms. Rozek seconded it. The Board voted unanimously by roll call vote, Goddard – aye, Rozek – aye, Eastman - aye.

1. 2019 Abatements

Legacy Holdings, LLC 250 Church St Map 120 Lot 344

This application for an abatement was reviewed at the previous meeting. At said meeting it was decided that the comparable properties used by the taxpayer were not the same size or condition in comparison to the subject property. A letter was sent asking for a comparable sales analysis that reflects size, condition and grade quality. No further information was received by the applicant. Ms. Rozek made a motion to deny the abatement because we had not received any comparables that are appropriate for this property. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Goddard – aye, Eastman – aye, Rozek – aye.

Richard and Cheryl Dionne 107 Norway St Map 127 Lot 198

This application for an abatement was reviewed at the previous meeting where it was tabled for further review. It was found that the Dionne’s cannot file this abatement application because they did not own the property as of April 1, 2019. It was also noted that KRT had since inspected the property and had adjusted the value on May 13, 2020, so taxes will be adjusted accordingly. Mr. Goddard made a motion to deny the application because they have no legal right to apply for an appeal based on the ownership on 4/01/19. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

ESW Realty, LLC/Dunkin Donuts 9 Green Square Map 118 Lot 143

This application was a previously denied application. Since then, we received a letter from ESW Realty expressing their concerns with the board’s decision. There was discussion around how the value was arrived at and what approach was used. It was not an income approach. Mr. Eastman made a motion to forward the letter to KRT for review and to get their questions answered regarding the methodologies used to arrive at the assessed value. Mr. Goddard seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

Bonnie Cox 693 Third Ave Map 110 Lot 14

This application was tabled from the previous meeting. New information was submitted by the applicant. The board reviewed the floor plan and pictures submitted and discussed what is required for a room to be classified as a bedroom. The depreciation code was looked at and the different type of ratings were looked at. It was decided that the depreciation code should not be Good, it should be Average. Mr. Goddard made a motion to change the depreciation from Good to Average which takes the valuation down from $47,400 to $39,600. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye

Elissa Gramling 417 Derrah St Map 133 Lot 30

This application was tabled at the previous meeting due to lack of information. KRT was asked to do an inspection. After an exterior inspection and attempt to do an interior inspection KRT found that the current assessment was correct. The applicant mentioned that since there has been no change in the building that the assessment should not have gone up. This was discussed and due to statistical updates, many of the valuations will change. In lack of having no further information to go on, denied access to home, and an incomplete application, the abatement was denied. Ms. Rozek made a motion to deny the application, Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Goddard – aye, Eastman – aye, Rozek - aye.

Mike Green 101 Maple St Map 128 Lot 235

This application was tabled from the previous meeting. It was a condemned property so KRT was asked to do an inspection. There was discussion about the history of the property. KRT was able to inspect the property with photos submitted by the applicant. It was recommended to change the depreciation from Fair to Average and a UC of 20% complete. Making these changes lowered the value from $73,400 to $45,400. Mr. Eastman made a motion to accept KRT’s recommendation and grant the abatement. Mr. Goddard seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

Nigel Wright 635 Hillsboro St Map 129 Lot 122

This application was tabled from the previous meeting. It was noted that there was no opinion of market value, there was no analysis provided, and the comparables were not qualified sales. It was forwarded to KRT for inspection. An exterior inspection showed no difference from the property record card. KRT was unable to do an interior inspection due to refusal of owners. Mr. Goddard made a motion to deny due to there being no new information and a refusal for an interior inspection. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

Armand/Shirley Dupont 745 Lancaster St Map 129 Lot 83

This application was tabled from the previous meeting for an inspection to be performed by KRT. KRT was able to do a full exterior and interior inspection and there were no changes on the property record card except for the laminate flooring. After taking another look at the application, there was discussion around the pictures of the flooding and changing the depreciation from average to fair condition to reflect the stated issues in the application. Ms. Rozek made a motion to change the depreciation from average to fair which would change the assessment from $48,600 to $39,500. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

Andre/Rita Belanger 40 Jasper St. Map 120 Lot 243

And also 276 Pleasant St Map 119 Lot 27

This application was tabled from the previous meeting for KRT to do an inspection due to the deficiencies listed on the application. After a full inspection, KRT recommended to make adjustments for 40 Jasper St to reflect the condition, adding a kitchen, and adjusting the garage condition which would lower the value from $108,000 to $82,800. KRT also recommended for 276 Pleasant St to change the use to a commercial structure and not a conventional style residence which would lower the value from $82,700 to $69,600. Mr. Goddard made a motion to accept KRT’s advisories and grant the abatement for both properties. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

Justin Dickonson 800 Kent St. Map 133 Lot 54

This application was tabled from the previous meeting so it could be confirmed that the garage was removed. KRT did a drive by inspection and confirmed the garage wasn’t there, and recommended to remove it from the record which would lower the value from $64,200 to $61,100.Mr. Goddard made a motion to grant the abatement for the adjustment of the garage being gone. Ms. Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye, Rozek – aye

Betty Fisher 388 Westcott St Map 133 Lot 12

This application was tabled from the previous meeting to have KRT do an inspection on the fire damage. The history and timeline of this property was discussed and the application was looked at again. It was also brought up that there were building permits for this property that were currently being looked at by KRT. Since review of the building permits will involve inspections, the valuation will be adjusted. Mr. Goddard made a motion to table the abatement application to ask KRT to advise them accordingly on what to do with the abatement. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

1. Review of Tax Exempt Property Claim

Shallow River Properties, Inc. Map 119 Lot 222, Map 119 Lot 223, Map 136 Lot 8.3C,

Map 136 Lot 8.5D, Map 136 Lot 57, Map 119 Lot 190

Mr. Eastman has done some extensive research into this Exempt property claim. A recent BTLA case regarding Exemption with another town was discussed, as well as the regulations for C4 Real Estate Holding Companies. There has also been a PILT in the past which needs to be looked into and an amended A12 that was submitted. The board felt that they need to seek legal opinion on the matter. Each member will gather a list of questions so that they can be brought to legal counsel. Mr. Goddard made a motion to table the application. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

1. Review and Take Action on Veteran Tax Credit Applications

Colleen Farmer 564 Sullivan Street

This application was tabled from the previous meeting. The dates served were ineligible for a credit unless there were certain medals received. A letter was mailed asking for more documentation on any medals received which might make her eligible. There was no response. Mr. Eastman made a motion to deny for a lack of further follow-up and no qualifications. Ms. Rozek seconded it. The Board voted unanimously by roll call vote, Goddard – aye, Eastman – aye, Rozek – aye.

Vicki Sloan 19 Charron Ave.

The application was reviewed, dates served fell into the Vietnam War dates. Mr. Eastman made a motion to grant the vet credit of $150. Mr. Goddard seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Goddard – aye, Eastman – aye.

Robert Roberts 592 Western Ave.

The application was reviewed, dates served fell into the Vietnam War dates. Mr. Goddard made a motion to grant the vet credit of $150. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Rozek – aye, Eastman – aye, Goddard – aye.

Michael Torres 179 Finland St

The application was reviewed, dates served fell into the Persian Gulf War dates. Mr. Goddard made a motion to grant the vet credit of $150. Ms. Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

Tyler Baker 146 Elm St.

The application was reviewed, dates served were applicable. Mr. Eastman made a motion to grant the vet credit of $150. Ms. Rozek seconded it. The Board voted unanimously by roll call vote, Goddard – aye, Rozek – aye, Eastman – aye.

Robert Cyr 337 Sweden St.

The application was reviewed, dates served were applicable. It was noted that although he is not listed as owner of the property, we do have proof of residency which makes him qualified. Ms. Rozek made a motion to grant the vet credit of $150. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye, Rozek – Aye.

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

Ms. Rozek made a motion to go into non-public session at 4:53 pm per RSA 91-A:3 II (c) “Matters which, if discussed in public, would likely affect adversely the reputation of any person…” Mr. Goddard seconded this motion. The Board voted unanimously to enter non-public session by roll call vote. Eastman – aye, Goddard –aye, Rozek – aye.

RESULT OF NON-PUBLIC SESSION

Ms. Rozek made a motion to go back into regular session. Mr. Eastman seconded the motion. The Board voted unanimously by roll call vote to re-enter the public session at 4:57 pm, Rozek – aye, Eastman – aye, Goddard – aye

Items and/or topics discussed in non-public:

Elderly Exemption granted to Carmen Morency, 196 Glen Ave.

Ms. Rozek made a motion to seal the documentation provided as it is determined that divulgence

this board under RSA 91-A:3 II (c). Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Goddard –aye, Eastman – aye, Rozek – aye.

1. Other Business

Review of BTLA Abatement Application for TY2018. A timeline on the actions taken over time was received from the property owner, Jacqueline Morin, was reviewed and discussed. The view factors were also looked at for possible changes. Mr. Goddard made a motion to table the BTLA Abatement Application review in order to contact KRT and get their update and intent, to complete exterior inspections by the board members, and to gather any other pertinent information from the past few months. Ms. Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye, Rozek – Aye.

1. Adjournment

A motion to adjourn was made by Mr. Goddard. Mr. Eastman seconded the motion. The Board voted unanimously by roll call vote to adjourn the meeting at 5:22 pm, Rozek – aye, Eastman – aye, Goddard – aye.

Respectfully submitted,

Lise Barrette, Assessing Coordinator

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