Present: Robert Goddard, Chair of Board of Assessors

 Mark Eastman, Member of Board of Assessors

 Lise Barrette, Assessing Coordinator

 Pamela Laflamme, Community Development Director

Absent: Kem Rozek, Member of Board of Assessors

1. Call to Order

The meeting was called to order at 3:30 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 # 1-646-558-8656 and meeting ID 864 4349 5067, Passcode 872695.

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 603-752-8587 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.

1. Roll Call

Member Mark Eastman **–** In attendance

Chair Robert Goddard – In attendance

1. Review and Approve Minutes

Mark Eastman made a motion to accept the minutes of August 12, 2020 as presented. Robert Goddard seconded the motion. All in favor, motion carried.

1. Review and Sign Abatement for BTLA Appeal Decision

The BTLA order was reviewed and the abatements were discussed. The BTLA has determined the total combined value of 137-53 and 137-48 is to be $87,100. In a 60/40 percent split, to be consistent with the previous 2015 decision, this would make this land property at Norway Street, 137-48, to have a new assessment value of $34,840 for 2018 and 2019. It is recommended that an abatement for 137-48, in the amount of $195 for 2018 and $197 for 2019, be granted. The property at 1803 Riverside Drive, 137-53, assessment value will decrease to $52,260 for 2018 and 2019. It is recommended that an abatement for 137-53, in the amount of $1,382 for 2018 and $300 for 2019, be granted. Robert Goddard made a motion to accept and grant the abatements per the BTLA order. Mark Eastman seconded the motion. All in favor, motion carried.

1. Review and Take action on Veteran’s Application

Richard Villeneuve 684 Hampshire Street Map 129 Lot 111

Mark Eastman made a motion to accept the veteran’s application for a tax credit of $150 per year. Robert Goddard seconded it. All in favor, motion carried.

George St. Amant 679 Third Avenue Map 110 Lot 10

Robert Goddard made a motion to accept the veteran’s application for a tax credit of $150 per year. Mark Eastman seconded it. All in favor, motion carried.

1. Update Veteran’s Records Applications

The following applications of veterans and surviving spouses currently receiving a credit were reviewed and signed in order to update our records.

Bryant, Beverly 810 Hillside Street Frenette, Marguerite 449 Grafton Street

 Guerin, Louise 24 Arlington Street Morin, Susan 129 Pershing Street

 Patry, Ann 339 School Street Poulin, Lydia 45 Jericho Road

 Rydin, Lorraine 385 South Avenue Steady, Claire 416 Madison Avenue

Light, Stuart 213 High Street Shields, Michael 698 Trudel Street

 Burlock, Gail 26 Arlington Street Caron, Ramona 85 Pershing Avenue

 Duclos, Jacqueline 365 Portland Street Mckinnon, Suzanne 175 Jolbert Street

1. Revew and Approve MS-1 Form

At this time the MS-1 has not been completed, it will be reviewed and signed by the Board at a later date.

1. Approve the use of Postcard Mailers for Cyclical Inspections

Corcoran Consulting Associates will be conduction a cyclical inspection of the city throughout a four year period. The company has suggested we use post card mailers to notify property owners when there will be appraisal representatives in their area and to inform them of the process. The sample postcard was reviewed. Robert Goddard made a motion to adopt and use the postcard mailers over the four year term. Mark Eastman seconded it. All in favor, motion carried.

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

In result of a previous board meeting, a letter was sent out requesting Articles of Agreement and bylaws for Shallow River and for Northern NH Mental Health, Lease agreements, and a Fair Market Value of Leases in the area. A copy of the IRS status letter was requested also. The submitted documents were reviewed. The leases appear to be ‘blanket’ lease copies and not dated, signed and executed copies. There also isn’t anything submitted to compare the leases to the current market. The ‘parent’ company, Northern Human Services, was noted to be a (c) 3. The ‘holding’ company, Shallow River, is a (c) 2. The rules for a Single Parent Title-Holding Corporations Exempt Under IRC Section 501 (c) 2 were discussed. The PILT being received from Northern Human Services/Shallow River has gone from $3,500 in 2016 to $3,000 for 2017, 2018, and 2019. The process of PILTS for the city was discussed. Robert Goddard made a motion to consult legal counsel, send another letter to Shallow River requesting dated, signed and executed lease agreements and a copy of the Northern Human Services/Shallow River PILT agreement with the city if one exists. Mark Eastman seconded the motion. All in favor, motion carried.

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

Robert Goddard made a motion to exit Public and enter Non-public session at 4:29pm 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 this motion. The Board voted unanimously, motion carried.

RESULT OF NON-PUBLIC SESSION

Robert Goddard made a motion to leave the Non-Public session and return to Public session. Mark Eastman seconded the motion. The Board voted unanimously, motion carried. Public session reconvened at 4:40pm.

Items and/or topics discussed in non-public:

Tax Deferral Discharge- Boucher, Leon and Priscilla, 74 Cordwell Lane was signed unanimously by the board.

Robert Goddard made a motion to permanently seal the documentation provided as it is determined that divulgence of this information likely would affect adversely the reputation of a person other than a member for this board under RSA 91-A:3 II (c). Mark Eastman seconded it. The Board voted unanimously, motion carried.

1. Other Business

None

1. Adjournment

Robert Goddard made a motion to adjourn. Mark Eastman seconded it. All in favor, motion carried to adjourn the meeting at 4:41pm

Respectfully submitted,

 Lise Barrette, Assessing Coordinator

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