

# City of Berlin, NH

## Board Of Assessors Minutes of Meeting March 30, 2017



Present: Robert Goddard, Chair of Board of Assessors  
Kem Rozek, Member of Board of Assessors  
Mark Eastman, Member of Board of Assessors  
Bryan Chevarie, Assessing Coordinator

### 1) **CALL TO ORDER**

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

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

The minutes for the meeting of February 22, 2017 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 February 22, 2017 will be placed on file.

### 3) **SALES STUDY UPDATE**

The group reviewed the 2016 sales study that was finalized by the NH Department of Revenue Administration (DRA). The statistics indicate that, overall, sales prices are still coming in below assessed values across all property strata. The 2016 equalization ratio for Berlin is 110.7. This number is the result of a revision that occurred when Ken Rodgers of KRT and Bryan Chevarie worked together to exclude five sales that were previously considered qualified. These transactions were excluded on the basis that past-due taxes were due at the time of sale and therefore had at least a perceived impact on the nature of the sale as an arms-length-transaction. The previous equalization ratio was 112.3 before these sales were removed from the study. Additionally, the price-related differential and coefficient of dispersion figures came in at a level that is not satisfactory.

### 4) **KRT UPDATE**

At the February 22, 2017 meeting the Board discussed discrepancies and disproportionality that they have noticed. Specifically, the group pointed out two properties that they believed had assessments that were not fair and equitable. Richard Dorsett had made adjustments to these properties and the Board reviewed the changes. The group was satisfied with the response from KRT and hope to continue the successful communication and responses going forward.

### 5) **BTLA STATUS UPDATE**

The Board reviewed an updated list of the status of the 2015 BTLA Tax Appeals. There were seven properties without recommendations and four with recommendations ready for their review.

### 6) **REVIEW BTLA APPEAL RECOMMENDATIONS**

The Board reviewed BTLA settlement recommendations prepared by KRT Appraisal for multiple properties.

**Recommendation: 122/6.1 12A Grandview Drive (Cheryl Fenwick)** – “The land should have the ½ interest in the lot added to the property record card. The grade should be changed to average and an abnormal physical depreciation of 5% added to the building. The property’s total assessed value changes from \$80,400 to 68,800, a reduction of 11,600.” Note: The assessed value had already been reduced from \$80,400 to \$75,600 during the municipal abatement phase.

Prior 2015 valuation: \$75,600  
Corrected 2015 valuation: \$68,800  
Abated 2015 tax amount: Approximately \$266

Prior 2016 valuation: \$75,600  
Corrected 2016 valuation: \$68,800  
Abated 2016 tax amount: Approximately \$266

**Recommendation: 122/6.2 12B Grandview Drive (Cheryl Fenwick)** – “The land should have the ½ interest in the lot added to the property record card. The grade should be changed to average and an abnormal physical depreciation of 5% added to the building. There is also a minor sketch change as a result of the inspection. The property’s total assessed value changes from \$87,100 to \$71,600, a reduction of 15,500.” Note: The assessed value had already been reduced from \$87,100 to \$80,200 during the municipal abatement phase

Prior 2015 valuation: \$80,200  
Corrected 2015 valuation: \$71,600  
Abated 2015 tax amount: Approximately \$337

Prior 2016 valuation: \$80,200  
Corrected 2016 valuation: \$71,600  
Abated 2016 tax amount: Approximately \$337

**Recommendation: 122/7 22 Grandview Drive (Cheryl Fenwick)** – “The land should have a condition factor of 0.75 to recognize it as potentially buildable. The property’s total assessed value changes from \$20,000 to \$16,300, a reduction of \$3,700.”

Prior 2015 valuation: \$20,000  
Corrected 2015 valuation: \$16,300  
Abated 2015 tax amount: Approximately \$145

Prior 2016 valuation: \$20,000  
Corrected 2016 valuation: \$16,300  
Abated 2016 tax amount: Approximately \$145

Recommendation: 127/54 – 54 Whittemore Avenue (David & Cynthia Morin) – “I completed a full inspection of the subject property and observed the back yard is very steep and the flooring in the living room is plywood and missing finish. After changing the land condition factor to 0.90 for

topography and adding the under construction code (UC) to account for the unfinished flooring, the assessment changes from \$117,100 to \$112,000.

Prior 2015 valuation: \$117,100  
Corrected 2015 valuation: \$112,000  
Abated 2015 tax amount: Approximately \$200

Prior 2016 valuation: \$117,100  
Corrected 2016 valuation: \$112,000  
Abated 2016 tax amount: Approximately \$200

**Recommendation: 137/1 – 466 Norway Street (Joseph & Amy Dylong)** – “After changing the condition to good, the assessment goes from \$137,500 to \$122,500. The change brings the new valuation in line with the prior sale price.”

Prior 2015 valuation: \$137,500  
Corrected 2015 valuation: \$122,500  
Abated 2015 tax amount: Approximately \$588

Prior 2016 valuation: \$137,100  
Corrected 2016 valuation: \$122,500  
Abated 2016 tax amount: Approximately \$588

**Recommendation: 137/97 – 27 Countryside Avenue (LoriAnn Vallieres)** – “I completed a full inspection of the subject property and observed the second story had an odd layout. I would recommend a 5% functional obsolescence for the layout. After adding the functional obsolescence the assessment is reduced from \$129,700 to \$121,000.”

Prior 2015 valuation: \$129,700  
Corrected 2015 valuation: \$121,000  
Abated 2015 tax amount: Approximately \$341

Prior 2016 valuation: \$129,700  
Corrected 2016 valuation: \$121,000  
Abated 2016 tax amount: Approximately \$341

The Board agreed with these recommendations and signed appropriate abatement paperwork and necessary forms for the BTLA. These forms will be passed on to the Finance Department and the BTLA for processing.

**7) REVIEW & TAKE ACTION ON VETERAN TAX CREDIT APPLICATION**

**Lacasse, Gerald** **554 Sullivan Street**

The Board reviewed Mr. Lacasse’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.

**Pike, Bruce**

**501 Main Street**

The Board reviewed Mr. Pike'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.

**Davis, Edward**

**409 Church Street**

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

**Bergquist, Richard**

**18 Shepard Street**

The Board reviewed Mr. Bergquist'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.

**Riff, Barbara (surviving spouse) 20 Corbin Street**

The Board reviewed Ms. Riff's application and voted to continue to grant the \$150 veteran tax credit for her recently deceased spouse, Tracy Riff. The application and response forms were signed by the Board.

**8) REVIEW & TAKE ACTION ON REPORT OF TIMBER CUT**

**255 Pine Hill Homes, LLC**

**Loon Road 407-13.80**

The Board reviewed a Report of Timber Cut Form submitted for land owned by 255 Pine Hill Homes, LLC. Necessary forms were sign and a bill in the amount of \$12.94 will be issued by the City's Finance Department.

**Capone Iron Corporation Industrial Park Drive Map 140-Lots 20, 21, 22**

The Board reviewed a Report of Timber Cut Form submitted for land owned by Capone Iron Corporation. Necessary forms were sign and a bill in the amount of \$8.55 will be issued by the City's Finance Department.

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

The group reviewed a list of entities which have submitted BTLA A-9 and/or A-12 Forms for the 2017 tax year. The group noted that they are going to be keenly watching and reviewing these applications in order to make sure only appropriate parcels are receiving tax exemptions.

**10) 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 exemptions were reviewed and acted on:

**Gagnon, Rita** **371 Portland Street**

The Board reviewed the elderly exemption submitted by Ms. Gagnon. They voted to grant the \$42,000 exemption as they felt she met the eligibility of the necessary criteria. This exemption will begin in tax-year 2017.

**Toppo, Jayne** **439 First Avenue**

The Board reviewed the circumstances surrounding the residency of Ms. Toppo, who currently receives a \$42,000 elderly exemption for her property located at 439 First Avenue. The group feels that Ms. Toppo no longer qualifies for the exemption. Member Kem Rozek made a motion to remove the \$42,000 elderly exemption for 439 First Avenue beginning tax-year 2017. Member Mark Eastman seconded the motion. All in favor, the motion carried. A letter will be drafted for Ms. Toppo and sent after the next Board of Assessors meeting and prior to the first 2017 tax bills being sent.

The following 2016 Elderly and Disabled Tax Deferral Applications were acted on:

**Lynch, Laura** **122 Hillside Avenue**

The Board voted to deny the deferral as Ms. Lynch does not live in the residence. She will be notified of this decision.

**Kovac, Joyce** **105 Granite Street**

The Board voted to grant the elderly/disabled deferral for the 2016 tax burden for Ms. Kovac. Appropriate forms were signed and the Finance Department will be notified of the deferral of \$1,235.12. Ms. Kovac will be notified of this decision.

**Bedell, Penny** **26 Seventh Street**

The Board voted to grant the elderly/disabled deferral for the 2016 tax burden for Ms. Bedell. Appropriate forms were signed and the Finance Department will be notified of the deferral of \$1,944.94. Ms. Bedell will be notified of this decision.

**Conte, Andrew** **739 Second Avenue**

The Board voted to deny the 2016 deferral for Mr. Conte as the group felt it would be illogical to defer the tax burden while there are outstanding liens for the 2014 and 2015 tax years. Mr. Conte will be advised of this decision. Additionally, the group felt that Mr. Conte failed to hold up his end of a verbal agreement from the May 24, 2016 meeting.

**Russo, Phyllis** **239 Wight Street**

The Board voted to deny the 2016 deferral for Ms. Russo as the group felt she didn't meet the criteria of the program. Ms. Russo will be advised of this decision.

**MacPherson, Laura** **286 Church Street**

The Board voted to deny the 2016 deferral for Ms. MacPherson as the group felt it would be illogical to defer the tax burden while there are outstanding liens for the 2014 and 2015 tax years. Ms. MacPherson will be advised of this decision.

**11) OTHER BUSINESS**

No other business.

**12) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Member Mark Eastman and seconded by Kem Rozek. The motion passed. The next meeting of the Board will be held on Tuesday, May 9, 2017. The meeting adjourned at 6:30 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator