

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 2, 2019

Location: Assessor's Office, City Hall



Present: Robert Goddard, Chair of Board of Assessors
Kem Rozek, Member of Board of Assessors
Mark Eastman, Member of Board of Assessors
Jim Wheeler, City Manager (for portion of meeting)
Bryan Chevarie, Assessing Coordinator

1) **1) CALL TO ORDER**

The meeting was called to order at 2:00 PM.

2) **ROLL CALL & PLEDGE OF ALLEGIANCE**

Chair Robert Goddard – In attendance

Member Kem Rozek – In attendance

Member Mark Eastman – In attendance

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED MARCH 6, 2019**

The minutes of the meeting of March 6, 2019 were sent to members of the Board prior to this meeting. Mark Eastman made a motion to accept and seal the minutes as typed. Robert Goddard seconded the motion. All in favor, the motion carried.

4) **GEORGE SANSOUCY CONTRACT**

The group was asked to review the proposed George Sansoucy 2019 utility appraisal contract in order to get their recommendation regarding same for City Council. At the prior meeting, the Board generated a list of points of interest that they wanted to run by Jim Wheeler, City Manager, prior to making a recommendation. Jim Wheeler provided his responses to the bullet-point items of interest and they were discussed in further detail at this meeting.

The group was in agreement that assessed values of utilities account for a large percentage of the total taxable value for the City of Berlin. Ensuring that these figures are sound and defensible must continue to be a priority for the Board to oversee. The idea of the City putting out a Request for Proposals (RFP) for the 2019 utility contract was discussed in order to confirm that the City is selecting the best option in terms of both quality of the work product and cost. A myriad of details were discussed, including the landscape of utility appraising in the country, ongoing litigation the City is involved in, and other related topics. It was noted that this was not being discussed as a slight to the current utility appraiser, George Sansoucy, but as a matter of due diligence on behalf of the Board.

A motion to recommend to Mayor and Council that they sign the 2019 utility appraisal contract with George Sansoucy – with terms and conditions embodied within that the Board of Assessors will provide further investigation and will make recommendations going forward on

or before September 1, 2019 to them for any future contracts. Mark Eastman seconded the motion. All in favor, the motion carried.

5) **OTHER BUSINESS** *(Note: This matter was moved up on the agenda from #11)*
Cornerstone PILT

The group reviewed a calculation for the 2018 PILT for Cornerstone Housing in Berlin. A letter serving as an invoice will be sent to the entity for \$12,191.

Letter from Phil Bodwell, Department of Revenue Administration

Phil Bodwell, Real Estate Appraiser Supervisor for the NH DRA, sent a letter to the Board of Assessors stating that he was browsing through the minutes of the Berlin Board of Assessors meeting from the December 27, 2018 meeting and believes he was misquoted. He notes that in the third paragraph under item #4, "Statistical Update Discussion," he is quoted as saying that sales between owners of abutting properties can be used in an update of property values. He believes that he may have said that, "...such sales *could* be indicative of market value, but should not be used as there is always a question of their validity..."

Robert Goddard read the letter aloud to the Board. A response will be crafted and sent to Phil Bodwell and the minutes will be updated to reflect the development.

6) **REVIEW DRA SALES STUDY MEDIAN RATIO**

The annual sales study was recently finalized by the DRA. The median ratio is 96.8 for the 2018 tax year

7) **ABATE 2018 TAX BILL**

Berlin Industrial Development and Park Authority

Map 404-Lot 47

This parcel is classified as exempt due to its City-based ownership. However, this property is in current use and the billing software generates a bill based on this status. A motion to abate the full 2018 tax bill was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

8) **NOTICE OF INTENT TO EXCAVATE**

The group reviewed and signed Notices of Intent to Excavate for the following parcels:

Drouin, Arnold – Map 404-Lot 9

Granite State Landholdings, LLC – Map 410-Lot 3

Appropriate documentation will be forwarded to the NH DRA.

9) **EXCAVATION TAX**

Members of the Board reviewed a report of excavated materials submitted by Granite State Landholdings, LLC for Map 410-Lot 3 for the previous year. A bill in the amount of \$130.34 will be issued.

10) APPLICATION FOR REIMBURSEMENT TO CITY – FEDERAL & STATE FOREST LAND

Members of the Board signed the annual form provided by the DRA regarding the reimbursement to the City for forest land that is situated within the City. It will be forwarded to them for processing.

11) 2018 ABATEMENT APPLICATIONS

Tofanelli, Paul **105 Wight Street** **109/35**

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection of the property was performed on 2/5/2019 and it was determined to have a 5% functional obsolescence due to a circular staircase installed in the kitchen. After adding the functional obsolescence the assessment is reduced by \$5,300 to \$28,600. A motion to agree with the recommendation and issue an abatement of \$208 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

Aubut, Felicia **613 Kent Street** **132/103**

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection was performed on 3/12/2019 and the physical inventory is correct. Consequently, he recommends that the Board deny the abatement request. A motion to agree with the recommendation and deny the abatement request was made by Mark Eastman. Robert Goddard seconded the motion. All in favor, the motion carried.

Arsenault, Paul

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection was performed on 3/27/2019 and the physical inventory is correct. Consequently, he recommends that the Board deny the abatement request. A motion to agree with the recommendation and deny the abatement request was made by Kem Rozek. Robert Goddard seconded the motion. All in favor, the motion carried.

Gagne, Rita & Denise	143 Cates Hill Road	406/10
	Cates Hill Road	406/23

George Lickiss of KRT Appraisal provided two recommendations to the Board. He stated that a physical inspection of the property was performed on 3/27/2019 and the house was observed to have major wall cracks throughout the house due to foundation problems. It was also observed that the house only had a 1 fixture bath. The corrective action would be to add a 10% functional obsolescence and to take the house to poor condition. After making these corrections the assessment is reduced by \$14,100 to \$30,400. In regards to the vacant lot (403/23), the land has a condition factor of 0.25 which adjusts the value accordingly for this type of property. A motion to agree with the recommendation and issue an abatement of \$554 for Map 406-Lot 10 and to deny the request for Map 406-Lot 23 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

Roy, Douglas & Deborah **Hillsboro Street** **117/5**

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that he performed a physical inspection of the lot and also conducted further research via satellite imagery. Both reviews suggested the lot – while steep on the back – does have a building site

next to the street. The back part of the lot has been addressed with a 5% condition factor. Due to these reasons he recommends that the Board deny the abatement request. A motion to agree with the recommendation and deny the abatement was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

Riff, William

51 Western Avenue

114/42

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that he inspected the property on 3/27/2019 and the condition of the house was not average but should be fair. After changing the record to reflect the change in condition, the assessment is reduced by \$9,500 to \$51,000. A motion to agree with the recommendation and issue an abatement of \$373 was made by Robert Goddard. Mark Eastman seconded the motion. All in favor, the motion carried.

Gagnon, Carl & Alice

24 Petrograd Street

111/161

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection of the property was performed on 3/27/2019 and there were items left to be completed in the home: there was no finished kitchen, just drywall in part of the house, no door trims, and the electrical is not complete. After changing the record to reflect the construction status the assessment is reduced by \$10,400 to \$63,700. A motion to agree with the recommendation and issue an abatement of \$408 was made by Mark Eastman. Kem Rozek seconded the motion. All in favor, the motion carried.

Baldrige, Kyle

3 McGee Street

138/38

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection was performed on 3/12/2019 and the inventory is correct with the exception of the kitchen which needed to be replaced. It is recommended that the assessment be reduced to \$168,600. A motion to agree with the recommendation and issue an abatement of \$161 was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Chouinard, Randal

487 Rockingham Street

130/174

Chounard, Randal & Kendra

Rockingham Street

130/175

George Lickiss of KRT Appraisal provided two recommendations to the Board. He stated that a physical inspection of the properties was performed and observed the dwelling was in the process of being remodeled. Physical issues with the dwelling include no water or sewer until lines have been replaced; floor joists are rotted out; dwelling needs to be rewired; furnace needs to be replaced along with all heat plumbing. These are just a few of the issues that need to be addressed. It was recommended that the condition be changed to very poor with an additional abnormal of 10% changing the assessment by \$23,300 to \$20,900. Also, George Lickiss recommends that the abatement request for the vacant lot of Map 130-Lot 175 be denied since an 80% condition factor is already applied to the parcel. A motion to agree with the recommendation and grant an abatement in the amount of \$974 for Map 130-Lot 174 while also denying the abatement request for Map 130-Lot 175 was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Mattos, Richard Jr & Ashley

700 Lancaster Street

129/92

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a drive by inspection of the property was performed on 3/12/2019 and all of the factors raised by the owners have been addressed in the valuation. A motion to agree with the recommendation to deny the abatement request was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

Thompson, Morris & Roxyanne 16 Balsam Street 126/74

After a telephone discussion with Bryan Chevarie recently the property owner decided to withdraw their application as they felt that their increase in land value was similar to other parcels in their neighborhood. A motion to agree with the recommendation and deny the abatement request was made by Robert Goddard. Kem Rozek seconded the motion. All in favor, the motion carried.

Loveland Lineage, LLC 469 Hillsboro Street 130/224

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a drive-by physical inspection of the property was done on 2/26/2019 to confirm the physical inventory of the property and it was observed to be in very poor condition as was on the property record card. A motion to agree with the recommendation to deny the abatement request was made by Mark Eastman. Robert Goddard seconded the motion. All in favor, the motion carried.

Fecteau, Deborah & Gerard 244 West Milan Road 402/19

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that the reason for the request is the owner's concern with the assessment due the percentage increase of the property as compared to Milan. Berlin did an update while Milan did not. A motion to agree with the recommendation and deny the abatement request was made by Kem Rozek. Robert Goddard seconded the motion. All in favor, the motion carried.

King, Richard & Lorraine 9 Wilson Street 133-36

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection of the property was performed on 3/12/2019. The location of the lot and the brook has already been addressed with a 10% condition factor. A motion to agree with recommendation to deny the abatement request was made by Kem Rozek. Robert Goddard seconded the motion. All in favor, the motion carried.

Couture, Maurice 25 Landry Street 127/68

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection was performed on 3/12/2019 and the garage needs major work done on the cement slab and rear wall. A motion to agree with the recommendation to reduce the assessment by \$5,800 and an abate \$228 was made by Mark Eastman. Robert Goddard seconded the motion. All in favor, the motion carried.

Hadlock, Bryan & Amy and Hadlock, Maggie 10 Harrington Avenue 128/10

George Lickiss of KRT Appraisal provided a recommendation to the Board. He stated that a physical inspection was performed on 3/12/2019 and there were major issues that needed to be

addressed. Plumbing issues, roof issues, door jams, and flooring needing to be replaced to name a few of the problems. The quality of construction was overstated on the tax card. A motion to agree with the recommendation and issue an abatement in the amount of \$1,049 was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

The following abatement applications were denied based on a lack of substance and/or the taxpayer did not provide a basis for why they feel an abatement is warranted in their application:

Croteau, Diane	461 Derrah Street	133/38
Bergeron, Robert	225 Madigan Street	110/155
	Madigan Street	110/163
Miller, Robbi	733 Marble Street	133/17
Poirier, Michael	670 Lancaster Street	129/99
Boucher, Danny	10 Hermanson Street	125/91
Duchesne, David & Jessica	46 Verdun Street	135/131
	Franklin Street	135/130
Poulin, Jules	45 Jericho Road	108/9
Nadeau, Robert	29-33 Peavey Lane	128/176
	22-24 Birch Street	128/211
Gelinas, Melanie	12 Livermore Avenue	120/406
Coulombe, Lucie & Donald	83 Spruce Street	128/83
Crane, Lynn	133 Park Street	120/61
Gingues, Denis & Ann Marie	75 Williams Street	114/30

After review of these applications, a motion to deny each of them was made by Robert Goddard, Kem Rozek seconded the motion. All in favor, the motion carried.

The Board was also presented with two abatement applications for the same parcels. Arthur Couture submitted only page 3 of the standard abatement application on January 28, 2019 for Map 137-Lots 48 & 53. On January 22, 2019 Mark Lutter of Northeast Property Tax Consultants submitted a complete application with an identical third page as was submitted by the taxpayer. Members of the Board were in agreement that they will not entertain replying to the tax rap until Mark Lutter has proven to them that he has satisfied all of the criteria laid down by the Board of Tax and Land Appeals regarding Docket No.: 21527-06OS. They instructed Bryan Chevarie to issue a letter to him and a duplicate to the taxpayer advising them of this decision.

12) MEMBER COMMENTS

There were no member comments.

13) ADJOURNMENT

There being no further business before the Board, a motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. All in favor, the motion carried.

The meeting ended at 6:15 PM

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator

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