

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 16, 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
Bryan Chevarie, Assessing Coordinator
Members of the public

1) **1) CALL TO ORDER**

The meeting was called to order at 2:15 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 APRIL 9, 2019**

The minutes of the meeting of April 9, 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. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

4) **2018 ABATEMENT APPLICATIONS**

Thornblad, Debra

224 Denmark Street

127/125

Members of the Board reviewed an abatement application for Map 127-Lot 125. The taxpayer states that they are listed as having two bedrooms and there is only one bedroom in the home. The group discussed this and other aspects of the property. Robert Goddard made a motion to grant the abatement based on reducing the number of bedrooms from two to one. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. This action results in a reduction of \$1,600 of assessed value and a corresponding tax decrease of \$63.

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

Robert Goddard 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..."

Mark Eastman seconded this motion. All concurred, inclusive of Kem Rozek. The Board of Assessors went into non-public session.

RESULT OF NON-PUBLIC SESSION

Robert Goddard 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). Kem Rozek seconded the motion and stated that the Board was now in public session.

Lanteigne, Donald **181 Collins Street** **120/222**

The following abatement applications were discussed during the public session:

Members of the Board reviewed an abatement application for Map 109-Lot 62. After discussion, Kem Rozek made a motion to deny the abatement request due to the quality and condition factors raised by the taxpayer already being accounted for on the tax card. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Members of the Board reviewed an abatement application for Map 126-Lot 101. After discussion, Robert Goddard made a motion to deny the abatement request due to the taxpayer failing to provide supporting evidence to support their opinion of market value. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Members of the Board reviewed an abatement application for Map 126-Lot 67. After discussion, Mark Eastman made a motion to deny the application based on the taxpayer not providing the Board with any opinion nor analysis of the market value of the property. Kem Rozek seconded the motion. Robert Goddard abstained from the discussion and vote. The motion carried.

Members of the Board reviewed an abatement application for Map 118-Lot 141. After discussion, Kem Rozek made a motion to deny the application based on the comparable sales cited by the taxpayer being unqualified, the properties not being comparable, and the provided analysis of these properties being inadequate. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Members of the Board reviewed an abatement application for Map 135-Lot 136. The taxpayer claims that a portion of their land was declared to be wetland in 2017. After discussion, Robert Goddard made a motion to table the vote on the application in order to give the taxpayer the opportunity to provide the Board with a wetland certificate. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Leveille, Serge & Tammy

137 Bridge Street

135/159

Members of the Board reviewed an abatement application for Map 135-Lot 159. Mark Eastman noted that the taxpayer did not indicate which parcels they were seeking an abatement on (Section C) and also did not provide any comparables nor analysis of their opinion of market value. A motion to deny the abatement request was made by Mark Eastman. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Arsenault, Keith & Vicky

291 Norway Street

126/93

Members of the Board reviewed an abatement application for Map 126-Lot 93. The taxpayer states that they are listed as a four-bedroom home and they only have three bedrooms. This is not the case as the tax card shows three bedrooms. They also claim to live across from a junkyard. None of the members of the Board are aware of a junkyard in this area. The taxpayer did not provide an opinion of market value, nor comparable properties and the structure is already listed with 47% of its economic life depreciated. Robert Goddard made a motion to deny the application based on these reasons. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Horan, Charles & Rachel

**15 Cedar Street
Cedar Street**

120/424

120/425

Members of the Board reviewed an abatement application for Map 120-Lots 424 & 425. The taxpayer provided comparable properties and an analysis of their characteristics and assessed values. Robert Goddard made a motion to apply a 25% condition factor reduction to the vacant lot (Map 120-Lot 425) and grant the abatement while also denying the abatement request for Map 120-Lot 424. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The assessed value for Map 120-Lot 425 is reduced from \$13,300 to \$10,000 and a corresponding tax decrease of \$130 will be processed.

Gardner, Steven & Debra

14 Grandview Drive

122/19

Members of the Board reviewed an abatement application for Map 122-Lot 19. The taxpayer believes their first acre of land is being taxed based on having a view superior to what they can actually see due to trees, neighboring structures, etc. After discussion, Kem Rozek made a motion to lower the site index from 4 to 2, thereby correcting the inconsistency on the tax card. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The assessed value is reduced from \$166,400 to \$152,400 and a corresponding tax decrease of \$550 will be processed.

Goulet, Roland & Debra

4 Nibroc Street

113/4

Members of the Board reviewed an abatement application for Map 113-Lot 4. The neighborhood classification code was reviewed by the group and it was agreed that the code is incorrect. Kem Rozek made a motion to change the neighborhood code from 40 to 20 to correct this. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The assessed value is reduced from \$71,000 to \$68,900 and a corresponding tax decrease of \$82 will be processed.

Bourassa, James

1906 Riverside Drive

138/62

Members of the Board reviewed an abatement application for Map 138-Lot 62. The taxpayer states that this vacant lot should have its value reduced due to a sewer line easement that runs through the property. Members of the Board reviewed available maps and data and determined that the easement does not warrant a reduction in value. Robert Goddard made a motion to deny the application. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Provencher, Paul

246 East Mason Street

130/232

Members of the Board reviewed an abatement application for Map 130-Lot 232. After discussion, Mark Eastman made a motion to deny the abatement request due to the failure of the taxpayer to provide any comparable properties, analysis, or opinion of market value. Robert Goddard seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Croteau, Ronald & Jean

193 Mt. Forist Street

111/166

Members of the Board reviewed an abatement application for Map 111-Lot 166. After discussion, Kem Rozek made a motion to deny the abatement request based on the taxpayers' failure to provide an analysis of comparable properties and their opinion of market value. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Albert, Audrey &

Gendron, Barry & Wayne

11 Dustin Street

125/66

Members of the Board reviewed an abatement application for Map 125-Lot 66. After discussion, Robert Goddard made a motion to table the vote on the application until KRT Appraisal can attempt to inspect the property. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Bosa, Henry & Jeannie

2495 Howard Street

138/22

Off Howard Street

138/16

McGee Street

138/23

Members of the Board reviewed an abatement application for these three lots. After discussion, Kem Rozek made a motion to deny the abatement request due to the lack of evidence provided by the taxpayers regarding their assessments not being correct. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion Carried.

Lefebvre, Joseph & Doris

64 Bemis Street

135/83

Members of the Board reviewed an abatement application for Map 135-Lot 83. The taxpayer provided comparable properties and an analysis including their opinion of the market value of their property. However, the Board was in agreement that the methodology of the analysis was flawed. However, Robert Goddard made a motion to table the application until KRT Appraisal can attempt to inspect the property. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Byrd, David & Farmer, Colleen 564 Sullivan Street

130/150

Members of the Board reviewed an abatement application for Map 135-Lot 83. Robert Goddard made a motion to deny the abatement request due to the taxpayer's failure to provide any sort of an analysis regarding why their assessed value is incorrect. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion Carried.

5) OTHER BUSINESS

Members of the Board reviewed a report of excavated materials submitted by:
Guay, Albert & Mary Map 407-Lot 3.20
A bill in the amount of \$34.60 will be issued.

Members of the Board signed a Notice of Intent to Excavate submitted by:
Guay, Albert & Mary Map 407-Lot 3.20

Appropriate documentation will be forwarded to the NH DRA.

6) MEMBER COMMENTS

There were no member comments.

7) ADJOURNMENT

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

The meeting ended at 6:55 PM

Respectfully submitted,
Bryan Chevarie, Assessing Coordinator

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