

City of Berlin, NH

Board Of Assessors Minutes of Meeting May 9, 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
Jim Wheeler, City Manager
Jan Gagnon, Assistant Comptroller – For portion of meeting
Laura MacPherson, Member of public – For portion of meeting
Attorney Ruth Heintz, Representative of Laura MacPherson – For portion of meeting

1) **CALL TO ORDER**

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

2) **REVIEW & APPROVE MINUTES DATED MARCH 30, 2017**

The minutes for the meeting of March 30, 2017 were sent to the Board for their review prior to this meeting. A motion was made by Board member Kem Rozek to accept the minutes as typed. Member Mark Eastman seconded the motion. The motion was made, seconded, and all concurred. The minutes of March 30, 2017 will be placed on file.

3) **SEWER ABATEMENT**

The City's Assistant Comptroller, Jan Gagnon, explained to the Board that a taxpayer in Berlin had been erroneously billed for their sewer usage in the previous cycle. Merle Cole of 32 Jasper Street had a meter that was reading measurements in cubic feet instead of hundred-cubic feet. The Board signed an abatement levy for \$3,868.19. The Finance Department will be given appropriate documentation and adjust their records accordingly. Mr. Gagnon left the meeting.

4) **LAURA MACPHERSON DEFERRAL DISCUSSION**

At the December 28, 2017 meeting the Board reviewed a PA-30 application submitted by Laura MacPherson for her property located at 286 Church Street. The group had unanimously decided to deny her request as they felt it would be illogical to defer the 2016 taxes while there were still 2014 and 2015 tax-year liens levied on the property. Ms. MacPherson subsequently filed an appeal with the Board of Tax & Land Appeals (BTLA), challenging this decision. Additionally, she enlisted the representation of Attorney Ruth Heintz.

The BTLA had scheduled a hearing in Concord for Wednesday, May 17th, 2017 and this meeting served as a forum to resolve the issue. Attorney Heintz asked the Board to consider the fact that her client would experience an undue hardship if she were to be forced to pay her 2015 and 2016 tax burdens (Ms. MacPherson paid off her 2014 unpaid sewer lien prior to this meeting). She explained that both the City and her client had procedural errors – Ms. MacPherson filed a late application for 2015 and the City asked for further documentation

instead of denying her late submittal. The group discussed the particulars of Ms. MacPherson's situation and went through RSA 72:38-a like they had during the previous meeting. After Attorney Heintz and her client indicated that they had no further comments or input for the Board, Chair Goddard informed them that the Board would deliberate and they would be notified of their decision the following day. Attorney Heintz and Ms. MacPherson left the meeting.

The Board discussed the circumstances of the BTLA appeal and examined the current guidelines and criteria that the City has followed regarding these tax deferrals. After a great deal of consideration Chair Goddard made a motion to grant Laura MacPherson's tax deferral applications for the 2015 and 2016 tax years. Member Mark Eastman seconded and Member Kem Rozek voted against the motion. Majority in favor, the motion carried. Appropriate documentation will be drafted by Bryan Chevarie for the Board's signature at the next meeting.

Jim Wheeler left the meeting.

5) PRORATED ASSESSMENT FOR DAMAGED BUILDINGS RSA 76:21

There is an RSA that allows owners of buildings damaged by fire or other related events to have the assessed value of their buildings prorated for taxation purposes for the year in which the disaster occurs. Bryan Chevarie explained to the Board that Frank Gauthier had filed an application in September of 2015 for a fire that rendered his property at 528 Willard Street unlivable. He had filed this application with the City within the statutory timeframe and the Board had referred the application to KRT Appraisal at their October 21, 2015 meeting. A correction to the assessed value was never carried through, so the Board felt it was appropriate and just to issue an abatement for his 2015 tax burden. A one-time abatement in the amount of \$1,312 was granted for 528 Willard Street. Appropriate documents were signed and the Finance Department, along with Mr. Gauthier, will be notified of this decision.

6) CURRENT USE APPLICATION

BODEB, LLC

MAP 126/69 & 126/71

Chair Goddard recused himself from the discussion as he is affiliated with BODEB, LLC.

The Board reviewed an application and map submitted by BODEB, LLC regarding the intention to place all of the 39.12 acres of land of Map 126-Lots 67 & 71 into current use. Member Mark Eastman made a motion to grant the request. Member Kem Rozek seconded, all in favor the motion carried. The application will be sent to the Coos County Registry of Deeds for recording and BODEB, LLC will be notified of this decision.

7) REVIEW & TAKE ACTION ON REPORTS OF EXCAVATED MATERIAL

Reports of excavated material were filed by the following:

Guay, Albert & Mary	Map 407 Lot 3.02	\$47.12
Drouin, Arnold	Map 404 Lot 9	\$3.60
Dillon, Thomas	Map 407 Lot 13.01	\$6.00

The Board reviewed these reports, the certifications, and warrants. They signed all forms.

8) REVIEW & APPROVE NOTICE OF INTENT TO EXCAVATE FOR 2016-2017

The following Notices of Intent to Excavate were filed:

Drouin, Arnold	404-9
Guay, Albert & Mary	407-3.02
Dillon, Thomas	407-13.01
Bouthillier, Allen	410-3

The Board reviewed the notices and signed them. The \$100 fee will be forwarded to the State of New Hampshire for the applicable notices.

9) BTLA STATUS APPEAL UPDATE

The Board reviewed the most up-to-date spreadsheet showing the remaining 2015 BTLA appeals. As of the beginning of this meeting there were ten properties that had not been settled. The BTLA has begun to schedule hearing dates for some of the unresolved dockets.

10) REVIEW BTLA APPEAL RECOMMENDATIONS

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

Proposed Agreement: 126/114 – Vacant Land – Nansen Street (Charest, Constance) –

“The City of Berlin agrees to lower the assessed value of Map 126-Lot 114 (Nansen Street) owned by Constance Charest from \$17,300 to \$4,600 for the 2015 and subsequent tax years if the taxpayer agrees to withdraw their appeal filed with the NH Board of Tax & Land Appeals.

Prior 2015 valuation: \$17,300

Corrected 2015 valuation: \$4,600

Abated 2015 tax amount: Approximately \$498

Prior 2015 valuation: \$17,300

Corrected 2015 valuation: \$4,600

Abated 2015 tax amount: Approximately \$498

Member Kem Rozek made a motion to approve this recommendation. Member Mark Eastman seconded. All in favor, motion carried. Appropriate abatement paperwork and necessary forms for the BTLA were signed. These forms will be passed on to the Finance Department and the BTLA for processing.

Proposed Agreement: 130/84 – 150 Enman Hill Road – (Lapointe, Richard) – “The taxpayer agreed to withdraw the appeal if the board would agree to reduce the property assessment by \$19,700 to \$114,600 for 2015 and by \$17,700 to \$114,600 for 2016. This number is a result of further review of the assessments of other ranch style homes in this particular neighborhood.”

Prior 2015 valuation: \$134,300

Corrected 2015 valuation: \$114,600

Abated 2015 tax amount: Approximately \$772

Prior 2016 valuation: \$132,300
Corrected 2016 valuation: \$114,600
Abated 2016 tax amount: Approximately \$694

Member Mark Eastman made a motion to approve this recommendation. Member Kem Rozek seconded. All in favor, motion carried. Appropriate abatement paperwork and necessary forms for the BTLA were signed. These forms will be passed on to the Finance Department and the BTLA for processing.

11) REVIEW & TAKE ACTION ON VETERAN TAX CREDIT APPLICATION

Blair, Donald	21 Franklin Street
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The Board reviewed Mr. Blair'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.

Leclerc, Paul **532 First Avenue**

The Board reviewed Mr. Leclerc'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.

Girard, Paul **480 Western Avenue**

The Board reviewed Mr. Girard's application and voted to grant the \$150 veteran tax credit along with the \$700 100% Total Service-Connected Disabled credit starting tax year 2017. The application and response forms were signed by the Board.

12) REVIEW & SIGN LETTERS TO HOMEOWNERS

Toppy, Jayne **439 First Avenue**

The Board reviewed the circumstances surrounding the \$42,000 elderly exemption that Jayne Toppy was receiving for her residence at 439 First Avenue. The group was in consensus that Ms. Toppy does not live in the home and does not qualify for the credit. A letter was sent to Ms. Toppy advising her of the decision.

Lynch, Keith **122 Hillside Avenue**

The Board signed a letter to Keith Lynch of 122 Hillside Avenue explaining that the deferred taxes under RSA 72:38-a will now become due within nine months of the date of the purchase of the property. The letter will be sent to Mr. Lynch advising him of this law.

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

The group reviewed an updated list of entities which have submitted BTLA A-9 and/or A-12 Forms for the 2017 tax year. Bryan Chevarie will draft a letter for the next meeting for the Board to review. The letter will then be sent to entities that the group has questions for regarding their qualification status for the full tax exemption.

14) 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 2016 PA-30 Tax Deferral Applications were re-signed as there was an error when recording the forms from the prior meeting.

Bedell, Penny
Kovac, Joyce

26 Seventh Street
105 Granite Street

15) OTHER BUSINESS

No other business.

16) 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, June 27, 2017. The meeting adjourned at 6:25 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator