

# City of Berlin, NH

## Board Of Assessors Minutes of Meeting September 25, 2017



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

Excused: Robert Goddard – Chair of Board of Assessors

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

The meeting was called to order at 3:30 PM. Member Kem Rozek accepted the role as acting Chair for this meeting as the usual Chair Robert Goddard was excused from the meeting.

### 2) **REVIEW & APPROVE MINUTES DATED MAY 9, 2017**

The minutes for the meeting of August 16, 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 August 16, 2017 will be placed on file.

### 3) **REVIEW 2015 BTLA APPEAL RECOMMENDATIONS**

- **Baronas (Andy), CarolAnne**

**3 McGee Street**

The Board of Assessors reviewed a 2015 BTLA settlement appeal recommendation and sales grid prepared by George Lickiss of KRT appraisal. In this recommendation George Lickiss states that in his professional opinion the assessed value for 3 McGee Street should be \$147,500 for the 2015 and 2016 tax years as the market value of the property was lower than the \$188,300 tax-assessed value it currently has.

The Board reviewed the sales analysis in depth and feel that they are confident in our assessor's work and opinion of value. A motion was made by Kem Rozek to grant the abatement. Mark Eastman seconded the motion, all in favor the motion carried. The group signed appropriate documentation that Bryan Chevarie will forward to the City's Finance Department and to the NH Board of Tax and Land Appeals.

### 4) **SIGN BTLA SETTLEMENT FORMS FROM PRIOR MEETING**

At the prior meeting the Board had enough members to form a quorum for voting purposes but did not have enough members present to sign documents related to these decisions. These forms were prepared for this September 25<sup>th</sup> meeting and were signed by the Board.

- **Leveille, Lise**

**236 Jericho Road**

Prior 2015 valuation: \$94,700

Corrected 2015 valuation: \$87,500

- **Ouellet, Carl**

**385 Champlain Street**

Prior 2015 valuation: \$82,100

Corrected 2015 valuation: \$70,000

- **Ouellette, Laurier & Deborah**

**130/93, 130/94, 130/96, 130/100, 132/98**

- 130/93: Decrease from \$2,700 to \$900
- 130/94: Decrease from \$5,200 to \$1,700
- 130/96: Decrease from \$6,000 to 2,000
- 130/100: Decrease from \$3,600 to \$1,200
- 132/98: Decrease from \$11,500 to \$4,000

Note: These are also 2015 values that will be adjusted for the 2015 and subsequent tax years in accordance with all applicable NH RSA's.

**5) REVIEW AND SIGN MS-1 FORM**

The group had been emailed the preliminary figures from the 2017 MS-1 draft that was prepared by Bryan Chevarie. The group reviewed slight adjustments had been made to the form since that time. The City saw an increase of \$4,711,909 in its net valuation – primarily due to an increase in the assessment of EverSource's transmission and distribution systems. The group was in agreement that this increase in net valuation is favorable news for Berlin taxpayers. Bryan Chevarie will submit the signed form to the Department of Revenue Administration immediately.

**6) ABATE 2017 FIRST-HALF TAX BILLS**

**Tremaine, Richard W ETAL**

**110/165, 110/170, 110/175**

The City's Finance Director, Patricia Chase, had passed along information to the Board of Assessors asking them to abate the 2017 first-half tax bill for three parcels owned by Richard Tremaine, ETAL. These parcels are in the process of being gifted to the City and the transaction has not yet been executed. Rather than having the Finance Department place liens on these properties for unpaid 2017 first-half taxes, the Board feels it is logical to abate these balances while we await the finalization of the gifting of these parcels to the City.

Map 110/165 – Approximately \$77 abated

Map 110/170 – Approximately \$80 abated

Map 110/175 – Approximately \$80 abated

**7) REPORT OF TIMBER CUT**

**Kelley, Mark & Barry**

**138/70**

The Board reviewed a Report of Timber Cut filed by Mark and Barry Kelley. A bill in the amount of \$142.68 was signed by the board and will be forwarded to the City's Finance Department for collection.

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

There was no non-public business to discuss.

**9) OTHER BUSINESS**

**Allain, Ernest**

**702 Fifth Avenue**

The Board signed an abatement levy for the 2017 first-half bill that was erroneously sent to Ernest Allain. A \$42,000 elderly exemption had been improperly deleted from the parcel.

**10) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Mark Eastman and seconded by Kem Rozek. The motion passed. The next meeting of the Board will be held in the near future. The meeting adjourned at 4:30 pm.

Respectfully submitted,

Bryan Chevarie, Assessing Coordinator