

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

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.

Gagnon, Rita **371 Portland Street**

Toppy, Jayne **439 First Avenue**

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

Lynch, Laura **122 Hillside Avenue**

Kovac, Joyce **105 Granite Street**

Bedell, Penny **26 Seventh Street**

Conte, Andrew **739 Second Avenue**

Russo, Phyllis 239 Wight Street

MacPherson, Laura 286 Church Street

City Hall, 168 Main Street
Berlin, NH 03570
Tel: 603-752-7532

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