

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

May 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) **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 – Not in attendance at this time
Member Mark Eastman – In attendance

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED APRIL 30, 2019**

The minutes of the meetings of April 30, 2019 were sent to members of the Board prior to this meeting. Robert Goddard noted that “High intensity power lines” should be changed to “High tension power lines” at the bottom of page two, four lines from the bottom of the page. Bryan Chevarie noted that he recently discovered a typo in the minutes from April 23, 2019. 41 Ramsey Street was incorrectly written as having a current 2018 assessed value of \$93,300 when it is actually \$98,300. Robert Goddard made a motion to accept and seal the minutes as amended. Mark Eastman seconded the motion. The vote was unanimous. The motion carried.

4) **2018 TAX DEFERRAL APPLICATIONS**

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

Mark Eastman 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...” Robert Goddard seconded this motion. The vote was unanimous. 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). Mark Eastman seconded the motion and stated that the Board was now in public session. The vote was unanimous.

Morley, John & Lycia	258 School Street	119/70
<p>Robert Goddard noted that the taxpayer indicated that they wished to defer their 2016 taxes, however, the deadline to file for an abatement of the 2016 taxes was March 1, 2017. After verifying with the taxpayer that the information on the income and expense paperwork was current and accurate, Robert Goddard made a motion to defer \$1,750 of their \$3,292 2018 tax bill for this property. Mark Eastman seconded the motion. The vote was unanimous.</p>		

Kovac, Joyce **105 Granite Street** **119/136**

Mark Eastman made a motion to deny the deferral request as the application was not complete due to the taxpayer not furnishing the Board with any supporting documentation regarding their income and expenses. Robert Goddard seconded the motion. The vote was unanimous.

Goodwin, Arthur & Carol **426 Madison Avenue** **120/97**

Robert Goddard made a motion to deny the deferral request as the application was not complete due to the taxpayer not furnishing the Board with any supporting documentation regarding their income and expenses. Mark Eastman seconded the motion. The vote was unanimous.

(Kem Rozek entered the meeting at this time)

Croteau, Maurice & Natalie **630 Trudel Street** **132/45**

Members of the Board reviewed an abatement application for Map 132-Lot 45. The taxpayers stated that their opinion of value is \$80,000 and it is currently assessed at \$118,800. They also stated that their home is closer in proximity to the Mt. Carberry landfill than any other home in the City. Members of the Board discussed the location of the parcel and the appropriateness of the street index neighborhood code. Robert Goddard made a motion to grant the abatement via adjusting the street index from 40 to 20. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The 2018 tax-assessed value is adjusted to \$112,700.

Morin, Jacqueline	588 Hillside Avenue	127/16
Members of the Board reviewed an abatement application for Map 127-Lot 16. The taxpayers stated that their opinion of value is \$58,000 and it is currently assessed at \$81,600. Members of the Board reviewed a recommendation provided by George Lickiss of KRT Appraisal based on his physical inspection of the property. Robert Goddard made a motion to grant an abatement via lowering the depreciation code of the property from very good to good. Kem Rozek seconded the motion. Mark Eastman abstained from voting on the matter. The motion carried. The 2018 tax-assessed value is adjusted to \$73,900.		

Wheeler, Robert & Yvonne	256 Howard Street	138/7
Members of the Board reviewed an abatement application for Map 138-Lot 7. KRT Appraisal performed in internal inspection of the property, confirmed that the inventory was correct, and recommended that the Board of Assessors deny the application. Mark Eastman made a motion		

to deny the abatement request. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Dube, Richard & Cleo

23 Wentworth Avenue

114/26

Members of the Board reviewed an abatement application for Map 114-Lot 26. The taxpayers stated that their opinion of value is \$62,000 and it is currently assessed at \$73,300. Members of the Board reviewed a recommendation provided by George Lickiss of KRT Appraisal based on an internal inspection of the property. Kem Rozek made a motion to agree with the recommendation and lower the depreciation code and construction grades from good to average. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The 2018 tax-assessed value is adjusted to \$55,500.

Lefebvre, Joseph & Doris

64 Bemis Street

135/3

Members of the Board reviewed an abatement application for Map 135-Lot 3. The taxpayers stated that their opinion of value is \$145,000 and it is currently assessed at \$163,600. Members of the Board reviewed a recommendation provided by George Lickiss of KRT Appraisal based on an internal inspection of the property. Mark Eastman made a motion to agree with the recommendation and deny the abatement request. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Lapointe, Ralph

99 Guilmette Street

128/150

Members of the Board reviewed an abatement application for Map 128-Lot 150. The taxpayer stated that their opinion of value is \$58,000 and it is currently assessed at \$66,100. Members of the Board reviewed a recommendation provided by George Lickiss of KRT Appraisal based on an internal inspection of the property. Mark Eastman made a motion to lower the condition factor of the land from 1 to 0.50 and to accept the suggested sketch correction of changing the TQS to BAS in the 8'x 8' section of the building. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard, the motion carried. The 2018 tax-assessed value is adjusted to \$56,200.

Dupuis, Eric

565 Sullivan Street

129/94

Members of the Board reviewed an abatement application for Map 129-Lot 94. The taxpayer stated that their opinion of value is \$60,800 and it is currently assessed at \$74,900. Mark Eastman made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Moynihan, Wayne

206 Main Street

119/17

Members of the Board reviewed an abatement application for Map 119-Lot 17. The taxpayer stated that their opinion of value is \$50,000 and it is currently assessed at \$135,800. Mark Eastman made a motion to deny the abatement application, as all of the comparable sales provided by the taxpayer were not arms-length transactions indicative of market value. Robert Goddard seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

131/25, 28, & 29

Members of the Board reviewed an abatement application for Map 131-Lots 25, 28, & 29. The current assessed values of these lots are \$8,600, \$8,600, and \$19,700, respectively. The group reviewed a map of the contested parcels. Robert Goddard made a motion to lower the condition factor from 1.0 to the following: Map 135/25 to 0.50, Map 135/28 to 0.50, and Map 135/29 to 0.80. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The 2018 tax-assessed values of these parcels are lowered to \$4,300, 4,300, and \$15,800, respectively.

114/52

Members of the Board reviewed an abatement application for Map 114-Lot 52. The taxpayer states that their property is not in very good condition as the tax card indicates. After reviewing the application, Robert Goddard made a motion to lower the depreciation code from very good to good. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The 2018 tax-assessed value is adjusted to \$154,500.

117/26

Members of the Board reviewed an abatement application for Map 117-Lot 26. The taxpayer stated that their opinion of value is \$15,000 and it is currently assessed at \$48,600. Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

133/56

Members of the Board reviewed an abatement application for Map 133-Lot 56. The assessed value is currently \$60,700. Mark Eastman made a motion to deny the abatement request based on a lack of argument of value, along with the property having been sold by the applicants for \$63,000 on 4/29/19 in a qualified sale. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

128/92

Members of the Board reviewed an abatement application for Map 128-Lot 92. The taxpayer stated that their opinion of value is \$55,900 and it is currently assessed at \$65,300. Robert Goddard made a motion to deny the abatement request based on all of the comparable sales provided by the taxpayer being unqualified in nature. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

119/219

Mark Eastman recused himself from the vote and discussion on the application. The remaining members of the Board reviewed an abatement application for Map 119-Lot 219. The taxpayers stated that their opinion of value is \$110,000 and it is currently assessed at \$126,700. An analysis of comparable sales, provided by the taxpayer, was reviewed by the Board. Kem Rozek made a motion to lower the depreciation code from good to average. Robert Goddard seconded the motion. The vote was unanimous. The 2018 tax-assessed value is adjusted to \$104,600.

Frederick, Shane

197 Riverside Drive

137/52

Members of the Board reviewed an abatement application for Map 137-Lot 52. The taxpayer stated that their opinion of value is \$40,000 and it is currently assessed at \$68,600. Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Singer, David

55 Williamson Avenue

125/39

Members of the Board reviewed an abatement application for Map 125-Lot 39. The taxpayer stated that their opinion of value is \$90,000 and it is currently assessed at \$145,900. Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Murray, Andrew

27 Horne Street

135/3

Members of the Board reviewed an abatement application for Map 135-Lot 3. After reviewing the application, Kem Rozek made a motion to lower the depreciation code from good to fair and lower the condition factor from 1.0 to 0.80. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The 2018 tax-assessed value is adjusted to \$50,700.

Langevin, Norman & Annette

688 Blais Street

132/55

672 Blais Street

132/56

Members of the Board reviewed an application for 688 Blais Street (132/55) and 672 Blais Street (132/56). Kem Rozek made a motion to change the style of 688 Blais Street from bungalow to ranch, as he felt it was incorrect. Additionally, to table the abatement application in order for KRT to attempt to schedule an internal inspection of the property. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

6) OTHER BUSINESS

Timber Tax

Members of the Board signed a timber tax in the amount of \$6,209.04 regarding Map 408-Lot 1

Abatement Levies

Members of the Board signed abatement paperwork related to abatements granted at prior meetings.

Lutter, Mark

Members of the Board read a response to their request for credentials furnished by Mark Lutter of Northeast Property Tax Consultants. They would like him to provide them with a list of the educational courses he has completed regarding ad valorem taxation.

7) MEMBER COMMENTS

There were no member comments.

8) ADJOURNMENT

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

The meeting ended at 6:10 PM

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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