

# City of Berlin, NH

Board Of Assessors

Minutes of Meeting

March 11, 2020

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  
Patricia Chase, Tax Collector  
Jan Gagnon, Interim Assessing Coordinator  
Dawn Tupick (3:46)

1) **CALL TO ORDER**

The meeting was called to order at 3:29 PM.

2) **ROLL CALL & PLEDGE OF ALLEGIANCE**

Chair Robert Goddard – In attendance

Member Kem Rozek – Arrived at 3:31

Member Mark Eastman – In attendance

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED FEBRUARY 4, 2020**

The minutes of the meeting of February 4, 2020 were not sent to members of the Board prior to this meeting, so the Board took time to review. Jan Gagnon will email the minutes prior to the next meeting. Mark Eastman made a motion to amend the minutes to note that the BOA non-public minutes were transferred to another entity without the Board's authorization and prior to them being unsealed. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. Mark Eastman made a motion to accept and seal the minutes as amended. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

4) **The Family Resource Center – 117 Main Street**

Robert Goddard advised the Board that he did an extensive amount of research on the request by the FRC for an exemption. Goddard stated that they do qualify, and he was unable to find any law that stated they could not grant the exemption. Patty Chase advised that the tax bill has been paid through July of 2019, which is when the FRC acquired the property. Kem Rozek made a motion to grant the request by the Family Resource Center for an exemption on the property located at Main Street. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. Chase will bring an abatement form to the next meeting for the Board to sign. A letter will be sent to Patti Stolte at the Family Resource Center advising her of the Board's approval of the exemption.

5) **Richard Laflamme – 128 Jasper Street**

Robert Goddard stated that Mr. Laflamme was advised of the deadline of March 2 for the abatement application, however it was not filed until March 5. Mr. Laflamme was also told that he could submit his backup documentation in a timely manner after the abatement was

submitted, however this has not yet been received. The abatements will be reviewed in the order they were received and if his sales analysis has not been submitted, it will be ruled on without it.

## **6) Tax Deferral Applications**

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

Robert Goddard made a motion to go into non-public session at 4:16 pm 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**

Kem Rozek made a motion to permanently seal the minutes from the non-public session as the information is confidential material and not right-to-know for issues discussed under RSA 91-A:3 II (c). at 6:36 pm, Mark Eastman seconded this motion. All concurred. Kem Rozek also made a motion to go into regular session. Mark Eastman seconded the motion and stated that the Board was now in public session.

Items and/or topic discussed in non-public:

Ongoing tax deferral/exemption issues as well as new submissions for the 2019 tax year.

### **105 Cates Hill Road Special Warrant Issue**

Patty Chase explained the problem with a Special Warrant that was levied against this parcel. Due to the subdivision there was some question about which sub-lot was to be taxed. The Board discussed the possibility of abating the current bill. There was further discussion of the events from a previous meeting involving the determination of what taxable structures currently exist on the property. A motion to abate the bill was made by Kem Rozek and was seconded by Mark Eastman. The motion was accepted by roll call.

### **Prorated Assessment for Damaged Building Application (RSA 76:21)**

An application was submitted for the property located at 388 Westcott Street. There had been a damaging fire at this property in September of 2019. The board discussed the NH RSA that governs this issue. Robert Goddard stated that he had done extensive research on this and everything stated this form had a 60 day deadline to be filed. The timeline of events was reviewed by the board and it was determined that this application, submitted in December 2019, was not filed timely. Kem Rozek made a motion to deny the application due to untimely filing. Robert Goddard seconded the motion which was accepted by roll call. The Board then signed and completed the form.

### **BTLA Hearing Notices**

The Board was given copies of correspondence from the BTLA regarding upcoming hearings. There was some discussion on the notices and the schedule of these hearings.

### **DRA Equalization Ratio Set**

The City had received notification that the DRA set the equalization rate. The members of the board were provided with copies of the documents sent by the DRA. There was some general discussion about the contents of the letter and the rate set by DRA.

### **Timber Cuts & Gravel Excavation**

#### **Map 404 Lot 009 (Arnold R Drouin)**

The Board started with general discussion of gravel excavation for the benefit of those in attendance. The documents for this excavation were reviewed by the board. Being satisfied that the forms were completed fully and correctly it was signed by the Board. Appropriate paperwork will be submitted to the Tax Collector to process the warrant to collect the tax levy.

#### **State of New Hampshire Timber Cut – State Prison Land**

The board was presented with documents received from the state indicating the intent to cut timber on the land occupied by the State Prison. The paperwork was reviewed by the Board. The documents were sent for filing by the Assessor's Office.

#### **Map 106 Lots 26, 27, 28 (Pierre & Louise Lessard)**

An intent to cut timber was submitted by the owners. The Board reviewed the form for completeness and correctness. The tax cards and tax maps for each parcel were reviewed and discussed by the Board. Some general discussion about the nature of timber cuts and timber tax occurred for the benefit of those present. The Board agreed that the submitted form was complete and correct and approved the submitted form.

### **Notifications – A-9 Religious Exemptions**

The board reviewed the BTLA A-9 List of Real Estate on Which Exemption is Claimed. Mark Eastman took the A-9 form of Shallow River home to review.

### **Other Business**

The Board reviewed the calendar in an attempt to determine a possible date for the next Board meeting. No decision was made.

### **ADJOURNMENT**

Due to the late hour, 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 7:47 PM

Respectfully submitted,  
Jan Gagnon, Interim Assessing Coordinator

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