Present: Robert Goddard, Chair of Board of Assessors

Mark Eastman, Member of Board of Assessors

Lise Barrette, Assessing Coordinator

Pamela Laflamme, Community Development Director

Debra Goddard

George Lickiss, KRT Appraisal Representative, arrived at 3:25pm

Excused: Kem Rozek, Member of Board of Assessors

1. Call to Order

The meeting was called to order at 2:30 PM.

Robert Goddard read the following statement:

As Chair of the Board of Assessors, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor’s Emergency Order #12 pursuant to Executive Order 2020-04, this public body is authorized to meet electronically. Please note that there is no physical location to observe and listen contemporaneously to this meeting, which was authorized pursuant to the Governor’s Emergency Order. However, in accordance with the Emergency Order, I am confirming that we are:

a) Providing public access to the meeting by telephone, with additional access possibilities by video or other electronic means: We are utilizing Zoom for this electronic meeting. All members of the Board have the ability to communicate contemporaneously during this meeting through this platform, and the public has access to contemporaneously listen and, if necessary, participate in this meeting through dialing the following phone # 1-646-558-8656 and meeting ID 898 5588 9283.

b) Providing public notice of the necessary information for accessing the meeting: We previously gave notice to the public of the necessary information for accessing the meeting, including how to access the meeting using Zoom or telephonically. Instructions have also been provided on the website of the Board at www.berlinnh.gov.

c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access: If anybody has a problem, please call 752-8587 or email at plaflamme@ berlinnh.gov.

d) Adjourning the meeting if the public is unable to access the meeting: In the event the public is unable to access the meeting, the meeting will be adjourned and rescheduled. Please note that all votes that are taken during this meeting shall be done by roll call vote.

1. Roll Call

Member Mark Eastman **–** In attendance, nobody in room with him

Chair Robert Goddard – In attendance, Debra Goddard in room with him

1. Review and Approve Minutes

Mark Eastman made a motion to approve the minutes of May 27, 2020 as submitted. Robert Goddard seconded the motion. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

1. Review of Tax Exempt Property Claim

Shallow River Properties, Inc. Map 119 Lot 222, Map 119 Lot 223, Map 136 Lot 8.3C, Map 136 Lot 8.5D, Map 136 Lot 57, Map 119 Lot 190

After some research by the board members and consulting legal counsel, it was found that the application for Exemption has deficiencies. It is lacking a fair market value for lease purposes. The old BTLA case for property exemption that was in Northumberland was discussed. It was noted that the BTLA ruling came up with three elements of minimum requirements which were reviewed. It is felt that the board would need additional information to make a decision.

Mr. Eastman made a motion to table the Exemption application to ask the applicant for the following supplemental information: 1) Shallow Rivers Articles of Agreement and bylaws of the corporation 2) Northern NH Mental Health and Development Services Articles of Agreement and bylaws of the corporation 3) Lease agreements 4) An analysis of a Fair Market Value of Leases in the area. Mr. Goddard seconded it. . The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

1. 2019 Abatements

**Eversource/PSNH Properties & Central Rivers Power Properties**

A letter of recommendation on the abatement applications for Eversource/PSNH properties and Central Rivers Power Properties from George Sansoucy was reviewed. Mr. Goddard noted two items on the letter to be corrected, the Board of Assessors in the mailing address and reference to the City not the Town. George Sansoucy who is the hired Assessor for utilities, has advised to deny both abatement applications. Mr. Goddard made a motion to take advantage of Mr. Sanscoucy’s advisories and to deny the request for abatement. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

**Fisher, Betty 388 Westcott St. Map 113 Lot 12**

The timeline of events was reviewed, including the previously denied application for Prorated Assessment for Damaged Properties. After reviewing the abatement application at the May 27th meeting, the board had seeked advice from KRT Appraisal on the 2019 Abatement Application. The 2019 assessments were finalized on April 1, 2019, the fire happened in September 2019, so the assessment holds for the year. Mr. Eastman made a motion to deny the 2019 abatement request, Mr. Goddard seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

**ESW Realty LLC/Dunking Donuts 9 Green Square Map 118-143**

This 2019 Abatement Application was previously denied. Since then the Board has received a letter from ESW Realty concerning the denial which was reviewed. There was discussion with KRT Appraisal concerning the current assessment. The income approach was not used. The property was leased but there was no lease in the application. There was no indication that the building assessment should have an obsolescence. George Lickiss, KRT representative, recommended to uphold the original denial. Mr. Goddard made a motion to uphold the original denial, Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

1. BTLA APPEALS

Morin, Jackie 588 Hillside Avenue Map 127 Lot 16

There was discussion about the timeline of events involving this case. A bulleted list submitted by the applicant was reviewed. It involves a contaminated property abutting the applicant. The ownership of the contaminated property is now in question since the person in Canada who inherited it, has recently passed and her assets have been passed to an order of nuns which she was a member of. There were metals found in the soil at this abutting property. The EPA intends to test the contaminated property and it looks promising that they will do Ms. Morin’s as well, but since the COVID started they have been delayed. The EPA also needs permission of the abutting landowner in order to do the testing and the title claims are in question. Since the external source of possible contamination is unknown until proper testing can be done it was agreed that adding an obsolescence for contamination cannot be done as of yet.

Ms. Morin is also disputing the view, and using the property next door to measure as a comparison. Mr. Lickiss stated that the view next door has lots of trees growing in the area of the view. The building value was originally lowered $7,700 during the first abatement process. Mr. Lickiss had a list of comps which were reviewed. The points being argued at this point is the land value due to possible contamination, view factor, and the land size vs value. The current docket at the BTLA has a previous attempted mediation and it has been continued to be scheduled for a further date.

The potential to mediate one more time was talked about. The appraiser can mediate on the points that are known. Mr. Goddard made a motion to table the issue until Ms. Morin is contacted and asked to schedule a mediation meeting involving Mr. Goddard and Mr. Lickiss.

Mr. Eastman seconded it**.** The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

Bergeron, Robert R. 225 Madigan St Map 110 Lot 155 and Lot 163

Mr. Lickiss updated the board as to where this application is at. Mr. Lickiss did a drive by inspection and photos were sent to Mr. Lickiss by the applicant. . There was a short mediation session via phone. The condition on the tax card is Fair, which reflects the statements that were made in the abatement request. There is no basis for an abatement. There were no further suggestions by the board. It was agreed to move along with Mr. Lickiss’s advisory and go forward to the BTLA.

Coulombe, Lucie & Donald 83 Spruce St Map 128 Lot 83

Mr. Lickiss had set up two different appointments for mediation, the applicant did not make it to either one and the BTLA was notified. We currently have a copy of a BTLA letter, dated March 16, 2020, sent to Ms. Coulombe which states if she doesn’t respond in 10 days of the letter it would be placed in final default and dismissed. The BTLA will be contacted to confirm this has happened.

Couture, Arthur 1803 Riverside Dr Map 137 Lot 53 and Lot 48

A call was received from the BTLA asking if the board would be willing to file a brief instead of having this case continued to be scheduled at a further date. The board agreed to have a brief filed with the BTLA and have them render a decision.

Fenwick, Cheryl 12A Grandview Dr Map 122 Lot 6.1

“ “ 12B Grandview Dr Map 122 lot 6.2

“ “ 22 Grandview Dr Map 122 Lot 7

A called was received from the BTLA asking the board if they would be willing to file a brief instead of having this case continued to be scheduled at a further date. There was discussion about the original abatement filed with the board. Resulting from that abatement, unit 12B was reduced by $8,800 and unit 12A was reduced by $8,300, 22 Grandview Dr was denied. There are very few duplexes in the city can be used as comparables. Mr. Lickis says the current assessment is reasonable and he can support the values in a hearing. Mr. Goddard made a motion to have the hearing with BTLA and to not file a brief. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

Fraternal Order of Eagles 8 Green Square Map 118 Lot 14.

The arguments stated on the application was that the taxes were too high and that no other non-profit organizations pays taxes. Mr. Lickiss said he had done an interior inspection and has found it to be good assessment value. The tax status of a 501 C7, a club by membership, does not give an exemption. The compared market analysis that was submitted was looked at and it was noted that it resembled a tool for a real estate listing done by realtors. Mr. Lickiss feels the current assessment can be defended.

Lefebvre, Joseph & Doris 64 Bemis St Map 135 Lot 83

Mr. Lickiss recently received additional information from the applicant. After reviewing the comps and sales values of similar property, of comparable size and quality, he feels he can lower the value to $155,000 from $163,600. Mr. Goddard made a motion per the advisory cited by Mr. Lickiss to reduce the assessment value as stated. Mr. Eastman seconded it**.** The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

Roy, Douglas & Deborah Hillsboro St Map 117 Lot 5

Mr. Lickiss has looked at this piece of land and has also studied it from the Google Earth sight. It has a level area and a good building site. He states there is already an adjustments supported by the sale of improved properties. He is comfortable in defending it at the BTLA.

Mattos, Ashley & Richard 700 Lancaster St Map 129 Lot 92

Mr. Lickiss went over the previous application which was denied by the board. He has done an inspection and looked at the market grid. He feels the current assessment is supportable.

Roy, Robert & Helen 313 Wight St Map 109 Lot 62

Mr. Lickiss has done a physical interior inspection. There is a lot of depreciation noted on the tax card already and he feels there isn’t much left to depreciate. He feels the current assessment is supportable.

1. Review and Take Action on Intent to Cut/Report of Timber Cut

Douglas Johnson/Pierre Lessard Map 106 Lots 26, 27, 28

The Report of Timber cut by Johnson/Lessard was reviewed.

Stultz-Sappi, Jeremy Map 408 Lot 1

The Report of Timber cut by Stultz/Sappi was reviewed. Corrections were explained by Mrs. Barrette. The Intent to cut by Stultz/Sappi for 2020/2021 was reviewed and corrections were explained.

Mr. Goddard made a motion to accept the Johnson/Lessard application as submitted and the Stutz/Sappi applications with corrections. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

1. Tax Levies for 2019

Donald Lanteigne, Fire Damaged Bldg 181 Collins Street Map 120 Lot 222

Action was previously taken on this application for Prorated Assessment for Damaged Buildings. The prorated assessment to be abated due to the fire for 2019 tax year is for $3,983. The abatement was signed by the board.

**Doris MacDonald-Correcting Elderly Ex. 720 Marble Street Map 133 Lot 94**

This applicant made the office aware that her elderly exemption was supposed to increase on her 75th birthday and it hadn’t. The timeline of events was reviewed and the abatement was signed by the board.

**Jandreau, Francis-Correcting Veteran Credit 511 Sullivan St Map 130 Lot 154**

This applicant made the office aware of the multiple applications that were submitted over the years and were never processed by the board. The timeline of events was reviewed. Mr. Goddard made a motion to grant the veteran’s credit and abatement from 2019. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

1. Tax Levies for 2020

BIDPA Property in Current Use East Milan Road Map 404 Lot 47

This is a city owned property where a tax bill is generated due to current use. Mr. Goddard made a motion to grant the abatement. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

**Northwooods Mobile Home Park 23 Arlington Street Map 137 Lot 85.L23**

This taxpayer made the office aware of the building on this lot being torn down in the summer of 2019. It is now a vacant mobile home lot. Mr. Goddard made a motion to grant the abatement. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

1. Review and Approve Veteran’s Credit Applications

**Genna, Peter 141 Denmark Street Map 127 Lot 93**

The applicant has made the office aware that his Disabled Veteran’s application he submitted in December 2019 was never processed. The timeline of events was reviewed. Mr. Goddard made a motion to grant the Disabled Veteran’s Credit for 2020. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

**Beck, James II 36 Twelfth Street Map 125 Lot 38**

**Cloutier, Paul 36 Smyth Street Map 127 Lot 29**

**Fillion, Cecile 10 Dustin Street Map 125 Lot 52**

It was noted that these three applications were filed late, past the due date of April 15, 2020. Discussion ensued around the deadline date and the possibility of accepting late applications in extenuating circumstances. The board is mandated by the Department of Revenue in abiding by their rules. Mr. Goddard made a motion to not take action on these applications due to the late filing date and to provide notice to the applicants for when to apply in the future. Mr. Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Goddard – aye.

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

Mr. Eastman made a motion to go into non-public session at 5:21 pm per RSA 91-A:3 II (c) “Matters which, if discussed in public, would likely affect adversely the reputation of any person…” Mr. Goddard seconded this motion. The Board voted unanimously to enter non-public session by roll call vote. Eastman – aye, Goddard –aye.

RESULT OF NON-PUBLIC SESSION

Mr. Eastman made a motion to go back into public session. Mr. Goddard seconded the motion. The Board voted unanimously by roll call vote to re-enter the public session at 5:40pm, Eastman – aye, Goddard – aye

Items and/or topics discussed in non-public:

2018-2019 Tax Deferral for Shirley Love

Mr. Eastman made a motion to seal the documentation provided as it is determined that divulgence of this information likely would affect adversely the reputation of a person other than a member for this board under RSA 91-A:3 II (c). Mr. Goddard seconded it. The Board voted unanimously by roll call vote, Goddard –aye, Eastman – aye.

1. Other Business

Corcoran Consulting Associates would like to set a meeting date to present the final values to the board. A tentative date is set for July 22nd.

The current contract with KRT Appraisals will expire on June 30th. There was discussion as to whether board members felt that KRT should follow through with representing the pending dockets with the BTLA or to have Corcoran Consulting take over. Consensus was that we have KRT Appraisals follow through with the pending dockets with the BTLA.

1. Adjournment

A motion to adjourn was made by Mr. Eastman. Mr. Goddard seconded the motion. The Board voted unanimously by roll call vote to adjourn the meeting at 5:55 pm, Eastman – aye, Goddard – aye.

Respectfully submitted,

Lise Barrette, Assessing Coordinator

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