Present: Robert Goddard, Chair of Board of Assessors

Mark Eastman, Member of Board of Assessors

Kem Rozek, Member of Board of Assessors

Lise Barrette, Assessing Coordinator

Monica Hurley, Corcoran Consulting Associates, Inc,

Pamela Laflamme, Community Development Director

Debra Goddard

Barbara Tetreault, Daily Sun

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 899 5387 8185, Passcode 767828.

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

Member Kem Rozek – In attendance, in council chambers

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

1. Review and Approve Minutes

Mark Eastman made a motion to accept the minutes of June 30, 2020 as submitted. Robert Goddard seconded the motion. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

1. Corcoran Consulting Associates, Inc Presentation

Monica Hurley of Corcoran Consulting Associates, presented a powerpoint of the statistical update in which there were hired to do in 2020. The new assessment values will become effective April 1, 2020. The last full revaluation was done in 2015, and there was a partial revaluation done in 2018 to bring values up to date. There was some discussion about the Median Equalization Ratio from 2019 compared to what it will become in 2020. There were 107 qualified sales looked at which puts the sales ratio at a better percentage. The sales analysis was discussed in more depth.

The revaluation process by Corcoran Consulting Associates was reviewed. Mr. Goddard asked for clarification of grade, quality and condition. Ms. Hurley explained the grade was based on things like curb appeal, style, window sizes, porches, and the overall design. The condition is dependent on how well maintained the property is, any remodeling done, and based on the year built. Quality can be subjective and they usually keep to the other two items. Some discussion was had surrounding the commercial values and what methodology was used. Some income methodology is used although they don’t typically get many income based responses from commercial property owners in NH due to the fact it’s not required by the state. They also use sales methodology and the Marshal and Swift reference. It was also noted that quite a few commercial buildings are in need of rehab.

It is hoped that new assessment mail notices will be mailed out to all taxpayers the first week of August. Taxpayers will be able to schedule an appointment for a hearing in the following weeks. Due to COVID, phone meetings will be available, as well as the opportunity for taxpayer’s to email their information supporting their arguments. Anyone who schedules a hearing will receive a follow-up letter.

There was in-depth conversation around the valuation by property type and the impact study increase in valuation. Members of the board asked for an excel spreadsheet of values so they may perform their own analysis. This spreadsheet will become public once the new values are finalized by the end of July. The board felt positive about the results and thanked Ms. Hurley.

1. DRA Request regarding PA-28 form

This is a yearly questionnaire asking if municipalities will be using the PA-28 Inventory of Taxable Property Form. Robert Goddard made a motion to check off that we will not be using the PA-28 form. Mark Eastman seconded the motion. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

1. 2018 BTLA Abatement Recommendation by KRT

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

A settlement agreement was reached for the 2018 and 2019 taxes where the assessment was lowered from $163,600 to $155,000. Mr and Mrs Lefebvre will receive an abatement of $338 for 2018 and $342 for 2019. Kem Rozek made a motion to accept the settlement as stated. Mark Eastman seconded it. . The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

1. 2019 Abatement Decision Response letter

Gramling, Elissa 417 Derrah Street Map 133 Lot 30

Ms. Gramlings has sent a letter to the board addressing her concerns on the board’s previous denial of a 2019 Abatement Application. Her letter was reviewed carefully, considered and discussed by the board. The Assessing Coordinator will draft a response outlining her concerns and the board’s response. The board has not found reason to warrant reconsideration of their denial.

1. Report of Timber Cut 2019-2020 Corrections

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

TR Dillon Logging/Ted Tichy Map 408 Lot 1

It was explained by Lise Barrette that the incorrect spreadsheet was used and the timber tax was recalculated. Corrected forms were signed by the board.

1. Intent To Cut 2020-2021

TR Dillon Logging/Ted Tichy Map 408 Lot 1

The application was reviewed and discussed. Robert Goddard made a motion to accept the application. Kem Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

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

Mark Eastman made a motion to go into non-public session at 3:55 pm per RSA 91-A:3 II (c) “Matters which, if discussed in public, would likely affect adversely the reputation of any person…” Kem Rozek seconded this motion. The Board voted unanimously to enter non-public session by roll call vote. Eastman – aye, Rozek – aye, Goddard – aye.

RESULT OF NON-PUBLIC SESSION

Robert Goddard made a motion to leave the Non-Public session and return to Public session. Kem Rozek seconded the motion. The Board voted unanimously by roll call vote to re-enter the public session at 4:00pm. Eastman – aye, Rozek – aye, Goddard – aye.

Items and/or topics discussed in non-public:

2018-2019 Tax Deferral for Shirley Love Settlement Agreement was signed by the board.

Robert Goddard made a motion to permanently 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). Kem Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

1. Other Business

Robert Goddard made the board aware, that since the last meeting Shallow River Properties has been mailed a letter asking for the information the board was looking for. We have received the information and it will be discussed at a future meeting.

There was more discussion amongst the board about the new assessments and on performing their own analysis. The types of homes and square footage costs were looked at. The board hopes to have their review of the assessments done by July 31st.

1. Adjournment

A motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. The Board voted unanimously by roll call vote to adjourn the meeting at 4:25 pm, Eastman – aye, Rozek – 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.