

City of Berlin, NH

Board Of Assessors
Minutes of Meeting
February 16, 2021, 2:30PM
Via Zoom



Present: Robert Goddard, Chair of Board of Assessors
Mark Eastman, Member of Board of Assessors
Kem Rozek, Member of Board of Assessors (2:48pm)
Lise Barrette, Assessing Coordinator
Pamela Laflamme, Community Development Director

1) **Call to Order**

The meeting was called to order at 2:40 PM.

Chair 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 858 7686 4561, Passcode 615799.
- 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 603-752-8587 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. Let's start the meeting by taking a roll call attendance. When each member state their presence, please also state whether there is anyone in the room with you during this meeting, which is required under the Right-to-Know law.

2) Roll Call

Chair Robert Goddard – In attendance with Debra Goddard present

Member Mark Eastman – In attendance and alone

Member Kem Rozek – In attendance and alone

3) Review and Approve Minutes

Mark Eastman made a motion to accept the minutes of December 16, 2020 as presented. Kem Rozek seconded the motion. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

4) Report of Excavated Material

A Report of Excavated Material from Granite State Land Holding, LLC, Allen Bouthillier, was received for Map 410 Lot 3. Mark Eastman made a motion to approve the report and sign the warrant. Kem Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

5) Notice of Intent to Cut

The Intent to Cut by Carl Mercier, Map 137 Lot 135 was reviewed. Chair Goddard made a motion to approve the Intent to Cut and sign. Mark Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

6) Spouse Veteran's Credit Applications

Louise Corrigan, 667 Lancaster Street, submitted an application for a surviving spouse's veteran's standard and disabled credit after her husband had deceased. Chair Goddard made a motion to accept and sign the application. Mark Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

Therese Theriault, 570 Sullivan Street, submitted an application for a surviving spouse's veteran's credit after her husband had deceased. Mark Eastman made a motion to accept and sign the application. Kem Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

7) Review and sign Abatements for Corrections

An administrative abatement was reviewed for Leanne Moses, Cates Hill Road, Map 406 Lot 2.B, which is to make a correction for Tax Year 2020 due to delays in inspections. Chair Goddard made a motion to accept and sign the abatement. Mark Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

An administrative abatement was reviewed for Mitchell Thayer, 340 Church Street, Map 120 Lot 335, which is to make a correction for Tax year 2020 due to a special warrant done incorrectly. Mark Eastman made a motion to accept and sign the abatement. Kem Rozek seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

8) Special Warrant

A special warrant for a tower owned by Time Warner Cable, Cates Hill Road, Map 406 Lot 16.0L1 was discussed. There was an error for tax year 2020, where the assessment of the Time Warner tower was put on the wrong tax card. This warrant is to correct the tax bill for Time Warner. Chair Goddard made a motion to accept and sign the warrant. Mark Eastman seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

9) Settlement Recommendation for 2019 BTLA Appeal

Chair Goddard read the recommendation, written by Corcoran Consulting, for Northway Bank property owned in tax year 2019, 151 Main Street, Map 119 Lot 53. After some discussion, Kem Rozek made a motion to accept Corcoran's recommendation and sign accordingly. Mark Eastman seconded it and wanted it noted that the costs benefit analysis by Corcoran is not a motivation factor in the decision, they are looking at the actual sale price. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

10) BTLA Decision Orders Tax Year 2018

Chair Goddard read the decision order from the BTLA regarding Robert and Helen Roy, 313 Wight Street, Map 109 Lot 62. The BTLA denied their appeal.

Chair Goddard read the decision order from the BTLA regarding Douglas and Deborah Roy, Hillsboro Street, Map 117 Lot 5. The taxpayer wanted their land lot assessment no higher than \$11,800. The original assessment was \$18,600 and the BTLA reduced it to \$14,600 for Tax Year 2018 and 2019. No action from the board was needed, the levies for 2018 and 2019 were signed accordingly.

11) Tax Year 2020 Ratio Study Report

Chair Goddard read the (unofficial) letter by Linda Kennedy and James Gerry of the DRA concerning the new equalization rates. Also read was the letter from Corcoran Consulting dated December 21, 2020 regarding the equalization ratio study and the included reports. The new median ratio rate is 98.2%, and the new equalization rate is 97.4%. Mark Eastman made a motion to accept the reports and sign accordingly. Chair Goddard seconded it. The Board voted unanimously by roll call vote, Eastman – aye, Rozek – aye, Goddard – aye.

12) Tax Card Availability Online

There was discussion about having the availability of tax cards online at any time for the public. Ms. Laflamme explained that the Property Record Card Print is something that will be updated every day like our mapsonline is currently being done. The pdf Tax Card is an extra cost for each update, so those would be updated only so often and available to print. If there is a need for an updated tax card, the Assessor's Office will still be available to provide that.

13) Other

A letter received by Eric and Michelle Lafrenais was discussed. It appears they would like an updated assessment on their home at 55 Tenth Street. A letter will be drafted and sent asking of their intentions.

14) Adjournment

Kem Rozek made a motion to adjourn at 4:03pm. Mark Eastman seconded it. The Board voted unanimously by roll call vote, 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.

DRAFT