

City of Berlin, NH

Board Of Assessors Minutes of Meeting November 15, 2017



Present: Robert Goddard – Chair of Board of Assessors
Mark Eastman, Member of Board of Assessors
Kem Rozek, Member of Board of Assessors
Bryan Chevarie, Assessing Coordinator

1) **CALL TO ORDER**

The meeting was called to order at 3:30 PM.

2) **REVIEW & APPROVE MINUTES DATED SEPTEMBER 25, 2017**

The minutes for the meeting of September 25, 2017 were sent to the Board for their review prior to this meeting. A motion was made by Board member Kem Rozek to accept the minutes as typed. Member Mark Eastman seconded the motion. The motion was made, seconded, and all concurred. The minutes of September 25, 2017 will be placed on file.

3) **BOARD STRUCTURE AND RESPONSIBILITIES**

Chairman Robert Goddard explained that the Board of Assessors is, by nature, a quasi-judicial body. He distributed a document of the definition of the term to the group. A quasi-judicial body is an entity such as an arbitrator or tribunal board, generally of a public administrative agency, which has powers and procedures resembling those of a court of law or judge, and which is obliged to objectively determine facts and draw conclusions from them so as to provide the basis of an official action. The group was in agreement that they strive to maintain a level playing field between taxpayers and the City and that it's important that all three members are present and able to provide their input on assessing matters whenever possible.

4) **TAX EXEMPT PROPERTY EVALUATIONS/REVIEW**

The Board reviewed several state statutes regarding the criteria that must be met for a property to qualify as exempt from property taxes. In an effort to be fair to all taxpayers in the City, the group discussed thoroughly vetting all tax-exempt properties during the upcoming months to ensure the eligibility requirements remain met.

5) **PROPERTY TAX EXEMPTION APPLICATION**

Tri-County CAP

912 Main Street

128/263

The exemption requests fall under the “charitable” designation on the BTLA A-9 (and corresponding A-12) forms. New Hampshire RSA 72:23-l spells out the definition of “charitable.”

“72:23-l Definition of "Charitable". – The term "charitable" as used to describe a corporation, society or other organization within the scope of this chapter, including RSA 72:23 and 72:23-k, shall mean a corporation, society or organization established and administered for the purpose of performing, and obligated, by its charter or otherwise, to perform some service of public good or welfare advancing the spiritual, physical, intellectual, social or economic well-being of the general public or a substantial and indefinite segment of the general public that includes residents of the state of New Hampshire...”

All three Board members were in agreement that while Tri-County CAP does indeed appear to meet the criteria as an organization, the two parcels under review do not fit this definition as they are not used to advance the, “spiritual, physical, intellectual, social or economic well-being of the general public or a substantial and indefinite segment of the general public...”

Additionally, the Board reviewed RSA 72:23 which states that real estate located in New Hampshire, “shall, unless otherwise provided by statute, be exempt from taxation...”

“72:23-V – The buildings, lands and personal property of charitable organizations and societies organized, incorporated, or legally doing business in this state, owned, used and occupied by them directly for the purposes for which they are established, provided that none of the income or profits thereof is used for any other purpose than the purpose for which they are established.”

All three Board members were in agreement that these two parcels do not fit this definition as they do not meet all three criteria as being, “owned, used, and occupied” by the organization. Consequently, a motion was made by Kem Rozek and seconded by Mark Eastman to deny the exemption requests. All in favor, the motion carried.

Buenviaje, Joseph

535 Burgess Street

130/304

The exemption requests fall under the “religious” designation on the BTLA A-9 form. Chair Robert Goddard noted that per State of New Hampshire RSA 72:23-c-II:

“City assessors...having power to act under the provisions of this chapter to grant or deny tax exemptions to religious, educational, and charitable organizations shall have the authority to request such materials concerning the organization seeking exemption including its organizational documents, nature of membership, functions, property and the nature of that property, and such other information as shall be reasonably required to make determinations of exemption of property under this chapter. Such information shall be provided within 30 days of a written request. Failure to provide information requested under this section shall result in a denial of exemption unless it is found that such requests were unreasonable.”

The Board would like Mr. Buenviaje to provide to the Assessor’s Office by Monday, December 18, 2017:

- His qualifications as a religious leader
- An estimate of the volume of parishioners that regularly attend services at the location
- Hours of worship/schedule of events
- Any IRS-related documents
- Any additional information that he believes would demonstrate his eligibility for an exemption

Bryan Chevarie will pass along this information to the taxpayer and collect the related documents for the Board’s review at the next meeting.

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

Kem Rozek 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...” Mark Eastman seconded this motion. All concurred. The Board of Assessors went into non-public session.

Kem Rozek 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.

Mark Eastman made a motion to defer the property's 2017 outstanding tax burden, seconded by Kem Rozek. 2017 taxes and interest in the amount of \$573.20 will be deferred as the group was in agreement that Ms. Morency meets the requirements of RSA 72:38-a. A letter will be sent to Ms. Morency advising her of this decision.

Robert Goddard made a motion to approve the exemption, seconded by Kem Rozek. The group was in consensus that the taxpayer meets the requirements of RSA 72:39-a. Ms. Cyr will be advised of this decision and will receive a \$42,000 exemption beginning tax year 2018.

Mark Eastman made a motion to approve the exemption, seconded by Kem Rozek. The group was in consensus that the taxpayer meets the requirements of RSA 72:39-a. Mr. Fleck will be advised of this decision and will receive a \$14,000 exemption beginning tax year 2018.

Kem Rozek made a motion to approve the exemption, seconded by Robert Goddard. The group was in consensus that the taxpayer meets the requirements of RSA 72:39-a. Mr. Michaud will be advised of this decision and will receive a \$42,000 exemption beginning tax year 2018.

The Board reviewed blind exemption application filed by the taxpayer. All documentation was in order. Mark Eastman made a motion to grant the \$15,000 exemption, seconded by Robert Goddard. All in favor, the motion carried. Ms. Mariano will be advised of this decision and will receive the exemption beginning in the 2018 tax year.

Croteau, Maurice	25 Landry Street	127/68
Stewart, John B	1848 Riverside Drive	137/69
Light, Stuart	634 Burgess Street	111/51
Dupuis, Brandon	121 Harding Street	129/123
Vincent, Charles	454 Enman Hill Road	131/2
Paradis, Leo	69 Norway Street	127/193
Hertz, John D	280 Wight Street	109/75

Bailey, Lyle J	113 Poplar Street	128/38
Botko, Alexander	333 Prospect Street	120/372
Shea, Allen	103 Sweden Street	127/140
Lafrance, Jacqueline (Spouse)	327 First Avenue	112/39
Rydin, Lorraine (Spouse)	385 South Avenue	112/71
Laramie, Lillian (Spouse)	689 Kent Street	132/12
Martin, Cody	429 Forbush Avenue	133/102
Dowling, Jeffrey	110 Jasper Street	120/238

Mark Eastman made a motion to grant the preceding applications, seconded by Kem Rozek. All in favor, the motion carried. The applicants will be notified of the group's decision. The credits will be in effect for the 2018 tax year.

The following veteran tax credit applications were denied as the group felt the applicants did not meet the timeframe or discharge requirements set forth in RSA 72:28.

Cusson, Joseph	41 Charron Avenue	111/136
Prosper, David A	580 Champlain Street	130/315
Labbe, Pauline	12 Clarendon Street	137/85.L48
Poulin, Majella Joseph	56 Maynesboro Street	135/114

Kem Rozek made a motion to deny the preceding applications, seconded by Robert Goddard. All in favor, the motion carried. The applicants will be notified of the group's decision along with their rights of appeal.

9) **OTHER BUSINESS**

There was no other business.

10) **ADJOURNMENT**

There being no further business, a motion to adjourn was made by Mark Eastman and seconded by Kem Rozek. All in favor, the motion passed. The next meeting of the Board will be held in the near future. The meeting adjourned at 5:20 pm.

Respectfully submitted,
Bryan Chevarie, Assessing Coordinator