

# City of Berlin, NH

## Board Of Assessors Minutes of Meeting February 13, 2018



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 – City of Berlin  
George Lickiss, Assessor – KRT Appraisal  
Peter Galinis, public  
Robin (no last name given), public  
Ruth Heintz, Attorney – NH Legal Assistance

### 1) **CALL TO ORDER**

The meeting was called to order at 3:37 PM.

### 2) **REVIEW & APPROVE MINUTES DATED NOVEMBER 15, 2017**

The minutes for the meeting of November 15, 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. All in favor, the motion carried. The minutes will be placed on file.

### 3) **2017 SALES STUDY**

All property sales in the City of Berlin that were recorded at the Coos County Registry of Deeds between October 1, 2016 and September 30, 2017 have been analyzed and qualified for the 2017 sales study. The New Hampshire Department of Revenue Administration (DRA) still needs to finalize the ratio, but the early measures show an equalization ratio of approximately 94.82. This figure indicates that sales prices for arms-length transactions are coming in above the assessed valuations on average (median ratio). The group signed the sales study “pink sheet” that is provided by the DRA. Bryan Chevarie will upload the signed sheet to the DRA Web Portal.

### 4) **ABATE 2017 TAX BILLS – LOTS IN PROCESS OF BEING GIFTED TO CITY**

**Tremaine, Richard**

**110/165, 110/170, & 110/175**

There are three lots that City Council has accepted from a local taxpayer, Richard Tremaine. There have been administrative circumstances that have prevented the transfer of property rights from being finalized and the lots remain in Mr. Tremaine’s ownership. Since that time, the 2017 tax bills have been generated and the City’s Finance Department has requested that these parcels have their 2017 tax burdens abated. Robert Goddard expressed that he believes the group should be cautious when abating a tax bill that is, at this point, only intended to be transferred to the City. The group was in agreement that a legal opinion is warranted in this case before action is taken. Robert Goddard made a motion to table the agenda item until such an opinion is acquired, seconded by Mark Eastman. All in favor, the motion carried.

**5) DISCHARGE DEFERRAL OF TAX LIEN**

*\*Note: Originally agenda item #7, this discussion was moved as a matter of convenience for those in attendance as it is a public matter and discussion.*

**Lynch, Laura                                      122 Hillside Avenue                                      119/164**

There was an RSA 72:38-a tax deferral granted for the 2013 tax burden for 122 Hillside Avenue. Ownership of the property has recently transferred and the deferred taxes and interest have been paid-in-full. The Board signed discharge paperwork that will be recorded at the Coos County Registry of Deeds.

**6) EXEMPT PROPERTIES DISCUSSION**

*\*Note: Originally agenda item #8, this discussion was moved as a matter of convenience for those in attendance as it is a public matter and discussion.*

The group examined a list of tax-exempt properties in the City. Robert Goddard noted that roughly 53% of the total assessed value of property in Berlin is exempt from taxation. 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. Applications will be reviewed on a case-by-case basis as the April 15, 2018 deadline to file the BTLA-A9 form approaches. The Board will request additional information from these organizations if necessary.

**7) PROPERTY TAX EXEMPTION APPLICATION**

*\*Note: Originally agenda item #9, this discussion was moved as a matter of convenience for those in attendance as it is a public matter and discussion.*

**Buenviaje, Joseph & Vivian                                      535 Burgess Street                                      130/304**  
**Buenviaje, Vivian                                      344 Burgess Street                                      130/274**

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 had asked the applicants to provide additional information at the prior meeting. The applicants did provide the requested materials on a timely basis to Bryan Chevarie. The group reviewed the information and will be in contact with Joseph and Vivian Buenviaje regarding their religious services and eligibility. The group was in agreement that a confirmation of facts is warranted before a motion to approve or deny the application is made.

Robert Goddard then asked Peter Galinis if he would like the group to discuss his abatement application next so he would not have to wait any longer than necessary. Peter Galinis said that he was interested in the other items on the agenda as well. Robert Goddard then indicated that since the remaining members of the public were planning on staying for the whole meeting it would be logical to proceed in the order of the remaining agenda items as printed. There were no objections.

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 the motion. All concurred. The Board of Assessors went into non-public session.

## RESULT OF NON-PUBLIC SESSION

Peter Galinis and Robin returned to the meeting.

**MacDonald, Doris** **720 Marble Street** **133/94**

**Morency, Carmen** **196 Glen Avenue** **117/50**

## 9) REVIEW BTLA TAX APPRAISAL REPORTS

City Hall, 168 Main Street  
Berlin, NH 03570  
Tel: 603-752-7532

Haskell Street indicates a market value for April 1, 2015 of \$140,000. We await a decision from the BTLA for this appeal.

#### **10) REVIEW & TAKE ACTION – 2017 ABATEMENT APPLICATIONS**

**Marier, Robin**

**Haskell Street**

**112/87**

The Board reviewed an abatement application for this parcel. The owner argues that the lot was assessed as a vacant and buildable lot, however, the City has determined that it appears as though the parcel is land-locked at this time. KRT Appraisal recommended that the condition factor be changed from 1 to 0.25 to reflect that it is a potentially buildable lot. In doing so, the assessed value decreases from \$15,500 to \$3,900 along with a corresponding tax burden decrease of \$455. A motion to accept this recommendation and grant an abatement was made by Kem Rozek, and seconded by Mark Eastman. All in favor, the motion carried. The group signed the appropriate paperwork and the taxpayer will be advised of this decision along with their right to appeal.

**Galinis, Peter**

**341 Church Street**

**120/314**

The Board reviewed an abatement application for this parcel. The owner argues that the home is in severe disrepair and is over-assessed based on the condition of the home. At the time of the application the assessed value was \$80,200, which was also the assessed value of the property for the 2017 tax year. An associate with KRT Appraisal visited the property on November 30, 2017 while performing cyclical inspections and reduced the condition of the home from “good” to “average” as a result of this exterior-only inspection. Consequently, the assessed value at the time of the meeting for 341 Church Street was \$66,800. This information was conveyed to Peter Galinis at this time.

George Lickiss explained to the Board members that he tried to make an appointment with the homeowner for an interior inspection of the property. Peter Galinis confirmed that he denied the request. Kem Rozek made a motion to deny the application based on his refusal to allow KRT Appraisal to enter the home. The motion was not seconded. Robert Goddard explained that he understood the homeowner’s right to refuse entry and noted that it was not a requirement of the abatement application process. Peter Galinis provided pictures of the interior of the home with his application, which the Board members reviewed. He explained that two of the pictures came from the Multiple Listing Service (MLS) and he took the rest of them himself. George Lickiss confirmed that he saw a couple of the pictures on the MLS when working on his recommendation to the Board for this property.

Robert Goddard stressed that for informational purposes he was going to explain why it is important to let an assessor inspect property that is being appealed. By denying entry the homeowner is not allowing the assessor to have complete information and gain a clear understanding of the facts regarding condition and other building characteristics. Peter Galinis interjected various comments and criticisms regarding the Board and general assessment practices. Robert Goddard explained to Peter Galinis that repeatedly interrupting and speaking over the Chair and Board members and trying to control the direction and tempo of the meeting would not be accepted. Peter Galinis’ disruptive behavior continued. Robert Goddard stated that if the unruly behavior continued he would eject him from the meeting. Peter Galinis stated that he wanted to move forward with discussing his abatement application.

Robert Goddard handed the original application to Peter Galinis and asked if he could confirm that his handwriting and signature was on page three, sections F, G, and H. Peter Galinis confirmed that it was. Robert Goddard then asked him why he wrote that his opinion of market value was \$80,200, as he indicated in Section F. Peter Galinis said that he did not remember writing that and questioned whether office staff and/or the Board had written in the figure after he had submitted it in an effort to falsify the document. Kem Rozek explained that she took exception to the idea that the Board would fabricate a document and that they strive to establish a level playing field between taxpayers and the City without favoring either entity. Robert Goddard made a motion to table the abatement application until the next meeting due to the events that had transpired during the meeting and with emotions running high. He stated that all of the available information should be reviewed again carefully. Mark Eastman seconded the motion. All in favor, the motion carried. The 2017 abatement application for 341 Church Street will be tabled until the next meeting of the Board of Assessors.

Peter Galinis asked when the next meeting will be. Bryan Chevarie informed him that he would reach out to relay the next meeting date once it is established. Peter Galinis and Robin left the meeting. Bryan Chevarie and Kem Rozek observed the two as they left the building, both hearing an obscenity Peter Galinis yelled back at Bryan Chevarie as he left. It is important to explicitly note that nobody was ejected from the Board of Assessors meeting on this day. The application will be revisited at the next meeting.

**Cusson, Joseph & Doris                      41 Charron Avenue                      111/136**

The Board reviewed an abatement application for this parcel. The owners argue that the style description of the property was changed during the cyclical inspections from conventional to contemporary. George Lickiss visited the property early that day and explained the definition of the style descriptions to the homeowners. They agreed that the contemporary style is accurate for their home. However, in reviewing the sketch it was discovered that an area that was called finished upper story was actually finished three quarter story. After changing the area to finished three quarter the assessment is reduced by \$8,000 to \$167,300 and an abatement in the amount of \$314 is recommended to be granted. A motion to accept this recommendation was made by Robert Goddard, seconded by Kem Rozek. All in favor, the motion carried. The group signed the appropriate paperwork and the taxpayer will be advised of this decision along with their right to appeal.

**11) REVIEW & TAKE ACTION ON VETERAN'S TAX CREDIT APPLICATIONS**

The Following veteran tax credit applications were found to meet the criteria set forth in RSA 72:28:

**Labrecque, George                      49 Jasper Street                      120/228**

The Board reviewed a veteran's tax credit application for George Labrecque. Mark Eastman made a motion to grant the credit as he felt the applicant met the criteria set forth in RSA 72:28. Kem Rozek seconded the motion. All in favor, the motion carried. The taxpayer will be advised of the decision.

**Roberge, Rebecca                      67 Maynesboro Street                      135/42**

The Board reviewed a veteran's tax credit application for Rebecca Roberge. Mark Eastman made a motion to grant the credit as he felt the applicant met the criteria set forth in RSA 72:28. Kem Rozek seconded the motion. All in favor, the motion carried. The taxpayer will be advised of the decision.

**Briand, Raymond**

**228 Champlain Street**

**117/31**

The Board reviewed a veteran's tax credit application for Raymond Briand. Kem Rozek made a motion to deny the credit as she felt the applicant does not meet the criteria set forth in RSA 72:28 as his discharge was "under honorable conditions." Bob Goddard seconded the motion. All in favor, the motion carried. The taxpayer will be advised of the decision and will be advised of their right to appeal.

## **12) OTHER BUSINESS**

Bryan Chevarie explained that FairPoint Communications has sent a right-to-know request to many municipalities in the State of New Hampshire contesting the assessment procedure regarding their 2017 tax burdens. Berlin received one of these correspondences. We have been in contact with George Sansoucy's office, along with the City attorney's office and are in the process of complying with the request.

## **13) ADJOURNMENT**

There being no further business, a motion to adjourn was made by Kem Rozek and seconded by Mark Eastman. All in favor, the motion passed. The meeting adjourned at 6:20 pm.

Respectfully submitted,  
Bryan Chevarie, Assessing Coordinator

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