

City of Berlin, NH

Board Of Assessors
Minutes of Meeting
September 25, 2018
Location: Assessor's Office



Present: Robert Goddard – Chair of Board of Assessors
Mark Eastman, Member of Board of Assessors
Bryan Chevarie, Assessing Coordinator
Jim Wheeler, City Manager

Excused: Kem Rozek, Member of Board of Assessors

1) **CALL TO ORDER**

The meeting was called to order at 4:00 PM.

2) **ROLL CALL & PLEDGE OF ALLEGIANCE**

Chair Robert Goddard – In attendance
Member Mark Eastman – In attendance
Member Kem Rozek – Not in attendance

Those in attendance recited the Pledge of Allegiance at this time.

3) **REVIEW & APPROVE MINUTES DATED JUNE 20, 2018**

The minutes for the meeting of June 20, 2018 were sent to the Board for their review prior to this meeting. A motion was made by Mark Eastman to accept the minutes as typed. Robert Goddard seconded the motion. All in favor, the motion carried. The minutes will be placed on file.

4) **SALES REVIEW & STATISTICAL UPDATE**

City Manager Jim Wheeler and members of the Board reviewed a sales analysis from October 1, 2017 through September 2018. The median ratio of all qualified sales was 0.86, indicating that sales are coming in 14% higher than assessed values, on average. Jim Wheeler explained that he has been in talks with KRT Appraisal regarding updating the property values to reflect the change in market conditions.

Mark Eastman asked if it is typical for a municipality to conduct an update at this time of year. Jim Wheeler explained that he has spoken with the Department of Revenue Administration (DRA) and their concerns have been allayed. It is not ideal to start this process at this time of year, however, it was made explicitly clear by the DRA that the City can go forward with the update for the 2018 tax year. Additionally, the DRA is the entity that will approve the contract in order for the update to go forward.

Robert Goddard stated his apprehension regarding not conducting hearings as part of this process, as is typical with an update to property values. However, due to the timing issues it isn't feasible to conduct informal hearings. The second-half tax bills establish a property owner's tax burden for the year. It is at this same time that an aggrieved taxpayer can file for an abatement if they wish to appeal their assessed value.

The group discussed various ways to educate the public about the proposed changes. Ideas included an insert that would be sent out with the upcoming tax bills, a press release, and other ways to help quell any trepidation that taxpayers may have about the process.

Robert Goddard made a motion that the Board of Assessors will adopt and approve of the proposal brought forth by Jim Wheeler for the statistical update using sales figures from September 1, 2017 through August 31, 2018 at a cost of \$12,000 per the proposed contract. The City of Berlin will ensure that each tax bill will have an insert of sorts explaining the change of value and it will be simple to understand and direct to the point. There will also be a more detailed explanation available to those who wish to learn more. Mark Eastman seconded the motion. All in favor, the motion carried.

5) SIGN ABATEMENT LEVIES – 2015, 2016, & 2017 TAX YEARS

At the prior meeting members of the Board allocated value between Map 137-Lot 53 and Map 137-Lot 48. This allocation was directed by the Board of Tax & Land Appeals (BTLA). The 2015 and 2016 appeals by Arthur & Brenda Couture were ruled on earlier this year by the BTLA and abatement paperwork was signed at this meeting.

Map 137-Lot 48 (Norway Street) assessed value is now: \$36,400 for 2015 and \$39,800 for 2016 and 2017.

Map 137-Lot 53 (1803 Riverside Drive) assessed value is now: \$54,700 for 2015 and \$59,800 for 2016 and 2017.

In a settlement agreement, the assessed value for Map 127-Lot 147 (155 Sweden Street) was reduced from \$121,500 to \$102,900 for the 2015 tax year and from \$121,400 to \$102,900 for the 2016 and 2017 tax years.

6) OTHER BUSINESS

The group signed a form indicating that the City of Berlin will not be using the PA-28 inventory forms for the 2019 tax year. Bryan Chevarie will forward the signed form to the DRA.

7) MEMBER COMMENTS

There were no member comments.

8) ADJOURNMENT

There being no further business, a motion to adjourn was made by Mark Eastman and seconded by Robert Goddard. All in favor, the motion carried. The meeting adjourned at 5:30 pm.

Respectfully submitted,
Bryan Chevarie, Assessing Coordinator

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