



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN

NOTICE OF ABATEMENT RECOMMENDATION 2021 TAX YEAR

TO: City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent *MH*

DATE: April 25, 2022

RE: 2021 Abatement Recommendation

OWNER: Garon, Lawrence & Marguerite  
52 Maynesboro Street  
Berlin, NH 03570

PROPERTY LOCATION: **52 Maynesboro Street** Map/Block/Lot: **000135-000136-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$133,500

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Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a single family home with 1,568 square feet of living area. Originally built in 1978 the property is situated on .70 acres.

The taxpayer states that the back decking that is shown on the property record card is not affixed to the land and therefore should not be assessed. We agree with this argument and have removed the wood decking (which is trex brand composite decking and not wood) with a note on the property record card made regarding this. This "decking" sits upon crushed gravel and is not set with screws or mortar of any kind.



**Page 2: 52 Maynesboro Street: 2021 Abatement Recommendation Continued:**

**We have adjusted the building's overall condition to reflect the on-going construction, therefore I am recommending you approve this abatement application for the 2021 tax year and reduce the assessment from \$133,500 to \$132,100.**

**ABATEMENT GRANTED:**

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**DATE:** \_\_\_\_\_

**ABATEMENT DENIED:**

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**DATE:** \_\_\_\_\_

# CITY OF BERLIN, NH

LEVY OF 2021

At a meeting of the Berlin City Council held on

Monday, May 2, 2022

the following taxes were abated on account of:

Decking was removed from assessment as it's composite and not wood, sits upon gravel and not attached to hse.

## PROPERTY DESCRIPTION

Previous Description

Correct Description

ID# 135000136000000000

ID# 135000136000000000

MAILING ADDRESS

MAILING ADDRESS

GARON, LAWRENCE & MARGUERITE

GARON, LAWRENCE & MARGUERITE

52 MAYNESBORO STREET

52 MAYNESBORO STREET

BERLIN, NH 03570

BERLIN, NH 03570

LAND:

\$34,400.00

\$34,400.00

BUILDING:

\$98,300.00

\$96,900.00

OTHER:

\$800.00

\$800.00

TOTAL:

\$133,500.00

\$132,100.00

MAP/LOT: 135-136

MAP/LOT: 135-136

LOCATION: 52 MAYNESBORO STREET

LOCATION: 52 MAYNESBORO STREET

\* Also has a Vet Credit of \$150

Amount of balance is before credit is applied

Taxes: \$4,878.00

Amount

\$52.00

Abated:

\$52.00

Balance:

\$4,826.00

Phillip L. Warren, Jr  
City Manager



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CITY OF BERLIN

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TO: City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent *MH*

DATE: April 26, 2022

RE: 2021 Abatement Recommendation

OWNER: Therriault, Michael & Jo-Ann  
21 Smyth Street  
Berlin, NH 03570

PROPERTY LOCATION: **57 Labossiere Street** Map/Block/Lot: **000109-000027-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$76,400

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Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a single family home with 1,109 square feet of living area. Originally built in 1900 the property is situated on .12 acres.

The taxpayer states that the 2020 assessment was changed from \$69,200 to \$76,400 after a 2021 visit from on our staff data collector during the cycled inspection process. An internal review showed the overall condition was changed from "good" to "very good" during the inspection in February 2021. Based on pictures and review, there was no evidence that the condition should have changed in 2021. We are recommending to change the condition back to "good".



**Page 2: 57 Labossiere Street: 2021 Abatement Recommendation Continued:**

**We have adjusted the building's overall condition to reflect the extensive repairs needed, therefore I am recommending you approve this abatement application for the 2021 tax year and reduce the assessment from \$76,400 to \$66,300.**

**ABATEMENT GRANTED:**

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**DATE:** \_\_\_\_\_

**ABATEMENT DENIED:**

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**DATE:** \_\_\_\_\_

# CITY OF BERLIN, NH

LEVY OF 2021

At a meeting of the Berlin City Council held on

Monday, May 2, 2022

the following taxes were abated on account of:

Changed overall condition back to good.

## PROPERTY DESCRIPTION

Previous Description

Correct Description

ID# 0001090000027000000

ID# 0001090000027000000

MAILING ADDRESS

MAILING ADDRESS

TERRIAULT, MICHAEL & JO-ANN

TERRIAULT, MICHAEL & JO-ANN

21 SMYTH STREET

21 SMYTH STREET

BERLIN, NH 03570

BERLIN, NH 03570

LAND:

\$6,100.00

\$6,100.00

BUILDING:

\$58,300.00

\$45,700.00

OTHER:

\$12,000.00

\$14,500.00

TOTAL:

\$76,400.00

\$66,300.00

MAP/LOT: 109-27

MAP/LOT: 109-27

LOCATION: 57 LABOSSIERE STREET

LOCATION: 57 LABOSSIERE STREET

Amount of

Taxes:

\$2,791.00

Amount

Abated:

\$369.00

Balance:

\$2,422.00

Phillip L. Warren, Jr

City Manager



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CITY OF BERLIN

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TO: City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent *MH*

DATE: April 25, 2022

RE: 2021 Abatement Recommendation

OWNER: Bolduc, Steven &  
Lemelin-Dube, Betty  
40 Hill Road  
Dummer, NH 03588

PROPERTY LOCATION: **97 Sweden Street** Map/Block/Lot: **000127-000139-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$48,800

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a two family home with 1,463 square feet of living area. Originally built in 1900 the property is situated on .23 acres. The taxpayer purchased this property in August 2021 for a recorded \$20,000. This sale price was reflective of the very poor condition the property was in at the time.

The taxpayer states that they are renovating the property over the next three years. I made a personal inspection of the home (exterior) on April 25, 2022. From the windows, I could see the walls and floors have been stripped down to the studs and frame. There was construction debris on the side porch and the front porch has only the frame and no decking or rails. The taxpayer states there is no electrical or plumbing.

Our office has adjusted the overall condition of the building to be at 25% and we have flagged the property to revisit next winter.



**Page 2: 97 Sweden Street: 2021 Abatement Recommendation Continued:**

**We have adjusted the building's overall condition to reflect the on-going construction, therefore I am recommending you approve this abatement application for the 2021 tax year and reduce the assessment from \$48,800 to \$38,600.**

**ABATEMENT GRANTED:**

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**DATE:** \_\_\_\_\_

**ABATEMENT DENIED:**

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**DATE:** \_\_\_\_\_



# CITY OF BERLIN, NH

LEVY OF

2021

At a meeting of the Berlin City Council held on

Monday, May 2, 2022

the following taxes were abated on account of:

Changed overall condition of the building to be at 25% due to poor condition and construction work.

## PROPERTY DESCRIPTION

Previous Description

Correct Description

ID# 000127000139000000

ID# 000127000139000000

MAILING ADDRESS

MAILING ADDRESS

BOLDUC, STEVEN &

BOLDUC, STEVEN &

LEMELIN-DUBE, BETTY

40 HILL ROAD

40 HILL ROAD

DUMMER, NH 03588

DUMMER, NH 03588

LAND:

\$17,300.00

\$17,300.00

BUILDING:

\$31,500.00

\$21,300.00

OTHER:

\$0.00

\$0.00

TOTAL:

\$48,800.00

\$38,600.00

MAP/LOT: 127-139

MAP/LOT: 127-139

LOCATION: 97 SWEDEN STREET

LOCATION: 97 SWEDEN STREET

Amount of

Taxes:

\$1,784.00

Amount

Abated:

\$373.00

Balance:

\$1,411.00

Phillip L. Warren, Jr  
City Manager



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CITY OF BERLIN

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TO: City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent *MH*

DATE: April 26, 2022

RE: 2021 Abatement Recommendation

OWNER: Lantelgne, Donald  
181 Collins Street  
Berlin, NH 03570

PROPERTY LOCATION: **181 Collins Street** Map/Block/Lot: **000120-000222-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$61,900

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Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a single family home with 1,477 square feet of living area. Originally built in 1895 the property is situated on .12 acres.

The taxpayer states that the property suffered fire damage back in 2020 on the second floor and does not have any immediate plans to repair that part of the home. Our initial visit in July 2021, to see if any work had been done, incorrectly assumed those repairs took place as no one was home : at the time of inspection to confirm. Our inspector did not see any signs of construction and assumed it was finished. The taxpayer requested an inspection with our office to confirm that no work had been done and that inspection took place on November 29, 2021. The inspector stated that no work was done and corrected the property record card but unfortunately the tax bills had already been sent out with the incorrect value.

The new valuation is \$44,300 based on our November 2021 inspection.



**Page 2: 181 Collins Street: 2021 Abatement Recommendation Continued:**

**We have adjusted the building's overall condition to reflect the un-repaired second floor fire damage, therefore I am recommending you approve this abatement application for the 2021 tax year and reduce the assessment from \$61,900 to \$44,300.**

**ABATEMENT GRANTED:**

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DATE: \_\_\_\_\_

**ABATEMENT DENIED:**

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DATE: \_\_\_\_\_

# CITY OF BERLIN, NH

LEVY OF 2021

At a meeting of the Berlin City Council held on Monday, May 2, 2022 the following taxes were abated on account of:

After inspection it was found that the fire damage back in 2020 was never repaired. Assessment was adjusted.

## PROPERTY DESCRIPTION

Previous Description

Correct Description

ID# 000120000222000000

ID# 000120000222000000

MAILING ADDRESS

MAILING ADDRESS

LANTEIGNE, DONALD  
181 COLLINS STREET  
BERLIN, NH 03570

LANTEIGNE, DONALD  
181 COLLINS STREET  
BERLIN, NH 03570

LAND:

\$9,400.00

LAND:

\$9,400.00

BUILDING:

\$52,500.00

BUILDING:

\$34,900.00

OTHER:

\$0.00

OTHER:

\$0.00

TOTAL:

\$61,900.00

TOTAL:

\$44,300.00

MAP/LOT: 120-222

MAP/LOT: 120-222

LOCATION: 181 COLLINS STREET

LOCATION: 181 COLLINS STREET

Amount of

Taxes:

\$2,262.00

Amount

\$643.00

Abated:

\$643.00

Balance:

\$1,619.00

Phillip L. Warren, Jr  
City Manager



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CITY OF BERLIN

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TO: City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent

DATE: April 26, 2022

RE: 2021 Abatement Recommendation

OWNER: Manegold, Howard  
272 Church Street  
Berlin, NH 03570

PROPERTY LOCATION: **272 Church Street** Map/Block/Lot: **000120-000343-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$209,200

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Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a single family home with 3,482 square feet of living area. Originally built in 1895 the property is situated on .66 acres.

The taxpayer purchased this property for a recorded sale price of \$48,000 in August 2020. A review of the listing at the time of sale indicated it was an "as is sale" and the photos showed general disrepair. The taxpayer states that the home is still in need of major repairs and is unable to get insurance on the property until repairs are made. Based on the listing and no repairs made to date, we are reducing the overall condition of the property from "average" to "poor".



**Page 2: 272 Church Street: 2021 Abatement Recommendation Continued:**

**We have adjusted the building's overall condition to reflect the extensive repairs needed, therefore I am recommending you approve this abatement application for the 2021 tax year and reduce the assessment from \$209,200 to \$179,900.**

**ABATEMENT GRANTED:**

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**DATE:** \_\_\_\_\_

**ABATEMENT DENIED:**

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**DATE:** \_\_\_\_\_

# CITY OF BERLIN, NH

LEVY OF 2021

At a meeting of the Berlin City Council held on Monday, May 2, 2022 the following taxes were abated on account of:

Reduced overall condition from average to poor.

PROPERTY DESCRIPTION		Correct Description
<p><b>ID# 0001200000343000000</b></p> <p>MAILING ADDRESS</p> <p>MANEGOLD, HOWARD</p> <p>272 CHURCH STREET</p> <p>BERLIN, NH 03570</p>		<p><b>ID# 0001200000343000000</b></p> <p>MAILING ADDRESS</p> <p>MANEGOLD, HOWARD</p> <p>272 CHURCH STREET</p> <p>BERLIN, NH 03570</p>
<p><b>LAND:</b> \$33,200.00</p> <p><b>BUILDING:</b> \$168,200.00</p> <p><b>OTHER:</b> \$7,800.00</p> <p><b>TOTAL:</b> \$209,200.00</p>		<p><b>LAND:</b> \$33,200.00</p> <p><b>BUILDING:</b> \$138,900.00</p> <p><b>OTHER:</b> \$7,800.00</p> <p><b>TOTAL:</b> \$179,900.00</p>
<p><b>MAP/LOT:</b> 120-343</p> <p><b>LOCATION:</b> 272 CHURCH STREET</p>		<p><b>MAP/LOT:</b> 120-343</p> <p><b>LOCATION:</b> 272 CHURCH STREET</p>
<p><b>Amount of Taxes:</b> \$7,644.00</p>		
<p><b>Amount Abated:</b> \$1,071.00</p>		
<p><b>Balance:</b> \$6,573.00</p>		

Phillip L. Warren, Jr  
City Manager



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN

NOTICE OF ABATEMENT RECOMMENDATION 2021 TAX YEAR

TO: City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent *MH*

DATE: April 26, 2022

RE: 2021 Abatement Recommendation

OWNER: Labrecque, Robert  
34 Peavey Lane  
Berlin, NH 03570

PROPERTY LOCATION: **34 Peavey Lane** Map/Block/Lot: **000128-000171-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$113,900

Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a two family home with a total of 2,436 square feet of livable area. Originally built in 1922 the property is situated on .50 acres.

The taxpayer states that the property should be compared to other homes on Peavey Lane which have lower assessments and also compares to 328 School Street which has 63 units. The other properties on Peavey Lane listed range in overall condition from very poor to average. The subject property has been noted to be in very good condition for its age. The following are qualified sales that our office has identified as similar to the subject for style and size:

820 Third Ave / Two Family with 2,470 square feet sold 9/2019 for \$100,000  
351 Coos St / Two Family with 2,520 square feet sold 4/2021 for \$110,000  
717 Second Ave / Two Family with 2,452 square feet sold 10/2021 for \$115,000  
108 Mannering St / Two Family with 2,360 square feet sold 10/2021 for \$160,800

The taxpayer has stated an opinion of value to be \$80,000 but has not supplied a fee appraisal or market analysis to support this value.





**Page 2: 34 Peavey Lane: 2021 Abatement Recommendation Continued:**

**Based on the above information and that the taxpayer has not demonstrated the market value of the property, I am recommending you deny this abatement application for the 2021 tax year.**

**ABATEMENT GRANTED:**

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**DATE:** \_\_\_\_\_

**ABATEMENT DENIED:**

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**DATE:** \_\_\_\_\_



**CORCORAN CONSULTING ASSOCIATES, INC.**

**CITY OF BERLIN**

**NOTICE OF ABATEMENT RECOMMENDATION 2021 TAX YEAR**

**TO:** City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

**FROM:** Monica Hurley, CNHA, Assessing Agent

**DATE:** April 25, 2022

**RE:** 2021 Abatement Recommendation

**OWNER:** Beals, George & Gloria  
P O Box 73  
Berlin, NH 03570

**PROPERTY LOCATION: 665 Fourth Avenue Map/Block/Lot: 000110-000048-000000**

**PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$51,100**

**Dear Honorable Council Members:**

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a single family home with a total of 1,008 square feet of livable area. Originally built in 1925 the property is situated on .11 acres.

The taxpayer states that the property needs updating for roof, old plumbing and general updates needed in the interior. The garage needs a new roof and is situated on an unpaved driveway. They also state the property is on un-level ground and steep hillsides affect pipes freezing in the winter.

We have reviewed the property and the building is already noted to be in fair condition and the land has a 10% adjustment for wet and ledge issues. In addition, there is already a discounted factor on the building for the wet basement and ledge issue that affects the pipes. The detached garage has already been depreciated to 25% condition to account for the fair condition.

The taxpayer has stated an opinion of value to be \$38,000 but has not supplied a fee appraisal or market analysis to support this value.



**Page 2: 665 Fourth Avenue: 2021 Abatement Recommendation Continued:**

**Based on the above information and considerations the City has already applied to the property, the taxpayer has not demonstrated the market value of the property therefore I am recommending you deny this abatement application for the 2021 tax year.**

**ABATEMENT GRANTED:**

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**DATE:** \_\_\_\_\_

**ABATEMENT DENIED:**

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**DATE:** \_\_\_\_\_



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN

NOTICE OF ABATEMENT RECOMMENDATION 2021 TAX YEAR

TO: City Council, City of Berlin  
Pamela Laflamme, Interim City Manager  
Lise Barrette, Assessing Clerk

FROM: Monica Hurley, CNHA, Assessing Agent *MH*

DATE: April 27, 2022

RE: 2021 Abatement Recommendation

OWNER: Ingerson, Carolyn  
175 Norway Street  
Berlin, NH 03570

PROPERTY LOCATION: **175 Norway Street** Map/Block/Lot: **000127-000208-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$93,100

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Dear Honorable Council Members:

The taxpayer has requested an abatement of property taxes paid in 2021. This property is classified as a single family home with 1,764 square feet of living area. Originally built in 1958 the property is situated on .12 acres.

The taxpayer stated that the basement is unfinished and that there is no flooring in the basement as it was removed due to mold. Our staff appraiser made a personal inspection of the property on March 23, 2022. He noted that the basement area of 1,419 square feet had finished walls, drop ceiling and heat. For a basement to be considered finished it must have four of three of the following elements; finished floors, finished walls, ceiling, and heat. Since this basement had three of the four elements, it is considered finished. It should be noted that we do not consider this basement as living space.



Page 2: 175 Norway Street: 2021 Abatement Recommendation Continued:

We have not found any justification for a reduction in assessment, therefore I am recommending you deny this abatement application for the 2021 tax year.

ABATEMENT GRANTED:

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DATE: \_\_\_\_\_

ABATEMENT DENIED:

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