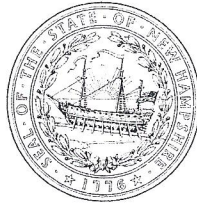


State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
03301-3834

In re: City of Berlin

Docket No.: 29285-190S

ORDER

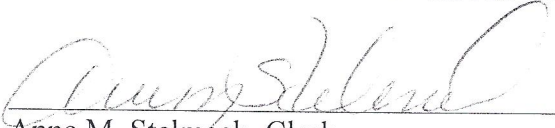
The board is in receipt of a letter dated July 22, 2019 (copy attached hereto) from Mr. Stephen M. Dion, a taxpayer, alleging the "City's" Board of Assessors has granted a number of disproportionate abatements and has requested "a formal review."

Under RSA 71-B:16, the board "has broad authority to remedy the inequities of improper and illegal taxation." Appeal of Wood Flour, Inc., 121 N.H. 991, 994 (1981). This authority extends to tax abatements, as well as to the original assessments of property. Id. ("The legislature obviously intended the board to scrutinize the legality of abatements as rigorously as it reviews the lawfulness of assessments.")

Before the board determines whether there is a need to assert jurisdiction under RSA 71-B:16, II, the board is copying the City with this letter and attachments and ordering the City to respond to the allegations contained in this letter within thirty (30) days.

SO ORDERED.

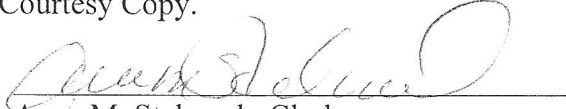
BOARD OF TAX AND LAND APPEALS


Anne M. Stelmach, Clerk
PER ORDER OF THE BOARD.

Certification

I hereby certify a copy of the foregoing Order has been mailed this date, postage prepaid, to: Chairman, Board of Assessors, City of Berlin, 168 Main Street, Berlin, NH 03570; Mr. James Wheeler, City Manager, City of Berlin, 168 Main Street, Berlin, NH 03570; and, Mr. Stephen M. Dion, 100 Jasper Street, Berlin, NH 03570, Courtesy Copy.

Dated: August 9, 2019


Anne M. Stelmach, Clerk

To: Anne Stelmach, Board of Tax and Land Appeals

July 22, 2019

107 Pleasant St, Johnson Hall

Concord, NH 03301

RECEIVED

JUL 26 2019

Hi Anne,

FILED 7/24/19
NH Board of Tax & Land Appeals

As we discussed over the phone, here are the reasons why I would like to lodge a formal complaint about the Berlin Board of Assessors with the State of New Hampshire Board of Tax and Land Appeals.

In or around September of last year, the City of Berlin decided to perform a statistical assessment of the property in Berlin. After the update was completed and the tax bills were mailed (late) I realized that my property went up in value from \$107,700 to \$120,500. The increased was based on new home sales and without any upgrades to my property. In March of this year I requested an abatement which was denied for the reason of "not providing the Board with properties that were comparable to support their argument of value". In the Abatement application, I provided the Board with 5 properties, 3 in my immediate neighborhood and two others. It was hard to try and find the style of house like mine (Tri-Level). I also supplied the Board with an opinion of market value and a comparative market analysis from a local Real Estate Agent that supports my contention that the assessment was correct at \$100,000. I was also told that I was not allowed to attend the abatement meeting of my property. By attending this meeting, I could have answered any questions the Board may have had about my application.

Ok, enough about that, moving on! I thought, oh well I tried, and I was not going to pursue to make an appeal to BTLA's until I read an article in the Berlin Daily Sun newspaper that got me seeing red! (Enclosed) It seems that 100 percent of the members of the Board of Assessors of Berlin were granted an abatement! Not only that, but looking further into the minutes of the Board of Assessors meeting that two City Councilors applied for an abatement of their taxes and both were granted! (Caveat here, One Councilor is married to an Assessor so their abatement was one in the same). Still, that is 100 percent of the Board of Assessors and 100 percent of the City Councilors who applied for abatement!!

Over 140 applications for abatement were submitted for 158 parcels; 83 were denied, 48 were abated to some degree and about 27 were scheduled for a relook by KRT. The biggest abatements were to Councilor "A" and Board member "B" (Howard St) for a - \$1,708 in tax dollars: Board member "A" (Goddard Hill Road) for -\$820: Board member "C" (School St) for -\$868 and Councilor "A" and Board member "B" Son for - \$1,025. Total abated tax dollars of \$4,421 or an average abatement of \$1,105.00 for the members of the BOA and son. Of the 43 other citizens of Berlin that filed for and abatement they were granted a total of - \$16,129 tax dollars abated for an average abatement of - \$375.00

1) Board of Assessor "C" that has property on **School St**, the valuation was lowered from \$126,700 to 104,600 by changing the depreciation code from good to average. (-22,100 in valuation)

2) Board of Assessor "B" and City Councilor "A" that has property on **Howard St**, the valuation was lowered from \$204,614 to \$160,000 by changing the condition of the property from good to average, stating that the property is close to power lines -2 percent obsolescence factor, (don't know if the lines can be viewed from the house) Changing exterior wall #2 from good to average, and the neighborhood street index from 70 to 50 (one of the nicest neighborhoods in the city, in which all other properties are at a 70. The property has a total of 28.61 acres with the valuation far lower than anyone else's land. There is a NO TRESSPASSING sign at the beginning of the driveway and owner did not allow the KRT appraiser access. (-43,500 in valuation)

3) The son of Board member "B" and City Councilor "A" who has property on **Lovett St**, the valuation was lowered from \$103,200 to \$77,100 by adding a 2 percent external obsolescence factor due to power lines, increasing the depreciation percentage of the garage from 70 to 90 percent, deleted a nonfunctional tennis court and fireplace, (if selling said house, would owner list it as a nonfunctional fireplace and tennis court? I don't see the reason as non-working to be viable in an assessment), changed the house style from a bungalow to a conventional and added a 3 percent obsolescence factor for outdated kitchen and bath (I do not think Mr. Goddard ever went in to view the property from the outside, never mind entering it) (-26,100 in valuation)

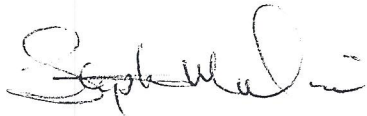
4) Board of Assessor "A" that has property on **Goddard Hill Road**, the valuation was lowered from \$74,800 to \$53,925 by adjusting the building grade from good to average (the house was built in 2018 by the BHS Building Trades to code), lowered the street index from 60 to 20 (every other property around that area is at a 70), reduced the site index view from 4 to 2 I can see his house from a mile away, so they must have a great view), lowered the land value to **\$14,625 for 2.7 acres** when everyone else in town pays **\$10,000 to \$15,000 for .23** of an acre!! This is another property with a NO TRESSPASSING sign and a total refusal to let a KRT appraiser in! The house was not completed as of April of 2018 and not updated in November of 2019 but I think it is 90 percent completed now. The value of \$53,525 is the value at 25 percent complete I believe. If you would visit the Berlin High School – Building Trades Facebook page, you can view the interior of the mostly finished house. On the tax card for both properties owned by this assessor it states that no KRT assessors were allowed inside. You would think that the Chairman of the Board of Assessors would be more transparent then that! (-20,875 in valuation)

Total property value reduction of these three Board Members and one son (4 properties) of \$112,575.

All other abatements granted so far (44 other citizens) total property value reduction of \$134,000.

Thank you for taking the time to read this letter and hopefully you find these abatements between the BOA and the citizens disproportionate enough to perform a formal review. Could you please let me know what you decide either way and feel free to reach out to me with any questions or concerns you may have. I just want to make sure that all property taxpayers in the City of Berlin are treated fairly. Board of Assessors and Councilmen included!

Stephen M Dion



100 Jasper St

Berlin, NH 03570

Contact Info: 603-752-4087 (H)

603-915-3189 (C)

Steve.nordic@gmail.com

Enclosures: Berlin Daily Sun news articles dated 7/4 and 7/18/2019

Minutes of Board of Assessors meetings dated 4/30, 5/16, 5/23/2019

Minutes of City of Berlin Council Meetings dated 7/1 and 7/15/2019

All Property Tax Cards that are referenced in this letter.

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

April 30, 2019

Location: Assessor's Office, City Hall



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

1) **CALL TO ORDER**

The meeting was called to order at 2:15 PM.

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

Chair Robert Goddard – In attendance
Member Kem Rozek – In attendance
Member Mark Eastman – In attendance

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED APRIL 16 & 23, 2019**

The minutes of the meetings of April 16 and 23, 2019 were sent to members of the Board prior to this meeting. Kem Rozek made a motion to accept and seal the minutes as typed. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

4) **OTHER BUSINESS** *(Note: This was originally agenda item #5 and was moved up as a matter of convenience)*

Excavation Tax

Dillon, Thomas & Scott

West Milan Road

407/13

Members of the Board signed a warrant for the collection of gravel tax for the parcel. A warrant in the amount of \$4.10 was signed and will be sent to the City of Berlin's Finance Department for processing.

Notice of Intent to Excavate

Dillon, Thomas & Scott

West Milan Road

407/13

Members of the Board signed a notice of intent to excavate for the above-named parcel. Appropriate documentation will be forwarded to the Department of Revenue.

The Board also reviewed a 2007 letter from the Board of Tax & Land Appeals to Mark Lutter regarding the removal of his censure that they had placed on him. Robert Goddard stated that while he appreciates the letter being forwarded to the group, he would like Mr. Lutter to submit his credentials to the Board for their review.

5) **2018 ABATEMENT APPLICATIONS**

Laflamme, Norman & Suzanne, Trustees

Norman & Suzanne Laflamme Rev Trust 396 Coos Street

130/79

Members of the Board reviewed an abatement application for Map 130-Lot 79. The taxpayers state that their opinion of value is \$67,000 and it is currently assessed at \$76,600. Members of the group discussed the comparable properties that were provided and analyzed by the taxpayer. After discussion, Robert Goddard made a motion to grant the abatement via adjusting the depreciation code from "very good" to "good". Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 assessed value is lowered to \$68,600.

Deibel, Jarrod & Suzanne

205 Finland Street

127/111

Members of the Board reviewed an abatement application for Map 127-Lot 111. The taxpayers state that their opinion of value is \$50,000 and it is currently assessed at \$66,400. Members of the group discussed the neighborhood code of 60 and whether it was appropriate given the location of the parcel. Robert Goddard made a motion to grant the abatement via adjusting the neighborhood street index code from 60 to 30. Additionally, to lower the depreciation code from good to fair. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 assessed value is lowered to \$43,000.

Couture, Marcel

565 Burgess Street

130/307

Members of the Board reviewed an abatement application for Map 130-Lot 307. The taxpayer states that their opinion of value is \$40,600 and it is currently assessed at \$51,500. Additionally, the taxpayer notes that they do not have a driveway nor place to park on their parcel as the building. Robert Goddard made a motion to grant the abatement via lowering the depreciation code from good to fair and by adjusting the neighborhood street index code from 30 to 20. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 assessed value is lowered to \$31,600.

Couture, Donald & Katherine

302 Church Street

120/340

Members of the Board reviewed an abatement application for Map 120-Lot 340. Kem Rozek made a motion to table the application as she felt that there may be inaccuracies on the tax card for the property, thus allowing KRT Appraisal to attempt to schedule an inspection. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

BOARD OF ASSESSORS & City Councilor

Rozek, Michael & Kem,

Trustees Rozek Family Rev Trust

2525 Howard Street

138/28

Member Kem Rozek recused herself from both the discussion and vote on the application as she is a trustee of the trust that owns the property. The remaining members of the Board reviewed an abatement application for Map 138-Lot 28. The taxpayers state that their opinion of market value is \$160,000 and it is currently assessed at \$204,614. Robert Goddard noted that the condition of the comparable properties provided by the taxpayer are all listed as average while the subject is listed as being in good condition. Regarding the adjusted base rate, the subject property is highest when compared to the other properties and this corresponds with the condition factor. He also stated that the property is located in close proximity to high intensity power lines. The construction grade was also reviewed as it is listed as being of good quality. The home is partially constructed with inferior T1-11 siding, which is not reflected on the tax card. Robert Goddard made a motion to grant the abatement as the taxpayers have properly

addressed concerns regarding the quality of the improvements on the parcel and that these concerns are founded and proven. As such, the construction grade to be lowered from good to average, the neighborhood street index from 70 to 50, adjust for the T1-11 siding by changing exterior wall #2 from "cedar or redwood" to "minimal," and adding a 2% external obsolescence factor to account for the adjacent high power transmission lines based on exhibit #2 of the application. Mark Eastman seconded the motion and therefore the vote was unanimous. The motion carried. The adjusted 2018 assessed value is lowered to \$161,114.

SOW OF ABOVE

Rozek, Thomas

1 Lovett Street

139/1

Member Kem Rozek recused herself from both the discussion and vote on the application. The remaining members of the Board reviewed an abatement application for Map 139-Lot 1. The taxpayers state that their opinion of market value is \$84,000 and it is currently assessed at \$103,200. After thorough review, Robert Goddard made a motion to grant the abatement via adding a 2% external obsolescence factor to account for the adjacent high power transmission lines, increasing the depreciation percentage of the garage from 70% to 90%, the deletion of the listed fireplace and tennis court as they are no longer functional, the style changed from bungalow to conventional, and a 3% functional obsolescence factor added to account for the outdated kitchen and baths. Mark Eastman seconded the motion and therefore the vote was unanimous. The motion carried. The adjusted 2018 assessed value is lowered to \$77,100.

Lapointe, Richard

150 Enman Hill Road

130/84

Enman Hill Road

130/91

Gendron Street

130/92

Members of the Board reviewed an abatement application for Map 130-Lots 84, 91, and 92. The taxpayer believes that the assessed values of the land component of these lots should be \$18,800, \$12,300, and \$700, respectively. The land component values are currently \$25,400, \$15,600, and \$1,000, respectively. The group reviewed a map of the area along with the tax cards. Mark Eastman noted that one of the parcels already receives a 90% condition factor discount due to the topography of the land. Robert Goddard stated that the issues raised by the taxpayer, such as ledge, are already noted on the tax cards and the taxpayer has not shown any comparable properties nor analysis of same. Robert Goddard made a motion to deny the application due to a lack of substance in the application and no comparable properties being listed nor analyzed. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Deane, Dudley Trustee

Dudley Deane Trust

3 Grandview Drive

122/11

Members of the Board reviewed an abatement application for Map 122-Lot 11. After discussion, Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to schedule an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion Carried.

Bourbeau, Paul & Lisa

154 Cates Hill Road

406/22

Members of the Board reviewed an abatement application for Map 406-Lot 22. After discussion, Kem Rozek made a motion to table the application in order for KRT Appraisal to attempt to

schedule an internal inspection of the property. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion Carried.

Roberts, David & Roxanne 153 Cates Hill Road 460/12

Members of the Board reviewed an abatement application for Map 460-Lot 12. The current assessed value is \$72,600 and the taxpayer believes the 2018 value should be \$52,800. The taxpayer noted that the property hasn't changed recently, however, the statistical update addressed a change in the market. After discussion, Robert Goddard made a motion to deny the application based on the taxpayer not providing any support of their argument of value. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Dion, Stephen & Louise 100 Jasper Street 120/239
Co-Trustees S&L Dion Trust

Members of the Board reviewed an abatement application for Map 120-Lot 239. The current assessed value is \$120,500 and the taxpayer believes the value should be \$100,000. After discussion, Kem Rozek made a motion to deny the abatement request based on the taxpayer not providing the Board with properties that were comparable to support their argument of value. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

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

Robert Goddard 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..." Kem Rozek seconded this motion. All concurred, inclusive of Mark Eastman. The Board of Assessors went into non-public session.

RESULT OF NON-PUBLIC SESSION

Robert Goddard 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). Kem Rozek seconded the motion and stated that the Board was now in public session. Mark Eastman concurred.

The following abatement application was discussed during the non-public session:

Rivard, Kimberly & Ann 620 Third Avenue 110/2

Members of the Board reviewed an abatement application for Map 110-Lot 2. Robert Goddard noted that the taxpayer furnished two appraisals with their application. The intended user of the first appraisal was for a bank, not the taxpayer, and the intended use of the report was not for taxation purposes. The other appraisal also states that the intent of the appraisal is explicitly not for taxation purposes. The effective dates of these appraisals were also not as of April 1, 2018, which would be the appropriate date for abatement purposes. Kem Rozek made a motion to deny the abatement request due to the inadmissible nature of the appraisals and a lack of substance of the application beyond that. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

6) OTHER BUSINESS

There was no other business.

7) **MEMBER COMMENTS**

There were no member comments.

8) **ADJOURNMENT**

There being no further business before the Board, a motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

The meeting ended at 6:45 PM

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

May 16, 2019

Location: Assessor's Office, City Hall



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

1) **CALL TO ORDER**

The meeting was called to order at 2:15 PM.

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

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

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED APRIL 30, 2019**

The minutes of the meetings of April 30, 2019 were sent to members of the Board prior to this meeting. Robert Goddard noted that “High intensity power lines” should be changed to “High tension power lines” at the bottom of page two, four lines from the bottom of the page. Bryan Chevarie noted that he recently discovered a typo in the minutes from April 23, 2019. 41 Ramsey Street was incorrectly written as having a current 2018 assessed value of \$93,300 when it is actually \$98,300. Robert Goddard made a motion to accept and seal the minutes as amended. Mark Eastman seconded the motion. The vote was unanimous. The motion carried.

4) **2018 TAX DEFERRAL APPLICATIONS**

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

Mark Eastman 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...” Robert Goddard seconded this motion. The vote was unanimous. The Board of Assessors went into non-public session.

RESULT OF NON-PUBLIC SESSION

Robert Goddard 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. The vote was unanimous.

Morley, John & Lycia	258 School Street	119/70
<p>Robert Goddard noted that the taxpayer indicated that they wished to defer their 2016 taxes, however, the deadline to file for an abatement of the 2016 taxes was March 1, 2017. After verifying with the taxpayer that the information on the income and expense paperwork was current and accurate, Robert Goddard made a motion to defer \$1,750 of their \$3,292 2018 tax bill for this property. Mark Eastman seconded the motion. The vote was unanimous.</p>		

Goodwin, Arthur & Carol **426 Madison Avenue** **120/97**

Robert Goddard made a motion to deny the deferral request as the application was not complete due to the taxpayer not furnishing the Board with any supporting documentation regarding their income and expenses. Mark Eastman seconded the motion. The vote was unanimous.

Croteau, Maurice & Natalie	630 Trudel Street	132/45
Members of the Board reviewed an abatement application for Map 132-Lot 45. The taxpayers stated that their opinion of value is \$80,000 and it is currently assessed at \$118,800. They also stated that their home is closer in proximity to the Mt. Carberry landfill than any other home in the City. Members of the Board discussed the location of the parcel and the appropriateness of the street index neighborhood code. Robert Goddard made a motion to grant the abatement via adjusting the street index from 40 to 20. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The 2018 tax-assessed value is adjusted to \$112,700.		

Wheeler, Robert & Yvonne **256 Howard Street** **138/7**

Members of the Board reviewed an abatement application for Map 138-Lot 7. KRT Appraisal performed in internal inspection of the property, confirmed that the inventory was correct, and recommended that the Board of Assessors deny the application. Mark Eastman made a motion

to deny the abatement request. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Dube, Richard & Cleo

23 Wentworth Avenue

114/26

Members of the Board reviewed an abatement application for Map 114-Lot 26. The taxpayers stated that their opinion of value is \$62,000 and it is currently assessed at \$73,300. Members of the Board reviewed a recommendation provided by George Lickiss of KRT Appraisal based on an internal inspection of the property. Kem Rozek made a motion to agree with the recommendation and lower the depreciation code and construction grades from good to average. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The 2018 tax-assessed value is adjusted to \$55,500.

Lefebvre, Joseph & Doris

64 Bemis Street

135/3

Members of the Board reviewed an abatement application for Map 135-Lot 3. The taxpayers stated that their opinion of value is \$145,000 and it is currently assessed at \$163,600. Members of the Board reviewed a recommendation provided by George Lickiss of KRT Appraisal based on an internal inspection of the property. Mark Eastman made a motion to agree with the recommendation and deny the abatement request. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Lapointe, Ralph

99 Guilmette Street

128/150

Members of the Board reviewed an abatement application for Map 128-Lot 150. The taxpayer stated that their opinion of value is \$58,000 and it is currently assessed at \$66,100. Members of the Board reviewed a recommendation provided by George Lickiss of KRT Appraisal based on an internal inspection of the property. Mark Eastman made a motion to lower the condition factor of the land from 1 to 0.50 and to accept the suggested sketch correction of changing the TQS to BAS in the 8'x 8' section of the building. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard, the motion carried. The 2018 tax-assessed value is adjusted to \$56,200.

Dupuis, Eric

565 Sullivan Street

129/94

Members of the Board reviewed an abatement application for Map 129-Lot 94. The taxpayer stated that their opinion of value is \$60,800 and it is currently assessed at \$74,900. Mark Eastman made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Moynihan, Wayne

206 Main Street

119/17

Members of the Board reviewed an abatement application for Map 119-Lot 17. The taxpayer stated that their opinion of value is \$50,000 and it is currently assessed at \$135,800. Mark Eastman made a motion to deny the abatement application, as all of the comparable sales provided by the taxpayer were not arms-length transactions indicative of market value. Robert Goddard seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Berlin City Council member

Theberge, Roland & Collette

288 Hillsboro Street

131/25, 28, & 29

Members of the Board reviewed an abatement application for Map 131-Lots 25, 28, & 29. The current assessed values of these lots are \$8,600, \$8,600, and \$19,700, respectively. The group reviewed a map of the contested parcels. Robert Goddard made a motion to lower the condition factor from 1.0 to the following: Map 135/25 to 0.50, Map 135/28 to 0.50, and Map 135/29 to 0.80. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The 2018 tax-assessed values of these parcels are lowered to \$4,300, 4,300, and \$15,800, respectively.

Lacroix, Joel

73 Gordon Avenue

114/52

Members of the Board reviewed an abatement application for Map 114-Lot 52. The taxpayer states that their property is not in very good condition as the tax card indicates. After reviewing the application, Robert Goddard made a motion to lower the depreciation code from very good to good. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The 2018 tax-assessed value is adjusted to \$154,500.

Roberge, Mia

268 Champlain Street

117/26

Members of the Board reviewed an abatement application for Map 117-Lot 26. The taxpayer stated that their opinion of value is \$15,000 and it is currently assessed at \$48,600. Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Korzen, Steven & Lori

788 Kent Street

133/56

Members of the Board reviewed an abatement application for Map 133-Lot 56. The assessed value is currently \$60,700. Mark Eastman made a motion to deny the abatement request based on a lack of argument of value, along with the property having been sold by the applicants for \$63,000 on 4/29/19 in a qualified sale. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Secinore, Michael & Edwards, Lindsey

72 Spruce Street

128/92

Members of the Board reviewed an abatement application for Map 128-Lot 92. The taxpayer stated that their opinion of value is \$55,900 and it is currently assessed at \$65,300. Robert Goddard made a motion to deny the abatement request based on all of the comparable sales provided by the taxpayer being unqualified in nature. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

BOARD OF ASSESSORS

Eastman, Mark & Rachel

213 School Street

119/219

Mark Eastman recused himself from the vote and discussion on the application. The remaining members of the Board reviewed an abatement application for Map 119-Lot 219. The taxpayers stated that their opinion of value is \$110,000 and it is currently assessed at \$126,700. An analysis of comparable sales, provided by the taxpayer, was reviewed by the Board. Kem Rozek made a motion to lower the depreciation code from good to average. Robert Goddard seconded the motion. The vote was unanimous. The 2018 tax-assessed value is adjusted to \$104,600.

Frederick, Shane

197 Riverside Drive

137/52

Members of the Board reviewed an abatement application for Map 137-Lot 52. The taxpayer stated that their opinion of value is \$40,000 and it is currently assessed at \$68,600. Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Singer, David

55 Williamson Avenue

125/39

Members of the Board reviewed an abatement application for Map 125-Lot 39. The taxpayer stated that their opinion of value is \$90,000 and it is currently assessed at \$145,900. Robert Goddard made a motion to table the application in order for KRT Appraisal to attempt to perform an internal inspection of the property. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Murray, Andrew

27 Horne Street

135/3

Members of the Board reviewed an abatement application for Map 135-Lot 3. After reviewing the application, Kem Rozek made a motion to lower the depreciation code from good to fair and lower the condition factor from 1.0 to 0.80. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The 2018 tax-assessed value is adjusted to \$50,700.

Langevin, Norman & Annette

688 Blais Street

132/55

672 Blais Street

132/56

Members of the Board reviewed an application for 688 Blais Street (132/55) and 672 Blais Street (132/56). Kem Rozek made a motion to change the style of 688 Blais Street from bungalow to ranch, as he felt it was incorrect. Additionally, to table the abatement application in order for KRT to attempt to schedule an internal inspection of the property. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

6) OTHER BUSINESS

Timber Tax

Members of the Board signed a timber tax in the amount of \$6,209.04 regarding Map 408-Lot 1

Abatement Levies

Members of the Board signed abatement paperwork related to abatements granted at prior meetings.

Lutter, Mark

Members of the Board read a response to their request for credentials furnished by Mark Lutter of Northeast Property Tax Consultants. They would like him to provide them with a list of the educational courses he has completed regarding ad valorem taxation.

7) MEMBER COMMENTS

There were no member comments.

8) ADJOURNMENT

There being no further business before the Board, a motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

The meeting ended at 6:10 PM

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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

City of Berlin, NH

Board Of Assessors

Minutes of Meeting

May 23, 2019

Location: Assessor's Office, City Hall



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

1) **CALL TO ORDER**

The meeting was called to order at 2:15 PM.

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

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

Those in attendance recited the Pledge of Allegiance.

3) **REVIEW & APPROVE MINUTES DATED MAY 16, 2019**

The minutes of the meetings of April 30, 2019 were sent to members of the Board prior to this meeting. Mark Eastman made a motion to accept and seal the minutes as typed. Robert Goddard seconded the motion. The vote was unanimous. The motion carried.

4) **OTHER** (*Note: This agenda item was moved up as a matter of convenience*)
(Kem Rozek entered the meeting at this time, 2:20 pm)

Members of the Board discussed different types of obsolescence and when it is appropriate to apply the factor to a property.

The group reviewed an easement deed for a structure that is not currently taxed in the City. The Board will follow up on this item in the near future.

5) **2018 ABATEMENT APPLICATIONS**

Aristegui, Viviana	Riverside Drive	404/23
This application was reviewed and an abatement granted at the April 23, 2019 meeting. It was determined that this lot needed to be adjusted to reflect that it is a non-compliant lot. The exact modification to the tax card needed to be specified at this meeting in order to determine the amount of the abatement and adjusted 2018 assessed value. Robert Goddard made a motion to lower the condition factor of the parcel from 1 to 0.30. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 assessed value is lowered from \$29,800 to \$12,700.		

Couture, Arthur & Brenda	1803 Riverside Drive	137/53
	Norway Street	137/48

**Burgess Street
Hillsboro Street**

**117/8
131/39**

Members of the Board reviewed an abatement application for Map 117-Lots 8 & 9 in addition to Map 131-Lot 39. Mark Eastman made a motion to increase the depreciation percentage of the two outbuildings on Map 117-Lot 8 – increasing the depreciation of the garage and shed from 90% to 95% for each – while simultaneously denying the abatement request for the other two lots (117/9 and 131/39) as insufficient information was provided to justify adjusting the values. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The 2018 assessed value for Map 117-Lot 8 is reduced from \$6,300 \$5,800.

Chernicki, Janice

38 Guilmette Street

128/153

Members of the Board reviewed an abatement application for Map 128-Lot 153. The taxpayer believes the assessed value of their parcel should be \$31,500 and it is currently assessed at \$34,400. Robert Goddard made a motion to deny the abatement request as there was no substance to the application. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Lamontagne, Gary

110 Jolbert Street

119/391

Members of the Board reviewed an abatement application for Map 119-Lot 391. Members of the Board discussed the assessed value and inconsistencies regarding its condition in the assessing software. Robert Goddard made a motion to grant the abatement request via lowering the neighborhood street index from 30 to 20 and adjusting the depreciation code from average to fair. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The 2018 assessed value is adjusted from \$72,200 to \$56,000.

Delafontaine, Jason & Julie

822 Kent Street

133/52

Members of the Board reviewed an abatement application for Map 133-Lot 52. The taxpayer believes the assessed value of their parcel should be \$40,000 and it is currently assessed at \$65,600. Robert Goddard made a motion to lower the depreciation code from good to average based on the taxpayer's arguments. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 assessed value for the parcel is \$56,400.

Harvey, Steven & Kathy

638 Trudel Street

132/44

Members of the Board reviewed an abatement application for Map 132-Lot 44. The taxpayer believes the assessed value of their parcel should be \$44,900 and it is currently assessed at \$53,800. Robert Goddard noted that the property is currently listed as a bungalow style, however, it is a ranch. Robert Goddard made a motion to grant the abatement via lowering the condition factor from .95 to .65 due to their proximity to the landfill (lowering the value) and to change the style from bungalow to ranch (raising the value). Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The net effect of these changes is a \$1,000 reduction in assessed value. The adjusted 2018 tax-assessed value is \$52,800.

Ols, Sean

400 Standard Street

118/189

Kimber, Richard	348 Burgess Street	130/273
<p>Members of the Board reviewed an abatement application for Map 130-Lot 273. The taxpayer believes the assessed value of their parcel should be \$37,000 and it is currently assessed at \$43,600. Robert Goddard made a motion to grant the abatement request via lowering the condition factor from 1 to 0.65, the depreciation code from good to average, and the neighborhood street index from 30 to 20. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 tax-assessed value is \$34,300.</p>		

Morel, Marlena **39 Spruce Street** **120/442**

Members of the Board reviewed an abatement application for Map 120-Lot 442. The taxpayer believes the assessed value of their parcel should be \$46,400 and it is currently assessed at \$57,300. Robert Goddard made a motion to table the application as it was incomplete. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Lauze, Jared (via Marc Lauze) 1862 Riverside Drive 137/65
Members of the Board reviewed an abatement application for Map 137-Lot 65. The taxpayer believes the assessed value of their parcel should be \$78,800 and it is currently assessed at \$86,800. Mark Eastman made a motion to reduce the site index (view factor) from 2 to 1. Robert Goddard seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. The adjusted 2018 tax-assessed value is \$84,800.

119/217

Members of the Board reviewed an abatement application for Map 119-Lot 217. The taxpayer believes the assessed value of their parcel should be \$54,500 and it is currently assessed at \$66,800. Robert Goddard made a motion to table the application as it was incomplete. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

135/87

Members of the Board reviewed an abatement application for Map 135-Lot 87. The parcel is currently assessed at \$117,000. Mark Eastman made a motion to deny the abatement request as the taxpayers' arguments of the condition and characteristics of the home are already noted on the tax card. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

403/9

406/17

Members of the Board reviewed an abatement application for Map 403-Lot 9 and Map 406-Lot 17. The taxpayer believes the assessed value of their parcels should be \$160,000 and \$12,500, respectively, it they currently assessed at \$211,700 and 19,100, respectively. Mark Eastman made a motion to deny the abatement request due to the application lacking a foundation for a decrease in value. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

122/6.1

122/6.2

122/7

Members of the Board reviewed an abatement application for Map 122-Lots 6.1, 6.2, and 7. The taxpayer believes the assessed value of their parcels should be \$39,000 \$43,000 and \$8,000, respectively. They are currently assessed at \$81,800, \$85,000, and \$28,400, respectively. Robert Goddard made a motion to table the application until a request for an internal inspection can be made by KRT Appraisal. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

404/12

Members of the Board reviewed an abatement application for Map 404-Lot 12. The taxpayer believes the assessed value of their parcel should be \$41,800 and it is currently assessed at \$50,600. Robert Goddard made a motion to grant the abatement via adjusting the neighborhood street index from 50 to 30 and the condition factor from 1 to 0.80. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$42,200.

403/28

Members of the Board reviewed an abatement application for Map 403-Lot 28. The taxpayer believes the assessed value of their parcel should be \$175,000 and it is currently assessed at \$272,185. Kem Rozek made a motion to grant the abatement via adjusting the neighborhood street index from 50 to 40 and the condition factor from 1 to 0.80. Robert Goddard seconded

the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The adjusted 2018 tax-assessed value is \$258,185.

Goddard, Robert & Debra

26 Goddard Hill Road

126/70

Robert Goddard recused himself from voting on the abatement application.

The remaining members of the Board reviewed an abatement application for Map 126-Lot 70. The taxpayers believe the assessed value of their parcel should be \$62,000 and it is currently assessed at \$74,800 for the 2018 tax year. Mark Eastman made a motion to grant the abatement via adjusting the quality of construction from good to average as it was built to – or near to – current minimal building code specifications, lowering the neighborhood street index from 60 to 20 to account for the extreme grade of the driveway and to bring it closer into line with surrounding properties, reducing the site index view factor from 4 to 2 to conform with the view definitions set forth by KRT Appraisal, and to lower the land value to \$14,625 based on an analysis of qualified land sales in the marketplace. Kem Rozek seconded the motion. The vote was unanimous. The motion carried. The adjusted 2018 assessed value is \$53,925.

6) MEMBER COMMENTS

There were no member comments.

7) ADJOURNMENT

There being no further business before the Board, a motion to adjourn was made by Kem Rozek. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

The meeting ended at 7:00 PM

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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

CITY COUNCIL MEETING – Monday, July 1, 2019

Mayor Grenier called the Regular City Council Meeting to order at approximately 7:39 p.m. in the Council Chambers.

Public Hearing

Mayor Grenier opened the Public Hearing at 7:39 pm for Resolution 2019-24 Authorizing an Application for \$500,000 of SRF for Inflow/Infiltration Reduction Project- Building Demolition. There were no public comments. Mayor Grenier closed the public hearing at 7:40 pm.

Mayor Grenier opened the Public Hearing at 7:40 pm for Resolution 2019-25 Authorizing an Application for \$848,620 of SRF for Inflow/Infiltration Reduction Project – Phase 2 Contract I. There were no public comments. Mayor Grenier closed the public hearing at 7:40 pm.

Regular Meeting

a. Pledge of Allegiance

b. Roll Call

Present: Mayor Grenier, Councilors Remillard, Otis, Gentili, Higbee, Rozek, Berthiaume, and Theberge

Absent: Councilor Morgan Allain

Also present: James Wheeler, Shelli Fortin, Pam Laflamme, Gina Welch, Jamie Welch, and Barbara Tetreault, Berlin Daily Sun.

c. Councilor Remillard moved, with a second by Councilor Otis, to accept the minutes of the June 17, 2019 Regular Meeting and Work Session. So moved, the motion carried.

Disbursements:

Disbursement Summary Draft #1841 start date 06/18/2019 end date 06/28/2019 for a total cash disbursement of \$908,478.42 and Summary Draft #1842 start date of 07/01/2019 end date 07/01/2019 for a total cash disbursement of \$1,124,455.52. Councilor Theberge moved with a second by Councilor Berthiaume to accept the disbursement summaries and pay all bills as recommended by the Committee on Accounts/Claims. So moved, the motion carried.

PUBLIC COMMENTS – There were no public comments.

UNFINISHED BUSINESS

1. Resolution 2019-24 Authorizing and Application for \$500,000 of SRF for Inflow/Infiltration Reduction Project – Building Demolition (tabled 06/17/2019)

In the Year of Our Lord Two Thousand Nineteen

A RESOLUTION authorizing the application filing, accepting, borrowing, raising, appropriation and expenditure of an estimated Five Hundred Thousand Dollars (\$500,000.00) of State Revolving Loan (SRF) Funds for Sanitary Sewer Inflow/Infiltration Reduction Project - Building Demolition for inflow and infiltration removal necessary to minimize and ultimately eliminate combined sewer overflows.

Resolved by the City Council of the City of Berlin as Follows:

WHEREAS, the City Council, after thorough consideration of the nature of its water pollution problem, hereby determines that the construction of certain works, generally described as Sanitary Sewer Inflow/Infiltration Reduction Project - Building Demolition is desirable and in the public interest, and to that end it is desired to apply for assistance from the State Revolving Fund (SRF); and

WHEREAS, the Applicant has examined and duly considered the provisions of RSA 486:14 and the New Hampshire Code of Administrative Rules Chapter Env-Wq 500, which relate to loans from the Clean Water

State Revolving Fund and deems it to be in the public interest to file a loan application and to authorize other actions in connection therewith;

NOW, THEREFORE, BE IT RESOLVED BY the City Council, as follows:

1. That the person holding the position of City Manager, currently held by James A. Wheeler, is hereby designated as the Authorized Representative of the Applicant for the purpose of filing an application for a loan in accordance with New Hampshire Code of Administrative Rules Chapter Env-Wq 500, furnishing such information, data, and documents pertaining to the applicant for a loan as may be required;
2. That if such loan be made, the following position(s), currently held by the following individual(s), is/are the Authorized Representative(s) of the Applicant for the purpose of signing any documents pertaining to the disbursement of funds to the loan recipient.

Name	Position Title
James A. Wheeler	City Manager
Patricia Chase	Finance Director and Tax Collector

3. That if such loan be made, the Applicant agrees to repay the loan as stipulated in the loan agreement.
4. That a certified copy of this resolution be included as part of the application to be submitted for a loan.
5. That persons holding the following position(s) at the time of loan execution are authorized to sign the loan agreement binding the Applicant to the terms and conditions of the loan.

James A. Wheeler, City Manager
6. That if such loan be made, the Applicant agrees to make provisions for assuming proper and efficient operation and maintenance of the facilities after completion of the construction thereof.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Berlin, NH that the application filing, accepting, borrowing, raising, appropriation and expenditure of an estimated Five Hundred Thousand Dollars (\$500,000) of State Revolving Loan (SRF) Funds for Sanitary Sewer Inflow/Infiltration Reduction Project - Building Demolition for inflow and infiltration removal necessary to minimize and ultimately eliminate combined sewer overflows is hereby authorized.

This Ordinance shall be in full force and effect from and after passage.

Councilor Berthiaume moved, with a second by Councilor Higbee, to remove this item from the table. So moved, the motion carried.

Councilor Berthiaume moved, with a second by Councilor Higbee, to read Resolution 2019-24 by short title for a second time. So moved, the motion carried.

Councilor Berthiaume moved, with a second by Councilor Higbee, to read Resolution 2019-24 by short title for a third time. So moved, the motion carried.

Councilor Berthiaume moved, with a second by Councilor Higbee, that Resolution 2019-24 be passed. So moved, the motion passed.

2. Resolution 2019-25 Authorizing an Application for \$848,620 of SRF for Inflow/Infiltration Reduction Project – Phase 2 Contract I (tabled 06/17/2019)

In the Year of Our Lord Two Thousand Nineteen

A RESOLUTION authorizing the application filing, accepting, borrowing, raising, appropriation and expenditure of an estimated Eight Hundred Forty-Eight Thousand, Six Hundred Twenty Dollars (\$848,620.00) of State Revolving Loan (SRF) Funds for I/I Reduction Project – Phase 2 Contract I for inflow and infiltration removal necessary to minimize and ultimately eliminate combined sewer overflows.

Resolved by the City Council of the City of Berlin as Follows:

WHEREAS, the City Council, after thorough consideration of the nature of its water pollution problem, hereby determines that the construction of certain works, generally described as I&I Reduction Project – Phase 2 Contract 1 is desirable and in the public interest, and to that end it is desired to apply for assistance from the State Revolving Fund (SRF); and

WHEREAS, the Applicant has examined and duly considered the provisions of RSA 486:14 and the New Hampshire Code of Administrative Rules Chapter Env-Wq 500, which relate to loans from the Clean Water State Revolving Fund and deems it to be in the public interest to file a loan application and to authorize other actions in connection therewith;

NOW, THEREFORE, BE IT RESOLVED BY the City Council, as follows:

1. That the person holding the position of City Manager, currently held by James A. Wheeler, is hereby designated as the Authorized Representative of the Applicant for the purpose of filing an application for a loan in accordance with New Hampshire Code of Administrative Rules Chapter Env-Wq 500, furnishing such information, data, and documents pertaining to the applicant for a loan as may be required;
2. That if such loan be made, the following position(s), currently held by the following individual(s), is/are the Authorized Representative(s) of the Applicant for the purpose of signing any documents pertaining to the disbursement of funds to the loan recipient.

Name	Position Title
James A. Wheeler	City Manager
Patricia Chase	Finance Director and Tax Collector

3. That if such loan be made, the Applicant agrees to repay the loan as stipulated in the loan agreement.
4. That a certified copy of this resolution be included as part of the application to be submitted for a loan.
5. That persons holding the following position(s) at the time of loan execution are authorized to sign the loan agreement binding the Applicant to the terms and conditions of the loan.

James A. Wheeler, City Manager
6. That if such loan be made, the Applicant agrees to make provisions for assuming proper and efficient operation and maintenance of the facilities after completion of the construction thereof.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Berlin, NH that the application filing, accepting, borrowing, raising, appropriation and expenditure of an estimated Eight Hundred Forty-Eight Thousand, Six Hundred Twenty Dollars (\$848,620.00) of State Revolving Loan (SRF) Funds for I/I Reduction Project – Phase 2 Contract I for inflow and infiltration removal necessary to minimize and ultimately eliminate combined sewer overflows is hereby authorized.

This resolution shall be in full force and effect from and after passage.

Councilor Remillard moved, with a second by Councilor Otis, to remove this item from the table. So moved, the motion carried.

Councilor Remillard moved, with a second by Councilor Otis, to read Resolution 2019-25 by short title for a second time. So moved, the motion carried.

Councilor Remillard moved, with a second by Councilor Otis, to read Resolution 2019-25 by short title for a third time. So moved, the motion carried.

Councilor Remillard moved, with a second by Councilor Otis, that Resolution 2019-25 be passed.

Councilor Theberge asked if the loan was necessary at this time since there are concerns about the budget. City Manager Wheeler advised that this is out of the sewer fund and not the general fund, so taxes will not be affected. There is also a 20% grant that will help to reduce the loan amounts. City Manager Wheeler advised that the EPA has ordered that Inflow and Infiltration be reduced.

So moved, the motion passed.

3. Council Committee Reports – Councilor Rozek advised that the Traffic Safety Committee met on June 10, 2019. The issue of parking by the High School at the end of Willard Street was discussed again and an arrow will be painted indicating that the street is one-way. They will also re-use flashing lights from Brown School and update the signs. When buses are parked, there may be an issue with traffic. The Committee also discussed ADA parking in front of homes. If the City designates ADA parking, it must comply with many rules and regulations and the City would be liable. The Committee has to be sure the City provides 5% of the total parking in the City for the disabled. This issue has been tabled indefinitely. The Committee discussed a letter from Nancy Delafontaine concerning ATV's on Brown Street and Monty Road not operating in a safe manner. The PD is aware of the situation and City Manager Wheeler will send a letter to the property owner asking that they advise anyone renting the property of the rules. The Committee heard from Normand Rheume about his request for crosswalks on Mason Street. If crosswalks were added, the sidewalks would need to be rebuilt and there would be no parking allowed. It was suggested that the PD provide extra patrol in the area to cut down on speeding. The Committee also discussed a request from Nathan Alander for a 4-way stop at the intersection of Park and Willard Street. If this was added, it may create a problem getting up Park Street in the winter. The committee encouraged neighbors to call the PD to report the cars that are speeding. Councilor Berthiaume pointed out that this is already a busy intersection, which is just going to get busier with the closing of Brown School and increased school traffic in the area.

Councilor Remillard moved with a second by Councilor Otis to accept the report of the Traffic Safety Committee. So moved, the motion carried.

NEW BUSINESS

4. Letter from Marc Lauze

Dear Mr. Wheeler:

I am writing to express a significant concern in the matter of the recent abatement hearings. After finding out that my tax abatement was denied, I decided to check the minutes of that meeting along with the minutes from the April 30th and May 16th meetings. In looking closely at the meeting minutes, I noticed that all three members of the Board of Assessors, along with the son of one of the board members, had assessments that were greatly reduced in comparison to other taxpayers' abatements. In particular, one board member's new house sits on 2.7 acres and was drastically reduced to \$15,025.00 for land assessment. Some of us taxpayers are assessed at 15,000 or 16,000 for a 100 x 100 lot (0.23 acres). It is concerning that the properties connected with the board members are significantly reduced while most other taxpayers' abatements were being denied or marginally reduced. I am concerned that the members of this board are using their positions and authority in a manner that gives them a personal advantage and is thus unfair to other taxpayers that have filed for abatements. It appears that in the matter of abatements, the taxpayers of Berlin are seemingly being deprived of their right to unbiased and fair decision-making from the Board of Assessors.

Thank you for your attention to this matter.

Sincerely,

Marc Lauze
Berlin Tax Payer

Councilor Theberge moved, with a second by Councilor Higbee to accept the communication from Marc Lauze and schedule a joint meeting with the Board of Assessors for July 15, 2019. So moved, the motion carried.

5. City Manager's Report

1. The State Budget that passed the House and Senate includes additional funding for state aid grants for 70 projects on the SAG list. Of the 70, the City has one for Phase 1 I&I Contract 3. If ultimately passed, this will result in approximately 5 annual payments of \$31,095 to the City.

The Governor has signed HB 700 which establishes a more uniform process for establishing the value of public utility assets for the purpose of tax assessing.

The Governor has also signed HB 370 which will allow for Planning Board members to serve on other public boards.

2. The G&C has authorized the Bureau of Aeronautics to provide funding to the City of Berlin, NH, to rehabilitate and mark Runway 18-36 and associated taxiways at the Berlin Regional Airport, Milan, NH, including new airfield sign improvements, in the amount of \$511,252. Funding is 95% Federal and 5% Local Funds.
3. The State has advised that Pike Industries will begin a resurfacing project from the urban compact on Rte.16 (at Cates Hill Road) going north. It is a \$2,986,000 project. (attachment)
4. Central Rivers Power NH LLC has notified us that they plan to lower the water level at Smith Hydro from September 9th to September 21st to perform routine maintenance. Firefighters who have not toured the dam will make arrangements to do so during the shutdown. (attachment)
5. There will be a Federal Resource Roundtable on Wednesday, July 24th at the WMCC from 1:00 PM to 3:30 PM. Please see the attached agenda if you wish to attend. (attachment)
6. Eric Grenier and Jon Lacasse completed their last days with the City. They will be missed. In addition, long time Recreation Supervisor Paul Blais also retired as of June 30th. We wish them all the best with their futures.
7. I have applied for and received a scholarship from the New Hampshire Municipal Managers Association for attending the 2019 Annual Meeting of the International County and Municipal Management Association. The \$1,500 reimbursement scholarship and discount from ICMA will essentially pay for my attendance to this Professional Development opportunity. This year the annual meeting will be held in Nashville, TN from October 20-23. I am very appreciative of the scholarship from my colleagues in the state.
8. Property transfers for May are attached.

Councilor Rozek moved with a second from Councilor Higbee to accept the City Manager's Report and place it on file.

Councilor Theberge asked about HB 700 and City Manager Wheeler advised it is for distribution assets. Councilor Theberge also asked about paving on Cates Hill Road from the Nursing Home to Route 16. City Manager Wheeler will call and ask if this portion could be done as well. Councilor Rozek also mentioned the condition of Cates Hill Road above the Nursing Home.

So moved, the motion carried.

10. Mayor's Report

a. Letter from Kathy Bryant

Mayor Grenier & City Council of Berlin,

I am writing in hopes of getting a handicap parking sign put in front of my residence.

I am 59 years old with chronic back pain and complex regional pain syndrome. I have had the back issues for 30 plus years and the CRPS for 2 years. There is no cure for either and both will only continue to get worse as time goes on.

I have been using a cane for years but as the issues get worse so does the mobility issues and now I am being forced to use a walker more and more.

Having a handicap parking sign placed in front of my residence would be extremely beneficial for me as I would be assured a place to park that I can get gain the easiest access to my home.

If you have any questions you may contact me either by mail or cell phone # is 603-455-0760. I will also agree to you speaking with my current pain care specialist Katheryn Murphy, Granite State Pain Associates, Concord NH and/or my primary care physician Dr. Michael Creppy, Page Hill Berlin NH.

I look forward to hearing from you. Thank you for your interest in this matter.

Sincerely,

Kathy Bryant
376 High Street, Apt 1
Berlin, NH

Councilor Rozek moved, with a second by Councilor Higbee, to send a letter to Kathy Bryant acknowledging receipt of her letter, to forward the letter to the City Manager and Police Department, and remand the letter to the Traffic Safety Committee for review. So moved, the motion passed.

8. PUBLIC COMMENTS – There were no public comments.

9. Council Comments – Councilor Theberge asked about flags on Main Street for Memorial Day, Flag Day, and Independence Day. This used to be done by the Boy Scouts and another private citizen for a fee, and is not a City function. It was suggested that Councilor Theberge contact the Main Street Program, the VFW, or the American Legion to see if this is something they would be interested in volunteering to do.

Councilor Berthiaume asked if the Council was now on summer schedule for meetings and was advised they are.

10. Adjournment

At approximately 8:26 p.m. Councilor Rozek moved with a second by Councilor Higbee to adjourn the regular meeting. So moved, the motion carried.

A True Record, Attest:

Shelli Fortin
City Clerk

Note: Minutes are unofficial until they have been accepted by the Council by motion.

CITY COUNCIL MEETING – Monday, July 15, 2019

Mayor Grenier called the Regular City Council Meeting to order at approximately 8:00 p.m. in the Council Chambers.

Regular Meeting

a. Pledge of Allegiance

b. Roll Call

Present: Mayor Grenier, Councilors Remillard, Otis, Morgan, Gentili, Higbee, Rozek, Berthiaume, and Theberge

Absent: None

Also present: James Wheeler, Susan Tremblay, Shelli Fortin, Pam Laflamme, Gina Welch, Jamie Welch, Marc Lauze, Leo Robichaud, Julie King, Steve Dion, and Barbara Tetreault, Berlin Daily Sun.

c. Councilor Remillard moved, with a second by Councilor Otis, to accept the minutes of the July 1, 2019 Regular Meeting and Work Session. So moved, the motion carried.

Disbursements:

Disbursement Summary Draft #1843 start date 07/02/2019 end date 07/15/2019 for a total cash disbursement of \$1,600,496.10. Councilor Theberge moved with a second by Councilor Morgan to accept the disbursement summary and pay all bills as recommended by the Committee on Accounts/Claims. So moved, the motion carried.

PUBLIC COMMENTS –

Marc Lauze of 52 Twelfth Street advised the Council that he did not write the letter about the Board of Assessors because he was upset about the denial of his abatement request, but because he felt that it should be looked into as it is not fair. Mr. Lauze advised that there were 30 abatements approved for persons other than the Board and Council, which amounted to a reduction in value of \$134,000. Mr. Lauze stated that the total reduction in property value for just the Board of Assessors and Council was \$111,000. Mr. Lauze pointed out that Mr. Goddard has 40 years of appraising experience, and listed on his abatement request that the value of his property should be \$62,000. The Board set the value at \$55,000. Mr. Lauze also pointed out that the land value for Mr. Goddard's property was \$44,000 in April of 2017, and is now at \$14,000. Mr. Lauze stated that Mr. Goddard spent time during the work session discussing how the process works and reviewing Mr. Lauze's application, but that there was no justification given for the values assigned to the Board's properties. Mr. Lauze also mentioned that in reference to the rust on the Public Works equipment, he feels it is due to the amount of slush on the roads, and that the slush and salt stick to the vehicles. Mr. Lauze suggested that they plow and salt at the same time, rather than just salting the roads until the snow accumulates.

Leo Robichaud of 465 Sweden Street mentioned that his land is currently valued at \$26,000, which is not even one acre, and agreed that it is not right and something needs to be done. Leo Robichaud also asked that the City trim the branches on Sweden Street from 10th Street to Balsam Street.

Steve Dion of 100 Jasper Street advised that Berlin High School Building Trades built his house 27 years ago, and that he is proud of it, and would never lower the construction grade from good to average, nor would he ever file an abatement for that reason. Mr. Dion advised that he applied for an abatement this year for the first time, and was denied for not having enough comparables. Mr. Dion pointed out that only 40% of the total abatement requests were granted, however 100% of the requests from the Board and the Council were granted.

UNFINISHED BUSINESS

1. Council Committee Reports – There were no Council Committee Reports.

NEW BUSINESS

2. Al and Kate Duncan – 2019 Summit Salute – This was handled during the Work Session.

3. City Manager's Report

1. We have been notified by Primex that the City will receive a Premium Holiday of \$14,245.81 on our Worker's Compensation insurance and \$6,601.35 on Property Liability effective July 1, 2019. The amounts can either be applied to next year's (FY21) premium or the total cash can be sent to the City as a refund check in this fiscal year. These refunds are based on each member's as well as the pool's overall performance. As we typically do, we will receive these are lump sum payments in this fiscal year.
2. As you know, the new skate park opened officially on Wednesday, July 10th. The event was well attended and Councilor Higbee provided the opening remarks. Rules for the skate park, as agreed upon by the Council, are attached. These ruled will be printed in tomorrow's Berlin Daily Sun.
3. A pre-construction meeting was held on Friday, July 12th at the Airport with members of the design team, NHDOT, City and Contractor present. The Airport will be "closed" during the construction period which is anticipated to start on August 12th and last up to 31 calendar days. The apron adjacent to the Jet-A fuel system will remain open during construction to allow for helicopter operations. The airport will be closed to airplane traffic including all navigational aids (FAA included). The project should be complete for peak foliage season.
4. The Police Department statistics are attached.
5. Public Works Monthly Report is attached.
6. Property transfers for June, provided by the Assessing Department, are attached.
7. NH Public Radio has been and is doing a series in the North Country for their "Word of Mouth" show. Among other things, the program focus on the transitioning economy of Berlin. It can be accessed at the following web site: <https://www.nhpr.org/post.north-country-mill-complex#stream/0>.

Councilor Rozek moved with a second from Councilor Higbee to accept the City Manager's Report and place it on file. So moved, the motion carried.

4. Mayor's Report

Mayor Grenier addressed the public in attendance about their concerns over the abatements. Mayor Grenier stated that he met with City Manager Wheeler on two occasions and that he can say with absolute certainty that their goal is to have the DRA look at the complaint with an unbiased eye to be sure the process is fair and equitable. If the DRA feels that it was inappropriate, they will make the City aware in writing. The City will abide by what the DRA decides. Mayor Grenier stated that the City has a professional Board of Assessors, and it may appear bad or look like it is off, but there may be a reason for it. Mayor Grenier states the public should trust the process, and it should be fair and just for everyone. Mayor Grenier encouraged the public to attend the informational session in September or October about how to fill out tax appeal forms.

a. Letter from Marc Tremblay

Mayor Paul Grenier and
Member of the Berlin City Council,

I have served on the Berlin Police Commission from 04/2015. I have been honored to work closely with Chief Peter Morency, Commission members and the Berlin Police Department as a whole, and feel that my experience on the Berlin Police Commission has been a valuable one.

As my term expires in August, I respectfully request the Mayor and Council to consider reinstating me for a full term to the position of Commissioner on the Berlin Police Commission. I would consider it an honor to serve again. Thank you for your consideration.

Sincerely,
Marc D. Tremblay

Councilor Rozek moved, with a second from Councilor Morgan, to appoint Marc Tremblay to the Berlin Police Commission for a term to expire July 31, 2022. So moved, the motion carried.

b. Letter from Cynthia Mackin

Dear Council Members,

I was the one who originally petitioned to have the sign that said "Slow Children Playing" at the beginning of Derrah Street off Lancaster Street. It is now rusty and put on the second telephone pole behind some lilac bushes where no one can see it. I wish to have the sign replaced and put at the beginning of the street where motorist will take notice of it before they turn the corner and hit some children who live here. Some cars and trucks tend to go fast on our street starting at the corner. The beginning of the street is now populated with children again.

Thank you for your consideration in this matter.

Sincerely,
Cynthia Mackin
395 Derrah Street

Councilor Rozek moved, with a second by Councilor Higbee, to send a letter to Cynthia Mackin acknowledging receipt of her letter, to forward the letter to Public Works and the Police Department, and remand the letter to the Traffic Safety Committee for review.

Councilor Theberge stated that he felt it should just be a work order to replace the sign. Councilor Rozek disagreed, as Ms. Mackin is requesting the sign be moved.

So moved, the motion passed. Councilor Theberge was opposed.

c. Letter from Stacey Wilson

Dear Mayor and Council Members,

I would like to bring an idea to life for our youth here. I am looking to set up a Sidewalk Chalk Competition on July 31st and August 1st. So we can showcase our youth at one of our biggest events here in our city. I have done some research and talked to a few businesses here in town and they would be willing to sponsor and donate to this event. As well as speaking to many of the children and parents who are very excited about the idea.

I am looking for this to be held on 2 separate days do to the fact of splitting up the age groups. And am hoping to have at least no parking on Main Street from Mechanic Street to Mason Street during the hours of the event on these days for the children's safety. Which hours would be from 4-7:30 on July 31st and 4-9:30pm on August 1st. Which we are hoping would not interfere with local business hours.

My children and I as well as other volunteers are willing to clean the chalk off the sidewalks the following week as so this is also not a problem for local businesses.

We would like to invite you (Mayor and Council members) to be our judges. I hope that this is something that you would like to participate in and support our local youth.

Thank you for your time and thank you for the opportunity for bringing this idea to life.

Sincerely,
Stacey Wilson

Councilor Remillard moved, with a second by Councilor Higbee, to have the City Clerk get in touch with Stacey Wilson to attend the next meeting to discuss putting a plan together. However, it will not be the dates suggested in the letter, as resources are already stretched thin due to the ATV Festival. So moved, the motion carried.

5. PUBLIC COMMENTS

Marc Lauze suggested that it would be nice to be able to meet with the company that does the assessment, or to be able to represent yourself at the meeting of the Board of Assessors.

Barbara Tetreault asked why the letter was originally shared during a non-public session, as it concerns public officials. Ms. Tetreault felt that it should have been done in a public meeting. City Manager Wheeler advised that the City did consult with legal counsel, and that since the letter was not about the Council, which was the body meeting, but the Board of Assessors, it was decided to present it in non-public under the citation that it would affect the reputation of a person or persons. City Manager Wheeler advised that Councilor Rozek recused himself from that meeting.

Steve Dion advised that he had asked about meeting with the Board of Assessors and was advised that it not how it was done, and that a letter would be sent with the decision. Mr. Dion felt that being able to be present at the meeting would give taxpayers an opportunity to explain any items on their abatement form. Mayor Grenier stated that is a point well taken.

6. Council Comments – Councilor Remillard advised the public present that everything they have brought up is important and that the Council would be getting someone not affiliated to evaluate the complaint. Councilor Remillard also stated that taxpayers can file an appeal, which she would strongly recommend.

Councilor Rozek asked if the Board of Assessor meetings were public and was advised they are.

7. Adjournment

At approximately 8:37 p.m. Councilor Rozek moved with a second by Councilor Morgan to adjourn the meeting. So moved, the motion carried.

A True Record, Attest:

Shelli Fortin
City Clerk

Note: Minutes are unofficial until they have been accepted by the Council by motion.

CURRENT OWNER		TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT		PREVIOUS ASSESSMENTS (HISTORY)	
ROZEK, THOMAS M				1 Paved		Description	Code	Appraised Value	Assessed Value
1 LOVETT STREET						RESIDENTIAL	1010	50,400	50,400
BERLIN, NH 03570						RESIDENTIAL	1010	21,000	21,000
Additional Owners:						RESIDENTIAL	1010	5,700	5,700

Other ID: 000139000001000000	1 F RES	1 F RES	1 F RES	1 F RES	1 F RES	1 F RES	1 F RES	1 F RES	1 F RES
Cards	Land Use	Bldg Area	Bldg Eff Area	3349					
SUPPLEMENTAL DATA									
ASSOC PID#									
GIS ID:									

RECORD OF OWNERSHIP		BK-VOL/PAGE	SALE DATE	Yr	Code	Assessed Value	Yr	Code	Assessed Value
ROZEK, THOMAS M		1465/246	05/10/2017	U	1	0	38	2018	1010
ROZEK, MICHAEL & KEM		1428/428	08/20/2015	U	1	38	2018	1010	
POULIN, BARBARA A		1424/656	07/14/2015	U	1	38	2018	1010	
ROZEK, MICHAEL J		1284/586	08/14/2009	U	1	0	38	2018	1010
UNKNOWN OWNER		854/790	02/21/1996	U	1	0	38	2018	1010
Total:						77,100	Total:		88,000

OTHER ASSESSMENTS

PREVIOUS ASSESSMENTS (HISTORY)

This document is a duplicate of a report by a Data Collector or Assessor

EXEMPTIONS		Amount	Code	Description	Number	Amount	Comm. Int.
NBHD/SUB							
0001/A							
Total:							

ASSESSING NEIGHBORHOOD		Street Index Name	Tracing	Batch
NBHD/SUB				
0001/A				
Total:				

NOTES		Amount	Code	Description	Number	Amount	Comm. Int.
LAND ADJ. UTILITY LINES ABOUT PROPERTY EASEMENT. OUTDATED INT. ICP NOT OPENED IN 15 YRS. TENNIS COURTS CRACKED, CARPETS WORN. GAR COND = REAR WALL IS CONCRETE & CRACKED. GAR NOT SQUARE.							
06/18: EXT=FAIR. NEW METAL ROOF. P/U RSP							
Total:							

BUILDING PERMIT RECORD		Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments
06/25/2018										
01/19/2011										
Total:										

LAND LINE VALUATION SECTION		Use	Zone	D	Front	Depth	Units	Unit Price	Factor S.A.	C	ST	Adj.	Notes-Adj
1		1010 Single Family	RS				33,541 SF	0.63	1.0000	1	1.00	50	1.00
Total:													

VISIT/CHANGE HISTORY		Date	Type	IS	ID	CL	Purpose/Reason
06/25/2018							
01/19/2011							
Total:							

APPAISED VALUE SUMMARY		Appraised Bldg. Value (Card)	Appraised XF (B) Value (Bldg)	Appraised OB (L) Value (Bldg)	Appraised Land Value (Bldg)	Special Land Value	Total Appraised Parcel Value
50,400							
5,700							
21,000							
0							
77,100							
Adjustment:							
Net Total Appraised Parcel Value							
77,100							

SPECIAL PRICING		Spec Use	Spec Calc	S Adj	Adj. Unit Price	Land Value
1.00						
Total:						

VISION		1801	BERLIN, NH
Total Land Value:			21,000

CONSTRUCTION DETAIL

Element	Cd	Ch	Description	Element	Cd	Ch	Description
Style	06		Conventional	Rec Area			
Model	01		Residential	Rec Type			
Grade	03		Average	Basmt Type			
Stories	1.5			Attic Fin			
Occupancy	1						
Exterior Wall 1	14		Wood Shingle				
Exterior Wall 2							
Roof Structure	03		Gable				
Roof Cover	01		Metal/Tin				
Interior Wall 1	05		Drywall				
Interior Wall 2							
Interior Flr 1	05		Asphalt				
Interior Flr 2	12		Hardwood				
Heat Fuel	02		Oil				
Heat Type	05		Hot Water				
AC Type	01		None				
Bedrooms	03		3 Bedrooms				
Full Baths							
Half Baths	2						
Extra Fixtures							
Total Rooms	6						
Bath Style	02		Average				
Kitchen Style	02		Average				
Fireplace(s)	2						
Xtra Opening(s)							
Gas/Ptb Fpl							
Hearth(s)							
Color							
Basmt Garage							
Hot Tub							
Wh/laucuzi							

OB-OUTBUILDING & YARD ITEMS(L) / XF-BUILDING EXTRA FEATURES(B)

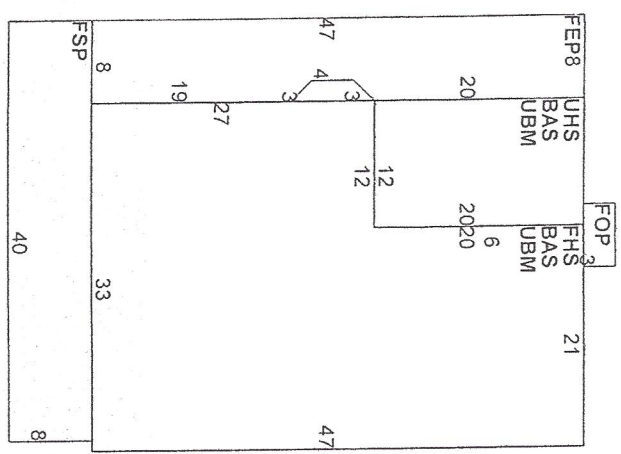
Code	Description	Sub	Sub Description	L/B Units	Unit Price	Yr	Gde	Dp Rl	Cnd	%Cnd	Apr Value
TEN1	Tennis - Aspha			1	28,600.00	Null		0		0	0
SHD1	Shed			40	11.00	Null		0		40	200
FGRI	Garage Avg			2,204	25.00	Null		0		10	5,500
FPL1	Fireplace-Brick			1	3,400.00	1950		1		0	0

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprec. Value
BAS	First Floor	1,551	1,551			85,662
FEP	Enclosed Porch - Finished	0	364			12,040
FHS	Half Story - Finished	656	1,311			36,231
FOP	Open Porch	0	18			221
FSP	Screened Porch	0	320			4,418
UBM	Basement - Unfin	0	1,551			17,121
UBS	Half Story, Unfinished	0	240			3,314
		2,207	5,355	2,879		168,007

JUL 26 2019

RECEIVED
 FILED 7/24/19
 NH Board of Tax & Land Appeals



CONSTRUCTION DETAIL

CONSTRUCTION DETAIL (CONTINUED)

Element	Cd	Ch	Description	Element	Cd	Ch	Description
Style	01		Ranch	Rec Area			
Model	01		Residential	Rec Type			
Grade	03		Average	Bsm Type			
Stories	1			Attic Fin			
Occupancy	1			MIXED USE			
Exterior Wall 1	13		Pre-Fab Wood	Code	Description		Percentage
Exterior Wall 2	01		Minimum	1010	Single Family		100
Roof Structure	03		Gable				
Roof Cover	03		Asphalt				
Interior Wall 1	05		Drywall	COST/MARKET VALUATION			
Interior Wall 2				Adj. Base Rate:	53.99		
Interior Flr 1	06		Linoleum	Net Other Adj:	183,890		
Interior Flr 2	14		Carpet	Replace Cost	4,500.00		
Heat Fuel	02		Oil	AYB	1984		
Heat Type	05		Hot Water	EYB	1984		
AC Type	01		None	Dep Code			
Bedrooms	03		3 Bedrooms	Remodel Rating			
Full Baths				Year Remodeled			
Half Baths				Dep %	31		
Extra Fixtures				Functional Obslnc			
Total Rooms				External Obslnc	2		
Bath Style				Cost Trend Factor			
Kitchen Style				Condition			
Fireplace(s)				% Complete	66		
Xtra Opening(s)				Overall % Cond	124,300		
Gas/Ptb Fpl				Apprais Val			
Hearth(s)				Dep % Ovr			
Color				Dep Ovr Comment			
Bsm Garage				Misc Imp Ovr Comment			
Hol Tub				Cost to Cure Ovr			
Whl/Jacuzzi				Cost to Cure Ovr Comment			

OB-OUTBUILDING & YARD ITEM(S) / XF-BUILDING EXTRA FEATURES(B)

Code	Description	Sub	Sub Descript	U/B	Units	Unit Price	Yr	Code	Dep Rr	Cnd	%Cnd	Apr Value
FGRI	Garage Avg			L	1,440	25.00	1984		0		30	10,800

BUILDING SUB-AREA SUMMARY SECTION

Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undeprc. Value
BAS	First Floor	2,240	2,240			120,938
FEP	Enclosed Porch - Finished	0	256			8,314
FGR	Garage	0	1,440			31,098
UBM	Basement - Unfin	0	2,112			22,784
WDK	Deck	0	140			756

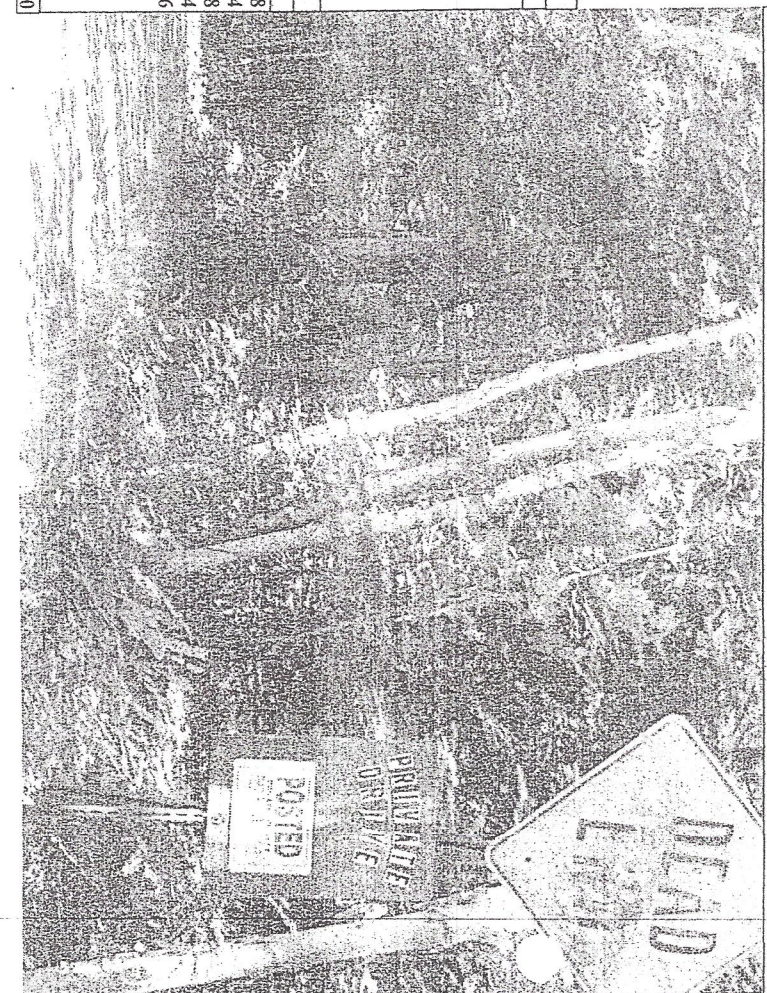
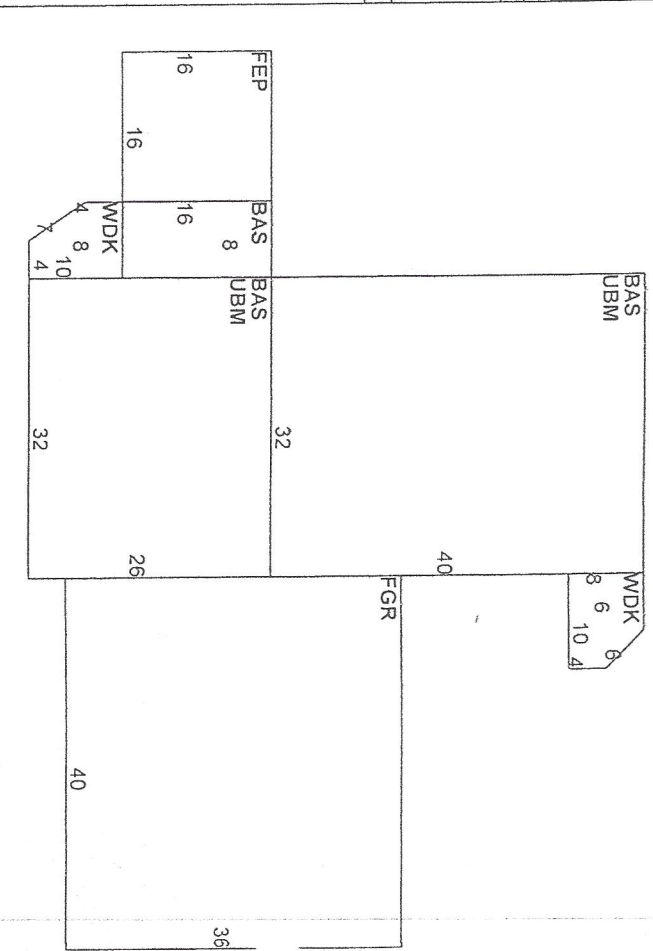
Ttl. Gross Liv/Lease Area:

2,240

6,188

3,406

188,390



The Berlin Sun

Eastern Depot restaurant
to move to new location
— see page 10

THURSDAY JULY 18, 2019

VOL. 28 NO. 36

BERLIN, N.H.

752-5858

FREE

City to ask state to review tax abatements granted to members of board of assessors

By BARBARA TETREAULT
THE BERLIN SUN

BERLIN — The city will ask the
H. Department of Revenue Admin-

istration to review four to six tax
abatement cases in response to com-
plaints that the board of assessors
was conflicted in approving abate-

ments for all three board members.

If the DRA rejects the city's
request, the council Monday night
voted to authorize the city manager

to hire an independent review by an
outside firm.
The council specified that the
see ABATEMENT page 3

ABATEMENT, from page one

outside firm not be Municipal Resources Inc., because the former city manager, Patrick MacQueen, works at the firm.

Mayor Paul Grenier stressed he felt an independent review was required to maintain the integrity of the board of assessors. He said he wanted to ensure the process was fair.

At the same time, Grenier said he did not want the reputations of the board members unfairly disparaged if they had acted properly. He noted it is a volunteer board and the members have worked long hours as a result of the statistical update performed last fall.

The issue arose when Marc Lauze wrote to the council last month, noting that his abatement application for his 12th Street property was denied. Lauze said when he checked the minutes of the board's meetings, he discovered the three members of the board, plus the son of one member, had abatement applications approved.

Grenier said he wanted to give the board an opportunity to respond and asked the members to attend Monday's council work session. In attendance were all three board members, Chair Robert Goddard, Kem Rozek and Mark Eastman.

Goddard said all taxpayers have a right to appeal their assessment and said the board received 140 abatement applications. He said 83 were denied, 48 were approved, and the board has tabled action on 27 applications and requested city's assessing

firm, KRT Appraisal, seek to do interior inspections of the properties. Goddard said the board is spending as much as an hour on each application, even contacting applicants for additional information.

"We tried in every instance to give the taxpayers an even shake at this," he said.

Goddard said there is a standard form that must be filled out by those seeking an abatement. The form asks the applicant to be specific in detailing why an abatement should be granted and to provide evidence of incorrect physical data, proof of the property's market value, and that the assessment is disproportionate. The application asks what the property owner feels the market value of their property and to explain the basis for that assessment.

Goddard said filing an application is an undertaking that requires time. He estimated 50 of the applications denied by the board had insufficient information to allow the board to approve them. He said it is such a huge problem that he plans to hold a free information session this fall on filing an abatement application.

Goddard pointed out that Lauze's application listed no reason for the abatement request and stated only that Lauze felt the land was over-assessed and the house lost depreciation that it previously had. It also did not include the signature of his wife.

As taxpayers, Goddard said the individual board members have a right to appeal their assessments.

see ABATEMENT page 11

ABATEMENT from page 3

He said the board members have a good working knowledge of the process and their applications were better than most. He handed out copies of the assessments filed by the board members as well as the application filed by Lauze. He said in each case, the board member recused himself or herself and did not vote on their own application.

Grenier said he understands the complexity of the process and said the council's role is to make sure everyone was treated fairly.

"I want to make sure the process used and the abatements provided was fair," he said.

City Manager James Wheeler said the council first discussed the letter last month in non-public session and then shared it with the board of assessors before making it public. In non-public session, the council discussed hiring MRI to review up to six abatements as well as the process and procedures used to handle applications. MRI estimated the cost at \$3,000 to \$5,000.

Wheeler also reached out to the N.H. Board of Tax and Land Appeals and asked if the body would consider reviewing the Berlin board's process. The BTLA responded that it does not issue advisory opinions but an individual taxpayer could appeal the board of assessors' decision to the BTLA.

Wheeler said he felt it was worth asking the Department of Revenue Administration if it would review the assessments approved for the three board members and a fourth assessment approved for the son of board member Kem Rozek and her husband. City Councilor Mike Rozek. He said the BTLA might check a couple others for balance.

Councilor Lucie Remillard suggested Wheeler contact the DRA and ask them to perform an independent review and ask what the cost would be. Councilor Diana Berthiaume said if DRA won't do the review, then the city manager should find an independent contractor, other than MRI.

The motion was approved with Rozek abstaining.

Later during public comments, Lauze explained that he did not write the letter because he was upset by the denial of his abatement application.

Rather, he said he felt the board's actions were unfair. He said the four abatements, including the abatement for the Rozeks' son, came to a total reduction of \$112,575. Individually the reductions ranged from \$20,875 to \$45,500. Lauze said he added up 30 other abatements granted by the board and the total reduction in valuation was \$134,000.

He noted the original assessment for Goddard's new house on Goddard Hill Road was \$74,800 and the Goddards felt the assessed value was closer to \$62,000. Lauze said the board ended up approving an assessment of \$53,925, even lower than the Goddards had requested. He said the land value of the property went from \$44,000 in 2017 to \$14,000.

"I don't think it's fair," he said.

Noting that the Berlin High Building Trades program built the Goddard house, Steve Dion said the program built his house on Jasper Street approximately 20 years ago. Dion said he is proud of that fact and questioned why the construction grade on Goddard's house was lower from good to average.

Dion said he had never filed for an abatement before this year. He said he did provide documentation but his application was rejected because the board ruled he did not have enough comparable properties. Dion said it found interesting that while only 40 percent of the applications from the general public were approved, 100 percent of applications from the board were granted.

That was a point echoed by Leo Robichard, who also questioned the fairness of the process.

Grenier said he believes the DRA will provide an unbiased review and make sure the process is fair.

"We'll let the chips fall where they may" he said.