



CORCORAN CONSULTING ASSOCIATES, INC.

CITY OF BERLIN

NOTICE OF ABATEMENT RECOMMENDATION 2021 TAX YEAR
FIRE PRORATED ASSESSMENT FOR DAMAGED BUILDINGS

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

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

DATE: April 25, 2022

RE: 2021 Abatement Recommendation

OWNER: Chevarie, Richard & Janet
1545 Main Street
Berlin, NH 03570

PROPERTY LOCATION: **1545 Main Street** Map/Block/Lot: **000126-000138-000000**

PROPERTY TAX YEAR APPEALED: 2021 TAX ASSESSMENT APPEALED: \$85,300

Dear Honorable Council Members:

The taxpayer has requested an abatement under RSA 76:21 Proration for Assessment of Damaged Buildings for the 2021 tax year. As you are likely aware, the subject property suffered catastrophic fire damaged on February 28, 2022 and the building is a complete loss. Picture of the building is attached to this memorandum.

RSA 76:21 allows for a reduction in assessment based on the number of days for the tax year divided by the number of days the building was usable. The calculation for this property is as follows:

335 days the building was usable from April 1, 2021 to February 28, 2022
Divided by 365 = .91 x \$85,300 = \$77,623

We are recommending a reduced assessment of \$77,623 for the 2021 tax year. Moving forward for the 2022 tax year, we have reduced the assessment to \$16,100 and the property will be flagged to revisit prior to 4/1/2023 to see if any work has been done.



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Page 2: 1545 Main Street: 2021 Abatement Recommendation Continued:

Based on the above information, I am recommending you approve this abatement application for the 2021 tax year and reduce the assessment from \$85,300 to \$77,623.

ABATEMENT GRANTED:

DATE: _____

ABATEMENT DENIED:

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:

Abatement under RSA 76:21 Proration for Assessment of Damaged Buildings for tax year 2021. Fire on February 28, 2022

PROPERTY DESCRIPTION

Previous Description

Correct Description

ID# **126000138000000**

ID# **126000138000000**

MAILING ADDRESS

MAILING ADDRESS

CHEVARIE, RICHARD & JANET
1545 MAIN STREET
BERLIN, NH 03570

CHEVARIE, RICHARD & JANET
1545 MAIN STREET
BERLIN, NH 03570

LAND:

\$9,700.00

\$9,700.00

BUILDING:

\$74,900.00

\$67,223.00

OTHER:

\$700.00

\$700.00

TOTAL:

\$85,300.00

\$77,623.00

MAP/LOT: 126-138

MAP/LOT: 126-138

LOCATION: 1545 MAIN STREET

LOCATION: 1545 MAIN STREET

*ALSO HAS VET CREDIT OF \$150

Amount of

Before Vet Credit is Applied

Taxes:

\$3,117.00

Amount

\$281.00

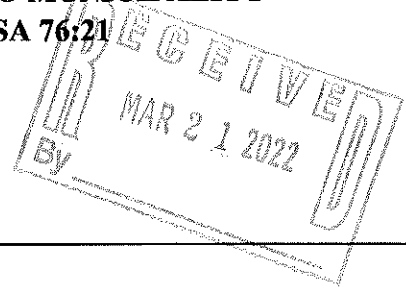
Abated:

\$281.00

Balance:

\$2,836.00

Phil Warren, City Manager

TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY**Prorated Assessment for Damaged Buildings - RSA 76:21**TAX YEAR 2021**SECTION A. Party(ies) Applying (Owner(s)/Taxpayer(s))**Name(s): Janet and Richard CherarioMailing Address: 1545 Main St Berlin NHTelephone Numbers: (Home) 603-723-8638 (Work) _____ (Cell) _____
603-723-4942 Janet**SECTION B. Party's(ies)' Representative if other than Person(s) Applying (Also Complete Section A)**

Name(s): _____

Mailing Address: _____

Telephone Numbers: (Home) _____ (Work) _____ (Cell) _____

SECTION C. Property(ies) for which a Prorated Assessment is Sought

RSA 76:21 provides that a prorated assessment shall be granted for taxable building(s) damaged by unintended fire or natural disaster and therefore unable to be used for its intended use. For the purpose of RSA 76:21, paragraph I, an "unintended fire" means a fire which does not arise out of an act committed by or at the direction of the property owner with the intent to cause a loss.

- 1) A person aggrieved by a property tax for a damaged building as provided in RSA 76:21, paragraph I, shall file an application with the assessing officials, in writing, within 60 days of the event or by March 1, whichever is later.
- 2) The proration of the building assessment shall be based on the number of days the building was available for its intended use divided by the number of days in the tax year, multiplied by the building assessment.

Complete the following information for the property which a prorated assessment is being sought.

Tax Map/Lot: 126/138 Street Address/Town: 1545 Main St Berlin NH 03570Tax Year Date: 04/01 Date of Event: 2/28/22 Total # of Days of Intended Use: _____ Assessment: \$ 85,300Nature of Event: Fire Extent of Damage (Describe): House total lossper insurance company**SECTION D. Certification by Party(ies) Applying**

By signing below, the Party(ies) applying certify (certifies) and swear(s) under penalties of RSA ch. 641, the applicant has good faith basis the event complies with the requirements of RSA 76:21, I, and the facts stated are true to the best of my/our knowledge.

Date: 3/17/22Richard Cherario
SignatureJanet L Cherario
Signature

TAXPAYER'S RSA 76:21 PRORATION APPLICATION TO MUNICIPALITY
Prorated Assessment for Damaged Buildings - RSA 76:21

SECTION E. Certification and Appearance by Representative (If Other Than Party(ies) Applying

By signing below, the representative of the Party(ies) applying certifies and swears under penalties of RSA ch. 641:

1. All certifications in Section D are true;
2. The Party(ies) applying has (have) authorized this representation and has (have) signed this application; and
3. A copy of this form was sent to the Party(ies) applying.

Date: _____
Signature _____

SECTION F. Disposition of Application* (For Use by Selectmen/Assessor)

Request: GRANTED ☒ Revised Assessment: \$ 77,623 Date: April 25, 2022
Request: DENIED ☐

Remarks

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

Signature of Selectmen / Assessor Date

[illegible]

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd	Description	Element	Cd	Description		
Style:	06	Conventional	Rec Area				
Model:	01	Residential	Rec Type				
Grade:	03	Average	Bsmt Type				
Stories:	1.75						
Occupancy	1		CONDO DATA				
Exterior Wall 1	25	Vinyl Siding	Parcel Id		C	Owne	
Exterior Wall 2						B	S
Roof Structure	03	Gable	Adjust Type		Code	Description	Factor%
Roof Cover	03	Asphalt	Condo Flr				
Interior Wall 1	05	Drywall					
Interior Wall 2			COST / MARKET VALUATION				
Interior Fir 1	12	Hardwood	Building Value New			141,410	
Interior Fir 2	06	Linoleum					
Heat Fuel	02	Oil	Year Built			1917	
Heat Type	05	None	Effective Year Built			1973	
AC Type	01	3 Bedrooms	Depreciation Code			G	
Bedrooms	03		Remodel Rating			47	
Full Baths	1		Year Remodeled				
Half Baths	0		Depreciation %				
Extra Fixtures	1		Functional Obsol			1	
Total Rooms	8		External Obsol				
Bath Style			Trend Factor				
Kitchen Style			Condition				
Fireplace(s)			Condition %				
Xtra Opening(s)			Percent Good			53	
Gas/Pfb Fpl			RCNLD			74,900	
Hearth(s)			Dep % Ovr				
Color			Misc Imp Ovr				
Bsmt Garage			Misc Imp Ovr Comment				
Hot Tub			Cost to Cure Ovr				
Whl/Jacuzzi			Cost to Cure Ovr Comment				
Rec Area							
Rec Type							
OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)							
Code	Description	L/B	Units	Unit Price	Yr Blt	Cond. Cd	% Gd
SHD1	Shed	L	120	11.00		50	0.00
							700
BUILDING SUB-AREA SUMMARY SECTION							
Code	Description	Living Area	Floor Area	Eff Area	Unit Cost	Undeprec Value	
BAS	First Floor	972	972	972	62.44	60,696	
FEP	Enclosed Porch - Finished	0	48	29	37.73	1,811	
FGR	Garage	0	308	123	24.94	7,681	
FOP	Open Porch	0	120	24	12.49	1,499	
TQS	Three Quarter Story	729	972	729	46.83	45,522	
UAT	Attic - Unfinished	0	972	97	6.23	6,057	
UBM	Basement - Unfin	0	972	194	12.46	12,114	
WDK	Deck	0	98	10	6.37	624	
Totl Gross Liv / Lease Area		1,701	4,462	2,178		136,004	

