

City of Berlin, NH

City Manager's Office



January 20, 2020

Mr. Theodore Lacasse
2126 Riverside Drive
Berlin, NH 03570

Re: Your Letter Regarding Tax Abatements dated December 16, 2019

Dear Mr. Lacasse:

Thank you for your letter and giving me the opportunity to respond to the questions you raised. As you asked, your letter was presented to the City Council and was discussed at their January 13, 2020 City Council Meeting in Work Session. Below I will respond to the issues you raised:

- Tax Abatements related to the Mt. Carberry Landfill

In reviewing the 2018 Abatements, the following six abatements were identified. Five have been approved and one is pending final approval of the Board of Assessors.

Tax Year 2018 - Granted Abatements Stemming from Issues Related to Mt. Carberry Landfill					
Location	Assessed Value Abated	Abated Tax Dollars			
630 Trudel Street	\$6,100	\$240			
473 Grafton Street	\$4,700	\$185			
660 Blais Street	\$2,100	\$82			
Trudel Street (Map 132-Lot 50)	\$2,100	\$82			
638 Trudel Street	\$2,900	\$114			
688 Blais Street	\$5,000	\$196	(Pending BOA Approval)		
Total	\$22,900	\$899			
Note: These reductions in value are directly attributed to the landfill issues. Any other changes that may have stemmed from the abatement application are not reflected in these figures.					

You will see that the total assessed value abated in 2018 is \$22,900. This corresponds to a total of \$899 in tax dollars. In addition to listing the 2018 abatements, we did a computer search on abatement files going back several years and did not find earlier abatements related to the landfill in this search. It is possible that a manual search might produce something different but for the purposes of responding to your letter, we think the computer search is reasonably conclusive.

To respond to your understanding that abatements have been granted for 10 years, I would like explain the general valuation process. By state law the City is required to perform a City wide mass appraisal re-valuation every 5 years. Over each 5 year period,

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properties in the City are measured and listed with the goal of having all properties reviewed by a certified measurer and lister. These two process together are the primary time when factors in our assessing software, such as those made to accommodate the "landfill" abatements, are reviewed for accuracy and appropriateness.

- City Manager's Involvement in the Tax Abatement Process

The general tax abatement process both by City Ordinance and State Law falls under the oversight of the Board of Assessors. The Board of Assessors is appointed by the City Council. By City Ordinance and State Law, the City Manager does not perform an active role in the abatement process overseen by the BOA other than to occasionally provide information the BOA needs in considering an abatement. RSA 48:13 speaks to the oversight of the BOA:

48:13 Duties. – The assessors, however elected, shall constitute a board of assessors for the city, who shall perform all the duties relative to taking the inventory and the appraisal of property for taxation, and in regard to the assessment and abatement of taxes and issuing warrants for the collection of the same, as are now or may hereafter be required by law of selectmen and assessors of towns; and shall have all the powers and be subject to the same liabilities, in regard to those duties, which selectmen and assessors in towns now or hereafter may have, or be subject to, in regard to the same.

Source. 1846, 384:25. 1855, 1699:22. GS 43:10. GL 47:10. PS 49:11. PL 53:12. RL 65:12.

<http://www.gencourt.state.nh.us/rsa/html/lri/48/48-13.htm>

The City Manager does participate in a more active role when unresolved abatement requests, particularly those involving utilities, enter a litigation stage. In these instances, the City Attorney acting through the City Manager and ultimately for the City Council, manages these matters.

- City's Relationship with AVRDD

With regard to the wear and tear on Hutchin's St. related to landfill traffic, please see the attached minutes from the AVRDD Board Member meeting of December 5, 2019. You will see that there is a discussion underway, which has been initiated by Member Grenier.

With regard to tipping fees, the City pays the same tipping fee that all other member communities pay. Out of district haulers/dumpers pay a different fee. The out of district waste revenue has enabled the AVRDD to finance the purchase and further development of the landfill so that member communities continue to have access to a licensed landfill. These facilities are becoming more and more difficult to permit and the City of Berlin has a significant benefit in that it does not have to bear the cost of a long-distance haul.

The current member tipping fee is \$60/ton. This fee is the result of a recent reduction of \$7/ton and the fee is set once per year. The AVRDD manages its operations for the benefit of the member communities. If you require additional information about the

AVRRDD, you can contact Sharon Gauthier, Executive Director at 752-3342. Their business office is located at 3 Twelfth St. in Berlin.

Hopefully this letter helps to answer your questions. Please feel free to contact me if you have any additional questions.

Sincerely,

James A. Wheeler
City Manager

CC: Mayor and Council
Board of Assessors
Bryan Chevarie, Assessing Coord./Deputy Clerk
Sharon Gauthier, Exec. Director AVRRDD

DRAFT

ANDROSCOGGIN VALLEY REGIONAL REFUSE DISPOSAL DISTRICT
MINUTES OF PUBLIC BUDGET HEARING DECEMBER 5, 2019

Voting Members in Attendance:

Linda Cushman	Jefferson	Michael Rozek	Berlin
Al Rossetto	Northumberland	Rodney Monahan	Stark
Yves Zornio	Gorham	Chris Hot	Dummer
Paul Grenier	Coos County	Randy Fortin	Milan

Others in Attendance: Gus Ouellette, Dummer; Debra Oleson, Laurie Binette, Sharon Gauthier AVRDD

Chair Linda Cushman called the meeting to order at 6:00 p.m.

The ED reviewed the 2020 Proposed Budget and asked if there were any questions.

The 2020 Proposed AVRDD Budget totals \$11,583,150 with no assessments being made to member communities.

The ED noted that there was an additional line item added at the November meeting, after the budget was approved to present at the public hearing – Travel Stipend for \$3,600. It was agreed the item would be added prior to the budget being approved at the regular meeting following the public hearing.

Paul Grenier stated that the City of Berlin will be repairing and repaving Hutchins Street in 2020. Paul asked that the District Committee consider some type of payment in lieu of taxes to the City in their 2021 budget to help with the expense since this is the route taken by trucks going to the landfill.

There were no further comments or questions.

The Public Hearing adjourned at 6:07 p.m.

Sharon E. Gauthier
Executive Director