

City of Berlin, NH

Board Of Assessors
Minutes of Meeting
February 4, 2020

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 3:30 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

Also present were members of the public.

Those in attendance recited the Pledge of Allegiance.

Kem Rozek entered the meeting at 3:35 PM.

3) **REVIEW & APPROVE MINUTES DATED DECEMBER 11, 2019**

The minutes of the meeting of December 11, 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. All were in favor, inclusive of Kem Rozek. The motion carried.

4) **THE FAMILY RESOURCE CENTER – 117 MAIN STREET**

Lucie Remillard, Director of Administration of the Family Resource Center, was invited to speak to the Board about the agenda item. She gave an overview of the Family Resource Center's activities, goals, and efforts to improve the community. Their utilization of the building was described and it was noted that their organization filed the BTLA A-9 and A-12 forms the day after they purchased the property in the summer of 2019.

Robert Goddard gave a brief overview of the ownership history of the property over the past several years. The Women's Rural Entrepreneurial Network purchased the parcel in December of 2014. On April 1, 2019 they were not utilizing the property in a manner that qualified them for an institutional exemption for the 2019 tax year. They subsequently sold the building to the Family Resource Center on July 29, 2019. The main question at hand becomes whether or not the Board has authority to exempt the parcel during the tax year based on the change in ownership and subsequent filing of exemption forms by the Family Resource Center.

Robert Goddard explained that he needs to undertake further research of the relevant laws and rules relevant to this situation. Mark Eastman and Kem Rozek indicated that they also would like to seek further information before making a decision on the matter. Robert Goddard made

a motion to table the vote on the request until the Board can review and research if they have any legal latitude to grant the exemption. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

5) OTHER BUSINESS

(Note: This agenda item was moved up as a matter of convenience for those in attendance).

Map 406-Lot 2 and Map 406-Lot 2.1

These two lots were subdivided in 2017 and they are both entirely in current use. Recently, five outbuildings were picked up by a data collector and a tax bill was subsequently issued stemming from these outbuildings. There is question as to whether the outbuildings that were added to the tax card are, in fact, real estate or if they belong in the personal property category. Additionally, there is question as to which lots these structures sit upon. Renee Fortunata, owner of Map 406-Lot 2.1, described what is on the property. She explained that there is a capped foundation on the parcel and a Conex shipping container, among other miscellaneous items.

Members of the Board discussed the location of various items on the parcels and viewed photos of some of these items. It was also noted that these outbuildings are listed as being 90% good (10% depreciated) when the maximum percent good should be 50% according to KRT Appraisal's data collection guidelines.

Robert Goddard noted that the Finance Department should be notified about the questions surrounding this tax bill. This may affect their lien process as things get sorted out. Robert Goddard made a motion to table the vote on the issue until additional input can be obtained and research conducted. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

6) RICHARD LAFLAMME – 128 JASPER STREET

Richard Laflamme explained that he was not yet ready to discuss the agenda item. It will be revisited at a future meeting.

7) TAX DEFERRAL QUESTION – 23 WIGHT STREET

The City of Berlin was recently contacted by a title company regarding a tax deferral question. The property in question has outstanding deferred taxes from years ago. RSA 72:38-a states:

“IV-a. When the owner of a property subject to a tax deferral sells or otherwise conveys the property, the owner or grantee shall pay in full the deferred taxes plus any interest due...”

Robert Goddard made a motion that the creation of a new deed in which another party is added to the ownership structure of the parcel constitutes a conveyance and would trigger the deferred taxes and interest becoming due as set forth in RSA 72:38-a. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

8) BTLA SETTLEMENT RECOMMENDATIONS

Langevin, Norman & Annette – 688 Blais Street, Map 132-Lot 55

Members of the Board reviewed a 2018 BTLA settlement recommendation prepared for them by George Lickiss of KRT Appraisal. The assessed value of 688 Blais Street was \$93,200 for 2018 and \$94,700 for 2019. The recommendation is to lower the value for each of these years to \$72,500 based on correcting the sketch to reflect a partially unfinished basement, lowering the depreciation code from very good to good, and adjusting the condition factor of the land to reflect issues stemming from the landfill.

Kem Rozek made a motion to agree with the settlement recommendation and lower the assessed value to \$72,500 for the 2018 and 2019 tax years. Robert Goddard seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

Bertin, Robert & Diane – 238 West Milan Road, Map 402-Lot 21

Members of the Board reviewed a 2018 BTLA settlement recommendation prepared for them by George Lickiss of KRT Appraisal. The assessed value of 238 West Milan Road was \$114,700 for the 2018 and 2019 tax years. The recommendation is to lower the value for each of these years to \$99,400 based on lowering the depreciation code from good to average and adjusting the basement from unfinished to crawl space.

Kem Rozek made a motion to agree with the settlement recommendation and lower the assessed value to \$99,400 for the 2018 and 2019 tax years. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Frenette, Denis & Susan – 104 Pine Island Avenue, Map 125-Lot 31

Members of the Board reviewed a 2018 BTLA settlement recommendation prepared for them by George Lickiss of KRT Appraisal. The assessed value of 104 Pine Island Avenue was \$141,200 for the 2018 & 2019 tax years. The recommendation is to lower the value for each of these years to \$114,700 based on lowering the depreciation code from very good to average.

Kem Rozek made a motion to agree with the settlement recommendation and lower the assessed value to \$114,700 for the 2018 and 2019 tax years. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

9) UTILITY VALUES

Members of the Board reviewed a settlement agreement regarding a 2017 BTLA appeal filed by PSNH/Eversource. The 2017 appeal for Map 118-Lot 182 has been resolved and the City will be refunding the agreed amount or crediting the taxpayer over the next six billing cycles.

Robert Goddard made a motion that the Board of Assessors have been advised of the 2017 settlement agreement after the fact between the City of Berlin and PSNH/Eversource regarding the Goebel Street transmission plant. The agreement states \$152,589 shall be refunded to PSNH/Eversource. The Board shall take no action as none were requested at any time during or after the mediation process on this matter from the Board of Assessors. Kem Rozek Seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

10) PRORATED ASSESSMENT FOR DAMAGED BUILDING APPLICATION

Members of the Board reviewed a RSA 76:21 Prorated Assessment for Damaged Buildings application filed by the owner of 388 Westcott Street. The fire event happened on September 7, 2019 and the application was submitted December 16, 2019. The RSA states that the application must be filed within 60 days of the event or by March 1, whichever is later. Discussion ensued whether the March 1 date was in reference to the tax year or the calendar year. Robert Goddard made a motion to table the vote until further clarification can be made regarding the submission deadline of the application. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

11) 2019 ABATEMENTS

The Board signed the following abatement levies:

193 Mt. Forist Street:

This matter was reviewed at the prior meeting by the Board. The garage was listed with a depreciation percentage that was incorrect in 2019. \$236 tax dollars abated.

Map 402-24 (Jericho Gateway, LLC):

This parcel was billed with a portion of the parcel taken out of current use, which should not have been. \$491 tax dollars abated.

Map 404-47 (BIDPA):

This parcel is owned by the Berlin Industrial Development and Park Authority, however, a bill is still generated in the billing software due to its current use status. \$915 tax dollars abated.

625 Beaudoin Street:

This parcel was badly damaged by a fire in 2018. The 2019 assessed value does not fully reflect the correct value. \$569 tax dollars abated.

12) LIEN RELEASES

563 Second Avenue:

This parcel had a lien on it for deferred taxes. The City has since tax deeded the property and now owns it. Members of the Board signed a lien release that will be recorded at the Coos County Registry of Deeds.

29 Bemis Street:

This parcel had a lien on it for deferred taxes. The City has included those deferred taxes in a separate tax lien and thusly this lien will be released and recorded at the Coos County Registry of Deeds.

OTHER BUSINESS

The Board noted that there is an upcoming BTLA hearing regarding the 2018 tax deferral application denial of Shirley Love of 691 Fourth Avenue. Robert Goddard made a motion to draft a letter of dismissal to the BTLA based on the submission of dated financials leading to frivolous legal action. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

In other business, Robert Goddard explained to the group that a 91-A Right to Know request was received by the City. The Department of Revenue Administration requested that the Board of Assessors/City of Berlin release the sealed minutes of all of the 2019 Board meetings to them. The minutes were transferred to another entity without the authorization of the Board of Assessors, and prior to them being unsealed. Kem Rozek made a motion to adjourn the meeting for the purpose of consulting with legal counsel. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The Board went into a non-meeting.

Kem Rozek made a motion to reconvene the meeting of the Board of Assessors. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

Kem Rozek made a motion to unseal the minutes of 2019 Board of Assessors meetings – August 2, July 23, March 6, April 16, April 30, May 30 and May 16. We are unsealing, in a limited fashion, the sealed non-public minutes – only the meeting minutes specifically and no other. 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)

Kem Rozek made a motion to go into non-public session to review sealed minutes in reference to our 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. All were in favor, inclusive of Mark Eastman. The Board of Assessors went into non-public session at 7:20 pm.

RESULT OF NON-PUBLIC SESSION

Robert Goddard made a motion that the Board has reviewed sealed 2019 minutes. We want to retain all applications with anyone with public assistance or any financial details or any reference to thereof in sealed minute format. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

Kem Rozek made a motion to go back into public session and release formerly sealed non-public meeting minutes of 2019 now known as unsealed minutes which become public. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The Board returned to public session at 7:36 pm.

13) MEMBER COMMENTS

There were no member comments.

14) ADJOURNMENT

There being no further business before the Board, a motion to adjourn was made by Mark Eastman. Kem Rozek seconded the motion. The vote was unanimous.

The meeting ended at 7:40 pm

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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