

City of Berlin, NH

Board Of Assessors
Minutes of Meeting
October 24, 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 3:30 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 AUGUST 2, 2019**

The minutes of the meeting of August 2, 2019 were sent to members of the Board prior to this meeting. Robert Goddard noted that the minutes should reflect that the Board has requested the utility value workfiles from Sansoucy's office a total of five times, instead of three as noted on page one of the minutes.

Mark Eastman made a motion to accept the minutes as amended. Robert Goddard seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

4) **2018 BTLA APPEALS AND UTILITY APPEAL DISCUSSION**

Members of the Board reviewed a list of 2018 tax appeals filed with the BTLA,
(See Appendix A)

Additionally, the group reviewed three appeals filed at the NH Superior Court by utility companies – Public Service Company of New Hampshire, Central Rivers Power, and Northern New England Telephone Operations. It was noted that all assessing matters in the City fall under the purview of the Board of Assessors and thus the group must be kept apprised of the details of all tax appeals. Members of the Board would like to be kept abreast of the appeal situations to a greater degree than is currently the case with these utility appeals.

5) **2019 EXEMPT PROPERTY REVIEW**

Members of the Board reviewed the BTLA A-9 and A-12 forms that were submitted by organizations seeking an exemption from real estate taxation for institutional reasons. These entities must be either religious, educational, or charitable in nature and must comply with all NH statutes related to the tax exemption.

(See Appendix B)

6) 193 MT. FORIST STREET – EXTERNAL OBSOLESCENCE DISCUSSION

The owners of 193 Mt. Forist Street had inquired why the 5% external obsolescence factor was removed from their tax card. Members of the Board discussed the situation and were in agreement that the obsolescence should not be reapplied to the parcel. This is because the commercial activities originating from outside of the property violate zoning regulations and therefore become an enforcement issue and not an assessing issue.

While reviewing the tax card, Board members noticed that the depreciation of the garage was listed as 25%. Data collection guidelines set forth by KRT Appraisal indicate that an outbuilding should have a minimum of 50% depreciation for tax purposes. Members of the Board will view the property and discuss the correct percentage to assign to the garage at the next meeting.

7) 2019 SALES STUDY UPDATE

The group reviewed an unofficial study of qualified sales that occurred between October 1, 2018 and September 30, 2019. A study of these 137 qualified sales indicates a median ratio of 0.89, or in other words, the City is assessing property at 89% of market value. An official sales study will be finalized by the Department of Revenue in early 2020.

8) OTHER BUSINESS

None

9) MEMBER COMMENTS

None

10) ADJOURNMENT

There being no further business before the Board, a motion to adjourn was made by Mark Eastman. Kem Rozek seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried. The meeting ended at 6:00 PM.

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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

Appendix A

2018 BTLA Appeals

#	Docket #	Name	Contested Parcels	Map(s)	Lot(s)
1	29252-18PT	Mattos, Richard & Ashley	700 Lancaster Street	129	92
2	29258-18PT	Roy, Robert & Helen	313 Wight Street	109	62
3	29259-18PT	Berlin Aerie #1464, Fraternal Order of Eagles	8 Green Square	118	141
4	29279-18PT	Lefebvre, Joseph & Doris	64 Bemis Street	135	83
5	29281-18PT	Morin, Jacqueline	588 Hillside Avenue	127	16
6	29286-18PT	Roy, Douglas & Deborah	Hillsboro Street	117	5
7	29319-18PT	Bertin, Robert	238 West Milan Road	402	21
8	29328-18PT	Moynihan, Wayne	206 Main Street	119	17
9	29535-18PT	Lapointe, Richard	150 Enman Hill Road	130	84
			Enman Hill Road	130	91
			Gendron Street	130	92
10	29558-18PT	Couture, Arthur (via Mark Lutter)	1803 Riverside Drive	137	53
			Norway Street	137	48
11	29642-18PT	Prosper, David & Doris	580 Champlain Street	130	315
12	29643-18PT	Langevin, Norman & Annette	688 Blais Street	132	55
13	29644-18PT	Frenette, Denis & Susan	104 Pine Island Avenue	125	31
14	29646-18PT	Bergeron, Robert	225 Madigan Street	110	155
			Madigan Street	110	163
15	29648-18PT	Fenwick, Cheryl	12A Grandview Drive	122	6.1
			12B Grandview Drive	122	6.2
			22 Grandview Drive	122	7
16	29647-18PT	Coulombe, Lucie	83 Spruce Street	128	83

Appendix B
2019 Exempt Property List

Map	Lot	Unit	Location	Owner
128	216	0	795 MAIN STREET	ANDROSCOGGIN VALLEY HOME CARE
135	37	0	1752 HUTCHINS STREET	ANDROSCOGGIN VALLEY HOSPITAL
136	35	0	59 PAGE HILL ROAD	ANDROSCOGGIN VALLEY HOSPITAL
406	20	0000L5	CATES HILL ROAD	ANDROSCOGGIN VALLEY HOSPITAL
136	32	00000B	7 PAGE HILL ROAD	ANDROSCOGGIN VALLEY HOSPITAL
117	32	0	102 SHELBY STREET	AVRRDD
131	6	0	ENMAN HILL ROAD	AVRRDD
131	7	0	ENMAN HILL ROAD	AVRRDD
132	68	0	BLAIS STREET	AVRRDD
133	79	0	LAMBERT STREET	AVRRDD
133	105	0000L1	1222 HUTCHINS STREET	AVRRDD
402	29	0	100 WEST MILAN ROAD	AVRRDD
414	3	0	540 ENMAN HILL ROAD	AVRRDD
414	4	0	ENMAN HILL ROAD	AVRRDD
404	28	0	137 EAST MILAN ROAD	BERLIN & COOS COUNTY
119	98	0	119 HIGH STREET	BERLIN HISTORIC PRESERV. SOC.
130	15	0	593 SULLIVAN STREET	COMMUNITY BAPTIST CHURCH
130	20	0	SULLIVAN STREET	COMMUNITY BAPTIST CHURCH
130	21	20	GRAFTON STREET	COMMUNITY BAPTIST CHURCH
119	242	100	133 PLEASANT STREET	COOS COUNTY FAMILY HEALTH
119	289	0	54 WILLOW STREET	COOS COUNTY FAMILY HEALTH
140	3	0	364 CATES HILL ROAD	COOS COUNTY NURSING HOME
119	94	0	79 HIGH STREET	FIRST BAPTIST CHURCH
119	95	0	79 HIGH STREET	FIRST BAPTIST CHURCH
118	139	0	13 EXCHANGE STREET	HERITAGE BAPTIST CHURCH
111	162	0	20 PETROGRAD STREET	HOLY RESURRECTION-ORTHODOX

Appendix B (Continued)
2019 Exempt Property List

Map	Lot	Unit	Location	Owner
111	163	0	20 PETROGRAD STREET	HOLY RESURRECTION-ORTHODOX
120	23	0	219 WILLOW STREET	INTERNATIONAL CHURCH
119	220	0	214 SCHOOL STREET	LIFE WORTH GIVING MINISTRIES
118	16	0	575 FIRST AVENUE	N NE CONF OF SEVENTH-DAY
118	115	0	2 MAIN STREET	NEW HAMPSHIRE CATHOLIC CHARITIES
137	25	0	NANSEN STREET	NH CATHOLIC CHARITIES INC
125	75	0	29 PROVIDENCE AVENUE	ST VINCENT DE PAUL
131	8	0	509 ENMAN HILL ROAD	NEW HAMPSHIRE PUBLIC RADIO INC
129	2	0	328 SCHOOL STREET	NORTHERN LIGHTS HOUSING CORP
129	3	0	SCHOOL STREET	NORTHERN LIGHTS HOUSING CORP
119	263	0	15 HILLSIDE AVENUE	NOTRE DAME ARENA, INC
120	13	0	RUSSELL STREET	NOTRE DAME ARENA, INC
110	1	0	618 THIRD AVENUE	ROMAN CATHOLIC BISHOP OF
110	6	0	633 THIRD AVENUE	ROMAN CATHOLIC BISHOP OF
119	87	0	345 PLEASANT STREET	ROMAN CATHOLIC BISHOP OF
119	181	10	162 MADISON AVENUE	ROMAN CATHOLIC BISHOP OF
119	291	0	140 BLANCHARD STREET	ROMAN CATHOLIC BISHOP OF
130	4	0	153 GRAFTON STREET	ROMAN CATHOLIC BISHOP OF
129	4	0	304 SCHOOL STREET	ST ANNE'S HALL
119	150	0	EMERY STREET	ST KIERAN'S CHURCH
119	181	20	155 EMERY STREET	ST KIERAN COMMUNITY
119	244	0	15 COLE STREET	SALVATION ARMY INC
120	177	0	181 HILLSIDE AVENUE	SALVATION ARMY INC
128	159	0	SCHOOL STREET	SENIOR LIVING AT NOTRE DAME
128	160	0	411 SCHOOL STREET	SENIOR LIVING AT NOTRE DAME

Appendix B (Continued)
2019 Exempt Property List

Map	Lot	Unit	Location	Owner
136	8	00003C	3 TWELFTH STREET	SHALLOW RIVER PROP INC.
119	223	0	69 WILLARD STREET	SHALLOW RIVER PROP. INC.
136	8	00005D	3 TWELFTH STREET	SHALLOW RIVER PROP. INC.
119	190	0	179 EMERY STREET	SHALLOW RIVER PROPERTIES INC
136	57	0	85 VERDUN STREET	SHALLOW RIVER PROPERTIES, INC
119	222	0	WILLARD STREET	NORTH COUNTRY COMM SERVICES
119	65	0	2 HIGH STREET	ST BARNABAS EPISCOPAL CHURCH
119	65	10	MAIN STREET	ST BARNABAS EPISCOPAL CHURCH
127	196	0	101 NORWAY STREET	ST PAUL'S LUTHERAN CHURCH
127	197	0	101 NORWAY STREET	ST PAUL'S LUTHERAN CHURCH
127	231	0	44 SEVENTH STREET	ST PAUL'S LUTHERAN CHURCH
118	124	10	53 MAIN STREET	TRI-COUNTY COMMUNITY ACTION
118	150	0	31 PLEASANT STREET	TRI-COUNTY COMMUNITY ACTION
118	213	0	30 EXCHANGE STREET	TRI-COUNTY COMMUNITY ACTION
128	247	0	961 MAIN STREET	TRI-COUNTY COMMUNITY ACTION
128	248	0	HERITAGE LANE	TRI-COUNTY COMMUNITY ACTION
130	21	0	610 SULLIVAN STREET	TRI-COUNTY COMMUNITY ACTION
127	241	0	1115 MAIN STREET	V.F.W. WHITE MTN POST 2520