

City of Berlin, NH

Board Of Assessors
Minutes of Meeting
December 11, 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 OCTOBER 24, 2019**

The minutes of the meeting of October 24, 2019 were sent to members of the Board prior to this gathering. Kem Rozek made a motion to accept the minutes as typed. Mark Eastman seconded the motion. All were in favor, inclusive of Robert Goddard. The motion carried.

4) **2019 SALES STUDY**

Members of the Board engaged in discussion relating to the qualification of sales and median ratios. Specific sales were discussed and qualified or deemed to be not arms-length transactions. Between October 1, 2018 and September 30, 2019 – 136 transfers were deemed qualified and establish the Berlin real estate market for assessing and Department of Revenue Administration (DRA) sales validation purposes. The median ratio based on this information is 91.01, indicating that the City of Berlin is assessing properties at 91% of their market value (median ratio of assessed value divided by its sale price). The group signed a certification document for the DRA to review. The 2019 median ratio will be finalized by the DRA in the upcoming months.

5) **SMITH HYDRO DISCUSSION**

Robert Goddard explained to the group that he attended a recent non-meeting with the Mayor, City Council and City Attorney, Chris Boldt. The Public Service of New Hampshire tax appeals were discussed at that gathering. Robert Goddard recapped the discussion to Mark Eastman and Kem Rozek.

6) **2018 BTLA SETTLEMENT RECOMMENDATIONS (IF APPLICABLE)**

George Lickiss of KRT Appraisal prepared three settlement recommendations regarding pending 2018 appeals filed with the BTLA.

1. Prosper, David & Doris – 580 Champlain Street

Assessed at \$46,000 for the 2018 tax year. The recommendation is to lower the value to \$36,300 based on adding a 10% external obsolescence factor to account for the property being surrounded by section 8 housing. The taxpayers have agreed to withdraw their appeal if this is accepted by the Board of Assessors. Mark Eastman made a motion to agree with the recommendation and reduce the 2018 assessed value to \$36,300 based on the recommendation. Robert Goddard seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried. Appropriate forms were signed and the BTLA will be notified of this decision.

2. Langevin, Norman & Annette – 688 Blais Street

Assessed at \$93,200 for the 2018 tax year. The recommendation is to lower the value to \$72,500 based on changing part of the semi-finished basement to unfinished (via the taxpayers' submitted appraisal), lowering the depreciation code from very good to good, and lowering the condition factor from 1 to 0.65 to account for issues relating to the nearby landfill. The taxpayers have agreed to withdraw their appeal if this is accepted by the Board of Assessors. Robert Goddard indicated that he agreed with the change in basement finish and external obsolescence, however, he made a motion to table the vote on the application as he wanted to field several questions to George Lickiss regarding the appraisal that the taxpayer submitted. Specifically, he wants to know if he placed any credence on the appraisal's value conclusion considering it was done on a lending-only form for mortgage purposes and the effective date was four months beyond April 1, 2018. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried.

3. Moynihan, Wayne & Claudette – 206 Main Street

Assessed at \$135,800 for the 2018 tax year. The recommendation is to lower the value to \$45,900 based on the implementation of the income approach to value. An appraisal was submitted by the taxpayer as part of this process. Members of the Board reviewed the recommendation and the appraisal. Robert Goddard made a motion to agree with the recommendation and lower the value to \$45,900. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. The BTLA will be notified of this decision.

7) 912 MAIN STREET EXEMPTION DISCUSSION

This parcel has been taxable in recent years as it has not met the qualification of being owned, used, and occupied by Tri-County CAP. Members of the group discussed the new activity and usage of the parcel as of April 1, 2019 and its tax-exempt status. Robert Goddard made a motion to exempt the property for the 2019 tax year as it meets the guidelines set forth in the pertinent RSA. Kem Rozek seconded the motion. All were in favor, inclusive of Mark Eastman. The motion carried. Abatement forms were signed for the 2019 tax year for this parcel.

8) 105 CATES HILL ROAD SPECIAL WARRANT

A data-collector employed by KRT Appraisal visited this property as part of their cyclical inspection process. A handful of outbuildings were picked up during this procedure. Due to an issue with the billing software, a bill was generated for this parcel that did not include the

outbuildings. Members of the Board signed a special warrant for the collection of taxes stemming from the value of these outbuildings for the 2019 tax year.

9) 193 MT. FORIST STREET – EXTERNAL OBSOLESCENCE DISCUSSION

Members of the Board discussed this parcel at the prior meeting. It was agreed upon that the garage was listed as being 25% depreciated, which is below the minimum depreciation percentage guidelines for outbuildings. Robert Goddard made a motion to adjust the depreciation to 70%. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. The motion carried.

10) 480 BURGESS STREET 2019 ABATEMENT

Members of the Board signed abatement paperwork for the 2019 tax year for this parcel. It was owned by the City of Berlin on April 1, 2019 and the DRA has informed the City that it must be exempt for the entire year, and not pro-rated based on the number of days it was privately owned.

11) 73 JASPER STREET LIEN DISCHARGE

This discharge paperwork will be signed by the City Manager, Jim Wheeler, as it is related to Community Development Block Grant funding.

12) 625 BEAUDOIN STREET 2019 ASSESSMENT REVIEW

This parcel was subject to RSA 76:21 – Prorated Assessments to Damaged Buildings – as it was destroyed by fire in 2018. The 2019 value was \$31,500, up from \$17,230 in 2018. A motion to reduce the 2019 value to \$17,230 was made by Robert Goddard. Mark Eastman seconded the motion. All were in favor, inclusive of Kem Rozek. Abatement paperwork will be signed at the subsequent meeting.

13) 26 SEVENTH STREET LIEN DISCHARGE

Members of the Board signed lien discharge paperwork for a property that was subject to tax deferrals. The parcel recently transferred and the deferred taxes and interest have been repaid to the City. It will be recorded at the Coos County Registry of Deeds.

14) OTHER BUSINESS

It was noted that a docket regarding a pending tax deferral appeal filed by Andrew Conte has been closed by the BTLA as he has passed away.

15) MEMBER COMMENTS

None

16) 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 7:15 PM.

Respectfully submitted,

Bryan Chevarie
Assessing Coordinator

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

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