

## Assessing Department

Fiscal Year 2021 was a busy and productive one in the Assessing Department. In the past year we have continued to see the real estate values appreciate by as much as 25%. The sales have been and continue to be reviewed. The 2021 equalized ratio will be established from this study using the qualified/open market sales. The ratio compares assessed values and sale prices as a means to establish that all properties are proportionally assessed. The equalization ratio affects the basis for distribution of county taxes, scholastic aid, and other forms of financial assistance to communities in New Hampshire. The 2020 median ratio for Berlin was 98.2, indicating that the general level of assessment was 98.2% of market value.

Corcoran Consulting Associates, Inc., of Wolfeboro Falls, has continued the cyclical inspections of all parcels and other Assessor functions in which they are contracted for until 2025. George Sansoucy PE LLCT is contracted to perform our utility assessments. There were 72 abatement applications for the 2020 assessments which were reviewed by our contracted Assessors who then submitted recommendations to the City Council for approval or denial. The high count of applications was due to the 2020 Statistical Update.

Every five years municipalities undergo an assessment review by the New Hampshire Department of Revenue Administration. A State representative examines the City procedures and

spot checks property record cards, exemption forms and veteran tax credits that have been granted, tax exempt properties, yield tax, excavation tax, and current use files. The City of Berlin was due for this review in 2020 but due to the disruption of COVID they were only able to complete the review during 2021.

The assessing office uses VISION 8 software for tracking assessment data. CGIS Mapping of Marion, MA continues to update the City's tax maps to reflect changes, such as mergers and subdivisions, that occurred in the prior tax year. These maps are used by City staff and the public as it is available on the City's website, at [www.berlinnh.gov](http://www.berlinnh.gov). PeopleGIS of Woburn, MA continues to supply the city with self-managed database forms and our web-based mapping system.

The Board of Land and Tax Appeals case concerning the City of Berlin and the Board of Assessors, Docket No 29285-19OS has been resolved. After much deliberation, the three Board of Assessors members have resigned. The duties once held by the Board of Assessors are now being handled by the Berlin City Council.

Respectfully Submitted,

Lise Barrette  
Assessing Coordinator

## Assessing Department Statistics

### SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2020 & APRIL 1, 2021

	APRIL 1, 2020	APRIL 1, 2021
Land	\$60,953,086	\$60,930,848
Building	\$272,412,227	\$271,069,817
Public Utilities	\$147,349,200	\$149,739,000
<b>GROSS VALUATION</b>	<b>\$480,714,513</b>	<b>\$481,739,665</b>
Blind Exemptions	\$105,000	\$90,000
Elderly Exemptions	\$1,911,000	\$1,281,000
Imp. To Assist Persons w/Disabilities	\$40,990	\$40,990
Water/Air Poll. Cont. Exemption	\$650,000	\$650,000
<b>TOTAL EXEMPTIONS</b>	<b>\$2,706,990</b>	<b>\$2,061,990</b>
<b>NET VALUATION W/UTILITIES</b>	<b>\$478,007,523</b>	<b>\$479,677,675</b>

### EXEMPTIONS GRANTED

	AS OF APRIL 1, 2020		AS OF APRIL 1, 2021	
TYPE	#	<u>Tax</u> Amount	#	<u>Tax</u> Amount
Elderly	59	\$68,662	39	\$46,808
Blind	7	\$3,773	6	\$3,289
Imp. To Assist Persons w/Disabilities	3	\$1,473	3	\$1,498
Water/Air Pollution Control	1	\$23,355		\$23,751
Veterans	383	72,300	325	\$61,875

#### 2021 Tax Rates (per thousand):

Municipal	\$14.61
Local Education	\$15.20
County	\$ 4.77
State Education	\$ 1.96
<b>Total Tax Rate:</b>	<b>\$36.54</b>

\*Utility valuations are not taxed locally for the state education portion of the tax rate.