

Assessing

The Board of Assessors is comprised of three members, each serving a term of three years. Each member is appointed by the Mayor with City Council approval. Pierre Morin was appointed to the Board in order to fill the vacancy that was created when Bob Pelchat stepped down after the October 21, 2015 meeting. Mr. Morin's tenure was short-lived, as he left the group in order to join the Berlin Police Commission after the November 17, 2015 meeting. His successor, Mark Eastman, was sworn-in on November 20, 2015, filling the empty position and rounding out the current form of the Board.

The Board of Assessors holds meetings every third Tuesday of the month or as needed. Notification of the meetings are posted and the public is welcome to attend the open sessions. Some of the Board's duties include maintaining property records, ensuring that all parcels are being accurately reported and properly assessed, the issuance of warrants for the collection of taxes, and tax abatements for any adjustments to assessed valuation that the group determines to be necessary. The group also reviews applications for current use, yield tax, elderly and blind exemptions, and veteran tax credits. The Board makes every attempt to stay informed of changes to the RSA laws that govern this office. The Board of Assessors will continue to maintain their open-door policy for taxpayers with questions or problems regarding assessments and assessment procedures.

In December 2014 KRT Appraisal of Haverhill, Massachusetts was contracted by the City of Berlin to perform assessing duties within the municipality. A city-wide statistical update was successfully completed for the 2015 tax year. Overall, the City saw a decrease in assessed valuation of approximately \$58 million as a result of this calibration. The tax rate consequently increased from \$33.354 to \$39.19 per thousand dollars of valuation.

Every year all sales from October to the following September are reviewed. The equalized ratio study is completed and all qualified sales are included. This study compares the assessed valuation and sale price as a means to establish that all properties are fairly assessed. The ratio that is established from this study affects the basis for distribution of county taxes, scholastic aid, and other forms of state financial assistance to towns and cities in New Hampshire. The 2015 equalized ratio is 101.2 and is the most up-to-date measure that has been established. The New Hampshire Department of Revenue Administration now considers the assessed values in Berlin to be a much better representation of the current market values than they were prior to the statistical update.

CGIS Mapping of Marion, Massachusetts has updated the City's tax maps to reflect changes that occurred prior to April 1, 2016. This is the eighth year CGIS has served the City in this capacity. These maps are used by City staff throughout various departments. The maps are also available for public use either in the office or via our online mapping site, which has proven to be an extremely valuable tool for those whom utilize it.

The Board of Assessors is committed to quality service and excellence in government and will continue to adapt to the dynamic environment that is inherent to the nature of assessing.

Respectfully Submitted,
Bryan Chevarie, Assessing Coordinator

City of Berlin's Board of Assessors
Robert Goddard, Chair
Kem Rozek, Member
Mark Eastman, Member

Assessing

SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2015 & APRIL 1, 2016

| | APRIL 1, 2015 | APRIL 1, 2016 |
|---------------------------------------|--------------------|--------------------|
| Land | 28,273,506 | 28,280,239 |
| Building | 225,861,900 | 227,549,330 |
| Public Utilities | 145,608,200 | 142,321,900 |
| GROSS VALUATION | 399,743,606 | 398,151,469 |
| Blind Exemptions | 59,300 | 74,300 |
| Elderly Exemptions | 2,191,800 | 1,897,600 |
| Imp. To Assist Persons w/Disabilities | 40,990 | 40,990 |
| Water/Air Poll. Cont. Exem. | 650,000 | 657,800 |
| TOTAL EXEMPTIONS | 2,942,090 | 2,670,690 |
| NET VALUATION W/UTILITIES | 396,801,516 | 395,480,779 |

EXEMPTIONS GRANTED

| | APRIL 1, 2015 | | APRIL 1, 2016 | |
|-----------------------|---------------|------------|---------------|------------|
| TYPE | # | Tax Amount | # | Tax Amount |
| Elderly | 73 | 85,897 | 66 | 74,367 |
| Blind | 4 | 2,324 | 5 | 2,912 |
| Physically Handicap | 3 | 1,606 | 3 | 1,606 |
| Water/Air Poll. Cont. | 1 | 25,474 | 1 | 25,779 |
| Veterans | 492 | 85,825 | 468 | 83,325 |

OTHER ACTIVITIES

| TYPE | 4-1-2014 to 3-31-2015 | | 4-1-2015 to 3-31-2016 | |
|------------------------------|-----------------------|----------|-----------------------|----------|
| Yield Tax | 5 | 6,103.44 | 6 | 7,073.88 |
| Excavation Tax | 4 | 274.12 | 3 | 232.88 |
| Property Transfers Processed | 310 | | 357 | |

2016 Tax Rates (per thousand):

| | |
|------------------------|----------------|
| Municipal | \$17.74 |
| Local Education | \$14.79 |
| County | \$4.17 |
| State Education | \$2.49 |
| Total Tax Rate: | \$39.19 |

*Utilities' valuations are not taxed locally for the State Education portion.