

## Assessing

The Board of Assessors is comprised of three members, each serving a term of three years. Members are appointed by the Mayor with approval from City Council. Kem Rozek was reappointed to the Board in March of 2017. Meetings are held once per month or on an as-needed basis. Notification of these gatherings are posted at various locations throughout the City and the public is encouraged 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, issuing warrants for the collection of property taxes, and tax abatements for any adjustments to assessments that the group determines to be necessary. The Board also reviews applications for current use, timber and gravel yield taxes, elderly exemptions, blind exemptions, and veteran tax credits. The group 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.

KRT Appraisal of Haverhill, Massachusetts is 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. Per RSA 75:8-a (Five-Year Valuation), the next revaluation for the City will be completed for the 2020 tax year. Cyclical property inspections continue as KRT reaffirms that properties are accurately measured and listed.

One of the primary interests of the Board of Assessors is that properties in Berlin are proportionally assessed in regards to market value. Sales from October to the following September are reviewed on an annual basis and an equalization ratio is established from this study based on every qualified transaction. This 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 towns and cities in New Hampshire and is finalized by the Department of Revenue Administration. The 2016 equalized ratio for Berlin was 110.7 and is the most up-to-date measure that has been established.

CGIS Mapping of Marion, Massachusetts has updated the City's tax maps to reflect changes that occurred prior to April 1, 2017. This is the ninth year CGIS has served the City in this capacity. These maps are used by City staff and the public as it is available on the City's website.

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

## SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2016 & APRIL 1, 2017

	APRIL 1, 2016	APRIL 1, 2017
Land	\$28,280,239	\$28,204,255
Building	227,549,330	226,823,023
Public Utilities	142,321,900	147,960,900
<b>GROSS VALUATION</b>	<b>398,151,469</b>	<b>402,988,178</b>
Blind Exemptions	74,300	104,300
Elderly Exemptions	1,897,600	2,000,200
Imp. To Assist Persons w/Disabilities	40,990	40,990
Water/Air Poll. Cont. Exem.	657,800	650,000
<b>TOTAL EXEMPTIONS</b>	<b>2,670,690</b>	<b>2,795,490</b>
<b>NET VALUATION W/UTILITIES</b>	<b>395,480,779</b>	<b>400,192,688</b>

### EXEMPTIONS GRANTED

	APRIL 1, 2016		APRIL 1, 2017	
TYPE	#	Tax Amount	#	Tax Amount
Elderly	66	\$74,367	66	\$78,388
Blind	5	2,912	7	4,088
Physically Handicapped	3	1,606	3	1,606
Water/Air Pollution Control	1	25,779	1	25,474
Veterans	468	83,325	452	82,025

### TIMBER & GRAVEL ACTIVITIES

TYPE	4-1-2015 to 3-31-2016		4-1-2016 to 3-31-2017	
Yield Tax	6	\$7,074	5	\$4,777
Excavation Tax	3	233	3	233
Property Transfers Processed	310		357	

#### 2017 Tax Rates (per thousand):

Municipal	\$17.88
Local Education	\$14.91
County	\$3.89
State Education	\$2.51
<b>Total Tax Rate:</b>	<b>\$39.19</b>

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