

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. Robert Goddard was reappointed as Chair of the Board in March of 2018. Meetings are held on an as-needed basis. Notification of these gatherings are posted in various locations throughout the City and the public is encouraged to attend the 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 has been contracted by the City of Berlin to perform assessing duties since 2015. A statistical update of residential property values was completed in the fall of 2018 as the real estate market in Berlin saw a significant improvement when compared to recent years.

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 sale. 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 2017 median ratio for Berlin was 96.2, indicating that the general level of assessment was 96.2% of market value.

CGIS Mapping of Marion, Massachusetts has updated the City's tax maps to reflect changes that occurred prior to April 1, 2018. This is the tenth 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

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SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2017 & APRIL 1, 2018

	APRIL 1, 2017	APRIL 1, 2018
Land	\$28,204,255	\$42,117,715
Building	226,823,023	236,765,750
Public Utilities	147,960,900	134,016,400
GROSS VALUATION	402,988,178	412,899,865
Blind Exemptions	104,300	105,000
Elderly Exemptions	2,000,200	1,772,100
Imp. To Assist Persons w/Disabilities	40,990	40,990
Water/Air Poll. Cont. Exemption	650,000	650,000
TOTAL EXEMPTIONS	2,795,490	2,568,090
NET VALUATION W/UTILITIES	400,192,688	410,331,775

EXEMPTIONS GRANTED

	AS OF APRIL 1, 2017		AS OF APRIL 1, 2018	
TYPE	#	Tax Amount	#	Tax Amount
Elderly	66	\$78,388	56	\$69,590
Blind	7	4,088	7	4,123
Physically Handicapped	3	1,606	3	1,610
Water/Air Pollution Control	1	25,474	1	25,525
Veterans	452	82,025	428	80,075

TIMBER & GRAVEL ACTIVITIES

TYPE	4-1-2016 to 3-31-2017		4-1-2017 to 3-31-2018	
Yield Tax	5	\$4,777	1	\$3,197
Excavation Tax	3	233	3	1,063
Property Transfers Processed	320		410	

2018 Tax Rates (per thousand):

Municipal	\$17.37
Local Education	\$15.52
County	\$4.34
State Education	\$2.04
Total Tax Rate:	\$39.27

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