

## Assessing Department

In 2020 the city was due for a 5 year statistical update per RSA 75:8-a. The City of Berlin contracted with Corcoran Consulting Associates, Inc., of Wolfeboro Falls, to conduct the statistical update. Corcoran Consulting Associates, Inc. was also contracted to perform the Assessing functions until 2025. They will be performing cyclical inspections of all parcels over the next 4 years.

In 2020, the Board of Assessors was comprised of three members, each serving a term of three years. Members are appointed by the Mayor with approval from City Council. Meetings are held on an as-needed basis. In 2020, meetings began to be held by Zoom which is made available to the public. Notifications of these meetings are posted in various locations throughout the City, including the City's website, and the public is encouraged to view the sessions on the City's Facebook Page.

Every year all sales from October to the following September are reviewed. The equalized ratio is established from this study based on every qualified/open market 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 2020 equalization ratio for Berlin was 97.4%, indicating that the general level of assessment was 97.4% of market value.

CGIS Mapping of Marion, MA continues to update the City's tax maps to reflect changes 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 assessing office currently uses VISION 8 software for tracking assessment data.

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,  
Lise Barrette, Assessing Coordinator

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

# Assessing Department

## SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2019 & APRIL 1, 2020

|                                       | APRIL 1, 2019        | APRIL 1, 2020        |
|---------------------------------------|----------------------|----------------------|
| Land                                  | \$41,659,308         | \$60,953,086         |
| Building                              | \$235,925,050        | \$272,412,227        |
| Public Utilities                      | \$135,332,500        | \$147,349,200        |
| <b>GROSS VALUATION</b>                | <b>\$412,916,858</b> | <b>\$480,714,513</b> |
| Blind Exemptions                      | \$105,000            | \$105,000            |
| Elderly Exemptions                    | \$1,867,000          | \$1,911,000          |
| Imp. To Assist Persons w/Disabilities | \$40,990             | \$40,990             |
| Water/Air Poll. Cont. Exemption       | \$650,000            | \$650,000            |
| <b>TOTAL EXEMPTIONS</b>               | <b>\$2,662,990</b>   | <b>\$2,706,990</b>   |
| <b>NET VALUATION W/UTILITIES</b>      | <b>\$410,253,868</b> | <b>\$478,007,523</b> |

## EXEMPTIONS GRANTED

| TYPE                                  | AS OF APRIL 1, 2019 |            | AS OF APRIL 1, 2020 |            |
|---------------------------------------|---------------------|------------|---------------------|------------|
|                                       | #                   | Tax Amount | #                   | Tax Amount |
| Elderly                               | 59                  | \$74,334   | 59                  | \$68,662   |
| Blind                                 | 7                   | 4,181      | 7                   | \$3,773    |
| Imp. To Assist Persons w/Disabilities | 3                   | 1,632      | 3                   | \$1,473    |
| Water/Air Pollution Control           | 1                   | 25,883     | 1                   | \$23,355   |
| Veterans                              | 412                 | 77,125     | 383                 | 72,300     |

### 2020 Tax Rates (per thousand):

|                        |                |
|------------------------|----------------|
| Municipal              | \$19.02        |
| Local Education        | \$10.36        |
| County                 | \$ 4.63        |
| State Education        | \$ 1.92        |
| <b>Total Tax Rate:</b> | <b>\$35.93</b> |

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