

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. Mark Eastman was reappointed as a member of the Board in March of 2019. Meetings are held on an as-needed basis. Notifications of these gatherings are posted in various locations throughout the City, including the City's website, 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 the 2015 tax year. The municipality will undergo a city-wide revaluation for the 2020 tax year in accordance with RSA 75:8-1.

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/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 2018 median ratio for Berlin was 96.8, indicating that the general level of assessment was 96.8% of market value.

CGIS Mapping of Marion, Massachusetts has updated the City's tax maps to reflect changes that occurred prior to April 1, 2019. This is the eleventh 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, 2018 & APRIL 1, 2019

	APRIL 1, 2018	APRIL 1, 2019
Land	\$42,117,715	\$41,659,308
Building	\$236,765,750	\$235,925,050
Public Utilities	\$134,016,400	\$135,332,500
GROSS VALUATION	\$412,899,865	\$412,916,858
Blind Exemptions	\$105,000	\$105,000
Elderly Exemptions	\$1,772,100	\$1,867,000
Imp. To Assist Persons w/Disabilities	\$40,990	\$40,990
Water/Air Poll. Cont. Exemption	\$650,000	\$650,000
TOTAL EXEMPTIONS	\$2,568,090	\$2,662,990
NET VALUATION W/UTILITIES	\$410,331,775	\$410,253,868

EXEMPTIONS GRANTED

	AS OF APRIL 1, 2018		AS OF APRIL 1, 2019	
TYPE	#	Tax Amount	#	Tax Amount
Elderly	56	\$69,590	59	\$74,334
Blind	7	\$4,123	7	\$4,181
Physically Handicapped	3	\$1,610	3	\$1,632
Water/Air Pollution Control	1	\$25,525	1	\$25,883
Veterans	428	\$80,075	412	\$77,125

TIMBER & GRAVEL ACTIVITIES

TYPE	4/1/2017 to 3/31/2018		4/1/2018 to 3/31/2019	
Yield Tax	1	\$3,197	2	\$6,259.15
Excavation Tax	3	\$1,063	4	\$192.84
Property Transfers Processed	410 Parcels		321 Parcels	

2019 Tax Rates (per thousand):

Municipal	\$19.33
Local Education	\$13.52
County	\$4.78
State Education	\$2.19
Total Tax Rate:	\$39.82

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