



ASSESSING

In order to address issues involving fair assessment, the Board of Assessors will meet regularly and make every attempt to stay informed of changes to the RSA laws that govern this office. We, the Berlin Board of Assessors, will continue to maintain our open door policy for taxpayers with questions or problems regarding assessments and assessment procedures. The City has contracted with Avitar for the Assessor's duties.

Board members serve a three year term and are appointed by the Mayor with City Council approval. Paul Croteau was reappointed in April, 2008. He has served faithfully since April, 1999. During that time, Mr. Croteau has attended several seminars sponsored by the Department of Revenue Administration. This term will expire on March 31, 2011.

Every five years municipalities undergo an assessment review by the State of New Hampshire, Department of Revenue Administration. The City of Berlin is scheduled for their next review in 2010. The municipality must meet criteria set by the Equalization Board and Assessing Standards Board regarding the annual sales study, as well as the practices of the Board in dealing with exemptions, tax credits, current use and yield tax, to name but a few of the duties. The City passed their 2005 review.

The City contracted with Avitar to have a statistical update, based on market value, for tax year 2007 for all properties excluding utilities and the former mill property.

Notices were mailed to all affected taxpayers and they could request a hearing with Avitar to go over their new assessments based on April 1, 2007. The City hired Mr. George Sansoucy, PE, to value utilities, the former mill property and the buildings Fraser still owns for tax year 2007 and 2008.

In an effort to have a meaningful update in 2010, Avitar is verifying data and measurements on all properties in the City. Any corrections that need to be made are done by the City's office staff. Avitar has been reviewing approximately 800 to 900 parcels, which are randomly selected by the computer, over the past three years and will continue to do so until 2010 when values will be updated.

Fraser NH LLC sold the mill site to North American Dismantling Corporation and the deed was recorded on October 3, 2006. North American Dismantling has demolished sections of the mill buildings and disassembled and sold or salvaged mill machinery. Fraser NH LLC has retained the administration and industrial relations buildings on Main Street, as well as various parcels they owned throughout the City.

All deeds received from the Registry of Deeds in Lancaster, as well as subdivisions and lot mergers approved by the Planning Board, notices of demolitions and new construction were sent to CGIS Mapping of Marion, MA, for updating of the City tax maps for changes that occurred prior to April 1, 2008. This was the first year they served the City in this capacity. All maps were then printed and sent to us. These maps are used by this office, with copies given to various Departments. The maps are also available for public use and for all City Departments.

Some of the duties of the Board include maintaining property records, assuring that all taxable property are being accurately reported and properly assessed, reviewing applications for current use, yield tax, elderly and blind exemptions and veteran tax credit, as well as reviewing the sales study.

The Board of Assessors is committed to quality and excellence in government and will continue to respond to requests for changes that occur due to budgetary constraints, public needs, and new legislation.

Sincerely,
 BOARD OF ASSESSORS
 ROBERT PELCHAT, CHAIRMAN
 JONATHAN EDWARDS, MEMBER
 PAUL CROTEAU, MEMBER

SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2007 & APRIL 1, 2008

	APRIL 1, 2007	APRIL 1, 2008
Land	\$ 55,685,546.	\$ 55,463,951.
Building	322,050,876.	319,396,627.
Public Utilities	90,715,800.*	101,103,600.*
GROSS VALUATION	468,452,222.	475,964,178.
Blind Exemptions	120,400.	150,000.
Elderly Exemptions	3,586,000.	3,555,300.
Imp. To Assist Persons w/Disabilities	43,236.	28,936.
Water/Air Poll. Cont. Exem.	3,310,500.	3,310,500.
TOTAL EXEMPTIONS	7,060,136.	7,044,736.
NET VALUATION W/UTILITIES	\$ 461,392,086.*	468,919,442.

EXEMPTIONS GRANTED

TYPE	APRIL 1, 2007		APRIL 1, 2008	
Elderly	121	107,831.	115	106,019.
Blind	9	3,620.	10	4,473.
Physically Handicap	5	1,300.	4	863.
Water/Air Poll. Cont.	1	99,547.	1	98,719.
Veterans	646	104,450.	640	104,650.

OTHER ACTIVITIES

TYPE	APRIL 1, 2006		APRIL 1, 2007	
Yield Tax	13	21,677.07	6	15,432.46
Property Transfers Processed	442		324	

The State Education Tax rate for tax year 2008 per thousand is \$ 2.34, the town rate is \$14.90, the school rate is \$9.37, and the county rate is \$3.21 for a total tax rate of \$ 29.82 per thousand. Utilities valuations are **not** taxed locally for the State Education portion.