



ASSESSORS

The Board of Assessors holds meetings on an as needed basis. All meetings are posted and the public is welcome to attend the open sessions. Some of the Board of Assessors' duties 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 makes 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.

Board members serve a three year term and are appointed by Mayor with City Council approval. Jonathan Edwards was reappointed in April 2009. He has been a faithful member of the Board since September 2005. Mr. Edwards is a local realtor and his experience and input have proven to be of great value to the Board. Mr. Edwards' term will expire on March 31, 2012.

Avitar remains the firm with which the City contracts for Assessor services. At this time they are in the fourth year of data review of the properties in the City. This is being done to ensure that all data and measurements are accurate. Avitar has been reviewing approximately 800 to 900 parcels, which are randomly selected by the computer. All corrections that Avitar employees note on the cards are done in-house and the process will be completed in 2010, at which time Avitar will conduct a full sales study, reestablish base rates for the different types of properties and update all records.

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 of Assessors in dealing with exemptions, tax credits, current use and yield tax, to name but a few of the duties the Equalization Board & Assessing Standards Board review.

North American Dismantling had a minor lot line adjustment of the former Fraser NH LLC mill site. The lots from Community Street to Bridge Street were split. This created one lot with the old mill buildings and approximately 62 acres of land and a second lot with approximately 60 acres of land. The 62 acre parcel, along with the structures still remaining on the site, was sold to PJPD Holdings, LLC (Laidlaw). North American Dismantling still retains ownership of the remaining 60 acre parcel.

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, 2009. This is the second year CGIS has served the City in this capacity. Final maps will be 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. The maps may also be found on the City web site at www.berlinnh.gov.

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 need, and new legislation.

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



Aerial view of the Androscoggin River and Mt. Washington
Photo by Eric Kaminsky

SUMMARY INVENTORY OF TAXABLE PROPERTY APRIL 1, 2008 & APRIL 1, 2009

	APRIL 1, 2008	APRIL 1, 2009
Land	\$ 55,463,951.	54,581,058.
Building	319,396,627.	316,972,465.
Public Utilities	101,103,600.*	115,982,400.*
GROSS VALUATION	475,964,178.	487,535,923.
Blind Exemptions	150,000.	150,000.
Elderly Exemptions	3,555,300.	3,123,400.
Improvement to Assist Persons w/Disabilities	28,936.	48,936.
Water/Air Poll. Cont. Exem.	3,310,500.	3,458,600.
TOTAL EXEMPTIONS	7,044,736.	6,780,936.
NET VALUATION W/UTILITIES	468,919,442.	480,754,987.

EXEMPTIONS GRANTED

	APRIL 1, 2008		APRIL 1, 2009	
TYPE	#	Tax Amount	#	Tax Amount
Elderly	115	106,019.	102	93,140.
Blind	10	4,473.	10	4,473.
Physically Handicap	4	863.	5	1,459.
Water/Air Poll. Cont.	1	98,719.	1	103,135.
Veterans	640	104,650.	617	100,650.

OTHER ACTIVITIES

TYPE	2007		2008	
Yield Tax	6	15,432.46	11	24,573.97
Excavation Tax	3	100.40	4	2,155.72
Property Transfers Processed	324		319	

*The State Education Tax rate for tax year 2009 per thousand is \$2.29, the town rate is \$17.41, the school rate is \$7.09, and the county rate is \$3.03 for a total tax rate of \$29.82 per thousand. Utilities valuations are **not** taxed locally for the State Education portion.