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#### **ASSESSING**

The Board of Assessors is comprised of three members. They serve for a three year term and are appointed by the Mayor with City Council approval. This year Robert E Pelchat was reappointed to serve until March 2013. Mr. Pelchat has been a hard working Board member since April 2001 and served as Chair for many years. He is a valuable asset on the Board.

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 properties 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.

Avitar's contract was renewed until June 30, 2015. They will perform the general assessing duties and data verification over the next four years, as well as a full update in 2015. At this time Avitar is starting to do a full update which will be completed sometime in September 2010 but is based on April 1, 2010. Avitar has been reviewing approximately 800 to 900 parcels, which are randomly selected by the computer.

All corrections that Avitar employees noted on the cards are done in-house and the process was completed in March 2010. Avitar is conducting a full sales study, reestablishing base rates for the different types of properties and updating all records. It is anticipated that most assessments will decrease. The 2009-2010 equalized ratio is 121.5%.

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 City of Berlin 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.

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, 2010. 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 <a href="https://www.berlinnh.gov">www.berlinnh.gov</a>.

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 JONATHAN EDWARDS, CHAIRPERSON PAUL CROTEAU, MEMBER ROBERT PELCHAT, MEMBER

# SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2009 & APRIL 1, 2010

	APRIL 1, 2009	<b>APRIL 1, 2010</b>
Land	54,581,058.	52,468,824.
Buildings	316,972,465.	458,397,307.
Public Utilities	115,982,400.*	114,391,800.*
GROSS VALUATION	487,535,923.	452,930,117.
Blind Exemptions	150,000.	120,000.
Elderly Exemptions	3,123,400.	3,049,800.
Imp. To Assist Persons w/Disabilities	48,936.	40,260.
Water/Air Poll. Cont. Exem.	3,458,600.	3,458,600.
TOTAL EXEMPTIONS	6,780,936.	6,668,660.
NET VALUATION W/UTILITIES	480,754,987.	446,261,457.

#### **EXEMPTIONS GRANTED**

	APRIL 1, 2009		APRIL 1, 2010	
TYPE	#	Tax Amount	#	Tax Amount
Elderly	102	93,140.	101	96,679.
Blind	10	4,473.	8	3,804.
Physically Handicap	5	1,459.	4	1,276.
Water/Air Poll. Cont.	1	103,135.	1	109,638.
Veterans	617	100,650.	600	98,100.

## **OTHER ACTIVITIES**

ТҮРЕ	2008		2009		
Yield Tax	11	24,573.97	7		21,875.18
Excavation Tax	4	2,155.72	5		901.12
Property Transfers Processed		319		344	

The State Education Tax rate for tax year 2010 per thousand is  $$\underline{2.47}$  the town rate is  $$\underline{19.59}$ , the school rate is  $$\underline{6.71}$ , and the county rate is  $$\underline{9.93}$  for a total tax rate of  $$\underline{31.70}$  per thousand. \*Utilities valuations are **not** taxed locally for the State Education portion.

### **BUILDING INSPECTOR'S REPORT**

Below is a list of permit activity for the past three years.

Permit Type	2008	2009	2010	NRP/TKB*
Building	129	144	176	25
Electrical	52	77	71	8
Plumbing	6	4	20	8
Sign	10	9	12	
Demo	6	38	40	17
Mechanical	2	2	11	

<sup>\*2010</sup> did show an increase from the previous years. The last column shows the permits issued in connection with the Neighborhood Revitalization Program/City of Berlin

Ronald Devoid Building Inspector