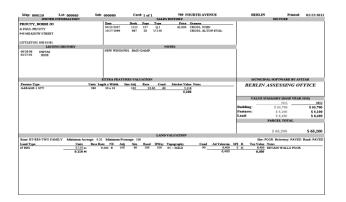
ASSESSING



The Board of Assessors is comprised of three members. Each serves for a three year term and is appointed by the Mayor with City Council approval. This year Paul Croteau resigned. He has served as a faithful Board member since 1999. His willingness to serve, knowledge and understanding of assessing and taxpayer issues will be missed. The Mayor appointed Mrs. Kem Rozek to replace Mr. Croteau. Her term commenced in April 2011.

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 is being accurately reported and properly assessed, issuing warrants for the collection of taxes and abatements for adjustment to value that the Board determines needs to be made. reviewing applications for current use, yield tax, elderly and blind exemptions and veteran tax credit, reviewing and approving 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 carry out the general assessing duties. Over the next four years, they are conducting the data verification process, as

well as a full update in 2015. Avitar reviewed approximately 800 to 900 parcels this year. All corrections that Avitar employees noted on the cards are done in-house. The 2010-2011 equalized ratio is 101.8%.

Every five years municipalities undergo an assessment review by the State of New Hampshire, Department of Revenue Administration. The City of Berlin, which was scheduled for our review in 2010, received notification that they passed all criteria set by the State of New Hampshire Equalization Board and Assessing Standard Board. The next review will take place in 2015.

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, 2011. This is the third 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. These maps and assessment information can be found on the City web site at www.berlinnh.gov and are, at this time, updated on an annual basis.

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 KEM ROZEK, MEMBER ROBERT PELCHAT, MEMBER

SUMMARY INVENTORY OF VALUATION - APRIL 1, 2010 & APRIL 1, 2011

	APRIL 1, 2010	APRIL 1, 2011			
Land	52,468,824.	51,077,927.			
Building	286,069,493.	280,652,893.			
Public Utilities	* 114,391,800.	* 111,080,000.			
GROSS VALUATION	452,930,117.	442,810,820.			
Blind Exemptions	120,000.	120,000.			
Elderly Exemptions	3,049,800.	2,966,000.			
Imp. To Assist Persons	40,260.	40,680.			
w/Disabilities					
Water/Air Poll. Cont. Exem.	3,458,600.	3,458,600.			
TOTAL EXEMPTIONS	6,668,660.	6,585,280.			
NET VALUATION W/UTILITIES	446,261,457.	436,225,540.			
EXEMPTIONS GRANTED					

LALITI	TIONS UNANTE	D		
APRIL 1, 2010			APRIL 1, 2011	
#	Tax Amount	#		Tax Amount
101	96,679.	97		94,022.
8	3,804.	8		3,804.
4	1,276.	4		1,290.
1	109,638.	1		109,638.
600	98,100	581		95,325.
OTH	ER ACTIVITIES			
4-1-2009 to 3-31-2010) 4	4-1-2010 to 3-31-2011	
7	21,875.	18	6	7,470.69
5	901.	12	4	** 135.30
	344			295
	API # 101 8 4 1 600 0TH 4-1-20 7	APRIL 1, 2010 # Tax Amount 101 96,679. 8 3,804. 4 1,276. 1 109,638. 600 98,100 OTHER ACTIVITIES 4-1-20UV to 3-31-2010 7 21,875. 5 901.	# Tax Amount # 101 96,679. 97 8 3,804. 8 4 1,276. 4 1 109,638. 1 600 98,100 581 OTHER ACTIVITIES 4-1-2009 to 3-31-2010 4 7 21,875.18 5 901.12	APRIL 1, 2010 AP # Tax Amount # 101 96,679. 97 8 3,804. 8 4 1,276. 4 1 109,638. 1 600 98,100 581 OTHER ACTIVITIES 4-1-2009 to 3-31-2010 4-1 7 21,875.18 6 5 901.12 4

TAX RATE COMPUTATION

T Y E

*The State Education Tax rate for tax year 2011 per thousand is \$2.20 the town rate is 17.22, the school rate is 8.50, and the county rate is 3.78 for a total tax rate of 31.70 per thousand. Utilities valuations are **not** taxed locally for the State Education portion.

** There is presently one Excavation Report outstanding. The monies to be collected from that work area are not yet determined.

NOTICE REGARDING INVOLUNTARILY MERGED LOTS IN THE CITY OF BERLIN, NH

To any property owner in the City of Berlin who feels their property has been merged as the result of an involuntary merger which mean lots being merged by municipal action for zoning, assessing, or taxation purposes without the consent of the owner.

If your lots or parcels were involuntarily merged prior to September 18, 2010 by the City of Berlin, the City shall at the request of the owner, restore your lots to their premerger status and all zoning and tax maps shall be updated to identify the premerger boundaries of said lots or parcels as recorded at the Coos County Registry of Deeds, provided that your request is submitted to the governing body prior to December 31, 2016. Also no owner in the chain of title can have voluntarily merged his or her lots. If any owner in the chain of title voluntarily merged his or her lots, then all subsequent owners shall be prevented from requesting restoration. The municipality shall have the burden of proof to show that any previous owner voluntarily merged his or her lots. All decisions of the governing body may be appealed in accordance with the provisions of NH RSA 676. The restoration of the lots to their premerger status shall not be deemed to cure any non-conformity with existing local land use ordinances.

If you have questions about the status of your property and whether it has been merged involuntarily please call Susan Warren, Assessing Supervisor at 752-5245 or Pamela Laflamme, City Planner at 752-8587. <u>RSA 674:39 aa Regulation of Subdivision of Land</u>