

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 Jonathan Edwards resigned from the Board of Assessors. He served on the Board from September 2005 to August 2011. During that time he served as a Board member and in later years he served as Chair of the Board. The Mayor appointed Mr. Robert Goddard to replace Mr. Edwards. He was appointed on August 15, 2011 to complete Mr. Edwards' term, which expired on March 31, 2012. Mr. Goddard was reappointed by Mayor and City Council on March 19, 2012. His term will expire on March 31, 2015.

As a rule, the Board of Assessors holds meetings every third Wednesday of the month. 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; issue 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 annual 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 has been contracted by the City to perform the Assessing functions. Avitar has started to conduct the data verification process. They reviewed approximately 800 to 900 parcels this year. All corrections that Avitar employees noted on the cards are

done in-house. The 2011 equalized ratio is 122.8%.

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 2015.

All deeds received from the Registry of Deeds in Lancaster; any subdivisions and lot mergers approved by the Planning Board; as well as 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, 2012. This is the fourth year CGIS has served the City in this capacity. Final maps have been 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, (click on Online/GIS Mapping found on the home page) 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.

Visit the Assessing Department at:
[www.berlinnh.gov/Pages/BerlinNH Assessor](http://www.berlinnh.gov/Pages/BerlinNH_Assessor)

Sincerely,
BOARD OF ASSESSORS
ROBERT GODDARD, CHAIRPERSON
KEM ROZEK, MEMBER
ROBERT PELCHAT, MEMBER

SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2011 & APRIL 1, 2012

	APRIL 1, 2011	APRIL 1, 2012
Land	51,077,927.	50,809,493
Building	280,652,893.	277,445,293
Public Utilities	* 111,080,000.	* 110,452,300
GROSS VALUATION	442,810,820.	438,707,086
Blind Exemptions	120,000.	120,000
Elderly Exemptions	2,966,000.	2,914,800
Imp. To Assist Persons w/Disabilities	40,680.	43,470
Water/Air Poll. Cont. Exem.	3,458,600.	3,458,600
TOTAL EXEMPTIONS	6,585,280.	6,536,870
NET VALUATION W/UTILITIES	436,225,540.	432,170,216

EXEMPTIONS GRANTED

	APRIL 1, 2011		APRIL 1, 2012	
TYPE	#	Tax Amount	#	Tax Amount
Elderly	97	94,022.	92	94,177.
Blind	8	3,804.	8	3,877.
Physically Handicap	4	1,290.	4	1,405.
Water/Air Poll. Cont.	1	109,638.	1	111,747.
Veterans	581	95,325.	555	91,425.

OTHER ACTIVITIES

TYPE	4-1-2010 to 3-31-2011		4-1-2011 to 3-31-2012	
Yield Tax	6	7,470.69	6	6,020.94
Excavation Tax	4	** 135.36	3	123.68
Property Transfers Processed	295		320	

*The State Education Tax rate for tax year 2012 per thousand is \$ 2.51; the town rate is \$ 16.69; the school rate is \$ 9.26; and the county rate is \$ 3.85 for a total tax rate of \$ 32.31 per thousand. Utilities valuations are **not** taxed locally for the State Education portion.

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. [RSA 674:39 aa Regulation of Subdivision of Land](#)