



## 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 Kem Rozek was reappointed by the Mayor and approved by Council at their March 17, 2014 meeting. This will be her second term. Mrs. Rozek has attended several mini courses sponsored by the Department of Revenue Administration in an effort to familiarize herself with the State Statutes and procedures that are used by both the State and the local government. Her term will expire on March 31, 2017.

As a rule, the Board of Assessors holds meetings every third Tuesday of the month or as needed. 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; 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 continues 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.

Every year all sales from October of one year to September of the following year are reviewed.

The equalized ratio study is completed and all qualified sales are included. This study compares the assessed valuation and sale price as a means to establish that all properties are fairly assessed. The ratio that is established from this study affects the basis for distribution of County Taxes, School Foundation Aid and other forms of state financial assistance to towns and cities in New Hampshire. The 2013 equalized ratio is 115.2%.

Every five years municipalities undergo an assessment review by the State of New Hampshire, Department of Revenue Administration. A State representative examines the City procedures, property record cards, exemption forms and veteran tax credits that have been granted as well as yield tax and excavation tax. 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 notice 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, 2014. This is the sixth 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](http://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 all requests for changes that occur due to budgetary constraints, public need, and new legislation.

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



## SUMMARY INVENTORY OF TAXABLE PROPERTY - APRIL 1, 2013 & APRIL 1, 2014

	APRIL 1, 2013	APRIL 1, 2014
Land	50,196,459	50,128,006
Building	278,753,003	278,462,103
Public Utilities	125,373,000	132,801,600
<b>GROSS VALUATION</b>	<b>454,322,462</b>	<b>461,391,709</b>
Blind Exemptions	60,000	60,000
Elderly Exemptions	2,637,900	2,441,900
Imp. To Assist Persons w/Disabilities	43,470	43,470
Water/Air Poll. Cont. Exem.	5,584,700	5,584,700
<b>TOTAL EXEMPTIONS</b>	<b>8,326,070</b>	<b>8,130,070</b>
<b>NET VALUATION W/UTILITIES</b>	<b>445,996,392</b>	<b>453,261,639</b>

### EXEMPTIONS GRANTED

	APRIL 1, 2013		APRIL 1, 2014	
<b>TYPE</b>	<b>#</b>	<b>Tax Amount</b>	<b>#</b>	<b>Tax Amount</b>
Elderly	80	87,051.	77	81,447.
Blind	4	1,980.	4	2,001.
Physically Handicap	4	1,435.	4	1,450.
Water/Air Poll. Cont.	2	184,295.	2	186,272.
Veterans	538	89,975.	511	88,125.

### OTHER ACTIVITIES

<b>TYPE</b>	4-1-2012 to 3-31-2013		4-1-2013 to 3-31-2014	
Yield Tax	1	65.02	6	5,147.94
Excavation Tax	2	155.78	3	158.12
Property Transfers Processed	290		319	

\*The State Education Tax rate for tax year 2014 per thousand is \$2.194; the City rate is \$16.346; the School rate is \$11.087; and the County rate is \$3.727\_for a total tax rate of \$33.354\_per thousand. Utilities valuations are **not** taxed locally for the State Education portion.