



New Hampshire
Department of
Revenue
Administration


2017
\$39.19

Tax Rate Breakdown Berlin

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$7,155,722	\$400,192,688	\$17.88
County	\$1,556,553	\$400,192,688	\$3.89
Local Education	\$5,967,774	\$400,192,688	\$14.91
State Education	\$632,121	\$252,231,788	\$2.51
Total	\$15,312,170		\$39.19

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$15,312,170
War Service Credits	(\$82,025)
Village District Tax Effort	
Total Property Tax Commitment	\$15,230,145

 Stephan Hamilton Director of Municipal and Property Division New Hampshire Department of Revenue Administration	10/17/2017
--	------------

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$16,272,874	
Net Revenues (Not Including Fund Balance)		(\$8,333,994)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$964,000)
War Service Credits	\$82,025	
Special Adjustment	\$0	
Actual Overlay Used	\$98,817	
Net Required Local Tax Effort	\$7,155,722	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$1,556,553	
Net Required County Tax Effort	\$1,556,553	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$16,428,589	
Net Cooperative School Appropriations		
Net Education Grant		(\$9,828,694)
Locally Retained State Education Tax		(\$632,121)
Net Required Local Education Tax Effort	\$5,967,774	
State Education Tax	\$632,121	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$632,121	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$400,192,688	\$395,480,779
Total Assessment Valuation without Utilities	\$252,231,788	\$253,158,879

Village (MS-1V)

Description	Current Year
-------------	--------------

Berlin

Tax Commitment Verification

2017 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$15,230,145
1/2% Amount	\$76,151
Acceptable High	\$15,306,296
Acceptable Low	\$15,153,994

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	15,228,353
Less amount for any applicable Tax Increment Financing Districts (TIF)	- 0 -
Net amount after TIF adjustment	15,228,353

Under penalties of perjury, I verify the amount above was the 2017 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature: *Pat A. Chun* Date: 10/20/17

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Berlin	Total Tax Rate	Semi-Annual Tax Rate
Total 2017 Tax Rate	\$39.19	\$19.60

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$2,994,183
General Fund Operating Expenses	\$21,435,139
Final Overlay	\$98,817

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2017 Fund Balance Retention Guidelines: Berlin

Description	Amount
Current Amount Retained (7.93%)	\$1,699,189
17% Retained <i>(Maximum Recommended)</i>	\$3,643,974
10% Retained	\$2,143,514
8% Retained	\$1,714,811
5% Retained <i>(Minimum Recommended)</i>	\$1,071,757

2017 RSA 198:4-b II School Fund Balance Retention Guidelines: Berlin

If a school district has adopted RSA 198:4-b II by a vote of the legislative body, the school district may retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate. This retained fund balance is not cumulative. The maximum allowed fund balance retention has been calculated as:

	Net Assessment	2.5% of Net Assessment
Local School	\$6,599,895	\$164,997

Property Tax Warrant - Final
City of Berlin
DECEMBER 2017 PROPERTY TAX BILL

TOTALS

Gross Valuation:	402,992,078.00	Previous Bill Total:	-7,533,995.00		
Exemptions:	-3,021,990.00	Previous Abatements:	2,053.00		
Unapplied Exemptions:	226,500.00	Net Previous Bill Total:	-7,531,942.00		
Total Tax:	15,308,692.00	Unapplied Prev Bills:	293.00		
Charges:	0.00	Tax Due:	7,696,704.00		
Credits:	-82,025.00	PrePayments:	-98,672.74		
Unapplied Credits:	1,686.00				
Net Total Tax:	15,228,353.00	TIF Value:	0.00		
Owner Count:	4,211	Exmpt Count:	77	Current Value:	0.00
Assess Count:	4,396	Credit Count:	450	Increm Assess:	0.00



New Hampshire Department of Revenue Administration

Help (<https://axiproptax.freshdesk.com/support/solutions/25000017867>) My Profile Log Out (Patricia Chase)

Municipal Tax Rate Setting Portal

(Summary.aspx)

(Default.aspx)

(Budget.aspx)

Home

Budget

Financial

(Financial.aspx)

(TaxRates.aspx)

(Reports.aspx) (Utilities.aspx)



T Tax Rates

etting Berl

Reports

B (Settings.aspx)

Total Tax Rate: \$39.19

Settings

Ready For Tax Rate

Appropriations & Revenues Tax Base Overlay & Surplus Information

Description	Amount
Unassigned Fund Balance (MS-434)	\$2,663,189 ✓
Amount Voted From Fund Balance (MS-434)	\$0
Fund Balance User for Emergency Appropriations (MS-434)	\$0
Fund Balance to Reduce Taxes (MS-434)	(\$964,000)
Total Retained Fund Balance	\$1,699,189
Percent of General Operating Expenditures Retained in Fund Balance	7.93 %

Previous 1 Next

Description	Amount	Adjusted Value
Requested Overlay	\$100,000	\$100,000

Previous 1 Next

Max Allowable Overlay= \$765,609

Hide Tax Rate Table

Calculate

Initial Tax Effort	\$15,313,353
Final Tax Effort	\$15,312,170
Overlay Adjustment	(\$1,183)
Final Overlay	\$98,817