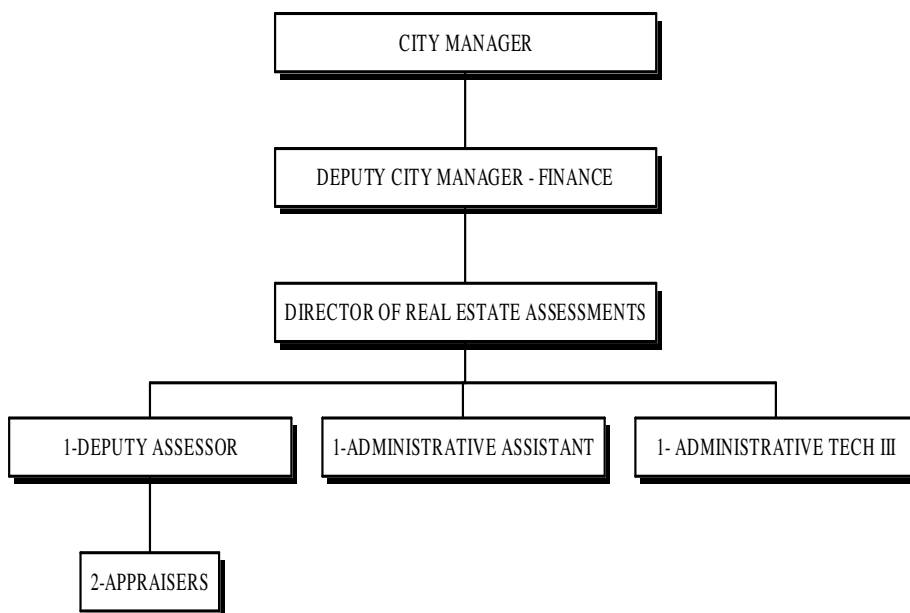

ASSESSING

MISSION

The Assessing Department is responsible for and dedicated to discovering, listing, and valuing all property in the City of Concord for the purpose of providing fair and equitable property assessments each year for all property owners. The Assessing Department administers the current use program; excavation and timber taxes; elderly and blind exemptions; veteran tax credits; and the religious, educational, and charitable tax exemptions. The responsibilities and functions of the Assessing Department are based upon the administration of the New Hampshire constitution and statutes governing property assessments and using internationally accepted mass appraisal practices.

The City Assessing Department and an independent Board of Assessors are responsible for warranting the annual tax levies to the City Tax Collector, reviewing and making decisions for the abatement of taxes.

ASSESSING DEPARTMENT
TABLE OF ORGANIZATION



ASSESSING**PROGRAM HIGHLIGHTS**

<u>SERVICE INDICATORS</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Estimated 2012</u>	<u>Projected 2013</u>
1. Building Permits Processed	504	443	500	525
2. Building Permits Inspected	224	245	275	300
3. New Homes Added	30	41	45	50
4. New Parcels Added	20	37	35	40
5. Sales Reviews Conducted	292	390	500	525
6. Deed Changes Processed	809	965	1,100	1,150
7. Address Changes Processed	535	601	625	675
8. Current Use Penalties Calculated	0	12	10	10
9. Appeals: BTLA & Superior Court	66	46	50	50

2013 GOALS

1. Select and acclimate a new Deputy Assessor.
2. Work in conjunction with GIS staff to complete Phase II of the digital tax map program.
3. Complete a statistical revaluation for all property for market value as of April 1, 2012.
4. Review 100 of the 528 parcels in Current Use for completeness and accuracy.
5. Ongoing review of Exempt properties (2 to 4 properties/year) to determine if they meet the qualifications of the charitable, educational or religious exemptions under RSA 72:23.

2012 GOALS STATUS

1. Select and acclimate a new Deputy Assessor.
9-Month Status: Placed advertisement in national publications to generate more interest. Interviews are scheduled on an ongoing basis as preliminary reviews of applications are completed.
2. Work in conjunction with GIS staff to complete Phase II of the digital tax map program.
9-Month Status: Phase II contract approved on October 6, 2011. Work to commence in the spring of 2012.
3. Complete a statistical revaluation for all property for market value as of April 1, 2011.
9-Month Status: Staff reviewed, inspected and verified property real estate sales to complete the statistical revaluation as of April 1, 2011.
4. Review 100 of the 528 parcels in Current Use for completeness and accuracy.
9-Month Status: No review has been completed to date.
5. In cooperation with the Finance Department and Tax Collection Office, complete and submit all final documents to the Department of Revenue Administration (DRA) in order to obtain a certified tax rate no later than the week of November 7, 2011.
9-Month Status: The MS-1 was completed and delivered to the DRA on October 19, 2011. The tax rate was set and received on November 8, 2011.
6. Ongoing review of Exempt properties (2 to 4 properties/year) to determine if they meet the qualifications of either the charitable, educational or religious exemptions under RSA 72:23.
9-Month Status: No review of exempt properties has been completed to date.

PROGRAM HIGHLIGHTS**ASSESSING**

ADDITIONAL 2012 ACCOMPLISHMENTS

1. Processed 456 abatement requests, including market value questions, exemptions, hardship requests and administrative actions.
2. Litigated and settled 18 cases at the Board of Tax and Land Appeals and 13 cases at Superior Court.
3. The Tax Exemption Policy Committee met in February and reviewed information submitted from the Director regarding the existing and credit amounts related to the elderly, blind and veterans. A recommendation was made not to pursue any changes at this time to the existing exemption and credit criteria.
4. The Department successfully completed an upgrade to the enhanced Vision Appraisal Software.

ASSESSING**BUDGET DETAIL**

	2009 ACTUAL	2010 ACTUAL	2011 ACTUAL	2012 BUDGETED	2012 ESTIMATED	2013 FISCAL BUDGET
REVENUE						
PAYMENTS-IN-LIEU-OF-TAXES	\$614,667	\$627,048	\$610,130	\$596,890	\$657,659	\$607,812
LAND USE CHANGE TAX	\$31,250	\$0	\$0	\$0	\$0	\$0
TIMBER YIELD TAX	\$12,107	\$18,310	\$24,146	\$15,000	\$15,000	\$15,000
EXCAVATION ACTIVITY TAX	\$405	\$174	\$964	\$100	\$100	\$100
FOREST LOSS REIMBURSEMENT	\$987	\$900	\$832	\$832	\$830	\$900
MISCELLANEOUS	\$1,973	\$1,793	\$2,550	\$1,500	\$1,000	\$1,000
Total	\$661,388	\$648,225	\$638,621	\$614,322	\$674,589	\$624,812
APPROPRIATIONS						
COMPENSATION	\$344,967	\$363,045	\$353,467	\$345,868	\$307,570	\$375,850
OUTSIDE SERVICES	\$28,104	\$25,338	\$23,640	\$126,034	\$120,625	\$57,050
SUPPLIES	\$3,758	\$3,618	\$3,442	\$3,510	\$3,390	\$3,540
INSURANCES	\$10,003	\$16,137	\$13,627	\$11,575	\$11,197	\$14,464
FRINGE BENEFITS	\$151,301	\$170,197	\$177,070	\$180,028	\$159,590	\$196,770
Total	\$538,132	\$578,335	\$571,245	\$667,015	\$602,372	\$647,674

<u>POSITION TITLE</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Director of Real Estate Assessments	1.00	1.00	1.00	1.00
Deputy Assessor	1.00	1.00	1.00	1.00
Appraiser	2.00	2.00	2.00	2.00
Administrative Assistant	0.00	*1.00	1.00	1.00
Administrative Technician III	2.00	*1.00	1.00	1.00
Administrative Technician II	<u>0.27</u>	<u>**0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	6.27	6.00	6.00	6.00

* One Administrative Technician III position upgraded to Administrative Assistant in FY 2011.

** Shared Administrative Technician II position reverted back to full-time status in City Clerk's Office.

FUNDING IMPACT**ASSESSING**

The Department is anticipating hiring independent appraisal services for both outstanding Superior Court and BTLA appeals that will likely be scheduled for hearings during the next year. Due to the timing, complexity and number of appeals, it will be necessary for appraisal reports to be performed in order to defend the City's values. Upon completion of appraisal reports, subsequent consulting with the City Attorney and Director, in preparation for court testimony and court attendance, will be at an hourly rate.

ASSESSING

NOTES
