

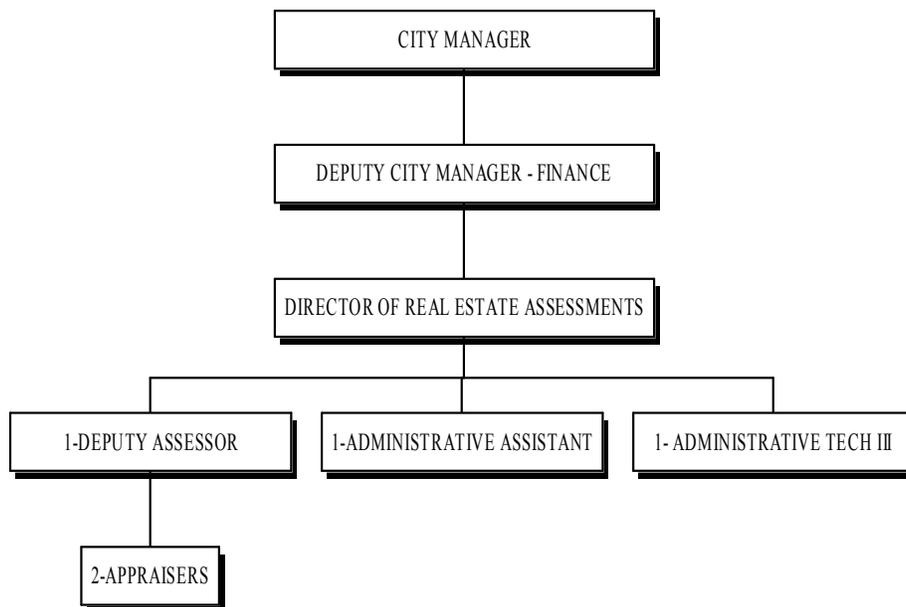
**ASSESSING**

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 2011</u>	<u>Actual 2012</u>	<u>Estimated 2013</u>	<u>Projected 2014</u>
1. Building Permits Processed	443	595	600	625
2. Building Permits Inspected	245	429	500	540
3. New Homes Added	41	47	50	55
4. New Parcels Added	37	25	30	35
5. Sales Reviews Conducted	390	588	625	650
6. Deed Changes Processed	965	677	740	800
7. Address Changes Processed	601	524	625	635
8. Current Use Penalties Calculated	12	0	10	10
9. Appeals: BTLA & Superior Court	46	41	80	60

2014 GOALS

1. Complete a statistical update for all property for market value as of April 1, 2013.
2. Work in conjunction with GIS staff to complete the digital tax map program as funded to date.
3. 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.

2013 GOALS STATUS

1. Select and acclimate a new Deputy Assessor.  
9-Month Status: Position has been filled with Department personnel effective July 30, 2012. Director has been working with the Deputy on the most recently filed appeals.
2. Work in conjunction with GIS staff to complete Phase II of the digital tax map program.  
9-Month Status: Record research, initial boundary compilation and annotation development for roughly 90% of the project area has been completed.
3. Complete a statistical revaluation for all property for market value as of April 1, 2012.  
9-Month Status: This has been completed.
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. 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.  
9-Month Status: No review of exempt properties has been completed to date.

ADDITIONAL 2013 ACCOMPLISHMENTS

1. Processed 279 abatement requests, including market value questions, exemptions, hardship requests and administrative actions.
2. Settled nine cases at the Board of Tax and Land Appeals and five cases at Superior Court.

**PROGRAM HIGHLIGHTS**

**ASSESSING**

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**ASSESSING****BUDGET DETAIL**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGETED	2013 ESTIMATED	2014 BUDGET
<b>REVENUE</b>						
PAYMENTS-IN-LIEU-OF-TAXES	\$627,048	\$610,130	\$665,415	\$607,812	\$645,796	\$678,619
TIMBER YIELD TAX	\$18,310	\$24,146	\$17,648	\$15,000	\$15,000	\$15,000
EXCAVATION ACTIVITY TAX	\$174	\$964	\$0	\$100	\$100	\$100
FOREST LOSS REIMBURSEMENT	\$900	\$832	\$704	\$704	\$700	\$700
MISCELLANEOUS	\$1,793	\$2,550	\$639	\$1,000	\$760	\$166,000
<b>Total</b>	<b>\$648,225</b>	<b>\$638,621</b>	<b>\$684,405</b>	<b>\$624,616</b>	<b>\$662,356</b>	<b>\$860,419</b>
<b>APPROPRIATIONS</b>						
COMPENSATION	\$363,045	\$353,467	\$305,842	\$375,850	\$340,970	\$366,685
OUTSIDE SERVICES	\$25,338	\$23,640	\$60,345	\$57,050	\$55,520	\$52,950
SUPPLIES	\$3,618	\$3,442	\$2,894	\$3,540	\$3,540	\$3,540
INSURANCES	\$16,137	\$13,627	\$10,715	\$14,464	\$14,080	\$13,620
FRINGE BENEFITS	\$170,197	\$177,070	\$159,205	\$196,770	\$190,420	\$190,720
<b>Total</b>	<b>\$578,335</b>	<b>\$571,245</b>	<b>\$539,000</b>	<b>\$647,674</b>	<b>\$604,530</b>	<b>\$627,515</b>

<u>POSITION TITLE</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</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	1.00	1.00	1.00	1.00
Administrative Technician III	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	6.00	6.00	6.00	6.00

**BUDGET DETAIL****ASSESSING**

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The Department is anticipating outside appraisal services for outstanding Superior Court and BTLA appeals that will likely be scheduled for hearings and trials during the next year. The appraisals will be necessary for mediation and/or litigation of market value at the BTLA or Superior Court, as well as to provide oversight to the Assessing Director with the update of assessed values of commercial, industrial and apartment properties as of April 1, 2013.

The oversight will assist the Assessing Director in reviewing all the schedules, rates and tables for commercial and industrial properties.