

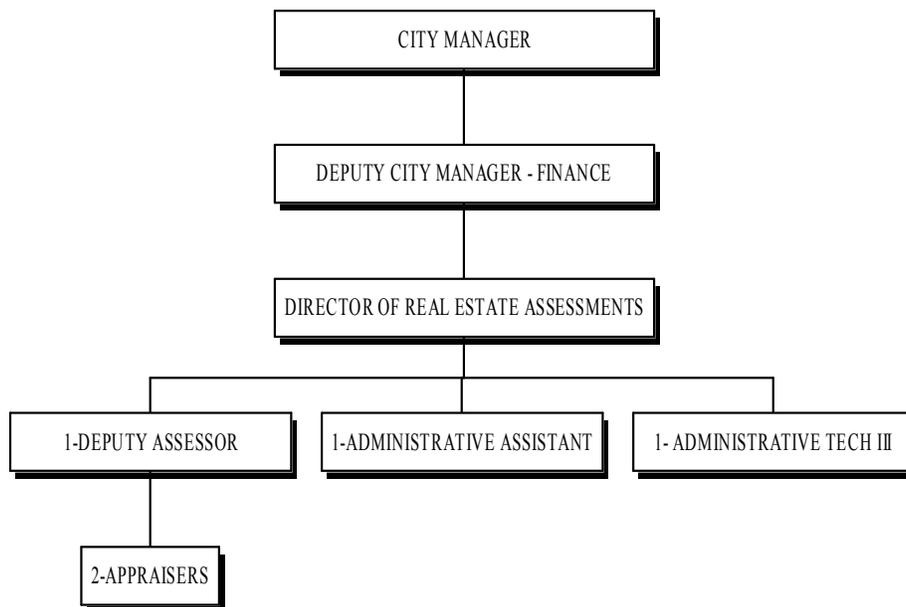
ASSESSING

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 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 2012</u>	<u>Actual 2013</u>	<u>Estimated 2014</u>	<u>Projected 2015</u>
1. Building Permits Processed	595	449	552	575
2. Building Permits Inspected	429	393	410	425
3. New Homes Added	47	51	55	50
4. New Parcels Added	25	26	36	30
5. Sales Reviews Conducted	588	636	750	750
6. Deed Changes Processed	677	951	1,050	1,100
7. Address Changes Processed	524	772	750	750
8. Current Use Penalties Calculated	0	15	8	5
9. Appeals: BTLA & Superior Court	41	84	50	50

2015 GOALS

1. Complete a statistical update for all property for market value as of April 1, 2014.
2. Work in conjunction with GIS staff to complete the digital tax map program as funded to date.
3. Conduct an ongoing review of exempt properties (2-4 properties/year) to determine if they meet the qualifications of the charitable, educational or religious exemptions under RSA 72:23.

2014 GOALS STATUS

1. Complete a statistical update for all property for market value as of April 1, 2013.
9-Month Status: Completed.
2. Work in conjunction with GIS staff to complete the digital tax map program as funded to date.
9-Month Status: Completed. The Phase II final mapping product was delivered to the City in March.
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.
9-Month Status: Currently reviewing 2014 tax year applications for property exemptions. Inspection of the property located at 18 Eastman Street, owned by the City of Concord, was completed for the use of the Islamic Center.

ADDITIONAL 2014 ACCOMPLISHMENTS

1. The Assessing Department communicated with all (356) local 2012 appeal applicants prior to September 1, 2013. All owners who responded to the City's requests had property inspections completed for data accuracy prior to the mailing of the final 2013 tax bills.
2. The Assessing Department completed all of the work required, and prepared for the mandatory five year review by the NH Department of Revenue Administration (DRA). The review is based upon standards adopted by the NH Assessing Standards Board. These standards review the level and uniformity of assessments, assessing practices, data accuracy, assessment proportionality, and the Uniform Standards of Professional Appraisal Practices (USPAP) compliance report. The review also includes the verification that the Assessing Office has reviewed all personal exemptions and credits at least once during the past five years to determine if the applicant still qualifies. The Assessing Department expects to meet all the standards and is awaiting their compliance letter. The next

PROGRAM HIGHLIGHTS

ASSESSING

review year will be 2018.

ASSESSING**BUDGET DETAIL**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 ESTIMATED	2015 BUDGET
REVENUE						
PAYMENTS-IN-LIEU-OF-TAXES	\$610,130	\$665,415	\$638,678	\$678,619	\$661,915	\$728,948
TIMBER YIELD TAX	\$24,146	\$17,648	\$7,917	\$15,000	\$16,000	\$15,000
EXCAVATION ACTIVITY TAX	\$964	\$0	\$0	\$100	\$200	\$200
FOREST LOSS REIMBURSEMENT	\$832	\$704	\$461	\$447	\$700	\$700
MISCELLANEOUS	\$2,550	\$639	\$938	\$166,000	\$166,800	\$900
Total	\$638,621	\$684,405	\$647,994	\$860,166	\$845,615	\$745,748
APPROPRIATIONS						
COMPENSATION	\$353,467	\$305,842	\$341,070	\$366,685	\$366,685	\$370,287
OUTSIDE SERVICES	\$23,640	\$60,345	\$58,814	\$52,950	\$52,840	\$56,343
SUPPLIES	\$3,442	\$2,894	\$3,051	\$3,540	\$3,800	\$3,540
INSURANCES	\$13,627	\$10,715	\$12,451	\$13,620	\$13,460	\$13,213
FRINGE BENEFITS	\$177,070	\$159,205	\$174,451	\$190,720	\$190,720	\$192,595
Total	\$571,245	\$539,000	\$589,838	\$627,515	\$627,505	\$635,978

<u>POSITION TITLE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</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**

Funding is increased in FY 2015 due to the addition of the CoStar on-line database subscription relative to commercial rental and lease information. This subscription will allow the Assessing Director and Deputy Tax Assessor to save time and money by researching rental and sales information statewide. The subscription services will also be especially helpful with unique properties. The impact if not funded will be the continued loss of time in researching and calling individual offices and services to find information.