

<u>2020</u>

Town of Londonderry Assessing Department

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The Assessing section contains the following:

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- Department Responsibilities
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MISSION STATEMENT

To locate and appraise all taxable property in accordance with New Hampshire Revised Statutes Annotated, Supreme Court decisions, and administrative procedures; to maintain current information on the ownership and characteristics of property; to prepare and certify the assessment role and individual property assessments in accordance with New Hampshire RSA's.

ASSESSING DEPARTMENT RESPOSIBILITIES

The Assessing Department is charged by <u>State Law</u> with discovering, describing and valuing real property for the purposes of taxation. The Assessor's job is diverse and involves the fulfillment of the following duties:

- In charge of estimating the market value for all real estate in the Town.
- Maintain Town's assessment roll by valuation of building additions and new construction.
- Defense of assessed values before the Board of Tax and Land Appeals, Superior Court, and Supreme Court.
- Maintain property record card data.
- Administer Current Use program.
- Process Barn Preservations.
- Oversee all Tax Exemption and Tax Credit Programs (Elderly, Blind, Veteran, Disabled Veteran, and Disabled Person).
- Manage Timber Tax and Gravel Tax Programs.
- Engage in public relations for the programs of the Assessing Office.
- Employ standards of professional practice in Assessing and maintain those standards through continuing education and programs and certifications by State and National associations.
- Review/update plans, subdivisions and tax maps.
- Assist taxpayers and the general public with tax maps, assessing questions, and direction for general government requests.
- Process recorded deeds.
- Monitor all sales and analyzes the local real estate market.
- Maintain assessment review for the Department of Revenue.
- Assign street numbers.

TAX PAYER CONCERNS & OUR RESONSIBILITY

Taxpayers are concerned about paying only their fair share of taxes for the services rendered. The goal is to make every effort to estimate the market value in an equitable manner.

Your tax bill is made up of several different elements, and this office is responsible for one of those elements, the Assessing function. This function forms the basis of the distribution of the Town's annual property tax levy.

This Town Department oversees the discovery, listing and assigning of assessed values to every property in Town. The Town currently has $\underline{10,235}$ properties. The Department monitors all sales and analyzes the local real estate market, supply and demand, economic situations, and other influences that affect property values.

The Department maintains current ownership records, sales information, as well as a variety of property characteristics. Those characteristics, in combination with analysis of market conditions, are used to estimate values and in turn form the basis for the assessed value of property.



Town of Londonderry - Assessing Department Responsibilities

Adjust Assessments & Assign Street Numbers

Process:

- Deeds/Trusts/Exemptions & Credits:
 - Elderly, Disabled, and Blind Exemptions
 - Solar and Wind-Power Exemptions
 - Optional Veterans' Credits, All Veterans' Credits, and Total and Permanent Service-Connected Disability Credits
- Abatements
- Building Permit updates
- Current Use
- Barn Preservations
- Excavation Tax
- Timber Tax

Review:

- Plans
- Subdivisions and Lot Mergers
- Tax Maps
- Street Numbering

Online Information

Assessing Data (View & Print)	Tax Maps (View & Print) www.londonderrynh.org Click on Online Services Click on Interactive & Printed Maps					
gis.vgsi.com/londonderrynh ➤ Click on Enter Online Database ➤ Enter Property Address						
Assessing Information	New Hampshire Deeds (View Only)					
www.londonderrynh.org	www.nhdeeds.com					
 Click on Departments Click on Assessing Find information on abatements, exemptions, credits, change of address forms, and other 	 Click on Rockingham County Click on Search County Records Accept Registry Disclaimer Wait for Registry page to load/come up Enter in Book & Page (Right Side of Screen) 					
assessing information.	Rockingham County Registry of Deeds – (603) 642-5526 Mailing Address: P.O. Box 896, Kingston, NH 03848 Directions: Rte. 111E to end, Rte. 125 N – go Left 4.5 miles to Brentwood, NH (located downstairs in Court House)					

STATISTICS

- 10 YEAR SUMMARY -

Year Population		Increase in Assessed Value \$	Net Valuation \$	Tax Rate Per \$1,000	Ratio as
2010	26,210	7,089,854	2,835,853,044	20.33	107.7
2011	24,126	15,087,891	2,850,940,935	20.34	112.3
2012	24,132	16,432,162	2,867,373,097	20.50	114.8
2013	24,140	15,451,249	2,882,824,346	21.10	111.3
2014	24,269	17,304,615	2,900,128,961	21.09	103.7
2015	24,219	81,062,743	2,981,191,704	21.02	99.9
2016	24,247	96,213,174	3,077,404,878	21.50	95.9
2017	25,361	47,904,831	3,125,309,709	21.61	89.6
2018	25,671	89,618,593	3,214,928,302	21.80	85.1
2019	26,126	642,554,718	3,857,524,720	19.39	TBA

- TOP 10 TAX PAYERS -

Tax Payer	Valuation	Taxes in \$ 9,113,300	
Granite Ridge Energy, LLC	470,000,000		
Public Service of New Hampshire	236,840,000	4,592,327	
F.W. Webb Company	57,089,400	1,106,963	
ILPT Properties LLC	45,901,700	890,033	
Lievens William Revoc Trust	30,729,500	595,845	
Scannell Properties #174 LLC	27,762,700	538,318	
L-3 Insight Technology	27,610,900	535,375	
Liberty Utilities	25,945,300	503,079	
Tennessee Gas Pipeline Company	25,821,200	500,673	
Pillsbury Realty Develop LLC	23,688,613	459,322	

SUMMARY OF TAX RATE

	2017		2018		2019	
County	0.98	4.5%	1.00	4.6%	.88	4.5%
State Education	2.21	10.3%	2.25	10.3%	1.91	9.9%
Municipal	4.91	22.7%	4.99	22.9%	4.56	23.5%
Local School	13.51	62.5%	13.56	62.2%	12.04	62.09%
Total Tax Rate:	21.61		21.80		19.39	

TAX RATE SYNOPSIS

The tax rate is made up of three principal components: County, Town and School tax rates. Due to legislative actions in response to the State Supreme Court's "Claremont" ruling, the school components of the tax rate has been split to a state school component and a local school component.

- 1. The County component of the rate is determined by dividing the Rockingham Country budget among all the towns in the country on a proportional basis. The proportion is determined by analyzing what each town's total valuation base is in relation to the entire country's valuation total. This rate is computed annually in October of each year. This rate pays for the following services and more: County, Attorney, Registry of Deeds, Sheriff's Department, County Cooperative Extension, Conservation District, County Forester, Department of Corrections, Human Services, as well as other functions.
- 2. The Town component of the rate is determined by the Town voters at the annual meeting and ballot vote held in March of each year. The appropriations, minus any monies received from non-property tax revenue (i.e., motor vehicle registrations, timber tax, excavations tax) is then divided by our tax base to arrive at a Town tax rate for that year. This rate pays for most of the services that the residents see each year including Town Manager, Staff, Police Department, Animal Control, Fire Department, Emergency Medical Services (EMS), Highway Department, Library, Town Planning Town Zoning, Building Inspector, Town Clerk/Tax Collector, Assessing Department, as well as other related staff, Boards and Commissions.
- 3. The School portion of the rate now consists of two components, the state education tax rate and the local education tax rate. The Legislature and the Governor arrived at the split in the school rate in 1999 to account for that amount per pupil that the Legislature and Governor define as an adequate education. This rate principally pays for all public education services in the Town of Londonderry (i.e., all elementary, middle school, high school services, and SAU employees).