

Cross Country Appraisal Group, LLC is Webster's Assessing Officials

2011

<b>Total Tax Rate: Town</b>	<b>\$17.64</b>
<b>Pillsbury Lake District Tax</b>	<b><u>2.91</u></b>
<b>Total Tax Rate: Town &amp; District</b>	<b>\$20.55</b>
<b>Breakdown is as follows: Town portion</b>	<b>\$ 4.11</b>
<b>Local Education</b>	<b>\$ 9.00</b>
<b>State Education Portion</b>	<b>\$ 2.17</b>
<b>County Portion</b>	<b><u>\$ 2.36</u></b>
	<b>\$17.64</b>

**Equalized Ratio:** Webster's 2011 (the most recent available) equalized value, set by the State typically in February, is 115.2%.

**Tax Rate:** The tax rate is set with the State typically in the month of October. The tax rate is based on four items: Town portion; State Education portion; Local Education portion and County portion. The total tax rate is computed by multiplying the tax rate X each \$1,000 of assessed property value.

Taxes are paid directly to the Tax Collector with checks made payable to the "Town of Webster, NH" and mailed to Karen King, Tax Collector, 945 Battle Street, Webster, NH 03303-7306. Any copies of tax bills or receipts must be requested from the Tax Collector at (603)648-2756 or by including a self-addressed stamped envelope with one's tax payment.

Office hours are at the Town Hall at 945 Battle Street, Webster Monday evenings 6-8 PM or by appointment. Additional collection hours are indicated on the bills. If you do not receive a bill please call the Tax Collector at (603)648-2756 for a copy.

Tax year is 4/1 thru 3/31.

By Statute delinquency notices are mailed within 90 days from final bill due date. Notices of Impending Lien are mailed at least 30 days prior to lien execution, usually in April. Other reminder notices may be sent at the discretion of the Tax Collector.

Tax liens are valid for two (2) years. Notice of Impending Deed will be mailed at least 30 days prior to expiration of lien. If taxes are not redeemed, the Town will receive a deed to the property.

Partial payments may be made.

**Types of Taxes:** Property, Yield, Land Use Change, Gravel and Betterment.

**Tax Bills:** Tax bills are sent semi-annually. The first payment due July 1<sup>st</sup> is computed by multiplying ½ of the previous year's tax rate times the total assessed value of one's property. The second payment is due 30 days after the final tax bill is in the mail and is computed by multiplying the new tax rate times the total assessed value minus any payments already made.

**Exemptions:** Credits are applied in equal portions over the two tax bills. Webster currently offers an **Elderly Exemption** for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years, \$63,750; for a person 75 years of age up to 80 years, \$76,500; for a person 80 years of age or older \$89,250 (to qualify the person must have been a NH resident for at least 5 years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of not more than \$25,000 or, if married, a combined net income of not more than \$34,000; and own net assets not in excess of \$75,000 excluding the value of the person's residence) with the amount of credit being reduced from the assessed value (one does not automatically qualify because of age); a **Veteran's Tax Credit** (this requires a copy of the DD214 to be submitted with the application) currently set at \$500 annually deducted from the tax bill; a **Total Veteran's Disability** set at \$2,000 annually deducted from the tax bill (if one qualifies for this exemption, they would also receive the Veteran's Tax Credit of \$500 at the same time); the **Blind Exemption** currently set at \$15,000 deducted from the assessed value; and a **Solar Exemption** This exemption passed as follows at the Annual Town Meeting Business Meeting on March 17, 2012. Such exemption shall be for 100% of the amount, if any, by which installation of solar energy systems on the property increases the total assessed value of the property. All exemptions require the property owner to file with the office by April 15<sup>th</sup>, and require review and signatures of the Board of Selectmen. All exemptions are verified periodically.

Valuations are broken into three categories:

**Building Value:** On the assessment card this is based on the building sketch, building description, building sub area details and depreciations resulting in a total on the building depreciated value line.

**Features Value:** This covers all accessory structures typically not attached to the home as well as any fireplaces and any hearths.

**Land Value:** This covers land type, number of acres, the base rate for the entire Town rate, any conditions i.e. undeveloped, waterfront, cost to develop, view, etc., ad valorem (the value without any current use, which is an open space category). From these items, a final assessed value is determined.

**Building Permits:** Currently, Webster only requires a building permit for new homes constructed, even if they are a replacement home due to fire, obsolescence or other act of God.

**UC or under construction:** A term used by the assessor to indicate incompleteness of a building or accessory structure. Typically, the assessment card would be marked to do another site visit the following year.

**Current Use:** This is an open space category usually requiring 10 acres or more. There are four (4) categories: forest, farm, unproductive and wetlands. The forest categories have further breakdowns completed when an application is filed. Wetland is the only category that can be less than 10 acres. This is an April 15<sup>th</sup> filing deadline and must be signed by the Board of Selectmen. The application is reviewed by Cross County Appraisal, LLC and applied to the land assessment of the property. If a landowner has a residence on a parcel greater than 10 acres, then they must exclude the footprint of the home plus an area to walk around the home, any outbuildings, garages, barns, gardens, lawns, septic, well or other similar area.

**Transfer of land already in Current Use:** When a property transfers which already is in Current Use, then the property stays in Current Use unless no longer eligible. Restrictions of Current Use categories are listed under "Current Use".

**Excluded from applying for Current Use:** This would include any land less than 10 acres except those properties in a wetlands category as explained under "Current Use".

**Property assessment changes:** The property is assessed as it stands on April 1<sup>st</sup> of any given year. Subdivisions, Voluntary Mergers, Lot Line Adjustments, etc. completed after April 1<sup>st</sup> will not be applied until the following year. There will be no addition of parcels, deletion of parcels, merging of parcels, change in acreage, change in current use status, etc. after April 1 of any year until the second tax bill is prepared and sent to the taxpayers. All of the information in the above sentence can be done after the second tax bill is prepared and mailed. Certain changes cannot be made unless the tax bills are current.

**Changes done by April 1<sup>st</sup>** of any given year based on improvements reported on the Inventory of Taxable Property, new home construction, those homes under construction the prior year and either totally or partially completed will be added to the assessment card as soon as the information is provided by Cross Country Appraisal, but no later than September 1<sup>st</sup> of any given year as no changes will be made to the assessed value after that date.

**Cyclical update:** A term used by the Department of Revenue. Webster is currently under an assessing contract with Cross Country Appraisal whereby Cross Country Appraisal does 25% of the Town for "data verification" annually. This is to help the Town with what is considered level funding whereby the cost of a complete update is spread over a five (5) year period.

**List letters:** These are letters generated by Cross Country Appraisal, LLC and sent to property owners if they were unable to do a “measure and list” (interior inspection of the home) due to the absence of the owner during the “cyclical update” process explained in the above paragraph. It is their goal to do an interior inspection of as many homes as possible.

**Address changes:** These changes are made upon notification.

**Deed changes:** Deeds are received from the Merrimack County Registry of Deeds approximately the 10<sup>th</sup> of each month. These deeds are for those recorded in the previous month. Changes are entered as soon as possible to the assessment records.

**Sale price versus assessed value:** There is no tangible relationship. Sale price is based upon what a willing buyer pays and a willing seller asks for the property.

**Pre-assessment request:** It is very difficult to give a ball-park dollar assessment on a home not yet built as there are many factors, i.e. quality of construction, number of bedrooms, number of bathrooms, etc. that go into the actual assessment.

**Subdivision of land:** This is a Planning Board function with applications available through the office.

**Lot line adjustments:** This is a Planning Board function with applications available through the office.

**Setbacks:** The minimum distance between a building and any road or highway shall be (a) one-hundred (100) feet for lots that are five or more acres in size, and (b) fifty (50) feet for all other lots. The minimum distance between a building and a lot sideline or lot rearline shall be fifty (50) feet. All those on Map 10, which is designated as the Pillsbury Lake District, must meet (20) twenty feet setbacks front and rear and (12) twelve feet setbacks on the sides.

**Pre-existing, non-conforming lots:** These are lots of record prior to the adoption of Zoning in 1974. These lots can be built upon if they meet the current setback regulations and are on a Class V road.

**Class V Roads:** These are roads maintained by the Town or State. Roads maintained by the State in Webster are Battle Street/Route 127, Long Street, Tyler Road (summer only with the Town plowing them in winter only) and a portion of White Plains Road (summer only with the Town plowing them in winter only).

**Private Roads and Class VI Roads:** These are shown on the Town Tax Maps. The Board of Selectmen accepted the Planning Board’s recommendation not to allow any building on roads without Class V frontage as of July, 2003. Anyone wishing to build on

these types of roads must apply to the Zoning Board of Adjustment under the “Appeal to an Administrative Decision”.

**Tax Maps:** Tax maps are available at the Town Office for review and copies are offered for sale if available.

**Land Use Change Tax:** This is a one-time tax if a parcel becomes ineligible due to a change in use.

**Public Records:** Property Assessment cards and tax information are of Public Record and copies are available at the Town Office during regular business hours. Webster's Property Tax Information is now available on our website at: [www.webster-nh.gov](http://www.webster-nh.gov)

**Updated 7/02/2012**