

2019-2028
TOWN ADMINISTRATOR PROPOSED
CAPITAL IMPROVEMENT PROGRAM

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18	Update Property Tax Maps - Assessing	70,000									
19	5-Year Cyclical Update - Assessing	29,100	29,100	29,100	29,100	29,100					
20	VISION Software Conversion - Assessing		27,500								
21	Municipal Software Package		300,000								
	BUSINESS TOTALS	99,100	356,600	29,100	29,100	29,100					

CAPITAL IMPROVEMENT PROGRAM

PROJECT YEAR	2019	PROJECT COST	\$70,000
DESCRIPTION	<i>Update Property Tax Maps</i>	DEPARTMENT	<i>Assessing</i>
IMPETUS FOR PROJECT (IE. MANDATED, COUNCIL GOAL, DEPT INITIATIVE, ETC.)			
<p>Currently, Durham's property tax maps lack many of the fundamental requirements necessary to accurately appraise real property effectively and efficiently. This became very evident during the 2013 and 2018 statistical updates, primarily because the tax maps are not to scale. This primary deficiency not only made it difficult to accurately determine acreage, road and water frontage, right-of-ways and easements, but also made it more difficult to determine market value. Considering that Durham is a University community, it is one of the only communities in the seacoast and southern New Hampshire area with deficient property tax maps.</p>			
DESCRIPTION (TO INCLUDE JUSTIFICATION)			
<p>Property taxes in New Hampshire are based on the market value of real property. It is the responsibility of the Assessing Department to value all property in Durham consistently and equitably so all property owners pay their fair share of property taxes. For this to happen, it's vital that the tax assessor is given the tools necessary to accurately appraise property for tax assessment purposes because most of the revenue generated for the municipality is through the assessing department.</p> <p>Property tax maps are an assessor's "bible" when appraising real property. A well maintained mapping system provides both a graphic representation of the real property tax roll and an inventory of the ownership documents pertaining to the legal subdivision of land.</p> <p>A good mapping system is essential for the location, identification and inventory of all parcels within a jurisdiction. The maps are used by real estate appraisers, realtors and lawyers in their everyday work and by the public in its quest for land information. Computerized maps and ownership records can be shared with other government and public service agencies to improve public service.</p> <p>The objective of the parcel mapping project is to generate current, accurate parcel maps and indexes which show the correct size, shape, location, acreage, property dimensions, right-of-way's, easements and ownership of every property in the Town of Durham.</p>			
Per RSA 31:95-a Tax Maps			
<p>I. Every city and town shall, prior to January 1, 1980, have a tax map, so-called, drawn. Each tax map shall:</p> <p>(a) Show the boundary lines of each parcel of land in the city or town and shall be properly indexed.</p> <p>(b) Accurately represent the physical location of each parcel of land in the city or town.</p> <p>(c) Show on each parcel of land the road or water frontage thereof.</p> <p>II. (a) The scale on a tax map shall be meaningful and adequately represent the land contained on the map, taking into consideration the urban or rural character of the land. The scale shall be sufficient to allow the naming and numbering of, and the placement of dimensions within, if possible, the parcel represented in the individual plat.</p> <p>(b) Nothing in this paragraph shall apply to any city or town which, prior to the imposition of such scale requirements, has drawn a tax map, appropriated funds or contracted with any person or firm to prepare a tax map or expended funds in the initial phase of preparing a tax map.</p> <p>III. Each parcel shall be identified by a map and parcel number and shall be indexed alphabetically by owner's name and numerically by parcel number.</p> <p>IV. Tax maps shall be updated at least annually to indicate ownership and parcel size changes.</p> <p>V. Each tax map shall be open to public inspection in a city or town office during regular business hours.</p>			
Parcel Mapping Project:			
<p>The objective of the parcel mapping project is to generate current, accurate parcel maps and indexes which show the correct size, shape, location, acreage, property dimensions, right-of-way's, easements and ownership of every property in the Town of Durham.</p> <p>The mapping process will be completed over a three year period. The completion of the parcel mapping project will completely cure all of its current deficiencies and will result in an accurate, defensible, and complete inventory of every acre in the Town.</p> <p>The mapping system that will result from this project will be the fundamental basis for the Town's future Geographic Information System (GIS) that will benefit all departments in Durham, as well as all users utilizing the property tax maps.</p>			
ESTIMATED COSTS:	CONTRACTED SERVICES	\$	70,000
FINANCING	OPERATING BUDGET	\$	-
	UNH - CASH	\$	-
	BOND - TOWN PORTION	\$	70,000
	FEDERAL/STATE GRANT	\$	-
	CAPITAL RESERVE ACCOUNT	\$	-
		TOTAL COSTS	\$
IF BONDED:	NUMBER OF YEARS		5
	TOTAL PRINCIPAL	\$	70,000.00
	TOTAL INTEREST (EST'D)	\$	6,300.00
	TOTAL PROJECT COST	\$	76,300.00

CAPITAL IMPROVEMENT PROGRAM

PROJECT YEAR	2019 - 2023	PROJECT COST	\$145,500 (\$29,100 per year)
DESCRIPTION	5-Year Cyclical Update	DEPARTMENT	Assessing
IMPETUS FOR PROJECT (IE. MANDATED, COUNCIL GOAL, DEPT INITIATIVE, ETC.)			
<p>A 5-Year Cyclical Update is the process of re-measuring and inspecting all taxable and nontaxable properties in a municipality over a 4-year period and revising the assessments during the 5th year. It is the same thing as a "full revaluation" spread out over a 5-year period. Properties must be "valued anew" every 5 years per Article 6 of the NH Constitution. The last full revaluation was completed in 2003.</p> <p>Beginning in 2019, Durham will undergo a 5-year Cyclical Update. Between 2019 and 2022, 25% of all of the properties will be measured and listed (exterior measurements and interior inspections) each year for data accuracy. In 2023, all property assessments will be updated to reflect market value as of April 1, 2023.</p>			
DESCRIPTION (TO INCLUDE JUSTIFICATION)			
Update Residential and Commercial Assessments - (Contractor(s) to be determined).			
Update University Properties - In House by Assessor			
<p>There are five major phases to a municipal statistical revaluation: Data Collection, Market Analysis, Valuation, Field Review, and Informal Hearings. During these phases many tasks will be implemented in order to successfully complete the revaluation.</p> <p>PHASE 1: DATA COLLECTION During this phase "Data Collectors" visit each property over a 4-year period and physically inspect the interior and measure the exterior of each building. These Data Collectors note the buildings' location, size, age, quality of construction, improvements, topography, utilities, zoning restrictions, if any, and numerous other characteristics both inside and out. To confirm that a home was inspected, the homeowner is asked to sign a data collection form to verify that the inspection took place. The entire process takes about 15 minutes for most residential properties and longer for commercial properties depending on size. The data collected is subject to verification by the New Hampshire Department of Revenue Administration and a Supervisor from each appraisal company. Also, income and expense questionnaires will be sent to all commercial and utility properties requesting data to assist in valuing each property utilizing the Income Approach method of valuation. Representatives from each company will carry Picture IDs, Municipal Letters of Introduction, and have their vehicles listed with both the Assessor's Office and Police Department.</p> <p>PHASE 2: MARKET ANALYSIS A variety of resources are used to analyze the real estate market. While the physical data is being collected by the Data Collectors, Appraisal Personnel will be analyzing property sales that took place over the last two years to determine which market factors influenced property values. The appraisal companies will gather and use information from The Registry of Deeds, property managers, developers, and local real estate professionals. Once all the data is collected and reviewed for accuracy, the appraiser will determine land values and delineate neighborhoods as determined by actual market activity.</p> <p>PHASE 3: VALUATION Valuation is done using one of the three recognized appraisal methods: Cost Approach, Income Approach and Sales Comparable Approach. During this phase, individual characteristics of the building are analyzed using information gathered in both phases 1 and 2. Each property is compared to other comparable properties with similar characteristics. Then the market values of the improvements are added to the land value that was previously determined. This value is the final estimate for each parcel of property, building and land.</p> <p>PHASE 4: FIELD REVIEW Field Review is the method of checking and re-checking both the values that have been determined and the data that has been collected. During this review, properties are viewed in the field by experienced appraisers who double-check uniformity and accuracy of information.</p> <p>PHASE 5: INFORMAL HEARINGS Once the Field Review is completed, a notice indicating the revised assessment will be mailed to each property owner. At that time anyone with questions concerning the revaluation process or about the data collected on their property will have an opportunity to meet with a staff member to discuss their property's value.</p> <p>After all five phases are completed, all data, files, records, etc. used in the revaluation will be turned over to the Assessor's Office for retention.</p>			
ESTIMATED COSTS:	CONTRACTED SERVICES	\$	145,500
FINANCING	OPERATING BUDGET	\$	29,100 PER YEAR
	UNH - CASH	\$	-
	BOND - TOWN PORTION	\$	-
	BOND - UNH PORTION	\$	-
	FEDERAL/STATE GRANT	\$	-
	CAPITAL RESERVE ACCOUNT	\$	-
	TOTAL COSTS	\$	145,500

CAPITAL IMPROVEMENT PROGRAM

PROJECT YEAR	2020	PROJECT COST	\$27,500
DESCRIPTION	<i>Convert VISION 6.5 to 8.0</i>	DEPARTMENT	<i>Assessing</i>
IMPETUS FOR PROJECT (IE. MANDATED, COUNCIL GOAL, DEPT INITIATIVE, ETC.)			
<p>VISION Government Solutions will no longer support VISION CAMA Software 6.5 after 2019. Therefore, the Assessing Office needs to update the software from 6.5 to 8.0. In addition, Durham will need to re-create seven (7) years of VISION static data bases from 2012 to 2018.</p>			
DESCRIPTION (TO INCLUDE JUSTIFICATION)			
<p>The Durham Assessing Office uses VISION CAMA software for property tax assessment purposes and must update the software from 6.5 to 8.0 because VISION Government Solutions will no longer support 6.5 after 2019.</p> <p>\$10,000 Conversion Cost from VISION CAMA software 6.5 to 8.0. \$17,500 Re-create seven (7) years of VISION static data bases from 2012 to 2018 (\$2,500 per year)</p>			
ESTIMATED COSTS:	CONTRACTED SERVICES	\$	27,500
FINANCING	OPERATING BUDGET	\$	27,500
	UNH - CASH	\$	-
	BOND - TOWN PORTION	\$	-
	BOND - UNH PORTION	\$	-
	FEDERAL/STATE GRANT	\$	-
	CAPITAL RESERVE ACCOUNT	\$	-
	TOTAL COSTS	\$	27,500



CAPITAL IMPROVEMENT PROGRAM

PROJECT YEAR	2020	PROJECT COST	\$300,000
DESCRIPTION	<i>Municipal Software Package</i>	DEPARTMENT	<i>Business</i>
IMPETUS FOR PROJECT (IE. MANDATED, COUNCIL GOAL, DEPT INITIATIVE, ETC.)			
Department Initiative			
DESCRIPTION (TO INCLUDE JUSTIFICATION)			
<p>Our current software package which is used for managing finance, accounts receivable, accounts payable, budgeting, payroll, purchase orders, building permits, water and sewer management, property tax management, fixed assets, cash receipting and general ledger was installed in 2006. We know in talking with the developer that they are no longer supporting or adding new features and only fixing "bugs" at this point with our support dollars. A feature we are looking to add with new software would be the ability to interface with the current Police, Fire and Town Clerk software. We are also looking at the possibility of moving to a cloud based solution and possibly a subscription based model.</p> <p>*NOTE: This cost may increase as we are looking at software packages that may incorporate other departmental needs, as well as the financial aspect. A group has been established to look at options.</p>			
ESTIMATED COSTS:	PURCHASE AND INSTALLATION	\$	300,000
	TOTAL PROJECT COST	\$	300,000
FINANCING	OPERATING BUDGET	\$	-
	UNH - CASH	\$	-
	BOND - TOWN PORTION	\$	300,000
	BOND - UNH PORTION	\$	-
	FEDERAL/STATE GRANT	\$	-
	CAPITAL RESERVE ACCOUNT	\$	-
	TOTAL FINANCING COSTS	\$	300,000
IF BONDED:	NUMBER OF YEARS		7
	TOTAL PRINCIPAL	\$	300,000
	TOTAL INTEREST	\$	27,000
	TOTAL ESTIMATED COST	\$	327,000

