

MINUTES OF THE
ASSESSING STANDARDS BOARD

Approved as Amended

DATE: November 12, 2015

TIME: 9:30 a.m.

LOCATION: Legislative Office Building – Room 304, 107 North Main Street, Concord NH

BOARD MEMBERS:

Senator Regina Birdsell ~ *Absent*
Representative Peter Schmidt
Len Gerzon, Public Member, Chairman
Robert J. Gagne, NHA AO, Vice-Chairman
Eric Stohl, Municipal Official, Towns <3,000
Marti Noel, NHA AO, >3,000
Paul Brown, Municipal Official, Towns >3,000

Senator Bette Lasky ~ *Absent*
Representative Mark Proulx
Stephan Hamilton, NHDRA
Betsey Patten, Public Member
Jim Wheeler, Municipal Official, City
Thomas Thomson, Public Member
Loren Martin, Assessing Office, <3,000

MEMBERS of the PUBLIC:

Cindy Brown, BTLA
Mary Pinkham-Langer, NHDRA
David Cornell, NHDRA
Ellen Scarponi, Fairpoint
Kevin O'Quinn, Fairpoint
Joseph Lessard

Rick Vincent, City of Rochester
Charelle Lucas, Sansoucy
Scott Dickman, NHDRA
David McCullough, Rath, Young & Pignatelli
Maura Weston, Weston & Assoc.

Chairman Gerzon convened the meeting at 9:33 a.m.

Introductions commenced with Chairman Gerzon who advised that he would not be a participant in the discussion if it is industry specific to either the telecom or utility industry although he may consider participating as a public member in a broader discussion.

November 20, 2015 ASB Public Forum

Chairman Gerzon confirmed the Public Forum is on the 20th, the New Hampshire Municipal Association website has this information.

Minutes

The October 16, 2015 meeting minutes are still in process and will be followed up on at a later meeting.

HB 547 recap

Chairman Gerzon asked Betsey Patten to open the discussion on where things stand with the HB 547 process. Ms. Patten proceeded to recap the steps taken i.e. the deep dive, the towns that did not supply requested information, and permission being given by the members of the board to send letters to those towns. Mr. Gagne advised he is concerned about how long it's taken the courts to decide on whether these are even taxable or not

as well as the abatement check (with interest) he will have to cut if the answer is they are not taxable after several years of billing while waiting for an answer. He is also concerned that this will open up numerous constituencies coming to the representatives looking to have their values addressed in this way rather than going through the local assessor etc.

Tom Thomson asked for clarification on what the public information was that was not brought forth either by the towns or the assessors. Ms. Patten handed out a copy of the letter that was sent out with the requested information. Mr. Thomson advised that if public information is not being supplied, then the assessors should receive a letter from the Chairman requesting their presence at the next public meeting and explain why they will not supply that information. If that is not done, then he felt the Commissioner of the DRA should follow up. Mr. Thomson asked if the towns that did not provide information sent a letter stating that their attorneys advised them not to give information; and he felt there is the problem if they didn't. **Mr. Thomson requested the Chair of the Board to Motion that a letter go out to assessors requesting they come to the next meeting and tell why they didn't provide the requested public information. Representative Proulx seconded.** After some discussion, six members voted "aye", and seven members opposed – **Motion failed.**

Stephan Hamilton felt that people are looking at a loophole in the way that USPAP has been interpreted because of the limitation to Standard 6 which deals with mass appraisal.

Joseph Lessard advised that when he had asked David Cornell if some of the requested information was gleanable from some of the reports that had come in, he was advised that it was not. Mr. Lessard also said that he asked one of the attorneys that represented one of the involved towns if that attorney would advise a town to not provide information. The attorney stated he would not have advised them not to provide it – that the attorney would leave it up to the town.

Scott Dickman advised that a data point is really quite meaningless outside the context of interpretation and support – that is the whole point of USPAP – to bring accountability and transparency. There is no way of identifying the quality of the assessment that is provided on the spreadsheet.

Representative Proulx said he felt much of Ms. Patten's frustration was the lack of response and *why* the information wasn't given. Representative Proulx went on to state that is why he seconded the above motion – there should have been at least a reason given.

Mr. Thomson came back to the earlier failed motion and asked if the Chairman of the ASB would send a letter to the assessors requesting the information that the Chair of the sub-committee had asked for and to respond in writing to the Chairman with their reasons. Bob Gagne seconded that motion. Mr. Brown felt they should ask the town as the town hires the assessor.

A brief discussion arose regarding 91:A and Ms. Patten advised the sub-committee had not wanted to use 91:A. Bob Gagne questioned the placeholder and the December 1st deadline. Representative Abrami advised he can amend it or pull it. If pulled, it is "done for the year".

Mr. Stohl advised that Senator Boutin was not as receptive as Representatives Abrami and Lovejoy with the deadline changing – Senator Boutin told Mr. Stohl they have until December 1st. **Mr. Thomson asked if they could move the Motion with the slight change that the letters go out as returned registered receipt.** Mr. Gagne advised that is an amendment he is okay with. **All were in favor of the motion, none opposed.**

Mr. Brown brought up the concern of the deadline. Ms. Patten advised that we can inform Senator Boutin where things stand now with the motion and go from there. Chairman Gerzon stated this is a pretty high profile issue, and he felt the legislature would like the ASB to address the issues - that they *expect* the ASB to address the issues. Chairman Gerzon advised he would compose a letter to ask for information with a deadline (post date) of the 24th of November.

Loren Martin stated that Pittsfield used the DRA's values previously. Steve Hamilton responded that the Dept of Revenue does not value telephone communication properties so he is unsure what values they used. The DRA only values utility property.

Correspondence

Eric Stohl proceeded to read an open letter to the ASB that he wished to have entered into the record in response to Rosann Maurice-Lentz's letter to the ASB and statements made by board members in the October 16, 2015 meeting.

Chairman Gerzon asked for motion to adjourn. Representatives Proulx and Schmidt seconded.

Chairman Gerzon adjourned the meeting.

Respectfully submitted,

Elizabeth McGill
NH Department of Revenue Administration – Municipal and Property Division

Documentation relative to the Assessing Standards Board may be submitted, requested or reviewed by:

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