

MINUTES OF THE
ASSESSING STANDARDS BOARD
SUB-COMMITTEE

Approved as Amended

DATE: December 22, 2015

TIME: 9:30 a.m.

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

COMMITTEE MEMBERS:

Betsey Patten, Public Member, Chairman
Jim Wheeler, Designate, Municipal Official, City
Stephan Hamilton, Designate, DRA Commissioner
Representative Patrick Abrami

Representative Mark Proulx
Eric Stohl, Municipal Official, Towns <3,000
Robert Gagne, NHA AO

MEMBERS of the PUBLIC:

Rick Vincent, Rochester
George Sansoucy
Meg Nelson, Sulloway & Hollis
Len Gerzon, ASB
Ellen Scarponi, Fairpoint
Dave McCullum (sp?) Rath, Young & Pignatelli

Jim Michaud, Town of Hudson
Andrea Curtis, Sansoucy
Susan Golden, City of Concord
Loren Martin, Avitar
Gary Roberge, Avitar

Chairman Patten convened the meeting at 9:30 a.m.

Introductions followed.

**“Resolution of the Telecommunications
Poles/Conduit Valuation Issue” &
RSA 75:1 Discussion:**

Chairman Patten noted that the full ASB formed a new Subcommittee on Telecommunications Poles & Conduits. She further advised that she, Mr. Steve Hamilton and Mr. David Cornell met with Senator Boutin. Chairman Patten referred to the “Resolution of the Telecommunications Poles/Conduit Valuation Issue” - copies were handed out. She stated that Senator Boutin’s HB 192 was retained in the Senate and will be voted on January 12, 2016. Senator Boutin would be working to have that ITL’d since it appeared there is a plan going forward by having an amendment to HB 1198 to the House prior to cross-over.

Chairman Patten passed around a copy of RSA 75:1, and stated their idea is to perhaps have the poles for telecommunications be assessed at their current use instead of attempting to find their highest and best use.

A discussion followed (including the wording i.e. “flawed”) in the “Resolution of the Telecommunications Poles/Conduit Valuation Issue”. Chairman Patten advised that they will attempt to have something in place to know that the conduit is included in the formula whatever that formula ends up being. Mr. George Sansoucy discussed the background/history of the conduit. Mr. Hamilton concurred that what Mr. Sansoucy brought up is part of the challenges that need to be discussed in finding a process that will work and be economical. Representative Abrami asked if there are conduits owned jointly with electric companies to which Mr. Sansoucy replied there are not. The board is in accord with the first section of the outline (other than changing to “appears to be flawed instead of “is flawed”).

Mr. Hamilton spoke further of RSA 75:1, the method of valuation whether highest and best use or current use – (a mixture) as well as local option, taxpayer option, globally applied (citing some examples). A discussion with questions followed regarding RSA 75:1; and Supreme Court tests. Mr. Hamilton also spoke of *RSA 72:74 Payment in Lieu of Taxes for Renewable Generation Facilities*. Mr. Jim Wheeler asked if there was a lot of testimony from the municipalities about the extraordinary sums of money and experts. Mr. Cordell Johnston of the NH Municipal Association noted that there was not a lot of testimony from the municipality.

Template for Inventorying:

Chairman Patten sought input on how to go about establishing a template for the municipalities to use for inventorying; a discussion followed with things to keep in mind to construct this template. Mr. Hamilton responded to a concern on valuing averages for poles. He mentioned the current use land assessment program - an average is determined to use across the state, a range is established and the local factors are applied. Mr. Bob Gagne furthered that and stated if done regionally it would be much simpler. Mr. Hamilton noted that market value is established for the current use of the property and then the equalization ratio is applied. Mr. Stohl had concerns on the difference between market value and current use.

A discussion then followed that included the Soil Potential Index maps, how an economy of scale probably would not be feasible, the importance of inventory in order to figure the average input for all poles and the class of surface (girth of pole) etc.

Chairperson Patten moved that ***the subcommittee had determined that it is appropriate to have a formula, the telecommunication poles and conduits should be categorized as current use and a technical modification to RSA 75:1 is needed. Motion was made by Mr. Gagne and seconded by Representative Abrami. All in favor – the motion passed.***

Next Meeting Discussions:

Chairperson Patten then stated they will be discussing the following in the next meeting:

- Inventory
- Local Aspects
- Ranges
- Annual vs. 5 years
- Require reporting

Mr. Gagne ***motioned to adjourn. Representative Proulx seconded.***

Chairman Patten adjourned the meeting at 11:40 a.m.

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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