

MINUTES OF THE
ASSESSING STANDARDS BOARD

Approved as Amended

DATE: January 29, 2016

TIME: 9:30 a.m.

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

BOARD MEMBERS:

Senator Bette Lasky ~ *Absent*
Senator Regina Birdsell ~ *Absent*
Representative Peter Schmidt
Representative Mark Proulx
Stephan Hamilton, NHDRA
Len Gerzon, Public Member, Chairman
Jim Wheeler, Municipal Official, City
Paul Brown, Municipal Official, Towns >3,000

Eric Stohl, Municipal Official, < 3,000
Robert Gagne, NHA AO
Rick Vincent, NHA AO, City Official
Loren Martin, Assessing Official, < 3,000
Marti Noel, Assessing Official, > 3,000
Betsey Patten, Public Member
Thomas Thomson, Public Member ~ *Absent*

MEMBERS of the PUBLIC:

Mary Pinkham-Langer, NHDRA
Ellen Scarponi, Fairpoint
Cindy Brown, BTLA
Scott Dickman, NHDRA
Lois Stohl, self
Kevin O'Quinn, Fairpoint
Representative Patrick Abrami

Todd Haywood, self
Teresa Rosenberg, Devine Millimet
Jon Duhamel, Laconia
Jim Michaud, Hudson
Jessica Smith, GES
Joseph Devarenne, Concord

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

Nomination and Election of Chairman & Vice Chairman

Mr. Eric Stohl nominated Len Gerzon for Chairman; Ms. Betsey Patten seconded. Ms. Marti Noel nominated Bob Gagne for Chairman; Representative Proulx seconded. Ms. Noel read into the record her thoughts on her nomination of Mr. Gagne. Mr. Stohl and Ms. Patten voiced their thoughts on their nomination of Mr. Gerzon. **Representative Schmidt moved for a secret ballot; and Ms. Noel seconded. The majority voted for secret ballot.** The clerk passed out pieces of paper for the members to vote and collected them when voting was completed. Mr. Scott Dickman was asked to come forward to be the observer of the count as the clerk tallied the votes. The vote resulted in a tie – six for each nominee. **Mr. Gagne made a motion to postpone voting until the next meeting (with the understanding that Chairman Gerzon would chair the current meeting), Representative Schmidt seconded. All agreed, and motion passed.**

Mr. Gagne raised the concern of another tie at the next meeting; and Mr. Steve Hamilton explained there is nothing in the laws or rules specifying a new chairman be nominated at the end of the calendar year. It has just been the current practice that they elect a new chairman on an annual basis**. Mr. Gagne asked that if it is a tie again in the next meeting that current Chairman Gerzon remain the current chairman for the rest of the year. Ms. Betsey Patten seconded. The concern was raised by Mr. Paul Brown about imposing a rule on a future meeting and felt the decision should be made at the next meeting. Mr. Gagne and Ms. Patten withdrew the motion and the second.

Introductions followed.

Three Sets of Minutes

(1) November 12, 2015

The minutes for November 12, 2015 were reviewed first. Mr. Stephan Hamilton moved to approve and Mr. Gagne seconded. Discussion followed. Ms. Marti Noel raised a question on the status of the October 16, 2015 meeting minutes as they appear as “still in process” in the minutes of November 12, 2015. She further advised she did not think they had ever been followed up on; and when she looked on line they were not marked “draft” so did not feel they had been approved. The clerk did not have that information at the time of the meeting. Chairman Gerzon asked that this be followed up on. *(Note: upon follow up, it was confirmed that the October 16, 2015 minutes had been approved on November 30, 2015 and were posted on the website mid December, 2015. **** Mr. Jim Michaud advised that Representative Abrami is incorrectly listed as a board member, and Representative Schmidt advised his name is spelled incorrectly on page 3. Mr. Eric Stohl asked that “*and statements made by board members in the October 16, 2015 meeting*” be added to the last sentence of page 3 after “*....response to Rosann Maurice-Lentz’s letter to the ASB....*” **All agreed to approve the minutes as amended.**

(2) December 11, 2015

A correction was made to the minutes of December 11, 2015 on page 2, the first bullet after the first paragraph. It should read “Thirty year depreciation”. **All agreed to approve the minutes as amended.**

(3) November 20, 2015 (Public Forum)

Ms. Noel asked that “Whitepaper” be added to page 2, second paragraph after “Rental and Expense”, line 1 and 2. Mr. Michaud advised Marchand under the “*members of the public*” is actually spelled Marchant. **All agreed to approve the minutes as amended.**

November 20, 2015 Public Forum

Chairman Gerzon read the public forum questions/discussions into the record. A quick discussion followed regarding agenda #2226 (HB 1260) including some comments from Representative Schmidt on Representative Abramson’s Bill 1260.

Legislative Update Discussion

Mr. Bob Gagne spoke of HB 1222 and the intent of the bill. Representative Schmidt spoke of HB 1260. He advised they had not yet had their executive session on the bill so the committee recommendation is unknown at this time. A discussion then followed on this bill regarding an administrative warrant and the ability to appeal if a taxpayer denies entry to their property.

Telecom/547 Committee Update

Ms. Patten spoke of an addition they hope to make to “RSA 75:1 How Appraised”, with the intention that this will allow poles and conduits to be treated as current use. She hoped for a confirmation from the full ASB board that they agreed this is a good change; Mr. Stohl seconded. Mr. Paul Brown stated he still believed in highest and best use (Market Value) for poles and conduits. A discussion followed regarding this change and also the term of “current use”.

Ms. Patten then spoke of addition **(c)** to “RSA 74:19 Inventories of Telecommunications Poles and Conduits”. A discussion followed on 74:19 with questions and thoughts voiced.

Next subject brought up was suggested addition **(e)** to RSA 21-J:14-b. Ms. Patten read addition **(e)** into RSA 21-J:14-b. A discussion followed including Mr. Scott Dickman’s presentation, SPI, the debate of a range, poles & conduits, the motion passing at 5 -2, one public forum etc.

Ms. Patten then spoke of RSA 72:8-c and the suggested additions - i.e. the words: *replacement cost new, depreciation, 5 year rolling average* and a “*floor*” etc.

Ms. Patten advised that Representative Abrami has HB 1198 in the system. She thought he would most likely be able to schedule that in his Ways and Means as late as the last weekend in February. She voiced her intention of having the wording for 72:8-c by mid February as well as tentative values. She also hoped to have addition **(e)** under 21-J:14-b written down, agreed upon and closed up so there can be a hearing by February 20th +/-.

Updates for Income & Expense and Definitions Subcommittee

Chairman Gerzon spoke of the next Definitions Subcommittee and will advise a date for the next subcommittee meeting. Otherwise, he advised there was nothing new to report. He confirmed the members of the Definitions Subcommittee as: Len Gerzon, Marti Noel, Loren Martin, Steve Hamilton, Mary Pinkham-Langer, and Todd Haywood. Loren Martin will chair the subcommittee.

Ms. Noel spoke of where things stand with the Income & Expense Whitepaper subcommittee. She advised they are “on target” to get information to the ASB and are awaiting statistical analysis at this time.

Correspondence

Mr. Hamilton introduced a letter received from Unitil that asked that the Board place the subject of electric and gas utility taxation on the agenda for 2016. A lengthy, in-depth discussion followed regarding this letter with several different thoughts being contributed. **Mr. Gagne moved to add this letter to the priority list. Representative Schmidt seconded. All agreed, and motion passed.**

Mr. Rick Vincent moved to adjourn; and Mr. Gagne seconded at 12:30 p.m.

Respectfully submitted,

Elizabeth McGill

Municipal and Property Division
NH Department of Revenue Administration

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

Telephone: (603) 230-5967
Facsimile: (603) 230-5947
Web: www.revenue.nh.gov
E-mail: asb@dra.nh.gov

In person at:
109 Pleasant Street, Concord
In writing to:
NH Department of Revenue
Assessing Standards Board
PO Box 487
Concord, NH 03302-0487

****See Minutes of 2/12/2016, RSA 21-J:14-a IV: regarding annual election of chairperson requirement.**

*****Note: Minutes appear as “draft” on the website until approved and then the word “draft” is removed - as was the case with the October 16, 2015 minutes.**