MINUTES OF THE
ASSESSING STANDARDS BOARD

Approved as Amended

DATE: October 28, 2016 **TIME:** 10:50 a.m.

LOCATION: NH Dept. of Revenue, 109 Pleasant Street, Concord, NH 03301

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

MEMBERS of the PUBLIC:

Joseph Devarenne, Concord
Mary Pinkham-Langer, NH DRA
Tom Hughes, BTLA
Teresa Rosenberger, Devine Millimet
Rosann Lentz, Portsmouth
Judy Silva, NHMA

Introductions followed.

Vice Chairman Bob Gagne arrived and opened the meeting at 10:50 a.m. It should be noted that the meeting was scheduled to start at 9:30 a.m.; however due to a traffic accident, a few members (Vice Chairman Bob Gagne, Chairman Len Gerzon and Representative Mark Proulx) of the board were held up in traffic for a period of time. Mr. Steve Hamilton did an informal presentation (educational) on property cards in the interim before the meeting was opened while waiting for other board members to arrive for a quorum. Chairman Gerzon arrived at approximately 11:00 a.m. Representative Proulx arrived at 11:15.

Minutes

Mr. Gagne moved to approve and Mr. Eric Stohl seconded the regular board meeting minutes of August 19, 2016. Chairman Gerzon made one minor correction on page 2, second to the very last sentence. He advised adding "on" to read "Mr. Vincent questioned Ms. Patten *on*" etc. The minutes were approved by all.

Mr. Gagne moved to approve and Mr. Hamilton seconded the regular board meeting minutes of September 30, 2016. Chairman Gerzon advised changing the word "tooled" on page 2 under "Income & Expense Subcommittee" to "used by". He also advised adding on page 2, second paragraph, 4th sentence from the end "together a committee and put something on *their web* site". Ms. Marti Noel suggested adding on page 2, 2nd paragraph (the 2nd sentence in bold) "moving to table *to address minor concerns and changes*". The minutes were approved - Mr. Tom Thomson abstained.

Mr. Hamilton asked for a motion that the Wheeler amendment be included in the June 28, 2016 minutes. Mr. Eric Stohl so moved and Ms. Betsey Patten seconded. All were in favor, motion passed.

Sub-committee Rules Minutes

As the clerk for the board had draft copies of the minutes for the last four ASB Subcommittee Rules meetings, it was decided that they also would be reviewed by the sub-committee members.

August 2, 2016 – Mr. Hamilton moved to accept, Ms. Patten seconded. Ms. Noel asked that "cama" be capitalized. Minutes were approved as amended with Mr. Gagne and Mr. Gerzon abstaining.

August 29, 2016 – Mr. Gagne moved to accept, Ms. Patten seconded. Minutes were approved as written with Chairman Martin abstaining.

September 19, 2016 – Mr. Gagne moved to accept, Mr. Hamilton seconded. Minutes were approved as written with Mr. Gerzon abstaining.

October 3, 2016 – Mr. Gagne moved to accept, Mr. Hamilton seconded. Minutes were approved as written with Mr. Gerzon and Ms. Patten abstaining.

Report of Progress, Rules Subcommittee

Mr. Gagne commented about the versions going out to the list serve with side notes on them as that was the only one he had. Chairman Martin advised that she felt that was actually good that they did as it would help lay the foundation for why they (the Board) were thinking what they were while working on them; it would help for clarification and would tie it all together. She recognized Ms. Mary Pinkham-Langer's hard work on the rules etc. Due to time constraints, it was decided that going through the rules line by line would not be possible in this meeting. Mr. Hamilton talked of putting together a power point relative to the public meeting. Ms. Pinkham-Langer explained about how changes etc. were reflected in the rules for clarification.

Chairman Gerzon asked if Mr. Gagne had been disseminating the draft information to the list serve. Mr. Gagne answered he had, and he then explained in more detail. Chairman Gerzon advised that he would like to see the "usefulness" of the list serve, the assessor input, and any other questions/comments the public has etc. **Mr. Gagne then asked about tabling the discussion until a future meeting. Ms. Patten seconded.** Mr. Stohl commented that item #1 of the forum should be input from that. Chairman Gerzon was concerned about controlling the discussion and would like to have discussions happen naturally. Mr. Gagne commented that Mr. Hamilton can dictate the order that it's presented in the report, but public comment could/should be "wide open". Mr. Stohl explained his concern and a discussion followed. Ms. Noel voiced her concern about some rule changes that should be gone over and discussed. A discussion followed. **All were in favor of the motion to table, motion passed.**

The next public meeting was confirmed for November 17, 2016 at 1:30 at the Radisson, Salon B, in Manchester, NH.

(Chairman Gerzon asked to move agenda items and proceed to a Property Record Card Discussion due to time constraints.)

Property Record Card Discussion

Mr. Hamilton spoke on the property record cards. He commented that Mr. Thomson's attempts at advancing this idea to improve the process and to better communicate with taxpayers so they can bridge the gap between what they find on their property record card and what they might find in a USPAP report. Mr. Hamilton suggested that the Board take a vote to add that kind of descriptive material to the assessment review standards for the cycle that begins in 2018. He explained in more detail. Mr. Gagne asked Mr. Hamilton if he was suggesting adding a standard. Mr. Hamilton stated he was suggesting they add an element to be checked when they check for the USPAP report. Mr. Gagne and Mr. Hamilton then discussed and clarified. Ms. Noel then asked Mr. Hamilton for clarification about that being in the USPAP manual or the office itself. Mr. Hamilton felt the practical place would be the manual, and suggested the first 3 or 4 pages of the report could be an explanation in plain English. Chairman Gerzon asked if there is an example of what the data card looks like in the USPAP report. Mr. Hamilton advised there is not and further stated there is no duty or requirement to do so.

Chairman Gerzon asked if Mr. Hamilton is proposing that they head in the direction that every USPAP report would have an example of the card with explanations etc. Mr. Hamilton replied they can figure out what that would mean but hoped the board could commit to adding that to the **2018** standard. Representative Schmidt approved of the idea of having a couple of explanation pages so taxpayers have a better grasp of this issue. **Representative Proulx made a motion to add that as a discussion, Representative Schmidt seconded.** Chairman Gerzon asked where USPAP can be seen once they're out there. Mr. Gagne replied it is public record; his is in his office and open to the public whenever asked for. Ms. Noel agreed the same in her office. Chairman Gerzon commented about having it on their website too. Ms. Noel voiced her concern about some communities not having web access. A discussion followed about web access and how often this is requested. Ms. Rosann Lentz commented that the public will still need someone to assist them. Mr. Thomson advised his thought was to have a property card plus an informational sheet – if the card was printed out, the sheet would print too with just basic information. Mr. Gagne spoke of his concern on the possibility of having extra sheets as an option (software availability); he does not feel it would be an easy undertaking. Mr. Thomson and Mr. Gagne discussed software issues with Ms. Lentz commenting about communities not on line (due to costs) etc. The meeting was brought back to the motion on the table. **All were in favor of the motion, motion carried.**

Income & Expense Subcommittee

Ms. Noel spoke on I & E and handed out a disclaimer that Mr. Hamilton had put together. She suggested "created" be changed to "established" on the disclaimer (first line). Mr. Hamilton thought the disclaimer should be included with the report and be available on the website when designated. Ms. Noel then handed out an article "Mortgage Reform Measures Support More Accurate Mass Appraisal Models for Commercial Properties" and discussed.

Chairman Gerzon asked about the date for the next meeting. Friday, December 16, 2016 was tentatively set.

Chairman Gerzon asked for a motion to adjourn; Ms. Martin so moved and Representative Proulx seconded.

Respectfully submitted,

Elizabeth McGill

Municipal and Property Division
NH Department of Revenue Administration

All meetings are recorded and are available upon request.

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

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Web: www.revenue.nh.gov
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