



PRESS RELEASE
For Immediate Release

May 23, 2022

Media Contact:

Jeff Mucciarone

603.644.3200x12

jeff@montagnepowers.com

**NH Department of Revenue Administration Announces Ora LeMere as
Assistant Commissioner and Samuel Greene as Director of the
Municipal and Property Division**

*LeMere was confirmed by the Executive Council May 18 and
Greene was confirmed May 4*

Concord, NH – Ora LeMere of Nashua is taking over the role of Assistant Commissioner of the [New Hampshire Department of Revenue Administration](#) (NHDRA). LeMere, who has been Director of the NHDRA Collection Division since 2016, was confirmed by the Executive Council on Wednesday, May 18, for a four-year term that began Friday, May 20. LeMere replaces Carollynn Lear, who had served as Assistant Commissioner since 2018.

NHDRA also filled the role of Municipal and Property Division Director, as Samuel Greene of Jaffrey was confirmed Wednesday, May 4, by the Executive Council. Greene replaces James Gerry, who had served in the role since 2019.

“I am extremely pleased to have Ora and Sam take over these two important positions, both of which play critical, strategic roles in our collective ability to continuously enhance efficiency, drive innovation, and support customer service and communication strategies as we administer the tax laws of the state of New Hampshire,” said Lindsey Stepp, Commissioner, NHDRA. “I am looking forward to working hand-in-hand with Ora, who has been a tremendous asset to NHDRA since she joined us in 2014. She has a tireless work ethic, a deep understanding of the business of state government, and she is a terrific communicator and educator.”

In the Assistant Commissioner role, LeMere is now responsible for testifying at public hearings on behalf of NHDRA; overseeing all information technology projects;

supervising all staff in the Administrative Unit; advising senior leadership on matters of tax, personnel, project management and contract management; and managing the Business Office, Legal Bureau, Hearings Bureau, Human Resources, Internal Auditor, and the Tax Policy and Legislative Group.

“I have always been passionate about tax policy and law, and I am honored for this new opportunity to continue supporting NHDRA’s ongoing efforts to administer New Hampshire’s tax laws fairly and efficiently,” LeMere said. “During my time at NHDRA, I have developed a keen understanding of how NHDRA divisions work together and complement each other, and I plan to leverage that insight as we work together to drive initiatives forward. Further, I genuinely enjoy helping others identify and capitalize on their strengths and I look forward to doing just that so NHDRA can continue to enhance the experience for taxpayers across New Hampshire.”

In her previous role as Director of the Collections Division, LeMere oversaw the collection of all outstanding taxes, while educating operators about their responsibilities regarding the Meals and Rentals Tax. She previously served as a Tax Field Auditor in the NHDRA Audit Division, where she conducted complex audits to ensure compliance with New Hampshire tax laws. Prior to joining NHDRA, LeMere worked as a Child Support Officer for the New Hampshire Department of Health and Human Services from 2005 to 2014. She received both Bachelor of Science and Master of Science degrees in accounting from Southern New Hampshire University.

In his new role as Municipal and Property Division Director, Greene, who has worked at NHDRA since 2005 and who has more than 30 years’ experience in property appraising and assessing, is responsible for planning, managing and administering the Division’s objectives, including assuring fairness, equity and proportionality in the assessment and collection of property taxes. He is also responsible for the administration of municipal finances in New Hampshire, which includes establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property, and administering timber and gravel taxation.

“I am excited to be able to step into this position as Director of the Municipal and Property Division and to continue working with the NHDRA team, New Hampshire cities and towns and assessors throughout the state,” Greene said. “The Municipal and Property Division plays an important educational role, and I am looking forward to continuing to work with assessors and municipalities statewide to ensure they have the resources and knowledge they need to assess and tax property fairly and equitably.”

During his tenure at NHDRA, Greene has served in various roles within the Municipal and Property Division, including Real Estate Appraiser, District Supervisor and most recently as Assistant Director. Greene received a Bachelor of Science degree from Skidmore College and is a New Hampshire Certified Residential Appraiser, as well as a NHDRA-certified property assessor.

“With more than 30 years’ experience in appraising and assessing, including more than 17 years with NHDRA, Sam’s experience speaks for itself, and we have been fortunate to have been able to rely on his knowledge and expertise here at NHDRA,” Stepp said. “Sam has continuously demonstrated his commitment to public and community service, and I am pleased he will be stepping into the role of Director of the Municipal and Property Division.”

The Municipal and Property Division of NHDRA establishes and approves municipal, school, county, state and village district tax rates, and provides technical assistance relative to taxation and finance to the more than 500 political subdivisions of the state. The Division also oversees the Assessment Review and Equalization bureaus. (The Assessment Review is the process of reviewing the assessing practices of each municipality over a five-year cycle to ensure compliance with applicable statutes and rules in the context of the Assessing Standards Board's Guidelines on Assessing Practices. Equalization is the process of equalizing local assessed values for each municipality to bring assessed values to 100% of market value annually.) For a full description on the NHDRA Municipal and Property Division, visit revenue.nh.gov/mun-prop.



Caption: Ora LeMere of Nashua is taking over the role of Assistant Commissioner of the New Hampshire Department of Revenue Administration (NHDRA). LeMere, who has been Director of the NHDRA Collection Division since 2016, was confirmed by the

Executive Council on Wednesday, May 18, for a four-year term that began Friday, May 20.

About the New Hampshire Department of Revenue Administration

The New Hampshire Department of Revenue Administration (NHDRA) is responsible for fairly and efficiently administering the tax laws of the State of New Hampshire. NHDRA collects approximately 80% of New Hampshire's general taxes. During Fiscal Year 2021, NHDRA collected \$2.4 billion in taxes, most of which went to the New Hampshire General Fund and Education Trust Fund. NHDRA also assists municipalities in budgeting, finance and real estate appraisal.

NHDRA administers and collects the following taxes at the state level: Business Enterprise Tax, Business Profits Tax, Communications Services Tax, Interest and Dividends Tax, Meals and Rooms Tax, Medicaid Enhancement Tax, Nursing Facility Quality Assessment, Tobacco Tax, Taxation of Railroads, Utility Property Tax, Real Estate Transfer Tax; and the following taxes at the local level: Property Tax, Excavation Tax, Timber Tax. To learn more about NHDRA, please visit www.revenue.nh.gov.

###