MINUTES OF THE
ASSESSING STANDARDS BOARD
SUB-COMMITTEE

DATE: January 25, 2016
TIME: 9:35 a.m.

LOCATION: NH Dept. of Revenue, 109 Pleasant 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, NHAAO

MEMBERS of the PUBLIC:
Jim Michaud, Town of Hudson
Loren Martin, Avitar
Len Gerzon, ASB
Ellen Scarponi, Fairpoint
Kevin O’Quinn, Fairpoint
William Stafford, Granite State Tel.
Scott Dickman, NHDRA
Andrew Kingman, AT & T
Charlene Lucas, GES
Cindy Brown, BTLA
Teresa Rosenberger, Devine Millimet

Chairman Patten convened the meeting at 9:35 a.m.

Introductions followed.

Minutes
Representative Patrick Abrami made a motion to accept the meeting minutes of January 11, 2016. Mr. Bob Gagne seconded with a correction on page 2, first paragraph, second sentence: instead of Chairman Patten, it should read “Mr. Robert Gagne moved for a motion for replacement……” Minutes approved as amended.

Next ASB Regular Board Meeting
& 75:1 How Appraised
Chairman Patten discussed the time and place of the next full ASB meeting, and she would like to have some recommendations ready so the House and Senate can see things are progressing. She asked for a motion on proposed changes on 75:1 to make telecommunications poles and conduits to be treated as current use. Mr. Eric Stohl moved the motion and Mr. Robert Gagne seconded the motion, all in favor of the change to 75:1.

21-J:14-b Powers and Duties of the Board
Chairman Patten discussed the addition of the following to 21-J:14-b under 1-a:

(e) The annual determination of a schedule of telecommunications pole and conduit current use values pursuant to RSA 72:8-c, and the local use thereof. Such schedule shall include the appropriate total depreciation based on actual age of poles and may include consideration of the geographic location of property determined by county.
A discussion followed regarding this possible addition to 21-J:14-b including questions and wording of the
addition. *Mr. Gagne made a motion that (e) is acceptable as Chairman Patten read into the record.*

After a discussion, Mr. Jim Michaud then suggested “and conduit” be added to (e) to read “….based on actual age of poles and conduits…”

*Mr. Steve Hamilton seconded Mr. Gagne’s motion.*  *Mr. Gagne advised “as amended”.*  All agreed that “and conduit” be added.  *Motion passed 5-2.*

Mr. Gagne voiced a concern that the forum be kept separate from the public forum/hearing until a process is decided.  *Mr. Hamilton moved for a motion to make an addition under 21-J:14-b II., “….written testimony on assessing standards and practices, and one public forum dedicated to the annual determination of pole and conduit values.”*  *Mr. Gagne seconded.*  Mr. Hamilton stated that it may be best that the determination be made in the year before the date of taxation.  There will be a process that will require them to go into rulemaking on this effort so the date of taxation being April 1st is probably impractical for them to collect the information etc. to report to the department the value of all the property – so it would probably be annually for the next year.  The discussion was brought back to the motion that Mr. Hamilton had made (and Mr. Gagne seconded).  *All were in favor of the amendment to 21-J:14-b II.*

**RSA 72:8-c & H.B. 1198**

Chairman Patten read RSA 72:8-c and a discussion followed regarding RSA 72:8-a and RSA 72:8-c and possible changes in wording etc. Loren Martin suggested RSA 72:8-c be incorporated into 72:8-a.  Chairman Patten asked that Mr. Gagne and Mr. Hamilton pull back their tentative motion regarding the changes in 72:8-a and 72:8-c for the time being.  *Mr. Gagne and Mr. Hamilton agreed and withdrew the motion.*

**Discussion on Section 74:19**

A discussion followed on 74:19 Inventories of Telecommunications Poles and Conduits with a change being made to (c) of “when available” added at the end of “An accurate and detailed description of the length and size of conduits, when available”.  *Representative Mark Proulx made a motion for the amendment to 74:19.*  *Representative Abrami seconded.*  *All approved.*

**Next Meeting**

Chairman Patten set the next ASB subcommittee meeting as Monday, February 1, 2016 9:30 at NHDRA.

**Presentation**

Mr. Scott Dickman did a presentation on the information he had integrated into a database thus far as a demonstration.  A discussion followed with explanations and questions on the database and the inputs for the database.

**Reporting to the ASB**

Chairman Patten advised that they will be reporting the following to the ASB:

- May be looking at flat values as using SPI was not meaningful or workable
- 74:19 changes
- 75:1 changes
- HB 1198 - there needs to be a workable formula
- 21-J:14-b amendment was unanimous but (e) was not unanimous
Chairman Patten asked to move to adjourn the meeting. Mr. Gagne made the motion and Mr. Stohl seconded at 11:56 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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