MINUTES OF THE
ASSESSING STANDARDS BOARD

Approved as Amended

DATE: January 27, 2017 TIME: 9:30 a.m.

LOCATION: Legislative Office Building, 33 North State Street, Concord, NH 03301

BOARD MEMBERS:

Senator James Gray Eric Stohl, Municipal Official, < 3,000
Senator Scott McGilvray ~ Absent Robert Gagne, NHAAO
Representative Peter Schmidt Rick Vincent, NHAAO, City Official
Representative Mark Proulx Loren Martin, Assessing Official, < 3,000
Stephan Hamilton, NHDRA Marti Noel, Assessing Official, > 3,000 ~ Absent
Len Gerzon, Public Member Betsey Patten, Chairman
Jim Wheeler, Municipal Official, City ~ Absent Thomas Thomson, Public Member
Paul Brown, Municipal Official, Towns >3,000 ~ Absent

MEMBERS of the PUBLIC:

Mary Pinkham-Langer, NHDRA Kris McAllister, Tri-Town
Scott Dickman, NHDRA James Michaud, Hudson
Teresa Rosenberger, Devine Millimet Gary Roberge, Avitar
Simon Thomson, Sheehan Phinney Charelle Lucas, Sansoucy
Scott Bartlett, Goffstown Susan Golden, Concord
Nancy K. Johnson Tom Hughes, BTLA
Barbara Reid, NHMA Cindy Brown

Introductions

Assistant Chair Bob Gagne opened the meeting with introductions in Chairman Patten’s stead.

Minutes

Chairman Betsey Patten asked for a motion to approve the minutes from January 9, 2017. Mr. Len Gerzon made the motion and Representative Mark Proulx seconded. Ms. Loren Martin asked for clarification under the second paragraph on page 3 (first sentence) regarding “commercial”. It was decided that “representation” would be added after “commercial” for clarification of the discussion. Ms. Martin also suggested for the following sentence that “and a

Scheduling

Chairman Patten advised that she would like to have two meetings a month with one as a snow date. A discussion followed on the next meeting dates which have been tentatively set as: 2/10/2017, 2/24/2017, 3/10/2017, 3/24/2017, 4/14/2017 and 4/28/2017.

Property Record Cards Discussion and Resolution

Mr. Tom Thomson spoke of his concerns on the property records cards. He would like to see one “title” for property record cards to cut down on confusion. He would then like to see on the card: an explanation as to
what the property record card is, the name and contact information for the selectboard of the town/city as well as the assessor of the town/city. **Mr. Gagne made a motion to make the official title of the document “property record card (PRC)”, Ms. Martin seconded.**

Chairman Patten commented that she had asked Mr. Steve Hamilton to advise what the rules were that covered what the property record card is. Mr. Hamilton advised they do not define property record card as a term, but that is how they refer to it in the Rev. 600 rules. A discussion followed regarding the ability to actually have the title “property record card” named on the property record cards themselves as vendors may not have the ability to change their software etc. Mr. Hamilton commented that there are “a limited number of CAMA systems in use within the state but they are all designed and developed and created by the company themselves. The town does not have the ability to make modifications to the program itself. That kind of a change might be possible, but it may not be practical as some of the companies are national companies.” Representative Schmidt commented “if we call it that, and recommend it and adopt it formally in New Hampshire, we don’t have to impose anything on the towns to re-label their cards” etc.

Mr. Scott Bartlett advised that in Goffstown the online information is a summary of the property record card, it is not the official property record card; and they have a disclaimer online stating that. He also advised that if a property owner wants the actual property record card, they have to go into their office to obtain a copy. Ms. Mary Pinkham-Langer referred to wording under Rev 603.04 and then Rev 609.02. Ms. Kris McAllister advised that she did not see this as being a “real, huge problem” although she agreed about the breakdown of the card being addressed. Mr. Gary Roberge did not agree with mandating the change, but he did agree with all of them referring to the cards as property record cards and making it a recommendation, but mandatory would be difficult. Chairman Patten gave her thoughts. **All approved the motion on the table, motion passed.** A discussion followed on details included on the property record card, an additional page to the property record card, online information, and going to the town hall to obtain the complete property record card. Also, the NH Department of Revenue will generate a Technical Information Release (TIR) pertaining to property record cards.

Ms. Pinkham-Langer referred to Rev 603.04 (a) and how property record cards are compiled and what they contain.

**Annual Report 2016**

Mr. Gagne asked if the board could address the Annual Report of 2016 next. Chairman Patten agreed and asked for a motion. **Mr. Gagne made the motion to send along the Annual Report of 2016 and Representative Proulx seconded. All approved and motion passed.**

**Legislative Update**

Chairman Patten advised she testified on HB254 and spoke of an amendment to the bill. She also spoke of the changes in the number of assessors on the board under the amendment (from 4 down to 3 assessors). Representative Proulx commented that he was told by the chairman of the subcommittee that they are going to hold off and see what happens with HB 323 before moving forward with HB 254. Ms. Loren Martin voiced her concerns on defining who would be the public members and her belief that a “public position on this board is open to any member of the public and should be open to any member of the public”. She is further concerned that with Legislature trying to “define those positions of the public, it limits it to a small sector of the public and pulls out anyone else being able to serve on the board”. A discussion followed on being a public member but not a taxpayer, utility representative and commercial representative, lack of attendance, ex officio members, more than 4 excused absences, administrative policy board, residency of public members (all members) etc. Mr. Jim Michaud commented that this board has demonstrated, under its current membership that it is able to deal with the issues that taxpayers have brought. A discussion followed on the number of senators on the board etc.

Ms. Martin asked if the board should make a statement as a board on both of the bills regarding the makeup and the duties of this board. Chairman Patten stated that she believed that the board needs to be cautious but wondered what other members thought about making a statement on HB 323 and HB 324. Mr. Gagne gave his thoughts. Senator James Gray suggested going to the RSA and looking at the powers and duties of the Board. He advised each member is a private citizen and can comment as a private citizen; but as a board, they should
be in line with the duties that are specified in the RSA. A discussion followed. Representative Schmidt commented that Representative Abrami is open to changes. He also felt it is important to educate the subcommittee and the policy committee etc. Mr. Eric Stohl advised he does not understand why they cannot make recommendations as a board to the Legislature on all three bills. He stated that if HB 323 passed (taking away rulemaking) they change from a regulatory board to an advisory board. He commented they have the right to go in as a board (take a vote) and recommend to the Legislature what they think of pending legislation. Representative Schmidt agreed they can weigh in as a board on HB 324. Representative Proulx also agreed that as a board they have a right to say how they want their “composition made, they have a voice”. Mr. Hamilton advised it is “true that it’s clearer that when it’s an issue regarding the assessment of property and the process and the procedures, it is abundantly clear it is their role to recommend that legislation”. He felt it’s a little less clear when it comes to something like the composition and the board’s duty. Mr. Gary Roberge stated “there is nothing in the law that says the board cannot have an opinion, in fact, one of your duties is to have an opinion and to make recommendations to the legislature”. Mr. Gagne agreed something should be said about how things were represented by Representative Abrami when he proposed this legislation. He commented that Representative Abrami’s experience was one issue for a brief period of time, and he had not been involved with the board before that. He stated his concern that Representative Abrami’s characterization of the board was not a fair and honest picture of the work the board has done over the years. He said he would not be in favor of taking a vote to make a recommendation as to what the composition of the board is, but he would be in favor of the board saying that the picture that has been portrayed is not accurate. Mr. Scott Bartlett commented that he thinks all three bills should be looked at together. He agreed that the board should weigh in on HB 324. He agreed that the board should most definitely weigh in on HB 323 but had no opinion on HB 254 at the time. He expounded on his concerns. Mr. Gerzon advised that his vote would actually be the “more strict reader of their statutory duties”. He also said he had always thought of it as having a clear limitation with regards to the actual administration of the tax policy not about composition of the board. He further spoke on HB 324 and his thought that it is completely analogous to the telecomm issue and that they should take a position. Regarding HB 323 and HB 254, he advised he would not want to take a position at this time. Senator Gray read off past amendments of the board over the years and gave advice on how to make a recommendation etc.

Chairman Patten passed around testimony she gave on HB 324 and what she did on HB 254 and explained. A discussion followed. Mr. Gagne asked to make a motion to authorize the chair to ask the committee that HB 324 come to the Assessing Standards Board. Mr. Gerzon seconded. Chairman Patten advised a work session was coming up on HB 324. Mr. Gagne stated his personal opinion is that HB 324 be inexpedient to legislate. A discussion followed. Mr. Gerzon suggested seeing if there is a consensus among them to empower the chair to speak on their behalf. A discussion followed including work sessions, exec sessions, special purpose properties etc. Mr. Hamilton asked about retaining the bill. A discussion followed on the procedure if retained etc. Mr. Stohl did not agree that HB 324 be retained – “kill it”. He does not feel it can be done for October. Chairman Patten felt it could. She said of the options of killing, retaining or making an amendment to the bill, she would rather bring an amendment. A discussion followed, including an amendment to take out Standard 6, Senator Gray’s input and how poles and conduits was brought to the House. Ms. Martin commented that she felt it may still be appropriate to request inexpedient to legislate because it is their obligation and duty under RSA 21-J:14 to provide those standards etc. Mr. Hamilton commented that he agreed the statute gives them the duty to recommend, but it is not exclusive. Mr. Gagne replied that it doesn’t take the authority away from the General Court. Chairman Patten suggested that they divide the question as they have a “retained”, an “ITL recommendation to the committee”, the basic motion where they ask that HB 324 be given to the ASB etc. She advised that if they divide the question, they can vote on the retained. If that loses, they can vote on ITL. If that loses, they won’t do anything, but they will ask that HB 324 come to the ASB. A discussion followed with several members giving their input. Mr. Gagne asked to restate the motion to say: Authorize the chair to go to the committee (Science and Technology) and make it clear to the committee that they’re already working on this issue (supply copy of Mr. Gerzon’s letter if need be) and the Assessing Standards Board would welcome the opportunity to have input on this. Mr. Gerzon seconded. Motion passed 9 – 2. Mr. Hamilton asked to move this issue to item #1 on the agenda for the next meeting. Representative Proulx seconded. All approved.
Standard 6

Mr. Gagne brought up that there was no proposal to change the statute reference to USPAP’s Standard 6 (dropping it). Chairman Patten asked Representative Schmidt and Representative Proulx to make an amendment to HB 323 when it is heard regarding removing USPAP Standard 6 etc. Mr. Gagne made a motion to direct one or both of the Representatives to make the amendment to HB 323, remove and replace on USPAP Standard 6. Mr. Gerzon seconded. Ms. Martin asked for clarification on what was being removed and replaced etc. A quick discussion followed. All approved, motion passed.

Discussion regarding Administrative Rules

Chairman Patten commented on a newspaper article relative to the rules committee. Representative Schmidt spoke on JLCAR and the Governor’s letter requesting suspension of everything with regard to implementation of rules etc. This is an ongoing discussion.

Mr. Gagne motioned to adjourn, Representative Schmidt seconded, all approved.

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:

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:
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Assessing Standards Board
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