

*Assessing Standards Board
Manual Subcommittee Meeting*

Approved as amended

DATE: April 13, 2018 **TIME:** 9:00 a.m.

LOCATION: Legislative Office Building, Room 303, 33 North State Street, Concord

SUBCOMMITTEE MEMBERS in ATTENDANCE

Len Gerzon, Chair, Laura Davies, NH DOT, Joe Lessard, Steve Hamilton

MEMBERS of the PUBLIC

Mary Pinkham-Langer, NH DRA, Betsey Patten, Representative Mark Proulx

Mr. Gerzon convened the meeting at 9:05 a.m.

Introductions of the subcommittee members followed. Mr. Gerzon added that Cindy Brown will also be participating in the manual edit process.

The Assessing Reference Manual was originally published in 2008; it was re-written in 2012-2013 and the second edition published in 2014. The second edition contained updated information as well as links to additional resources. The manual has been referenced and used by communities, assessors, selectmen, taxpayers and the courts to help understand and explain the property tax system.

The scope of the project is to include the following:

- *Review and incorporate legislative changes in property tax statutes to understand what has changed and how it is relevant to the information in the manual*
 - *Mr. Hamilton offered to bring to the next meeting a list by year of laws that have changed*
 - *Some changes include:*
 - *RSA 72:7-d Exemption; Recreational Vehicles*
 - *RSA 72:28-b All Veterans' Tax Credit*
 - *RSA 72:80-83 Property Tax Exemption*
 - *RSA 76:21 Prorated Assessments for Damaged Buildings*
 - *Telecommunication update*
- *Review of current manual*
- *Public inquiries*
 - *Mr. Haas inquiry relative to the state education tax*
- *To be completed within five meetings or by August 2018*

A brief discussion followed pertaining to the inquiry by Mr. Haas to strike all references to the court case of Evelyn Sirrell et al v. the State of New Hampshire which he believes was invalidated by a court challenge to the state education funding formula. The subcommittee understood the state education formulas were not part of the Assessing Reference Manual but agreed to review and provide a determination of whether or not to include the information in the manual.

Next Meeting

Tuesday, May 8, 2018, at 2:00 p.m. at DRA.

Mr. Gerzon adjourned the meeting at 9:30 a.m.

Respectfully submitted,

*Stephanie Derosier
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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