Assessing Standards Board  
Manual Subcommittee Meeting

Approved as written

**DATE:** August 22, 2018  
**TIME:** 2:00 p.m.

**LOCATION:** Department of Revenue Administration, Conference 334 Room, 109 Pleasant Street, Concord

**SUBCOMMITTEE MEMBERS in ATTENDANCE**

Len Gerzon, Chair, Betsey Patten, Laura Davies, Joe Lessard, Tom Hughes

**MEMBERS of the PUBLIC**

Emalie Colburn, GES

Chairman Gerzon convened the meeting at 2:05 p.m. Introductions of the subcommittee members followed.

**Minutes**

Ms. Patten *motioned to accept the minutes of the July 12, 2018, meeting as written*; Mr. Hughes *seconded the motion*. Discussion. Chair Gerzon called the motion to accept the minutes of the July 12, 2018, meeting as written. *Motion passed unanimously.*

**Manual**

The committee discussed ways to effectively share and review the draft manual and how to format and present the new information. It was reiterated the manual is intended to provide brief descriptions of important assessing topics, notification of changes and additional resources including hyperlinks to more comprehensive information such as RSAs, websites and publications.

Ms. Davies provided a summary of RSA 79-E:4-a, Coastal Resilience Incentive Zone, a flexible new program a municipality can adopt and create qualifications based on their local situations and goals. A brief discussion followed; the committee members will review and provide feedback at the next meeting.

Chair Gerzon summarized his revisions to the preface and foreword and suggested the current dedication be retired. He described, through the examples below, his vision for implementing the following revisions into the manual:

1. A question and answer within each section to describe the change(s):

Q: What new exemptions have been implemented in the past 5 years?

A. The exemption treatment for RVs and manufactured housing has been changed in RSA 72:7-d and a. This new law now exempts RVs from taxation as real estate and clarifies that campground owners are not responsible for taxes on vehicles located on their grounds. It also clarifies the definition of “manufactured housing” under RSA 205-a:1, I.
2. In Section 11, under Standards, amend 3. to add:

Definition of sales chasing adopted by the ASB. Since the last issue of defining “sales chasing” has been completed, oversight by the ASB now resides in the rulemaking function.”

3. In Section 9.3, add changes as “notes,” for example and link the RSA to the statute for more detail:

*RSA 76:18 and 76:19 has been repealed regarding the granting of abatements for watering troughs and shade trees.

**RSA 76:16 I and II, RSA 16-a, 17, 19a. II. And RSA 81:5 now allow selectmen to abate taxes for good cause for prior years.

Copies of these revisions were distributed to the committee for review and feedback at the next meeting.

Discussion followed about drafts that had been previously submitted but not discussed. It was suggested once the shared document was made available, the members enter changes using track changes and once complete, the committee could review the entire document and edit together. It was stated some of the 2013 and 2014 changes already exist in the manual and after a brief conversation it was agreed additional edits would not be necessary. Clarification was provided for the existing links in Chapter 3 that reference information within the “document” and to “websites.”

Discussion followed about how to treat Chapter 12, Equalization Standards Board, as it no longer existed. The applicable duties will be moved into Chapter 11, Assessing Standards Board and Chapter 12 will remain with a statement such as “Repealed. See Chapter 11”. It was added that while the board was repealed, the equalization process continues and the ASB currently has an acting subcommittee for equalization purposes.

A brief overview of edits to Chapter 10, Exemptions and Tax Credits, reflecting the new statute for veterans followed. The committee briefly discussed where to implement the valuation of telecommunication poles and conduits into the manual and was decided to be placed in Chapter 6, Jurisdictional Exceptions. This led to a brief discussion about the order of the RSAs within each chapter. It was determined RSAs added through revisions have been added to the end of a section rather than placing them in RSA number order.

A discussion followed about changes to RSA 52 pertaining to village districts; whether the impacts of the changes might be substantial and need mention in the manual and if so, where they should be placed. It was suggested the changes be drafted in the manual where they were felt most applicable and the committee would review and decide whether to retain the information or not. The same suggestion was made about RSA 79-H pertaining to a property tax exemption for a property leased or rented through a charter school.

Next Meeting

Monday, September 17, 2018, at 2:00 p.m. at DRA

Mr. Hughes will look into distributing a shared document to the committee members.

Mr. Gerzon adjourned the meeting at 4:00 p.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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