Chairman Gerzon convened the meeting at 2:00 p.m. Introductions of the subcommittee members followed.

The method of combining the work of each of the subcommittee members through a shared document was not achievable. Chair Gerzon offered to coordinate the work of the other members and update the manual into one document. Once all of the information has been input into a draft document, including 2018, he will forward to the members for review. He added he will be away in October and will do as much work as he can prior to leaving and complete when he returns. The goal for the end of October or early November is to have the information entered and ready for final review and editing.

Minutes

Ms. Patten motioned to accept the minutes of the August 22, 2018, meeting as written; Ms. Davies seconded the motion. No discussion. Chair Gerzon called the motion to accept the minutes of the August 22, 2018, meeting as written. Motion passed unanimously.

2018 Legislative Update

Mr. Hughes distributed copies of the 2018 Legislative Update for review and discussion and the following bills were reviewed.

**HB 324 (Chapter 238)** establishes a commission to study utility property valuation and recommend legislation to reform the current system of taxing utility property in New Hampshire. The commission is composed of 11 members, including one representative from the DRA.

Chair Gerzon will draft language for this bill and the study commission to add to the utility section of the manual.

**HB 1356 (Chapter 296, Section 3)** clarifies that notwithstanding RSA 75:3, a campground owner is not responsible for payment of any property taxes imposed on a recreational vehicle located at the campground unless the campground owner is the owner of the recreational vehicle.

**HB 1473 (Chapter 182)** authorizes a municipality to waive the yield tax on timber harvested from land owned by, and located in, the municipality; eliminates the requirement of filing a supplemental notice when the total volume of the cut exceeds the total volume reported in the intent to cut by less than 25 percent, except where a bond is
required by RDA 79:3-a or RSA 79:10-a, II; reduces the time for assessing officials to sign an intent to cut from 30 days to 15 days if all conditions for approval have been met, but allows them to sign it outside a public meeting; and requires a municipality to provide public notice of an intent to cut before it is signed by assessing officials.

**SB 340 (Chapter 50)** requires the DRA’s assessment report to separately categorize compliance with findings that test current assessing practices since the year of the prior assessment report, examine permanent records, and summarize compliance in a single conclusion statement.

Senate Bill 340 will be reviewed and considered for inclusion in the manual.

**SB 341 (Chapter 105)** increases the maximum amount of the optional veterans’ tax credit for service-connected total disability from $2,000 to $4,000.

**SB 503 (Chapter 148)** increases the maximum amount of the optional veterans’ tax credit from $500 to $750.

Chair Gerzon suggested a question such as “What’s new for veterans’ tax credits?” be added to the exemptions and tax credits section to note the changes.

**SB 510 (Chapter 232)** requires the State or a county, city, town, school district, or village district which owns real or personal property used or occupied by others to annually provide written notice and a copy of the lease or other agreement to the assessing officials of the municipality in which the property is located.

**SB 511 (Chapter 151)** establishes an optional tax credit for members of the New Hampshire National Guard or reserve components of the United States armed forces engaged at any point during the tax year in combat service. The optional tax credit amount for combat service is an amount from $50 to $500.

The next meeting will be scheduled for final edits and review. The members will review the final draft distributed by the Chairman when complete and bring comments and suggested changes. Once ratified by the subcommittee, it will be brought to the full ASB for review and approval.

A brief discussion followed about to how to present the draft to the full ASB and whether or not to include a synopsis of the changes.

**Next Meeting**

No meeting date set.

Mr. Gerzon adjourned the meeting at 2:32 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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