

Assessing Standards Board

2019 Annual Report

January 2020

The Assessing Standards Board members elected Betsey Patten as Chairman and Robert Gagne as Vice Chairman in January. The full ASB met six times and held one forum in November during 2019.

Pending Legislation for 2019

- HB 700 relative to valuation of utility company assets for local property tax –
 - OTP, Eff: 8/20/2019
- HB 144 relative to changes in property assessments – LOT
- SB 57 – relative to phasing out and repealing the utility property tax – ITL

A Rulemaking Hearing was held in February on the proposed Asb 301 regarding Definitions, Asb 303 regarding Requirements for each level of DRA Certification and Asb 308 regarding Sanction, Suspensions, Decertification and Other Disciplinary Actions. The rules were submitted to the Joint Legislative Committee on Administrative Rules and were effective in May of 2019.

There was discussion regarding a taxpayer's concern about being assessed for property that does not exist, since it is no longer required to allow an assessor access to a residence to verify any information that could change the assessment. RSA 75:1, 75:7 and 75:8 give the authority to the Selectmen and assessors to adjust values if they have knowledge of any possible changes in the property. Also there was discussion about who had responsibility for the burden of proof as referred to in RSA 76:16-a.

Three subcommittees were created to address concerns of the board members and were charged with bringing back any recommendations to the full board in the fall.

- View Criteria – 4 meetings
- Certification levels and requirements – 4 meetings
- Institutional Exemptions – 4 meetings
- The Manual Subcommittee has been an ongoing process that will incorporate, if necessary, any recommendations proposed by the board

Institutional Subcommittee Recommendations Approved by the Full ASB

- 1) To have as a PILOT program a more in-depth review of institutional exemptions by the DRA. It was believed the next assessment review cycle begins in 2023 and the start of the more in-depth review. The DRA will work towards drafting the review outline and provide to assessors and municipalities before the start of the program
- 2) To add the words "and educational" to RSA 72:23, VI. to read, "VI. Every charitable **and educational** organization or society, [...]."
- 3) To recommend creation of a study commission to study whether entities that are otherwise exempt from payment of taxes that they make a payment in lieu of tax

- 4) To make the following change to RSA 75:8, Revised Inventory. *"1. Annually and in accordance with state assessing ~~guidelines~~ standards, the assessors and selectmen [...]."*

Certification Subcommittee Recommendations Approved by the Full ASB

- 1) To make the number of hours increase from 80 to 160 to become a DRA-certified Measurer and Lister
- 2) To add a 50-hour continuing education requirement over 5-years to the DRA-Certified Property Assessor Assistant level
- 3) To accept the recommendation to switch courses 102 and 300 and require Course 452 before becoming a DRA-Certified Property Assessor
- 4) To accept the recommendation that Asb 304.04 specify that someone at the certified property assessor level may participate in informal reviews of property assessments with property owners
- 5) To require that the DRA-Certified Property Assessor Supervisor be subject to passing a comprehensive exam before being granted the designation
- 6) To replace IAAO Course 300 Fundamentals of Mass Appraisal, now required at the Assessor level, with IAAO Course 102 Income Approach to Valuation to the Assessor Supervisor education requirement

View Subcommittee Recommendations

At the Public Forum during the 78th Annual New Hampshire Municipal Association Conference in Manchester there was a request for a North Country forum regarding the practices of assessing, including the view issues. The full ASB decided to not act on the View Subcommittee recommendations until the North Country forum was held.

Respectfully Submitted

Betsey L. Patten, Chairman of the Assessing Standards Board