

Assessing Standards Board  
2021 Annual Report  
Approved on March 11, 2022

Due to the COVID-19 pandemic, the ASB met remotely January through May. The Board held nine regular meetings, six Certification subcommittee meetings, two Low Income Housing Tax Credit (LIHTC) subcommittee meetings and one Equalization subcommittee meeting. The Board also voted to go to Rulemaking with the Asb rules.

The Board voted for Betsey Patten as Chairman and Robert Gagne as Vice-Chairman. The following are the subcommittee actions for the year.

Certification Subcommittee

The following changes to Asb 300 were recommended and approved by the full Board.

- 303.05(b)(2) and 303.06(b)(2) adding “signed” before documents required for certification;
- 306.01(e) regarding the comprehensive exam for property assessor supervisor for certification;
- 306.01(a)(4) regarding time frame for criminal background checks for certification;
- 306.01(d)(e) regarding out-of-state applicants requesting certification as a DRA-certified Property Assessor or Property Assessor Supervisor;
- 306.01(f) adding a conditional approval process for out-of-staters;
- 306.03 regarding time frames for certification based on the date approved.

The Board voted to go to rulemaking in May, 2021 and the rules were adopted by the board in October, 2021.

The subcommittee was also looked into the issue of the certification records not being considered public information by the Department of Revenue (DRA) based on their reading of RSA 21-J:14, Confidentiality of Records. This led to a discussion of moving the certification of assessors to the Office of Professional Licensure and Certification (OPLC). The Executive Director of OPLC conferred with the full Board about how OPLC works and noted this move would be acceptable to OPLC. The Board decided to use a similar structure to the Real Estate Appraisal Board (REAB) for the certification board. The Board gave an outline of possible statutory changes to the Representatives on the Board for creating legislation. (Attached)

The Board also considered adding language to RSA 21-J:14 to clarify the Board’s intent that all certification and recertification records, including disciplinary actions, be open and accessible to the public by including RSA-21-J:14-a, 14-b, 14-f and 14-g to the existing exemptions under RSA21-J:14, IV(a).

Low Income Housing Tax Credits (LIHTC)

The subcommittee recommended that the DRA develop a cap rate range instead of a single point estimate for use in determining the tax rate to be given to non-profit entities.

### Respect and Civility in the Workspace

The board members were instructed to take the on-line course as required by the Governor and to send that certification to DRA.

### Code of Ethics

ER 5-1 was updated to read – It is unethical for a DRA Certified Property Assessor or a DRA Certified Property Assessor Supervisor to fail to observe the requirements of the Uniform Standards of Professional Appraisal Practice.

### Presentation by DRA

Sam Greene, Assistant Director of the Municipal and Property Division, gave a presentation to explain the responsibilities, experience and qualifications of DRA personnel who monitor assessing and perform assessment review throughout the state.

### Legislative Update

- HB 64, relative to renewable generation payment in lieu of taxes (PILOTS) – Ought To Pass
- HB 189, relative to accessory dwelling units with 1-3 units – Inexpedient to Legislate
- HB 411, relative to the equalization rate and property tax abatement – Ought To Pass
- HB 552, relative to property tax valuation and the 5-year requirement- Inexpedient To Legislate

Also a Supreme Court Decision regarding RSA 75:8, I was discussed. Legislation to change that RSA to allow corrections to existing appraisals will be submitted.

Respectfully Submitted

Betsey Patten, Chairman  
Assessing Standards Board

cc: Governor  
Senate President  
Speaker of the House  
Senate Clerk  
House Clerk  
State Library

*Proposed outline to draft legislation for an Assessing Certification Board, as approved, by majority vote, at the September 10, 2021 Assessing Standards Board meeting.*

- NH Assessing Certification Board attached to OPLC
  - Board Composition
    - 3 Assessors
    - DRA Commissioner or designee
    - 3 Public (possible prohibition?)
- Appointments effective July 1, 2022
- Terms
- Expiration
- Meeting Schedule
- Chairman
- Per Diem
- Immunity from civil action
- Administrative support from OPLC
- Licensure or Certification Process
- Prohibited Conduct
- Classes of Licensure or Certification
  - Certified Building Measurer and Lister
  - Certified Property Assessor Assistant
  - Certified Property Assessor
  - Certified Property Assessor Supervisor
- Criminal History Record Check
- Examination Requirements
- Examination Pre-requisites
- Experience Requirements
- Term of Licensure or Certification
- Continuing Education Requirements
- License or Certificate
- Disciplinary Proceedings (OPLC)
- USPAP
- Hearings; Investigations (OPLC)
- Fees (OPLC)
- Summons (OPLC)
- Rulemaking Authority