

Assessing Standards Board
Regular Board Meeting

Approved as written

DATE: January 22, 2021

TIME: 10:00 a.m.

LOCATION: Remote Meeting through WebEx

BOARD MEMBERS

(E) Excused absence

Senator James Gray	Paul Brown, Municipal Official, Towns >3,000 (E)
Senator Kevin Cavanaugh (E)	Sherman Hallock, Municipal Official, <3,000
Representative Peter Schmidt	David Marazoff, NHAAO, At-Large Member
Representative Tony Piemonte	Loren Martin, NHAAO, Towns, <3,000
Betsey Patten, Public Member, Chair	Joe Lessard, NHAAO, Towns >3,000
Robert Gagne, NHAAO, City Official	Vacant, Public Member
James Gerry, NHDRA	Thomas Thomson, Public Member
Jim Wheeler, Municipal Official, City	

MEMBERS of the PUBLIC

Linda Kennedy	Laurie Ortolano
Charelle Lucas	Becky Benvenuti
Scott Bartlett	Peter Roth
Jim Menihane	Kristen McAllister
Norm Bernaiche	Phil Bodwell
Todd Haywood	Sue Golden
Rosann Lentz	Robert Tourigny

Chair Patten convened the meeting and welcomed those in attendance.

Election of Officers

Chair Patten opened the floor for nominations for Chairman. Mr. Gagne nominated Betsey Patten; Representative Schmidt seconded the nomination. Mr. Gagne ***motioned to close nominations***; Representative Schmidt ***seconded the motion***. Chair Patten called the motion to close nominations for Chairman.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. ***Motion to close nominations for Chairman passed unanimously.***

Chair Patten opened the floor for nominations for Vice-chairman. Mr. Lessard nominated Bob Gagne; Representative Schmidt seconded the nomination. Mr. Lessard ***motioned to close nominations***; Mr. Gerry ***seconded the motion***. Chair Patten called the motion to close nominations for Vice-chairman.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. ***Motion to close nominations for Vice-chairman passed unanimously.***

Chair Patten called the motion for her to remain Chairman.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. ***Motion for Ms. Patten to remain Chairman passed unanimously.***

Chair Patten called the motion for Mr. Gagne to remain Vice-chairman.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. ***Motion for Mr. Gagne to remain Vice-chairman passed unanimously.***

Minutes

Mr. Lessard ***motioned to accept the minutes of July 16, 2020***; Mr. Gagne ***seconded the motion***. No discussion. Chair Patten called the motion to approve the minutes of July 16, 2020, as written.

Vote by Roll Call: Mr. Marazoff Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Abstained; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Abstained; Ms. Patten, Yes. ***Motion to approve the minutes of July 16, 2020, as written. passed with a vote of 8-0; with two abstentions.***

Mr. Gagne ***motioned to accept the notes from the December 2, 2020, public forum***; Representative Schmidt ***seconded the motion***. It was suggested that in the future, public forum notes be reviewed and accepted rather than voted on. Chair Patten called the motion to accept the notes from the December 2, 2020, public forum.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. ***Motion to accept the notes from the December 2, 2020, public forum passed unanimously.***

Proposed Rules Changes to Asb 300 Certification of Assessors

Proposed Rule Change 1 – In Asb 303.05 (b)(2), add the word *signed* before Documentation.

Asb 303.05 Requirements to be a DRA-Certified Property Assessor Assistant. A person requesting certification under this section shall meet either of the following:

- (b) The requirements to be a DRA-certified property assessor shall be:
 - (1) All of the requirements for a DRA-certified property assessor assistant, in accordance with Asb 303.04;
 - (2) ***Signed*** [D]documentation of successful completion of all requirements of [...]:

Mr. Lessard *motioned to accept the change to add the word signed before documentation in Asb 303.05 (b)(2)*; Mr. Gagne *seconded the motion*. Discussion ensued about the lack of clarity with regards to who would be signing the documentation and why it was being suggested.

Mr. Gerry *motioned for the following amendment to Asb 303.05 (b)(2), “Signed by the instructor or an official representing the association completing the course.”* There was no second. Chair Patten called the original motion.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, No; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. *Motion to add the word signed before documentation in Asb 303.05 (b)(2), passed with a majority vote of 9-1.*

Proposed Rule Change 2 – In Asb 303.06 (b)(2), add the word *signed* before Documentation.

Asb 303.06 Requirements to be a DRA-Certified Property Assessor Supervisor.

(a) In lieu of the requirements in (b)(1) and (2) below, a DRA-certified property assessor supervisor applicant may submit to the DRA a copy of his or her current New Hampshire Association of Assessing Officials’ professional designation certificate.

(b) The requirements to be a DRA-certified property assessor supervisor shall include:

(1) The requirements of a DRA-certified property assessor in Asb 303.05;

(2) *Signed* [D]documentation of successful completion, of all requirements of the International Association of Assessing Officers (IAAO) Course 300, or the equivalent requirements of a course pertaining to mass appraisal, offered by, but not limited to those listed in Asb 301.05(a)[...];

Mr. Gagne *motioned to accept the change to add the word signed before documentation in Asb 303.06 (b)(2)*; Mr. Lessard *seconded the motion*. A suggestion was made to amend (a) to read “In lieu of the requirements in (b)(1)[~~and~~], (2) *and* (7) below[...],” referencing the exam requirement. A brief discussion followed; no other changes were offered. Chair Patten called the motion to accept the changes to Asb 303.06 (a) and (b)(2).

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. *Motion to accept the changes to Asb 303.06 (a) and (b)(2) passed unanimously.*

Proposed Rule Change 3 -

The following language was approved in Asb 303.06 (e) on January 10, 2020:

Asb 303.06 Requirements to be a DRA-Certified Property Assessor Supervisor.

(e) DRA Individuals with a current DRA-certified property assessor supervisor certification shall be required to take the comprehensive exam described in Asb 303.06 (b)(7), to recertify at the DRA-certified property assessor certification level within 5-years of the rule being adopted.

In effort to provide clarification; the following change is being proposed to replace the previously approved Asb 303.06 (e), above:

(e) Any DRA-certified property assessor supervisor who does not hold a CNHA designation will be required to take the comprehensive exam described in Asb 303.06(b)(7), to recertify at the same level within 5-years of the rule being adopted.

(f) Any DRA-certified property assessor supervisor who holds a CNHA designation will not be required to take the exam to recertify at the same level.

A lengthy discussion followed including what would happen if a supervisor failed to pass the new exam and confusion whether an individual currently holding a supervisor certification who has not taken the CNHA exam would be certifying as a supervisor if they passed the exam or recertifying at the same level. An amendment with revised language to (e) was offered and withdrawn. A suggestion was made to put off the vote on this rule until clarity could be achieved however discussion continued.

After more discussion, Mr. Gagne *motioned to accept the new proposed language in (e), above, and to remove the new (f)*; Mr. Lessard *seconded the motion*. No further discussion. Chair Patten called the motion to accept the new language in (e), above and to remove the new (f).

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. *Motion to accept the new proposed language in Asb 303.06 (e) and to remove the new (f) passed unanimously.*

Proposed Rule Change 4 – This change is being proposed to provide a more specific timeframe for when a background check should be submitted.

Asb 306.01 Requesting Certification or Recertification.

(a) A person, or an employee of a municipality or company requesting certification and meeting the requirements of Asb 303.01 through Asb 303.06[...],”

(4) Criminal background check results obtained [~~at the time of the request~~] **within 30 days of submitting a complete request to be certified.**

Mr. Gagne motioned to accept the proposed change in Asb 306.01 (a)(4) to replace, “at the time of the request” to “***within 30 days of submitting a complete request to be certified.***” Mr. Wheeler *seconded the motion*. No discussion. Chair Patten called the motion to accept the proposed change in Asb 306.01 (a)(4).

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Representative Piemonte, Yes; Ms. Patten, Yes. *Motion to accept the changes to Asb 306.01 (a)(4) passed unanimously.*

Proposed Rule Change 5 – Addition of language to consider out-of-state applicants requesting certification as a DRA-certified Property Assessor.

Asb 306.01 Requesting Certification or Recertification.

(d) Any person from out-of-state requesting and qualifying for certification as a DRA-certified assessor excluding completion of NH state statutes part 1 and 2 and USPAP shall:

(1) Submit all documentation as required in Asb 303.05 (b)(1) and (2): and

(2) Request a conditional approval to complete the education requirement.

Mr. Gagne *motioned to accept the new language proposed in Asb 306.01 (d)(1) and (2), above, pertaining to out-of-state applicants*; Mr. Lessard *seconded the motion*. After a brief discussion, Chair Patten called the motion to accept the new language proposed in Asb 306.01 (d)(1) and (2) relating to out-of-state applicants requesting certification as a DRA-Certified Property Assessor.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Ms. Patten, Yes. *Motion to accept the new language in Asb 306.01 (d)(1) and (2), pertaining to out-of-state applicants, passed unanimously.*

Proposed Rule Change 6 - Addition of language to consider out-of-state applicants requesting certification as a DRA-certified Property Assessor Supervisor.

Asb 306.01 Requesting Certification or Recertification.

(e) Any person from out-of-state requesting and qualifying for certification as a DRA-certified assessor supervisor excluding completion of NH state statutes part 1 and 2 and USPAP shall:

(1) Submit all documentation as required in Asb 303.06 (b)(1) and (2): and

(2) Request a conditional approval to complete the education requirement.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Ms. Patten, Yes. *Motion to accept the changes to Asb 306.01 (e)(1) and (2) and (f)(1) and (2), passed unanimously.*

Proposed Rule Change 7 – Addition of a process for DRA to provide conditional approval for out-of-state applicants requesting certification as a DRA-certified Property Assessor or DRA-certified Property Assessor Supervisor who may qualify with the exception of not completing state statutes parts 1 and 2 and USPAP:

Asb 306.01 Requesting Certification or Recertification.

(f) The DRA shall:

(1) Review the documentation provided;

(2) Notify the person within 30 days of receipt of the request that:

a. A conditional approval has been granted to complete the education requirement and expiration date; or

b. The conditional approval has been denied and the reason for the denial.

Mr. Lessard *motioned to accept the proposed changes in Asb 306.01 (f)(1) and (2), above*; Mr. Marzoff *seconded the motion*. Chair Patten called the motion to accept the new language proposed in Asb 306.01 (f)(1) and (2) relating to the DRA process to provide conditional approval for out-of-state applicants requesting certification.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Ms. Patten, Yes. *Motion to accept the changes to Asb 306.01 (f)(1) and (2), passed unanimously.*

Proposed Rule Change 78

Asb 306.01 Requesting Certification or Recertification.

(a) A person, or an employee of a municipality or company requesting certification and meeting the requirements of Asb 303.01 through Asb 303.06 **excluding a conditional approval provided in Asb 306.01(e)**, who has not committed any conduct that would be prohibited under Asb 307.02, shall complete and file a form provided by the DRA, “Request for Certification or Recertification”, or, in lieu of filing the form, a request in writing, to the DRA, to be certified by providing:

Ms. Martin *motioned to accept the proposed change in Asb 306.01 (a)*; Mr. Marazoff *seconded the motion*. A correction was made to change (e) to (f) to reference the appropriate rule which is the DRA approval process for a conditional approval. Chair Patten called the motion to add the following language in Asb 306.01 (a), “A person, or an employee of a municipality or company requesting certification and meeting the requirements of Asb 303.01 through Asb 303.06 **excluding a conditional approval provided in Asb 306.01(f)[...]**,”

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Ms. Patten, Yes. *Motion to accept the change to Asb 306.01 (a), with the correct reference to (f) above, passed unanimously.*

Proposed Rule Change 9

Asb 306.03 Certification Duration.

(a) Certification at all levels shall be effective upon DRA approval.

(b) Certification duration [~~at all levels shall~~] **for the approval of new applicants or for approval that will change the level of DRA certification, when approved on or before June 30, shall:**

- (1) Start January 1 of the year of the DRA's approval; and
- (2) End December 31 of the 5th year.

Mr. Lessard motioned to accept the change in Asb 306.03 (b), to replace “at all levels shall” with “**for the approval of new applicants or for approval that will change the level of DRA certification, when approved on or before June 30, shall:**” Mr. Marazoff *seconded the motion*. Discussion ensued about this change, and the next, to allow two separate beginning certification dates and durations to allow every individual to only lose up to 6 months of certification versus a possible 11+ months that could occur with only one beginning date of January 1. This will not affect current certifications; only new

applicants or those who want to change their level of certification. Chair Patten called the motion to approve the change in Asb 306.03 (b), above.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Ms. Patten, Yes. ***Motion to accept the changes to Asb 306.03 (b), above, passed unanimously.***

Proposed Rule Change 10 – Add a second certification start date.

Asb 306.03 Certification Duration.

(c) Certification duration for the approval of new applicants or for approval that will change the level of DRA certification, when approved on or after July 1, shall:

(1) Start July 1 of the year of the DRA's approval; and

(2) End June 30 of the 5th year.

(ed) A recertification approval, that will remain at the same level of DRA certification, shall begin the following January 1st after the previous approval's expiration date.

Mr. Gagne ***motioned to accept the change to Asb 306.03 (c)(1) and ~~(12)~~ to add a separate certification beginning date and duration of July 1 – June 30, for requests received on or after July 1 and to change the original (c) to (d)***; Mr. Lessard ***seconded the motion***. No discussion. Chair Patten called the motion to accept changes to Asb 306.03 (c)(1), (2) and (d), as stated above.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Senator Gray, Yes; Ms. Patten, Yes. ***Motion to accept changes to Asb 306.03, above, passed unanimously.***

Proposed Rule Change 11 - Remove original Asb 306.03 (d) as it no longer applies.

Asb 306.03 Certification Duration.

(d) A recertification approval, that will change the level of DRA certification, shall begin January 1 of the year the approval was granted.

Mr. Gagne ***motioned to remove the original (d) in Asb 306.03, above***; Mr. Lessard ***seconded the motion***. No discussion. Chair Patten called the motion to remove the original (d) in Asb 306.03, above.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Senator Gray, Yes; Ms. Patten, Yes. ***Motion to accept the removal of the original (d) Asb 306.03, above, passed unanimously.***

Mr. Gagne ***motioned to move into rulemaking***; Mr. Lessard ***seconded the motion***. No discussion. Chair Patten called the motion to move into rulemaking.

Vote by Roll Call: Mr. Marazoff, Yes; Mr. Gerry, Yes; Mr. Wheeler, Yes; Mr. Lessard, Yes; Ms. Martin, Yes; Representative Schmidt, Yes; Mr. Gagne, Yes; Mr. Hallock, Yes; Senator Gray, Abstained; Ms. Patten, Yes. ***Motion to move into rulemaking passed with majority vote of 9-0, with (1) abstention.***

Public Comment

Ms. Ortolano, of Nashua, would like to see the extension deadline for filing a PA-71, Request for Commissioner Review and Determination, extended beyond 6-months as the right-to-know process can take up to and exceed 6-months. She expressed frustration at the lack of transparency, availability of records and actual response from the municipal officials for a request for information. The deadline is stated in rule, specifically Asb 307.01, and not in statute and she requested the Board review and extend the deadline. Mr. Gerry stated the DRA is amendable to the change and is working with the NHA AO to coordinate a similar timeframe.

Ms. Ortolano then inquired if there was an extension available for taxpayers when town offices are closed; it was stated that statute does not allow for extensions. This was another concern and frustration she expressed not only for herself but for other taxpayers she is trying to assist in their abatement requests.

Legislative Update

- House Bill 64 - Relative to renewable generation payment in lieu of taxes (PILOTS)
- House Bill 189 – Relative to accessory dwelling units with 1-3 units
- House Bill 411 – Relative to the equalization rate and property tax abatements
- House Bill 552 – Relative to property tax valuation and the 5-year requirement
- LSR 2021-0166 - Relative to the property tax exemption for educational organizations

Discussion about the proposed bills followed. There were opposing comments about House Bill 64; one that there was no concern from an assessing standpoint and another that there is concern because equalizing PILOT payments versus property values will affect some communities significantly because of the impact it will have on the statewide education property tax; it was not felt House Bill 189 posed any concern from an assessing standpoint; more so for planning and zone; the study commission in House Bill 411 was a good compromise to the previous language and the commission will include an assessor and a member of the ASB; and the purpose of House Bill 552 was unconstitutional.

Other Business

A brief discussion to update the task list took place.

- **Remove** Review of Certification Levels and Requirements
- **Add** Review of RSA 72:8-c relating to the valuation of rights-of-way for poles and conduits
- **Add** Review filing period for PA-71 (Asb 307.01)

Chair Patten adjourned the meeting 12:12 p.m. without exception.

Next Meeting

At the call of the Chair.

Respectfully submitted,

Stephanie Derosier
Municipal and Property Division
NH Department of Revenue Administration

All meetings are recorded and available upon request.

Documentation relative to the Assessing Standards Board may be submitted, requested or reviewed by:

Telephone: (603) 230-5096
Facsimile: (603) 230-5947
Web: www.revenue.nh.gov
E-mail: asb@dra.nh.gov

In person at:
109 Pleasant Street, Concord

In writing to:
NH Department of Revenue
Assessing Standards Board
PO Box 487
Concord, NH 03302-0487