

Assessing Standards Board  
Regular Board Meeting

**Approved as written**

**DATE:** June 25, 2021

**TIME:** 9:30 a.m.

**LOCATION:** Department of Revenue – Training Room, 109 Pleasant Street, Concord

**BOARD MEMBERS**

(A) Not in attendance.

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

**MEMBERS of the PUBLIC**

Peter Roth, NHDRA	Michael Haley, NHDOJ	Charelle Lucas, GES
Phil Bodwell, NHDRA	Lisa Mudge, NHDRA	Gary Roberge, Avitar
Jim Commerford, Meredith		

Introductions of the Board and members of the public followed.

**Minutes**

Mr. Gagne *motioned to accept the minutes of the May 14, 2021, regular board meeting*; Mr. Gerry *seconded the motion*. Mr. Gerry requested the following change in Line 71. “...there is nothing preventing a change to ~~redefine the term to include a range~~ *to a smaller geographic area.*” No further discussion or changes. Chair Patten called the motion to approve the minutes of May 14, 2021, as amended. Mr. Thomson, Representative Piemonte and Representative Schmidt abstained; all others approved. *Motion passed with a majority vote.*

**Review of Certification Records Subcommittee Update**

The purpose of this subcommittee is to review the disconnect relating to the availability of certification records of assessors between RSA 21-J:14 Confidentiality of Department Records and RSA 21-J:14-b Powers and Duties of the Board in an effort to make certification records public. The next meeting of the subcommittee will be Thursday, July 15, 2021 at 9:30 a.m. at the State House, Room 100.

Mr. Haley, attorney from the Department of Justice (DOJ) and representative for the Board clarified his role which is to advise the Board and not recommend or approve changes or suggestions.

## Low-Income Housing Tax Credit Subcommittee

Based on the discussion at the May meeting, the recommendations the subcommittee brought forward would require statutory changes. As these changes cannot be made at this time, the subcommittee will meet later this year.

### Code of Ethics – Canon 5-1

Canon 5-1 refers to USPAP requirements that all DRA-certified individuals are to follow. The question was raised whether this requirement should apply to DRA-certified measurer and listers and assessor assistants who are not required to take a USPAP course. There were differing opinions about whether it should apply to measurer and listers and assessor assistants or just assessor assistants and whether the knowledge of USPAP was needed for the work completed at these levels. Because having a general understanding of ethics in this profession regardless of status is important, another option was to add the IAAO Workshop 171 Ethics in the Workplace in lieu of USPAP. As a consensus could not be reached, the suggestion was made to add this discussion to the next meeting of the Review of Certification Records subcommittee.

Mr. Thomson inquired if mistakes made over and over again by measurer and listers that end up on property record cards, affecting assessments, would be considered an ethical issue. Mr. Thomson stated he continues to receive a lot of comments from taxpayers relating to the difficulty in reading and understanding property record cards, in particular from elderly owners, and his concern continues to be making sure this process is transparent to taxpayers. There were several opinions that mistakes would not be considered an ethical violation. There are quality control processes both at the assessor level and by the DRA and the abatement process for taxpayers. Assessors do not want to make mistakes; they want all data to be correct and that is always their objective but mistakes happen and that is where quality control and the abatement process for taxpayers exist to bring them forward and be corrected.

Mr. Gerry clarified this discussion is strictly whether or not Ethics Canon 5, relating specifically to USPAP, should apply to measurer and listers and possibly assessor assistants. Whether it is decided they should or should not be required to comply with the requirement in Canon 5, there is still a list of other ethical canons they have to comply with.

Mr. Gerry *motioned that ER 5-1 shall not apply to DRA-certified measurer and listers*; Ms. Martin *seconded the motion*. Mr. Gerry, for clarification, read “ER 5-1: It is unethical to fail to observe the requirements of the Uniform Standards of Professional Appraisal Practice.” It was suggested this motion only addresses part of the issue; it does not address the assessor assistant who will be required to have 50-hours of education but will not be required to take a USPAP course. A suggestion was made to include the levels, or levels up-to, in the canon language rather than “exempt” or “shall not apply.” If training or having a knowledge of any USPAP components is part of the training in any of the levels, and may be good to include in the proposed language change as well.

After further discussion and several points and suggestions offered, Mr. Gerry suggested this topic be taken up by the subcommittee to formulate a response and bring it back to the full Board; he *withdrew his motion*. Ms. Martin *withdrew her second*. Chair Patten stated these issues would be taken up by the subcommittee.

## Public Comment

Ms. Lucas inquired about task list item 6. Review of RSA 72:8-c, relating to the valuation of rights-of-ways for poles and conduits, as it has been on the task list for a long time. Mr. Gagne stated, currently the statute does not address the valuation of the rights-of-ways. HB 700 included how utility rights-of-ways would be valued and he felt it might be appropriate to do the same thing with the poles and conduits because those values are still being challenged. Right now, assessors are valuing telecom rights-of-ways differently, how they think they should be valued and there remains some disagreement. A consistent way to value these would alleviate the disagreements and appeals, which was one of the reasons for the legislation.

Mr. Roberge asked if the Board has discussed ways to enforce the HB 700 date by which utilities are required to submit their information. He stated last year was very difficult due to the lateness of the filings and the limited time they had to complete the assessments for the submission of the MS-1. This year he sent out reminders by e-mail (collected from the information from last year's filing) and the majority of e-mail addresses came back as undeliverable. He followed up with phone calls and the companies admitted the addresses had changed and they would send their information out. This was two weeks ago and to date, he has not received any information. While it is better this year than last year, it could still be improved.

As this is the second year of the 5-year phase-in of HB 700, Mr. Gagne suggested giving it some time to pan out before implementing a penalty. He added there was no penalty written into law because the utilities pushed for this too and it wasn't anticipated that filing on time would be a problem. If it does continue to be a problem over the next few years, it should be addressed and adding a penalty would require a statutory change. It was mentioned this issue is not restricted to utilities, there are various other statutes with deadlines that have no consequence or penalty for late filings.

## Meeting Schedule

Review of Certification Records Subcommittee Meeting – July 15, 2021 at 9:30 a.m. at the LOB

Rulemaking Hearing - July 15, 2021 at 1:00 p.m. at the LOB.

Regular Board Meeting - Friday, August 13, 2021 at 9:30 a.m. at DRA

Chair Patten adjourned the meeting at 11:07 a.m.

Respectfully submitted,

Stephanie Martel, ASB Clerk  
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:

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Web: [www.revenue.nh.gov](http://www.revenue.nh.gov)  
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In person at:  
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In writing to:  
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