

Assessing Standards Board Annual Report 2022

At the December 12, 2021. Betsey Patten was elected to be Chair and Robert Gagne was elected to be Vice Chair for 2023. The Board held five regular board meetings and one meeting of each subcommittee – Equalization Standards and Assessment Review Standards. There were no changes proposed for equalization for 2022. The assessment review process was reported on by the Department of Revenue Administration (DRA). The subcommittee will continue to review that process during 2023.

Legislative Initiatives

- HB410 establishing a commission to study the assessing of power generation and utility transmission. The purpose of this commission is to look at the 59 generation facilities in the State of New Hampshire that may not be reporting their inventory or paying their taxes. The commission will work with the municipalities and the power generation association and come up with a recommended unified approach to be utilized by both the Department of Revenue Administration and municipalities.
- HB411 establishing a commission to study the equalization rate used for the calculation of a property tax abatement by the New Hampshire Board of Tax and Land Appeals, the Superior Court and all cities, towns and counties. The commission will consider any inequity in the current system of equalization and try to resolve the use of two different ratios during the appeal process.
- HB1552 establishing a board for the certification of assessing persons. The Office of Professional Licensure and Certification (OPLC) is the executive office which oversees the professionals in the State of New Hampshire. There was consensus among the ASB members that it was time to have a separation from the DRA and the assessing community in regard to certification and decertification. The ASB spent much time and effort to help craft HB1552 into a mechanism to achieve that goal.
- SB53 relative to confidentiality of Department of Revenue Administration records. The ASB discovered that the certification records of the assessors in the State were not considered to be public information based on the DRA's interpretation of RSA 21-J:14. This bill was to ensure the certification records of the assessors would be considered public information.
- SB312 relative to adjusted assessments of taxable property. There was a Supreme Court ruling that did not allow an assessed value to be changed even if a mistake was found in a previous assessment. This legislation allows errors and omissions to be corrected.

Issues

- There was discussion around the assessments of residential properties that are located on private roads prompted by communication from Mr. John Goglia representing the NH Private Roads Taxpayers Alliance. The Alliance would like the assessments to reflect a decrease in values since the towns do not plow or maintain private roads. Senator Gray's legislative committee noted that "searching for or excluding particular attributes of

properties is motivated by value” and what the market dictates. Mr Gagne also gave a response regarding private roads. (Please see the minutes of March 11, 2022.)

- Form PA71 Request for Commissioners Review and Determination regarding a charge of misconduct against a DRA-certified individuals. The time limit currently is within 180 days and the Board extended that to within 360 days of the alleged misconduct.
- RSA 72:8-c covers the Valuation of Telecommunications Poles and Conduits. The ASB feels that the value of the right-of-way formula needs to be included in the calculation of the pole and conduits. The Board will be discussing this issue in 2023.
- A Comprehensive Exam for assessors that are applying for certification to be supervisors by the DRA will need to pass the New Hampshire Association of Assessing Officials (NHAAO) Certified NH Assessors (CNHA) exam as voted by the ASB on April 23, 2021.
- Uniform Standards of Professional Appraisal Practice (USPAP) Compliance list was created by DRA in order to give assessors an outline as they create their report. The requirements and list. need to be reviewed by the Board.
- The 2018-2020 Assessment Report was submitted to the Board by DRA which showed some areas of concern that need to be addressed in 2023.

Administrative Rules

There were several rules the ASB had voted to approve and move into rulemaking that were not included in the previous rulemaking effort. During the December 9, 2022, meeting those rules were reviewed and the ASB voted to proceed into rulemaking. (Please refer to those minutes for the proposed changes.)

NHAAO Outreach Effort and Educational Program for Measurer/Lister Training

There is a shortage of people that are entering the field to become assessors. The NHAAO has put together an advertising campaign and training program, in conjunction with NHTI, to attempt to counter this shortage. They came and reported their efforts to the board at our October 31, 2022, meeting. Please look at those minutes to see the details.

Respectfully Submitted

Betsey Patten, Chair
Assessing Standards Board