

Assessing Standards Board
Regular Board Meeting

Approved as written

DATE: April 1, 2022

TIME: 11:30 a.m.

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

BOARD MEMBERS

(A) Not in attendance.

Senator James Gray	<i>Vacant, Municipal Official, Towns >3,000</i>
Senator Kevin Cavanaugh (A)	<i>Vacant, Municipal Official, <3,000</i>
Representative Peter Schmidt	David Marazoff, NHAAO, At-Large Member (A)
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	<i>Vacant, Public Member</i>
James Gerry, NHDRA Commissioner, Designee (A)	Thomas Thomson, Public Member
Jim Wheeler, Municipal Official, City, Designee	

MEMBERS of the PUBLIC

Tim Northcott, M&N Assessing	Jim Michaud, Hudson
Laurie Ortolano, Nashua	Peter Roth, DRA

Chair Patten convened the meeting at 11:30 a.m.

Introductions of the Board followed.

The meeting began with a brief summary of the recent events relating to House Bill 1552. After the Executive Departments and Administration Committee approved the bill, it was sent to the Finance Committee where it was voted Inexpedient to Legislate (ITL) due to not having anyone in attendance to answer questions. After votes to ITL and Lay on Table were defeated, the bill is now on to the Senate. Another note, the original HB 1552 did not have a fiscal note and now it has one. It was suggested that any proposed amendments be sent to Senator Gray to have in place before the hearing.

Minutes

Mr. Gagne ***motioned to accept the minutes of the March 11, 2022, regular board meeting***; Mr. Lessard ***seconded the motion***. No discussion. Chair Patten called the motion to approve the minutes of March 11, 2022, as written. Mr. Thomson abstained; all others approved. ***Motion passed.***

House Bill 1552

A few issues were brought forward relating to the existing language.

- 310-C:10 Nonresident Certification II.

It was noted that the current proposed language limits out-of-state individuals to certification at the assessor level only however the intent was to include all four levels of certification. It was suggested the amendment reference 310-C:4 Classes of Certification to include all four levels. After some discussion, Senator Gray offered to write the amendment.

- **RSA 21-J:14-f Certification Required**

Concern about the gap between a certification that expires December 31 prior to the January 1 the bill takes effect and the time the ACB is formed and can issue a recertification.

The intent is to maintain the Department's authority of the certification process until the new board is established and operating however there was no proposed language to provide for that. Timing was discussed relating to the effective date of the bill and how long it would take to establish the board. Senator Gray advised not to make too many changes from the bill going into the Senate. Chair Patten stated she will discuss the needed change with Attorney Haley to form appropriate language for the amendment.

- **310-C: 1 Assessing Certification Board**

There is established an independent assessing certification board within the office of professional licensure and certification. *The board shall be composed of the following members, appointed by the governor with the consent of council:*

I. (b) The commissioner of the department of revenue administration, or designee.

As this is an appointed seat on the board, this position should not have to go through the governor and council again. It was suggested to remove item (b) and place the language in paragraph I.

Senator Gray requested any changes be sent to him to draft amended language. The Board may not get another chance to meet to review and approve amended language before the bill is heard, which can be at any time. Mr. Thomson stated he feels the Board should approve the language for or intent of the amendments and that it be documented in the minutes.

Mr. Gagne *motioned to support the intent of the three amendments above and for Senator Gray to incorporate as amendments into HB 1552*; Ms. Martin *seconded the motion*. No further discussion. Chair Patten called the motion. *Motion passed unanimously.*

Emergency Rule

It has been determined that the proposed emergency rule to provide four individuals additional time to complete 50-hours of continuing education or be downgraded to the previous level of certification does not meet the requirements of an emergency rule. Discussion followed about DRA's authority within the rules and a possible amendment to HB 1552.

Mr. Gagne *motioned for Senator Gray to add an amendment to HB 1552 to decrease the requirement of 50-hours of continuing education to 10-hours for the few individuals whose certification expiration date was December 31, 2021 and were granted an extension through June 30, 2022 to complete the requirement and maintain their current certification level*; Ms. Martin

seconded the motion. No further discussion. Chair Patten called the motion. ***Motion passed unanimously***.

Meeting was recessed at 12:11 for lunch.

Reconvened at 1:15 p.m.

Legislative Update

SB 312 relative to adjusted assessments of taxable property. A hearing is scheduled for April 7, 2022 at 2:00 p.m. at the Legislative Office Building (LOB) in Rooms 301-303. Mr. Gagne and Chair Patten stated they will attend.

SB 53 relative to confidentiality of department of revenue administration records. No hearing was scheduled to-date.

PA-71 Request for Commissioner Review and Determination

A concern was brought to the Board about the 6-month filing period of the PA-71 and a request made to increase the time to file. There has been some discussion by the Board that the time frame should be extended to a year and the item was added to the task list for additional discussion and/or action.

Mr. Gagne ***motioned to extend the deadline to file an allegation of misconduct from 180-days to 360-days***; Mr. Lessard ***seconded the motion***. Ms. Ortolano stated it has been difficult knowing when to file the form due to issues with receiving requested documents timely, waiting at times for more than a year, to provide backing for the complaint. Further discussion included the support for extending the time to represent the assessing year; it may be helpful to site a right-to-know request when filing a PA-71 to indicate that more information is expected; suggestion to add a response time for the Department; and support for moving to the OPLC where they have more staff to process and investigate complaints.

It was noted there was a one-year response time built into the legislation for the new board and, if the proposal does not pass, it was suggested the DRA also have a reasonable response requirement, which would require a rule change.

Chair Patten called the motion to extend the deadline to file an allegation of misconduct from 180-days to 360-days. ***Motion passed unanimously***.

BTLA Forms A-9 List of Real Estate | A-12 Financial Statement

The issue, which has not been tested, is that RSA 72:23-c states municipalities “may” deny the exemption for these properties and the fear was if they were taxed and they appealed to the BTLA or Superior Court, the local decision may get overturned. Mr. Gagne stated that he makes attempts to request the forms annually with no response or forms filed. After more discussion, it was felt that changing the “may” to “shall” would remove discretion from the municipalities which is not intended and the penalty is the ability for the municipality to send a tax bill therefore and no statutory change is needed.

Mr. Lessard inquired who makes changes to these forms as they currently do not request a printed name; on signatures which are very difficult to read. They are BTLA forms and it was suggested the

forms be reviewed and bring, for the next meeting, any other suggested changes the Board can request BTLA make.

A discussion followed about voluntary payments in lieu of taxes versus statutory requirements such as RSA 72:23-k, Charitable, Nonprofit Housing Projects that are required to make a payment in lieu of tax by applying the municipal portion of the tax rate to their value or 10% of shelter rent, hospitals versus medical facilities with requirements that limit availability for public services and public fair activities. No changes were suggested and this item will be removed from the task list.

RSA 72:8-c Valuation of Telecommunications Poles and Conduits

The intent of this statute was to establish this type of property as taxable real estate to be based on the cost of poles and conduits reported each year and to prevent disputes and appeals. It was suggested a formula could be used to value the use of the right-of-ways, similar to the formula used to value the use of right-of-ways for utilities, by taking the value of the poles and conduits and adding a percentage to that.

Mr. Gagne proposed to amend RSA 72:8-c to add a formula that applies a percentage to the value of the poles and conduits to calculate the value of the use of the right-of-way which will alleviate disputes and appeals. There was agreement this was a good idea and will be added to the task list to submit proposed legislation next year.

Comprehensive Exam

Mr. Gagne reported that he and Mr. Greene have corresponded. Mr. Hamilton volunteered to assist but did not respond to the invitation to meet. Mr. Gagne will look to schedule a meeting in the next week.

RSA 21-J:14-b Powers and Duties of the Board.

It was brought to the attention of the Board that there are some requirements that are not being met under RSA 21-J:14-b I. (c) including the establishment of standards for revaluations based on the most recent edition of the Uniform Standards of Professional Appraisal Practices (USPAP) and results of the assessment review process.

Ms. Martin summarized an issue that came to her that the Board is not reviewing what the Department is collecting for information for the USPAP reports. Mr. Gagne stated the Board delegated the creation of the form to the Department but has not reviewed it recently. Chair Patten will request Mr. Gerry bring a copy of the current check list and assessment review results to the next meeting.

Public Comment

Ms. Ortolano, expressed concern and frustration with the municipalities' management over-stepping their authority over the assessing office forcing assessors to violate their ethics codes. She was told by the assessing clerk that all requests coming from her are not to be completed; they are to be forwarded to Rick Vincent. All other requests for documents from the public are completed as they come in. She expressed frustration about the treatment of her by municipal staff, Rick Vincent, Kim Kleiner and the Nashua police department. Chair Patten expressed sympathy for Ms. Ortolano's situation and experiences but stated there was nothing the Board could do.

Meeting Schedule

- Regular Board Meeting - Friday, April 22, 2022 at 12:00 p.m. at DRA

Mr. Gagne *motioned to adjourn*; Mr. Thomson *seconded the motion. All approved.*

Chair Patten adjourned the meeting at 3:19 p.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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