

Assessing Standards Board
Public Forum
(Pursuant to RSA 21-J:14-b II.)

Notes – Accepted as written

DATE: November 17, 2022

TIME: 3:15 p.m.

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

BOARD MEMBERS

(E) Excused absence.

Senator James Gray	<i>Municipal Official, Towns >3,000</i>
Senator Kevin Cavanaugh <i>(E)</i>	Robert Edwards, Municipal Official, <3,000
Representative Peter Schmidt <i>(E)</i>	David Marazoff, NHAAO, At-Large Member
Representative Tony Piemonte <i>(E)</i>	Loren Martin, NHAAO, Towns, <3,000
Betsey Patten, Public Member, Chair	Joe Lessard, NHAAO, Towns >3,000
Robert Gagne, NHAAO, City Official	Tom Thomson, Public Member <i>(E)</i>
Sam Greene, NHDRA Commissioner, Designee	<i>Vacant, Public Member</i>
Jim Wheeler, Municipal Official, City, Designee <i>(E)</i>	

Chair Patten convened the public forum to receive general comment on assessing standards and practices at 3:15 p.m. Introductions of the Board followed.

Chair Patten summarized the year. The Board held three meetings including the following proposed legislation.

- House Bill 1552 moved the processes of certification and decertification of assessors from the Department of Revenue (DRA) to a new board, the Assessing Certification Board to be under the Office of Professional Licensure and Certification (OPLC). The bill passed and will become effective January 1, 2023. The DRA will maintain these processes until the new board is up and running. The board will consist of two assessors, the Commissioner of DRA, a municipal official and a public member.
- Senate Bill 53 provided access of assessor records to the public. Due to statutory requirements of DRA, under RSA 21-J:14, those records were not previously available.
- Senate Bill 312 provided the ability to correct errors on assessments, not only to reflect changes.
- Chair Patten briefly reviewed the current task items of the Board that includes proposing legislation in RSA 72:-8c to add a % value to the use of rights-of-ways.

Mr. Gagne explained the Equalization Subcommittee was looking to increase the threshold of changes in assessments from \$3,000 to \$5,000 and through discussion, a suggestion of using a percentage change versus a value change was made. It also came to the Board's attention that they were required to hold an annual public forum to accept general comment on ratio study procedures. That forum is scheduled to follow this one, in which more detail can be provided.

The Board has also discussed an issue in statute that provides municipal assessing officials discretion whether or not to deny an exemption for a religious, educational or charitable entity that does not file the required forms and information. The Board will be discussing whether to propose a change to remove the discretion and make it a mandatory denial if the appropriate information is not provided. Mr. Gagne noted a recent BTLA decision

provided a “stick” in this process providing a tool for assessors. The Board will discuss whether to move forward with a proposed legislative change.

Scott Bartlett, an assessor, stated he had suggested to the BTLA to commence a study committee to redefine charitable exemptions in statute. The current statute is extremely vague and does not provide any guidance for assessors and municipalities to understand what is truly a charitable organization that qualifies for the exemption. There was a study commission a few years ago in the legislature that was defeated. He explained the intent is not to tax charitable organizations but to create guidance and asked if the Board could look into recommending language that could provide this. Senator Gray offered that he put the bills in for the Board in consecutive years, which were defeated, and the main opposition came from hospital associations concerned about their status. Chair Patten stated this would be added to the Board’s task list.

- There is one other issue the Board is looking into related to RSA 76:21 Prorated Assessments for Damaged Buildings and the definition of “damaged”.

The Board currently has two subcommittees. One to review House Bill 411, which relates to the ratio used for appeals. The other is to review the assessment review standards and discuss whether changes are needed for the next 5-year cycle. The one standard that shows municipalities significantly not having met is current use.

Chair Patten explained the Board voted to use the CNHA exam, for the comprehensive exam required by assessor supervisors, with permission from the NHAAO. Mr. Gagne stated the NHAAO voted to allow the exam to be used for this purpose; the vote will be in the minutes of their meeting.

Public Comment

No public comment was received.

Chair Patten closed the public forum at 3:35 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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