

Assessing Standards Board  
Subcommittee to Review Assessment Review Standards

**Approved as written**

**DATE:** December 9, 2022

**TIME:** 10:00 a.m.

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

**SUBCOMMITTEE MEMBERS**

(E) Excused

Robert Edwards, Chair  
Loren Martin  
Joe Lessard

Betsey Patten  
Sam Greene  
Bob Gagne

**MEMBERS of the PUBLIC**

Scott Bartlett

Chris Boldt

Ms. Patten convened the meeting at 10:31 a.m.

The purpose of this subcommittee is to review the results of the previous 5-year assessment review cycle (2018-2022) and to make any adjustments to the standards, if needed. Mr. Edwards was appointed Chair.

A report was distributed with the results from the second, third and fourth cycles. Each set of years illustrates approximately the same towns in each cycle, noting that some towns changed their assessment review year to coincide with their revaluation year. For example, approximately the same towns performed an assessment review in 2008 (first year of 2<sup>nd</sup> cycle), 2013 (first year of 3<sup>rd</sup> cycle) and 2018 (first year of 4<sup>th</sup> cycle), and so on.

Mr. Greene briefly summarized the results of Standard III. A. 1. and 2. relating to the level and uniformity of assessments. All towns pass the median ratio and coefficient of dispersion (COD) standards when assessment review is performed in the year of a revaluation. There may be towns that do not pass one or both standards if the review is performed outside the year of a revaluation, in particular those towns or cities who perform a revaluation or update more than once every five years.

Standard III. B. 1. relating to the availability of public records. Mr. Greene explained this is essentially a question of what records the town keeps public and those it does not. Unless there is an acknowledgement that certain records are not provided to the public, this standard is always passed.

In the most recent cycle of review, where towns have failed this standard, the reason is confidential records. The Department is requesting the Board consider adding a separate standard under B. that has more to do with a measure of having confidential records on file pursuant.

There were differences in the interpretation of RSA 72:34 and what confidential records could be or should not be kept in town offices. The DRA performs their review with the interpretation of RSA 72:34 that no confidential records should be kept by the town, whether locked up or not. From the point of view of a few assessors in attendance, RSA 72:34 relates to income and asset information only and that documents such as the DD-214 were allowed to be kept and locked up. Others kept all applicable information to qualify or disqualify an applicant for an exemption or tax credit until the appeal deadline and once passed, destroyed the confidential documents. It was also suggested that towns may show the DRA all records when requested, including confidential records, but that they would not provide them to taxpayers.

Mr. Greene suggested this is where the disconnect is. The DRA performs their review based on the standards and finds confidential information they should not. The statute does not state it should be locked up; it should not exist in town files. This has been a part of the review process for many years and statute provides that this information may be requested as often as every year.

Mr. Greene will provide the subcommittee an outline of the areas the Department would like the Board to review prior to the next meeting.

Mr. Lessard *motioned to adjourn*; Mr. Greene *seconded the motion*.

Mr. Edwards adjourned without exception at 11:04 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:

Telephone: (603) 230-5096

Facsimile: (603) 230-5947

Web: [www.revenue.nh.gov](http://www.revenue.nh.gov)

E-mail: [asb@dra.nh.gov](mailto: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