

Assessing Standards Board
Regular Board Meeting

Approved as written

DATE: December 9, 2022

TIME: 9:30 a.m.

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

BOARD MEMBERS

(E) Excused absence.

Senator James Gray

Senator Kevin Cavanaugh *(E)*

Representative Peter Schmidt

Representative Tony Piemonte *(E)*

Betsey Patten, Public Member, Chair

Robert Gagne, NHAAO, City Official

Sam Greene, NHDRA Commissioner, Designee

Jim Wheeler, Municipal Official, City, Designee

Municipal Official, Towns >3,000

Robert Edwards, Municipal Official, <3,000

David Marazoff, NHAAO, At-Large Member

Loren Martin, NHAAO, Towns, <3,000

Joe Lessard, NHAAO, Towns >3,000

Tom Thomson, Public Member

Vacant, Public Member

MEMBERS of the PUBLIC

Todd Haywood, NHAAO

Scott Bartlett, Assessor, Goffstown

Joe Haas, V.O.C.A.L.S. Inc.

Chris Boldt, DTC

Chair Patten convened the meeting at 9:30 a.m.

Introductions of the Board followed.

Minutes

Mr. Edwards *motioned to accept the minutes of the October 31, 2022, regular board meeting*; Mr. Lessard *seconded the motion*. There was brief discussion and a recollection that the CNHA Exam had been previously approved by the Board to use as the comprehensive exam.

- Page 4, Paragraph 6, Line 2, “(as previously approved on 4/23/2021) was added to the amended motion, to read:

Mr. Gagne amended the motion to accept the CNHA exam as the comprehensive exam (as previously approved on 4/23/2021), subject to approval by the NH Association of Assessing Officers (NHAAO), until such time as the responsibility for assessor certification is transferred to the Assessing Certification Board; Mr. Lessard seconded the motion.

Chair Patten called the motion to approve the minutes of October 31, 2022, as amended. *Motion passed unanimously.*

Commission to Study the Assessing of Power Generation and Utility Transmission

Chair Patten reported that legislation had been submitted by Representative Abrami to continue the Commission to Study the Assessing of Power Generation and Utility Transmission in the next session. Representative Abrami served as Chairman of this Commission however he was not re-elected, and a new prime sponsor of the bill would be needed from the House to keep it moving. Representative Schmidt stated that once the other representative is appointed to the ASB, they would discuss taking over the bill.

Administrative Rules

There have been several rules discussed and approved by the Board in the last couple years that were not submitted into rulemaking. Ms. Martin provided an explanation of the proposed changes.

- Asb 303.06 Requirements to be a DRA-Certified Property Assessor Supervisor.

1. Language Approved January 20, 2020

(e) DRA Individuals with a current DRA-certified property assessor supervisor certification shall be required to take the comprehensive exam described in Asb 303.06 (b)(7), to recertify at the DRA-certified property assessor certification level within 5-years of the rule being adopted.

2. Language to clarify (e) above, proposed and discussed January 22, 2021

(e) Any DRA-certified property assessor supervisor who does not hold a CNHA designation will be required to take the comprehensive exam described in Asb 303.06(b)(7), to recertify at the same level within 5-years of the rule being adopted.

(f) Any DRA-certified property assessor supervisor who holds a CNHA designation will not be required to take the exam to recertify at the same level.

3. Final vote on January 22, 2021, for proposed rule change: Mr. Gagne *motioned to accept the new proposed language in (e), above, and to remove the new (f)*; Mr. Lessard *seconded the motion*. No further discussion. Chair Patten called the motion to accept the new language in (e), above and to remove the new (f). Vote was taken by roll call. *Motion to accept the new proposed language in Asb 303.06 (3) and to remove the (f) passed unanimously.*

(e) Any DRA-certified property assessor supervisor who does not hold a CNHA designation will be required to take the comprehensive exam described in Asb 303.06(b)(7), to recertify at the same level within 5-years of the rule being adopted.

The purpose of this rule change was to clarify that only those individuals certified as a Property Assessor Supervisor who do not hold a CNHA designation, will need to meet this exam requirement within 5-years of this rule becoming effective, allowing them to maintain their current certification level.

Asb 305.01 Continuing Education Requirements.

(a) Each ~~DRA-certified property assessor assistant~~, DRA-certified property assessor and DRA-certified property assessor supervisor shall provide documentation that he or she has, over the previous

5 years, completed a total of 50 hours of approved continuing education, as defined in Asb 301.05 (a), which includes:

- (1) A uniform standards of professional appraisal practice course or workshop; and
- (2) The NH state statute course Part 1 or Part II, or the one-day state statutes update.

(b) Each DRA-certified property assessor assistant, shall provide documentation that he or she has, over the previous 5 years, completed a total of 50 hours of approved continuing education, as defined in Asb 301.05 (a), to be phased in over a 5-year period, as follows:

- (1) Certification expires in 2021: 10 hours;***
- (2) Certification expires in 2022: 20 hours;***
- (3) Certification expires in 2023: 30 hours;***
- (4) Certification expires in 2024: 40 hours; and***
- (5) Certification expiring after 2024; 50 hours.***

The purpose of this rule change and phase-in of continuing education was to allow the new requirement of 50-hours of continuing education for the Property Assessor Assistant level to obtain 50-hours of continuing education over 5-years versus one or two years. There was some discussion about the phase-in years and the statutory allowance in House Bill 1552 (Chapter 267) providing until August 31, 2023, to complete the 50-hour education requirement. This applies to those individuals whose recertification expired in 2021 but had an approved extension and for those that will expire in 2022. It was suggested to submit the proposed rule as written and have Administrative Rules provide comment or suggestion.

Mr. Gagne ***motioned to submit proposed Asb 305.01, including renumbering, into rulemaking as written***; Mr. Thomson ***seconded the motion***. No further discussion. Chair Patten called the motion. Representative Schmidt abstained; all others approved. ***Motion passed with majority vote.***

➤ Asb 306.01 Requesting Certification or Recertification

(a)(4) Criminal background check results obtained within ~~30~~ **60** days of submitting a complete request to be certified.

This change was suggested due to the increase in training hours required to become a Building Measurer and Lister.

New Proposed Changes

➤ Asb 302.02 Personnel Background Checks. A grammatical correction in the following paragraph.

Unless statutorily authorized to assess property pursuant to RSA 75:1, RSA 81:1, RSA 41:2-g, or RSA 48:13, a person or an employee of a municipality or company who is not certified by the DRA as an appraiser as defined ***in at*** Asb 301.04 shall not be trained to perform measuring and listing of property or the making of appraisals for tax assessment purposes without:

The following was previously discussed by the Board and placed on the task list. The proposed rule change addresses the result of the discussion.

➤ Asb 307.01 Filing a Charge of Misconduct Against A DRA-Certified Person.

(a) A complainant charging a DRA-certified person with misconduct shall complete and file a form provided by the DRA, “Request for Commissioner Review and Determination” Form PA-71, or, in lieu of filing the form, a letter including all of the required information in (b) below, with the DRA within ~~180~~ **360** days of the alleged misconduct.

Mr. Gagne ***motioned to accept the changes as presented***; Ms. Martin ***seconded the motion***. Chair Patten asked if there were any other rules that needed to be addressed. The DRA raised the question whether or not a current DRA-Certified Property Assessor Supervisor with a CNHA designation was required to take Course 452 as part of their recertification requirement. Prior to 2022, Course 452 was not a requirement to become a CNHA therefore any current DRA-Certified Assessor Supervisor who received their CNHA designation prior to 2022, may not have taken this course.

The intent with adding this course requirement was so that every DRA-Certified Property Assessor and DRA-Certified Property Assessor Supervisor took this course. The conflict arises from Asb 303.05 (a) that states *“In lieu of the requirements in (b)(1) and (2), below, a DRA-certified property assessor applicant may submit to the DRA a copy of his or her current New Hampshire Association of Assessing Officials’ professional designation certificate.”*

Due to the lack of clarity with some of these issues, Chair Patten requested the rules subcommittee meet to review and propose final draft language and bring back to the full Board.

Chair Patten called motion to accept the changes as proposed in Asb 303.06, 302.02, 305.01 (a) and (b), 306.01 and 307.01, with applicable renumbering. ***Motion passed unanimously.***

Task List

~~1. Rules change to increase PA-71 Filing Period from 6 mos to 12 mos – **Remove from list**~~

a. Proposed rule change to increase filing period

2.1. Review of payments in lieu of taxes

RSA 72:23-n Currently statute reads charitable organizations “may” make a payment in lieu of tax as opposed to “shall.” This will remain on the list for future discussion.

3.2. RSA 72:8-c Propose legislation in 2023 to add % of value to use of rights-of-ways

4.3. Legislative change relating to appointment of Board members

This relates to the vacancies the Board has had over the past few years and considering a change of the appointing authority to improve filling the positions.

5.4. RSA 76:21 Prorated Damaged Buildings – Awaiting Supreme Court decision relating to hospitality properties

Supreme Court arguments are scheduled for Tuesday, December 13, 2022

Public Comment

Mr. Joe Haas, from Gilmanton, referenced RSA 75:8, II. (a) “[...] *They know or believe have had a material physical change [...];*” relating to the assessing practice of documenting what is believed to be on a property when an inspection is denied or unavailable. He expressed concern with the word “belief,” a word defined using the phrase “personal whims” and he does not think it is right to use for assessing purposes. He believes a property should be assessed for what is known versus what is believed to be there and that assessors should wait until a property sells or is put on the market to inspect and verify information. He added that he does not like that property owners are perceived to be lying if they say no changes were made to their property. While he could allow someone into his property to verify information, it goes against his beliefs.

He expressed frustration that new representative information had not been updated on the state’s website to allow him to contact them with a request for a statutory change. He would like to see RSA 75:8, II.(a) changed to include “that all beliefs be based on probable cause.” Chair Patten thanked Mr. Haas for his comments. She acknowledged that his request for a statutory change cannot be addressed by the ASB and encouraged him to continue reaching out to his representatives.

Meeting Schedule

Regular Board Meeting

- Friday, December 16, 2022, at 12:30 p.m. at DRA

Rules Subcommittee Meeting

- Friday, December 16, 2022, at 10:30 a.m. at DRA

Mr. Lessard *motioned to adjourn*; Mr. Thomson *seconded the motion*. *Motion passed unanimously.*

Chair Patten adjourned the meeting at 10:52 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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Web: www.revenue.nh.gov
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In person at:
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