Assessing Standards Board Regular Board Meeting

Approved as written

DATE: July 5, 2023 **TIME**: 10:00 a.m.

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

BOARD MEMBERS

(E) Excused absence.

Senator James Gray
Senator Rebecca Perkins-Kwoka (E)
Representative Peter Schmidt
Representative Joe Guthrie
Betsey Patten, Public Member, Chair
Robert Gagne, NHAAO, City Official
Sam Greene, NHDRA Commissioner, Designee
Jim Wheeler, Municipal Official, City, Designee

Vacant, Municipal Official, Towns >3,000 Robert Edwards, Municipal Official, <3,000 David Marazoff, NHAAO, At-Large Member (E) Loren Martin, NHAAO, Towns, <3,000 Joe Lessard, NHAAO, Towns >3,000 Tom Thomson, Public Member Vacant, Public Member

MEMBERS of the PUBLIC

No public in attendance.

Chair Patten convened the meeting at 10:02 a.m.

Minutes

Representative Schmidt motioned to postpone the vote of the April 14, 2023, regular board meeting minutes until the next full board meeting; Mr. Lessard seconded the motion. No Discussion. Chair Patten called the motion. Motion passed unanimously.

Conditional Approval of Asb 300 Various Rules

The Asb 300 various rules were approved by JLCAR with a conditional approval of Asb 303.06 (e), relating to the start of the five-year period to complete the exam requirement for an assessor supervisor. The year, 2023, was added to clarify the effective date of when the five year time period will begin.

Mr. Gagne moved to approve the conditional approval and the insertion of 2023 in Asb 303.06 (e); Mr. Lessard seconded the motion. No further discussion. Chair Patten called the motion. All approved. Motion passed unanimously.

Mr. Gagne motioned for the Board to give Chair Patten the authority to adopt the rules once approved by OLS; Mr. Lessard seconded the motion. No discussion. Chair Patten called the motion. All approved. Motion passed unanimously.

There was a brief discussion about the transition of the ASB certification process to OPLC and the inconsistencies remaining in statute. There was a suggestion that the Director of OPLC and Commissioner of DRA meet to create a plan relating to the transition and how it will be carried out. Once that is complete, the necessary changes in statute can be submitted. Mr. Greene will follow up with DRA Commissioner Stepp.

Mr. Gagne will confirm the two spots at the NHMA conference for the ASB public forum and equalization public forum in November.

Public Correspondence

Correspondence was received questioning the practice of land valuation. Based on the material provided by the taxpayer and discussion by the Board, Mr. Lessard motioned to forward the correspondence to the DRA (Department of Revenue Administration) for review and response, including the link to the Assessing Reference Manual. Mr. Wheeler seconded the motion. Mr. Thomson suggested highlighting the appropriate section of the manual in the response. Chair Patten called the motion. All approved. Motion passed unanimously.

Other Business

Mr. Gagne reported that three of the four current representatives of the NHAAO, whose terms expire in September, will not be seeking reappointment. There are other members who have stepped forward to fill the seats who he feels will bring a lot to the Board and are well-versed in how we got to where we are. The NHAAO will be meeting in July to review the applicants and make recommendations to submit to the Governor. Chair Patten stated she will also not be seeking reappointment.

Meeting Schedule

Next meeting will be at the Call of the Chair.

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

Chair Patten adjourned the meeting at 10:28 a.m.

Respectfully submitted,

E-mail: asb@dra.nh.gov

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 In person at:

Facsimile: (603) 230-5947 109 Pleasant Street, Concord

Web: www.revenue.nh.gov

NH Department of Revenue Assessing Standards Board

PO Box 487

In writing to:

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