

Assessing Standards Board  
Regular Board Meeting

**Approved as written**

**DATE:** August 3, 2023

**TIME:** 9:30 a.m.

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

**BOARD MEMBERS**

*(E) Excused absence.*

Senator James Gray	<i>Vacant, Municipal Official, Towns &gt;3,000</i>
Senator Rebecca Perkins Kwoka	Robert Edwards, Municipal Official, <3,000
Representative Peter Schmidt	David Marazoff, NHAAO, At-Large Member <i>(E)</i>
Representative Joe Guthrie	Loren Martin, NHAAO, Towns, <3,000 <i>(E)</i>
Betsy Patten, Public Member, Chair	Joe Lessard, NHAAO, Towns >3,000
Robert Gagne, NHAAO, City Official	Tom Thomson, Public Member
Sam Greene, NHDRA Commissioner, Designee	<i>Vacant, Public Member</i>
Jim Wheeler, Municipal Official, City, Designee	

**MEMBERS of the PUBLIC**

Kathryn Baker, Preti Flaherty	Emily Goldstein, Whitney Consulting Group
Tom Hughes, Moultonborough	

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

**Minutes**

Senator Gray ***motioned to accept the minutes of the April 14, 2023, regular board meeting***; Mr. Gagne ***seconded the motion***. No Discussion. Chair Patten called the motion to approve the minutes of the April 14, 2023, meeting, as written. ***Motion passed unanimously.***

Senator Gray ***motioned to accept the minutes of the July 5, 2023, regular board meeting***; Representative Schmidt ***seconded the motion***. No Discussion. Chair Patten called the motion to approve the minutes of the July 5, 2023, meeting, as written. Senator Perkins Kwoka abstained. All others approved. ***Motion passed with a majority vote.***

**Administrative Rules**

Senator Gray ***motioned to adopt the Asb 300 rules***; ***seconded by*** Mr. Edwards. No discussion. Chair Patten called the motion to adopt the Asb 300 rules. ***Motion passed unanimously.***

**Move of Certification Process to OPLC**

An invitation was extended to Lindsay Courtney, Executive Director of the Office of Professional Licensure and Certification (OPLC), to attend the meeting and provide an update on the transition of the certification process. Due to having other commitments, she was unable to attend.

Senator Gray *motioned to have the DRA to draft legislation to correct the error made in HB 655 to RSA 310, that placed the Assessing Standards Board under the OPLC*. Representative Schmidt *seconded the motion*. The intent was for the Assessing Certification Board established in RSA 310-A. The sooner it is drafted, the sooner the legislative members of the board can co-sponsor and file it to get it through the system and put the ASB back under the Department. There was some discussion about the process and how this happened. Senator Gray suggested finding a retained bill to add this to which would speed up the process. Chair Patten called the motion. Mr. Greene abstained. All others approved. *Motion passed with a majority vote*.

#### Legislative Proposals

#### **RSA 76:21 Prorated Assessments for Damaged Buildings. –**

I. Whenever a taxable building is *physically* damaged due to unintended fire or natural disaster to the extent that it renders the building not able to be used for its intended purpose [...]”

A proposal was submitted to add the word *physically* before the word damaged to clarify the type of damage that would qualify for a prorated assessment. This legislation had originally been submitted by Mr. Thomson to provide for a prorated assessment for buildings that were damaged by fire or other natural disasters during the tax year. Mr. Gagne stated he agreed with the change adding that the Supreme Court determined that Covid did not comply with the statutory language.

Mr. Lessard *motioned to accept the proposed change to add the word physically to the statute to clarify damaged*; Mr. Edwards *seconded the motion*. Senator Gray inquired whether the DRA attorney had reviewed this language and it was stated he did not. He suggested amending the motion to add, *with the approval of DRA attorneys*. Mr. Lessard *accepted the amendment*; Mr. Edwards *seconded the amendment*. Chair Patten called the motion to accept the proposed amendment to RSA 76:21 I. subject to the approval of the DRA attorney. *Motion passed unanimously*.

#### **RSA 72:8-c Valuation of Telecommunications Poles and Conduits; Rulemaking. -**

A proposal was submitted to add a similar provision in RSA 72:8-c that is used in the assessment of rights-of-way and easements for distribution utilities in RSA 72:8-d.

*I. (a) For the use of public rights of way and private distribution systems easements, 3 percent of the valuation shall be added to the value determined under paragraph I.*

Mr. Gagne explained this was suggested to take away the arguments about valuing the rights-of-way, similar to distribution property in RSA 72:8-d. His only issue is that the 3 percent is on more than just poles, it is poles, conduits, wires, hardware, cable, everything and to apply the same thought here, he suggested the percentage be higher, between 10-15%. He applies 15% in Manchester and although he receives some push back, it has not been challenged. He added that Consolidated Communications no longer owns their half of the poles as they have transferred them to Eversource however they did retain the conduits and rights-of-way. Applying this kind of formula between this year and next may result in a significant value difference. Other comments were offered supporting the percentage in the formula which would alleviate appeals and create consistency within the municipalities.

Mr. Gagne *motioned to change the percent from 3% to 15%*; *seconded by* Mr. Wheeler. Senator Gray and Senator Perkins Kwoka stated there was not enough information for them to support this motion. After a brief discussion, it was suggested a subcommittee would be appropriate to gather more information including current appeals, values and percentages to determine if a problem exists and report back to the full Board.. Mr. Gagne *withdrew his motion*; Mr. Wheeler *withdrew his second*. Chair Patten, Mr. Gagne,

Mr. Lessard, Mr. Wheeler, Ms. Goldstein and Mr. Hughes offered to be on the subcommittee. Mr. Lessard would be Chair and submit dates for a meeting.

Relating to the Low-Income Housing Tax Credit (LIHTC), it was suggested the subcommittee meet to discuss the proposed matrix and range and potential legislative change. Mr. Gagne would submit dates for a meeting.

#### Next Schedule

The public forums are anticipated to take place at the NHMA Conference in November. Date and times will be distributed when known.

Next full Board meeting will be at the Call of the Chair.

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

Chair Patten adjourned the meeting at 10:28 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:  
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