

Chapter 11

Assessing

Standards Board

(ASB)

Section 11.1 – The Assessing Standards Board

The New Hampshire Assessing Standards Board (ASB) was created statutorily in 2001 with the passage of SB193, and is administratively attached to the Department of Revenue Administration (DRA), which provides administrative support for any duties needing completion; such things as scheduling and noticing meetings, providing minutes for those meetings, assessing research, distribution of approved material, and maintaining created manuals with approved changes.

Membership

The ASB is comprised of 15 members as follows:

1. Two members of the New Hampshire Senate appointed by the President of the Senate.
2. Two members of the New Hampshire House of Representatives appointed by the Speaker of the House.
3. The Commissioner of the DRA, or the Commissioner's designee.
4. Four assessing officials nominated by the New Hampshire Association of Assessing Officials (NHAAO), one for a town with a population of less than 3,000; one for a town with a population more than 3,000; one for a city, and one NHAAO representative.
5. Three municipal governing body officials who are not [assessors](#) appointed by the Governor; one for a town with a population less than 3,000, one for a town with a population more than 3,000, and one for a city.
6. Three members of the public appointed by the Governor, none of whom can be assessors or municipal officials.

The ASB has assigned to them a variety of powers and duties. These powers and duties have been divided into: those for which they recommend standards, and those for which they are to adopt rules.

Standards

In the first instance, the ASB recommends standards for the following:

1. The administration of the property tax and [assessment](#) of [real property](#) used in any state property tax system.
2. The monitoring of local assessment practices by the DRA, the adequacy of [tax maps](#) and other records, and audits by the DRA of municipalities (Assessment Review).
3. The identification of practices that constitute sales-chasing, and the penalties to be adopted by the legislature regarding such practices. The ASB has defined the practice of sales chasing as (insert definition here). Since the issue of defining "sales chasing" has been completed, oversight by the ASB now resides in the ASB rulemaking function.
4. Any study conducted for the purpose of determining the status of assessment practices or the improvement of assessing in the state.

Administrative Rules

In the second instance, the ASB adopts rules relative to the following:

1. The establishment of certification, continuing education, and revocation and suspension standards for assessing officials.
2. The forms and procedures necessary to fulfill the duties of the ASB.

Duties of the former Equalization Standards Board

The Equalization Standards Board (ESB) was created in 2001 similarly to the ASB and in 2018 the statute was repealed with its duties assigned to the ASB under RSA 21-j:14-b paragraphs IV, V and VI The ASB has created an Equalization Subcommittee to consider the following duties and provide recommendations to the full ASB

1. To review the procedures of the prior year's ratio studies conducted by the DRA, and to establish procedures for improving these ratio studies for the upcoming property tax year.
2. To develop standards for [equalization](#), and to review, revise, and approve the equalization manual published by the DRA. In doing so, the ASB is to review the standards of the International Association of Assessing Officials (IAAO), as well as any other standards that are consistent with the Board's work.
3. To annually determine, vote on, and recommend to the DRA the [ratio study](#) procedures for the coming year. Prior to adopting such recommendations, the ASB is to hold at least one public forum throughout the State to receive general comments through verbal and written testimony from the public on the ratio study procedures.
4. On or before December 1 of each year, to report its findings and recommendations for proposed legislation to the Governor, Speaker of the House, President of the Senate, the House Clerk, the Senate Clerk, and the state library.
5. To adopt rules prohibiting unfunded state mandates, relative to the organization of and the practices and procedures of the Board, and other rules as necessary to fulfill their duties.

The ASB now actively reviews the annual procedures taken by DRA in implementing its annual ratio study, considers input from the DRA, [assessors](#), municipal officials, and the public for improvements in those procedures. The ASB then approves, by a formal vote, the recommended changes to those procedures each year.

The established rules can be located on the department's website at:

http://www.revenue.nh.gov/munc_prop/assessing-board/index.htm

In addition, the ASB is responsible for reviewing and updating, as needed, all standards and practices it has developed or identified. As an integral part of this process, the ASB holds at least one public forum throughout the State to receive general comments through verbal and written testimony from the public on assessing standards and practices. Then, on or before December 1 of each year, it reports its findings and recommendations for proposed legislation to the Governor, Speaker of the House, President of the Senate, the House Clerk, the Senate Clerk, and the State library.

To date, the ASB has completed a number of these assigned tasks, establishing standards numbered 1 and 2 above, formalizing rules for the organization of the ASB, and for its practices and procedures, and rules for the certification of assessing personnel.

In addition, the ASB has addressed proposed legislation either at the request of the Legislature or on its own initiative when it has perceived a need.

The established rules can be located on the department’s website at:

http://www.revenue.nh.gov/munc_prop/assessing-board/index.htm

And finally, this Reference Manual is the culmination of the preparation of an assessing procedures manual for selectmen, boards of assessors, and anyone interested in the appraisal process.

The ASB regularly meets once or twice each month at the DRA offices. Notice of the meetings is posted on the DRA website, at the DRA offices, and on the Legislative Calendars. Posted meetings are open to the public. For additional information about upcoming meetings, call the DRA at (603) 230-5950.

Section 11.2 –ASB Members

Assessing Standard Board (RSA 21-J:14-a)

Board Member	Representing	Email Address	Term
Senator James Gray	Senate	James.Gray@leg.state.nh.us	Coterminous w/Senate Term
Senator Kevin Cavanaugh	Senate	Kevin.Cavanaugh@leg.state.nh.us	Coterminous w/Senate Term
Representative Peter Schmidt	House	peterbarrettschmidt@gmail.com	Coterminous w/House Term
Representative Mark Proulx	House	nhcisd@aol.com	Coterminous w/House Term
James Gerry, Designee	DRA Commissioner	James.Gerry@dra.nh.gov	Coterminous w/Appointment
Jim Wheeler, Designee	Municipal Official, City	jwheeler@berlinnh.gov	2 years
Paul Brown	Municipal Official, Population > 3,000	pbrown@newportnh.gov	2 years
Sherman Hallock	Municipal Official, Population < 3,000	shermanhallock@msn.com	2 years
Loren Martin	NHAAO, Population < 3,000	loren@avitarassociates.com	2 years

Board Member	Representing	Email Address	Term
Joe Lessard	NHAAO, Population > 3,000	jlessard@mrigov.com	2 years
Robert J. Gagne	NHAAO, City Assessor	r.j.gagne@comcast.net	2 years
David Marazoff	NHAAO, At-Large Member	dmassessing@gmail.com	2 years
Betsey Patten, Chair	Public Member	betseypatten@gmail.com	2 years
Len Gerzon	Public Member		2 years
Thomas Thomson	Public Member	N/A	2 years
<i>The following information is provided at the discretion of the ASB Members.</i>			