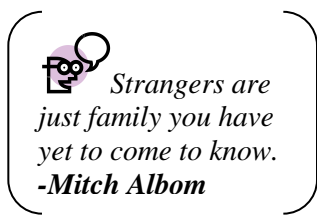


# Chapter 8

# Public Relations

## Section 8.1 –Public Relations



The basis for good public relations is to honor the “golden rule” of treating the public as you would like to be treated. Always try to look at a situation from a taxpayer’s point of view and respond accordingly. If you know, or can sense, that the taxpayer has little knowledge of the [assessment](#) function, avoid jargon and technical words, like comps or COD, and be prepared to spend time explaining the fundamentals. Treat the taxpayer with dignity and respect. Be honest. Carefully listen to the taxpayer. Be sure you use accurate facts.

Good public relations are essential to all successful property tax programs. Poor public relations can be the downfall of even technically “good” property tax practices. For an [assessor](#), public relations are an essential part of the job, especially during a year of [reassessment](#) or [valuation](#) update. It is important to keep taxpayers informed of any activities that might concern them and how they might be impacted.

The most typical questions from a taxpayer are “Why are my taxes so high?” or “Will my taxes go up?” In order to answer these questions, you must understand the entire property tax system. Taxes are a function of both the budget and assessment process. Therefore, a change in taxes may or may not be solely a result of a change in assessments.

Good public relations start with honesty. Let people know exactly why and how their property taxes will change as soon as possible. If the budget is expected to go up by 10%, inform the public through a press release. Don’t wait for the tax bills to go out, especially during a year of revaluation. It is a disservice to the taxpayers and to those performing the assessments to allow budget increases to be blamed on the process of revaluation.

Periodic press releases let the public know what is going on and when.

During a year of a revaluation the municipality should release periodic press releases to inform taxpayers of the process such as, where measurer and listers will be working in the municipality and any other information that could help taxpayers be prepared. [Appraisers](#) analyze sales during a revaluation. General trends and assumptions can be drawn from the analysis. Don’t hide these findings. Explain to taxpayers how valuation changes in particular [neighborhoods](#) differ from the average change in the municipality as a whole. Business groups and taxpayer groups are good forums for informing the public of the process and expectations. Local access television can also be used to inform the public.

During non-revaluation years, public relations must continue. The municipality’s website is a valuable tool to keep taxpayers informed. Another powerful public relations tool is the assessing office staff. A well-informed clerk can prevent many potential public relations problems. While we should not expect an assessing clerk to answer all questions, we should train members of our staff to be able to answer the most common questions such as:

1. Why did my taxes increase?
2. What is the basis of my assessment?
3. Am I being treated the same as my neighbors?

#### 4. How can I [appeal](#) my assessment?



*No act of kindness, no matter how small, is ever wasted. -Aesop*

We would not expect assessing clerks to answer more detailed and technical questions with regard to pricing or comparables used, etc. When the [assessor](#) becomes involved, it is helpful to respond in a timely manner. It is damaging to make a taxpayer wait for an assessor's response. In smaller municipalities with part-time assessors or contracted companies, the damage can multiply if the wait for an answer is long in coming or not coming at all.

In New Hampshire, the selectmen generally performed most of the duties of property tax assessing until the 1990's. It was at this time that private assessing firms became more common as contractors for the municipalities. Since the Claremont decisions of the 1990's, the practice of property [assessment](#) has been constantly under the microscope. The Sirrell Decision in the New Hampshire Supreme Court in 2001 mandated that assessing practices be fair and equitable. The legislature created the Assessing Standards Board (ASB) and the Equalization Standards Board (ESB) to help accomplish this task. The ASB has achieved the following:

#### Municipal and Assessor Standards

1. Established levels of appraisals and appraisal [uniformity](#) standards.
2. Established a 5-year Assessment Review Cycle.
3. Established standards for assessor certification.
4. Encouraged assessors to be transparent in their method(s) of determining values of property based on [Uniform Standards of Professional Appraisal Practice](#) (USPAP).
5. Created a reference manual called Understanding NH Property Taxes.

There are other issues that the ASB has addressed that deal with assessing. These five provide the major impact that the ASB has had on assessing in New Hampshire, thus far.

#### The Bottom Line

Bottom line, selectmen need to fully grasp the property tax processes themselves before they can explain it to their taxpayers. This will mean that they, and their assessing staff, will have to sit down with the "hired assessing company" to determine how the values were derived and understand the budget process, [tax rate](#) calculation, and property tax billing. The process should continue to improve as the emphasis on documentation, transparency, and accountability to the taxpayer moves forward. This can be accomplished by providing the necessary information to the taxpayers in a timely fashion and with accuracy, simplicity, clarity, and professionalism.

Always remember that most taxpayers want to know basic facts such as "Why are my taxes so high and how will they change?"

And don't forget, taxpayers are a part of the assessing process. If taxpayers notice a problem, they need to bring it to the assessor's attention. Assessing can be subjective at times; we must remember that adjustments may occur.