

Assessing Standards Board
2015 Annual Report
December, 2015

The Assessing Standards Board (ASB) met eight times in 2015 and held a public forum at the annual conference for municipalities in November.

In January, the ASB re-elected Len Gerzon as chairman and Bob Gagne as vice chairman. Major accomplishments of 2015 included the continued work of the ASB subcommittee to review the consistency of assessing definitions in the DRA 300 rules and the ASB rules to establish greater clarity. Two new subcommittees were formed in 2015. They include a committee to study and prepare a white paper to the full ASB on the viability of making income and expense data more readily available to the assessing community via a statutory change. The other subcommittee was assigned the task of reviewing HB 547 (along with HB 192) which entailed uniformity and standards regarding the assessment of taxable telecommunications property.

Assessing Manual Update

The latest update of Understanding New Hampshire Property Taxes was completed and issued in the first quarter of 2014. There was no activity of the ASB manual subcommittee in 2015. It is anticipated that an update of the manual will begin in 2018. The Board has determined that it would be appropriate to update the manual every five years with the objectives of providing legislative updates, improving user-friendliness, as well as continuously improving the reference manual. (The current edition of the manual now contains expanded frequently asked questions (FAQs), along with a glossary that is accessible by clicking italicized words via the on-line version.) Enhancing the understanding of the property tax process for all stakeholders is the primary objective of the manual.

2015 Legislative Changes

During the 2015 Legislative session the following changes were enacted:

- An emergency change was made to enhance the security of the public with regard to the oversight of the qualifications of persons authorized to measure, list, enter and inspect private property.
- As mentioned earlier, the HB 547 subcommittee has completed its investigation of the issues regarding assessments of telecommunications property. Recommendations for legislation are being finalized by the full ASB for the first quarter of 2016.

Equalization Subcommittee

The equalization subcommittee completed the Equalization Manual in 2014. This subcommittee was inactive in 2015.

HB 547 Subcommittee

Referred to as the HB 547 subcommittee, this group has just completed an intensive 6 month investigation into the assessment of telecommunications poles and conduits, and a review of the possible limitation of testimony in property tax abatement and appeals. This work was at the request of leadership within the NH Senate. The 547 sub-committee's recommendations have been forward to the ASB. The full ASB is currently reviewing the recommendations of the sub-committee which has committed to making a legislative recommendation to the Senate in early 2016 for possible passage in the upcoming legislative session.

There will likely be legislative changes recommended by the ASB regarding the HB 547 telecommunications property issues mentioned earlier in this report.

Task list for 2016

- Completion of recommendations for the HB 547 project
- Comparison of ASB and Rev rules for consistency
- Examination of property tax cards and card codes
- Placing adopted Ethical Code into rulemaking format
- Review certification levels
- Complete an income and expense "white paper"
- Improve data availability
- Examine further alignment with USPAP

Respectfully Submitted,

Len Gerzon, Chairman of the Assessing Standards Board