

Assessing Standards Board
2012 Annual Report
December, 2012

The Assessing Standards Board (ASB) met five times in 2012 and held a public forum at the annual conference for municipalities in November.

There were two statutory changes during 2012 affecting assessing:

RSA 21-J:14 (b) changing the “guidelines” to “standards” in HB1266.

RSA 76:21 Prorated Assessments for Damaged Buildings

At their first meeting in February the ASB adopted the administrative rules in Asb 300 regarding the creating of revocation and suspension standards for assessors in New Hampshire. Since the ethical standards were not in true rulemaking form the board decided to put those standards in the assessing manual for the immediate future and work to put them into the rulemaking format in 2013.

The latest update was completed in 2008 and the board determined that it would be appropriate to activate the manual subcommittee again with the objectives of including legislative updates, identifying the user-friendliness, review the intent and purpose of the document, and to expand the summarization on each chapter to include an explanation of what each chapter means from a taxpayer’s standpoint. The ethical standards also need to be included in the update. As the subcommittee started to review the document they realized that the project would entail more than a simple update. They reported to the full board that the amount of work would necessitate not having the due date of completion until the third quarter of 2013.

During the 2012 Legislative session there were numerous attempts to change the process of assessing which the board reviewed and followed. During the legislative discussion of the exemption from property taxation for telecommunications poles and conduits in SB133, there were various attempts to explain how to assess poles and conduits. At the time of this report there are ongoing court cases which need to be completed prior to determining if the ASB should attempt to create standards for assessing poles. That will be a discussion for the upcoming year.

Another issue reviewed by the board is the assessment review requirement to have tax maps on file for property in current use has been difficult for towns to meet due to lack of response from property owners. The only requirement for a tax map is with the initial current use application, after that there is no other statutory requirement for property owners to provide one. Tax maps, or sketches of a parcel illustrating where the portion of current use is, have been required almost since the beginning of the current use program, however due to several reasons, not every current use property has a tax map on record. Through a discussion, the following suggestions were made:

- Send a letter to the property owner requesting a map, or sketch of the property showing where the current use land is;
- If no response, send a second letter with a sketch of the property and where the town believes the current use property to be;

- If no response, the town maintains a record of the letters and sketch sent with the current use application;
- Make a note on the property record card of letters sent and whether or not a response was received.

As many towns have followed these suggestions already, many property owners do not respond leaving current use records incomplete. Towns are failing this requirement through no fault of their own. There is no enforcement mechanism which requires a tax map to be filed other than with the initial application, but they are very important. Without a tax map, there is no way of knowing where on a property the current use land is and when to assess the land use change tax if and when land becomes disqualified. This issue has been placed on the priority list and will become part of the 2013 actions of the ASB.

Suggestions for 2013 legislation:

1. Currently there is a separation between towns and cities members on the ASB. Right now the size is 5000. Looking at the census more than half the towns in New Hampshire fall into that category, the board proposed to change RSA 21-J:4-a, II (f) which would modify the municipal representation of a town less than 5000 to less than 3000.
2. Contribution Formula of \$2/lot and \$2000/municipality to help with assessing as stated in RSA 21-J:11-a.
3. Based on Laws of 2011, Chapter 224:199, the Equalization Standards Board was eliminated but their RSA 21-J:14(c) charge and composition still are in the RSAs. The ASB is proposing to repeal RSA 21-J:14, (a) and (c) and place the duties in (b) onto the ASB.

Respectfully Submitted

Representative Betsey Patten, Chairman