

Assessing Standards Board  
2013 Annual Report  
January, 2014

The Assessing Standards Board (ASB) met nine times in 2013 and held a public forum at the annual conference for municipalities in November.

In January ASB elected Len Gerzon as Chairman and Bob Gagne Vice-chairman. Major accomplishments of 2013 included the adoption of standards regarding assessment reviews, sales chasing language refinement stemming from the formation of the equalization subcommittee, and completion of the ASB manual update project; to be published in the first quarter of 2014.

#### Assessing Manual Update

The latest update of Understanding New Hampshire Property Taxes was originally completed in 2008. The Board determined that it would be appropriate to activate the manual subcommittee in 2012 with the objectives of providing legislative updates, improving user-friendliness, along with the intent and purpose of the document. The refreshed manual will also contain expanded frequently asked questions, along with a glossary that is accessible by clicking italicized words via the on-line version.

#### 2013 Legislative Changes

During the 2013 Legislative session the following changes were enacted:

- The recommendation to revise the population of cities and towns referenced in RSA 21-J:14-a, II, f, for representation of municipal officials serving on the ASB was adopted effective July 15, 2013
- The duty to recommend a reimbursement formula under RSA 21-J:11-a, III was repealed effective May 16, 2013
- Finalization of merger of duties previously assigned to the Equalization Standards Board under RSA 21-J: 14-d were merged into the ASB via RSA 21-J:14-b, IV, V and VI, effective July 15, 2013
- Equalization Standards Board and duties under RSA 21-J:14-c and d were effectively repealed as of July 13, 2013

#### Equalization Subcommittee

The equalization subcommittee was formed. Their primary tasks included deriving a definition of sales chasing and updating the equalization manual and other language pertaining to the equalization process, as appropriate.

Proposed 2014 legislative changes will include a fuller legislative definition of sales chasing that will coincide with the definitions contained in the Equalization Manual and the more simplified version contained in the ASB manual.

Task list for 2014

- 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
- Define market transactions
- Improve data availability
- Examine further alignment with USPAP

Respectfully Submitted,



Len Gerzon, Chairman