

Bill as
Introduced

HB 1337 – AS INTRODUCED

2010 SESSION

10-2187
09/10

HOUSE BILL **1337**

AN ACT relative to rules adopted by the assessing standards board regarding certification of appraisers by the department of revenue administration.

SPONSORS: Rep. Patten, Carr 4; Rep. Stohl, Coos 1; Rep. Schmidt, Straf 4

COMMITTEE: Executive Departments and Administration

ANALYSIS

This bill requires the assessing standards board to adopt rules regarding the revocation and suspension of certifications of persons making appraisals.

.....

Explanation: Matter added to current law appears in *bold italics*.
Matter removed from current law appears [~~in brackets and struck through~~].
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT relative to rules adopted by the assessing standards board regarding certification of appraisers by the department of revenue administration.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Commissioner of Revenue Administration; Rulemaking Authority. Amend RSA 21-J:13, XII to
2 read as follows:

3 XII. Certification, decertification, *revocation, suspension*, enforcement, and hearing
4 requirements under RSA 21-J:14-f and 21-J:14-g.

5 2 Certification of Persons Making Appraisals. Amend the introductory paragraph of RSA 21-
6 J:14-f, II to read as follows:

7 II. The assessing standards board shall adopt rules, pursuant to RSA 541-A, relative to
8 qualifications for certification, requirements for continuing education, and *revocation, suspension, or*
9 decertification of persons required to be certified in paragraph I. Such rules shall specify the
10 minimum qualifications with respect to education and training required for certification according to
11 the following functional job categories ranked in ascending hierarchical order:

12 3 Decertification of Assessors. Amend RSA 21-J:14-g to read as follows:
13 21-J:14-g Decertification.

14 I. The commissioner may decertify any person or may *revoke, suspend, or* refuse to issue or
15 renew any certification for failure to comply with the rules of the assessing standards board adopted
16 pursuant to RSA 21-J:14-f, II.

17 II. Any person aggrieved by a decertification, *revocation, or suspension* or refusal to certify
18 of the commissioner may appeal from such decision by application to the board of tax and land
19 appeals or by petition to the superior court in the county in which such person resides or maintains
20 his or her business within 30 days after receiving written notice of the commissioner's decision. The
21 board of tax and land appeals or the court, as the case may be, shall hear the appeal forthwith.

22 4 Effective Date. This act shall take effect 60 days after its passage.

HB 1337 – AS AMENDED BY THE HOUSE

17Feb2010... 0531h

2010 SESSION

10-2187
09/10

HOUSE BILL **1337**

AN ACT relative to requirement for public forums for the assessing standards board and the equalization standards board.

SPONSORS: Rep. Patten, Carr 4; Rep. Stohl, Coos 1; Rep. Schmidt, Straf 4

COMMITTEE: Executive Departments and Administration

AMENDED ANALYSIS

This bill reduces the requirement for holding public forums from 3 to one for the assessing standards board and the equalization standards board.

Explanation: Matter added to current law appears in *bold italics*.
 Matter removed from current law appears [~~in brackets and struck through~~].
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 1337 – AS AMENDED BY THE HOUSE

17Feb2010... 0531h

10-2187
09/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT relative to requirement for public forums for the assessing standards board and the equalization standards board.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 Assessing Standards Board; Powers and Duties. Amend RSA 21-J:14-b, II to read as follows:

2 II. All guidelines and practices developed or identified by the board, pursuant to this section,
3 shall be reviewed and updated annually. The board shall hold [~~a series of~~] at least [3] *one* public
4 [~~forums~~] *forum* annually [~~throughout the state~~] to receive general comment through verbal and
5 written testimony on assessing guidelines and practices. A quorum of the board shall not be
6 required to hold such public [~~forums~~] *forum*.

7 2 Equalization Standards Board. Amend 21-J:14-d, III to read as follows:

8 III. The board shall annually determine, vote upon, and recommend to the department of
9 revenue administration, the ratio study procedures for use in the forthcoming tax year. Prior to the
10 adoption of such recommendations, the board shall hold [~~a series of~~] at least [3] *one* public [~~forums~~]
11 *forum* annually [~~throughout the state~~] to receive general comment through verbal and written
12 testimony on the ratio study procedures. A quorum of the board shall not be required to hold such
13 public [~~forums~~] *forum*.

14 3 Effective Date. This act shall take effect April 1, 2010.

CHAPTER 257
HB 1337 – FINAL VERSION

17Feb2010... 0531h
04/28/10 1412s
02Jun2010... 2169cofc

2010 SESSION

10-2187
09/10

HOUSE BILL **1337**

AN ACT relative to the requirement for public forums for the assessing standards board and the equalization standards board and relative to disciplinary sanctions for assessing officials.

SPONSORS: Rep. Patten, Carr 4; Rep. Stohl, Coos 1; Rep. Schmidt, Straf 4

COMMITTEE: Executive Departments and Administration

AMENDED ANALYSIS

This bill reduces the requirement for holding public forums from 3 to one for the assessing standards board and the equalization standards board. The bill also changes a reference to the disciplinary sanction of "revocation" to "decertification" in a rulemaking provision for the assessing standards board and changes wording regarding disciplinary sanctions for consistency.

.....

Explanation: Matter added to current law appears in *bold italics*.
Matter removed from current law appears [~~in brackets and struck through~~].
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

CHAPTER 257
HB 1337 – FINAL VERSION

17Feb2010... 0531h
04/28/10 1412s
02Jun2010... 2169cofc

10-2187
09/10

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Ten

AN ACT relative to the requirement for public forums for the assessing standards board and the equalization standards board and relative to disciplinary sanctions for assessing officials.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 257:1 Assessing Standards Board; Powers and Duties. Amend RSA 21-J:14-b, II to read as
2 follows:

3 II. All guidelines and practices developed or identified by the board, pursuant to this section,
4 shall be reviewed and updated annually. The board shall hold ~~[a series of]~~ at least ~~[3]~~ **one** public
5 ~~[forums]~~ **forum** annually ~~[throughout the state]~~ to receive general comment through verbal and
6 written testimony on assessing guidelines and practices. A quorum of the board shall not be
7 required to hold such public ~~[forums]~~ **forum**.

8 257:2 Equalization Standards Board. Amend 21-J:14-d, III to read as follows:

9 III. The board shall annually determine, vote upon, and recommend to the department of
10 revenue administration, the ratio study procedures for use in the forthcoming tax year. Prior to the
11 adoption of such recommendations, the board shall hold ~~[a series of]~~ at least ~~[3]~~ **one** public ~~[forums]~~
12 **forum** annually ~~[throughout the state]~~ to receive general comment through verbal and written
13 testimony on the ratio study procedures. A quorum of the board shall not be required to hold such
14 public ~~[forums]~~ **forum**.

15 257:3 Powers and Duties of the Assessing Standards Board. Amend RSA 21-J:14-b, I-a(a)(1)(C)
16 to read as follows:

17 (C) ~~[Revocation]~~ **Decertification**, suspension, and other disciplinary standards
18 and sanctions.

19 257:4 Decertification of Assessors. Amend RSA 21-J:14-g to read as follows:

20 21-J:14-g Decertification.

21 I. The commissioner may decertify, **suspend, or take other disciplinary action against** any
22 person ~~[or may refuse to issue or renew any certification]~~ for failure to comply with the rules of the
23 assessing standards board adopted pursuant to RSA 21-J:14-f, II.

24 II. Any person aggrieved by a decertification ~~[or refusal to certify]~~, **suspension, or other**
25 **disciplinary action** of the commissioner may appeal from such decision by application to the board of
26 tax and land appeals or by petition to the superior court in the county in which such person resides

CHAPTER 257
HB 1337 – FINAL VERSION
- Page 2 -

1 or maintains his or her business within 30 days after receiving written notice of the commissioner's
2 decision. The board of tax and land appeals or the court, as the case may be, shall hear the appeal
3 forthwith.

4 257:5 Certification of Persons Making Appraisals. Amend the introductory paragraph of RSA
5 21-J:14-f, II to read as follows:

6 II. The assessing standards board shall adopt rules, pursuant to RSA 541-A, relative to
7 qualifications for certification, requirements for continuing education, and decertification of,
8 *suspension of, or other disciplinary actions against* persons required to be certified in paragraph I.
9 Such rules shall specify the minimum qualifications with respect to education and training required
10 for certification according to the following functional job categories ranked in ascending hierarchical
11 order:

12 257:6 Effective Date.

13 I. Section 4 of this act shall take effect July 1, 2011.

14 II. The remainder of this act shall take effect upon its passage.

15 Approved: July 6, 2010

16 Effective Date: I. Section 4 shall take effect July 1, 2011.

17 II. Remainder shall take effect July 6, 2010.

Amendments

Rep. Patten, Carr. 4
April 7, 2010
2010-1270h
09/04

Amendment to HB 1337

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT relative to the requirement for public forums for the assessing standards board
4 and the equalization standards board and relative to disciplinary sanctions for
5 assessing officials.
6

7 Amend the bill by inserting after section 2 the following and renumbering the original section 3 to
8 read as 4:

9

10 3 Powers and Duties of the Assessing Standards Board. Amend RSA 21-J:14-b, I-a(a)(1)(C) to
11 read as follows:

12 (C) [~~Revocation~~] *Decertification*, suspension, and other disciplinary standards and
13 sanctions.

Amendment to HB 1337

- Page 2 -

2010-1270h

AMENDED ANALYSIS

This bill reduces the requirement for holding public forums from 3 to one for the assessing standards board and the equalization standards board. The bill also changes a reference to the disciplinary sanction of "revocation" to "decertification" in a rulemaking provision for the assessing standards board.



Amendment to HB 1337

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT relative to the requirement for public forums for the assessing standards board
4 and the equalization standards board and relative to disciplinary sanctions for
5 assessing officials.
6

7 Amend the bill by replacing all after section 2 with the following:

8

9 3 Powers and Duties of the Assessing Standards Board. Amend RSA 21-J:14-b, I-a(a)(1)(C) to
10 read as follows:

11 (C) ~~[Revocation]~~ **Decertification**, suspension, and other disciplinary standards and
12 sanctions.

13 4 Decertification of Assessors. Amend RSA 21-J:14-g to read as follows:

14 21-J:14-g Decertification.

15 I. The commissioner may decertify, **suspend, or take other disciplinary action against**
16 any person ~~[or may refuse to issue or renew any certification]~~ for failure to comply with the rules of
17 the assessing standards board adopted pursuant to RSA 21-J:14-f, II.

18 II. Any person aggrieved by a decertification ~~[or refusal to certify]~~, **suspension, or other**
19 **disciplinary action** of the commissioner may appeal from such decision by application to the board
20 of tax and land appeals or by petition to the superior court in the county in which such person
21 resides or maintains his or her business within 30 days after receiving written notice of the
22 commissioner's decision. The board of tax and land appeals or the court, as the case may be, shall
23 hear the appeal forthwith.

24 5 Effective Date. This act shall take effect upon its passage.



2010-1275h

AMENDED ANALYSIS

This bill reduces the requirement for holding public forums from 3 to one for the assessing standards board and the equalization standards board. The bill also changes a reference to the disciplinary sanction of "revocation" to "decertification" in a rulemaking provision for the assessing standards board and changes wording regarding disciplinary sanctions for consistency.

Amendment to HB 1337

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT relative to the requirement for public forums for the assessing standards board
4 and the equalization standards board and relative to disciplinary sanctions for
5 assessing officials.
6

7 Amend the bill by replacing all after section 2 with the following:

8

9 3 Powers and Duties of the Assessing Standards Board. Amend RSA 21-J:14-b, I-a(1)(C) to
10 read as follows:

11 (C) ~~[Revocation]~~ **Decertification**, suspension, and other disciplinary standards
12 and sanctions.

13 4 Decertification of Assessors. Amend RSA 21-J:14-g to read as follows:

14 21-J:14-g Decertification.

15 I. The commissioner may decertify, **suspend, or take other disciplinary action against**
16 any person ~~[or may refuse to issue or renew any certification]~~ for failure to comply with the rules of
17 the assessing standards board adopted pursuant to RSA 21-J:14-f, II.

18 II. Any person aggrieved by a decertification ~~[or refusal to certify]~~, **suspension, or other**
19 **disciplinary action** of the commissioner may appeal from such decision by application to the board
20 of tax and land appeals or by petition to the superior court in the county in which such person
21 resides or maintains his or her business within 30 days after receiving written notice of the
22 commissioner's decision. The board of tax and land appeals or the court, as the case may be, shall
23 hear the appeal forthwith.

24 5 Effective Date.

25 I. Section 4 of this act shall take effect July 1, 2011.

26 II. The remainder of this act shall take effect upon its passage.



2010-1412s

AMENDED ANALYSIS

This bill reduces the requirement for holding public forums from 3 to one for the assessing standards board and the equalization standards board. The bill also changes a reference to the disciplinary sanction of "revocation" to "decertification" in a rulemaking provision for the assessing standards board and changes wording regarding disciplinary sanctions for consistency.

Committee Minutes

**SENATE CALENDAR NOTICE
PUBLIC AND MUNICIPAL AFFAIRS**

ATTENDANCE

- ✓ Senator Betsi DeVries Chairman
- ✓ Senator Matthew Houde V Chairman
- Senator Kathleen Sgambati
- ✓ Senator Sheila Roberge
- ✓ Senator John Barnes, Jr.

*START: 9:04 AM
END: 9:16 AM*

For Use by Senate Clerk's Office ONLY	
<input type="checkbox"/>	Bill Status
<input type="checkbox"/>	Docket
<input type="checkbox"/>	Calendar
Proof: <input type="checkbox"/>	Calendar <input type="checkbox"/> Bill Status

Date: April 1, 2010

HEARINGS

Thursday

4/8/2010

PUBLIC AND MUNICIPAL AFFAIRS

LOB 103

8:30 AM

(Name of Committee)

(Place)

(Time)

EXECUTIVE SESSION MAY FOLLOW

8:30 AM	HB1174	(New Title) relative to terms for appointed town officials and relative to pay for members of park or recreation commissions.
8:40 AM	HB1337	(New Title) relative to requirement for public forums for the assessing standards board and the equalization standards board.
8:50 AM	HB1310	(New Title) allowing towns to hire health care workers.
9:00 AM	HB1524	relative to the liability of town and city health officers and overseers of public welfare.
9:10 AM	HB1427	relative to the conversion period for quarterly billing for property taxes.

Sponsors:

HB1174 Rep. Jessie Osborne	Rep. Mary Cooney	Rep. Christine Hamm
HB1337 Rep. Betsey Patten	Rep. Eric Stohl	Rep. Peter Schmidt
HB1310 Rep. Priscilla Lockwood	Rep. David Bettencourt	
HB1524 Rep. Thomas Howard Rep. Joe Osgood	Rep. Beverly Rodeschin	Sen. Bob Odell Rep. Carla Skinder
HB1427 Rep. Robert Foose	Sen. Matthew Houde	

*START: 9:04 AM
END: 9:16 AM*

Public and Municipal Affairs Committee

Hearing Report

TO: Members of the Senate

FROM: Shannon Whitehead, *Legislative Aide*

RE: Hearing report on HB 1337-AN ACT relative to requirement for public forums for the assessing standards board and the equalization standards board.

HEARING DATE: April 8, 2010

MEMBERS OF THE COMMITTEE PRESENT: Senator DeVries, Senator Houde, Senator Roberge, and Senator Barnes

MEMBERS OF THE COMMITTEE ABSENT: Senator Sgambati

Sponsor(s): Rep. Patten, Carr 4; Rep. Stohl, Coos 1; Rep. Schmidt, Straf 4

What the bill does: This bill reduces the requirement for holding public forums from 3 to one for the assessing standards board and the equalization standards board.

Who supports the bill: Rep. Patten (Prime Sponsor)

Who opposes the bill: No one appeared in opposition

Summary of testimony received:

Rep. Patten (Prime)

- This bill removes the requirement that the assessing standards board and the equalization standards board hold at least three public forums annually throughout the state but since in the last couple of years, nearly no one from the public has been in attendance other than at the annual meeting of the New Hampshire Municipal Association in

Manchester, where the two boards will continue to hold the one required annual meeting of each board.

- We are required by law to hold 3 forums of public and assessment. For example when we had the hot issue of the view tax- 3 or 4 years ago. Since that time we have had 3 to 4 forums a year. No one is coming to attend these forums so we were thinking to perhaps change the statute to one public hearing. If there are issues than we will have more than one and have the ability to have more if needed in the appropriate locations.
- The amount of money that we spend on the forums with out a good attendance does cost money, especially for the set up. It's not a considerable amount of money, but it does add up.
- Rep. Patten suggested to the committee of drafting an amendment to the matter of changing a reference to the disciplinary section of "revocation" to "decertification" in a rulemaking provision for the assessing standards board and changing the wording regarding disciplinary sanctions for consistency.
- The committee noted that in the version amended by the House that the effective date be changed (April, 1, 2010) considering we are passed that date. Recommendation be upon passage or by July 2011.
- Senator Houde asked if there was any reason that the board may have broader powers? Rep Patten responded because of policy setting. The NH-DRA is the enforcer.
- Senator Barnes asked how long Rep. Patten had been the Chair of the Assessing Standards Board and Rep. Patten responded since the year of 2002.

Funding: *Not applicable*

Future Action: The committee voted ought to pass 4-0. First motion made by Senator DeVries, second motion by Senator Houde. Senator Devries will report the bill out.

Date: April 8, 2010
Time: 9:04 a.m.
Room: LOB Room 103

The Senate Committee on Public and Municipal Affairs held a hearing on the following:

HB 1337 (New Title) relative to requirement for public forums for the assessing standards board and the equalization standards board.

Members of Committee present: Senator DeVries
Senator Houde
Senator Roberge
Senator Barnes

The Chair, Senator Betsi DeVries, opened the hearing on HB 1337 and invited the prime sponsor, Representative Betsy Patten, to introduce the legislation.

Senator Betsi DeVries, D. 18: Representative Betsy Patten, my apologies.

Representative Betsy Patten: Good morning, Madam Chair and members of the Committee. For the record, my name is Betsy Patten and I represent Carroll County District 4, which are the towns of Moultonborough, Tuftonboro and Wolfeboro. I'm also here today with HB 1337 as Chairman of the Assessing Standards Board. And there is an amendment to this, but I'd like to speak to the bill as amended by the House.

We are required by law to hold at least three forums every year around the state to be able to get input from the public on how they feel the assessing in the state is going. And there was a time when we had a very hot button issue which was coming out and was considered the "View Tax" and we probably, that year we had five public forums because we wanted to hit across the state and have everybody have a chance to talk to us about what was going on. However, since...now it's probably three or four years ago...since that time we have still gone out three forums a year. This is bringing staff with us from DRA, mileage for the members that come, and what has happened is

that we have had nobody in...nobody coming to attend. We have been...this year we went to, I think it was Lebanon and Laconia, both with DRA, the set-up, the time that has to go. And nobody showed. So what we came up with when we were in Laconia, we talked about the fact is that perhaps what we could do is say that we could change the statute to say that we would hold at least one public hearing with the ability that we could have, if there are hot-button issues out there, which you know because you hear about them, that we could have more than just one. This was both the Assessing and the Equalization Board go out together. And we have members from all over the state that come and go to wherever we are and so the amount of money that we spend on a forum when nobody shows is, well it's not considerable but it adds.

So, we brought this bill towards ED&A and there was another section in because I was so confused on the first section I decided that we'd just leave it and try to do the forum because this was easy to explain. So that is the impetus for just trying to go to one public hearing, at least one public hearing, knowing that we would have the ability to go more.

And if you have questions on that one okay, and then I'll see if I can go to that.

Senator Betsi DeVries, D. 18: Questions from the Committee? Senator Barnes?

Senator John S. Barnes, Jr., D. 17: Yeah, thank you. Representative, Line 14 of your amended version. Today is April 8th. I don't see how...

Senator Betsi DeVries, D. 18: The effective date we need to change with an amendment. Thank you. Good catch, Senator.

Representative Patten: And maybe we could do that prior to the time we go out on the road show, which is usually in October. So maybe we could have it July, if this is what you think is okay.

Senator Betsi DeVries, D. 18: Or upon passage.

Representative Patten: Or whichever. However you want to do it, we could do that. Thank you for that. I didn't catch that.

Then what I have...what has been passed out to you as an amendment to HB 1337, is on Line...let me see if I can give you a background to this. **Please see Attachment #1 – Representative Patten's Amendment #2010-1270h.** We have four RSAs or four paragraphs I think in the RSAs that talk about the

Assessing Standards Board. We have one that...in conjunction with the duties of the Commissioner. The Commissioner, DRA, has the ability to certify, decertify, enforce under 21-J:14-f and g, and that is one of our RSAs that we deal with and we have rulemaking authority for it. And what has happened is that last year or two years ago we put through, under 21-J:14-b, we put through an ability for the Assessing Standards Board to come up with standards for revocation, suspension and other disciplinary standards. And as we looked through the, our great big four paragraphs, revocation is only used in that new RSA, which is the 21-J:14-b I-a(a)(1)(C). So what I'm asking is to take the word revocation out of our four paragraphs, we only have it once. Everything else is decertification, and change the word revocation to decertification.

And as I was looking over to this and I did see the Senator yesterday on the sidewalk, and I looked at 21-J:14-g and that's the other part that I sent out to you or gave you a copy of, and it looks like that what happens is I should have added the same words that we have in the amendment on Lines 12 and 13, I should have added them to 21-J:14-g, I. **Please see Attachment #2 - Representative Patten's statute reference to 21-J:14-g Decertification.** And, if you agree and understand what's going on, I will bring you back an amendment that changes the date and adds 21-J:14-g so that what happens is the Commissioner can decertify, suspend or other disciplinary standards and sanctions based on the Assessing Standards Board's rules.

And I hope I haven't thoroughly muddied the waters. It was not intentional.

Senator Betsi DeVries, D. 18: Questions from the Committee? So, Representative Patten, we can certainly ask you to come back and join us in an executive session with the amendment that you are putting forward. If I understand, though I didn't follow all of your statutory references, you would like to take the language of the amend...the statute that you copied for us and paste that language into the amendment that you had already prepared and distributed today.

Representative Patten: So that what happens is that the Assessing Standards Board has the ability and the duty for decertification, suspension and other disciplinary sanctions and standards, and do that so that the Commissioner also can decertify, suspend or other disciplinary standards, 'cause what was happening is that right now, without getting this straightened out and getting the bill passed, the only reason that the Commissioner can decertify someone is lack of continuing education. And what we need to do when we are coming up with the standards for decertification at the Assessing Standards Board, and we have had hearings and discussions on them, and we figured out we need to be able to fix this.

If you think that's okay, I'll bring back an amendment, and if you would like the change of date either to July 1, 2010 or upon passage, whichever one is good with you, I can do.

Senator Betsi DeVries, D. 18: Senator Houde has a question.

Senator Matthew Houde, D. 5: Thank you, Madam Chair. Thank you, Representative. I guess the only question I'd ask is there any reason that the Board might have broader powers than the Commissioner acting alone might have broader...might have those powers.

Representative Patten: In my estimation, what happens is that the Board is the policy...Assessing Standards Board is the policy setting, and the Commissioner and the Department of DRA is the enforcer and implementation of enforcing what we have. We have the power and duties and I will, I'll give you the statutes that I just did this morning. **Please see Attachment #3 – Chapter 21-J, Department of Revenue Administration.** I didn't make enough copies for, you know, for everyone but I can. It's in here somewhere and I have it—almost in order.

And what happens is that if we have...I feel if we make up a policy so that the decertification can come in steps, like if there is something that is totally egregious, the Commissioner can suspend immediately. Or if there is something, continuing education, perhaps it would be a sanction. We are giving the Commissioner the guidance that we want to be able to do. To say this is what we feel as a Board if they're doing...they need continuing education, give them a sanction. Don't suspend them because that is, that's their livelihood and it goes. And yet if they're doing something egregious, we want him to be able, or the Department to be able to have adequate authority to be able to implement our rules. And if I, if we don't give them that, the decertification will be the same as revocation. And if we leave it, they only can, and I left it with you now, I think they only can decertify or certify if we don't add that to them. That's my feeling. That's my take on it.

Senator Matthew Houde, D. 5: Thank you.

Senator Betsi DeVries, D. 18: Now that we have effectively muddied the waters...Senator Barnes?

Senator John S. Barnes, Jr., D. 17: One quick question for Representative Patten. How long have you been the Chairlady of that group?

Representative Patten: A long time. I think it was...I think the Assessing Standards Board went in effect in 2002. Yes, and I have been Chair since then, so...

Senator John S. Barnes, Jr., D. 17: Thank you. I just wanted the Committee to know that you've been there for a while.

Representative Patten: Yes. Sometimes longer than people would like.

Senator Betsi DeVries, D. 18: Absolutely. And, Senator Barnes, I would tell you as a member of the Assessing Standards Board, I get to witness the good work of our Chair of the ASB.

Representative Patten: Thank you.

Senator John S. Barnes, Jr., D. 17: But before you, was me.

Senator Betsi DeVries, D. 18: It's a great committee.

Senator John S. Barnes, Jr., D. 17: They have great doughnuts there, after great conversation.

Senator Betsi DeVries, D. 18: I haven't seen that.

Representative Patten: And we have to save him the chocolate one.

Senator John S. Barnes, Jr., D. 17: The orange juice came shortly thereafter.

Representative Patten: Yes.

Senator Betsi DeVries, D. 18: Further questions from the Committee?

Representative Patten: And do you want "upon passage" for the change of date?

Senator Betsi DeVries, D. 18: I believe that's the best, "upon passage".

Representative Patten: Is that the best way, "upon passage"? And I will bring that back to you. I don't know when you're going to exec, but I'll go get one and bring...

Senator Betsi DeVries, D. 18: If we're still here, we'll try to exec for you. If the Committee feels they're, they're ready. We'll at least go into exec to discuss with you.

Representative Patten: Okay, good enough. I'll go see if I can get an amendment.

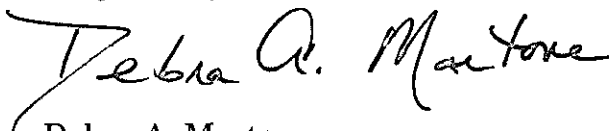
Senator Betsi DeVries, D. 18: We're gonna try to get caught up here. Further questions from the Committee? All set? I have...thank you Representative, appreciate your efforts.

Representative Patten: Thank you very much.

Senator Betsi DeVries, D. 18: And I have nobody else signed up to speak. Seeing none, I will close the hearing.

Hearing concluded at 9:16 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Debra A. Martone". The signature is written in black ink and is positioned above the typed name and title.

Debra A. Martone
Senate Committee Secretary
05/14/10

3 Attachments

Rep. Patten, Carr. 4
April 7, 2010
2010-1270h
09/04

Amendment to HB 1337

1 Amend the title of the bill by replacing it with the following:

2

3 AN ACT relative to the requirement for public forums for the assessing standards board
4 and the equalization standards board and relative to disciplinary sanctions for
5 assessing officials.
6

7 Amend the bill by inserting after section 2 the following and renumbering the original section 3 to
8 read as 4:

9

10 3 Powers and Duties of the Assessing Standards Board. Amend RSA 21-J:14-b, I-a(a)(1)(C) to
11 read as follows:

12 (C) [~~Revocation~~] *Decertification*, suspension, and other disciplinary standards and
13 sanctions.

Amendment to HB 1337

- Page 2 -

2010-1270h

AMENDED ANALYSIS

This bill reduces the requirement for holding public forums from 3 to one for the assessing standards board and the equalization standards board. The bill also changes a reference to the disciplinary sanction of "revocation" to "decertification" in a rulemaking provision for the assessing standards board.

TITLE I
THE STATE AND ITS GOVERNMENT

CHAPTER 21-J
DEPARTMENT OF REVENUE ADMINISTRATION

Certification of Assessors and Auditing Authority

Section 21-J:14-g

21-J:14-g Decertification. –

I. The commissioner may decertify any person or may refuse to issue or renew any certification for failure to comply with the rules of the assessing standards board adopted pursuant to RSA 21-J:14-f, II.

II. Any person aggrieved by a decertification or refusal to certify of the commissioner may appeal from such decision by application to the board of tax and land appeals or by petition to the superior court in the county in which such person resides or maintains his or her business within 30 days after receiving written notice of the commissioner's decision. The board of tax and land appeals or the court, as the case may be, shall hear the appeal forthwith.

Source. 2001, 297:2, eff. Sept. 15, 2001. 2004, 203:5, eff. June 11, 2004.

TITLE I THE STATE AND ITS GOVERNMENT

CHAPTER 21-J DEPARTMENT OF REVENUE ADMINISTRATION

General Provisions

Section 21-J:1

21-J:1 Establishment; General Functions. –

I. There is established the department of revenue administration, an agency of the state, under the executive direction of a commissioner of revenue administration.

II. The department of revenue administration, through its officials, shall be responsible for the following general functions:

(a) Overseeing the collection of state taxes, assigned by specific tax law.

(b) Providing information collected through tax administration activities to the governor and general court for public policy decisions. This information shall not include material which identifies, or permits identification of, particular taxpayers.

(c) Establishing a uniform system of financial reports and accounting for the state's political subdivisions.

Source. 1985, 204:1. 1987, 109:3, eff. July 5, 1987; 408:3, eff. May 26, 1987.

TITLE I THE STATE AND ITS GOVERNMENT

CHAPTER 21-J DEPARTMENT OF REVENUE ADMINISTRATION

General Provisions

Section 21-J:1-a

21-J:1-a Boards Administratively Attached. – The following boards shall be administratively attached to the department of revenue administration, under RSA 21-G:10:

- I. The current use board, established under RSA 79-A:3.
- II. The assessing standards board, established under RSA 21-J:14-a.
- III. The equalization standards board, established under RSA 21-J:14-c.

Source. 1991, 281:1, eff. Aug. 17, 1991. 2001, 297:1, eff. Sept. 15, 2001.

TITLE I

THE STATE AND ITS GOVERNMENT

CHAPTER 21-J

DEPARTMENT OF REVENUE ADMINISTRATION

General Provisions

Section 21-J:3

21-J:3 Duties of Commissioner. – In addition to the powers, duties, and functions otherwise vested by law, including RSA 21-G, in the commissioner of the department of revenue administration, the commissioner shall:

I. Represent the public interest in the administration of the department and be responsible to the governor, the general court, and the public for such administration.

II. Prepare and furnish to selectmen and assessors, at the expense of the state, a sufficient number of inventory blanks upon which individuals and corporations shall list taxable property for return to said selectmen and assessors.

III. Procure and furnish to the selectmen of towns and assessors of cities, on or before April 1 of each year, blanks upon which to make certificates of the number of individuals and the valuation of the ratable estates of their respective towns and cities. The certificates when completed shall be returned to the commissioner.

IV. Determine from such certificates the average rate of taxation throughout the state.

V. Exercise general supervision over the administration of the assessment and taxation laws of the state and over all assessing officers in the performance of their duties, except the board of tax and land appeals, to the end that all assessments of property be made in compliance with the laws of the state.

VI. Confer with, advise, and give the necessary instructions and directions to local assessing officers throughout the state as to their duties, and to that end to call meetings of such assessing officers, to be held at convenient places, for the purpose of receiving instructions from the commissioner as to the laws governing the assessment and taxation of all classes of property.

VII. Direct proceedings, actions, and prosecutions to be instituted to enforce the laws relating to the liability and punishment of individuals, public officers, and officers and agents of corporations for failure or neglect to comply with the provisions of the law of this state governing returns for the assessment and taxation of property.

VIII. Require county, city, town, and other public officers to report information as to the assessment of property, collection of taxes, and such other information required by the commissioner, in such form and upon such blanks as the commissioner may prescribe. All county, city, town, and other public officers shall furnish the commissioner with the information required.

IX. Summon witnesses to appear and give testimony, and to produce books, records, papers, and documents relating to any tax matter which the commissioner has authority to investigate or determine.

X. Cause depositions of witnesses residing within or without this state, or absent from the state, to be taken in like manner as depositions of witnesses are taken in civil actions in the superior court, in any matter which the commissioner has authority to investigate or determine.

XI. Formulate and recommend any legislation as he may deem expedient to prevent the evasion of assessment and tax laws, and to secure just and equal taxation and improvement in the system of taxation in the state.

XII. File with the secretary of state his report showing all the taxable property in the state and its

assessed value, in tabulated form, and such other statistics and information as may be deemed of interest. This report shall be filed not later than 30 days after all necessary figures became available.

XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66, and 72:70, and property which is the subject of a payment in lieu of taxes under RSA 72:74 by adding to or deducting from the aggregate valuation of the property in towns, cities, and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a.

XIV. Conduct required audits of local units of government.

XV. Establish and approve tax rates as required by law.

XVI. Have the authority to abate, in whole or in part, any taxes, additions to tax, penalties, or interest wrongfully assessed under this title or which, in his judgment, are uncollectible or for which the administrative and collection costs involved would not warrant collection of the amount due or for such other good cause as the commissioner shall determine.

XVII. Appoint a chief of field audits and field team leaders who shall be unclassified employees and who shall serve at the pleasure of the commissioner.

XVIII. Hear appeals on disputed taxes, penalties, and interest and on decertification or rejection under RSA 21-J:14-g.

XIX. Have the authority to administer oaths and to examine under oath any person with respect to any matter within the department's jurisdiction.

XX. Enter in contractual agreements with financial institutions to receive and process tax returns or documents and deposit tax revenues received with such documents.

XXI. Except as provided in RSA 78-A:8, have authority to require a taxpayer to remit taxes by electronic funds transfer when the taxpayer, including combined return filers, had a tax liability in the prior tax year of \$100,000 or more.

XXII. Have authority subject to appropriation to establish the electronic transfer of departmental information intended for the public, and to recover reasonable costs for the service, all of which shall be returned to the general fund as unrestricted revenue.

XXIII. [Repealed.]

XXIV. Have the authority subject to appropriation to publish and distribute a "Package X" containing department-administered tax forms and instructions, and to recover reasonable costs for such publication, all of which shall be returned to the general fund as unrestricted revenue.

XXV. Petition the board of tax and land appeals to issue an order for reassessment of property pursuant to the board's powers under RSA 71-B:16-19 whenever the valuation of property in a particular city, town, or unincorporated place is disproportional to the valuation of other property within that city, town, or unincorporated place, or whenever the municipality has not complied with RSA 75:8-a.

XXVI. Review and report each municipality's assessments once within every 5 years pursuant to RSA 21-J:11-a.

XXVII. Have the authority to contract with vendors to collect unpaid tax liabilities and share such taxpayer information with authorized vendors as is reasonably necessary to collect such debts.

XXVIII. Conduct audits of retailers subject to the enhanced 911 services surcharge imposed under RSA 106-H:9 and report the results of such audits to the bureau of emergency communications, division of emergency services and communications, of the department of safety.

XXIX. The commissioner shall compile and make available annually by July 1 to municipalities and to the assessing standards board a report on residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, including the following:

(a) A determination of which municipalities have properties that are participating in the program;

- (b) The number of properties within each municipality participating in the program;
- (c) The assessed value of the properties prior to the effective date of RSA 75:1-a; and
- (d) The assessed value of the properties under RSA 75:1-a.

Source. 1985, 204:1. 1987, 408:4. 1988, 232:1, 2. 1989, 50:1. 1991, 163:2; 362:6. 1993, 61:1. 1995, 45:1, eff. July 2, 1995; 308:121, eff. July 1, 1995. 1997, 351:12, eff. July 1, 1997. 1998, 383:1, eff. July 1, 1998. 1999, 17:3-5, 58III, eff. April 29, 1999. 2000, 239:1, eff. Aug. 5, 2000. 2001, 158:55, eff. Sept. 3, 2001; 297:3, 14, 15, eff. Sept. 15, 2001. 2003, 307:6, eff. July 1, 2003. 2004, 203:1, 7, eff. June 11, 2004. 2005, 166:1, eff. June 21, 2005; 251:1, eff. July 14, 2005. 2006, 294:8, eff. April 1, 2006. 2008, 361:14, eff. July 11, 2008; 390:7, eff. July 1, 2008.

Speakers

Voting Sheets

Senate Public & Municipal Affairs Committee

EXECUTIVE SESSION

Bill # HB 1337

Hearing date: 04/08/10

Executive session date: 04/15/10

Motion of: OTP/A

VOTE: 4-0

<u>Made by</u>	DeVries <input checked="" type="checkbox"/>	<u>Seconded</u>	DeVries <input type="checkbox"/>	<u>Reported</u>	DeVries <input checked="" type="checkbox"/>
<u>Senator:</u>	Houde <input type="checkbox"/>	<u>by Senator:</u>	Houde <input checked="" type="checkbox"/>	<u>by Senator:</u>	Houde <input type="checkbox"/>
	Sgambati <input type="checkbox"/>		Sgambati <input type="checkbox"/>		Sgambati <input type="checkbox"/>
	Roberge <input type="checkbox"/>		Roberge <input checked="" type="checkbox"/>		Roberge <input type="checkbox"/>
	Barnes <input type="checkbox"/>		Barnes <input type="checkbox"/>		Barnes <input type="checkbox"/>

Motion of: _____

VOTE: _____

<u>Made by</u>	DeVries <input type="checkbox"/>	<u>Seconded</u>	DeVries <input type="checkbox"/>	<u>Reported</u>	DeVries <input type="checkbox"/>
<u>Senator:</u>	Houde <input type="checkbox"/>	<u>by Senator:</u>	Houde <input type="checkbox"/>	<u>by Senator:</u>	Houde <input type="checkbox"/>
	Sgambati <input type="checkbox"/>		Sgambati <input type="checkbox"/>		Sgambati <input type="checkbox"/>
	Roberge <input type="checkbox"/>		Roberge <input type="checkbox"/>		Roberge <input type="checkbox"/>
	Barnes <input type="checkbox"/>		Barnes <input type="checkbox"/>		Barnes <input type="checkbox"/>

<u>Committee Member</u>	<u>Present</u>	<u>Yes</u>	<u>No</u>	<u>Reported out by</u>
Senator DeVries, Chairman	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Houde, Vice-Chair	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Sgambati	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Roberge	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Senator Barnes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Amendments: New AMENDMENT - #14125

Notes: _____

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Date: April 15, 2010

THE COMMITTEE ON Public and Municipal Affairs

to which was referred House Bill 1337

AN ACT (New Title) relative to requirement for public forums for
the assessing standards board and the equalization
standards board.

Having considered the same, the committee recommends that the Bill:

OUGHT TO PASS WITH AMENDMENT

BY A VOTE OF: 4-0

AMENDMENT # 1412s

Senator Betsi DeVries
For the Committee

Debra Martone 271-3092

New Hampshire General Court - Bill Status System

Docket of HB1337

Docket Abbreviations

Bill Title: (2nd New Title) relative to the requirement for public forums for the assessing standards board and the equalization standards board and relative to disciplinary sanctions for assessing officials.

Official Docket of HB1337:

Date	Body	Description
12/10/2009	H	Introduced 1/6/2010 and Referred to Executive Departments and Administration; HJ 6 , PG.236
01/26/2010	H	==RESCHEDULED== Public Hearing: 2/4/2010 1:00 PM LOB 306 (Orig LOB 305)
02/02/2010	H	Executive Session: 2/9/2010 10:30 AM LOB 306
02/11/2010	H	Committee Report: Ought to Pass with AM #0531h (NT) for Feb 17 CC (Vote 15-1); HC 14 , PG.587
02/11/2010	H	Proposed Committee Amendment #0531h (New Title); HC 14 , PG.632
02/17/2010	H	Amendment #0531h (New Title) Adopted, VV; HJ 18 , PG.954
02/17/2010	H	Ought to Pass with Amendment #0531h (New Title): MA VV; HJ 18 , PG.954
03/24/2010	S	Introduced and Referred to Public and Municipal Affairs; SJ 11 , Pg.262
04/01/2010	S	Hearing: April 8, 2010, Room 103, LOB, 8:40 a.m.; SC14
04/15/2010	S	Committee Report: Ought to Pass with Amendment 1412s, NT, 4/21/10; SC16
04/21/2010	S	Without Objection, Chair moved to Special Order to 04/28/10; SJ 15 , Pg.304
04/21/2010	S	Committee Report: Ought to Pass with Amendment 1412s, NT, 4/28/10
04/28/2010	S	Committee Amendment 1412s, NT, AA, VV; SJ 16 , Pg.341
04/28/2010	S	Ought to Pass with Amendment 1412s, NT, MA, VV; OT3rdg; SJ 16 , Pg.341
04/28/2010	S	Passed by Third Reading Resolution; SJ 16 , Pg.353
05/19/2010	H	House Non-Concurs with Senate AM & Requests Comm of Conf (Rep G.Richardson): MA VV; HJ 42 , PG.2155
05/19/2010	H	Speaker Appoints: Reps Schmidt, Patten, R.Day & Hawkins; HJ 42 , PG.2155
05/19/2010	S	Sen. DeVries Accedes to House Request for Committee of Conference, MA, VV; SJ 20 , Pg.649
05/19/2010	S	President Appoints: Senators DeVries, Houde and Barnes; SJ 20 , Pg.649
05/21/2010	H	Conference Committee Meeting: 5/25/2010 2:30 PM LOB 306
05/27/2010	S	Conference Committee Report 2169; Senate Amendment + New Amendment, Filed
06/02/2010	S	Conference Committee Report 2169; Adopted, VV; SJ 21 , Pg.678
06/02/2010	H	Conference Committee Report #2169 Adopted, VV; HJ 51 , PG.2312
06/02/2010	S	Enrolled; SJ 21 , Pg.777
06/02/2010	H	Enrolled; HJ 51 , PG.2326
07/07/2010	H	Signed by the Governor 07/06/2010; Chapter 0257

07/07/2010	H	I. Section 4 Effective 07/01/2011
07/07/2010	H	II. Remainder Effective 07/06/2010

NH House

NH Senate

Contact Us

New Hampshire General Court Information Systems
107 North Main Street - State House Room 31, Concord NH 03301

Other Referrals

COMMITTEE REPORT FILE INVENTORY

HB 1337 ORIGINAL REFERRAL

RE-REFERRAL

1. THIS INVENTORY IS TO BE SIGNED AND DATED BY THE COMMITTEE SECRETARY AND PLACED INSIDE THE FOLDER AS THE FIRST ITEM IN THE COMMITTEE FILE.
2. PLACE ALL DOCUMENTS IN THE FOLDER FOLLOWING THE INVENTORY IN THE ORDER LISTED.
3. THE DOCUMENTS WHICH HAVE AN "X" BESIDE THEM ARE CONFIRMED AS BEING IN THE FOLDER.
4. THE COMPLETED FILE IS THEN DELIVERED TO THE CALENDAR CLERK.

DOCKET (Submit only the latest docket found in Bill Status)

COMMITTEE REPORT

CALENDAR NOTICE on which you have taken attendance

HEARING REPORT (written summary of hearing testimony)

HEARING TRANSCRIPT (verbatim transcript of hearing)

List attachments (testimony and submissions which are part of the transcript) by number [1 thru 4 or 1, 2, 3, 4] here: 1, 2, 3

SIGN-UP SHEET

ALL AMENDMENTS (passed or not) CONSIDERED BY COMMITTEE:

- AMENDMENT # 2010-1270h - AMENDMENT # 2010-1412S
 - AMENDMENT # 2010-1225h _____ - AMENDMENT # _____

ALL AVAILABLE VERSIONS OF THE BILL:

AS INTRODUCED AS AMENDED BY THE HOUSE
 FINAL VERSION _____ AS AMENDED BY THE SENATE

____ PREPARED TESTIMONY AND OTHER SUBMISSIONS (Which are not part of the transcript)

List by letter [a thru g or a, b, c, d] here: _____

EXECUTIVE SESSION REPORT

____ OTHER (Anything else deemed important but not listed above, such as amended fiscal notes):

IF YOU HAVE A RE-REFERRED BILL, YOU ARE GOING TO MAKE UP A DUPLICATE FILE FOLDER

DATE DELIVERED TO SENATE CLERK

08/27/10

Debra A. Martore
COMMITTEE SECRETARY