

LEGISLATIVE COMMITTEE MINUTES

SB79

Bill as Introduced

SB 79 - AS INTRODUCED

2013 SESSION

13-0997

10/04

SENATE BILL

79

AN ACT

relative to an oath of city officers concerning appraisals of taxable property.

SPONSORS:

Sen. Sanborn, Dist 9

COMMITTEE:

Public and Municipal Affairs

ANALYSIS

This bill requires the mayor, aldermen, or councils, and the assessors of cities to subscribe an oath that all property was appraised in accordance with state standards.

.....

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 Thirteen

AN ACT relative to an oath of city officers concerning appraisals of taxable property.

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

1 1 City Officers; Assessments; Oath Added. Amend RSA 48:13 to read as follows:

2 48:13 Duties. The assessors, however elected, shall constitute a board of assessors for the city,
3 who shall perform all the duties relative to taking the inventory and the appraisal of property for
4 taxation, and in regard to the assessment and abatement of taxes and issuing warrants for the
5 collection of the same, as are now or may hereafter be required by law of selectmen and assessors of
6 towns; and shall have all the powers and be subject to the same liabilities, in regard to those duties,
7 which selectmen and assessors in towns now or hereafter may have, or be subject to, in regard to the
8 same. *In furtherance of these duties the mayor, aldermen or council, and the assessors of*
9 *each city shall take and subscribe upon the copies or original assessments of both resident*
10 *and nonresident taxes, furnished by them to the clerks, to be recorded in the clerk's*
11 *records, the following oath, which shall be made by recorded roll call vote: I,*
12 *_____ of the city of _____, certify under the penalty of perjury*
13 *that in making the assessments for the purpose of the foregoing taxes all taxable property*
14 *was appraised to the best of my knowledge and belief at its full value, in accordance with*
15 *state appraisal standards.*

16 2 Effective Date. This act shall take effect 60 days after its passage.

Committee Minutes

**SENATE CALENDAR NOTICE
PUBLIC AND MUNICIPAL AFFAIRS**

ATTENDANCE

- ✓ Senator David Boutin Chairman
- ✓ Senator Jeanie Forrester V Chairman
- ✓ Senator Bette Lasky
- ✓ Senator David Pierce
- ✓ Senator Nancy Stiles

START: 9:36 AM
STOP: 9:42 AM (6)

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: January 24, 2013

HEARINGS

Wednesday

1/30/2013

PUBLIC AND MUNICIPAL AFFAIRS

LOB 102

9:00 AM

(Name of Committee)

(Place)

(Time)

EXECUTIVE SESSION MAY FOLLOW

9:00 AM	SB73	prohibiting an immediate family member of a school board member from being employed by the school district.
9:30 AM	SB79	relative to an oath of city officers concerning appraisals of taxable property.
9:45 AM	SB76	relative to disqualification of candidates.
10:00 AM	SB62	authorizing the placement of a certain sign in the town of Danbury.
10:15 AM	SB78	relative to the New Hampshire Municipal Association.

Sponsors:

SB73

Sen. Peter Bragdon

Sen. Andy Sanborn

Rep. James Parison

Rep. James Coffey

SB79

Sen. Andy Sanborn

SB76

Sen. David Boutin

Sen. Sharon Carson

Sen. Sam Cataldo

Sen. Martha Fuller Clark

Sen. Bob Odell

Sen. David Pierce

Sen. Jim Rausch

Sen. David Watters

Rep. Gene Chandler

Rep. Thomas Walsh

Rep. Rick Ladd

Rep. Robert Theberge

SB62

Sen. Jeanie Forrester

Rep. Mario Ratzki

Rep. Gene Chandler

Rep. Harold Reilly

Rep. Thomas Schamberg

Rep. Catherine Mulholland

SB78

Sen. Donna Soucy

Sen. Bette Lasky

Rep. David Danielson

Rep. James Belanger

Rep. James Coffey

Rep. David Bickford

Rep. Clyde Carson

PUBLIC AND MUNICIPAL AFFAIRS COMMITTEE

Hearing Report

Deb Martone, Legislative Aide

SB 79 -- An Act relative to an oath of city officers concerning appraisals of taxable property.

Hearing Date: January 30, 2013

Time Opened: 9:36 am

Time Closed: 9:42 am

Members of the Committee Present: Senators Boutin, Forrester, Stiles, Lasky and Pierce.

Bill Analysis: Requires the mayor, aldermen or councils, and the assessors of cities to subscribe an oath that all property was appraised in accordance with state standards.

Sponsors: Senator Sanborn.

Who supports the bill: Senators Sanborn and Bragdon.

Summary of testimony presented in support:

Senator Sanborn:

- This bill attempts to provide transparency and accountability in reviewing consistency within our existing statutes.
- In full disclosure per Senator Sanborn, the city of Concord has recently seen a dramatic increase of real estate tax assessments specifically and solely at the small commercial property level, which has raised a dramatic level of angst within the business community. Senator Sanborn owns multiple properties in downtown Concord, but is not the impetus for this legislation.
- What are the roles and obligations of selectmen in towns relative to mayors and council people?
- In attempting to determine accountability, a conflict was discovered between RSA 75 and RSA 48. SB 79 recognizes that conflict.
- The select boards of 220+ towns are required to affirm on an annual basis, in the aggregate, the inventory (real estate) and the assessment thereof. The 10 cities are not bound by the same requirements.
- The conflict in question itself conflicts with the provisions of RSA 44:2, whereby all provisions of statutes relating to towns shall be understood to apply to cities; all provisions relating to selectmen and town clerks shall be construed to apply to the mayor, aldermen and clerks of cities, unless a different intention appears.
- There doesn't appear to be a violation between the 3 statutes, but clearly, a differentiation exists.

- Those who govern a community have an obligation to act in the same accordance as selectmen.
- Communities have to reassess no less frequently than every 5 years. Some do it every year.
- When constructing the budget for the community each year, part of the process is understanding the revenue source--the inventory and the assessment. On an annual basis the governing body would affirm there has been an assessment of the inventory for "X" amount of money.
- Today, this does happen at some level in our cities. Assessors perform these duties. But there is an absolute disconnect in the communication and conversation of an affirmation of the inventory and assessed value.
- Help us find that consistency across all of our communities. Insure the taxpayers are heard, and that there is some transparency and accountability to the assessment and taxation process.

Action: The committee unanimously voted the bill Inexpedient to Legislate.

dam

Date hearing report completed: January 31, 2013

Speakers

Senate Public and Municipal Affairs Committee: Sign-In Sheet

Date: 01/30/13

Time: 9:30 am Public Hearing on SB 79

SB 79

relative to an oath of city officers concerning appraisals of taxable property.

PLEASE PRINT

Name	Representing	Please Check				
✓ Sen. Sanborn	dist. 9	Support	Oppose	Speaking?	Yes	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input checked="" type="checkbox"/>	<input type="checkbox"/>
✓ Sen. Bragdon	dist. 11	Support	Oppose	Speaking?	Yes	No
		<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
		Support	Oppose	Speaking?	Yes	No
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		Support	Oppose	Speaking?	Yes	No
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		Support	Oppose	Speaking?	Yes	No
		<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Testimony



CITY OF MANCHESTER

Theodore L. Gatsas

Mayor

February 5, 2013

The Hon. David Boutin, Chairman
Public & Municipal Affairs Committee
33 North State Street
Legislative Office Building, Room 102
Concord, NH 03301

RE: SB 79 ~ relative to an oath of city officers concerning appraisals of taxable property

Honorable Chairman David Boutin and honorable members of the Senate Public & Municipal Affairs Committee,

On behalf of the City of Manchester and per action of the Board of Mayor and Aldermen on Tuesday, February 5, 2013 we are in opposition to SB 79 relative to an oath of city officers concerning appraisals of taxable property.

Please be aware that the City of Manchester endorses the testimony and sentiments of our Chairman of the Board of Assessors, Robert Gagne, as related to this legislation. Attached is an explanation and rationale for our opposition as provided by Mr. Gagne.

Thank you in advance for your consideration. Please feel free to contact myself or a member of the Board of Aldermen if you have any questions or comments.

Sincerely,

Theodore L. Gatsas
Mayor, City of Manchester

cc: The Hon. Lou D'Allesandro, State Senate
The Hon. Donna Soucy, State Senate
The Hon. Pat Long, Chairman of the Manchester Delegation
Mr. William Craig, Office of Governor Maggie Hassan
The Hon. Board of Aldermen
Mr. Matthew Normand, City Clerk
Mr. Will Stewart, Greater Manchester Chamber of Commerce

Martone, Debra

From: Piatt,Samantha [SPiatt@manchesternh.gov]
Sent: Wednesday, February 06, 2013 10:57 AM
To: Piatt,Samantha
Subject: SB 79 | City of Manchester | OPPOSE
Importance: High
Attachments: 02_05_13_SB_79_Assessor_MHT_OPP.pdf

Hello All,

Below is a copy of the attached correspondence regarding the official position of the City of Manchester in **opposition to SB 79 relative to an oath of city officers of taxable property**. Please feel free to contact the Mayor's Office at 624-6500 or any member of the Board of Aldermen if you have any questions or concerns regarding this position.

Regards,
Samantha Piatt
Chief of Staff, Office of the Mayor

*** TEXT BELOW ***

February 5, 2013

The Hon. David Boutin, Chairman
Public & Municipal Affairs Committee
33 North State Street
Legislative Office Building, Room 102
Concord, NH 03301

RE: SB 79 ~ relative to an oath of city officers concerning appraisals of taxable property

Honorable Chairman David Boutin and honorable members of the Senate Public & Municipal Affairs Committee,

On behalf of the City of Manchester and per action of the Board of Mayor and Aldermen on Tuesday, February 5, 2013 we are in **opposition** to *SB 79 relative to an oath of city officers concerning appraisals of taxable property*.

Please be aware that the City of Manchester endorses the testimony and sentiments of our Chairman of the Board of Assessors, Robert Gagne, as related to this legislation. Attached is an explanation and rationale for our opposition as provided by Mr. Gagne.

Thank you in advance for your consideration. Please feel free to contact myself or a member of the Board of Aldermen if you have any questions or comments.

Sincerely,
(SIGNED IN CORRESPONDENCE)
Theodore L. Gatsas
Mayor, City of Manchester

2/6/2013

Committee Report

STATE OF NEW HAMPSHIRE
SENATE
REPORT OF THE COMMITTEE

Date: February 7, 2013

THE COMMITTEE ON Public and Municipal Affairs

to which was referred Senate Bill 79

AN ACT relative to an oath of city officers concerning appraisals of
taxable property.

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

IS INEXPEDIENT TO LEGISLATE

BY A VOTE OF: 5-0

Senator Nancy Stiles
For the Committee

Debra Martone 271-3092

New Hampshire General Court - Bill Status System

Docket of SB79

Docket Abbreviations

Bill Title: relative to an oath of city officers concerning appraisals of taxable property.*Official Docket of SB79:*

Date	Body	Description
1/3/2013	S	Introduced and Referred to Public & Municipal Affairs; SJ 4
1/25/2013	S	Hearing: 1/30/13, Room 102, LOB, 9:30 a.m.; SC6
3/13/2013	S	Committee Report: Inexpedient to Legislate, 3/21/13; SC12
3/21/2013	S	Inexpedient to Legislate Not Voted On;
3/21/2013	S	Sen. Stiles Moved Laid On Table, MA, VV;

NH House

NH Senate

Other Referrals

COMMITTEE REPORT FILE INVENTORY

SB 79 ORIGINAL REFERRAL _____ RE-REFERRAL

1. THIS INVENTORY IS TO BE SIGNED AND DATED BY THE COMMITTEE AIDE 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

HEARING REPORT

_____ HANDOUTS FROM THE PUBLIC HEARING

PREPARED TESTIMONY AND OTHER SUBMISSIONS

SIGN-UP SHEET(S)

ALL AMENDMENTS (passed or not) CONSIDERED BY COMMITTEE:

_____ - AMENDMENT # _____ _____ - AMENDMENT # _____
_____ - AMENDMENT # _____ _____ - AMENDMENT # _____

ALL AVAILABLE VERSIONS OF THE BILL:

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

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

DATE DELIVERED TO SENATE CLERK

07/23/13

Debra Q. Mantone
BY COMMITTEE AIDE