

**NEW HAMPSHIRE ASSOCIATION OF ASSESSING OFFICIALS  
IAAO AFFILIATE  
BOARD OF DIRECTOR'S MEETING**

**Minutes  
March 12, 2019  
NHMA Center, Concord, NH**

**Education Session: The Place Database and other tools by the Lincoln Land Institute of Land Policy.  
Presented by Ron Rakow.**

- I. Call to Order – President Dan Langille.**
- II. Roll Call - A Quorum of Members being present, 16 members present. Meeting began at 11:00 am.**
- III. Secretary's Report:** Secretary Commerford stated that the minutes from the February 12, 2019 were sent to the members via listserve email and asked for a motion to accept these minutes. **Kris McAllister made a motion to approve the minutes as written, seconded by Deb Derrick. President Langille called for a vote; 16-0-0 in favor.**
- IV. Treasurer's Report:** Scott Bartlett passed out a Treasurer's Report and Income and Expense Statement dated March 12, 2019. He asked for a motion to approve the Treasurer's Report. **Norm Pelletier made a motion to approve the Treasurer's Report as presented, seconded by Loren Martin. President Langille called for a vote, 16-0-0 in favor.**
- V. Communications/Announcements:** None
- VI. Regional Directors/County Directors Reports:** No Report
- VII. Committee Reports:**

**By Laws:** Tim Ballantine & Robert Gagne – Tim stated that the committee is trying to schedule a meeting to deal with the selection criteria for the Ethics Committee, however, it has been difficult due to committee member's other commitments.

**Certification:** Rosann Maurice-Lentz – Norm Pelletier presented 15 year certificates to Bob Gagne, Todd Haywood and Chuck Reese. Congratulations to all three.

**Education:** Verna Sharpe – Jim Rice stated that registrations are coming in for several upcoming courses. Course 300 will be offered from May 20<sup>th</sup> to the 24<sup>th</sup>. The 7-hour USPAP class will be offered on May 29<sup>th</sup> and the Statutes update class will be held on November 15<sup>th</sup>. He reminded all that the USPAP and Statute Update classes will only be offered once this year. He also said that in order to keep cost down coffee and snacks will not be offered during courses.

Jim said that April's education session will feature a roundtable discussion regarding unusual abatements and asked if anyone had one to discuss to contact Verna prior to next month's meeting. They will try and limit the session to 2 or 3 abatements. For the June meeting Scott Bartlett will give a presentation regarding HB 700 (Utility Valuation) and what communities need to do to prepare for its implementation in 2020.

**Nominating:** Loren Martin – No Report.

**Conference:** Marti Noel – No Report.

**Legislative:** Jim Michaud – Jim spoke to several bills the committee is tracking. HB 700 – (Distribution Utility Valuation) the subcommittee will meet tomorrow to discuss the bill, HB 128 – (Veteran's Exemption due to service connected total disability) has turned into a study committee that will look at all credits and exemptions as they relate to veterans, HB 130 – (Tax Relief for Total and Permanent Disabled Veterans) redefines the Certain Disabled Veterans exemption, HB 144 – (Notice of Assessment Changes) will possibly be recommitted and referred to next session, HB 407 - (Non-taxability of Antennas on Cell Towers) was referred to Ways and Means committee and passed the House and now on its way to the Senate. This bill clarifies that antennas are not taxable, however, it was noted that the income they generate should still be included when calculating the value of the tower. While not directly affecting assessors, the last bill Jim mentioned was HB 479 regarding the eligibility for the Low and Moderate Homeowner's Property Tax Relief. This bill increases the income and property value requirements and is listed as ought to pass.

**Scholarship:** Lee Ann Provencher – Lee Ann stated that the committee met this morning and announced that Marti Noel will step down from the committee and be replaced by Beth Hamilton. Lee Ann thanked Marti for her time on the committee and welcomed Beth.

Lee Ann announced that the committee will hold a Cornhole tournament as a fundraiser for the Steve Tellier Memorial Scholarship. The tournament will be held in Manchester at the Ultimate Sports Academy on June 15<sup>th</sup>. More details will be forthcoming. The committee will be looking for sponsors and donations as well as people to assist during the tournament.

Lee Ann reported that the committee has not received any applications for the Steve Tellier Scholarships and reminded everyone that the deadline is April 15<sup>th</sup>.

**Membership:** Emily Goldstein – Emily stated that the committee met briefly this morning. The committee had a request from a Selectmen’s designee to access the listserv. The committee concluded that any request must come from the Chairman of the Selectboard. They will draft a form to accomplish this and will bring it to a future meeting for the Board’s approval.

The committee is recommending that NHAAO members of the NH Board of Tax and Land Appeals and NH Dept. of Revenue be allowed to access the listserv. This generated a discussion of whether to allow the access, and if so, whether to increase the dues state members are currently charged. After the discussion, **Scott Bartlett made a motion to allow individuals from the NH Board of Tax and Land Appeals and NH Dept. of Revenue Administration who are members of the NHAAO to be allowed access to the NHAAO listserv. Seconded by Dave Marazoff. President Langille called for a vote, 16-0-0 in favor.** This is effective immediately and the process to join would be for individuals to contact Scott by email who will then notify Dave McMullen. The question regarding dues will be addressed prior to next year’s billing.

**Publicity:** Bill Ingalls – Emily Goldstein stated that the booklet is being finalized and will be sent to the printer soon.

**Elections:** Jon Duhamel – No Report.

**Finance:** Jim Rice – Jim reminded everyone that the 2019 budget still has the association losing \$4,300. The committee will be comparing our annual dues to other organizations in the state (clerks, tax collectors, etc) as well as assessing associations in other states. The committee will be looking for ways to generate revenue and will bring forward recommendations at a future meeting.

**Communications:** Dave McMullen – No Report.

**Ethics:** Kris McAllister – No Report.

### VIII. Other Reports from Boards and Departments:

**NRAAO:** NRAAO Representative Rick Brideau – Rick reported that the conference will be held April 28 to May 1st in Newport, Rhode Island. Registration information is available on the NRAAO website. Rick stated that Rhode Island has asked the NHAAO to advertise in the conference booklet. The cost would be \$100. **Norm Bernaiche made a motion to place a \$100 advertisement in the 2019 NRAAO Conference booklet, seconded by Scott Bartlett. President Langille called for a vote, 16-0-0 in favor.** The ad would be generated by the Publicity committee with the expense coming from the NRAAO budget line. Rosann Maurice-Lentz suggested to those attending the 2019 conference to check the hotel’s website for pricing because she received a better rate on a room through the website than through the NRAAO.

Information regarding the NRAAO can be found at their website: [www.nraao.org](http://www.nraao.org).

**IAAO:** IAAO Representative Loren Martin and Kris McAllister – Loren said the IAAO is offering a webinar on March 20<sup>th</sup> on how to prepare for large appeals. The 2019 IAAO conference will be held September 8<sup>th</sup> -11<sup>th</sup> in Niagara Falls, Ontario Canada. Loren stated that IAAO is now offering an entry level membership to new members for \$150. Also, she reported that the February/March edition of Fair & Equitable is now available. Emily Goldstein stated that the Emerging Leadership Summit will be held in May in Washington, DC and scholarships are available. Jim Michaud reported that the IAAO has produced an Apendium, Body of Knowledge regarding the assessment profession. Rick Brideau stated that the IAAO is phasing out textbooks and offering more downloadable material. He also said that scholarships are available for the IAAO conference. Jim Michaud stated that exam results as well as instructor reviews will be done electronically from now on.

For information visit the IAAO website at [www.iaao.org](http://www.iaao.org)

**ASB:** ASB Representative Dave Marazoff – Dave stated that the ASB met on March 8<sup>th</sup> and reviewed their task list, adding and subtracting items. Added was to look at the Low Income Housing Tax Credit property and removed from the list was looking at rental and expense data. Dave reported that there was an issue regarding the public hearing held last month on rule changes, etc in that there was not a quorum of ASB members. The ASB received guidance from a JLCAR attorney to continue to send the new rules to JLCAR because only one member of the public attended the hearing and there were no issues. JLCAR will make the determination if the recommended changes will go forward. JLCAR will meet this month.

Jim Michaud suggested that if any changes are recommended those affected should receive some type of notice. He said that as a broker he receives an email regarding any changes affecting brokers and feels the same could be done for assessors.

The next ASB meeting will be held on April 12<sup>th</sup> at 9:30 in room 303 of the LOB.

Visit the ASB website – <https://www.revenue.nh.gov/mun-prop/property/assessing-standards.htm>

**CUB:** Norm Bernaiche – Norm said that the new rates will be going before JLCAR for approval on March 15<sup>th</sup>. Also, the CUB is working on the definition of structures.

CUB website - <https://www.revenue.nh.gov/current-use/index.htm>

**BTLA:** Vacant - No Report

[www.nh.gov/btla/](http://www.nh.gov/btla/)

**DRA:** Tom Hughes – Tom stated the department is still recruiting for the Director position. Jim Michaud recommended that the commissioner advertise with the IAAO. Also, Tom said that new forms are being uploaded to the website.

**New Business:** Jim Commerford reported that he collected the Lawton B. Chandler plaque from the NHMA, however, it had not been updated for the last four years. The plaque will be updated and be displayed at the BTLA.

**Old Business:** None

**Adjournment:** There being no further business before the Association Board of Directors, President Langille asked for a motion to adjourn the meeting; no objection, 16-0-0, unanimous in favor, the meeting adjourned at 12:01 pm.

The next scheduled meeting will be held on **April 9, 2019** at the NHMA Center, Concord, NH.

Respectfully Submitted:

*James Commerford, CNHA*

James Commerford, CNHA, Secretary (Meredith)

# **NHAAO Board of Directors Meeting**

## **Agenda**

March 12, 2019

**Pemigewasset River Room, Merrimack River Room**  
NHMA, Center at Triangle Park, 25 Triangle Park Drive, Concord, NH

Committee Meetings (if scheduled) 8:30 AM – 9:45 AM

Education Session: 10:00 AM – 10:45 AM

The Place Database and other tools by the Lincoln Institute of Land Policy, Ron Rakow

Business Meeting: 11:00 AM – 12:00 PM

**Call to order – President– Dan Langille**

### **I. Roll call– Members**

**1<sup>st</sup> Vice President** – Jim Rice

**2<sup>nd</sup> Vice President** – Marti Noel

**Secretary** - Jim Commerford

**Treasurer** - Scott Bartlett

**Past President** – Loren Martin

### **Regional Directors (5)**

Coos & Grafton (1) – Doug Irvine

Carroll & Belknap (2) –Todd Haywood

Merrimack & Sullivan (3) - Norm Bernaiche

Hillsborough & Cheshire (4) – James Michaud

Rockingham & Strafford (5) - Norm Pelletier

### **County Directors (10)**

Belknap – Deb Derrick

Carroll – Dale Schofield

Cheshire – Mark Stetson

Coos – Jason Call

Grafton – Julie Huntley

Hillsborough – Chuck Kurfehs

Merrimack – Kris McAllister

Rockingham – Emily Goldstein

Strafford – Nancy Miller

## **II. Committee Chairs**

- a) By Laws–Tim Ballantine/ Bob Gagne
- b) Certification – Rosann Maurice-Lentz
- c) Education – Verna Sharpe
- d) Nominating – Loren Martin
- e) Conference – Marti Noel
- f) Legislative – Jim Michaud
- g) Scholarship – Lee Ann Provencher
- h) Membership – Emily Goldstein
- i) Publicity – Bill Ingalls
- j) Elections – Jon Duhamel
- k) Finance – Jim Rice
  - Review of Organization Dues
- l) Communications – Dave McMullen
- m) Ethics – Kris McAllister
- n) NRAAO Representative – Rick Brideau
- o) IAAO Representative – Loren Martin
- p) Assessing Standards Board Rep – Dave Marazoff
  - Proposed ASB Rule changes update/discussion
- q) Current Use Board
- r) DRA
- s) BTLA

## **III. New Business**

## **IV. Old Business**

## **V. Adjournment**

Next Scheduled Meeting: Tuesday, April 9, 2019

**NH BOARD OF DIRECTORS ATTENDANCE SHEET 2019**

**OFFICERS**

MEETING DATE: 3/12/19

|                    |                                     |                           |
|--------------------|-------------------------------------|---------------------------|
| President          | <input checked="" type="checkbox"/> | Dan Langille, Keene       |
| 1st Vice President | <input checked="" type="checkbox"/> | Jim Rice, Durham          |
| 2nd Vice President | <input checked="" type="checkbox"/> | Marti Noel, Milford       |
| Treasurer          | <input checked="" type="checkbox"/> | Scott Bartlett, Goffstown |
| Secretary          | <input checked="" type="checkbox"/> | Jim Commerford, Meredith  |
| Past President     | <input checked="" type="checkbox"/> | Loren Martin, Merrimack   |

**REGIONAL DIRECTORS**

|                                  |                                     |                         |
|----------------------------------|-------------------------------------|-------------------------|
| Region 1-Coos & Grafton          | <input type="checkbox"/>            | Doug Irvine, Bedford    |
| Region 2-Carroll & Belknap       | <input type="checkbox"/>            | Todd Haywood, Greenland |
| Region 3-Merrimack & Sullivan    | <input checked="" type="checkbox"/> | Norm Bernaiche, Sunapee |
| Region 4-Hillsborough & Cheshire | <input checked="" type="checkbox"/> | Jim Michaud, Hudson     |
| Region 5-Rockingham & Strafford  | <input checked="" type="checkbox"/> | Norman Pelletier, Salem |

**COUNTY DIRECTORS**

|  |  |
|--|--|
| <u><b>BELKNAP</b></u> <input checked="" type="checkbox"/> Deb Derrick, <sup>Alton</sup> <del>Laconia</del> | <u><b>HILLSBOROUGH</b></u> <input type="checkbox"/> Chuck Kurfehs, Manchester            |
| <u><b>CARROLL</b></u> <input type="checkbox"/> Dale Schofield, Conway                                      | <u><b>MERRIMACK</b></u> <input checked="" type="checkbox"/> Kris McAllister, Newbury     |
| <u><b>CHESHIRE</b></u> <input type="checkbox"/> Mark Stetson   | <u><b>ROCKINGHAM</b></u> <input checked="" type="checkbox"/> Emily Goldstein, Portsmouth |
| <u><b>COOS</b></u> <input checked="" type="checkbox"/> Jason Call, Whitefield                              | <u><b>STRAFFORD</b></u> <input checked="" type="checkbox"/> Nancy Miller, Rochester      |
| <u><b>GRAFTON</b></u> <input checked="" type="checkbox"/> Julie Huntley, Enfield                           | <u><b>SULLIVAN</b></u> <input checked="" type="checkbox"/> Dave Marazoff, Washington     |

\*11 members required for a quorum. *16 members*



**NH ASSOCIATION OF ASSESSING OFFICIALS**

Treasurer's Report

March 12, 2019

|  |                |                |         |                    |
|--|----------------|----------------|---------|--------------------|
| <b>Beginning Balance February 12, 2019</b> |                |                |         | <b>\$19,145.42</b> |
| <b>Steve Tellier Fund</b>                  |                |                |         | <b>\$720.00</b>    |
| <b>NHAAO Account</b>                       |                |                |         | <b>\$18,425.42</b> |
| <b>INCOME</b>                              |                |                |         |                    |
|  | Treasurer      | Dues           |         | \$50.00            |
|  | Education      | Course Fee     |         | \$605.00           |
|  | Publicity      | Advertising    |         | \$2,005.00         |
|  | Treasurer      | Dues           |         | \$120.00           |
| <b>Total Income</b>                        |                |                |         | <b>\$2,780.00</b>  |
| <b>EXPENSES</b>                            |                |                |         |                    |
|  | Treasurer      | Envelopes      | \$26.36 |                    |
|  | Communications | Domain Renewal | 26.95   |                    |
|  | Certification  | Certificates   | 80.00   |                    |
|  | Treasurer      | Bond           | 105.00  |                    |
|  | Treasurer      | Stamps         | 275.00  |                    |
| <b>Total Expenses</b>                      |                |                |         | <b>\$513.31</b>    |
| <b>Ending Balance March 12, 2019</b>       |                |                |         | <b>\$21,412.11</b> |
| <b>Steve Tellier Fund</b>                  |                |                |         | <b>\$720.00</b>    |
| <b>NHAAO Account</b>                       |                |                |         | <b>\$20,692.11</b> |

**NH ASSOCIATION OF ASSESSING OFFICIALS**

Income and Expense Statement

March 12, 2019

| <b>OFFICERS</b>                         | <b>Actual Income</b>    | <b>BUDGETED INCOME</b> | <b>Actual Expenses</b> | <b>BUDGETED EXPENSES</b> |
|---|-------------------------|------------------------|------------------------|--------------------------|
| President                               | 0.00                    | 0.00                   | \$0.00                 | 1,500.00                 |
| Secretary                               | 0.00                    | 0.00                   | 0.00                   | 100.00                   |
| Treasurer                               | 170.00                  | 8,500.00               | 649.36                 | 1,918.00                 |
| <b>TOTAL OFFICERS</b>                   | <b>170.00</b>           | <b>\$8,500.00</b>      | <b>649.36</b>          | <b>\$3,518.00</b>        |
| <b>COMMITTEES</b>                       |                         |                        |                        |                          |
| By-Laws                                 | 0.00                    | 0.00                   | 0.00                   | 25.00                    |
| Certification                           | 0.00                    | 300.00                 | 80.00                  | 300.00                   |
| Communications                          | 0.00                    | 0.00                   | 26.95                  | 300.00                   |
| Conference                              | 0.00                    | 5,650.00               | 636.26                 | 6,025.00                 |
| Education                               | 605.00                  | 50,000.00              | 831.91                 | 50,000.00                |
| Elections                               | 0.00                    | 0.00                   | 0.00                   | 535.00                   |
| Ethics                                  | 0.00                    | 0.00                   | 0.00                   | 25.00                    |
| Finance                                 | 0.00                    | 0.00                   | 0.00                   | 1,210.00                 |
| Legislative                             | 0.00                    | 0.00                   | 875.00                 | 3,500.00                 |
| Membership                              | 0.00                    | 0.00                   | 0.00                   | 280.00                   |
| Nominating                              | 0.00                    | 0.00                   | 0.00                   | 300.00                   |
| Publicity                               | 2,005.00                | 2,250.00               | 0.00                   | 2,500.00                 |
| Scholarship                             | 0.00                    | 900.00                 | 0.00                   | 2,900.00                 |
| <i>(NHA/O Account)</i>                  |                         |                        |                        |                          |
| <i>(Steve Tellier Scholarship Fund)</i> |                         |                        |                        |                          |
| NRAAO Conference                        | 0.00                    | 0.00                   | 0.00                   | 500.00                   |
| <b>TOTAL COMMITTEES</b>                 | <b>\$2,610.00</b>       | <b>\$59,100.00</b>     | <b>\$2,450.12</b>      | <b>\$68,400.00</b>       |
| <b>TOTAL BUDGET</b>                     | <b>2,780.00</b>         | <b>\$67,600.00</b>     | <b>\$3,099.48</b>      | <b>\$71,918.00</b>       |
| <b>Steve Tellier Scholarship Fund</b>   | <b>Starting Balance</b> | <b>Credits</b>         | <b>Debits</b>          | <b>Current Bal</b>       |
|   | 720.00                  | 0.00                   | 0.00                   | \$720.00                 |

  
 Scott W. Bartlett, Treasurer

3/8/19  
 Date