2003 Tentative Meeting Schedule

Place:
NHMA Gov’t Facility
25 Triangle Park Drive
Concord, NH 03302

Time:
Committee Meetings
9:00 AM - 10:00 AM
Education Meeting
10:00 PM - 11:00 PM
Business Meeting
11:00 AM - 12:30 PM

Dates:
May 13, 2003
June 10, 2003
September 9, 2003
October 14, 2003

NHAAO BY-LAWS
COMMITTEE RECOMMENDED AMENDMENTS
Prepared November 18, 2002
Presented to Board of Directors
April 8, 2003

The By-Laws Committee, having met several times this past year, recommend the following amendments to the NHAAO By-Laws as follows:

1) Amend the PREAMBLE, Section 1.: Name by adding the following sentences after the first sentence;

The Association has been organized since 1911. The Association was recognized by the General Court of the State of New Hampshire under the General Laws of 1921 (Chapter 51:1). Current reference to the foregoing can be found at State of New Hampshire Revised Statutes Annotated Titles 1 through 3 (RSA) 31:8.

2) Amend Article II: Dues, by inserting the following after the last sentence;

Upon the payment of dues the Treasurer shall certify, to the Association Secretary, and the President, that the member is a member in good standing. If dues in any membership category go unpaid, the member shall be considered not to be a member in good standing, and shall lose all rights to membership until such time as dues shall be paid. The Association Secretary shall send said notice of standing, within ten (10) days of said notice from the Treasurer.

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Assessor's Exchange

Assessor’s Exchange is a quarterly newsletter produced for the benefit of its members.

Closing dates for the submission of articles for print are:

- January 13th (Feb. Issue)
- April 13th (May Issue)
- July 13th (Aug. Issue)
- October 13th (Nov. Issue)

How to reach Assessor’s Exchange:

- Dave McMullen, Claremont 542-7004 assessor@claremontnh.com
- Loren Martin
  Nyberg & Purvis Associates, LLC 620-5404 (cell)
- John DeVittori, Exeter 778-0591
- Rex Norman, Windham 434-7530
- Kathie McMullen 494-6987
- Norm LeBlond, DRA 271-2687
- Cindy Brown, BTLA 271-2578

E-mail: newsletter@nhaao.org

Visit our home page at: www.nhaao.org

* * *

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The statements made or views expressed by authors in the Assessor’s Exchange do not necessarily represent a policy position of the New Hampshire Association of Assessing Officials.

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Property Tax

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Call Bill Krajewski at (603) 475-9991 to arrange a demonstration or e-mail NEMC@greennet.net for more information.
3) Amend Article VIII: **Duties of Officers and Board of Directors**, by adding the following duty;

   Place a period after the word ‘Board of Directors’, then **Delete** the words “and of all up-to-date . . . “to the end, then **Add** the following: Develop a membership application and process and maintain a master membership list. See also Article I: Membership, Section F, and Article II: Dues, of these By-Laws for further duties, and notice procedures.

4) Amend Article VIII: **Duties of Officers and Board of Directors**, by inserting the following **NEW** Section H, after Section G, 3), c);

   a. Nominations of Regular Members to be elected by the New Hampshire Association of Assessing Officials (NHAAO) Board of Directors to the State of New Hampshire (State) Assessing Standards Board (ASB), and the Equalization Standards Board (ESB).

      1) The President shall issue a call for nominations to both the ASB and the ESB, 90 (ninety) days prior to submission of names to the Governor. The call shall be published in the Association News Letter issued in June, or most prior volume.

      2) Announcements concerning the nomination process being opened shall be announced at the May and June Association Board of Director’s meetings.

      3) The Nominating Committee shall develop the Application format.

      4) Letters of interest with an application and resume’ shall be forwarded to the Chair of the Nominating Committee no later than July 1. Copies shall be sent to the Officers and Board of Directors by July 15. The Officers and Board of Directors shall meet not later than August 1 (or first work day closest to this date), to review the letters of interest and interview and select candidates to be sent to the Governor’s Office for consideration of appointment to the Board(s), with consent of the Governor’s Council.

      5) The individuals nominated for positions by the NHAAO and sent to the Governor, according to RSA 21-J: 14-a shall be placed on a list in the form of a ballot. The format of which is to be determined by the Officers and Board of Directors of the NHAAO.

      Positions for which the NHAAO Board of Directors shall make nominations, total 5 (five) for the ASB, and 2 (two) for the ESB. Those positions are set out as follows;

      For ASB:

      a) 1 (one) representative shall be from a town with a population of **less** than 5,000 (five thousand).

      b) 1 (one) representative shall be from a town with a population of **more** than 5,000 (five thousand).

      c) 1 (one) representative shall be from a city.

      d) 2 (two) representatives shall be from the Regular membership of the NHAAO.
Recommended Bylaw Amendments (continued)

For ESB:

e) 1 (one) representative shall be from a town with a population of **less** than 5,000 (five thousand).

f) 1 (one) representative shall be from a town with a population of **more** than 5,000 (five thousand).

6) Individuals nominated shall hold the Certified New Hampshire Assessor (CNHA) designation; they shall be Regular members of the NHAAO in good standing.

7) If a nominated member is rejected by the Governor, or by the Governor’s Council, a special meeting must be held within 15 days of such notice to nominate a new member.

8) If the pool of names was sufficient under the prior process any candidate still willing to serve will be considered. If the pool of names is not sufficient or if individuals are not willing to serve then the Officers and Board of Directors of the NHAAO shall determine how to proceed. Except that a balloting procedure must be followed.

9) Notice of those nominated through the above processes shall be published in the edition of the Association Newsletter, immediately following the appointment by the Governor and Governor’s Council.

5) **Amend Article X: Amendments**, as follows;

Add the words: **Board of Directors meeting**, after the word ‘regular’, and Capitalize the word ‘Regular’. Also, Add the word/phrase, ‘or at the annual meeting’, AFTER the word/phrase ‘special meeting’. }

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Town of Alton Assessor

The Town of Alton has an opening for a part-time 30-hour a week assessor. Alton’s population is 4500 year round and an estimated summer population of over 12,000. Responsibilities include providing the Town with professional assistance and advice in the field of property valuation, keeping Town officials informed of state laws, court decisions and changes in rules, regulation and procedures which relate to assessment and taxation matters, meeting with taxpayers to answer assessment questions, and investigate all requests for abatements and exemptions. An Associate’s degree or equivalent; possession of a valid NH driver’s license; possession of certificate of successful completion of coursework and training in assessment and/or appraisal techniques; prior experience dealing with the NHDRA and the BTLA; possession of a complete understanding of the technical skills used to generate property values, ability to work well with the general public; ability to present well documented justification of decision-making procedures in written and oral forms. Must be able to achieve certification as a NHDRA approved assessor or appraiser within 12 months of appointment. Special Working Conditions: must be able to perform “in the field” inspections requiring independent travel over a variety of terrain and conditions; must be willing to work outdoors in all types of weather.

Salary range $18.82 an hour to $25.26 an hour. Apply by sending resume and cover letter to Town Administrator, at PO BOX 659 ALTON NH 03809 or by email to alton@worldpath.net. Applications will be accepted until the position is filled.

Call For Nominations!

Interested in holding a position on the NHAAO Board of Directors for next year? If so, submit your name for consideration to the Nominating Committee today. Don’t delay!

Dave McMullen ........... 542-7004 ............... assessor@claremontnh.com
Jim Michaud .............. 886-6009 .................. jmichaud@seresc.net
Karen Marchant ........... 432-1100 ................ kmarchant@londonderry.org
Bill Mitchell ............... 225-8550 .................. fmitchell@ci.concord.nh.us
Kathy Temchack ........... 527-1268 ................ temchackK@city.laconia.nh.us
Bob Estey .................. 926-6766 .................. bestey@town.hampton.nh.us

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NEW HAMPSHIRE ASSOCIATION OF ASSESSING OFFICIALS
IAAO AFFILIATE
MINUTES
FEBRUARY 4, 2003
NHMA Government Center, Concord, NH

At our Education Session, due to the scheduled speaker being unable to attend, the session was focused on upcoming Legislation, the descriptions and concerns of several Legislative bills. For more information contact Legislative Committee members Jim Michaud at jmichaud@seresc.net or Laura Thibodeau at lthibodeau@keene.nh.us

I. Call to Order/Board of Directors Roll Call - President Michael Fedele

II. Introduction of New Members and Guests – None


IV. Treasurer’s Report
Motion to approve Treasure’s Report of (continued on next page)
V. Committee Reports:

A. By-Laws – Scott Bartlett
Committee will have the updated changes for the By-laws for next meeting. They will appear in the newsletter as well. A discussion on what to do with the written confidential information received from the Ethic Committee. The Ethic Committee referred this issue to By-Laws for recommendation.

B. Certification – Bill Mitchell
Committee met this morning. There was an issue at our last meeting about the requirements for USPAP on a two year cycle. Bill confirmed that the Appraisal Foundation does require, for a Real Property Appraiser qualification, the appraiser must complete a 7 hour USPAP course or its equivalences at a minimum every two years. As its stands now, this issue that was brought to the attention of Certification committee and is not an issue to assessors at this time. President Fedele stated for clarity that our organization adheres to the Uniform Standards of Professional Appraisal Practice; we do not adhere to the Real Property Qualification of the Appraisal Foundation. It is a criteria that the Appraisal Foundation adopted for Real Property Appraisers as opposed to amendment to the USPAP. The next exam will be held on Monday February 24, 8:30 AM at the NHMA in Concord. This will be a make-up exam with no review. This exam is open to anyone who is qualified and meets all the requirements. The issue of altering the scheduling of exams was discussed by the committee. The committee agreed to continue as before to schedule the exams at the discretion of the committee.

C. Conference – Dave Gomez
Committee met this morning. Committee tentatively booked Fratello’s Restaurant for NHAAO banquet November 12. They are also looking into other locations and will have more information at the next meeting. Dave asked if anyone has any suggestions to e-mail them to him: davidgomez@ci.derry.nh.us

D. Education – Donna Langley/
Speakers for the education sessions for NHAAO meetings are all set for March and April. Daniel Webster College in Nashua has been reserved for courses, July 21 – July 25. Courses offered will be IAAO 300, 400, and the State Statute course. Also a one day USPAP course will be given which may expand to a 2.5 day. In addition, a one day USPAP course will be offered at UNH in Manchester at various times. February 25, is a meeting for the instructors for the State Statutes course at NHMA in Concord. IAAO Course 102 will be September 29 at the NHMA in Concord.

E. Newsletter/Technology – Dave McMullen
Next newsletter will be mailed out within a few weeks. Committee needs articles for the next Newsletter. Deadline for articles is April 15.

F. Publicity – Craig Nichols
The 2003 NHAAO Directories are mailed out. It was noted in the Directory the By-laws are not up to date. Our web site www.nhao.org has current By-Laws. Calendars will be going out the end of January. Craig’s new e-mail address is: cknichols@conknet.com

G. DRA –Bob Boley
Getting ready for the 2003 cycle. DRA has moved 6 people moved over to Certification and will hold a workshop in March.

H. NRAAO – Karen Marchant
The NHAAO is scheduled to host the NRAAO conference in 2005. Due to the lack of response for volunteers it is suggested that New Hampshire pull out of the conference. President Fedele ask for a week extension to see if could solicit more people.

IAAO – Jim Michaud
The web site: www.iaao.org
Looking for people to under write seminars.

VI. Communications – A thank you was received from Shirley White for recognitions at her retirement Party. However, she noted that she is not retiring from the business.

VIII. New Business – Drew Lemay is now the assessor for Hopkinton

NEXT MEETING – MARCH 11, 2003

Meeting adjourned
Respectfully Submitted,
Catherine Arsenault, CNHA, Secretary, 2003
January 1988 – I was the new assessor in Laconia. I remember receiving a notice of hearing at the Board of Tax and Land Appeals for an appeal on a mobile home/travel trailer. My very first experience at the BTLA was to convince the board that my predecessor was correct in taxing a travel trailer located in a seasonal park. I was intimidated and anxious as I prepared and went to the hearing. The city prevailed. The BTLA found that the mobile home was designed to be used as a dwelling, was suitable for domestic purposes, had never been registered for touring or pleasure, and was not held for sale or storage by an agent or dealer.

During my tenure, we have continuously struggled amongst ourselves and with property owners as to the taxability of travel trailers. There are a few seasonal parks in the City that housed travel trailers and continued to add travel trailers, which have always been taxed. Not taxing them has never been an issue. However, when I have attempted to tax travel trailers in other parks, the park owners have not consented to taxation.

In 1999, the Supreme Court in Appeal of Town of Pelham from the Board of Tax and Land Appeals ruled that “trailers” would be taxable as buildings under RSA 72:7 if by their use, they were

1. Intended to be more or less permanent, not a temporary structure;
2. Are more or less completely enclosed;
3. Used as a dwelling, storehouse, or shelter; and
4. Intended to remain stationary.

On remand, the Board of Tax and Land Appeals determined that the truck bodies (trailers) met all four standards and were taxable as buildings.

Upon receipt of that decision, we notified all the seasonal park owners that we would be reviewing the trailers in their parks to see if they met the definition of a building under RSA 72:7 and asked for their cooperation in supplying names and addresses of the trailer owners. Eventually all of the park owners with the exception of one complied with our request for owner’s names. Starting with the 2000 tax year, we assessed travel trailers in seasonal parks which we determined by physical inspection were intended to remain in the parks and met the four criteria outlined above. The one park owner who did not supply us with ownership information was himself taxed for the units in his park. That year we received many abatement requests because the trailers were not manufactured housing, not 320 square feet in size, and not permanent residences. Each time we supplied a copy of the Pelham decision and stated we were taxing the travel trailer as a building under RSA 72:7.

The park owner who did not supply us with ownership information appealed locally on the fourteen units, which were taxed, to him. His request for abatement was based on the claim that the trailers were not taxable as buildings because they were intended to be temporary and used for the summer season only. The city argued that while a trailer parked at the campground for one season is not a building, a trailer, which remains in the campground for successive seasons, is one manifestation of the owner’s intent to remain at the site, and with other criteria, renders the trailer taxable as a building. The judge used the four criteria outlined in Pelham and affirmed the city’s decision to tax the trailers.

(continued on next page)
To Tax or Not to Tax – That Was the Question (continued)

Since the decision, we are continuing to use the four criteria outlined by the court. It is important to note that we will be taking pictures of the travel trailers the first year they are located in the campground. The next year when we return if the same trailer is in the campground and it appears from all the circumstances that the owner does not intend to remove it, we will tax the trailer as a building. The other circumstances that indicate the owner’s intent to remain in the park, which we are also noting on the assessment record, include additions such as decks, porches, sheds, skirting, plantings, and walkways.

Currently, we are taxing 400 travel trailers with assessed values ranging from $5,000 to $25,000 depending on the location, age, size, and improvements. During the past year, two new seasonal parks have been developed in Laconia with the potential for 50 more travel trailers. Fourteen years later we have come full circle on the issue of travel trailer taxation.

The decisions noted above are:
Robert Preston vs Town of Pelham Docket No: 13826-93-PT
Appeal of Town of Pelham (NH BTLA) Supreme Court No. 96-561
Donald Latour and Carol Latour vs. City of Laconia Docket No. 3327-86
Donald & Carol Latour vs City of Laconia Belknap Superior Court 01-E-0191

Member CNHA’s Celebrating Dedicated Years of Service the First Two Quarters This Year

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<td>Howard Promer</td>
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MEETINGS:

Vologda Municipal Property Management Committee

Mikhail Zhuravlev, deputy chair for managing municipal property, detailed the organization of his department and detailed his view of the department's main problems. Zhuravlev identified two main problems immediately confronting the committee. The first relates to the establishment of normative values by the oblast. The second relates to valuing property for property taxation.

Normative values are the basis for calculating rent rates and for determining some of the sale prices of oblast property. Currently, normative values have an "original cost" basis, which can be very low for older property built during the Soviet era. Low normative values mean low rental rates. Although the basis may be reasonable and determinable, inequities result from the fact that properties with similar market rents may have substantially different rents from normative values.

Under land reform, normative values will be reviewed and re-established. As of the meeting, the governor had not yet decided whether market value would be adopted as the standard for new normative values.

The second problem related to the issue of normative values. Without market value assessments of property, the City of Vologda must rely on the oblast's normative values. Currently, the mayor of Vologda has a draft ordinance permitting the use of market value appraisals. Appraisers competitively bid for the property assessments contract. In Vologda, only one bidder, Vologda Architect, LLC offered a bid. The task will take up to six years as proposed.

The mayor is currently considering an ordinance for a committee to review newly established assessments and normative values. The committee is not an appeal committee for taxpayers or renters. Its purpose is to review the "equity" of assessments.

Arbitrage Court

Charles Szypszak presented a property tax appeal currently before the New Hampshire superior court. The constitutional requirements of proportional and reasonable tax assessments were discussed. The basis of proportionality is market value. Szypszak illustrated disproportionality with comparable properties. Judges and administrators indicated that there were few property tax appeals before the Arbitrage Court. More frequently, property cases involved issues relating to time of ownership, exempt status, and title registration.

Panel Discussion with Vologda Appraisers

Michael Fedele addressed a group of appraisers and real estate salespeople from Vologda. Fedele discussed the appraisal process in developing a single property appraisal. Appraisers indicated that they were familiar with single property appraisal processes, and that the development of an appraisal report was integral to their pre-license education requirement. Appraisers indicated that texts by Henry Harrison had been translated from English to Russian. There was some discussion relating to developing the income approach to value without significant mortgage investments in the real estate market. There was also discussion about the lack of market information necessary for appraisals.

Next, Fedele discussed mass appraisal concepts, employing an assessment record from Concord, New Hampshire. Fedele demonstrated valuation of land using mass appraisal methods. Fedele suggested that the combined use of data from the municipal property committee and the Bureau of Technical Information (BTI) might permit a faster valuation process for tax assessments. There was discussion regarding the quality of building information from the BTI. The appraisers distrusted the BTI data, especially original cost data from the Soviet era and "book" depreciation.

The adoption of market value assessments for property taxes will increase revenue share in the Vologda municipal budget from 1% to up to 20%, according to estimates made by Andrei Malkov, Vologda Architect's chief appraiser.

Vologda State Technical University

Charles Szypszak's presented the property tax contest to appraisal students and instructors. After the presentation,
students and instructors were animated about the assessment records as appraisals, licensing and the professional disciplinary processes, and licensing requirements in the United States.

In Russia, appraisers are required to complete a course of study that includes 840 classroom hours over a three-year period. Coursework includes real property courses, “non-material” assets and intellectual property, transportation, and business valuation. There is no coursework relating to the mass appraisal of property.

Anatoly Pak, Oblast Deputy Governor on Real Estate Issues

Anatoly Pak described existing real estate programs and recent accomplishments within his department. Pak noted the successful privatization of twenty farms, and noted that the farms developed their own mortgage credit processes. This project was completed with the consulting firm, Chemonics International.

Pak indicated that there were currently over 100 land ordinances proposed. These dealt with significant issues, including land registration and the adoption of normative values for oblast properties. Pak stated that he would contact us with further information about these proposals in early August.

FINDINGS AND RECOMMENDATIONS:

City of Vologda

Private appraisers will be responsible for valuing privately owned property for property taxes. Currently, using normative values, property tax constitutes a mere 1% of the city’s revenues. This will increase, probably significantly, with the use of a market value standard for assessments.

The valuation program, as proposed by the private firm, Vologda Architect, will take at least six years to complete the 6,900 privately owned properties. The appraisers are not familiar with mass appraisal methodology, and must rely on single property valuation methods. Older assessments will likely deteriorate in quality and accuracy over the valuation period, resulting in questionable equity by the end of six years.

There is a proposal to review the assessments by a city committee. The review, however, is not a component of an appeals process. It is apparently intended to ensure that standards of practice have been met in the valuation process.

The program will also suffer from the lack of available market information. Transaction information is not readily accessible. Since only a small percentage of property is privately owned, and since information regarding the transactions of these properties is scant, valuation of property for property taxes will be difficult.

Although accurate information describing buildings and land exists, the appraisers doubt the veracity and quality of the BTI data.

There is a need for texts in appraisal and mass appraisal. The appraisers indicated that they currently use a translation of Henry Harrison’s texts. The Appraisal Institute has announced the translation of its text, The Appraisal of Real Property, will be in print this summer. The Appraisal Institute’s text is widely recognized and considered more authoritative than the Harrison text. Neither the Appraisal Institute’s text nor Harrison’s text include mass appraisal methods.

There is a need for instruction in mass appraisal methodology. Mass appraisal methods will have applications in both property taxation and in establishing normative values for oblast property.

Since appraisers are required to complete a specific curriculum for licensing, and since only private appraisers are permitted by law to assess property for taxation, mass appraisal methodology probably should be a part of the curriculum. Practically, appraisal instructors can be trained in mass appraisal techniques.

Vologda Oblast

The oblast continues to rely on original costs (book value) for normative values used to establish rents and sale prices of oblast property. Although a reasonable basis underlies the normative values, and the normative values result in stable and predictable revenue streams for the oblast, the values lack valid economic underpinnings.

Replacing the existing normative values with market based rents and values will result in a more equitable allocation of rental payments and in possibly higher sale prices of oblast property. The distribution would be more equitable by establishing a correlation between the value of property, the rental rates, and the capacity of renters to pay rent.

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Assessor's Exchange

NEW HAMPSHIRE ASSOCIATION OF ASSESSING OFFICIALS
IAAO AFFILIATE
MINUTES
MARCH 11, 2003
NHMA Government Center, Concord, NH

Speakers for our education session were Carl Schmidt, NH Historic Agricultural Structures Advisory Committee and Carolyn Baldwin, ESQ. Baldwin, Callen & Hogan, PLLC…The topic: RSA 79D Tax Incentives to Help Save Old New Hampshire Barns. RSA 79D authorizes towns and other municipalities to grant tax relief to owners of barns or other old farm buildings. For information on this subject contact New Hampshire Preservation Alliance.

I. Call to Order/Board of Directors Roll Call By 1st Vice President, Craig Nichols

II. Introduction of New Members and Guests – None

III. Secretary’s Report – Motion to accept secretary’s report of February 4, 2003, Moved by Laura Thibodeau, Seconded by Kathy Temchack VOTE: Passed Unanimous

IV. Treasurer’s Report
Motion to approve Treasure’s Report of March 11, 2003, Moved by Bill Mitchell, Second by Laura Thibodeau, Vote: Passed - Unanimous

V. Committee Reports:

By-Laws – Scott Bartlett
The By-Laws committee met with the Ethics Committee to discuss the issue of what to do with written confidential closed files. It was discovered that under the “Professional Ethics Committee Rules and Procedures”, section 10 d. this issue is already addressed. By-Laws Committee will have three changes in the By-Laws. The committee will come back in April with the text; the changes will also appear in the next newsletter.

Certification – Bill Mitchell
The CNHA exam was given on February 24, 2003. Rick Brideau and Robert Bertrand received their CNHA designation. Wil Corcoran was re-certified.

Conference – Dave Gomez
Committee met this morning. They have looked at six different sites and will narrow it down to a couple. Committee will be working on the cost of the conference. Committee needs a list of sponsors.

Education – Donna Langley/Barbara Chapman
The registration form for the summer courses will be on the NHAAO web site and the newsletter. Committee working on the possibility of a two-day workshop which will be offered in the fall. The committee met with the State Statue instructors to go over changes in the State Statue course. The cost of the summer courses, not including books, are Course 300 & 400 is $460, State Statue course is $180 and the one-day USPAP is $100

Legislative – Laura Thibodeau
Laura handed out an updated Legislation spread sheet on certain bills the committee is tracking. Jim Michaud pointed out some of the bills that we should be aware of:

HB181 – Relative to horseback riding as a recreational use of land in current use. Ought to Pass with Amendment.

HB108 – Increasing the optional veteran’s property tax credit. Ought to Pass with Amendment.

HB242 – Relative to the number of members on and quorum necessary for the Assessing Standards Board. Ought to Pass

There was discussion on HB 439. If any one has comments on this bill, address them to: Betsey.patten@leg.state.nh.us

Newsletter/Technology – Dave McMullen
Next newsletter will be mailed out today. Committee needs articles for the next Newsletter. Deadline for articles is April 15.

Publicity – Craig Nichols
The committee mailed out cards in summer of 2002

(continued on next page)
to municipalities and individuals to respond if they want to continue receiving the calendar, newsletter and directory. It was learned that some towns did not receive any of the mailings. With no response they were taken off the mailing list. For the future, Publicity committee will mail out calendars and directory to every Town that has paid their dues.

**DRA –Bob Boley**
The DRA is starting the certification process for the 2003 towns. DRA held workshops across the state. Discussion on RSA 198:56 – Low and Moderate Income Homeowners Property Tax Relief for seniors. Claim forms will be available by April 15th at municipal offices or www.state.nh.us/revenue.

**NRAAO – Kathy Temchack**
Registrations were mailed for the NRAAO Conference May 18th to May 21st in Portland Maine. There will be 16 hours of credit available for education. Angelo Marino informed the board that the NHAAO is scheduled to host the 2005 NRAAO Conference. Due to not enough volunteers, it was recommended that NHAAO relinquish the conference. Angelo Marino made a motion to go to the NRAAO May meeting and relinquish our rights to hold the 2005 Conference. Seconded by Karen Marchant. VOTE: passed - unanimous

**IAAO – Dave McMullen**
Dave highlighted the upcoming seminar on GIS in Ohio and Public Utility Seminar in Florida. Dave went over the answers to the Boards concern regarding sponsorship of the IAAO One-Day Seminars. After discussion, no action was taken either way due to general concerns over IAAO budget difficulties. Bob Boley also had highlights of recent IAAO Executive Board meeting he attended.

**Assessing Standards Rep.**
Laura reported that the ASB met yesterday and finalized the 500 Rules. The update is now on the DRA web site.

**VI. Communications – None**

**VII. Old Business – None**

**VIII. New Business** – Craig made the board aware of the Randy Daniels Golf Tournament August 8, 2003. For more information contact Craig Nichols.

There is an opening in Manchester for assessor’s position.

**NEXT MEETING – APRIL 8, 2003**

**Meeting adjourned**
Respectfully Submitted,
Catherine Arsenault, CNHA
Secretary, 2003
IAAO 300 – Fundamentals of Mass Appraisal (Monday – Friday)
This course provides an introduction to mass appraisal and is a prerequisite for the 300 series of courses offered by the IAAO. Topics covered include single-property appraisal versus mass appraisal, components of a mass appraisal system, data requirements and analysis, introduction to statistics, use of assessment ratio studies in mass appraisal, modeling of the three approaches to value, and selection of the mass appraisal system.
IAAO recertification credits – 30 hours
Book required: *Mass Appraisal of Real Property* ................................................................. Tuition $460

IAAO 400 – Assessment Administration (Monday – Friday)
This course covers administrative concepts and procedures that can produce greater efficiency in the modern assessment office. Students explore the key subsystems of an organization and how to operate them more effectively. Also included is the manager’s role within an assessment organization: the process of planning, directing, coordinating, organizing, budgeting and evaluating toward the better utilization of human and physical resources. Topics include information systems, reappraisal, setting goals and objectives, maintenance, appeals, data processing, public relations, personnel, budgeting, report reviews, ratio studies, evaluations and standards of practice. IAAO recertification credits – 30 hours
Book required: *Property Appraisal and Assessment Administration* (PAAV-red book) .......... Tuition $460

NH State Statutes (Monday – Friday)
NHAAO recertification credits – 30 hours
......................................................................................... Tuition $180

USPAP – Uniform Standards of Professional Appraisal Practice (Monday only)
NHAAO recertification credits – 7 hours
......................................................................................... Tuition $100

Dormitory Room Rental
*Includes linens, breakfast and dinner*
Single .......................................................... $60/night
Double ......................................................... $40/night
Note: You must bring your own pillow if staying in dorm

Tuition includes daily lunch and all snack breaks.
NHAAO 2003 ASSESSOR’S SCHOOL
Daniel Webster College, Nashua, NH
July 21 – 25, 2003

Return to: Barbara Chapman, Assessor’s Office, 14 Manning St., Derry, NH 03038
E-mail: barbarachapman@ci.derry.nh.us

Name: ____________________________________ E-mail: ________________________________
Address: ________________________________________________________________________
__________________________________________________________________________________
Course: ___________________________________ Tuition: ________________________________

Books:

“Mass Appraisal of Real Property” (course #300):
Hard cover $75 Soft cover $50 Book $ __________________

“Property Appraisal & Assessment Administration” (PAAV- course #400):
Hard cover $50 Soft cover $40 Book $ __________________

Room Preference
☐ Single ($60/night) ☐ Double ($40/night) # _____ Nights
Room Fee $ __________________

TOTAL ENCLOSED: Payable to NHAAO $ __________________

☐ Male ☐ Female Do you have a roommate? _____________________________
I will arrive on ________________ . I will depart on ________________.

Sunday registration 1:00pm to 4:00pm. Monday registration 8:00am

**Please refer to our web site www.nhaao.org regarding our refund/cancellation policy

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