

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

**Minutes
May 8, 2018
NHMA Center, Concord, NH**

Education Session: Tax Increment Financing and RSA 72:80-83 Commercial and Industrial Construction Exemption. Presented by Stephan Hamilton, NH DRA.

Call to Order – President Loren Martin.

I. Roll Call - A Quorum of Members present, 13 members present. Meeting began at 11:15 am.

Communications/Announcements: None

II. Secretary's Report: Jim Commerford asked for a motion to accept the minutes from the April 10, 2018 meeting. **Deb Derrick made a motion to approve the minutes as written, seconded by Marti Noel. President Martin called for a vote; 13-0-0 in favor.**

III. Treasurer's Report: Treasurer Bartlett passed out the Treasurer's Report and Income and Expense Statement dated May 8, 2018. He asked for a motion to approve the Treasurer's Report. **Dan Langille made a motion to accept the Treasurer's Report as presented, seconded by Deb Derrick. President Martin called for a vote, 13-0-0 in favor.**

Scott reviewed the contents in the storage unit that is rented by the NHAAO. The plan was to remove the items from the unit and close the account. However, there was more in the locker than he initially thought and felt that we should continue to rent the unit. Because this expense was not included in the budget he requested that \$567 be put into the budget for this. **Todd Haywood made a motion to add \$567 to the budget to continue to rent the storage unit, seconded by Jim Rice. President Martin called for a vote, 13-0-0 in favor.** Scott suggested that a sub-committee be formed to inventory the unit and come up with a plan for what to do with the contents. Chuck Kurfehs volunteered to head-up the committee and Jim Commerford agreed to assist. Anyone else interested in helping out can contact either Chuck or Jim.

IV. Committee Reports:

Regional Directors/County Directors Reports: No Report.

By Laws: Tim Ballantine & Norm Bernaiche – No Report.

Certification: Rosann Maurice-Lentz – No Report.

Education: Jim Rice and Verna Sharpe – Jim reported that State Statute I and Update Course will be held next week. They have 10 signed up for State Statutes and 12 for the Update. He said despite having only 3 attendees they did hold IAAO 155 Depreciation Analysis. State Statutes II will be offered in September, Income Approach II in October and Restructuring Income Statements in November. Jim said they are working with IAAO to assist with costs and marketing for IAAO courses.

Nominating: Chuck Kurfehs – Chuck reported that in anticipation of the legislature creating a commission to study Utility Valuation of which the NHAAO will be allotted one representative he recently sent out a request for nominees via listserv. He received one response from Scott Bartlett. **Chuck Kurfehs made a motion to approve Scott Bartlett as the NHAAO representative to the HB 324 study commission. Seconded by Norm Bernaiche. President Martin called for a vote, 13-0-0 in favor.** Jim Michaud stated that the bill is currently awaiting the House to concur with the Senate before it is sent to the Governor for his signature. Steve Hamilton said that once the Governor signs and the commission is formed a letter from the NHAAO President to the Chair of the Committee signifying Scott as our representative will be needed.

Norm Bernaiche suggested an award be created for Assessing Clerk of the Year which could be handed out at the NHAAO banquet. All thought this was a good idea but there would need to be some requirements set in writing. **Scott Bartlett made a motion to have the Nominating Committee create criteria for an Assessing Clerk of the Year Award. Seconded by Marti Noel. President Martin called for a vote, 13-0-0 in favor.**

Conference: Jim Rice – No Report.

Legislative: Jim Michaud – Jim reported that the legislature is wrapping up its session and some bills are awaiting the Governor's signature while others are headed to Committees of Conference. HB 1473 – the intent to cut bill is awaiting the Governor's signature. This will require the town to sign the intent within 15 days and post notice of the intent in 2 public places. The posting requirement is waived if the signing is done at a public meeting. This is scheduled to go into effect September 1, 2018. Other bills awaiting the Governor's signature are SB 510 – Leased state property notification, SB 341 – Disabled Veteran Credit increase from \$2,000 to \$4,000 (local option) and SB 511 – the Tax Credit for deployed persons (local option). HB 1673 – regarding the interest rate on delinquent tax bills is awaiting House concurrence and HB 1356 has been amended to include an exemption for RV's in campgrounds. This was originally SB 403 and was voted ITL by the House but has been brought back and will now go to a Committee of Conference.

Scholarship: Lee Ann Provencher– Lee Ann reported that the committee received six applications for the Steve Tellier Scholarship and have granted five at \$500 each. The date for this year's Steve Tellier Memorial Golf Tournament is August 17, 2018.

Membership: Emily Goldstein –A reminder that the NHAAO “After Hours” event will be May 16th at the Tilton Town Hall at 6pm. This will feature a round table discussion hosted by Scott Bartlett on Utility Valuation. Also, the round table discussion will qualify for continuing education credit.

Publicity: Rosann Maurice-Lentz and Emily Goldstein – No Report.

Elections: Emily Goldstein – Chuck Kurfehs asked what the procedure was for getting on the ballot as there has been some confusion in the past. Scott Bartlett answered that it was the Nominating Committee that creates the ballot and sends to Election Committee. Marti Noel reminded all to make sure that the person you are nominating is willing to accept the nomination. Chuck stated that he will send out a request for nominations in the near future. Kris McAllister suggested that members should be allowed to nominate individuals for awards as well.

Finance: Dan Langille – No Report.

Communications: Dave McMullen – No Report.

Ethics: Dave Marazoff – No Report.

Other Reports from Boards and Departments:

NRAAO: NRAAO Representative Rick Brideau – Rick reported that the 2018 NRAAO Conference was held last week in Quincy, Massachusetts and many from New Hampshire were in attendance. The New Hampshire foursome took first place in the golf tournament and witnessed Norm Pelletier’s hole-in-one. Next year the conference will be held in Newport, RI. Karen Marchant reminded all that New Hampshire will be hosting in 2021.

Information regarding the NRAAO can be found at their website: www.nraao.org.

IAAO: IAAO Representative Rex Norman – Jim Michaud stated that he understood that the IAAO was reducing the number of possible representatives per state from 4 to 2. He felt that we should look into adding another IAAO representative. Rick Vincent said that New Hampshire’s representatives are not listed on the IAAO website. It was suggested that we review our procedural rules to see who is responsible for notifying IAAO. Scott Bartlett suggested that it be the responsibility of the IAAO representative to notify the incoming NHAAO President so they can notify IAAO as to who our representatives are.

For information visit the IAAO website at www.iaao.org

ASB: ASB Representative Dave Marazoff – Dave reported that the minutes to the April 13th meeting were sent out via listserv and the next meeting will be this Friday May 11th at the DRA at 9:30 am. Jim

Michaud asked if anyone knew if the ASB will be filling the vacant Municipal Official member. It was not known at this time why this has not been filled despite there being a qualified applicant.

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

CUB: Norm Bernaiche – Norm reported that the Board met on May 4th and discussed the manual/rules update as well as the definition of a structure. Agriculture Commissioner Jasper is now a member of the Board and will be heading up the committee regarding definitions. Also, Norm stated that a new handbook is being written.

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

BTLA: Vacant – Jim Michaud stated that a structuring conference was held regarding the Eversource appeals that will be held a year from now and Jim Rice reported on the Fairpoint test case involving the Town of Durham.

Joe Lessard spoke about an interesting case involving the Town of Exeter. It dealt with an entity seeking a tax exemption on a private school for children ages 6 months to 12 years. At this point there has been no decision.

www.nh.gov/btla/

DRA: Steve Hamilton – Steve reported that Tom Hughes, formerly of the BTLA, is the new Assistant Director of the Municipal and Property Division. Congratulations Tom. Steve said that other new hires will be announced soon. Also, the dates have yet to be set for the Public Hearing regarding Pole and Conduit values for 2018.

- V. **New Business** – President Martin announced that Kris McAllister was awarded the New Hampshire recipient of the Sherry Vermillya Award at the recent NRAAO Conference. Congratulations Kris!!

- VI. **Old Business** –None

- VII. **Adjournment:** There being no further business before the Association Board of Directors, President Martin asked for a motion to adjourn the meeting; no objection, 13-0-0, unanimous in favor, the meeting adjourned at 12:20 pm.

The next scheduled meeting will be held on **June 12, 2018** at the NHMA Center, Concord, NH.

Respectfully Submitted:

James Commerford, CNHA

James Commerford, CNHA, Secretary (Meredith)

APPROVED

NHAAO Board of Directors Meeting

Agenda

May 9, 2018

Merrimack River Room / Pemigewasset 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 DRA – Tax Increment Financing and RSA 72:80-83

Business Meeting: 11:00 AM – 12:00 PM

Call to order – President–Loren Martin

I. Roll call– Members

1st Vice President – Dan Langille

2nd Vice President – Jim Rice

Secretary - Jim Commerford

Treasurer - Scott Bartlett

Past President – Chuck Kurfels

Regional Directors (5)

Coos & Grafton (1) – Bill Ingalls

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 – Tim Ballantine

Coos – Jason Call

Grafton – Julie Huntley

Hillsborough – Marti Noel

Merrimack – Mark Stetson

Rockingham – Andrea Lewy

Strafford – Nancy Miller

Sullivan – Dave Marazoff

II. Secretary's Report

III. Treasurer's Report

IV. Committee Chairs

- a) By Laws–Tim Ballantine/Norm Bernaiche
- b) Certification – Rosann Maurice-Lentz
- c) Education – Jim Rice/Verna Sharpe
- d) Nominating – Chuck Kurfehs
- e) Conference – Jim Rice
- f) Legislative – Jim Michaud
- g) Scholarship – Lee Ann Provencher
- h) Membership – Emily Goldstein
- i) Publicity – Rosann Maurice-Lentz/Emily Goldstein
- j) Elections – Emily Goldstein
- k) Finance – Dan Langille
- l) Communications – Dave McMullen
- m) Ethics – Dave Marazoff
- n) NRAAO Representative – Rick Brideau
- o) IAAO Representative – Rex Norman
- p) Assessing Standards Board Rep – Dave Marazoff
- q) Current Use Board Rep – Norm Bernaiche

V. New Business

VI. Old Business

- Membership Committee - Update on specifics for after-hours meeting scheduled for May 16th at the Tilton Town Hall

VII. Adjournment

Next Scheduled Meeting: Tuesday, June 12, 2018

NH BOARD OF DIRECTORS ATTENDANCE SHEET 2018

OFFICERS

MEETING DATE: 5/8/18

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

REGIONAL DIRECTORS

Region 1-Coos & Grafton	<input type="checkbox"/>	Bill Ingalls, Bedford
Region 2-Carroll & Belknap	<input checked="" 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 type="checkbox"/>	Norman Pelletier, Salem

COUNTY DIRECTORS

<u>BELKNAP</u> <input checked="" type="checkbox"/> Deb Derrick, Laconia	<u>HILLSBOROUGH</u> <input checked="" type="checkbox"/> Marti Noel, Milford
<u>CARROLL</u> <input type="checkbox"/> Dale Schofield, Conway	<u>MERRIMACK</u> <input type="checkbox"/> Mark Stetson, Boscawen
<u>CHESHIRE</u> <input type="checkbox"/> Tim Ballantine, Keene	<u>ROCKINGHAM</u> <input checked="" type="checkbox"/> Andrea Lewy, Stratham
<u>COOS</u> <input type="checkbox"/> Jason Call, Whitefield	<u>STRAFFORD</u> <input type="checkbox"/> Nancy Miller, Rochester
<u>GRAFTON</u> <input type="checkbox"/> Julie Huntley, Enfield	<u>SULLIVAN</u> <input checked="" type="checkbox"/> Dave Marazoff, Washington

*11 members required for a quorum.

13 members present

NH ASSOCIATION OF ASSESSING OFFICIALS

Treasurer's Report
May 8, 2018

Beginning Balance April 10, 2018		\$30,992.62
Steve Tellier Fund		\$360.00
NHAAO Account		\$29,858.68
INCOME		
	Education Course Fees	\$15,375.00
	Treasurer Adjustment	\$0.60
	Treasurer Dues	\$285.00
Total Income		\$15,660.60
EXPENSES		
	Certification Frames	\$40.00
	Conference Meeting	136.26
	Education Course Certification	5,900.00
	Education Refund	325.00
	Education Lunches	144.81
	President NRAAO - Conference	\$692.56
Total Expenses		\$7,238.63
Ending Balance May 8, 2018		\$39,414.59
Steve Tellier Fund		\$360.00
NHAAO Account		\$39,054.59

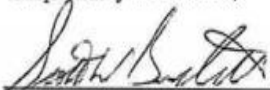
NH ASSOCIATION OF ASSESSING OFFICIALS

Income and Expense Statement

May 8, 2018

OFFICERS	Actual Income	BUDGETED INCOME	Actual Expenses	BUDGETED EXPENSES
President	\$0.00	\$0.00	\$1,202.56	\$1,985.00
Secretary	\$0.00	\$0.00	\$0.00	\$100.00
Treasurer	\$8,075.60	\$8,500.00	\$137.24	\$1,374.00
TOTAL OFFICERS	\$8,075.60	\$8,500.00	\$1,339.80	\$3,459.00
COMMITTEES				
By-Laws	\$0.00	\$0.00	\$0.00	\$25.00
Certification	\$0.00	\$300.00	\$40.00	\$450.00
Communications	\$0.00	\$0.00	\$0.00	\$300.00
Conference	\$10.00	\$6,550.00	\$1,033.78	\$6,925.00
Education	\$24,675.00	\$46,805.00	\$17,345.86	\$48,320.00
Elections	\$0.00	\$0.00	\$0.00	\$520.00
Ethics	\$0.00	\$0.00	\$0.00	\$25.00
Finance	\$0.00	\$0.00	\$1,209.00	\$1,400.00
Legislative	\$0.00	\$0.00	\$2,500.00	\$3,750.00
Membership	\$0.00	\$0.00	\$0.00	\$500.00
Nominating	\$0.00	\$0.00	\$0.00	\$325.00
Publicity	\$1,875.00	\$2,500.00	\$1,971.25	\$2,200.00
Scholarship	\$0.00	\$900.00	\$0.00	\$3,800.00
TOTAL COMMITTEES	\$26,560.00	\$57,055.00	\$24,099.89	\$68,540.00
TOTAL BUDGET	\$34,635.60	\$65,555.00	\$25,439.69	\$71,999.00
	Starting Balance	Adjustments		Current Bal
DRA Education Account	\$0.00	\$0.00	\$0.00	\$0.00
Steve Tellier Scholarship	\$360.00	\$0.00	\$0.00	\$360.00

Respectfully Submitted,



Scott W. Bartlett, Treasurer

5/7/18
Date