

State of New Hampshire

Board of Tax and Land Appeals

Michele E. LeBrun, Chair
Albert F. Shamash, Esq., Member
Theresa M. Walker, Member

Anne M. Stelmach, Clerk



Governor Hugh J. Gallen
State Office Park
Johnson Hall
107 Pleasant Street
Concord, New Hampshire
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March 31, 2022

The Honorable Karen Umberger, Chairman
Fiscal Committee of the General Court
State House
Concord, NH 03301

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Pursuant to Chapter 469:61 Laws of 1983, and RSA 9:16-a, II, authorize the Board of Tax and Land Appeals to contract for appraisal and assessing review services in an amount not to exceed \$280,684, by creating an expense class 103 Contracts for Program Services in lieu of hiring a review appraiser, effective upon Fiscal Committee and Governor and Council Approval through June 30, 2023. **90% General Funds, 10% Other Funds (Transfer of Highway Funds from DOT)**

Funds to be transferred in the following account as follows:

01-89-89-890010-12410000 Board of Tax – Land Appeals:

Class	Account	Class Description	FY22 Current Budget	Requested Action	FY22 Revised Budget
00S	000010	GENERAL FUNDS	\$929,217		\$929,217
002	406288-70	TRS FROM DEPT TRANSPORTATIO	\$102,898		\$102,898
		TOTAL REVENUE	\$1,032,115		\$1,032,115
010	500100	PERSONAL SERVICES PERM CLAS	\$291,952	(\$86,697)	\$205,255
011	500126	PERSONAL SERVICES UNCLASSIF	\$272,449		\$272,449
019	500105	HOLIDAY PAY	\$1,000		\$1,000
020	500200	CURRENT EXPENSES	\$8,000		\$8,000
022	500255	RENTS-LEASES OTHER THAN STA	\$2,425		\$2,425
024	500227	MAINT OTHER THAN BUILD-GRN	\$200		\$200
026	500251	ORGANIZATIONAL DUES	\$200		\$200
027	582703	TRANSFERS TO DOIT	\$35,923		\$35,923
028	582814	TRANSFERS TO GENERAL SERVIC	\$84,174		\$84,174
030	500301	EQUIPMENT NEW REPLACEMENT	\$4,863		\$4,863
039	500180	TELECOMMUNICATIONS	\$5,500		\$5,500
040	500800	INDIRECT COSTS	\$1,617		\$1,617
042	500620	ADDITIONAL FRINGE BENEFITS	\$5,000		\$5,000
049	584995	TRANSFER TO OTHER STATE AGE	\$198		\$198
050	500109	PERSONAL SERVICE TEMP APPOI	\$22,000		\$22,000
057	500533	BOOKS PERIODICALS SUBSCRIPT	\$5,500		\$5,500
060	500601	BENEFITS	\$282,824	(\$50,740)	\$232,084
062	500538	WORKERS COMPENSATION	\$1,490		\$1,490
065	500542	BOARD EXPENSES	\$75		\$75
066	500543	EMPLOYEE TRAINING	\$100		\$100
070	500705	IN STATE TRAVEL REIMBURSEME	\$1,000		\$1,000
080	500710	OUT OF STATE TRAVEL REIMB	\$1		\$1
089	501543	TRANSFER TO DAS MAINT FUND	\$5,624		\$5,624
102	500731	CONTRACTS FOR PROGRAM SERV	\$0	\$137,437	\$137,437
		TOTAL EXPENSE	\$1,032,115	\$0	\$1,032,115

Class	Account	Class Description	FY23 Current Budget	Requested Action	FY23 Revised Budget
00S	000010	GENERAL FUNDS	\$945,943		\$945,943
002	406288-70	TRS FROM DEPT TRANSPORTATIO	\$105,187		\$105,187
		TOTAL REVENUE	\$1,051,130		\$1,051,130
010	500100	PERSONAL SERVICES PERM CLAS	\$301,307	(\$90,032)	\$211,275
011	500126	PERSONAL SERVICES UNCLASSIF	\$279,560		\$279,560
019	500105	HOLIDAY PAY	\$1,000		\$1,000
020	500200	CURRENT EXPENSES	\$8,000		\$8,000
022	500255	RENTS-LEASES OTHER THAN STA	\$2,425		\$2,425
024	500227	MAINT OTHER THAN BUILD-GRN	\$200		\$200
026	500251	ORGANIZATIONAL DUES	\$200		\$200
027	582703	TRANSFERS TO DOIT	\$28,426		\$28,426
028	582814	TRANSFERS TO GENERAL SERVIC	\$84,035		\$84,035
030	500301	EQUIPMENT NEW REPLACEMENT	\$1,500		\$1,500
039	500180	TELECOMMUNICATIONS	\$5,500		\$5,500
040	500800	INDIRECT COSTS	\$1,617		\$1,617
042	500620	ADDITIONAL FRINGE BENEFITS	\$5,000		\$5,000
049	584995	TRANSFER TO OTHER STATE AGE	\$212		\$212
050	500109	PERSONAL SERVICE TEMP APPOI	\$22,000		\$22,000
057	500533	BOOKS PERIODICALS SUBSCRIPT	\$5,500		\$5,500
060	500601	BENEFITS	\$296,348	(\$53,215)	\$243,133
062	500538	WORKERS COMPENSATION	\$1,500		\$1,500
065	500542	BOARD EXPENSES	\$75		\$75
066	500543	EMPLOYEE TRAINING	\$100		\$100
070	500705	IN STATE TRAVEL REIMBURSEME	\$1,000		\$1,000
080	500710	OUT OF STATE TRAVEL REIMB	\$1		\$1
089	501543	TRANSFER TO DAS MAINT FUND	\$5,624		\$5,624
102	500731	CONTRACTS FOR PROGRAM SERV	\$0	\$143,247	\$143,247
		TOTAL EXPENSE	\$1,051,130	\$0	\$1,051,130

EXPLANATION

RSA 71-B:14 requires the board to have one review appraiser who shall be a classified state employee and who shall be competent to review the value of property for tax and eminent domain purposes. This position is authorized and appropriated at a Labor Grade 29 and has been vacant since December 3, 2020.

This vacant position is highly technical and specialized. The duties include analyzing and reviewing contested valuations for property taxation and eminent domain purposes on individual and groups of properties. The position analyzes data on sales and municipalities' assessments to perform ratio studies. The work requires a high degree of training and experience in assessing, appraising and the application of computerized mass appraisal systems. Certification as an assessor or licensure as a Certified General Appraiser is required. There is no existing staff possessing the technical skills or qualifications for this position.

Continuous active recruiting for this position has not yielded a single applicant for employment. The lack of candidates is due to several factors: the shortage of appraisers and assessors statewide; higher compensation in the private sector; and the technical nature of this position.

This request, if approved, will allow the board to competitively bid and contract for such services, per assignment, therefore enabling the board to fulfill its statutory responsibilities during the remainder of the biennium. Your favorable approval of this request is appreciated.

Respectfully submitted,



Michele E. LeBrun, Chair

Enclosures

(b) Sailboats under 12 feet in length, rowboats and canoes powered by oars, paddles, or other human power are exempt from fees under this paragraph unless such boats and canoes have an inboard or outboard motor, in which case they shall pay the fee prescribed in subparagraph (a).
 (c) Rental boats shall pay the fee prescribed in subparagraph (a).

469:58 Bonding Authorization. To provide funds for the remedial investigations and remedial cleanup costs involved pursuant to RSA 147-B, the state treasurer is hereby authorized to borrow upon the credit of the state not exceeding the sum of \$1,500,000 and for said purpose may issue bonds and notes in the name and on behalf of the state of New Hampshire in accordance with the provisions of RSA 6-A. The interest and principal due on bonds or notes shall be a charge against the hazardous waste cleanup fund established under RSA 147-B:3.

469:59 Transfers Authorized; Filling of Vacancies. Notwithstanding any other provision of law, for the biennium ending June 30, 1985, in case the expenditure of additional funds over budget estimates is necessary for the proper functioning of the department of safety, the governor and council, with the prior approval of the fiscal committee of the general court, upon request from said department, may authorize the transfer of funds from the highway surplus account to the department of safety for such purposes. In addition, the department of safety and the department of public works and highways may, with the approval of governor and council, fill vacancies in any positions which are necessary for the proper functioning of either department, provided the position was authorized on June 1, 1982, and provided that a request from the commissioner of the appropriate department has received the prior approval of the fiscal committee of the general court.

469:60 State Prison Population. In the event that the total resident prison population exceeds 470 for 30 days or more, the warden may request, with prior approval of the fiscal committee of the general court, that the governor and council approve additional appropriations as they deem essential to provide for safe and humane operation of the prison in accordance with the consent decree in *Laaman v. Helgemoe*. The governor is authorized to draw his warrant for such sums from any funds in the treasury not otherwise appropriated.

469:61 Contracted Services. Whenever it shall be more cost effective and efficient to contract for any service or activity provided by in house staff, the executive head of any agency is hereby authorized, after receiving the prior approval of the fiscal committee of the general court and after approval of the governor and council, to contract for such services. The provisions of RSA 9:17-a, RSA 9:17-c and RSA 99:4 shall not apply to those amounts required for contracted services, but shall apply to the agency's appropriations in general.

469:62 Taxation of Railroads and Public Utilities. Amend RSA 82:2 by striking out said section and inserting in place thereof the following:

82:2 Rate. Every railroad, railway, express, telephone and telegraph corporation or company, and every parlor, sleeping or dining car corporation or company, or other corporation or company not a railroad company owning any cars operated for profit on any railroad in this state shall pay to the state an annual tax, as of April 1 of each year, upon the actual value of its property and estate, except buildings used by telephone and telegraph companies for office purposes and as central stations, at a rate as nearly equal as may be to the average rate of taxation at that time upon other property throughout the state.

469:63 School Building Aid by 1979, 208:1 by striking out following:

IV. For the purposes of this one or more of the following for t

- (a) The acquisition and dev
- (b) Planning construction c
- (c) Planning construction
- (d) Architectural and engir
- (e) Purchase of equipment
- (f) Substantial renovations

469:64 Rooms and Meals T (supp) as inserted by 1982, 42:93 in place thereof the following:

III. To compensate operators proper account and remitting of 3 percent of the taxes due and t timely received by the departm RSA 78-A:8, III.

469:65 Meals and Rooms T 78-A:8 as inserted by 1967, 213: inserting in place thereof the fo

78-A:8 Returns and Paymer

I. Every operator shall on or following the collection of taxes, commissioner of revenue admini pursuant to RSA 541-A, relative it shall contain. All returns shal representative subject to the pai

II. The taxes collected by eve before the tenth day of the calenc accompany the return required from the taxes collected the cor remit the net taxes to the comm.

III. Notwithstanding the provi ces due under this chapter shall department of revenue admini calendar month in which they w Sunday or legal holiday, then t chapter shall be filed no later th

469:66 Rooms and Meals Ta (supp) as inserted by 1969, 287:1' and inserting in place thereof th

II. Upon written request and f
 (a) The department may aut are not kept on a calendar month specified in RSA 78-A:8.

(b) The department may aut 12 monthly returns.

(c) The department may exte the chapter.