

CHAPTER 20  
HB 181 – FINAL VERSION

2013 SESSION

13-0335  
10/05

HOUSE BILL           **181**

AN ACT               repealing the equalization standards board.

SPONSORS:         Rep. Lockwood, Merr 9; Rep. D. McGuire, Merr 21; Rep. Cooney, Graf 8

COMMITTEE:       Municipal and County Government

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ANALYSIS

This bill repeals the equalization standards board and transfers certain duties to the assessing standards board.

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Explanation:       Matter added to current law appears in ***bold italics***.  
                          Matter removed from current law appears [~~in brackets and struckthrough.~~]  
                          Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Thirteen*

AN ACT                   repealing the equalization standards board.

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

1           20:1 Repeals. The following are repealed:

2           I. RSA 21-J:14-c, relative to the equalization standards board.

3           II. RSA 21-J:14-d, relative to the duties of the equalization standards board.

4           III. 21-J:1-a, III, relative to administrative attachment of the equalization standards board.

5           20:2 New Paragraphs; Duties of the Assessing Standards Board; Former Duties of the  
6 Equalization Standards Board. Amend RSA 21-J:14-b by inserting after paragraph III the following  
7 new paragraphs:

8           IV. The board shall meet, at least annually, to review the procedures of the prior year's ratio  
9 studies conducted by the department of revenue administration for the purposes of equalization and  
10 the evaluation of assessment performance and to establish procedures for improving the ratio studies  
11 for the forthcoming property tax year.

12           V. The board shall develop standards for equalization and shall review, revise, and approve  
13 the equalization manual published by the department of revenue administration. In developing its  
14 standards, the board shall review the standards of the International Association of Assessing  
15 Officials and any other standards that are consistent with the work of the board.

16           VI. The board shall annually determine, vote upon, and recommend to the department of  
17 revenue administration, the ratio study procedures for use in the forthcoming tax year. Prior to the  
18 adoption of such recommendations, the board shall hold at least one public forum annually to receive  
19 general comment through verbal and written testimony on the ratio study procedures. A quorum of  
20 the board shall not be required to hold such public forum.

21           20:3 Effective Date. This act shall take effect 60 days after its passage.

22 Approved: May 16, 2013

23 Effective Date: July 15, 2013