

CHAPTER 247
HB 252 – FINAL VERSION

6Feb2013... 0094h
05/02/13 1376s
26June2013... 2072CofC
26June2013... 2196EBA

2013 SESSION

13-0802
09/10

HOUSE BILL **252**

AN ACT consolidating the property appraisal division and the municipal services division
of the department of revenue administration.

SPONSORS: Rep. Cooney, Graf 8

COMMITTEE: Executive Departments and Administration

AMENDED ANALYSIS

This bill consolidates the property appraisal division and the municipal services division of the department of revenue administration, and establishes the position of director of the division of document processing in the department of revenue administration.

This bill is a request of the department of revenue administration.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through~~].
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.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 consolidating the property appraisal division and the municipal services division of the department of revenue administration.

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

1 247:1 Subdivision Heading. Amend the subdivision heading preceding RSA 21-J:15 to read as
2 follows:

3 Municipal [~~Services~~] ***and Property Division***

4 247:2 Divisions Consolidated. Amend RSA 21-J:15 to read as follows:

5 21-J:15 Municipal [~~Services~~] ***and Property*** Division. There is established within the
6 department a ***municipal and property*** division [~~of municipal services~~], under the supervision of [~~a~~
7 ~~classified~~] ***an unclassified*** director of ***the municipal [~~services~~] and property division***, who shall
8 be responsible for the following functions:

9 I. Providing technical assistance to the political subdivisions of the state.

10 II. Performing general municipal and county audits.

11 III. Assisting the commissioner in his responsibility for setting municipal tax rates.

12 IV. Establishing a standard technical assistance manual for municipalities on finance and
13 budget matters. This manual shall be available for purchase from the division. The manual shall
14 cover statutory requirements, administrative rules adopted by the commissioner, and advice and
15 information for the use of municipalities. The manual shall distinguish between those provisions
16 which municipalities must comply with and those elements which are advisory in nature.

17 ***V. Assisting and supervising municipalities and appraisers in appraisals and***
18 ***valuations as provided in RSA 21-J:10 and RSA 21-J:11.***

19 ***VI. Appraising state-owned forest and recreation land under RSA 227-H and***
20 ***RSA 216-A.***

21 ***VII. Annually determining the total equalized valuation of properties in the cities***
22 ***and towns and unincorporated places according to the requirements of RSA 21-J:9-a.***

23 ***VIII. Preparing a standard appraisal manual which may be used by assessing***
24 ***officials, and holding meetings throughout the state with such officials to instruct them in***
25 ***appraising property.***

26 247:3 Reference Changed. Amend RSA 21-J:14, IV(a) to read as follows:

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1 (a) Municipal service and regulatory responsibilities including, but not limited to,
2 responsibilities under RSA ~~[21-J:9, except RSA 21-J:9, I(c) and II, and]~~ 21-J:15-24.

3 247:4 Reference Changed. Amend RSA 21-J:13, IX to read as follows:

4 IX. The forms and any other information that shall be furnished to the department to
5 perform the annual equalization as required under RSA 21-J:3, XIII and RSA ~~[21-J:9, I(f)]~~ **21-J:15**.

6 247:5 Reference Changed. Amend RSA 149-M:22, IV to read as follows:

7 IV. The commissioner of revenue administration shall assess the costs on the town over a 20-
8 year period. Each annual assessment shall include the interest on any debt incurred by the state for
9 this purpose. The assessment shall be made as provided in RSA ~~[21-J:9]~~ **21-J:15** and RSA 81.

10 247:6 Reference Changed. Amend RSA 485-A:22, V-c(d) to read as follows:

11 (d) The commissioner of revenue administration shall assess the costs on the
12 municipality over a 20-year period. Each annual assessment shall include the interest on any debt
13 incurred by the state for this purpose. The assessment shall be made as provided in RSA ~~[21-J:9]~~ **21-**
14 **J:15** and RSA 81.

15 247:7 Repeal. RSA 21-J:9, relative to the property appraisal division, is repealed.

16 247:8 Position Abolished. Position number 41797, director of municipal services, is abolished.

17 247:9 Directors; Compensation. Amend RSA 21-J:2, II and III to read as follows:

18 II. The commissioner shall nominate a director, division of audits, ~~[and]~~ a director, division
19 of document processing, **a director, division of collections, and a director, division of**
20 **municipal and property**, for appointment by the governor, with the consent of the council. These
21 division directors shall serve at the pleasure of the commissioner. The directors of the divisions shall
22 be qualified by reason of professional competence, education, and experience.

23 III. The salaries of the commissioner and the director, division of audits, ~~[and]~~ the director,
24 division of document processing, **the director, division of collections, and the director, division**
25 **of municipal and property**, shall be as specified in RSA 94:1-a.

26 247:10 Department of Revenue Administration; Director of Municipal and Property Division;
27 Position Established.

28 I. There is established within the department of revenue administration the unclassified
29 position of director of the municipal and property division. The salary for the position shall be as set
30 forth in RSA 94:1-a.

31 II. The salary of the director of the municipal and property division shall be determined
32 after assessment and review of the appropriate temporary letter grade allocation in RSA 94:1-a, I(b)
33 for the position which shall be conducted pursuant to RSA 94:1-d and RSA 14:14-c. Upon completion
34 of this action and appointment of the director of the municipal and property division, position 14455
35 shall be abolished to allow for the transition of this classified position with its available
36 appropriations into the unclassified position of director of the municipal and property division.

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1 Funding shall be transferred into a new expenditure class 011, within accounting unit 01-84-84-
2 841010-5413. The incumbent in the abolished classified position shall be offered the opportunity to
3 seek the commissioner's nomination for the unclassified position of director of the municipal and
4 property division.

5 247:11 Compensation of Certain State Officers; Director of Document Processing. Amend RSA
6 94:1-a, I(b) by inserting the following:

7 FF Department of revenue administration director of document processing

8 247:12 Department of Revenue Administration; Document Processing Division. Amend RSA 21-
9 J:12 to read as follows:

10 21-J:12 Document Processing Division. There is established within the department the division
11 of document processing, *under the supervision of an unclassified director of document*
12 *processing who shall be responsible* for processing all tax returns *and payments* filed with the
13 department.

14 247:13 Director of the Division of Document Processing; Position Established.

15 I. There is established within the department of revenue administration the unclassified
16 position of director of the division of document processing. The salary for the position shall be as set
17 forth in RSA 94:1-a.

18 II. Funding for the salary and benefits of the director of the division of document processing
19 shall be from within the department of revenue administration's existing appropriations for the fiscal
20 years ending June 30, 2014 and June 30, 2015. The department may establish a new expenditure
21 class 014, within accounting unit 01-84-84-840510-1501, and may transfer salary and benefit
22 appropriations from other accounting units in the department to fund this position.

23 247:14 Central Tax Services Unit. Amend RSA 21-J:6-c to read as follows:

24 21-J:6-c Central Tax Services Unit. There is hereby established within the department of
25 revenue administration a central tax services unit, [~~under the supervision of an unclassified~~
26 ~~taxpayer advocate who~~] *which* shall be responsible for [~~the following functions, in accordance with~~
27 ~~applicable laws:~~

28 I.] providing general assistance to the public for all taxes administered by the department.

29 [~~H. Taxpayer advocacy.~~]

30 247:15 Contingency. Sections 1-8 of this act shall take effect upon the date when the abolition of
31 position 14455, the transfer of funding and appropriations to the unclassified position established in
32 section 10 of this act, and the initial appointment of the director of the municipal and property
33 division have occurred, as certified by the commissioner of the department of revenue administration
34 to the director of legislative services and the secretary of state.

35 247:16 Effective Date.

36 I. Sections 1-8 of this act shall take effect as provided in section 15 of this act.

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1 II. The remainder of this act shall take effect upon its passage.

2

3 Approved: July 24, 2013

4

5 Effective Date: I. Sections 1-8 shall take effect as provided in section 15.

6 II. Remainder shall take effect July 24, 2013.

