

New Hampshire Tax Collectors Association  
Executive Board Meeting  
NH Department of Revenue  
July 8, 2014  
9:30 am

**Executive Board Members Present:** President Kathleen Sylvia, CTC, Second Vice President Kellie Skehan, CTC, Treasurer Joyce McGee, CTC, Secretary Charity Blanchette, CTC, Education Committee Chair Diane Trippett, CTC, Director of Public Relations Kathy Seaver, CTC, Legislative Chairman Dave Fredette, CTC, Director at Large Deb Clark, CTC, and Cheryl-Ann Bolouk, CTC

**Absent:** First Vice President Raymah Simpson, CTC, Conference Coordinator Theresa Briand, CTC, and Workshop Coordinator Pessy Gaudette, CDTC

**Guest:** Jamie Dow, DRA, Shelley Gerlarneau, DRA, Robert Gagne, Assessor City of Manchester, Kathryn Temchack, Director of Real Estate Assessments City of Concord, Rex Norman, Assessor Town of Windham, David Gomez, Assessor Town of Derry, Joseph Lessard, Assessing Group Manager Municipal Resources, and Donna Langley, Assistant Assessor City of Dover

Kathy advised that DRA has changed their timber tax system to put the warrant year the year we need it to be. Assessing board took a vote at previous meeting to have the warrant year with the calendar year.

It was asked if there was a way to get information out to all the assessors in the State. The assessing "list serve" is not in every town. The assessor has to sign up for it. Jamie mentioned DRA might a list to pull from.

Diane mentioned Avitar is revising assessing software for assessors to maintain name and address files for additional mail to & additional owners. She was wondering how other systems are going to handle that as we need to mail to all owners and have several court cases that have said that all owners need to be notified.

There was much discussion regarding deceased owners and noticing. Need to verify how deed is written, checking to see if deed reads "joint rights with survivorship"

Also, trusts are becoming very tricky. As far as exemptions & credits there will need to be a change in the law. Especially if it is an irrevocable trust they may not be eligible for any personal exemptions or credits.

Kathy was interested to see how the assessing officials put the trust on the system. Trust 1<sup>st</sup> or Trustee? Kathy is concerned if trustees are put first when being liened the trustees will be liened and not trust as the trust is the actual owner.

Assessing officials said they put into the system in the order it is on the deed. That appears to be common practice among assessors.

Discussion on how to give abatements and timing of giving abatements. It sounds like towns/assessors may be handling it different. It has been decided by court, due to case in Seabrook, that it was unlawful for the assessor/selectmen to abate previous years. All communities are handling differently.

After much discussion regarding abatements it was resolved that abating for assessment the deadline is March 1<sup>st</sup>. No question.

Kathy stated, something needs to be done as far as manufactured housing. Concord is in a situation where the park owner now sends the invoice to Concord saying Concord is allowing the mobilehome owner to store the mobilehome there. Feeling is something definitely needs to be done.

Kathy also mentioned that the towns do not have to abate taxes on mobilehomes that have been removed.

Assessors left.

**Secretary Report:** No correspondence.

**Diane made a motion to accept the minutes of the June 10, 2014, meeting. Seconded by Joyce. All in favor, 1 abstain, motion carried.**

**Treasurer's Report:** No written report. Conference registrations coming in & will have a report next month. Also, Marlow paid. Everyone now paid for 2013-2014. About ½ dozen are taking advantage of the buy back. Discussion regarding buy back & collectors questions that have come up.

**Workshop Coordinator –** No report.

**Conference Coordinator –** No report.

**Education Committee –** Dawn Enwright in Derry has agreed to shadow Diane for the next year to learn the ropes. Agenda – sessions are in place, some final steps. Education committee meeting following this meeting to finalize agenda. Cities have their own breakout session during user group MS61 discussion.

Joyce mentioned we ran out of handouts for conference. We need to bring more for those who don't print & bring their copies. Diane mentioned they will have extra handouts at each session & let people know that if they forgot theirs they are available.

Diane asked if Kathleen still wanted to do the Rise & Shine Walk. Kathleen replied, yes.

**Legislative Committee Chairman –** Dave sent report out to the board prior to meeting for review.

Kathleen asked the group if they had anything for David for conference. Diane suggests it would be good to highlight the bills that have passed & how they affect us.

**Public Relations/Certification** – Applications are coming in. Last count 80 total. Not yet sorted between recertification & certification. Kathy will get more details to us next month. Kathy going to work directly with Joyce regarding scholarship for certification as date is coming close & still getting in applications. Everyone is fine that the two of them work together to get it done.

**Old Business** – Joyce asked if Becky was going to attend Northeast Regional Conference and Kathleen replied, she has not heard back from Becky if she will be attending.

**Other Business** – Rhoda's question about not making timely deposit through the courier service & those picked up on Friday stay in their truck until Monday. Also, those days that she is not ready for the Courier the deposit stays in her office until the next day. It has been mentioned that she needs to have them wait or leave and come back. Jamie is going to give Rhoda a call to discuss options.

Jamie – Sandra Champagne resigned & Jeane's retiring. Down to 3 advisors. They will be getting someone in & it will be right at tax rate setting time. Not sure if able to attend conference at this time.

Nominating Committee needs to gather nominees for the slate of officers.

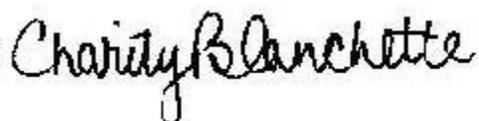
Next meetings – Thursday, August 7<sup>th</sup> & tentatively Thursday, September 11<sup>th</sup> at Plodzick & Sanderson.

Waited for a few minutes to see if Attorney Bernie Campbell was able to join the meeting before adjourning. He was not.

Kathleen asked if there was any further business. There being no further business **Deb made motion to adjourn. Seconded by Diane. All in favor, motion carried.**

Meeting adjourned at 11:53 am.

Respectfully submitted,



Charity M. Blanchette  
Secretary