



ASSESSOR'S EXCHANGE

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www.nhaao.org

Winter 2009

That's Not Fair!

Scott Bartlett, CNHA

OK! Join with me. Stamp your feet. Ball your hands up into fists and pump them up and down. Close your eyes and yell it out loud. **THAT'S NOT FAIR!**

When we were kids, we could do that and get away with it. Today, when we have reasons which are much more legitimate than when we were little boys and girls, we **can** do it, but we would not get away with it if we did it in public. That is not acceptable.

So if it is not acceptable for us to throw frustration releasing temper tantrums, then why is it OK for the law to continue to allow situations that are so unfair?

Now I am sure I could stop right there and let each of you plug in your own 1 or 2 or 36 examples of outright unreasonable

circumstances that result from assessing law. But, hold off, it is my turn to vent about my most recent gripe against assessing law.

Take this hypothetical situation. The Town does a revaluation in 2004. Given how quickly the market was changing in 2004, by the time the values were released, the ratio was at 95%. By 2006, the ratio had dropped to 75%. As we all know, the market turned and by 2008, the ratio had climbed back to 100%.

Most Town's ratios are influenced by the residential market, not the commercial or industrial (C/I). And C/I values typically do not spike like residential values do. For our hypothetical situation, we will assume a very likely occurrence of steady C/I growth of +4% per year from 2004 to 2008.

Now in 2006, C/I property A, which was properly appraised at 100% in 2004 at \$1,000,000, appeals its assessment. This should be a no-brainer for the assessor. The property is worth \$1,081,600 in 2006, but its equalized value is \$1,333,300. The assessment should be lowered to \$811,200. But, let's assume the assessor decides to deny the abatement because it is fairly assessed in relation to all other C/I properties.

Now, here's where it gets unfair. When the BTLA hears this appeal in late 2008 (after the 2008 tax bills have been sent), assuming it is given and properly interprets all of the facts, they will correctly lower the assessment to \$811,200. So, for 2006, this one C/I property is assessed at a different level than all other C/I properties. True, it is assessed at the same level as the residential properties; however, Mr. C/I does not compete against residential properties. But, the other C/I properties had the same opportunity to appeal their taxes, so in the eyes of the law, they were treated fairly.

But, it doesn't stop there. As required by RSA 76:17-c, the BTLA will require the Town to abate the 2007 taxes and the 2008 taxes based on the assessment of \$811,200. Let's do the

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math. In 2008 C/I property A is now worth \$1,170,000, a ratio of 0.69, while the residential properties are assessed at a level of 1.00. While, it is true, that all other C/I properties are also under-assessed at a level of about 0.85, they are not to the exaggerated level of this one property.

And here's another wrinkle. Let's assume that the taxpayer did major renovations to the property in 2007. For whatever reason, the assessor did not change the assessment. In the above example, the 2008 assessment would still be \$811,200, even if it could be proven that the renovations had a major impact on the value in 2008. The Town had its opportunity in 2008 to raise the assessment based on the renovations. Whether they knew of the renovations or not is immaterial. Once the tax bill has been sent out, the assessment can only be lowered. When the BTLA orders a lower assessment for previous years, that lower assessment is considered to be the assessment that cannot be increased. In other words, the ordered assessment is the value that "was" used for the tax bill sent for the year appealed and all subsequent years.

Under the strict interpretation of 76:17-a this gross underassessment in 2008 is perfectly legitimate. However,

if we broaden our view of assessing law, is this particular occurrence justified? Part II, Article 5 of the New Hampshire Constitution gives the government authority, *"to impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants of, and residents within, the said state; and upon all estates within the same."* In 2006, our example creates a dis-proportional assessment in relation to other comparable properties. In 2008, a disproportional and unreasonable assessment is created in relation to all properties.

RSA 76:17-c is an imperfect law and it appears to be unconstitutional. Under ideal circumstances, the law does have the desired affect; however, under other, less than perfect circumstances, it can create a condition of properties having dis-proportional assessments. This is exactly what the Constitution tells us cannot happen. The reasonable intent of the law is to relieve taxpayers from the necessity of having to file abatements year after year. However, since it does not allow the assessing officials to make true "good faith" and reasonable adjustments to preserve equity throughout the community it can have the net effect of awarding an unfair advantage to those who appeal their assessments.

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IAAO Representative Corner

By Dave McMullen

IAAO 75th Anniversary

75th Anniversary pins are available for order on the product order form on the Web site. IAAO representatives have also been asked to get involved in collecting materials for the commemorative book being developed. Twenty-eight state organizations and a number of corporate organizations have already become official sponsors.



Upcoming Events

- Executive Board Meeting, April 17-18, White Plains, New York
- Great Leaders, Great Teams, Great Results for Tax Professionals, April 22-24, Naples, Florida
- Executive Board Meeting, July 17-18, Long Beach, California
- 75th Annual International Conference, September 13-16, Louisville, Kentucky
- Leadership Days, October 9-10, Kansas City, Missouri

AssessorNet

AssessorNet is an on-line interactive discussion forum providing you with real answers to your on-the-job questions. Gather insight into today's most pressing appraisal and assessment questions and get solutions. It's like having expert staff on hand to help out with tough issues for FREE!!



1. **Log-in** to the members-only section of the www.iaao.org using your member ID.
2. **Click** the AssessorNET icon.
3. **Choose** how you'll receive posts—through e-mail as items are posted; a daily digest; or choose not to receive posts and visit Assessor-NET at your convenience.
4. **Get in on the discussion** with topics including: assessing property owned by religious organization, anchor store valuation, square foot rates, home site/base acre value, personal property appeals, expense ratios for federally assisted apartments, staying in the Appraisal Foundation, using GPS and many more.

Library Services

Get access to a research library featuring 10,000 volumes of literature and over 600 periodicals, including the latest issues of Fair & Equitable and Journal of Property Tax Assessment & Administration.

Professional Designations

Receive certification that recognizes professionalism, and competency in matters regarding property appraisal and assessment for property tax purposes.

Members-only Access and Discounts

Receive special rates on publications, text books, technical standards, seminars, and conference registration. Utilize special sections and resources on the IAAO Website including access to the Library through Memberlink and the Glossary for Property Appraisal and Assessment.

As an IAAO Representative, I have the competitive advantage of being able to offer 1/2 price memberships to new members! Contact me if you have an interest.

For questions or comments regarding IAAO, its programs and benefits, please feel free to contact me at 448-1499 or dave.mcmullen@lebcity.com.

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JAMES J. COMMERFORD, CNHA • MARK H. NIEDER, CNHA • CINDY L. PERKINS, CNHA

Northeastern Regional Association of Assessing Officials Annual Conference

Ride the Carousel May 17th thru 20th at the Carousel Hotel in Ocean City, MD.

Property Inspection Techniques -

Coleen Morrison

This course is intended to help in the understanding of what to look for when doing a property inspection. It provides the tools and techniques needed to efficiently inspect a property. Students will be able to recognize repairs and other items that may have a direct impact on value.

Valuing the Unique Market

(The Enigma That Is Smith Island) - James Ward

The principles of appraisal will be discussed and how each relate to the unique market. This session will give an overview of Smith Island and why it has a unique market. At the conclusion, the student will be able to value Smith Island.

A Beginner's Guide to the Care and Feeding of Ratio Studies - Patricia Hedwall, CAE

This course will explain the purpose and use of ratio studies. It will show the student how to design and display them. Measurements of central tendency and uniformity will be discussed.

National USPAP Update - Tom Pirritano

The 7-hour National USPAP Update course focuses on the most current changes to USPAP. It also includes clarification of some commonly misunderstood aspects of USPAP.

Shopping Center Valuation and Assessment Issues - Jim Vicendese

This course will focus on shopping center valuation. It will discuss appraisal methods and how to prepare for the assessor hearing. The following topics will also be covered: understanding the structure, valuing the shopping center, what is taxable and the collection of data.

The Sale of Real Estate at Auction - Aimee O'Neill

This course provides the appraisal professional with specific knowledge of the auction process. The student will recognize that real property is sold at public auction with increasing frequency and how the market value is affected.



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TECHNOLOGIES

Northeastern Regional Association of Assessing Officials Annual Conference

Agenda

SUNDAY, MAY 17

1:00 pm - 5:00 pm	Conference Registration
2:00 pm	Board of Directors Meeting
6:00 pm - 8:00 pm	Welcome Reception with Vendors

MONDAY, MAY 18

7:30 am - 4:00 pm	Conference Registration
7:30 am	Vendors
8:00 am	Awards Breakfast
9:00 am - 10:30 am	Opening Remarks, IAAO President, MAAO President, NRAAO President John Sullivan - Speaker
10:30 am	IAAO Representatives Meeting
10:30 am	MAAO General Session and Election of Officers
12:00 pm	Vendor Lunch and Raffle?
1:00 pm - 4:00 pm	Session A - New Ratio Standards from IAAO, (3 credits) Session B - Golf Course Valuation, (3 credits)

TUESDAY, MAY 19

7:30 am - 3:00 pm	Conference Registration
8:00 am	Continental Breakfast
9:00 am - 12:00 pm	Session C - Property Inspection Techniques, (3 credits) Session D - Valuing the Unique Market (The Enigma That Is Smith Island), (3 credits)
1:00 pm - 4:00 pm	A Beginner's Guide to the Care and Feeding of Ratio Studies, (3 credits)

WEDNESDAY, MAY 20

7:30 am - 11:30 am	Conference Registration
8:00 am	Continental Breakfast
9:00 am - 4:00 pm	National USPAP Update, (7 credits)
9:00 am - 12:00 pm	Shopping Center Valuation and Assessment Issues, (3 credits)
1:00 pm - 4:00 pm	The Sale of Real Estate at Auction, (3 credits)
7:00 pm - 11:00 pm	Semi-Formal Installation Banquet

Visit our web site for the latest information and registration materials as they become available!!

CNHA Anniversaries

JANUARY 1986

Normand Pelletier
Dominic D'Antoni
Edward Elcik
Joseph Lessard
Karen Marchant
Andrew Blais
Robert Estey
Ronald Mace
David Gomez

JANUARY 1991

Andrea Lewy
John McSorley
Linda Kennedy
John Devittori
Shirley White
Janis Carruth
Barbara Chapman
David Bolton
Normand Bernaiche
Norman Leblond

FEBRUARY 1987

George Lamprey
Michael Hathaway
Malcolm Call
Kathryn Temchack

FEBRUARY 1989

Bruce Bean
Mildred Mooney
Gary Roberge
George Hildum
Richard Rockwood
Mary Pinkham-Langer

FEBRUARY 1990

Donald Munro
Catherine Arsenault
Laura Thibodeau

FEBRUARY 1995

Gregory Heyn
Scott Bartlett
William Ingalls
Michael Ryan

FEBRUARY 1995

James Michaud
Thomas Holmes
Jason Call
Donna Langley
David M. McMullen
David T. McMullen

FEBRUARY 1996

Brett Purvis
Rex Norman
Angelo Marino

MARCH 1993

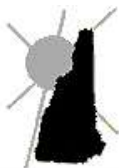
Mark Nieder
Michael Martell
Angela Silva

MARCH 1994

Lena Bolton

MARCH 2003

Will Corcoran
Richard Brideau



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| ● Data Verification | ● Exemptions |
| ● Timber Taxes | ● Computerized MS-1 |

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- | | |
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| ● Assessing | ● Tax Collect |
| ● Building Permit | ● Clerk/Dog Licensing |
| ● Utility Billing | ● Motor Vehicle |
| ● Internet Data Hosting | ● MAAP Certification |

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NEW HAMPSHIRE ASSOCIATION OF ASSESSING OFFICIALS IAAO AFFILIATE BOARD OF DIRECTORS MINUTES

October 14, 2008 • Local Government Center, Concord, NH

I. Call to Order/Board Roll Call – President William Ingalls.

II. A Quorum of Directors being present (18) the meeting began at 11:30am.

President Ingalls asked for introductions of New Members and or Guests; Bob Estey of Hampton introduced his assistant Mr. Kevin Wheeler. Also present today was Ms. Martha Noel the new Assessor of Milford. The Association welcomes you and wishes you well with your new endeavors and hopes to see you in the future, if you are interested in serving on any committees please let President Ingalls know.

III. Communications: No Report

IV. Secretary's Report: Secretary Gomez presented the minutes from the Board of Directors Meeting held on September 9th, 2008. Draft copies were sent to members via 'list serve'. **Gary Roberge moved to approve the Minutes as presented, seconded by Mike Hathaway, President Ingalls called for the vote: 18-0-0 unanimous in favor.**

V. Treasurer's Report: Treasurer Mike Hathaway, handed out a copy of the Treasurer's Report dated October 14th, 2008, and the Income and Expense Statement for January 01, 2008 to October 13th, 2008. All items balanced; there were no large or unusual expenditures, for the month. **President Ingalls called for a motion; Scott Bartlett moved to approve the Treasurer's Report, seconded Rex Norman by, and President Ingalls called for the vote 18-0-0 unanimous in favor.**

VI. Committee Reports:

By Laws: No Report (Co-Chairs Tim Ballantine & Norm Bernaiche

Certification: Co Chair Norm Pelletier reported that there are two new CNHA's to be awarded, the following individuals were announced and given their Certificates: Mr. Larry Richie, Assistant Assessor of Portsmouth, and Mr. Mike Pietraskiewicz, Deputy Assessor of Claremont. The Association extends its sincerest congratulations. Now the work really begins, volunteer for a seat on

a committee, or run for office . . . in all sincerity congratulations and please become involved.

Bob Estey announced that since the re-write of IAAO Course 1 – some definitions and would require a look at the questions on the CNHA Exam. The committee will look into it and get the changes onto the exam before the next offering, as well as any others that are pertinent.

Conference: No Report (Chair Rex Norman) The menu is all set and registration will be available in September. Registration and menu selection will be on web. A good time WILL be had by all who attend – the horned helmet will rise again!

The LGC/NHAAO conference will be held on 11/12, 13, 14 – Ramada/Center of New Hampshire, Manchester. The Banquet is the 12th at Fratello's.

Education: Co-Chairs Rick Brideau & Barbara Chapman noted that the State Statutes Course Part II was a complete success. IAAO courses are being offered by Avitar, contact their office for information, seating is limited.

Election: Bob Gagne reported that the ballots are in and will be counted within a couple of weeks.

Ethics: No Report (Co-Chairs Kathy Temchack & Laura Thibodeau)

Finance: No Report (Dave Gomez as member in the absence of the Chair Stephan Hamilton) - all finances are in order.

Legislation: No Report (Co-Chairs Laura Thibodeau & Mike Ryan)

Newsletter & Technology: Chair Dave McMullen reported that the Newsletter will be out by October 20th, in need of Articles ALWAYS!!

Get those articles in!

Nominating: No Report (Chair Scott Bartlett)

Publicity: Chair Sue Golden reported that letters have
(continued on page 8)

been sent to potential advertisers for the Booklet, and that letters have been sent to members and Towns/Cities to update data for the Booklet. She hopes that the Booklet will be complete and mailed by the Board meeting in January.

Scholarship Ad-Hoc: No Report

(Chair Donna Langley).

VII. Other Reports; Boards and Departments:

DRA: Mr. Stephan Hamilton, Director of the Property Appraisal Division 'introduced' himself, and reported that the Public Forums are scheduled for the ASB and ESB, consult their websites for ever changing agendas, and meeting times.

The DRA offices are moving to the State Office Part located off/on (or at) 109 Pleasant Street, located in the building 'behind' the BTLA (whose offices are located in Johnston Hall). The move will be complete by December 15th more or less.

BTLA: Cynthia Brown and Terry Walker, Boar Appraisers, indicated that the Board's new website is now functional.

She indicated that there is a recent Order regarding

WAL-MART appeals from cases in Conway and Plymouth, contact the Board with questions, and or visit the website for the case. The Board has indicated that since there are several appeals throughout the State the Board will hear each case and decide the case based on common elements within the case. The Board has scheduled a hearing in the appeals from 2004, '05, '06 & '07 for February 21, 2009.

Anyone can file an intervener motion on the case.

You may contact the Clerk, Ann Stelmach at clerk@btlst.nh.us with other inquiries regarding scheduling of cases, lists, etc.

NRAAO: Dave McMullen reported the next conference – Spring of 2009, will be held in Ocean City, Maryland – watch for the announcement and registration – BECOME a member!

IAAO: Dave McMullen reported that the 2009 conference will be held in Louisville, Tennessee.

Many course updates have been and will be completed within the next couple of years. Also the PAV (Property Assessment Valuation) book is in revision and IAAO plans to adopt the changes by November 2009. Lots of other stuff going on – visit the website!!



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ASB: Scott Bartlett reported that the ASB discussions revolve around who will supervise the disciplinary process – ASB working on defining what a violation is, still working on listing issues, how complaints to be processed, who will certify, etc. These have been in committee and will be reported to the full Board.

ASB adopted IAAO 'Cannons of ethics – 1,2,3,4, and 5'. Members will need to refer to the IAAO document for content and compliance!!

Visit the website – lots going on . . .
www.nh.gov/revenue/index.

ESB: Bob Estey reported that the ESB has scheduled their yearly forums – four to be held four locations in State.

Website address is as above.

Current Use: Norm Pelletier reported that the Board has been studying rates for 2009, and is working towards issuing Rules procedure for adoption. There will be hearings held by the Board, and Public Hearings will be scheduled, and then the request will be sent to JLCR

(the Joint Legislative Committee on Rules making). All to be adopted for the April 1, 2009 tax year.

The next 'forum' will be held on November 6th, 2008, at the DRA offices, Regional Drive, Concord.

Website is, as with above ESB, ASB, the same.

Old Business: None to Report

New Business: President Ingalls used this time to present a call for volunteers who may wish to serve on the Associations standing Committees. Call him if you are interested, HE JUST MAY CALL YOU FIRST!!

Adjournment: There being no further business before the Board, President Ingalls asked for a motion to adjourn the meeting; no objection, 18-0-0, unanimous in favor, the meeting adjourned at 12:10pm.

Next Meeting to be held November 12th, 2008 at 3:30pm, at the LGC Conference, the Center of NH, Manchester, NH.

Respectfully Submitted:

David N. Gomez, CMA, CNHA
David N. Gomez, CNHA, Secretary (Derry)

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NEW HAMPSHIRE ASSOCIATION OF ASSESSING OFFICIALS IAAO AFFILIATE ANNUAL MEMBERSHIP MINUTES

November 12, 2008 • Radisson Hotel, Manchester, NH

I. Call to Order/Board Roll Call – President William Ingalls.

II. A Quorum of Members being present (32) the meeting began at 3:30pm.

President Ingalls asked for introductions of New Members and or Guests; there being none he commenced to Communications and Officer and Committee Reports.

III. Communications: No Report

IV. Secretary's Report: Secretary Gomez presented the minutes from the Board of Directors Meeting held on 14, 2008. Draft copies were sent to members via 'list serve'. **Scott Bartlett moved to approve the Minutes as presented, seconded by Mike Hathaway, President Ingalls called for the vote: 32-0-0 unanimous in favor.**

V. Treasurer's Report: Treasurer Mike Hathaway, handed out a copy of the Treasurer's Report dated November 12th, 2008, and the Income and Expense Statement for January 01, 2008 to November 11th, 2008. All items balanced; there were no large or unusual expenditures, for the month. Treasurer Hathaway requested any outstanding invoices be submitted prior to the end of November as he needs to prepare for the annual (2008) audit/tax filing. **President Ingalls called for a motion; Scott Bartlett moved to approve the Treasurer's Report, seconded Rex Norman by, and President Ingalls called for the vote 32-0-0 unanimous in favor.**

VI. Committee Reports:

By Laws: No Report (Co-Chairs Tim Ballantine & Norm Bernaiche)

Certification: No Report Co Chairs Norm Pelletier & Karen Marchant)

Conference: No Report (Chair Rex Norman) although the Banquet is being held tonight – there are a few tickets remaining, if anyone requires one let Rex know – they are going fast.

Education: No Report (Co-Chairs Rick Brideau & Barbara Chapman)

Election: Bob Gagne presented the results of the election, the slate of officers and Board of Directors was elected. President Ingalls called for a motion to certify the Election results; **Bob Gagne move to so certify the results of the annual election of Association Officers and Board of Directors, Mike Hathaway seconded the motion, President Ingalls called for the vote, 32-0-0 in favor.**

NOTE: a copy of the Election Committee's Certification of the Election is attached.

Ethics: No Report (Co-Chairs Kathy Temchack & Laura Thibodeau)

Finance: No Report (Dave Gomez as member in the absence of the Chair Stephan Hamilton) - all finances are in order.

Legislation: No Report (Co-Chairs Laura Thibodeau & Mike Ryan)

Newsletter & Technology: No Report
(Chair Dave McMullen)

Get those articles in!

Nominating: No Report (Chair Scott Bartlett)

Publicity: Chair Sue Golden reported that the Booklet and Calendar will be mailed by January 13nd, 2009.

Scholarship Ad-Hoc: No Report
(Chair Donna Langley).

VII. Other Reports; Boards and Departments:

DRA: No Report

BTLA: No Report

NRAAO: No Report

IAAO: No Report

ASB: Scott Bartlett reported that the Board will meet in December; they are discussing their Agenda for the coming year. Assessor credentialing will be among the most important items to be discussed (it is continued from 2008 discussions).

Scott urges all Assessors to try to attend meetings, and or supply written or other input to the Assessing Representatives on the Board and other Board members.

Visit the website – lots going on . . .
www.nh.gov/revenue/index.

ESB: No Report --- although Bob Gagne may have had something to add!!!

Website address is as above.

Current Use: Norm Pelletier reported that the Board has been studying rates for 2009, and is working towards issuing Rules procedure for adoption. There will be hearings held by the Board, and Public Hearings will be scheduled in January of 2009, and then the request will be sent to JLCR (the Joint Legislative Committee on Rules making). All to be adopted for the April 1, 2009 tax year.

Website is, as with above ESB, ASB, the same.

Old Business: None to Report

New Business: President Ingalls used this time to present a call for volunteers who may wish to serve on the Associations standing Committees. Call him if you are interested, HE JUST MAY CALL YOU FIRST!!

Adjournment: There being no further business before the Association Annual Meeting, President Ingalls asked for a motion to adjourn the meeting; no objection, 32-0-0, unanimous in favor, the meeting adjourned at 4:10pm.

The Board of Directors will meet on January 13, 2009 at 11am, at the Offices of LGC, 25 Triangle Park Drive, Concord, NH.

Respectfully Submitted:

David N. Gomez, CMA, CNHA
David N. Gomez, CNHA, Secretary (Derry)

Property Tax Equalization and Assessment Review On-line

The NHDRA makes an on-line version of its data collection and ratio study system available FREE to all NH Municipalities through Real Data Corp. This ensures that all NH Municipalities have equal opportunity access to the same Equalization and Assessment Review study resources. Real Data provides all support services including setup, training and one-on-one user assistance. FREE system capabilities include year-round assessment entry and unlimited use of the Equalization and Assessment Review study functions.

Real Data also provides a variety of other services at very reasonable cost. These include keystroke access to matched PA-34 images for over 95% of all sales and automated sales/assessment matching. Access to Real Data's Teledex system is also included with these services. Teledex allows municipalities to get hard-to-find sales information statewide.

Teledex searches now include DRA Use Codes!

Real Data Corp
103 Bay Street, Manchester, NH 03104
603 669-3822

New Hampshire Association of Assessing Officials – 2009 Election Results

President

(73) William Ingalls, Bedford
Write-ins: (1) George Hildum

2nd Vice President

(74) Rosann Maurice, Portsmouth

Secretary

(73) David Gomez, Derry

At-Large Directors-Regular

(73) Normand Pelletier, Salem
(74) Robert Estey, Hampton
(73) Angelo Marino, Nashua
(73) Karen Marchant, Londonderry
(73) Kathryn Temchack, Concord
Write-ins: (1) Loren Martin

1st Vice President

(74) Rex Norman, Windham

Treasurer

(74) Michael Hathaway, Concord

Past President

(73) Scott Bartlett, Manchester
Write-ins: William Ingalls

At-Large Directors-Alternate

(74) James Michaud, Hudson
(73) John DeVittori, Exeter
(74) Barbara Chapman, Derry
(73) Laura Thibodeau, Keene
(67) Scott Bartlett, Goffstown
Write-ins: (2) Kris McAllister, (1) Dave McMullen.
(1) Dave Woodward

COUNTY DIRECTORS AND ALTERNATE DIRECTORS

	Director	Alternate
Belknap	(73) Thomas Sargent, Alton	(73) James Commerford, Meredith
Carroll	(73) Thomas Holmes, Conway	(72) Dale Schofield, Conway Write-ins: (1) Mike Vien
Cheshire	(73) Tim Ballantine, Keene	(74) Loren Martin, Walpole
Coos	(73) Jason Call, Whitefield	(73) Gary Roberge, Colebrook
Grafton	(74) Michael Ryan, Hanover	(74) Richard Vincent, Lebanon
Hillsborough	(74) Robert Gagne, Nashua	(73) David Cornell, Manchester
Merrimack	(73) Sue Golden, Concord	(72) Joseph Lessard, Dunbarton
Rockingham	(73) Richard Brideau, Londonderry	(72) Todd Haywood, Greenland Write-ins: (1) Angela Silva, (1) Brian Hathorne
Stafford	(73) Donna Langley, Dover Write-ins: (1) Tom Mullin	(74) Robert Dix, Durham
Sullivan	(73) Norm Bernaiche, Sunapee	(74) George Hildum, Newport

Total Ballots received: 77; slate ballots 63, non-slate ballots 11, disqualified 3.

Certified by Elections Committee: 30 Oct 2008. Andrew LeMay, Kathryn Temchack, Robert Gagne

2009

STEVE TELLIER MEMORIAL SCHOLARSHIP

The Steve Tellier Memorial Scholarship Program is sponsored by the New Hampshire Association of Assessing Officials (NHAAO). The scholarship is open to children of New Hampshire Assessors and children of Selectmen or Councilors.

To honor our friend and colleague Steve Tellier; in 2007, the Association established the Steve Tellier Memorial Scholarship. Steve's passion and enthusiasm to advance the assessing field, as well as his involvement with community youth programs will always be remembered. His promoting opportunities for young adults stood as a beacon inspiring those around him.

Steve was an outstanding professional, dear friend and admired by the members of the NHAAO; and in recognition of his devotion working with local youth the NHAAO established this scholarship. It is presented to exceptional high school students wishing to pursue a college education.

During 2008, the scholarship was awarded to two talented graduating seniors, Gary Michael Butler from Washington, NH and Mathew Thomas Pelletier from Hudson NH.

GARY MICHAEL BUTLER-

Gary graduated from Hillsboro-Deering High School in Washington, NH. He will be attending Wells College in Aurora, NY studying Public Affairs: Ethics, Politics, and Pre-Law.

Gary aspires to be a successful attorney specializing in corporate litigation and would ultimately like to serve as the Attorney General for the State of New Hampshire or serve as the Chairman of the Judiciary Committee.

MATHEW THOMAS PELLETIER-

Mathew graduated from Alvirine High School in Hudson, NH and plans to attend Northeastern University studying chemical engineering.

Mathew's interests lie in the field of science, specifically chemistry. He expects during his college experience he will find his ideal career path; presently he hopes to become a chemical engineer.

Scholarships are awarded each year to children of New Hampshire Assessors, Selectmen or Councilors. Applications are judged on the following four criteria: 1) academic achievement; 2) participation in school sponsored extracurricular activities; 3) community service; and 4) an essay on goals and ambitions. Included in this newsletter is the 2009 Scholarship Application, all applications must be postmarked by April 1, 2009.

AWARD CRITERIA

- ✓ A parent or legal guardian must be an assessor in good standing, member Board of Assessors in good standing, member of Board of Selectmen in good standing or Town Council member in good standing on April 1 of the year of application.
- ✓ Open only to high school students in their senior year.
- ✓ Academic achievement as indicia of future success in post-secondary education. However, grades alone are not the sole determining criteria.
- ✓ Active participation in school-sponsored, extracurricular activities and/or community service activities.
- ✓ An essay on goals and ambitions (two page typewritten maximum).
- ✓ Letters of reference.

HOW TO APPLY

Applicants must submit the Steve Tellier Memorial Scholarship application, available upon request. This application asks for identification information, including the name, title and affiliation of the parent(s) or legal guardian; a transcript of grades through the prior December 31; a short essay related to your goals and ambitions, and letters of reference. Grantees (or parents/legal guardian in cases of minors) are required to sign a release authorizing the NHAAO to use their essays, names, pictures and name of their school in announcements of the scholarship award; in promotions of the scholarship program; and in NHAAO program material.

PLEASE ATTACH THE FOLLOWING:

- ☐ Official grade transcript through the prior December 31
- ☐ Maximum two-page typewritten essay addressing the topic of your goals and ambitions.
- ☐ Three letters of recommendation, as follows:
 - ✓ Your choice of any unrelated person.
 - ✓ Non-related member of your community who is familiar with your community service and character or an employer from a job that you had during high school.
 - ✓ A teacher you have had for an academic course.
- ☐ Any other statement or information you desire to present relative to your application. For example, if family or other circumstances required you to work rather than participate in community service; or, if an illness caused you to miss a great deal of school one semester and that is reflected in the grades you received that semester; etc. Please label this as SUPPLEMENTAL INFORMATION and restrict it to one typewritten page.

A maximum of 4 scholarships in the amount of \$500 will be awarded statewide.

APPLICATIONS MUST BE POSTMARKED BY APRIL 1, 2009

Call 800.852.3358 Ext. 153, for more information



2009

STEVE TELLIER MEMORIAL SCHOLARSHIP APPLICATION

Full Name of Applicant: _____

Address: _____

City/State/Zip: _____ Telephone Number: _____

High School: _____ Year of Grade: _____ Class Rank: _____

Father's Name: _____ Mother's Name: _____

Affiliation with NH Association of Assessing Officials: _____

EXTRACURRICULAR AND PERSONAL ACTIVITIES

Please list your principal activities, hobbies, community involvement, and volunteer efforts, in order of interest to you. Include any awards or honors you have received during the past four years: (Attach additional sheets, if needed)

INFORMATION OF COLLEGE, UNIVERSITY, OR TECHNICAL SCHOOL

What school have you chosen? _____

Give complete address of school: _____

Have you been accepted? What program? _____

GOALS AND AMBITIONS

Please submit with your application, in your own words, an essay of two pages maximum that explains your goals and ambitions.

TRANSCRIPTS

Official grade transcript through the prior December 31

CERTIFICATION: I certify that the information contained in and attached to this application for the Steve Tellier Memorial Scholarship is true and accurately represents my personal and academic record. I understand that the NHAAO Scholarship Judge(s) have sole discretion in the award of any and all scholarships and that the decisions made are final. I also understand that any final award is contingent upon my or my parents/legal guardian, in cases of minors, signing a release authorizing NHAAO to use my essay, name, name of my school and picture in announcements of the scholarship award; in future promotions of the scholarship program; and NHAAO program material.

Signature: _____ Date: _____

APPLICATIONS MUST BE POSTMARKED BY APRIL 1, 2009

SUBMIT TO: Steve Tellier Memorial Scholarship, NH Association of Assessing Officials
PO Box 617 • Concord, NH 03302-0617

ASSESSOR'S EXCHANGE

2009 Tentative Meeting Schedule

Place: New Hampshire Local Government Center
25 Triangle Park Drive
Concord, NH 03302

Time: Committee Meetings: 9:00 AM - 10:00 AM
Education Meeting: 10:00 AM - 11:00 AM
Business Meeting: 11:00 AM - 1:00 PM

Dates: Tuesday, Jan 13 Tuesday, Jun 9
Tuesday, Feb 10 Tuesday, July 14*
Tuesday, Mar 10** Tuesday, Aug 11*
Tuesday, Apr 14 Tuesday, Sept 8
Tuesday, May 12 Tuesday, Oct 13
November 18-20 – Conference
December 8 (Committee Chairs/Board Meeting)

* Meeting will take place only if needed

**Tentative at DRA, 109 Pleasant Street, Concord

Assessor's Exchange is a quarterly newsletter produced for the benefit of its members.

Closing dates for the submission of articles for print are:
January 11th (Feb. Issue) July 11th (Aug. Issue)
April 11th (May Issue) October 11th (Nov. Issue)

How to reach Assessor's Exchange:

Dave McMullen, Lebanon
phone: 448-1499
dave.mcmullen@lebcity.com

Visit our home page at: www.nhaao.org

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NH Association of Assessing Officials
c/o NH Local Government Center
PO Box 617
Concord, NH 03302

Return Service Requested