

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 10, 2021

Representative Lynne Ober, Chairman
House Finance - Division I
107 North Main Street – Room 212
Concord, NH 03301

Re: Fiscal Years 2022/2023 Budget Hearing

Dear Chairman Ober:

Thank you for the opportunity to provide an overview of the Board of Tax and Land Appeals' ("board") budget for the 2022 and 2023 biennium. For this biennium, the board's funding is split 90% general fund and 10% highway fund.

The board provides unbiased and transparent resolution of tax appeals and determination of just compensation for eminent domain takings. Under RSA 71-B:5, the board's jurisdiction is to hear and determine:

- all matters involving questions of taxation;
- appeals by municipalities of their equalized valuation determined by the Department of Revenue Administration;
- just compensation in eminent domain takings pursuant to RSA ch. 498-A; and
- all matters relating to the need for reassessments by municipalities.

Parties are entitled to due process and timely relief and many represent themselves without the aid and cost of counsel. Certain appeals are entitled to priority and must be heard within a strict statutory timeframe, including equalized valuation, personal property tax exemptions, eminent domain takings and state tax appeals.

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The board offers the following responses to the questions posed to the agency.

1. What new full-time staff has been added to your budget? **None**
2. What new part-time staff has been added to your budget? **None**
3. What positions had to be eliminated in order to meet the governor's budget requirements? **None**
4. Is your agency adequately staffed to complete all work assigned to your agency in state law? **Yes**
5. What things are you doing (found in state law) that could be eliminated and why? **None**
6. What priorities did you have that were not funded? **None**
7. Please be prepared to discuss any HB2 sections that apply to your agency. **N/A**

The board's budget request for fiscal years 2022 and 2023 is primarily a maintenance budget with additional prioritized needs at the request of DoIT and Administrative Services.

In summary, the board is requesting approval of the budget as submitted. If you have any questions regarding the above, please do not hesitate to contact me.

Sincerely,



Michele E. LeBrun, Chair