

# State of New Hampshire

## Board of Tax and Land Appeals

Michele E. LeBrun, Chair  
Theresa M. Walker, Member  
Eric J. Wind, Esq., Member

Anne M. Stelmach, Executive Director



Governor Hugh J. Gallen  
State Office Park  
Johnson Hall  
107 Pleasant Street  
Concord, New Hampshire  
03301-3834

April 15, 2025

Senator James Gray, Chairman  
Members of Senate Finance  
Senate Finance Committee  
107 North Main Street, Room 103  
Concord, NH 03301

Re: Fiscal Years 2026/2027 Budget

Dear Chairman Gray and Members of Senate Finance:

Thank you for the opportunity to provide an overview of the Board of Tax and Land Appeals' ("BTLA") budget request for the 2026 and 2027 biennium. As you are aware, the House budget included a proposal to eliminate the BTLA as a cost savings measure, which was then removed from HB2 by floor amendment. Although the board remains in law, no funds were appropriated in HB1 which would allow BTLA to continue to operate beyond Fiscal Year 2025. The BTLA is mindful of the difficult decisions faced by the General Court this budget cycle, and as such we strove to "think outside the box" to offer the Senate Finance Committee some efficiency options. These are summarized as follows:

- A. Governor's recommended BTLA budget, including reinstating the 7 positions abolished in HB 1, minus \$30,000 from Class 50;
- B. Maintain the BTLA as an independent agency while reducing one position (number 14583) resulting in reductions of 9.0% in FY27 and 9.1% in FY28, with an option to increase BTLA filing fees for inflation and value consistent with other agencies; or
- C. Establish a study committee to examine potential structural changes focused on statewide efficiencies in response to HB 2.

The following documents were prepared to provide you and the Committee the information required to further your work.

- Comparison of Fiscal Years 2024 and 2025 with Fiscal Years 2026 and 2027
- Adjusted Actual Expenses
- Funding Options
- HB 1 & 2 Requests
- Potential Filing Fee Increases & Projections

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- Number of Appeals
- Timeline of Appeals
- Differences between BTLA & Court

In summary, the board is requesting approval of its budget as submitted by the Governor and respectfully requests to have BTLA's funding restored in HB 1 and approval of our changes requested in HB 2. I am happy to provide any additional information should the committee request the same. Thank you for your favorable consideration.

Sincerely,



Michele E. LeBrun, Chair

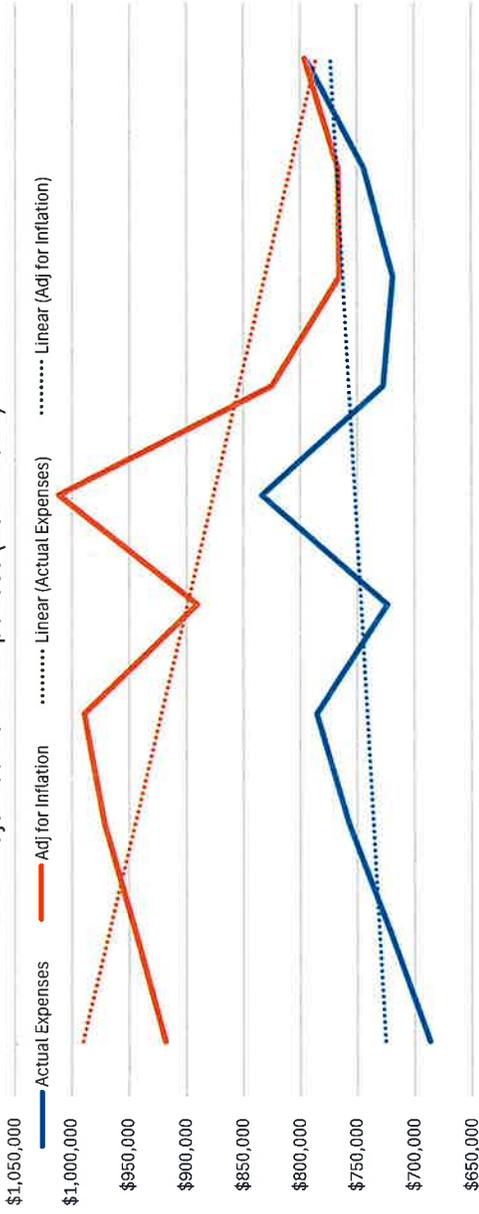
Enclosures

FY 2024 Actual Expenses	Less Income	FY 2024 Adjusted GF Actual	
909,895.00	115,384.00	794,511.00	
<b>FY 2025 Adj. Auth. (- 4%)</b>	<b>FY 26 Governor Approved</b>	<b>FY 27 Governor Approved</b>	<b>Budget Breakdown</b>
1,112,757.00	1,172,288.00	1,207,543.00	80% Salary & Benefits 11% Non-Discretionary 9% Discretionary
<b>Adj. Auth. v. Governor Approved</b>	<b>59,531 &gt; FY25 AA</b>	<b>94,786 &gt; FY25 AA</b>	<b>90% GF</b>
<b>BTLA Request to Governor v. Governor Approved</b>	<b>105,211 &gt; Request</b>	<b>124,902 &gt; Request</b>	<b>10% HF</b>
*Class 30 & TRA II			

<b>Class 10</b>	> 73,093	> 78,749
<b>Class 11</b>	> 19,557	> 28,194
<b>Class 27</b>	< 31	< 17
<b>Class 28</b>	< 5,534	< 2,800
<b>Class 60</b>	> 41,211	> 45,454
<b>Class 62</b>	< 23,085	< 24,678
<b>Total Adjustments by Governor</b>	<b>105,211.00</b>	<b>124,902.00</b>

Requested Budget Adjustments after Budget Submission.  
Due to Step Increases, Reclassification of Position &  
Differential Pay . Also included some reductions to non-  
discretionary spending

BTLA Adjusted Actual Expenses (2014-2024)



## BTLA EXPENSES

<b>10 Year Average Cost Per Appeal</b>	<b>\$ 1,967</b>
<b>10 Year Average Adjusted Expenses</b>	<b>\$ 748,826</b>

July 1 - June 30	Actual Expenses	DOT Revenue	Unrestricted Revenue	Adjusted Actual Expenses	# Appeals	Cost Per Appeal
Fiscal Year 2015	841,950.00	126,293.00	29,472.00	686,185.00	441	1,555.98
Fiscal Year 2016	875,580.00	131,085.00	24,015.00	720,480.00	396	1,819.39
Fiscal Year 2017	926,343.00	138,862.00	30,550.00	756,931.00	465	1,627.81
Fiscal Year 2018	903,377.00	89,805.00	28,403.00	785,169.00	409	1,919.73
Fiscal Year 2019	830,184.00	83,248.00	23,874.00	723,062.00	391	1,849.26
Fiscal Year 2020	957,128.00	97,515.00	26,376.00	833,237.00	402	2,072.73
Fiscal Year 2021	843,326.00	91,833.00	24,875.00	726,618.00	374	1,942.83
Fiscal Year 2022	836,436.00	82,114.00	36,011.00	718,311.00	340	2,112.68
Fiscal Year 2023	852,527.00	84,697.00	24,071.00	743,759.00	304	2,446.58
Fiscal Year 2024	909,895.00	97,271.00	18,113.00	794,511.00	284	2,797.57

# Funding Options

## PLAN A

Governor's Recommended  
Budget  
Minus (-)  
\$30k from Class 50

## PLAN B

Governor Recommended Budget  
Minus (-)  
1 Personnel Reduction Proposed by BTLA  
Plus (+)  
Option to Increase BTLA Filing Fees  
Plus (+)  
Optional Amendment to RSA 76:17  
(Providing for Initial Jurisdiction for all Property  
Tax Appeals to BTLA)

## PLAN C

Establish a Study Committee  
To Examine Potential  
Structural Changes  
Focused on Statewide  
Efficiencies in Response  
to HB 2

Department:	Board of Tax & Land Appeals		FY 2026			FY 2027		
	Compare Page #	191	House Budget	Change	Revised Budget	House Budget	Change	Revised Budget
Position Number:								
Accounting Unit:	01-89-089-890010-1241							
Class	30	\$ (30,000)	\$ -	\$ (30,000)	\$ (30,000)	\$ -	\$ (30,000)	\$ (30,000)
Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		\$ (30,000)	\$ -	\$ (30,000)	\$ (30,000)	\$ -	\$ (30,000)	\$ (30,000)
Funding Source:		General	General	General	General	General	General	General

Reason: Reduction from Governor's Approved Budget

**HB 1-A - AS AMENDED BY THE HOUSE**

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1 and human services complex, the Hayes building, or any other state building, except office space  
2 under the control of the legislature pursuant to RSA 14:14-b, the commissioner of administrative  
3 services shall, with the prior approval of the fiscal committee of the general court, and with the  
4 approval of the governor and council, require that any agency renting private space be required to  
5 occupy such available space in said building or buildings forthwith. Such funds as have been  
6 allocated or committed by any agency affected by this section for outside rental shall be transferred  
7 by the director of the division of accounting services to the division of plant and property, activity  
8 number 01-14-14-141510 for maintenance of applicable state buildings.

9 4 Lottery Commission; Authority Granted. For the biennium ending June 30, 2027, in order to  
10 provide sufficient funding to the lottery commission to carryout lottery games that will provide funds  
11 for the distribution in accordance with RSA 284:21-j, the commission shall apply to the fiscal  
12 committee of the general court for approval of any new games, the expansion of any existing lottery  
13 games, or for the purchase of any tickets for new or continuing games. Additionally, no expenditures  
14 for consultants shall be made without prior approval by the fiscal committee. If approved, the  
15 commission may then apply to the governor and council to transfer funds from the sweepstakes  
16 revenue special account. The total of such transfers shall not exceed \$15,000,000 for the biennium  
17 ending June 30, 2027.

18 5 Positions Abolished.

19 I. Developmental Disabilities Council. Position number 14623 is hereby abolished.

20 II. Housing Appeals Board. The following position numbers are hereby abolished 60 days  
21 following the passage of this act: 44827, 9U656, 9U657 and 9U658.

22 III. New Hampshire State Commission on Aging. Position number 44565 is hereby  
23 abolished.

24 IV. Office of the Child Advocate. Position numbers 44348, 44349, 44646, 44647, 44820,  
25 44833, 44986, 44987 and 9U627 are hereby abolished.

26 V. State Department. The following position numbers are hereby abolished:

27 (a) Accounting Unit #1065 Corporate Administration: 11359 and 43440.

28 (b) Accounting Unit #1610 Records Management Archives: 43455.

29 (c) Accounting Unit #2410 Securities Regulation: 9U590.

30 (d) Accounting Unit #7052 Right-to Know Ombudsman: 9U727.

31 VI. Board of Tax and Land Appeals. Position numbers 14583, 14585, 19820, 19847, 9U165,  
32 9U166 and 9U167 are hereby abolished effective at the close of business on October 1, 2025.

33 VII. Human Rights Commission. Position numbers 13939, 13940, 13941, 17081, 19995,  
34 42414, 42415, 44504, 44505, 44914, 44915, 44916, 44917, 44918 and 44988 are hereby abolished.

35 VIII. Insurance Department. Position numbers 40590, 44902 and 44112 hereby abolished.

36 IX. Liquor Commission. Position numbers 14227, 14239, 14246, 14248, 14267, 14275,  
37 14296, 14297, 14299, 14308, 14318, 14320, 14321, 14327, 14329, 18573, 18940, 43302, 44227,

HB 2-FN-A-LOCAL - AS AMENDED BY THE HOUSE

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1 activities related to the program, which aims to prevent or reduce overdose deaths and other opioid-  
2 related harms.

3 70 Board of Tax and Land Appeals; Staff. Amend RSA 71-B:14 to read as follows:

4 70-B:14 Staff. ~~[The board shall have upon its staff at least one review appraiser who shall be a~~  
5 ~~classified state employee and who shall be competent to review the value of property for tax and~~  
6 ~~eminent domain purposes. In addition,]~~ The board shall have such clerical and technical staff as  
7 may be necessary within the limits of appropriation made therefor.

8 70-A Board of Tax and Land Appeals; Staff; Offices. Amend RSA 498-A:15 and RSA 498-A:16 to  
9 read as follows:

10 498-A:15 Clerk; Staff. ~~[The board shall have a clerk who shall be appointed by the board and~~  
11 ~~who shall be a classified state employee.]~~ In the exercise of the authority and performance of the  
12 duties prescribed by law, the board shall have the authority, within the limits of the appropriation  
13 for such purposes, to employ such ~~[other]~~ staff as it shall deem necessary.

14 498-A:16 Offices; Hearings. The board shall be provided with suitable office space in Concord,  
15 together with such furnishings and office equipment as shall be necessary for the administration of  
16 its business, *and with a suitable room in which it may hold hearings. Any party may elect to*  
17 *participate in a just compensation hearing under RSA 498-A:24 though electronic or*  
18 *telephonic means consistent with RSA 91-A.* All hearings before the board shall be open to the  
19 public~~[-and each hearing shall be held in the county in which the declaration has been filed unless~~  
20 ~~the parties agree to a hearing elsewhere. To the extent of available space, hearings shall be~~  
21 ~~conducted in the respective county courthouse; otherwise, they shall be held in such place or places,~~  
22 ~~accessible to the public, as the board shall direct].~~

# Filing Fees

**Statutory** fees to contest the proportionality or legality of assessed taxes before the BTLA have largely been static since 1993, with some fees unchanged since the 70's.

## Potential Fee Adjustment:

- Update all fees for inflation
- Update property tax appeal fee structure so properties with assessed values above \$1,500,000 pay a higher fee

Tax Type	Fee	Year set	Inflation Adjusted (CPI)	Adjusted Statutory Fee
Property tax appeals* pursuant to RSA 76:16-a, 76:21, and 81:5	\$65	1992/1993	\$143	\$125 (assessed value under \$1.5M) \$200 (Assessed Value over \$1.5M)
Exemptions, credit or deferrals appeals pursuant to RSA 72:34-a**	\$65	1992/1993	\$143	**No change advised
Fee for each eminent domain proceeding against one owner's property pursuant to RSA 498-A:16-a	\$100	1989	\$257	\$250
Current use appeal against land not owned by taxpayer pursuant to RSA 79-A:12, I	\$10	1973/1974	\$64	\$50
Excavation tax appeals pursuant to RSA 72-B:13	\$65	2001	\$117	\$100
Appeals of an assessment or classification of a residence located in an industrial or commercial zone pursuant to RSA 75:14-16	\$40	1989	\$102	\$100
All other appeals or petitions as provided in RSA 71-B:5, 71-B:9, 71-B:16, 79-A:9, 79-B:5, 79-C:5, 79-D:5, 79-E:4, 79-F:6, 79-G:5, 231:32, 21-J:14-g, II, and 21-J:28-b	\$65	1992/1993	\$143	\$125

\*To equitably administer a tiered filing fee structure statewide, all abatement appeals must be initiated at the BTLA. Taxpayers would then be allowed to remove cases to the Superior Court (subject to additional removal fee to match court fee structure)

\*\*Retain current filing fee for Exemptions, Credits, and Deferrals

# Fee Projections

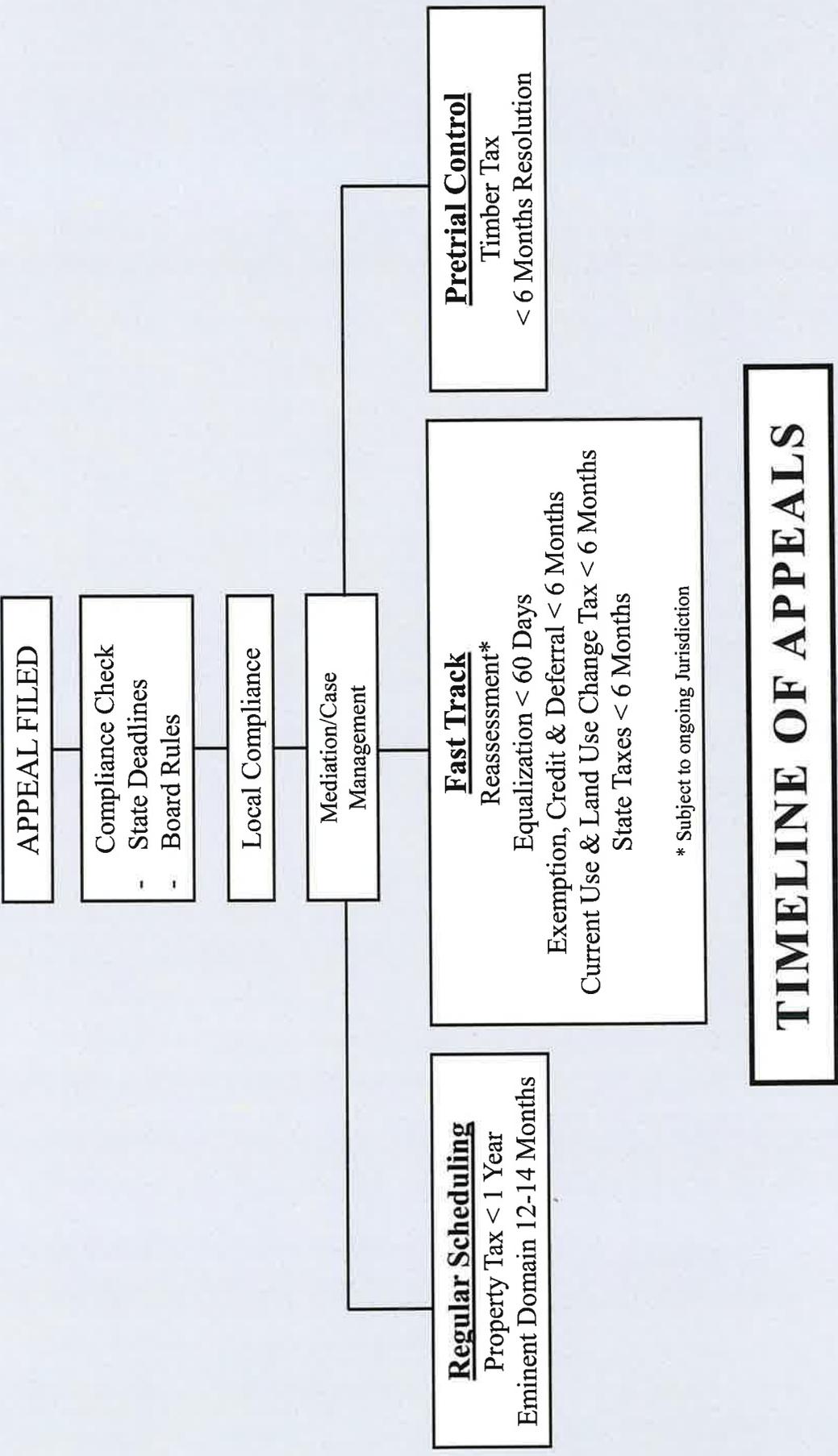
- Assuming case filings remain steady and imputed figures from the Courts, updated statutory fees could result in a three-fold increase to unrestricted funds collected by the BTLA

	ABATEMENT APPEAL FILINGS	ACTUAL FEES	AV BELOW \$1.5M	AV ABOVE 1.5M	AS NEW FEES	ADD COURT (20%)	TOTAL ESTIMATED	
FY 21	353	\$ 22,945	220	133	\$ 54,100	\$ 10,820	\$ 64,920	
FY 22	321	\$ 20,840	160	161	\$ 52,152	\$ 10,430	\$ 62,582	
FY 23	277	\$ 18,005	178	99	\$ 42,050	\$ 8,410	\$ 50,460	
FY 24	261	\$ 16,970	129	132	\$ 42,535	\$ 8,507	\$ 51,041	
FY 25	315	\$ 20,475	158	157	\$ 51,150	\$ 10,230	\$ 61,380	
<b>5-Year Average</b>							<b>Estimated Annual Fee Total</b>	<b>\$ 58,076</b>
							<b>\$ 19,847</b>	

**BOARD OF TAX AND LAND APPEALS  
2014-2024**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Cases Filed:</b>											
<b>State &amp; Property Tax Appeals:</b>	423	374	437	401	372	404	357	339	272	286	347
<b>Eminent Domain Appeals:</b>	13	29	21	11	8	6	8	12	7	10	17
<b>Reassessments:</b>	-	1	3	1	-	5	1	1	1	-	2
<b>Equalization Appeals:</b>	2	1	-	-	-	-	-	-	-	2	1
<b>TOTAL CASES FILED:</b>	<b>438</b>	<b>405</b>	<b>461</b>	<b>413</b>	<b>380</b>	<b>415</b>	<b>366</b>	<b>352</b>	<b>280</b>	<b>298</b>	<b>367</b>
<b>HEARINGS HELD:</b>	116	193	77	55	84	240	41	98	77	112	73
<b>ORDERS:</b>	912	1,306	973	1,144	1,385	792	809	786	724	591	576
<b>DECISIONS:</b>	82	170	57	66	74	62	214	80	59	95	52

Notes: The data above is based on filings and board actions in each calendar year. In 2020, the number of hearings (41) was impacted by the COVID-19 pandemic. Source: Board of Tax and Land Appeals, April 15, 2025.



**APPEAL FILED**

**Compliance Check**  
- State Deadlines  
- Board Rules

**Local Compliance**

**Mediation/Case Management**

**Regular Scheduling**  
Property Tax < 1 Year  
Eminent Domain 12-14 Months

**Fast Track**  
Reassessment\*  
Equalization < 60 Days  
Exemption, Credit & Deferral < 6 Months  
Current Use & Land Use Change Tax < 6 Months  
State Taxes < 6 Months  
\* Subject to ongoing Jurisdiction

**Pretrial Control**  
Timber Tax  
< 6 Months Resolution

**TIMELINE OF APPEALS**

# BTLA v. Court

## BTLA

Specialized Expertise & Technical Knowledge  
Experience in Valuation, Appraisal, Taxation & Law  
Investigative Authority  
Lower Filing Fees & More Cost Effective  
Taxpayer may Represent Themselves  
Non-Attorney Representatives Allowed  
Strict Rules of Evidence do not Apply  
Expeditious Process  
Authority to Order Reassessments of Single Properties,  
Classes of Properties & Municipal-Wide

## Court

Court of General Jurisdiction  
Higher Filing Fees  
Taxpayer may Represent Themselves  
Mostly Attorney Representation  
Higher Municipal Legal Fees  
Strict Rules of Evidence Apply  
Normal Priority on the Court's Civil Docket  
Court Authority limited to Cases & Controversies