

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
03301-3834

November 20, 2020

His Excellency, Governor Christopher T. Sununu
State of New Hampshire
107 North Main Street – Room 208-214
Concord, NH 03301

Re: Governor's Budget Hearing – Fiscal Years 2022 and 2023

Dear Governor Sununu:

Thank you for this opportunity to provide an overview of the Board of Tax and Land Appeals' ("board") Fiscal Years 2022 and 2023 budget requests and the ongoing initiatives to improve efficiency over the next biennium.

As you are aware, the board has four areas of jurisdiction under RSA 71-B:5:

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

A complete list of matters appealable to the board is found on Form A (pgs. 11-12) of the budget packet.

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In this biennium, the board is not requesting any new staff. As you are aware, the board has been operating without two full-time permanent staff since 2012 and its current full-time staff is now at three. In fact, in order to keep costs down as requested, we are not filling the part-time (28-hour) Legal Secretary position we employed in the prior biennium. While there will be a strain on the board's effective operation as a result of this vacancy, the remaining three employees will need to absorb those duties.

We understand the trying times we are dealing with and are determined to fulfill our duties and responsibilities with the existing staff. The remainder of the board's FY 22/23 budget is maintenance with the only prioritized needs being for rent and DoIT over which we have no control.

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,

A handwritten signature in cursive script, reading "Michele E. LeBrun".

Michele E. LeBrun, Chair