

State of New Hampshire

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Board of Tax and Land Appeals

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



3B

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

Anne M. Stelmach, Executive Director

September 25, 2025

Her Excellency, Governor Kelly A. Ayotte
And the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Pursuant to RSA 20:7, authorize the acceptance of the Board of Tax and Land Appeal's Biennial Report for the period July 1, 2023 through June 30, 2025 effective upon Governor and Council approval.

EXPLANATION

Attached, please find copies of the Fiscal Years 2024-2025 Biennial Report for the Board of Tax and Land Appeals as required by law.

Respectfully submitted,

A handwritten signature in blue ink that reads "Michele E. LeBrun".

Michele E. LeBrun, Chair



Board of Tax and Land Appeals Biennial Report

July 1, 2023 – June 30, 2025

Michele E. LeBrun, Chair

Theresa M. Walker and Eric J. Wind, Esq., Members

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107 Pleasant Street, Concord, NH 03301

TO THE GOVERNOR AND EXECUTIVE COUNCIL

HER EXCELLENCY, GOVERNOR

KELLY A. AYOTTE

**THE HONORABLE JOSEPH D. KENNEY
EXECUTIVE COUNCILOR - FIRST DISTRICT**

**THE HONORABLE KAREN LIOT HILL
EXECUTIVE COUNCILOR - SECOND DISTRICT**

**THE HONORABLE JANET STEVENS
EXECUTIVE COUNCILOR - THIRD DISTRICT**

**THE HONORABLE JOHN STEPHEN
EXECUTIVE COUNCILOR - FOURTH DISTRICT**

**THE HONORABLE DAVID K. WHEELER
EXECUTIVE COUNCILOR - FIFTH DISTRICT**

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

October 1, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, NH 03301

Dear Governor Ayotte and Members of the Executive Council:

Pursuant to RSA 20:7, the Board of Tax and Land Appeals is pleased to submit its Biennial Report for the period of July 1, 2023 through June 30, 2025. This report reflects the efforts and activities of the agency over the past two fiscal years. The report is available on the state's transparency website.

The board is honored to continue to perform its responsibilities of fairly adjudicating the claims of New Hampshire taxpayers, thereby providing a forum to ensure proportionate taxation. As always and in a timely manner, the board is committed to executing its duties, which encompasses nearly 70 statutory appeals, proceedings, and authorities within the board's jurisdiction.

Thank you for the opportunity to serve the taxpayers of New Hampshire.

Respectfully submitted,

A handwritten signature in cursive script that reads "Michele E. LeBrun".

Michele E. LeBrun, Chair

Legislative History

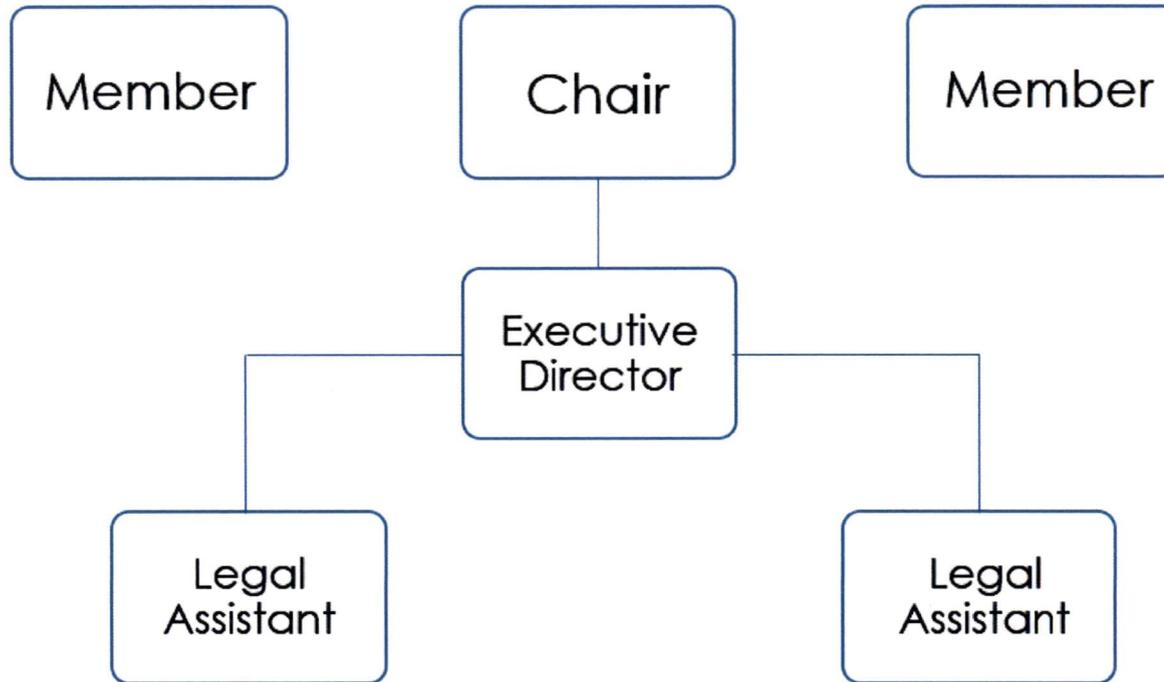
Chapter 169 of the 1911 New Hampshire Laws created the New Hampshire State Tax Commission. The Tax Commission, appointed by the supreme court, had broad authority to equalize all property assessed at the state level (railroads, common utilities, telephone companies, etc.), equalize valuation of apportionment of county taxes and, on referral, hear petitions for abatement filed in superior court. Prior to 1911, no single agency had responsibility for all these duties. Prior to 1911, requests to abate taxes could only be filed in superior court. The task of equalizing valuation had rested from 1878 in the Board of Equalization established by the legislature. Its members also were appointed by the supreme court. Prior to the Board of Equalization, such functions had been performed by a special committee of the legislature whose term was limited by the length of the legislative session (at that time rarely more than four to six weeks.)

The Tax Commission existed for 62 years with little substantial change in its original authorization or responsibilities. However, in 1973 the legislature determined it was appropriate to split the administrative and judicial functions of the commission. Thus, it created the Department of Revenue Administration to carry out many of the functions which we are familiar with today in the administration of state and local taxes. The quasi-judicial functions of the Commission were vested in the newly created Board of Taxation.

The BTLA's basic authority relative to tax matters remains similar to those given to the Board of Taxation in the 1973 laws and contained in RSA 71-B. In 1983, the legislature, in a move for efficiency combined the RSA 498-A Eminent Domain Commission (created in 1972) with the Board of Taxation to create the current Board of Tax and Land Appeals.

The First Annual Report of the New Hampshire State Tax Commission is dated December 15, 1911.

COMPOSITION OF THE BOARD



One Member of the Board must be a NH Attorney in Good Standing

The Board consists of 3 Unclassified Board Members & 3 Classified Staff.

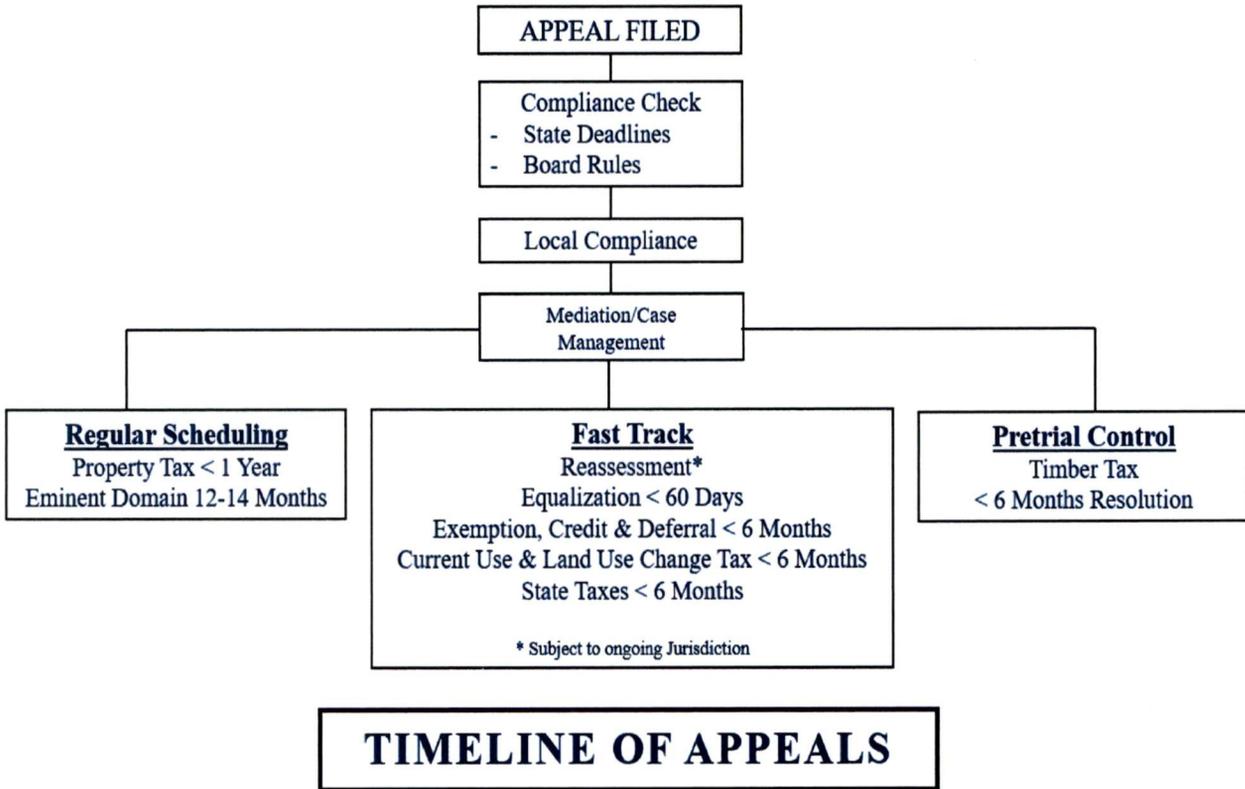
The Terms of the Board Members are:

Michele E. LeBrun: March 12, 2025 – May 5, 2030

Theresa M. Walker & Eric J. Wind, Esq., Members: January 1, 2024 – December 31, 2026

AREAS OF JURISDICTION

- RSA 71-B – Enabling Statute
- RSA 71-B:5 (Authority & Duties), 11 (Jurisdiction) & 16 (Reassessment)
- The board is referred to in over 170 statutory sections
- 70 direct appeal statutes – 15 appeals of which are exclusive jurisdiction; the remainder are concurrent jurisdiction with the superior court
 - Questions of Taxation (Specific Property Tax Appeals) – Concurrent Jurisdiction
 - Equalized Valuation – Exclusive Jurisdiction
 - Eminent Domain (Condemnation) – Initial Jurisdiction
 - Reassessment (Municipal Assessing Practices – unassessed, fraudulent, improper, unequal or illegal assessments, etc.) – Exclusive Jurisdiction



EXPENDITURES & REVENUE FOR THE BIENNIUM BY CLASS

	<u>FY 2024</u>	<u>FY 2025</u>
010 PERSONAL SERVICES PERM CLAS	\$214,363.99	\$226,727.78
011 PERSONAL SERVICES UNCLASSIF	\$292,499.72	\$321,257.94
019 HOLIDAY PAY	\$0.00	\$0.00
020 CURRENT EXPENSES	\$8,288.68	\$8,709.12
022 RENTS-LEASES OTHER THAN STA	\$1,618.56	\$1,025.08
024 MAINT OTHER THAN BUILD-GRN	\$0.00	\$0.00
026 ORGANIZATIONAL DUES	\$0.00	\$0.00
027 TRANSFERS TO DOIT	\$41,750.79	\$35,341.93
028 TRANSFERS TO GENERAL SERVIC	\$77,598.75	\$56,997.69
030 EQUIPMENT NEW REPLACEMENT	\$23,636.88	\$9,663.58
039 TELECOMMUNICATIONS	\$3,950.28	\$3,384.54
040 INDIRECT COSTS	\$2,380.00	\$3,142.00
042 ADDITIONAL FRINGE BENEFITS	\$2,484.00	\$946.56
049 TRANSFER TO OTHER STATE AGE	\$254.19	\$269.14
050 PERSONAL SERVICE TEMP APPOI	\$458.60	\$0.00
057 BOOKS PERIODICALS SUBSCRIPT	\$7,119.25	\$8,410.67
060 BENEFITS	\$226,651.45	\$244,730.37
062 WORKERS COMPENSATION	\$1,117.20	\$1,023.50
065 BOARD EXPENSES	\$0.00	\$0.00
066 EMPLOYEE TRAINING	\$0.00	\$0.00
070 IN STATE TRAVEL REIMBURSEME	\$98.95	\$307.22
080 OUT OF STATE TRAVEL REIMB	\$0.00	\$160.86
089 TRANSFER TO DAS MAINT FUND	\$5,624.00	\$5,624.00
 <u>TOTAL EXPENDITURES:</u>	 \$909,895.29	 \$927,721.98

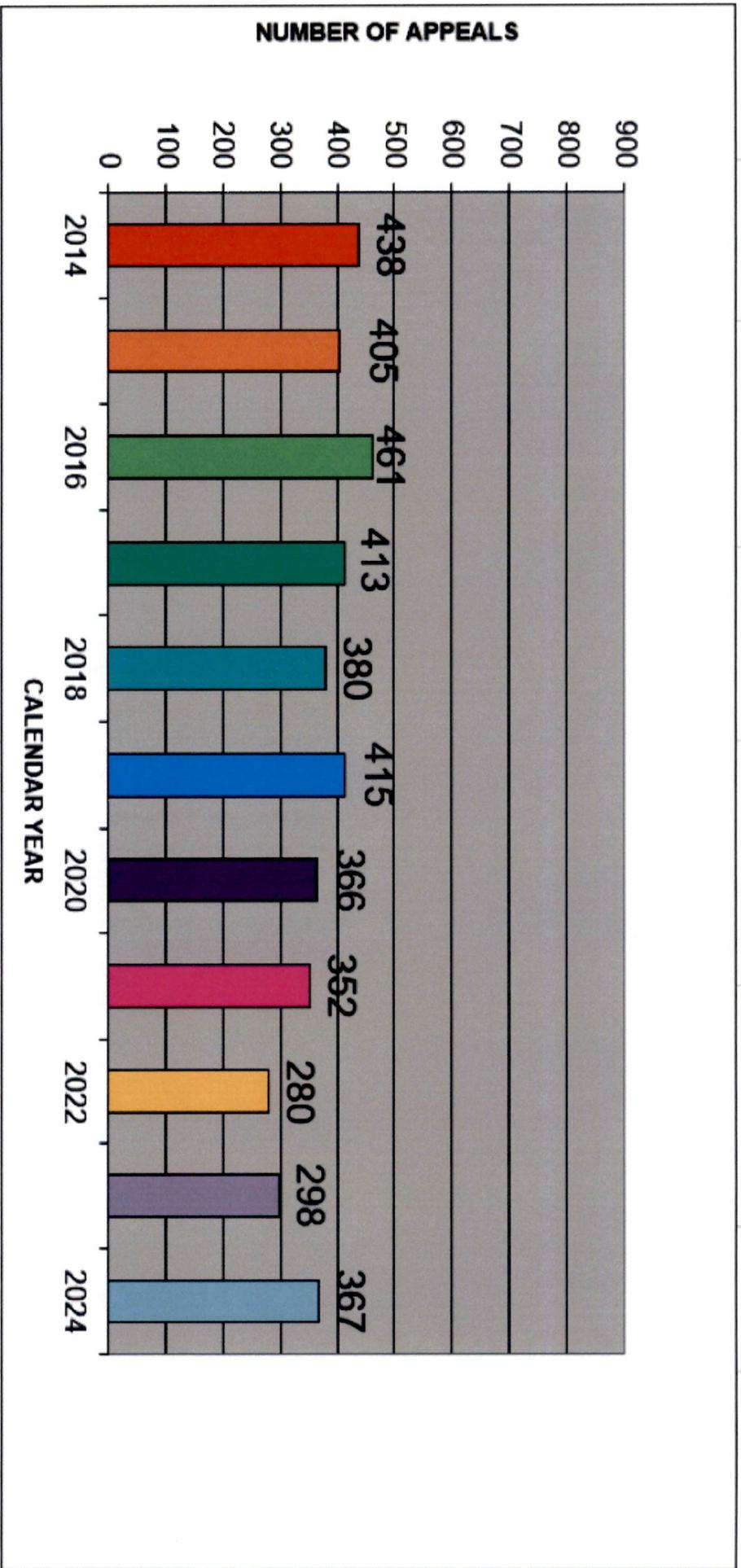
REVENUE

	<u>FY 2024</u>	<u>FY 2025</u>
Unrestricted Revenue	\$18,112.57	\$24,088.25
Transfers from DOT	\$97,271.36	\$92,572.90

Matters Appealable to the Board of Tax and Land Appeals	
Appeal of Another's Tax	RSA 71-B:16, I
Betterment Assessment	RSA 231:32
Business Enterprise Tax	RSA 77-E; RSA 21-J:28-b
Business Finance Authority PILOTs	RSA 162-A:24; RSA 162-I:15
Business Profits Tax	RSA 77-A; RSA 21-J:28-b
Certain Chartered Public School Facilities	RSA 79-H:5
Communications Services Tax	RSA 82-A; RSA 21-J:28-b
Community Revitalization Tax Relief Incentive	RSA 79-E; RSA 79-A:9
Commercial & Industrial Construction Exemption	RSA 72:83
Conservation Restriction Assessment	RSA 79-B; RSA 79-A:9
Current Use	RSA 79-A
Current Use – Reclassification/Appeal of Another	RSA 79-A:12
Decertification (of Assessors)	RSA 21-J:14-g, II
Deferral for Elderly and Disabled	RSA 72:38-a
Discretionary Easement	RSA 79-C
Discretionary Preservation Easements	RSA 79-D
Eminent Domain	RSA 498-A
Equalized Valuation	RSA 71-B:5, II
Excavation Tax	RSA 72-B:13
Exemptions / Tax Credits ("Personal") -Veterans (standard & optional) & All Veterans -Optional Tax Credit for Combat Service -Service Connected Disability -Disabled Veterans -Surviving Spouse -Improvements to Assist Person with Disability -Blind or Disabled -Hearing Impaired -Elderly -Solar Energy Systems -Wind-Powered Energy Systems -Wood Heating Energy Systems	RSA 72:34-a RSA 72:28 & 28-b RSA 28-c RSA 72:35 RSA 72:36-a RSA 72:29-c RSA 72:37-a RSA 72:37 & 37-b RSA 72:38-b RSA 72:39-a RSA 72:62 RSA 72:66 RSA 72:70
Exemption ("Institutional") - Educational, Charitable, Religious, County, State/Municipal	RSA 72:23, I, II, III, IV, V
Farm Structures/Land Under	RSA 79-F
Interest & Dividends & Other Income	RSA 77:24; RSA 21-J:28-b

Land Use Change Tax	RSA 79-A:10
Low & Moderate Homeowners Property Tax Relief	RSA 198:60
Meals & Room Tax	RSA 78-A; RSA 21-J:28-b
Meals & Room License Suspension or Revocation	RSA 78-A:5, II; RSA 21-J:28-b
Non-Profit Housing Project Pilot	RSA 72:23-K
Pilot for Renewable Generation Facilities	RSA 72:74
Prorated Assessments for Damaged Buildings	RSA 76:21
Property Tax & Poverty and Inability to Pay	RSA 76:16 & 76:16-a
Qualifying Historic Buildings	RSA 79-G:5
Railroad Taxation	RSA 82; RSA 21-J:28-b
Reassessment Petitions	RSA 71-B:16-a
Refined Petroleum Products Tax	RSA 78-C; RSA 21-J:28-b
Residence Located in Industrial/Commercial Zone	RSA 75:14

Total Appeals Filed by Calendar Year



Recent Legislative Changes

Session 2024

HB 1456

This legislation required that the members of the board be appointed by the governor and council and extended the term of appointment from 3 to 5 years.

Effective: January 1, 2025

Session 2025

HB 268-FN: Relative to hearings before the Board of Tax and Land Appeals.

This legislation allows the board to hold RSA 498-A eminent domain just compensation hearings in the board's offices when court space is not available. Further, parties may elect to participate in the just compensation hearing through electronic or telephonic means consistent with RSA 91-A.

Effective: January 1, 2026

HB 2 – Budget Trailer Bill: Relative to the administrative attachment of the Housing Appeals Board to the Board of Tax and Land Appeals.

This legislation transfers the RSA 20-G:10 administrative attachment of the Housing Appeals Board to the Board of Tax and Land Appeals. In addition, the members of the board shall now serve at the pleasure of the governor and council, rather than for fixed terms. It also allows the board to use a member of the Housing Appeals Board in certain circumstances. Finally, this legislation repealed the requirement that the board have at least one review appraiser on staff.

Effective: July 1, 2025