

State of New Hampshire

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48

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
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March 4, 2026

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

REQUESTED ACTION

Pursuant to RSA 94:1-a, III, the Board of Tax and Land Appeals requests approval for a salary differential above a subordinate classified employee for Theresa M. Walker, Board Member, position #9U165 (unclassified position letter grade DD), in the amount of \$4,680 from a current salary of \$109,966 to a new annual salary of \$114,646, effective upon the Governor and Executive Council approval. Appropriation 01-89-089-890010-12410000-011-500126. 90% General Funds, 10% Fuel Inventory Maintenance.

EXPLANATION

RSA 94:1-a, III states: any official whose salary upon placement in the new salary range is less than that of a subordinate classified employee shall be placed at the next higher step in range above said classified employee and shall be entitled to any increase provided for herein until the maximum provided herein is reached. However, in the event that the maximum of the unclassified position is less than the salary of said subordinate classified employee, the governor and council is authorized to increase the maximum of the unclassified position in an amount to provide a differential of not more than \$1,000.

The provisions of RSA 94:1-a, III contemplate that the salary of a superior unclassified employee that would otherwise be less than that of a classified subordinate employee may exceed that of the subordinate employee up to \$1,000, with the Governor and Executive Council approval. A subordinate position of the board is currently filled by a classified employee who is currently compensated at Pay Band 7, Step 9 (SOC11 pay scale) – an amount of an annual salary of \$113,646. This salary exceeds RSA 94:1-a's salary range for board members and the current salary established by Governor and Council of \$109,966 (approved on January 15, 2025, agenda items 33–35). The Board of Tax and Land Appeals is seeking approval from the Governor and Executive Council to compensate this unclassified position at \$1,000 per year above the classified subordinate.

Respectfully submitted,

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

Michele E. LeBrun, Chair