

**CITY OF NASHUA BOARD OF ASSESSORS
PROCEDURAL RULES**

I. AUTHORITY

- a. This Board is established in accordance with New Hampshire Statutes RSA 48:12 and 48:13 and the City Charter and Ordinances.
- b. In accordance with NH RSA 76:16, this Board may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax.
- c. In order to help fulfill this responsibility, these Rules were adopted at a regular meeting of the Nashua Board on July 30, 2020.
- d. These Rules are subject to any and all applicable state or local laws, regulations, or ordinances.
- e. These Rules may be amended by a majority vote of the Board.

II. PURPOSE

- a. The purpose of these Rules is to ensure orderly and equitable procedures in the execution of the Board's function.

III. ORGANIZATION

- a. The Board shall consist of three members selected pursuant to Section 42 of the City Charter.
- b. Chair: The Board shall elect one of its members to serve as Chair for a term of three years beginning 2019. Elections shall be held during the first meeting of the Board on or after September 1st.
- c. The Chair shall designate in a public meeting one of the remaining Board members to act as Chair in the absence of the Chair.
- d. Clerk: The Department Coordinator in the Assessing Department shall serve as Clerk to the Board and shall be responsible for publishing the agenda and preparation of meeting minutes.

IV. MEETINGS

- a. Regular meetings shall be scheduled at 9:00 am on the first and third Thursday of each month or at an alternative time established by the Board. Only one meeting shall normally be held during the months of July and August. Meetings may be cancelled or re-scheduled or special meetings may be scheduled as the Board deems appropriate provided appropriate and lawful public notice is provided. Unless otherwise noticed, meetings will be held in the City Hall Auditorium.
- b. A quorum shall consist of two members, and a quorum must be present to conduct a meeting.
- c. Agenda: An agenda shall be prepared and mailed or emailed to Board members at least three days prior to regular meetings and one day prior to special meetings.
- d. Items under Appeal: If a property has an abatement appeal pending at the Superior Court or the Board of Tax and Land Appeals, the Board will not grant an abatement for the property unless there is an intervening general revaluation, the property is reappraised pursuant to RSA 75:8 or the Board grants an application

under RSA 76:21. The Board may consider any proposal submitted as a settlement of an outstanding appeal.

V. CONDUCT OF MEETINGS, ORDER OF BUSINESS

- a. **Call to order by Chair.** The Chair shall call the meeting to order provided that a quorum is present.
- b. **Approval of minutes of prior meeting(s).**
- c. **Communications.**
- d. **New Business: Abatement, Exemption, Credit and other Statutory Requests.**
The Board shall act upon requests for which an application has been filed.
 - i. If the taxpayer is present and wishes to speak, the Chair shall explain the procedures of the meeting to the taxpayer and provide an opportunity for the taxpayer to present his or her case.
 - ii. The designated Assessing staff member shall present his or her findings and recommendations to the Board.
 - iii. The Board shall consider the input of the taxpayer, the Assessing staff and any other material it considers useful.
 - iv. The Board may then deliberate and vote on the taxpayer's request or table the matter for further fact-finding, analysis or deliberation.
 - v. Notification of all Board decisions will be provided to the taxpayer in writing.
 - vi. The Chair, at his or her discretion, may limit the time of any speaker.
- e. **Unfinished Business.**
- f. **Public Comment.**
 - i. Anyone (Nashua residents and nonresidents) can attend any meeting of the Board. However, open-to-the-public does not mean the right to speak at the meeting. Nobody has a right to disrupt a meeting or to speak without being invited. New Hampshire's Right-to-Know Law (RSA 91-A) gives a right to attend only, not a right to participate.
 - ii. To foster communication and understanding, the Board, however, may include on its agenda a time for public comment. This is the only time during the meeting that the public may speak at the meeting.
 - iii. Public comment, if held, shall be conducted as follows:
 - 1. Speaker must sign-in prior to the start of the meeting to indicate intent to speak during public comment.
 - 2. Speaker may not speak until recognized by the presiding officer.
 - 3. Speaker shall identify him or herself by name and address when beginning to speak.
 - 4. One person speaks at a time.
 - 5. Each speaker is limited to speaking once per public comment period and is limited to five (5) minutes.
 - 6. Prior to or at a meeting, members of the public may submit written comments to the Board by email or paper copy. It is the responsibility of the member of the public to have enough paper copies and such copies shall be handed to the clerk for filing prior to the start of the meeting. Written comments may be accepted as

correspondence but shall not be read into the record. No anonymous correspondence will be accepted by the Board.

7. Excessive repetition and irrelevant remarks are discouraged.
8. Remarks shall be civil; rude or profane remarks are prohibited.
9. The presiding officer has authority to terminate the remarks of any speaker when such remarks do not adhere to these Rules or other applicable law.
10. The presiding officer has authority to determine procedural matters regarding public comment not otherwise addressed in these Rules or modify these Rules as a situation warrants.

g. Other business.

h. Comments by Members of the Board.

i. Non-Public Session, if necessary.

j. Adjournment.