

APPENDIX II-C

**RULEMAKING NOTICE FORM**

Notice Number \_\_\_\_\_

Rule Number \_\_\_\_\_

**Tax 201**

1. Agency Name & Address:

**Board of Tax and Land Appeals  
107 Pleasant Street  
Johnson Hall  
Concord, NH 03301**

2. RSA Authority:

**RSA 71-B:8; RSA 541-A:16, I(b)(2); RSA 541-A:30-a, I**

3. Federal Authority: \_\_\_\_\_

4. Type of Action:

Adoption \_\_\_\_\_

Amendment \_\_\_\_\_

Repeal \_\_\_\_\_

Readoption \_\_\_\_\_

Readoption w/amendment   **X**  

5. Short Title: **Rules of Procedure for the Board of Tax and Land Appeals**

6. (a) Summary of what the rule says and of any proposed amendments:

**PART Tax 201 are the Board's rules of procedure applicable to all Board proceedings and are being readopted with amendments to comply with statutes and clarify Board procedures. The amendments to these rules include editorial changes.**

6. (b) Brief description of the groups affected:

**Groups affected by the proposed rules are state agencies including the Department of Transportation (eminent domain proceedings), the Department of Revenue Administration (state tax appeals), taxpayers, municipalities, attorneys and tax representatives who appear before the Board.**

**If the rules are not readopted and amended, the Board would be in violation of RSA chapter 541-A. Failure to readopt and amend the procedural rules would result in the Board's rules being inconsistent with the statutes governing its procedures and affected persons being misinformed.**

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

<b>RULE</b>	<b>STATUTE</b>
Tax 201.01	RSA 541-A:30-a, RSA 541-A:31
Tax 201.02	RSA 541-A:36
Tax 201.03	RSA 21:8, RSA 21:35, RSA 21-J:28-b, VII, RSA 76:16-e, RSA 80:55, III,
Tax 201.04	RSA 541-A:16, I(b)
Tax 201.05	RSA 541-A:16, I(b)
Tax 201.06	RSA 541-A:16, I(b)
Tax 201.07	RSA 71-B:7-a, RSA 311:7
Tax 201.08	RSA 498-A:2, RSA 498-A:5
Tax 201.09	RSA 311
Tax 201.10	RSA 541-A:16, I(b)
Tax 201.11	RSA 541-A:16, I(b)
Tax 201.12	RSA 76:16
Tax 201.13	RSA 71-B:7-a, RSA 311
Tax 201.14	RSA 541-A:16, I(b)
Tax 201.15	RSA 541-A:16, I(b)
Tax 201.16	RSA 641:1, RSA 641:2, RSA 641:3
Tax 201.17	RSA 541-A:16, I(b)
Tax 201.18	RSA 71-B:5, RSA 491:8-a, RSA 641:1, RSA 641:2, RSA 641:3,
Tax 201.19	RSA 71-B:8
Tax 201.20	RSA 541-A:31, V(c)
Tax 201.21	RSA 541-A:16, I(b)
Tax 201.22	RSA 541-A:16, I(b)(2)
Tax 201.23	RSA 541-A:31, V
Tax 201.24	RSA 21-J:28-b, IV, RSA 71-B:11, RSA 76:16-a, RSA 76:17
Tax 201.25	RSA 71-B:9, RSA 516, RSA 516:3
Tax 201.26	RSA 541-A:30-a, III(h)
Tax 201.27	RSA 71-B, RSA 541-A, RSA 541-A:32, RSA 541-A:32, III
Tax 201.28	RSA 541-A:16, I(b), RSA 541-A:31, RSA 541-32, III, RSA 71-B:7
Tax 201.29	RSA 71-B:7, RSA 91-A:4, RSA 498-A:20, RSA 541- A:31, RSA 541-A:31, VII
Tax 201.30	RSA 71-B:7, RSA 541-A:33, II
Tax 201.31	RSA 541-A:16, I(b)
Tax 201.32	RSA 71-B:7, RSA 541-A:33, II
Tax 201.33	RSA 541-A:16, I(b)
Tax 201.34	RSA 541-A:16, I(b)
Tax 201.35	RSA 541-A:16, I(b)
Tax 201.36	RSA 5:40

Tax 201.37	RSA 541:3, RSA 541:4, RSA 541:5, RSA 541:6
Tax 201.38	RSA 71-B:9
Tax 201.39	RSA 21-J:28-b, VI, RSA 71-B:9, RSA 76:17-b, RSA 498-A:26-a
Tax 201.40	RSA 71-B:6, RSA 541-A:30-a, III, RSA 541-A:36
Tax 201.41	RSA 541-A:30-a, III(j)

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: **Anne M. Stelmach or**

**Melanie J. Ekstrom**

Address: **107 Pleasant Street  
Johnson Hall  
Concord, NH 03301**

Title: **Clerk**

**Deputy Clerk**

Phone #: **(603) 271-2578**

Fax#:

E-mail: [clerk@btla.nh.gov](mailto:clerk@btla.nh.gov)

[mekstrom@btla.nh.gov](mailto:mekstrom@btla.nh.gov)

TTY/TDD Access: Relay NH 1-800-735-2964 or dial 711 (in NH)

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **November 8, 2013**

Fax

E-mail

Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Friday, October 25, 2013 at 10:00 a.m.**

Place: **107 Pleasant Street, Johnson Hall, First Floor, Concord, NH**

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant)

FIS # 13:129, dated 08/19/13

**Fiscal Impact Statement for the Board of Tax and Land Appeals rules governing Rules of Procedure for the Board of Tax and Land Appeals. [Tax 201]**

**1. Comparison of the costs of the proposed rule(s) to the existing rule(s):**

There are no costs when comparing the proposed rules to the existing rules.

**2. Cite the Federal mandate. Identify the impact on state funds:**

No federal mandate, no impact on state funds.

**3. Cost and benefits of the proposed rule(s):**

**A. To State general or State special funds:** None.

**B. To State citizens and political subdivisions:** None.

**C. To independently owned businesses:** None.

**11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:**

**The proposed rule readopts and amends existing responsibilities and complies with recent statutory amendments. Some of the amendments may have an impact on political subdivisions, i.e., municipalities appearing before the Board. However, the amendment will not impose any additional fees or other costs on those political subdivisions and, therefore, will not be in violation of Part I, Article 28-A of the New Hampshire Constitution.**