

MINUTES OF THE
CURRENT USE BOARD

DRAFT

DATE: November 24, 2014

LOCATION: Department of Revenue Administration, Concord, NH

BOARD MEMBERS:

Senator David Pierce ~ <i>Absent</i>	Representative Janet Wall ~ <i>Absent</i>
Stephan Hamilton, NH DRA, Chairman	Jon Wraith, UNH Life Science & Agriculture
Lorraine Merrill, Commissioner, NH Dept. of Agriculture	
Susan Francher, NH DRED, Forests and Lands	Nik Coates, NHACC ~ <i>Absent</i>
Lindsay Webb, NH Fish & Game	Tom Mullin, Assessing Official, City ~ <i>Absent</i>
Scott Bartlett, Assessing Official, Population >5,000	Gary Karp, Assessing Official, Population <5,000
David Tellman, Public Member, Forest Land ~ <i>Absent</i>	Tom Thomson, Public Member
Chuck Souther, Public Member, Farm Land	

MEMBERS of the PUBLIC:

Jonathan Horton, NH DRED, Forests and Lands	David Gomez, Town of Derry
Jasen Stock, NHTOA	Nick Reid, Concord Monitor
Robert Johnson II, NH Farm Bureau	Dennis McKenney

Chairman Hamilton convened the regular meeting of the Current Use Board at 9:36 a.m.

Minutes

The draft minutes of the October 9, 2014, meeting were not distributed, therefore the board postponed the vote to the next meeting.

Public Forum Review

The first public forum took place in Albany on Tuesday, November 18, 2014. Mr. Karp reported there were three (3) members of the public in attendance. A conversation took place pertaining to concern that a property owner was not paying a timber tax and how much wood could actually be cut without having to pay a tax. While the timber tax does not fall under the purview of current use, the board was happy to have the conversation and listen to the input. Mr. Thomson suggested this concern would be best directed to Mr. Jesse Bushaw who is the DRA Timber Tax Appraiser.

The second public forum took place in North Haverhill on Thursday, November 20, 2014. Chairman Hamilton reported there were 18-20 members of the public in attendance. The board heard from individuals who were affected and concerned by the current use program. Ms. Webb stated there was question as to whether or not the current use program was constitutional and what affect the answer might have on the future of the program. There was clarification that the concern was not the current use program rather how the tax was distributed state-wide.

A question was raised as to why there is such a wide variation in the agricultural range compared to the other categories and that the board should look into increasing the incentives for the agricultural and conservation lands.

Another concern was heard from a property owner who felt that he was being assessed at the high end of the range after providing SPI results to the town.

Mr. Thomson stated there is a lack of information available to the public and that continued effort is needed to provide information such as what SPI is; how it is calculated and how it may affect the value of land. A couple of suggestions included a CD, webinar and one-day seminars as well as additional information in the CU Booklet.

The last public forum was held in Concord prior to this meeting. A suggestion was made to stabilize the unproductive and wetland values as changes do not usually occur to those categories. The low end of the ranges has stabilized over the past couple years however that may be something to consider in the future. Chairman Hamilton summarized that the general consensus from the public forums is that the ranges of value proposed are reasonable and appropriate and that further education is needed for topics such as SPI, for agricultural land and the Marlow analysis for forest land as it pertains to recognizing the features of property for the establishment of values.

Rulemaking

Chairman Hamilton summarized the rulemaking process that will be taken with the proposed ranges and asked for a motion to proceed into rulemaking.

Mr. Bartlett *motioned to enter into rulemaking with the proposed 2015 assessment ranges as follows:*

Cub 304.07 Assessment Ranges for Forest Land Categories. The assessment ranges for forest land categories without documented stewardship shall be as follows:

- (a) The category of white pine shall be [~~\$105 to \$158~~] **\$103 to \$155** per acre;
- (b) The category of hardwood shall be [~~\$40 to \$61~~] **\$42 to \$63** per acre; and

Cub 304.08 Assessment Ranges for Forest Land Categories with Documented Stewardship. The assessment ranges for forest land categories with documented stewardship shall be as follows:

- (a) The category of white pine shall be [~~\$63 to \$95~~] **\$62 to \$93** per acre;
- (b) The category of hardwood shall be [~~\$24 to \$36~~] **\$25 to \$38** per acre; and

Mr. Thomson *seconded the motion*. Chairman Hamilton called the motion. *All approved.*

Chairman Hamilton stated the department will file an initial proposal for rulemaking with JLCAR. A public hearing will be scheduled in January where a quorum will be required for adoption of the rules.

Subcommittee

A subcommittee has been established to draft a section of the Current Use Handbook to address the evolving agricultural technologies that may or may not affect farm or forest land. Chairman Hamilton stated once this objective has been completed, other educational opportunities received from input at the forums can then become the board's focus.

New Business

Mr. Bartlett requested the board have a discussion pertaining to a concern received at a previous meeting about current use record-keeping and Assessment Review criteria. The department reviews municipal current use records for compliance with an ASB Assessment Review standard. Many municipalities do not meet the criteria in

this standard which requires a current use application and tax map. Municipalities are reaching out to property owners and requesting this information, however there is no mechanism within rules or statute to encourage property owners to comply. Chairman Hamilton suggested the board have this conversation in the spring once the rulemaking process has been completed.

Mr. Bartlett *motioned to adjourn*. Ms. Francher *seconded the motion*.

Chairman Hamilton adjourned the meeting at 11:40 a.m.

Respectfully Submitted, Stephanie Derosier

NH Department of Revenue Administration – Municipal and Property Division

Documentation relative to the Current Use Board may be submitted, requested or reviewed by:

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Current Use Board

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