

**MINUTES OF THE
CURRENT USE BOARD
PUBLIC FORUM - CONCORD**

Approved as Amended

DATE: January 26, 2016 **TIME:** 1:00 p.m. **PLACE:** NHDRA, 109 Pleasant Street, Concord

BOARD MEMBERS:

Senator Regina Birdsell ~ <i>absent</i>	Representative James Belanger ~ <i>absent</i>
Stephan Hamilton, NHDRA, Chairman	Lorraine Merrill, Dept. of Agriculture ~ <i>absent</i>
David McMullen, City Official	Vacant, Towns >5,000
Gary Karp, Towns <5,000	Jon Wraith, UNH Life Science & Agriculture
Carol Andrews, NHACC	Susan Francher, NH Forests and Lands
Lindsay Webb, NH Fish & Game	Chuck Souther, Farm Land
Susan Bryant-Kimball, Public Member, Forest Land	Thomas Thomson, Public Member ~ <i>absent</i>

MEMBERS OF THE PUBLIC:

Linda Kennedy, NHDRA	Jonathan Horton, DRED
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Introductions

Public Forum

Chairman Hamilton dispensed with the formal public forum as only Ms. Linda Kennedy and Mr. Jonathan Horton were present representing the public and there was nothing to submit for the forum.

Minutes

Minutes were not ready at the time of the meeting for review.

Review Public Forum Information

Ms. Susan Bryant-Kimball talked of two major landowners with wildlife openings. She advised that at the January 21st public forum in Lebanon, Mr. Bruce Schwaegler expressed his concern that there does not appear to be a clear direction on what category that should fall under. Ms. Bryant-Kimball feels that maybe this should be included and sensed that the feeling of the people there is that it should probably belong at the lower end of "other". Chairman Hamilton talked of boundary change and that more guidance would be helpful to property owners so they would understand what is necessary in order to comply with the requirements of the program but would also be in their long term best interests. He felt that might be a good example of something to incorporate into revised Current Use. A discussion then followed on the meaning of the word "record", land swap, map, surveyed plans, wording such as "documented" or "submitted". Ms. Linda Kennedy spoke of fee and that the law only provides for the recording fee for the LUCT and for the original application. Chairman Hamilton advised that when redrafting the book, that they be attentive to those details.

Rulemaking

Chairman Hamilton talked of the draft he made of amendments to the current use board rules that would look 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 [~~\$103 to \$155~~] **\$110 to \$165** per acre;
- (b) The category of hardwood shall be [~~\$42 to \$63~~] **\$47 to \$71** per acre; and
- (c) The category of all other shall be [~~\$30 to \$45~~] **\$34 to \$51** per acre.

Mr. Chuck Souther motioned to accept the changes; and Mr. Gary Karp seconded. All approved.

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 [~~\$62 to \$93~~] **\$66 to \$99** per acre;
- (b) The category of hardwood shall be [~~\$25 to \$38~~] **\$28 to \$43** per acre; and
- (c) The category of all other shall be [~~\$18 to \$27~~] **\$20 to \$30** per acre.

Ms. Susan Francher motioned to accept the changes; and Ms. Susan Bryant-Kimball seconded.

Chairman Hamilton asked if anyone wished to discuss these changes in relation to the spread between Forest Land Categories and the Documented Stewardship or any input on the current plan in making sure there is a 40% spread between them. He felt this was a very efficient and effective way for them to maintain that benefit between the categories. Mr. David McMullen stated "it seems to work, why change it?" A discussion followed regarding the 40% spread. Ms. Susan Francher stated the amount of people in stewardship was not so much the problem as getting the information from them. She further stated that once you get the information there is an incredibly wide spread of how much people are spending which in turn made it difficult to get a reliable sample. Ms. Bryant-Kimball spoke of the frequency of updating and how the payback is different with every 5 years vs. 10 years etc. Ms. Carol Andrews advised it just wasn't worth it, it was not efficient and that a lot of time was wasted just trying to catch this number. Ms. Francher then talked of reviewing prior survey information from before she came onboard including incomplete information from 14 landowners.

Chairman Hamilton brought the discussion back to the current motion regarding 304.08. ***All approved.***
Chairman Hamilton advised:

Cub 304.13 Assessment Range for Unproductive Land. The assessment for unproductive land shall be [~~\$18~~] **\$20** per acre.

Cub 304.14 Assessment Range for Wetland. The assessment for wetland shall be [~~\$18~~] **\$20** per acre.

Mr. Dave McMullen moved to accept the changes; and Mr. Gary Karp seconded. All approved.

Public Hearing for Proposed Rule Changes

The next public hearing was tentatively set for February 16, 2016 at 10:00 a.m. at the NH DRA.

Other Business

a. Legislative Updates:

Mr. Chuck Souther gave an update and discussed S.B.121 and new amendments regarding stone on land and LUCT. He advised that Senator Daniels, who is sponsoring the bill, is proposing to add **(3)** to RSA 79-A:7. Mr. Souther said that Senator Daniels met with Mr. Rob Johnson and Mr. Jasen Stock recently. They agreed that the word “purpose” was not a good term to use. Mr. Souther also said that NH Farm Bureau had a question about the use of the term “mineral” and pointed to “VIII. Mineral” under *12-E:1 Definitions* under *RSA 12-E, Mining and Reclamation* in his handout. He further spoke of Mr. Stock’s suggestion regarding removal of stone.

Chairman Hamilton spoke of his concern about excavation, as an activity, being a “complex trade off”. He also spoke of conservation of the forest by creating a separate timber tax and the exchange of paying property taxes based on the potential value of standing timber vs. having a severance tax; the process to reclaim the land and put it back into the current use program but only after the excavation is completed. A discussion followed with concerns and comments.

The discussion then turned to a directive from a previous meeting for Chairman Hamilton to contact Senator Boutin. Chairman Hamilton did contact Senator Boutin and advised that Senator Boutin wanted the problem solved. Chairman Hamilton felt that from a practical standpoint it might be better addressed in the House vs the Senate. He further stated he sensed that the Current Use Board was generally uneasy about the prospect of making the law fit individual taxpayers’ problems. He advised that is something that this board can ask Chairman Hamilton to convey to the Senators etc. if they wish. *Dave McMullen made that motion; and Carol Andrews seconded. All approved.*

Mr. Gary Karp expressed a concern about an outside agency changing current use rules or re-writing the rules; that is basically what the senate bill is going to do – add this definition to our rules. Chairman Hamilton spoke of rules expiring and law is for always.

b. Draft of Attachment to CU Booklet

Chairman Hamilton stated he had begun the process of drafting language to have a one page attachment. He advised it does address the issue of temporary agricultural structures; and he also spoke of Mr. Tom Thomson’s concern with mixed use of forest land and agricultural roads. A discussion followed regarding maps and plans, and relieving the flow of information.

c. Subcommittee to Redraft CU Booklet

Chairman Hamilton turned the discussion to forming a subcommittee to redraft the Current Use Booklet. Members are to include Ms. Susan Bryant-Kimball, Ms. Lindsey Webb, Mr. Chuck Souther, and Mr. Dave McMullen in addition to Ms. Linda Kennedy. Ms. Webb will chair the subcommittee.

d. Presentation by DRA on Forestland Valuation Model

Mr. Scott Dickman will do the Forestland Valuation Model presentation at the next scheduled meeting.

Chairman Hamilton advised that he would like to establish a meeting schedule every other month.

e. Correspondence

Chairman Hamilton advised that the Current Use Board occasionally receives correspondence that is generally either from a taxpayer who is appealing a current use value at the BTLA or it’s from the BTLA advising of appearances etc. He advised that the Current Use Board doesn’t have a direct role – they’re not a party to these

actions, CUB is just cc'd. He stated that copies could be passed out of the correspondence if the board wished. A board member stated that they probably didn't need the *correspondence* but she did think maybe it would be a good idea to have a sort of update on what types of cases as that could benefit input to the Current Use Booklet etc. Chairman Hamilton said that possibly they could invite a BTLA staff appraiser to come and talk about the docket etc. A discussion followed regarding decisions of note/impact, LUCT, a case regarding a utility hydro facility and land the town had rolled into a current use program that it shouldn't have, water rights and protection of water rights etc.

Ms. Linda Kennedy advised that a report is annually put out on all the acres that are in current use by town and that it is on DRA's website or it can be mailed. A discussion followed regarding the website, links, the market in relation to the report etc.

The meeting adjourned at 11:17 a.m.

Respectfully Submitted, Elizabeth McGill
NH Department of Revenue Administration – Municipal and Property Division

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

Telephone: (603) 230-5967
Facsimile: (603) 230-5943
Web: <http://www.revenue.nh.gov>

In person at 109 Pleasant Street, Concord
In writing to: NH Dept of Revenue Admin.
Current Use Board
PO Box 487
Concord, NH 03302-0487