

## MINUTES OF THE CURRENT USE BOARD

### Approved as Amended

**DATE:** October 17, 2016      **TIME:** 10:00 a.m.      **PLACE:** Legislative Office Building, Concord NH

### BOARD MEMBERS:

Senator Regina Birdsell  
Stephan Hamilton, NHDRA, Chairman  
David McMullen, City Official ~ *Absent*  
Norm Bernaiche, Towns <5,000  
Barbara Richter, NHACC  
Lindsay Webb, NH Fish & Game  
Susan Bryant-Kimball, Public Member, Forest Land  
*\*Ted Howard was present in Jon Wraith's absence*

Representative James Belanger  
Lorraine Merrill, Dept. of Agriculture ~ *Absent*  
Andrea Lewy, Towns >5,000 ~ *Absent*  
Jon Wraith, UNH Life Science & Agriculture - *Absent*  
Susan Francher, NH Forests and Lands  
Chuck Souther, Farm Land  
Thomas Thomson, Public Member

### MEMBERS OF THE PUBLIC:

Jasen Stock, NHTOA  
Robert Johnson III, NHFBF  
Jonathan Horton, NH DRED

Linda Kennedy, NHDRA  
Mary Pinkham-Langer, NHDRA

### Pledge of Allegiance

### Introductions

Introductions followed with Mr. Ted Howard sitting in for Mr. Jon Wraith in his absence. It should be noted that the clerk for the board was unable to attend the meeting due to a work deadline.

### Minutes

**Representative Belanger moved to approve the minutes of September 26, 2016, Mr. Norm Bernaiche seconded.** A question was asked about SPI in public forums (as mentioned in the minutes). Chairman Hamilton answered; and it was decided that would be taken up later in the agenda. **All approved the September 26, 2016 minutes as written.**

### Report from the Forestland Assessment Range Subcommittee

Ms. Susan Francher passed out several items including a model output prepared by Mr. Scott Dickman that reflected the 2017 proposed forestry values using a 40% reduction for the stewardship category, blended FIA data, inputs, and charts for past years etc. Ms. Francher advised that the subcommittee recommended that the Board use the model output that Mr. Dickman prepared and proposed the Board adopt them to go out to the forums etc. Chairman Hamilton spoke about the forest model and the changes made between 2011/2012 and 2013/2014, 40% discount, better consistency between the forestland and the stewardship categories, not enough potential tax savings to make worthwhile for a property owner, the 40% seems to be working very well etc. Ms. Francher talked of using a 5 year rolling average including the economic data and the FIA data and forestry products. A short

discussion followed between Chairman Hamilton and Mr. Jonathan Horton following Chairman Hamilton's observation on the stumpage pricing going up slightly across the board. Chairman Hamilton asked for a motion. **Ms. Francher moved that the proposed following ranges be used as a basis for the establishment of the forestland and forestland with documented stewardship assessment ranges and be presented and brought out to public forums for comment:**

Forestland:

White Pine (tax year 17-18)	113 – 170
Hardwood	“ 51 – 76
All Other	“ 36 – 54

Documented Stewardship:

White Pine	“ 68 – 102
Hardwood	“ 31 – 46
All Other	“ 22 – 32

Unproductive Land	22
Wetland	22

**Mr. Norm Bernaiche seconded. All approved and motion passed.** Ms. Francher advised that the subcommittee agreed that over the next few months they would take a look at taking out some material that is considered pulp and adding a biomass category which is valued a little less than pulp.

**Report from Commissioner Merrill on Farmland Assessment Range**

Chairman Hamilton presented the report for Commissioner Merrill in her absence on farmland and the drought. He explained the model and its use to determine farmland ranges. He further spoke of SPI calculation, factors that apply to farmland, a map reflecting the extent of the drought, some improvement on the agricultural end (i.e. some decreases in fuel prices and some decreases in fertilizer prices), and Commissioner Merrill's recommendation to keep the current use rates for farmland at a range of \$25 to \$425 per acre for 2016. A discussion followed. **Chairman Hamilton moved to have farmland ranges stay the same. Mr. Chuck Souther seconded. All approved, motion passed.**

**Report from the Rulemaking Subcommittee**

Chairman Hamilton gave an update on the subcommittee. He spoke of issues including what is a structure vs. what is a building relative to Land Use Change Taxes, temporary structures as well as his thought that the determination should come from the Board *but* to invite public comments etc. He discussed the clarification of something that appeared to be inconsistent within the current rules under a provision of Cub 302.03 – identifiable boundaries as located and marked on the ground. The subcommittee will be recommending that that requirement be stricken from the rules. He also talked of parcels, contiguous parcels and when the term “tract” is used. Chairman Hamilton advised he would like to put together a power point presentation for the public forums to elicit some input from the public that could be beneficial. Representative Belanger commented that the *use* of a structure and how often it's used should be considered also.

**Forum Dates & Locations**

1. Thursday, 11/3/2016 at 6:00 p.m. - North Country Resource Ctr, 629B Main St, Lancaster

2. Monday, 11/7/2016 at 6:00 p.m. - Wakefield Town Hall, 132 Meadow Street, Sanbornville
3. Thursday, 11/10/2016 at 10:00 a.m. - Department of Revenue, 109 Pleasant Street (board meeting immediately following)

Chairman Hamilton outlined the public forum presentation that should include: local abatement and how it relates to agricultural land, the process of determination of what is structure and buildings relative to LUCT, allowable agricultural uses to qualify land less than 10 acres and SPI calculations. Mr. Chuck Souther talked of his lengthy write up on SPI and passed a copy to Chairman Hamilton.

### **Update from CUB Handbook Subcommittee**

Ms. Lindsay Webb thanked members for their input to the handbook and advised to keep input/comments coming.

### **Other Business**

Mr. Tom Thomson talked of SB 345. He feels it will have a strong impact on structures in current use. He wondered about putting together a study as he's concerned about conflict and confusion with assessors and suggested that the Board come up with some definitions to assist with clarification. A discussion followed with Representative Belanger and other members offering their thoughts. Mr. Robert Johnson asked for some clarification as he wasn't clear on the concerns. Chairman Hamilton asked for volunteers to start the process of examination. Mr. Norm Bernaiche, Mr. Thomson, Ms. Susan Francher, Representative Belanger and Commissioner Merrill will all be a part of this process.

Mr. Bernaiche asked that the following be inserted: "It was Mr. Bernaiche's understanding that the change in the definition of agritourism was to reflect the planning and zoning impact and not the current use program which was confirmed by Senator Birdsell."

### **Public Comment**

Mr. Jasen Stock commented he was pleased that biomass is being looked into to fill the pulp vacuum.

**Chairman Hamilton adjourned the meeting. The motion was seconded by acclamation.**

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  
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