

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

Approved as Amended

DATE: January 21, 2016

TIME: 6:00 p.m.

PLACE: Lebanon, NH

BOARD MEMBERS:

Senator Regina Birdsall ~ *Absent*

Stephan Hamilton, NHDRA, Chairman

David McMullen, City Official

Gary Karp, Towns <5,000 ~ *Absent*

Carol Andrews, NHACC

Lindsay Webb, NH Fish & Game ~ *Absent*

Susan Bryant-Kimball, Public Member, Forest Land

Representative James Belanger ~ *Absent*

Lorraine Merrill, Dept. of Agriculture ~ *Absent*

Vacant, Towns >5,000

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:

Bruce Schwaegler

Sarah Schwaegler

Chairman Hamilton convened the meeting at 6:00 p.m.

Presentation on Assessment Ranges

Chairman Hamilton spoke of forest land ranges for 2016 – 2017 (which included a valuation model) and determining the mid-point of the range and then applying (+/-) 20% to establish the range for the categories. He advised this is done for the documented stewardship and for the forest land categories and comes out as 6 range estimations; and he further spoke of a 40% adjustment for the documented stewardship program. Chairman Hamilton then advised of the agricultural adjustments (which remains the same), the \$25 - \$425 per acre range, the SPI determination, the fair place in the range as well as the “Marlow Matrix”. He also gave an outline on the history of Current Use Taxation in New Hampshire, the Current Use in our Constitution, Law and Rule, RSA 79-A:1, and practices in the Current Use Assessment Program. Chairman Hamilton asked if there were any questions etc.

Public Comment

Mr. Bruce Schwaegler of the public stated that when they do a current use map, they have a number of areas on the property that they keep open for wildlife; and it’s not an easy/clear category to find in the regulation. Therefore, he encouraged the Board to have something that might clarify this. Ms. Susan Francher suggested maybe “unproductive”. Mr. Schwaegler further stated that they have been incentivized by the Natural Resource Conservation Service to create these openings and maintain them. The incentive has run out, but they are still maintaining. He would feel more comfortable if the regulations were clear. Discussion and thoughts followed.

Mr. Schwaegler commented about the rate schedule, the very level commodities worldwide, the sluggish economy, and his assumption that next year (somehow) there would be some kind of adjustment that recognized this. Chairman Hamilton explained that they have taken to using 5 year rolling averages wherever they can to try and provide a little more stability, as well as other factors. Mr. Tom Thomson made a suggestion about

documented stewardship for these wildlife openings etc. He also suggested not creating another category but merging it.

Mr. Schwaegler commented that when making a change in their current use map and how much is in different categories that it isn't clear which way it's supposed to work; and maybe the local level needs some guidance. Chairman Hamilton spoke of lot line adjustments, recordings, future ownership etc and suggested recording those subdivision or lot line adjustments. More discussion followed with ideas and thoughts.

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