

**MINUTES OF THE
CURRENT USE BOARD
REGULAR BOARD MEETING**

Approved as Written

DATE: April 10, 2017 **TIME:** 1:30 p.m.

LOCATION: Legislative Office Building - Room 301, 33 North State Street, Concord NH

BOARD MEMBERS:

Senator Ruth Ward
Stephan Hamilton, NHDRA, Chairman
David McMullen, City Assessing Official
Norm Bernaiche, Assessing Official, Towns <5,000
Barbara Richter, NHACC
Lindsay Webb, NH Fish & Game
Thomas Thomson, Public Member ~ *Absent*

Representative James Belanger
Lorraine Merrill, Dept. Agriculture, Markets & Food
Andrea Lewy, Assessing Official, Towns >5,000
Jon Wraith, UNH Life Science & Agriculture
Susan Francher, NH Forests and Lands ~ *Absent*
Chuck Souther, Public Member, Farm Land
Susan Bryant-Kimball, Public Member, Forest Land

MEMBERS OF THE PUBLIC:

Representative Francis Gauthier

Jasen Stock, NHTOA

Chairman Hamilton opened the meeting at 9:33 a.m.

Representative Belanger led the Pledge of Allegiance.

Introductions of the board members and the public followed.

Minutes

A request was made for a motion to accept the minutes of the December 13, 2016, meeting. Representative Belanger *motioned to accept the minutes*; Mr. Bernaiche *seconded the motion*. Hearing no discussion, Chairman Hamilton called the question to accept the minutes of December 13, 2016, meeting minutes as written. *All Approved.*

Nomination for Chair

A request was made for nominations for Chairman. Mr. Bernaiche *nominated Mr. Hamilton*; Ms. Merrill *seconded the nomination*. No other nominations were offered. Representative Belanger *motioned to accept Mr. Hamilton as Chairman*; Mr. Bernaiche *seconded the motion*. Mr. Hamilton called the motion. *All approved.*

Rulemaking

Chairman Hamilton gave a brief summary of the “pause” in the rulemaking process and stated the moratorium for filing rules was lifted as of March 31, 2017. The rulemaking process for the assessment ranges will move forward. Discussion followed concerning what tax year the ranges would apply to. Mr. McMullen requested the department submit correspondence to the municipalities to provide clarification of the rates to be used.

Chairman Hamilton stated the department would provide information. He followed by saying the rates currently in the rulemaking process cannot be used for the first tax bill; however they may be used for the final tax bills.

Representative Gauthier thanked the board for the opportunity to speak. He explained 70% of the City of Claremont is enrolled in current use and of that 70%, 75% percent is owned by out-of-state owners and is in large part in the unmanaged forest land category. There is concern over the reversal of the unmanaged rates over the last few years becoming lower and creating fewer taxes for those owners while the rest of the city's tax rates go up. He requested the board consider this as a topic for discussion. Chairman Hamilton and the board felt this would be a good public forum discussion for the fall. Information was requested from Representative Gauthier who stated he would forward correspondence and recording of a recent meeting to the board.

Definition of Agritourism

Commissioner Merrill gave a brief summary of how the definition of "agritourism" was repositioned in statute under RSA 21:34-a **Farm, Agriculture and Farming**. In a Supreme Court opinion, the previous construction did not intend the term "agritourism" to be part of agriculture farm use. After much effort and many work sessions with numerous groups, there was a consensus that it should be included in the farm and agriculture definitions.

A discussion followed pertaining to the definition of agritourism, what type of activities this might include and what if any impact it may have on the current use program. Some of the activities mentioned were zip lines, paint ball, and maple syrup production. It was stated that the addition of this definition does not exempt local control; agritourism activities would still need to comply with local regulations and the current use program and therefore should have no impact. It was also suggested this information be added to the Current Use Booklet. After a brief discussion, it was determined this would be a good topic for the public forum. Mr. Bernaiche suggested bringing this topic to the Assessor's Association meeting as an educational topic and to get some feedback on current issues.

Agricultural Structures and Buildings

A lengthy discussion took place pertaining to the criteria that may be required or determined for structures and buildings allowed on current use land including underground waterlines, pump houses, and fences and how these structures and/or buildings may or may not supplement the function and/or use of the property. Other topics included moveable structures, how does the use of the structure affect the inherent use of the property and determining a definition of "structure".

A subcommittee was formed to define structures/buildings relating to current use. Commissioner Merrill will Chair the subcommittee; Ms. Lewy, Ms. Richter, Mr. Souther and Mr. Bernaiche also volunteered to participate. Mr. Bernaiche invited Commissioner Merrill, as well as anyone else who would like to attend, to the Assessor's Association meeting on May 9 to provide information to the assessors relating to farming and agriculture.

Other Business

Mr. Bernaiche presented a situation in a town that involved voluntary placement of current use land. Discussion followed.

Next Meeting

The next regular board meeting is scheduled for Monday, May 22, 2017 at 9:30 a.m., location to be determined.

Senator Ward *motioned to adjourn*; Mr. McMullen *seconded*. *All approved*

Chairman Hamilton adjourned the meeting at 11:15 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:

Telephone: (603) 230-5967
Facsimile: (603) 230-5943
E-mail: cub@dra.nh.gov
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