



There were several suggestions from the public on ways to modify how current use and conservation land is taxed. For example, value conservation lands by subtracting the value of the rights sold and tax the rest; tax out-of-state landowners higher than in-state landowners; or model the program after the State of Vermont, where the state pays municipalities the difference between current use value and assessed value. The last suggestion however would be difficult as the tax structure and method for providing conservation land in NH is completely different than Vermont. Another suggestion was to consider placing a conservation easement on a property a disqualifying event that would trigger a land use change tax (LUCT) because the easement removes the capability for the municipality to receive tax dollars from development which can no longer occur.

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

The last public forum was held in Concord preceding 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. Mr. Hamilton summarized 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.

Mr. Hamilton read correspondence received from Mr. Stock from the NH Timber Owners Association into the record.

### **Rulemaking**

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

Mr. Thomson ***motioned to move forward into initial rulemaking with proposed changes to Cub 304.07 Assessment Ranges for Forest Land Categories and Cub 304.08 Assessment Ranges for Forest Land Categories with Documented Stewardship 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 [~~\$110 to \$165~~] **\$118 to \$177** per acre;
- (b) The category of hardwood shall be [~~\$47 to \$74~~] **\$54 to \$81** per acre; and
- (c) The category of all other shall be [~~\$34 to \$54~~] **\$37 to \$56** per acre.

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 [~~\$66 to \$99~~] **\$71 to \$106** per acre;

(b) The category of hardwood shall be [~~\$28 to \$43~~] **\$33 to \$49** per acre; and

(c) The category of all other shall be [~~\$20 to \$30~~] **\$22 to \$34** per acre; and

Ms. Francher **seconded the motion**. No discussion. Chairman Hamilton called the motion. **All approved**.

Senator Ward **motioned to move forward into initial rulemaking with the proposed changes to Cub 304.14 Assessment Range for Wetland and Cub 304.13 Assessment Range for Unproductive Land as follows:**

Cub 304.13 Assessment Range for Unproductive Land. The assessment for unproductive land shall be [~~\$20~~] **\$22** per acre.

Cub 304.14 Assessment Range for Wetland. The assessment for wetland land shall be [~~\$20~~] **\$22** per acre.

Mr. McMullen **seconded the motion**. Chairman Hamilton called the motion. **All Approved**.

Mr. Souther **motioned for Cub 304.03 Assessment Ranges for Farm Land to remain at \$25 to \$425 per acre.**

Ms. Francher **seconded the motion**. No discussion. 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.

### **New Business**

A brief discussion took place pertaining to how municipalities can track town-owned land in current use. The MS-1 does not provide a place to report it and some assessors track it; some do not. When a property in current use is donated to a municipality; the lien remains on the property until a disqualifying event. It makes sense to be able to track the property in case it is ever sold and a land use change tax could be received. A suggestion was made to bring the question to the NH Assessor's Association's monthly meeting to gain input on adding a code in the CAMA system.

Ms. Francher **motioned to adjourn**. Representative Belanger **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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In person at 109 Pleasant Street, Concord  
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