

**MINUTES OF THE
CURRENT USE BOARD
RULEMAKING HEARING**

Approved as written

DATE: January 11, 2018 **TIME:** 1:00 p.m.

LOCATION: Department of Revenue Administration, 109 Pleasant Street, Concord NH

BOARD MEMBERS:

(E) Excused Absence

Senator Ruth Ward	Representative James Belanger <i>(E)</i>
Stephan Hamilton, NHDRA, Chairman	Shawn Jasper, Dept. of Agriculture, Markets & Food <i>(E)</i>
David McMullen, City Assessing Official <i>(E)</i>	Andrea Lewy, Assessing Official, Towns >5,000
Barbara Richter, NHACC <i>(E)</i>	Norm Bernaiche, Assessing Official, Towns <5,000
Jon Wraith, UNH Life Science & Agriculture <i>(E)</i>	Susan Francher, NH Forests and Lands <i>(E)</i>
Lindsay Webb, NH Fish & Game <i>(E)</i>	Chuck Souther, Public Member, Farm Land <i>(E)</i>
Thomas Thomson, Public Member	Susan Bryant-Kimball, Public Member, Forest Land

MEMBERS OF THE PUBLIC:

Rob Johnson, NH Farm Bureau	Jasen Stock, NHTOA
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Chairman Hamilton opened the meeting at 1:12 p.m. and welcomed those in attendance.

Introductions of the Board followed.

Chairman Hamilton summarized the initial proposals to readopt with amendments Current Use Administrative Rules Cub 304.07, Cub 304.08, Cub 304.13 and Cub 304.14, to be effective April 1, 2018. The amendments are 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 \$71~~] **\$54 to \$81** per acre; and
- (c) The category of all other shall be [~~\$34 to \$51~~] **\$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.

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 shall be [~~\$20~~] \$22 per acre.

The assessment ranges were calculated using an income valuation technique to determine the income producing capability of the land that is growing the various categories of timber. In making these determinations, the assessment ranges for forestland were determined and then a factor was applied to recognize the benefit of stewardship and a 40% reduction was applied to the ranges to determine the stewardship ranges. The assessment range for unproductive land and wetlands are set by statute at the lowest value of any of the ranges at \$22.

Public Comment

No comments received.

Board Comment

Mr. Bernaiche expressed appreciation for the process getting back on track this year and asked if there was a timeline for when the rules will be presented to JLCAR. Chairman Hamilton explained at the completion of the 10-day public comment period, which is Friday, January 26, 2018, and if no public comment is received, the rules will then move into the final rulemaking process. The rules will be placed on the JLCAR Agenda for the next available meeting (they meet every two weeks) and once presented they will hopefully move to the Consent Agenda be quickly adopted by JLCAR. The anticipated completion of this process is mid-February.

Chairman Hamilton asked if there were any additional comments.

Mr. Thomson clarified if JLCAR adopts the rules, these rates will be available to the towns for the new tax year. Chairman Hamilton responded that was correct.

Comments may be submitted in writing to the Department at PO Box 487, Concord, NH 03302-0487 or faxed to (603) 230-5947 or by e-mail at cub@dra.nh.gov. The Current Use Board will consider all comments provided during this hearing and any received by January 26. At the close of that period, the proposed rules will be submitted for final rulemaking.

Chairman Hamilton adjourned the rulemaking hearing at 1:22 p.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