

MINUTES OF THE
CURRENT USE BOARD

Booklet Subcommittee Meeting

DRAFT

DATE: July 10, 2018

TIME: 1:00 p.m.

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

SUBCOMMITTEE MEMBERS:

Lindsay Webb, Andrea Lewy (*Excused*), Susan Bryant-Kimball, Mary Pinkham-Langer

MEMBERS of the PUBLIC:

Jasen Stock, NH Timber Owners Association, Jonathan Rice, Assessor, City of Rochester

The meeting convened at 1:00 p.m.

Ms. Webb briefly reviewed the discussion from the previous meeting and suggested the committee discuss how to reformat the draft handbook in a way that makes the most sense for public use. The rules subcommittee is in the process of updating the Cub rules with the intent of bringing the proposed changes to the public forums in the fall, submitting them for rulemaking and JLCAR approval and implementing them into the Current Use Criteria Handbook for April 1, 2019. The next meeting of the rules subcommittee is scheduled for Wednesday, July 25, 2018, at 9:00 a.m. at DRA.

The subcommittee discussed separating the different topics of the current use program into sections to provide easier accessibility and focused information. Some of the topics discussed follow.

Maps

Some concerns expressed with the existing maps included too many situations described on one map makes it very confusing; not enough information is provided; and the inability to determine what land is in current use and what land is not in current use. A suggestion was made to provide separate maps illustrating different scenarios for clarity. The following information was suggested to be included:

- Dimensions and/or boundaries such as pins, stonewalls, or drill holes to determine where the land in current use began and ended;
- Defined curtilage and betterments;
- Measurements and depth; and other information proposed in the rules;
- Using “identifiable boundaries” without having to require a surveyed map;
- Land not in current use does not move; once a map is submitted with a portion of land not in current use; that land cannot be relocated to another area; and
- Including where to find resources for making maps.

Soil Potential Index (SPI)

The current draft handbook contains a lot of information about SPI and an addendum that most people who own land in current use will not need. A suggestion was made to replace the draft information with a brief overview of what SPI is and how it is calculated, the different grading used for forestland, who to contact and where to find more detailed information relating to this topic.

Additional Suggestions

- At the beginning of the handbook section, include a paragraph describing the purpose and intent of the current use program including maintaining the state's farm land and forest land, protecting the scenic and agricultural diversity; and maintaining open space.
- Include the following statements or information:
 - This program is not about a reduction in assessed value and taxes;
 - Assessed value is not based on market value rather a current use value based on the productive capability of the land to produce crops or forests;
 - Putting land in current use puts a contingent lien on a property; and
 - A definition of curtilage.
- The on-line version should include:
 - Entire handbook;
 - Individual sections; and
 - Links to other resources and information.

A brief discussion took place about whether or not to include all statutes relating to current use in the handbook. It was suggested the inclusion of all of the statutes would create a burden each year to make sure all changes were implemented and updated. By providing links to the original sources, the information will be up-to-date.

Forms

A brief discussion followed about whether to include the forms in the handbook or provide on-line links to them; it was decided the forms should be included in the back of the handbook for those who wanted to print them out as well as providing links to the forms on the DRA website. Rules are also being created for the forms and it was mentioned that the current forms do not have the room to include map and lot and book and page information for more than one or two parcels. A suggestion was made to include a sample form to show how the application should look along with a corresponding map. It was decided a sample will be created for one parcel and the committee would determine if an example was needed for multiple parcels. Other samples might include boundary line adjustment and land coming out of current use.

Public Comment

A discussion followed about the lack of knowledge by people who own land in current use or those who purchase property with land in current use and the common misconception that a land use change tax will be applied when a property sells. It was stated the handbook is a good tool however more educational opportunities for property owners and ways to distribute information, such as pamphlets for new owners, were recommended.

Next Meeting

Wednesday, August 8, 2018, at 1:00 p.m. at DRA

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) 230-5955

Facsimile: (603) 230-5947

E-mail: cub@dra.nh.gov

Web: <http://revenue.nh.gov/current-use>

In person at 109 Pleasant Street, Concord

In writing to:

NH Department of Revenue Administration

Current Use Board

PO Box 487

Concord, NH 03302-0487