

MINUTES OF THE
CURRENT USE BOARD

Rules Subcommittee Meeting

DRAFT

DATE: July 25, 2018 **TIME:** 9:00 a.m.

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

SUBCOMMITTEE MEMBERS:

Steve Hamilton, Susan Bryant-Kimball, Mary Pinkham-Langer

MEMBERS of the PUBLIC:

Rob Johnson, NH Farm Bureau, Jasen Stock, NHTOA

Mr. Hamilton convened the meeting at 9:00 a.m.

Definitions

The following definitions were added or amended:

Cub 301.01 “Agricultural betterment” (***added***) means the installation or construction of water sources, fencing, or [~~vacuum tube~~] ***sap*** collection systems, not including structures, which are used exclusively for growing products in farmland, for pasturage, or for the collection of [~~maple syrup~~] ***tree*** sap as referenced in Cub 303.

After a brief discussion, the noted ***revisions*** were made. It was also noted the betterments in the above definition are further described in Cub 303.

Cub 301.02 “Agricultural greenhouse” (***added***) means the installation of a non-permanent greenhouse, used exclusively for growing agricultural crops in the farmland, which:

- (a) Consists of bolted, non-welded, tube framing covered with plastic sheeting;
- (b) Is not permanently affixed to the underlying farmland with concrete or similar non-portable footings;
- (c) The removal of the greenhouse will not affect the utility of the underlying farmland;
- (d) Source of water is serviced from above ground piping not permanently affixed to the farmland;
- (e) Is not used for the retail sales of any non-agricultural products;
- (f) Does not contain tables or benches;
- (g) Does not contain permanent electric service, heat, or ventilation; and
- (h) Is not used to provide shelter or housing for any livestock, or to store supplies or equipment.

Discussion followed. A greenhouse must be used for agricultural crops grown in the farmland such as pick your own tomatoes or peppers; it does not include the sale of bread, jams, potted plants, etc. A suggestion was made to provide clarification by stating the intent is for sale of crops grown in the soil.

Connective annexation; moving a structure without causing damage to a structure or the ground itself, was considered and whether or not it would be helpful to add to the list of definitions as an underlying principle to reference, for example, a 3-sided animal structure. A suggestion was made to define "non-permanent"; Mr. Hamilton and Ms. Pinkham-Langer will work on a definition that relates to direct support of an agricultural use for which a non-permanent structure was intended.

Cub 301.0[4]3 "Betterment" (**amended**) means, **or the purpose of determining non-qualifying land, or the value of the land in accordance with RSA 79-A:7 and Cub 308.02**, the installation or construction of improvements which **disqualify or** influence the value of the land such as (see Cub 301.13 for exceptions):

Cub 301.11 "NICU" (**added**) means the land not in current use, identified by the map or drawing submitted with the Form A-10 application pursuant to Cub 302.02 and Cub 309.01 (b), which has:

- (a) Not met the qualifying criteria for current use assessment; or,
- (b) Not been included by the landowner(s) as being enrolled in current use.

The distinction between non-qualifying land and land not in current use was discussed. It was important to make sure the terms were used consistently throughout the rules.

The **addition** of Cub 301.13 is intended to separate and identify different structures by agricultural and other; structures that are common but do not receive common or typical treatment, including bridges and roadways being used exclusively for forestry, agricultural and recreational purposes.

Cub 301.13 "Structure" (**added**) means property improvements such as, but not limited to:

- (a) Buildings;
- (b) Utility lines servicing structures;
- (c) Solar or wind farms;
- (d) Septic systems;
- (e) Bridges and roadways that are not being used exclusively for:
 - (1) Forestry purposes in accordance with Cub 304.05 (c);
 - (2) Agricultural purposes in accordance with Cub 304.02 (b) and (c); or
 - (3) Recreational purposes pursuant to RSA 79-A:4 II ;
- (f) Dams that are not constructed for, or exclusively used, as an agricultural betterment;
- (g) Farm outbuildings;
- (h) Greenhouses; and
- (i) Other structures used in agriculture and farming operations. (See 21:34-a, I)

The distinction between “tract” and “parcel” was discussed; a tract consists of two or more contiguous parcels of identical ownership. It was suggested clarification be provided within the definitions and a review completed to make sure the terms were being used correctly and consistently throughout the rules.

Part Cub 302 – [APPLYING FOR] CURRENT USE APPLICATION, APPROVAL, DENIAL, APPEAL OR WITHDRAWAL (amended)

Ms. Pinkham-Langer noted the instructions for completing Form A-10 were moved to PART Cub 309 FORMS. She then continued with the explanation of the revisions and additions drafted for each separate process.

Amended rules included:

- Cub 302.01 Applying for Current Use.
- Cub 302.[02]03 **Registry of Deeds Recording and Filing Fee.**
- Cub 302.[04]07 Withdrawal of Application. The landowner may withdraw the application in the same year in which it was submitted, provided **that the municipal[ity] assessing officials have [has]** not recorded Form A-10 with the county register of deeds.
 - Suggested addition, “*by notifying the municipal assessing officials in writing*”

Additions included:

- Cub 302.02 NICU Identifiable Boundaries. Each tract of land for which a Form A-10 application is filed shall have a current use map or drawing that provides verifiable measurements, acreage calculations, existing identifiable landmarks, and location which will enable the municipal assessing officials to distinguish the non-current use land from current use land.
- Cub 302.04 Approval of Current Use Application.
- Cub 302.05 Denial of Current Use Application.
- Cub 302.06 Appeal of Current Use Application.

A discussion followed about the appeal process and timeline. It was suggested a form be created for landowners to use when requesting to add or withdraw the 20% recreation discount or stewardship from property to assist the municipality with managing the information and provide for a consistent process amongst all municipalities. A suggestion was made to include information such as the authority to post a property for a specified amount of time for safety reasons. Discussion followed. Mr. Hamilton and Ms. Pinkham-Langer will look into this.

Next meeting

Wednesday, August 8, 2018 at 9:30 a.m. at DRA, Training Room

Task list:

- Define “irrigation”
- Replace “water lines” with “irrigation” throughout rules
- Define “non-permanent”
- Add definition for “municipal assessing official”

A brief discussion about the CU Handbook and what to update the subcommittee on followed. Ms. Pinkham-Langer will provide an up-to-date draft of the proposed rules. She added a technical or at-a-glance handbook might be

useful to distinguish between the technical information and court cases versus examples. Much of the information in the current handbook is being integrated into the rules. Mr. Hamilton suggested the Assessing Standards Board's Assessing Reference Manual for Taxpayers, Selectmen and Assessors could be used as resource to provide the more technical and in-depth information.

The next meeting will include a review of documents and changes up to Cub 305 and suggestions for Cub 306 forward. Further discussion will take place on identifiable boundaries and ideas were encouraged to distinguish land in current use versus the land not in current use and the use of measurements and landmarks, such as stonewalls.

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