

MINUTES OF THE
CURRENT USE BOARD

Rules Subcommittee Meeting

DRAFT

DATE: August 14, 2018 **TIME:** 9:30 a.m.

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

SUBCOMMITTEE MEMBERS:

Mary Pinkham-Langer, Susan Bryant-Kimball, Chuck Souther

MEMBERS of the PUBLIC:

Rob Johnson, NH Farm Bureau

Ms. Pinkham-Langer convened the meeting at 9:35 a.m.

Minutes

A brief discussion took place about whether or not to approve the minutes of the July 10th and July 25th meetings. Due to lack of committee members in attendance, Ms. Bryant Kimball ***motioned to postpone the vote until the next meeting***; Ms. Pinkham-Langer ***seconded the motion***. No further discussion. ***Motion passed unanimously.***

Ms. Bryant-Kimball commented about the various ways and numerous places information about the tax maps and roads are referenced in the rules and suggested providing definitions and references to the definitions throughout the rules to improve consistency. Ms. Pinkham-Langer stated there is a lot of information that has not changed in many years and as the review process proceeds, those suggestions could be discussed. Other ideas discussed were creating a definition for “map” and describing situations when a new map is required.

Definitions

Ms. Pinkham-Langer summarized the changes made based on discussion at the July 25, 2018, meeting:

Amended Cub 301.01 “Agricultural betterment” means the installation or construction of water sources, irrigation lines, fencing, or sap collection systems, ~~[not including structures,]~~ which are used exclusively for growing products in farmland, for pasturage, for providing water to livestock, or for the collection of tree sap as referenced in Cub 303.

A lengthy discussion followed including concern about various interpretations particular words may create, in particular the word “structures.” Due to concern about the interpretation of “structures,” the phrase “*not including structures,*” was struck from the definition. Concern was also expressed about the “flow” of the rules and how the information was meant to be followed. For example, definitions are presented in one section and additional criteria and detail for those defined terms provided in other section(s). The committee members will review Cub 301.01 to come up with suggested language.

Cub 301.02 “[Agricultural greenhouse] means the installation of a non-permanent greenhouse, used exclusively for growing agricultural crops in the farmland, which] **“Seasonal high tunnel” means the use of a non-permanent covering used exclusively for growing agricultural crops directly in the farmland, which:**

(a) Consists of **fastened [bolted]**, non-welded, **[tube]** framing covered with **[POLYETHYLENE?] membrane** sheeting;

(b) Is not permanently affixed to the underlying farmland with concrete or similar non-portable footings and is readily disassembled;

(c) The removal of the **[greenhouse] high tunnel** 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;]~~

~~[(d) Is used exclusively for the sale of crops grown in the ground and is not used for the retail sales of any non-agricultural products;]~~

(ed) Does not contain tables or benches;

(fe) Does not contain permanent electric service, heat, or ventilation; and

(gf) Is not used to provide shelter or housing for any livestock, or to store supplies or equipment.

A discussion followed about the first (d), above, which led to review and discussion of the definition of “irrigation.” The definition of “irrigation” was changed to “agricultural water use” and the second (d) above was deleted.

Cub 301.0[4]3 “Betterment” means, for the purposes of determining non-qualifying land or the value of land in accordance with RSA 79-A:7 and Cub 308.02, the installation or construction of non-agricultural betterments or other improvements which disqualify or influence the value of land such as:

Discussion ensued about how to better represent “non-qualifying land” and how betterments related to curtilage.

Cub 301.0[3]5 “Contiguous parcels” means more than one parcel of land, having identical ownership, which is connected, disregarding whether it is divided by a highway, railbed, river or water body or the boundary of a political subdivision.

Amended Cub 301.10 “[Irrigation] **Agricultural water use**” means to supply controlled amounts of water **to help in ground crops to grow or to supply grow in ground crops or to supply drinking water to livestock.**

Added Cub 301.11 “Municipal Assessing Officials” means those charged by law with the duty of assessing taxes and being the:

(a) Governing body of a municipality;

(b) Board of assessors or selectmen of a municipality; or

(c) County commissioners of an unincorporated place.

Added Cub 301.12 “Municipality” means a city, town, or unincorporated place. The term includes “Municipal.”

Added Cub 301.13 “NICU” 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.

Cub 301.14 “Non-permanent” means a readily transportable animal shelter which:

- (a) Is used exclusively for agriculture by providing temporary shelter to pastured animals;*
- (b) Relocation will not affect the utility of the underlying farm or pasture land; and*
- (c) Is not permanently affixed to the underlying farm or pasture land.*

Discussion ensued about the definition of “non-permanent” and its intent. It was suggested many of the structures used for agricultural purposes are used more like equipment because they are rotated or moved. A suggestion was made to define “agricultural equipment” rather than defining “non-permanent” or further define Cub 301.16 (h) Other structures used in agricultural and farming operations.

The following thoughts were suggested to be included in the definition of agricultural equipment, used exclusively for agricultural purposes, including; is used exclusively for agriculture by providing temporary shelter to pastured animals; relocation will not affect the utility of the underlying farm or pasture land; and is not permanently affixed to the underlying farm or pasture land.

A brief discussion took place about RSA 79-F Taxation of Farm Structures and Land Under Farm Structures, which is a local option, that only a few towns have adopted.

Added Cub 301.1[4]5 “Parcel” means a separate tract of land as identified by the municipal tax maps.

Ms. Bryant-Kimball offered to review the definition of “parcel” to provide clarification from the term “tract” defined in Cub 301.18.

Next Meeting

Tuesday, August 14, 2018, at 9:30 a.m. at DRA

Mr. Johnson and Ms. Pinkham-Langer offered to draft language for a definition of agricultural equipment.

Mr. Souther offered to follow up with Commissioner Jasper to see about scheduling a meeting with the agricultural structures subcommittee.

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
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E-mail: cub@dra.nh.gov
Web: <http://revenue.nh.gov/current-use>

In person at 109 Pleasant Street, Concord
In writing to:
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Current Use Board
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