

MINUTES OF THE  
CURRENT USE BOARD

Rules Subcommittee Meeting

**DRAFT**

**DATE:** September 27, 2018

**TIME:** 9:30 a.m.

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

**SUBCOMMITTEE MEMBERS in ATTENDANCE:**

Steve Hamilton, Mary Pinkham-Langer, Andrea Lewy, Susan Bryant-Kimball, Rob Johnson

**MEMBERS of the PUBLIC:**

Jonathan Rice

Ms. Pinkham-Langer opened the meeting at 9:55 a.m.

**Proposed Rules**

Ms. Pinkham-Langer noted many of the comments made in previous drafts were removed. A review of the rules including minor reference and grammatical changes followed.

A discussion followed about the following rule and suggested changes.

Cub 304.01 **Current Use** Acreage Requirement-

***(5) A parcel or tract of undeveloped land of any size, actively devoted to growing crops in ground with an annual gross income from the sale of the non-modified harvested processed crops produced thereon totaling at least \$2,500 provided that:***

***a. Upon submission of the current use application, and subsequently thereafter, the landowner shall be required to demonstrate to the municipal assessing officials that during the previous tax year at least \$2,500 of gross income was earned from the sale of the non-modified harvested processed crops grown in the parcel or tract of land;***

***b. The \$2,500 of the earned gross income was not from the sale of harvested crops processed beyond their natural state to make value-added agricultural products such as, but not limited to:***

After a brief discussion relating to some concern about the words 'non-modified' and 'harvested', it was agreed to replace 'modified' with ***processed*** which as felt to be more applicable and to delete the word ***harvested*** deemed to be unnecessary.

The review continued.

A discussion followed about roads and if the separate rules that address roads should be consolidated into one section; another concern was striking RSA 21:34-a.

Cub 304.02 **3 Current Use Assessment of Farm Land.**

(b) **Farm Land** containing roads constructed **exclusively** in support of agricultural or horticultural **farming** activities, as defined in ~~(a) above~~ **RSA 21:34-a**, shall remain in current use.

It was suggested and agreed to strike ~~(a) above~~ and keep **RSA 21-34-a**.

Discussion followed about (b) and (c) below and if there was a situation that had both.

(b) **Farm Land** containing roads constructed **exclusively** in support of agricultural or horticultural **farming** activities, as defined in **RSA 21:34-a**, shall remain in current use.

(c) Land containing roads to provide **exclusive** access to non-agricultural or non-horticultural structures or residences shall not remain in current use.

During discussion, it was stated that statute does not differentiate or provide guidance. Ms. Pinkham-Langer offered to take a look at the roads section and draft language for review.

### **Next Meeting**

Thursday, October 4, 2018 at 9:30 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

In writing to:

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Current Use Board

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