

MINUTES OF THE  
CURRENT USE BOARD

Rules Subcommittee Meeting

**DRAFT**

**DATE:** October 18, 2018

**TIME:** 1:00 p.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:**

No public in attendance

Mr. Hamilton convened the meeting at 9:30 a.m. Introductions followed.

Ms. Bryant-Kimball thanked Ms. Pinkham-Langer for her work with the rules and keeping track of all of the revisions. Ms. Lewy agreed and she appreciated getting the documents prior to meetings to have time to review.

Proposed Rules

Ms. Pinkham-Langer stated she removed the forms section from the document distributed as it is still in progress. There were two versions distributed, one showing the edits and notes; the other without. A review of the edits from the October 4<sup>th</sup> meeting followed.

New section

***Cub 306.03 Roads. Land supporting roads or trails, including wetland crossings, shall be eligible for current use assessment when the primary purpose and use of the road or trail is for:***

- (a) Farming activities pursuant to Cub 304.03;***
- (b) Forestry or watershed activities pursuant to Cub 304.05; and/or***
- (c) Recreational activities pursuant to RSA 79-A:4 II.***

***Cub 303.07 Existing Right-of-Way. Land enrolled in current use, on which an owner of an adjoining parcel has a right-of-way for access, shall:***

- (a) Remain in current use when a road is constructed within the right-of-way by the adjoining parcel owner for purposes pursuant to Cub 303.06; or***
- (b) Remain assessed as current use when a non-qualifying road is constructed within the right-of-way by the adjoining parcel owner who, shall be the party assessed and responsible for the payment of the right-of-way land use change tax pursuant to Cub 308.***

All rules were renumbered accordingly.

A brief discussion followed about the following change:

Cub 304.05 **Current Use Assessment of Forest Land.**

~~(e) Forest land **stand types, pursuant to Cub 304.06 (a), shall: be classified to a minimum of 10 acres pursuant to the majority of the type of trees growing on the land.**~~

**(1) For stands sufficiently uniform in species composition, be classified at a minimum of 10 acre forest types and, the forest types of less than 10 acres be classified with the majority forest type; or**

**(2) Be classified by the number of acres according to forest type.**

~~(f) Once the dominant forest type has been determined in (e) above, forest types of less than 10 acres shall be classified with the dominant forest type.~~

The discussion was related to why the 10-acre minimum for class types and whether property owners could show types of less than 10-acres. It was suggested this rule be reconsidered to see if language could be provided to clarify further.

A lengthy discussion followed about Cub 304.07 **Documented Forest Stewardship Assessment;** about the program and the requirements of the update.

Review and discussion of changes continued.

Added Cub 304.10 **Appeal of Current Use Assessed Value.**

**(a) A landowner aggrieved by the current use assessed value may file an abatement request with the municipal assessing officials pursuant to RSA 76:16.**

**(b) When a landowner files an abatement request for the farm land or forest land current use assessed value range, the landowner shall provide to the municipal assessing officials:**

**(1) An SPI for farm land; or**

**(2) Supporting documentation from a licensed forester pertaining to the forest land grade, location, and site quality; or**

**(3) Supporting documentation pertaining to how the grade, location, site quality, or other physical attributes affect the income producing capability of the farm land or forest land.**

**(c) If the municipal assessing officials deny the abatement request, a landowner may appeal to either the Board of Tax and Land Appeals pursuant to RSA 76:16-a or Superior Court pursuant to RSA 76:17.**

A lengthy discussion followed.

The assessment ranges were removed from the individual sections within the rules and Part Cub 305 was created to provide easier access to them.

A suggestion was made to remove the placeholder under Cub 306 for golf course land as there has not been any comment or correspondence relating to it. Ms. Pinkham-Langer stated will delete that and replace with Change in Current Use Classification; the remaining rules will be renumbered and references throughout corrected.

The review continued.

A discussion followed about the form changes.

#### A-5, Land Use Change Tax

- Language was added to clarify how to process a land use change tax for (1) property owners; and (2) responsible parties of rights of way;
  - Land owned and removed - Form filed at the registry
  - Rights-of-way – Form is not filed at the registry

It was suggested this change would need to be provided to the tax collectors. Ms. Pinkham-Langer stated she was still in the process of updating the forms and that information will be provided on the form and in the directions.

#### A-10, Application for Current Use Assessment

- Added
  - More spaces for multiple-owners (4); tax year applied for; More spaces for map and lot

Ms. Pinkham-Langer stated the A-5W, CU-12 will be updated and the instruction pages drafted; and the CU-18 will be drafted.

#### Future Schedule

Mr. Hamilton indicated the Forestry Subcommittee was meeting to discuss the output from the model and to make a recommendation for the assessment ranges. Once the recommendations are ready, Mr. Hamilton anticipated a full Board meeting would be scheduled by the end of October to schedule the forums and to provide this committee's recommendation of the rules to bring to the public forums.

A brief discussion followed about concern that the rules pertaining to buildings and structures has been discussed by the rules subcommittee rather than the Buildings and Structures subcommittee. It was stated that subcommittee had not met to date and Commissioner Jasper, new to his position, had not had the opportunity to schedule.

#### Minutes

No minutes were approved at this meeting.

#### Next Meeting

Tuesday, October 23, 2018 at 1:00 p.m.

Chair Hamilton adjourned the meeting at 3:46 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) 230-5096  
Facsimile: (603) 230-5947  
E-mail: [cub@dra.nh.gov](mailto: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  
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