

MINUTES OF THE
CURRENT USE BOARD
Rulemaking Hearing

Approved as amended

DATE: February 4, 2019

TIME: 1:00 p.m.

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

BOARD MEMBERS:

Senator Ruth Ward

Representative Jim Belanger ~ *Excused*

Mary Pinkham-Langer, Chairman, Commissioner Designee, NHDRA

Ted Howard for Jon Wraith, Dean, College of Life Sciences and Agriculture

Shawn Jasper, Commissioner, NH Department of Agriculture, Markets and Food ~ *Excused*

Susan Francher, Commissioner Designee, NH Department of Natural and Cultural Resources, Division of Forests and Lands ~ *Excused*

Barbara Richter, NH Conservation Commission

Lindsay Webb, Commissioner Designee, NH Fish & Game ~ *Excused*

Jonathan Rice, Assessing Official, City

Andrea Lewy, Assessing Official, Population >5,000

Norm Bernaiche, Assessing Official, Population <5,000

Susan Bryant-Kimball, Forest Landowner

Tom Thomson, Public Member

Chuck Souther, Public Member, Agriculture

MEMBERS of the PUBLIC:

Rob Johnson, NH Farm Bureau

Bradford Keith, Lyme

Mr. Hughes convened the hearing on the proposed rules Cub 304.03, Cub 304.07, Cub 304.08, Cub 304.13 and Cub 304.14 concerning Current Use Assessment Ranges at 1:06 p.m.

The hearing is being conducted pursuant to the NH Administrative Procedures Act, RSA 541-A:11 and Administrative Rule Part 211. The hearing was noticed on the Rulemaking Register on January 10, 2019, Notice Number 2019-3.

The purpose of this hearing is to accept public comment on the proposed Current Use Assessment Ranges. Comments may also be submitted in writing to Tracey Russo, Paralegal Department, NH Department of Revenue Administration by mail at PO Box 457, Concord, NH 03302; by fax at (603) 230-5932; or by e-mail at Tracey.Russo@dra.nh.gov. The deadline for the submission of written comments is Thursday, February 14, 2019.

Public Comment

Mr. Bradford Keith introduced himself as property owner in the towns of Orford and Lyme and a member of the Lyme Selectboard. He thanked the Board for their service to the State. He began his comments by objecting to the statement under 6.b. of the Rulemaking Notice concerning the groups affected stating only the assessing officials and landowners who have land enrolled in current use. He felt the Board failed to recognize the local political subdivisions of the state and taxpayers they represent and that the Board must recognize they represent all landowners in the state not just those enrolled in the current use program. He added all municipalities should have been notified of this hearing.

His second comment pertained to the statement made under number 11. on the Rulemaking Notice that states the rules do not mandate fees or additional local expenditures on the political subdivisions of the state and therefore do not violate Part I. Article 28-A of the NH Constitution. He stated the Board fails to recognize that changing the assessment ranges has a direct impact on the local and county tax rate calculations and real property tax implications. He feels the current use law provides "encouragement" to owners of qualifying open space land by reducing their property assessment and property tax burden but imposes additional property taxes among all other landowners in the community. The costs of the benefits provided by this program are funded by NH property taxes and therefore the decisions made by this Board impact every political subdivision of the state.

Mr. Keith expressed frustration about the lack of notice to the taxpayers about the hearing as decisions are being made that will have a significant impact on taxes. Ms. Pinkham-Langer stated the hearing was noticed on the Rulemaking Agenda by the Office of Legislative Services as well as the Department's website which met the statutory requirements.

Ms. Richter, representing the NH Association of Conservation Commission, stated many studies have been completed relating to the cost of community services and current use land and in general, open space land requires less expense to maintain versus residential or developed land. It is those costs of community services that have promoted RSA 79-A and why it is considered a public benefit.

Mr. Keith responded he feels the opinions that open space does not cost as much is an irrelevant argument relative to the property tax. The other issue is the Board cannot identify the discount rate that encourages people not to develop their land. That encouragement is a cost to all taxpayers in the state and should be disclosed; and the reason it cannot be disclosed is because there is no comparison between market value of land in current use to the assessment ranges. Therefore current use rates have nothing to do with the market value of property.

Mr. Thomson reiterated the results of the studies have shown land enrolled in current use does provide benefits to the communities. The land enrolled in current use is not only used by the landowners, it is open to the public for activities such as snowmobiling which brings in over \$600 million annually and other tourism and recreation activities that bring people into our state.

Mr. Keith stated he requested minutes of public meetings from August forward and was told they were not available and that is in direct violation of the open meeting laws of this state. He suggested the Board look into making some changes pertaining to the minutes and noticing of meetings.

End of public comment.

Mr. Hughes reminded those in attendance the deadline to submit written comment is Thursday, February 14, 2019. The Commissioner will take into consideration the public comments provided at this meeting as well as any written comments received in order to revise the initial proposal to the final proposal.

It is expected the final proposal will be submitted to the Joint Legislative Committee on Administrative Rules (JLCAR) for the Friday, March 15, 2019, meeting.

Mr. Hughes thanked those who attended and provided comment. The hearing on the proposed assessment ranges rules being promulgated by the Commissioner of the Department of Revenue Administration is hereby closed at 1:24 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
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