

**MINUTES OF THE  
CURRENT USE BOARD  
Public Hearing on the  
Proposed Administrative Rules**

**Draft**

**DATE:** June 13, 2019

**TIME:** 9:00 a.m.

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

**BOARD MEMBERS:**

*(E) Excused Absence*

Senator Ruth Ward *(E)*

Mary Pinkham-Langer, NHDRA, Chairman

Jonathan Rice, City Assessing Official *(E)*

Barbara Richter, NHACC

Ted Howard *for Jon Wraith*, UNH Life Science & Agriculture

Susan Francher, NHDNCR, Division of Forests & Lands

Lindsay Webb, NH Fish & Game *(E)*

Thomas Thomson, Public Member

Representative Timothy Josephson

Shawn Jasper, Dept. of Agriculture, Markets & Food

Andrea Lewy, Assessing Official, Towns >5,000

Norm Bernaiche, Assessing Official, Towns <5,000

Chuck Souther, Public Member, Farm Land

Susan Bryant-Kimball, Public Member, Forest Land

**MEMBERS OF THE PUBLIC:**

Philip Bodwell, DRA

James Gerry, DRA

Jasen Stock, NHTOA

Bradford Keith, Lyme

Adam Denancour

Sam Greene, DRA

Ms. Pinkham-Langer convened the public hearing on the proposed rules Cub 102, 103, 204, 207 and 300 concerning the organizational and practice and procedure rules and rules on criteria for open space current use assessment which are being promulgated by the Current Use Board at 9:01 a.m.

The hearing is being conducted pursuant to the NH Administrative Procedures Act, RSA 541-A:11 and Administrative Rule Part Rev 211. The hearing was noticed on the Rulemaking Register on May 23, 2019, Notice Number 2019-83.

The purpose of this hearing is to accept public comment on the proposed organizational and practice and procedure rules and rules on criteria for open space current use assessment. Comments may also be submitted in writing to Tracey Russo, Paralegal, 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](mailto:Tracey.Russo@dra.nh.gov). The deadline for the submission of written comments is Thursday, June 20, 2019.

**Public Comment**

Bradford Keith, 6 On the Common, Lyme, NH

Mr. Keith suggested a clarification be provided in the rules to differentiate that land enrolled in current use assessment retains the right to be developed and land with a conservation restriction easement can never be developed. Property that is permanently restricted from any kind of development should not be considered for current use assessment rates; it should be considered under conservation restriction assessment under RSA 79-B.

Due to a lack of clarification in the rules, properties subject to a permanent conservation easement have historically been reported as current use assessment. In the town of Lyme, there are over 7,000 acres permanently restricted by a conservation restriction easement but there is no distinction between RSA 79-A and RSA 79-B shown on the MS-1 Report.

There is also confusion as to whether or not a Selectboard has the responsibility to classify land misreported as current use assessment. The town at one time was told yes, they had that authority, however the Department of Revenue (DRA) requires that a PA-60 be filed by a landowner and kept on file at the Town for any land designated under RSA 79-B. Mr. Hamilton, former Chairman of the Board, visited the Town of Lyme and explained a letter mailed to property owners by the Town was inappropriate as the Town could not require a landowner to submit a PA-60. The confusion lies between the rules and what the right thing to do is. If the Town could not require landowners to file a PA-60, should the Town simply remove all the land from current use and wait for landowners to apply for current use assessment or assessment rates, which are the same for conservation easement land? Mr. Keith felt it would be simpler to add in the rules under the criteria that land enrolled in current use must retain the right to be developed in order to qualify under RSA 79-A.

Mr. Keith's next point was to clarify the following statement that he feels is inaccurate, "*The criteria and methodology currently used to set the assessment rates is determined by the legislature.*" The legislature granted the authority to establish assessment rates to the Current Use Board and it is the Board that decided to use an income potential methodology. He feels it is the Board's responsibility to consider the appropriateness of that methodology going forward and to decide whether a 98% discount is an appropriate discount versus some other discount. There is a 98% discount on the basic assessment values for current use and applying a 20 or 40% discount on 2% of value and does not encourage landowners to participate in a stewardship program or recreation.

No further comments were received. Chair Pinkham-Langer stated the Board would consider Mr. Keith's comments and discuss at the meeting following the hearing.

Ms. Pinkham Langer closed the public hearing at 9:11 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:

Telephone: (603) 230-5967  
Facsimile: (603) 230-5943  
E-mail: [cub@dra.nh.gov](mailto:cub@dra.nh.gov)  
Web: <http://www.revenue.nh.gov>

In person at 109 Pleasant Street, Concord  
In writing to: NH Dept of Revenue Admin.  
Current Use Board  
PO Box 487  
Concord, NH 03302-0487