

MINUTES OF THE  
CURRENT USE BOARD  
Regular Board Meeting

**Approved as written**

**DATE:** November 21, 2019

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

**BOARD MEMBERS:**

Senator Ruth Ward  
Representative Tim Josephson ~ *Excused*  
Jon Wraith, Dean, College of Life Sciences and Agriculture ~ *Excused*  
Shawn Jasper, Commissioner, NH Department of Agriculture, Markets and Food  
Rick Evans, NHDRA Commissioner Designee, NHDRA  
Susan Francher, Commissioner Designee, NHDNCR, Division of Forests and Lands  
Barbara Richter, NH Conservation Commission  
Glenn Normandeau, Commissioner, NH Fish & Game ~ *Excused*  
Jonathan Rice, Assessing Official, City ~ *Excused*  
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, Chair, Public Member, Agriculture

**MEMBERS of the PUBLIC:**

Barbara Reid, NHMA	Jasen Stock, NH Timber Owners Association
Matt Leahy, Forest Society	Mark Burger
Susan MacKenzie	Rusty Keith
Rob Johnson, NH Farm Bureau	

Chair Souther convened the regular meeting of the Current Use Board at 2:05 p.m. Introductions of the Board followed.

**Minutes**

Mr. Bernaiche ***motioned to accept the minutes of the October 28, 2019, regular board meeting***; Ms. Lewy ***seconded the motion***. A brief discussion ensued pertaining to the motion to go into non-public session. No further discussion. Chair Souther called the motion to accept the minutes of October 28, 2019, as written. Commissioner Jasper abstained; all others approved. ***Motion passed.***

**Public Forum Summary**

Chair Souther briefly summarized the two public forums held earlier in the week.

**Lancaster**

There was good attendance of about 15 people. Some points and discussions included:

- The forestry model explanation
  - How the rates are set
  - What type of information is used
- The disproportionate number of state employees versus the public members on the Board
- Problem in the State is the property tax
- DRA Stumpage Survey
  - Lack of response
  - Representativeness of numbers
- LSR has been submitted to study current use
- Suggestion for a discount for farmland similar to the forestry stewardship discount
- Stewardship is not a statutory requirement; created by the Board

### New London

Attended by about 8 people

- Recreation discount
- Suggestion for a frequently asked questions document
- Use soil's productive capability of forest land similar to the SPI for farmland
  - Difficult information to collect

### Public Comments

Ms. Lewy stated a frequently asked questions section is something the Handbook subcommittee considered and worked on and one will be available in the updated handbook. She welcomed suggestions.

Commissioner Jasper offered some clarification relating to the transfer of land enrolled under current use assessment and conservation restriction assessment; it is a transfer of assessment (value) of the land rather than a transfer of category or program. A transfer of the type of assessment is allowed under statute without requiring a land use change tax.

Mr. Evans clarified the information used in the calculation of the stumpage ranges includes stumpage surveys sent out by the Department bi-annually to foresters and loggers, values from the bids the State accepts on their sales and US Forest Service sales and information from landowners from contracts they have received. The rate of return for the stumpage surveys varies depending on the region; the central region generally has the best return; the south region varies from year-to-year and the north region has the least return however most logging up there is done by a limited number of crews. A brief discussion followed.

Commissioner Jasper responded to a comment about the low values per acre and referenced the law and its purpose and intent; to value the land at its productive capability and he feels the current ranges are appropriate. He added the value of forestry and agricultural products just has not kept pace with the value of house lots.

Commissioner Jasper ***moved to go forward into rulemaking with the assessment ranges as proposed***; Senator Ward ***seconded the motion***.

Cub 304.07 Assessment Ranges for Forest Land Categories. The assessment ranges for forest land categories without documented stewardship shall be as follows:

- (a) The category of white pine shall ~~[\$118 to \$176]~~ **\$122 to \$183** per acre;
- (b) The category of hardwood shall be ~~[\$57 to \$86]~~ **\$61 to \$91** per acre; and
- (c) The category of all other shall be ~~[\$38 to \$57]~~ **\$39 to \$59** per acre.

Cub 304.08 Assessment Ranges for Forest Land Categories with Documented Stewardship. The assessment ranges for forest land categories with documented stewardship shall be as follows:

- (a) The category of white pine shall be ~~[\$71 to \$106]~~ **\$73 to \$110** per acre;
- (b) The category of hardwood shall be ~~[\$34 to \$52]~~ **\$36 to \$55** per acre; and
- (c) The category of all other shall be ~~[\$23 to \$34]~~ **\$25 to \$35** per acre.

Cub 304.13 Assessment Range for Unproductive Land. The assessment for unproductive land shall be ~~[\$23]~~ **24** per acre.

Cub 304.14 Assessment Range for Wetland. The assessment for wetland shall be ~~[\$23]~~ **24** per acre.

Cub 305.02 Current Use Assessment Ranges for Farm Land. The assessment ranges for farm land shall be **\$25 to \$425** per acre.

Chair Souther called the motion. ***Motion passed unanimously.***

### **Other Business**

Chair Souther mentioned he and Mr. Johnson from the Farm Bureau will be meeting the new economist at UNH to discuss the development of the farmland rates. It is anticipated this process will take months and he will keep the Board updated. He requested that anyone with thoughts or ideas reach out to him.

With regards to the task list, Chair Souther will reach out to those who volunteered to be on the subcommittee to determine a future meeting date.

Mr. Keith asked if the recordings were available to the public and was informed that they were upon request.

Commissioner Jasper ***motioned to adjourn***; Senator Ward ***seconded the motion***. Chair Souther called the motion. ***Motion passed unanimously.***

Chair Souther adjourned the regular board meeting at 2:34 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:

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In person at 109 Pleasant Street, Concord  
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Current Use Board  
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