

MINUTES OF THE
CURRENT USE BOARD
Regular Board Meeting

Approved as Amended

DATE: August 27, 2020

TIME: 9:30 a.m.

LOCATION: Remote Meeting through WebEx

BOARD MEMBERS:

Senator Ruth Ward ~ *Excused*
Representative Tim Josephson
Ted Howard for Jon Wraith, Dean, College of Life Sciences and Agriculture
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
Jonathan Rice, Assessing Official, City ~ *Excused*
Andrea Lewy, Assessing Official, Population >5,000 ~ *Excused*
Norm Bernaiche, Assessing Official, Population <5,000
Susan Bryant-Kimball, Forest Landowner
Tom Thomson, Public Member ~ *Excused*
Chuck Souther, Chair, Public Member, Agriculture

MEMBERS of the PUBLIC:

No attendance.

Chair Souther convened the regular meeting of the Current Use Board at 9:30 a.m.

Election of Chair

Mr. Bernaiche ***nominated Chuck Souther*** to remain as Chairman; Ms. Francher ***seconded the motion***. No other nominations were received. Mr. Souther called the motion that he remain Chairman.

Vote by Roll Call: Senator Ward, Yes; Mr. Bernaiche, Yes; Ms. Francher, Yes; Mr. Howard, Yes; Ms. Bryant-Kimball, Yes; Ms. Richter, Yes; Mr. Evans, Yes. ***Motion passed unanimously***

Minutes

Mr. Howard ***motioned to accept the minutes of the November 21, 2019, regular board meeting***; Ms. Richter ***seconded the motion***. No discussion. Chair Souther called the motion to accept the minutes of November 21, 2019, as written.

Vote by Roll Call: Mr. Bernaiche, Yes; Ms. Bryant-Kimball, Yes; Senator Ward, Yes; Ms. Francher, Yes; Mr. Howard, Yes; Ms. Richter, Yes; Mr. Evans, Yes. ***Motion passed unanimously***.

Current Use Booklet

Chair Souther felt this booklet was an improvement and thanked the subcommittee who put the time and effort into it. Ms. Francher ***motioned to accept the Current Use Booklet as revised***; Senator Ward ***seconded the motion***. No further discussion.

Vote by Roll Call: Mr. Bernaiche, Yes; Ms. Bryant-Kimball, Yes; Senator Ward, Yes; Ms. Francher, Yes; Mr. Howard, Yes; Ms. Richter, Yes; Mr. Evans, Yes. ***Motion passed unanimously.***

Rules Update

Chair Souther briefly explained the Board submitted the April 1, 2020, assessment ranges timely, however due to the shutdown caused by COVID, the rules were not approved by JLCAR until after April 1, 2020. Pursuant to statute, rules may not be applied retroactively therefore the assessment ranges effective April 1, 2019, were used for assessing purposes this year.

Forestry Subcommittee Update

Ms. Francher reported that Jonathan Horton has been working with Mr. Evans and Ms. Capron at DRA and has submitted the updated input information for the model. The information will be reviewed by both the DRA and DNCR for outliers and nuances and then a meeting will be scheduled. Mr. Evans reported Ms. Capron completed her input and the updated model was sent to Mr. Horton late Wednesday afternoon. Ms. Francher and Mr. Bernaiche requested a copy of the model be sent to them.

A brief discussion pertaining to transparency of the model followed. There had been discussion at the previous subcommittee meeting about the availability of the model and inputs. At that time, it had been the opinion of DRA legal counsel that the model and information were proprietary. Ms. Francher stated legislation was proposed last session to make both the model and information available upon request by the public; it passed both the House and the Senate however the Governor vetoed it. Mr. Bernaiche added that he was at the hearings and there was no opposition to making the model public; he suggested maybe Senator Ward could assist the Board with some proposed language as the lack of transparency gives a negative perception of the Board. Senator Ward agreed to speak with Senator Giuda, the sponsor of the previous bill. Mr. Howard questioned the transparency of the model that determines the valuation of agricultural land and suggested consistency. Ms. Francher added in the past, spreadsheets presenting information from the model was posted on the wall at meetings and she hopes that they can get back to being able to share the information. There was overall agreement by the members in attendance that the model should be made public to provide transparency for the development of the assessment ranges.

Farmland Rates Model

Chair Souther reported that he and a couple other farmers met with Mike Sciabarrasi and Kenesha Reynolds from UNH Extension to discuss the existing farmland model, which has not been updated for 5-6 years. It was agreed in the beginning that any changes to the process would be transparent. In the past, the model has been based on corn, hay and haylage because they are the largest crops grown in the state. During the discussion, there was concern about adding other commodities to the calculation due to the complexities that may arise. Mr. Sciabarrasi and Ms. Reynolds have put on hold a draft survey to gather information on corn, hay and haylage, awaiting the Board's input. Currently about 7% of land in current use is farmland and what the model does not take into account is land categorized as farmland but is actually open-space land as it appears these were melded in the past. Due to the time of the year, Chair Souther stated he did not believe a model would be available this year to determine the farmland range. Mr. Bernaiche suggested this become a priority as this was discussed by the Board last year at this time and no progress has been made. After further discussion, the Board agreed they would like to meet with Ms. Reynolds and Mr. Sciabarrasi, to discuss ideas for updating the model. Chair Souther will send them an invite to the next full Board meeting.

Public Forums

Chair Souther met with the Governor who stated he could grant a special exception to hold (1) remote public forum versus the statutorily required (3) public forums but would need more information. This authority was confirmed by the Attorney General's Office. Discussion followed. The Board agreed to have Chair Souther move forward with the request to hold one remote forum versus three. More discussion will follow at the next full Board meeting.

Next Meeting Dates

Forestry Subcommittee – Friday, September 11, 2020, at 10:00 a.m. Ms. Francher will contact the subcommittee with the meeting details and forward to Ms. Derosier to post.

Full Board Meeting – Friday, September 18, 2020, at 1:00 p.m. Ms. Derosier will post and forward meeting details to the Board and interested parties. Chair Souther will invite Ms. Reynolds and Mr. Sciabarrasi.

Other Business

Mr. Bernaiche brought forward a request to express a concern he received pertaining to RSA 79-A:7, Land Use Change Tax, and the interpretation that the amount of time a landowner has to pay a land use change tax appears to be less than the 30-days provided for other taxes. RSA 79-A:7, II. (d), states in part, "*Payment of the land use change tax, together with the recording fees due the register of deeds, shall be due not later than 30 days after mailing of the tax bills for such tax [...]*". The concern is that this language is too rigid. Mr. Bernaiche added he has not heard any other concerns and that this may deal more with the tax collector side. In most municipalities, the assessor determines the land use change tax amount and then gives the warrant to the tax collector to bill and therefore he feels it is a tax collector issue.

A brief discussion followed about other items listed on the tax list including existing and/or timing of grandfathered rights-of-way and conservation rights-of-way versus conservation easements. It was felt the Board had already had these discussions. Chair Souther stated the minutes would be reviewed to determine if the discussions took place and whether any determinations had been made.

Senator Ward ***motioned to adjourn***; Ms. Bryant-Kimball ***seconded the motion***.

Vote by Roll Call: Mr. Bernaiche, Yes; Ms. Bryant-Kimball, Yes; Senator Ward, Yes; Ms. Francher, Yes; Mr. Howard, Yes; Ms. Richter, Yes; Mr. Evans, Yes. ***Motion passed unanimously.***

Chair Souther adjourned the meeting at 10:34 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) 230-5096
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
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