

Notice Number 2022-207

Rule Number Cub 304.07 and Cub 309.06

1. Agency Name & Address:

**Current Use Board
c/o New Hampshire Department of Revenue
Administration
109 Pleasant Street
PO Box 487
Concord, NH 03302-0487**

2. RSA Authority: RSA 79-A:4, IV

3. Federal Authority: _____

4. Type of Action:

Adoption _____

Repeal _____

Readoption _____

Readoption w/amendment X

5. Short Title: **Documented Forest Stewardship Plans**

6. (a) Summary of what the rule says and of any proposed amendments:

The administrative rules Cub 304.07 and Cub 309.06 relate, respectively, to the documentation and form CU-12 required to enroll land into the forest land with documented stewardship category which receives a 40% discount from the current use assessment ranges. The proposed amendments to Cub 304.07 add an expiration date or term of plan. For properties that sell, language was added to allow the new owners 6 months to notify the municipality whether they want to continue in the forest stewardship category and provide required documentation or be removed. If no notice is provided, the land will be removed from the forest stewardship category and assessed at current use values. Cub 309.06 is being amended to add the term of the plan or expiration date on the form CU-12 or submitted forest stewardship plan.

As a result of these rule changes, property owners may see an increase in their taxes. Municipalities and unincorporated places may see an increase in revenue from current use taxes.

6. (b) Brief description of the groups affected:

New property owners with land enrolled in current use category forest land with documented stewardship and, municipalities and unincorporated places with current use land will be affected.

6. (c) Specific section or sections of state statute or federal statute or regulation which the rule is intended to implement:

RULE	STATUTE
Cub 304.07	RSA 79-A:4
Cub 309.06	RSA 79-A:4; RSA 79-A:7; RSA 541-A:16, I (b)

7. Contact person for copies and questions including requests to accommodate persons with disabilities:

Name: **Stephanie Martel**
Address: **109 Pleasant Street
PO Box 487
Concord, NH 03302-0457**

Title: **Supervisor II**
Phone #: **603.230.5096**
Fax#: **603.230.5947**
E-mail: **Stephanie.L.Martel@dra.nh.gov**

TTY/TDD Access: Relay NH 1-800-735-2964
or dial 711 (in NH)

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **Wednesday, December 28, 2022**

Fax

E-mail

Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Monday, December 12, 2022, at 10:30 a.m.**

Place: **New Hampshire Department of Revenue Administration
Medical and Surgical Building
109 Pleasant Street, 2nd Floor Training Room
Concord, NH 03302**

*****The security procedures at the Department of Revenue Administration require all visitors to sign-in and present photo identification. If you plan on attending the public hearing, please bring photo identification with you.*****

10. Fiscal Impact Statement (Prepared by Legislative Budget Assistant)

FIS # 22:219, dated 11/2/2022

1. Comparison of the costs of the proposed rule(s) to the existing rule(s):

There is no difference in cost when comparing the proposed rules to the existing rules.

2. Cite the Federal mandate. Identify the impact on state funds:

No federal mandate, no impact on state funds.

3. Cost and benefits of the proposed rule(s):

A. To State general or State special funds:

None.

B. To State citizens and political subdivisions:

None.

C. To independently owned businesses:

None.

11. Statement Relative to Part I, Article 28-a of the N.H. Constitution:

The proposed rules and rule amendments do not mandate fees, or additional local expenditures, on a political subdivision of the state and, therefore, do not violate Part I, Article 28-a of the NH Constitution.