

1 Current Use Board
2 Regular Board Meeting

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4 **Draft**

5
6 **DATE:** October 21, 2022

TIME: 9:40 a.m.

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8 **LOCATION:** Department of Revenue - Training Room, 109 Pleasant Street, Concord NH

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10 **BOARD MEMBERS:**

11 Senator Ruth Ward

12 Representative Tony Piemonte ~ *Excused*

13 Anton Bekkerman, Dean's Designee, UNH College of Life Sciences and Agriculture ~ *Excused*

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

15 Rick Evans, NHDRA Commissioner Designee, NH DRA

16 Jonathan Horton, Commissioner Designee, NH DNCR, Division of Forests and Lands

17 Barbara Richter, NH Conservation Commission

18 Mark Beauchesne, Commissioner Designee, NH Fish & Game

19 Jonathan Rice, Assessing Official, City

20 Tom Hughes, Assessing Official, Population <5,000

21 Norm Bernaiche, Assessing Official, Population >5,000

22 Susan Bryant-Kimball, Forest Landowner

23 Tom Thomson, Public Member

24 Chuck Souther, Chair, Public Member, Agriculture

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27 **MEMBERS of the PUBLIC:**

28 Jasen Stock, NHTOA

Matt Leahy, Society for the Protection of NH Forests

29 Robert Johnson, NH Farm Bureau

Sam Greene, DRA

30 Kris Fowler, DRA

Phil Bodwell, DRA

31
32 Chair Souther convened the regular meeting of the Current Use Board at 9:45 a.m.

33 **Minutes**

34 Mr. Bernaiche *motioned to accept the minutes of the August 26, 2022, regular board meeting*; Mr.
35 Rice *seconded the motion*. No discussion. Chair Souther called the motion to approve the minutes of
36 the August 26, 2022, regular board meeting as written. Senator Ward and Mr. Hughes abstained; all
37 others approved. *Motion passed with majority vote.*

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39 **Public Forum Summary**

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41 Lancaster – Chair Souther stated there were three members from the public. Charlie Levesque spoke in
42 support of the assessment ranges. He cautioned the farmland assessment model subcommittee to steer
43 away from any method that included ad valorem values and focus more on income-producing
44 capability. Jason Call, an assessor, urged the Board to keep things simple and avoid changes that might
45 make their job harder. There was a discussion about an increase in activity called “hip camps” on
46 current use land and how they may or may not affect land in current use.

47 Hanover – There were three members of the public in attendance. Paul Franklin, a farmer, supported
48 both sets of proposed rules and urged caution as the Board moves forward with the farm land
49 assessment model and the use of the income producing capability of the land. He offered some
50 resources for data for the subcommittee to consider.

51
52 Rusty Keith continued to express some concern about the transition from land in current use to conservation
53 easement and believes a land use change tax should be applied. He also questioned who monitors the land in
54 current use to verify that it being used for appropriate purposes.

55
56 A relatively new landowner expressed frustration and difficulty understanding his tax bill, what the values for
57 current use meant and how they were calculated. It was suggested that he make an appointment with the town's
58 assessor to have his questions answered.

59
60 The term “hip camp” is essentially a form of vacation rentals by owner for camping. The concern is the
61 potential improvements that may be added to a site. Another situation mentioned was renting or leasing
62 land for hunting by owner and how that may affect liability. How do these activities affect current use?
63 How would they be regulated? Mark Beauchesne is looking into a website for leasing land to hunt by
64 owner and will bring back more information when available. Questions to consider included whether
65 charging a fee for activities changes the owner's liability and if the property then becomes an income
66 property. How does this compare to activities like frisbee golf, paint ball and ziplines that are allowed
67 on current use land, excluding improvements or parking lots, but do not receive the recreation
68 adjustment because you have to pay for the activities. How do these activities and others affect the
69 public perception of the current use program? Mr. Thomson suggested the Board proceed with caution
70 when considering what activities may or may not be allowed on current use land to avoid having
71 landowners who open their land to the public change their mind. Open space, in particular agricultural
72 land, is used for outdoor activities, such as snowmobiling and skiing, that brings in significant revenue
73 to the state and he would like to see that continue.

74 Mr. Bernaiche questioned when it was determined that frisbee golf, paintball and ziplines did not change the
75 character or use of the land. Mr. Greene stated that the DRA has offered courses on current use for many years,
76 and it has been their interpretation that adding a basket or ziplines to a tree does not change the character of the
77 land. The only restriction for these activities occurring on current use land is, if a fee is charged to participate,
78 then the property cannot receive the 20% recreation adjustment.

79 There was a brief discussion about the term curtilage and what it means when referring to land in current use. It
80 is interpreted differently by property owners, taxpayers and assessors and that there needs to be some clarity.
81 The question raised is whether mowing or manicuring a property changes the character and use of the land.

82 Relating to the frustration expressed in Hanover, it was stated that the level of assessing is contingent on a
83 municipality's ability to pay for the services needed. Most do not have a full-time assessor that can focus on the
84 assessing needs of one community; they have to contract out for the services that are available and that they can
85 budget for.

86 A suggestion was made to provide a basic explanation of how a current use value is determined. Mr. Thomson
87 added that in the past, he has suggested the town provide a “cheat sheet” sent with the property card to help
88 taxpayers understand the information and abbreviations on the property record card. Some municipalities try to
89 provide additional information, others do not have the resources and standardization of this information would
90 be difficult due to the different systems used. It was suggested the best way to understand the information on
91 your property record card is to make an appointment with the town's assessor.

92 End of public forum summary.

93

94 Mr. Evans *motioned to move forward into rulemaking with the following proposed 2023-2024 assessment*
95 *ranges:*

Forest Land (per acre)		Forest Land w/Documented Stewardship (per acre)	
White Pine	\$123 - \$185	White Pine	\$74 - \$111
Hardwood	\$65 - \$98	Hardwood	\$39 - 59
All Other	\$40 - \$60	All Other	\$24 - \$36

Wetland	\$24
Unproductive	\$24
Farmland (per acre)	\$25 - \$425

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97 Mr. Thomson *seconded the motion*. No discussion. Chair Souther called the motion. *Motion passed*
98 *unanimously.*

99 Mr. Bernaiche *motioned to move forward into rulemaking the proposed changes to Cub 304.07 Documented*
100 *Forest Stewardship Assessment and Cub 309.06 Form CU-12 Forest Stewardship Plan for Current Use*
101 *Assessment*. Mr. Evans *seconded the motion*. No discussion. Chair Souther called the motion. Motion passed
102 *unanimously.*

103 Commonly Asked Question

104 The Board has been discussing putting together a list of commonly asked questions relating to current. Mr.
105 Evans presented the Board with many of those questions the DRA receives. Mr. Bernaiche explained he
106 presented the questions to NH Association of Assessing Officers (NHAAO) where input and additional
107 questions were raised. The questions and answers have also been made into a power point presentation that Mr.
108 Bernaiche will present at the NH Municipal Association Conference in November. After the conference, the
109 NHAAO and the DRA will review the questions and answers to assure they provide correct and consistent
110 information. Once complete, the list of questions and answers will be brought back to the Board for review and
111 approval. Once approved by the Board, the document will be placed on DRA's current use webpage where
112 municipalities can link to. The document is intended to be a working document meaning questions may be
113 added, updated or removed, as necessary.

114 Mr. Horton announced he will be stepping down from his designee appointment on the Board as he has accepted
115 a job with the U.S. Forest Service and a replacement will be appointed.

116 Mr. Greene notified the Board of an error on the A-5 form that will need to be updated.

117 Mr. Stock cautioned the Board about considering "commercial" uses of land that may affect its current use
118 status.

119 Mr. Bernaiche *motioned to adjourn*; Ms. Bryant-Kimball *seconded the motion*. Chair Souther called
120 the motion. *Motion passed unanimously.*

121 Chair Souther adjourned the meeting at a.m.

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123 Respectfully Submitted, Stephanie Martel
124 NH Department of Revenue Administration – Municipal and Property Division

125 Documentation relative to the Current Use Board may be submitted, requested or reviewed by:

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128 Telephone: (603) 230-5096

129 Facsimile: (603) 230-5947

130 E-mail: cub@dra.nh.gov

131 Web: <http://revenue.nh.gov/current-use>

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In person at 109 Pleasant Street, Concord

In writing to:

Current Use Board

c/o NH Dept. of Revenue Administration

PO Box 487

Concord, NH 03302-0487