

Notice Number 2021-138Rule Number Cub 305.03, Cub 305.04

1. Agency Name &amp; 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 \_\_\_\_\_

Amendment \_\_\_\_\_

Repeal \_\_\_\_\_

Readoption \_\_\_\_\_

Readoption w/amendment 5. Short Title: **Assessment Ranges for Forest Land Categories, With and Without Stewardship**

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

**The administrative rules Cub 305.03 and Cub 305.04 on assessment ranges, respectively, for forest land categories, with and without stewardship, are being readopted with amendment as follows:**

- 1. The assessment ranges for the white pine category for forest land, with and without documented stewardship, have increased;**
- 2. The assessment ranges for the hardwood category for forest land, without stewardship did not change; forest land with documented stewardship, increased;**
- 3. The assessment ranges for the “other” category for forest land, with and without documented stewardship, did not change;**

**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:

**Property owners with land enrolled in current use, 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 305.03	RSA 79-A:4
Cub 305.04	RSA 79-A:4

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

Name: **Stephanie Martel** Title: **Supervisor II**  
 Address: **109 Pleasant Street** Phone #: **603.230.5096**  
**PO Box 487** Fax#: **603.230.5947**  
**Concord, NH 03302-0457** E-mail: **Stephanie.l.martel@dra.nh.gov**

\*\*The rules can also be viewed in PDF at TTY/TDD Access: Relay NH 1-800-735-2964 or  
<http://www.revenue.nh.gov/laws/proposed> dial 711 (in NH)

8. Deadline for submission of materials in writing or, if practicable for the agency, in the electronic format specified: **Friday, February 7, 2022**

Fax  E-mail  Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Wednesday, January 26, 2022 at 10:00 a.m.**

Place: **New Hampshire Department of Revenue Administration  
 Medical and Surgical Building  
 109 Pleasant Street, 2<sup>nd</sup> 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 # 21:139, dated 12/22/2021

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