

APPENDIX II-C

RULEMAKING NOTICE FORM

Notice Number _____

Rule Number _____

Rev 1800

<p>1. Agency Name & Address:</p> <p>Department of Revenue Administration 109 Pleasant Street P.O. Box 457 Concord, NH 03302-0457</p>	<p>2. RSA Authority: RSA 79-B:4, V; RSA 21-J:11, III; and RSA 21-J:13, I, II, IV, and VI.</p> <p>3. Federal Authority: _____</p> <p>4. Type of Action:</p> <p>Adoption _____</p> <p>Repeal _____</p> <p>Readoption _____</p> <p>Readoption w/amendment <u> x </u></p>
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5. Short Title: CONSERVATION RESTRICTION ASSESSMENT

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

The Department of Revenue Administration is proposing to readopt with amendment all of the rules in Chapter Rev 1800 relative to Conservation Restriction Assessment, these rules are scheduled to expire on March 28, 2024 but are subject to extension pursuant to RSA 541-A. Changes from the existing rules in Rev 1800 are summarized below:

- **Rev 1802.01(d)(2) was amended to add a statutory reference to the provision that lists the demonstrated public benefits;**
- **Rev 1802.03 was amended to: (1) clarify the time for appeal by changing it from 6 months to 180 days; and (2) change the statutory reference in Rev 1802.03(b) to RSA 79-B:5 (instead of to RSA 79-A:11, which is the current use statute);**
- **Rev 1804.05(b) was amended to clarify the time for filing an inconsistent use penalty abatement request by changing it from 2 months to 60 days;**
- **Rev 1804.05(c) was amended to clarify the time for the municipal assessing officials to grant or deny the abatement request by changing it from 6 months to 180 days;**
- **Rev 1804.06(a) was amended: (1) to clarify the time for appeals to the BTLA by changing it from 8 months to 240 days; and (2) to insert a reference to the statutory authority for this provision;**
- **Rev 1804.06(b) was amended: (1) to clarify the time for appeals to the superior court by changing it from 8 months to 240 days; and (2) to insert a reference to the statutory authority for this provision: and**
- **Rev 1805.03 was amended to correct the telephone number for the Department’s forms line.**

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

All taxpayers dealing with conservation property.

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

RULE	STATUTE
Rev 1801.01	RSA 79-B:4, V
Rev 1801.02	RSA 79-B:4, V
Rev 1801.03	RSA 79-B:4, V
Rev 1801.04	RSA 79-B:4, V
Rev 1801.05	RSA 79-B:4, V
Rev 1801.06	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 1801.07	RSA 79-B:4, V
Rev 1801.08	RSA 79-B:4, V
Rev 1802.01	RSA 79-B:4, V; RSA 79-B:4, VI
Rev 1802.02	RSA 79-B:4, V
Rev 1802.03	RSA 79-B:4, V; RSA 79-B:5
Rev 1803.01	RSA 79-B:4, V
Rev 1803.02	RSA 79-B:4, V
Rev 1803.03	RSA 79-B:4, V
Rev 1803.04	RSA 79-B:4, V
Rev 1803.05	RSA 79-B:4, V
Rev 1804.01	RSA 79-B:4, V
Rev 1804.02	RSA 79-B:4, V
Rev 1804.03	RSA 79-B:4, V
Rev 1804.04	RSA 79-B:4, V
Rev 1804.05	RSA 79-B:4, V
Rev 1804.06	RSA 79-B:4, V; RSA 79-B:5
Rev 1805.01	RSA 79-B:4, V
Rev 1805.02	RSA 79-B:4, V
Rev 1805.03	RSA 21-J:13, IV

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

Name:	Shannon Ouellette	Title:	Paralegal
Address:	Legal Bureau P.O. Box 457 Concord, NH 03302-0457	Phone #:	603.230.5027
		Fax #:	603.230.5932
		E-mail:	Shannon.J.Ouellette@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: **Friday, December 1, 2023.**

Fax E-mail Other format (specify):

9. Public hearing scheduled for:

Date and Time: **Wednesday, November 22, 2023 at 2:00 P.M.**

**New Hampshire Department of Revenue Administration
Medical and Surgical Building
109 Pleasant Street, 2nd Floor Hearings Room
Concord, NH 03301**

Place:

*****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 # 23-222, dated September 19, 2023

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

There is no difference in costs 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):

There are no costs or benefits attributable to the proposed rules.

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 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.