



STATEWIDE PROGRAM OF ACTION TO CONSERVE OUR ENVIRONMENT

SPACE NEWSLETTER

WINTER 2008

SPACE ENTERS ITS 35TH YEAR — WE NEED YOUR HELP — BECOME AN ADVOCATE FOR OPEN SPACE

A Letter from the Chairman

Every New Year comes with the opportunity to assess where you are and where you are going. So it is with SPACE. 2007 was a good year for SPACE, with many positive accomplishments: the completion of our third survey of Current Use landowners, and a new layperson's guide to Current Use is now available. Our new Executive Director, Donna Robie, is giving us a fresh perspective on SPACE and Current Use, and we are looking at different projects to achieve our mission, **"SPACE the Guardian of New Hampshire's Current Use Law which promotes the conservation of open space in New Hampshire."**



Legislative advocacy is the most important function of SPACE. For many years we have relied on the unparalleled advocacy work of Charlie Levesque. Charlie's presence in the Legislative Office Building on SPACE's behalf is the reason for our years of success defending Current Use. Charlie is looking to take his business, Innovative Natural Resource Solutions, in another direction and legislative advocacy will not be a part of that change. Charlie will remain a SPACE Board member and his input will be as always, extremely valuable. The Board has taken action to assure our work in the legislature will not falter. Donna will assume some of the legislative duties and our legislative committee will have more hands on involvement during this session as Donna gets a grasp on this new role.

We have also been assessing where we believe SPACE's efforts can yield the greatest benefit. It is apparent to us that there is a lot of discontent and misinformation in the various towns across New Hampshire with regards to Current Use. To some degree, this is inevitable, as the turnover that occurs with every election cycle brings difficulties

learning about Current Use assessment. Another common criticism is that Current Use puts an undue administrative burden on town officials. Both of these issues need to be addressed.

continued on page 3

DEPARTURES ON THE SPACE BOARD

CHARLIE NIEBLING, after a stint of over twenty-five years of dedicated service to SPACE, has taken on a new career opportunity with New England Wood Pellet and had to relocate. Charlie's extensive knowledge and commitment to SPACE will be greatly missed on the SPACE Board. We wish Charlie and his family the very best.

MICHAEL YATSEVITCH, a long-time SPACE Board member and prominent conservationist in the Town of Cornish, passed away this past year. His presence will be greatly missed by all who benefitted from his commitment to the environment and the SPACE program

MEET SPACE BOARD MEMBER, JUDY SILVA



1. WHAT DO YOU FEEL IS THE BIGGEST COMPLAINT FROM MUNICIPALITIES REGARDING THE CURRENT USE PROGRAM?
“Local officials struggle with the amount of work required, especially the work to maintain accurately assessed values on current use properties, in light of the amount of revenue produced.”

Rules and recordkeeping requirements have changed over the years, and many present Current Use landowners were not the ones who put their properties into current use, so they do not have accurate records either. The program should not be overly complex for municipalities to administer, and SPACE appears to share that goal.”

2. AS A REPRESENTATIVE OF NHMA ON THE SPACE BOARD, HOW DO YOU THINK SPACE CAN IMPROVE THE PROCESS?
“When I first joined the SPACE board a couple of years ago, I was surprised to find that SPACE always examines the municipal impact of proposed legislative or rulemaking changes in the CU program, and seeks to make the program work as easily as possible for local officials as well as property owners. On behalf of municipalities, we appreciate that perspective. Continuing educational efforts are needed, for both officials and Current Use landowners, as there is constant turnover among elected officials and property ownership changes. We have found that there is a high level of misunderstanding about the CU requirements, both among property owners and municipal officials, and we all need to work to provide accurate information.”
3. DO YOU FEEL MORE WORKSHOPS AND LITERATURE REGARDING THE CURRENT USE PROGRAM FOR MUNICIPAL EMPLOYEES WOULD HELP?
“The Layperson’s Guide to Current Use is a great resource for officials and landowners. It would be helpful if more information could be posted on the SPACE website, as many people now look to web-based resources for their information. SPACE certainly doesn’t have the staff to do training directly, but could perhaps team with the Department of Revenue Administration and/or assessing professionals to offer workshops to officials and the public.”

4. WHERE WOULD YOU SUGGEST WE BEGIN TO IMPROVE TOWN RELATIONS?
“I don’t know that there is one key aspect I would cite, but a better understanding of the scope and detail of work of assessing property might help. There are 650,000 to 700,000 taxable parcels of land within the state, scattered among 234 towns and cities, and a handful of unincorporated places. Buildings are erected, improved, razed; boundary lines are changed; ownership changes and uses are changed. Values change, tax rates change, and the economy changes. People who are unhappy with their assessed value — be it current use or market value property — should be encouraged to speak to municipal officials to get the assessment explained and questions answered. If property owners still feel their assessment is wrong, they can use the established appeal process, which starts with the filing of a formal abatement request with the municipality, followed by an appeal, either to the Board of Tax and Land Appeals — where a taxpayer can represent him or herself — or to the court system. It is also important to encourage Current Use landowners to comply with the law requiring that if they change their property in a way so that it no longer qualified for CU taxation, they should report that to their municipality. The integrity of the entire program depends on it being fairly administered.”
5. DO YOU THINK INCONSISTENT METHODS OF ASSESSING TAXES LEAD THE COMPLAINT AMONGST CURRENT USE LANDOWNERS?
“I don’t think inconsistency is an issue with CU property. The assessed values per acre are set by the CU Board, so all that is left at the local level is essentially a determination of how much and what type of land is present, and applying the set values accordingly. Inconsistency is a bigger complaint with non-current use land and structures, as with these properties the goal is to assess them at market value. Changes in the market can affect value even when no changes have been made to a property.”

Judy A. Silva has practiced municipal law for the New Hampshire Municipal Association/Local Government Center since 1992. She started as a Staff Attorney, providing legal advice for local government officials. She currently holds the position of Government Affairs Counsel and for the past ten years has focused primarily on legislative advocacy, representing the interests of local government before the New Hampshire Legislature and government agencies. A graduate of the University of New Hampshire and Franklin Pierce Law Center, Ms. Silva was a trial attorney at the New Hampshire Public Defender Program and practiced in the private sector before joining NHMA/LGC.

LEGISLATIVE UPDATE

Good news so far for 2008! No proposed legislation that will directly affect RSA 79-A, the current use law. Of the five bills introduced in 2007, here are the results of those left pending:

HB 445: *This bill proposed to remove the requirement for towns and cities to apply the equalization ratio to current use assessments each year.* This provision has been in the Current Use law since its inception. The constitution requires that all lands are assessed equally. October 2007- The House Municipal and County Government Committee voted 12-0 to place HB-445 into an interim study.

SPACE's position: **Opposed the initial bill**, however, SPACE will gladly offer our services to the Study Committee.

HB 294: *A view assessment bill that proposed to amend the current use statute to address the issue by allowing land under agricultural and farm buildings to be assessed at current use levels.* October 2007 status: ITL (Inexpedient to legislate) in The House Municipal and County Government Committee. The bill has been rewritten and is now referred to as HB-1442.

SPACE's position: **OPPOSED HB 294** as it was felt that it did not meet the intent of Current Use by defining land under buildings as "open space."

HB 1442: *Relative to the taxation of farm buildings and land under farm buildings.* As of the January 15, 2008, public hearing on HB 1442 — there was much opposition to the bill as written by multiple organizations due to the narrow definition of farm, and the fact that forest structures were omitted in the text of the proposed bill, etc. At this date, there are several amendments being discussed and there is hope for the bill to move forward.

SPACE's position: As the proposed bill is written, it does not affect the current use law, RSA 79-A. **SPACE has no position**, but SPACE will monitor the bill.

SPACE will decide at their next scheduled Board meeting in April, 2008, whether to conduct a 2008 Legislative Candidate Survey. In past surveys, incumbents and new candidates have been asked whether they support current use and how informed they were about the current use program. As a service to Current Use landowners, the results of the survey could be posted on our website later this year to help inform voters. You can help SPACE by electing candidates that support your current use interests!

A LETTER FROM THE CHAIRMAN *continued from cover*



The Assessing Standards Board has addressed the first issue with a new handbook for town officials and assessors. There is a full chapter on Current Use. We are exploring ways to be a resource to towns to help with the fair application of the Current Use law, and to make the job administering Current Use less onerous.

There is a role for all landowners. Become an advocate for open space and Current Use and never miss an opportunity to remind people that open space pays. Cost of Community Services completed across the state have universally concluded that open space lands enrolled in Current Use contribute more in tax dollars than the cost of services towns provide to those lands. Remind them that studies have proven that when land does come out of Current Use, the "investment" that towns have in that land is paying back in spades. The Land Use Change Tax has been generating more dollars than towns would have collected if the land had been

taxed at ad valorem values each year. Where else can a town get such a great return? Remind them of the value that all citizens in town receive because your land is open, and not developed. Finally, remind them that towns with a large percentage of land in open space have a more stable tax base. SPACE is committed to doing all it can. Will you help us by contributing to our fundraising campaign, or by calling the SPACE office to get the facts and become an advocate for Current Use?

So, let's celebrate thirty-five years of Current Use and hope that we can look back in another thirty-five years and know that what we do today will have as much of a lasting impact.

Chuck Souther

Chuck Souther, *Chair*

LETTER FROM THE EDITOR: IMPROVING TOWN RELATIONS



It has been an eventful first year as the Executive Director of SPACE. My year started in March. I was placed right smack in the middle of SPACE's first big appeal to all of you asking for your voluntary contributions to help SPACE monitor and protect the current use law, RSA 79:A. Last year there were many

legislative attempts to make changes to the law, but we were able to keep a watchful eye on such attempts.

As I enter my second year, my role as Executive Director will expand to include advocacy work and learning the ropes with the assistance of the SPACE Legislative Committee. This past fall, SPACE sent out over 27,000 postcards notifying current use landowners of the Current Use Board public forums, and as a result, attendance at these forums was up this past year. I have attended several training seminars opened to the public and town officials on Current Use rules and criteria. I held a training seminar this past summer at the New Hampton Fish & Game Complex for eight conservation officers in response to their growing concerns regarding posting issues and the overall benefits of current use, most particularly, current use landowners who open up their land to the public and partake in the 20% recreational discount. We also discussed issues which directly involved Fish & Game having to send in one of these conservation officers to assess a trespassing situation. I have met and visited with town personnel at the recent NH Local Government Center's annual conference and have come away with the impression that we need to **improve our relations with the towns**. Comments such as, "*current use is very complex to understand and too difficult to administer*"; "*people do not pay their fair share of taxes*"; "*current use is a burden to the town because it takes so much time to assess and prepare the tax bills*," etc.

At one of the last CU Board meetings, it was highly recommended that the current use program somehow attempt to do a better job educating and promoting the benefits of the current use program to New Hampshire's municipalities, its own current use landowners, as well as all the non-current use landowners, and I agree.

I have listened to your complaints about problems with certain towns, problematic assessing issues, hard-to-understand tax bills, towns you feel are not complying with all the rules or the misinterpretations of the rules as written, etc., and in order to be fair and objective to the towns and their officials, I have also heard their complaints and frustrations with administering this program when current use landowners do not comply or supply the proper forms, do not calculate their property lines correctly, do not understand the current use program and how it works, some who

try to get more than they are entitled to, and the lists go on and on for both sides, which, unfortunately, makes it everyone's problem. Then, there is the anger from the non-current use landowners, complaining that current use landowners who have the additional 20% recreational discount, post their land during hunting season, thus, not allowing them access to land which is supposed to be left open. If we don't keep this recreational open space, how can non-current use landowners experience the benefits or support a program that they already feel places more tax burdens on them and their town?

I don't believe there is any one simple answer, but I believe we must start somewhere and find a solution. We would like to hold training seminars to educate the public about current use and its value to the state, offer assistance preparing a COCS (Cost of Community Services) study to any town who applies to SPACE, in order for that town to fully understand the benefits of the law, to continually assist all of our current use landowners' concerns, and to help resolve some of the issues the towns may be having with a handful of current use landowners; but I need your help, as I am the sole employee at SPACE and my Board of Directors are all voluntary members.

In this past year, SPACE has made great progress in updating town lists and recording changes in ownership of current use properties across New Hampshire. Our database count has risen from 27,000 strong to over 32,000 — Imagine if you can — that comes down to a lot of advocates for current use or an awful lot of complaints to/from the towns.

If we don't try to improve our relations, it is only going to eat away at the existing program and give more fuel to the ever-present and new attempts to change it. SPACE sponsored a survey this past summer, and based on the results of that survey, we know we have work to do in explaining the current use program to those enrolled in current use. The more you know about the current use law and program, the less administrative work for the town. The proper forms need to be filled out, understanding the current use program and the rules and what they mean to you or your particular situation, and if you have questions, SPACE encourages you to contact the office and we will try to give you the answer which you need, or, at the very least, direct you to someone or the organization who can.

I personally recommend for any current use landowner to acquire a copy of SPACE's revised, *A Layperson's Guide to Current Use in New Hampshire* (available for \$5.00) and to obtain a copy of the State of New Hampshire Current Use Criteria Booklet (available for \$5.00 through SPACE) or free if you download from website: www.nh.gov/revenue/currentuse.html. One of SPACE's Objectives includes the topic of my letter, "***Outreach to landowners and municipalities on administration and compliance with the Current Use program.***"

Donna Robie, Executive Director

CURRENT USE — HOT TOPICS OF THE MOMENT

On My Way to the Forum:

Recently-held CU Board public forums this past November brought an above-average attendance from our current use landowners. The hot topics of the moment are: the updating of the model used to calculate the timberland assessments; proposed changes to the timberland assessment rates; and the CU Board's commitment to review how agricultural lands are assessed. The rates for white pine and hardwood, if passed in the next few months, will increase in 2008, while the "all other" category will see a drop in cost per acre. The rate per acre for both Unproductive and Wetlands is also expected to increase from \$15.00 to \$20.00 per acre.

This has caused some concern, especially for many current use landowners who own large parcels of forest land and comes at a time when the market value does not match such an increase for these particular categories — white pine and hardwood.

In order to formally recommend any changes to the current assessment ranges, the CU Board must conduct a public hearing which will be held on **March 18, 2008, at 10:00 a.m.** at the **DRA Office at 57 Regional Drive in Concord, New Hampshire**. If you cannot attend this hearing, they will allow comments to be sent to DRA up until March 18, 2008 regarding these proposed rate changes for 2008. They have asked those who did attend the forums to submit more information, such as their individual costs per acre to manage forest land. The concern is that, based on the proposed new model, the CU Board might have understated the management costs per acre by not including all costs.



The CU Board has given SPACE and its members a chance to assist in making sure all management costs are being reflected accurately. The CU Board is asking that you send in this information and return it as soon as possible to the

attention of: Donna Robie, Executive Director, SPACE, 54 Portsmouth Street, Concord, NH 03301, prior to **March 18, 2008**. SPACE will then prepare a report based only on your management costs. **We will not give the Department of Revenue or the CU Board any personal information, such as your name or location of your property.** The CU Board has made previous attempts to collect this information, especially since the Fall 2007 forums. The lack of this information is making it difficult for the CU Board to proceed with their recommended rates for 2008. ***We have placed the sample management cost form on the opening page of the SPACE website. If you would like a hard copy of this form, please call (603)-224-3306.***

At the most recent SPACE Board of Directors meeting in January 2008, the new model and forest land assessment formula were discussed at length. *"The SPACE Board of Directors recognizes the significant amount of time and effort that has gone into the new formula calculating the assessment ranges for forest land in Current Use. We support the need to have a transparent and defensible methodology for setting the forest land rates, and we support, in principle, the "architecture" of the new formula. SPACE does not have a position on the proposed assessment ranges. We note that some members of the SPACE Board question whether all relevant factors (e.g., the rising cost of diesel fuel) have been fully taken into account and the timing of the assessment increases in a period of declining stumpage prices and increasing harvesting costs."*

At this time, no new changes were recommended for agricultural/farmland for 2008 and the current assessment methodology and price will remain as is with the range of \$25- \$425.00 per acre for 2008, but it is the CU Board's intent to study the agriculture criteria this year and research the numbers in a similar manner using the variables that drive agriculture — corn and hay prices. The CU Board hopes to begin these agricultural studies and be able to present this information in 2009, with any recommended rate changes, if any, for farmland.

SPACE has been asked to assist the CU Board with a rough estimate of how many current use landowners are taking advantage of providing their town with a SPI (Soil Potential index) report which can be done inexpensively by your county conservation district office. (Visit website: www.nh.nrcs.usda.gov to find your specific county office.) The SPI, which is a science based number that reflects your farmland soil's relative ability to produce agricultural crops, could possibly lower your farmland's assessment rate. SPACE has only been able to extract this information from those town lists which specifically include the current use land type on their reports. SPACE has also contacted each individual county conservation office to determine how many SPI reports have been performed in the past five years. Some of the results have been surprising to us, on just how few SPI reports are being used or requested.

The CU Board is questioning the value of the SPI program and will be looking closely at how farmland assessments are determined in the coming year. If you own land in the farmland category, we strongly suggest that you have a SPI calculated and explore if it will more accurately help town officials place your land within the assessment ranges. It is up to landowners to have a SPI done and determine if they want it applied to their land; if supplied with a SPI report, town officials are required to use it. Call the SPACE office if you have any questions.

MANY THANKS TO SPACE DONORS!

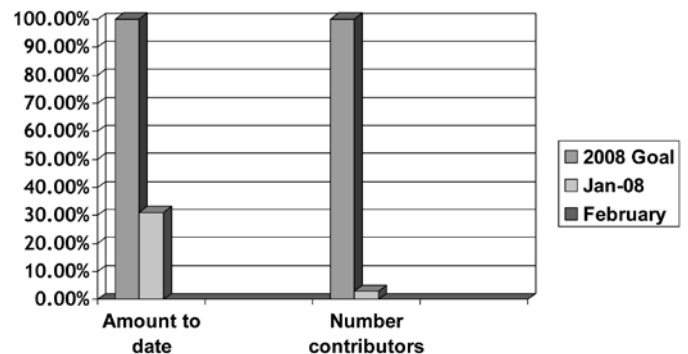
The SPACE Board of Directors extends its appreciation to ALL contributors, whose support funds SPACE's annual program of current use advocacy, research and outreach. SPACE relies exclusively on the contributions of current use landowners for its financial support. Due to space limitations for this issue, we held posting the "100 Club" contributors who donated \$100 or more to our campaign running from April 1, 2007 through February 1, 2008. SPACE would like to add an acknowledgment section to our website listing the names of the "100 Club" contributors. If you would object to having your name appear on our website, please indicate when sending in any future contributions.

FUTURE CHANGES REGARDING THE ACKNOWLEDGMENT OF YOUR DONATIONS: To better administer your donations, SPACE will be replacing all acknowledgment letters (donations under \$100.00) with a thank-you post card. The amount of your donation will not be listed on the post card to preserve your privacy. Also, when returning your donor form, please indicate if you do not wish to receive a follow-up thank you. This will save SPACE time and money. The donor form in the future will be changed slightly to reflect these changes.

I need to know if you are receiving duplicate mailings, so I can correct our database. Please email donna@nhspace.org or leave a voice message at (603)-224-3306 notifying me that you are receiving duplicates. This can sometimes happen when you own property in more than one town. **I apologize for any inconvenience.**

SPACE FUNDRAISING GOAL FOR 2008: To see an increase from 8% (based on 32,000 current use landowners) to 15% who contribute. To date, THANKS to the generosity of 918 contributions, SPACE is now at 31% of reaching our goal this year. The donor form you receive is not an additional annual bill, but merely a voluntary contribution appeal form. Your generous contribution allows SPACE to exist — **not** only to keep you well-informed, but to continually protect your current use law RSA 79-A.

2008 Fundraising kick off



SPACE would like to thank the Concord, NH Eastern Mountain Sports Store (EMS) for allowing SPACE to fundraise and display our SPACE brochures to the public this past November. SPACE collected over \$200.00 in donations from non-current use landowners.



The Concord Eastern Mountain Sports Store Manager, CJ Richardson

SPACE

New Hampshire's Current Use Coalition

A D V O C A C Y R E S E A R C H O U T R E A C H

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For more information about New Hampshire's Current Use Program, contact:

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If you would like to submit a classified ad in our next edition, please contact Donna Robie at (603) 224-3306 or email to: donna@nhspace.org. Reasonable rates which help SPACE off-set the cost of this publication. Circulation: over 33,000



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THE SPACE WEBSITE WILL BE UNDERGOING A MAJOR UPDATE IN THE NEXT FEW MONTHS. SPACE HOPES TO PROVIDE YOU WITH MORE CURRENT NEWS, INFORMATION AND LINKS TO ORGANIZATIONS AND CURRENT USE BOOKLETS. SPACE HAS ADDED A NEW "BREAKING NEWS"

SEGMENT ON OUR OPENING PAGE WHERE YOU CAN READ ABOUT ANYTHING THAT REQUIRES YOUR IMMEDIATE ATTENTION. A LINK FOR A COPY OF OUR MOST RECENT SURVEY IS NOW AVAILABLE ON THE SPACE WEBSITE'S OPENING PAGE AS WELL.

SPACE IS ALSO LOOKING FOR ANY NEW PHOTOS OF OPEN SPACE LANDS TO ENHANCE OUR FUTURE EDITIONS OF THE NEWSLETTER. IF YOU HAVE ANY NEWS OF INTEREST, PLEASE SUBMIT TO donna@nhspace.org.

IF YOU HAVE AN INTEREST IN ATTENDING AN INFORMATIONAL WORKSHOP REGARDING THE CURRENT USE PROGRAM, PLEASE EMAIL donna@nhspace.org. IF THERE IS ENOUGH INTEREST, SPACE WILL CONSIDER PLANNING SEVERAL WORKSHOPS THROUGHOUT THE STATE.

IF YOUR TOWN WOULD LIKE TO APPLY FOR A COST OF COMMUNITY SERVICES STUDY (COCS), SPACE WILL PAY A PERCENTAGE OF THIS STUDY. PLEASE CONTACT DONNA AT (603)224-3306. APPLICATIONS WILL BE AVAILABLE UNTIL MAY 1, 2008.

FINAL THOUGHTS: HELP SPACE CELEBRATE ITS THIRTY-FIFTH ANNIVERSARY! On JULY 1, 1973, RSA 79-A WAS FIRST ENACTED INTO LAW. BE AN ADVOCATE FOR THE CURRENT USE LAW AND LET'S ALL ATTEMPT TO SHOW THE BENEFITS THAT RSA 79-A HAS FOR ALL CITIZENS OF NEW HAMPSHIRE.

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