



STATEWIDE PROGRAM OF ACTION TO CONSERVE OUR ENVIRONMENT

SPACE NEWSLETTER

SUMMER 2008 VOLUME 1, ISSUE 2

Letter from the Chairman:

Taxes and Education are two words that have been appearing together a lot in Concord this year. It is apparent to me that SPACE has a very important role in the **education** of landowners, policymakers and the citizens of New Hampshire regarding the positive impact that Current Use **taxation** has on our state.

SPACE has, for some time, been building a data base of important current use information. We just finished a state-wide survey of current use landowners. We now have the most complete list of current use landowners in the history of our organization. We have nearly a dozen towns that have completed Cost of Community Services (COCS) studies — all of which conclude that open space lands pay more in taxes than they receive in services. SPACE has completed several studies that conclude that the Land Use Change Tax (LUCT) is bringing in more money to towns than anticipated, in some cases as much as 23% more than if the land had not been enrolled in current use.

All of this information is important, but it is not enough. We cannot rest on past studies. In the coming year, we will have (if history repeats itself) many new legislators. As our surveys indicate, there will a large generational change of land ownership in the near future, and many current use parcels will be part of these changed ownerships. I believe that SPACE has to be even more aggressive in conducting research that supports Current Use. In the next year, I am proposing the following list of projects:

- ✓ SPACE should cost share more COCS studies each year.
- ✓ SPACE needs to conduct a study that looks at the impact to the economy of New Hampshire if Current Use were to be repealed or modified in way that reduced its effectiveness.
- ✓ SPACE needs to look again at the LUCT to show how well it is working, providing towns with some money to help prepare for the loss of net income that our COCS studies have indicated will occur as land is developed.
- ✓ SPACE needs to conduct more informational workshops for Legislators, Municipalities, and for Landowners.

All of this costs money. I will do my part as Chairman, but I need all of you to think for just a minute about how important Current Use is to you, and then contribute to SPACE. To those who have already contributed to SPACE for FY 2008, thank you very much from those of us who work to support current use, and if you have not, please contribute. We have a lot of educating to do.

Chuck Souther, Chair

Space Welcomes New Commissioner of Agriculture Lorraine Merrill



Photo courtesy of:
Commissioner Lorraine Merrill at her farm in NH.

1. HOW LONG HAVE YOU AND YOUR FAMILY BEEN ENROLLED IN THE CURRENT USE PROGRAM? *Our farmland had been permanently protected with an agricultural conservation easement, and our wood land and marshes were in current use before my husband and I first purchased a portion of the farm real estate in 1985.*
2. WHAT DO YOU FEEL ARE THE MAJOR BENEFITS FOR PEOPLE WHO OWN CURRENT USE LAND IN THE STATE OF NH? *Many owners of open lands in NH simply would not have been able to afford the taxes and continue to own their own property without current use.*

continued on page 2

LORRAINE MERRILL *continued from cover*

Many families would have had to sell the working farm and forest lands that they have depended on for generations. Farm businesses, for example, do not generate income at a level to pay taxes assessed at development value for land. Many families would not have been able to continue to own, enjoy and steward their own lands — as legacy or investment or commitment to conservation. For many landowners it's all of the above. FOR NON-OWNERS? Those who do not own current use land derive many benefits from maintaining the character of their communities — from maintaining the environmental, cultural and aesthetic qualities of the working landscape of farms, woodland, and clean water.

3. AT ONE OF THE MOST RECENT CURRENT USE BOARD MEETINGS, IT WAS STATED THAT FARMLAND RATES WILL BE STUDIED THIS YEAR FOR POSSIBLE REASSESSMENT RANGES IN 2009. BASED ON THE ECONOMICAL VIBE IN TODAY'S MARKETS, DO YOU THINK THIS IS THE RIGHT TIME TO REASSESS AND POSSIBLY INCREASE FARM LAND RATES? AND, IF FARMLAND ASSESSMENTS WERE TO INCREASE, WHAT IMPACT DO YOU FEEL IT WOULD PLACE ON OUR FARMING COMMUNITIES? Despite recent higher prices for food and agricultural products, our NH farm businesses are being squeezed by the even faster - paced increases in costs for fuel, fertilizer, grain and other supplies and expenses. Analysis by agriculture and resource economists at UNH has shown no increases in returns on investment for agricultural lands. Indeed, it is very difficult, if not impossible, for farmers to buy land in NH and pay for it by farming.

In fact, the role of current use in supporting local agriculture extends beyond land owned by active farmers. Many farmers must rent or use farmland that is owned by non-farmers. We are also seeing a new trend of young people getting started in farming — often as CSAs or Community Supported Agriculture farms — by leasing or borrowing land. Eliminating current use would likely cause many of those landowners to subdivide or sell their property and eliminate many of these opportunities for new and established farm enterprises.

4. WHAT ARE THE THREE MAJOR AGRICULTURAL CROPS THAT DRIVE THE MARKET IN NH TODAY? Ornamental horticulture is the top revenue-producer, a broad category that includes flowers and ornamental plants, and nursery crops, sod, etc. Dairy ranks second in sales, but remains by far the top commodity in land usage. Dairy farmers are the stewards of 83,000 acres of NH cropland and woodland. Horses rank third in sales generated. Livestock is fourth. Hay and forage crops, to feed all those dairy

cattle, horses and other livestock, are counted separately, ranking fifth in gross sales.

5. HAVE THESE MARKETS SEEN A DECLINE IN RECENT YEARS? No. We have seen restructuring in the dairy industry — fewer farms, but more cows and milk produced per farm. Ornamental horticulture and the equine industry have grown. The recent boom in desire for local foods and products is increasing markets for NH farmers and growers. The state's population and, thus, the size of our market, has grown in the last twenty years.



6. WITH ALL THE RECENT NEWS OF GLOBAL FOOD SHORTAGES, HOW IMPORTANT IS IT TO NEW HAMPSHIRE AND ITS CITIZENS TO ASSIST IN KEEPING OUR FARMS SAFE AND PROTECTED? Very important. All of a sudden farm and agriculture news

is on the front page of every major newspaper, on the cover of all the news magazines, on TV and the internet. Reports of rationing of rice purchases in Asia, and even by a chain in this country, has people no longer taking so much for granted our safe and abundant food supply. Stockpiles and surpluses of food and feed have disappeared in this country and globally. We have also seen in recent years how natural or man-made disasters can disrupt transportation and food distribution.

7. HOW WILL THE FARM BILL (2008) AFFECT NEW HAMPSHIRE FARMS? The Farm Bill Conference Report that came out in May included several important components for NH agriculture and the people of our state. Conservation receives greater emphasis with an additional \$6.6 billion for conservation programs, including EQIP and the Conservation Stewardship Program, as well as a doubling of funds for farmland preservation.

The Dairy Title includes several important provisions, including marketing the MILC program more effectively for our farms. A feed adjuster will increase the safety-net price level as feed prices increase in the future. The Nutrition Title not only provides an additional \$10.36 billion for the Food Stamp program, WIC and the school lunch program; it also assists local food banks with an additional \$1.25 billion. New provisions for fruits and vegetables — known as “specialty crops” — benefit nutrition program recipients and growers of fruit and vegetables.

Current Use —

Status of CU Board Hearing and Future Forums:

At the Current Use Board Public Hearing held on April 18, 2008, after much testimony and opposition from the public to increase forest land rates this year, the CU Board voted to hold off on any rate increases for 2008. The State of New Hampshire Current Use Criteria booklet dated 4/1/2007 to 3/31/2008 will stay in effect until 3/31/2009. However, one main reason for this outcome was the fact that it would have caused a problem for most municipalities due to the timing of the final public hearing and that the municipalities additionally would

have been administratively burdened by having to reassess taxes and reissue checks. It was brought to the CU Board's attention that legally, they could have assessed these newly proposed rate increases retroactively, even though the public hearing was held after the April 1st deadline. Another reason was the tenacity of SPACE board member Jasen Stock, Executive Director, New Hampshire Timberland Owners Association, on behalf of NHTOA and its members and the concerns they raised over some of the assumptions used within the proposed model.

CURRENT USE *continued from page 2*

Although a small victory, the battle will rage on, as a sub-committee of three Current Use Board members will study the architectural model and the data input to open up the assessment ranges for discussion and possibly rate changes once again for 2009. The architectural model is a good tool for assessing these ranges, but the fact that the proposed increases for white pine, hardwood and unproductive land came at a time when stumpage prices were down, mills were closing and diesel fuel was sky high, was also a contributing factor in favor of the current use landowners. However, we cannot guarantee that the CU Board will hold off these increases indefinitely, and we must be prepared. SPACE had asked current use landowners to send their management costs to the CU Board in our Winter edition of the newsletter. SPACE then posted the management chart in our "Breaking News" section on our website, instructing landowners who have forest land to send SPACE these management costs; but no one responded regarding our effort to collect data that could help get these costs within the proper range for consideration to be applied within the new model. Part of the failure to enlist the new model was due to the concern of many that not all the management costs were being reflected, such as road construction and maintenance cost, as well as the state of the present-day economy and current market for forest products. Several members of the public, who did attend these Public Hearings, reiterated that paper and saw mills were closing left and right in the North Country, and the cost of diesel fuel used to transport timber impeded or held off sales due to the cost bearing the owner a loss in revenue. It is a trying time for not only New Hampshire, but the whole country.



New Hampshire's Current Use Coalition

Research

Income from the Land Use Change Tax for Seven New Hampshire Towns, 1995 - 2000, By Cynthia L. Belowski.

Land Use Change Tax Incomes From Ten Selected New Hampshire Towns, 1988 - 1994. By Charles A Levesque, Innovative Natural Resource Solutions.

Current Use Practices In New Hampshire, by Kara L. Eddy, MBA; Andrew E. Smith, Ph.D; University of New Hampshire Survey Center, August 01, 2001.

Pan Atlantic-SMS Group Current Use survey — September 2007

State of New Hampshire — Department of Revenue Administration (2006) Current Use Report— Acreage, Percentages & Other Stats.

Publications

Current Use Criteria Booklet. (\$5.00)

A Layperson's Guide to Current Use. SPACE revised publication 2007 (\$5.00)

The Economic Impact of Open Space in New Hampshire. Research study funded in part by SPACE by Resource Systems Group, Inc. 1999 (\$3.00)

We urge you to pay special attention this fall when we post the public forum notification on our website. At this time, SPACE has decided not to send 33,000 postcards out to current use landowners based on poor attendance in the past and the cost involved. Not only might the rate issue be revisited, but the CU Board is also going to present a possible change in farmland assessments. When forest land and farmland assessments increase, so too, will unproductive and wetlands (currently at \$15.00 per acre), which is currently assessed at the lowest assessment within either the forest land or farmland ranges. Again, SPACE has no knowledge at this time that rates will increase, and, if they do, what those ranges might be set at. SPACE will formulate a position once we have these facts in place. SPACE does want the rate-setting process to be transparent to all and based on facts, such as actual management costs that are realistic, and can be applied to the latest model designed to collect data, which must fairly represent both the current use landowner and the general public's best interests.

Another issue of concern to SPACE was the suggestion that the CU Board lower their quorum number from 8 members down to 3 to be present at these public forums. SPACE sent a letter to a CU Board member who made this motion, stating that this seems unfair to those concerned current use landowners who turned out to these forums and that the CU Board might not be giving all its members enough time and all the information needed when taking a vote on issues that could affect the individual current use landowners.

Does Open Space Pay? By Philip A. Auger 1995 (\$1.00)

Methods of Taxation of Forest Land and Non-Forest or Farm Income from Land Under Current Use Assessment Programs in the United States. By Charles Niebling and Charles Levesque 1996 (\$3.00)

New Hampshire's Current Use Program - A Study of Tax Effects in Ten New Hampshire Towns. By Brian J. Hill 1987 (\$10.00)

Land Use Change Tax Income from Ten Selected New Hampshire Towns, 1988-1994 (LUCT). By Charles Levesque 1995 (\$5.00)

New Hampshire's Land Use Change Tax and Who Really Pays It. By Robert Dawson 1996 (\$5.00)

Land Use and Growth in New Hampshire - Tax Impacts of the Current Use Program, 1987. By D.E. Morris, J.D. Kline and G.E. Frick (\$5.00) More information available by contacting SPACE, 54 Portsmouth Street, Concord, NH 03301

Meet Space Board Member, Nory Parr



1. WHAT IS THE NUMBER ONE TOPIC YOU PRESENT AT AN UNH COOPERATIVE EXTENSIVE SEMINAR?

For Current Use, the preamble to the statute is emphasized, always. Nuts & bolts — categories, maps, boundaries, changes, LUCT — are covered. I urge and try to motivate landowners and assessing officials to understand and fairly comply

with their responsibilities under the law, and to focus on the benefits of the program. I would like to see more educational effort directed to those not eligible for Current Use. As NH becomes more populated and suburbanized, it is more important that they understand that the tax policy that protects open space is critical and needs their support to remain in place and to be effective.

2. AS A FORESTER ON THE SPACE BOARD, WHAT IMPACT WOULD CONTINUAL RATE INCREASES ON FORESTLAND HAVE ON ONE'S ABILITY TO RETAIN OWNERSHIP IN NH? *Minimal, more psychological than unaffordable — tax is not a 4 letter word! The modest, incremental changes over the past 25 years are not the reason for land use conversion. Current Use is the single-most effective policy to retain NH open space. Of all costs of ownership and management, open space is about the lowest, most stable and predictable.*

3. WHAT IS THE MOST SIGNIFICANT VALUE OF HAVING SO MUCH FOREST LAND IN THE STATE OF NEW HAMPSHIRE? AND, IS IT STILL TRUE THAT THE STATE OF NH, IS ONLY SECOND TO MAINE ON TREE COVER AGE? *Well, most people live or visit NH for the landscape and environment — “quality of life” issues versus the malls. Our forests, 8 of 10 acres, provide for a resource-based economy, sustainable living models, diverse habitats, recreation and tourism, and a pride of place. This is the real NH “advantage.” I would like*

to see more woodland owners properly manage their forests — CU provides an economic incentive via “Documented Stewardship.”

4. HAVE YOU NOTICED A DECISIVE CHANGE IN TREE GROWTH DUE TO GLOBAL WARMING? IF SO, WHICH SPECIES OF TREE HAS BEEN THE MOST AFFECTED? *No, nor have I seen any research that documents positive or negative influence. If more forest “management” adhered to basic tenets of silviculture and forestry — soils and biological constraints of species—vs. market chasing/discrimination, the inherent adaptive resiliency and productivity is unlikely to be compromised by subtle changes in regional temperature. Variations in “normal” rainfall/snow patterns may be more problematic in the short term.*

5. WHAT WAS YOUR MAIN REASON FOR BECOMING A SPACE BOARD MEMBER? AND HOW LONG HAVE YOU BEEN ON THE BOARD? *I was honored to be nominated a Board member, and to be able to contribute to the policy discussion, outreach and research capacity of a small organization determined to perpetuate the open land values so critical to NH's environmental quality and prosperity. The founding fathers and mothers are still active on the Space Board are steadfast in their vision and wisdom, and inspirational to me as a landowner, forester and educator.*

6. ON WHAT TOPICS DO YOU THINK CURRENT USE LANDOWNERS NEED MORE EDUCATION? *Landowners in CU should support the broad goals of the program by providing accurate information to Towns and assessing officials as prescribed by the law. Whining about modest formula-based increases in assessments or providing documentation of forest stewardship, or “unproductive land” claims based solely on the low rate, undermines support for the program by local officials, the general public not in CU, and thus, elected representatives. Fair taxation of our open lands is the premise and promise of CU, readily justified; something less courts unwelcome changes.*

Northam D. Parr is an Extension Educator, Forest Resources for the University of New Hampshire Cooperative Extension program. Nory resides in Rumney, New Hampshire.



Legislative Update

At this time there has been no mention of any last minute proposed legislation that could directly affect RSA 79-A — the current use law. We are not out of the woods yet, given the nature of the state of the

economy and the possibility that the State of NH budget may be reopened. SPACE must remain vigilant to be sure that the LUCT or some other modification is not proposed to get money out of current use landowners to place in the general fund. SPACE needs your support and contributions to continue the challenges we face ahead. Here is the status of two bills SPACE has been monitoring this session:

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. May 2008- 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 1442: Relative to the taxation of farm buildings and land under farm buildings. As of April 30, 2008, a report is on file for HB 1442 and this bill is currently listed on the Senate docket as **Ought to Pass with Amendment (1591)** dated (5/8/08). The amended version can be viewed on line at www.nh.gov-senate-search under bill HB1442. (Status is subject to change by the time this has gone to print.)

SPACE's position: As the proposed bill is written, it does not affect the current use law, RSA 79-A. Therefore, **SPACE does not oppose this bill, but will continue to monitor this bill through this session.**

Letter from the Editor: Education is the Key



I hope to meet with many of you in the near future, whether it is at a public hearing, a public forum, or a Current Use workshop or a visit to a town hall. In my past editorial in the Winter 2008 edition, my focus was on *Improving Town Relations*, and since then, I have thought of various ways in which SPACE could accomplish this. First, I had to ask myself, “*How and where are people getting the information they need about current use?*” I understand now where some of the misconceptions are coming from — lack of education. At the most recent EMS fundraising event in April 2008, I was approached by many people asking about current use. One particular person’s negative comments on current use were that it was assumed that all land held in current use is open to the public and if it isn’t, it should be. I tried to explain that this is not true, and that only those current use landowners who allow others use of their land — whether by written permission, posting such, or by receiving the 20% recreational discount — is entry allowed and therefore, his assumption was not correct. I also stated that, out of the 2.9 million acres held in current use, 48% of those acres are open to recreational uses such as: hunting, fishing, hiking, nature observation, skiing and snowshoeing. Needless to say, he was not very happy with my response and did not contribute. Maybe the answer would be to design some type of friendly posting that would identify these open recreational spaces.

Next I went online to visit all the New Hampshire cities and towns that have an active website to check on what information they had listed regarding current use, how easy it is to find the topic, and my impression of what the town thought in general of current use. In my research, I found that out of the 200-plus towns with websites (there are still about forty-six towns with no websites), of these 200-plus sites, almost 88% of the websites **have little or no reference at all regarding current use**; only one town has the SPACE link. I then wrote to all 200-plus towns and asked if they would consider linking our SPACE website onto their website so people have somewhere to look up the

answers to their questions. I thought this would not only be a great opportunity to educate and be beneficial to not only the current use landowner, but to the town’s administrative staff, as well as to the general public. I would like to take a moment to acknowledge and thank the staff and the **Town of Lyme** for having the best and most informational website available on current use. I would also like to recognize the following town websites (who prior to my recent contact had existing information) with honorable second place listings: the Towns of **Bedford, Bow, Bristol, Concord, Derry, Durham, Hudson, Lyndeborough, Merrimack, Nashua, New Hampton, and New Ipswich** who have great information and links available. The towns who received a third place rating were: **Alton, Antrim, Belmont, Deerfield, Goshen, Greenville, Jaffrey, Londonderry, New Boston, New Durham, Ossipee, Rindge, and Wilton**. If your town is not mentioned above, then it fell into the minimal or no information categories, or did not have an active website. Perhaps with your help and a phone call to the town office, your town officials will link SPACE as an educational resource on the topic of current use. So far, since my contact and letter, I have heard back from the following towns in favor of and who will be linking the SPACE website: Towns of **Hebron, Keene, Ossipee, Shelburne and Wolfeboro**.

The second way I knew to get more information out quickly was to take a few webpage lessons (a few hours’ worth) and update the SPACE website with more valuable resources, such as: links to other organizations; a new “*Breaking News*” section; upcoming events in the “*News*” section; and adding new sections, such as: a glossary of land/current use terminology; legislative update page; updating the frequently asked questions; and the addition of our “100 and Above Club” all presently available or coming in the near future. If you haven’t checked us out, please log onto www.nhspace.org. I am open to any suggestions on other links you’d like to have access to pertaining to current use.

Recently SPACE gave a workshop on behalf of the Town of Bridgewater’s Historical Society on the benefits of current use. If your town or organization would be interested in hosting such a workshop, or if your town would like information on doing a Cost of Community Study (COCS), please call us at (603)3224-3306 to discuss. The interest is out there and the education is available! It has been said that, “*the key to knowledge is through education.*”

Donna Robie, Executive Director

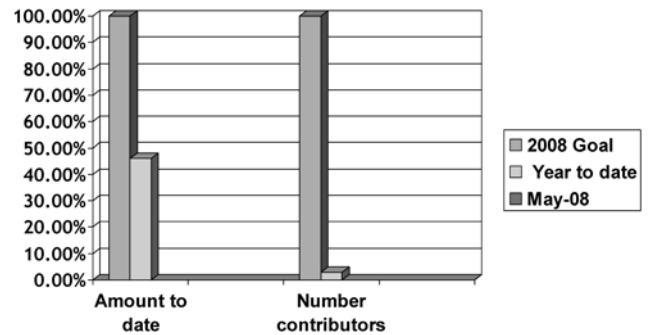
MANY THANKS TO SPACE DONORS!

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, we will no longer post the "100 Club" contributors (who donated \$100 or more) to our 2008 campaign running from October 1, 2007, through September 30, 2008. SPACE has added an acknowledgment page to our website within the ABOUT SPACE section which now lists the name(s) of the "100 + and Above Club" contributors. If you object to having your name appear on our website, please call the office and your name(s) will be edited off the webpage immediately. Please indicate your objection when sending in any future contributions on your donor form.

To better administer your donations, SPACE has replaced all acknowledgment letters (donations under \$100.00) with a thank-you post card. The amount of your donation is not 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.

There is an insert donor form within this newsletter to mail in with your contribution if you have not done so. So far this year, our contributions are down by 54%. We need your help to stay on top of the challenges we face every year. The state of economy has many worried, but maintaining your property in current use is one of the costs we hope we can monitor and keep from escalating

2008 Fundraising kick off



to the point where people can no longer afford to keep their land.

SPACE FUNDRAISING GOAL FOR 2008: To see an increase from 8% (based on 33,000 current use landowners) to 15% who contribute. To date, THANKS to the generosity of 1,150 contributions, SPACE is now at 46% 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.

Update: At this time, you can see on the chart above that we have a long way to go to get up to 15% of (33,000 current use landowners). Every dollar helps!

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SPACE would like to thank the Concord, NH Eastern Mountain Sports Store (EMS) and staff once again for allowing SPACE to fundraise and display our SPACE brochures to the public this past April. SPACE collected over \$340.00 in donations from non-current use landowners.

SPACE AVAILABLE FOR WINTER 2009 EDITION

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.
Rates: \$200.00 per issue.
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Comparing Neighboring States' Open Space Programs**STATE OF NEW HAMPSHIRE****Name of Program:**

Current Use Program (enacted 1973) *Minimum requirements:*

10 contiguous acres Exceptions: Any size tract of unimproved

wetland; certified tree farm of any size; and a tract of undeveloped land of any size, actively devoted to growing agricultural/horticultural crops with an annual income of \$2,500.00 from the sale of crops produced.

Land Type Categories: **Farm Land** : Ranges: (\$25.00 to \$425.00 per acre) may use SPI (Soil Potential Index report to determine soil capability to produce crop), which could lower the assessment within this range. **Forest Land w/Documented Stewardship** (must be performed by forester and evaluated every five years).

White pine :(\$73.00- \$130.00 per acre) **Hardwood**: (\$15.00 to \$44.00 per acre); and **All Other**: (\$49.00 to \$94.00 per acre)

** Also using a secondary chart to rate characteristics of land uses: "Class"; "Grade"; "Location"; "Site quality"; and "Type", by factoring a Good/Fair/Poor value when calculating assessment value. **Unmanaged Forest Land** (not documented): **White pine** (\$126.00- \$191.00 per acre). **Hardwood**:(\$162.00 to \$94.00 per acre); and **All Other**: (\$99.00 to \$150.00 per acre). Also using a secondary chart to rate characteristics of land by: "Class"; "Grade"; "Location"; "Site quality"; and "Type", by factoring a Good/Fair/Poor value when calculating assessment value.

Unproductive Land: valued at (\$15.00 per acre); and

Wetland- valued at (\$15.00 per acre).

Land Use Change Tax Penalty: 10% of ad valorem value (highest use) at time physical change or disqualification of requirements occurs. **Total land mass for NH:** 5,743,327.59 acres. **Total acres in current use:** 2,921,731.58 (51%) **# current use landowners:** 33,000.00-35,000

STATE OF VERMONT

Name of Program: Use Value Appraisal (UVA) Program (enacted 1978). **Minimum requirements:** 25 contiguous acres

Land Type Categories: **Farm Land; Documented Stewardship Forest Land** (only). Note: All forest land must be documented

and prepared by a registered forester and have an updated plan every (10) years. Forest land properties are inspected periodically by county foresters to ensure forest management plans are kept up. If enrolled forest land is developed or harvested improperly, a LUCT tax is levied on that portion and could disqualify owner from program. Ranges: Not published.

Land Use Change Tax Penalty: 20 % for lands enrolled (10) tax years or less; and 10% LUCT for lands enrolled (11) or more years at the fair market value upon removal from UVA program.

Total land mass for VT: 6,000,000 acres. **Total acres in current use:** * 2,000,000.00 acres (33%) **Number of property owners:** 15,000. source: www.vtfpr.org/resources

STATE OF MAINE

Name of Program(s): Maine has four separate programs: **Tree Growth Program** (enacted 1972); **Maine Farmland Tax Program** (1975); **Maine Open Space Tax Law** (1975); and **Maine Working Waterfont Tax Law** (2006).

Minimum requirements: **Tree Growth:** 10 acres of forestland with the intent to harvest trees commercially. A Forest management plan must be prepared and a sworn statement attached to application. Every ten years, the plan must be re-certified by a forester. Each year, forest land is assessed at 100% valuation per acre for each forest type. **Farm Land:** Any landowner who owns at least (5) contiguous acres used for farming, agriculture or horticulture activities with an annual income of \$2,000.00 and provide annual income reports to the town assessor. **Undeveloped Open Space:** any landowner who owns undeveloped land which is preserved or restricted in use to provide a public benefit. Benefits recognized include public recreation, scenic resources, games management or wildlife habitat. There is no minimum acre requirement. Only exception is setbacks must be excluded from this category. **Assessment ranges:** **Ordinary Open Space** (20% reduction for all open space) and an additional reduction if land is also considered; **Permanently Protected** (30%- conservation easement); and an additional reduction if land is classified as **Forever Wild** (20%) and for allowing **Public Access** (25%) reductions in assessments. If parcel qualifies in each of the four above categories, then a potential reduction could go up to (95%). **Working Waterfront:** a parcel or portion of a parcel of and abutting tidal waters or is located in the intertidal zone (between the high and low water mark) and the use is 50% related to providing access to or in

OPEN SPACE PROGRAMS *continued from page 7*

support of the conduct of commercial fishing and aquaculture production. There is no minimum requirement.

Land Types: **Tree Growth:** *Forest Type: Softwood (York County, ME- \$392.80/acre); Mixed Wood (York County, ME- \$138.50/acre) and Hardwood (York County, ME - \$227.00 per acre.)*

Natural Water Areas (lakes, pond, rivers); Man-Made Water Areas (reservoirs); Wetlands and Barrens (swamp, marsh, ledge).

Forestland not used for Commerical Production: Vacant Unforested Land; Blueberry Land; Other Agricultural Land;

Borrow Pits (quarry, mining); Transmission Line/Pipeline; Roads, Class 1 (two-lane all season road); Roads, Class 2 (Single-lane seasonal road); Building Areas; Forest Land (not classified)

and Other. Ranges: Not listed. **Land Use Change Tax Penalty:** **Tree Growth:** depending on length of time owned, anywhere between (20-30%) of the difference between 10% tree growth value and fair market value. **Farm Land:** if property no longer qualifies as a farmland tract, then a penalty in the amount equal to the taxes that would have been paid in the last five years if it had not been in this program, less the taxes that were originally assessed, plus interest on that balance. **Undeveloped Open Space:** depending on length of time owned, anywhere between (20-30%).

Total land mass for ME: 1,000,413.00 acres. Total acres in current use : N/A Number of properties enrolled: N/A source: www.gwrlt.org

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