



STATEWIDE PROGRAM OF ACTION TO CONSERVE OUR ENVIRONMENT

S.P.A.C.E. NEWSLETTER

SUMMER, 2001

All About S.P.A.C.E.

Who We Are, What We Do and How We Began

We get many questions about S.P.A.C.E.—with such a provocative name it is no surprise! Most people know we have something to do with current use; you probably receive our newsletter because you are a current use landowner. We would like to use this newsletter edition to tell you who we are and what we do, and how we came to be.



Who We Are:

The Statewide Program of Action to Conserve our Environment (S.P.A.C.E.) is a coalition of organizations and individuals dedicated to the conservation of New Hampshire's farms, forests and open spaces through an effective current use taxation program. We are comprised of members of different groups, bringing to the table different points of view. Some of us earn our living from the land as farmers and foresters. Some of us use the land as hunters, hikers and snowmobilers. Some of us are open space educators and advocates. Some of us are current use landowners, and some of us are not. Our uniting purpose is our commitment to the safeguarding and nurturing of current use assessment as a tool for the preservation of New Hampshire's open spaces—and we

believe, quality of life. (*The Board of Directors listing is on page 3.*)

What We Do:

Advocacy

In the Summer 1999 Newsletter survey, respondents rated advocacy as S.P.A.C.E.'s most important function. There are many ways to advocate, and to be effective our activities are necessarily diverse. Advocacy is more than just speaking out for current use—although we do that when needed. It is monitoring legislation for possible impact to current use. It is attending all Current Use Board meetings, and carefully reviewing proposed changes to the program. We also represent you, the current use landowner, in our advocacy before the Legislature and Current Use Board. The diversity of S.P.A.C.E.'s coalition members, combined with years of experience and excellent research, have allowed us to make sure current use is understood and appreciated by policy makers.

Outreach

Consistently, one of our largest yearly expenditures is on outreach. We send this newsletter out twice yearly to all current use landowners, as well as state legislators and New Hampshire towns and cities. Recently added to our outreach efforts is the fall postcard announcement of the Current Use Board's

continued page 4



LEGISLATIVE UPDATE

This year's legislative session revolved around taxes, and current use landowners can be certain that S.P.A.C.E. was there—carefully guarding the program that serves as the cornerstone of the state's conservation efforts.

This year's legislative session saw lawmakers consider and reject dozens of revenue raising plans—including a sales tax, an income tax, a consumption tax, and gambling. Of critical importance to S.P.A.C.E. was that none of these plans threatened current use. In addition to keeping current use largely out of the fray, almost every tax plan sought to reduce the rate of the statewide property tax—a tax paid by those in current use as well as those not.

While none of the major tax plans directly threatened current use, the subject came up on several occasions. House Bill 571, *an act establishing a commission to study the feasibility of creating a statewide land value assessment system for the purpose of creating a revenue source for funding education*, could have set the wheels in motion to establish a new tax structure based upon land value, not land and buildings as is presently the case. While the sponsor, Representative George Katsakiores of Derry, insisted that this bill in no way threatened current use, S.P.A.C.E. and many of its members thought otherwise. In the past, similar bills have been used to indirectly attack current use, proposing a standard "per acre" tax on all land, regardless of its

Despite Discussion, Current Use Remains Strong

location or use. Recognizing the potential threat to current use, S.P.A.C.E. led the effort to have this bill defeated unanimously in committee.

Current use also became an issue of discussion during debate on funding for the Land & Community Heritage Investment Program, the state's new land and cultural conservation effort. Several lawmakers suggested doubling the Land Use Change Tax (LUCT) to 20 percent to help pay for the costs of this program. The LUCT, presently assessed at ten percent of the full and true (i.e., non-current use) value of the land, is assessed when land is removed from current use for development purposes. S.P.A.C.E. opposed this measure, believing that current use serves as a "contract" between the landowner and the public, and should not be changed by one party alone. S.P.A.C.E. also pointed out that the revenue towns derive from the LUCT fluctuates wildly—from under \$1 million to over \$6 million in recent years—and such an unstable revenue stream is not appropriate for funding a critical con-

servation effort. The House Ways & Means Committee ultimately rejected this proposed increase in the LUCT.

The session ended with a "market basket" tax plan in place, relying heavily upon increases in existing business taxes to fund growth in the state budget. One element in the final tax package of interest to current use landowners is the fact that the statewide property tax, previously scheduled for repeal, has been made permanent.

S.P.A.C.E. is pleased that its efforts—this year and in the past—to educate legislators and others about the importance of current use have paid off. This legislative session treated current use landowners well, keeping the cornerstone of the state's conservation efforts as strong as ever. While we're pleased with the outcome of this year's session, we can't rest on past accomplishments. Already we are hearing calls for proposed changes to current use, and when these issues are discussed, S.P.A.C.E. will be there.

Forestland Assessment Range Correction

The Forestland Assessment Ranges printed in the Winter 2001 newsletter were incorrect. Below is the correct assessment ranges for 2001. The assessment ranges that were printed in error were what the computer generated model indicated the ranges should be, based on stumpage trends over the past 3½ years. Current Use Board members had questions about current trends in stumpage prices, as well as the possible effects of such a large increase in assessment ranges on landowners. In response to these concerns, the Current Use Board approved an increase in the assessment ranges that was only half of what the computer model had indicated. The Current Use Board intends to review stumpage trends again in the fall.

2001 Forest Land Assessment Ranges

		WHITE PINE	HARDWOOD	ALL OTHER
2001-02	<i>Stewardship Forestland</i>	\$63-\$115	\$15-\$36	\$44-\$87
	<i>Forestland</i>	\$112-\$170	\$55-\$84	\$91-\$137



Tax Incentive For Historic Barn Preservation

A tax incentive proposal to help save old barns and other farm buildings was passed by the House of Representatives on June 7 and is expected to be considered by the Senate when the Legislature reconvenes next year. The proposal, House Bill 522, authorizes towns to grant targeted property tax relief to property owners who can demonstrate the public benefit of preserving their barns or other old farm buildings and agree to maintain the structures throughout a 10-year renewable preservation easement.

The initiative is based on recognition that many of New Hampshire's old barns and other farm buildings, which bear witness to the role of agriculture in the state's history and economy and also are important scenic landmarks for residents and visitors, are being demolished or not maintained because of the adverse impact of property taxes.

Modeled on the state's existing discretionary easement program (RSA 79-C), which encourages preservation of open land, House Bill 522 authorizes local governments to accept discretionary preservation easements on agricultural buildings. Local governments will decide on eligibility, based on statewide guidelines, and on the amount of property relief. Preservation easements, for a minimum of ten years, will require property owners to maintain the structures while the easements are in effect. In return, maintenance or repair of the structures will not result in increased assessment during the term of the easement. Compatible with the current use program, the proposal is intended to help address the long-standing issue for many landowners of tax treatment for old farm buildings and the land under them.

The sponsors of House Bill 522 are Rep. David Babson, Ossipee; Rep. Jeb Bradley, Wolfeboro; Rep. Martha Fuller Clark, Portsmouth; Rep. Harold Melcher, Wilton; Rep. Alan Thulander, Franconia; and Senators Edward Gordon, Mark Fernald, and Carl Johnson. For more information, contact the New Hampshire Preservation Alliance at 603/224-2281.

Thank you to all landowners who responded to the UNH Survey Center phone call. Your time has contributed to valuable research profiling ownership of current use land today. Survey results will be presented in a future newsletter article.

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THIS NEWSLETTER IS PUBLISHED
BI-ANNUALLY BY S.P.A.C.E.
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Outreach....
continued from page 1

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annual Public Forum meetings. Because landowner response has been overwhelmingly positive, the announcement has become an annual mailing. S.P.A.C.E. also maintains a website (www.nhspace.org) for 24-hour access to current use information, links and articles about various aspects of the program (with the help of website designer John Gold of Custom Communications—thank you John!)

We also outreach to towns—after all, towns are on the front lines of current use administration! An effectively run current use program depends on both the town and the landowner. Town officials who understand the benefits of current use to their town are strong proponents. They know what our research supports—that current use land pays more in taxes than it requires in town services. And that it helps maintain the character of their community while supporting open space based economy, such as tourism, farming and forest products.

And we outreach to members of the Legislature, who frequently have to make decisions about issues they may not be familiar with. We have distributed copies of our publication *A Layperson's Guide to Current Use* to legislative members. We have also provided research reports that were relevant to decisions at hand. We try to help legislators make informed choices by giving them the best information we can.

Research

S.P.A.C.E. funds research for a variety of purposes. Research supports the effectiveness and fairness of the current use program. It can provide scientific data as a response to ill-founded criticism. Research has helped validate many benefits of current use and open space, and this in turn helps us to better advocate a healthy current use program. Sometimes it is technical research to find out how aspects of current use are performing, such as Land Use Change Tax studies. Other times the research is of broader interest; the nationally-recognized study *The Economic Impact of Open Space* is one example. Often we share the cost of research with other interested groups. We don't raise funds through the sale of publications and reprints. We charge only a nominal fee to help defray postage and duplication costs.

Outreach again

Finally, the S.P.A.C.E. office is located in the new French Wing at the Conservation Center in Concord, the first green certified building in New Hampshire. The Conservation Center is a great resource for small organizations like S.P.A.C.E., and several of our coalition member organizations are located there as well. The office is staffed by our Administrator Lindsey Santaniello, who answers your current use questions and coordinates and implements our many activities. It is a priority of S.P.A.C.E. to provide information to current use landowners. The more information the current use landowner has the better decisions they can make about their land use. The strength of the program is in informed landowners.

Patrick Jackson Remembered

by Paul Bofinger

Past S.P.A.C.E. Chair

Former President Forester, SPNHF

It was hard to warm up to that bald-headed guy with the quirky voice who had just told me I must accept a new multi-year project that would cost as much as the entire SPNHF budget. And, by the way, I would have to raise the money and chair the coalition of organizations. But warm to him and work for the project I did, along with hundreds of others, before "YES on 7" and S.P.A.C.E. achieved their initial successes. My friend Pat Jackson could do that to you.

I was still celebrating the legislative approval of the constitutional question for the 1968 general election when Pat explained the enormous effort that would be required to gain the two-thirds plurality needed. As I was to learn, he had a strategy and would develop the tools we needed; and always Pat projected a sense of quiet confidence and trust.

How We Began ...



*Richard Kelley, Paul Bofinger,
Miriam Jackson and Tudor Richards*

*Pat Jackson in conversation
with former Representative
Marian Woodruff at the
S.P.A.C.E. Legislative Reception,
April 1998*



The flood of memories he evokes has a central theme: there was this gentle, genial man whose core humanism always tempered, indeed enhanced, his sharp intelligence, keen analysis and focused goal-setting.

So it is that my remembrance of Pat resides as much in my heart as in my mind. All of us who were there in the heady, hectic early days when current use for New Hampshire was conceived, planned and then approved, share the conviction that Pat Jackson, with his wife and partner Miriam, were *the* key players. Simply put, we would not have current use taxation without them.

Pat and New Hampshire lost Miriam in an airline tragedy, but Pat carried on with S.P.A.C.E. to defend, nurture and improve current use. He never lost the view that our goal in preserving open space should be for the enrichment of the human condition. Let that be his legacy and our commitment to his memory.

With sadness S.P.A.C.E. observes the passing of one of our founding members, Patrick Jackson. It is impossible to memorialize Pat without talking about the beginnings of current use and S.P.A.C.E. New Hampshire would look very different today if not for the vision and hard work of individuals like Pat.



The History of S.P.A.C.E.

S.P.A.C.E. was formed in 1966 for the express purpose of amending the New Hampshire State Constitution to allow for current use assessment of real estate. That goal was achieved in 1968 through a major grass roots campaign. Known as the "YES ON 7" campaign, S.P.A.C.E. brought together a broad coalition of business, conservation and public interest groups to secure the two-thirds ballot necessary for passage.

With the constitutional amendment in hand, S.P.A.C.E. set to work building support for current use legislation. In 1972, the NH General Court passed into law RSA 79-A. Since that time, S.P.A.C.E. has been actively involved in all efforts to refine the law and its administrative rules. Over three decades of successful action have been made possible by the work and support of thousands of individuals. Today, S.P.A.C.E.'s work continues, maintaining an advocacy presence in the Legislature to be alert to periodic threats to current use, and funding research and outreach to current use landowners.

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SPACE is looking for regional volunteers to assist with data gathering from town offices.

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