



STATEWIDE PROGRAM OF ACTION TO CONSERVE OUR ENVIRONMENT

S.P.A.C.E. NEWSLETTER

WINTER, 2003

AN ACTIVE LEGISLATIVE SESSION:

SPACE Tracking Four Key Bills

Legislators have returned to Concord, and SPACE is busy working to promote and protect current use — the cornerstone of New Hampshire's conservation efforts. With over 1,000 bills introduced this session alone, SPACE has its hands full making certain that a strong voice for current use is heard every time this critical program is discussed in a legislative committee. SPACE is tracking and influencing legislation that deals with the “recreational adjustment” to current use land, enrollment in current use for land less than ten acres, the land use change tax, and administration of the property tax generally.

Recreational Adjustment

Current use landowners who allow others to use their land for a number of pedestrian activities (hiking, hunting, fishing, cross-country skiing, snow shoeing, and nature observation) are eligible to receive an additional twenty percent reduction in their property tax assessment. According to the New Hampshire Department of Revenue Administration, roughly 40% of the land enrolled in current use in 2001 received this recreational adjustment.

House Bill 181, *relative to horseback riding as a recreational use of land in current use taxation*, is sponsored by Representative Pratt of Walpole. This bill would do two things:

- Require landowners receiving the 20% recreational adjustment to allow horseback riding on their property. This provision would require landowners to allow horseback riding “12 months of the year”, just as the existing law applies to pedestrian activities, and
- Provide liability protection, in addition to what already exists in state law, to landowners who allow horseback riding on their property.

Landowners would be able to restrict activities “detrimental to a specific agricultural or forest crop or activity”, but could not generally post against horses and continue to receive the recreational discount.

SPACE presented a number of concerns regarding this legislation. SPACE believes that horseback riding is fundamentally different than the other activities listed, and that horses have the potential to do significant damage to roads and trails during certain times of the year. Further, horseback riding would not be restricted to existing trails and roads, but could occur on any part of the land.

SPACE also fears that if landowners who didn't want to have horses on their land withdrew from the recreational category and posted their land, other recreational users such as hikers and hunters could lose valuable access to open space across the state. Finally, some in SPACE have feared that if horseback riding receives this treatment, other recreational groups such as

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LEGISLATIVE UPDATE

SPACE Tracks Key Bills

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mountain bikers and ATV enthusiasts will seek to be included in the "recreational adjustment" in the future.

SPACE recognizes the important and growing role that horses and the equine industry play in New Hampshire agriculture, and encourages landowners to work with local horse owners to allow appropriate access at appropriate times. However, SPACE believes that a broad and sweeping requirement to treat horses similar to pedestrian uses is wrong, and opposed this change to current use. As the newsletter goes to press, the House Environment & Agriculture Committee has not acted on the bill. However, it is expected that the "liability" portion of this bill will pass out of committee and that the "current use" portion will not. However, it is clear that this issue will be the subject of legislation in the future, and SPACE will continue to monitor progress on this bill.

Shorefront Land

House Bill 787, sponsored by Representative Christensen of Merrimack and seven others, is titled *an act including undeveloped shoreline property in land granted tax relief under current use*. As the name indicates, this bill would allow landowners with at least two acres of undeveloped shoreline to enroll in current use. SPACE expressed concern that this bill could cause a significant loss of municipal tax revenue without a corresponding public benefit. Further, shorefront landowners with less than ten acres can presently donate an easement and then enroll in RSA 79-B, a program similar to current use for conservation land that might not otherwise qualify. As the newsletter goes to press, the House Environment & Agriculture Committee had not acted on this bill.

Land Use Change Tax

House Bill 803, sponsored by Representative Akins of Lebanon and three others, establishes a *New Hampshire downtown development program*. This program is designed

to help communities fight sprawl. Unfortunately, one of the ways that the sponsors propose funding a downtown development program is through an increase in the land use change tax. Presently, when a property is withdrawn from current use and developed, the landowner pays a 10% tax on the "full and true" value of the land. Because the land use change tax is an important part of a landowner's consideration to enroll in current use, SPACE has long supported consistency in the administration of this tax, and opposes any effort to increase the land use change tax. At the hearing on this bill, there was a significant amount of opposition, including but not limited to funding through the land use change tax. As the newsletter goes to press, the House Municipal & County Government Committee had not acted on the bill.

How do current use landowners feel about allowing access to their land for horseback riding? Help SPACE find out! Please respond to our survey on page 5!

requiring the current use board to adopt criteria for such appraisal. This bill would allow municipalities to use state-established "current use" rates to assess all property, not just open space. New rates would need to be established for residential, commercial, industrial and utility land.

An enormous number of practical and technical questions exist regarding this legislation, and SPACE will carefully monitor to assure that no action is taken to undermine the existing strong and effective current use program.

In addition to these bills, SPACE is monitoring the state's budget discussions and other legislation to make certain that current use does not come under attack. As always, our strength is a knowledgeable and informed membership — don't hesitate to call SPACE at 603/224-3306 in order to get updated on our legislative activities.

Current Use Treatment for All Property

Sponsored by Representative McCormick of New London, **House Bill 407** is titled *an act allowing municipalities the option of appraising property based on assigned values reflecting the current use of property, and*

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A little information about you:

of acres in current use _____ in Town(s) of _____

Do you: Own horses? Y N Ride horses? Y N

Comments to share? _____

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54 Portsmouth Street
Concord, NH 03301-5400

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Landowner Survey
54 Portsmouth Street
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CURRENT USE BOARD REPORT:

No Rate Changes This Year

It was a quiet year for current use, with no major issues discussed. The assessment ranges will remain the same for 2003-2004, and the Current Use Board did not recommend any administrative rule changes. The formula used to calculate the forestland assessment ranges was reviewed, with the current model indicating no changes. Topics discussed included the impact of the *Marlow* decision on towns; applying the Land Use Change Tax

in cluster developments; adding horseback riding to the 20% recreational adjustment activities; ATV use and towns' requirement of adequate maps for proper assessing. If your town asks you to update your current use information please cooperate. If you have any questions call the SPACE office for further information.



2003—2004 Current Use Assessment Ranges

Forest Land:	WHITE PINE	HARDWOOD	ALL OTHER
Stewardship Forestland	\$63 – \$115	\$15 – \$36	\$44 – \$87
Forestland	\$112 – \$170	\$55 – \$84	\$91 – \$137
Farm Land	\$25 – \$425	—	—
Unproductive Land	\$15	—	—

Unproductive Land is land incapable of producing a farm or forest crop and is left in a natural state. Wetlands are under this category. All dollar amounts are assessed value per acre.

LANDOWNER SURVEY:

Opinions on Horseback Riding and Recreational Land Use

Since current use began, landowners have had the incentive of a 20% discount off their current use assessment in exchange for allowing free public access to their land for such purposes as skiing, snowshoeing, fishing, hunting, hiking and nature observation.

A legislative bill was introduced this session (*House Bill 181*) proposing to add horseback riding to the recreational discount activities — i.e., if the bill passed, landowners who choose the 20% recreation adjustment would be required to allow horseback riding on their

current use land. SPACE is asking current use landowners to give us your opinion about this issue. The summary results of this survey will be shared with Legislative committees and the Current Use Board—individual responses will be kept confidential.

- Do you allow your current use property to be used by others for horseback riding? Y N
- Have you been asked to allow horseback riding on your property? Y N
- Have you had problems with unauthorized horseback riding on your property? Y N
- If your property is used for horseback riding, are they riding: (check all that apply)
 - on trails in fields on logging roads
 - on Class VI roads anywhere
 - other _____
- If your property is not currently being used for horseback riding, would you allow horseback riding if it were limited to trails & roads? Y N
- If you knew state law protected you from liability, would you allow horseback riding? Y N
- If horseback riding was added to the recreational land uses you must allow to receive the recreational discount, would you? (check all that apply):
 - keep receiving recreational discount, and allow horseback riding

- keep receiving the recreational discount if horseback riding were limited to trails and roads
- enroll land to receive recreational discount
- remove land from receiving recreational discount
- post your land against horseback riding
- other _____

Additional recreational questions:

- Does your current use land currently receive the 20% Recreational Discount? Y N Don't know
- Do you allow mountain bikes (non-motorized) on your current use land? Y N
- Do you allow snowmobile use of your current use land? Y N
- Do you allow ATV use of your current use land? Y N

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