

HB 1691 - AS INTRODUCED

2026 SESSION

26-2689

06/07

HOUSE BILL ***1691***

AN ACT relative to limitations and qualifications for land placed in current use.

SPONSORS: Rep. Read, Rock. 10; Rep. Wheeler, Hills. 33

COMMITTEE: Municipal and County Government

ANALYSIS

This bill restricts eligibility for current use property tax assessment based on parcel size, zoning, and sustainability criteria, and limits municipal approval percentages. This bill also imposes retroactive tax liability for violations.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears ~~[in brackets and struckthrough]~~.
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to limitations and qualifications for land placed in current use.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 New Subdivision; Restriction of Current Use Taxation Eligibility. Amend RSA 79-A by
2 inserting after section 26 the following new subdivision:

3 Restriction of Current Use Taxation Eligibility

4 79-A:27 Restriction of Current Use Taxation Eligibility.

5 I. Eligibility for current use assessment shall be limited as follows:

6 (a) No person, entity, shareholder, or member of a limited liability company, shall be
7 eligible to enroll more than one lot of land in current use under this section.

8 (b) The maximum area within a given lot that is eligible for current use discounted tax
9 assessment shall not exceed 40 acres in semi-rural zones. "Semi-rural zone" means a zone:

10 (1) Not located within an urbanized area or urban cluster as defined by the United
11 States Census Bureau, where an "urban area" is any area with a population of 50,000 or more and
12 an "urban cluster" is any area with a population of at least 2,500 and less than 50,000; and

13 (2) Not meeting the definition of "rural" as used for Department of Agriculture rural
14 development programs, where a "rural area" is defined as any area other than a city or town with a
15 population greater than 35,000 and not contiguous to a city or town with a population greater than
16 50,000; and

17 (3) Is characterized by low to moderate population density, limited commercial or
18 mixed commercial or agricultural activity, or both, and is not predominantly used for either
19 intensive agricultural production or dense urban development.

20 (c) In developed, suburban, or high-density zones, no more than 10 acres within a given
21 lot shall be eligible for current use discounted tax assessment, and only if the parcel contains or
22 abuts designated conservation or watershed land. For purposes of this section, "high-density zone"
23 means any area that:

24 (1) Is part of an urbanized area or urban cluster as defined by the United States
25 Census Bureau, where an "urbanized area" is a densely settled territory with a population of 50,000
26 or more and a density of at least 1,000 persons per square mile, and an "urban cluster" has a
27 population of at least 2,500 and less than 50,000 with similar density characteristics; or

28 (2) Is otherwise identified by the Department of Agriculture or the United States
29 Census Bureau as non-rural based on population density thresholds or housing unit density
30 standards exceeding 500 persons per square mile or 2,000 housing units per area as determined by
31 the most recent decennial census.

HB 1691 - AS INTRODUCED

- Page 2 -

(d) No land located in high-density zones shall be eligible for current use tax assessment unless the lot is made available for public recreational use pursuant to RSA 79-A:4, II.

II. Municipal limitations on current use assessments shall be as follows:

(a) No municipality shall approve current use for more than 75 percent of rural zones within its jurisdiction.

(b) No municipality shall approve current use for more than 20 percent of semi-rural zones.

(c) No municipality shall approve current use for more than 10 percent of suburban zones.

(d) No municipality shall approve current use for more than 5 percent of high-density zones.

III. Qualifications for agricultural and forestry use under current use shall include:

(a) Operations shall employ sustainable management techniques consistent with university of New Hampshire cooperative extension guidance, including invasive species management.

(b) Chemical fertilizers or pesticides, including nitrogen- or sulfate-based substances, shall not be applied.

(c) Monoculture, tillage, and bare soil shall be limited in scope and confined to areas necessary for operational viability, as determined by generally accepted conservation practices.

(d) Clear-cutting shall be prohibited. Forestry operations shall demonstrate appropriate levels and methods of replanting and a net increase in total lumber-foot volume over time, once forestry operations under current use have been underway for 10 years.

(e) No species may be raised or planted outdoors if it is:

(1) Neither native to New Hampshire nor domesticated;

(2) Potentially invasive, harmful to the ecosystem, or dangerous to humans, domesticated animals, or property; and

(3) Identified as such under guidance from the university of New Hampshire cooperative extension.

(f) Agricultural or forestry operations shall not report profit or revenue that substantially exceeds typical returns for comparable operations under current use.

IV. If any person or entity is found to have violated any provisions of this section, all deferred taxes, calculated using the best and highest use rates, from the last date of compliance shall be assessed and owed to the municipality. If the best and highest use assessments cannot be calculated for previous years, the current year assessment shall be used to calculate deferred taxes from the last date of compliance.

2 Effective Date. This act shall take effect January 1, 2027.