Paul Franklin, Plainfield NH testimony on HB 1691 – February 10, 2026

My concerns with HB 1691 are highlighted below in italics bold. These concerns are through the filter of my 40+ year experience both administering property assessment and taxation on the local level and in adjudicating appeals during my 22-year tenure on the NH Board of Tax and Land Appeals. I have also been involved in commercial production agriculture my entire adult life.

79-A:27 Restriction of Current Use Taxation Eligibility.
I. Eligibility for current use assessment shall be limited as follows:
(a) No person, entity, shareholder, or member of a limited liability company, shall be eligible to enroll more than one lot of land in current use under this section.

Per municipality or in state? If state, what data base will assessors use to determine ownership? Who gets to choose which lot? How does it apply retrospectively? If not retrospective, does this raise equal protection question? How do assessors determine the ownership similarities or differences between individuals, trusts, LLCs,, corporations, etc as they often don't have access to those documents with more granular information other than recorded deeds?

(b) The maximum area within a given lot that is eligible for current use discounted tax assessment shall not exceed 40 acres in semi-rural zones. "Semi-rural zone" means a zone:
(1) Not located within an urbanized area or urban cluster as defined by the United States Census Bureau, where an "urban area" is any area with a population of 50,000 or more and an "urban cluster" is any area with a population of at least 2,500 and less than 50,000; and
(2) Not meeting the definition of "rural" as used for Department of Agriculture rural development programs, where a "rural area" is defined as any area other than a city or town with a population greater than 35,000 and not contiguous to a city or town with a population greater than 50,000; and
(3) Is characterized by low to moderate population density, limited commercial or mixed commercial or agricultural activity, or both, and is not predominantly used for either intensive agricultural production or dense urban development.

Again raises significant equal protection questions; some of the most valuable (to the public) open space land is in urban areas; Very complicated and vague for selectmen/assessors to determine "semi-rural zone.

(c) In developed, suburban, or high-density zones, no more than 10 acres within a given lot shall be eligible for current use discounted tax assessment, and only if the parcel contains or abuts designated conservation or watershed land. For purposes of this section, "high-density zone" means any area that:
(1) Is part of an urbanized area or urban cluster as defined by the United States Census Bureau, where an "urbanized area" is a densely settled territory with a population of 50,000 or more and a density of at least 1,000 persons per square mile, and an "urban cluster" has a population of at least 2,500 and less than 50,000 with similar density characteristics; or
(2) Is otherwise identified by the Department of Agriculture or the United States Census Bureau as non-rural based on population density thresholds or housing unit density standards exceeding 500 persons per square mile or 2,000 housing units per area as determined by the most recent decennial census.

Again raises significant equal protection questions. Determining those areas vis-à-vis tax maps is impractical and not possible with sufficient accuracy - look at https://www.citypopulation.de/en/usa/ua/ - the 15 urban areas in NH are so interictally

drawn that it would be impossible for taxpayers and selectmen/assessors to determine eligibility.

(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.

Significant equal protection issues; different and inequitable taxation based not on criteria of land but rather on timing of different taxpayer applications or timing of assessors' review and approval.

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.

Are these criteria retrospective? Most of these criteria are very subjective or require documentation that is not readily or normally kept by land owners or municipal officials. Huge burden on both taxpayers and selectmen/assessors to comply and will lead to administrative gridlock and undue rankling and litigation. UNH Extension performs an educational role and this could embroil it in expensive and mission detracting work. Any attempt to have DRA implement detailed rule making to define these subjective criteria would be extremely time consuming, likely not clearly define eligibility, be burdensome for assessors to administer and result in litigation.

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.

In essence, this paragraph raises the risk so high of trying to comply with the subjective criteria, it would likely chill CU participation.

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

In summary, all these proposed changes raise significant retrospective application questions, detailed or difficult to quantify criteria and extremely burdensome taxpayer application and assessor eligibility determinations. It would result in a significant hollowing out of the 50+ year current use program that has provided real open space benefits to all NH residents (and visitors).