

Comments offered by Allan Thompson 3/10/2026 in Senate Committee on Ag.

Related to
Draft N. 2.3 S 323
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New Buildings Procedure – New Buildings Procedure.

Problem Statement

- Enrollment is based on an items – land or buildings being taxed and landowners seeking enrollment based on eligible use. Enrollment therefore requires an item to be defined and taxed by the town. This provides the landowner information to determine *what* is being enrolled and if it should be enrolled.
- A new building is often added to a grand list, providing notice to the landowner within the same year, without enough notification to have that building enrolled in the same year. Results in at least one year of full taxation.
 - In order for landowners to enroll a new building in the subsequent year and submit application before September 1st landowners need to have received their tax bill or notice of new assessment with enough time and awareness to act by September 1st which is not always the case, resulting in two years of full taxation.

Potential solutions

- As written.
 - Side steps current procedure that maps will show all buildings on enrolled land or enrolled buildings on excluded land.
- Alternative 1- State provides a letter to the enrolled farmer. – *A new building is being assessed on your property. You have the opportunity to enroll this building for the current tax year if you complete an application within 30days.*
 - Similar to existing procedure to enroll acquired land *already* enrolled.
 - Requires towns to notify State of change in assessments.
- Alternative 2 –*All buildings typically used for agriculture on land owned by a qualified farmer, that elects to enroll buildings, shall be enrolled.*
 - Requires a procedure- probably at the town level to identify buildings and their use – as Ag or non-Ag, but simplifies all other procedural mechanisms.

Farm Buildings in General

Problem Statement

Farm enrollments have a high probability of being incomplete or inaccurate information as it relates to their buildings.

- Currently property owners are required to show all buildings on enrolled land. This requirement lacks a clear procedure for landowners and map preparers resulting in farmers having difficulty in complying with rules:
 - What constitutes a building?
 - Towns have a list of buildings with taxable value (lister's card). But,
 - A landowner's list often differs from the Town's list making comparisons difficult.
 - The list often incomplete or out dated and lack spatial understanding – which buildings are where making current use building inventories difficult to truth.
 - The list lacks correlation to enrollment status – which buildings on the listers card are considered enrolled or not is not clear.
 - Listers/assessors are increasingly a contracted entity making accessing this information more difficult.
 - Historical records are very poor, including Current Use records so recreating maps or simply extending existing enrollment can be difficult for landowners to comply with the rules.
 - Burden currently falls on landowners to represent this information correctly – difficult to comply with poor historical records and transparency with Town records.

Potential Solutions

- Alternative solution 1. *All buildings typically used for agriculture on land owned by a qualified farmer that elects to enroll buildings shall be enrolled.*
 - Requires a procedure to identify buildings and their use – as Ag or non-Ag, probably by the town.
- Alternative solution 2 Improve transparency. Look for mechanisms or procedures to support all parties – landowners, PVR and/or towns, especially towns to improve building inventories and communication that informing farmers as to which buildings are being taxed, enrolled – with a strong emphasis towards simplicity.