

# NH Department of Revenue Administration

## Current Use Taxation

Rick Evans, Timber Tax Appraiser  
Municipal and Property Division



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603-230-5000

# RSA 79-A Current Use

This presentation is intended for informational purposes only, and is not a substitute for seeking professional advice or for reviewing the applicable laws and rules. This presentation represents some positions of the Department on the limited issues discussed herein, based on the law in effect at the time of the presentation and Department interpretation thereof, as well as the opinions and conclusions of its presenter.

For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.) for independent verification.

# www.nh.gov/revenue

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## Welcome

New Hampshire Department of Revenue Administration



## Announcements and Notices

[More Announcements and Notices](#)

❖ **The New Art of Utility Valuations Webinar - Follow the link to register**

**July 22, 2020 - 12:00 p.m. to 1:00 p.m.**

July 1, 2020

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## Technical Information Releases (TIRs)



A Technical Information Release (TIR) is designed to provide immediate information of changes in tax laws administered by the New Hampshire Department of Revenue Administration and for the policy positions of the Department as a service to taxpayers and tax practitioners. A TIR represents the position of the Department on the limited issues discussed therein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (ie., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.)

Please call the Department at (603) 230-5006 for TIRs from prior years.

All documents have been saved in Portable Document Format .

2020 TIR Number	Description of Technical Information Release
<a href="#">2020-004</a>	Interest Rates Set For Calendar Year 2021
<a href="#">2020-003</a>	2020 Legislative Session In Review
<a href="#">2020-002</a>	Allowable Average Value of Scholarships for 2020-2021 Education Tax Credit Program Year
<a href="#">2020-001</a>	COVID-19 Pandemic Relief for Business Tax and Interest & Dividends Tax
2019 TIR Number	Description of Technical Information Release
<a href="#">2019-008</a>	Electronic Cigarettes Taxable Under The RSA 78 Tobacco Tax Effective January 1, 2020
<a href="#">2019-007</a>	RSA 82-A Communications Services Tax Applicable to Prepaid Wireless Telecommunications Services and Voice Over Internet Protocol
<a href="#">2019-006</a>	2019 Legislative Session in Review-Fiscal Years 2020/2021 State Budget
<a href="#">2019-005</a>	2019 Legislative Session In Review
<a href="#">2019-004</a>	Interest Rates Set for Calendar Year 2020
<a href="#">2019-003</a>	Allowable Average Value of Scholarships for 2019-2020 Education Tax Credit Program Year
<a href="#">2019-002</a>	New Schedule IV - Other Internal Revenue Code Reconciling Adjustments
<a href="#">2019-001</a>	Education Tax Credit Program Update





## Municipal and Property

The mission of the Municipal and Property Division is to assure fairness, equity and proportionality in the assessment and collection of property taxes and the administration of municipal finances in the state by establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property, and administering timber and gravel taxation.

### Director

**James P. Gerry**



### Property

The Municipal and Property Division also oversees the Assessment Review and Equalization bureaus and has the responsibility of:

- ❖ Monitoring revaluations and revaluation contracts
- ❖ Timber and Gravel Excavation Assistance
- ❖ Assessing Standards, Current Use, and Equalization Standards Boards administrative assistance
- ❖ Reporting on a variety of assessment information - individual municipal and/or statewide levels

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## Municipal and Property - Property

The Municipal and Property Division assists and educates municipalities with the methods of appraisal and assessment of real property including exemptions and credits and current use. The division develops and produces educational classes on assessing related fields statewide. At no expense to the municipality, the division monitors revaluations for quality and accuracy and reviews assessing contracts and makes recommendations thereon to municipalities RSA 21-J:11. The division performs reviews of municipalities' assessing practices according to guidelines set by the New Hampshire Assessing Standards Board (ASB) RSA 21-J:11-a. They equalize the local assessed valuation of each municipality to bring such valuations to the full and true market value of the property RSA 21-J:3, XIII. The Municipal and Property Division appraises public utility and railroad property for the statewide public utility tax RSA 83-F as well as the railroad tax RSA 82. Municipalities may also utilize these values for their public utility property. They also administer the Gravel and Timber Taxes.

### ❖ [Abatements & Appeals](#)

View information about abatements and appeals.

### ❖ [Assessing Standards Board \(ASB\)](#)

View information pertaining to the Assessing Standards Board including the ASB Reference Manual, Assessment Review, Members, Meeting Schedule and Minutes, Statutes (RSAs), Rules and contact information.

### ❖ [Assessment Review](#)

Find Assessment Review reports and other information pertaining to the Assessment Review process.

### ❖ [Current Use Board \(CUB\)](#)

View information about the Current Use Program, including Assessment Ranges, Booklets, Members, Meeting Schedule and Minutes, Statutes (RSAs), Rules and Contact Information.

### ❖ [Education](#)

Find upcoming educational events, classes and mini-courses around the state in local municipalities being offered by the Municipal Property Division and other agencies and associations.

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## Current Use

### Current Use Board

Chairman - Chuck Souther

### Information

#### [2020-2021 Current Use Ranges](#)

- ◆ [Assessment Range History](#) 
- ◆ [Board Members](#) 
- ◆ [Booklets](#)
- ◆ [Meeting Minutes](#)
- ◆ [Meeting & Public Forum Schedules](#)
- ◆ [Forms](#)
- ◆ [Reports](#)
- ◆ [RSA 79-A, Current Use](#)
- ◆ [RSA 212:34, Liability of Landowners](#)
- ◆ [Cub 100, Cub 200, Cub 300 Administrative Rules](#)

### Additional Information

- ◆ [Soil Potential Index \(SPI\)](#) 
- ◆ [Proposed or Adopted Rules in process](#) - Updates on proposed Administrative Rules

### Additional Resource Links

- ◆ [New Hampshire Department of Agriculture, Markets & Food](#)
- ◆ [New Hampshire Association of Conservation Districts](#)
- ◆ [New Hampshire Farm Bureau Federation](#)
- ◆ [NH Timberland Owners Association](#)



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## Current Use - Reports

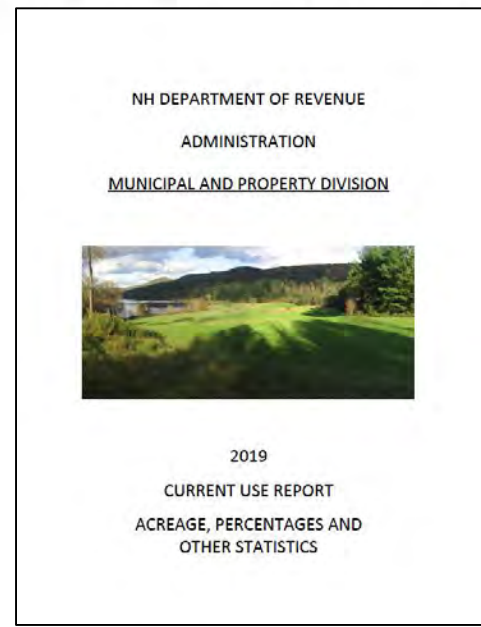


The Current Use Reports include information regarding the number of parcels in current use, the number of owners, a break out of acres in each of the categories: farm land, forest land, wetlands, and unproductive.

The reports also include the total Land Use Change Tax (LUCT) collected by each municipality. This information is reported each year on the MS-1.

### Current Use Reports

- ❖ [2019 Current Use Report \(Excel\)](#)
- ❖ [2019 Current Use Report, Alpha Order \(PDF\)](#)
- ❖ [2019 Current Use Report, County Order \(PDF\)](#)
- ❖ [Tax Year 2018, Alpha Order](#)
- ❖ [Tax Year 2018, County Order](#)
- ❖ [Tax Year 2017, Alpha Order](#)
- ❖ [Tax Year 2017, County Order](#)
- ❖ [Tax Year 2016, Alpha Order](#)
- ❖ [Tax Year 2016, County Order](#)





# Course Outline

- Legislative purpose and intent of current use.
- Review of the current statute (RSA) and rule requirements found in the Current Use Booklet.
  - Statutes
  - Rules
  - Forms
  - Rates
- Purpose and general requirements of RSA 79-B Conservation Restriction Assessment.
- Current Use Court Cases.

## RSA 79-A:1

# Declaration of Public Interest

“It is hereby declared to be in the public interest to encourage the preservation of open space, thus providing a healthful and attractive outdoor environment for work and recreation of the state’s citizens, maintaining the character of the state’s landscape and conserving the land, water, forest, agricultural and wildlife resources. It is further declared to be in the public interest to prevent the loss of open space due to property taxation at values incompatible with its open space usage...”

### History:

N.H. Constitution Part 2, Art. 5-b 1968

RSA 79-2 1973

# Forest Land

**White Pine**



**Other**



# Forest Land

**Hardwood**



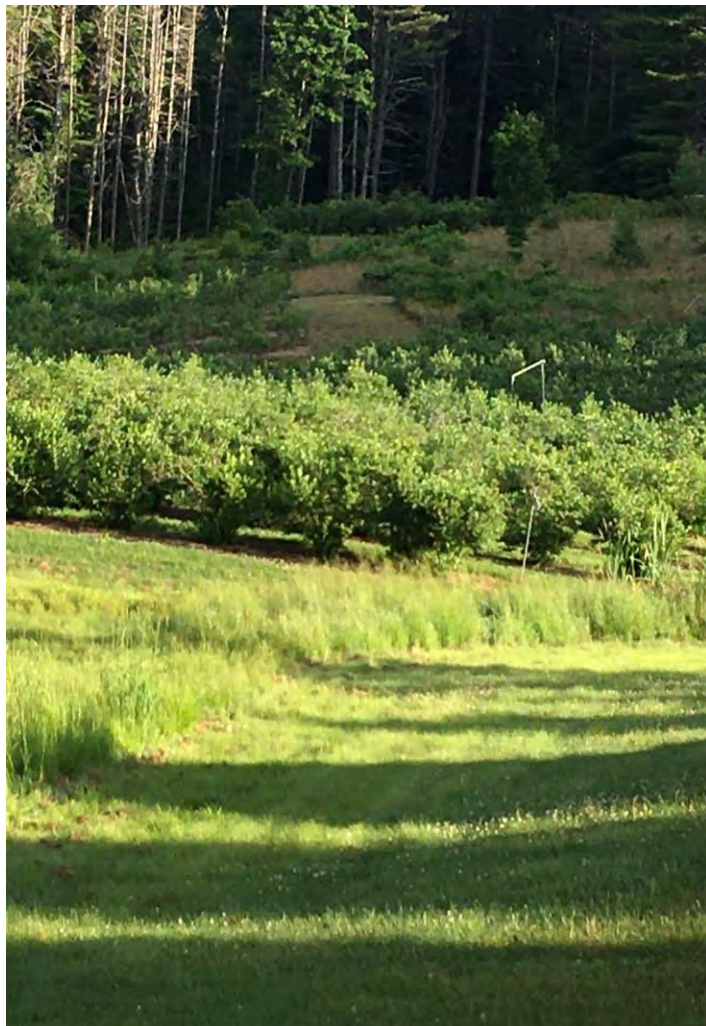
**Hardwood and Other**



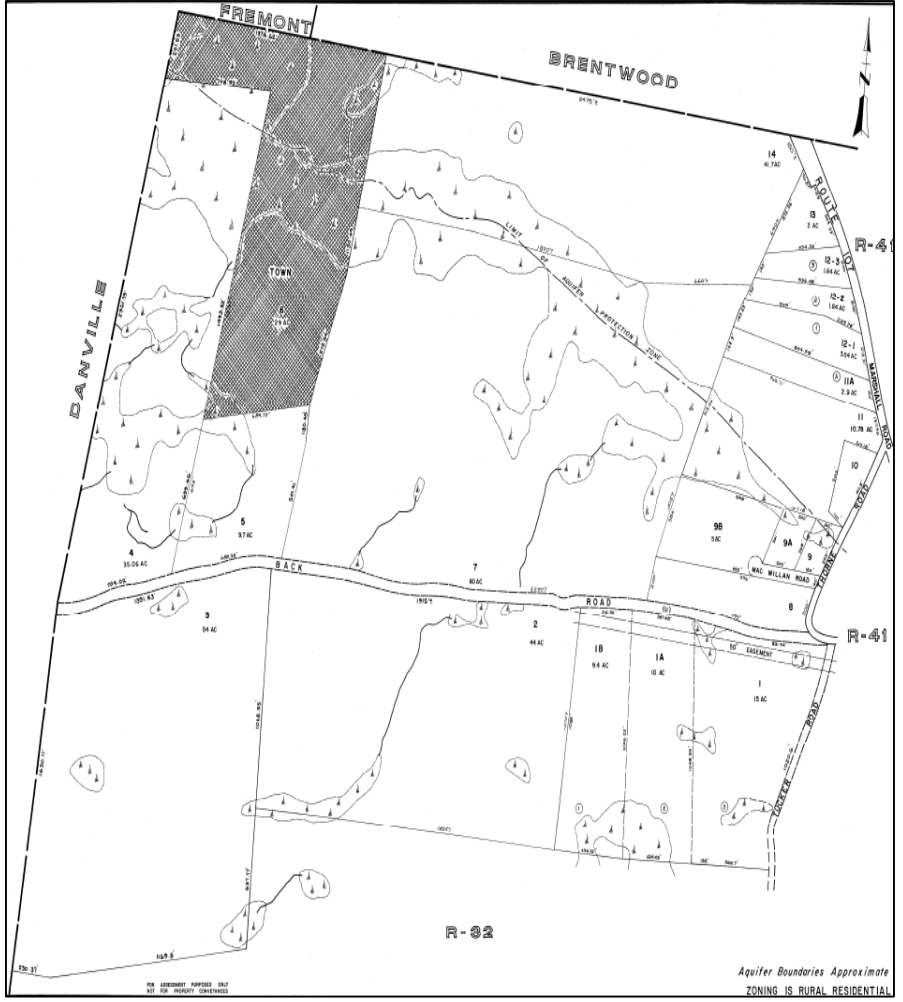
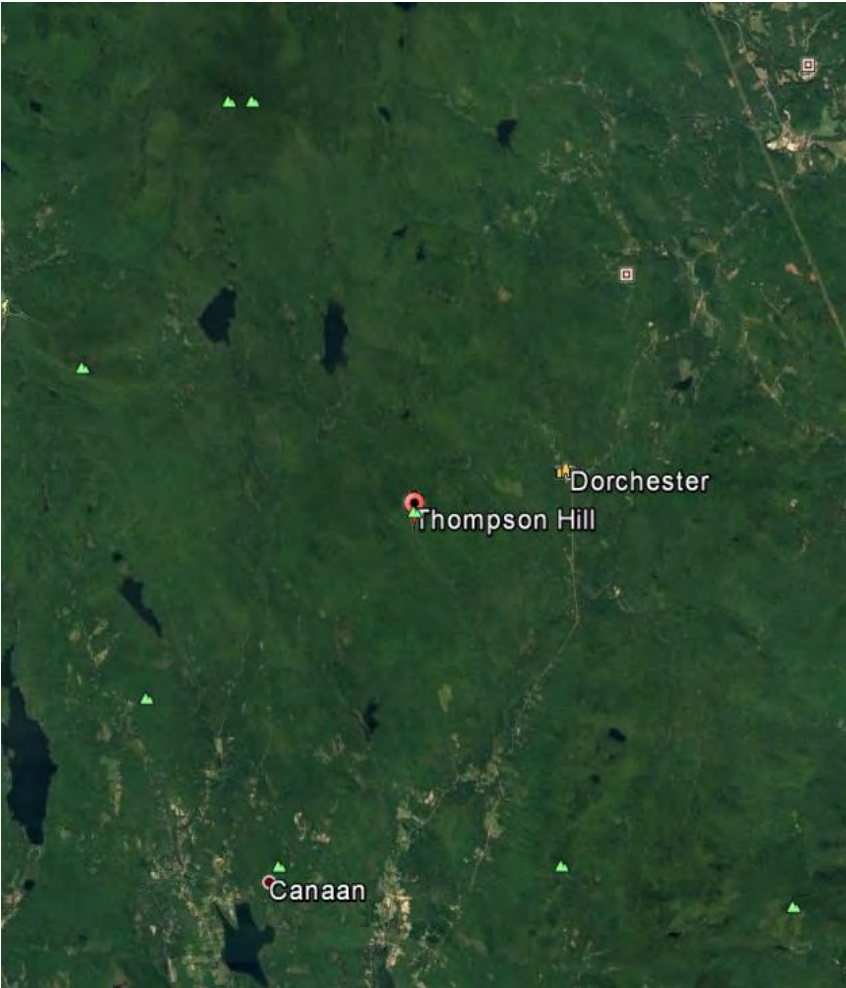
# Farm Land



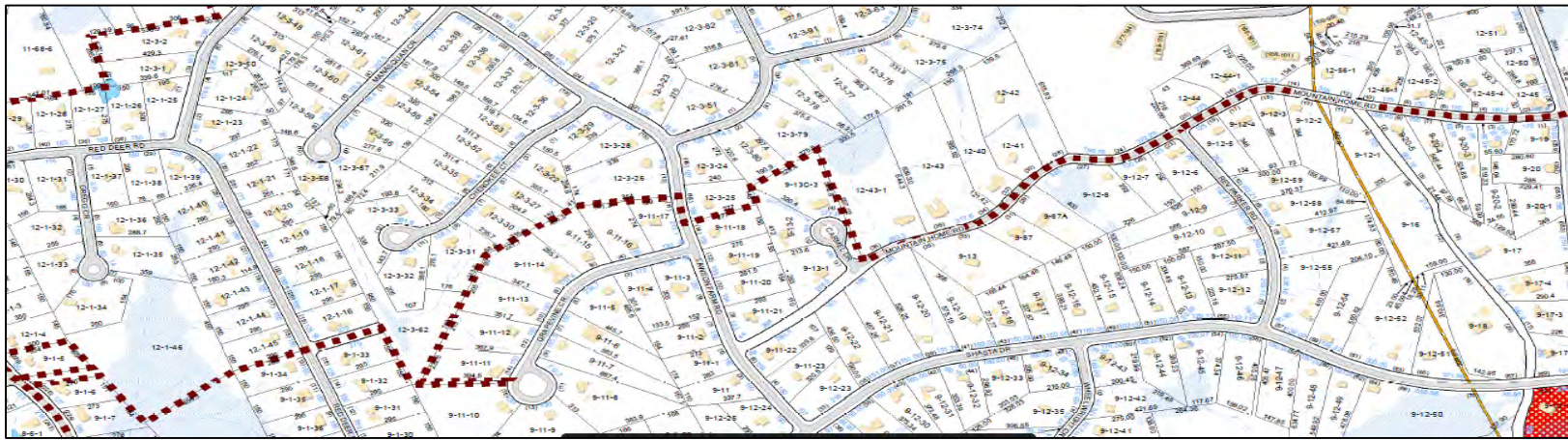
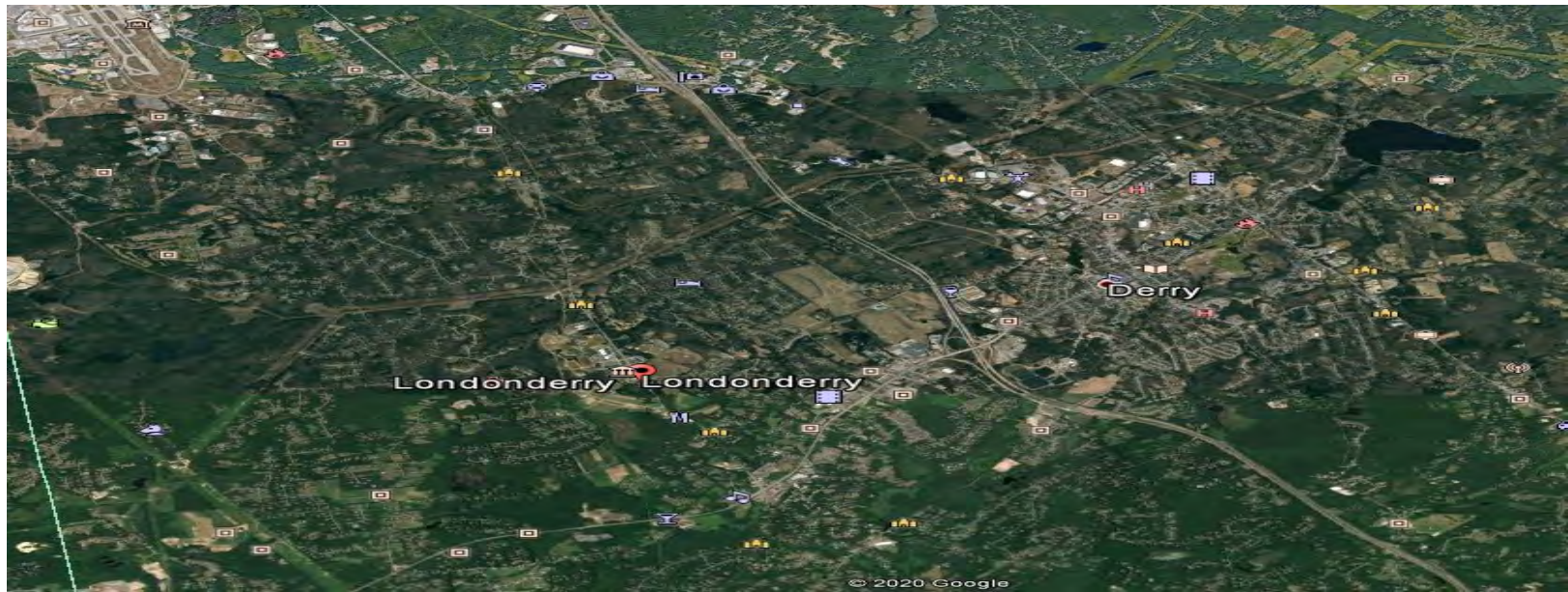
# Farm Land



# Tax Maps



# Development Maps





# Administration of Current Use

- RSA 79-A:3 Current Use Advisory Board.
  - 14 members.
  - Administrative board procedure rules (Cub 100 200).
  - Administratively attached to the DRA.
  - Administrative rules (Cub 300):
    - Definitions.
    - Application procedures.
    - Current use classifications.
    - Assessment ranges.
    - Land use change tax procedures.
    - Appeal and abatement procedures.

# Administration of Current Use (Cont'd.)

- Municipal Administration

- Receive and review all applications.
- Maintain and update current use maps.
- Record applications at county registrars.
- Determine current use assessments.
- Assess land use change tax.
- Record release of current use.







- DRA

- Serve the Current Use Advisory Board as needed.
- Provide courses and seminars to assessing officials.
- Advise municipal officials and taxpayers.
- Provide forms and current use criteria booklet.
- Provide statistical information to the legislature and the board in regard to current use assessment.

# Additional Information

- Sources of Additional Information
  - Timberland Owners Association.
  - N.H. Municipal Association.
  - N.H. Farm Bureau.
  - DRA Website: Equalization and current use pages.
  - UNH Cooperative Extension.
  - N.H. Association of Assessing Officials.
- Judicial Authority
  - Board of Tax and Land Appeals (BTLA).
  - County Superior Courts.

# Current Use Criteria Booklet

- Updated by DRA annually for tax year April 1<sup>st</sup> to March 31<sup>st</sup>.
- Available from DRA on CD at no charge if you send blank CD with self-addressed stamped disc-envelope.
- Available at the NH State Library for a fee.
- Available on the DRA web site: [\*www.revenue.nh.gov/current-use/booklets.htm\*](http://www.revenue.nh.gov/current-use/booklets.htm)
  - ❖ [Tax Year April 1, 2020 - March 31, 2021 \(PDF\)](#) 
  - ❖ Sections
    - ❖ [Current Use History, Board Information and Assessment Ranges \(PDF\)](#) 
    - ❖ [Current Use Handbook \(PDF\)](#) 
    - ❖ [RSA 79-A Current Use Statutes \(PDF\)](#) 
    - ❖ [Cub 300 Administrative Rules \(no source notes\) \(PDF\)](#) 
    - ❖ [Soil Potential Index \(SPI\) \(PDF\)](#) 
- The current use criteria booklet topical index is in alphabetical order and provides the page references for the statute, rule and handbook.

## CURRENT USE CRITERIA BOOKLET

Topical Index

Topic	Statute (RSA)	Pages	Administrative Rule	Pages	Handbook Pages
Abatement – Land Use Tax	79-A:10	20	Cub 308.04	49	92
Acreage Requirements	79-A:4, I	15	Cub 304.01	35	91
Appeal Procedures					
Municipality			Cub 304.10 Cub 308.04	43 49	92
NH Board of Tax and Land Appeals	79-A:9	19	Cub 302.05	32	92
Superior Court	79-A:11	20	Cub 302.05	32	92
Application Filing Fee	79-A:5, VII	16	Cub 302.02	30	73
Application for Current Use	79-A:5, II	15	Cub 302	30	85
Assessment of Open Space	79-A:5	15	Cub 304	35	
Assessment Ranges					
How Assessment Ranges Developed	79-A:4	15			87
Farmland			Cub 304.04	37	86
Forestland			Cub 304.05	38	
Forestland w/Documented Stewardship			Cub 304.07	40	
Unproductive Land			Cub 304.09	42	
Wetland			Cub 304.09	42	88

# Cub 309 Current Use Land Assessment Forms

The 2019 rules include extensive detail on the form completion.

\*New Form CU-18.

- Form A-10 – Application for Current Use Assessment.
- Form A-5 – Municipality Land Use Change Tax Bill.
- Form A-5W – Warrant for Land Use Change Tax.
- Form CU-12 – Summary of Forest Stewardship Plan for Current Use Assessment.
- \*Form CU-18 – Notice of Change in Current Use Assessment.

Forms may be obtained at the DRA website.

<http://www.revenue.nh.gov/forms/index.htm>

## RSA 79-A:2 Definitions

- I. “Assessing Official”
- II. “Board”
- III. “Board of Tax and Land Appeals”
- IV. “Commissioner”
- V. “Current Use Value”
- VI. “Farm land”
- VII. “Forest land”
- VIII. “Land Use Change Tax”
- IX. “Open space land”
- X. “Owner”
- XI. “Person”
- XII. “Soil Potential Index”
- XIII. “Unproductive land”
- XIV. “Wetlands”

# Cub 301 Definitions

\* 12 NEW DEFINITIONS & CHANGES TO EXISTING DEFINITIONS. (Handout page 1)

\*Cub 301.01 “Accident, mistake, or misfortune”

Cub 301.02 “Betterment”

Cub 301.03 “Certified tree farm”

Cub 301.04 “Contiguous parcels”

Cub 301.05 “Curtilage”

Cub 301.06 “Development area”

Cub 301.07 “Development plan”

\*Cub 301.08 “Equipment”

Cub 301.09 “Highest and best use”

\*Cub 301.10 “Irrigation”

\*Cub 301.11 “Map”



## Cub 301 Definitions (Cont'd.)

- \*Cub 301.12 “Municipal assessing officials”
- \*Cub 301.13 “Municipality”
- \*Cub 301.14 “NICU”
- \*Cub 301.15 “Parcel”
- \*Cub 301.16 “Seasonal tunnel”
- Cub 301.17 “Soil potential index”
- \*Cub 301.18 “Structures”
- \*Cub 301.19 “Tax year”
- Cub 301.20 “Tract”
- Cub 301.21 “Undeveloped Land”
- Cub 301.22 “Unimproved Land”
- \*Cub 301.23 “Value-added agricultural products”

# Common Assessing Terms

- CU – Land in current use
- NICU – Land not in current use
- LUCT – Land Use Change Tax
- DRA – Department of Revenue Administration
- BTLA – Board of Tax and Land Appeals
- Ad Valorem Value – Assessed market value
- CU Value – Value of land assessed using current use rates
- Cub – Current use rules prefix

# RSA 79-A:4 Powers and Duties of Board; Rulemaking

- RSA 79-A:4
  - The Board shall meet at least annually after July 1 to establish a schedule of criteria and current use values to be used for the succeeding year.
  - The Board shall also review all past criteria and values and make changes and improvements.
  - The Board shall hold at least 3 public forums per year to receive public comment.
- Current Use Board Administrative Rules
  - Cub 100 are the organizational rules.
  - Cub 200 are the practice and procedure rules.

# RSA 79-A:4, II.

## Recreational Reduction

The board shall reduce by 20% the current use value of land which is:

- Open 12 months a year to public recreational use;
- Without entrance fee; and
- Which qualifies for current use assessment under an “open space” category.

## RSA 79-A:4, II. (Cont'd.)

There shall be no prohibition of:

- Fishing;
- Hunting;
- Hiking;
- Skiing;
- Snowshoeing; or
- Nature observation.

“Unless these activities would be detrimental to a specific agricultural or forest crop or activity.” In this case, the landowner must get permission from the assessing officials to post the land.

## RSA 79-A:4, II. (Cont'd.)

A landowner may post for other activities not included in RSA 79-A:4, II such as trapping, all terrain vehicles, dirt bikes, etc.



# Cub 304.02 Current Use Assessment Recreational Reduction

- May apply at the initial enrollment of land into CU, or may submit Form CU-18 at a later time, to request the 20% reduction.
- Shall not post and prohibit the activities without the approval of the municipal assessing officials.
- Discovery of posted land after April 1 (no approvals), send notice to landowner (Form CU-18) and remove the 20% for the subsequent April 1 tax year. In this case, the land shall not be eligible for the 20% reduction during the subsequent 3-year period, including the year of disallowance.
- Signage intended to warn of a specific safety hazard on the land is not considered posting.
- Landowner may submit a Form CU-18 to remove the reduction.

## “No Additional Liability”

- A landowner who opens his land to public recreational use as provided in RSA 79-A:4, II shall not be liable for personal injury or property damage to any person.
- “...Shall be subject to the same duty of care as provided in RSA 212:34.”
- A copy of RSA 212:34 has been included in you're booklet.



## RSA 79-A:5

# Assessment of Open Space Land

- Landowner must apply on Form A-10 on or before April 15<sup>th</sup> of the year in which the land is to be enrolled into CU.
- Late filing due to accident, mistake, or misfortune - the Form A-10 must be filed before setting of the tax rate for that year.
- Applicant must be notified by July 1 of the decision to classify or refusal to classify the land as current use. If the application is filed after July 1 must notify within 15 days.
- Applicant must be notified by mail or in person.
- Assessing officials shall record with the registry of deeds an approved application on or before August 1. If the land is classified after that date, within 14 days of classification.

# Cub 302 Current Use Application Approval, Denial, or Appeal

- Application submission.
  - When a separate Form A-10 must be filed.
  - What must accompany every Form A-10.
- County registry of deeds recording & filing fee.
  - Who is the recording fee made payable to.
  - How the recording fee is applied.
- Application approval/denial/withdrawal/appeal process.
  - How shall the application be reviewed for completeness.
  - Does the map contain the detail required in Cub 301.11.
  - Does the land meet the 20% recreational adjustment requirement.
  - If the application is not complete, notify the landowner in writing.
  - Process for approval/denial or withdrawal of the application.
  - Process for landowner appeal.

# A-10 Application for Current Use Assessment

<b>FORM</b>
<b>A-10</b>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR CURRENT USE ASSESSMENT**

**STEP 1- PROPERTY OWNER(S)**

**TAX YEAR APPLIED FOR: April 1, 2020**

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME <b>SMITH</b>	FIRST NAME/CORPORATION/TRUST NAME <b>JOSEPH</b>	INITIAL <b>M</b>
	LAST NAME/CORPORATION/TRUST NAME <b>SMITH</b>	FIRST NAME/CORPORATION/TRUST NAME <b>MARY</b>	INITIAL <b>L</b>
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS <b>123 MAPLE STREET</b>		
	MUNICIPALITY <b>DORCHESTER</b>	STATE <b>NH</b>	ZIP CODE <b>01234</b>

# A-10 Application for Current Use Assessment (Cont'd.)

## STEP 2 - PROPERTY LOCATION

PLEASE TYPE OR PRINT	(a) ACCESSIBLE STREET LOCATION <b>RANGE ROAD</b>				MUNICIPALITY <b>DORCHESTER</b>		COUNTY <b>GRAFTON</b>	
	(b) TOTAL ACRES/PARCEL/TRACT <b>250</b>		# ACRES ALREADY IN CU <b>0</b>		# ACRES TO BE ENROLLED IN CU <b>247</b>		TOTAL REMAINING ACRES NOT IN CU <b>3</b>	
	(c) TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #	
	<b>11</b>	<b>1</b>	<b>11</b>	<b>2</b>	<b>11</b>	<b>3</b>		
	# IN CU	# NOT IN CU	# IN CU	# NOT IN CU	# IN CU	# NOT IN CU	# IN CU	# NOT IN CU
	<b>110</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>37</b>	<b>3</b>		
	DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #	
	<b>9876</b>	<b>5432</b>	<b>4321</b>	<b>5678</b>	<b>1357</b>	<b>2468</b>		

NOTE: Lots must be contiguous. Noncontiguous lots must be submitted on a separate application.

# A-10 Application for Current Use Assessment (Cont'd.)

## STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

- |  |                                     |     |                             |
|--|-------------------------------------|-----|-----------------------------|
| (a) Required map attached for the parcel/tract identifying acres in CU and not in CU   | <input checked="" type="checkbox"/> |     |                             |
| (b) Required "County Registry of Deeds Recording and Filing Fee" enclosed with form  | <input checked="" type="checkbox"/> |     |                             |
| (c) Has a Soil Potential Index (SPI) percentage been provided for Farm Land  | <input type="checkbox"/>            | Yes | <input type="checkbox"/> No |
| (d) Has "Documentation of Stewardship" been provided for Forest Land   | <input checked="" type="checkbox"/> | Yes | <input type="checkbox"/> No |
| If yes, type of documentation: <u>Qualifying Forest Management Plan or Tree Farm Certification or CU-12 Summary of Forest Stewardship Plan</u> |                                     |     |                             |

# A-10 Application for Current Use Assessment (Cont'd.)

## STEP 4 - SUMMARY OF LAND TO BE ENROLLED IN CURRENT USE (CU)

CURRENT USE CLASSIFICATION	# ACRES	20% RECREATIONAL ADJUSTMENT*	
		Yes	No
FARM LAND	0	<input type="checkbox"/>	<input type="checkbox"/>
FOREST LAND: WHITE PINE	0	<input type="checkbox"/>	<input type="checkbox"/>
HARDWOOD	0	<input type="checkbox"/>	<input type="checkbox"/>
ALL OTHER	0	<input type="checkbox"/>	<input type="checkbox"/>
FOREST LAND WITH DOCUMENTED STEWARDSHIP:			
WHITE PINE	45	<input type="checkbox"/>	<input checked="" type="checkbox"/>
HARDWOOD	184	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ALL OTHER	18	<input type="checkbox"/>	<input checked="" type="checkbox"/>
UNPRODUCTIVE LAND	0	<input type="checkbox"/>	<input type="checkbox"/>
WETLAND	0	<input type="checkbox"/>	<input type="checkbox"/>

\*To be eligible for the 20% recreation adjustment, land must be open to the public for skiing, snowshoeing, fishing, hunting, hiking and nature observation at no charge. See RSA 79-A:4, II for further information.

# A-10 Application for Current Use Assessment (Cont'd.)

## STEP 5 - SIGNATURE OF ALL PROPERTY OWNERS OF RECORD

I/We certify that the land indicated above qualifies for current use assessment under the New Hampshire Statute RSA 79-A and Administrative Rules Cub 300, and that all requirements will continue to be met.

I/We do firmly understand that by enrolling land under current use assessment that a contingent lien is created on the tract or parcel and should the use of the above described land be changed to a non-qualifying use, that the owner of record at the time of the change in use is liable for the land use change tax.

This form must be signed by all owners of record or agent with Power of Attorney. Submit a copy of the Power of Attorney form, if applicable.

TYPE OR PRINT NAME (in black or dark blue ink) <b>JOSEPH M SMITH</b>	SIGNATURE (in black or dark blue ink) <i>Joseph M Smith</i>	DATE <b>8/1/2020</b>
TYPE OR PRINT NAME (in black or dark blue ink) <b>MARY L SMITH</b>	SIGNATURE (in black or dark blue ink) <i>Mary L Smith</i>	DATE <b>8/1/2020</b>
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

# A-10 Application for Current Use Assessment (Cont'd.)

## STEP 6 - APPROVAL/DENIAL BY MUNICIPAL ASSESSING OFFICIALS

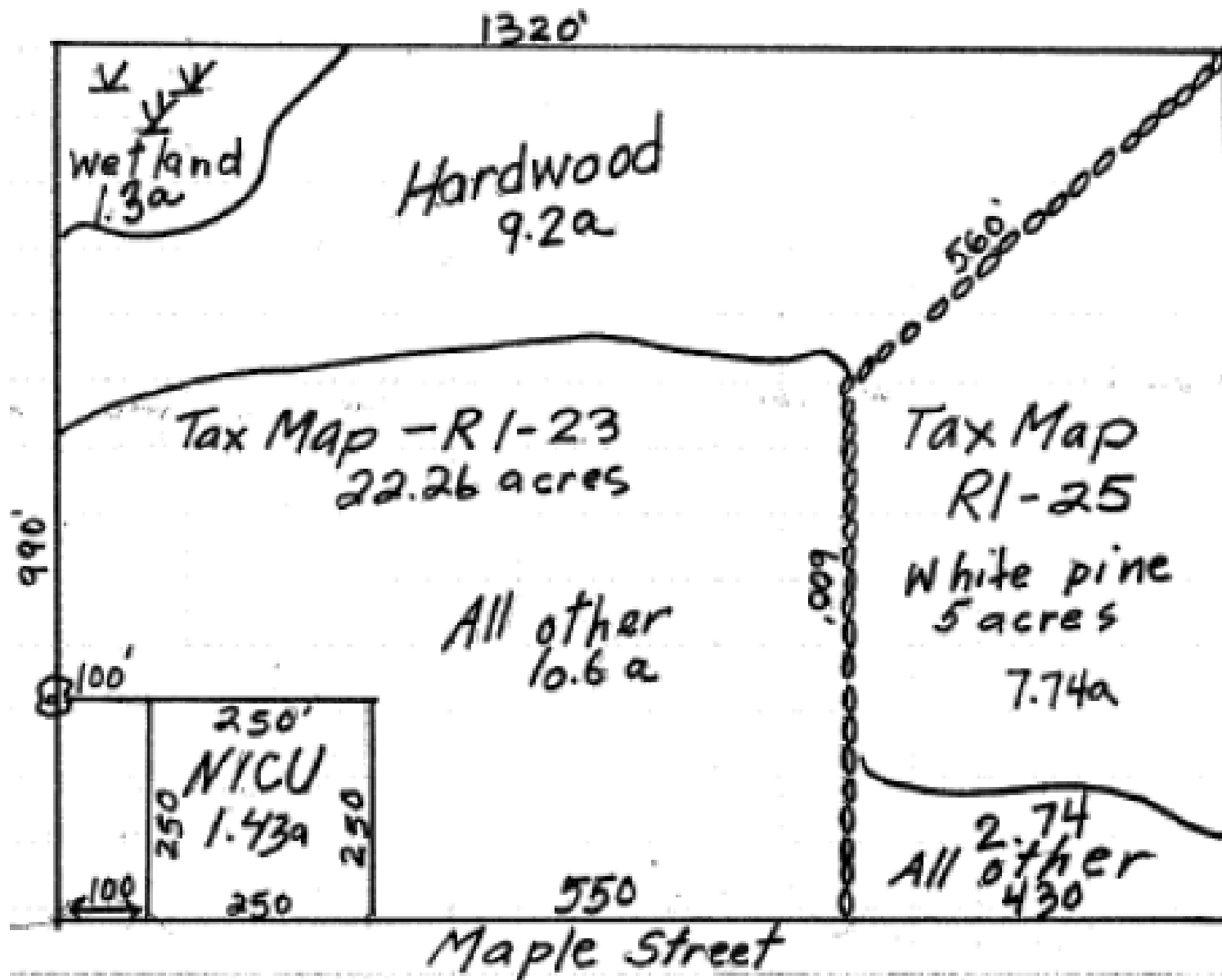
<input checked="" type="checkbox"/> APPROVED	<input checked="" type="checkbox"/> DENIED	Reason for denial of application:
<p><b>Possible reason(s) for denial might be no check received for recording fee or inaccurate or incomplete application.</b></p>		



# A-10 Application for Current Use Assessment (Cont'd.)

## STEP 7 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE





# Sample of Original Registry CU Recording

CURRENT USE TAXATION

04867 For Land Located In MARLBOROUGH

Instructions: If town has tax map, show coordinates in description column.  
If town does not have tax map, enter accurate description of property using less than twenty (20) spaces.

	<u>Name</u>		<u>Description</u>
	<u>Last</u>	<u>First</u>	<u>(Less than 20 Spaces)</u>
1	<u>Booz,</u>	<u>Elizabeth B.</u>	<u>Tax Map 3, Lot 17</u>
2	<u>Fairfield,</u>	<u>Francis W.</u>	<u>Tax Map 5, Lot 2</u>
3	<u>LaCoon,</u>	<u>Peter W.</u>	<u>Tax Map 4, Lot 34</u>
4	<u>LaCoon,</u>	<u>Peter W.</u>	<u>Tax Map 4, Lot 33</u>
5			
6			

THIS FORM MUST BE TYPEWRITTEN  
AND SIGNED IN BLACK INK.

RECEIVED  
9-58 A.M.  
MAY 22, 1986  
CHESHIRE COUNTY  
REGISTRY OF DEEDS

Signature of Selectmen/Assessors  
*Alice M. Knight*  
*Elmer S. ...*  
*...*

# Sample of Early Recorded CU Application

\$ 10.00 Fee *pd*

BK 1453PG 0400

Form A-10  
rev. 12/92

STATE OF NEW HAMPSHIRE  
Department of Revenue Administration

File this form with the assessing officials  
of the town in which your land is located.

APPLICATION FOR CURRENT USE (RSA 79-A)

THIS FORM MUST BE TYPEWRITTEN. ALL SIGNATURES MUST BE IN BLACK INK

NAME OF APPLICANT: Bruce L & Cindi H Adler

Mailing Address: 108 Pierce Lane, Westmoreland, NH 03467

- For Land Located in the City/Town of: Westmoreland, NH
- Geographical Location of the land being classified: Pierce Lane
- Local tax map and lot number(s) of the land being classified: Map # R-3, Lots #56 & #57
- Total number of acres in the parcel: 11.1
- Book, Page and Recording at County Reg. of Deeds: 1002 pg 706 6/81, 1427 pg 208 10/92
- A map is required of the entire parcel(s), adequately identified and oriented to establish its location. Besides showing overall boundaries and computation of acreages, the map shall show interior boundaries and acreages of land categories for which the applicant is seeking qualification, differentiating land uses within each category and all portions of the parcel(s) not bearing current use shall be clearly identified and appropriate acreages shown.
- Is a Soil Potential Index (SPI) percentage for Farm Land attached:  Yes  No  
Is evidence of responsible stewardship for Forest Land attached:  Yes  No

NO. OF ACRES TO BE CLASSIFIED UNDER CURRENT USE	CATEGORIES OF LAND: Farm (including \$2,500 gross annual income)	20% RECREATIONAL ADJUSTMENT
10 acres	Forest Unproductive (including Wetland)	(write in YES or NO)

I / We certify that the land indicated above qualifies for assessment under the New Hampshire statutes and the Code of Administrative Rules, and that all requirements will continue to be performed.  
I / We do firmly understand that, should the use of the above-described land be changed to a non-qualifying use, that the owner of record at the time of the change in use is liable for applicable penalty for inconsistent use.  
(RSA 79-A and Ch 301.00)

LAND OWNER'S SIGNATURE(s) Must be signed by all owners of record or agent with Power of Attorney. Owner name(s) must be identical to all parcels.

Bruce L Adler  
Cindi H Adler

Date: March 19, 1993

Selectmen/Assessors Must Check One  
 APPROVED  DENIED: reason stated below

Must be signed by at least a majority of the selectmen/assessors  
[Signature]  
[Signature]  
Elbe Oster Name

Date: Jun 17, 1993

Reason for Denial: \_\_\_\_\_

NOTE: Pursuant to RSA 79-A:9, I, if you disagree with this decision you may appeal, in writing, to the State Board of Tax and Land Appeals within six months from the date of this notice.

Distribution of this form:

- White copy: If approved by local assessing officials, the White copy shall be sent to the Register of Deeds, in compliance with RSA 79-A:5, IV, and accompanied by the recording fee.
- Yellow copy: Local Assessing Officials retain the Yellow copy for their records.
- Pink copy: Land Owner receives the Pink copy, in compliance with RSA 79-A:5, III - notice to applicant.
- Gold copy: Land Owner, retains the Gold copy for their records when the application is submitted.

**RECEIVED**  
11-52 A.M.  
JUN 30 1993  
CHESHIRE COUNTY  
REGISTRY OF DEEDS

# Recent Current Use Recording

**FORM A-10** NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR CURRENT USE**

**STEP 1 PROPERTY OWNER (S)**

LAST NAME <b>KREBS</b>	FIRST NAME <b>ROBERT D.</b>
LAST NAME <b>KREBS</b>	FIRST NAME <b>KEITH C.</b>
STREET ADDRESS <b>1847 N KENMORE AVE.</b>	
ADDRESS (OPTIONAL)	
TOWN/CITY <b>CHICAGO</b>	STATE ZIP CODE <b>IL 60614</b>

**STEP 2 PROPERTY LOCATION**

STREET <b>HOLBROOK AVE</b>				
TOWN/CITY <b>SWANZEY NH</b>	COUNTY <b>CHESHIRE</b>			
ACRES IN URNCH <b>81</b>	ACRES IN CURRENT USE <b>81</b>	ACRES OF THIS APPLICATION <b>81</b>	SCORE <b>1623</b>	HECTA <b>58</b>
MAP # <b>89</b>	LOT # <b>4</b>	MAP #	LOT #	MAP #

NOTE: Lots must be contiguous. Non-contiguous lots must be submitted on a separate application.

**STEP 3 DOCUMENTATION**

(a) Is a Soil Potential Index (SPI) percentage for Farm Land submitted:  Yes  No

(b) Is documentation to support an assessment within the "Forestland with Documented Stewardship" category submitted:  Yes  No

(c) If yes, indicate the type of documentation:

Documentation of a Certified Tree Farm;

A Forest Stewardship plan signed by a licensed forester, or

Form CU-12 "Summary of Forest Stewardship Plan".

(d) Did you submit a map of each parcel of property going into Current Use?  Yes  No

(e) Does your map show both the current use land and non-current use land and orientations of the property?  Yes  No

FORM A-10 NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR CURRENT USE**  
(OPTIONAL)

**STEP 4 COMPLETE CHART BELOW**

CATEGORY	FACTS	20% RECREATIONAL ADJUSTMENT	
		YES	NO
FARM LAND			
FOREST LAND: WHITE PINE			<input checked="" type="checkbox"/>
HARDWOOD			
ALL OTHER			
FOREST LAND WITH DOCUMENTED STEWARDSHIP:			
WHITE PINE		<input checked="" type="checkbox"/>	
HARDWOOD			
ALL OTHER			
UNPRODUCTIVE LAND			
WETLAND			

To be eligible for the 20% recreation adjustment, land must be open to the public by selling, snowshoeing, fishing, hunting, hiking and nature observation. See RSA 79-A:4, 8 for further information.

**STEP 5 SIGNATURE OF ALL PROPERTY OWNERS OF RECORD**

I/we hereby find the land indicated above qualifies for assessment under the New Hampshire Statute and the Code of Administrative Rules, and that all requirements will continue to be performed.

I/we do hereby understand that, should the use of the above described land be changed to a non-qualifying use, that the owner of record at the time of the change must be liable for the land use change tax.

This form must be signed by all owners of record or agent with Power of Attorney. Submit a copy of the Power of Attorney form, if applicable.

NAME OF PROPERTY OWNER <b>Robert D. Krebs</b>	DATE <b>8/24/2024</b>
NAME OF PROPERTY OWNER <b>Keith C. Krebs</b>	DATE <b>8/24/2024</b>
NAME OF PROPERTY OWNER	DATE

**STEP 6 APPROVAL/DENIAL BY SELECTMEN/ASSESSORS**

APPROVED  DENIED Reason for denial:

**STEP 7 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS**

THIRD PROPERTY OWNER <b>Kerith P. Colby Jr</b>	DATE <b>9/18/2024</b>
THIRD PROPERTY OWNER <b>Sylvester Karasinski</b>	DATE <b>9/24/2024</b>
THIRD PROPERTY OWNER <b>William Hunwick</b>	DATE <b>9/17/2024</b>
THIRD PROPERTY OWNER	DATE

## RSA 79-A:5 (Cont'd.)

- The recording of the CU application at the registry constitutes notice to all interested parties that a contingent lien is on the property. The lien on the property shall be created if, and when, the land is subsequently disqualified from CU assessment.
- The lien is 10% of current market value at the time of change.
- CU land is appraised excluding any building, appurtenance, or other improvement on the land based upon the current use assessment values established by the Board.
- Current use assessment values are equalized by the municipality for purpose of assessing taxes.
- If the soil potential index (SPI) is provided by the owner for the farm land, it must be used.

# Cub 303 Factors Affecting Classification and Assessment of CU

- Cub 303.01 Frontage. Cannot exclude from CU so long as the land qualifies.
- Cub 303.02 Building Lot. Actual area of curtilage and betterments. Not based upon zoning/sub-division regulations.
- Cub 303.03 Excavation. Sod farms & agricultural use vs. other types of excavation.
- Cub 303.04 Test Pits. Allowed for checking soil types for development capability, water sources, mineral content.
- Cub 303.05 Utility Lines. Not for the sole benefit of the landowner. (Power lines, pipelines, sewer lines, water lines and other utilities).



# Cub 303 Factors Affecting Classification and Assessment of CU (Cont'd.)

- Cub 303.06 Roads. Roads/trails used primarily for farming, forestry/watershed, or recreational activity.
- Cub 303.07 Existing Right-of-Way. Pertains to an adjoining owner who has a pre-existing deeded ROW across land enrolled in CU.
- Cub 303.08 Fencing. Used for containment of pastured livestock or used to protect crops.
- Cub 303.09 Irrigation. Used exclusively for sustaining livestock or in ground crops.
- Cub 303.10 Equipment. Non-permanent devices used exclusively for farming or forestry purposes.
- Cub 303.11 Seasonal Tunnel.
- Cub 303.12 Acreage Discrepancies.

# Cub 304 Current Use Assessment of Open Space Land

- Cub 304.01 Current Use Acreage Requirement. Farm, Forest, or unproductive land totaling 10 or more acres; a certified tree farm; wetland of any size; or undeveloped land of any size with \$2,500 annual income from crops grown thereon.
- Cub 304.02 Current Use Recreational Reduction.
- Cub 304.03 Current Use Assessment of Farm Land. Undeveloped land devoted to, or capable of producing crops.
- Cub 304.04 Farm Land Assessing Factors and Use of the Soil Potential Index (SPI).

Calculation of the assessed farm land value using the SPI rating:

Farm:  $\$425 - \$25 = \$400 \times \text{SPI factor (for example .50)} = \$200$ .

$\$200 + \$25 = \$225$  per acre of farm land with SPI applied.

# Cub 304 Current Use Assessment of Open Space Land (Cont'd)

- Cub 304.05 Current Use Assessment of Forest Land. Undeveloped land devoted to or capable of growing trees.
- Cub 304.06 Forest Land Types. White Pine; Hardwood; All Other.
- Cub 304.07 Documented Forest Stewardship Assessment. A landowner may request stewardship assessment by providing documentation of forest management. The per acre land rate is 40% lower due to the associated management costs.
- Cub 304.08 Assessing Factors for Municipal Assessing Officials for Forest Land and Forest Land with Documented Stewardship. Based upon the “BTLA Marlow Decision” (in your booklet).
- Cub 304.09 Current Use Assessment of Unproductive Land.
- Cub 304.10 Appeal of Current Use Assessed Value.

# Cub 305 Assessment Ranges for Current Use Land

- Cub 305.01 Effective Date of Current Use Land Assessment Ranges.
- Cub 305.02 Current Use Assessment Ranges for Farm Land.
- Cub 305.03 Current Use Assessment Ranges for Forest Land Categories.
- Cub 305.04 Current Use Assessment Ranges for Forest Land Categories with Documented Forest Stewardship.
- Cub 305.05 Current Use Assessment Range for Unproductive Land.
- Cub 305.06 Current Use Assessment Range for Wetland.

MUNICIPAL CURRENT USE ASSESSMENT MATRIX WORKSHEET

MAP & LOT # R2-14A

PROPERTY OWNER: John R Jones

COMPLETED: Feb. 21, 20XX

COMPLETED BY: John R Jones

1. Fill in the number of acres of each applicable category.
2. Indicate whether the land has a stewardship plan.
3. Indicate whether the land has the recreational adjustment (Rec. Adj.).
4. Circle the best estimate of the "grade", "location", and "site quality".
5. Provide an updated map of your current use property.
6. Provide a Soil Potential Index for "Farmland" categories.
7. If forest stewardship has been indicated, please provide an updated stewardship plan.

							(Office Use)			
FOREST TYPE:	ACRES	REC. ADJ.	STEWARDSHIP	LOCATION	GRADE	SITE QUALITY	OTHER	TOTAL		
White Pine	20	<input checked="" type="radio"/> Yes No	<input checked="" type="radio"/> Yes No	G A <input checked="" type="radio"/> P	G A <input checked="" type="radio"/> P	G <input checked="" type="radio"/> A P				
Hardwood	70	<input checked="" type="radio"/> Yes No	<input checked="" type="radio"/> Yes No	G A <input checked="" type="radio"/> P	G <input checked="" type="radio"/> A P	G A P				
All Other		Yes No	Yes No	G A P	G A P	G A P				
FARMLAND:		Yes No	Yes No	G A P	G A P	G A P			SPI:	
UNPRODUCTIVE:	10	<input checked="" type="radio"/> Yes No	Yes No	G A P	G A P	G A P				
WETLAND:		Yes No	Yes No	G A P	G A P	G A P				
NOT IN C.U.										
<b>TOTAL ACRES :</b>										

**LOCATION:**

- G = Good: Tract has access from a state or town road with majority of land within 1,000 feet of roadway.
- A = Average: Tract has access from a class VI or other non-maintained road with majority of land within 2,000 feet of roadway.
- P = Poor: Tract has legal restrictions limiting access or is located more than 2,000 feet from roadway.

**GRADE:**

- G = Good (Flat to Rolling): Majority of land is 0 to 15% grade.
- A = Average (Some Slope): Majority of land is 16% to 30% grade.
- P = Poor (Steep): Majority of land is over 31% grade.

**SITE QUALITY:**

- C = Good: Well drained soils, erosion hazard slight, capacity of parcel to produce wood is good.
- A = Average: Moderately drained soils, erosion hazard moderate, capacity of parcel to produce wood is average.
- P = Poor: Poorly drained soils, erosion hazard is severe, capacity of parcel to produce wood is poor.

# CU-12 Summary of Forest Stewardship Plan

<b>FORM</b>		NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	
<b>CU-12</b>		<b>SUMMARY OF FOREST STEWARDSHIP PLAN FOR CURRENT USE ASSESSMENT</b>	
TAX YEAR APPLIED FOR: April 1, _____ <input type="checkbox"/> NEW APPLICATION <input type="checkbox"/> UPDATE			
<b>STEP 1 - PROPERTY OWNER:</b>			
LAST NAME, CORPORATION/TRUST NAME		FIRST NAME, CORPORATION/TRUST NAME	
MAILING ADDRESS			
MUNICIPALITY		STATE	ZIP CODE
<b>STEP 2 - IDENTIFICATION OF PROPERTY TO BE ENROLLED IN FOREST STEWARDSHIP ASSESSMENT</b>			
(a) ACCESSIBLE STREET LOCATION		MUNICIPALITY	COUNTY
(b) TOTAL ACRES-PARCEL/TRACT	TOTAL ACRES IN CU	# ACRES IN FOREST STEWARDSHIP	TOTAL ACRES NOT IN CU
(c) TAX MAP AND LOT #	TAX MAP AND LOT #	TAX MAP AND LOT #	TAX MAP AND LOT #
NOTE: Parcels must be contiguous and in common ownership. Non-contiguous lots must be on a separate application.			
<b>STEP 3 - DOCUMENTATION FOR FOREST STEWARDSHIP ASSESSMENT</b>			
(a) Required statement of forestry accomplishments pursuant to Cub 304.07 (a)(1)		<input type="checkbox"/>	
(b) Required map is attached for the parcel/tract pursuant to Cub 301.11 and Cub 304.07 (a)(2)		<input type="checkbox"/>	
(c) Required summary of stewardship plan information pursuant to Cub 304.07 (a)(3)c		<input type="checkbox"/>	
<b>STEP 4 - SIGNATURES OF PROPERTY OWNER(S) AND FORESTER</b>			
I/WE certify that the land indicated above qualifies for forest stewardship assessment under the New Hampshire Statute: RSA 79-A and that failure to comply with the requirements may result in reclassification of the forest land.			
OWNER PRINTED NAME AND SIGNATURE (In black or dark blue ink)			DATE
FORESTER PRINTED NAME AND SIGNATURE (In black or dark blue ink)			FORESTER LICENSE # (IF EXEMPT SO STATE) DATE
<b>STEP 5 - APPROVAL/DENIAL BY MUNICIPAL ASSESSING OFFICIALS</b>			
<input type="checkbox"/> APPROVED <input type="checkbox"/> DENIED		Reason for denial:	
<b>STEP 6 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS</b>			
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	

# Cub 306 Change in Current Use Classification Category

- Cub 306.01 Reclassification of Farm Land, Forest Land, or Wetland. Owner Must notify town in writing, or by filing a completed CU-18 “Notice of Change in Current Use Assessment,” and provide an updated map. The Assessment does not change until April 1 of new tax year.
- Cub 306.02 Reclassification of Unproductive Land. Category changes if the land becomes accessible - new map required and the new assessment takes effect on April 1 of the new tax year. If intent to cut has been submitted – different procedure.
- Cub 306.03 Reclassification of Current Use Land to Non-Qualifying Current Use Land. When a land use change tax (LUCT) is assessed, the CU assessment does not change until April 1 of the new tax year.

# CU-18 Notice of Change in Current Use Assessment

## STEP 1 - FORM COMPLETED BY:

PROPERTY OWNER/AGENT       MUNICIPAL ASSESSING OFFICIAL/DESIGNEE

## STEP 2 - PROPERTY OWNERSHIP

LAST NAME/CORPORATION/TRUST NAME <b>SMITH</b>	FIRST NAME/CORPORATION/TRUST NAME <b>JOE</b>	INITIAL <b>M</b>
LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS <b>123 COUNTRY ROAD</b>		
MUNICIPALITY <b>ALBANY</b>	STATE <b>NH</b>	ZIP CODE <b>01234</b>



# CU-18 Notice of Change in Current Use Assessment (Cont'd.)

## STEP 3 - PARCEL IDENTIFICATION (A SEPARATE FORM IS REQUIRED FOR EACH AFFECTED PARCEL OF LAND)

MUNICIPALITY	TAX MAP AND LOT #		ACCESSIBLE STREET LOCATION
ALBANY	000123	000456	COUNTRY ROAD

## STEP 4 - REASON FOR CHANGE

(a) Recreational Reduction - Cub 304.02:	<input checked="" type="checkbox"/> 20% Reduction Removal	<input checked="" type="checkbox"/> 20% Reduction Application
(b) Farm land Soil Potential Index (SPI) percentage - Cub 304.03:	<u>.85</u>	<input checked="" type="checkbox"/> SPI Application
(c) Forest land "Stewardship" assessment - Cub 304.07:	<input checked="" type="checkbox"/> Stewardship Removal	<input checked="" type="checkbox"/> Stewardship Application
(d) Change to current use category - <b>Cub 306: <u>THE REQUIRED UPDATED MAP IS ENCLOSED</u></b>	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/> Reclassification of a qualifying category or forest type.		
<input checked="" type="checkbox"/> Change in qualifying current use acreage.		
<input checked="" type="checkbox"/> Changed to non-qualifying current use land.		

# CU-18 Notice of Change in Current Use Assessment (Cont'd.)

**STEP 5- PROVIDE DETAIL OF REASON AND DATE OF CHANGE IN STEP 4**

Date of Change: 7/25/2020

1. Reclassification or update of forest type
2. Disqualifying event occurred
3. Correct acreage and map after survey was completed

**STEP 6 - SIGNATURE OF OWNER/AGENT OR MUNICIPAL ASSESSING OFFICIAL/DESIGNEE**

TYPE OR PRINT NAME (In black or dark blue ink) <b>JOE SMITH</b>	SIGNATURE (In black or dark blue ink) <i>Joe Smith</i>	DATE <b>8/1/2020</b>
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE

**STEP 7 - DATE MAILED TO:**

<input checked="" type="checkbox"/> PROPERTY OWNER/AGENT	<input checked="" type="checkbox"/> MUNICIPAL ASSESSING OFFICIAL/DESIGNEE	DATE <b>8/1/2020</b>
--	---	-------------------------







## RSA 79-A:6

### Valuation for Bonding Limit Purposes

- In computing the total value for the municipality, the current use value must be used.

## RSA 79-A:6-A

### Valuation for Computing Equalized Value

- In computing the equalized value of a municipality, the DRA will use the current use value for any land so appraised.

## RSA 79-A:7

# Land Use Change Tax (LUCT)

- I. Land that is changed to a use that does not qualify is assessed a LUCT at rate of 10% of the full and true market value of the land at the time of the change. Tax exemptions under RSA 72:23 shall not apply. No person or entity is exempt.
- I-a. Land assessed as current use shall be assessed as current use land until a change is made pursuant to RSA 79-A, IV, V, or VI.
- II. LUCT payable to the municipality in which the land is located and assessed to the owner or responsible party.

Just because a landowner no longer wants the land to be in current use, the land cannot be taken out until a change actually occurs and then it only applies to the affected land area.

## RSA 79-A:7, II. (Cont'd.)

- The LUCT bill shall be mailed within 18 months of the date that the assessing officials discover that a LUCT is due.
- The LUCT bill payment is due 30 days after mailing.
- The LUCT creates a lien on the property.
- The changed land, if later qualified for current use, may be assessed as such following proper application procedures.

It is highly recommended that the assessor provides to the Municipality the supporting documentation for the basis of the value determination of the LUCT.

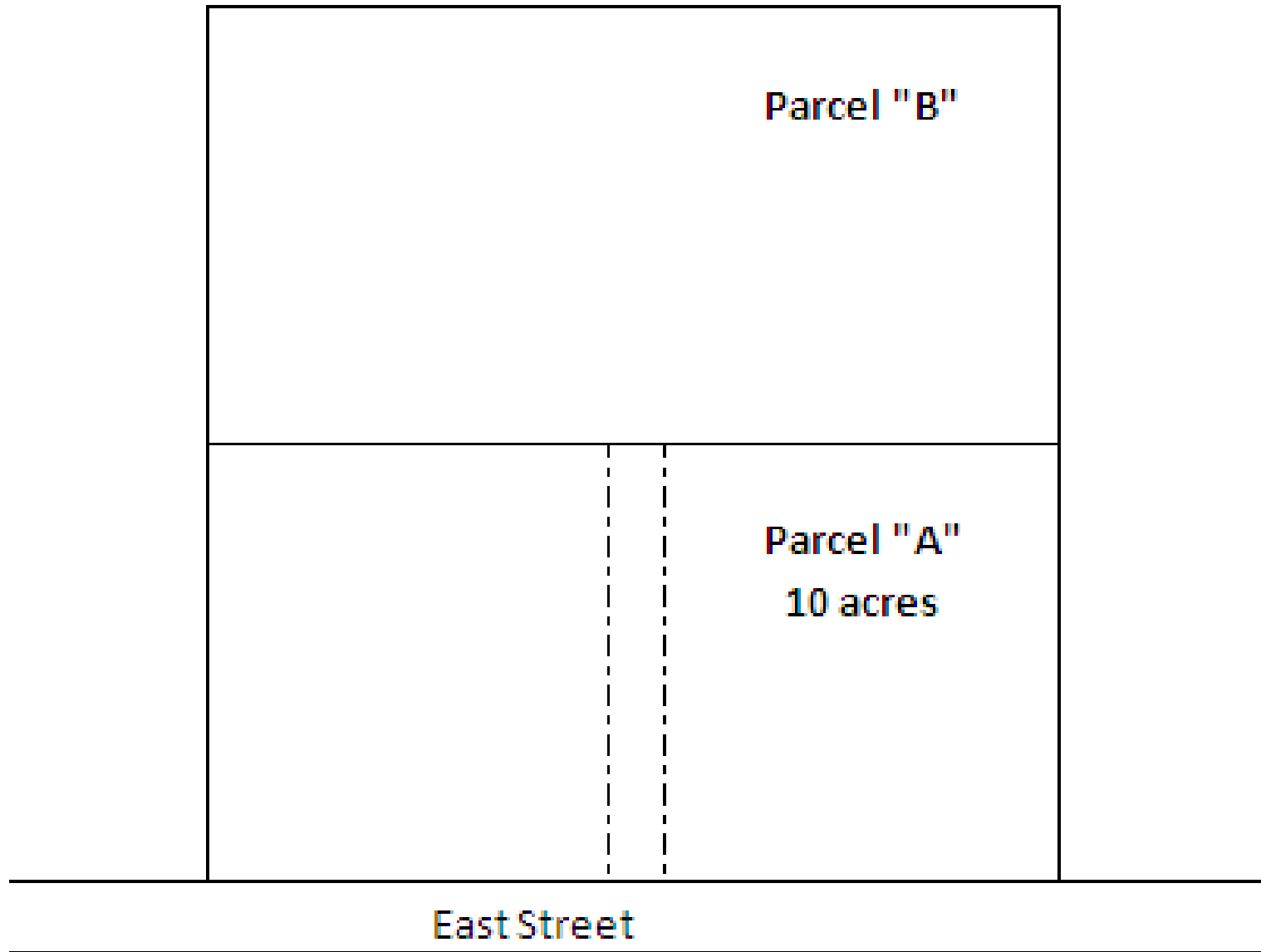


## RSA 79-A:7 Land Use Change Tax (Cont.)

- III. If the assessing officials cannot determine the full value of the land, then the RSA 75:1 full value may be used.
- IV. Land use shall be considered changed and the LUCT payable when:
  - (a) Actual construction begins on the site causing physical changes in the earth. (Except roads exclusively for agricultural, recreational, watershed or forestry purposes).
  - (b) Topsoil, gravel or minerals are excavated or dug from the site; except:
    - (1) Topsoil removed in process of harvesting a sod farm;
    - (2) Excavation for roads exclusively for agricultural, or forestry purposes by the owner.
  - (c) The size of the land no longer qualifies.

## RSA 79-A:7 Land Use Change Tax (Cont'd.)

- V. The amount of changed land delineated in RSA 79-A:7, IV (prior slide) subject to the LUCT shall be assessed according to the rules.



# Cub 307 Change in Use of the Land to a Non-Qualifying Use

- Cub 307.01 When Current Use Land is Changed.
  - LUCT is assessed by completing Form A-5 and the Form A-5W to either the owner or the responsible party.
  - Parcel of land sold and no longer meets minimum acreage for CU.
  - If the buyer of land has contiguous land in CU with identical ownership, the sold lot stays in CU.
  - If the buyer of land has contiguous land NICU and intends to apply for CU, the buyer must notify municipal assessing officials within 60 days of the sale and apply on or before the next April 15<sup>th</sup>.
  - Adjoining property owner has pre-existing ROW and puts in a non-qualifying roadway they are the responsible party.

# Cub 307 Change in Use of The Land to a Non-Qualifying Use (Cont'd.)

Cub 307.02 Development Other Than Condominiums.

Cub 307.03 Condominium Developments.

Cub 307.04 When Land is Sold or Transferred.

Cub 307.05 When Farm Land Does Not Produce \$2,500 Annual Gross  
Income.

# Form A-5 Municipality Land Use Change Tax Bill – Page 1

<b>FORM</b>		NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	
<b>A-5</b>		MUNICIPALITY LAND USE CHANGE TAX BILL	

**STEP 1 - LAND USE CHANGE TAX TO BE BILLED TO:**

PROPERTY OWNER(S) OR  RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS		
MUNICIPALITY		STATE	ZIP CODE

**STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND**

PLEASE TYPE OR PRINT	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED		
	(b) ACCESSIBLE STREET LOCATION	MUNICIPALITY	COUNTY
	(c) TOTAL ACRES OF PARCEL	PARCEL TAX MAP AND LOT #	DEED BOOK AND PAGE #
	(d) CHECK ONE BELOW:		
	<input type="checkbox"/> PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/> RIGHT OF WAY LAND USE CHANGE TAX		

NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.

**STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)**

(a) Owners Name When Land Was First Recorded In Current Use:	DEED BOOK AND PAGE #
(b) Total Number of Acres Originally Enrolled in Current Use	
(c) Total Number of Acres Previously Released Since The Original Recording	
(d) Number of Acres Subject to the LUCT Per This Assessment	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	

Page 1 of 5 11/2009 (1.0)

# Form A-5

## Municipality Land Use Change Tax Bill – Page 2

FORM A-5	NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION <b>MUNICIPALITY LAND USE CHANGE TAX BILL</b> <small>(continued)</small>	
<b>STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX</b>		
(a) Narrative Description of the Disqualification:		
(b) Actual Date of Change in Use (MM/DD/YYYY)		<input style="width: 100%;" type="text"/>
(c) Full and True Market Value at Time of Change in Use		\$ <input style="width: 100%;" type="text"/>
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]		\$ <input style="width: 100%;" type="text"/>
<b>STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS</b>		
<small>TYPE OR PRINT NAME (in black or dark blue ink)</small>	<small>SIGNATURE (in black or dark blue ink)</small>	<small>DATE</small>
<small>TYPE OR PRINT NAME (in black or dark blue ink)</small>	<small>SIGNATURE (in black or dark blue ink)</small>	<small>DATE</small>
<small>TYPE OR PRINT NAME (in black or dark blue ink)</small>	<small>SIGNATURE (in black or dark blue ink)</small>	<small>DATE</small>
<small>TYPE OR PRINT NAME (in black or dark blue ink)</small>	<small>SIGNATURE (in black or dark blue ink)</small>	<small>DATE</small>
<small>TYPE OR PRINT NAME (in black or dark blue ink)</small>	<small>SIGNATURE (in black or dark blue ink)</small>	<small>DATE</small>
<b>STEP 6 - BILL LAND USE CHANGE TAX TO: <span style="float: right;">(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)</span></b>		
<small>LAST NAME/CORPORATION/TRUST NAME</small>	<small>FIRST NAME/CORPORATION/TRUST NAME</small>	<small>INITIAL</small>
<small>MAILING ADDRESS</small>		
<small>MUNICIPALITY</small>	<small>STATE</small>	<small>ZIP CODE</small>
(b) Actual Date of Change in Use (MM/DD/YYYY)		<input style="width: 100%;" type="text"/>
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)		<input style="width: 100%;" type="text"/>
(d) Full and True Market Value at Time of Change in Use		\$ <input style="width: 100%;" type="text"/>
(e) Land Use Change Tax Due		\$ <input style="width: 100%;" type="text"/>
<small>Page 2 of 5</small>		<small>SPS Version 1.7.9/2012</small>

Form A-5  
 Municipality Land  
 Use Change Tax  
 Bill – Page 3

<b>FORM</b>	NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION	
<b>A-5</b>	<b>MUNICIPALITY LAND USE CHANGE TAX BILL</b>	
	(continued)	
<b>STEP 7 - CHECKS PAYABLE AND MAILED TO: (COMPLETED BY MUNICIPAL TAX COLLECTOR)</b>		
(a) MAKE CHECKS PAYABLE TO:		
(b) MAIL TO:		
MAILING ADDRESS:		
MUNICIPALITY	STATE	ZIP CODE
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION:		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS:		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I(c): <input type="checkbox"/> Yes <input type="checkbox"/> No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF \$ _____		
PAYABLE TO:		
(g) PAYMENT OF THE LAND USE CHANGE TAX IS DUE NO LATER THAN 30 DAYS AFTER MAILING OF THIS BILL. INTEREST, AT THE RATE OF 18% PER ANNUM, SHALL BE DUE IF THE TAX IS NOT PAID ON OR BEFORE: _____		
<b>STEP 8 - ACKNOWLEDGEMENT OF PAYMENT (COMPLETED BY MUNICIPAL TAX COLLECTOR)</b>		
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT



## RSA 79-A:7 Land Use Change Tax (Cont'd.)

- VI. Use of the land is not changed and no LUCT when:
  - Land taken by eminent domain or governmental taking and no longer meets criteria.
  - Eminent domain or governmental land where construction is occurring may use abutting current use land to stockpile earth.
  - Current use land category is changed to another qualifying category.
  - Current use land is changed to conservation restriction assessment.
  - Construction of a existing ROW across current use land for access to another owner's property.

## RSA 79-A:7 Land Use Change Tax (Cont'd.)

- VII. Owner shall notify assessing officials in writing when land changed from one category to another qualifying category. For failure to notify, a fine of not more than \$50 may be imposed by the assessing officials.

This is addressed in new rule Cub 306 “Change in Current Use Classification Category.”

# Cub 308 Assessing the Land Use Change Tax

- Cub 308.01 Owner at the time of the change. Person who purchased the land.
- Cub 308.02 Assessing Full and True Value. Including all betterments to the land including earth for legal excavations.
- Cub 308.03 The Land Use Change Tax. When and how assessed if change extends into another tax year. Valuation of excavations, mines, quarries. When assessed if physical changes performed without permits. And, completion of Form A-5 and Form A-5W to assess the tax.
- Cub 308.04 Appeal of Land Use Change Tax. File abatement within 2 months of tax notice date. Municipality has 6 months to grant or deny of tax notice date. May be appealed to BTLA or Superior Court within 8 months of tax notice date.

Form A-5W  
 Warrant for Land  
 Use Change Tax  
 “shall” be used to  
 bill the Land Use  
 Change Tax

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">FORM</td></tr> <tr><td style="text-align: center;">A-5W</td></tr> </table>	FORM	A-5W	NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION <b>WARRANT FOR LAND USE CHANGE TAX</b>
FORM			
A-5W			
<b>STEP 1 - TAX COLLECTOR'S WARRANT FOR LAND USE CHANGE TAX IN THE MUNICIPALITY OF:</b>			
NAME OF MUNICIPALITY			
STREET ADDRESS			
MAILING ADDRESS			
MUNICIPALITY	STATE		
ZIP CODE			
<b>STEP 2 - COLLECTION OF LAND USE CHANGE TAX</b>			
(a) State of New Hampshire, County of:			
(b) To:	Municipal Collector of taxes		
(c) for the municipality of:	in said County,		
(d) In the name of said State you are directed to collect the <b>LAND USE CHANGE TAX</b> in the list herewith committed to you, amounting in all of the sum of:			
	\$		
Interest at 18% will be assessed after 30 days.			
(e) Given under our hands at			
(f) This day of			
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY			
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS			
(h) MUNICIPAL TAX MAP	LOT NUMBER		
<b>STEP 3 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS</b>			
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE	

# RSA 79-A:9 Appeal to Board of Tax and Land Appeals

- I. If the assessing officials deny a timely filed current use application in whole or in part, or assess a different current use land classification than applied for, the owner may appeal to the BTLA within 6 months from the denial.

Cub 302.05 Appeal of Current Use Application Denial.

Cub 310.01 Appeal of Current Use Application.

Cub 310.02 Appeal of Current Use Value.

Cub 310.03 Appeal of LUCT.

An appeal may be filed with either BTLA or Superior Court.

## RSA 79-A:10

# Abatement of Land Use Change Tax

- I. The LUCT may be appealed in writing to the assessing officials within 2 months of the date of the LUCT tax bill.
- II. If an abatement request is received, the assessing officials have 6 months from the date of the LUCT tax bill to either grant or deny the abatement.
- III. If the assessing officials deny or do nothing, the person may appeal to either the BTLA or Superior Court within 8 months of the date of the LUCT bill.
- IV. “Date” of LUCT bill is the date the town mailed it.
- V. Each LUCT bill requires a separate abatement request and appeal.

# RSA 79-A:11

## Appeal to Superior Court

- I. If the assessing officials deny a timely filed current use application in whole or in part, or assess a different current use land classification than applied for, the owner may appeal to the Superior Court within 6 months from the denial.

Cub 302.05 Appeal of Current Use Application Denial.

Cub 310.01 Appeal of Current Use Application.

Cub 310.02 Appeal of Current Use Value.

Cub 310.03 Appeal of LUCT.

# RSA 79-A:12 Reclassification by BTLA

- The BTLA may order a reclassification, or a denial of a classification of land.
- A complaint may be filed with the BTLA by a person not owning the land stating that the filing or classification was fraudulent, improper, or illegal. Time limitation and fee applies.
- The BTLA is made aware from any source (except as noted in RSA 79-A:12, I).
- The BTLA determines an assessment problem on their own.
- The BTLA receives a petition from 50 or more taxpayers of the town or 1/3 of taxpayers.



## RSA 79-A:13 Procedure for Complying With Orders of BTLA

- If the BTLA orders a reclassification or a denial of a classification of land, the assessing officials shall do it within the time indicated by the BTLA.

## RSA 79-A:14 Neglect of Duty

- Failure to comply with a BTLA or a Superior Court order is a willful neglect of duty and the assessing official is subject to penalties provided by law.

## RSA 79-A:22 Lien for Unpaid Taxes

- Taxes assessed under RSA 79-A:7 (LUCT) create a lien for unpaid taxes.

## RSA 79-A:23 Enforcement

- Taxes assessed under RSA 79-A:7 (LUCT) are subject to collection pursuant to RSA 80:1 through 42-a.

## RSA 79-A: 25 Disposition of Revenues

- This section details how the LUCT revenues are to be used and other options (LUCT revenue does not go to general fund but to a conservation fund).

### RSA 79-A:25-a Land Use Change Tax Fund

- This section details the way the conservation fund is set up.

### RSA 79-A:25-b Procedure for Adoption

- This section details how the conservation fund is adopted.

# RSA 79-A:26 Location of Contiguous Land In More Than One Taxing District

- The fact that the land lies in another town does not disqualify it from being in current use so long as “a whole” it meets the current use criteria.
- Pursuant to Cub 302.01, (a): Landowners shall file the Form A-10 with the local assessing officials of the municipality in which the land is located.

Example: 9 acre parcel in Town A, and 2 acre parcel in Town B requires two current use applications and recording fees.

THIS IS AN IMPORTANT SITUATION TO FREQUENTLY  
MONITOR WITH THE OTHER MUNICIPALITY.

WHAT LOTS ARE SUBJECT TO THE LUCT ?

<p>"E" 3 AC.</p>	<p>"F" 3 AC.</p>
<p>"D" 3 AC.</p>	<p>"G" 2.5 AC.</p>
<p>"C" 3 AC.</p>	<p>"H" 4 AC.</p>
<p>"B" 2.5 AC.</p>	<p>"I" 3 AC.</p>
<p>"A" 2.5 AC.</p>	<p>"J" 2 AC.</p>

LOTS "J & B" SELL -

ANSWER "J & B"

LOTS "C,D,E,F & G" SELL TO BOB

ANSWER "A, H & I"

BOB TRANSFERS LOT "D" TO HIMSELF AND HIS WIFE

# BTLA, Superior Court, and Supreme Court Current Use Decisions

- There are numerous decisions pertaining to the assessment and application of current use.
- There are decisions that pertain to the assessment of the current use value ranges, assessment of water frontage, and sub-divisions to name a few.
- If you have a question as to whether there may be a decision pertaining to a particular matter, the DRA may be able to provide a case reference to assist you.
- Your municipal legal counsel may also be of assistance.

# RSA 79-B Conservation Restriction Assessment

- 79-B:1 Declaration of Intent. It is the declared intent of this chapter to provide for a fair, consistent and equitable method of municipal assessment of conservation restriction land which provides a demonstrated public benefit, based upon the conservation uses to which the land is perpetually limited. In addition, it is the declared intent of this chapter to further assist in the preservation of open space in this state in the public interest by promoting the granting and acquisition of permanent conservation restrictions on such open space land which provides a demonstrated public benefit.

## RSA 79-B Definitions

- “IV. Conservation restriction means a permanent restriction of open space land by deed granted in perpetuity, and further, as defined by RSA 477:45, I, to a federal, state, county, local or other government body, or to a charitable, educational, or other nonprofit corporation established for the purposes of natural resource conservation and as further defined in RSA 79-B:2, X.”
- V. “Developed land” means any land, regardless of whether or not it is subject to a conservation restriction, upon which structures or improvements have been introduced for residential, commercial, or industrial purposes or any commercial mining or excavating purposes inconsistent with its use as open space land.



## RSA 79-B Definitions (Cont.)

- IX. "Restricted land" means any undeveloped open space land subject to a qualifying conservation restriction including, where the restriction meets the requirements of section 170(h) of the United States Internal Revenue Code, any portion of the property on which the owner has reserved a right to develop, but has not yet exercised such right.
- X. "Qualifying conservation nonprofit corporation" means those charitable, educational, or other nonprofit corporations established for the purposes of natural resource conservation and which shall have demonstrated through current bylaws or articles of agreement and action taken by the corporation that it is in the business of, and capable of, accepting conservation restrictions as grantee and as further defined by rules adopted by the commissioner pursuant to RSA 541-A.

**38 ACRES OF CU LAND WITH CONSERVATION EASEMENT**

**CU = 5 ACRES**

**NICU 2 ACRES**

**CU = 5 ACRES**

ROADWAY

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ORIGINAL CU APPLICATION IN 1979 WAS FOR 2 ACRES NICU AND 48 ACRES IN CU.

- If the property qualifies for conservation restriction assessment – it can be a parcel of **land of any size**.
- Completing the Form PA-60 enables the qualifying restricted land to be assessed at current use rates.
- The layout of the PA-60 form and the filing procedures are modeled after current use application procedures.
- Instead of a LUCT, there is an “Inconsistent Use Penalty.” In addition, the entity holding the easement may have civil proceedings for the breach of conditions.
- The Rev 1800 rules provide further clarification and definitions.
- Form PA-60 is the application form.
- Form PA-61 is the “Inconsistent Use Penalty” form.
- The forms are available at the DRA website.

# Rev 1800

## Conservation Restriction Assessment

- Rev 1801 Definitions.
- Rev 1802 Application Procedures.
- Rev 1803 Limits on Land.
- Rev 1804 Disqualification of Land.
- Rev 1805 Forms.

# Rev 1801 Definitions

- Rev 1801.01 Charitable, educational and other non-profit corporation or association.
- Rev 1801.02 Grantee.
- Rev 1801.03 Inconsistent use improvements.
- Rev 1801.04 Land Categories.
- Rev 1801.05 Recreation land.
- Rev 1801.06 Soil potential index (SPI).

# Questions?

## Call 230-5950

[www.revenue.nh.gov](http://www.revenue.nh.gov)

[cub@dra.nh.us](mailto:cub@dra.nh.us)

## Thank You

## For Attending!