

PART Cub 301 DEFINITIONS

Cub 301.01 "Betterment" means the installation or construction of improvements which influence the value of land such as:

- (a) Roads;
- (b) Water lines;
- (c) Sewage lines;
- (d) Utility lines; or
- (e) Other physical improvements.

Cub 301.02 "Building site" means a section of land containing less than the minimum number of acres required by the open space category under which the land is assessed, except as otherwise provided under this chapter.

Cub 301.06 "Development plan" means:

- (a) Any subdivision plat, site plan, or building permit application supporting documents or similar documents required by state law or municipal ordinance and filed with the appropriate officials; or
- (b) A document prepared by the landowner describing his/her intent to build a road, construct buildings, create subdivisions, excavate gravel or otherwise develop land which is classified under current use.

Cub 301.08 "Owner at the time of the change", in the case of a change in use resulting from a sale of land, means the person or persons who purchased the land.

Cub 307.01 When is Land Changed. Land under current use classification shall be considered changed and the use change tax imposed, in accordance with RSA 79-A:7,V, when a physical change, which is contrary to the requirements of the category under which the land is classified, takes place as follows:

- (a) When the parcel of land is sold or transferred to another owner and no longer meets the minimum acreage requirements as described in the category in which the land is classified, that land shall be considered changed and the use change tax assessed;

(1) The use change tax shall not be imposed at the time of the sale if:

- a. The parcel of land is less than the minimum acreage, but is contiguous to and has identical ownership as the land owned by the purchaser; and

b. The purchaser advises the local assessing officials, in writing within 60 days from the date of the sale, of an intent to file for current use on the entire tract;

(2) If the purchaser in (b), above, does not file a form A-10, as provided in Cub 302.01, on or before the next April 15, the use change tax shall be imposed as of the date on which the sale or change in use occurred;

(b) When development occurs which changes the physical condition of the land so as to disqualify it from open space assessment; or

(c) In the case of a development which includes land identified in the development plan to satisfy the density requirement of RSA 79-A:7, V(b), that land shall remain in current use until such time as there is no longer 10 qualifying acres of developable land, as shown on the approved development plan.

PART Cub 308 ASSESSING THE USE CHANGE TAX

Cub 308.01 Assessing Full and True Value.

(a) For purposes of this section, the full and true value of the land, as referenced in RSA 79-A:7, shall be based on the highest and best use of the land as of:

- (1) The date the actual physical change was begun; or
- (2) The date on which the parcel no longer qualifies for current use assessment due to size.

(b) The full and true value of the land being disqualified pursuant to RSA 79-A:7, shall be based upon the highest and best use of the land, including the value of all betterments to the land.

Cub 308.02 The Use Change Tax.

(a) The use change tax shall not be assessed until the extent of the change in use becomes determinable;

(b) For purposes of this section, one tax year shall be April 1 to March 31;

(c) The use change tax shall be assessed as of the date the development began;

(d) The use change tax shall be billed as follows:

(1) If the change in use is completed within one tax year, the full and true value shall be determined and the use change tax assessed when the change in use is completed to a point that the selectmen or assessing officials are satisfied that the development plan, as originally submitted or as subsequently amended, has been complied with and they are able to determine the number of acres on which the use has changed;

(2) If the change in use extends into 2 or more tax years, the following shall apply:

a. The full and true value shall be determined;

b. The land use change tax shall be assessed on that portion of land considered by the selectmen or assessing officials as being changed in use, as of April 1;

c. That land thus disqualified from current use shall be assessed at the value specified in RSA 75:1 beginning with that tax year; and

d. The remaining land shall continue to be assessed as current use land until such time as it becomes disqualified;

(e) The full and true value for gravel pits shall be determined and the use change tax assessed in accordance with Cub 308.02, above, as follows:

(1) On the portion of land being excavated, at the time the excavation begins; and

(2) Based on the development plan submitted to the local assessing officials prior to commencing excavation.

Cub 308.03 Form A-5 Current Use Lien Release Form.

(a) Form A-5, required by RSA 79-A:7, II(a), shall be used by the assessing officials to assess the use change tax on current use land, and submitted to the tax collector.

(b) All information entered on the form A-5 shall be typewritten or printed in black ink.

(c) Assessing officials shall complete form A-5 by providing the following information:

(1) Whether it is for a partial or full release;

(2) The name of the owner of record when the land was first classified under current use;

(3) The city or town where the land is located;

(4) The number of acres in the parcel which were:

a. Originally classified under current use;

- b. Previously released from current use;
- c. Changed under this assessment; and
- d. Remaining in current use;

- (5) The local map and lot number;
- (6) A narrative description of the change taking place;
- (7) The actual date of the change in use;
- (8) The name and address of the present owner;
- (9) The calculation of the use change tax due;
- (10) The date of the tax bill;
- (11) To whom checks shall be made payable;
- (12) Where to mail the payment; and
- (13) The address and office hours of the tax collector.

(d) When the use change tax is paid, form A-5 shall be signed and dated by the tax collector.

(e) Form A-5 shall serve as a warrant with which the tax collector shall collect the tax.

(f) The copies of form A-5 shall be distributed as follows:

- (1) The white copy shall be forwarded by the tax collector to the register of deeds when the use change tax has been paid;
- (2) The yellow copy shall be forwarded by the tax collector to the land owner responsible for the tax;
- (3) The pink copy shall be retained by tax collector; and
- (4) The gold copy shall be retained by local assessing officials.

(g) The white copy in Cub 308.03(f)(1), above, shall serve as a notice to the register of deeds that the lien against the property has been satisfied.