

## CURRENT USE HANDBOOK

### I. APPLICATION PROCEDURES

#### A. Landowner's Responsibilities.

- (1) To apply for current use assessment, the landowner must complete Form A-10, Current Use Application and submit it to the local assessing officials by April 15th. (see RSA 79-A:5, II). The application is available from the local assessing officials or the Department of Revenue Administration, 45 Chenell Drive, Concord, NH 03301. See Cub 102 for more information regarding the application.
- (2) The landowner must submit with the application:
  - (a) The filing fee in accordance with Cub 302.02 which will be refunded if the application is denied or withdrawn; and
  - (b) A map of each parcel of property going into current use. The map need not be a survey map, and may be as simple as the examples shown below. However, the map must include the following information:
    1. A drawing of the entire parcel showing both the current use land and non-current use land, adequately identified and oriented to establish its location;
    2. The overall boundaries including the frontage and computation of acreage for both current use land and non-current use land;
    3. The interior boundaries of different current use classifications;
    4. The acreage of land and forest type categories for which the applicant is seeking current use assessment;
    5. The land classification within each category; and
    6. All portions of the land not to be classified under current use.

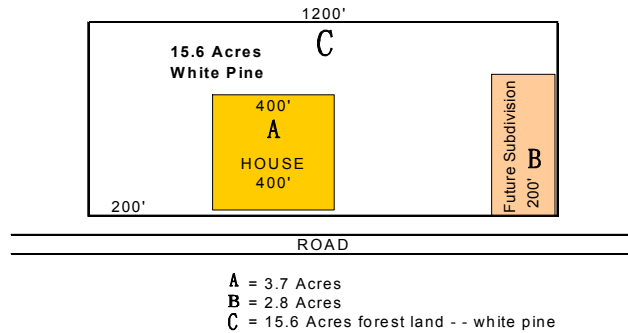
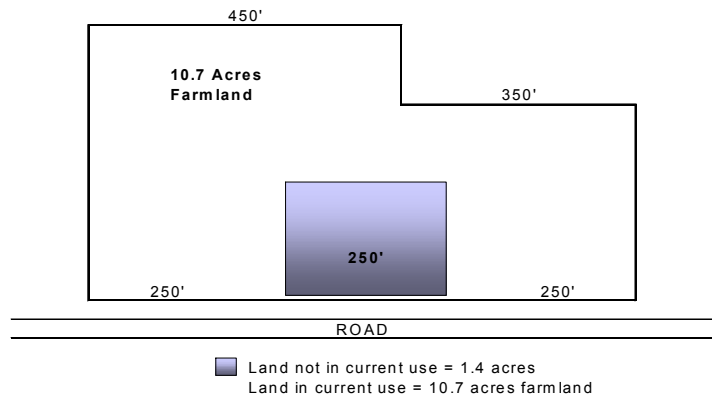
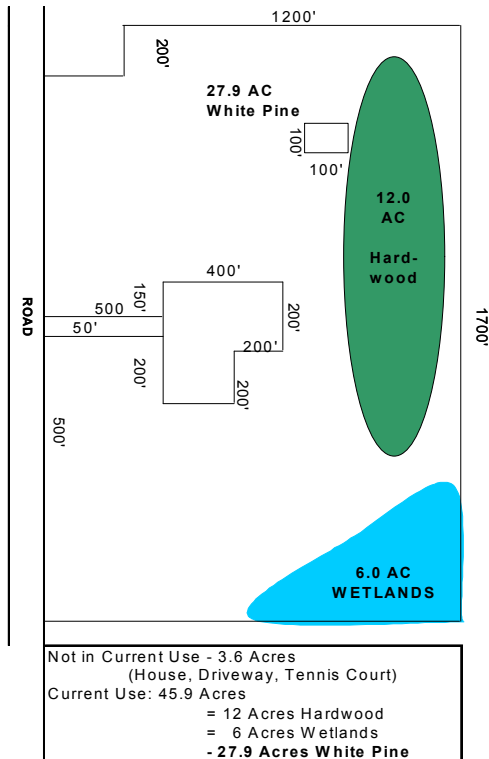
#### Note:

The acreage, frontage, and other information provided on the applicant's map should agree with the municipality's tax map. (A copy of the town's tax map may be used). If the information does not agree, the landowner should provide documentation such as a deed or survey, to prove that the information on the map submitted is correct.

- (3) For farmland, if the landowner is going to require the assessing officials to use the Soil Potential Index in the assessment calculation, the landowner must supply the Soil Potential Index. See RSA 79-A:5,I, Cub 301.09 and Cub 304.04 for further details.
- (4) For forest land which is under the "Forest Land with Documented Stewardship" category, the landowner must submit the items listed under Cub 304.09. In lieu of a forest stewardship plan, the landowner may submit a completed Form CU-12 "Summary of Forest Stewardship Plan for Current Use Assessment."
- (5) An applicant may withdraw the application in the same year in which it was submitted, provided the municipality has not recorded the application with the County Registry of Deeds (Cub 302.04).

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### EXAMPLES OF THE TYPE OF MAP TO BE SUBMITTED FOR CURRENT USE ASSESSMENT



#### B. Assessing Officials' Responsibilities.

(1) The assessing officials shall notify the applicant no later than July 1st, or within 15 days if the application is filed after July 1st, of their decision to classify or refusal to classify that parcel of land. The notification shall be delivered to the applicant in person, or by mailing such notification to his last and usual place of abode (RSA 79-A:5, III). A photocopy of the original application form shall be returned to the landowner for the purpose of this notification (Cub 309.01 (e)).

(2) By August 1st, the assessing officials shall file with the County Registry of Deeds the notice of contingent lien describing all parcels of land classified under current use (RSA 79-A:5, VI) and the original application form. (Cub 309.01(e)(2)(a)).

C. Contingent Lien. The notice of contingent lien serves as a notice to all interested parties that a lien on the land will be created if and when the land is changed to a non-qualifying use.

## II. LAND CLASSIFICATIONS

### A. FARMLAND

(1) Soil Potential Index. The Soil Potential Index (SPI) is a tool to be used by the assessing officials to determine where in the farmland range of values a specific property should be assessed.

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The landowner must provide the SPI to the assessing officials in order for the assessors to apply it. Otherwise, the assessing officials may use their own discretion when assigning a valuation within the farmland assessment range.

The SPI may be obtained from the county conservation district offices. If the county conservation district office is unable to immediately provide the SPI for a particular parcel of land, they will provide a letter to the landowner stating that the SPI will be forthcoming. The landowner should give this letter to the assessing officials as notification that an SPI will be provided for this land. When the landowner receives the SPI, he should forward it to the assessing officials so it may be applied in the farmland assessment calculation. Once the landowner has provided the SPI, the assessing officials will apply the SPI to the assessment calculation until such time as a revised SPI is provided. Cub 304.04(b) provides the formula for assessing farmland. Assuming an SPI of .60, the formula would calculate as follows:

High end of farmland range	\$ 425
Low end of farmland range	- 25
Difference	<hr/> 400
Sample SPI of .60	x .60
Subtotal	<hr/> 240
Low end of range added back	+ 25
Per acre assessed value	<hr/> \$ 265

(2) **Agricultural Buildings.** The assessing officials shall apply Cub 303.02, the definition of building lot, when determining how much land must be left out of current use or removed from current use due to the presence of a building for agricultural purposes. The assessing officials must determine:

- (a) How much land is actually taken up by the building (the footprint of the building), and
- (b) How much contiguous land around the building is groomed, maintained or needed to support the building.

### B. FOREST LAND

(1) **Assessment Ranges.** Forest land has 3 classifications of land: White Pine, Hardwood and All Other. Each of the 3 classifications has 2 ranges of values: one range which reflects the cost of stewardship, and one range which does not reflect the cost of stewardship.

If forest land is to be assessed within the ranges under "Forest Land with Documented Stewardship," then the landowner must provide documentation in Cub 304.09 supporting the assessment within this range. If the forest land is to be assessed within the ranges not reflecting the cost of stewardship, the documentation listed under Cub 304.09 is not necessary. Note: After an original application for current use has been approved, local assessing officials may require the landowner to justify assessments within the "Forest Land with Documented Stewardship" category at intervals of 5 years or more. Form CU-12, summarizing the contents of the forest stewardship plan, may be submitted at such time in lieu of the forest stewardship plan.

(2) **Assessment Within the Range.** Each of the forest land classifications has a per acre range of value. Not all forest land should be assessed at the high end of the range, or at the low end. Factors which influence the value of forest land include the location of the land, accessibility of the forest products and the severity of the terrain. Under the definition of "current use value", the assessor is required to determine the valuation in accordance with the "class, grade, type and location of the land." (RSA 79-A:2,V). Cub 304.05 provides

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definitions of these terms, and a definition of "site quality." The assessor must consider all these factors when determining where, within the forest land range of values, a particular parcel of land falls (Cub 304.10 (a)). In the case of Town of Marlow, the Board of Tax and Land Appeals specifically addressed the requirement that municipal officials consider these characteristics to justify the assessment within the forest land ranges. In their decision, the BTLA suggested several methods to justify these assessments including the use of a simple matrix or the use of county soil and topographical maps.

If a landowner is dissatisfied with the assessor's determination and wishes to challenge the forest land assessment, Cub 304.11 provides 2 methods of providing additional information to support their challenge to the assessors. If the landowner is still dissatisfied with their assessment, the property tax appeal procedures under RSA 76:16, 76:16-a, 76:16-d, II and 76:17 should be followed. These procedures are described under IV-E Appeal Procedures, in the Current Use Handbook.

(3) **Clear Cutting**. Forest land that has been subjected to clear cutting still qualifies as forest land (Cub 304.05(d)).

### C. UNPRODUCTIVE LAND

(1) **Assessment**. Unproductive land is land which does not meet the definition of forest land or farmland. Unproductive land is "incapable of producing agricultural or forest products due to poor soil or site characteristics, or the location of which renders it inaccessible or impractical to harvest agricultural or forest products." Wetland is included in the unproductive land classification.

(2) **Reclassification**. Land classified as unproductive land must be reclassified to forest and/or farmland if the land becomes accessible or practical to harvest (Cub 305.02(a)).

### III. OTHER ASSESSMENT ISSUES

A. **Buildings in Current Use**. Buildings, appurtenances, or other improvements on current use land shall not be assessed at current use values. (RSA 79-A:5,I). Appurtenances and improvements include driveways, groomed areas, wells, septic systems and utility lines for the landowner's own use (Cub 303.05). Buildings, appurtenances and other improvements shall be assessed at ad valorem value (RSA 75:1).

B. **Equalization of Current Use Land**. An equalization median ratio must be applied to all farm, forest and unproductive land assessments (RSA 79-A:5,I). To calculate the equalized current use value, the current use assessment is multiplied by the equalization ratio.

C. **Gravel Pits**. The removal of topsoil, gravel or minerals is prohibited on land in current use; such activity would constitute a change in land use and would subject the land to the land use change tax (RSA 79-A:7,IV(b)). The only exceptions to this rule are:

- (1) Removal of topsoil in the process of harvesting a sod farm crop in amounts which would not deplete the topsoil,
- (2) Removal of gravel and other material for construction and maintenance of roads and land for agricultural or forestry purposes within the qualifying property of the owner, or with the approval of local authorities, to other qualifying property of the owner.

D. **Posting of Current Use Land**. Land assessed under current use may be posted. Receiving current use assessment does not require a landowner to open the property to public use.

E. **20% Recreational Adjustment**. If a landowner decides not to post, and opens the property to public use without an entrance fee for 12 months a year, the land is entitled to a 20% reduction in the current use assessment of the acres opened to public recreational use. To receive the 20% recreation adjustment, the landowner must allow all of the following activities:

Hunting	Skiing	Fishing
Snowshoeing	Hiking	Nature Observation

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If any of these activities are detrimental to a specific agricultural or forest crop, that activity may be prohibited. If the 20% recreational adjustment has been granted, posting to prohibit any activity listed above requires approval of the local assessing officials. See Cub 305.03 for further explanation.

The landowner may prohibit trespass upon his property for all other activities, including use of mechanized and off-highway vehicles (such as snowmobiles and three-wheelers), camping, cutting down trees, etc. Posting land to prohibit these activities will not affect the 20% recreation adjustment.

F. **Zoning Requirements.** For all classifications of current use land, the dimensions of a building lot shall not be governed by any local zoning or planning ordinances. For example, an 11 acre parcel of forest land in a municipality which requires a minimum of 2 acres for a building lot, may still qualify for current use assessment. If the building lot, as defined under Cub 303.02, occupies  $\frac{1}{2}$  an acre, then  $10\frac{1}{2}$  acres would qualify for current use assessment regardless of the 2 acre zoning requirement.

### IV. THE LAND USE CHANGE TAX

A. **Rate.** The land use change tax rate is "10% of the full and true value" of the land that no longer qualifies for current use (RSA 79-A:7). The 10% land use change tax is not based upon the amount of taxes saved over the years in which the property was in current use. As with all ad valorem assessments, "full and true value" may or may not be the same as the selling price of the property.

The "full and true value" of the land is based on the highest and best use of the land as of the date the actual physical change was begun, as long as the requirements of RSA 79-A:7 V (a) are met. Otherwise, the local assessing officials may wait and base the land use change tax upon the land's full and true value at a later time after the requirements of RSA 79-A:7 V (a) have been met, regardless of the date of the actual physical change.

In the April 12, 2000, decision of the Appeal of the Estate of Richard Van Lunen, the New Hampshire Supreme Court interpreted Cub 308.02 to require that "...the value of any betterment to the land not be included in determining the lands full and true value when it is removed from current use." Because this interpretation was contrary to the intent of the rule, the Current Use Board amended Cub 308.01 to clarify that "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 serving the land." The Board also defined "betterment" to mean "the installation or construction of improvements which influence the value of land such as roads, water lines, utility lines or other physical improvements." (Cub 301.01).

The effective date of the amendment to Cub 308.02 was February 22, 2001. Any land disqualified from current use on or after February 22, 2001 is assessed in accordance with Cub 308.01. However, land disqualified between April 12, 2000, and February 21, 2001, should follow the interpretation set forth in the Van Lunen decision.

B. **Assessment.** Land may only be removed from current use for the reasons described in RSA 79-A:7 III, IV and V and Cub 307.01. Otherwise, land remains in current use. There are no buy-out options.

C. **Amount of Land to be Taxed.** When a parcel of land is being developed, only the amount of land that has been physically changed shall be removed from current use as long as the landowner retains enough land to meet the current use minimum acreage requirements in Cub 304.01.

D. **Land Use Change Tax Bill.** The land use change tax bill shall be assessed and mailed within 12 months of the date the local assessing officials are either notified by the landowner of a change in use or they discover that a change in use has occurred.

The assessment of the land use change tax **creates a lien** per RSA 79-A:7 II (e) upon the landowner's property and is subject to statutory collection proceedings against real estate as prescribed in RSA 80. Therefore, it is imperative that the land use change tax be paid in full even if the landowner intends to request an abatement of the tax. The tax is due 30 days from the date the bill was mailed. Interest of 18% per annum shall be due on any tax not paid within the 30 day period.

Upon payment of the land use change tax, the bill is forwarded to the County Registry of Deeds for recording. This recording releases the contingent lien placed upon the property when the current use

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application was recorded. The landowner is responsible for the recording fee as prescribed by RSA 478:17 in addition to the land use change tax.

E. **Appeal Procedures**. Any landowner who disagrees with the assessment of the land use change tax has the same rights of appeal as for real property taxes pursuant to RSA 76:16, 76:16-a, 76:16-d,II and 76:17. The landowner must apply in writing to the assessors within 2 months of the date of notice of the tax, for an abatement of the tax. If the assessors refuse or neglect to abate the tax, the landowner may apply for an abatement to either the Board of Tax and Land Appeals or to the County Superior Court. This appeal must be filed within 8 months of the notice of the tax.

For forms or further information concerning appeal of the Land Use Change Tax, contact the Department of Revenue Administration, Community Services Division, 57 Regional Drive, Concord, NH, 03301, (603) 271-2687

# **BT LA TOWN OF MARLOW DECISION**

## **Town of Marlow**

**Docket No.: 18478-01RA**

### **ORDER**

The board held a hearing on June 7, 2001, pursuant to a show cause order, in order to receive evidence from the “Town” regarding its assessment practices pertaining to current use (“CU”) in the forest land classification. Attending and testifying at the hearing were the Town selectmen, Joseph N. Feuer, John A. Russell and Charles B. Strickland, and the Town counsel, Genienne A. Hockensmith, Esq. Also in attendance, as observers, were Robert Camp and Joanne Tramontozzi from the department of revenue administration (“DRA”).

The Town’s representatives characterized its CU assessment practices as a “good faith” effort to comply with relevant statutes and regulations using a “fair and objective” method. The Town also described these practices in some detail. The Town reviews each new CU application. If the taxpayer’s property has enough qualifying acres, the Town determines the “class” of CU land (farmland, forest land or unproductive) for the property. If forest land, then the “type” (white pine, hardwood and all other) is determined based upon the information submitted by the taxpayer.

The Town indicated it uniformly utilizes the upper limit of the assessment ranges for each of the forest land categories. In other words, the Town assigns the highest value in each range, without considering site quality, location or grade characteristics that may distinguish each property in CU. The Town defended this process of uniformly assigning the highest values to each CU property in the forest land category because the Town believes to do otherwise would involve too much ‘subjectivity’ and excessive ‘time and expense’ on the part of the selectmen/assessors.

The Town’s representatives indicated only two individuals have ever challenged this practice of assigning the highest value to each CU property. The Town argued that approximately 70% of the land area in the Town is in CU and the forest land is generally of high quality and is fairly homogeneous. The Town also stated its belief, which it apparently confirmed with DRA representatives, that ‘many’ towns follow a similar process in using the highest value in the range, rather than attempting to apply the entire range of values to the CU assessment process.

The Town requested that, if its approach is found to be invalid, the board provide some guidance regarding a practical way of administering the CU statutes and rules relative to forest land. The board’s ruling and reasoning, as well as suggestions for the Town, are presented below.

### **Board’s Rulings**

The board rules the Town’s uniform practice of using the high-end value of the CU forest land assessment ranges, without making any distinctions or adjustments for the physical characteristics of the land, is not in accordance with applicable law and must be corrected. The board orders the Town, beginning with tax year 2002, to reassess all CU forest land to comply with the applicable statute and the rules adopted by the Current Use Board (“CUB”). The Town shall notify the board in writing every six months, commencing September 1, 2001, as to the progress it has made in carrying out this ordered reassessment of CU forest land.

In the remainder of this Order, the board will review the constitutional, statutory and regulatory provisions that should guide the Town. Then, because requested to do so by the Town, the board will provide some practical suggestions for achieving the required outcome in a reasonable amount of ‘time and expense,’ while at the same time furthering the Town’s stated goals of objectivity and fairness.

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### *Constitutional and Statutory Requirements*

The Constitution and several tax statutes embody two distinct bases for assessing property taxes in New Hampshire: assessments proportional to market value; and assessments proportional to CU value. The first basis is governed by Pt. 2, Art. 5 of the Constitution (permitting general court to “impose and levy proportional and reasonable assessments, rates, and taxes, upon all the inhabitants of, and the residents within, said state; and upon all estates . . .”) and the second basis by a more specific provision added in 1968, Pt. 2, Art. 5-B (permitting general court to “provide for the assessment of any class of real estate at valuations based upon the current use thereof”).

The first basis is reflected by statutes contained in RSA Chapter 75. Specifically, RSA 75:1 requires assessments on real estate to be proportional to market value (“full and true value in money as they would appraise the same in payment of a just debt”). Under this ad valorem requirement, proportionality is a product of the market value of taxable real estate,” and the municipality’s level of assessment, and the cases have so held. In addition, “our constitution mandates that all taxpayers in a town be assessed at the same proportion of [market value].” Public Service Co. of New Hampshire v. Town of Seabrook, 133 N.H. 365, 377 (1998); Appeal of City of Nashua, 138 N.H. 261, 265 (1994); Appeal of Andrews, 136 N.H. 61, 64 (1992); Amoskeag Manufacturing Co. v. Manchester, 70 N.H. 200, 204 (1899).

In contrast to this ad valorem approach, Pt. 2, Art. 5-B of the New Hampshire Constitution authorizes a second basis for property taxation based upon “current use” rather than market value. This provision enabled the general court to enact RSA Chapter 79-A in 1973 to provide for the assessment “of open space land based upon the income-producing capability of the land in its current use, and not its real estate market value.” See RSA 79-A:2, V. One clearly-stated purpose for this form of taxation is to help maintain and preserve “open space . . . the land, water, forest, agricultural and wildlife resources” of the state and to protect them from excessive development pressures due to higher tax assessments. See RSA 79-A:1.

For property qualifying for “current use” taxation, proportionality is achieved, not by market value determinations, but by adhering to the statute and CUB regulations, which prescribe both a range of values and the criteria which must be used to assign values for specific property within each range. RSA 79-A:3 and 79-A:4 create the CUB and authorize it to establish CU values and criteria on an annual basis. RSA 79-A:5, I, requires the selectmen to appraise open space land “at valuations based upon the current use values established by the [current use] board.” RSA 79-A:2, V, requires that “[t]his valuation shall be determined by the assessor in accordance with the range of current use values established by the board in and accordance with the class, type, grade and location of land.”

### *CUB Requirements*

With this constitutional and statutory background, the specific regulations governing CU assessments in the forest land category can be examined in more detail. Regulations promulgated by an administrative agency, such as the CUB, have the force of law and are “binding on the town” unless and until challenged by any town subject to those regulations. Blue Mountain Forest Assn. v. Town of Croydon, 119 N.H. 202, 204-05 (1979). As a result, the board will quote the relevant CUB regulations pertaining to “forest land” at some length:

#### **Cub 304.03 FOREST LAND.**

(a) For purposes of this section, the following definitions shall apply:

- (1) “Class”, as referenced in RSA 79-A:2, V, means land enrolled in current use as forest land;
- (2) “Grade”, as referenced in RSA 79-A:2, V, means land having a physical geography affecting timber harvesting costs by the presence or absence of the following:
  - a. Steep slopes;



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- b. The presence of boulders and rock outcrops;
  - c. Ravines;
  - d. Wetland or bodies of water; and
  - e. Any other physical qualifications;
- (3) “Location”, as referenced in RSA 79-A:2, V, means characteristics affecting accessibility to the land, by the presence or absence of the following:
- a. Legal restrictions to access;
  - b. Abutting a maintained public highway; or
  - c. Any other characteristics affecting accessibility;
- (4) “Site quality”, means the capacity of a parcel of land to produce wood, including factors that affect management, as follows:
- a. The quality of the soil;
  - b. The climate and elevation;
  - c. Physical geography; and
  - d. Any other factors that would affect the management of the land;
- (5) “Type”, as referenced in RSA 79-A:2, V, means the mix of tree species, as listed in Cub 304.03(e).

Cub 304.03 (k) further provides: “the local assessors shall consider the class, type, grade and location when determining where within the forest land range of assessments a particular parcel of land is placed.” In other words, the regulations place the responsibility for considering these criteria squarely on the local assessors.<sup>1</sup>

It is eminently clear from the detail contained within the statutes and rules that for the constitutional requirement of proportionality to be met in the assessment of CU forest land, the selectmen must, as part

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<sup>1</sup> Section 304.04(l) and (m) then provide:

“(l) If a land owners wishes to challenge where, within the forest land assessment ranges, a parcel of forest land has been placed, either of the 2 following methods shall be used:

(1) The land owner shall provide site quality, location and grade information to the local assessors to support an appeal of the assessment, indicating that:

- a. The grade, as defined in Cub 304.03 (a), (2), of the land has a positive or negative effect upon the accessibility of the land; or
- b. The location, as defined in Cub 304.03 (a), (3), of the land has a positive or negative effect upon the accessibility of the land; or

(2) In lieu of (1), above, the landowner shall engage a forester to determine the site quality, location and grade of the land.

(m) When a land owner provides the information listed in (1), above, for a parcel of forest land, the local assessing officials shall consider that information to determine the placement of that land within the forest land assessment ranges.”

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of their assessing responsibilities, consider any affect of “type” (tree species), “grade” (physical geography), “location” (accessibility) and “site quality” (soil, climate, etc.) in determining the proper assessment. Cub 304.03 (l) clearly places this responsibility initially with the assessors to determine, as best they can, how each qualifying piece of land should be assessed within the CU assessment ranges.

To do otherwise, as the Town acknowledges it has done with respect to all forest land with its uniform ‘highest value’ policy, is a violation of the above statutes and CUB rules. The rules, of course, were promulgated to carry out the intent of the statute and are not extraneous to proper assessment practice at the town level. See Blue Mountain, *supra*, 119 N.H. at 204-05; *accord*, Foster v. Henniker, 132 N.H. 75, 82 (1989) (CUB “regulatory criteria did not modify the statute, but served to effectuate its purpose.”)

Insofar as CU forest land is concerned, the Town’s present uniform practice of imposing the highest assessment on each property, even if arguably easier to administer, may result, to the extent it disregards key forest land characteristics specified in the regulations, in a “systemic pattern of disproportionate taxation.” Cf. Sirrell v. State of New Hampshire, No. 2001-003 (May 3, 2001), N.H., <http://www.state.nh.us/courts/supreme/opinions/0105/sirre087.htm>.

Notwithstanding these considerations, the board is also cognizant that the valuation differences between the low and high end of the forest land ranges are small relative to the overall magnitude of assessments the selectmen are required to undertake. Nonetheless, approval of the Town’s current practice would require the board to ignore the explicit requirements of the CUB regulations and the other authorities cited above. Consequently, the Town is ordered to change its assessment practices with respect to forest land in CU to consider and apply the criteria set forth above.

### *Suggestions for CU Forest Land Assessments*

During the hearing, the Town requested that if the board were to require the Town to reassess its CU properties, some guidance be provided as to a practical, cost efficient way to do so. While the board is reluctant to mandate one specific approach over all others, because the Town can and should have discretion in how it complies with the law, the board is willing to propose what may be a useful approach for the Town’s consideration. This approach attempts to satisfy the need to obtain factual information from taxpayers as to each CU property’s grade, location and site quality in a manner that it is not overly burdensome to either the taxpayers or the Town selectmen/assessors.

When CUB 304.03 (a), (k) and (l) are considered together, it is clear CU assessments for forest land should reflect three key characteristics (grade, location and site quality) affecting the economic productivity of forest land, as well as its “type” and whether there is evidence of “documented stewardship.” For example, to the extent slopes or ravines, accessibility to a public highway and soil quality, climate and elevation affect the ability to manage forest land for productive uses, these factors should be considered in determining where within the value range the selectmen should place the forest land in CU assessment.

The board suggests one practical method is to utilize a matrix to gather information from taxpayers with CU forest land. The board is aware of at least one other municipality that employs a matrix approach to obtain information for CU assessments. Appendix A is an example of how a matrix could be used by the Town to obtain better information about the forest land it is obligated to assess within the value ranges, using the criteria specified in the CUB regulations. The Town may also consider requesting from each taxpayer with land in CU further information in the form of a county soil map and/or topographical map depicting the property. Scaling the land characteristics (good, average and poor) as 2, 1 and 0, with respect to each criterion, provides a relatively simple arithmetic basis for determining assessments within the CUB ranges, instead of always using the highest value.<sup>2</sup>

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<sup>2</sup> For example, if the forest land type is “white pine” without “documented stewardship” (CUB range: \$112 to \$170 per acre in 2001) and the grade, location and site quality indications are average, poor and good, respectively, the

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This approach solicits voluntary information initially from taxpayers. If the selectmen receive inadequate or faulty responses, or if the taxpayer fails to respond in a timely fashion, then the selectmen can take whatever additional steps may be necessary to obtain adequate information or, on their own, determine or adjust where within the assessment range to place the forest land using other acceptable methods and information sources. Lack of response from a taxpayer does not relieve the selectmen of their initial obligation to assess the property as best

they can based on available public information. See Appeal of Gillin, 132 N.H. 311 (1989) (lack of cooperation on the part of a taxpayer should not be seen as a basis for punitive assessment).

Finally, the board has noted the testimony of the selectmen and representatives of the DRA which asserts the Town's CU assessing practices are similar to practices in certain other municipalities. If so, the board suggests the DRA, under the general supervisory authority contained in RSA 21-J:3, V,<sup>3</sup> ensure proper compliance with this aspect of CU assessment throughout the state. Further, the CUB may wish to consider whether more detailed rules might be appropriate to regulate these aspects of the assessment process.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

I hereby certify that copies of the within Order have this date been mailed, postage prepaid, to: David and Linda Kinson, Taxpayers; Genienne A. Hockensmith, Esq., counsel for the Town; Chairman, Selectmen of Marlow; and Guy Petell, Director, Property Appraisal Division, Department of Revenue Administration.

Date: July 30, 2001

Lisa M. Moquin, Clerk

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calculated scale would be 1 for grade, 0 for location, and 2 for site quality, for a total of 3 out of a maximum possible of 6, or 50%. 50% of the difference (\$58) between \$112 and \$170 is \$29 which, when added to the base of \$112, arrives at an assessment of \$141 per acre [ $.50 \times (170-112) + 112 = 141$ ] for forest land with these specific attributes.

<sup>3</sup> This statute provides: "[T]he commissioner of the department of revenue administration, . . . shall . . . V. [e]xercise general supervision over the administration of the assessment and taxation laws of the state and over all assessing officers in the performance of their duties, except the board of tax and land appeals, to the end that all assessments of property be made in compliance with the laws of the state."

## CURRENT USE ASSESSMENT MATRIX

Property Owner \_\_\_\_\_

Address \_\_\_\_\_

Town records indicate you have the following parcels that are partially or fully assessed in forest land current use category. To assist the selectmen in determining where in the current use forest land assessment range each particular parcel should be assessed, please circle your best estimate of the "grade," "location" and "site quality" for each parcel in the grid below. Also, please attach a copy of a topographical map and/or soils map with the outline of your parcel(s) indicated on the maps. Factors affecting "Grade," "location" and "site quality" are specified in current use rule Cub 304.05 as follows:

Grade: (a) Steep slopes; (b) the presence of boulders and rock outcrops; (c) Ravines; (d) Wetland or bodies of water; and (e) Any other physical qualifications.

Location: (a) Legal restrictions to access; (b) Abutting a maintained public highway; or (c) Any other characteristics affecting accessibility.

Site Quality: (a) The quality of the soil; (b) The climate and elevation; (c) Physical geography; and (d) Any other factors that would affect the management of the land.

Parcel Location & Number of Acres	Characteristics of Land			
	Grade Location Site Quality	Good Good Good	Average Average Average	Poor Poor Poor
	Grade Location Site Quality	Good Good Good	Average Average Average	Poor Poor Poor
	Grade Location Site Quality	Good Good Good	Average Average Average	Poor Poor Poor
	Grade Location Site Quality	Good Good Good	Average Average Average	Poor Poor Poor
	Grade Location Site Quality	Good Good Good	Average Average Average	Poor Poor Poor

Property Owner's Signature \_\_\_\_\_

Date \_\_\_\_\_

# CURRENT USE FORMS

FOR REGISTER OF DEEDS USE ONLY

FORM

A-10

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION APPLICATION FOR CURRENT USE

### STEP 1 PROPERTY OWNER(S)

PLEASE TYPE OR PRINT	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	ADDRESS (continued)			
	TOWN/CITY		STATE	ZIP CODE

### STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT	STREET					
	TOWN/CITY				COUNTY	
	ACRES IN PARCEL		ACRES IN CURRENT USE		ACRES OF THIS APPLICATION	
	BOOK #		PAGE #			
	MAP #	LOT #	MAP #	LOT #	MAP #	LOT #

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:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(b) Is documentation to support an assessment within the "Forestland with Documented Stewardship" category submitted:	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(c) If yes, indicate the type of documentation:		
<input type="checkbox"/> Documentation of a Certified Tree Farm; <input type="checkbox"/> A Forest Stewardship plan signed by a licensed forester, or <input type="checkbox"/> Form CU-12 "Summary of Forest Stewardship Plan".		
(d) Did you submit a map of each parcel of property going into Current Use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
(e) Does your map show both the current use land and non-current use land and orientations of the property?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

# CURRENT USE FORMS

FORM  
A-10

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

(continued)

**STEP 4 COMPLETE CHART BELOW**

CATEGORY	# ACRES	20% RECREATIONAL ADJUSTMENT	
		YES	NO
FARM LAND			
FOREST LAND: WHITE PINE			
HARDWOOD			
ALL OTHER			
FOREST LAND with DOCUMENTED STEWARDSHIP:			
WHITE PINE			
HARDWOOD			
ALL OTHER			
UNPRODUCTIVE LAND			
WETLAND			
To be eligible for the 20% recreation adjustment, land must be open to the public for skiing, snowshoeing, fishing, hunting, hiking and nature observation. See RSA 79-A:4, II for further information.			

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

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 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 ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

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

<input type="checkbox"/> APPROVED	<input type="checkbox"/> DENIED	Reason for denial:

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

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE



# CURRENT USE FORMS

FORM  
A-10

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION APPLICATION FOR CURRENT USE INSTRUCTIONS

### GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	Land owners wishing to apply for current use assessment under the provisions of RSA 79-A, shall prepare Form A-10 and file it with the local assessing officials of the municipality in which the subject land is located.
<b>WHAT TO FILE</b>	A completed Form A-10 and: (1) A Soil Potential Index (SPI) percentage of farm land, if applicable; (2) Documentation of forest land stewardship, if applicable; (3) A map or drawing of the entire parcel, which shall include: (a) Both current use and non-current use land, adequately identified and oriented to establish its location, and sufficiently accurate to permit computation of acreage; (b) The interior boundaries; (c) The acreage of farm, forest, and/or unproductive land which the applicant is seeking current use assessment; (d) The forest type category for any forest land; and (e) All portions of land not to be classified under current use.
<b>WHERE TO FILE</b>	Once completed and signed in black ink, this form and attachments shall be filed as follows: Original: Register of Deeds Copy: Local Assessing Officials Copy: Land Owner Copy: Tax Collector
<b>WHEN TO FILE</b>	Land owners must apply on or before April 15th of the tax year that the land owner wishes to have his land classified as current use pursuant to RSA 79-A:5, II.
<b>APPEALS</b>	If an application for Current Use is denied, the applicant may, on or before 6 months after any such action by the assessing officials, appeal to the Board of Tax and Land Appeals or to the County Superior Court in accordance with RSA 79-A:9 or RSA 79-A:11.  Forms for appealing to the Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at <a href="http://www.state.nh.us/btla">www.state.nh.us/btla</a> . Be sure to specify that you were denied an application for Current Use.
<b>ADA</b>	Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.
<b>NEED HELP</b>	Contact your local municipality or the Community Services Division at (603) 271-2687.

### LINE-BY-LINE INSTRUCTIONS

<b>STEP 1</b>	Print or type the name and address of the property owner(s) in the space(s) provided.
<b>STEP 2</b>	Enter the property location and street nearest the parcel of the land being classified as current use. Enter the book and page number where the land was most recently recorded at the County Registry of Deeds. Identify the total number of acres in the parcel, the number of acres currently classified as current use, and the number of acres that this application is requesting to be entered into current use. Identify the map and lot number of each contiguous lot in the spaces provided. NOTE: Lots must be contiguous. Non-contiguous lots must be submitted on a separate application.
<b>STEP 3</b>	(a) Check the box to indicate whether the Soil Potential Index is submitted. (b) Check the box to indicate whether there is documentation to support an assessment within the "Forestland with Documented Stewardship" category. (c) If the answer to Step 3(b) is yes, please check the boxes to indicate what type(s) of documentation. (d) Check the box to indicate whether you included the required map. (e) Check the box to indicate that your map identifies the location and orientation of the current use parcel (s).
<b>STEP 4</b>	Complete the chart provided to indicate the number of acres of land in each category and whether each qualifies for the 20% recreational adjustment pursuant to RSA 79-A:4, II.
<b>STEP 5</b>	All property owners of record must type or print their full name, sign and date in black ink in the spaces provided. If there are more than four owners, submit a supplemental list of names and signatures.
<b>STEP 6</b>	To be completed by the local assessing officials to recommend approval or denial of this application.
<b>STEP 7</b>	Signatures and dates in black ink of a majority of selectmen/assessors indicates confirmation of the approval or denial checked on Step 6.

# CURRENT USE FORMS

FORM  
CU-12

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY OF FOREST STEWARDSHIP PLAN FOR CURRENT USE ASSESSMENT

This form is NOT required if either of the following is provided to the Selectmen/Assessing officials:

- A Documentation of a Certified Tree Farm, or a copy of the letter from the New Hampshire Tree Farm Committee confirming Certified Tree Farm status; OR
- B A forest stewardship plan that meets the requirements of CUB 304.03(j)(3)(b).

PLEASE PRINT OR TYPE

NAME OF APPLICANT

ADDRESS

CITY/TOWN, STATE, ZIP CODE

- 1 Land located in the City/Town of: \_\_\_\_\_
- 2 Street location of the land being classified: \_\_\_\_\_
- 3 Local tax map and lot number(s) of the land being classified: \_\_\_\_\_
- 4 Total number of acres in parcel: \_\_\_\_\_ Total number of acres receiving current use assessment: \_\_\_\_\_
- 5 Total number of acres to be classified under the "Forestland with Documented Stewardship" category: \_\_\_\_\_
- 6 Attach a statement of past forestry accomplishments, including an explanation of deviations from the objectives of past plans submitted.
- 7 An updated 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 the appropriate acreages shown.
- 8 Attach a summary of all information required by CUB 304.03(j)(3)(b). See the back of this form for requirements.

I/We certify that the land indicated above qualifies for Current Use assessment under the New Hampshire statutes RSA 79-A and the Code of Administrative Rules, CUB 300.

I/We 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 shall be liable for the Land Use Change Tax pursuant to RSA 79-A and the Criteria for Current Use, CUB 300.

LAND OWNER'S SIGNATURE(S)

FORESTER'S SIGNATURE

DATE

DATE

DATE

Forester's License Number \_\_\_\_\_

DATE

SELECTMEN'S SIGNATURES

APPROVED ☐

DENIED ☐

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

DATE: \_\_\_\_\_

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



# CURRENT USE FORMS

FORM  
CU-12  
Instructions

## NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY OF FOREST STEWARDSHIP PLAN FOR CURRENT USE ASSESSMENT INSTRUCTIONS

<b>WHEN TO COMPLETE FORM CU-12</b>	<p>A landowner making an original application for Current Use assessment should complete Form CU-12 at the time of application only if the landowner intends for land to be assessed under the "Forestland with Documented Stewardship" category. Form CU-12 does not need to be completed if the land is being placed in the "Forestland", "Farmland" or "Unproductive Land" categories. Also, Form CU-12 does not need to be completed if a forest stewardship plan, signed by a licensed forester, is submitted with the Current Use application.</p> <p>NOTE: After an original application for Current Use has been approved, local assessing officials may require the landowner to justify assessments within the "Forestland with Documented Stewardship" category at intervals of 5 years or more. Form CU-12, summarizing the contents of the forest stewardship plan, may be submitted at such time in lieu of the forest stewardship plan.</p>
<b>WHAT MUST BE FILED</b>	<p>In order to be assessed under the category "Forestland with Documented Stewardship", one of the following 3 items must be filed:</p> <ul style="list-style-type: none"> <li>- Documentation of a Certified Tree Farm or a copy of a letter from the NH Tree Farm Committee confirming Certified Tree Farm status; OR</li> <li>- A forest stewardship plan; OR</li> <li>- A completed Form CU-12 summarizing the forest stewardship plan.</li> </ul> <p><b>ADMINISTRATIVE RULE CUB 304.03 (j) (3) (b)</b> requires that the forest stewardship plan, or the Form CU-12 summarizing the forest stewardship plan, include the following:</p> <ul style="list-style-type: none"> <li>- The signature of a forester licensed in New Hampshire, or the signature of a person exempted from licensure under RSA 310-A:98 provided such person meets the qualifications for licence as specified in RSA 310-A:104;</li> <li>- A statement of forest stewardship objectives;</li> <li>- A description of current forest stands;</li> <li>- A description of current management prescriptions that address the following: <ul style="list-style-type: none"> <li>(a) Timber;</li> <li>(b) Fish and Wildlife Habitat;</li> <li>(c) Soil;</li> <li>(d) Water Quality;</li> <li>(e) Recreational Resources;</li> <li>(f) Aesthetic Values;</li> <li>(g) Cultural Features;</li> <li>(h) Forest Protection;</li> <li>(i) Wetlands; and</li> <li>(j) Threatened and Endangered Species and Unique Natural Communities.</li> </ul> </li> <li>- A boundary maintenance schedule; and</li> <li>- An access development and road maintenance plan, if applicable.</li> </ul>
<b>WHERE TO SUBMIT FORM CU-12</b>	Form CU-12 must be submitted to the assessing officials in the municipality where the land is located.
<b>APPEAL</b>	Pursuant to RSA 79-A:9 and 79-A:11, if the assessing officials deny in whole or in part any application for Current Use, or grant a different Current Use classification than that applied for, the applicant may appeal to either the NH Board of Tax and Land Appeals or to the Superior Court. Applicants must appeal within 6 months after notification of such action by the assessing officials.
<b>AMERICANS WITH DISABILITIES ACT</b>	Services provided by the Department of Revenue Administration are compliant with Title II of the Americans with Disabilities Act. To contact the ADA coordinator call (603) 271-2318. TTY/TDD Relay Service for the deaf or speech impaired individuals call 1-800-735-2964.

# CURRENT USE FORMS

FOR REGISTER OF DEEDS USE ONLY

FORM

A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## LAND USE CHANGE TAX

### STEP 1 PROPERTY OWNER (S)

PLEASE TYPE OR PRINT	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	ADDRESS (continued)			
	TOWN/CITY		STATE	ZIP CODE

### STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT	STREET					
	TOWN/CITY				COUNTY	
	NUMBER OF ACRES		CHECK ONE: PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/>		BOOK #	PAGE #
	MAP #	LOT #	MAP #	LOT #	MAP #	LOT #

### STEP 3 LOCAL IDENTIFICATION OF LAND BEING DISQUALIFIED

(a) Owners Name of Record When Land Was First Classified	Book #	Page #
(b) Number of Acres Originally Classified		
(c) Number of Acres Previously Disqualified		
(d) Acres Disqualified per this Assessment		
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]		

### STEP 4 ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative description of the disqualification:	
(b) Actual Date of Change in Use (MM/DD/YYYY)	
(c) Full and True value at Time of Change in Use	\$
(d) Land Use Change Tax (Step 4(c) x 10%)	\$

# CURRENT USE FORMS

FORM

**A-5**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## LAND USE CHANGE TAX

### STEP 5 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

### STEP 6 LAND USE CHANGE TAX NOTICE (TO BE COMPLETED BY LOCAL ASSESSING OFFICIALS)

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME
	ADDRESS	
	ADDRESS (continued)	
	TOWN/CITY	STATE
(a) Date of Release (MM/DD/YYYY)		
(b) Date of Bill (MM/DD/YYYY)		
(c) Full and True Value at Time of Change in Use		\$
(d) Total Tax Due		\$

### STEP 7 CHECKS PAYABLE TO AND MAILED TO (TO BE COMPLETED BY TAX COLLECTOR)

(a) Make Check Payable to:		
(b) Mail To:	NAME	
	ADDRESS	
	TOWN/CITY	STATE
(c) Tax Collector's Office Location:		
(d) Tax Collector's Office Hours:		
(e) Include a separate check in the amount of \$ _____ Payable to _____ County Register of Deeds for recording fee.		
(f) Payment of this 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 this tax is not paid on or before _____		

### STEP 8 ACKNOWLEDGMENT OF PAYMENT

SIGNATURE (in black ink) OF TAX COLLECTOR	DATE PAID
-------------------------------------------	-----------



# CURRENT USE FORMS

FORM  
A-5

## NEWHAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION LAND USE CHANGE TAX INSTRUCTIONS

### GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	Local assessing officials shall complete Form A-5, Land Use Change Tax, to assess the use change tax on current use land where property previously classified as open space land and assessed at current use values on or after April 1, 1974 is changed to a use which does not qualify for current use assessment.
<b>WHAT TO FILE</b>	The Form A-5 shall be prepared by the local assessing officials and an original and two copies shall be submitted to the tax collector for collection of land use change tax. In accordance with Cub 308.03(e) Form A-5 shall serve as a warrant with which the tax collector shall collect the tax. The tax collector shall ensure that a copy of these instructions are provided to the land owner advising them of their appeal rights.
<b>WHEN TO FILE</b>	Pursuant to RSA 79-A:7, VI(d), payment of Land Use Change Tax, together with the recording fees due the Register of Deeds, is due within 30 days after mailing of the tax bill. Interest at a rate of 18% will accrue on any unpaid tax after 30 days.
<b>WHERE TO FILE</b>	Once completed and signed in black ink, this form and attachments shall be filed as follows: Original: Register of Deeds Copy: Local Assessing Officials Copy: Land Owner Copy: Local Tax Collector
<b>APPEALS</b>	Within 2 months of the notice of the tax date, and not afterwards, a land owner may apply in writing to the Selectmen or Assessors for an abatement of the Land Use Change Tax. If the Selectmen or Assessors neglect or refuse to abate the Land Use Change Tax, any person aggrieved may either apply in writing to the Board of Tax and Land Appeals or petition the County Superior Court within 8 months of the notice of the tax in accordance with RSA 79-A:10 or RSA 79-A:11.  Forms for appealing to the Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at <a href="http://www.state.nh.us/btla">www.state.nh.us/btla</a> . Be sure to specify that you are appealing the Land Use Change tax.
<b>ADA</b>	Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.
<b>NEED HELP</b>	Contact your local municipality or the Community Services Division at (603) 271-2687.

### LINE-BY-LINE INSTRUCTIONS

<b>STEP 1</b>	Enter the complete name(s), address, municipality, state and zip code of the present owner(s) being assessed the Land Use Change Tax in accordance with RSA 79-A:7. If there is more than two owners, submit a supplemental list of all owners names of record.
<b>STEP 2</b>	Enter the property location information of the land being disqualified in the spaces provided. Check whether this is a partial release or a full release.
<b>STEP 3</b>	(a) Enter name and address of the owners of record when the land was first classified under Current Use, including the Book and Page where it was recorded. (b) Enter the number of acres originally classified under Current Use Assessment. (c) Enter the number of acres previously disqualified from Current Use Assessment. (d) Enter the number of acres disqualified per this Assessment. (e) Enter the number of acres remaining in Current Use Assessment. [Steps 3(b) minus 3(c) and 3(d)].
<b>STEP 4</b>	(a) Provide a brief narrative description of the property subject to disqualification. (i.e. forest land converted to house lots.) (b) Enter the actual date of change in use in the following format: MM/DD/YYYY. (c) Enter the full and true value of the disqualified property at the time of the change in use. (d) Calculate the Land Use Change Tax by multiplying Step 4(c) by 10%. Enter the result on Step 4(d).
<b>STEP 5</b>	Signatures, in black ink, of a majority of the local selectmen/assessors in the spaces provided indicates approval.
<b>STEP 6</b>	Enter the name and mailing address of the present owners responsible for payment of tax. (a) Enter the actual date of the change in Use. [Same as Step 4(b)]. (b) Enter the date of the Current Use Change tax bill. (c) Enter the Full and True Value of the land subject to Current Use Change as provided in RSA 75:1. [Same as Step 4(d)]. (d) Enter the Land Use Change Tax Due as calculated on page 1 Step 4(d).
<b>STEP 7</b>	(a) Enter the municipality to which checks are to be made payable. This should be the municipality in which the disqualified property is located. (b) Enter the name of the tax collector and the applicable mailing address to which payments should be remitted. (c) Enter the tax collector's office location. (d) Enter the hours of operation for the local tax collector. (e) Enter the applicable lien release recording fee to be remitted to the County Registry of Deeds and the proper county to which the fee is due. (f) Enter the final date the taxpayer has to pay the bill to avoid penalties.
<b>STEP 8</b>	The tax collector must sign and date in black ink to indicate when the tax is paid and then shall remit the original Form A-5 with the recording fee to the County Registry of Deeds.

## CURRENT USE BOARD MEMBERS

IF YOU HAVE QUESTIONS ABOUT CURRENT USE: You may contact your local assessing officials, a Current Use Board member listed below, or the NH Department of Revenue Administration at (603) 271-2687.

Member	Representing	Address	Term Length	Term
Sen. Richard Green	Senate	15 Nola Ave. Rochester, NH 03867	N/A	Coterminous w/ Senate term
Rep. Donald Philbrick	House of Representatives	PO Box 1 Conway, NH 03818	N/A	Coterminous w/ House term
Stephen Taylor	Dept. of Agriculture	PO Box 2042 Concord, NH 03302	N/A	Employment /Appointment
Philip Bryce	Dept. of Resources & Economic Development	PO Box 1856 Concord, NH 03302	N/A	Employment /Appointment
William Trumble	Life Science & Agric., UNH - Dean	UNH - Office of the Dean 59 College Rd. Durham, NH 03824	N/A	Employment /Appointment
Guy Petell	Dept. of Revenue Administration	PO Box 487 Concord, NH 03302	N/A	Employment /Appointment
Marjory Swope	NH Conservation Commission	54 Portsmouth St. Concord, NH 03301	N/A	Employment /Appointment
Charles Bridges	NH Fish & Game	2 Hazen Dr. Concord, NH 03301	N/A	Employment /Appointment
Robert Berti	Town < 5000 Population	PO Box 93 Rumney, NH 03266	2 Years	1/7/2004 - 12/23/2005
Normand Pelletier	Town > 5000 Population	Town of Salem 33 Geremonty Dr. Salem, NH 03079	2 Years	12/20/1989 - 12/23/2007
David Woodward	City Official	Milan, NH	2 Years	12/15/2004 - 3/15/2006
David Tellman	Public - Forest Land	122 The Lane Dr. Whitefield, NH 03598	N/A	12/20/2000 - 9/9/2007
Sheila Stone	Public - Farm Land	PO Box 335 Cornish Flat, NH 03746	N/A	9/8/2004 - 11/16/2006
Thomas Thomson	Public	RR 1 Box 94 Orford, NH 03777	N/A	12/20/1995 - 11/16/2006

# SUMMARY OF 2006 CURRENT USE ASSESSMENT RANGES

FARMLAND	\$25 - \$425 per acre	*****
FOREST LAND	Forest Land <b><u>with</u></b> Documented Stewardship	Forest Land <b><u>without</u></b> Documented Stewardship
White Pine	\$73 - \$130 per acre	\$126 - \$191 per acre
Hardwood	\$15 - \$44 per acre	\$62 - \$94 per acre
All Other <b>(Including Naturally Seeded Christmas Trees)</b>	\$49 - \$94 per acre	\$99 - \$150 per acre
UNPRODUCTIVE LAND Including Wetland	\$15 per acre	*****