State of New Hampshire Current Use Criteria Booklet For

April 1, 2022 to March 31, 2023



Additional copies of this Current Use Booklet can be obtained:

- Online: http://revenue.nh.gov/current-use/booklets.htm
- On CD, for a fee of \$5, by sending a self-addressed stamped disc-envelope and a blank CD to:

NH Department of Revenue Administration c/o Current Use Board PO Box 487 Concord, NH 03302-0487

- For a fee from the NH State Library, Reference and Information Bureau, 20 Park Street, Concord, NH 03301, (603) 271-2144.

Current Use Handbook

(Pages 73-92)

This section of the booklet, known as the Current Use Handbook, includes best practices and answers to frequently asked questions for both landowners and municipalities in regard to current use application procedures, land classification, maps, and explanation of topics such as the 20% recreational discount, the soil potential index, and the land use change tax. Readers should take into consideration that each of the following topics provide a more thorough explanation of the Current Use Law and Administrative Rules that were provided in

PERPETUAL DEDICATION

NH's Current Use Program is a perpetual dedication to maintain open space. As such, land is assessed on its' potential to grow agricultural crops, or trees.

the preceding sections. The current use board uses the laws and rules, as well as historical current use discussions, Board of Land and Tax Appeal, Superior and Supreme Court decisions, and professional experience to provide the following information as factual and accurate. After reviewing the handbook, if you still have questions please contact the Department of Revenue Administration at cub@dra.nh.gov or by calling 603-230-5950

Application Procedures

Landowner Responsibilities

To apply for current use assessment, the landowner must complete Form A-10, for Current Application Use Assessment, and submit it to the municipal assessing officials by April 15th. The Form A-10 is available from the municipal assessing officials, at the www.revenue.nh.gov website, or by contacting the Department of Revenue Administration, PO Box 487, Concord, NH 03302-0487. Refer to Cub 302.01 and Cub 309.03 for more information in regard to completion of the application.

TAX MAP DISCREPENCIES

The acreage, frontage, and other information provided on the applicant's map should agree with the municipality's tax map. If the information does not agree, the landowner should provide supporting documentation, such as a deed or survey, to prove that the information on their submitted map is correct.

- 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 land going into current use. The map does not need to be an actual survey of the property. Examples of maps are on the following pages. The map must include the following information pursuant to Cub 301.11:
 - i. Identification of the entire parcel, or tract, showing the location, map and lot of each parcel, access, and total acreage of the parcel or total acreage of each

- contiguous parcel. Specific location of all not in current use land for each parcel by including boundary dimensions, acreage calculations, and identifiable landmarks.
- ii. Identification of the different current use land classification, location and acreage for each parcel.
- iii. A table containing the summary of The acreage of land and forest type categories for which the applicant is seeking current use assessment and the acreage of the land not in current use;
- c. Current Use Assessment Matrix (see form found on page 63).
- 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:5,1, Cub 301.17 and Cub 304.04 for further details.

MAKING A MAP

A licensed surveyor is not required to create a map for the current use application. The municipal tax map description for your property may be used. Or, there are many free mapping programs online that can help you create a map or a baseline map with some of the required elements. (GRANITView:

www.granitview.unh.edu

NOT IN CURRENT USE LAND

Land not in current use does not float around the property. Not in current use land *(NICU)* must be identified on the application map.

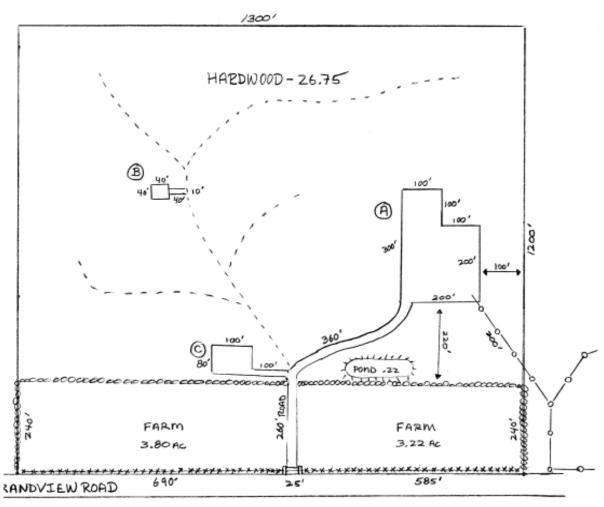
- 4. For forest land, which is under the "Forest Land with Documented Stewardship" category, the landowner must submit the items listed under Cub 304.07. In lieu of a forest stewardship plan, the landowner may submit a completed Form CU-12 "Summary of Forest Stewardship Plan for Current Use Assessment" as described in Cub
- 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 302.06).

309.06.

What tax rate do current use owners pay? Current use landowners pay the same municipal, county, local school and state education tax rate as all other

Map Examples

Example 1



AX MAP & LOT 66 - GRANDVIEW FARM

OTAL ACRES: 35.81+

OTAL NOT IN CURRENTUSE: 1.82

- A) House, barn, well, septic, grounds: 7.15 Driveway-25x620=15,500 \$: Powerline-8'x200=1,600 \$
- B) Sap/Sugar House 40x40:1600 \$: .05
- E) farmstand, parking 80x100 = 8000 8: .22

TOTAL IN CURRENTUSE : 33,99

Farm 7.02 Hardwood26.75

Irrigation Pond-Wetland .22

SCALE: I INCH = 200 FEET

Stonewall 20000

Fence Powerline -0

Access Road

WoodsRoads --

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

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR CURRENT USE ASSESSMENT

(continued)

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

CURRENT USE CLASSIFICATION	# ACRES	20% RECREATION	AL ADJUSTMENT
	'	YES	NO
ARM LAND	7.02		X
OREST LAND: WHITE PINE			
HARDWOOD	26.75		×
ALL OTHER			
OREST LAND WITH DOCUMENTED STEWARDSHIP:	•		
WHITE PINE			
HARDWOOD			
ALLOTHER			
INPRODUCTIVE LAND			
METLAND	,22		X
To be eligible for the 20% recreation adjustment, land must be of bservation at no charge. See RSA 79-A-4, Il for further informatio	pen to the public for skiing, snowsh n.	oeing, fishing, hunting, h	iking and nature

ST

I/We certify that the land indicated above qualifies for Cub 300, and that all requirements will continue to be	current use assessment under the New Hampshire Statute RSA 79- met.	A and Administrative Rules
	r current use assessment that a contingent lien is created on the tra qualifying use, that the owner of record at the time of the change in	
This form must be signed by all owners of record or ag	ent with Power of Attorney. Submit a copy of the Power of Attorne	y form, if applicable.
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Betty Mc Donald	To the Mc Donald	2/21/2033 2/21/2033
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Example 2

	\$1469T NO	DATE 2/19/20
	CALCULATED BY	DATE
	SCALE 30 In Rods	\$741 E.,
TM R2-14A 100 acres 70 a hardwo	10 acres steep ledge - unproductive	
TM/L: R2-14A Address: Off Wentworth Rd acres tlardwood 70 White Pine 20 Unproductive 10 Total in CU 100 acres	Owner: Joh management Yes Yes yes	nn R Jones Rec Adj Yes Yes

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	A-10			ON FOR CUR	RENT USE ASS			00.44
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	112		t be contiguou	s. Noncontiguos	us lots must be sut	omitted on a seg	parate application	٦,
sti	EP 3 - DOCU	MENTATION A		-				
(a) Required m	ap attached for	the parcel/tra	ct identifying a	cres in CU and r	ot in CU	V,	
- 1		County Registry o					V	/
10	c) Has a Soil P	otential Index (S	PI) percentage	been provide	d for Farm Land		Yes	□V %o
1	d} Has *Docun	nentation of Stev	vardship" bee	n provided for	Forest Land		Yes	No.
	f yes, type of do	cumentation:						
L				Page 1	L of 5			A-20 Version 1.2.1.02/2020

FORM A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION APPLICATION FOR CURRENT USE ASSESSMENT (continued)

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

CURRENT USE CLASSIFICATION	# ACRES	20% RECREATION	20% RECREATIONAL ADJUSTMENT*			
		Yes	No			
FARM LAND	_					
FOREST LAND: WHITE PINE	20	V				
HARDWOOD	70	N/				
ALL OTHER	_					
FOREST LAND WITH DOCUMENTED STEWARDSHIP:						
WHITE PINE	_					
HARDWOOD	_					
ALL OTHER	-					
UNPRODUCTIVE LAND	10	N/				
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 at no charge. See RSA 79-Axt, If for further information.

ST

I/We certify that the land indicated above qualifies for o Cub 300, and that all requirements will continue to be r	ourrent use assessment under the New Hampshire Statute met.	RSA 79-A and Administrative Rules
	current use assessment that a contingent lian is created a ualifying use, that the owner of record at the time of the o	
This form must be signed by all owners of record or ago	ent with Power of Attorney. Submit a copy of the Power of	Attorney form, if applicable.
Tohn R Jones	John L Jones	2/22/20X
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MUNICIPAL CURRENT USE ASSESSMENT MATRIX WORKSHEET

MAP & LOT #__ R2 - 14A PROPERTY OWNER: John R Jones COMPLETED: Feb. 21, 20XX John R Jones COMPLETED BY:

- 1. Fill in the number of acres of each applicable category.
- Indicate whether the land has a stewardship plan.
- 3. Indicate whether the land has the recreational adjustment (Rec. Adj.).
- 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.

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						1									11100 000)	
FOREST TYPE:	ACRES	REC.	ADJ.	STEWA	RDSHIP	LO	CAT	ION	(GRAD	E	SITE	E QUA	LITY	OTHER	TOTAL
White Pine	20	(Yes)	No	Yes	No	G	Α	P	G	Α	P	G	A) P		
Hardwood	70	Yes	No	Yes	No	G	Α	P	G (A	Р	G	Α	Р		
All Other		Yes	No	Yes	No	G	Α	Р	G	Α	Р	G	Α	Р		
FARMLAND:		Yes	No	Yes	No	G	Α	Р	G	Α	Р	G	Α	Р		SPI:
UNPRODUCTIVE:	10	Yes	No (Yes	No	G	Α	Р	G	Α	Р	G	Α	Р		
WETLAND:		Yes	No	Yes	No	G	Α	Р	G	Α	Р	G	Α	Р		
NOT IN C.U.																
TOTAL ACRES:																

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.

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:

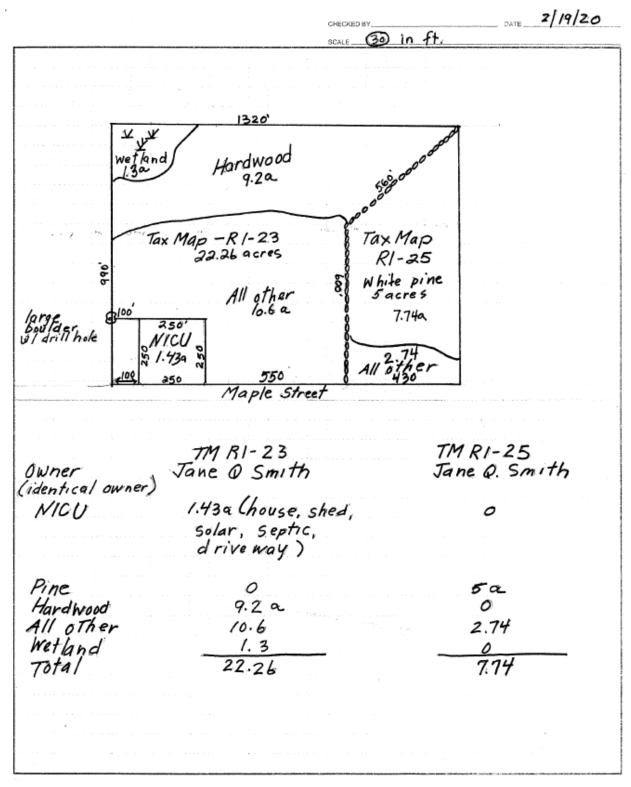
G = Good:

Well drained soils, erosion hazard slight, capacity of parcel to produce wood is good.

A = Average: P = Poor:

Moderately drained soils, erosion hazard moderate, capacity of parcel to produce wood is average. Poorly drained soils, erosion hazard is severe, capacity of parcel to produce wood is poor.

Example 3



	FORM A-10	NE			OF REVENUE AD	ESSMENT			
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SE TYPE	LAST NAME/CORPO	RATION/TRUST NAME			FIRST NAME/CORPOR	ATION/TRUST NAME		ENTTHAL.	
PLEA	MAILING ADDRESS				-				
	MUNICIPALITY					STATE		ZIP CODE	
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	Maple	\sim $^{\prime}$		Tam	mworth Carroll				
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7E O6	RI	23	RI	25	1743.884	PANGLOT V	170, 80	AP APOLOT :	
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2		KAND PAGE#		O CAND PAGE #	Post rock	AND PAGE 0		DK AND PAGE #	
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- 1		entation of Ste	-	-	d for Farm Land Forest Land		Yes	No	
	fyes, type of do		wardship beer	i provided for	rolest carlo		Yes	™ No	
L				Page 1	of5 .			A-10 Version 1.11 02/2030	

FORM A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION APPLICATION FOR CURRENT USE ASSESSMENT

(continued)

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

CURRENT USE CLASSIFICATION	# ACRES	20% RECREATIONAL ADJUSTMENT™			
		Yes	No		
FARM LAND	0				
FOREST LAND: WHITE PINE	5	y ,			
HARDWOOD	9.2	V.			
ALL OTHER	13.34	V			
FOREST LAND WITH DOCUMENTED STEWARDSHIP:					
WHITE PINE	_				
HARDWOOD	-				
ALL OTHER	_				
UNPRODUCTIVE LAND	_				
WETLAND	1				

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

STEP 5 - SIGNATURE OF ALL PROPERTY OWNERS OF RECORD

I/We certify that the land indicated above qualifies for current of Cub 300, and that all requirements will continue to be met.	use assessment under the New Hampshire Statute RSA 79-A and	Administrative Rules
	use assessment that a contingent lien is created on the tract or g use, that the owner of record at the time of the change in use i	
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	n, if applicable.
Tane & Smith	Jane & Snoth	DATE
TYPE OR PRINT NAME On black or durk blue-ink;	SMATURE in black or dark blue inki	DATE
TYPE CRIPANT NAME (in black or dark blue into	SIGNATURE (in black or dark blue livi)	DATE
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