

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 CRITERIA BOOKLET

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 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

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.

Application Procedures

Landowner Responsibilities

1. 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.
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 - a. The filing fee in accordance with Cub 302.02 (which will be refunded if the application is denied or withdrawn); and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

TAX MAP DISCREPANCIES

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.

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- 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.
 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 309.06.
 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).

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

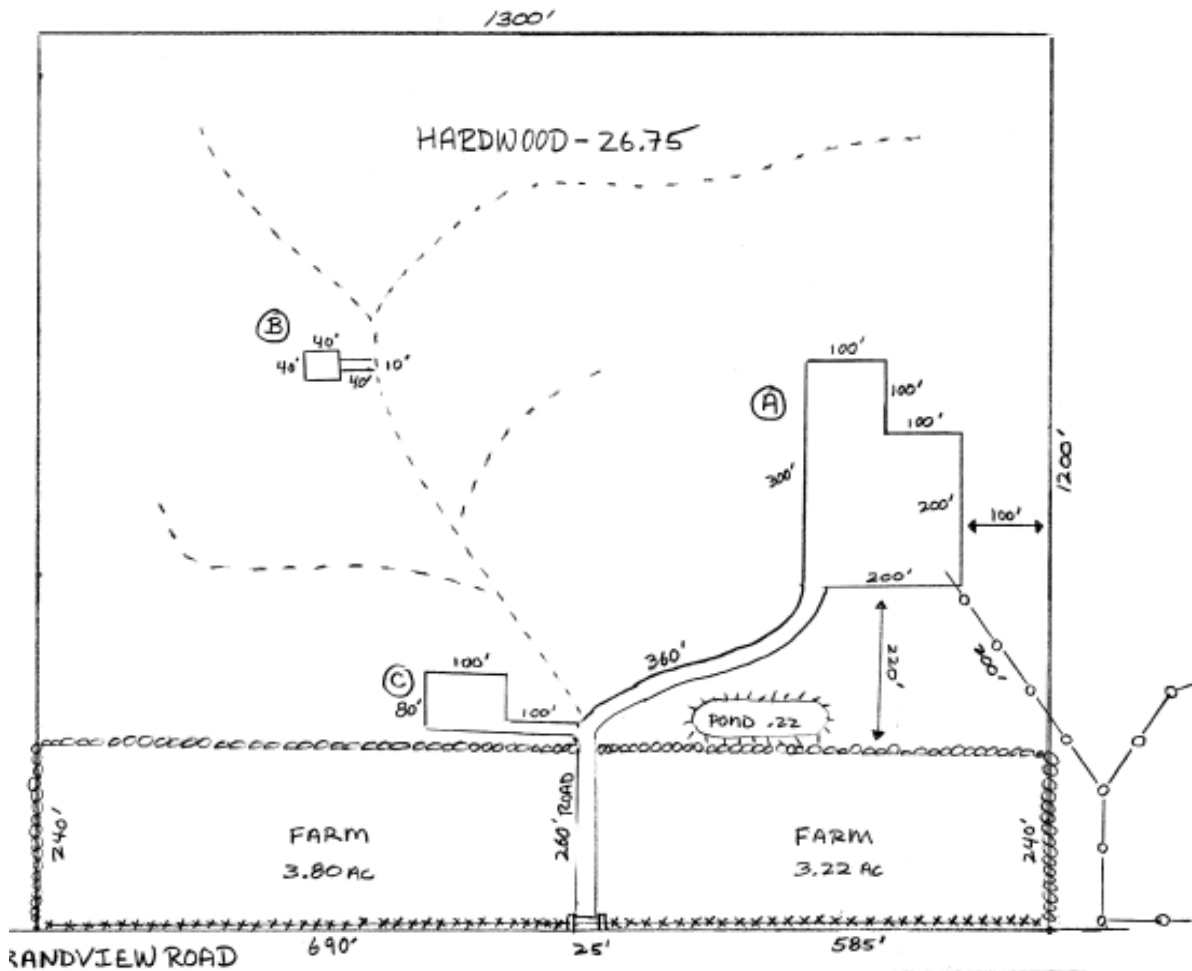
Land not in current use does not float around the property. Not in current use land (**NICU**) must be identified on the application map.

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

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Map Examples

Example 1



AX MAP 8 LOT 66 - GRANDVIEW FARM

SCALE: 1 INCH = 200 FEET

TOTAL ACRES: 35.81+

TOTAL NOT IN CURRENT USE: 1.82

A) House, barn, well, septic, grounds: 1.15

Driveway - 25' x 620' = 15,500 sq ft: .36

Powerline - 8' x 200' = 1,600 sq ft: .04

B) Sap/Sugar House 40' x 40' = 1,600 sq ft: .05

Driveway 10' x 40' = 400 sq ft

C) Farmstand, parking 80' x 100' = 8,000 sq ft: .22

Driveway 15' x 100' = 1,500 sq ft

TOTAL IN CURRENT USE: 33.99

Farm 7.02

Hardwood 26.75

Irrigation Pond - Wetland .22

Stonewall ooooo

Fence *****

Powerline -o-o-o-

Access Road ===

Woods Roads - - - - -

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FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION APPLICATION FOR CURRENT USE ASSESSMENT

STEP 1 - PROPERTY OWNER(S)

TAX YEAR APPLIED FOR: April 1, 2033

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	McDonald	Amos	E
	McDonald	Betty	A
MAILING ADDRESS			
489 Grandview Road			
MUNICIPALITY		STATE	ZIP CODE
Dixs Grant		New Hampshire	03200

STEP 2 - PROPERTY LOCATION

PLEASE TYPE OR PRINT	(a) ACCESSIBLE STREET LOCATION		MUNICIPALITY		COUNTY		
	489 Grandview Road		Dixs Grant		Coos		
	(b) TOTAL ACRES/PARCEL/TRACT		# ACRES ALREADY IN CU		# ACRES TO BE ENROLLED IN CU		
	35.81+		0		33.99		
	TOTAL REMAINING ACRES NOT IN CU				1.82		
(c) TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #	
8 66							
# IN CU		# NOT IN CU		# IN CU		# NOT IN CU	
33.99 1.82							
DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #	
0002 0036							

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

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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No
(d) Has "Documentation of Stewardship" been provided for Forest Land	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, type of documentation: <u>County SPI - USDA</u>	

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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% RECREATIONAL ADJUSTMENT*	
		YES	NO
FARM LAND	7.02		X
FOREST LAND: WHITE PINE			
HARDWOOD	26.75		X
ALL OTHER			
FOREST LAND WITH DOCUMENTED STEWARDSHIP:			
WHITE PINE			
HARDWOOD			
ALL OTHER			
UNPRODUCTIVE LAND			
WETLAND	.22		X

*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.

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) Amos McDonald	SIGNATURE (in black or dark blue ink) <i>Amos McDonald</i>	DATE 2/21/2033
TYPE OR PRINT NAME (in black or dark blue ink) Betty McDonald	SIGNATURE (in black or dark blue ink) <i>Betty McDonald</i>	DATE 2/21/2033
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

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Example 2

JOB _____
 SHEET NO. _____ OF _____
 CALCULATED BY _____ DATE 2/19/20
 CHECKED BY _____ DATE _____
 SCALE 30 in Rods

TM R2-14A
100 acres

70a hardwood

20a
White Pine

10 acres steep ledge - unproductive

TM/L: R2-14A

Address: Off Wentworth Rd

Owner: John R Jones

	acres	management	Rec Adj
Hardwood	70	yes	yes
White Pine	20	yes	yes
Unproductive	<u>10</u>	yes	yes
Total in CU	100 acres		

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FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR CURRENT USE ASSESSMENT

STEP 1 - PROPERTY OWNER(S)

TAX YEAR APPLIED FOR: April 1, 20XX

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	<u>Jones</u>	<u>John</u>	<u>R</u>
	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 - PROPERTY LOCATION

PLEASE TYPE OR PRINT	(a) ACCESSIBLE STREET LOCATION		MUNICIPALITY		COUNTY		
	<u>off Wentworth Road</u>		<u>Albany</u>		<u>Carroll</u>		
	(b) TOTAL ACRES/PARCEL/TRACT	(c) ACRES ALREADY IN CU	(d) ACRES TO BE ENROLLED IN CU	TOTAL REMAINING ACRES NOT IN CU			
	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>			
	(e) TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		
	<u>R2</u>	<u>14A</u>					
(f) IN CU	(g) NOT IN CU	(h) IN CU	(i) NOT IN CU	(j) IN CU	(k) NOT IN CU	(l) IN CU	(m) NOT IN CU
<u>100</u>	<u>0</u>						
DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #	
<u>742</u>	<u>199</u>						

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

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 checked="" type="checkbox"/> No
(d) Has "Documentation of Stewardship" been provided for Forest Land	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, type of documentation: _____	

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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% RECREATIONAL ADJUSTMENT*	
		Yes	No
FARM LAND	—	<input type="checkbox"/>	<input type="checkbox"/>
FOREST LAND: WHITE PINE	20	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HARDWOOD	70	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ALL OTHER	—	<input type="checkbox"/>	<input type="checkbox"/>
FOREST LAND WITH DOCUMENTED STEWARDSHIP:			
WHITE PINE	—	<input type="checkbox"/>	<input type="checkbox"/>
HARDWOOD	—	<input type="checkbox"/>	<input type="checkbox"/>
ALL OTHER	—	<input type="checkbox"/>	<input type="checkbox"/>
UNPRODUCTIVE LAND	10	<input checked="" type="checkbox"/>	<input type="checkbox"/>
WETLAND	—	<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.

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 Chb 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) <i>John R Jones</i>	SIGNATURE (in black or dark blue ink) <i>John R Jones</i>	DATE <i>2/22/20XX</i>
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

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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	<u>Yes</u> No	<u>Yes</u> No	G A <u>P</u>	G A <u>P</u>	G <u>A</u> P		
Hardwood	70	<u>Yes</u> No	<u>Yes</u> No	G A <u>P</u>	G <u>A</u> 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	<u>Yes</u> 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.								
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.

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:

- G = 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.

CURRENT USE CRITERIA BOOKLET

FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION APPLICATION FOR CURRENT USE ASSESSMENT

STEP 1 - PROPERTY OWNER(S)

TAX YEAR APPLIED FOR: April 1, 20XX

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME <i>Smith</i>	FIRST NAME/CORPORATION/TRUST NAME <i>Jane</i>	INITIAL <i>Q</i>
	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 - PROPERTY LOCATION

PLEASE TYPE OR PRINT	(a) ACCESSIBLE STREET LOCATION <i>Maple Street</i>		MUNICIPALITY <i>Tamworth</i>		COUNTY <i>Carroll</i>	
	(b) TOTAL ACRES/PARCEL/TRACT <i>30</i>		# ACRES ALREADY IN CU <i>0</i>		# ACRES TO BE ENROLLED IN CU <i>28.57</i>	
	TOTAL REMAINING ACRES NOT IN CU <i>1.43</i>					
	(c) TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #	
	<i>R1</i>	<i>23</i>	<i>R1</i>	<i>25</i>		
	# IN CU <i>20.82</i>	# NOT IN CU <i>1.43</i>	# IN CU <i>7.74</i>	# NOT IN CU <i>0</i>	# IN CU	# NOT IN CU
DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		
<i>3321</i>	<i>123</i>	<i>3104</i>	<i>124</i>			

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

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 checked="" type="checkbox"/> No
(d) Has "Documentation of Stewardship" been provided for Forest Land	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, type of documentation: _____	

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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% RECREATIONAL ADJUSTMENT*	
		Yes	No
FARM LAND	0	<input type="checkbox"/>	<input type="checkbox"/>
FOREST LAND: WHITE PINE	5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HARDWOOD	9.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ALL OTHER	13.34	<input checked="" type="checkbox"/>	<input type="checkbox"/>
FOREST LAND WITH DOCUMENTED STEWARDSHIP:			
WHITE PINE	—	<input type="checkbox"/>	<input type="checkbox"/>
HARDWOOD	—	<input type="checkbox"/>	<input type="checkbox"/>
ALL OTHER	—	<input type="checkbox"/>	<input type="checkbox"/>
UNPRODUCTIVE LAND	—	<input type="checkbox"/>	<input type="checkbox"/>
WETLAND	1	<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.

STEP 5 - SIGNATURE OF ALL PROPERTY OWNERS OF RECORD

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

(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) <i>Jane Q Smith</i>	SIGNATURE (in black or dark blue ink) <i>Jane Q Smith</i>	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