

**Readopt with amendment Rev 1801, effective 3-28-14 (Document #10560), to read as follows:**

CHAPTER Rev 1800 CONSERVATION RESTRICTION ASSESSMENT

Statutory Authority: RSA 79-B:4, V

PART Rev 1801 DEFINITIONS

Rev 1801.01 "Charitable, educational and other non-profit corporation or association" means those entities established and administered for the purpose of promoting and obligated by charter or otherwise, to promote the conservation of natural resources, including the maintaining of land or water areas predominately:

- (a) In a natural, scenic, or open condition;
- (b) For agricultural, farming, open space or forest use; or
- (c) For any other use or condition consistent with the protection of environmental quality.

Rev 1801.02 "Department" means the New Hampshire department of revenue administration.

Rev 1801.03 "Grantee" means an entity to which a conservation restriction easement is granted.

Rev 1801.04 "Inconsistent use improvements" means any improvement which changes the land to a use which does not qualify for current use assessment under RSA 79-A.

Rev 1801.05 "Land categories" means those categories of land defined in RSA 79-A:2, VI, VII, IX, XIII, and XIV.

Rev 1801.06 "Municipal assessing officials" means those charged by law with the duty of assessing taxes and being the:

- (a) Governing body of a municipality;
- (b) Board of assessors or selectmen of a municipality; or
- (c) County commissioners of an unincorporated place.

Rev 1801.07 "Recreation land" means land that meets the criteria of RSA 79-A:4, II.

Rev 1801.08 "Soil potential index (SPI)" means soil potential index as defined in RSA 79-A:2, XII.

PART Rev 1802 APPLICATION PROCEDURES

Rev 1802.01 Application Filing, Approval, Distribution, and Appeal.

(a) A landowner applying for a conservation restriction assessment shall complete and file Form PA-60 "Conservation Restriction Assessment Application" with the municipal assessing officials of the

municipality in which the land is located by April 15 of the tax year for which the conservation restriction assessment is to be granted.

(b) The landowner shall file the following documents with Form PA-60 “Conservation Restriction Assessment Application”:

- (1) A map or drawing of the entire parcel that includes:
  - a. Both, conservation restriction assessment and non-conservation restriction assessment 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, or unproductive land for which the applicant is seeking conservation restriction assessment;
  - d. The forest type category for any forest land as defined in RSA 79-A:2, VII; and
  - e. All portions of land not to be classified under conservation restriction assessment;
- (2) A soil potential index for farmland pursuant to Cub 304.04, if applicable;
- (3) Documentation of forest land stewardship in accordance with current use board rules, if applicable;
- (4) The class, grade, location, and site quality of forest land as defined in Cub 304.05;
- (5) A copy of the deed granting the conservation easement;
- (6) A copy of the power of attorney if an agent signs the Form PA-60 “Conservation Restriction Assessment Application”; and
- (7) The recording fee, pursuant to RSA 79-B:4, IV and determined in accordance with RSA 478:17-g, I, shall be filed with Form PA-60 “Conservation Restriction Assessment Application”.

(c) A copy of Form PA-60 “Conservation Restriction Assessment Application” shall be retained by the landowner or the landowner’s agent at the time that the application is submitted to the municipal assessing officials.

(d) After receipt of a Form PA-60 “Conservation Restriction Assessment Application”, and no later than July 1, a majority of the municipal assessing officials shall indicate their approval, by signing and dating the application if it is determined that the following conditions have been met:

- (1) The conservation restriction is held by a qualifying conservation non-profit corporation, as defined in RSA 79-B:2, X; and
- (2) The conservation restriction contains one of the demonstrated public benefits listed in RSA 79-B:4, VI.

(e) If the application is approved, the municipal assessing officials shall distribute the completed Form PA-60 “Conservation Restriction Assessment Application” as follows:

- (1) The original to the county register of deeds with the recording fee, pursuant to RSA 79-B:4, IV;
  - (2) A copy to be retained by municipal assessing officials; and
  - (3) A copy to the landowner, for purposes of notification pursuant to RSA 79-B:4, II.
- (f) If the application is denied, a majority of the municipal assessing officials shall:
- (1) Date and sign the form;
  - (2) State the reason for denial;
  - (3) Return a copy of the denied Form PA-60 to the land owner, for purposes of notification pursuant to RSA 79-B:4, II; and
  - (4) Refund the recording fee to the land owner.

Rev 1802.02 Withdrawal of Application. The landowner may withdraw Form PA-60 “Conservation Restriction Assessment Application” in the same year in which it was submitted, provided the municipality has not recorded the form with the county register of deeds.

Rev 1802.03 Appeals. A landowner may appeal the decision made pursuant to Rev 1802.01 (f) within 180 days from the date of decision by filing with:

- (a) The New Hampshire board of tax and land appeals pursuant to RSA 79 B:5; or
- (b) The New Hampshire superior court within the county where the property is located pursuant to RSA 79 B:5.

#### PART Rev 1803 LIMITS ON LAND

Rev 1803.01 Developed Land. Developed land, as defined by RSA 79-B:2, V, shall be taxable in accordance with RSA 75:1.

Rev 1803.02 Factors Affecting Classification. The provisions of RSA 79-A shall apply to land under conservation restriction assessment.

Rev 1803.03 Reserved Rights. The portion of conservation restriction easement land in which the landowner has reserved rights in the deed granting such easement, which allow for future inconsistent use improvements, in specified or unspecified geographic areas, including ingress and egress thereto, shall be taxable in accordance with RSA 75:1 when an inconsistent use occurs.

Rev 1803.04 Inconsistent Use Improvements.

(a) Inconsistent use improvements shall be any improvement that changes the land use so that it no longer qualifies for current use assessment pursuant to RSA 79-A, subjecting it to taxation in accordance with RSA 75:1.

(b) Any portion of land as described in Cub 303.02, and Cub 307.01 through Cub 307.03, necessary for the support and service of any inconsistent use improvements shall be included in such RSA 75:1 assessment.

Rev 1803.05 Recreation Land. Land meeting the recreation criteria under RSA 79-A:4, II shall be assessed at 20% less than the current use value of the land.

#### PART Rev 1804 DISQUALIFICATION OF LAND

Rev 1804.01 Conditions of Disqualification. Land under conservation restriction assessment shall be considered disqualified and the inconsistent use penalty imposed in accordance with RSA 79-B:6 when the land does not qualify for conservation restriction assessment.

Rev 1804.02 Notice Required. The landowner shall notify the municipal assessing officials as soon as the landowner is aware of any inconsistent use improvement upon land which has been granted conservation restriction assessment.

Rev 1804.03 Amount of Land Disqualified. The amount of land disqualified shall be in accordance with RSA 79-A:7, IV, V, and VI.

Rev 1804.04 Inconsistent Use Penalty Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land” Completion and Distribution.

(a) The municipal assessing officials, when assessing an inconsistent use penalty pursuant to RSA 79-B:6, shall:

- (1) Complete Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land”;
- (2) Provide on the form the date and the cause of the inconsistent use;
- (3) Provide on the form the amount of the inconsistent use penalty; and
- (4) Provide on the form the signatures of the majority of the municipal assessing officials and the date on which it was signed.

(b) The municipal assessing officials shall, upon completion of their portion of Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land”:

- (1) Retain a copy for their records; and
- (2) Forward the original and 3 copies of Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land” to the tax collector for billing and collection of the tax due.

(c) The tax collector shall, upon receipt of Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land”:

- (1) Complete the applicable portion of the form;

- (2) Send a copy of the completed Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land” to the landowner responsible for the inconsistent use penalty; and
  - (3) Send a copy of the completed Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land” to the grantee of the easement.
- (d) Upon receipt of payment of the inconsistent use penalty and the recording fee, the tax collector shall:
- (1) Enter the date the payment was received;
  - (2) Acknowledge that payment by signature; and
  - (3) Forward the original form and recording fee to the county registry of deeds in which the property is located.

Rev 1804.05 Abatement Of Inconsistent Use Penalty on Conservation Restriction Land.

- (a) A property owner may request an abatement of an inconsistent use penalty assessment.
- (b) The inconsistent use penalty abatement request shall be in writing and submitted to the municipal assessing officials within 60 days of the date of tax notice.
- (c) Upon receipt of the abatement request pursuant to section (b) above, the municipal assessing officials shall review the request and shall either grant or deny the abatement in writing within 180 days after the notice of tax date.

Rev 1804.06 Appeal. If the municipal assessing officials neglect or refuse to abate the inconsistent use penalty, a property owner may either:

- (a) Apply in writing, accompanied by the required fee, to the New Hampshire board of tax and land appeals within 240 days of the date of tax notice pursuant to RSA 79-B:5; or
- (b) Petition the New Hampshire superior court in the county where the property is located within 240 days of the date of tax notice pursuant to RSA 79-B:5.

PART Rev 1805 FORMS, REPORTS AND APPLICATIONS REQUIRED

Rev 1805.01 Form PA-60 “Conservation Restriction Assessment Application”.

- (a) A landowner applying for a conservation restriction assessment shall complete and file with the municipal assessing officials by April 15 their portion of Form PA-60 “Conservation Restriction Assessment Application”, typed or written in black ink.
- (b) The municipal assessing officials shall complete their portion of the form by granting the application in accordance with Rev 1802.01 (d) or denying the application and providing the reason for denial in accordance with Rev 1802.01 (f).
- (c) The municipal assessing officials shall distribute the copies of the approved Form PA-60 “Conservation Restriction Assessment Application” in accordance with Rev 1802.01 (e).

Rev 1805.02 Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land”.

(a) Municipal assessing officials shall complete their portion of Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land”, and distribute the form in accordance with Rev 1804.04.

(b) The tax collector shall enter on Form PA-61 “Inconsistent Use Penalty on Conservation Restriction Land” information relative to the bill for the inconsistent use penalty as indicated on the form and in accordance with Rev 1804.04.

Rev 1805.03 Forms, Reports, and Applications Availability. Forms, reports, and applications shall be available from:

- (a) Any municipality for easement forms;
- (b) The department’s forms line at (603) 230-5001;
- (c) On line at: <http://www.revenue.nh.gov>;
- (d) By writing to the department at: [www.revenue.nh.gov](http://www.revenue.nh.gov); or
- (e) By writing to the department at:

New Hampshire Department of Revenue Administration  
 Municipal and Property Division  
 PO Box 487  
 Concord, NH 03302-0487.

**APPENDIX**

<b>RULE</b>	<b>STATUTE</b>
Rev 1801.01	RSA 79-B:4, V
Rev 1801.02	RSA 79-B:4, V
Rev 1801.03	RSA 79-B:4, V
Rev 1801.04	RSA 79-B:4, V
Rev 1801.05	RSA 79-B:4, V
Rev 1801.06	RSA 21-J:11, I and III; RSA 21-J:13, VI
Rev 1801.07	RSA 79-B:4, V
Rev 1801.08	RSA 79-B:4, V
Rev 1802.01	RSA 79-B:4, V; RSA 79-B:4, VI
Rev 1802.02	RSA 79-B:4, V
Rev 1802.03	RSA 79-B:4, V; RSA 79-B:5
Rev 1803.01	RSA 79-B:4, V
Rev 1803.02	RSA 79-B:4, V

Rev 1803.03	RSA 79-B:4, V
Rev 1803.04	RSA 79-B:4, V
Rev 1803.05	RSA 79-B:4, V
Rev 1804.01	RSA 79-B:4, V
Rev 1804.02	RSA 79-B:4, V
Rev 1804.03	RSA 79-B:4, V
Rev 1804.04	RSA 79-B:4, V
Rev 1804.05	RSA 79-B:4, V
Rev 1804.06	RSA 79-B:4, V; RSA 79-B:5
Rev 1805.01	RSA 79-B:4, V
Rev 1805.02	RSA 79-B:4, V
Rev 1805.03	RSA 21-J:13, IV