

A Technical Information Release is designed to provide immediate information of changes in tax laws administered by the Department for the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.)

The purpose of this information release is to notify town officials and landowners of a Board of Tax and Land Appeals decision which effects current use forest land as defined in RSA 79-A:5, I and Cub 304.03. Questions may be directed to the NH Department of Revenue Administration, Property Appraisal Division, PO Box 457, Concord, NH 03302-0457 or (603) 271-2687.

CURRENT USE FOREST LAND RANGES

The Board of Tax and Land Appeals (BTLA) ruled in the case of the Town of Marlow, Docket No.: 18478-01RA, that "...the town's practice of using the high end value of the Current Use forest land 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 BTLA ordered the town to reassess all Current Use forest land to comply with the applicable statute and the rules adopted by the Current Use Board.

The law and rules require assessing officials to consider the class, grade, location, site quality and type as defined by Cub 304.03 (a) when determining where a particular parcel of land is placed within the forest land range of assessments, rather than placing all properties at one end of the range.

The BTLA proposed the following two approaches as practical ways to satisfy the need to obtain factual information from taxpayers as to each Current Use property's grade, location and site quality in a manner that is not overly burdensome to either the taxpayers or the assessing officials:

- Utilize a simple matrix (using rankings of good, fair or poor) to justify an assessment within the forest land range, or
- Request the taxpayer to provide information in the form of a county soil map and/or topographical map depicting the property.

[Select here to obtain a copy of the BTLA decision](#), which includes an explanation of their suggested matrix, and [select here to obtain a copy of the Cub \(Current Use Board\) Rules](#).

Individuals who need auxiliary aids for effective communications in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Property Appraisal Division.