

Current Use Board
2022 Public Forum

**CHAPTER 79-A
CURRENT USE TAXATION**

Section 79-A:1

RSA 79-A:1 Declaration of Public Interest. – It is hereby declared to be in the public interest to encourage the preservation of open space, thus providing a healthful and attractive outdoor environment for work and recreation of the state's citizens, maintaining the character of the state's landscape, and conserving the land, water, forest, agricultural and wildlife resources. It is further declared to be in the public interest to prevent the loss of open space due to property taxation at values incompatible with open space usage. Open space land imposes few if any costs on local government and is therefore an economic benefit to its citizens. The means for encouraging preservation of open space authorized by this chapter is the assessment of land value for property taxation on the basis of current use. It is the intent of this chapter to encourage but not to require management practices on open space lands under current use assessment.

1. Proposed 2023/2024 Forest Land Assessment Ranges

Forest Land		Forest Land w/Documented Stewardship	
White Pine	\$123 - \$185	White Pine	\$74 - \$111
Hardwood	\$65 - \$98	Hardwood	\$39 - 59
All Other	\$40 - \$60	All Other	\$24 - \$36

Wetland	\$24
Unproductive	\$24

2. Proposed 2023/2024 Farmland Assessment Range: \$25 - \$425

The Board is currently working on updating the Agricultural Land Assessment Model. New values are anticipated for the 2024/2025 tax year.

3. Proposed rule changes to:

- Cub 304.07 Documented Forest Stewardship Assessment
- Cub 309.06 Form CU-12 Summary of Forest Stewardship Plan for Current Use Assessment

These changes will provide municipalities a procedure to require updated documentation for forest stewardship plans on properties that change ownership and form changes that will require effective dates of a plan or an expiration date of a plan to be provided.

Proposed rules may be viewed on the DRA website at:
<https://www.revenue.nh.gov/current-use/forums-meetings.htm>