

CURRENT USE CRITERIA BOOKLET

Current Use Administrative Rules

Note: Complete copies of Cub 100, Cub 200, Cub 300 rules with source notes can be found at Administrative Rules, 25 Capitol Street, Room 217, Concord, NH 03301 or on the Department of Revenue website at www.nh.gov/revenue.

www.gencourt.state.nh.us/rules/state_agencies/cub100-300.html

CHAPTER Cub 100 ORGANIZATIONAL RULES

CHAPTER Cub 200 PRACTICES and PROCEDURES

CHAPTER Cub 300 CRITERIA FOR CURRENT USE

PART Cub 301 DEFINITIONS

Cub 301.01 “Accident, mistake, or misfortune” means something outside a person’s control, or something which a reasonably prudent person would not be expected to guard against or provide for.

Cub 301.02 “Betterment” means the installation or construction of improvements which influence the value of land, such as:

- (a) Roads, with the exception of roadways and trails pursuant to Cub 303.06;
- (b) Water lines, with the exception of irrigation lines pursuant to Cub 303.09;
- (c) Sewage lines, with the exception of farm land tile drainage;
- (d) Utility lines, with the exception of a power source used exclusively to service equipment pursuant to Cub 303.10; or
- (e) Other physical improvements, with the exception of fencing pursuant to Cub 303.08. The term does not include equipment as defined in Cub 301.08.

Cub 301.03 “Certified tree farm” means a tree farm that has received from the NH Tree Farm Committee:

- (a) A tree farm approval letter that the tree farm meets the requirements of the national tree farm program of the American Forest Foundation; or
- (b) A current renewal letter.

Cub 301.04 “Contiguous parcels” means more than one parcel of land, having identical ownership, which is connected, disregarding whether it is divided by a highway, railbed, river, or water body or the boundary of a political subdivision.

Cub 301.05 “Curtilage” for the purposes of this chapter means the land upon which a structure stands and the land immediately surrounding the structure, including the following:

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- (a) A yard contiguous to the structure;
- (b) Land groomed and maintained around the structure; and
- (c) Land necessary to the support and service of the structure such as, but not limited to:
 - (1) Driveways and improved parking;
 - (2) Utility lines;
 - (3) Wells; or
 - (4) Septic tanks and leach fields.

Cub 301.06 “Development area” means that area within a development plan which is undergoing physical changes as referenced in Cub 301.02.

Cub 301.07 “Development plan” means:

- (a) Any subdivision plat, site plan, or building permit application supporting documents or similar documents required by state law or municipal ordinance and filed with the appropriate officials; or
- (b) A document prepared by the landowner describing his/her intent to build a road, construct buildings, create subdivisions, excavate gravel or otherwise develop land which is classified under current use.

Cub 301.08 “Equipment” means devices which are not permanently affixed and are used exclusively for a farming or forestry purpose that, upon being situated or relocated, does not affect the utility of the underlying land, such as, but not limited to:

- (a) Transportable animal shelters;
- (b) Seasonal tunnels;
- (c) Portable irrigation pumps; or
- (d) Tree sap collection devices.

Cub 301.09 “Highest and best use” means that use which will most likely produce the highest market value, greatest financial return, or the most profit.

Cub 301.10 “Irrigation” means to supply controlled amounts of water to grow in-ground crops or to supply drinking water to pastured livestock pursuant to Cub 303.09.

Cub 301.11 “Map” means a drawing or a survey of a parcel or tract of land, qualified for current use assessment pursuant to Cub 304, which includes but is not limited to the following:

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(a) Identification of the entire parcel or tract of land oriented to establish the location by including:

- (1) The municipality tax map and lot number of the parcel of land;
- (2) For a tract of land, the separate municipal tax map and lot number of each contiguous parcel; and
- (3) The identification of the road(s) from which the parcel or tract of land is accessed;

(b) Identification of the total acreage of the parcel or, for a tract of land, the total acreage of each contiguous parcel;

(c) Specific location of all not in current use (NICU) portions of the parcel or tract of land, sufficiently well-defined to allow the municipal assessing officials to distinguish the NICU land from the current use land by including:

- (1) NICU boundary dimensions;
- (2) NICU acreage calculations; and
- (3) Dimensions sufficient to locate the NICU land using existing identifiable landmarks such as, but not limited to;
 - a. Stone walls;
 - b. Parcel boundary line survey markers;
 - c. Roadways and road frontage;
 - d. Rivers, ponds, and lakefront;
 - e. Mature trees; or
 - f. Buildings;

(d) Identification of the classifications of the land to be assessed as current use including:

- (1) The location and the acreage of the land to be classified as either farm, unproductive, or wetlands;
- (2) The location and the acreage of the land to be classified as forest land including the forest class type pursuant to Cub 304.06; and
- (3) A table containing a summary of the acreage to be classified as farm, unproductive, wetlands, and forest land types.

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Cub 301.12 “Municipal assessing officials” means those charged by law with the duty of assessing taxes, including the:

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

Cub 301.13 “Municipality” means a city, town, or unincorporated place. The term includes “municipal”.

Cub 301.14 “Not in current use (NICU)” means land not in current use as identified by the map, which has:

- (a) Not met the qualifying criteria for current use assessment; or
- (b) Not been included by the landowner(s) as being enrolled in current use assessment.

Cub 301.15 “Parcel” means a separate plot of land as identified by the municipality tax map and lot number.

Cub 301.16 “Seasonal tunnel” means a non-permanent covering, used exclusively for extending the growing season or for enhancing the growth of crops grown in the underlying farm land, which:

- (a) Consists of fastened framing covered with membrane sheeting or other similar coverings which can be disassembled without damage and with little effort or difficulty;
- (b) Is not permanently affixed to the underlying farm land with concrete or similar non-portable footings;
- (c) When removed does not affect the utility of the underlying farm land;
- (d) Does not contain tables or benches;
- (e) Does not contain permanent electric service, heat, or ventilation; and
- (f) Is not used to provide shelter or housing for livestock, or for storage.

Cub 301.17 “Soil potential index (SPI)” means a number which indicates the production capability of farm land as determined by the United States Natural Resource Conservation Service, and which is obtainable through the county conservation district offices.

Cub 301.18 “Structures” means buildings, appurtenances, or other man-made improvements and impediments which alter and interfere with the natural state of the land.

Cub 301.19 “Tax year” means April 1 of any year to March 31 of the next year, inclusive.

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Cub 301.20 “Tract” means contiguous parcels of land having identical ownership which qualify for current use assessment in any category or combination of categories as described under Cub 304.01.

Cub 301.21 “Undeveloped land” means any land which is not used for residential, commercial, or industrial purposes, other than the growing of farm and forest products.

Cub 301.22 “Unimproved land” means any land, left in its natural state, which is devoid of structures or other betterments.

Cub 301.23 “Value-added agricultural products” means products or materials grown on farm land and processed beyond their natural state as harvested, for market or sale.

PART Cub 302 CURRENT USE APPLICATION APPROVAL, DENIAL, OR APPEAL

Cub 302.01 Applying for Current Use Assessment.

(a) Landowners applying for current use shall complete Form A-10 “Application for Current Use Assessment” pursuant to Cub 309.03, and file the form with the municipal assessing officials on or before April 15 of the tax year in which they are requesting that the land be enrolled in current use.

(b) A landowner prevented by accident, mistake, or misfortune, of filing the Form A-10 by April 15 may apply at a later date prior to the setting of the municipality’s tax rate for the tax year in which the application was submitted.

(c) A separate Form A-10 shall be filed for:

- (1) Non-contiguous parcels of land; or
- (2) Contiguous tracts of land located in more than one municipality.

(d) Every Form A-10 shall be accompanied by:

- (1) A map of the entire parcel or tract as defined in Cub 301.11;
- (2) The county registry of deeds recording and filing fee pursuant to Cub 302.02;
- (3) The documentation of the soil potential index production capability of land, if applicable; and
- (4) The documentation of forestry stewardship as described in Cub 304.07 or the Form CU-12 “Summary of Forest Stewardship Plan for Current Use Assessment” pursuant to Cub 309.06, if applicable.

Cub 302.02 County Registry of Deeds Recording and Filing Fee.

(a) When a Form A-10 is filed with the municipal assessing officials, the landowner shall pay a county registry of deeds filing fee, pursuant to RSA 478:17-g, I, made payable to either the municipality

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in which the form has been filed or made payable to the county registry of deeds in which the property is located.

(b) The recording of the Form A-10 shall serve as notice that a contingent lien has been created on the parcel or tract of land dependent upon if and when the land is subsequently disqualified from current use pursuant to RSA 79-A:5, VII.

(c) The filing fee shall be applied as follows:

(1) For a tract of contiguous parcels of land on one Form A-10 application, the landowner shall pay one filing fee; and

(2) For non-contiguous parcels of land on separate Form A-10 applications, the landowner shall pay a filing fee for each separate parcel application.

Cub 302.03 Approval of Current Use Application.

(a) Upon receipt of a Form A-10 application, the municipal assessing officials, or their designee, shall review the submitted application for completeness and that:

(1) The application was timely filed or that the owner had been prevented from filing timely due to accident, mistake, or misfortune;

(2) The land ownership information is accurate and provides all current owners of record;

(3) The description of the parcel or tract of land to be enrolled in current use accurately reflects the municipal property record card(s) and tax map information;

(4) The land to be enrolled in current use has met the open space criteria in Cub 304;

(5) The description of the number of acres on the application to be enrolled in current use, the NICU acres, and the current use categories match the submitted map;

(6) If the landowner(s) request the use of a SPI for the farm land, the supporting SPI documentation has been provided;

(7) If the landowner(s) request forest land stewardship assessment, the supporting stewardship documentation has been provided;

(8) The county registry of deeds filing fee has been provided; and

(9) All of the landowners have signed and dated the application.

(b) The municipal assessing officials, or their designee, shall verify that the map meets the definition in Cub 301.11 and provides sufficient detail in which to establish the location of the NICU land.

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(c) If the landowner has requested to receive the 20% recreational reduction pursuant to RSA 79-A:4, II, the municipal assessing officials, or their designee, shall verify that the current use land meets the requirements in Cub 304.02 (b).

(d) If after review of the Form A-10 application and accompanying documentation the municipal assessing officials, or their designee, determine that the application or the documentation is incomplete, they shall:

(1) Notify the landowner(s) in writing of any application or documentation deficiencies by:

- a. Specifying the basis of each deficiency; and
- b. Providing the owner with the necessary detail in order to comply and correct each deficiency; and

(2) Provide the landowner(s) a reasonable period of time in which to provide the requested information.

(e) Upon approval of the submitted Form A-10 and accompanying documentation, the municipal assessing officials shall:

(1) Sign and date the Form A-10 pursuant to Cub 309.03; and

(2) Record the signed and approved Form A-10 at the county registry of deeds:

- a. On or before August 1; or
- b. Within 14 days if the application was approved after August 1.

Cub 302.04 Denial of Form A-10 Application for Current Use Assessment.

(a) Upon denial of the submitted Form A-10, the municipal assessing officials shall:

(1) Sign and date the Form A-10 pursuant to Cub 309.03;

(2) Notify the landowner in writing of the denial no later than July 1, or within 15 days if the application had been filed after July 1;

(3) Specify the reason(s) for denial; and

(4) Refund or return the county registry of deeds filing fee to the applicant.

Cub 302.05 Appeal of Current Use Application Denial.

(a) A landowner who has complied with RSA 79-A:5, II may, within 6 months of notification of denial or granting of a different current use classification by the municipal assessing officials, appeal to

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either the board of tax and land appeals pursuant to RSA 79-A:9 or the superior court pursuant to RSA 79-A:11, if:

- (1) The municipal assessing officials deny the current use application in its entirety or in part; or
- (2) The municipal assessing officials grant a different current use classification than what was applied for.

Cub 302.06 Withdrawal of Current Use Application. The landowner may withdraw the Form A-10 application in the same year in which it was submitted, provided that the municipal assessing officials have not recorded the Form A-10 with the county registry of deeds.

PART Cub 303 FACTORS AFFECTING CLASSIFICATION AND ASSESSMENT OF CURRENT USE LAND

Cub 303.01 Frontage. Land which qualifies for current use assessment shall not be excluded because of road or water frontage.

Cub 303.02 Building Lot.

- (a) A building lot shall consist of the curtilage of the buildings, structures, and betterments.
- (b) The dimensions and or acreage size of the NICU building lot, for the purposes of current use assessment, shall not be governed by:
 - (1) Local municipal ordinances;
 - (2) Planning board requirements; or
 - (3) Local zoning ordinances.
- (c) Sections of a parcel or tract of land divided by a NICU building lot or NICU land shall be considered contiguous if, when combined, they meet the acreage requirement of Cub 304.01.

Cub 303.03 Excavation. Lands used in operations involving removal for sale, barter, or exchange of soil, gravel, stone and other earthen material shall not qualify for current use assessment except as allowed by RSA 79-A:7, IV(b).

Cub 303.04 Test Pits. Test pits shall not disqualify land from current use when the purpose of the test pit is to:

- (a) Determine whether or not the land would be suitable for building;
- (b) Detect the presence of water sources; or

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- (c) Identify the mineral content of the land.

Cub 303.05 Utility Lines. Land supporting power lines, pipelines, sewer lines, water lines, and other utilities that are not for the sole benefit of the landowner shall be eligible for current use assessment:

- (a) Under the category in which the land would normally qualify; and
- (b) If the presence and maintenance of such utilities would affect the income producing capability of the underlying farm or forest land, the municipal assessing officials shall consider this to be a factor in determining the assessed range of value.

Cub 303.06 Roads. Land supporting roads or trails, including wetland crossings, shall be eligible for current use assessment when the primary purpose and use of the road or trail is for one or more of the following purposes:

- (a) Farming activities pursuant to Cub 304.03;
- (b) Forestry or watershed activities pursuant to Cub 304.05; or
- (c) Recreational activities pursuant to RSA 79-A:4, II.

Cub 303.07 Existing Right-of-Way. Land enrolled in current use, on which an owner of an adjoining parcel has a right-of-way for access, shall:

- (a) Remain in current use when a road is constructed within the right-of-way by the adjoining parcel owner for purposes pursuant to Cub 303.06; or
- (b) Remain assessed as current use when a non-qualifying road is constructed within the right-of-way by the adjoining parcel owner who shall be the party assessed and responsible for the payment of the right-of-way land use change tax pursuant to Cub 308.

Cub 303.08 Fencing. Land supporting fencing and the associated power source(s) which is used exclusively to contain pastured livestock or used for the protection of crops shall be eligible for current use assessment under the category in which the land would normally qualify.

Cub 303.09 Irrigation. Land supporting irrigated farm land that is used exclusively for sustaining livestock or for in-ground crops shall be eligible for current use assessment under the category in which the land would normally qualify.

Cub 303.10 Equipment. Land supporting tree sap collection devices inclusive of its housing, the non-permanent staging area, and the associated power source, or other non-permanent devices, which are used exclusively for farming or forestry purposes shall be eligible for current use assessment under the category in which the land would normally qualify.

Cub 303.11 Seasonal Tunnel. Land supporting a seasonal tunnel, as defined in Cub 301.16, shall be classified and assessed as farm land.

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Cub 303.12 Acreage Discrepancies.

(a) If upon review of a Form A-10 application, pursuant to Cub 302.03(a)(3), the municipal assessing officials or their designee find that the acreage of a parcel of land does not accurately reflect the municipal property record card and tax map information, the landowner shall provide documented evidence of the acreage of the parcel.

(b) When the total acreage of a parcel or tract of land previously enrolled in current use has changed due to either a survey or municipal tax map correction if:

(1) The total acreage of the parcel or tract of land is more than previously assessed:

- a. The newly discovered excess land shall be classified as current use; and
- b. The landowner shall provide an updated map to classify the additional acreage current use category; or

(2) The total acreage of the parcel or tract of land is less than previously assessed:

- a. The landowner shall provide an updated map; or
- b. The landowner shall provide documented evidence that the property continues to meet the current use

PART Cub 304 CURRENT USE ASSESSMENT OF OPEN SPACE LAND

Cub 304.01 Current Use Acreage Requirement.

(a) Open space land shall consist of:

- (1) A parcel or tract of farm land, forest land, or unproductive land totaling 10 or more acres;
- (2) A parcel or tract of any combination of farm land, forest land, or unproductive land, which totals 10 or more acres;
- (3) A certified tree farm of any size;
- (4) A tract of unimproved wetland of any size; or
- (5) A tract of undeveloped land of any size, actively devoted to the growing of agricultural or horticultural crops with an annual gross income from the sale of crops normally produced thereon totaling at least \$2,500, subject to the following:
 - a. The landowner shall demonstrate to the local municipal assessing officials that during the previous year, at least \$2,500 gross income was earned from the sale of agricultural or horticultural crops grown on the land;

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b. All land qualifying for current use assessment under Cub 304.01(a)(5), above, shall be required to show \$2,500 of annual gross income from the sale of crops normally produced thereon;

c. Land qualified for open space assessment under Cub 304.01(a)(5), above, shall be classified as follows:

1. The acreage on which the income producing crop is actually grown shall be classified as farm land, pursuant to Cub 304; and

2. Contiguous land not involved in the income producing activity shall be classified as farm land, forest land, or unproductive land, pursuant to Cub 304, regardless of acreage; and

d. Land qualified under this section in tax years prior to 1993 may stay in current use even though the annual gross value of \$2,500 came from the sale of value-added agricultural products marketed from the land, provided that such landowner(s) continue to produce such products that qualified the land for current use assessment

Cub 304.02 Current Use Assessment Recreational Reduction.

(a) A landowner that meets the requirements of RSA 79-A:4, II may request to receive the 20% recreational reduction for opening their land to public recreational use without entrance fee:

(1) At the time of submission of the Form A-10 "Application for Current Use Assessment";
or

(2) By completing and filing Form CU-18 "Notice of Change in Current Use Assessment" with the municipal assessing officials.

(b) A landowner granted the 20% reduction for recreation use shall not post the land to prohibit activities described under RSA 79-A:4, II unless such posting has been approved by the municipal assessing officials, and:

(1) If the landowner posts the land without the approval of the municipal assessing officials, the:

a. 20% reduction shall not be allowed for the subsequent April 1st tax year; and

b. Municipal assessing officials, or their designee, may complete Form CU-18 "Notice of Change in Current Use Assessment" and mail a copy to the landowner;

(2) Once the municipal assessing officials have removed the 20% recreational reduction, the land shall not be eligible for the recreational reduction during the subsequent 3 year period, including the tax year of disallowance; and

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(3) Signage intended to warn the general public that a specific safety hazard exists on a particular parcel or tract of open space land shall not be considered a posting of land and not cause the removal of the 20% reduction for recreation use.

(c) A landowner receiving the 20% recreational reduction may request to have the recreational reduction removed by completing and filing Form CU-18 "Notice of Change in Current Use Assessment" with the municipal assessing officials.

Cub 304.03 Current Use Assessment of Farm Land.

(a) Farm land, pursuant to RSA 21:34-a, shall be a parcel or tract of undeveloped land, devoted to, or capable of, the production of crops including the following:

- (1) Forage;
- (2) Grains;
- (3) Fruit;
- (4) Vegetables;
- (5) Herbs;
- (6) Plantation Christmas trees;
- (7) Nursery stock;
- (8) Sod;
- (9) Floral products;
- (10) Pasturage;
- (11) Fiber;
- (12) Oilseeds; or
- (13) Short rotation tree fiber farming.

Cub 304.04 Farm Land Assessing Factors and Use of the Soil Potential Index (SPI).

(a) A landowner may require the municipal assessing officials to use the most recent SPI in determining the assessed value of a parcel or tract of farm land by providing either:

- (1) A single SPI for the entire parcel or tract of farm land; or
- (2) A separate SPI for each separate parcel of farm land.

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(b) When a landowner provides the SPI, the municipal assessing officials shall use the SPI to determine the assessed value of that parcel or tract of farm land as follows:

- (1) The low end shall be subtracted from the high end of the farm land assessment range;
- (2) The difference derived from (1) above shall be multiplied by the SPI provided by the landowner; and
- (3) The dollar amount of the low end of the farm land range shall be added to the product derived from (2) above.

(c) When a landowner does not provide an SPI for the parcel or tract of farm land, the municipal assessing officials in determining the assessed value of the farm land shall consider other factors that might affect the income producing capability of the farm land such as:

- (1) Elevation and steep slopes;
- (2) Rocks and quality of the soil;
- (3) Location and accessibility;
- (4) Availability of water for irrigation; or
- (5) Other physical attributes.

(d) The assessed value of farm land shall be equalized by multiplying the assessment by the municipality's most recent department of revenue administration median equalization ratio pursuant to RSA 79-A:5, I; and

(e) For the tax year in which the municipality has undergone a full revaluation or a full statistical revaluation, the assessed value of farm land shall be equalized by multiplying the assessment by 100%.

Cub 304.05 Current Use Assessment of Forest Land.

(a) For purposes of this section, the following definitions shall apply:

- (1) "Class" as referenced in RSA 79-A:2, V, means land enrolled in current use as forest land;
- (2) "Grade" as referenced in RSA 79-A:2, V, means land having a physical geography affecting timber harvesting costs by the presence or absence of the following:
 - a. Steep slopes;
 - b. The presence of boulders and rock outcrops;
 - c. Ravines;

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- d. Wetland or bodies of water; or
- e. Any other physical attributes;

(3) "Location" as referenced in RSA 79-A:2, V, means characteristics affecting accessibility to the land, by the presence or absence of the following:

- a. Legal restrictions to access;
- b. Abutting a maintained public highway; or
- c. Any other characteristics affecting accessibility;

(4) "Site quality" means the capacity of a parcel of land to produce wood, including factors that affect management, as follows:

- a. The quality of the soil;
- b. The climate and elevation;
- c. Physical geography; or
- d. Any other factors that would affect the management of the land; and

(5) "Type" as referenced in RSA 79-A:2, V, means the mix of tree species, as listed in Cub 304.06(a).

(b) Forest land shall be one of the following:

(1) A tract of undeveloped land actively devoted to, or capable of, growing trees of any age including the production or enhancement of one the following:

- a. Forest products;
- b. Maple sap;
- c. Naturally seeded Christmas trees; or
- d. Wildlife habitat; or

(2) A certified tree farm.

(c) Forest land that has been subjected to clear cutting shall still qualify as forest land under the forest class type prior to the clear cut until it can be determined by the subsequent re-growth that the forest class type has undergone a change.

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(d) A landowner that has conducted clear cutting for the purposes of converting the forest land to farm land shall:

(1) Notify the municipal assessing officials in writing, or by filing a completed CU-18 "Notice of Change in Current Use Assessment" at the time the change in category is made; and

(2) Provide an updated map with the corresponding change.

(e) Forest land stand types, pursuant to Cub 304.06(a), shall:

(1) For stands sufficiently uniform in species composition, be classified at a minimum of 10-acre forest types; or

(2) Be classified by the number of acres according to forest type.

Cub 304.06 Forest Land Types.

(a) Forest land types shall be as follows:

(1) White pine forest stands in which white pine trees make up the majority of the stocking;

(2) Hardwood forest stands in which any combination of hardwood trees, as listed below, along with other less common hardwood species make up the majority of the stocking:

a. Red oak;

b. Sugar maple;

c. Yellow birch; and

d. White birch; or

(3) All other forest stands in which tree species not included in (1) and (2) above make up the majority of the stocking.

(b) The assessed value of forest land shall be equalized by multiplying the assessment by the municipality's most recent department of revenue administration median equalization ratio pursuant to RSA 79-A:5, I.

(c) For the tax year in which the municipality has undergone a full revaluation or a full statistical revaluation, the assessed value of forest land shall be equalized by multiplying the assessment by 100%.

Cub 304.07 Documented Forest Stewardship Assessment.

(a) At the time of application for current use assessment, or at any time after enrollment into current use, landowners requesting documented forest stewardship assessment shall submit the following supporting documentation:

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(1) A statement of current and past forestry accomplishments, including an explanation of deviations from the objectives of the past plans;

(2) A map as defined in Cub 301.11; and

(3) One of the following:

a. A letter from the New Hampshire Tree Farm Committee confirming certified tree farm status;

b. A current certificate documenting the land's conformance with the Sustainable Forestry Initiative Standard (SFI) or Forest Stewardship Council (FSC)-US Forest Management Standard;

c. A forest stewardship plan that includes:

1. A title page with the following:

(i) Complete ownership information; and

(ii) Complete mailing address;

2. Date plan is being submitted;

3. Term of plan:

(i) Effective dates; or

(ii) Expiration date;

4. A statement of forest stewardship objectives;

5. Current forest stand type descriptions;

6. Current management prescriptions that address the following:

(i) Timber;

(ii) Fish and wildlife habitat;

(iii) Soil;

(iv) Water quality;

(v) Recreational resources;

(vi) Aesthetic values;

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(vii) Cultural features;

(viii) Forest protection;

(ix) Wetlands; and

(x) Threatened and endangered species and unique natural communities;

7. A boundary maintenance schedule;

8. An access development and road maintenance plan, if applicable; and

9. The signature of:

(i) A New Hampshire licensed forester; or

(ii) A person exempted from licensure under RSA 310-A:98 II, if the person meets the qualifications for licensure in RSA 310-A:104; or

d. A completed Form CU-12 "Summary of Forest Stewardship Plan for Current Use Assessment" as described in Cub 309.06.

(b) A landowner receiving documented forest stewardship assessment shall, periodically, at intervals of 5 or more years after the initial documented stewardship assessment, provide to the municipal assessing officials upon their request:

(1) An update of the information contained in Cub 304.07 (a) (1) through (3); or

(2) A statement that either the current forest stewardship plan satisfying Cub 304.07 (a) (1) through (3), or the current CU-12 form has not expired.

(c) When the ownership changes for land enrolled in current use receiving the documented forest stewardship assessment, the new landowner shall have 6 months from the date of the ownership change to:

(1) Remove the documented forest stewardship assessment by filing a CU-18 "Notice of Change in Current Use Assessment" as described in Cub 309.07; or

(2) Continue the documented forest stewardship assessment by providing the municipal assessing official evidence of continued stewardship by submitting:

a. Supporting documentation satisfying Cub 304.07(a) (1) through (3); or

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b. A statement that either the current forest stewardship plan satisfying Cub 304.07 (a)(1) through (3) or the current CU-12 form has not expired and an updated title page containing the new landowner's information and expiration date.

(d) If the landowner fails to provide the documentation sought under Cub 304.07 (b) or (c), the municipal assessing official or their designee shall remove the documented forest stewardship assessment by completing and filing a Form CU-18 "Notice of Change in Current Use Assessment"

Cub 304.08 Assessing Factors for Municipal Assessing Officials for Forest Land and Forest Land with Documented Stewardship.

(a) The municipal assessing officials shall consider the class, type, grade, site quality, and location, pursuant to the following factors when determining where within the forest land range of assessments a particular parcel of land is placed pursuant to RSA 79-A:2, V:

- (1) The land shall meet the definition of "class" of forest land in Cub 304.05(a)(1);
- (2) The type of forest land shall be determined pursuant to Cub 304.05(a)(5), Cub 304.05(e), and Cub 304.06(a);
- (3) The assessed value shall increase as the grade has an effect to decrease the costs of timber harvesting, and the assessed value shall decrease as the grade has an effect to increase costs;
- (4) The assessed value shall increase as the location has an effect to increase accessibility, and the assessed value shall decrease as the location has an effect to decrease accessibility;
- (5) The assessed value shall increase as site quality has an effect to increase the ability to produce wood; and
- (6) The assessed value shall decrease as site quality has an effect to decrease the ability to produce wood.

Cub 304.09 Current Use Assessment of Unproductive Land.

(a) Unproductive land, as defined in RSA 79-A:2, XIII, shall be one of the following:

- (1) An area of a parcel or tract of unimproved land that:
 - a. Has no structures or betterments;
 - b. By its nature is incapable of producing farm or forest crops; and
 - c. Is being left in its natural state without interference with the natural ecological process; or
- (2) An area of a parcel or tract of unimproved wetland, as defined in RSA 79-A:2, XIV, that:

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- a. By its nature is incapable of producing farm or forest crops; and
- b. By reason of wetness is being left in its natural state.

(b) For wetland, assessing officials shall allow a buffer of up to 100 feet in depth provided that the land within the buffer is:

- (1) Unimproved; and
- (2) Is being left in its natural state without interference with the natural ecological processes.

(c) The assessed value of unproductive land and wetland shall be equalized by multiplying the assessment by the municipality's most recent department of revenue administration median equalization ratio pursuant to RSA 79-A:5, I.

(d) For the tax year in which the municipality has undergone a full revaluation or a full statistical revaluation, the assessed value of forest land shall be equalized by multiplying the assessment by 100%.

Cub 304.10 Appeal of Current Use Assessed Value.

(a) A landowner aggrieved by the current use assessed value may file an abatement request with the municipal assessing officials pursuant to RSA 76:16.

(b) When a landowner files an abatement request for the farm land or forest land current use assessed value range, the landowner shall provide to the municipal assessing officials:

- (1) An SPI for farm land;
- (2) Supporting documentation from a licensed forester pertaining to the forest land grade, location, and site quality; or
- (3) Supporting documentation pertaining to how the grade, location, site quality, or other physical attributes affect the income producing capability of the farm land or forest land.

(c) If the municipal assessing officials deny the abatement request, a landowner may appeal to either the board of tax and land appeals pursuant to RSA 76:16-a or superior court pursuant to RSA 76:17.

PART Cub 305 ASSESSMENT RANGES FOR CURRENT USE LAND

Cub 305.01 Effective Date of Current Use Land Assessment Ranges. The effective date for the assessment ranges listed below in this part shall be for April 1.

Cub 305.02 Current Use Assessment Ranges for Farm Land. The assessment ranges for farm land shall be \$25 to \$425 per acre.

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Cub 305.03 Current Use Assessment Ranges for Forest Land Categories. The assessment ranges for forest land types without documented stewardship shall be as follows:

- (a) The category of white pine shall be \$123 to \$185 per acre;
- (b) The category of hardwood shall be \$65 to \$98 per acre; and
- (c) The category of all other shall be \$40 to \$60 per acre.

Cub 305.04 Current Use Assessment Ranges for Forest Land Categories with Documented Forest Stewardship. The assessment ranges for forest land types with documented stewardship shall be as follows:

- (a) The category of white pine shall be \$74 to \$111 per acre;
- (b) The category of hardwood shall be \$39 to \$59 per acre; and
- (c) The category of all other shall be \$24 to \$36 per acre.

Cub 305.05 Current Use Assessment Range for Unproductive Land. The assessment for unproductive land shall be \$24 per acre.

Cub 305.06 Current Use Assessment Range for Wetland. The assessment for wetland shall be \$24 per acre.

PART Cub 306 CHANGE IN CURRENT USE CLASSIFICATION CATEGORY

Cub 306.01 Reclassification of Farm Land, Forest Land, or Wetland.

- (a) When land is changed in use to another qualifying current use category the landowner shall:
 - (1) Notify the municipal assessing officials in writing or by filing a completed CU-18 "Notice of Change in Current Use Assessment" at the time the change in category is made; and
 - (2) Provide an updated map with the corresponding change.
- (b) When qualifying current use land acreage is changed in size due to a survey, boundary line adjustment, or boundary line agreement, the landowner shall:
 - (1) Notify the municipal assessing officials in writing, or by filing a completed CU-18 "Notice of Change in Current Use Assessment" with the municipal assessing officials at the time the change in size is made; and
 - (2) Provide an updated map with the corresponding change.

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(c) The assessed value for current use land which has changed from one qualifying current use classification or forest type to another qualifying current use classification or forest type shall not be changed until April 1 of the new tax year.

Cub 306.02 Reclassification of Unproductive Land.

(a) Land classified as unproductive land because it is inaccessible or impractical to harvest farm or forest products, as provided under RSA 79-A:2, XIII, shall be reclassified as forest land or farm land if the land becomes accessible or practical to harvest, and:

(1) The landowner shall notify the municipal assessing officials in writing, or by filing a completed CU-18 "Notice of Change in Current Use Assessment" at the time the change in category is made; and

(2) Provide an updated map with the corresponding change; or

(3) The municipal assessing officials may complete and file Form CU-18 "Notice of Change in Current Use Assessment" and provide a copy to the landowner indicating the change in category.

(b) The assessed value for the unproductive land above, which has changed to another qualifying current category, shall not be changed until April 1 of the new tax year.

(c) No notice of intent to cut wood or timber, required by RSA 79:10, shall be approved for timber harvesting on land classified as unproductive land, until:

(1) The landowner has provided an updated map or completed and submitted a CU-18 "Notice of Change in Current Use Assessment" with an updated map, to the municipal assessing officials;

(2) The municipal assessing officials, upon receipt of the updated map, have re-assessed the unproductive land to the appropriate forest category; or

(3) The notice of intent to cut has been corrected and resubmitted to the municipal assessing officials to exclude the cutting of the land that is assessed as unproductive land.

Cub 306.03 Reclassification of Current Use Land to Non-Qualifying Current Use Land.

(a) When land classified as current use has undergone a change pursuant to Cub 307, the land shall be assessed a land use change tax in accordance with Cub 308.

(b) If the non-qualifying change in use does not affect the entire parcel or tract of land, the landowner shall:

(1) Notify the municipal assessing officials in writing, or by filing a completed CU-18 "Notice of Change in Current Use Assessment" with the municipal assessing officials at the time the change in classification is made; and

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(2) Provide an updated map with the corresponding change.

(c) The current use tax assessment shall reflect the category and current use status as of April 1 of the year in which the change occurred and shall not be changed until April 1 of the new tax year.

PART Cub 307 CHANGE IN USE OF THE LAND TO A NON-QUALIFYING USE

Cub 307.01 When Current Use Land is Changed.

(a) The municipal assessing officials shall assess the land use change tax to the landowner, or to the party responsible for the right-of-way land use change tax, at the time of a change to a non-qualifying use by completing Form A-5 “Municipality Land Use Change Tax Bill” as described in Cub 309.04.

(b) Land assessed as current use shall be considered changed, and the land use change tax imposed pursuant to Cub 308.03, when a change to the land takes place that is contrary to the requirements of the category under which the land is assessed.

(c) Such change in use shall be deemed to occur when:

(1) The parcel or tract of land is sold or transferred to another owner and no longer meets the minimum acreage requirements described in the category in which the land is classified except when:

a. The transferred parcel of land is less than the minimum qualifying current use acreage, but is contiguous to and has identical ownership as the land owned by the purchaser; and

b. The purchaser advises the municipal assessing officials, in writing within 60 days from the date of the sale, of the purchaser’s intent to file Form A-10 “Application for Current Use Assessment” for additional qualifying land within the abutting tract; or

(2) Development occurs which changes the condition of the land so as to disqualify it from current use assessment.

(d) If the purchaser in (c)(1)b., above, does not file Form A-10 “Application for Current Use Assessment” on or before the next April 15, the land use change tax shall be imposed as of the date on which the sale or change in use occurred.

(e) An adjoining property owner who constructs a right-of-way access road on a parcel of current use land, pursuant to RSA 79-A:7 VI, (e), which does not meet the qualifying current use criteria in Cub 303.06, shall be assessed a right-of-way land use change tax and shall be the party responsible for payment of the tax.

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Cub 307.02 Development Other Than Condominiums.

(a) In the case of a development, other than condominiums, any land in the development area undergoing physical changes as referenced in Cub 301.02, including land identified in the development plan required to satisfy the density, setback, or other condition, that requires that land to remain undeveloped as part of the plan approval shall be removed from current use pursuant to RSA 79-A:7, I.

(b) Any lot or site, or combination of adjacent lots or sites shown thereon, which are under identical ownership shall remain in current use until such time as there is no longer 10 qualifying acres of developable land, as shown on the approved development plan.

Cub 307.03 Condominium Developments.

(a) In the case of a condominium development, the development area land undergoing physical changes as referenced in Cub 301.02, including the percentage interest in the common land area assigned to the unit(s), shall be removed from current use pursuant to RSA 79-A:7, I.

(b) Individual land use change tax bills shall be issued for each unit and the percentage of ownership interest in the condominium declaration language shall be used as the basis to calculate the amount of land value attributable to each unit.

Cub 307.04 When Land is Sold or Transferred. If a parcel of land is sold or transferred to another owner and still meets the minimum or other acreage requirements as described in the category in which the land is assessed, the land shall remain in current use.

Cub 307.05 When Farm Land Does Not Produce \$2,500 Annual Gross Income. Farm land which qualified for current use assessment under Cub 304.01(a)(5) and (6) shall be considered changed and the land use change tax imposed when the landowner cannot demonstrate to the municipal assessing officials that at least \$2,500 gross income was earned each year from the sale of non-processed crops grown in the parcel of land for 4 out of the 5 previous years.

PART Cub 308 ASSESSING THE USE CHANGE TAX

Cub 308.01 "Owner at the time of the change", in the case of a change in use resulting from a sale of land, means the person or persons who purchased the land.

Cub 308.02 Assessing Full and True Value.

(a) For purposes of this section, the full and true value of the land, as referenced in RSA 79-A:7 shall be based on the highest and best use of the land as of:

- (1) The date the actual physical change was begun; or
- (2) The date on which the parcel no longer qualifies for current use assessment due to size.

(b) The full and true value of the land being disqualified pursuant to RSA 79-A:7 shall be based upon the highest and best use of the land, and include:

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- (1) The value of all betterments to the land; and
- (2) The value of all earthen materials in the case of a legal excavation site pursuant to Cub 308.03(f) below.

Cub 308.03 The Land Use Change Tax.

- (a) The land use change tax shall not be assessed until the extent of the change in use becomes determinable.
- (b) For purposes of this section, one tax year shall be April 1 to March 31.
- (c) The land use change tax shall be assessed as of the date the development began.
- (d) If the change in use is not completed within one tax year, the full and true value shall be determined and the land use change tax assessed when the change in use is completed to a point that the municipal assessing officials are satisfied that the development plan, as originally submitted or as subsequently amended, has been complied with, and they are able to determine the number of acres on which the use has changed.
- (e) If the change in use is not completed within one tax year and extends into 2 or more tax years, the following shall apply:
 - (1) The highest and best use of the property, pursuant to Cub 301.09, shall be established to determine the full and true value of the non-qualifying land;
 - (2) The municipal assessing officials shall determine as of April 1 of the second tax year the portion of land on which betterments or other physical changes have occurred and shall assess the land use change tax on the non-qualifying land; and
 - (3) The municipal assessing officials shall:
 - a. Assess the non-qualifying land at its highest and best use as of April 1 of the second tax year, and each subsequent year thereafter; and
 - b. Assess the remaining qualifying land as current use land.
- (f) The full and true value for sand and gravel pits, stone quarries, and mines shall be determined and the land use change tax assessed pursuant to Cub 308.02 (b), above, as follows:
 - (1) On the portion of land being excavated, at the time the excavation begins; and
 - (2) Based upon the breadth, depth, and scope of the development plan submitted to the local regulator pursuant to RSA 155-E, and as determined by the municipal assessing officials, prior to commencing excavation.

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(g) If any physical changes are made to the land prior to the issuance of any required local, state, or federal permit or approval, or if such changes otherwise violate any local ordinance, state, or federal law, the municipal assessing officials may:

- (1) Delay the assessment of the land use change tax until any and all required permits or approvals have been obtained or illegal actions remedied; and
- (2) Base the land use change tax on the highest and best use of the land at that later time pursuant to RSA 79-A:7, V, (a).

(h) The municipal assessing officials shall complete their portion of Form A-5 "Municipality Land Use Change Tax Bill" in accordance with Cub 309.04, and submit it to the tax collector with the Form A-5W "Land Use Change Tax Warrant".

(i) The tax collector shall:

- (1) Complete his or her portion of Form A-5; and
- (2) Bill the property owner or, pursuant to RSA 79-A:7, II, bill the responsible party.

(j) Upon receipt of payment from the property owner, the tax collector shall:

- (1) Sign the Form A-5;
- (2) Remit the original Form A-5 to the county registry of deeds with the recording fee; and
- (3) Upon receipt of the recorded Form A-5 from the county registry of deeds, submit a copy to the municipal assessing officials.

(k) Upon receipt of payment from the right-of-way responsible party, the tax collector shall:

- (1) Sign the Form A-5; and
- (2) Provide a copy of the signed Form A-5 to the municipal assessing officials.

Cub 308.04 Appeal of Land Use Change Tax.

(a) Any person aggrieved by the assessment of a land use change tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the municipal assessing officials for an abatement of the land use change tax.

(b) Upon receipt of the abatement request, the municipal assessing officials shall either grant or deny the abatement request within 6 months after the notice of tax date.

(c) If the municipal assessing officials neglect or refuse to abate the land use change tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards to either the board of tax and land appeals or superior court in accordance with RSA 79-A:10.

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PART Cub 309 CURRENT USE LAND ASSESSMENT FORMS

Cub 309.01 Current Use Land Assessment Form Availability. Copies of forms for current use land assessment shall be available by:

- (a) Downloading them at <http://www.nh.gov/revenue>;
- (b) Requesting them by telephone at 603-230-5950;
- (c) Writing to:

New Hampshire Department of Revenue Administration
Municipal and Property Division
P.O. Box 487
Concord, NH 03302-0487; or

- (d) Requesting them in person at:

New Hampshire Department of Revenue Administration
Governor Hugh Gallen State Office Park
109 Pleasant Street
Concord, NH 03301

Cub 309.02 Current Use Land Assessment General Form Requirements.

- (a) All administrative current use forms shall be approved by the board.
- (b) All forms that must be recorded shall be in compliance with the requirements of the New Hampshire county registry of deeds:

- (1) The writing, print, or type on all forms shall be in black or dark blue ink; and
- (2) All signatures shall be original.

Cub 309.03 Form A-10 Application for Current Use Assessment.

(a) Landowners requesting to have their open space land assessed as current use shall follow the application requirements pursuant to Cub 302.01.

(b) Landowners applying for current use assessment shall complete the Form A-10 and provide in:

- (1) STEP 1 of Form A-10:
 - a. The tax year for which the application is submitted;
 - b. The name of all of the current property owner(s) of record for the parcel or tract of land to be enrolled into current use;

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- c. The owner's current mailing address; and
- d. If there are more than 4 owners, submit a supplemental list of names and signatures;

(2) STEP 2 (a) of Form A-10:

- a. The physical property location of the parcel or tract of land being enrolled in current use by providing:

- 1. The nearest street from which the parcel or tract of land may be accessed; and

- 2. The municipality and the county in which the parcel or tract of land is located;

(3) STEP 2 (b) of Form A-10:

- a. The total number of acres in the parcel or the tract of land as referenced by deed, survey, or the municipal property assessment record(s);
- b. The total number of acres of a portion of the parcel or tract of land that is presently being assessed as current use land;
- c. The total number of acres of the parcel or tract of land that the landowner(s) requesting to be enrolled into current use assessment with the application; and
- d. The total number of remaining acres of the parcel or tract of land that are not enrolled in current use;

(4) STEP 2 (c) of Form A-10:

- a. The current municipal tax map and lot number for the parcel, or for each contiguous parcel in the tract of land;
- b. The total number of acres to be enrolled into current use and the total number of acres that will not be enrolled into current use for the parcel, or for each contiguous parcel in the tract of land; and
- c. The most recent county registry of deeds recorded book and page number for the parcel, or for each contiguous parcel in the tract of land;

(5) STEP 3 (a) of Form A-10, check the box acknowledging compliance:

- a. With Cub 302.01(d) that the required map has been included with the submitted Form A-10 "Application for Current Use Assessment"; and
- b. With all map provisions contained in Cub 301.11;

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(6) STEP 3 (b) of Form A-10, check the box acknowledging that the required county registry of deeds recording and filing fee has been included with the submitted Form A-10 “Application for Current Use”;

(7) STEP 3 (c) of Form A-10, check the appropriate box indicating that:

- a. The landowner(s) provided the soil potential index documentation with the submitted Form A-10 “Application for Current Use Assessment”; and
- b. The soil potential index is to be used for the municipal assessing officials assessment of the farm land pursuant to Cub 304.04; or
- c. The soil potential index has not been provided for farm land assessment;

(8) STEP 3 (d) of Form A-10:

- a. An indication by checking the appropriate box that the forest land meets the requirements for stewardship assessment pursuant to Cub 304.07; or
- b. An indication that the forest land does not meet the requirements for stewardship assessment pursuant to Cub 304.07; and
- c. If the forest land meets the requirements for stewardship assessment, an indication of the type of forest land stewardship documentation that has been submitted with the Form A-10 “Application for Current Use Assessment”;

(9) STEP 4 of Form A-10:

- a. The number of acres of land in each current use category as detailed by the submitted map; and
- b. Whether the 20% recreational reduction assessment pursuant to RSA 79-A:4, II and Cub 304.02 is being applied for; and

(10) STEP 5 of Form A-10, acknowledgement that the current use assessment requires compliance with New Hampshire State Statute RSA 79-A and Cub 300 and that the recording of the Form A-10 creates a contingent lien on the parcel or tract of land dependent upon if and when the land is subsequently disqualified from current use assessment pursuant to RSA 79-A:5, VII by providing:

- a. All current property owners listed in application STEP 1 printed name(s), signature(s), and date of their signature(s); or
- b. The printed name, signature, and date of signature an agent with power of attorney; and
- c. A copy of the agent’s executed power of attorney.

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(c) Municipal assessing officials shall review a submitted Form A-10 "Application for Current Use Assessment" pursuant to Cub 302.03 and complete and provide:

(1) STEP 6 of Form A-10, a check in the appropriate box indicating:

- a. The approval of the current use application pursuant to Cub 302.03, (e); or
- b. The denial of the current use application by providing the reason for denial pursuant to 302.04; and

(2) STEP 7 of Form A-10, the printed name(s), signature(s), and date of signature by a majority of the municipal assessing officials confirming the approval or denial of the current use application checked in STEP 6.

(d) If the municipal assessing officials have approved the application for current use assessment, they shall follow the recording procedure in Cub 302.03(e)(2).

(e) If the municipal assessing officials have denied the application for current use assessment, they shall follow the denial procedure in Cub 302.04.

Cub 309.04 Form A-5 Municipality Land Use Change Tax Bill.

(a) A separate Form A-5 "Municipality Land Use Change Tax Bill" shall be completed for each parcel of land on which the land use change tax will be assessed.

(b) The municipal assessing officials shall complete the Form A-5 and provide in:

(1) STEP 1 of Form A-5:

- a. An indication by checking the appropriate box whether the land use change tax is being billed to the landowner or to the right-of-way responsible party pursuant to RSA 79-A:7, VI, (e);
- b. The names of all the current property owner(s) of record for the parcel of land on which the land use change tax is being assessed, or the name of the owner(s) of the adjoining lot who are being assessed a right-of-way land use change tax as the party responsible; and
- c. The current mailing address in which to send the land use change tax bill;

(2) STEP 2 (a) of Form A-5, if the right-of-way responsible party box has been checked in Form A-5 STEP 1, provide the name of the owner of the property on which the right-of-way is physically located;

(3) STEP 2 (b) of Form A-5:

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a. The physical property location of the parcel of land being assessed the land use change tax by providing:

1. The nearest street from which the parcel of land may be accessed; and
2. The municipality and the county in which the parcel of land is located;

(4) STEP 2 (c) of Form A-5:

- a. The total number of acres in the parcel of land on which the land use change tax is being assessed as referenced by deed, survey, or by the municipal property assessment records;
- b. The current municipal tax map and lot number for the parcel of land on which the land use change tax is being assessed; and
- c. The most recent county registry of deeds recorded book and page number for the parcel of land;

(5) STEP 2 (d) of Form A-5:

- a. An indication by checking the appropriate box whether the land use change tax is being assessed on a portion of the acres in the parcel and is a partial release of land; or
- b. An indication by checking the appropriate box whether the land use change tax is being assessed on the total number of acres of the parcel and is a full release of the parcel of land; or
- c. The land use change tax is being assessed on the right-of-way and is not released from current use;

(6) STEP 3 (a) of Form A-5:

- a. The name of the original owner(s) that first enrolled the land into current use; and
- b. The county registry of deeds recorded book and page number for the original enrollment of the parcel or tract of land into current use;

(7) STEP 3 (b) of Form A-5, the total number of acres originally enrolled in current use for the parcel or original tract of land in STEP 3 (a) above;

(8) STEP 3 (c) of Form A-5, the total number of acres previously disqualified for the parcel or original tract of land since the time of original enrollment into current use;

(9) STEP 3 (d) of Form A-5, the total number of acres of land being assessed the land use change tax;

(10) STEP 3 (e) of Form A-5:

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- a. If the land use change tax is being assessed to the property owner, an indication of the number of acres remaining in current use from the time of the original enrollment by subtracting from STEP 3 (b) the total acres in STEP 3 (c) and STEP 3 (d); or
- b. If the land use change tax is being assessed to the right-of-way responsible party, an indication of the number of acres remaining in current use from the time of the original enrollment by subtracting from STEP 3 (b) the total acres in STEP 3 (c);

(11) STEP 4 (a) of Form A-5:

- a. A narrative description of the reason for disqualifying the land from current use; or
- b. A description of the reason for the right-of-way land use change tax;

(12) STEP 4 (b) of Form A-5, the actual date of the change in use;

(13) STEP 4 (c) of Form A-5, the full and true value of the land at the time that the disqualification was discovered;

(14) STEP 4 (d) of Form A-5, the amount of land use change tax by multiplying the full and true value in STEP 4 (c) by 10 percent;

(15) STEP 5 of Form A-5, the printed name(s), signature(s), and date of signature of the majority of the municipal assessing officials confirming the approval of the land use change tax assessment;

(16) STEP 6 (a) of Form A-5:

- a. An indication by checking the appropriate box whether the land use change tax is being assessed to the landowner, or to the right-of-way responsible party pursuant to RSA 79-A:7, VI, (e);
- b. The name the current property owner of record for the parcel of land on which the land use change tax is being assessed, or the name of the owner of the adjoining lot who is being assessed a right-of-way land use change tax as the party responsible; and
- c. The current mailing address in which to send the land use change tax;

(17) STEP 6 (b) of Form A-5, the actual date of the change in use from STEP 4 (b);

(18) STEP 6 (c) of Form A-5, the date that the municipal assessing officials signed the Form A-5 "Municipality Land Use Change Tax Bill" and Form A-5W "Land Use Change Tax Warrant";

(19) STEP 6 (d) of Form A-5, the full and true value at the time of the disqualifying change in use; and

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(20) STEP 6 (e) of Form A-5, the total land use change tax due and payable to the municipality.

(c) The municipal tax collector shall complete the Form A-5 and provide in:

(1) STEP 7 (a) of Form A-5, the name of the municipality that the land use change tax is payable and is also where the property is located;

(2) STEP 7 (b) of Form A-5, the name of the municipal tax collector and mailing address to which the land use change tax payment is to be sent;

(3) STEP 7 (c) of Form A-5, the physical location of the municipal tax collector's office;

(4) STEP 7 (d) of Form A-5, the municipal tax collector's office hours;

(5) STEP 7 (e) of Form A-5, an indication by checking the appropriate box whether the land use change tax is for a right-of-way and is exempt from recording at the county registry of deeds pursuant to RSA 79-A:7, I, (c);

(6) STEP 7 (f) of Form A-5;

a. The amount of the county registry of deeds recording fee required to release the land use change tax lien upon receipt of payment of the land use change tax; and

b. The name of the municipality, or name of the county that the county registry of deeds recording fee should be made payable;

(7) STEP 7 (g) of Form A-5, the due date for the payment of the land use change tax and if applicable, the county registry of deeds recording fee; and

(8) STEP 8 of Form A-5, acknowledgment upon receipt of payment of the land use change tax and if applicable, the county registry of deeds recording fee, and shall:

a. Sign and date the form; and

b. If applicable record the original Form A-5 with the county registry of deeds.

(d) The municipal tax collector shall provide to the municipal assessing officials a copy of the mailed land use change tax bill notice.

(e) Upon payment of the land use change tax, the municipal tax collector shall:

(1) Provide a copy of the non-recorded right-of-way signed Form A-5 to the municipal assessing officials; or

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(2) Provide a copy of the recorded signed Form A-5 to the municipal assessing officials.

Cub 309.05 Form A-5W Land Use Change Warrant.

(a) The municipal assessing officials shall complete and submit Form A-5W “Land Use Change Tax Warrant” as approved by the board, to the municipal tax collector to serve as the warrant for collection of the land use change tax.

(b) The municipal assessing officials shall complete the Form A-5W and provide in:

(1) STEP 1 of Form A-5W, the name and address of the municipality in which the land use change tax warrant is being committed;

(2) STEP 2 (a) of Form A-5W, the name of the county in which the municipality resides;

(3) STEP 2 (b) of Form A-5W, the name of the municipality tax collector;

(4) STEP 2 (c) of Form A-5W, the name of the municipality for which the tax collector collects tax;

(5) STEP 2 (d) of Form A-5W, the dollar amount of the land use change tax being assessed by the municipal assessing officials for which the tax collector shall collect;

(6) STEP 2 (e) of Form A-5W, the name of the municipality for which the municipal assessing officials are assessing the land use change tax;

(7) STEP 2 (f) of Form A-5W, the day that the municipal assessing officials signed the Form A-5 “Municipality Land Use Change Tax Bill” and Form A-5W;

(8) STEP 2 (g) of Form A-5W, the name and address of either the owner or the right-of-way responsible party to whom the land use change tax is to be billed;

(9) STEP 2 (h) of Form A-5W, the municipality tax map and lot number on which the land use change tax is being assessed; and

(10) STEP 3 of Form A-5W, the printed name(s), signature(s), and date of signature of the majority of the municipal assessing officials confirming the date on which the land use change tax is to be billed.

(c) The municipal assessing officials shall submit the Form A-5W to the municipal tax collector along with the signed Form A-5 “Municipality Land Use Change Tax Bill”.

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

(a) A landowner without a NH tree farm confirmation letter, documentation of a certified tree farm, or a forest stewardship plan that meets the requirements of Cub 304.07(a)(3)c, but who is applying for documented forest stewardship assessment, shall complete and file the landowner’s portion

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of Form CU-12 "Summary of Forest Stewardship Plan for Current Use Assessment" as approved by the board, with the municipal assessing officials in the municipality where the land is located.

(b) A landowner requesting forest stewardship assessment shall complete the Form CU-12 and provide in:

(1) STEP 1 of Form CU-12:

- a. The tax year for which the forest stewardship summary has been submitted;
- b. An indication by checking the appropriate box if the landowner is enrolling the land into forest stewardship or is providing an update to the existing forest stewardship information;
- c. The name of the current property owner(s) of record for the parcel or tract of land for which the forest stewardship current use assessment applies;
- d. The owner's current mailing address; and
- e. If there are more than 2 owners, submit a supplemental list of names and signatures;

(2) STEP 2 of Form CU-12, the term of the plan providing either:

- a. The effective dates; or
- b. An expiration date;

(3) STEP 2 (a) of Form CU-12, the physical property location of the parcel or tract of land for which the forest stewardship current use assessment applies by specifying:

- a. The nearest street from which the parcel or tract of land may be accessed; and
- b. The municipality and the county in which the parcel or tract of land is located;

(4) STEP 2 (b) of Form CU-12:

- a. The total number of acres in the parcel or the tract of land as referenced by deed, survey, or the municipal property assessment record(s);
- b. The total number of acres of a portion of the parcel or tract of land that is presently being assessed as current use land;
- c. The total number of acres of the parcel or tract of land that the landowner(s) request to be classified as forest land with documented stewardship; and
- d. The total number of acres not in current use;

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(5) STEP 2 (c) of Form CU-12, the current municipal tax map and lot number for the parcel, or for each contiguous parcel in the tract of land;

(6) STEP 3 (a) of Form CU-12, a check in the box acknowledging compliance with Cub 304.07(a)(1) that the required statement of current and past forestry accomplishments has been included with the submitted Form CU-12;

(7) STEP 3 (b) of Form CU-12, a check in the box acknowledging compliance with Cub 304.07(a)(2) that the required map has been included with the submitted Form CU-12;

(8) STEP 3 (c) of Form CU-12, a check in the box acknowledging compliance with Cub 304.07(a)(3)(c) by including a written summary of the forest stewardship plan as described in Cub 304.07(a)(3)(c) 1 through 6;

(9) STEP 4 of Form CU-12, acknowledgement that the current use documented forest stewardship assessment requires compliance with New Hampshire State Statute RSA 79-A and Cub 304.07 and, that failure to comply with the requirements might result in reclassification of the forest land assessment by providing:

- a. Landowner(s) listed in application STEP 1 printed name(s), signature(s), and date of their signature or the printed name, signature, and date of signature by an agent with power of attorney including a copy of the agent's executed power of attorney; and
- b. The forester's printed name, signature, license number, and date of signature; or
- c. An indication that the person is exempt from licensure pursuant to RSA 310-A:98, II.

(c) Municipal assessing officials shall review the submitted Form CU-12 "Summary of Forest Stewardship Plan for Current Use Assessment" and provide in:

- (1) STEP 5 of Form CU-12, a check in the appropriate box indicating:
 - a. The approval of the request for forest stewardship current use assessment; or
 - b. The denial of the request for forest stewardship current use assessment and the reason for denial.

(2) STEP 6 of Form CU-12, the printed name(s), signature(s), and date of signature by a majority of the municipal assessing officials confirming the approval or denial of the request for forest stewardship current use assessment.

Cub 309.07 Form CU-18 Notice of Change in Current Use Assessment.

(a) When a change occurs to the current use land assessment, Form CU-18 may be completed by either:

- (1) The landowner or their agent with power of attorney; or

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- (2) The municipal assessing officials or their designee;
- (b) The person completing Form CU-18 shall provide in:
- (1) STEP 1 of Form CU-18, an indication by checking the appropriate box whether the Form CU-18 is being completed by the:
- a. The landowner or their agent with power of attorney; or
 - b. The municipal assessing officials or their designee;
- (2) STEP 2 of Form CU-18:
- a. The name of the current property owner(s) of record for the parcel of land for which the form is being completed;
 - b. The owner's current mailing address; and
 - c. If there are more than 2 owners, submit a supplemental list of names and signatures;
- (3) STEP 3 of Form CU-18, the physical property location of the parcel of land for which the form is being completed by providing:
- a. The municipality in which the parcel of land is located;
 - b. The municipal tax map and lot number for the parcel of land; and
 - c. The nearest street from which the parcel of land may be accessed;
- (4) STEP 4 (a) of Form CU-18 if applicable, an indication by checking the appropriate box whether the 20% recreational reduction is being:
- a. Removed from the current use assessment; or
 - b. Requested for the current use assessment;
- (5) STEP 4 (b) of Form CU-18 if applicable, an indication by checking the box that the landowner is requesting that the farm land soil potential index be applied to the farm land current use assessment;
- (6) STEP 4 (c) of Form CU-18 if applicable, an indication by checking the appropriate box whether the forest land stewardship assessment is being:
- a. Removed from the current use assessment; or
 - b. Requested for the current use assessment;

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(7) STEP 4 (d) of Form CU-18 if applicable, an indication that there has been a change in current use category by providing an updated map and checking the appropriate box whether:

- a. The change is a reclassification of qualifying category or forest type;
- b. The change is a result of a change to qualifying current use acreage; or
- c. The change has resulted in the disqualification of current use land;

(8) STEP 5 of Form CU-18, the detail of the reason for change and the date of change to the current use assessment;

(9) STEP 6 of Form CU-18, the printed name(s), signature(s), and date of signature by:

- a. The landowner or their agent with power of attorney; or
- b. The municipal assessing officials or their designee; and

(10) STEP 7 of Form CU-18, an indication by checking the appropriate box whether the Form CU-18 was mailed to the landowner or the municipal assessing officials and the date that it was mailed.

PART Cub 310 APPEALS

Cub 310.01 Appeal of Current Use Application. If the municipal assessing officials deny in whole or in part any application for current use assessment, the applicant may appeal pursuant to RSA 79-A:9, RSA 79-A:11, and Cub 302.05.

Cub 310.02 Appeal of Current Use Assessed Value. A landowner aggrieved by the current use assessed value may file an abatement request with the municipal assessing officials pursuant to RSA 76:16 and Cub 304.10.

Cub 310.03 Appeal of Land Use Change Tax. Any person aggrieved by the assessment of a land use change tax may file an abatement request with the municipal assessing officials pursuant to RSA 79-A:10 and Cub 308.04.

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APPENDIX

| RULE | STATUTE |
|---------------------|---|
| Cub 102.02 | RSA 79-A:4, IV |
| Cub 201 | RESERVED |
| Cub 202 | RSA 79-A:4; RSA 541-A:16, I (c) |
| Cub 203 | RSA 79-A:4; RSA 541-A:16, I (b) (3) |
| Cub 204 | RSA 79-A:4; RSA 541-A:16, I (b) |
| Cub 205 | RSA 79-A:4; RSA 541-A:16, I (b) |
| Cub 207 | RSA 79-A:4, RSA 541-A:11, VIII; RSA 541-A:16 I, (a) |
| Cub 207.03 | RSA 79-A:4; RSA 541-A:16, I(b) |
| Cub 207.05 | RSA 79-A:4; RSA 541-A:16, I(b) |
| Cub 301.01 – 301.11 | RSA 79-A:4 |
| Cub 302.01 - 302.05 | RSA 79-A:4 |
| Cub 303.01 - 303.05 | RSA 79-A:4 |
| Cub 304.01 – 304.02 | RSA 79-A:4 |
| Cub 304.03 | RSA 79-A:4 and RSA 79-A:5 |
| Cub 304.04 – 304.08 | RSA 79-A:4 |
| Cub 304.10 – 304.17 | RSA 79-A:4 |
| Cub 305.01 – 305.03 | RSA 79-A:4 |
| Cub 306 | RSA 79-A:4 |
| Cub 307.01 | RSA 79-A:4 |
| Cub 307.04 – 307.05 | RSA 79-A:4 |
| Cub 308.01 | RSA 79-A:4 and RSA 79-A:7 |
| Cub 308.02 - 308.03 | RSA 79-A:4 |
| Cub 309 | RSA 79-A:4; RSA 541-A:16, I |
| Cub 309.02(a)-(c) | RSA 79-A:4 |
| Cub 309.02(d) | RSA 79-A:4 |
| Cub 309.03 | RSA 79-A:4 |
| Cub 309.04 | RSA 79-A:4 |
| Cub 310 | RSA 79-A:10 and RSA 79-A:11 |