Readopt with amendment Cub 305.03, effective 4-1-21 (Doc. #13180), to read as follows:

Cub 305.03 Assessment Ranges for Forest Land Categories. The assessment ranges for forest land categories 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 $64 to $96 per acre; and

(c) The category of all other shall be $40 to $60 per acre.

Readopt with amendment Cub 305.04, effective 4-1-21 (Doc. #13180), to read as follows:

Cub 305.04 Assessment Ranges for Forest Land Categories with Documented Stewardship. The assessment ranges for forest land categories 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 $38 to $58 per acre; and

(c) The category of all other shall be $24 to $36 per acre.

APPENDIX

<table>
<thead>
<tr>
<th>RULE</th>
<th>STATUTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cub 305.03</td>
<td>RSA 79-A:4</td>
</tr>
<tr>
<td>Cub 305.04</td>
<td>RSA 79-A:4</td>
</tr>
</tbody>
</table>