

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
**SUMMARY OF FOREST STEWARDSHIP PLAN
FOR CURRENT USE ASSESSMENT**

This form is NOT required if either of the following is provided to the Selectmen/Municipal Assessing Officials:

- A. A Letter from the New Hampshire Tree Farm Committee confirming Certified Tree Farm status; OR
- B. A current certificate or equivalent, documenting the land's conformance with the Sustainable Forestry Initiative Standard (SFI) or Forest Stewardship Council (FSC) - US Forest Management Standard, pursuant to Cub 304.09 (a)(3)c.

LAST NAME	FIRST NAME	MI
LAST NAME	FIRST NAME	MI
MAILING ADDRESS		
CITY/TOWN	STATE	ZIPCODE

1. Land is located in the City/Town of:
2. Street location of land being classified:
3. Local Tax Map / Block / Lot(s) of the land being classified:
4. Total number of acres in parcel(s): Total number of acres receiving current use assessment:
5. Total number of acres to be classified under the "Forestland with Documented Stewardship" category:
6. Attach a statement of past forestry accomplishments, including an explanation of deviations from the objectives of past plans submitted.
7. An updated map is required of the entire parcel(s) adequately identified and oriented to establish its location. In addition to showing overall boundaries and computation of acreages, the map shall show interior boundaries and acreages of land categories for which the applicant is seeking qualification. Differentiating land uses within each category and all portions of the parcel(s) not bearing current use shall be clearly identified and the appropriate acreages shown.
8. Attach a summary of all information required by Cub 304.09 (a)(3)c. See the back of form for requirements.

I/We certify that the land indicated above qualifies for Current Use assessment under the New Hampshire statute RSA 79-A and Cub 300 under the Code of Administrative Rules.

I/We understand that, should the use of the above described land be changed to a non-qualifying use, that the owner of record at the time of the change in use shall be liable for the Land Use Change Tax pursuant to RSA 79-A and the Criteria for Current Use, Cub 300.

SIGNATURE (IN INK) OF PROPERTY OWNER	DATE	SIGNATURE (IN INK) OF FORESTER	DATE
SIGNATURE (IN INK) OF PROPERTY OWNER	DATE	FORESTER'S LICENSE NUMBER	

APPROVED DENIED DATE _____

Reason For Denial _____

PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE
PRINT NAME OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	SIGNATURE (IN INK) OF SELECTMEN / MUNICIPAL ASSESSING OFFICIAL	DATE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY OF FOREST STEWARDSHIP PLAN
FOR CURRENT USE ASSESSMENT
 INSTRUCTIONS

WHEN TO COMPLETE FORM CU-12	<p>A landowner making an original application for Current Use assessment should complete Form CU-12 at the time of application only if the landowner intends for land to be assessed under the "Forestland with Documented Stewardship" category. Form CU-12 does not need to be completed if the land is being placed in the "Forestland", Farmland", or "Unproductive Land" categories. Form CU-12 does not need to be completed if a Forest Stewardship Plan, signed by a licensed forester, is submitted with the Current Use application.</p> <p>NOTE: After an original application for Current Use has been approved, local assessing officials may require the landowner to justify assessments within the "Forestland with Documented Stewardship" category at intervals of five years or more. Form CU-12, and a summary of the contents of the forest stewardship plan, may be submitted at such time in lieu of the Forest Stewardship Plan.</p>										
WHAT MUST BE FILED	<p>In order to be assessed under the category of "Forestland with Documented Stewardship", one of the following three items must be filed:</p> <ul style="list-style-type: none"> ● A Letter from the New Hampshire Tree Farm Committee confirming Certified Tree Farm status; OR ● A current certificate or equivalent, documenting the land's conformance with the Sustainable Forestry Initiative Standard (SFI) or Forest Stewardship Council (FSC)-US Forest Management Standard; OR ● A completed Form CU-12 and a summary of the Forest Stewardship Plan required by Cub 304.09 <p>ADMINISTRATIVE RULE Cub 304.09 (a)(3)c requires that the forest stewardship plan, or the Form CU-12, Summary of the Forest Stewardship Plan, include the following:</p> <ul style="list-style-type: none"> - The signature of a forester, licensed in New Hampshire, or the signature of a person exempted from licensure under RSA 310-A:98, provided such person meets the qualifications for license as specified in RSA 310-A:104; - A statement of forest stewardship objectives; - A description of current forest stands; - A description of current management prescriptions that address the following: <table border="0" style="margin-left: 40px;"> <tr> <td>(a) Timber;</td> <td>(f) Aesthetic Values;</td> </tr> <tr> <td>(b) Fish and Wildlife Habitat;</td> <td>(g) Cultural Features;</td> </tr> <tr> <td>(c) Soil;</td> <td>(h) Forest Protection</td> </tr> <tr> <td>(d) Water Quality;</td> <td>(i) Wetlands; and</td> </tr> <tr> <td>(e) Recreational Resources;</td> <td>(j) Threatened and Endangered Species and Unique Natural Communities;</td> </tr> </table> - A boundary maintenance schedule; and - An access development and road maintenance plan, if applicable. 	(a) Timber;	(f) Aesthetic Values;	(b) Fish and Wildlife Habitat;	(g) Cultural Features;	(c) Soil;	(h) Forest Protection	(d) Water Quality;	(i) Wetlands; and	(e) Recreational Resources;	(j) Threatened and Endangered Species and Unique Natural Communities;
(a) Timber;	(f) Aesthetic Values;										
(b) Fish and Wildlife Habitat;	(g) Cultural Features;										
(c) Soil;	(h) Forest Protection										
(d) Water Quality;	(i) Wetlands; and										
(e) Recreational Resources;	(j) Threatened and Endangered Species and Unique Natural Communities;										
WHERE TO SUBMIT FORM CU-12	<p>Form CU-12 must be submitted to the municipal assessing officials in the municipality where the land is located.</p>										
APPEAL	<p>Pursuant to RSA 79-A:9 and RSA 79-A:11, if the municipal assessing officials deny in whole or in part any application for Current Use, or grant a different Current Use classification than that applied for, the applicant may appeal to either the NH Board of Tax and Land Appeals (BTLA) or to the Superior Court. Applicants must appeal within six months after notification of such action by the municipal assessing officials.</p>										
ADA COMPLIANCE	<p>Individuals who need auxillary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.</p>										
NEED HELP?	<p>Please call the Municipal and Property Division at (603) 230-5950; or write to: NH DRA, Municipal and Property Division, PO Box 487, Concord NH, 03302-0487, or visit our website at www.revenue.nh.gov</p>										