# NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

## FARM STRUCTURES & LAND UNDER FARM STRUCTURES

### ASSESSMENT APPLICATION

**FORM**

**PA-48**

**Rev.**

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**FOR REGISTER OF DEEDS USE ONLY**

**PLEASE TYPE OR PRINT**

**LAST NAME**

**FIRST NAME**

**STREET ADDRESS**

**STREET (continued)**

**TOWN/CITY**

**STATE**

**ZIP CODE**

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**STEP 1 PROPERTY OWNER(S)**

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**STEP 2 PROPERTY LOCATION OF LAND AND FARM STRUCTURE(S) BEING CLASSIFIED**

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<th>STREET</th>
<th>TOWN/CITY</th>
<th>COUNTY</th>
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**PLEASE TYPE OR PRINT**

**NUMBER OF ACRES**

**MAP #**

**LOT #**

**BOOK #**

**PAGE #**

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**STEP 3 DESCRIPTION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES**

Describe farm structure and use (example: barn - store hay)

Dimensions of farm structure (example: 20'x40')

How many square feet of land will be subject to the assessment?

Is the farm structure and the land under the farm structure contiguous to a minimum of 10 acres of open space as defined by RSA 79-F:3 VI? **Yes** [ ] **No** [ ]

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**STEP 4 SIGNATURES OF ALL PROPERTY OWNERS OF RECORD**

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STEP 5 DOCUMENTATION

Is a map of the entire parcel showing the property location, orientation, overall boundaries and acreages clearly showing farm structure area requested submitted?  

Yes ☐ No ☐

STEP 6 TO BE COMPLETED BY THE LOCAL ASSESSORS

☐ APPROVED
☐ DENIED

Comments:

STEP 7 APPROVAL OF A MAJORITY OF SELECTMEN/ASSESSORS

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WHO MUST FILE
Form PA-48, Farm Structures & Land Under Farm Structures
Application, shall be used by owners of farm and land under farm
structures applying for an assessment in accordance with RSA 79-F:3.

WHAT TO FILE
Land owners submitting a completed application, Form PA-48, shall also
submit:
(a) A map showing:
1) The location of the farm structure & land under the
farm structure; and
2) The number of square feet to be included in the
assessment; and
(b) Fee for recording application at County Registry of Deeds. Contact municipality for amount.

WHEN TO FILE
A completed Form PA-48, and a map of the land to be subject to the
assessment must be filed on or before April 15 of the tax year the
assessment is to be granted.

WHERE TO FILE
Once completed and signed in black ink, this form and attachments shall
be filed as follows:
Original: Register of Deeds
Copy: Local Assessing Officials
Copy: Land Owner

APPEALS
If an application for a Farm Structures & Land Under Farm Structures
Assessment is denied, an applicant may appeal within six months of
any such action by the assessing officials in writing to the NH Board of
Tax & Land Appeals or the County Superior Court in accordance with
RSA 79-F:6 or RSA 79-5:7.

ALL OWNERS OF RECORD MUST
Type or print their full name, sign and date in
black ink on the lines provided. If there are more then four owners, submit
a supplemental list of all additional owners names and signatures.

DEFINITIONS
I “Appurtenances” means the land necessary to support or service the qualifying structure.
V “Land under and curtilage of the qualifying farm structure” means only the land immediately under the footprint of the qualifying
farm structure and its appurtenances.
VI “Open space land” means any or all farm land, forest land, or unproductive land as defined as follows:
(a) “Farm land” means any cleared land devoted to or capable of agricultural or horticultural use.
(b) “Forest land” means any land growing trees.
(c) “Unproductive land” means land, including wetlands, which by its nature is incapable of producing agricultural or forest products
due to poor soil or site characteristics, or the location of which renders it inaccessible or impractical to harvest agricultural or forest
products.
IX “Qualifying farm structures” mean structures contiguous to a minimum of 10 acres of open space land used exclusively to:
(a) House livestock;
(b) Store feed grown or used on the farm;
(c) Store livestock bedding;
(d) Store crops or fertilizer for crops grown on the farm;
(e) Store farm equipment which is actively used to maintain the farm; or
(f) Boil sap from maple trees and store fuel-wood used to boil sap from maple trees.