

FORM  
PA-49

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**FARM STRUCTURES & LAND UNDER FARM STRUCTURES  
ASSESSMENT USE CHANGE RELEASE**

**STEP 1 PROPERTY OWNER (S)**

PLEASE TYPE OR PRINT	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	ADDRESS (continued)			
	TOWN/CITY		STATE	ZIP CODE

**STEP 2 PROPERTY LOCATION**

PLEASE TYPE OR PRINT	STREET				
	TOWN/CITY			COUNTY	
	NUMBER OF ACRES/SQ FT	MAP #	LOT #	BOOK #	PAGE #
	FARM STRUCTURE LAND ASSESSMENT RECORD IN:				
	BOOK #		PAGE #		

**STEP 3 TO BE COMPLETED BY ASSESSING OFFICIALS**

Reason for Release: _____	
_____	
Date of Release _____ Full and true value at time of release	\$ _____
Farm Structures & Land Under Farm Structures Use Change Tax .....	\$ _____

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(CONTINUED)

**STEP 4 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS**

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

**STEP 5 FARM STRUCTURES & LAND UNDER FARM STRUCTURES ASSESSMENT USE CHANGE TAX BILL**

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME	
	STREET ADDRESS		
	ADDRESS (continued)		
	TOWN/CITY	STATE	ZIP CODE
(a) Actual Date of Release (MM/DD/YYYY)			
(b) Date of Use Change Tax Bill (MM/DD/YYYY)			
(c) Full and True Value of Farm Structure & Land at Time of Release		\$	
(d) Total Tax Due		\$	

**STEP 6 CHECKS PAYABLE TO AND MAILED TO - TO BE COMPLETED BY TAX COLLECTOR**

(a) Make Check Payable to:			
(b) Mail To:	NAME		
	ADDRESS		
	TOWN/CITY	STATE	ZIP CODE
(c) Tax Collector's Office Location:			
(d) Tax Collector's Office Hours:			
(e) Include a separate check in the amount of \$ _____ Payable to _____ County Register of Deeds for recording fee.			
(f) Payment of this tax is due no later than 30 days after mailing of this bill. Interest, at the rate of 18% per annum, shall be due if this tax is not paid on or before _____			

**STEP 7 ACKNOWLEDGMENT OF PAYMENT**

SIGNATURE (IN BLACK INK) OF TAX COLLECTOR	DATE PAID
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**FARM STRUCTURES & LAND UNDER FARM STRUCTURES**  
**ASSESSMENT USE CHANGE RELEASE**  
**GENERAL INSTRUCTIONS**

**WHO MUST FILE**

Form PA-49, Farm Structures & Land Under Farm Structures Use Change Release, shall be used by local assessing officials to initiate a release whenever a Farm Structures & Land Under Farm Structure no longer qualifies.

**WHAT TO FILE**

Local assessing officials initiating a release shall submit a completed Form PA-49 and a Form PA-49W to the tax collector who shall cause a copy to be served upon the land owner along with these instructions advising them of their appeal rights.

**WHEN TO FILE**

A completed Form PA-49, shall be used by the local assessing officials to initiate the release when an agreement of Farm Structures & Land Under Farm Structures is expired or released pursuant to 79-F:3, no longer meets the determination of a qualifying farm structure as defined in RSA 79-F:3 IX.

**WHERE TO FILE**

Once completed and signed in black ink, this form and attachments shall be filed as follows:

Original: Register of Deeds after the Tax Collector collects the tax  
Copy: Tax Collector  
Copy: Local Assessing Officials  
Copy: Land Owner

**APPEALS**

If a landowner disagrees with the release of a Farm Structures & Land Under Farm Structures, they may appeal in writing within 6 months to the Board of Tax and Land Appeals or to the County Superior Court in accordance with RSA 79-A:9 or RSA 79-A:11. If a land owner is denied an application for release due to hardship pursuant to RSA 79-C:8, the land owner may appeal the denial within 6 months of any such action to the Board of Tax and Land Appeals or the County Superior Court.

Forms for appealing to the NH Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at [www.state.nh.us/btla](http://www.state.nh.us/btla). Be sure to specify that you are appealing the release of your Farm Structures & Land Under Farm Structures or Denial to be Released from a Farm Structures & Land Under Farm Structures.

**ADA**

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.

**NEED HELP?**

Contact your local municipality or the Property Appraisal Division at (603) 230-5950.

**LINE-BY-LINE INSTRUCTIONS**

**STEP 1**

Enter the complete name(s), address, municipality, state and zip code of the Farm Structures & Land Under Farm Structures owner(s) subject to a Farm Structures & Land Under Farm Structures release under RSA 79-D:8. If more than one owner, submit a list of the names of all owners of record.

**STEP 2**

Enter the location information of the property in the spaces provided.

**STEP 3**

The assessment of Farm Structures & Land Under Farm Structures Use Change tax will be completed by the local assessing officials by entering the assessment of tax due.

**STEP 4**

Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates final approval.

**STEP 5**

The tax bill to be completed by the local officials and shall serve as a tax bill for the use change tax.

**STEP 6**

To be completed by the tax collector officials indicating to whom to make the check payable and where to send it.

**STEP 7**

The tax collector must sign and date in black ink to indicate when the tax is paid and then shall remit the original Form PA-49 and the recording fee to the County Registry of Deeds.