

FORM
CU-18

**NOTICE OF CHANGE IN CURRENT USE ASSESSMENT**

**STEP 1 - FORM COMPLETED BY:**

PROPERTY OWNER/AGENT       MUNICIPAL ASSESSING OFFICIAL/DESIGNEE

**STEP 2 - PROPERTY OWNERSHIP**

LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS		
MUNICIPALITY	STATE	ZIP CODE

**STEP 3 - PARCEL IDENTIFICATION (A SEPARATE FORM IS REQUIRED FOR EACH AFFECTED PARCEL OF LAND)**

MUNICIPALITY	TAX MAP AND LOT #		ACCESSIBLE STREET LOCATION

**STEP 4 - REASON FOR CHANGE**

(a) Recreational Reduction - Cub 304.02: <input type="checkbox"/> 20% Reduction Removal <input type="checkbox"/> 20% Reduction Application
(b) Farm land Soil Potential Index (SPI) percentage - Cub 304.03: _____ <input type="checkbox"/> SPI Application
(c) Forest land "Stewardship" assessment - Cub 304.07: <input type="checkbox"/> Stewardship Removal <input type="checkbox"/> Stewardship Application
(d) Change to current use category - <b>Cub 306: THE REQUIRED UPDATED MAP IS ENCLOSED</b> <input type="checkbox"/> <input type="checkbox"/> Reclassification of a qualifying category or forest type. <input type="checkbox"/> Change in qualifying current use acreage. <input type="checkbox"/> Changed to non-qualifying current use land.

**STEP 5- PROVIDE DETAIL OF REASON AND DATE OF CHANGE IN STEP 4**

Date of Change: _____
<div style="border: 1px solid black; height: 100px; width: 100%;"></div>

**STEP 6 - SIGNATURE OF OWNER/AGENT OR MUNICIPAL ASSESSING OFFICIAL/DESIGNEE**

TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE
TYPE OR PRINT NAME (In black or dark blue ink)	SIGNATURE (In black or dark blue ink)	DATE

**STEP 7 - DATE MAILED TO:**

<input type="checkbox"/> PROPERTY OWNER/AGENT <input type="checkbox"/> MUNICIPAL ASSESSING OFFICIAL/DESIGNEE	DATE
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**NOTICE OF CHANGE IN CURRENT USE ASSESSMENT**

## INSTRUCTIONS

**WHO MUST FILE**

When a change has occurred which will affect the current use assessment under the provisions of RSA 79-A, it is recommended that either the landowner or their agent with power of attorney complete the Form CU-18, or the Municipal Assessing Officials or their designee complete the Form CU-18, to provide notice and documentation of a change. Either party may complete the Form CU-18 to provide the written notice of a change.

**WHAT TO FILE**

A separate Form CU-18 should be completed for each affected parcel of land, or contiguous parcels of land located in more than one municipality. If the landowner is requesting that the Soil Potential Index (SPI) be applied for farm land, or is requesting forest land stewardship assessment, the form shall be accompanied by the appropriate supporting documentation.

If the CU-18 is completed by a landowner's agent, a copy of the power of attorney must be included with the Form CU-18.

If there is a reclassification of a qualifying category or forest type, change in qualifying current use acreage, or a change to non-qualifying current use land, the landowner shall provide an updated map of the entire parcel or tract of land in accordance with Current Use Administrative Rule Cub 301.11.

**WHEN TO FILE**

Landowners or Municipal Assessing Officials should file the Form CU-18 when a change occurs that will have an affect on the current use assessment.

**WHERE TO FILE**

A landowner, or their agent, should file the completed form CU-18 and any accompanying documentation with the Municipal Assessing Officials in the municipality where the property is located. Municipal Assessing Officials or their designee should file the form with the landowner. A copy of the Form CU-18 and any accompanying documentation should be retained by the person who has filed the form.

**ADA**

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

**NEED HELP?**

Contact the Municipality or the Municipal and Property Division at (603) 230-5950.

**LINE-BY-LINE FORM INSTRUCTIONS****STEP 1**

Indicate by checking the appropriate box whether the Form CU-18 is being completed by the landowner/agent with power of attorney, or the form is being completed by the Municipal Assessing Officials/designee. If completed by a landowner's agent, a copy of the power of attorney must be included with the Form CU-18.

**STEP 2**

Provide the name and address of the current property owner(s). If there are more than two owners, submit a supplemental list containing the names of the additional landowners.

**STEP 3**

Provide the name of the municipality where the parcel of land is located, the municipal tax map and lot number for the parcel of land, and the nearest street from which the parcel of land may be accessed.

**STEP 4**

Indicate by checking the applicable boxes as the reason(s) for change:

- Indicate whether the 20% recreational adjustment is being removed, or that the 20% recreational adjustment is being applied for.
- Indicate whether the farm land soil potential index (SPI) is being applied for.
- Indicate whether the forest land stewardship assessment is being removed, or that the forest land stewardship assessment is being applied for.
- Provide an updated map and indicate whether the change to the current use category is the result of:
  - A reclassification of a qualifying category or forest type; or
  - There has been a change in the qualifying current use acreage; or
  - There has been a change to the land and it no longer qualifies for current use assessment.

**STEP 5**

Provide written detail pertaining to the reason(s) for the change(s) in STEP 4 and included the date that the change(s) occurred.

**STEP 6**

If the CU-18 is completed by the landowner/agent, provide the property owner printed name, signature, and date of their signature, or provide the printed name, signature, and date of signature by an agent with power of attorney including a copy of the agent's executed power or attorney. If the CU-18 is completed by the municipality, provide the Municipal Assessing Official/designee printed name, signature, and date of their signature.

**STEP 7**

If the CU-18 is completed by the landowner/agent, check the box indicating that the Form CU-18 was mailed to the Municipal Assessing and provide the date that it was mailed. If the CU-18 is completed by the municipality, check the box indicating that the Form CU-18 was mailed to the property owner and the date that it is mailed.