

**Municipal Review and Approval of
Form PA-7 Notice of Intent to Cut Wood or Timber**

Always date stamp and initial the Intent to Cut (Intent) when it is received. The Municipal Assessing Officials have **15 days** to sign it or notify the owner why it is not being signed.

A copy of the signed Intent, issued an operation number, must be provided to the DRA within **5** business days. This may be submitted by email to timber@dra.nh.gov, mailed to: DRA, PO Box 487, Concord, NH 03302-0487, or faxed to (603) 230-5947.

✓	Fields on Form	Notes
	Line 1. Town/City of:	Make sure Municipality is listed. If a district or precinct is listed, write in the Municipal Name. Example: <i>Woodsville s/b Haverhill</i>
	Line 2. Tax Map/Block/Lot or USFS Sale Name and Unit No.	Multiple Map and Lot numbers are acceptable on the same Intent as long as they are contiguous AND have the same ownership as listed in Line 7.
	Line 3. Intent Type: Original or Supplemental Original Intents are assigned an operation number. Supplemental Intents are assigned the same operation number as the original Intent.	A Supplemental Intent is required when the total volumes on the original Intent will be exceeded by more than 25%. If a bond was required on the Original Intent, an additional bond is required for the Supplemental. A supplemental cannot be filed in a new tax year. If one is received, it should be issued an original operation number for the new tax year.
	Line 4. Name of Access Road	This is needed so that the operation can be found and accessed by the timber appraiser.
	Line 5a. Acreage of Lot(s)	Make sure the acreage of the lot(s) matches the tax records.
	Line 5b. Acreage of Cut	If any of the property listed on the Intent is enrolled in the Current Use “Unproductive” category, that portion of the acreage cannot be included in the Acreage of Cut estimate.

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	Line 5c. Anticipated Start Date	At the very least, the month should be provided and must fall within the tax year on the top of the Intent to provide enough time for approval.
	<p>Line 6. Type of Ownership.</p> <p>Sole Ownership: Requires one signature.</p> <p>Joint Tenants ((RSA 79:1 II. (1)): All owners must sign.</p> <p>Tenants-in-Common (RSA 79:1 II. (2)): All owners must sign <u>or</u> any one or more may sign provided that the non-signing tenants are notified by certified mail at least 30 days prior to cutting and a bond is posted. *An LLC – one authorized signature required. **POA – authorizing one person to represent all owners.</p>	<p>Verify using: *Assessor’s Record *Deed</p> <p>If Owner/Purchaser of stumpage and timber rights on public lands, is checked:</p> <p>*IF cut is on Municipal-Owned Land and the bond and taxes are waived by municipality, write <i>Bond and Taxes Waived</i> on Intent before sending to DRA.</p> <p>**IF cut is on State-Owned Land a bond is required. It cannot be waived, AND Intent <u>should not be signed or issued an operation number</u> until bond is received.</p> <p>If a Power of Attorney (POA) is signing for the owner, a copy of the POA document must be provided to the municipality and retained with the operation’s intent, report and PA-9.</p> <p>The DRA does not need a copy.</p>
	<p>A Bond is calculated using the PA-9, <u>Certification of Yield Taxes Assessed</u>, the Current Average Stumpage Values, and the volumes estimated on the Intent to Cut. (This represents the estimated timber tax).</p> <p>For a State of NH Sale, use the accepted bid prices in the worksheet, in place of the Average Stumpage Values.</p> <p>A Bond may be cash, certified check, Irrevocable letter of credit from a qualified lending institution, or a bond from a bonding agency.</p>	
	Report of Cut / Certificate to Be Sent To	Verify when submitted, if possible.
	Line 7. Owner Information	Verify individual(s) match tax records or provided documentation they have authority to sign for owner(s).

✓	Fields on Form	Notes
		<p>Must be complete, including printed names and signature(s) <u>and legible</u>.</p> <p>If signature(s) are missing, contact owner to come to town office to sign.</p> <p>Electronic signatures are acceptable.</p>
	Line 8. Description of Wood or Timber to Be Cut	This section cannot be left blank.
	Line 9. Species and amount of wood for personal use or Exempt.	<p>If volumes are only provided in this section and within the allowed exemptions, Intent is not required.</p> <p>If unsure whether volumes exceed exemptions, email Intent to timber appraiser and verify if it is required.</p>
	Line 10. Logger/Forester or person responsible for the cutting	<p>Must be complete, including signature <u>and legible</u>.</p> <p>If signature is missing, logger/forester owner to come to town office to sign.</p>
	<p>For Municipal Assessing Officials Only</p> <p>Rev 3401.08 “Municipal assessing officials” means those charged by law with the duty of assessing taxes for a municipality where the property is located as:</p> <p>(a) Governing body of a municipality.</p> <p>(b) Board of assessors or selectmen of a municipality; or</p> <p>(c) County commissioners of an unincorporated place.</p>	<p>Sign ONLY IF:</p> <ol style="list-style-type: none"> 1. All owners of record have signed the Intent. 2. Land is not in enrolled in CU unproductive category. 3. Form is <u>complete and accurate</u>. 4. Required bond has been received.

There are 4 and only 4 reasons that an Intent cannot be signed:

1. The form is not filled out COMPLETELY, ACCURATELY AND LEGIBLY.
2. ALL OWNERS of record have not signed the form.
3. A timber tax bond is required and has not been provided
*Verify with tax collector if ownership is delinquent on any taxes in town.
4. Property is enrolled in the Current Use “Unproductive” category.

If any of these 4 conditions exist, notify the owner and do not sign the Intent to Cut.

If the Intent is not signed within 15 days of receipt, the owner and person responsible for the cutting shall be notified in writing by the Municipality explaining the reason(s) why.

If the Intent is not signed within 15 days of receipt, the owner and logger have not been notified as to why, and it was date stamped and signed by a municipal employee, the cutting operation may begin by posting a copy of the Intent.

If there is reason the Intent was not signed, the owner and logger must be notified by the municipality, and the cutting operation must cease until all requirements are met.

Once an Intent to Cut has been reviewed and signed by municipal assessing officials, and an operation number assigned, distribute copies to:

- Owner ____ || Logger ____ || *DRA by: ____
- ✓ E-mail: timber@dra.nh.gov;
- ✓ Fax: (603) 230-5947 or
- ✓ Mail: DRA. PO Box 487. Concord NH 03302-0487

*Copies of approved Intents are due to DRA within 5 business days of being signed.

These few extra steps will cut down on verification phone calls and/or e-mails to your office and the time it takes to process the Intents. Your time, effort and cooperation are appreciated.