

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

Always date stamp and initial the Intent when received. The Municipal Assessing Officials have **15 days** to sign the Intent or notify the owner why it cannot be signed.

1. Make sure the Municipality Name is provided. (*Woodsville s/b Haverhill*)
2. Verify Owners (Line 7) match Tax Map Record(s). Multiple Tax Map(s) and Lot(s) are acceptable on the same Intent as long as:
 - They are owned by the same exact ownership; **and**
 - The parcels are contiguous.
 - USFS (United States Forest Service) –Sale Name and Unit # are required.
3. Original or Supplemental (S).
 - Original Intents are issued new operation numbers.
 - Supplemental Intents DO NOT get assigned new operation numbers.
 - They are issued the SAME operation number as the Original Intent.
 - If a bond was required on the Original Intent; an additional bond is required for the Supplemental.

A supplemental is required when the total volumes on the original Intent will be exceeded by more than 25%. A Supplemental **cannot** be filed in a new Tax Year.

4. Access Road. Verify the Tax Map(s) and Lot(s) listed are accessible from road(s) listed.
 - This is required so the timber appraiser can find and access the operation. If not provided, contact owner or logger/forester.
5. Acreage.
 - a. Acreage of Lot. Make sure the acreage matches the tax records. If more than one parcel, this should match the sum of all the parcels.
 - b. Acreage of Cut. Make sure there is an estimate provided.
 - c. Anticipated Start Date. At the very least, the MONTH should be provided. It must fall between within March – April of the current Tax Year to allow time for approval.

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 estimated acreage of cut.

6. Type of Ownership. Verify the type checked is correct.
 - a. Sole Ownership: One signature required.
 - b. Joint Ownership: All owners are required to sign.
 - c. Tenants in Common: All owners are required to sign. Unless not all tenants have signed, but one or more tenants have provided proof of power of attorney to sign for the non-signing tenants or the non-signing tenants have been notified by certified mail within 30 days of the start of the cut. Proof must be provided, **and** a **bond is required**.

Is Previous Owner retaining deeded timber rights checked as ownership?

If Yes, a timber tax bond is required.

Is Owner/Purchaser of stumpage and timber rights on public lands checked as ownership?

If Yes:

- **Municipal-Owned Land:** Municipality may waive the bond and taxes. Please note Bond and Taxes Waved on the Intent.
- **State-Owned Land:** Bond is required. It cannot be waived, and the **Intent should not be signed** until bond is received.

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.

The DRA does not need a copy.

A Bond is calculated using the Excel Timber Tax Calculation Worksheet with the Current Average Stumpage Values and the volumes estimated on the Intent to Cut. (This represents the estimated timber tax).

For a State of NH Sale, **use the accepted bid prices** in the worksheet, not the Average Stumpage Values.

A Bond can be:

- Cash
- Certified Check
- Irrevocable Letter of Credit from a qualified lending institution
- Bond from a bonding agency

RECEIPT REPORT OF CUT AND CERTIFICATE

Verify that the Intent indicates who to send the Report of Cut and Certificate to and how.

*To: Owner or Logger | By: Mail or E-mail

If By Email is selected, make sure the email address is legible.

7. Owner: MAKE SURE THIS SECTION IS COMPLETE AND PRINTED CLEARLY.

Verify the individual(s) listed matches the tax records or provide documentation that they have authority to sign for the owner. ALL OWNERS of record are required to sign the form. Electronic signatures are acceptable.

8. Verify estimated volumes have been provided.

This section cannot be left blank. Exemptions are listed on the back of the Intent; estimated volumes must be provided in Section 9. If a cut falls under the exemptions, an Intent is not required.

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.