

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**PA-61**

**INCONSISTENT USE PENALTY ON CONSERVATION RESTRICTION LAND**

**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	
	ACRES IN PARCEL	MAP #	LOT #	BOOK #	PAGE #
	OWNER NAME OF RECORD WHEN LAND WAS FIRST GRANTED CONSERVATION RESTRICTION ASSESSMENT				
	CONSERVATION RESTRICTION RECORDED IN: BOOK #                      PAGE #		CHECK ONE: PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/>		

**STEP 3 ACRES UNDER CONSERVATION RESTRICTION ASSESSMENT**

(b) Number of Acres Original Assessment	
(c) Number of Acres Previously Disqualified	
(d) Acres Disqualified per this Assessment	
(e) Number of Acres Remaining in Conservation Restriction [3(b) minus 3(c) and 3(d)]	

**STEP 4 ASSESSMENT OF INCONSISTENT USE PENALTY**

(a) Narrative description of the disqualification (ex. forest land converted to house lots):	
(b) Actual date of change in use (MM/DD/YYYY)	
(c) Full and True Value at time of inconsistent use	\$
(d) Inconsistent Use Penalty	\$

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(continued)

**STEP 5 INCONSISTENT USE PENALTY BILL**

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME
	STREET ADDRESS	
	TOWN/CITY	STATE
(a) Actual Date of Inconsistent Use (MM/DD/YYYY)		
(b) Date of Penalty Bill (MM/DD/YYYY)		
(c) Full and True Value at Time of Release		\$
(d) Total Inconsistent Use Penalty Due		\$

**STEP 6 CHECKS PAYABLE TO AND MAILED TO (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 SIGNATURES OF 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 8 ACKNOWLEDGMENT OF PAYMENT**

SIGNATURE (IN BLACK INK) OF TAX COLLECTOR	DATE PAID
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**INCONSISTENT USE PENALTY ON CONSERVATION RESTRICTION LAND**  
 INSTRUCTIONS

**GENERAL INSTRUCTIONS**

<b>WHO MUST FILE</b>	Form PA-61 shall be used by the local assessing officials to assess an Inconsistent Use Penalty on owners of land currently under conservation restriction assessment who violate its restricted classification pursuant to RSA 79-B:6.
<b>WHAT TO FILE</b>	Local officials shall submit a completed Form PA-61 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.
<b>WHEN TO FILE</b>	An inconsistent use penalty shall be assessed at the amount of 10% of the full and true value of the portion of land on which inconsistent use has occurred, such as land that has been open space classified as restricted land, but has been developed or put to a use either exercising any reserved rights to develop or violating its restricted classification.
<b>WHERE TO FILE</b>	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: Local Assessing Officials Copy: Land Owner Copy: Tax Collector
<b>APEALS</b>	<p>Within 2 months of the notice of the tax date and not afterwards, a land owner may apply in writing to the Selectmen or Assessors for an abatement of the Inconsistent Use Penalty. If the Selectmen or Assessors neglect or refuse to abate the Inconsistent Use Penalty, any person aggrieved may either apply in writing to the Board of Tax and Land Appeals or petition the County Superior Court within 8 months of the notice of the tax in accordance with RSA 79-A:10 or RSA 79-A:11.</p> <p>Forms for appealing to the 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 <a href="http://www.state.nh.us/btla">www.state.nh.us/btla</a>. Be sure to specify that you are appealing the inconsistent use penalty on conservation restriction land denial.</p>
<b>ADA</b>	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.
<b>NEED HELP</b>	Contact your local municipality or the Property Appraisal Division at (603) 230-5950.

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1</b>	Enter the complete name(s), address, municipality, state and zip code of the land owner(s) who are being served an assessment due to an inconsistent use of conservation restriction land.
<b>STEP 2</b>	Enter the location information of the land, the name of the original conservation restriction property owner of record, and whether this is a full or partial release.
<b>STEP 3</b>	Enter the original acreage under conservation restriction assessment acres, disqualified, and acres remaining.
<b>STEP 4</b>	The local assessing official shall complete the assessment of inconsistent use penalty.
<b>STEP 5</b>	The tax bill to be completed by the local officials identifying the penalty to be assessed and to be collected by the tax collector.
<b>STEP 6</b>	To be completed by the tax collector indicating to whom the land owner is to make the check payable and where to send it.
<b>STEP 7</b>	Signatures, in black ink, of a majority of the selectmen/assessors are required in the spaces provided to indicate approval of the assessment.
<b>STEP 8</b>	Acknowledgment of when the tax was paid and signed by the tax collector. Once the tax is paid, the original PA-61 must be filed with the Registry of Deeds by the tax collector.