

FORM
PA-60NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CONSERVATION RESTRICTION ASSESSMENT APPLICATION

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	
	TOTAL ACRES IN PARCEL		ACRES TO BE CLASSIFIED	
	MAP #	LOT #	BOOK #	PAGE #

STEP 3 CONSERVATION RESTRICTION INFORMATION

Restriction Granted to:		
Restriction Recorded	Book #	Page #

STEP 4 DOCUMENTATION

Did you submit a map?	Yes ☐	No ☐
Does your map show the location and orientation of the property?	☐	☐
Does your map show the overall boundaries and acreages of land indicating that land for which the conservation restriction assessment is and is not requested?	☐	☐

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(continued)

STEP 5 CONSERVATION LAND CATEGORIES

CATEGORY	# ACRES	20% RECREATIONAL ADJUSTMENT	
		YES	NO
FARM LAND			
FOREST LAND: WHITE PINE			
HARDWOOD			
ALL OTHER			
FOREST LAND with DOCUMENTED STEWARDSHIP:			
WHITE PINE			
HARDWOOD			
ALL OTHER			
UNPRODUCTIVE LAND			
WETLAND			

To be eligible for the 20% recreation adjustment, and must be open to the public for skiing, snowshoeing, fishing, hunting, hiking and nature observation. See RSA 79-B:3 for further information.

STEP 6 SIGNATURES OF ALL PROPERTY OWNERS OF RECORD

I/We certify that the land indicated above qualifies for assessment under the NH statutes and the Code of Administrative Rules, and that all requirements will continue to be performed. I/We understand that, should the use of the above-described land be disqualified, the land owner is liable for applicable penalty for inconsistent use in accordance with RSA 79-B:6.

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

STEP 7 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

☐ APPROVED ☐ DENIED

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
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CONSERVATION RESTRICTION ASSESSMENT APPLICATION
(continued)

GENERAL INSTRUCTIONS

WHO MUST FILE	Form PA-60, Conservation Restriction Assessment Application, shall be used by land owners applying for a conservation restriction assessment, in accordance with RSA 79-B.
WHAT TO FILE	Land owners submitting a completed application, Form PA-60, shall also: (1) Submit a map of the entire parcel, showing: (a) The location and orientation of the property; and (b) The overall boundaries and acreages of land indicating that land for which an easement is and is not requested; and (2) A copy of the present recorded deed granting title to the applicant and a copy of the deed granting the conservation restriction. A map is required of the entire parcel, adequately identified and oriented to establish its location. Besides showing overall boundaries and computation of acreages, the map shall show interior boundaries and acreages of all sub-categories of land for which the applicant is seeking qualification. Portions of the parcel not bearing the conservation restriction or where there are reserved rights shall be clearly identified and appropriate acreages shown.
WHEN TO FILE	A completed Form PA-60, must be filed on or before April 15 of the tax year the conservation restriction assessment is to be granted.
WHERE TO FILE	Once completed and signed in black ink, this form and attachments shall be filed as follows: - Original: Register of Deeds - Copy: Local Assessing Officials - Copy: Land Owner
APPEALS	Pursuant to RSA 79-B:5, if any application for Conservation Restriction Assessment is denied, an applicant may appeal within six months of any such action by the assessing officials in writing to the New Hampshire Board of Tax and Land Appeals or the County Superior Court. 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 www.state.nh.us/btla . Be sure to specify you are appealing the Conservation Restriction Assessment Application denial.
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 name(s), address, municipality, state and zip code of the land owner(s) requesting a conservation restriction assessment under RSA 79-B.
STEP 2	Enter the property location information of the land the restriction assessment applies to in the spaces provided. Enter the number of acres in the parcel and the number of acres that are the subject of this application.
STEP 3	Enter the conservation restriction information necessary to identify the present recorded deed granting title to the applicant.
STEP 4	Check the boxes to indicate whether your map includes the proper detail for the conservation restriction parcels to be identified. Indicate whether you included the attachments listed are included.
STEP 5	Enter the land categories that are requested for conservation restriction assessment.
STEP 6	Signatures of all the property owners, in black ink, are required on the lines provided. If more than four owners, submit a supplemental list of all owners names of record and their signatures.
STEP 7	For selectmen/assessor use only. Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates final approval or denial as indicated by the box checked.

