

FORM
A-10

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
APPLICATION FOR CURRENT USE ASSESSMENT**

STEP 1 - PROPERTY OWNER(S)

TAX YEAR APPLIED FOR: April 1, _____

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	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 2 - PROPERTY LOCATION

PLEASE TYPE OR PRINT	(a) ACCESSIBLE STREET LOCATION				MUNICIPALITY		COUNTY	
	(b) TOTAL ACRES/PARCEL/TRACT		# ACRES ALREADY IN CU		# ACRES TO BE ENROLLED IN CU		TOTAL REMAINING ACRES NOT IN CU	
	(c) TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #		TAX MAP AND LOT #	
	# IN CU	# NOT IN CU	# IN CU	# NOT IN CU	# IN CU	# NOT IN CU	# IN CU	# NOT IN CU
	DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #		DEED BOOK AND PAGE #	

NOTE: Lots must be contiguous. Noncontiguous lots must be submitted on a separate application.

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Required map attached for the parcel/tract identifying acres in CU and not in CU	☐
(b) Required "County Registry of Deeds Recording and Filing Fee" enclosed with form	☐
(c) Has a Soil Potential Index (SPI) percentage been provided for Farm Land	☐ Yes ☐ No
(d) Has "Documentation of Stewardship" been provided for Forest Land	☐ Yes ☐ No
If yes, type of documentation: _____	

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 (continued)

STEP 4 - SUMMARY OF LAND TO BE ENROLLED IN CURRENT USE (CU)

CURRENT USE CLASSIFICATION	# 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, land must be open to the public for skiing, snowshoeing, fishing, hunting, hiking and nature observation at no charge. See RSA 79-A:4, II for further information.

STEP 5 - SIGNATURE OF ALL PROPERTY OWNERS OF RECORD

I/We certify that the land indicated above qualifies for current use assessment under the New Hampshire Statute RSA 79-A and Administrative Rules Cub 300, and that all requirements will continue to be met.

I/We do firmly understand that by enrolling land under current use assessment that a contingent lien is created on the tract or parcel and should the use of the above described land be changed to a non-qualifying use, that the owner of record at the time of the change in use is liable for the land use change tax.

This form must be signed by all owners of record or agent with Power of Attorney. Submit a copy of the Power of Attorney form, if applicable.

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
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STEP 6 - APPROVAL/DENIAL BY MUNICIPAL ASSESSING OFFICIALS

☐ APPROVED ☐ DENIED	Reason for denial of application:

STEP 7 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
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APPLICATION FOR CURRENT USE ASSESSMENT
INSTRUCTIONS
GENERAL INSTRUCTIONS

WHO MUST FILE

Landowners applying for current use assessment under provisions of RSA 79-A, shall complete the Form A-10 in accordance with the Current Use Administrative Rule CUB 302.01. The Form A-10 is to be filed with the Municipal Assessing Officials in the municipality in which the parcel or tract of land is located. If the parcel or tract of land is located in more than one municipality, a separate Form A-10 must be filed with each municipality.

WHAT TO FILE

A separate Form A-10 shall be completed for non-contiguous parcels of land or, contiguous tracts of land located in more than one municipality. Each separate Form A-10 shall be accompanied by the required County Registry of Deeds recording and filing fee pursuant to Current Use Administrative Rule CUB 302.01 and shall be accompanied by a map of the entire parcel or tract of land in accordance with Cub 301.11. If applicable, the Form A-10 shall be accompanied by a soil potential index (SPI) for farm land pursuant to Cub 304.04 or, documentation of forest land stewardship pursuant to Cub 304.07.

WHEN TO FILE

Landowners applying for current use assessment must file the Form A-10 with the Municipal Assessing Officials on or before April 15th of the tax year in which they are requesting that the land be assessed and enrolled into current use.

WHERE TO FILE

Upon approval and signature of the Form A-10 by the majority of the Municipal Assessing Officials, the original Form A-10 and County Registry of Deeds filing fee shall be sent to the County Registry of Deeds in accordance with Current Use Administrative Rule Cub 302.03(e)(2), a copy of the approved signed Form A-10 shall be provided to the Municipal Tax Collector and to the landowner and, a copy of the signed Form A-10 shall be retained by the Municipal Assessing Officials.

Upon denial of the application for Current Use Assessment, the Municipal Assessing Officials shall follow the denial procedure pursuant to Current Use Administrative Rule Cub 302.04.

APPEALS

If the municipal Assessing Officials deny the current use application in its entirety or in part, or grant a different current use classification than what was applied for, a landowner who has complied with RSA 79-A:5, II may, within 6 months of notification of denial, appeal to either the Board of Tax and Land Appeals pursuant to RSA 79-A:9 or the Superior Court pursuant to RSA 79-A:11.

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 website at www.nh.gov/btla. Be sure to specify that you were denied an application for current use assessment.

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

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APPLICATION FOR CURRENT USE ASSESSMENT
INSTRUCTIONS

LINE-BY-LINE INSTRUCTIONS

STEP 1

Type or print in black or dark blue ink and indicate the tax year for which the Form A-10 is being submitted. Provide the name(s) of all current property owners and mailing address. If there are more than four owners, provide a supplemental list of names.

STEP 2

- (a) Provide the street address or the name of the nearest street from which the property may be accessed, the name of the municipality, and the county in which the property is located.
- (b) Provide the total number of acres in the parcel or tract of land as referenced by deed, survey, or the municipal property assessment record(s). Provide the total number of acres of the parcel or tract of land that is presently being assessed as current use land; the total number of acres to be enrolled into current use land with this application; and the total acres not enrolled in current use.
- (c) For each parcel or for each contiguous parcel in the tract of land, provide the current municipal tax map and lot number for each parcel; the number of acres to be assessed in current use; the number of acres to be assessed not in current use; and the most recent County Registry of Deeds recorded book and page number for the parcel, or each contiguous parcel in the tract.

STEP 3

- (a) Provide acknowledgment by checking the box that the required map, as specified by Current Use Administrative Rule Cub 301.11 has been submitted.
- (b) Provide acknowledgment by checking the box that the required County Registry of Deeds Recording and Filing Fee, pursuant to Current Use Administrative Rule Cub 302.02 has been submitted.
- (c) Indicate by checking the appropriate box whether a Soil Potential Index (SPI) has been provided for farm land.
- (d) Indicate by checking the appropriate box whether documentation of forest stewardship has been submitted and the type of documentation.

STEP 4

Provide a summary of the number of acres of land in each current use category as detailed by the submitted map and indicate whether the 20% recreational reduction assessment is being applied for pursuant to RSA 79-A:4, II and Current Use Administrative Rule Cub 304.02. The total current use acres in the summary must match the submitted map.

STEP 5

By signing the Form A-10, the landowners certify that the land qualifies for current use assessment and acknowledge that a lien is created on the tract or parcel and they understand that should the land enrolled in current use be changed to a non-qualifying use, that the owner of record at the time of the change in use is liable for the land use change tax.

Type or print in black or dark blue ink all current property owners listed in the application (STEP 1) printed name, signature, and date of their signature. If signed and dated by an agent with power of attorney, include a copy of the agent's executed power of attorney.

STEP 6

The Municipal Assessing Officials shall review the submitted Form A-10 and accompanying documentation pursuant to Current Use Administrative Rule Cub 302.03 and check the appropriate box indicating whether the application for Current Use Assessment was approved or denied. If the Municipal Assessing Officials have indicated that the request has been denied, the Municipal Assessing Officials shall specify the reason(s) for denial.

STEP 7

Signature of the majority of the Municipal Assessing Officials and date of signature.

