FOR REGISTER OF DEEDS USE ONLY

FORM
A-10

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

APPLICATION FOR CURRENT USE

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	ACRES IN CURRENT USE	ACRES OF THIS APPLICATION	BOOK #	PAGE #
MAP #	LOT #	MAP #	LOT #	MAP #	LOT #

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

STEP 3 DOCUMENTATION

(a) Is a Soil Potential Index (SPI) percentage for Farm Land submitted: ☐ Yes ☐ No

(b) Is documentation to support an assessment within the "Forestland with Documented Stewardship" category submitted: ☐ Yes ☐ No

(c) If yes, indicate the type of documentation:

- ☐ Documentation of a Certified Tree Farm;
- ☐ A Forest Stewardship plan signed by a licensed forester, or
- ☐ Form CU-12 "Summary of Forest Stewardship Plan".

(d) Did you submit a map of each parcel of property going into Current Use? ☐ Yes ☐ No

(e) Does your map show both the current use land and non-current use land and orientations of the property? ☐ Yes ☐ No

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(continued)

STEP 4 COMPLETE CHART BELOW

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, land must be open to the public for skiing, snowshoeing, fishing, hunting, hiking and nature observation. 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 assessment under the New Hampshire Statutes and the Code of Administrative Rules, and that all requirements will continue to be performed.

I/We do firmly understand that, 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 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 6 APPROVAL/DENIAL BY SELECTMEN/ASSESSORS

☐ APPROVED ☐ DENIED	Reason for denial:

STEP 7 SIGNATURES OF A 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
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APPLICATION FOR CURRENT USE

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE	Land owners wishing to apply for current use assessment under the provisions of RSA 79-A, shall prepare Form A-10 and file it with the local assessing officials of the municipality in which the subject land is located.
WHAT TO FILE	A completed Form A-10 and: (1) A Soil Potential Index (SPI) percentage of farm land, if applicable; (2) Documentation of forest land stewardship, if applicable; (3) A map or drawing of the entire parcel, which shall include: (a) Both current use and non-current use land, adequately identified and oriented to establish its location, and sufficiently accurate to permit computation of acreage; (b) The interior boundaries; (c) The acreage of farm, forest, and/or unproductive land which the applicant is seeking current use assessment; (d) The forest type category for any forest land; and (e) All portions of land not to be classified under current use.
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 Copy: Tax Collector
WHEN TO FILE	Land owners must apply on or before April 15th of the tax year that the land owner wishes to have his land classified as current use pursuant to RSA 79-A:5, II.
APPEALS	If an application for Current Use is denied, the applicant may, on or before 6 months after any such action by the assessing officials, appeal to the Board of Tax and Land Appeals or to the County Superior Court in accordance with RSA 79-A:9 or 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 web site at www.state.nh.us/btla. Be sure to specify that you were denied an application for Current Use.
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 Community Services Division at (603) 271-2687.

LINE-BY-LINE INSTRUCTIONS

STEP 1	Print or type the name and address of the property owner(s) in the space(s) provided.
STEP 2	Enter the property location and street nearest the parcel of the land being classified as current use. Enter the book and page number where the land was most recently recorded at the County Registry of Deeds. Identify the total number of acres in the parcel, the number of acres currently classified as current use, and the number of acres that this application is requesting to be entered into current use. Identify the map and lot number of each contiguous lot in the spaces provided. NOTE: Lots must be contiguous. Non-contiguous lots must be submitted on a separate application.
STEP 3	(a) Check the box to indicate whether the Soil Potential Index is submitted. (b) Check the box to indicate whether there is documentation to support an assessment within the "Forestland with Documented Stewardship" category. (c) If the answer to Step 3(b) is yes, please check the boxes to indicate what type(s) of documentation. (d) Check the box to indicate whether you included the required map. (e) Check the box to indicate that your map identifies the location and orientation of the current use parcel (s).
STEP 4	Complete the chart provided to indicate the number of acres of land in each category and whether each qualifies for the 20% recreational adjustment pursuant to RSA 79-A:4, II.
STEP 5	All property owners of record must type or print their full name, sign and date in black ink in the spaces provided. If there are more than four owners, submit a supplemental list of names and signatures.
STEP 6	To be completed by the local assessing officials to recommend approval or denial of this application.
STEP 7	Signatures and dates in black ink of a majority of selectmen/assessors indicates confirmation of the approval or denial checked on Step 6.