



CURRENT USE INFORMATION HANDOUT

TOWN OF HOLLIS – ASSESSING OFFICE
7 MONUMENT SQUARE
HOLLIS NH 03049

This information sheet is for use in Hollis NH only, as appropriate. For more information about Current Use in your community, please contact your local Assessing Office or the NH Department of Revenue Administration.

Current Use RSA 79-A

RSA 79-A was enacted on July 1, 1973. The purpose of this law was to implement a tax strategy to enable landowners to keep their open space lands undeveloped. Under Current Use, the land is assessed at its present use rather than at its highest potential use. In addition, the Current Use Board (CUB) Administrative Rules further define the law under RSA 79-A.

This information sheet gives a general overview of those laws. Please see the next page for information on where to obtain copies of RSA 79-A and/or copies of the CUB Administrative Rules which detail the specific laws and rules.

Current Use Qualifications:

Any parcel that meets one or more of the following can be placed into Current Use:

- 1.) 10 acres or more undeveloped, contiguous farm, forest or unproductive land, or any combination of these three types;
- 2.) Wetlands of any size. This land must meet the definition of wetlands as established by the Current Use Board;
- 3.) A Certified Tree Farm;
- 4.) Farm land of any size that produces \$2500 or more annual agricultural product. An annual accounting of products is required under this category.

Applying for Current Use:

Applications must be submitted by April 15th for the year which you are applying.

In order to apply for Current Use, you must provide the following documents/information:

- 1.) Form A-10, "Application for Current Use". This is available in the Assessor's Office or online;
- 2.) The recording fee, in accordance with CUB 302.02. This fee will be refunded if the application is withdrawn or denied. This fee covers recording of the application with the Hillsborough County Registry of Deeds;
- 3.) A map of each parcel going into Current Use. This information should agree with the Town's tax map, and must show all areas/types of land to be placed into Current Use. Town Tax Map copies may be used for this requirement, or any other map showing the correct boundaries and acreage. This does not need to be professionally created;
- 4.) The Soil Potential Index (SPI) letter, or Forested Stewardship documents, should be submitted at the same time as the application if appropriate.
- 5.) If more than one parcel/lot is being used to meet the 10 acre requirement, ownership of all parcels must be identical.

An Applicant may withdraw the application in the same year it was submitted, provided that the application has not yet been recorded with the Hillsborough County Registry of Deeds. The Town of Hollis is required to notify you by July 1st if your application was accepted or denied, and must record the application by August 1st if approved.

How do I remove my land from Current Use?

Once land has been approved for Current Use and the application is recorded, the property cannot be removed from Current Use until a specific event occurs to disqualify the property. There are no "buy-out" options.

Common reasons why land may no longer qualify for Current Use:

- 1.) Placing a building on Current Use land. In this case the area being disturbed would be removed from Current Use, and if enough undeveloped land remains to meet the requirements, that land will remain in the Current Use program. See the FAQ section on the next page for an example.
- 2.) No longer having 10 or more contiguous acres under the same ownership;
- 3.) Not meeting the annual \$2500 gross income for farm land under this category for two years in a five year period;
- 4.) Land is needed to meet density or other land use requirements, this primarily applies to subdivisions.

If a parcel of land no longer qualifies for Current Use, the Land Use Change Tax is determined by the Assessor. In accordance with RSA 79-A, this tax is 10% of the Fair Market Value of the land at its highest and best use, and is issued within 18 months of the disqualifying event, with certain exceptions as per CUB 307. The Land Use Change Tax imposed is a tax on the change of use of the land and not a tax on the land itself, per RSA 79-A:7, I.

Frequently Asked Questions & Answers:

- Q: *I'd like to build a house/barn/outbuilding on my Current Use land. How does that affect the Current Use portion of my property? Can the rest of the land stay in Current Use?*
- A: Structures of any kind are not allowed on Current Use land. The land area on which the structure is to be sited will be removed from the Current Use program. If the remainder of the parcel still meets the requirements after the disqualifying acreage is removed, that area may still be eligible for Current Use. For example, you own 20 acres of Forest land that has been placed in Current Use. You decide to build a house on this land. Only the area where the house is sited, along with the septic, well, driveway, gardens, lawns and any yards, etc., will need to be removed from Current Use. The remainder will be left in Current Use. The Assessing Office will inspect the property to determine the area to be removed and what may continue to qualify.
- Q: *I raise horses/cows/alpacas, etc. on my property, and I own 10+ acres of qualifying land. It's an agricultural use, so why is my property ineligible for Current Use?*
- A: CUB 304.02 (a) defines agricultural use as "... undeveloped land, devoted to, or capable of, the production of agricultural or horticultural crops..." Any land used for grooming, turn-outs, pens, etc. is considered ineligible for Current Use. However, pasturage is an approved use, and any land used for this purpose may qualify for Current Use.
- Q: *I want to subdivide my property for future use, but I don't plan on selling any of the lots for the next xx years. Does subdividing my property mean that I can't keep it in Current Use?*
- A: Subdivision of a property will not disqualify a parcel for Current Use. As long as the other requirements, such as ownership and qualifying acreage, are met, the Current Use land can be made up of multiple contiguous properties. For determining qualifying contiguous Current Use parcels, streets and roads are not considered; as long as the properties abut, the properties can still be eligible for Current Use.
- Q: *I have land that's eligible for the Current Use program, but I don't want the public on my land. Do I have to allow public access?*
- A: Unless you are receiving the Recreational Adjustment (see below), you do not have to allow public access on your property.
- Q: *I just bought property that has been in the Current Use program. What do I have to do to keep it in Current Use?*
- A: As long as the land continues to meet the requirements for Current Use, you do not need to do anything. If the land no longer meets the requirements, e.g., due to size, the property will be removed from the Current Use program as described. Property owners having an abutting property presently enrolled in the Current Use program must notify the Assessing Office in writing within 60 days of the sale, of the intent to add the parcel to his/her property if that is the intent.

Changing Categories

You may change the Current Use category annually. Please notify the Assessing Office, in writing, prior to April 1st for the upcoming tax year. An updated Current Use map/plan will be required prior to the category changes taking effect.

Recreational Adjustment

Current Use does not require your land to be open to for public use. However, if your land meets the Current Use requirements, an additional 20% reduction in assessment is available for allowing some recreational activities, as follows:

- a.) You must allow hunting, fishing, snowshoeing, hiking, skiing and nature observation (unless detrimental to crops);
- b.) The property can be posted against mechanized and off highway vehicles, camping, etc., and still qualify;
- c.) If the recreational adjustment is removed, it may not be reinstated for 3 years, including the year of disallowance.

Further Information:

If you have additional questions, need a Current Use application, or would like further information on the Current Use Program, please contact the Assessing Office at (603) 465-2209, ext. 105, or by visiting the Assessing Office at Town Hall, 7 Monument Square, Hollis NH. We are open Monday through Friday, from 8:00 am to 3:00 pm, excluding holidays. You may also visit the Hollis Assessing Office website at http://www.hollisnh.org/assessing/assessing_main.htm

Additional Current Use information can be obtained from the following:

Copies of the "Current Use Booklet," which details RSA 79-A and the CUB Administrative Rules, Current Use applications, and other information relating to Current Use are available via the NH Dept. of Revenue Administration, Property Appraisal Division's website under the "Current Use Board" section at http://www.revenue.nh.gov/munc_prop/propertyappraisal.htm You may also contact them by phone at (603) 230-5950.

UNH Cooperative Extension's Current Use page at: http://extension.unh.edu/Forestry/current_use.htm You may also contact them by phone at (877) 398-4769 or via email at answers@unh.edu

This information sheet is a basic overview of the Current Use program, and does not contain all laws and rules relating to the Current Use program. For a more detailed explanation of all the laws relating to Current Use, please contact the Hollis Assessing Office or the Department of Revenue Administration as listed above.