

CURRENT USE – RSA 79-A

RSA 79-A, enacted by the NH State Legislation on July 1, 1973, encourages the preservation of open space by assessing land at its present use rather than at its highest potential value. The Current Use Board (CUB) Administrative Rules define the law under RSA 79-A.

CURRENT USE QUALIFICATIONS

Land that meets one or more of the following may potentially qualify for Current Use:

- 1) A parcel or tract of farmland, forest land, or unproductive land (or any combination thereof) that totals 10 or more acres;
- 2) A certified tree farm of any size;
- 3) A tract of unimproved wetland of any size; **or**
- 4) A tract of undeveloped land of any size, actively devoted to the growing of agricultural or horticultural crops that produces an annual gross income of at least \$2,500. A yearly accounting of product is required.

Contiguous parcels may qualify regardless of being divided by a road, river or water body, town boundary.

APPLYING FOR CURRENT USE

Applications must be submitted by April 15th for the year which you are applying. The following items must be submitted with your original application:

- 1) Completed Form A-10, "Application for Current Use" (available online or in the Selectmen's Office);
- 2) Recording fee, in accordance with CUB 302.02. This fee will be refunded if the application is withdrawn or denied;

- 3) A map/plan of the property, showing the areas being enrolled in Current Use;
- 4) A Municipal Current Use Assessment Matrix Worksheet;
- 5) The Soil Potential Index (SPI) letter or Forested Stewardship documents, if applicable.

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 been recorded with the Carroll County Registry of Deeds.

The Town must notify you by July 1st as to whether your application was approved or denied.

20% RECREATIONAL ADJUSTMENT

Enrolling your land in the Current Use program does not require that it be open for Public Use. However, an additional 20% reduction in assessment is available when allowing public use of your property for the following activities (unless detrimental to agricultural activities/crops):

Hunting	Fishing	Snowshoeing
Hiking	Skiing	Nature Observation

Your property can be posted against mechanized and off-highway vehicles, camping, etc, and still qualify for the recreational adjustment.

If you are receiving recreational adjustment, and you wish to remove it, the Selectmen's Office must be notified, in writing, by April 1st for the upcoming tax year. Once the recreational adjustment has been removed, it may not be reinstated for three years, including the year of disallowance.

CHANGING CATEGORIES

You may change the Current Use category annually. The Selectmen's Office must be notified, in writing, of the category change no later than April 1st for the upcoming tax year. An updated Current Use Map/Plan is required.

REMOVING LAND FROM CURRENT USE

Once the application has been approved and recorded, the property cannot be removed from Current Use until a disqualifying event occurs.

Reasons why a property may disqualify for Current Use include, but are not limited to:

- 1) Development/improvement occurs which changes the condition of the land;
- 2) Land no longer meets the minimum 10 acre requirement under identical ownership;
- 3) Land no longer meets the minimum of \$2,500 gross income for agricultural products for two years in a five-year period.

Land and maintained grounds that support a building including driveway, utilities (above and below ground), septic, well, etc. must be removed from Current Use. Size of house lot is not governed by local zoning.

If a parcel of land no longer qualifies for Current Use, a Land Use Change Tax (LUCT) of 10% of Fair Market Value as determined by the Assessor is assessed on the disqualified parcel. A LUCT is issued within 18 months of the date of discovery by Town officials. The LUCT is a tax based on the change of use of the land, and is not a tax on the land itself, per RSA 79-A:7,1.

FREQUENTLY ASKED QUESTIONS

Q: I'd like to construct a house/barn/shed on my Current Use land. How does that affect Current Use? Can the land remain in Current Use?

A: Structures of any kind are not allowed on Current Use land. The land on which the structure is to be sited will be removed from Current Use and the LUCT assessed accordingly. If the remainder of the land still meets Current Use requirements, the land will stay in Current Use.

Q: I raise horses/alpacas/cows/other farm animals, and I have more than 10 acres. It's an agricultural use, so why don't I qualify?

A: CUB 304.03 (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, as animal husbandry is not a qualifying use under present laws. However, pasturage land may qualify.

Q: I want to subdivide my property for future use, but I don't plan on selling any lots now. Does this make it ineligible for Current Use?

A: Subdivision of a property does not disqualify a parcel, as long as the property still meets Current Use requirements. Current Use land may be made up of multiple, contiguous parcels; as long as the properties meet the requirements, the property will still qualify.

Q: If I have land in Current Use, do I have to allow public use?

A: Unless you are receiving the 20% Recreational Adjustment, as outlined previously, you do not have to allow public use or access.

Q: I just bought property that is in the Current Use program. What do I have to do to keep it in Current Use?

A: As long as the property continues to meet the Current Use requirements, you do not need to do anything. Current Use stays with the land, not the owner.

TOWN OF SANDWICH



For further information, please contact:

Selectmen's Office

Town Hall / 8 Maple St.
PO Box 194 Sandwich, NH 03227
(603) 284-7701

Monday, Tues, Thursday, 7:30 am – 5:30 pm
(excluding holidays)

Email: adminassist@sandwichnh.org

Website: sandwichnh.org

NH Department of Revenue,

Current Use Board

109 Pleasant Street
Concord, NH 03301

(603) 230-5000

Website: revenue.nh.gov/current-use/index.htm

Current Use Synopsis

RSA 79-A



An Overview of Current Use:

Laws and Rules

Property Owner Responsibilities

This pamphlet is only intended to be a synopsis of the law, and does not include all laws and regulations that may govern the Current Use program in the State of New Hampshire. For additional information, contact the Sandwich Selectmen's Office or the agencies listed within.