

TOWN OF MEREDITH

Ph. (603) 677-4213

CURRENT USE INFORMATION RSA 79-A

This information sheet is for the use in Meredith NH and is a basic overview of the program.

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 give a general overview of those laws. Please see the next page for information on where to obtain copies of RSA 79-A and/or other 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:

- 10 acres or more of undeveloped, contiguous farm, forest or unproductive land, or any combination of these;
- Wetlands of any size. This land must meet the definition of wetlands established by the Current Use Board;
- A Certified Tree Farm
- Farm land of any size that produces \$2,500 or more of 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 in which you are applying.

In order to apply for Current Use the following documentation/information must be provided:

- Form A-10, Application for Current Use. This is available at the Assessor's Office;
- The recording fee, in accordance with CUB 302.02. This fee will be refunded if the application is withdrawn or denied. This fee covers the recording of the application with the Belknap County Registry of Deeds;
- 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 can be used for this requirement, or any other map showing the correct boundaries and acreage. This does not need to be professionally created;
- The Soil Potential Index (SPI) letter or Forested Stewardship (if applicable) must be submitted at the same time as the application;
- 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 Belknap County Registry of Deeds. The town 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 form Current Use?

Once land has been approved for Current Use and the application 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:

- 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 for an example.
- No longer having 10 acres or more contiguous acres under the same ownership;
- Not meeting the annual \$2,500 gross income for farm land under this category for two years in a five year period;

- 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 with 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 want to subdivide my property for future use but I don't plan on selling any of the lots for several 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 about they are still eligible.
- 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 to your property.
- Q. *I just purchased a 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 you do not need to do anything. If the land no longer meets the requirements (due to size for example) the property will be removed from Current Use. The exception is if the new property owner has an abutting property presently enrolled in Current Use then he/she must notify the Assessing Office within 60 days of the sale that they plan to add the parcel to Current Use.

Changing Current Use Categories

You may change the Current Use category annually. Please notify the Assessing Office, in writing, prior to April 1st of the change. 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 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:

- You must allow hunting, fishing, snowshoeing, hiking, skiing, and nature observation (unless detrimental to crops;
- The property can be posted against mechanized and off highway vehicles, camping and still qualify;
- If the Recreational Adjustment is removed (due to posting for allowed activities) it cannot be reinstated for 3 years, including the year of disallowance.

Further Information:

If you have additional questions please call the Assessing Office at (603) 677-4213 or visit the Town Office at 41 Main Street Meredith NH. Office Hours are Monday to Friday 8:00 am to 5:00 pm. Copies of the Current Use Booklet and additional information is available at the NH Dept. of Revenue's website: <https://www.revenue.nh.gov/current-use/index.htm>.

