

CURRENT USE QUALIFICATIONS

Any parcel that meets one or more of the following can potentially qualify for Current Use:

- 1.) At least 10 acres of undeveloped, contiguous farm, forest and/or unproductive land;
- 2.) Wetlands of any size, which meets the wetlands definition as established by the Current Use Board.;
- 3.) A Certified Tree Farm;
- 4.) Agricultural land of any size that produces \$2500, or more, gross product annually. A yearly accounting of product is required.

APPLYING FOR CURRENT USE

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

- 1.) Completed Form A-10, "Application for Current Use";
- 2.) Recording fee, in accordance with CUSE 302.02.
- 3.) A map/plan of the property, showing the areas being enrolled in the Current Use program and those remaining out, if applicable.
- 4.) The Soil Potential Index (SPI) letter or Forested Stewardship documents, if applicable.
- 5.) Any other documents required.

If more than one parcel/lot is being used to meet the 10-acre requirement, ownership of all parcels must be identical, and all parcels must be contiguous.

The applicant may withdraw the application in the same year it was submitted, provided that the application has not yet recorded with the County Registry of Deeds.

A decision notice to the property owner must be sent by the Town no later than July 1st.

20% RECREATIONAL ADJUSTMENT

Enrolling your land in Current Use does not require that it be open to the public, and owners may post against trespass. However, an additional 20% reduction in Current Use assessment is available for property owners who allow public use of the

property for the following activities, unless detrimental to agricultural activities/crops:

Hunting	Fishing
Hiking	Skiing
Snowshoeing	Nature Observation

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

If your property has been receiving recreational adjustment, and you wish to remove it, the Assessing 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 3 years, including the year of disallowance.

CHANGING CATEGORIES

You may change the Current Use category annually. The Assessing 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 land has been approved and the application recorded, the property cannot be removed from Current Use until a disqualifying event occurs.

Common reasons why a property may disqualify for the Current Use program include, but are not limited to:

- 1.) Construction of any structure on Current Use land;
- 2.) No longer containing 10 or more contiguous acres under the identical ownership;
- 3.) Not meeting the \$2500 gross income for agricultural products for 2 years in a 5 year period;

If a parcel of land no longer qualifies for Current Use, the Land Use Change Tax (LUCT) is determined by the Assessor. In accordance with RSA 79-A, the LUCT is assessed at 10% of the Fair Market Value of the land at its highest and best use, and is issued within 18 months of the discovery by Town officials, with certain exceptions per CUB

307. 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,I.

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 304.02 (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, as animal husbandry is not a qualifying use under present laws. However, pastureage 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 has been 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.

CURRENT USE – RSA 79-A

RSA 79-A was enacted by the NH State Legislation on July 1, 1973. The purpose of this law was to implement a tax strategy to enable landowners to preserve open space land and to keep these 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 define the law under RSA 79-A.



For further information, please contact:

Hollis Assessing Office

Town Hall
7 Monument Square
Hollis NH 03049
(603) 465-2209, ext. 105
Hours: Monday – Friday, 8:00 am to 3:00 pm
Email: assessing@hollisnh.org
Website: <https://www.hollisnh.org/assessing>

NH Department of Revenue, Current Use Board

Governor Hugh Gallen State Office Park
109 Pleasant Street (Medical & Surgical Building)
Concord, NH 03301
(603) 230-5000 then ask for “Current Use”
TDD Access Relay NH: 1-800-735-2964
Hours: Monday – Friday, 8:00 am to 4:30 pm
Website: <https://www.revenue.nh.gov/current-use/index.htm>
Current Use Booklets are available as a Word or pdf document at:
<https://www.revenue.nh.gov/current-use/booklets.htm>

University of New Hampshire, Cooperative Extension

329 Mast Road, Suite 115
Goffstown, NH 03045
(603)351-3831
Website: <https://extension.unh.edu/>
(Search for “Current Use”)

TOWN OF HOLLIS



Current Use RSA 79-A

An Overview of Current Use Laws & Rules and Property Owner Responsibilities



This pamphlet is only intended to be a summation of Current Use laws and rules, and does not include all laws and regulations that may govern the Current Use. For additional information, please contact the Hollis Assessing Office or one of the agencies listed within.