

TIMBER HARVESTING CONTRACTS, RSA 227-J:15, III

If a person recklessly fails to provide a written contract to the owner, prior to the cutting from the owner's property any forest products which are subject to an Intent to Cut as defined in RSA 79:10, that person is guilty of a misdemeanor. The contract shall be signed by both parties, specify the remuneration for the forest products to be cut, and the time in which remuneration shall be made.



TIMBER QUARANTINES, RSA 227-G:4

As of July 2011, the importation of untreated firewood without a commercial or home heating compliance agreement into NH has been banned. Firewood is a major source of damaging insects and diseases. Kiln-dried, packaged firewood is exempt from this ban.

For more information regarding this quarantine, please contact the NH Division of Forests and Lands on the reverse.

For further information, please contact:

Town of Hollis Assessing Office

Town Hall

7 Monument Square, Hollis NH 03049

(603) 465-2209, ext. 105

Office Hours: Monday-Friday, 8:00 am to 3:00 pm

Email: assessing@hollisnh.org

Website: www.hollisnh.org

NH Department of Revenue, Timber Appraisal

Property Appraisal Division

Governor Hugh Gallen State Office Park

109 Pleasant Street (Medical & Surgical Building)

Concord, NH 03301

(603) 230-5000, Please ask for Rick Evans, Timber

Appraiser

Office Hours: Monday-Friday, 8:00 am to 4:30 pm

Website: [https://www.revenue.nh.gov/mun-](https://www.revenue.nh.gov/mun-prop/property/timber.htm)

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Form PA-7 "Notice of Intent to Cut Wood or Timber" can be found at this site.

NH Division of Forests & Lands

172 Pembroke Road,

Concord NH 03301

(603) 271-2214

Office Hours: Monday-Friday, 8:00 am to 4:00 pm

Website: <https://www.nh.gov/nhdfl/>

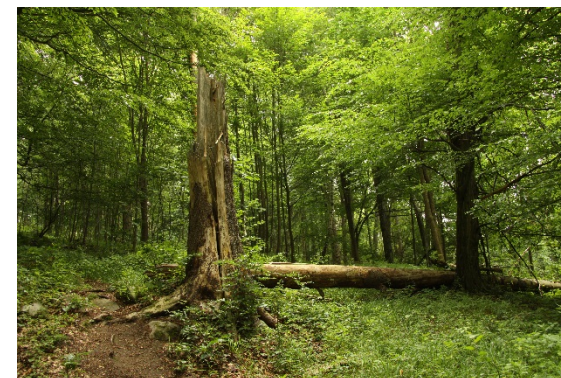


TOWN OF HOLLIS



Timber Tax Laws RSA 79

An Overview of the Timber Laws, Timber Harvesting, and Property Owner Responsibilities



This pamphlet is only intended to be a summation of the law, and does not include all laws and regulations that may govern timber harvesting in the State of New Hampshire. For additional information, please contact the Hollis Assessing Office or the agencies listed within.

Updated August 17, 2021 cc

NH TIMBER TAX LAW

Under New Hampshire law, timber is considered to be real estate, therefore taxable. However, the method which it is taxed is different from other real estate and described in the NH State Constitution. Timber is only taxed at the time it is cut and at a rate which encourages the growing of timber.

In order for Town officials to be aware of cutting operations, the "Notice of Intent to Cut Wood or Timber" (Intent to Cut) must be filed with the Town prior to the commencement of any cutting operation. This notice, which is required by law, notifies the Town, the NH Dept. of Revenue (DRA), and the NH Division of Forest & Lands of the operation.

TAX RESPONSIBILITY, RSA 79:1, II (a)

The responsibility for the Timber Tax depends on the type of ownership, and must be one of the following:

- 1.) Owner(s) with timber rights on their own land.
- 2.) Persons with deeded timber rights on land they previously owned, and such deed has been recorded at the Registry of Deeds.
- 3.) Persons purchasing timber on public lands, e.g. Federal, State, County, Town, etc.

Proof of rights or purchase must be provided to the Town prior to approval.

NOTICE OF INTENT TO CUT WOOD OR TIMBER, RSA 79:10

WHO MUST FILE AN INTENT TO CUT

Timber on all land ownerships (as above) is taxable at 10% of the stumpage value at the time of cutting. The only exceptions are:

- 1.) 10 MBF saw logs and 20 cords fuel wood for personal use by the owner.*
- 2.) 10 MBF saw logs and 20 cords of wood for land conversion purposes when all permits for the conversion have been received.*
- 3.) Shade and Ornamental trees, usually considered to be trees within striking distance of an improvement.

- 4.) Christmas Trees, Fruit Trees, and Nursery Stock and short rotation tree fiber.
- 5.) Any amount of firewood for maple syrup production.
- 6.) Government & Utilities not selling the wood.

ONLY these 6 activities are exempt from filing a Notice of Intent to Cut. All other operations MUST file a Notice of Intent to Cut, regardless of the volume of the cut, prior to the start of the timber harvest. Severing/harvesting of timber cannot begin until the Town has approved and signed the Intent to Cut, and a signed copy has been posted on the property.

** RSA 79:1, II (b) also provides that any exempt amount under (1) and (2) must remain on the land, and be solely used by the owner(s) for their own purposes. If the wood or timber is not remaining on the property, you must file an Intent to Cut..*

INTENT TO CUT APPROVAL PROCESS

Any Intent to Cut received by the Town must be approved within 15 days, except:

- 1.) The Intent to Cut is improperly filled out.
- 2.) The land is enrolled in the Current Use "Unproductive" category.
- 3.) A timber tax bond is required, but has not been posted with the Town.
- 4.) All owners of record and/or the logger have not signed the Intent to Cut.

If Town officials withhold signature, the Town shall inform the owner, or person responsible, in writing. (RSA 79:10 I, (b).)

SUPPLEMENTAL INTENTS TO CUT

Except where a bond is required, a supplemental Intent to Cut shall not be required when the total volume of the cut exceeds the total volume reported in the Intent to Cut by less than 25 percent. When required, a supplemental Intent to Cut must be filed before April 1st. (RSA 79:10, I, (a).)

TIMBER TAX BOND, RSA 79:10-a

Property owners who are current on property and/or timber taxes for all properties under their ownership shall not be required to post a timber tax bond. In all other cases, a timber tax bond must be posted prior to the approval of the Notice of Intent. Timber Tax Bonds are usually equal to the expected timber tax.

REPORT OF WOOD OR TIMBER CUT, RSA 79:11

Report of Wood or Timber Cut (Report) forms are sent to the owner and/or logger by the NH Dept. of Revenue Administration, along with a certificate, which must be posted on the job site. **Reports must be filed with the Town within 60 days of completion of the harvest, or by May 15th, whichever comes first.** The Report serves as the basis for determining the timber yield tax. Additionally, the Town will send the owner and logger a "Timber Tax Worksheet," which should be returned with the Report. This will aid the Town in determining the timber tax rate.

PENALTIES, DOOMAGE & ENFORCEMENT RSA's 79:12, 21:J, 39, 79:28 & 79:28-a

A Doomage penalty may be assessed for improper reporting. (Doomage is 2x what the tax would have been if the Report had been seasonably filed and truly reported.) The DRA & DRED have the authority to issue a cease and desist for any cutting operations not in compliance with RSA 79. Additional fines may also be assessed by the State of NH.

APPEAL PROCESS, RSA 79:8

If a property owner believes they have been overtaxed, they must appeal to the Town within 90 days of the tax bill issuance. If the Town denies the appeal, the owner may appeal to the Board of Tax & Land Appeals (BTLA) within 6 months of the issuance of the tax bill.