

NOTICE OF INTENT TO EXCAVATE

Before any excavation can take place, the property owner must file a Notice of Intent to Excavate (Intent to Excavate), which must be fully completed, for every parcel of land on which excavation will take place. Each Intent to Excavate must be accompanied with the administration and enforcement fee, if applicable, and the Intent to Excavate must be signed by the Assessing Officials. The Intent to Excavate Form is available at the Dept. of Revenue Administration (DRA) website (see reverse).

Assessing Officials have 30 days, from the date received, to approve the Intent to Excavate. The Assessing Officials may decline to sign for the following reasons:

- 1.) The form is incomplete/improperly filled out;
- 2.) Not all property owners have signed the form;
- 3.) The Administration & Enforcement fee was not submitted;
- 4.) Noncompliance with local regulation of earth excavation pursuant to RSA 155-E.
- 5.) Noncompliance with RSA 485-A:17 relative to the Alteration of Terrain (AoT) permit from the NH Dept. of Environmental Services.
- 6.) Noncompliance with Current Use Regulations, per RSA 79-A. Any property assessed under Current Use may not conduct Excavation activities until the area which is to be excavated has been removed from Current Use and the Land Use Change Tax has been issued.
- 7.) An excavation tax bond is required but has not been posted. (RSA 72-B:5)

Property owners must be notified within 30 days of approval or denial. If denied due to one of the above items, the Town is required to provide the reason and remedy to the property owner.

EXCAVATION TAX BOND, RSA 72-B:5

Property owners who are current on all of their property taxes and/or timber taxes are not required to post an Excavation Tax Bond. All other owners must post an Excavation Tax bond before the Intent to Excavate is signed. Excavation Tax Bonds are usually equal to the anticipated Excavation tax to be assessed.

EXCEPTIONS, RSA 72-B:1 I

(a), (b), (c), (d), & (e)

The only exceptions to filing an Intent to Excavate are:

- 1.) Excavated earth that is put back on the parcel, or other contiguous parcels, which is held in common ownership, in the construction, reclamation, reconstruction or alteration of such parcel of land within the same tax year.
- 2.) Excavated land that is used exclusively by the owner for agricultural or forest management on their own land.
- 3.) Excavations not exceeding 1000 cubic yards must file an Intent to Excavate but are exempt from the \$100.00 filing fee and the \$0.02 per cubic yard excavation tax.
- 4.) Excavation that is exclusively incidental to construction projects that does not remove more than 1000 cubic yards from the parcel.
- 5.) Excavation by government agencies, cities, towns, school districts, that remove earth for their own use on lands under their ownership and jurisdiction.

SUPPLEMENTAL INTENT TO EXCAVATE

The original volume estimate cannot be exceeded without filing a supplemental Intent to Excavate for the additional volumes. (RSA 72-B: 8-a)

REPORT OF EXCAVATED MATERIAL

The DRA sends the Report of Excavated Material Form (Report) to each owner that has filed an Intent to Excavate. In addition, a certificate is sent along with the Report and must be posted in a conspicuous place within the area of excavation.

The Report must be filed with the municipality and the DRA within 30 days following the completion of the excavation. If the excavation is still in progress at the end of the tax year (March 31st), the Report must be filed not later than the following May 15th per RSA 72-B:9.

APPEAL PROCESS, RSA 72-B:13

An owner may, within 90 days of the notice of the Excavation Tax, appeal to the Assessing Officials in writing for an abatement from original assessment. If the Assessing Officials neglect or refuse to abate, the owner may file to the NH Board of Tax and Land Appeals, or Superior Court, but not both, within – days of receiving the decision of notice from the municipality.

ENFORCEMENT

The DRA administers and enforces RSA 72-B, and has the authority and right to stop any excavation in violation of RSA 72-B, pursuant to RSA 72-B:17.

In Hollis, Excavation Operations may also be subject to the Town Zoning Ordinance, Section XIX, pages 83-84 “Excavation or Movement of Earth Materials,” as appropriate.

NH EXCAVATION TAX LAW

The State of New Hampshire has a real estate tax, and earth (sand, gravel, loam, stone, etc.) is considered to be real estate, and therefore is taxable. Due to the difficulty of determining the market value of the earth products and to deter the premature removal of earth products to avoid taxation, the New Hampshire legislature exempted earth from the real estate tax in 1998, and created the Excavation Tax under RSA 72-B.

Earth, as defined in RSA 155-E:1, I, is only taxed at the time it is excavated at a rate of \$0.02 (two) cents per cubic yard. The Excavation Tax is paid to the municipality where the excavation took place.

WHO MUST FILE & WHEN

The responsibility for the excavation tax depends on the type of ownership and must be one of the following:

- 1.) Landowners with excavation rights on their own land.
- 2.) Persons with deeded excavation rights on land they previously owned or persons who have purchased excavation rights, and have registered the claim with the Registry of Deeds.
- 3.) Person who have purchased excavated earth or excavation rights on public lands, or removes earth from a public right of way.

The Notice of Intent to Excavate must be filed prior to the start of the excavation, or before April 1st for continuing operations.

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 – 3:00 pm

Email: assessing@hollisnh.org

Website: <https://www.hollisnh.org/assessing>

NH Department of Revenue, Gravel Appraisal

Property Appraisal Division

Governor Hugh Gallen State Office Park

109 Pleasant Street (Medical & Surgical Building),

Concord, NH 03301

(603) 230-5000, ask for the Gravel Appraiser

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

Website: <https://www.revenue.nh.gov/mun-prop/property/gravel.htm>

Form PA-38 “Notice of Intent to Excavate” can be found at this site.

TOWN OF HOLLIS



Excavation Law Synopsis RSA 79

An Overview of the Excavation Laws and Property Owner Responsibilities



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