

## WEB SITE TO OBTAIN A COPY OF THE CURRENT USE CRITERIA BOOKLET:

<http://revenue.nh.gov/current-use/booklets.htm>

### FORESTLAND:

Per RSA 79-A:2, VII, "Forest land" means any land growing trees as determined and classified by criteria developed by the state forester and adopted by the board. Also refer to Cub 304.05, (b), (1) A tract of undeveloped land, actively devoted to, or capable of, growing trees of any age including the production or enhancement of one of the following: a. Forest Products; b. Maple sap; c. Naturally seeded Christmas trees; d. Wildlife or wildlife habitat; or (2) a certified tree farm.

### FARMLAND:

Per RSA 79-A:2, VI, "Farmland" means any cleared land devoted to or capable of agricultural or horticultural use as determined and classified by criteria developed by the commissioner of agriculture, markets, and food and adopted by the board. Also refer to Cub 304.02, (a) Farmland shall be a tract or tracts of undeveloped land, devoted to, or capable of, the production of agricultural or horticultural crops.

### UNPRODUCTIVE LAND:

Per RSA 79-A:2, XIII, "Unproductive land" means land, including wetlands, which by its nature is incapable of producing agricultural or forest products due to poor soil or site characteristics, or the location of which renders it inaccessible or impractical to harvest agricultural or forest products, as determined and classified by criteria developed by the board. Also refer to Cub 304.12.

### WETLANDS:

Per RSA 79-A:2, XIV, "Wetlands" means those areas of farm, forest and unproductive land that are inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal circumstances do support, a prevalence of vegetation typically adapted for life in saturated soil conditions. Also refer to Cub 304.12.

### RECREATIONAL ADJUSTMENT:

Per RSA 79-A:4, The board shall reduce by 20 percent the current use value of land, which is open 12 months a year to public recreational use, without entrance fee, and which also qualifies for current use assessment under an open space category. There shall be no prohibition of skiing, snowshoeing, fishing, hunting, hiking or nature observation on such open space land, unless these activities would be detrimental to specific agricultural or forest crop activity. Also refer to Cub 305.03.

### STEWARDSHIP:

Per RSA 79-A:2, VII, .....the board shall recognize the cost of responsible land stewardship in the determination of assessment ranges. Per Cub 302.5, Landowners applying for documented stewardship may submit with Form A-10 either; (a) Form CU-12, "Summary of Forest Stewardship Plan for Current Use Assessment"; or (b) The documentation listed in Cub 304.09.

## SAMPLE CURRENT USE MAPS

