



**TOWN OF HOLLIS – ASSESSING OFFICE
7 MONUMENT SQUARE
HOLLIS NH 03049**

This information sheet is for use in Hollis NH only. For more information about Current Use in your community, please contact your local Assessing Office or the NH Department of Revenue Administration.

CURRENT USE INFORMATIONAL HANDOUT

RSA 79-A was enacted on July 1, 1973. The purpose of this regulation is to implement a tax strategy enabling 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.

What Qualifies for Current Use?

Any parcel that meets one or more of the following can be placed into Current Use:

- 1.) 10 acres or more contiguous farm, forest or unproductive land, or combination of these three types;
- 2.) Wetlands of any size. This land must meet the definition of wetlands as established by the Current Use Board;
- 3.) A Certified Tree Farm;
- 4.) Farm land of any size that produces \$2500 or more annual agricultural produce. An annual accounting of products is required under this category.

How do I apply for Current Use?

If you feel that your land qualifies for Current Use, you will need to provide the following to the Assessing Office:

- 1.) Form A-10, "Application for Current Use".
- 2.) The filing fee, in accordance with CUB 302.02. This fee will be refunded if the application is withdrawn or denied.
- 3.) A map of each parcel going into Current Use. This information should agree with the Town's tax map, and must show the areas and types of land to be placed into Current Use. A copy of the Tax Map may be used for this requirement.
- 4.) The Soil Potential Index (SPI) letter should be provided at this time, if the landowner wishes the Town to use such for the assessment calculation.

Applications must be submitted by April 15th. The Town of Hollis 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.

PLEASE NOTE: Ownership must match the Assessing Records. For multiple parcels on one application, the ownership must be identical for all parcels. An applicant may withdraw the application in the same year it was submitted, provided that the application has not been recorded with the Registry of Deeds.

What if I don't want my land in Current Use anymore?

Once you have placed your land into Current Use, something must happen to physically disqualify the land. You cannot remove it from Current Use just because you do not want it held in this category. You can sell your property, and it will still remain in Current Use under the new owner.

Some of the common reasons why land no longer qualifies for Current Use include:

- 1.) Placing a building on Current Use land;
- 2.) No longer having 10 or more contiguous acres under the same ownership;
- 3.) Not meeting the annual \$2500 gross income for farm land under this category;
- 4.) Land is needed to meet density requirements.

Once a parcel of land no longer qualifies for Current Use, a penalty of 10% of the Fair Market Value of the land at its highest and best use will be issued. This amount is determined by the Assessor, and is due within 30 days of the bill being issued. The legal owner at the time of change is the responsible party for the Current Use penalty bill.

If you decide to build on Current Use land, only the portion that is being built upon will need to be removed from 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 and will be assessed as residential land. The remainder will be left in Current Use.

Subdivision of a property will not disqualify a parcel for Current Use. Until either a lot of less than 10-acres has been sold to a different owner, or the remainder of the original lot no longer meets the 10-acre requirement, it will remain in Current Use.

OTHER THINGS TO KNOW ABOUT CURRENT USE

Land Categories

Land is placed into four basic categories under Current Use; these are: Farm, Forest Land, Unproductive and Wetlands. The assessment ranges are:

Farm:	\$25 – \$425 per acre
Forest Land	\$20 – \$207 per acre
Unproductive & Wetlands	\$20 per acre

How the land is assessed depends on many variables, such as the SPI for farm land, type of timber, location, and accessibility, as well as other things. The Assessor will determine the assessed value per acre.

Changing Categories

You may change the category under which your land is assessed providing that you inform the Assessing Office, in writing, prior to April 1st for the upcoming tax year. An updated map will be required at the time of change.

Recreational Adjustment

Current Use does not require your land to be open to 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. The basic regulations regarding this are:

- a.) You must allow hunting, fishing, snowshoeing, hiking, skiing and nature observation (unless detrimental to crops);
- b.) The property can be posted against mechanized and off highway vehicles, camping, etc., and still qualify;
- c.) If the recreational adjustment is removed, it may not be reinstated for 3 years, including the year of disallowance.

Other items

- Buildings of any kind are not allowed on Current Use land.
- If more than one parcel is required to meet the 10-acre requirement, all must be contiguous. Streets, roadways, and power lines are excluded.
- Town boundaries do not disqualify parcels provided that the basic requirements are met.
- There is no “buy-out” provision, once land is in Current Use; it remains in until it no longer qualifies.
- Land can be sold or subdivided without penalty as long as it still meets the criteria.

If you would like more information regarding the Current Use program in Hollis, please contact:

Hollis Assessing Office, Town Hall, 7 Monument Square, Hollis; (603) 465-9860
Office Hours: Monday through Friday, 8:00 am to 3:00 pm or email at: assessing@hollis.nh.us

For further information, you may also contact:

The Department of Revenue Administration (DRA), Community Services; (603) 271-2687 or visit their website at: http://www.nh.gov/revenue/munc_prop/propertyappraisal.htm . Please look for the section entitled “Current Use.”
Current Use applications are also available via this page or by contacting the Hollis Assessing Office

University of New Hampshire Cooperative Extension at <http://ceinfo.unh.edu/> or their Current Use page at: http://extension.unh.edu/Forestry/current_use.htm . You may also contact them by phone at (877) 398-4769 or via email at answers@unh.edu

This information sheet is a basic overview of the Current Use program, and does not detail all rules and regulations relating to Current Use. For a more detailed explanation of all the laws relating to Current Use, please contact the Hollis Assessing Office or the Department of Revenue Administration as listed above.