

FORM  
PA-37

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**DISCRETIONARY EASEMENT RELEASE**

**STEP 1 PROPERTY OWNER (S)**

PLEASE TYPE OR PRINT	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	ADDRESS (continued)			
	TOWN/CITY		STATE	ZIP CODE

**STEP 2 PROPERTY LOCATION**

PLEASE TYPE OR PRINT	STREET				
	TOWN/CITY			COUNTY	
	NUMBER OF ACRES	MAP #	LOT #	BOOK #	PAGE #
	OWNER NAME OF RECORD WHEN LAND WAS FIRST GRANTED DISCRETIONARY EASEMENT				
	DISCRETIONARY EASEMENT RECORDED IN: BOOK # _____ PAGE # _____			CHECK ONE: PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/>	

**STEP 3 TO BE COMPLETED BY ASSESSING OFFICIALS**

Reason for Release: <input type="checkbox"/> Expiration <input type="checkbox"/> Personal Hardship <input type="checkbox"/> Other _____
Date of Release _____ Full and true value at time of release \$ _____
Discretionary Easement Tax ..... \$ _____

**STEP 4 SIGNATURES OF ALL PROPERTY OWNERS OF RECORD, IF APPLICABLE**

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

**DISCRETIONARY EASEMENT RELEASE**

(CONTINUED)

**STEP 5 APPROVAL OF A MAJORITY OF SELECTMEN/ASSESSORS**

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

**STEP 6 DISCRETIONARY EASEMENT TAX BILL**

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME
	STREET ADDRESS	
	ADDRESS (continued)	
	TOWN/CITY	STATE
(a) Actual Date of Release (MM/DD/YYYY)		
(b) Date of Easement Release Tax Bill (MM/DD/YYYY)		
(c) Full and True Value of Easement at time of Release		\$
(d) Total Tax Due		\$

**STEP 7 CHECKS PAYABLE TO AND MAILED TO - TO BE COMPLETED BY TAX COLLECTOR**

(a) Make Check Payable to:		
(b) Mail To:	NAME	
	ADDRESS	
	TOWN/CITY	STATE ZIP CODE
(c) Tax Collector's Office Location:		
(d) Tax Collector's Office Hours:		
(e) Include a separate check in the amount of \$ _____ Payable to _____ County Register of Deeds for recording fee.		
(f) Payment of this tax is due no later than 30 days after mailing of this bill. Interest, at the rate of 18% per annum, shall be due if this tax is not paid on or before _____		

**STEP 8 ACKNOWLEDGMENT OF PAYMENT**

SIGNATURE (IN BLACK INK) OF TAX COLLECTOR	DATE PAID
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**DISCRETIONARY EASEMENT RELEASE****GENERAL INSTRUCTIONS**

<b>WHO MUST FILE</b>	Form PA-37, Discretionary Easement Release, shall be used by owners of land currently under discretionary easement in accordance with RSA 79-C:8. Local Assessing Officials may also initiate a release whenever a discretionary easement has expired or no longer exists.
<b>WHAT TO FILE</b>	Land owners requesting a release from discretionary easement shall submit a complete application, Form PA-37, a map showing the easement to be released and an appraisal. Local assessing officials initiating a release shall provide the tax collector with a completed Form PA-37 which shall serve as a warrant for collection of the tax due. The tax collector shall cause a copy to be served upon the land owner along with these instructions advising them of their appeal rights
<b>TAX DUE</b>	Payment of consideration shall be due no later than 30 days after mailing of the tax bill by the tax collector pursuant to RSA 79-C:9,II (d).
<b>WHEN TO FILE</b>	Form PA-37, Discretionary Easement Release, shall be used by a land owner who wishes to be released prior to the expiration date due to an extreme personal hardship pursuant to RSA 79-C:8. The local assessing officials may also initiate a Discretionary Easement Release for any of the following reasons: an agreement of discretionary easement is expired or released pursuant to RSA 79-C:8; the easement no longer meets the test for public benefit in RSA 79-C:3, II.
<b>WHERE TO FILE</b>	Once completed and signed in black ink, this form and attachments shall be filed as follows: Original: Register of Deeds after Tax Collector collects the tax Copy: Tax Collector Copy: Local Assessing Officials Copy: Land Owner
<b>APPEALS</b>	If a landowner disagrees with the release of a discretionary easement, they may appeal in writing within 6 months to the Board of Tax and Land Appeals or to the County Superior Court in accordance with RSA 79-A:9 or RSA 79-A:11. If a land owner is denied an application for release due to hardship pursuant to RSA 79-C:8, the land owner may appeal the denial within 6 months of any such action to the board of Tax and Land Appeals or the County Superior Court.  Forms for appealing to the Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at <a href="http://www.state.nh.us/btla">www.state.nh.us/btla</a> . Be sure to specify that you are appealing the release of your Discretionary Easement or Denial to be Released from a Discretionary Easement.
<b>ADA</b>	Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.
<b>NEED HELP</b>	Contact your local municipality or the Property Appraisal Division at (603) 230-5950.

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1</b>	Enter the complete name(s), address, municipality, state and zip code of the discretionary easement property owner(s) subject to a discretionary easement release under RSA 79-C.
<b>STEP 2</b>	Enter the location information of the property in the spaces provided.
<b>STEP 3</b>	The assessment of the discretionary easement tax will be completed by the local assessing officials by entering the assessment of tax due.
<b>STEP 4</b>	If the land owner(s) are applying for a release due to personal hardship, all property owners of record must type or print their full name, sign and date in black ink in the spaces provided. If initiated by the town officials owners signatures are not required.
<b>STEP 5</b>	Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates approval.
<b>STEP 6</b>	The local officials shall complete this section. This shall serve as a tax bill for the easement release.
<b>STEP 7</b>	To be completed by the local assessing officials, indicating to whom to make the check payable and where to send it.
<b>STEP 8</b>	The tax collector must sign and date in black ink to indicate when the tax is paid and then shall remit the original Form PA-37-A and the recording fee to the County Registry of Deeds.