

PA-7, Notice of Intent to Cut Wood or Timber  
Sample Review and Approval Checklist

1. Does the **Ownership** listed in Section 7 **exactly match** the tax record(s) for the Tax Map(s) and Lot(s) listed in Section 2?
2. Multiple Tax Map(s) and Lot(s) are acceptable on the same Intent as long as:
  - They are owned by the same exact ownership; **and**
  - The parcels are contiguous.
3. Original or Supplemental (S). Original Intents are issued new operation numbers.
  - Supplemental Intents DO NOT get assigned new operation numbers.
    - Issue the (S) Intent the SAME operation number as the Original Intent
  - If a bond was required on the Original Intent; an additional bond is required for the Supplemental.

A supplemental is required when the volumes on the original Intent will be exceeded by more than 25%. A Supplemental cannot be filed in a new Tax Year. In this case, the Intent would be considered an Original Intent and assigned an operation number for the new Tax Year.

4. Access Road. Are the Tax Map(s) and Lot(s) listed accessible from this road.
  - Make sure this is provided and verified.
5. Acreage.
  - a. Acreage of Lot. Make sure the acreage matches the tax records. If more than one parcel, this should match the sum of all the parcels.
  - b. Acreage of Cut. Make sure there is an estimate provided.
  - c. Anticipated Start Date. At the very least, the MONTH should be provided. It must fall between within March – April of the current Tax Year.

If any of the property listed on the Intent is enrolled in the Current Use “Unproductive” category, that portion of the acreage cannot be included in the estimated acreage of cut.

6. Type of Ownership. Verify the type checked is correct.
  - a. Is Previous Owner retaining deeded timber rights checked as ownership?  
**If Yes, a timber tax bond is required.**
  - b. Is Owner/Purchaser of stumpage and timber rights on public lands checked as ownership?  
**If Yes, a timber tax bond is required.**
  - c. Tenants in Common, where not all Tenants have signed, but one Tenant has provided proof of power of attorney to sign for the non-signing Tenants – **A timber tax bond is required.**

A Bond is calculated using the Excel Timber Tax Calculation Worksheet with the Current Average Stumpage Values and the volumes estimated on the Intent to Cut. (This represents the estimated timber tax).

For a State of NH Sale, **use the accepted bid prices** in the worksheet, not the Average Stumpage Values.

A Bond can be:

- Cash
- Certified Check
- Irrevocable Letter of Credit from a qualified lending institution
- Bond from a bonding agency

Make sure the boxes are checked for the receipt of the Certificate and Report of Cut. If the E-mail box is checked, make sure the e-mail address is printed clearly.

7. Owner: MAKE SURE THIS SECTION IS COMPLETE AND PRINTED CLEARLY.

The individual(s) listed must match the tax records or provide documentation that they have authority to sign for the owner. ALL OWNERS of record are required to sign the form. Electronic signatures are acceptable.

8. Estimated volumes.

9. Logger: MAKE SURE THIS SECTION IS COMPLETE (Including signature) AND PRINTED CLEARLY.

A. Verify with your Tax Collector if the Ownership listed is delinquent on any taxes in town? If Yes, a timber tax bond is required.

**There are 4 and only 4 reasons that an Intent cannot be signed:**

1. The form is not filled out COMPLETELY, ACCURATELY AND LEGIBLY.
2. ALL OWNERS of record have not signed the form.
3. A timber tax bond is required and has not been provided.
4. Property is enrolled in the Current Use “Unproductive” category.

**If any of these 4 conditions exist, notify the owner and do not sign the Intent to Cut.**

Once the complete Intent to Cut has been signed and an operation number assigned, forward copies to:

- The Owner
- The Logger
- DRA (timber@dra.nh.gov)