

Sept 15

## NH DEPARTMENT OF REVENUE ADMINISTRATION Municipal and Property Division / Timber Bureau

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## **Timeline for Timber Tax Reporting**

Tax Year April 1 - March 31

Last day an Owner may request an Extension for a cutting operation. (A request in writing to the Selectmen by the Owner.)
Send cordial reminder that Reports are due by May 15. (Owners who have <u>not</u> requested an extension.)
Send a stern letter requesting Reports no later than June 1. (No further extensions can be granted if request wasn't made prior to April 1)
Municipalities notify DRA Timber Tax Appraiser of late Reports. (Estimate of cut volume to be made for Doomage penalty purposes.)
Assessing Officials shall certify all cutting operations without an extension.
A Timber Cut granted an extension must be completed.
Extended operation Report due.

## **Recommended Timber Tax Filing System**

**General Information File** - Includes stumpage ranges, sample letters, blank forms, fact sheets, etc.

Assessing officials shall certify all extended cutting operations.

**Current Year Open File** – PA-7, Notice of Intent to Cut Wood or Timber (Intents), for operations that have not been completed.

**Current Year Completed File** – Cutting Operations that have been completed. Complete file includes the Intent (PA-7), Report (PA-8), Signed Certification (PA-9) and Worksheet and Warrant stapled together.

**Past Years Completed filed by Tax Year** - Complete file includes the Intent (PA-7), Report (PA-8), Signed Certification (PA-9) and Worksheet and Warrant stapled together.