

The purpose of this information release is to notify landowners, municipal officials, foresters and other interested individuals of the Forest Land with Documented Stewardship criteria effective April 1, 2000. For additional information call the Property Appraisal Division at (603) 271-2687.

#### CURRENT USE LAND UNDER THE "FOREST LAND WITH DOCUMENTED STEWARDSHIP" CATEGORY

Last year the Current Use Board amended the administrative rules regarding the documentation necessary to qualify under the "Forest Land with Documented Stewardship" category. CUB 304.03(j) was changed in response to concerns that the documentation previously required was insufficient to justify assessments under the lower forest land category. The new rule is much more specific regarding the required documentation, but allows municipalities flexibility in their implementation of this change. This rule change was not intended to be a "wholesale reclassification" of the forest land categories, but rather was intended to provide assessors with adequate documentation over a period of time.

The rule change was adopted last year, but was not effective until April 1, 2000 to allow municipalities and landowners sufficient time to become familiar with the new requirements and to plan for its enactment. Municipalities that have only just recently informed landowners of their intent to require a resubmittal of documentation for this current tax year are encouraged to be lenient with landowners who may have legitimate difficulty in responding to this request.

Due to the number of recent inquiries regarding this change, the Department offers the following clarification for municipal officials, landowners, foresters and other interested individuals:

- For assessment under the "Forest Land with Documented Stewardship" category, Administrative Rule CUB 304.03 (j) requires that the following 3 items be submitted with the current use application:
  - 1) A statement of past forestry accomplishments, including an explanation of any deviation from past plans,
  - 2) An updated map, and
  - 3) One of the following:
    - Documentation of a Certified Tree Farm, or
    - A forest stewardship plan signed by a licensed forester. A form CU-12, "Summary of Forest Stewardship Plan for Current Use Assessment" may be submitted in lieu of the entire plan.
- As stated in the rules, selectmen or assessors may request that this documentation be resubmitted at intervals of 5 years or more . This "5 years or more" criteria is on an individual application basis, not a town wide basis. For example, if a landowner applied for current use assessment effective 4/1/98, they can not be required to resubmit the documentation for tax year 2000, since it has not been an interval of "5 years or more." Even though the documentation requirements have changed, the documentation submitted with the original application in 1998 would allow this land to remain in the "Forest Land with Documented Stewardship" category for at least 5 years from the year of application.

- There is no requirement for municipalities to request a resubmittal of this documentation for tax year 2000, or any particular year thereafter. The rule allows municipalities to request that documentation be resubmitted no more frequently than every 5 years, but does not require that a resubmittal be made every 5 years.
- In addition, there is no requirement for municipalities to request the resubmittal of the documentation for this tax year. For example, it may be more appropriate for the town to request resubmittal of the documentation in tax year 2001 to coincide with a revaluation they may have scheduled for that year.

Some landowners may have difficulty complying with a municipalities' request for resubmittal of forest land documentation due to short notice of this request, particularly if the municipality has not made such a request in the past. If this is the case, municipalities may want to request that documentation be submitted for the 2001 tax year instead of the current tax year. This would provide sufficient time for landowners to comply and would avoid unnecessary changes in the assessment records (i.e. changing land to the "Forest Land" category this year, then changing it back to the "Forest Land with Documented Stewardship" category next year).

The Current Use Criteria Booklet for the April 1, 2000 to March 31, 2001 tax year, as well as, Form CU-12, Summary of Forest Stewardship Plan for Current Use Assessment, are available on this website.