

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
SUMMARY OF FOREST STEWARDSHIP PLAN FOR CURRENT USE ASSESSMENT**

TAX YEAR APPLIED FOR: April 1, \_\_\_\_\_  NEW APPLICATION  UPDATE

**STEP 1 – PROPERTY OWNER**

LAST NAME/CORPORATION/TRUST NAME		FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS			
MUNICIPALITY		STATE	ZIP CODE

**STEP 2 – TERM OF PLAN AND IDENTIFICATION OF PROPERTY TO BE ENROLLED IN FOREST STEWARDSHIP ASSESSMENT**

EFFECTIVE DATES OR EXPIRATION DATE			
(a) ACCESSIBLE STREET LOCATION		MUNICIPALITY	COUNTY
(b) TOTAL ACRES/PARCEL/TRACT	TOTAL ACRES IN CU	# OF ACRES IN FOREST STEWARDSHIP	TOTAL ACRES NOT IN CU
(c) TAX MAP / LOT #	TAX MAP / LOT #	TAX MAP / LOT #	TAX MAP / LOT #

**STEP 3 – DOCUMENTATION FOR FOREST STEWARDSHIP ASSESSMENT**

(a) Required statement of forestry accomplishments pursuant to Cub 304.07 (a)(1)	<input type="checkbox"/>
(b) Required map is attached for the parcel/tract pursuant to Cub 301.11 and Cub 304.07 (a)(2)	<input type="checkbox"/>
(c) Required summary of stewardship plan information pursuant to Cub 304.07 (a)(3)c. 1-6	<input type="checkbox"/>

**STEP 4 – SIGNATURES OF PROPERTY OWNER AND FORESTER**

I/We certify that the land indicated above qualifies for forest stewardship assessment under the New Hampshire Statute RSA 79-A and that failure to comply with the requirements may result in reclassification of the forest land.

a. OWNER PRINTED NAME	OWNER SIGNATURE	DATE
b. FORESTER PRINTED NAME	FORESTER SIGNATURE	DATE
c. <input type="checkbox"/> EXEMPT FROM RSA 310-A:98, II.	FORESTER LICENSE NUMBER:	

**STEP 5 – APPROVAL/DENIAL BY MUNICIPAL ASSESSING OFFICIALS**

<input type="checkbox"/> APPROVED	<input type="checkbox"/> DENIAL	Reason for Denial:

**STEP 6 – SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS**

TYPE OR PRINT NAME (in black or blue ink)	SIGNATURE (in black or blue ink)	DATE
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**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
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INSTRUCTIONS**

**WHO MUST FILE**

A landowner who requests to have their forest land assessed as "Forest Land with Documented Stewardship," who does not have a New Hampshire tree farm confirmation letter, current certificate documenting the land's conformance with the Sustainable Forestry Initiative Standard (SFI) or Forest Stewardship Council (FSC)-US Forest Management Standard, or a forest stewardship plan that meets the requirements contained in Cub 304.07 (a)(3) c., may complete and file Form CU-12 with the municipal assessing officials. Form CU-12 is not a requirement for the "unmanaged" forest land assessment category.

**WHEN TO FILE**

Form CU-12 may be filed with the municipal assessing officials at the time of the original application for current use assessment, at any time after enrollment into current use, or used to update the forestry stewardship plan. After the municipal assessing officials have approved the assessment as "forest land with documented stewardship," the municipal assessing officials may require that the landowner update their forestry stewardship documentation at intervals of five or more years.

**WHAT TO FILE**

A landowner who completes Form CU-12 to have their forest land assessed as "forest land with documented stewardship," must provide the following supporting documentation:

- \* A statement of current and past forestry accomplishments, including an explanation of deviations from the objectives of the past plan
- \* A map as required under Cub 301.11
- \* A summary of the forest stewardship plan that includes:
  1. A statement of forest stewardship objectives.
  2. Current forest stand type descriptions.
  3. A summary of the current management plan and prescriptions as required under Cub 304.07 (a)(3)c.3.
  4. A boundary line maintenance schedule.
  5. An access development and road maintenance plan, if applicable.

A landowner shall sign and date the completed Form CU-12 as follows:

1. The completed Form CU-12 shall contain the printed name and signature of the owner and, the printed name and signature of the forester including the New Hampshire licensed forester number; or
2. If the owner or person doing the cutting is exempt pursuant to RSA 310-A:98, the owner or person doing the cutting shall signify by checking the box in Step 4 c.

**WHERE TO FILE**

The completed signed Form CU-12 and accompanying documentation must be filed with the municipal assessing officials in the municipality in which the property is located.

**APPEAL**

Pursuant to RSA 79-A:9 and RSA 79-A:11, if the municipal assessing officials deny in whole or part any application for Current Use or grant a different Current Use classification than that applied for, the applicant may appeal to either the New Hampshire Board of Tax and Land Appeals (BTLA) or to the Superior Court. The appeal must be filed within six months after notification of such action by the municipal assessing officials.

**ADA**

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 New Hampshire Department of Revenue Administration.

**NEED HELP?**

Contact the Municipal and Property Division at (603) 230-5090.

## LINE-BY-LINE INSTRUCTIONS

### STEP 1

Indicate the tax year for which Form CU-12 is being submitted and indicate whether the owner is enrolling the land into forest stewardship or is providing an update to the existing forest stewardship information. Provide the name and address of the current owner of the property for which the forest stewardship current use assessment applies. If there is more than one owner, submit a supplemental list of additional names and signatures.

### STEP 2

Indicate the effective dates of the plan or an expiration date.

- (a) Provide the name of the nearest street from which the property may be accessed, the name of the municipality, and the name of the county in which the property is located.
- (b) Provide the total number of acres in the parcel or tract of land as referenced by deed, survey, or the municipal property assessment record(s). Provide the total number of acres of the parcel or tract of land that is presently being assessed as current use land; the total number of acres to be assessed in forest stewardship; and the total acres not in current use.
- (c) Provide the municipal tax map and lot number for the parcel, or for each contiguous parcel in the tract of land, which is to be assessed in forest stewardship.

### STEP 3

- (a) Provide acknowledgment by checking the box that the required statement of forestry accomplishments has been submitted.
- (b) Provide acknowledgment by checking the box that the required map has been submitted.
- (c) Provide acknowledgment by checking the box that the required summary of stewardship plan information has been submitted.

### STEP 4

Provide the property owner printed name, signature, and date of their signature or, the printed name, signature, and date of signature by an agent with power of attorney including a copy of the agent's executed power of attorney. Provide the forester's printed name, signature, forestry license number, and date of their signature or an indication that the person is exempt from licensure pursuant to RSA 310-A:98.

### STEP 5

The municipal assessing officials shall review the submitted Form CU-12 and accompanying information and check the appropriate box indicating whether the request of forest stewardship current use assessment was approved or denied. If the municipal assessing officials have indicated that the request has been denied, they shall specify the reason(s) for denial.

### STEP 6

Printed name(s) and signature(s) of a majority of the municipal assessing officials and date(s) of signature(s).