CHAPTER 79-A
CURRENT USE TAXATION

Section 79-A:1

79-A:1 Declaration of Public Interest. – It is hereby declared to be in the public interest to encourage the preservation of open space, thus providing a healthful and attractive outdoor environment for work and recreation of the state's citizens, maintaining the character of the state's landscape, and conserving the land, water, forest, agricultural and wildlife resources. It is further declared to be in the public interest to prevent the loss of open space due to property taxation at values incompatible with open space usage. Open space land imposes few if any costs on local government and is therefore an economic benefit to its citizens. The means for encouraging preservation of open space authorized by this chapter is the assessment of land value for property taxation on the basis of current use. It is the intent of this chapter to encourage but not to require management practices on open space lands under current use assessment.

Tuesday, November 19, 2019, at 6:00 p.m.
North Country Resource Center,
629A Main Street, Lancaster NH

Wednesday, November 20, 2019 at 6:00 p.m.
New London Town Hall
375 Main Street, 2nd Floor, New London

Thursday, November 21, 2019 at 1:00 p.m.
NH Department of Revenue Administration
109 Pleasant Street, Concord

1. Presentation on Current Use

2. Proposed 2020/2021 Forest Land Assessment Ranges

<table>
<thead>
<tr>
<th>Forest Land</th>
<th>Forest Land with Documented Stewardship</th>
</tr>
</thead>
<tbody>
<tr>
<td>White Pine</td>
<td>$122 - $183</td>
</tr>
<tr>
<td>White Pine</td>
<td>$73 - $110</td>
</tr>
<tr>
<td>Hardwood</td>
<td>$61 - $91</td>
</tr>
<tr>
<td>Hardwood</td>
<td>$36 - $55</td>
</tr>
<tr>
<td>Other</td>
<td>$39 - $59</td>
</tr>
<tr>
<td>Other</td>
<td>$24 - $35</td>
</tr>
</tbody>
</table>

3. Proposed 2020/2021 Wetland and Unproductive Assessment Ranges

- Wetland $24
- Unproductive $24

4. Proposed 2020/2021 Farm Land Assessment Range

- $25-$425