

Rick Evans, Timber Tax Appraiser, Municipal and Property Division								
HANDOUTS								
 RSA 79 Forms – PA-7, PA-6, PA-8, & PA-9 (2 versions handwritten & electronic) Timber Tax Law Synopsis Guide to Determining Stumpage Value Timeline Formula for Conversion Timber Tax Worksheet Sample Letters for municipalities 								
Page 2								

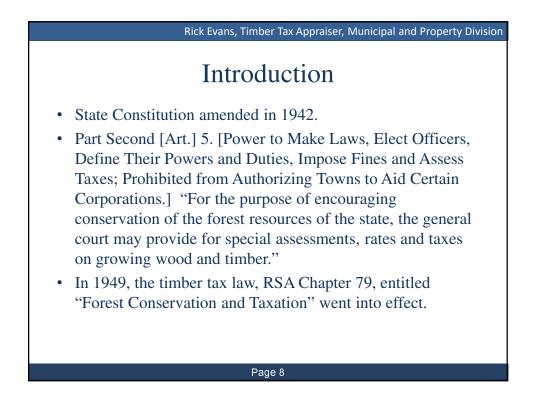


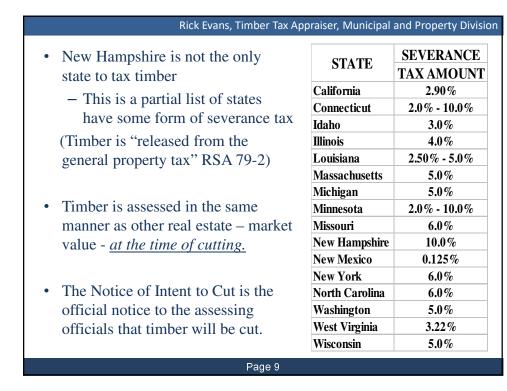


Wednesday, June 19, 2019	Individuals Businesses Tax Professionals Local Government Transparency
Home	Municipal and Property - Property
About Us	
Municipal and Property	The Municipal and Property Division assists and educates municipalities with the methods of appraisal and
Laws and Rules	assessment of real property including exemptions and credits and current use. The division develops and produces educational classes on assessing related fields statewide. At no expense to the municipality, the division monitors
Eorms and Instructions	revaluations for quality and accuracy and reviews assessing contracts and makes recommendations thereon to
TIRs and Declaratory	municipalities RSA 21-3:11. The division performs reviews of municipalities' assessing practices according to guidelines set by the New Hampshire Assessing Standards Board (ASB) RSA 21-3:11-a. They equalize the local
Rulings	assessed valuation of each municipality to bring such valuations to the full and true market value of the property
Publications and Presentations	RSA 21-J:3, XIII. The Municipal and Property Division appraises public utility and railroad property for the statewide public utility tax RSA 83-F as well as the railroad tax RSA 82. Municipalities may also utilize these values for their
Taxpayer Assistance	public utility property. They also administer the Gravel and Timber Taxes.
E Frequently Asked Questions	 <u>Abatements 8</u>, <u>Appeals</u> View information about abatements and appeals.
Career Opportunities	View information about abatements and appeals. Assessing Standards Board (ASB)
Contact Us	View information pertaining to the Assessing Standards Board including the ASB Reference Manual, Assessment Review, Members, Meeting Schedule and Minutes, Statutes (RSAs), Rules and contact information.
e·file	 <u>Assessment Review</u> Find Assessment Review reports and other information pertaining to the Assessment Review process.
Constant of the other othe	Current Use Board (CUB)
	View information about the Current Use Program, including Assessment Ranges, Booklets, Members, Meeting Schedule and Minutes, Statutes (RSAs), Rules and Contact Information.
PAY	Education Find upcoming educational events, classes and mini-courses around the state in local municipalities being offered by the Municipal property Division and other agencies and associations.
1. Anton	 Examination Equilation is the process by which the New Hampshire Department of Revenue Administration makes adjustments to each municipality's locally assessed values to calculate the estimated 100% market value of the municipality. View statistical reports by taxy serv.
10 650	 Exemptions & Veterans Tax Credits Find information about elderly exemptions and Veterans' tax credits.
GRANITE TAX CONNECT	 Forms Find forms for exemptions and tax credits, current use, utility and railroad, and general assessing.
FORMS	 <u>Gravel</u> Find information about excavation including statutory requirements, rules, local regulation, and alteration of terrain programs.
(HISTINGTIONS)	 Low Income Housing Tax Credit (LIHTC) Find statutes, forms, capitalization rates by county and a link to NH Housing for more information on the low income housing tax credit program.
Municipal	 Loss & Moderate Ensurants Find the separation for the Low and Moderate Tax Relief Program (DP-B), a link to check the status of your claim, answers to frequently asked questions, changes to procedures regarding the property tax relief claims and contract information.
M&R Operators	 Benchardon & Monitorios Find Appraisal Companies and New Hampshire Department of Revenue Administration certified personnel, USPAC Compliance information, and examples of contracts for Full, Partial, and Cyclical Revaluations and Statistical Updates. Takecommunications Nets and Conduits
DRA	 <u>Timber</u> <u>Find</u> Information about the timber tax law, Notice of Intent to Cut, Report of Cut, average stumpage values, comparative stumpage values, conversion formulas, statutes, and rules.
REPORTS	 <u>Utilities & Railroads</u> Find information about the utility and railroad tax, forms, statutes and meeting information.

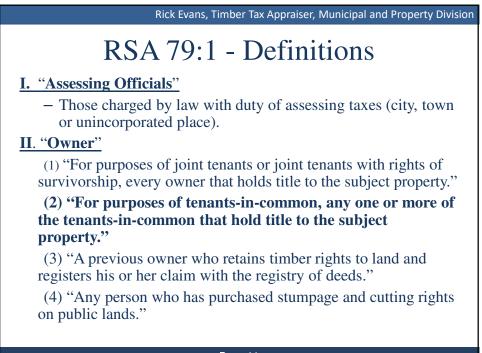


Rick Eva	ins, Timbe	r Tax Apprais	er, Municipal and	Property Divisior
	E OF INTENT TO C			
T	(Use Mouse to Click)			
PLEASE TYPE OR PRINT (If filling in form on-line; use	TAB Key to move through fields	8. Description of Wood or 1 Species	Timber To Be Cut Estimated Amount To Be Cut	
1. Town/City of:	-	White Pine	MBE	
2. Tax Map/Block/Lot or USFS Sale Name & Unit No		Hemlock	MBF	
		Red Pine	MBF	
3. Intent Type: Original O Supplemental O		Spruce & Fir	MBF	
4. Name of Access Road:	(Original Intent Number)	Hard Maple	MBF	
5a. Acreage of Lot: Acreage of Cu	t	White Birch	MBF	
5b. Anticipated Start Date:		Yellow Birch	MBF	
6. Type of ownership (check only one):	-	Oak	MBF	
a. Owner of Land and Stumpage (Sole Owner)	0	Ash	MBF	1
 b. Owner of Land and Stumpage (Joint Tenants) c. Owner of Land and Stumpage (Tenants in Com 	~ ~ ~	Soft Maple Recol/Patiet/Tie & Mat Logs/	MBF	
 Owner of Land and Stumpage (Tenants in Com d. Previous owner retaining deeded timber rights 	mon) O	Pine Box	MBF	1
e. Owner/Purchaser of stumpage & timber rights o	-	Other (Specify)	Toos	
lands (Fed., State, municipal, etc.) or Utility Eas	ements O	Spruce & Fir		
OWNER O OR LOGGER / FORESTER O		Hardwood & Aspen		
BY MAIL O OR E-MAIL O	, I	Pine		
		Hemlock		
 IWe hereby accept responsibility for reporting a days after the completion of the operation or b 	y May 15, whichever	Biomass Chips		
comes first. I/We also assume responsibility for an be assessed. (If a corporation, an officer must sign	y yield tax which may	Miscellaneous		
Attach a signature page for additional	owners.	High Grade Spruce/Fir	Tons	
		Cordwood & Fuelwood	Cords Wood or Timber For Personal Use or	
SIGNATURE (IN HA) OF OWNER(3) OR CORPORATE OFFICER(5)	DATE SIGNED	Exempt.See exemptions		
PRINT CLEARLY OR TYPE NAME OF OWNER(6) OR CORPORATE	OFFICER(8)	10. By signing below, the Lo	gger/Forester or person responsible	
SIGNATURE (In Ink) OF OWNER(8) OR CORPORATE OFFICER(8)	DATE SIGNED	of wood and timber to be	s responsibility for verifying the volumes reported by the owner, and certifies that	
		they are familiar with RS	A 227-J, the timber harvest laws.	
PRINT OLEARLY OR TYPE NAME OF OWNER(3) OR CORPORATE	OFFICER(S)	SIGNATURE (h int) OF PERSON RESPO	NRIBLE FOR OUT DATE	1
MALING ADDRESS		several tome (mma) or rendon HabPo		1
		PRINT CLEARLY OR TYPE NAME OF PE	RSON RESPONSIBLE FOR CUT	1
OITY OR TOWN STAT	E ZPCODE	MAILING ADDRESS		1
E-MAL ADDRESS				1
	1	CITY OR TOWN	STATE ZIPCODE	
HOME PHONE (Enfer number without dealers) CELL PHONE (Enf	ler number without dashes)			1
FOR MUNICIPAL ASSESSING OFFICIAL		PHONE NUMBER E-MAIL ADD		1
The Selectmen/Municipal Assessing Officials hereb 1. All owners of record have signed the Intent;	y certify that: 4. Any S	y timber tax bond required has been Date:	received.	1
 The land is not under the Current Use Unproduct The form is complete and accurate; and 	tive category 5. The	tax collector will be notified within 3 rsuant to RSA 79:10.	0 days of receipt	1
 The form is complete and accurate; and 	6. This	s form to be forwarded to DRA within	n 30 days.	
SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE	SIGNATURE OF MUNICIPAL ASS	SESSING OFFICIAL DATE SIGNATUR		
SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE	SIGNATURE OF MUNICIPAL ASS	SESSING OFFICIAL DATE	PA-7 Rev 04/2015	
	Page	97		





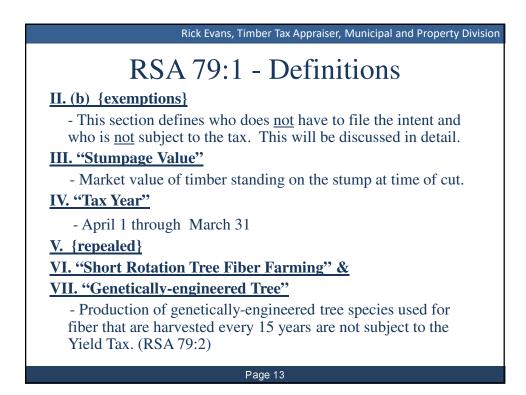
Rick Evans, Timber Tax Appraiser, Municipal and Property Division STATE OF NEW HAMPSHIRE A Notice of Intent to Cut Wood or Timbe which is being cut on April 1, 195 2010 3, 1949 25 нып 4. Per M bd. ft Per core Ce mine Le 12 1950 Hillaboro n. H. Street Address (Send A and B copies of thi Page 10

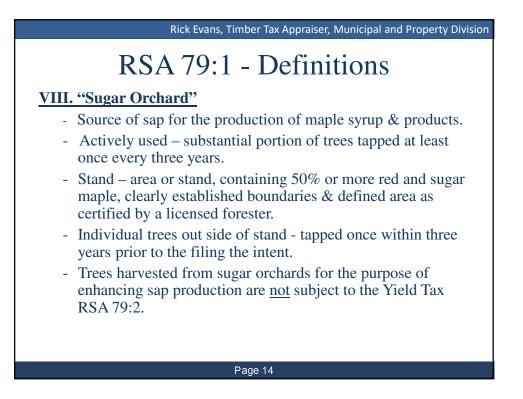


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IMPORTANT OWNER DEFINITION CHANGES ***TENANTS-IN-COMMON***

"For purposes of RSA 79:10, I(a), any one or more of tenants-in-common may sign an intent to cut. Provided, however, that <u>non-signing</u> tenants-in common <u>shall</u> have been notified by certified mail by the applicant of the intent to cut at least 30 days prior to cutting and that a bond or surety is filed to secure payment of the yield tax if any tenant-in-common does not sign or give a power of attorney to sign a notice of intent to cut." (Emphasis added).





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Rev 3400 Definitions

- **Rev 3401.01** "Average stumpage value list" means the published range of stumpage values for the various species of wood or timber as derived from surveys conducted twice per year by the department.
- **Rev 3401.02 "Commissioner"** means the commissioner of the New Hampshire department of revenue or the commissioner's designee.
- **Rev 3401.03 "Cordwood and fuel wood"** means wood that is cut into specified lengths, or tree length, to be used in woodstoves and wood furnaces for heating purposes or used in the production of maple syrup.
- **Rev 3401.04 "Department (DRA)"** means the New Hampshire department of revenue administration.

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- **Rev 3401.05 "Extension"** means written notification to the municipal assessing officials by the owner, no later than March 31, that the cutting operation will extend beyond April 1.
- **Rev 3401.06 "High grade spruce/fir"** means tree length spruce or fir that is sold to sawmills as sawlogs and does not include spruce or fir that is sold as pulpwood to pulpmills or pulp yards.
- **Rev 3401.07 "MBF"** means the number of board feet of saw logs expressed in thousands or a fraction thereof.
- **Rev 3401.08 "Municipal assessing officials"** means those charged by law with the duty of assessing taxes for a municipality where the property is located as:
 - (a) Governing body of a municipality;
 - (b) Board of assessors or selectmen of a municipality; or
 - (c) County commissioners of an unincorporated place.

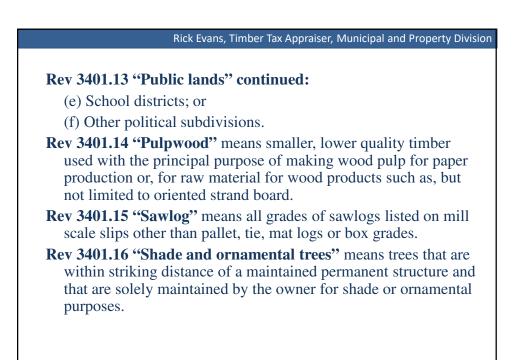
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- **Rev 3401.09 "Municipality"** means a city, town, or unincorporated place.
- **Rev 3401.10 "Original"** means the first filing by an owner in a tax year of Form PA-7, "Notice of Intent to Cut Wood or Timber", containing original signatures of the municipal assessing officials, in the municipality where the cutting of wood is to take place.
- **Rev 3401.11 "Owner"** means owner as defined in RSA 79:1, II such as:

(a) Any person or persons who own the land, including joint tenants or joint tenants with rights of survivorship, upon which wood or timber is cut;

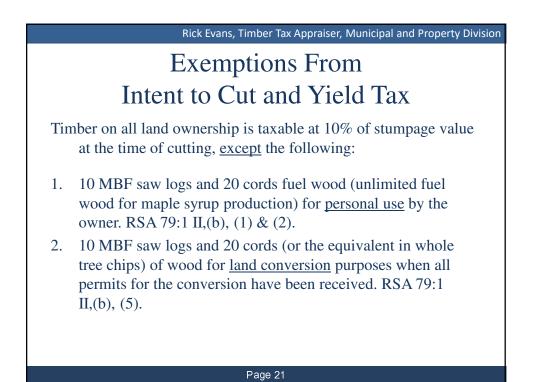
(b) Any person or persons who hold title to the land as tenantsin-common;

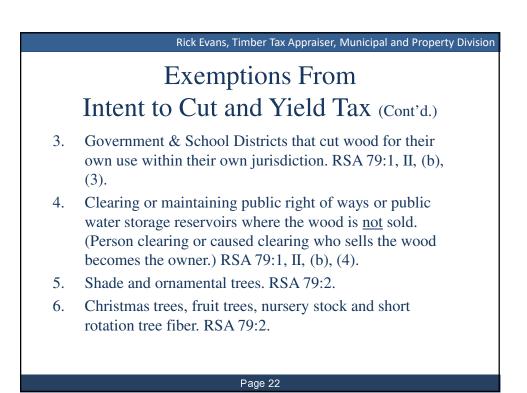
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Rev 3401.11 "Owner" continued:
(c) A previous owner who retains timber rights to land and who registers their claim with the registry of deeds;
(d) Any person who has purchased stumpage and cutting rights on public lands; or
(e) Any person clearing or maintaining rights-of-way that sells or agrees to sell the wood or timber.
Rev 3401.12 "Pallet, tie" means all sawlogs listed on mill scale slips as either pallet, tie, or box grades.
Rev 3401.13 "Public lands" means land owned by:
(a) The federal government;
(b) The state government;
(c) Cities;
(d) Towns;
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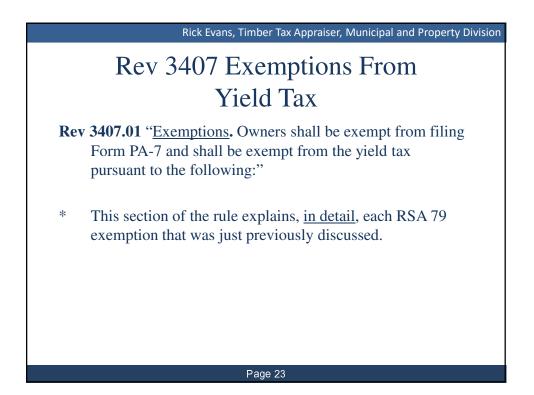


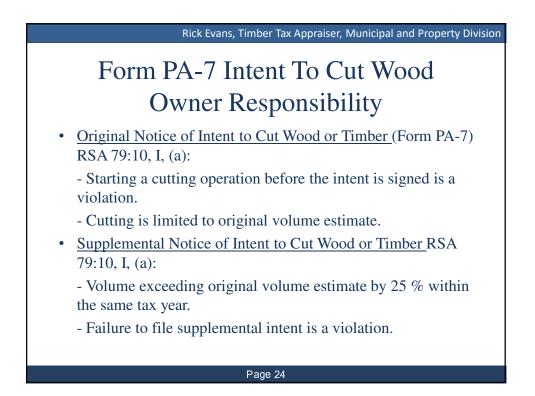
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- **Rev 3401.17 "Stumpage value"** means the market value of uncut standing timber at the time that the timber is cut.
- **Rev 3401.18 "Supplemental"** means a subsequent filing by an owner, in a tax year, of Form PA-7, "Notice of Intent to Cut Wood or Timber".
- **Rev 3401.19 "Tax year"** means the time period beginning April 1 of any year and ending March 31 of the next year, inclusive.
- **Rev 3401.20 "Yield tax"** means the 10% tax assessed upon the stumpage value of wood or timber cut during a tax year pursuant to RSA 79:3. The term includes "timber tax".
- **Rev 3401.21 "Whole tree chips"** means wood that is processed through a wood chipper or grinder at the site of the logging operation that is used primarily as fuel for wood burning energy plants or other similar purposes.





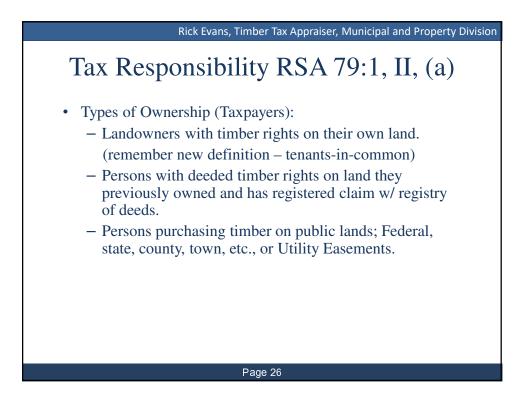


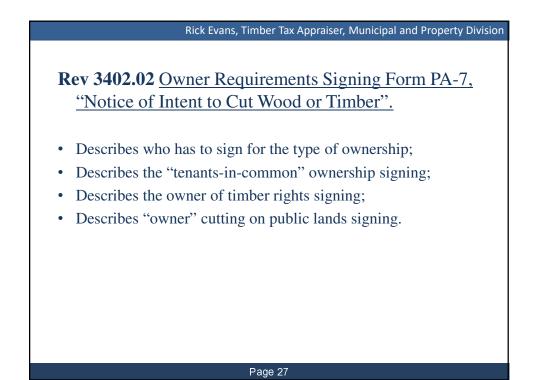


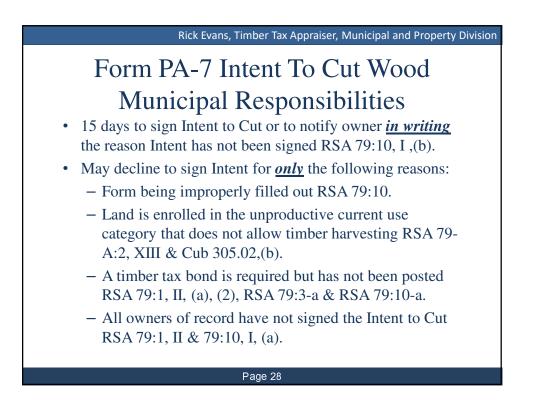
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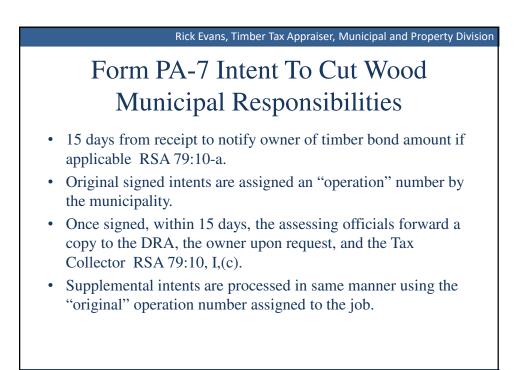
Rev 3402.01 Owner Requirements for Completing and Filing Form PA-7, "Notice of Intent to Cut Wood or Timber".

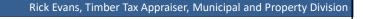
- Every owner must file unless exempt;
- A separate Intent for each municipality;
- Separate Intent requirements (ownership, not contiguous);
- No cutting until the Intent is signed by municipal officials;
- Need supplemental if exceeding original estimate;
- Need extension to cut after March 31st & finish by June 30;
- Intent filed and property is sold procedure;
- Active cut and logger is terminated Intent procedure;
- Clearing/cutting on ROW needs one Intent in each town.









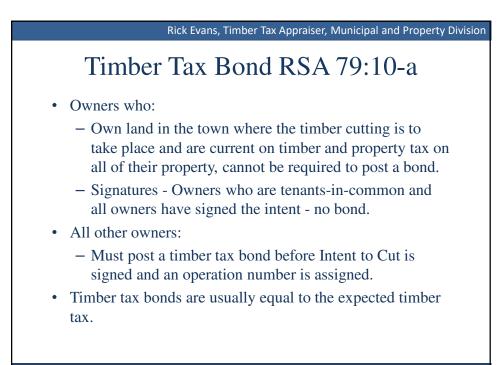


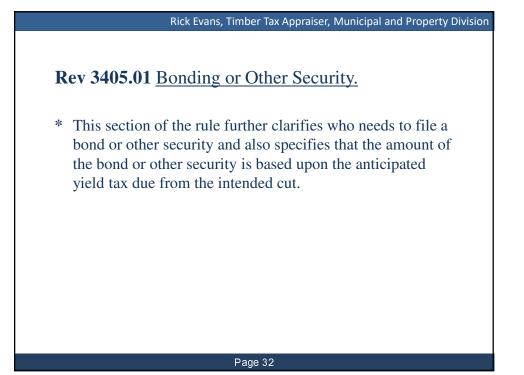
Rev 3402.03 <u>Municipal Assessing Officials Procedure</u> for Approval of Form PA-7, "Notice of Intent to Cut Wood or Timber".

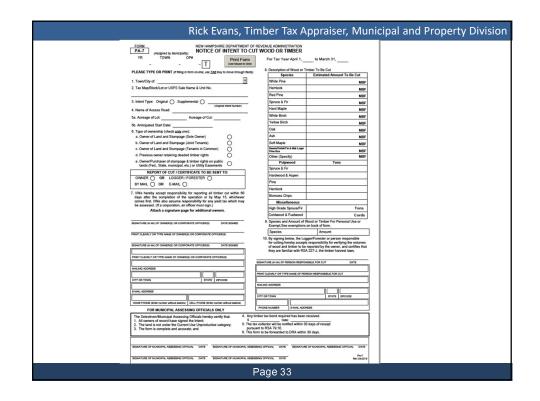
* This section of the rule explains, in detail, the procedure for the approval of the PA-7 or for the denial of the PA-7.

Rev 3402.04 <u>Municipal Assessing Officials Procedure</u> for Distribution of Form PA-7, "Notice of Intent to <u>Cut Wood or Timber".</u>

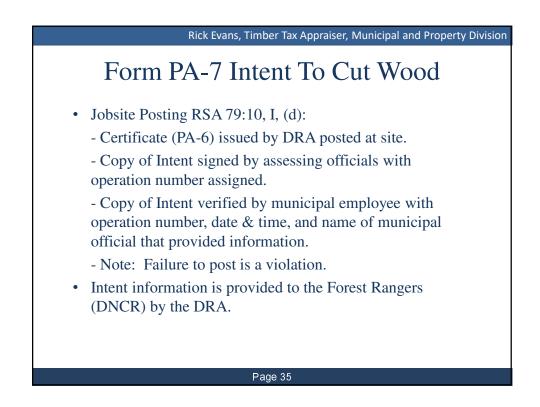
* This section of the rule details the distribution of the signed PA-7.

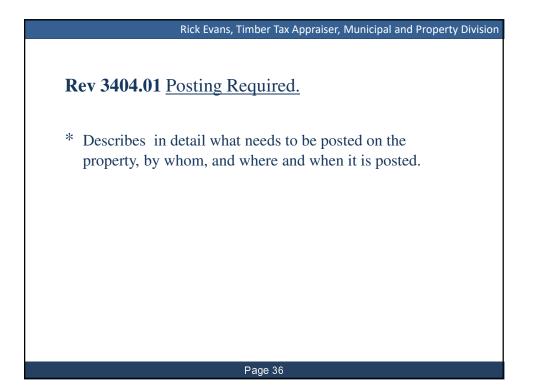


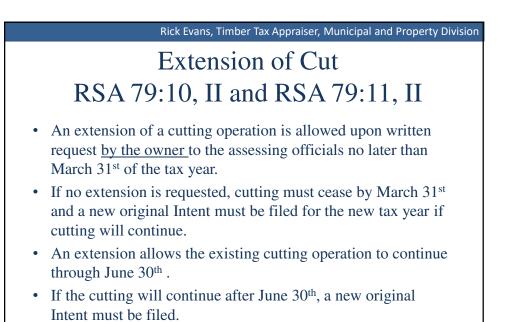




TIMBER INTENTS									
TOWN: «TN»									
YEAR		OP#		MAP & LOT	OWNER'S NAME	LOGGERS NAME	DATE INTENT SIGNED	REPORT RECEIVED	BILLED
05	«TC»	01	Т					THEORETTES	
05	«TC»	02	Т						
05	«TC»	03	T						
05	«TC»	04	Т						
05	«TC»	05	Т						
05	«TC»	06	Т						
05	«TC»	07	т						
05	«TC»	08	Т						
05	«TC»	09	Т						
05	«TC»	10	Т						
05	«TC»	11	Т						
05	«TC»	12	т						
05	«TC»	13	Т						
05	«TC»	14	Т						
05	«TC»	15	Τ						
05	«TC»	16	Т						
05	«TC»	17	Т						
05	«TC»	18	Т						
05	«TC»	19	Т						
05	«TC»	20	Т						
05		21	Т						
05	«TC»		Т						
05	«TC»	23	Т						
05	«TC»	24	Т						
SU	APPLEMI	ROP	RIAT	ENTS SHOULD E COPIES OF S	BE ATTACHED TO THE OR UPPLEMENTAL INTENTS SI	GINAL AND BE ASSIGNED OULD BE SENT TO THE DE	THE SAME OP	ERATION N	UMBER



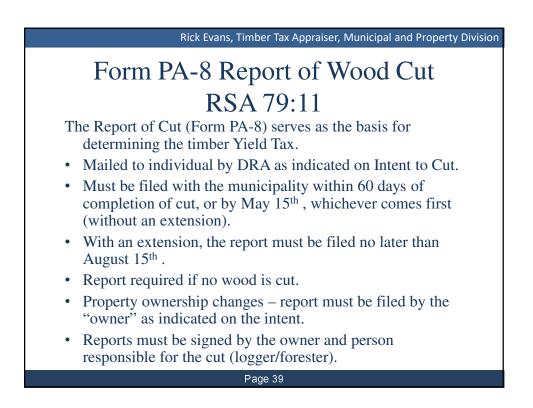


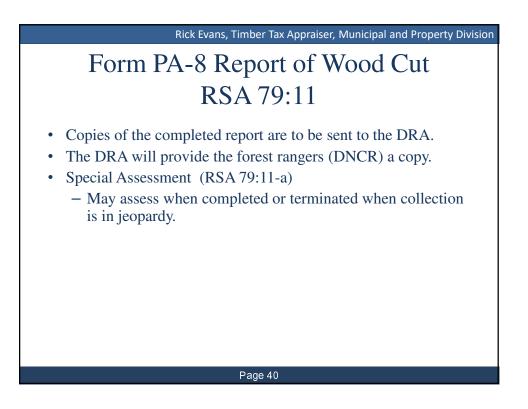


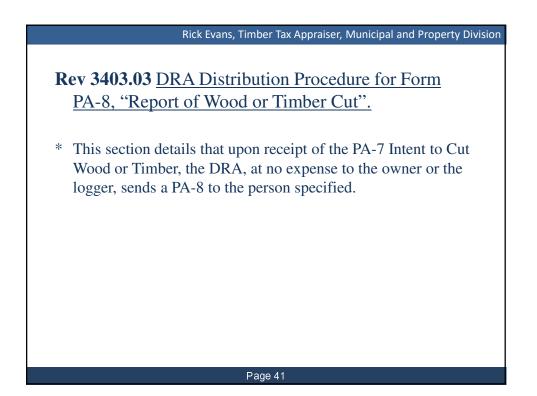
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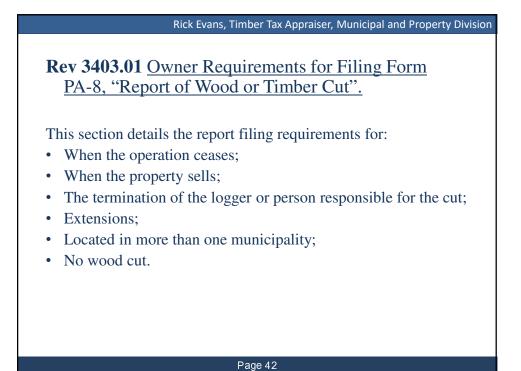
Rev 3402.01

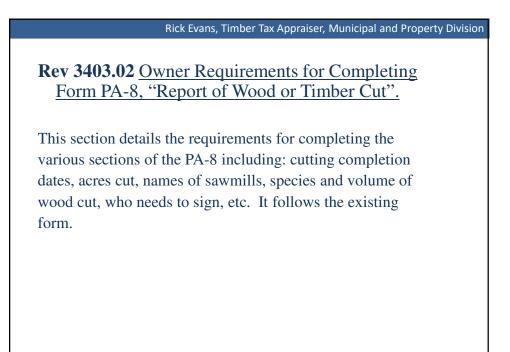
- (g) An owner of a cutting operation for which a Form PA-7 has been filed and signed by the municipal assessing officials shall not continue cutting after March 31 without filing an extension or without obtaining a newly signed original Form PA-7 for the new tax year.
- (h) Within a tax year, if the owner has sent the municipal assessing officials a written notice of extension dated no later than March 31, a cutting operation for which the Form PA-7 has been filed and signed by the municipal assessing officials may continue cutting until June 30 without obtaining a newly signed original Form PA-7 for the new tax year.

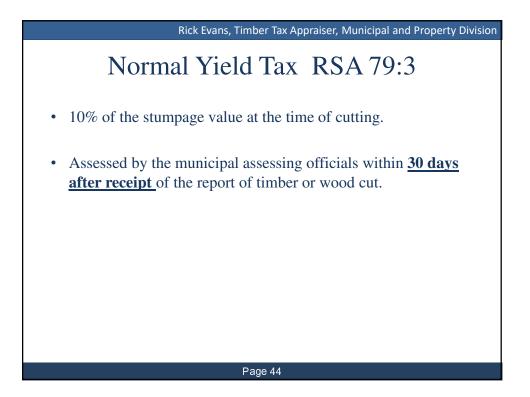


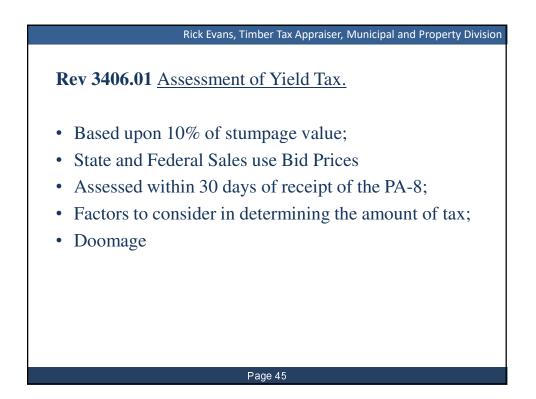


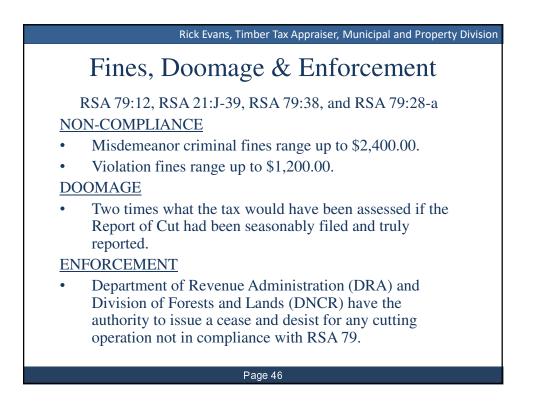


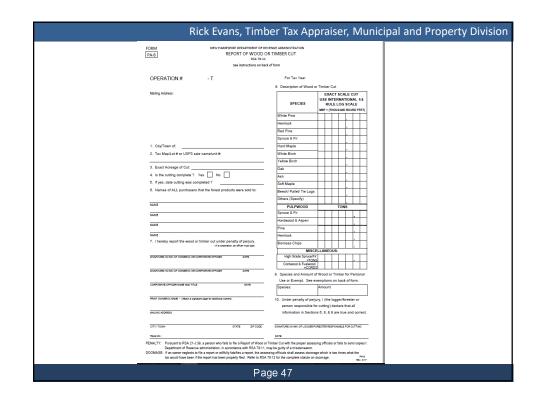


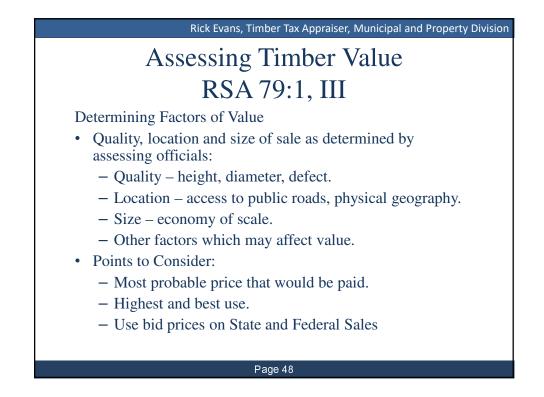


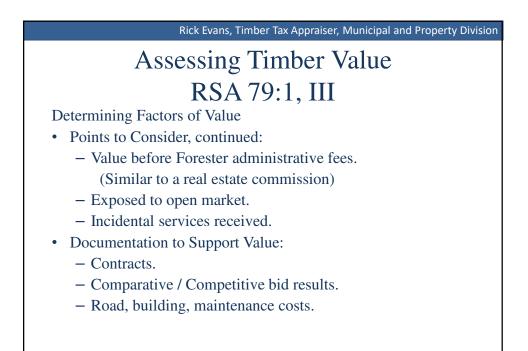












R	ick Evans, Timb	er Tax	Apprais	er, Mu	nicipal and	Property	Division
		ADDECOME	A NORVOUS				
	TIMBER TA	K ASSESSME	NT WORKSHEE				
Town: _	YOUR TOWN	Cwn	er: JOHN DOE				
Oper#:	1234	Так	Year 2002-2003				
Acreage	of cut: 50	Мар	Lot #: <u>5-6</u>				
		POOR	AVERAGE	GOOD			
	Quality of Timber (Height Diameter, Defect)	0	1	2			
	Location of Timper (Access Restrictions, Physical geography)	Q	1	2			
	Size of Sale (Acreage of Iot, Volume per acre)	0	1	2			
			Total Rating	3			
	Rating	Percentage Rang					
	<u> </u>	0%					
	2	33%					
	3	50% 66%					
	5	83%					
	6	100%					
and size bo <u>1 for</u> <u>possibl</u> \$50.00	: White Pine Stumpage DRA ra of the sale and average, poor a quality, 0 for location. and 2 f of 6 or 50%, 50% of the differ mich, when added to the base of White Pine Stumpage with thes	nd large, resp or size of sale ince (\$100.00) it \$80.00 arr v	actively. The calc , for a total of 3 between \$30.00 as at an assessm	ulated scale w out of a maxi and \$180.00	ould mum s		
	Pa	ge 50					

