



TOWN OF  
**PETERBOROUGH**  
ASSESSING  
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***Timber Law (RSA 79)***

"Forest Conservation and Taxation, as of April 1, 1986, require the landowner to pay the timber tax. The law requires that before cutting commences, Peterborough landowners shall complete an "Intent to Cut" form that must then be filed with the Assessing Department.

The Assessing Clerk is required to assign an operation number and process the form and mail appropriate copies to the Department of Revenue within 30 days after receipt. The Department of Revenue shall furnish without cost to the landowner a certificate (to be posted in a conspicuous place) and "Report of Cut" forms. Failure to file the "Intent to Cut" before starting the cutting operation constitutes a misdemeanor (A fine can be imposed also up to one year in jail). Failure to post a certificate shall constitute a violation (a fine can be imposed).

***Report of Cut Requirements:***

The "Report of Cut" form must be filed with the assessing officials indicating all wood and timber cut within 60 days after completion of the operation. Two copies of this report shall be mailed to the Department of Revenue.

"Report of Cut" forms are due May 15 of said year. It is necessary to report all wood cut even if no wood or timber is cut, if an "Intent to Cut" form was filed.

Owners that filed for an extension must submit Reports of Cut by August 15th.

The landowner and the person who does the cutting of timber must sign the "Report of Cut" form under penalty of perjury certifying to the accuracy of the volume of wood and timber harvested. Failure to file a report of cut or falsification of figures shall constitute a misdemeanor (a fine can be imposed).

***Doomage***

If an owner neglects to file a report or willfully falsifies a report, the assessing officials shall assess dooimage which is two times what the tax would have been, if the report has been properly filed. Refer to RSA 79:12 for the complete statute on dooimage.