



TOWN OF
PETERBOROUGH
ASSESSING
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Current Use (RSA 79-A)

The current use program is available to encourage the preservation of open space, thus providing a healthful and attractive outdoor environment for work and recreation of the state's taxpayers, 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 cost on local government and is therefore an economic benefit to its taxpayers. The means for encouraging preservation of open space authorized by this program is the assessment of land value for property taxation on the basis of current use.

Acreage Requirement:

Current Use land shall consist of a tract of farmland, forestland or unproductive land totaling 10 or more acres free of structures.

Application Form A-10

Must be typewritten and signed with black ink by all owners of record. Application (Notice of contingent lien) will be recorded at the County Registry of Deeds. The notice of contingent lien serves as a noticed to all interested parties that a lien on the land will be created if and when the land is changed to a non-qualifying use.

- A 20% recreation adjustment is available for land open to the public. If the land is posted, it will not qualify for the adjustment.
- If filing with a soil potential index percentage for farmland, attach SPI information.
- If filing for a stewardship adjustment for forestland, attach forestry plan for the following 5 years or more.
- Each tract shall be marked with identifiable boundaries on the ground.
- Must attach a map or drawing with interior boundaries, acreage & type of land in each categories, also portions of land not in current use program.

When Land is Changed:

Land under current use classification shall be considered changed and the use change tax imposed, in accordance with RSA 79-A: 7, V, when a physical change, which is contrary to the requirements of the category under which the land is classified.

Change Use Tax: 10% of the full and true value of the land at the time of the change, as referenced in RSA 79-A: 7, I.