

New Hampshire Current Use Program

One of New Hampshire's most attractive features is its rural landscape that serves as the foundation for the state's \$1.7 billion forest products industry. These diverse forests also drive the economic engine of the state's number one industry—tourism. With 4.8 million forested acres, the health of New Hampshire's tourism and forest products economy is directly linked to the conservation and wise management of its forests. Since 1973, the cornerstone of this conservation ethic has been the Current Use Tax Program, both woodland and agricultural land at its productive capacity, not at fair market value. This can add up to a substantial savings.



Tree Preservation • Forestry • Land Enhancement

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What Is Current Use?

Current Use Assessment is a voluntary program in which landowners may enroll undeveloped land of ten acres or more. Property enrolled in the program is taxed at the land's capacity to produce goods (timber, crops, etc.) instead of at the real estate market value. This taxing strategy is aimed at making it easier for landowners to keep their lands undeveloped. In keeping with the tourism industry, the state offers an additionally 20% reduction in taxes for property owners who do not post their land against hunting, hiking and nature observation.

How Do I Apply?

There are two different ways a landowner can be enrolled in the program. The first option is to enroll land without a stewardship plan. This allows enrollment in the program but limits the use of the woodlot to cutting firewood only. The second option requires a management or stewardship plan. Since the second option requires greater capital to implement, the state provides a modestly lower tax valuation on these lands.

Forest Land	With Plan	Without Plan
White Pine	\$63-113/acre	\$112-170/acre
Hardwood	\$15-36/acre	\$55-84/acre
Other	\$15/acre	\$15/acre

You can also contact the NH licensed forester at **chippers** to set up a personal meeting to evaluate your woodland needs and discuss your management goals.

Overall, New Hampshire has developed a simple yet effective program to maintain the state's scenic rural landscape while providing landowners with a tax-based incentive to ethically manage their woodlands.

For additional information, contact the Statewide Program of Action to Conserve our Environment (SPACE) at (603) 224-3306 and request a copy of *The Laypersons Guide to Open Space*.

This material outlines general information only and is not intended to provide specific advice regarding an individual's property.