



UNIVERSITY of NEW HAMPSHIRE
Cooperative Extension

Timber Tax Questions Frequently Asked About Timber Salvage Cutting Operations

Does all timber cutting require a Notice of Intent to Cut?

No. A Notice of Intent is not required for shade and ornamental trees, fruit trees, actively tapped sugar maple trees, firewood for the manufacture of maple syrup and 20 cords of firewood for domestic heating and/or 10 thousand board feet of sawlogs for personal use by the landowner within the state. Cutting incidental to providing utility services (power, telephone, etc.), is also exempt unless the timber is sold.

Does the damage to the timber affect the tax I must pay?

Yes. A timber tax is based on the value of timber, taking into consideration costs to access and remove the timber. Storm damaged wood is usually more difficult to access and remove because it is broken, tipped over or intertwined with other trees. Quite often it is worth only half of the normal market price, however, it does have value and should be taxed. Landowners should document logging costs to provide assessing officials with pertinent information if needed. Undamaged timber is taxed as usual.

How can I speed up the Notice of Intent to Cut process?

By law the Town has 30 days in which to sign the Notice of Intent and no cutting can start until the Notice is signed by the town. Most often Notices of Intent are signed sooner but occasionally they are held up because all owners have not signed, map and lot information is incorrect or incomplete, or the property is under unproductive current use and the classification must be changed. To expedite the process attach a copy of the town assessment card to the Notice of Intent. The assessment card which is available at the town office has all the information the assessing officials need to review the Notice of Intent. Hand carry the Notice of Intent to the town office and attend the selectmen's meeting when it is signed. By following the Notice of Intent through the process you can answer any questions or make corrections as soon as possible.

If you have further questions contact the Department of Revenue Administration Property Appraisal Division at 271-2687.

(Information supplied by the Department of Revenue Administration).