



INTRODUCTION

87 percent of the 2.92 million acres enrolled in current use is forest land. Nearly half of the forest in the state is enrolled in current use! Those acres are owned by some 38,000 landowners. This land can be assessed in current use under one of two ranges of values: one which reflects the costs of land stewardship, and one which doesn't. The assessment is lower in the documented stewardship category. Currently, the assessment ranges are:

Forest Type	Forest Land with Documented Stewardship	Forest Land
White Pine	\$97-146	\$138-207
Hardwood	\$20-36	\$55-82
All Other	\$43-64	\$76-114

This fact sheet provides an overview of the requirements to qualify for the “forest land with documented stewardship” assessment. It is excerpted from the administrative rules of the current use law. For the entire law, rules, and informational handbook, contact the UNH Cooperative Extension Forestry Information Center at 1-800-444-8978 and request a copy of the *Current Use Criteria Booklet* or visit http://www.nh.gov/revenue/munc_prop/documents/2010_current_use_booklet.pdf

WHAT THE RULES SAY

As of April 1, 2000, in order to qualify for “forest land with documented stewardship”, local assessing officials **shall** require you to justify assessments in this category at the time of application for open space assessment, and periodically thereafter at intervals of 5 or more years, by submitting the following documentation:

1. A statement of past forestry accomplishments, including an explanation of deviations from past plans submitted; and
2. An updated map; and
3. One of the following:
 - a. Documentation of a certified Tree Farm (such as a copy of the letter from the New Hampshire Tree Farm Committee confirming certified tree farm status); **or**
 - b. A forest stewardship plan that is signed by a forester licensed in New Hampshire, or a person exempted from licensure; and includes:
 - i. A statement of forest stewardship objectives;
 - ii. Current forest stand descriptions;
 - iii. Current management prescriptions that address timber; fish and wildlife habitat; soil; water quality; recreational resources; aesthetic values; cultural features; forest protection; wetlands; and threatened and endangered species and unique natural communities.
 - iv. A boundary maintenance schedule
 - v. An access development and road maintenance plan, if applicable; **or**
 - c. A completed form CU-12, *Summary of Forest Stewardship Plan for Current Use Assessment*, (in lieu of submitting the entire plan), that includes a summary of all the information required above and is signed by the landowner and a forester licensed in New Hampshire. Landowners who don't want to have a copy of their forest stewardship plan on file in their town office may want to use this form of documentation.

GETTING STARTED

Meeting the requirements of the stewardship category will require some time on your part. UNH Cooperative Extension Foresters or private consulting foresters can assist you in this process. There may be financial assistance available to prepare a stewardship plan that will be more than adequate meeting the requirements of the current use law.

To get started in developing a forest stewardship plan for your forest land, learning more about forest stewardship and the Tree Farm program, or for additional information about current use assessment, contact your County Extension Forester. They can also refer you to private consulting foresters in your area who can assist you.

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