

Forest Stewardship and Current Use: A Primer

Forest land can be assessed in current use under one of two ranges of values: one which reflects the costs of land stewardship, or one which doesn't. The assessment is lower in the documented stewardship category. The assessment ranges per acre are:

Forest Type	Forest Land with Documented Stewardship	Forest Land
White Pine	\$71-106	\$118-176
Hardwood	\$34-52	\$57-86
All Other	\$23-34	\$38-57

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://revenue.nh.gov/current-use/booklets.htm>

Assessment Ranges for Other Categories (per acre)
Farmland: \$25-425
Unproductive: \$23
Wetland: \$23

WHAT THE RULES SAY

Landowners applying for documented stewardship shall submit Form A-10 accompanied by the following documentation at the time of application for open space assessment, and periodically thereafter at intervals of 5 or more years:

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:
 1. A letter from the New Hampshire Tree Farm Committee confirming certified tree farm status; **or**
 2. A current certificate or equivalent, documenting the land's conformance with the Sustainable Forestry Initiative Standard (SFI) or Forest Stewardship Council (FSC)-US Forest Management Standards; **or**
 3. A forest stewardship plan signed by a forester licensed in New Hampshire, or a person exempted from licensure; and includes:
 - a. A statement of forest stewardship objectives;
 - b. Current forest stand descriptions;
 - c. 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.

d. A boundary maintenance schedule

e. An access development and road maintenance plan, if applicable; **or**

4. 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 foresters can assist you in this process. Financial assistance may be available to prepare a stewardship plan that will be more than adequate to meet the requirements of the current use law.

To get started in developing a forest stewardship plan, 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 foresters in your area who can assist you.

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www.nhwoods.org

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