

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NOTICE OF INTENT TO CUT WOOD OR TIMBER

YR TOWN OP# [ ] - [ ] - [ ] - T

For Tax Year April 1, to March 31,

PLEASE TYPE OR PRINT (If filling in form on-line; use TAB Key to move through fields)

- 1. Town/City of:
2. Tax Map/Block/Lot or USFS Sale Name & Unit No.
3. Intent Type: Original Supplemental
4. Name of Access Road:
5a. Acreage of Lot: Acreage of Cut:
5b. Anticipated Start Date:
6. Type of ownership (check only one):
a. Owner of Land and Stumpage (Sole Owner)
b. Owner of Land and Stumpage (Joint Tenants)
c. Owner of Land and Stumpage (Tenants in Common)
d. Previous owner retaining deeded timber rights
e. Owner/Purchaser of stumpage & timber rights on public lands

REPORT OF CUT / CERTIFICATE TO BE SENT TO:
OWNER OR LOGGER / FORESTER
BY MAIL OR E-MAIL

7. I/We hereby accept responsibility for reporting all timber cut within 60 days after the completion of the operation or by May 15, whichever comes first.

Attach a signature page for additional owners.

SIGNATURE OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED

PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

SIGNATURE OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED

PRINT CLEARLY OR TYPE NAME OF OWNER(S) OR CORPORATE OFFICER(S)

MAILING ADDRESS

CITY OR TOWN STATE ZIPCODE

E-MAIL ADDRESS

HOME PHONE (Enter number without dashes) CELL PHONE (Enter number without dashes)

FOR MUNICIPAL ASSESSING OFFICIALS ONLY

The Selectmen/Municipal Assessing Officials hereby certify that:

- 1. All owners of record have signed the Intent;
2. The land is not under the Current Use Unproductive category;
3. The form is complete and accurate; and

4. Any timber tax bond required has been received.

\$ Date:

5. The tax collector will be notified within 30 days of receipt pursuant to RSA 79:10.

6. This form to be forwarded to DRA immediately after signing.

8. Description of Wood or Timber To Be Cut

Table with 2 columns: Species, Estimated Amount To Be Cut. Rows include White Pine, Hemlock, Red Pine, Spruce & Fir, Hard Maple, White Birch, Yellow Birch, Oak, Ash, Soft Maple, Beech/Pallet/Tie & Mat Logs/Pine Box, Other (Specify), Pulpwood, Spruce & Fir, Hardwood & Aspen, Pine, Hemlock, Biomass Chips, Miscellaneous, High Grade Spruce/Fir, Cordwood & Fuelwood.

9. Species and Amount of Wood or Timber For Personal Use or Exempt. See exemptions on back of form.

Table with 2 columns: Species, Amount:

10. By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes of wood and timber to be reported by the owner, and certifies that they are familiar with RSA 227-J, the timber harvest laws.

SIGNATURE OF PERSON RESPONSIBLE FOR CUT DATE

PRINT CLEARLY OR TYPE NAME OF PERSON RESPONSIBLE FOR CUT

MAILING ADDRESS

CITY OR TOWN STATE ZIPCODE

PHONE NUMBER E-MAIL ADDRESS

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE

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## NOTICE OF INTENT TO CUT WOOD OR TIMBER

RSA 79:10

## GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	An owner who intends to cut wood or timber from their property, excluding exemptions, shall complete form PA-7, Notice of Intent to Cut Wood or Timber (Intent), and file the form in the town, city, or unincorporated place where the property to be cut is located.
<b>WHEN TO FILE</b>	The Intent shall be filed with the town, city, or unincorporated place, prior to beginning any cutting operation.
<b>WHERE TO FILE</b>	The Intent shall be filed with the municipal assessing officials in the town, city or unincorporated place where the property to be cut is located. The municipal assessing officials shall sign the original Intent, assign an operation number when all requirements are met, and retain on file. A copy of the signed Intent shall be distributed to: Owner, logger or person responsible for the cutting, and the Department of Revenue Administration (DRA) by mail, PO Box 487, Concord, NH, 03302-0487, by email to <a href="mailto:timber@dra.nh.gov">timber@dra.nh.gov</a> , or by fax (603) 230-5947.
<b>REPORT &amp; CERTIFICATE</b>	When the DRA receives a copy of the signed Intent from the municipal assessing officials, a Report and Certificate will be issued by the DRA to the individual designated on the Intent. The Certificate shall be posted in a conspicuous place within the area of the cutting. The Report shall be submitted to the municipal assessing officials within 60 days of completion of the cut or by May 15, whichever occurs first.
<b>WHO MUST PAY</b>	Once the cut is complete and form PA-8, Report of Wood or Timber Cut (Report) has been submitted to the municipality, a tax bill will be issued to the owner to be paid to the municipality. The timber tax is a 10% tax on the stumpage value at the time of the cutting.
<b>EXEMPTIONS</b>	<p><b>RSA 79:1, II (b), The following persons shall not be required to file an Intent to Cut or be subject to the Timber Tax:</b></p> <ol style="list-style-type: none"> <li>1. A person who cuts, within the tax year, up to 15,000 board feet of logs from his or her own land for use in the construction, reconstruction, or alteration of his own buildings, structures, or fences situated in the State of New Hampshire; provided that such buildings are not being built for sale purposes;</li> <li>2. A person who cuts or causes to be cut, within the tax year, up to 30 cords of fuel wood for his or her own consumption in the State of New Hampshire for domestic fuel purposes, or any amount for the manufacture of maple sugar or syrup;</li> <li>3. Federal government, state government, cities, towns, school districts, or other political subdivisions which cut wood or timber for their own use, on lands under their ownership or jurisdiction or both.</li> <li>4. Persons engaged in the clearing or manufacturing of rights-of-way or water storage reservoir areas incidental to the furnishing of utility services or transportation services to the public; provided, however, that when the person clearing or causing the clearing of said right-of-way sells or agrees to sell the wood or timber, he shall be deemed an "owner" as defined in RSA 79:1 II(a).</li> <li>5. A person who cuts or causes to be cut, within the tax year, up to 15,000 board feet of logs and 30 cords of wood and 300 tons of whole tree chips, from the person's own land within a municipality, for land conversion purposes other than timber growing and forest uses, provided that those persons intending to convert the use of the land have secured all required permits including, but not limited to, building permits, subdivision or zoning permits, excavation permits, or site plan approvals, as necessary for the use to which the land will be converted, and are able to furnish proof of such permits.</li> </ol> <p><b>RSA 79:2 Release From Taxes.</b> All growing wood and timber except fruit trees, sugar orchards, nursery stock, Christmas trees, and trees maintained only for shade or ornamental purposes or for genetically-engineered short rotation tree fiber, shall be released from the general property tax, but the land on which such growing wood and timber stands shall be assessed.</p>
<b>TIMBER TAX BOND</b>	A timber tax bond may be required if: 1. An owner is not current on their property or timber taxes; 2. If ownership is tenant-in-common and not all owners have signed the Intent; and 3. An owner does not own property in the municipality. A timber tax bond is equal to the estimated timber tax.
<b>NEED HELP</b>	Call the Department's Municipal & Property Division at (603) 230-5950. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.
<b>NEED FORMS</b>	Forms may be obtained from the DRA by submitting an email request to <a href="mailto:timber@dra.nh.gov">timber@dra.nh.gov</a> , calling (603) 230-5950, or visiting the Department's website at <a href="http://revenue.nh.gov">revenue.nh.gov</a> and downloading the form.

## LINE-BY-LINE INSTRUCTIONS

<b>LINE 1</b>	Enter the name of the New Hampshire municipality where the cut is to take place.
<b>LINE 2</b>	Enter the municipality assigned tax map, block, and lot number or the US Forest Service Sales sale name and unit number.
<b>LINE 3</b>	Indicate if the Intent is an Original or Supplemental. Original means the first filing in a tax year. Supplemental means an additional filing to make corrections or additions to information contained on the original Intent. If this is a supplemental, enter the original operation number as previously assigned by the municipality.
<b>LINE 4</b>	Enter the name of the road from which the cutting will be accessible.
<b>LINE 5</b>	Enter the total number of acres in the lot, the number of acres you are working on, and the anticipated start date of the cutting.
<b>LINE 6</b>	Check the box to indicate the Type of Ownership of the land. Check the box indicating if the Report and Certificate should be sent to the Owner or Logger/Forester. Provide an email address if you would like the Report and Certificate e-mailed to the Owner or Logger/Forester.
<b>LINE 7</b>	The form must be signed and dated by all owners of the property, unless the owners are Tenants in Common (see RSA 79:1 II (a) 2.) Clearly print the complete name(s), mailing address and telephone number of the owner(s). Use an additional sheet if more than two owners.
<b>LINE 8</b>	Enter the estimated volume of timber to be cut by thousand board feet (MBF), tons or cords under the appropriate species. The cutting should take place during the Tax Year April 1 to March 31. A Supplemental Intent must be filed if the total volume of the cut exceeds the original estimate by 25% or more, except when a bond is required. If a bond is required, a Supplemental Intent is required for any additional volumes of timber regardless of the 25% threshold.
<b>LINE 9</b>	Enter the species of any amounts not included in Section 8 you are claiming an exemption for and the amount of the cut in the space provided. [See exemptions numbers 1-5 above.]
<b>LINE 10</b>	The Intent must be signed and dated by the Logger/Forester or person responsible for the cutting who accepts responsibility for verifying the volumes of wood to be reported by the owner. The person signing should be familiar with RSA 227-J, the timber harvest laws. Clearly print the name, complete mailing address and telephone number of the Logger/Forester or person responsible for cutting.