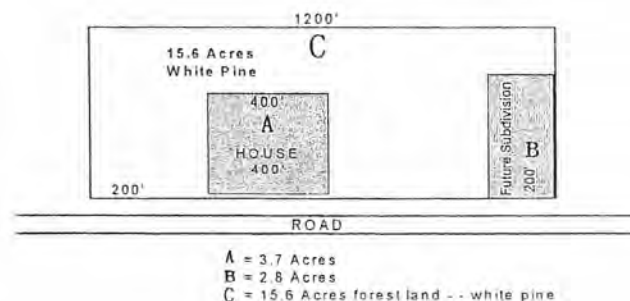
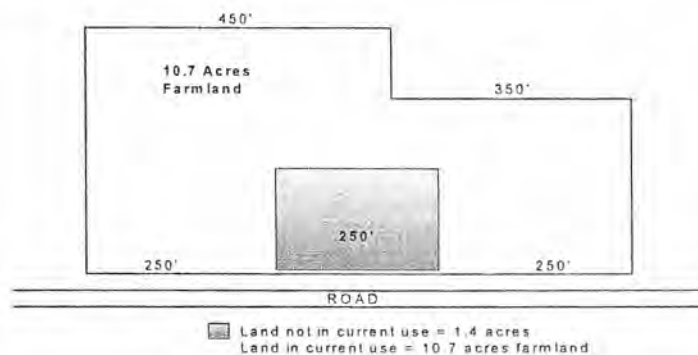
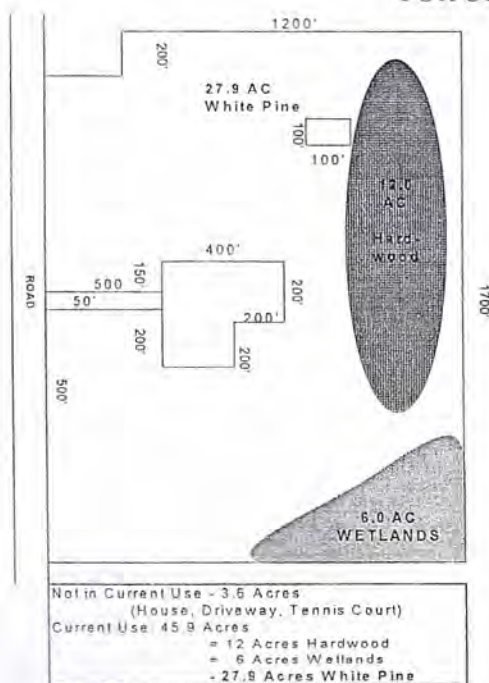


Current Use Handbook

EXAMPLES OF THE TYPE OF MAP TO BE SUBMITTED FOR CURRENT USE ASSESSMENT



B. Assessing Officials' Responsibilities.

(1) The assessing officials shall notify the applicant no later than July 1st, or within 15 days if the application is filed after July 1st, of their decision to classify or refusal to classify that parcel of land. The notification shall be delivered to the applicant in person, or by mailing such notification to his last and usual place of abode (RSA 79-A:5, III). A photocopy of the original application form shall be returned to the landowner for the purpose of this notification (Cub 309.01(d)(2)b.).

(2) By August 1st, the assessing officials shall file with the County Registry of Deeds the notice of contingent lien describing all parcels of land classified under current use (RSA 79-A:5, VI) and the original application form. (Cub 309.01(d)(2)a.).

C. **Contingent Lien.** The notice of contingent lien serves as a notice to all interested parties that a lien on the land will be created if and when the land is changed to a non-qualifying use.

II. LAND CLASSIFICATIONS

A. Farmland

(1) **Soil Potential Index.** The Soil Potential Index (SPI) is a tool to be used by the assessing officials to determine where in the farmland range of values a specific property should be assessed.

The landowner must provide the SPI to the assessing officials in order for the assessors to apply it. Otherwise, the assessing officials may use their own discretion when assigning a valuation within the farmland assessment range.

The SPI may be obtained from the county conservation district offices. If the county conservation district office is unable to immediately provide the SPI for a particular parcel of land, they will provide a letter to the landowner stating that the SPI will be forthcoming. The landowner should give this letter to the assessing officials as notification that an SPI will be provided for this land. When the landowner receives the SPI, he should forward it to the assessing officials so it may be applied in the farmland assessment calculation. Once the landowner has provided the SPI, the assessing officials will apply the SPI to the assessment calculation