FORM **PA-7**

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

NOTICE OF INTENT TO CUT WOOD OR TIMBER

(Assigned by Municipality)

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 ☐ _____ (Original Intent Number)
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 (Fed., State, municipal, etc.) or Utility Easements ☐

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. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign.)

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)

8. Description of Wood or Timber To Be Cut

Species	Estimated Amount To Be Cut
White Pine	MBF
Hemlock	MBF
Red Pine	MBF
Spruce & Fir	MBF
Hard Maple	MBF
White Birch	MBF
Yellow Birch	MBF
Oak	MBF
Ash	MBF
Soft Maple	MBF
Beech/Pallet/Tie & Mat Logs/ Pine Box	MBF
Other (Specify)	MBF
Pulpwood	**Tons**
Spruce & Fir	
Hardwood & Aspen	
Pine	
Hemlock	
Biomass Chips	
Miscellaneous	
High Grade Spruce/Fir	Tons
Cordwood & Fuelwood	Cords

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

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

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.

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

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

FORM
PA-7
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

NOTICE OF INTENT TO CUT WOOD OR TIMBER

RSA 79:10

GENERAL INSTRUCTIONS

WHO MUST FILE	The owner shall complete Form PA-7, Notice of Intent to Cut Wood or Timber (Intent), and shall file the form with the municipality (town, city,or unincorporated place) where the property to be cut is located.
WHEN TO FILE	The Intent shall be filed with the municipal assessing officials at the beginning of each tax year or prior to commencing each cutting operation. Cutting cannot take place until the Intent is signed by the municipal assessing officials and has been posted on the job site. If the property is subsequently sold, Rev 3402.01 (i) shall be followed.
WHERE TO FILE	File the form with the municipality for approval by the municipal assessing officials and an assigned operation number. A Timber Tax bond may be required, see below. The Intent must be signed by the municipal assessing officials and an operation number assigned prior to distribution. DISTRIBUTION: The original, signed copy is retained by the municipal assessing officials; a copy to the Owner, a copy to the Logger, and a copy to the Department of Revenue Administration (DRA) by **Mail** to: PO Box 487 Concord NH 03302-0487; by **E-mail** to: timber@dra.nh.gov or by **Fax to**: (603) 230-5947.
WHO MUST PAY	After Form PA-8, Report of Wood or Timber Cut (Report), is submitted to the municipality, a tax bill will be issued to the owner and payment shall be remitted directly to the municipality. The Timber Tax is a 10% tax on the stumpage value at the time of cutting.
REPORT & CERTIFICATE	Once the Intent has been signed and an operation number assigned, appropriate copies shall be forwarded by the municipality to the owner and the DRA. After the copy of the Intent has been received by the DRA, a Report and a Certificate will be issued by the DRA to the individual indicated on Line 6. The Certificate should be posted in a conspicuous place within the area of the cutting.
EXEMPTIONS	**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: (1)** A person who cuts, within the tax year, up to 10,000 board feet of logs from his 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; **(2)** A person who cuts or causes to be cut, within the tax year, up to 20 cords of fuel wood for his own consumption in the State of New Hampshire for domestic fuel purposes, or any amount for the manufacture of maple sugar or syrup; **(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. **(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). **(5)** A person who cuts or causes to be cut, within the tax year, up to 10,000 board feet of logs and 20 cords of wood or the equivalent in 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. **RSA 79:2 Release From Taxes. (6)** 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, which shall not be subject to the yield tax, shall be released from the general property tax and the school tax in unincorporated places provided for in RSA 198:16, but the land on which such growing wood and timber stands shall be assessed.
TIMBER TAX BOND	Bond Required: **1.** If owners are **not** current on property taxes and/or timber taxes; **2.** If owners are tenants in common and **all have not** signed the Intent; and **3.** Owners do not own property in the municipality. Timber Tax Bonds are equal to the estimated Timber Tax.
NEED HELP	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.
NEED FORMS	Forms may be obtained by mail from the New Hampshire Department of Revenue Administration, PO Box 487 Concord NH 03302-0487, by calling (603) 230-5950 or on the Department's Web site at www.revenue.nh.gov.

LINE-BY-LINE INSTRUCTIONS

LINE 1	Enter the name of the New Hampshire municipality where the cut is to take place.
LINE 2	Enter the municipality assigned tax map, block, and lot number or the US Forest Service Sales sale name and unit number.
LINE 3	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.
LINE 4	Enter the name of the road from which the cutting will be accessible.
LINE 5	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.
LINE 6	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 e-mail address if you would like the Report and Certificate e-mailed to the Logger/Forester.
LINE 7	The form must be signed and dated by all owners of the property, unless the owner's 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). Provide an e-mail address if you would like the Report and Certificate e-mailed to the owner(s).
LINE 8	Enter the estimated amount 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.
LINE 9	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 1-6 above]
LINE 10	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.