

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
NOTICE OF INTENT TO EXCAVATE
 GENERAL INSTRUCTIONS

WHO TO CONTACT	Any person who may have questions pertaining to the completion of this form may contact the Department of Revenue Administration, Municipal & Property Division, at (603) 230-5950.
WHO MUST FILE	Every owner who intends to excavate earth shall file a Form PA-38 with the municipal assessing officials in the town or city where such excavation is to take place. Owners shall include: 1. Any person who owns land upon which earth is excavated; 2. A previous owner who retains earth excavation rights to the land and who registers a claim with the registry of deeds; or 3. Any person who has purchased excavated earth or earth excavation rights upon public lands, or removes earth from a public right-of-way.
WHEN TO FILE	A separate Form PA-38 must be filed for each tract of land where the excavation will occur: 1. Prior to excavation; and 2. At the beginning of the tax year (April 1) for excavation not yet completed or in progress.
ADMINISTRATION & ENFORCEMENT FEE	The original Form PA-38 must be accompanied by the \$100 administration and enforcement fee if the estimated amount of earth to be excavated exceeds 1,000 cubic yards during the tax year. MAKE CHECKS PAYABLE TO: STATE OF NEW HAMPSHIRE and submit it to your municipal assessing officials along with the completed PA-38.
SUPPLEMENTAL NOTICE OF INTENT TO EXCAVATE	Every owner who has filed a Form PA-38 under RSA 72-B:8 shall file a supplemental Form PA-38 for the amount of earth which exceeds the original amount of earth estimated. If the owner originally stated an estimate of 1,000 cubic yards or less and was exempt from the \$100 enforcement fee, the owner shall provide the \$100 enforcement fee with the supplemental Form PA-38 if the total excavated volume exceeds 1,000 cubic yards. If the owner paid the \$100 enforcement fee with the original Form PA-38, no additional fee is required for the supplemental Intent. Failure to file a supplemental Form PA-38 and failure to provide the required enforcement fee shall constitute a violation by the owner or any other person doing the excavation, or both.
BOND	If an owner does not own land in the town in which the owner intends to excavate and has filed a Form PA-38, the municipal assessing officials shall notify the owner in writing of the amount and conditions of any other security deemed necessary to secure the payment of the excavation tax. If an owner ceases to own land in the town where such owner is excavating after filing a Form PA-38, such owner shall notify the municipal assessing officials and the Department in writing of the change in ownership within 15 days of the change. An owner who neglects to so notify the municipal assessing officials or the Department shall be guilty of a misdemeanor. Any person who commences excavation or continues to excavate without furnishing a bond or other securities as deemed necessary by the municipal assessing officials shall be guilty of a misdemeanor. Bonding is for excavation purposes only, not for reclamation purposes.
LIEN	Unless a bond or other security is provided, all excavation tax assessments create a lien upon the land on the date of excavation on account of which it is made and against the owner of record of such land.
PENALTY	Excavation before the appropriate Form PA-38 has been filed with and signed (in ink) by the municipal assessing officials shall constitute a violation.
DISTRIBUTION	The owner shall file the Form PA-38 with the municipal assessing officials. After the municipal assessing officials sign the Form PA-38, the following distribution will occur: 1. The municipal assessing officials will retain the original; 2. A signed copy will be provided to the owner; and 3. A signed copy will be mailed, with enforcement fee (<i>if applicable</i>), to: <div style="text-align: right;">NH DEPT OF REVENUE ADMINISTRATION MUNICIPAL & PROPERTY DIVISION PO BOX 487 CONCORD NH 03302-0487</div>
TDD ACCESS	Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department. TDD Access: Relay NH 1-800-735-2964.