



***City of Portsmouth***  
***Assessor's Office***

**RSA 79-B**

**Conservation Restriction Assessment**

RSA 79-B: <http://www.gencourt.state.nh.us/rsa/html/NHTOC/NHTOC-V-79-B.htm>

Parcels that may not qualify for current use may qualify for favorable property tax assessment under RSA 79-B. This section allows a “conservation restriction assessment” for parcels subject to permanent conservation restrictions that are less than 10 acres, the current use minimum. In addition, this section protects the landowner against possible adverse changes in the current use statute that might diminish the tax advantages offered by current use.

If the real estate is enrolled in *current use* at the time an easement is granted, there will be little, if any, additional local property tax relief obtained from the grant of the easement; the current use rates would still apply to the land restricted by the easement.

Application: <http://revenue.nh.gov/forms/2013/documents/pa-60.pdf>

**FILING DEADLINE**

A landowner applying for a conservation restriction assessment shall complete and file Form PA-60 “Conservation Restriction Assessment Application”, by April 15 of the tax year the conservation restriction assessment is to be granted, with the municipal assessing officials of the municipality in which the land is located.

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**Portsmouth, NH 03801**

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