



*City of Portsmouth*  
*Assessor's Office*

**RSA 79-A**

**Current Use Taxation**

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

The current use program was enacted July 1, 1973 and was designed to preserve open space by assessing land at its actual current use and not at its highest and best use - typically as developed land. Land is valued not as building lots but as farm land, forest land either mixed, pine, or hardwood, and unproductive land (land that cannot produce a farm or forest crop).

The land in question must be at least ten (10) acres in size.

There are two exceptions to the ten (10) acre requirement:

Land which is less than 10 acres in the farmland category that generates at least \$2,500 per year. Annually receipts must be submitted to the Assessing Department.

Unimproved wetlands of any size, such as a pond.

When land is taken out of current use a onetime 10% land use change tax (LUCT) is assessed based on the market value of the land in question at the time the use changes to non-qualifying. This may or may not be the selling price. The person or entity that owns the land at the time of use change is responsible for the payment of the lien.

You can subdivide and sell land and the remaining lots can remain in current use if the parcels are still ten (10) contiguous acres or more or fit some other criteria such as unimproved wetlands. In addition, all remaining parcels would have to be deeded with the exact same ownership.

The lien remains with the land no matter who owns it.

**There are no "buy out" provisions.**

**TO APPLY:**

- 1) An application to place land in current use must be submitted by or before **April 15th** to the municipality. A check for \$16.45 to be made out to the Rockingham County Registry of Deeds must accompany the application.
- 2) A map clearly delineating the areas and acreage to be placed in current use, labeled with the category (ie: farm, forest, wetlands), managed or unmanaged. It does not have to be a survey map.
- 3) The landowner can retract the application within the same tax year if the application has not been recorded at the registry of deeds.

Application: <http://revenue.nh.gov/forms/2013/documents/a-10.pdf>

Current Use Criteria Booklet April 1, 2015 to March 31, 2016:  
<http://revenue.nh.gov/current-use/documents/2015-booklet.pdf>

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