



City of Portsmouth
Assessor's Office

RSA 79-C

Discretionary Easement

RSA 79-C: <http://www.gencourt.state.nh.us/rsa/html/v/79-c/79-c-mrg.htm>

A restriction of open space land (that does not meet the criteria of RSA 79-A Current Use) which is granted to the town for a term of 10 or more years.

The land must demonstrate a public benefit and be accessible to the public. The owner must apply to the town on or before April 15th of the qualifying tax year on an application provided by the Department of Revenue Administration.

Such application shall include a map of the land subject to the discretionary easement, a description of how the property meets the test of public benefit in RSA 79-C:3, and an appraisal of the value of the easement to be conveyed.

Application: <http://www.revenue.nh.gov/forms/2013/documents/pa-36.pdf>

FILING DEADLINE

A landowner applying for a conservation restriction assessment shall complete and file Form PA-36 "Discretionary Easement Application", by April 15 of the tax year the discretionary easement is to be granted, with the municipal assessing officials of the municipality in which the land is located.

City of Portsmouth Assessor's Office
1 Junkins Ave.
Portsmouth, NH 03801

Phone: 603-610-7249