

## Section 72-B:8

### 72-B:8 Notice of Intent to Excavate.

Every owner, as defined in RSA 72-B:2, VIII, who intends to excavate earth shall, at the beginning of each tax year and prior to excavating, file with the proper assessing officials in the city, town, or unincorporated place where such excavating is to take place a notice of intent to excavate as provided by the commissioner, stating the owner's name; type of ownership; residence; telephone number; tax map, block, and lot number; the town, city, or unincorporated place where the excavating will take place; an estimate of the volume of earth to be excavated; an estimate of the type of earth to be excavated; and such other information as may be necessary to locate, identify, verify, and determine the full extent of the excavation and extent of compliance with RSA 155-E and RSA 485-A:17.

A separate intent shall be filed for each separate tract of land as identified by the municipal tax maps. If the excavation is located in more than one municipality, a separate intent to excavate shall be filed with each municipality. A supplemental notice of intent to excavate shall be filed in the same manner stating any additional volume of earth to be excavated in excess of the original estimate within the same tax year. The assessing officials shall, within 30 days of signing a notice of intent to excavate, notify the tax collector that an intent to excavate has been filed.

The assessing officials may decline to sign an intent to excavate for noncompliance by the owner with applicable requirements of RSA 72-B:5 relative to bonding, RSA 155-E relative to local regulation excavations, RSA 485-A:17 relative to terrain alterations or RSA 79-A, relative to current use. The notice of intent to excavate shall serve as notice that the land is subject to a tax lien pursuant to RSA 72-B:7. The appropriate copies of all intents to excavate received by a city, town, or unincorporated place shall within 30 days be assigned a number in accordance with the guidelines provided by the commissioner, then forwarded to the commissioner by the assessing officials. Upon receipt of an original intent to excavate, the commissioner shall furnish to the owner a certificate to excavate and report of excavated material form.

Each certificate shall be posted by the owner filing such intent to excavate in a conspicuous place within the area of excavating. Excavating before the appropriate notice of intent to excavate has been filed with the city, town, or unincorporated place and signed by the appropriate municipal officials shall constitute a violation by the owner or any other person doing the excavation, or both. Failure to post the certificate on the job in a conspicuous place upon receipt shall constitute a violation, and failure of

the assessing officials to forward the appropriate copies of the intent to excavate to the department within 30 days after receipt shall constitute a violation.

Source. 1997, 219:2. 1999, 301:7. 2001, 21