

TITLE V

TAXATION

CHAPTER 79

FOREST CONSERVATION AND TAXATION

Section 79:10

79:10 Notice of Intent to Cut.

I. (a) Every owner, as defined in RSA 79:1, II, shall, prior to commencing each cutting operation and at the beginning of each new tax year into which the cutting operation shall continue, file with the proper assessing officials in the city, town, or unincorporated place where such cutting is to take place a notice of intent to cut provided by the commissioner of revenue administration, stating the owner's name, residence, an estimate of the volume of each species to be cut, and such other information as may be required. A supplemental notice of intent shall be filed in the same manner for any additional volume of wood or timber to be cut in excess of the original estimate and within the tax year.

(b) Any intent 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 of revenue administration, and be signed by the assessing officials. If the conditions for approval have not been met, the assessing officials shall send a letter to the owner or the person responsible for cutting, explaining the reason for the intent not being signed. The assessing officials shall immediately forward any signed intent to the commissioner of revenue administration and shall also supply a copy to the owner upon request. Failure of the assessing officials to forward signed intent to cut forms to the department of revenue administration shall constitute a violation.

(c) The assessing officials shall, within 30 days of signing a notice of intent, notify the tax collector that an intent has been filed. The notice of intent shall serve as notice that the land is holden to taxes pursuant to RSA 79:6.

(d) Upon receipt of an intent, the commissioner of revenue administration shall furnish, without cost to the owner, a certificate and a report of wood cut form. Such certificate shall be posted by the owner filing such intent in a conspicuous place within the area of cutting for each operation conducted within a city, town, or unincorporated place. An owner may start an operation upon posting the certificate or upon posting, in a water proof covering in the same place and manner that the certificate will be posted upon receipt, a copy of the intent to cut form that was signed by the assessing officials. In lieu of a signed intent to cut form, a copy of the form as submitted by the owner to the assessing

officials may be substituted for posting purposes when the owner, or the person responsible for the cut, has been notified that the intent to cut form has been signed. The owner, or the person responsible for the cut, shall clearly print on the form the number assigned to it pursuant to subparagraph (b), and the date, time, and name of the municipal official or employee who provided the notification.

(e) Starting or continuing an operation while the required certificate or intent to cut form is not posted in accordance with this section shall constitute a violation by the owner or any other person doing the cutting, or both.

(f) Starting an operation before the original notice of intent to cut or supplemental intent to cut has been filed with the city or town and signed by the appropriate municipal officials shall constitute a violation by the owner or any other person doing the cutting, or both.

(g) A copy of all intents received by the commissioner of revenue administration shall be forwarded to the division of forests and lands of the department of resources and economic development.

II. Notwithstanding the provisions of paragraph I, any owner who has commenced cutting operations under a valid notice of intent to cut prior to April 1 shall not be required to file for a new notice of intent if the cutting operation will be completed prior to June 30 of that year. However, any owner who will complete a cutting operation after April 1 but prior to June 30 of the same year under a valid notice of intent to cut filed before April 1 shall, prior to April 1, notify in writing the assessing officials with whom the notice of intent to cut was filed that the cutting operation will extend beyond April 1.

Source. 1949, 295:2, par. 8. 1951, 12:3. 1953, 256:5. RSA 79:9. 1955, 287:1, par. 10. 1959, 277:2. 1961, 111:1. 1963, 316:5. 1971, 343:2. 1973, 531:19; 544:8. 1975, 380:5. 1985, 275:10. 1989, 215:1. 1991, 355:12; 375:4. 1993, 13:1. 1996, 164:7. 2001, 90:2,

