



Strafford Regional Planning Commission

2 Ridge Street, Suite 4
Dover, New Hampshire 03820-2505

Tel: (603) 742-2523 Fax: (603) 742-7986
e-mail: srpc@strafford.org

“Planning and action for sustainable development and an improved quality of life”.

Fact Sheet:

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Open Space Conservation and Current Use Taxation

What is Current Use Taxation?

Current Use Taxation is a two-part method designed to preserve open space by using tax incentives. The first part of current use taxation is when land classified as open space (farm, forest, or unproductive land) is assessed at its current use value, rather than the real estate market value. The current use value is usually much lower than the real estate value, so property taxes for this open space land will be lower, and hence more affordable to property owners. The second part of current use taxation is: if and when the land is developed, there is a 10% tax (Land Use Change Tax or LUCT) that the landowner/developer must pay. This is a tax disincentive for the landowner to develop the open space property. Further, if property owners do choose to develop on open space and in turn pay the current use tax, the municipality may opt to use that revenue for other conservation purposes such as purchasing conservation easements. Further information is available by reading RSA 79-A.

Summary of Current Use Assessment Ranges

Farm Land	\$25-\$425 per acre	
Forest Land	Forest Land with Documented Stewardship	Forest Land
White Pine	\$63-\$115 per acre	\$112-\$170 per acre
Hardwood	\$15-\$36 per acre	\$55-\$84 per acre
All Other (Including Naturally Seeded Christmas Trees)	\$44-\$87 per acre	\$91-\$137 per acre
Unproductive Land Including Wetland	\$15 per acre	

State Definitions:

Farm Land: Any cleared land devoted to or capable of agricultural or horticultural use as determined and classified by criteria developed by the commissioner of agriculture, markets, and food and adopted by the board.

Forest Land: Any land growing trees as determined and classified by the criteria developed by the state forester and adopted by the board. For the purposes of this topic, the board shall recognize the cost of responsible land stewardship in the determination of assessment ranges.

Unproductive Land: Land, including wetlands, which by its nature is incapable of producing agricultural or forest products due to poor soil or site characteristics, or the location of which renders it inaccessible or impractical to harvest agricultural or forest products, as determined and classified by criteria developed by the board. The board shall develop only one category for all unproductive land, setting its current use value equal to that of the lowest current use values established by the board for any other category.

Source: “State of New Hampshire Current Use Criteria Booklet for April 1, 2003 – March 31, 2004.” State of New Hampshire Department of Revenue Administration. www.state.nh.us/revenue/currentuse/2003-2004Booklet.htm.