

FORM  
PA-48

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**FARM STRUCTURES & LAND UNDER FARM STRUCTURES  
ASSESSMENT APPLICATION**

**STEP 1 PROPERTY OWNER(S)**

PLEASE TYPE OR PRINT	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	STREET (continued)			
	TOWN/CITY		STATE	ZIP CODE

**STEP 2 PROPERTY LOCATION OF LAND AND FARM STRUCTURE(S) BEING CLASSIFIED**

PLEASE TYPE OR PRINT	STREET			
	TOWN/CITY		COUNTY	
	NUMBER OF ACRES	MAP #	LOT #	PAGE #

**STEP 3 DESCRIPTION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES**

Describe farm structure and use (example: barn - store hay)
Dimensions of farm structure (example: 20'x40')
How many square feet of land will be subject to the assessment?
Is the farm structure and the land under the farm structure contiguous to a minimum of 10 acres of open space as defined by RSA 79-F:3 VI? Yes <input type="checkbox"/> No <input type="checkbox"/>

**STEP 4 SIGNATURES OF ALL PROPERTY OWNERS OF RECORD**

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
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(CONTINUED)

**STEP 5 DOCUMENTATION**

Is a map of the entire parcel showing the property location, orientation, overall boundaries and acreages clearly showing farm structure area requested submitted? Yes <input type="checkbox"/> No <input type="checkbox"/>
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**STEP 6 TO BE COMPLETED BY THE LOCAL ASSESSORS**

<input type="checkbox"/> APPROVED
<input type="checkbox"/> DENIED
Comments:

**STEP 7 APPROVAL OF A MAJORITY OF SELECTMEN/ASSESSORS**

TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (ink black ink)	SIGNATURE (in black ink)	DATE
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**FARM STRUCTURES & LAND UNDER FARM STRUCTURES**  
**ASSESSMENT APPLICATION**  
**GENERAL INSTRUCTIONS**

**WHO MUST FILE**

Form PA-48, Farm Structures & Land Under Farm Structures Application, shall be used by owners of farm and land under farm structures applying for an assessment in accordance with RSA 79-F:3.

**WHAT TO FILE**

Land owners submitting a completed application, Form PA-48, shall also submit a map showing:

- (a) The location of the farm structure & land under the farm structure; and
- (b) The number of square feet to be included in the assessment; and
- (c) Fee for recording application at County Registry of Deeds. Contact municipality for amount.

**WHEN TO FILE**

A completed Form PA-48, and a map of the land to be subject to the assessment must be filed on or before April 15 of the tax year the assessment is to be granted.

**WHERE TO FILE**

Once completed and signed in black ink, this form and attachments shall be filed as follows:

Original: Register of Deeds  
 Copy: Local Assessing Officials  
 Copy: Land Owner

**APEALS**

If an application for a Farm Structures & Land Under Farm Structures Assessment is denied, an applicant may appeal within six months of any such action by the assessing officials in writing to the NH Board of Tax & Land Appeals or the County Superior Court in accordance with RSA 79-F:6 or RSA 79-5:7.

Forms for appealing to the NH Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at [www.state.nh.us/btla](http://www.state.nh.us/btla). Be sure to specify that you are appealing a Farm Structures & Land Under Farm Structures Application denial.

**ADA**

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.

**NEED HELP?**

Contact your local municipality or the Property Appraisal Division at (603) 271-2687.

**LINE-BY-LINE INSTRUCTIONS****STEP 1**

Enter the complete name(s), address, municipality, state and zip code of the property owner(s) requesting an assessment under RSA 79-F:4.

**STEP 2**

Enter the location information of the land and farm structure(s) being classified in the spaces provided.

**STEP 3**

Describe how the property meets the requirements of RSA 79-F:3. Report the dimensions of the farm structure and how many square feet of land will be subject to the assessment. Submit additional sheets, if necessary.

**STEP 4**

All owners of record must type or print their full name, sign and date in black ink on the lines provided. If there are more than four owners, submit a supplemental list of all additional owners names and signatures.

**STEP 5**

Indicate whether a map has been included as described.  
**If the map is missing or this application is incomplete, this application shall be denied in accordance with RSA 79-F.**

**STEP 6**

To be completed by the local assessing officials, indicating approval or denial pending final approval of selectmen or assessors.

**STEP 7**

Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates final approval or denial.

**DEFINITIONS****RSA 79-F:3**

- I** "Appurtenances" means the land necessary to support or service the qualifying structure.
- V** "Land under and curtilage of the qualifying farm structure" means only the land immediately under the footprint of the qualifying farm structure and its appurtenances.
- VI** "Open space land" means any or all farm land, forest land, or unproductive land as defined as follows:
- (a) "Farm land" means any cleared land devoted to or capable of agricultural or horticultural use.
  - (b) "Forest land" means any land growing trees.
  - (c) "Unproductive land" means 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.
- IX** "Qualifying farm structures" mean structures contiguous to a minimum of 10 acres of open space land used exclusively to:
- (a) House livestock;
  - (b) Store feed grown or used on the farm;
  - (c) Store livestock bedding;
  - (d) Store crops or fertilizer for crops grown on the farm;
  - (e) Store farm equipment which is actively used to maintain the farm; or
  - (f) Boil sap from maple trees and store fuel-wood used to boil sap from maple trees.