

Frequently Asked Questions on Current Use

What is Current Use?

NH's Current Use program is a tax strategy designed to make it easier for landowners to keep their open space undeveloped. Instead of being taxed at its real estate market value, land is taxed on its income-producing capability. For example, land is taxed as a woodlot or farm, not as a potential home site.

What land qualifies for Current Use?

Parcels 10 acres or larger that are farm, forest, or unproductive land are eligible for the program, though there are exceptions. Any areas containing structures on the land are not eligible.



Do I have to allow public access on current use land?

Public access is not required on land enrolled in current use.

What if I do allow public access?

An additional 20% reduction in the current use assessment is provided for landowners who keep their land open to the public for 6 low-impact land uses: skiing, snowshoeing, fishing, hunting, hiking, and nature observation. Landowners may prohibit other recreational activities and still receive the reduction.

How do I apply?

Current use applications are available at Citizens' Hall and must be filed by April 15.

Is Current Use permanent?

No. When land is removed from current use it is charged a Land Use Change Tax, equaled to 10% of the fair market value (not the sale price). Current use land can change from one qualifying use to another (ex. from forest land to agriculture) without being charged a Land Use Change Tax.

Landowner Resources

Piscataquog Area Trailways ~ www.equineexperts.com/pat

Piscataquog Area Trailways is dedicated to preserving and improving multi-use trails in the Piscataquog River Watershed. In addition to being avid trail users, members work with local governments, private landowners, and developers to keep trails open. They also perform trail maintenance, conduct trail walks & rides, and sponsor fundraisers to support large projects.

Piscataquog Land Conservancy ~ www.plcnh.org/

The Piscataquog Land Conservancy's (formerly Piscataquog Watershed Association) mission is to conserve the natural and scenic environment of the Piscataquog River Watershed communities, including Lyndeborough.

Souhegan Valley Land Trust ~ www.svlt.org

The Souhegan Valley Land Trust (SVLT) helps local conservation organizations to create, monitor, and fund land protection measures. SVLT also work directly with land owners to help facilitate the protection of their property. SVLT works in communities throughout the Souhegan Watershed.

Society for the Protection of NH Forests ~ www.spnhf.org

The Society for the Protection of NH Forests partners with public agencies, communities, and private landowners to protect the state's most important landscapes and promote the wise use of its renewable natural resources.

SPACE ~ www.nhspace.org

The Statewide Program of Action to Conserve our Environment (SPACE) is a non-profit coalition of natural resource conservation organizations, agricultural groups, recreational users, concerned landowners, and individuals supporting current use.

