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OFFICE

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
PROPERTY APPRAISAL DIVISION
109 PLEASANT STREET
CONCORD, NH 03302
(603) 230-5950

IMPORTANT NEWS: TIMBER (YIELD) TAX PROCEDURE CHANGES

The Property Appraisal Division would like to inform you of new and exciting changes that we have made to the timber form filing process. The implemented changes will improve efficiency, save time, and save money. The forms PA-7 – "Notice of Intent to Cut Wood or Timber" and PA-8 – "Report of Wood or Timber Cut," have been redesigned and will no longer be printed as a multi-part "NCR" form. The form PA-6 – "Timber Tax Certificate," will no longer be printed on "Tyvek" paper.

The form PA-7 - "Notice of Intent to Cut Wood or Timber" will be available on our website as a "fill-in" and printable single page form. The form PA-8 – "Report of Wood or Timber Cut" and the form PA-6 "Timber Tax Certificate" will be generated and printed as single page forms by the department and will be either mailed or emailed to the owner or logger.

PA-7 NOTICE OF INTENT TO CUT WOOD OR TIMBER PROCEDURE:

1.) The intent will be available on our website beginning on January 1, 2013 at http://www.revenue.nh.gov/ .
2.) The owner or logger can fill out the form on line and print it off, or print the form and fill it in manually. The municipalities can print off the form if the logger or owner does not have internet access or, the logger or owner can contact the department and a copy will be mailed.
3.) When the municipality receives a completed PA-7 form, and after the assessing officials have signed it, the municipality will send a photocopy of the signed form to the department by either: mail, scanning and sending by email, or faxing it.
4.) If the municipality receives an old multi-part intent form, and after the assessing officials have signed it, the municipality will send a photocopy of the "white" signed copy to the department by either: mail, scanning and sending by email, or faxing it.

PA-8 REPORT OF WOOD OR TIMBER CUT PROCEDURE:

1.) When the "original" intent to cut is received and processed by the department, the owner or logger will be sent a single page report of cut and a timber tax certificate by either mail or email as indicated by the owner or logger.
2.) When the cutting is complete, the owner and logger will sign the report of cut and send the completed form to the municipality.
3.) Upon receipt of the report of cut, the municipality will send a photocopy of the signed form to the department by either: mail, scanning and sending by email, or faxing it.
4.) After billing the "Yield Tax", and completing the PA-9 Certification of Yield Tax, the municipality will send a photocopy of the signed form to the department by either: mail, scanning and sending by email, or faxing it.

WHERE TO SEND THE COMPLETED FORMS:

By mail: State of N.H., Department of Revenue Administration, P.O. Box 487, Concord, NH 03302-0487
By email: timber@rev.state.nh.us
By fax: (603) 230-5943

If you have any questions or concerns, please contact us at (603) 230-5959 or email us at timber@rev.state.nh.us