FORM PA-36-A NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

DISCRETIONARY PRESERVATION EASEMENT APPLICATION

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FORM PA-36-A

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

DISCRETIONARY PRESERVATION EASEMENT APPLICATION (CONTINUED)

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| P 7 DOCUMENTATION | | |

FORM PA-36-A

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION DISCRETIONARY PRESERVATION EASEMENT APPLICATION

GENERAL INSTRUCTIONS

| WHO MUST FILE | Form PA-36-A, Discretionary Preservation Easement Application, shall be used by owners of historic agricultural structures applying for a discretionary preservation easement in accordance with RSA 79-D:3. | | |
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| WHAT TO FILE | Land owners submitting a completed application, Form PA-36-A, shall also: Submit a map showing: (a) The location of the historic agricultural structure; and (b) The number of square feet to be included in the discretionary preservation easement. | | |
| WHEN TO FILE | A completed Form PA-36-A, and a map of the land to be subject to the discretionary preservation easement must be filed on or before April 15 of the tax year the easement 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 | | |
| APPEALS | If an application for a discretionary preservation easement is denied, an applicant may appeal within six months of any such action by the assessing officials in writing to the New Hampshire Board of Tax & Land Appeals or the County Superior Court in accordance with RSA 79-A:9 or RSA 79-A:11. Forms for appealing to the 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. Be sure to specify that you are appealing a Discretionary Preservation Easement 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) 230-5950. | | |

LINE-BY-LINE INSTRUCTIONS

| STEP 1 | Enter the complete name(s), address, municipality, state and zip code of the property owner(s) requesting a discretionary preservation easement under RSA 79-D:3. |
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| STEP 2 | Enter the location information of the land and Historic Agricultural Structure being classified in the spaces provided. Check whether original application or renewal and enter the tax year the easement is to be granted. |
| STEP 3 | Describe how the Historic Agricultural Structure meets the requirements of RSA 79-D:3 and how many square feet will be subject to the easement. 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 then four owners, submit a supplemental list of all additional owners names and signatures. |
| STEP 5 | To be completed by the local assessing officials, indicating approval or denial pending final approval of selectmen or assessors. |
| STEP 6 | Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates final approval, |
| STEP 7 | 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-D:4,IL. |