

YR	TOWN	OP#	
			T

For Tax Year April 1, 20 \_\_\_\_\_ to March 31, 20 \_\_\_\_\_

PLEASE TYPE OR PRINT

- City/Town of \_\_\_\_\_
- Tax Map No./Lot or USFS sale name & unit #: \_\_\_\_\_
- Is this intent an: Original   
Supplemental  Orig. Oper. # \_\_\_\_\_
- Name of road from which accessible: \_\_\_\_\_
- a Acreage of lot: \_\_\_\_\_ Acreage of cut: \_\_\_\_\_  
b Anticipated start date: \_\_\_\_\_
- Type of ownership (check only one):  
a Owner of Land and Stumpage.....   
b Previous owner retaining previously deeded timber rights....   
c Owner of stumpage & timber rights on public lands (Fed., state, municipal, etc.) or Utility Easements.....

Report of Cut Form/Certificate to be sent to:

OWNER  LOGGER/FORESTER

7 I/We hereby accept responsibility for reporting all timber cut within 60 days after the completion of the operation or by April 15, whichever comes first. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign)

A \_\_\_\_\_  
SIGNATURE OF OWNER(S) OR CORPORATE OFFICER DATE

B \_\_\_\_\_  
SIGNATURE OF OWNER(S) OR CORPORATE OFFICER DATE

C \_\_\_\_\_  
CORPORATE OFFICER NAME AND TITLE

\_\_\_\_\_  
PRINT OWNER(S) NAME

\_\_\_\_\_  
MAILING ADDRESS

\_\_\_\_\_  
CITY/TOWN STATE ZIP CODE

Tele. No.: ( ) \_\_\_\_\_

8 Description Of Wood Or Timber To Be Cut

Species	Estimated Amount To Be Cut	
White Pine		MBF
Hemlock		MBF
Red Pine		MBF
Spruce & Fir		MBF
Hard Maple		MBF
White Birch		MBF
Yellow Birch		MBF
Oak		MBF
Ash		MBF
Beech & Soft Maple		MBF
Pallet or Tie Logs		MBF
Others (Specify)		MBF
<b>Pulpwood:</b>	Tons	or Cords
Spruce & Fir		
Hardwood & Aspen		
Pine		
Hemlock		
Whole Tree Chips		
<b>Miscellaneous:</b>		
Birch Bolts		Cords
Cordwood & Fuelwood		Cords

9 Species and Amount of Wood or Timber For Personal Use or Exempt. See exceptions on back of form.

Species:	Amount:

10 By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes of wood and timber to be reported by the owner. I have become familiar with RSA 227-J, the timber harvest laws.

\_\_\_\_\_  
SIGNATURE OF LOGGER/FORESTER OR PERSON RESPONSIBLE FOR CUTTING DATE

\_\_\_\_\_  
PRINT NAME TELEPHONE

\_\_\_\_\_  
MAILING ADDRESS

\_\_\_\_\_  
CITY/TOWN STATE ZIP CODE

FOR ASSESSING OFFICIALS ONLY

The selectmen/assessing officials hereby certify that:

- All owners of record have signed intent;
- The land is not under the Current Use-unproductive category;
- The form is complete and accurate;
- Any timber tax bond required has been received:  
Amount of Timber Tax Bond Required and Posted:

\$ \_\_\_\_\_ Date \_\_\_\_\_

- The tax collector will be notified within 30 days of receipt per RSA 79:10;
- This form to be forwarded to DRA within 30 days.

\_\_\_\_\_  
Signature (in ink) of Assessing Official Date

\_\_\_\_\_  
Signature (in ink) of Assessing Official Date

\_\_\_\_\_  
Signature (in ink) of Assessing Official Date

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**NOTICE OF INTENT TO CUT WOOD OR TIMBER**

RSA 79:10

GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	The owner shall complete the Notice of Intent to Cut Wood or Timber (Intent), Form PA-7, and shall file the form with the municipality (town, city or unincorporated place) where the property is located.
<b>WHEN TO FILE</b>	The Notice shall be to the assessing officials at the beginning of each tax year or prior to commencing each cutting operation. Cutting cannot take place until the form is signed and numbered by the assessing officials and any bond, if required, has been posted.
<b>WHERE TO FILE</b>	Return the form to the municipality to obtain signatures of the assessing officials in the space provided and the required assigned number on the Notice of Intent to Cut Wood or Timber. You may need to post a Timber Tax Bond, see below. All copies must be signed by the assessing officials before distribution. DISTRIBUTION: White copy - Municipality, Yellow and Pink copy - NHDRA and the Goldenrod copy - Owner.
<b>WHO MUST PAY</b>	After the Report is filed the municipality will issue a tax bill to the owner and payment shall be remitted directly to the municipality. The Timber Tax is a 10% tax on the stumpage value at the time of cutting.
<b>REPORT &amp; CERTIFICATE</b>	Once signed, the proper copies shall be forwarded by the municipality to the owner and to the New Hampshire Department of Revenue Administration (NHDRA). After the copies of the Notice of Intent have been received by the Department, a Report of Wood or Timber Cut, Form PA-8, and a Certificate will be issued by the Department. The Certificate should be posted in a conspicuous place within the area of the cutting.
<b>EXCEPTIONS</b>	<b>RSA 79:1, II, (b) The following persons shall not be required to file an intent to cut or be subject to the Timber Tax:</b> (1) A person who cuts, within the tax year, up to 10,000 board feet of logs from his own land for use in the construction, reconstruction, or alteration of his own buildings, structures, or fences situated in the state of New Hampshire; provided that such buildings are not being built for sale purposes; (2) A person who cuts or causes to be cut, within the tax year, up to 20 cords of fuel wood for his own consumption in the state of New Hampshire for domestic fuel purposes, or any amount for the manufacture of maple sugar or syrup; (3) Federal government, state government, cities, towns, school districts, or other political subdivisions which cut wood or timber for their own use, on lands under their ownership or jurisdiction or both. (4) Persons engaged in the clearing or maintaining of rights-of-way or water storage reservoir areas incidental to the furnishing of utility services or transportation services to the public; provided, however, that when the person clearing or causing the clearing of said right-of-way sells or agrees to sell the wood or timber, he shall be deemed to be an "owner" as defined in subparagraph (a) above. (5) A person who cuts or causes to be cut, within the tax year, up to 10,000 board feet of logs and 20 cords of wood or the equivalent in whole tree chips, from the person's own land within a municipality, for land conversion purposes other than timber growing and forest uses, provided that those persons intending to convert the use of the land have secured all required permits including, but not limited to, building permits, subdivision or zoning permits, excavation permits, or site plan approvals, as necessary for the use to which the land will be converted, and are able to furnish proof of such permits. <b>RSA 79:2 Release From Taxes.</b> (6) All growing wood and timber except fruit trees, sugar orchards, nursery stock, Christmas trees, and trees maintained only for shade or ornamental purposes or for genetically-engineered short rotation tree fiber, which shall not be subject to the yield tax, shall be released from the general property tax and the school tax in unincorporated places provided for in RSA 198:16, but the land on which such growing wood and timber stands shall be assessed.
<b>TIMBER TAX BOND</b>	Owners of land within the municipality where the cutting is to take place and that are current on property taxes and timber taxes are not required to post a timber tax bond. All others must post a Timber Tax Bond before the Notice of Intent to Cut Wood or Timber is signed. Timber Tax Bonds are equal to the expected timber tax.
<b>NEED HELP</b>	Call the Department's, Community Services Division, at (603) 271-2687. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.
<b>NEED FORMS</b>	Forms may be obtained from the New Hampshire Department of Revenue Administration at PO Box 457, Concord, NH 03302-0457 or by calling (603) 271-2687.
<b>TDD ACCESS</b>	Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department. TDD Access: Relay NH 1-800-735-2964.

LINE-BY-LINE INSTRUCTIONS

<b>LINE 1</b>	Enter the name of the New Hampshire municipality where the cut is to take place.
<b>LINE 2</b>	Enter the municipality assigned tax map and lot number and the US Forest Service Sales sale name and unit number.
<b>LINE 3</b>	Indicate if the notice of Intent is an original or supplemental. Original means the first filing in a tax year. Supplemental means an additional filing to make corrections or additions to information contained on the original form. If this is a supplemental, enter the original operation number as previously assigned by the municipality.
<b>LINE 4</b>	Enter the name of the road from which the cutting will be accessible.
<b>LINE 5</b>	Enter the total number of acres in the lot, the number of acres you are working on, and the anticipated start date of the cutting.
<b>LINE 6</b>	Check the box to indicate whether you are the owner of land and stumpage, previous owner retaining previously deeded timber rights, or owner of stumpage & timber rights on public land or a utility easement. Check the box indicating if the Report and Certificate should be sent to the owner(s) or Logger/Forester.
<b>LINE 7</b>	The form must be signed and dated by all owners of the property. Clearly print the complete mailing address and telephone number of the owner(s).
<b>LINE 8</b>	Enter the estimated amount of timber to be cut by thousand board feet (MBF), tons or cords under the proper heading by species. The cutting should take place during the tax year April 1 to March 31. Before exceeding the original estimate, a supplemental Notice of Intent to Cut must be filed for additional volumes of timber.
<b>LINE 9</b>	Enter the species of any amounts not included on lines 8 you are claiming an exception for and the amount of the cut in the space provided. [See exceptions numbered (1) through (6) above.]
<b>LINE 10</b>	The form must be signed and dated by the Logger/Forester or person responsible for the cutting who accepts responsibility for verifying the volumes of wood to be reported by the owner. The person signing should be familiar with RSA 227-J, the timber harvest laws. Clearly print the name, complete mailing address and telephone number of the Logger/Forester or person responsible for cutting.