

Current Use

Current Use Taxation (RSA 79A)

Current Use Assessment provides a property tax incentive to all qualifying landowners who agree to maintain their land in an undeveloped condition. This assessment is based on the capacity of the land to produce income in its current use-whether it is managed farm or forest, or unmanaged open space. Current Use is the cornerstone of the state's land conservation efforts, with over half the land in New Hampshire is enrolled in this valuable program.

"It is hereby declared to be in the public interest to encourage preservation of open space, thus providing a healthful and attractive outdoor environment for work and recreation of the state's citizen's, maintaining the character of the state's landscape, and conserving the land, water, forest, agricultural and wildlife resources."

**- NH Current Use law RSA 79-A
(enacted July 1, 1973)**

Web Links

[Current Use Information](#)

[Current Use Application](#)

[Current Use Booklets](#)