

FORM  
PA-37-A

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**DISCRETIONARY PRESERVATION EASEMENT RELEASE**

**STEP 1 PROPERTY OWNER (S)**

PLEASE TYPE OR PRINT	LAST NAME		FIRST NAME	
	LAST NAME		FIRST NAME	
	STREET ADDRESS			
	ADDRESS (CONTINUED)			
	TOWN/CITY		STATE	ZIP CODE

**STEP 2 PROPERTY LOCATION**

PLEASE TYPE OR PRINT	STREET				
	TOWN/CITY			COUNTY	
	NUMBER OF ACRES	MAP #	LOT #	BOOK #	PAGE #
	OWNER NAME OF RECORD WHEN LAND WAS FIRST GRANTED DISCRETIONARY PRESERVATION EASEMENT				
	DISCRETIONARY PRESERVATION EASEMENT RECORDED IN: BOOK # _____ PAGE # _____			CHECK ONE: PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/>	

**STEP 3 TO BE COMPLETED BY ASSESSING OFFICIALS**

Reason for Release: <input type="checkbox"/> Expiration <input type="checkbox"/> Personal Hardship <input type="checkbox"/> Other _____
Date of Release _____ Full and True Value at time of Release \$ _____
Discretionary Preservation Easement Tax ..... \$ _____

**STEP 4 SIGNATURES OF ALL PROPERTY OWNERS OF RECORD, IF APPLICABLE**

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

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(CONTINUED)

**STEP 5 APPROVAL OF A MAJORITY OF SELECTMEN/ASSESSORS**

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

**STEP 6 DISCRETIONARY PRESERVATION EASEMENT TAX BILL**

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME	
	STREET ADDRESS		
	ADDRESS (CONTINUED)		
	TOWN/CITY	STATE	ZIP CODE
(a) Actual Date of Release (MM/DD/YYYY)			
(b) Date of Preservation Easement Release Tax Bill (MM/DD/YYYY)			
(c) Full and True Value of Easement at time of Release (RSA 75:1)		\$	
(d) Total Tax Due:		\$	

**STEP 7 CHECKS PAYABLE TO AND MAILED TO - TO BE COMPLETED BY TAX COLLECTOR**

(a) Make Check Payable to:			
(b) Mail To:	NAME		
	ADDRESS		
	TOWN/CITY	STATE	ZIP CODE
(c) Tax Collector's Office Location:			
(d) Tax Collector's Office Hours:			
(e) Include a separate check in the amount of \$ _____ Payable to _____ County Register of Deeds for recording fee.			
(f) Payment of this tax is due no later than 30 days after mailing of this bill. Interest, at the rate of 18% per annum, shall be due if this tax is not paid on or before _____			

**STEP 8 ACKNOWLEDGMENT OF PAYMENT**

SIGNATURE (IN BLACK INK) OF TAX COLLECTOR	DATE PAID
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**DISCRETIONARY PRESERVATION EASEMENT RELEASE**  
 INSTRUCTIONS

**GENERAL INSTRUCTIONS**

<b>WHO MUST FILE</b>	Form PA-37-A, Discretionary Preservation Easement Release, shall be used by owners of a historic agricultural structure currently under discretionary preservation easement in accordance with RSA 79-D:8. Local assessing officials may also initiate a release whenever a discretionary preservation easement expires or no longer exists.
<b>WHAT TO FILE</b>	Land owners requesting a release from discretionary preservation easement shall submit a completed application, Form PA-37-A, and a map showing the discretionary preservation easement to be released. Local assessing officials initiating a release shall submit a completed Form PA-37-A to the tax collector who shall cause a copy to be served upon the land owner along with these instructions advising them of their appeal rights.
<b>WHEN TO FILE</b>	A completed Form PA-37-A, shall be submitted by property owner whenever they wish to have their discretionary preservation easement released and can demonstrate extreme personal hardship. The local assessing officials may initiate the release when an agreement of discretionary preservation easement is expired or released pursuant to 79-D:8, the easement no longer meets the test for public benefit in RSA 79-D:3,II, or the owner fails to maintain the structure in conformity with the agreement, or causes the structure (s) to significantly deteriorate or be demolished or removed per RSA 79-D:8,VI.
<b>WHERE TO FILE</b>	Once completed and signed in black ink, this form and attachments shall be filed as follows: Original:          Register of Deeds after the Tax Collector collects the tax Copy:                  Tax Collector Copy:                  Local Assessing Officials Copy:                  Land Owner
<b>APEALS</b>	If a landowner disagrees with the release of a discretionary preservation easement, they may appeal in writing within 6 months to the Board of Tax and Land Appeals or to the County Superior Court in accordance with RSA 79-A:9 or RSA 79-A:11. If a land owner is denied an application for release due to hardship pursuant to RSA 79-C:8, the land owner may appeal the denial within 6 months of any such action to the Board of Tax and Land Appeals or the County Superior Court.  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 <a href="http://www.state.nh.us/btla">www.state.nh.us/btla</a> . Be sure to specify that you are appealing the release of your Discretionary Preservation Easement or Denial to be Released from a Discretionary Preservation Easement.
<b>ADA</b>	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.
<b>NEED HELP</b>	Contact your local municipality or the Property Appraisal Division at (603) 271-2687

**LINE-BY-LINE INSTRUCTIONS**

<b>STEP 1</b>	Enter the complete name(s), address, municipality, state and zip code of the discretionary preservation easement owner(s) subject to a discretionary preservation easement release under RSA 79-D:8. If more than one owner, submit a list of the names of all owners of record.
<b>STEP 2</b>	Enter the location information of the property in the spaces provided.
<b>STEP 3</b>	The assessment of discretionary preservation easement tax will be completed by the local assessing officials by entering the assessment of tax due.
<b>STEP 4</b>	If the property owners are applying for release due to personal hardship all property owners of record must type or print their full name, sign and date in black ink in the spaces provided. If initiated by town officials, owners signatures are not required.
<b>STEP 5</b>	Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates final approval.
<b>STEP 6</b>	The tax bill to be completed by the local officials and shall serve as a tax bill for the easement release.
<b>STEP 7</b>	To be completed by the local assessing officials indicating to whom to make the check payable and where to send it.
<b>STEP 8</b>	The tax collector must sign and date in black ink to indicate when the tax is paid and then shall remit the original Form PA-37-A and the recording fee to the County Registry of Deeds.