

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
DISCRETIONARY PRESERVATION EASEMENT RELEASE
INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE	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.
WHAT TO FILE	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.
WHEN TO FILE	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.
WHERE TO FILE	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
APPEALS	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 www.state.nh.us/btla . 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.
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 Community Services Division at (603) 271-2687

LINE-BY-LINE INSTRUCTIONS

STEP 1	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.
STEP 2	Enter the location information of the property in the spaces provided.
STEP 3	The assessment of discretionary preservation easement tax will be completed by the local assessing officials by entering the assessment of tax due.
STEP 4	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.
STEP 5	Signatures of a majority of the local selectmen or tax assessors on the lines provided indicates final approval.
STEP 6	The tax bill to be completed by the local officials and shall serve as a tax bill for the easement release.
STEP 7	To be completed by the local assessing officials indicating to whom to make the check payable and where to send it.
STEP 8	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.