Current Use

The current use program reduces the property tax on undeveloped land by having the land assessed at its income producing rather than fair market value. It is a voluntary program. Landowners may enroll undeveloped land of 10 or more acres. Smaller parcels of wetlands or devoted to agriculture may also qualify for this program. **Applications must be submitted by April 15th.**

- **Current Use Application (A-10)**

If you have land in current use or want to apply for current use, you should review the **"Current Use Handbook"** to better understand this program.

If your application for current use is denied in whole or in part by the Board of Selectmen, you may appeal to the Board of Land and Tax Appeals or superior court (but not both) on or before 6 months after such a denial.

Once land is enrolled in the current use program, it may only be removed for one of the following reasons:

1. Actual construction begins on the site causing physical changes in the earth,
2. Topsoil, gravel or minerals are excavated or dug from the site (exceptions exist for sod farms and removal of gravel and other materials for construction and maintenance of roads and lands for agricultural and forestry purposes within the qualifying property), and
3. By reason of size it no longer qualifies for current use.

When you remove your land from current use, you should notify the Selectmen's Office. Failure to do so in a timely manner may lead to problems in assessing the Land Use Change Tax.

The land use change tax is assessed whenever land is removed from the current use program. **The land use change tax rate is 10% of the full and true value** (not its current use value) of the land at the time it is removed from current use.

You may appeal, in writing, the land use tax assessed to the Board of Selectmen for an abatement within 2 months of the notice of tax (date mailed). You may appeal the Board of Selectmen's decision to the Board of Land and Tax Appeals or superior court (but not both) within 8 months of the notice of tax.