

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**NOTICE OF INTENT TO EXCAVATE**  
 RSA 72-B

FORM  
 PA-38  
 139

YR                      TOWN                      OP#                      E

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

**GENERAL INSTRUCTIONS FOR FILING THIS FORM ON REVERSE**

**PLEASE TYPE or PRINT** (If filling in form on-line; use TAB key to move through fields)

- Town/City of: \_\_\_\_\_
- Tax Map/Block/Lot #: \_\_\_\_\_
- Name of Road From Which Accessible:  
 \_\_\_\_\_
- Total Acreage of Lot: \_\_\_\_\_
- Date of Permit per RSA 155-E:2: \_\_\_\_\_  
 or (Municipal Excavation Permit)
- Date of Report, if required, per RSA 155-E:2, I (d): \_\_\_\_\_
- Permit Number per RSA 485-A:17, if any: \_\_\_\_\_  
 (Alteration of Terrain Permit)
- Incidental Construction/155-E Exception: Check if Yes
- Total Permitted Area (acres): \_\_\_\_\_
- Excavation Area (acres) as of April 1: \_\_\_\_\_
- Reclaimed Area (acres) as of April 1: \_\_\_\_\_
- Remaining Cubic Yards of Earth to Excavate: \_\_\_\_\_
- Type of Ownership (Check only one):
  - Owner of land
  - Previous owner retaining deeded earth excavation rights
  - Owner of earth or earth excavation rights on public lands (Fed, State, Municipal, etc) or, removes earth from public lands or right of way

**14. DESCRIPTION OF EARTH TO BE EXCAVATED DURING TAX YEAR**

EARTH TYPE	ESTIMATED CUBIC YARDS (CY)
GRAVEL	
SAND	
LOAM	
STONE PRODUCTS	
OTHER ( <input type="text"/> )	
<b>TOTAL</b>	

**15. CHECK ONLY THE BOX THAT DESCRIBES THIS INTENT**

- ORIGINAL WITH \$100.00 FEE  
 (check payable to to State of New Hampshire)
- ORIGINAL WITH NO FEE  
 (excavation of 1,000 cubic yards or less)
- SUPPLEMENTAL WITH \$100.00 FEE  
 (exceeding original estimate of 1,000 cubic yards or less)
- SUPPLEMENTAL WITH NO FEE  
 (fee previously paid with original intent)

16. We hereby assume responsibility for reporting all earth excavated within 30 days of completion or by the end of the tax year, whichever comes first. (If a Corporation, an Officer must sign.)

**A.**  
 SIGNATURE (in Ink) OF OWNER(S) OR CORPORATE OFFICER(S) \_\_\_\_\_ DATE SIGNED \_\_\_\_\_

PRINT OWNER(S) OR CORPORATE OFFICER(S) NAME CLEARLY \_\_\_\_\_

**B.**  
 SIGNATURE (in Ink) OF OWNER(S) OR CORPORATE OFFICER(S) \_\_\_\_\_ DATE SIGNED \_\_\_\_\_

PRINT OWNER(S) OR CORPORATE OFFICER(S) NAME CLEARLY \_\_\_\_\_

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

CITY OR TOWN \_\_\_\_\_ STATE \_\_\_\_\_ ZIPCODE \_\_\_\_\_

E-MAIL ADDRESS \_\_\_\_\_

TELEPHONE \_\_\_\_\_ CELL PHONE \_\_\_\_\_  
(Type numbers only; no symbols) (Type numbers only; no symbols)

DATE INTENT SENT TO TOWN: \_\_\_\_\_

E-MAIL REPORT & CERTIFICATE?  (Check if YES. If No, they will be mailed to the address above)

**TO BE COMPLETED BY ASSESSING OFFICIALS**

Amount of Security Required \$ \_\_\_\_\_

Security Posted (Bond, Certified Check, etc.) \$ \_\_\_\_\_

**SIGNATURES & DATE OF ASSESSING OFFICIALS**

The Selectmen/Assessing Officials hereby acknowledge receipt of the Notice of Intent to Excavate and certify that:

- All owners of record have signed the Intent;
- If the land is in Current Use, the land use change tax shall be assessed on the non-qualifying land;
- The form is complete and;
- Any bond required under RSA 72-B:5 has been received.

SIGNATURE (IN INK) \_\_\_\_\_

SIGNATURE (IN INK) \_\_\_\_\_

SIGNATURE (IN INK) \_\_\_\_\_

SIGNATURE (IN INK) \_\_\_\_\_

SIGNATURE (IN INK) \_\_\_\_\_

FOR DRA USE ONLY

SIGNED ORIGINAL COPY - RETAINED BY CITY/TOWN  
 SIGNED COPY TO - OWNER, RETURNED BY ASSESSING OFFICIALS  
 SIGNED COPY TO - DEPT. OF REVENUE, PROPERTY APPRAISAL DIVISION

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**NOTICE OF INTENT TO EXCAVATE**  
GENERAL INSTRUCTIONS

<b>WHO TO CONTACT</b>	Any person who may have questions pertaining to the completion of this form may contact the Department of Revenue Administration, Property Appraisal Division, at (603) 230-5950.
<b>WHO MUST FILE</b>	Every owner who intends to excavate earth shall file a Notice of Intent to Excavate, Form PA-38, with the municipal assessing officials in the town or city where such excavation is to take place. Owners shall include: <ol style="list-style-type: none"> <li>1. Any person who owns land upon which earth is excavated;</li> <li>2. A previous owner who retains earth excavation rights to the land and who registers a claim with the registry of deeds; or</li> <li>3. Any person who has purchased excavated earth or earth excavation rights upon public lands, or removes earth from a public right-of-way.</li> </ol>
<b>WHEN TO FILE</b>	A separate Notice of Intent to Excavate must be filed for each tract of land where the excavation will occur: <ol style="list-style-type: none"> <li>1. Prior to excavation; and</li> <li>2. At the beginning of the tax year (April 1) for excavation not yet completed or in progress.</li> </ol>
<b>ADMINISTRATION &amp; ENFORCEMENT FEE</b>	The original Notice of Intent to Excavate must be accompanied by the \$100 administration and enforcement fee if the estimated amount of earth to be excavated exceeds 1,000 cubic yards during the tax year. <b>MAKE CHECKS PAYABLE TO: STATE OF NEW HAMPSHIRE</b> and submit it to your local assessing officials along with the completed Notice of Intent to Excavate.
<b>SUPPLEMENTAL NOTICE OF INTENT TO EXCAVATE</b>	Every owner who has filed a Notice of Intent to Excavate under RSA 72-B:8 shall file a supplemental Notice of Intent to Excavate for the amount of earth which exceeds the original amount of earth estimated. If the owner originally stated an estimate of 1,000 cubic yards or less and was exempt from the \$100 enforcement fee, the owner shall provide the \$100 enforcement fee with the supplemental Notice of Intent to Excavate. If the owner paid the \$100 enforcement fee with the original Notice of Intent to Excavate, no additional fee is required for the supplemental Intent. Failure to file a supplemental Intent and failure to provide the required enforcement fee shall constitute a violation by the owner or any other person doing the excavation, or both.
<b>BOND</b>	<p>If an owner does not own land in the town in which the owner intends to excavate and has filed a Notice of Intent to Excavate, the assessing officials shall notify the owner in writing of the amount and conditions of any other security deemed necessary to secure the payment of the excavation tax.</p> <p>If an owner ceases to own land in the town where such owner is excavating after filing a Notice of Intent to Excavate, such owner shall notify the assessing officials and the Department in writing of the change in ownership within 15 days of the change. An owner who neglects to so notify the assessing officials or the Department shall be guilty of a misdemeanor.</p> <p>Any person who commences excavation or continues to excavate without furnishing a bond or other securities as deemed necessary by the assessing officials shall be guilty of a misdemeanor.</p> <p><b>Bonding is for excavation purposes only, not for reclamation purposes.</b></p>
<b>LIEN</b>	Unless a bond or other security is provided, all excavation tax assessments create a lien upon the land on the date of excavation on account of which it is made and against the owner of record of such land.
<b>PENALTY</b>	Excavation before the appropriate Notice of Intent to Excavate has been filed with and signed (in ink) by the assessing officials shall constitute a violation.
<b>DISTRIBUTION</b>	The owner shall file the Notice of Intent to Excavate with the local assessing officials. After the municipal assessing officials sign the Notice of Intent to Excavate, the following distribution will occur: <ol style="list-style-type: none"> <li>1. The assessing officials will retain the original;</li> <li>2. A signed copy will be provided to the owner; and</li> <li>3. A signed copy will be mailed, with enforcement fee (<i>if applicable</i>), to: <b>NH DEPT OF REVENUE ADMINISTRATION PROPERTY APPRAISAL DIVISION PO BOX 487 CONCORD NH 03302-0487</b></li> </ol>
<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.