



STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
PROPERTY APPRAISAL DIVISION
109 PLEASANT STREET
CONCORD, NH 03302
(603) 230-5950

IMPORTANT NEWS: EXCAVATION TAX PROCEDURE CHANGES

The Property Appraisal Division would like to inform you of new and exciting changes that we have made to the excavation tax form filing process. **EFFECTIVE IMMEDIATELY:** All completed PA-38 forms, "Notice of Intent to Excavate", need to be mailed to:

State of NH – Department of Revenue Administration
Property Appraisal Division – Attn: Excavation Tax
P.O. Box 487
Concord, NH 03302-0487

The forms PA-38 – "Notice of Intent to Excavate" and PA-39 – "Report of Excavated Material", have been redesigned and will no longer be printed as a multi-part "NCR" form. The form PA-40 – "Gravel Tax Certificate", will no longer be printed on "Tyvek" paper. The form PA-38 - "Notice of Intent to Excavate" will be available on our website as a "fill-in" and printable single page form. The form PA-39 – "Report of Excavated Material" and the form PA-40 "Gravel Tax Certificate" will be generated and printed as single page forms by the department and will be either mailed or emailed to the owner.

PA-38 NOTICE OF INTENT TO EXCAVATE PROCEDURE:

- 1.) The intent will be available on our website beginning on February 1, 2013, at <http://www.revenue.nh.gov/>.
- 2.) The owner can fill out the form on line and print it off, or print the form and fill it in manually. The municipalities can print off the form if the owner does not have internet access or, the owner can contact the department and a copy will be mailed.
- 3.) When the municipality receives a completed PA-38 form, and after the assessing officials have signed it, the municipality will mail a photocopy of the signed form, and the administrative filing fee, to the department at the address listed above. If the PA-38 does not require the filing fee, the municipality may mail, email, or fax the signed form to the department.
- 4.) If the municipality receives an old multi-part intent form, after the assessing officials have signed it, the form needs to be processed as stated in # 3 above.

PA-39 REPORT OF EXCAVATED MATERIAL PROCEDURE:

- 1.) When the "original" intent to excavate is received and processed by the department, the owner will be sent a single page report of excavated material and the excavation tax certificate by either mail, or email, as indicated by the owner.
- 2.) When the excavating is complete, the owner will sign the report and send the completed form to the municipality.
- 3.) Upon receipt of the report, the municipality may send a photocopy of the signed form to the department by either: mail; scanning and sending by email; or faxing it.

WHERE TO SEND THE COMPLETED FORMS (as detailed above):

By mail: State of N.H., Department of Revenue Administration, Property Appraisal Division – Attn: Excavation Tax, P.O. Box 487, Concord, NH 03302-0487
By email: gravel@rev.state.nh.us
By fax: (603) 230-5943

If you have any questions or concerns, please contact us at (603) 230-5950 or email us at gravel@rev.state.nh.us