

Discretionary Easement

DISCRETIONARY EASEMENT ([RSA 79-C](#))

A restriction of open space land (that does not meet the criteria of RSA 79-A Current Use) which is granted to the town for a term of 10 or more years.

The land must demonstrate a public benefit and be accessible to the public. The owner must apply to the town on or before April 15th of the qualifying tax year on a form PA-36 provided by the Department of Revenue Administration.

Such application shall include a map of the land subject to the discretionary easement, a description of how the property meets the test of public benefit in RSA 79-C:3, and an appraisal of the value of the easement to be conveyed.

Web Links

[PA-36 Form](#)