

Discretionary Preservation Easement

Discretionary Preservation Easement ([RSA 79-D](#))

A preservation easement of an historic agricultural structure, including the land necessary for the function of the building, granted to a city or town for a term of 10 or more years.

Historic agricultural structure means a barn or other structure, including the land necessary for the function of the building, currently or formerly used for agricultural purposes and as further defined by the advisory committee established under RSA 227-C:29.

The owner must apply to the town on or before April 15th of the qualifying tax year on a form PA-36A provided by the Department of Revenue Administration.

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

Web Links

[PA-36A Form](#)