

TOWN OF NEWBURY



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TAXATION OF FARM STRUCTURES AND LAND UNDER FARM STRUCTURES

Taxation of farm structures and land under farm structures under [RSA 79-F](#)

The town voted on March 10, 2009 to adopt the provisions of NH RSA 79-F to appraise, for property tax assessment, qualifying farm structures at no more than replacement value less depreciation and land underlying qualifying farm structures at no more than ten percent of its market value. Qualifying structures and land shall be subject to a use change tax at the rate of ten percent of the full-value assessment as of the date of change of use.