



CITY OF CONCORD

New Hampshire's Main Street™

REPORT TO MAYOR AND THE CITY COUNCIL

Date: March 23, 2026

To: Conservation Commission,
Kristine Tardiff, Chair

From: Jonathan Rice, Director of Assessing

RE: Land Use Change Tax Quarterly Update

1st Quarter 2026

Property owners who have 10 or more contiguous acres left in its natural state as forest land, unproductive land, wetlands, or farm land may apply for current use taxation under RSA 79-A. Property enrolled in current use is valued for property taxes at current use values established annually by the Current Use Board and not at market value. When current use land is developed or falls below the 10 acres minimum, a one-time Land Use Change Tax of 10% of the fair market value of the land, which no longer qualifies for a current use assessment, is billed to the property owner. The money collected from the Land Use Change Tax, per an earlier City Council vote, is split 50/50 between the Conservation Trust Fund and the Highway Fund.

No Land Use Change Tax bills were mailed during the 1st quarter. No Land Use Change Tax was collected during the 1st quarter of 2026. There are two pending accounts.

Cc: Mayor and Council
Brian LeBrun, Finance Director
Chelsey Michalski, Treasurer
Kearsten O'Brien, Staff Liaison to Conservation Commission

LAND USE CHANGE TAX REPORT – 1st QUARTER 2026

<u>Owner</u>	<u>M/B/L Location</u>	<u>1st Qtr Balance</u>	<u>1st Qtr Payments</u>	<u>Balance End Of 1st Qtr</u>
Liberty Woods LLC 118 Palmer Rd Candia, NH 03034-2618	711 Z/ 6 48 Currier Rd	\$14,000	\$0.00	\$14,000
Potter David & Shannon 171 Oak Hill Rd Concord, NH 03301-8631	23 Z/ 3 171 Oak Hill Rd	\$45.80	\$0.00	\$45.80
		\$14,045.80	\$0.00	\$14,045.80