



CITY OF CONCORD

New Hampshire's Main Street™

REPORT TO MAYOR AND THE CITY COUNCIL

Date: March 25, 2024

To: Conservation Commission,
Kristine Tardiff, Chair

From: Jonathan Rice, Director of Real Estate Assessments

A handwritten signature in black ink, appearing to be "JR", is written over the "From:" line.

RE: Current use change tax quarterly update

1st Quarter 2024

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.

Six Land Use Change Tax bills were mailed during the 1st quarter. \$22,100.00 in Land Use Change Tax was collected during the 1st quarter of 2024. There are four pending accounts.

Cc: Mayor and Council
Brian LeBrun, Finance Director
Dawn Enwright, Treasurer
AnneMarie Skinner, Staff Liaison to Conservation Commission

LAND USE CHANGE TAX REPORT – 1ST QUARTER 2024

<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>
KWC BUILDERS & GENERAL CONTRACTORS LLC 63 ROUTE 27 UNIT 6 RAYMOND, NH 03077-1274	15 P/26/2 134 ELM ST	\$11,500.00	\$11,500.00	\$0.00
SWENSON GRANITE COMPANY LLC 369 N STATE ST CONCORD, NH 03301-3233	50 Z/7 369 N STATE ST	\$17,287.00	\$0	\$17,287.00
JOBIN LAURA M FAMILY TRUST 2006 75 S MAIN ST UNIT 7 PMB 176 CONCORD, NH 03301-4865	33 Z/4 WARNER RD	\$600.00	\$600	\$0.00
GILLIES HAYWARD K 1 BRIDLEPATH TRL CONCORD, NH 03301-5214	33 Z/4/1 BLACKWATER	\$10,000.00	\$10,000	\$0.00
LIBERTY WOODS LLC 118 PALMER RD CANDIA, NH 03034-2618	702 Z/3 58 RESERVE PL	\$15,600.00	\$0	\$15,600.00
DEVITTE JESSE F 64 RESERVE PL CONCORD, NH 03301-7922	702 Z/2 64 RESERVE PL	\$15,600.00	\$0	\$15,600.00
ANDERSON SEAN MICHAEL 10 GEORGETOWN DR AMHERST, NH 03031-1744	393 Z/6 9-11 LAKE ST	\$800.00	\$0	\$800.00
		\$71,387.00	\$22,100	\$49,287.00