



# CITY OF CONCORD

*New Hampshire's Main Street™*

## REPORT TO MAYOR AND THE CITY COUNCIL

**Date:** June 25, 2024

**To:** Conservation Commission,  
Kristine Tardiff, Chair

**From:** Jonathan Rice, Director of Real Estate Assessments

**RE:** Current use change tax quarterly update

### 2<sup>nd</sup> 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.

No Land Use Change Tax bills were mailed during the 2<sup>nd</sup> quarter. \$48,487 in Land Use Change Tax was collected during the 2<sup>nd</sup> quarter of 2024. There is one pending account.

**Cc:** Mayor and Council  
Brian LeBrun, Finance Director  
Chelsea Michalski, Acting Treasurer  
AnneMarie Skinner, Staff Liaison to Conservation Commission

**LAND USE CHANGE TAX REPORT – 2<sup>nd</sup> QUARTER 2024**

| <b><u>Owner</u></b>   | <b><u>M/B/L<br/>Location</u></b> | <b><u>2<sup>nd</sup> Qtr<br/>Balance</u></b> | <b><u>2<sup>nd</sup> Qtr<br/>Payments</u></b> | <b><u>Balance End<br/>Of 2<sup>nd</sup> Qtr</u></b> |
|---|----------------------------------|--|---|---|
| SWENSON GRANITE COMPANY LLC<br>369 N STATE ST<br>CONCORD, NH 03301-3233 | 50 Z/ 7<br>369 N STATE ST        | \$17,287.00                                  | \$17,287.00                                   | \$0.00  |
| LIBERTY WOODS LLC<br>118 PALMER RD<br>CANDIA, NH 03034-2618             | 702 Z/ 3<br>58 RESERVE PL        | \$15,600.00                                  | \$15,600.00                                   | \$0.00  |
| DEVITTE JESSE F<br>64 RESERVE PL<br>CONCORD, NH 03301-7922              | 702 Z/ 2<br>64 RESERVE PL        | \$15,600.00                                  | \$15,600.00                                   | \$0.00  |
| ANDERSON SEAN MICHAEL<br>10 GEORGETOWN DR<br>AMHERST, NH 03031-1744     | 393 Z/6<br>9-11 LAKE ST          | \$800.00                                     | \$0   | \$800.00  |
|   |                                  | \$49,287.00                                  | \$48,487.00                                   | \$800.00  |