



CITY OF CONCORD

New Hampshire's Main Street™

REPORT TO MAYOR AND THE CITY COUNCIL

Date: June 26, 2025

To: Conservation Commission,
Kristine Tardiff, Chair

From: Jonathan Rice, Director of Real Estate Assessments

A handwritten signature in black ink, appearing to be "JR" followed by a horizontal line.

RE: Current use change tax quarterly update

2nd Quarter 2025

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.

Eighteen Land Use Change Tax bills were mailed during the 2nd quarter. \$169,000 in Land Use Change Tax was collected during the 2nd quarter of 2025. There are five pending accounts.

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

LAND USE CHANGE TAX REPORT – 2nd QUARTER 2025

<u>Owner</u>	<u>M/B/L Location</u>	<u>2nd Qtr Balance</u>	<u>2nd Qtr Payments</u>	<u>Balance End Of 2nd Qtr</u>
1 Monitor Dr LLC 1 Monitor Dr Concord, NH 03301-1834	12 P/ 1 1 Monitor Dr	\$184.00	\$0	\$184.00
Exclusive Home Builders LLC PO Box 4766 Manchester, NH 03108-4766	07 Z/ 48/ 2 7 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 3 9 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 5 17 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 6 19 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 9 20 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 8 22 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 7 24 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 13 6 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 12 8 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 11 10 Shelburne Ln	\$13,000	\$13,000	\$0.00
	07 Z/ 48/ 10 12 Shelburne Ln	\$13,000	\$13,000	\$0.00
Fay Enterprises LLC 78 Londonderry Turnpike, Unit G5 Hooksett, NH 03106	33 Z/ 5/ 1 11 Blackwater Rd	\$14,000	\$0.00	\$14,000
	33 Z/ 5/ 2 15 Blackwater Rd	\$14,000	\$0.00	\$14,000
Gori Family Revocable Trust 8 High Knoll Dr South Berwick, ME 03908-1814	07 Z/ 48/ 4 11 Sherburne Ln	\$13,000	\$13,000	\$0.00
Koch Kirsten & Corbett John 11 Misty Meadow Rd Windham, NH 03087-1782	07 Z/ 48/ 4 11 Sherburne Ln	\$13,000	\$13,000	\$0.00

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
		\$211,229.80	\$169,000	\$42,229.80