



# CITY OF CONCORD

*New Hampshire's Main Street™*

## REPORT TO MAYOR AND THE CITY COUNCIL

**Date:** September 30, 2019

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

**From:** Kathryn Temchack, Director of Real Estate Assessments

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

### 3<sup>rd</sup> Quarter 2019

Property owners who have 10 or more acres left in its natural state as forest land, unproductive land, wetlands, and farm land may apply for current use taxation. Property approved under current use is valued for property taxes as farm and forest land and not at market value. When the land is developed or falls below the 10 acres minimum, a one-time penalty of 10% of the market value of the land no longer in current use is assessed and billed to the property owner. The penalty is in addition to their regular property taxes. The money collected from the current use penalties, per an earlier City Council vote, is split 50/50 between the Conservation Trust Fund and the Highway Fund.

No current use penalties were mailed during the 3<sup>rd</sup> quarter. \$7,000 in current use penalties was collected during the 3<sup>rd</sup> quarter of 2019. Attached is the list of pending accounts.

**Cc:** Mayor and Council  
Brian LeBrun, Finance Director  
Dawn Enwright, Treasurer  
Beth Fenstermacher, Staff Liaison to Conservation Commission

**CURRENT USE REPORT – 3rd QUARTER 2019**

<u>Owner</u>	<u>M/B/L Location</u>	<u>3<sup>rd</sup> Qtr Balance &amp; Penalties</u>	<u>3<sup>rd</sup> Qtr Payments</u>	<u>Balance End Of 3<sup>rd</sup> Qtr</u>
Plante, Kyle W 152 Elm St Penacook, NH 03303-3306	15P/26 152 Elm St 12468	\$1,600	\$0	\$1,666.28
Strategic Contracting Co LLC PO Box 4766 Manchester, NH 03108-4766	11Z/53/1 126 Snow Pond Rd 108623	\$7,000	\$0	\$0
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TOTAL		\$8,600		\$1,666.28

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