

CITY OF CONCORD

New Hampshire's Main Street™

REPORT TO MAYOR AND THE CITY COUNCIL

Date: September 28, 2022

To: Conservation Commission,

Kristine Tardiff, Chair

From: Susan Golden, Interim Director of Real Estate Assessments

RE: Current use change tax quarterly update

3rd Quarter 2022

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.

Twenty current use penalties were mailed during the 3rd quarter. \$184,540 in current use penalties was collected during the 3rd quarter of 2022. There are five 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 2022

| | M/B/L | 3 rd Qtr | 3 rd Qtr | Balance |
|--|----------------------------------|---------------------|---------------------|-------------------------------|
| Owner | Location | Balance & Penalties | Payments | End Of 3 rd Otr |
| EVANS BRIAN Z & GIBSON MELISSA R 120 HORSE HILL RD CONCORD, NH 03303-3907 | 33 Z/ 17/ 1 120 HORSE HILL RD | \$14,500 | \$14,500 | \$0 |
| CRAIG ALAN & KENDALL-CRAIG KATERI 124 HORSE HILL RD CONCORD, NH 03303-3907 | 33 Z. 17/ 2 124 HORSE HILL RD | \$14,500 | \$14,500 | \$0 |
| LAWSON KEDRIC M & JOCELYN M 456 J BARTLETT RD CONCORD, NH 03301-5928 | 44 Z/ 37/ 2 456 J BARTLETT RD | \$11,800 | \$11,800 | \$0 |
| KRJ FINANCE LLC 254 DRAKE HILL RD STRAFFORD, NH 03884-6809 | 44 Z/ 37/ 3 1 MIDMARK LN | \$11,870 | \$11,870 | \$0 |
| | 44 Z/ 37/ 11 2 MIDMARK LN | \$11,870 | \$11,870 | \$0 |
| | 44 Z/ 37/ 4 3 MIDMARK LN | \$11,870 | \$11,870 | \$0 |
| | 44 Z/ 37/ 10 4 MIDMARK LN | \$11,930 | \$11,930 | \$0 |
| | 44 Z/ 37/ 5 5 MIDMARK LN | \$11,870 | \$11,870 | \$0 |
| | 44 Z/ 37/ 9 6 MIDMARK LN | \$12,080 | \$12,080 | \$0 |
| | 44 Z/ 37/ 6 7 MIDMARK LN | \$11,930 | \$11,930 | \$0 |
| | 44 Z/ 37/ 8 8 MIDMARK LN | \$11,890 | \$11,890 | \$0 |
| week in | 44 Z/ 37/ 7 10 MIDMARK LN | \$11,830 | \$11,830 | \$0 |
| | 44 Z/ 37 MIDMARK LN | \$2,950 | \$2,950 | \$0 |
| REALE ANDREW S & MARTIN KELSEY M 77 BLUEBERRY LN PENACOOK, NH 03303-1966 | 193 P/ 74 77 BLUEBERRY LN | \$1,200 | \$0 | \$1,200 |

| | M/B/L | 3 rd Qtr | 3 rd Qtr | Balance End |
|---|-------------------------------------|---------------------|---------------------|----------------|
| Owner | Location | Balance & Penalties | Payments | Of 3rd Otr |
| GOFFSTOWN HORIZON PROPERTIES 153 HORIZON DR GOFFSTOWN, NH 03045-3044 | 224 Z/ 59 216 SHAKER RD | \$14,530 | \$0 | \$14,530 |
| | 22 Z/ 15 232 SHAKER RD | \$15,050 | \$0 | \$15,050 |
| | 22 Z/ 16 228 SHAKER RD | \$13,840 | \$0 | \$13,840 |
| CONVERSE KODEY R & EDGAR MADELYN R PO BOX 1192 MEREDITH, NH 03253-1192 | 99/ 2/ 106 70 RESERVE PL | \$15,400 | \$15,400 | \$0 |
| MELNICK R SHEP & LINDEN JOANNE G 17 DEER HOLLOW DR AMHERST, NH 03031-1808 | 100/ 4/ 14/ 1 226 LITTLE POND RD | \$18,250 | \$18,250 | \$0 |
| CHENEY REVOCABLE TRUST OF 2019 CHENEY KEVIN M – TRUSTEE 131 W PARISH RD CONCORD, NH 03303-4000 | 53 Z/ 36 131 W PARISH RD | \$19,300 | \$0 | \$19,300 |
| | | \$248,460 | \$184,540 | \$63,920 |

All distributions and the second seco