



# CITY OF CONCORD

*New Hampshire's Main Street™*

## REPORT TO MAYOR AND THE CITY COUNCIL

**Date:** September 25, 2023

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

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

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

### 3rd Quarter 2023

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.

Two Land Use Change Tax bills were mailed during the 3rd quarter. \$29,773.40 in Land Use Change Tax was collected during the 3<sup>rd</sup> quarter of 2023. There are two pending accounts.

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

**LAND USE CHANGE TAX REPORT – 3<sup>rd</sup> QUARTER 2023**

<u>Owner</u>	<u>M/B/L Location</u>	<u>3<sup>rd</sup> Qtr Balance</u>	<u>3<sup>rd</sup> Qtr Payments</u>	<u>Balance End Of 3<sup>rd</sup> Qtr</u>
CHENEY REVOCABLE TRUST OF 2019 CHENEY KEVIN M – TRUSTEE 131 W PARISH RD CONCORD, NH 03303-4000	53 Z/ 36 131 W PARISH RD	\$15,073.40	\$15,073.40	\$0
HIMES JUSTIN A REVOCABLE TRUST 229 S WEST RD CANTERBURY, NH 03224-2031	66 Z/ 25 81 LITTLE POND RD	\$14,700.00	\$14,700.00	\$0
CURTIS SARAH B & BROUILLET KRISTOFER T 90 APPLETON ST CONCORD, NH 03301-5941	42 Z/ 9 80 APPLETON ST	\$14,500.00	\$0	\$14,500
KWC BUILDERS & GENERAL CONTRACTORS LLC 63 ROUTE 27 UNIT 6 RAYMOND, NH 03077-1274	15 P/ 26/ 2 134 ELM ST	\$11,500.00	\$0	\$11,500
		\$55,773.40	\$29,773.40	\$26,000