



# CITY OF CONCORD

*New Hampshire's Main Street™*

## REPORT TO MAYOR AND THE CITY COUNCIL

**Date:** March 24, 2025

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

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

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

### 1<sup>st</sup> 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.

One Land Use Change Tax bill was mailed during the 1<sup>st</sup> quarter. \$15,725.20 in Land Use Change Tax was collected during the 1<sup>st</sup> quarter of 2025. There are no 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 – 1<sup>st</sup> QUARTER 2025**

<b><u>Owner</u></b>	<b><u>M/B/L Location</u></b>	<b><u>1<sup>st</sup> Qtr Balance</u></b>	<b><u>1<sup>st</sup> Qtr Payments</u></b>	<b><u>Balance End Of 1<sup>st</sup> Qtr</u></b>
Chocolate Doves Soaring Living Trust C & D Condodemetraky – Trustees PO Box 952 Concord, NH 03302-0952	33 Z/ 20 100 Horse Hill Rd	\$14,000	\$14,000.00	\$0.00
Sarah & Benjamin A Heard 53 Little Pond Rd Concord, NH 03301-3014	66 Z/ 22 71 Little Pond Rd	\$1,725.20	\$1,725.20	\$0.00
		\$15,725.20	\$15,725.20	\$0.00