



CITY OF CONCORD

New Hampshire's Main Street™

REPORT TO MAYOR AND THE CITY COUNCIL

Date: March 25, 2020

To: Conservation Commission,
Kristine Tardiff, Chair

From: Kathryn Temchack, Director of Real Estate Assessments

RE: Current use change tax quarterly update

1st Quarter 2021

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.

3 current use penalties were mailed during the 1st quarter. \$12,070.00 in current use penalties and interest was collected during the 1st quarter of 2021. 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 – 1st QUARTER 2021

<u>Owner</u>	<u>M/B/L Location</u>	<u>1st Qtr Balance & Penalties</u>	<u>1st Qtr Payments</u>	<u>Balance End Of 1st Qtr</u>
GESEN NANCY H 5 WOODCHIME DR BOW, NH 03304-3729	37 Z/ 33 CARTER HILL RD	\$12,070	\$12,070	\$0
DAY LOUIS GENE 36 ALICE DR CONCORD, NH 03303-2030	33 Z/ 15/ 1 30 BLACKWATER RD	\$8,300	\$0	\$8,300
KIPPHUT JEFFREY D & NICOLE D 78 S CURTISVILLE RD CONCORD, NH 03301-5908	471 Z/ 22/ 1 22 CURTISVILLE RD	\$9,200	\$0	\$9,200
TOTAL		\$29,570	\$12,070	\$17,500