



INTER-OFFICE MEMORANDUM  
FROM THE DESK OF  
ANGELA L. SILVA, ASSESSOR

TO: WILLIAM MANZI, TOWN MANAGER &  
BOARD OF SELECTMEN

DATE: MAY 5, 2023

SUBJECT: CURRENT USE LIEN RELEASE TAX - 235 LOWER COLLINS ST

Please find attached the required forms to bill a tax and release a Current Use Lien on a particular property. Also attached is a plan showing the new lot that sold on March 31st, causing the need for the tax and the release of the lien.

Current use is a NH program that allows larger property owners (over 10 acres) to pay a minimal tax if they leave the land alone, say as Forest or Farmland. There is no minimum size for wetland. Only the land that has been disqualified can be taken out and billed the Current Lien Release Tax.

The property is known as map 14-43-400, 235 Lower Collins Street. (attached is a map of the property) The tax is 10% of the market value at the time of the change in use.

I have calculated the tax to be \$17,500.

If you have any questions, please feel free to contact me.

FORM  
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPALITY LAND USE CHANGE TAX BILL

STEP 1 - LAND USE CHANGE TAX TO BE BILLED TO:

PROPERTY OWNER(S) OR  RIGHT OF WAY RESPONSIBLE PARTY LISTED BELOW:

PLEASE TYPE OR PRINT	LAST NAME/CORPORATION/TRUST NAME <b>DECM</b>	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	MAILING ADDRESS <b>9 MERRIMAC ST</b>		
MUNICIPALITY <b>SEABROOK</b>	STATE <b>NH</b>	ZIP CODE <b>03874</b>	

STEP 2 - PARCEL IDENTIFICATION OF DISQUALIFIED CURRENT USE LAND

PLEASE TYPE OR PRINT	(a) RIGHT OF WAY LAND USE CHANGE TAX - PROVIDE NAME OF LANDOWNER ON WHICH THE RIGHT OF WAY IS LOCATED			
	(b) ACCESSIBLE STREET LOCATION <b>235 LOWER COLLINS ST</b>	MUNICIPALITY <b>SEABROOK</b>	COUNTY <b>ROCKINGHAM</b>	
	(c) TOTAL ACRES OF PARCEL <b>0.44</b>	PARCEL TAX MAP AND LOT # <b>14</b>	<b>43-400</b>	DEED BOOK AND PAGE # <b>6474 2914</b>
	(d) CHECK ONE BELOW: <input checked="" type="checkbox"/> PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/> RIGHT OF WAY LAND USE CHANGE TAX			
	NOTE: A separate land use change tax (LUCT) must be submitted for each separate parcel of land.			

STEP 3 - DOCUMENTATION AND FEE FOR PROPERTY TO BE ENROLLED IN CURRENT USE (CU)

(a) Owners Name When Land Was First Recorded in Current Use: <b>ADAMS, RICHARD A REVOC TRUST</b>	DEED BOOK AND PAGE # <b>5263 2239</b>
(b) Total Number of Acres Originally Enrolled in Current Use	<b>30.12</b>
(c) Total Number of Acres Previously Released Since The Original Recording	<b>0.44</b>
(d) Number of Acres Subject to the LUCT Per This Assessment	<b>0.44</b>
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	<b>29.24</b>

FORM  
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
MUNICIPALITY LAND USE CHANGE TAX BILL  
(continued)

**STEP 4 - ASSESSMENT OF LAND USE CHANGE TAX**

(a) Narrative Description of the Disqualification: <b>UNDER 10 ACRES, DUE TO SUBDIV AND SALE</b>	
(b) Actual Date of Change in Use (MM/DD/YYYY)	<b>3/31/2023</b>
(c) Full and True Market Value at Time of Change in Use	\$ <b>175,000</b>
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ <b>17,500</b>

**STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS**

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
<b>SRINIVASAN RAVIKUMAR (RAVI)</b>		
<b>HAROLD EATON</b>		
<b>THERESA KYLE</b>		

**STEP 6 - BILL LAND USE CHANGE TAX TO:** (COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME <b>DECM</b>		FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS <b>9 MERRIMAC ST</b>			
MUNICIPALITY <b>SEABROOK</b>	STATE <b>NH</b>	ZIP CODE <b>03874</b>	
(b) Actual Date of Change in Use (MM/DD/YYYY)	<b>3/31/2023</b>		
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	<b>5/15/2023</b>		
(d) Full and True Market Value at Time of Change in Use	\$ <b>175,000</b>		
(e) Land Use Change Tax Due	\$ <b>17,500</b>		

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MUNICIPALITY LAND USE CHANGE TAX BILL**  
 (continued)

**STEP 7 - CHECKS PAYABLE AND MAILED TO: (COMPLETED BY MUNICIPAL TAX COLLECTOR)**

(a) MAKE CHECKS PAYABLE TO: <b>TAX COLLECTOR - TOWN OF SEABROOK</b>		
(b) MAIL TO: <b>MICHELE X. KNOWLES, TAX COLLECTOR</b>		
MAILING ADDRESS: <b>P O BOX 476</b>		
MUNICIPALITY <b>SEABROOK</b>	STATE <b>NH</b>	ZIP CODE <b>03874</b>
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: <b>99 LAFAYETTE RD, SEABROOK, NH</b>		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: <b>M,T,TH 730-4, W 730-530, FR 730-12</b>		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF \$ _____		
PAYABLE TO: <b>ROCKINGHAM COUNTY REGISTRY OF DEEDS</b>		
(g) PAYMENT OF THE LAND USE CHANGE TAX IS DUE NO LATER THAN 30 DAYS AFTER MAILING OF THIS BILL. INTEREST, AT THE RATE OF 18% PER ANNUM, SHALL BE DUE IF THE TAX IS NOT PAID ON OR BEFORE: _____		

**STEP 8 - ACKNOWLEDGEMENT OF PAYMENT (COMPLETED BY MUNICIPAL TAX COLLECTOR)**

TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

**MUNICIPALITY LAND USE CHANGE TAX BILL**

INSTRUCTIONS

**GENERAL INSTRUCTIONS**

**WHO MUST FILE**

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

**WHEN TO FILE**

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

**WHERE TO FILE**

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

**BILLING AND COLLECTION OF THE TAX**

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

**APPEAL OF LAND USE CHANGE TAX**

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

**ADA**

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.

**NEED HELP?**

Contact your Municipality or Municipal and Property Division at (603) 230-5950.

**MUNICIPALITY LAND USE CHANGE TAX BILL**

## INSTRUCTIONS

**LINE-BY-LINE INSTRUCTIONS**

The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.

**STEP 1**

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

**STEP 2**

- (a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
- (b) Provide the parcel street location, municipality, and country on which the change in use occurred.
- (c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
- (d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

**STEP 3**

- (a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
- (b) Enter the total acres originally enrolled in current use.
- (c) Enter the total acres previously released since the original enrollment into current use.
- (d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
- (e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3 (d).

**STEP 4**

- (a) Provide the description of the land disqualification.
- (b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
- (c) Provide the full and true market value of the land at the time of change in use.
- (d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

**STEP 5**

Signature of a majority of the Municipal Assessing Officials and date of signature indicates approval.

**STEP 6**

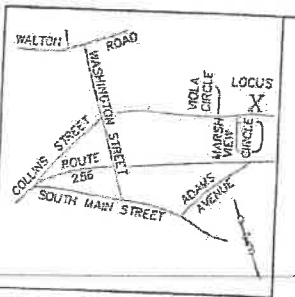
- (a) Provide the name and address of the party to whom the tax is to be billed.
- (b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
- (c) Enter the date of the Land Use Change Tax Notice.
- (d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
- (e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

**STEP 7**

- (a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
- (b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
- (c) Enter the Municipal Tax Collector's physical office location.
- (d) Enter the Municipal Tax Collector's hours of operation.
- (e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
- (f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
- (g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

**STEP 8**

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.



**NOTES:**

- 1) THIS PLAN DOES NOT SHOW ANY UNRECORDED OR UNWRITTEN EASEMENTS WHICH MAY EXIST. A REASONABLE AND DILIGENT ATTEMPT HAS BEEN MADE TO OBSERVE ANY APPARENT VISIBLE USES OF THE LAND; HOWEVER, THIS DOES NOT CONSTITUTE A GUARANTEE THAT NO SUCH EASEMENTS EXIST.
- 2) PROPOSED LOTS 2-4 LIE WITHIN A FLOOD ZONE X. LOT 5 LIES SPLIT BETWEEN ZONE X AND THE 0.2% ANNUAL FLOOD CHANCE ZONE. LOT 6 LIES SPLIT BETWEEN ZONE X, THE 0.2% ANNUAL FLOOD CHANCE ZONE & ZONE AEG. LOT 7 LIES SPLIT BETWEEN ZONE X AND THE 0.2% ANNUAL FLOOD CHANCE ZONE. ZONE AEG & ZONE AFD. SEE FIRM COMMUNITY PANELS J3015C0 043BF, 0439F, 0628F & 0627F EFFECTIVE DATE: JANUARY 29, 2021.
- 3) SHEETS 2-4 ARE ON FILE AT THE TOWN OF SEABROOK.
- 4) ANY STRUCTURES BUILT ON LOTS 6 & 7 MUST COMPLY WITH SEABROOK ZONING ORDINANCE SECTION 24.170.

**ZONING DISTRICT 4 CONSERVATION**

MINIMUM REQUIREMENTS	N/A
FRONTAGE	N/A
AREA (UPLAND)	N/A
MIN. OPEN SPACE	N/A
MAX. HEIGHT	N/A
BUILDING SETBACKS	N/A
FRONT SIDE	N/A
REAR	N/A
WET	N/A

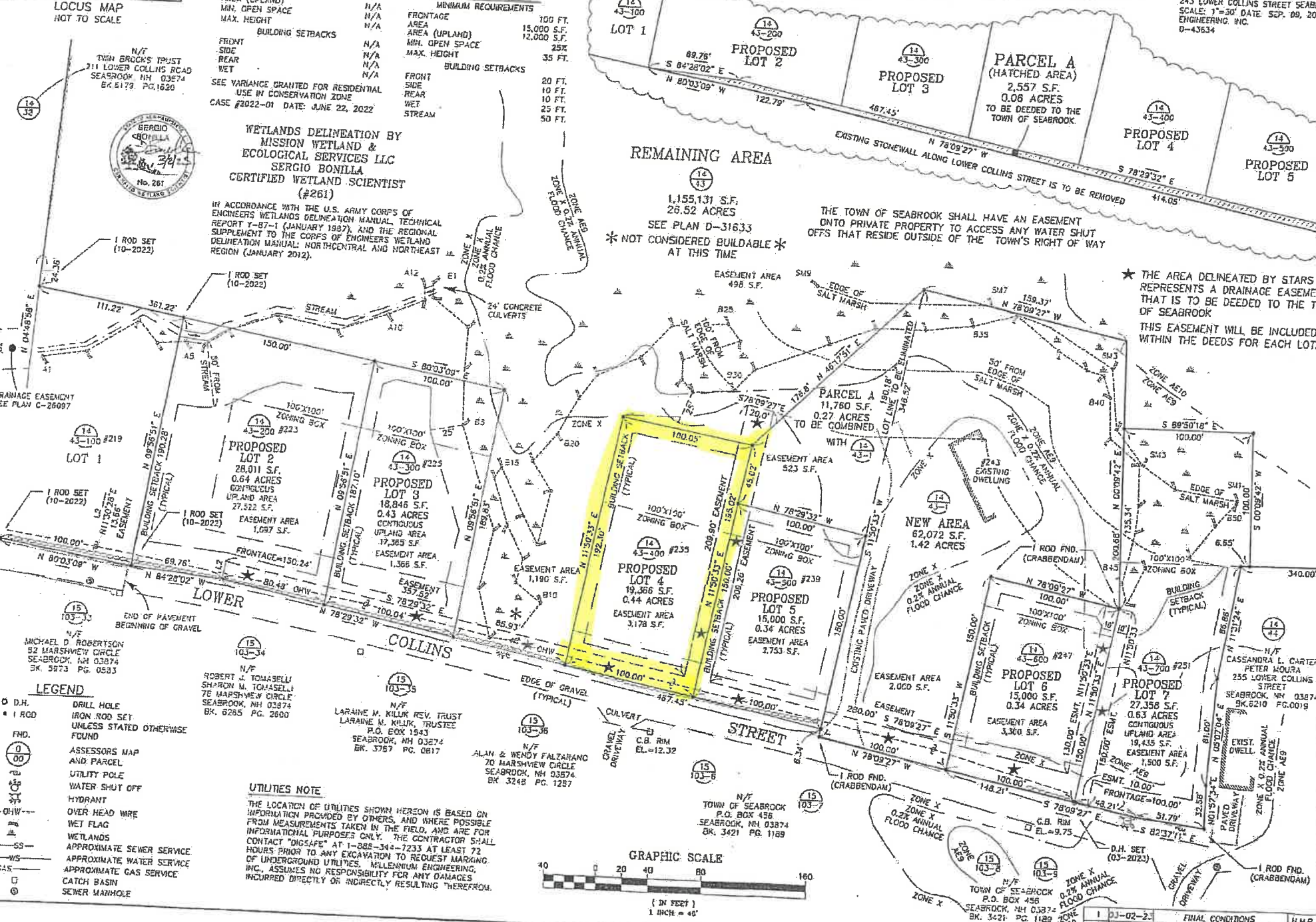
SEE VARIANCE GRANTED FOR RESIDENTIAL USE IN CONSERVATION ZONE CASE #2022-01 DATE: JUNE 22, 2022

**ZONING DISTRICT 2R RESIDENTIAL**

MINIMUM REQUIREMENTS	N/A
FRONTAGE	100 FT.
AREA (UPLAND)	15,000 S.F.
MIN. OPEN SPACE	25%
MAX. HEIGHT	35 FT.
BUILDING SETBACKS	
FRONT SIDE	20 FT.
REAR	10 FT.
WET	25 FT.
STREAM	50 FT.

**WETLANDS DELINEATION BY MISSION WETLAND & ECOLOGICAL SERVICES LLC SERGIO BONILLA CERTIFIED WETLAND SCIENTIST (#261)**

IN ACCORDANCE WITH THE U.S. ARMY CORPS OF ENGINEERS WETLANDS DELINEATION MANUAL, TECHNICAL REPORT Y-87-1 (JANUARY 1987), AND THE REGIONAL SUPPLEMENT TO THE CORPS OF ENGINEERS WETLAND DELINEATION MANUAL: NORTH-CENTRAL AND NORTHEAST REGION (JANUARY 2012).

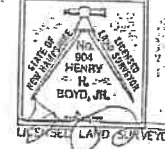


**REMAINING AREA**  
1,155,131 S.F.  
26.52 ACRES  
SEE PLAN D-31633  
\*NOT CONSIDERED BUILDABLE\* AT THIS TIME

THE TOWN OF SEABROOK SHALL HAVE AN EASEMENT ONTO PRIVATE PROPERTY TO ACCESS ANY WATER SHUT OFFS THAT RESIDE OUTSIDE OF THE TOWN'S RIGHT OF WAY

★ THE AREA DELINEATED BY STARS REPRESENTS A DRAINAGE EASEMENT THAT IS TO BE DEEDED TO THE TOWN OF SEABROOK. THIS EASEMENT WILL BE INCLUDED WITHIN THE DEEDS FOR EACH LOT.

THE CERTIFICATIONS SHOWN HEREON ARE INTENDED TO MEET REGISTRY OF DEEDS REQUIREMENTS AND ARE NOT A CERTIFICATION TO TITLE OR OWNERSHIP OF PROPERTY SHOWN. OWNERS OF ADJOINING PROPERTIES ARE ACCORDING TO CURRENT TOWN/CITY ASSESSORS' RECORDS.



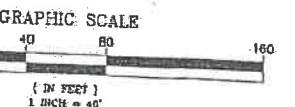
03.08.2023 DATE

TOWN OF SEABROOK PLANNING BOARD APPROVAL  
*Alanna M. DeLata*  
 CHAIRMAN DATE

SEABROOK PLANNING BOARD CASE #2022-22	
FRICR SEABROOK PLANNING BOARD CASE #2022-17	
<b>LOT LAYOUT SHEET</b>	
<b>PLAN OF LAND</b>	
<b>IN</b>	
<b>SEABROOK, NH</b>	
SHOWING	
A PROPOSED LOT LINE ADJUSTMENT AND SUBDIVISION AT 227 & 243 LOWER COLLINS STREET (ASSESSORS MAP 16 LOT 43 & 43-1)	
RECORD OWNERS	
MICHAEL CHRISTOPHER MCLAUGHLIN AMY ADAMS - MCLAUGHLIN 243 LOWER COLLINS STREET SEABROOK, NH 03874	
MILLENNIUM ENGINEERING INC. ENGINEERS AND LAND SURVEYORS P.O. BOX 745 13 HAMPTON ROAD EXETER, NH 03833 PHONE: (603) 778-0528 FAX: (603) 772-0689 WWW.MEI-NH.COM	
SCALE: 1"=40'	CALC. BY: H.M.B.
DATE: NOV. 29, 2022	CHKD. BY: R.S.G.
PROJECT: E222847	SHEET: 1 OF 4

- LEGEND**
- D.H. DRILL HOLE
  - I ROD IRON ROD SET UNLESS STATED OTHERWISE
  - FND. FOUND
  - ASSASSORS MAP AND PARCEL
  - UTILITY POLE
  - WATER SHUT OFF
  - HYDRANT
  - OVER HEAD WIRE
  - WET FLAG
  - WET FLAG
  - WETLANDS
  - SS APPROXIMATE SEWER SERVICE
  - WS APPROXIMATE WATER SERVICE
  - CAS APPROXIMATE GAS SERVICE
  - CATCH BASIN
  - SEWER MANHOLE

**UTILITIES NOTE**  
THE LOCATION OF UTILITIES SHOWN HEREON IS BASED ON INFORMATION PROVIDED BY OTHERS, AND WHERE POSSIBLE FROM MEASUREMENTS TAKEN IN THE FIELD, AND ARE FOR INFORMATIONAL PURPOSES ONLY. THE CONTRACTOR SHALL CONTACT "GOSAFE" AT 1-888-344-7233 AT LEAST 72 HOURS PRIOR TO ANY EXCAVATION TO REQUEST MARKING OF UNDERGROUND UTILITIES. MILLENNIUM ENGINEERING, INC., ASSUMES NO RESPONSIBILITY FOR ANY DAMAGES INCURRED DIRECTLY OR INDIRECTLY RESULTING THEREFROM.



**D-43819**

14-43-0  
14-43-200, 300, 400, 500, 600, 700

NO.	DATE	DESCRIPTION	H.M.B.
1	03-02-23	FINAL CONDITIONS	H.M.B.
1	01-04-23	REVISE PER T.R.C.	H.M.B.