



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

TO: WILLIAM MANZI, TOWN MANAGER &
BOARD OF SELECTMEN

DATE: JUNE 5, 2023

SUBJECT: CURRENT USE LIEN RELEASE TAX – 3 LOTS AND TOWN R.O.W. PIECE

Please find attached 4 - LAND USE CHANGE TAX recordings for your consideration today. The required forms to bill the tax and release the Current Use Lien on these particular properties are attached. Also attached is a plan showing the 3 lots that sold on May 5, 2023, causing the need for the tax and the release of the lien. And the narrow parcel transferred to the Town of Seabrook on May 2, 2023 to widen Lower Collins Street, also needing to be released from the program but no tax is due on that piece.

Current use is a NH program that allows larger property owners (over 10 acres) to pay a minimal tax if they leave the land in it's natural state, say as Forest or Farmland. There is no minimum size for wetland. Only the land that has been disqualified can be taken out of the program and billed the Land Use Change Tax.

The properties are shown on Plan D43819 and known as:

1. Parcel A "to be deeded to the Town of Seabrook" (to widen the right of way known as Lower Collins Street),
2. Map 14-43-200, 223 Lower Collins Street,
3. Map 14-43-300, 225 Lower Collins Street and
4. Map 14-43-500, 239 Lower Collins St.

I have calculated the tax to be \$17,500 for each of the 3 lots. 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 TOWN	FIRST NAME/CORPORATION/TRUST NAME OF SEABROOK	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 99 LAFAYETTE RD, P O BOX 476		
MUNICIPALITY SEABROOK		STATE NH	ZIP CODE 03874

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 TOWN OF SEABROOK			
	(b) ACCESSIBLE STREET LOCATION LOWER COLLINS ST		MUNICIPALITY SEABROOK	COUNTY ROCK
	(c) TOTAL ACRES OF PARCEL .06	PARCEL TAX MAP AND LOT # N/A	DEED BOOK AND PAGE # 6480 0524	
	(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: ADAMS, RICHARD A REVOC TRUST	DEED BOOK AND PAGE # 5263 2239	
(b) Total Number of Acres Originally Enrolled in Current Use	30.12	
(c) Total Number of Acres Previously Released Since The Original Recording	.88	
(d) Number of Acres Subject to the LUCT Per This Assessment	.06	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	29.18	

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: sectioned off main lot, now part of roadway known as Lower Collins St, Seabrook	
(b) Actual Date of Change in Use (MM/DD/YYYY)	5/2/2023
(c) Full and True Market Value at Time of Change in Use	\$ 0
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 0

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
SRINIVASAN RAVIKUMAR (RAVI)		6/12/2023
THERESA KYLE		6/12/2023
HAROLD EATON		6/12/2023

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME TOWN		FIRST NAME/CORPORATION/TRUST NAME OF SEABROOK	INITIAL
MAILING ADDRESS P O BOX 476			
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874	
(b) Actual Date of Change in Use (MM/DD/YYYY)		5/2/2023	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)		6/12/2023	
(d) Full and True Market Value at Time of Change in Use		\$ 0	
(e) Land Use Change Tax Due		\$ 0	

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: TAX COLLECTOR - TOWN OF SEABROOK		
(b) MAIL TO: MICHELE X. KNOWLES, TAX COLLECTOR		
MAILING ADDRESS: P O BOX 476		
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 99 LAFAYETTE RD, SEABROOK, NH 03874		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M,T,TH 730-4, W 730-530, FR 730-12		
(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 \$ 20.63		
PAYABLE TO: ROCKINGHAM COUNTY REGISTRY OF DEEDS		
(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) MICHELE X. KNOWLES	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WARRANT FOR LAND USE CHANGE TAX

STEP 1 - TAX COLLECTOR'S WARRANT FOR LAND USE CHANGE TAX IN THE MUNICIPALITY OF:

NAME OF MUNICIPALITY Town of Seabrook		
STREET ADDRESS 99 Lafayette Rd		
MAILING ADDRESS P O Box 476		
MUNICIPALITY Seabrook	STATE NH	ZIP CODE 03874

STEP 2 - COLLECTION OF LAND USE CHANGE TAX

(a) State of New Hampshire, County of: ROCKINGHAM	
(b) To: Michele X. Knowles	Municipal Collector of taxes
(c) for the municipality of: Seabrook	in said County.
(d) In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of: Interest at 18% will be assessed after 30 days.	\$ 17,500.00
(e) Given under our hands at Seabrook	
(f) This day of 6/12/2023	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY VIOLA REALTY LLC	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS 21 Sanborn Rd, Hampton Falls, NH 03844	
(h) MUNICIPAL TAX MAP 14	LOT NUMBER 43-200

STEP 3 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink) SRINIVASAN RAVIKUMAR (RAVI)	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink) THERESA KYLE	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink) HAROLD EATON	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

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 VIOLA	FIRST NAME/CORPORATION/TRUST NAME REALTY LLC	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 21 SANBORN RD		
MUNICIPALITY HAMPTON FALLS		STATE NH	ZIP CODE 03844

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 223 LOWER COLLINS ST		MUNICIPALITY SEABROOK	COUNTY ROCK
	(c) TOTAL ACRES OF PARCEL .64	PARCEL TAX MAP AND LOT # 14 43-200		DEED BOOK AND PAGE # 6481 0114
	(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: ADAMS, RICHARD A REVOC TRUST	DEED BOOK AND PAGE # 5263 2239	
(b) Total Number of Acres Originally Enrolled in Current Use	30.12	
(c) Total Number of Acres Previously Released Since The Original Recording	.94	
(d) Number of Acres Subject to the LUCT Per This Assessment	.64	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	28.54	

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: UNDER 10 ACRES, DUE TO SUBDIVISION AND SALE	
(b) Actual Date of Change in Use (MM/DD/YYYY)	5/5/2023
(c) Full and True Market Value at Time of Change in Use	\$ 175,000
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 17,500

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

TYPE OR PRINT NAME (in black or dark blue ink) SRINIVASAN RAVIKUMAR (RAVI)	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink) THERESA KYLE	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink) HAROLD EATON	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

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

LAST NAME/CORPORATION/TRUST NAME VIOLA		FIRST NAME/CORPORATION/TRUST NAME REALTY LLC	INITIAL
MAILING ADDRESS 21 SANBORN RD			
MUNICIPALITY HAMPTON FALLS	STATE NH	ZIP CODE 03844	
(b) Actual Date of Change in Use (MM/DD/YYYY)		5/2/2023	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)		6/12/2023	
(d) Full and True Market Value at Time of Change in Use		\$ 175,000	
(e) Land Use Change Tax Due		\$ 17,500	

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: TAX COLLECTOR - TOWN OF SEABROOK		
(b) MAIL TO: MICHELE X. KNOWLES, TAX COLLECTOR		
MAILING ADDRESS: P O BOX 476		
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 99 LAFAYETTE RD, SEABROOK, NH 03874		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M,T,TH 730-4, W 730-530, FR 730-12		
(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 \$ 20.63		
PAYABLE TO: ROCKINGHAM COUNTY REGISTRY OF DEEDS		
(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 C OLLECTOR)

TYPE OR PRINT NAME (In black or dark blue ink) MICHELE X. KNOWLES	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT
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FORM
A-5W

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WARRANT FOR LAND USE CHANGE TAX

STEP 1 - TAX COLLECTOR'S WARRANT FOR LAND USE CHANGE TAX IN THE MUNICIPALITY OF:

NAME OF MUNICIPALITY Town of Seabrook		
STREET ADDRESS 99 Lafayette Rd		
MAILING ADDRESS P O Box 476		
MUNICIPALITY Seabrook	STATE NH	ZIP CODE 03874

STEP 2 - COLLECTION OF LAND USE CHANGE TAX

(a) State of New Hampshire, County of: ROCKINGHAM	
(b) To: Michele X. Knowles	Municipal Collector of taxes
(c) for the municipality of: Seabrook	in said County.
(d) In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of:	\$ 17,500.00
Interest at 18% will be assessed after 30 days.	
(e) Given under our hands at Seabrook	
(f) This day of 6/12/2023	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY FRANCIOSA, PHILIP	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS 10 Merrimac St, Seabrook, NH 03874	
(h) MUNICIPAL TAX MAP 14	LOT NUMBER 43-300

STEP 3 - 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
SRINIVASAN RAVIKUMAR (RAVI)		6/12/2023
THERESA KYLE		6/12/2023
HAROLD EATON		6/12/2023

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 FRANCIOSA	FIRST NAME/CORPORATION/TRUST NAME PHILIP	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 10 MERRIMAC ST		
MUNICIPALITY SEABROOK		STATE NH	ZIP CODE 03874

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 225 LOWER COLLINS ST		MUNICIPALITY SEABROOK	COUNTY ROCK
	(c) TOTAL ACRES OF PARCEL .43	PARCEL TAX MAP AND LOT # 14 43-300		DEED BOOK AND PAGE # 6481 0133
	(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: ADAMS, RICHARD A REVOC TRUST	DEED BOOK AND PAGE # 5263 2239	
(b) Total Number of Acres Originally Enrolled in Current Use	30.12	
(c) Total Number of Acres Previously Released Since The Original Recording	1.58	
(d) Number of Acres Subject to the LUCT Per This Assessment	.43	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	28.11	

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: UNDER 10 ACRES, DUE TO SUBDIVISION AND SALE	
(b) Actual Date of Change in Use (MM/DD/YYYY)	5/5/2023
(c) Full and True Market Value at Time of Change in Use	\$ 175,000
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 17,500

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
SRINIVASAN RAVIKUMAR (RAVI)		6/12/2023
THERESA KYLE		6/12/2023
HAROLD EATON		6/12/2023

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME FRANCIOSA		FIRST NAME/CORPORATION/TRUST NAME PHILIP	INITIAL
MAILING ADDRESS 10 MERRIMAC ST			
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874	
(b) Actual Date of Change in Use (MM/DD/YYYY)		5/2/2023	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)		6/12/2023	
(d) Full and True Market Value at Time of Change in Use		\$ 175,000	
(e) Land Use Change Tax Due		\$ 17,500	

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: TAX COLLECTOR - TOWN OF SEABROOK		
(b) MAIL TO: MICHELE X. KNOWLES, TAX COLLECTOR		
MAILING ADDRESS: P O BOX 476		
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 99 LAFAYETTE RD, SEABROOK, NH 03874		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M,T,TH 730-4, W 730-530, FR 730-12		
(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 \$ 20.63		
PAYABLE TO: ROCKINGHAM COUNTY REGISTRY OF DEEDS		
(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 C OLLECTOR)

TYPE OR PRINT NAME (In black or dark blue ink) MICHELE X. KNOWLES	SIGNATURE OF MUNICIPAL TAX COLLECTOR (In black or dark blue ink)	DATE OF PAYMENT
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
WARRANT FOR LAND USE CHANGE TAX

STEP 1 - TAX COLLECTOR'S WARRANT FOR LAND USE CHANGE TAX IN THE MUNICIPALITY OF:

NAME OF MUNICIPALITY Town of Seabrook		
STREET ADDRESS 99 Lafayette Rd		
MAILING ADDRESS P O Box 476		
MUNICIPALITY Seabrook	STATE NH	ZIP CODE 03874

STEP 2 - COLLECTION OF LAND USE CHANGE TAX

(a) State of New Hampshire, County of: ROCKINGHAM	
(b) To: Michele X. Knowles	Municipal Collector of taxes
(c) for the municipality of: Seabrook	in said County.
(d) In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of: Interest at 18% will be assessed after 30 days.	\$ 17,500.00
(e) Given under our hands at Seabrook	
(f) This day of 6/12/2023	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY CFRAN REALTY LLC	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS 10 Merrimac St, Seabrook, NH 03874	
(h) MUNICIPAL TAX MAP 14	LOT NUMBER 43-500

STEP 3 - 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
SRINIVASAN RAVIKUMAR (RAVI)		6/12/2023
THERESA KYLE		6/12/2023
HAROLD EATON		6/12/2023

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 CFRAN	FIRST NAME/CORPORATION/TRUST NAME REALTY LLC	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 10 MERRIMAC ST		
MUNICIPALITY SEABROOK		STATE NH	ZIP CODE 03874

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 239 LOWER COLLINS ST		MUNICIPALITY SEABROOK	COUNTY ROCK
	(c) TOTAL ACRES OF PARCEL .34	PARCEL TAX MAP AND LOT # 14	DEED BOOK AND PAGE # 43-500 6481 0152	
	(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: ADAMS, RICHARD A REVOC TRUST	DEED BOOK AND PAGE # 5263 2239	
(b) Total Number of Acres Originally Enrolled in Current Use	30.12	
(c) Total Number of Acres Previously Released Since The Original Recording	2.01	
(d) Number of Acres Subject to the LUCT Per This Assessment	.34	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	27.77	

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: UNDER 10 ACRES, DUE TO SUBDIVISION AND SALE	
(b) Actual Date of Change in Use (MM/DD/YYYY)	5/5/2023
(c) Full and True Market Value at Time of Change in Use	\$ 175,000
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 17,500

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

TYPE OR PRINT NAME (in black or dark blue ink) SRINIVASAN RAVIKUMAR (RAVI)	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink) THERESA KYLE	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink) HAROLD EATON	SIGNATURE (in black or dark blue ink)	DATE 6/12/2023
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME CFRAN		FIRST NAME/CORPORATION/TRUST NAME REALTY LLC	INITIAL
MAILING ADDRESS 10 MERRIMAC ST			
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874	
(b) Actual Date of Change in Use (MM/DD/YYYY)	5/2/2023		
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	6/12/2023		
(d) Full and True Market Value at Time of Change in Use	\$ 175,000		
(e) Land Use Change Tax Due	\$ 17,500		

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: TAX COLLECTOR - TOWN OF SEABROOK		
(b) MAIL TO: MICHELE X. KNOWLES, TAX COLLECTOR		
MAILING ADDRESS: P O BOX 476		
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 99 LAFAYETTE RD, SEABROOK, NH 03874		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M,T,TH 730-4, W 730-530, FR 730-12		
(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 \$ 20.63		
PAYABLE TO: ROCKINGHAM COUNTY REGISTRY OF DEEDS		
(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 C OLLECTOR)

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