

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 247 LOWER COLLINS REALTY LLC	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 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 251 LOWER COLLINS ST		MUNICIPALITY SEABROOK	COUNTY ROCK
	(c) TOTAL ACRES OF PARCEL 0.63	PARCEL TAX MAP AND LOT # 14	DEED BOOK AND PAGE # 43-700 6504 2725	
	(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	2.69	
(d) Number of Acres Subject to the LUCT Per This Assessment	0.63	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	26.80	

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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)	9/5/2023
(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) HAROLD EATON	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) THERESA KYLE	SIGNATURE (in black or dark blue ink)	DATE
TYPE OR PRINT NAME (in black or dark blue ink) SRINIVASAN RAVIKUMAR (RAVI)	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
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 247 LOWER COLLINS REALTY LLC		FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS 10 MERRIMAC ST			
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874	
(b) Actual Date of Change in Use (MM/DD/YYYY)		9/5/23	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)			
(d) Full and True Market Value at Time of Change in Use		\$ 175,000	
(e) Land Use Change Tax Due		\$ 17,500	

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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 \$ <u>20.63</u>		
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 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	
(f) This day of	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY 247 LOWER COLLINS 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 43-700

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

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

FORM
A-5W

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

INSTRUCTIONS

WHEN TO FILE

The Municipal Assessing Officials, upon their approval of a Form A-5, Municipality Land Use Change Tax Bill, shall concurrently approve and sign the Form A-5W, Warrant For Land Use Change Tax.

WHO MUST FILE

The Municipal Assessing Officials shall complete Form A-5W, Warrant For Land Use Change Tax, as approved by the board, to serve as the warrant with which the Municipal Tax Collector shall collect the Land Use Change Tax from the landowner or the right-of-way responsible party.

WHERE TO FILE

The completed and signed original Form A-5W shall accompany the original Form A-5 and two copies to be delivered to the Municipal Tax Collector. The Municipal Assessing Officials shall retain a copy of both the Form A-5 and the Form A-5W for their records.

TAX COLLECTOR PROCEDURES

Upon receipt of the Form A-5W, Warrant For Land Use Change Tax, and Form A-5, Municipality Land Use Change Tax Bill, the Municipal Tax Collector shall mail a duplicate copy of the Form A-5 to the owner responsible for the tax as the notice thereof. Such bill shall be mailed, at the latest, within 18 months of the date upon which the Municipal Assessing Officials receive written notice of the change of use from the landowner or his agent, or within 18 months of the date the Municipal Assessing Officials actually discover that the Land Use Change Tax is due and payable. Upon receipt of payment from the property owner, the Municipal Tax Collector shall forward the original Form A-5 to the county registry of deeds for the purpose of releasing the recorded contingent lien as indicated by the A-5 on all, or only a portion of the property. The recording fee shall be payable by the property owner. Upon receipt of payment from the right-of-way responsible party, the Form A-5 does not get recorded at the registry of deeds. In either case, a copy of the paid Form A-5 bill shall be given to the Municipal Assessing Officials for their records.

WHEN TAX IS DUE

Payment of Land Use Change Tax and the recording fee shall be due not later than 30 days after mailing of the tax bill. Interest at the rate of 18 percent per annum shall be due on any taxes not paid within the 30-day period.

COLLECTION OF UNPAID TAX

Land Use Change Tax assessments create a lien against the property owner or the right-of-way responsible party. The tax lien shall continue for a period of 24 months. Unpaid tax is subject to collection proceedings pursuant to RSA 80.

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 New Hampshire Department of Revenue Administration.

NEED HELP?

Contact the Municipal and Property Division at (603) 230-5950.

LINE-BY-LINE FORM INSTRUCTIONS

STEP 1

The Municipal Assessing Officials shall provide the name of the municipality and mailing address in which the taxable property is located.

STEP 2

- (a) Name of the county in which the property is located.
- (b) Name of the Municipal Tax Collector.
- (c) Name of the municipality in which the property is located.
- (d) The amount of Land Use Change Tax due and payable.
- (e) The name of the municipality.
- (f) The month, day, and year of the warrant.
- (g) The property owner or right-of-way responsible party and address to whom the tax is being assessed.
- (h) The tax map and lot number of the property on which the Land Use Change Tax is being assessed.

STEP 3

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