

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 TEHEEN	FIRST NAME/CORPORATION/TRUST NAME MICHAEL	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 26 SKYTOP		
	MUNICIPALITY IPSWICH	STATE MA	ZIP CODE 01938

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 28A-28B MILL LANE			
	(b) ACCESSIBLE STREET LOCATION MILL LANE		MUNICIPALITY SEABROOK	COUNTY ROCKINGHAM
	(c) TOTAL ACRES OF PARCEL .69	PARCEL TAX MAP AND LOT # 4-5-400		DEED BOOK AND PAGE # 6467 2264
	(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: RAYMOND LAWLOR	DEED BOOK AND PAGE # 6511 1249	
(b) Total Number of Acres Originally Enrolled in Current Use	27	
(c) Total Number of Acres Previously Released Since The Original Recording	26.30	
(d) Number of Acres Subject to the LUCT Per This Assessment	.69	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	0	

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: SUBDIV, CONSTRUCTING A DUPLEX	
(b) Actual Date of Change in Use (MM/DD/YYYY)	7/10/2024
(c) Full and True Market Value at Time of Change in Use	\$ 259,300
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 25,930

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 6/16/2025
TYPE OR PRINT NAME (In black or dark blue ink) THERESA KYLE	SIGNATURE (in black or dark blue ink)	DATE 6/16/2025
TYPE OR PRINT NAME (In black or dark blue ink) ABOUL B. KHAN	SIGNATURE (in black or dark blue ink)	DATE 6/16/2025
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 TEHEEN		FIRST NAME/CORPORATION/TRUST NAME MICHAEL	INITIAL
MAILING ADDRESS 26 SKYTOP			
MUNICIPALITY IPSWICH	STATE MA	ZIP CODE 01938	
(b) Actual Date of Change in Use (MM/DD/YYYY)		7/10/2024	
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)			
(d) Full and True Market Value at Time of Change in Use		\$ 259,300	
(e) Land Use Change Tax Due		\$ 25,930	

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		
MAILING ADDRESS: PO BOX 476		
MUNICIPALITY SEABROOK	STATE NH	ZIP CODE 03874
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 99 LAFAYETTE ROAD, SEABROOK, NH 03874		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M,T TH 7:30-4, W 7:30-5:30 F 7:30-12		
(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 \$ 20.73		
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. KWOWLES	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, NH		
STREET ADDRESS 99 LAFYETTE RD		
MAILING ADDRESS PO 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.	\$ 25,930.00
(e) Given under our hands at SEABROOK	
(f) This day of <i>6-16-2025</i>	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MICHAEL TEHEEN	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS 26 SKYTOP , IPSWICH, MA 01938	
(h) MUNICIPAL TAX MAP 4-5	LOT NUMBER 400

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 <i>6/17/2025</i>
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE <i>6/16/2025</i>
TYPE OR PRINT NAME (in black or dark blue ink)	SIGNATURE (in black or dark blue ink)	DATE <i>6/16/2025</i>
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

CURRENT OWNER	TOPO	UTILITIES	STRT / ROAD	LOCATION	CURRENT ASSESSMENT			PREVIOUS ASSESSMENTS (HISTORY)			VISION	
TEHEEN MICHAEL					Description	Code	Assessed	Assessed	Year	Code	Assessed	2234
					RES LAND	1300	225,300	225,300				
					RESIDENTL	1300	34,000	34,000				SEABROOK, NH
26 SKYTOP					Total							
SUPPLEMENTAL DATA												
Alt Prcl ID 004005400												
Type 08												
# Bldgs												
# Res Unit												
# Com Unit												
GIS ID 4-5-400												
# Ind Unit												
Res Mail L												
Trust												
Life Estate												
Precinct U												
Assoc Pld#												

RECORD OF OWNERSHIP				BK-VOL/PAGE	SALE DATE	QU	VI	SALE PRICE	VC	PREVIOUS ASSESSMENTS (HISTORY)			
TEHEEN MICHAEL				6467	2264	02-14-2023	U	125,000	1P	Year	Code	Assessed	Assessed
LAWLER RAYMOND R				6411	1249	05-23-2022	U	240,000	1	2024	7000	200	2023
Total												200	200

EXEMPTIONS				OTHER ASSESSMENTS				APPRAISED VALUE SUMMARY			
Year	Code	Description	Amount	Code	Description	Number	Amount	Appraised Bldg. Value (Card)	Appraised Xf (B) Value (Bldg)	Appraised Ob (B) Value (Bldg)	Appraised Land Value (Bldg)
								0	0	34,000	225,300
Total			0.00								
ASSESSING NEIGHBORHOOD											
Nbhd		Nbhd Name		B		Tracing		Batch			
W2											
NOTES											

I am a resident of the City of San Francisco and I hereby acknowledge a visit by a Data Collector or Assessor to my property for the purpose of assessing the property for the City of San Francisco.

Signature _____

Date _____