FOR REGISTER OF DEEDS USE ONLY

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

LAND USE CHANGE TAX

STEP 1 PROPERTY OWNER(S) AND RESPONSIBILE PARTY (if applicable)

PLEASE TYPE OR PRINT

LAST NAME	FIRST NAME	INITIAL
Smith	John	E
Smith	Tom	D

RESPONSIBLE PARTY, IF OTHER THAN PROPERTY OWNER [RSA 79-A:7, II(e)]: Tom Jones

STREET ADDRESS: Main

ADDRESS (continued): No. 1

TOWN/CITY	STATE	ZIP CODE+4
Robot City	IT	245600

STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT

STREET: Future, no.10

TOWN/CITY	COUNTY
Digital City	Binar

NUMBER OF ACRES	CHECK ONE:	BOOK #	PAGE #
55	PARTIAL RELEASE ☐ FULL RELEASE ☑	1	1

MAP #	LOT #	MAP #	LOT #	MAP #	LOT #
10	11	12	13	14	5

STEP 3 LOCAL IDENTIFICATION OF LAND BEING DISQUALIFIED

	BOOK #	PAGE #
(a) Owners Name of Record When Land Was First Classified: Smith John	11	12
(b) Number of Acres Originally Classified		150
(c) Number of Acres Previously Disqualified		50
(d) Acres Disqualified per this Assessment		50
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]		50

STEP 4 ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative description of the disqualification: Some description here	
Description line two	
(b) Actual Date of Change in Use (MM/DD/YYYY)	24/06/2019
(c) Full and True Value at Time of Change in Use	$ 50000
(d) Land Use Change Tax [Step 4(c) x 10%]	$ 500

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STEP 5 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
Something		24.06.2019
TYPE OR PRINT NAME (in black ink) Something 2	SIGNATURE (in black ink)	DATE 25.06.2019
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

STEP 6 LAND USE CHANGE TAX NOTICE (TO BE COMPLETED BY LOCAL ASSESSING OFFICIALS)

PLEASE TYPE OR PRINT			
	LAST NAME	FIRST NAME	
	ADDRESS		
	ADDRESS (continued)		
	TOWN/CITY	STATE	ZIP CODE+4
(a) Date of Release (MM/DD/YYYY)			
(b) Date of Bill (MM/DD/YYYY)			
(c) Full and True Value at Time of Change in Use		$	
(d) Total Tax Due		$	

STEP 7 CHECKS PAYABLE TO AND MAILED TO (TO BE COMPLETED BY TAX COLLECTOR)

(a) Make Check Payable to:			
(b) Mail To:	NAME		
	ADDRESS		
	TOWN/CITY	STATE	ZIP CODE+4
(c) Tax Collector's Offi ce Location:			
(d) Tax Collector's Offi ce Hours:			
(e) Include a separate check in the amount of $_____ Payable to _____ for recording fee at County Register of Deeds.			
(f) Payment of this 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 this tax is not paid on or before _____			

STEP 8 ACKNOWLEDGMENT OF PAYMENT

SIGNATURE (in black ink) OF TAX COLLECTOR	DATE PAID

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LAND USE CHANGE TAX

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

Local assessing officials shall complete Form A-5, Land Use Change Tax, to assess the use change tax on current use land where property previously classified as open space land and assessed at current use values on or after April 1, 1974 is changed to a use which does not qualify for current use assessment.

WHAT TO FILE

The Form A-5 shall be prepared by the local assessing officials and an original and two copies shall be submitted to the tax collector for collection of land use change tax. In accordance with Cub 309.03 Form A-5W shall serve as a warrant with which the tax collector shall collect the tax. The tax collector shall ensure that a copy of these instructions are provided to the land owner advising them of their appeal rights.

WHEN TO FILE

Pursuant to RSA 79-A:7, II(d), payment of Land Use Change Tax, together with the recording fees due the Register of Deeds, is due within 30 days after mailing of the tax bill. Interest at a rate of 18% will accrue on any unpaid tax after 30 days.

WHERE TO FILE

Once completed and signed in black ink, this form and attachments shall be filed as follows:

Original:	Register of Deeds
Copy:	Local Assessing Officials
Copy:	Land Owner
Copy:	Local Tax Collector

APPEALS

Within 2 months of the notice of the tax date, and not afterwards, a land owner may apply in writing to the Selectmen or Assessors for an abatement of the Land Use Change Tax. If the Selectmen or Assessors neglect or refuse to abate the Land Use Change Tax, any person aggrieved may either apply in writing to the Board of Tax and Land Appeals or petition the County Superior Court within 8 months of the notice of the tax in accordance with RSA 79-A:10 or RSA 79-A:11. Forms for appealing to the Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at www.nh.gov/btla. Be sure to specify that you are appealing the Land Use Change tax.

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 local municipality or the Property Appraisal Division at (603) 230-5950.

LINE-BY-LINE INSTRUCTIONS

STEP 1

Enter the complete name(s), address, municipality, state and zip code of the present owner(s) and/or responsible party [if other than owner pursuant to RSA 79-A:7, II(e)], being assessed the Land Use Change Tax in accordance with RSA 79-A:7. If there is more than two owners, submit a supplemental list of all owners names of record.

STEP 2

Enter the property location information of the land being disqualified in the spaces provided. Check whether this is a partial release or a full release.

STEP 3

(a) Enter name and address of the owners of record when the land was first classified under Current Use, including the Book and Page where it was recorded.
(b) Enter the number of acres originally classified under RSA 75:1.
(c) Enter the number of acres previously disqualified from RSA 75:1.
(d) Enter the number of acres disqualified per this Assessment.
(e) Enter the number of acres remaining in Land Use Assessment. [Steps 3(b) minus 3(c) and 3(d)].

STEP 4

(a) Provide a brief narrative description of the property subject to disqualification. (i.e. forest land converted to house lots.)
(b) Enter the actual date of change in use in the following format: MM/DD/YYYY.
(c) Enter the full and true value of the disqualified property at the time of the change in use.
(d) Calculate the Land Use Change Tax by multiplying Step 4(c) by 10%. Enter the result on Step 4(d).

STEP 5

Signatures, in black ink, of a majority of the local selectmen/assessors in the spaces provided indicates approval.

STEP 6

Enter the name and mailing address of the present owners or responsible party responsible for payment of tax.
(a) Enter the actual date of the change in use. [Same as Step 4(b)].
(b) Enter the date of the Land Use Change tax notice.
(c) Enter the Full and True Value of the land subject to Land Use Change as provided in RSA 75:1. [Same as Step 4(d)].
(d) Enter the Land Use Change Tax Due as calculated on page 1 Step 4(d).

STEP 7

(a) Enter the municipality to which checks are to be made payable. This should be the municipality in which the disqualified property is located.
(b) Enter the name of the tax collector and the applicable mailing address to which payments should be remitted.
(c) Enter the tax collector's office location.
(d) Enter the hours of operation for the local tax collector.
(e) Enter the applicable lien release recording fee to be remitted to the County Registry of Deeds and the proper county to which the fee is due.
(f) Enter the final date the taxpayer has to pay the bill to avoid penalties.

STEP 8

The tax collector must sign and date in black ink to indicate when the tax is paid and then shall remit the original Form A-5 with the recording fee to the County Registry of Deeds.