



Town of Allenstown
Assessing Office
16 School Street
Allenstown, NH 03275
603-485-4276 ext. 114
dseverance@allenstown.org

TO: Board of Selectpersons

FROM: Donna Severance
Assessing Clerk

DATE: August 22, 2016

RE: Current Use – Partial Release of Current Use Property – Map 105-041

Attached for your approval and signature is an A-5 form for partial release of land in current use. A Land Use Change Tax of \$600 is being charged. As stated in the Assessor's letter, this change was discovered during their data verification process.

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

A-5

LAND USE CHANGE TAX

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

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME	INITIAL
	PLOURDE (PHILLIP & LYNN) REVOCABLE FAMILY TRUST		
	LAST NAME	FIRST NAME	INITIAL
	PHILLIP & LYNN PLOURDE TRUSTEE		
	RESPONSIBLE PARTY, IF OTHER THAN PROPERTY OWNER [RSA 79-A:7, II(e)]		
	STREET ADDRESS 103 RIVER ROAD		
ADDRESS (continued)			
TOWN/CITY		STATE	ZIP CODE+4
ALLENSTOWN		NH	03275

STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT	STREET					
	103 RIVER ROAD					
	TOWN/CITY			COUNTY		
	ALLENSTOWN			MERRIMACK		
	NUMBER OF ACRES	CHECK ONE:		BOOK #	PAGE #	
22.65	PARTIAL RELEASE <input checked="" type="checkbox"/>	FULL RELEASE <input type="checkbox"/>	1910	0210		
MAP #	LOT #	MAP #	LOT #	MAP #	LOT #	
105	041					

STEP 3 LOCAL IDENTIFICATION OF LAND BEING DISQUALIFIED

(a) Owners Name of Record When Land Was First Classified PHILLIP & LYNN PLOURDE	BOOK # 1910	PAGE # 0210
(b) Number of Acres Originally Classified	22.65	
(c) Number of Acres Previously Disqualified	2.05	
(d) Acres Disqualified per this Assessment	2.43	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	18.17	

STEP 4 ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative description of the disqualification: DISTURBED AREAS TO BUILD A RIDING RING, FIX INTERNAL ROADWAYS AND TO LEVEL OUT AND EXPAND THE PROCESSING AREA.	
(b) Actual Date of Change in Use (MM/DD/YYYY)	11/10/2015
(c) Full and True Value at Time of Change in Use	\$ 6,000
(d) Land Use Change Tax [Step 4(c) x 10%]	\$ 600

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LAND USE CHANGE TAX

STEP 5 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink) JASON TARDIFF, CHAIRMAN	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) KATE WALKER	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink) DAVID EATON	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 PLOURDE (PHILLIP & LYNN) REVOCABLE FAMILY TRUST	FIRST NAME	
	ADDRESS 103 RIVER ROAD		
	ADDRESS (continued)		
	TOWN/CITY ALLENSTOWN	STATE NH	ZIP CODE+4 03275
(a) Date of Release (MM/DD/YYYY)	11/10/2015		
(b) Date of Bill (MM/DD/YYYY)	AUGUST 22, 2016		
(c) Full and True Value at Time of Change in Use	\$	6,000	
(d) Total Tax Due	\$	600	

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

(a) Make Check Payable to:	TOWN OF ALLENSTOWN, NH		
(b) Mail To:	NAME TOWN OF ALLENSTOWN, NH		
	ADDRESS 16 SCHOOL STREET		
	TOWN/CITY ALLENSTOWN	STATE NH	ZIP CODE+4 03275
(c) Tax Collector's Office Location:	16 SCHOOL STREET		
(d) Tax Collector's Office Hours:	MON 7:30-6:15; TUES-THUR 7:30-5:15; FRIDAY - CLOSED		
(e) Include a separate check in the amount of \$ <u>16.49</u>			
	Payable to <u>TOWN OF ALLENSTOWN, NH</u> 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 <u>SEPTEMBER 22, 2016</u>			

STEP 8 ACKNOWLEDGMENT OF PAYMENT

SIGNATURE (in black ink) OF TAX COLLECTOR	DATE PAID



Avitar Associates of New England, Inc.

A Municipal Services Company

July 8, 2016

**Town of Allenstown
Donna Severance
Board of Selectmen
16 School Street
Allenstown, NH 03275**

Re: Land Use Change Tax (LUCT) Map 105 Lot 41 – Plourde

Dear Donna & Board Members;

We visited the above-mentioned property back in November of 2015 as part of the annual data verification process. At that time, we noted an area behind the home that appeared to be a road into the back portion of the property and what appeared to be excavation occurring. We contacted the State of NH, DRA to investigate and determine if in fact an excavation violation had occurred. The State indicated that they believed no excavation violation had occurred as the work that had recently been completed was done to building a riding ring, fix internal roadways and to level out and expand the processing area.

While no excavation violation occurred, these disturbed areas no longer qualify for current use assessment. This parcel had 2.05 acres of 23 acre total not in current use. Using aerial photography and GIS, we were able to calculate that an approximate 4.48 acres in total has been disturbed on the parcel and as such, the additional 2.43 acres is subject to the land use change tax. This area is merely residual to the home site and as such, I have relied upon the established excess acreage rate adjusted for topography. This indicates a market value of \$6,000 and as such, a LUCT would be required in the amount of \$600 ($\$6,000 \times 10\%$). The date of change should be noted as 11/10/15 which is the date the change was discovered.

As always, should you have questions or concerns, please do not hesitate to contact me.

Sincerely,

**Loren J. Martin, CNHA, Sr. Assessor
President, Assessing Operations**

LJM/sjc