Consent
AGENDA ITEM: A.

DATE: 8/10/26

MEMO

To: Select Board
Town of Rye

From: Paul McKenney, CNHA
Municipal Resources, Inc.
Contracted Assessor's Agents

Date: July 23, 2026

RE: Land Use Change Tax
Tax Map 4 Lots 3-1,3-2, 3-3

Attached are land use change tax release paperwork for the above referenced properties, which were a portion of a larger parcel. The properties were created from a subdivision and recently transferred as a package to the subdivision applicant. As the parcels cumulatively are less than 10-acres in size, they are no longer eligible for enrollment in the current use program.

Property was reviewed as were sales of similar vacant properties in the general area. It is our opinion, with consideration of all aspects of the subject parcels, a value estimate of $1,300,000 is a reasonable estimate of the land value for each of properties as of the date of disqualification. As such, it is recommended that a land use change tax in the amount of $130,000 be issued for each.

If there are any questions, please let me know.

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	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHINBURG DEVELOPMENT, LLC		
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		
3 PENSTOCK WAY		
MUNICIPALITY	STATE	ZIP CODE
NEWMARKET	NH	0 3 8 5 7

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	MUNICIPALITY	COUNTY
SOUTH ROAD	RYE	ROCKINGHAM

(c) TOTAL ACRES OF PARCEL	PARCEL TAX MAP AND LOT #		DEED BOOK AND PAGE #	
3.51	004	003-001	6694	0081

(d) CHECK ONE BELOW:

☒ PARTIAL RELEASE ☐ FULL RELEASE ☐ 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:	DEED BOOK AND PAGE #	
FRANCES BRIGHAM	2285	364
(b) Total Number of Acres Originally Enrolled in Current Use		10.50
(c) Total Number of Acres Previously Released Since The Original Recording		0.00
(d) Number of Acres Subject to the LUCT Per This Assessment		3.51
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]		7.40

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: TRANSFER OF LAND BELOW 10 ACRES	
(b) Actual Date of Change in Use (MM/DD/YYYY)	
(c) Full and True Market Value at Time of Change in Use	$ 1,300,000.00
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	$ 130,000.00

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
E. SCOTT MCQUADE		
SUZANNE BARTON		
HOWARD KALET		
JOHN TUTTLE		
ROB WRIGHT		

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

LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHINBURG DEVELOPMENT LLC		

MAILING ADDRESS		
3 PENSTOCK WAY		
MUNICIPALITY	STATE	ZIP CODE
NEWMARKET	NH	0 3 8 5 7

(b) Actual Date of Change in Use (MM/DD/YYYY)	03/30/2026
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	
(d) Full and True Market Value at Time of Change in Use	$ 1,300,000.00
(e) Land Use Change Tax Due	$ 130,000.00

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: TOWN OF RYE		
(b) MAIL TO: TOWN OF RYE - TAX COLLECTOR		
MAILING ADDRESS: PO BOX 515		
MUNICIPALITY RYE	STATE NH	ZIP CODE 0 3 8 7 0
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 500 WASHINGTON ROAD, RYE NH		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M-TH 8AM-4:30 PM, FRI 8AM -NOON		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): ☐ Yes ☐ No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF $ _____		
PAYABLE TO:		
(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)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

WHEN TO FILE

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

WHERE TO FILE

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

BILLING AND COLLECTION OF THE TAX

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

APPEAL OF LAND USE CHANGE TAX

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

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 Municipality or Municipal and Property Division at (603) 230-5090.

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

LINE-BY-LINE INSTRUCTIONS

The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.

STEP 1

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

STEP 2

(a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
(b) Provide the parcel street location, municipality, and country on which the change in use occurred.
(c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
(d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

STEP 3

(a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
(b) Enter the total acres originally enrolled in current use.
(c) Enter the total acres previously released since the original enrollment into current use.
(d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
(e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3 (d).

STEP 4

(a) Provide the description of the land disqualification.
(b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
(c) Provide the full and true market value of the land at the time of change in use.
(d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

STEP 5

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

STEP 6

(a) Provide the name and address of the party to whom the tax is to be billed.
(b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
(c) Enter the date of the Land Use Change Tax Notice.
(d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
(e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

STEP 7

(a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
(b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
(c) Enter the Municipal Tax Collector's physical office location.
(d) Enter the Municipal Tax Collector's hours of operation.
(e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
(f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
(g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

STEP 8

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.

FORM A-5W NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

WARRANT FOR LAND USE CHANGE TAX

TAX YEAR: April 1, 20XX to March 31, 20XX

THE STATE OF NEW HAMPSHIRE

Rye
PO Box 515
Rye, NH 03870

Name of County:
Rockingham

Tax Collector's Name: Name of Municipality:

Amy Thibodeau Collector of Taxes for Town of **RYE**, in said county.

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of the bill from the person(s) named herewith committed to you, the Land Use Change Taxes set against their name(s), amounting in all to the sum of : **$130,000.00**, with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day.

Given under our hands and seal at: **RYE**

Names of
Municipal Assessing Officials

E. Scott McQuade ____________________ Municipal Assessing Official

Suzanne Barton ____________________ Municipal Assessing Official

Howard Kalet ____________________ Municipal Assessing Official

John Tuttle ____________________ Municipal Assessing Official

Rob Wright ____________________ Municipal Assessing Official

DATE:

NAME & MAILING ADDRESS	MAP & LOT ACCOUNT	PROPERTY ADDRESS	LUCT TAX DUE
Chinburg Development LLC 3 Penstock Way Newmarket, NH 03857	004-003-001	South Rd Rye, NH 03870	**$130,000.00**

TOTAL TAX DUE: $130,000.00

Rev. 03/2026

MEMO

To: Select Board
Town of Rye

From: Paul McKenney, CNHA
Municipal Resources, Inc.
Contracted Assessor's Agents

Date: July 23, 2026

RE: Land Use Change Tax
Tax Map 4 Lots 3-1, 3-2, 3-3

Attached are land use change tax release paperwork for the above referenced properties, which were a portion of a larger parcel. The properties were created from a subdivision and recently transferred as a package to the subdivision applicant. As the parcels cumulatively are less than 10-acres in size, they are no longer eligible for enrollment in the current use program.

Property was reviewed as were sales of similar vacant properties in the general area. It is our opinion, with consideration of all aspects of the subject parcels, a value estimate of $1,300,000 is a reasonable estimate of the land value for each of properties as of the date of disqualification. As such, it is recommended that a land use change tax in the amount of $130,000 be issued for each.

If there are any questions, please let me know.

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	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHINBURG DEVELOPMENT, LLC		

MAILING ADDRESS: 3 PENSTOCK WAY

MUNICIPALITY	STATE	ZIP CODE
NEWMARKET	NH	0 3 8 5 7

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	MUNICIPALITY	COUNTY
SOUTH ROAD	RYE	ROCKINGHAM

(c) TOTAL ACRES OF PARCEL	PARCEL TAX MAP AND LOT #		DEED BOOK AND PAGE #	
3.45	004	003-002	6694	0081

(d) CHECK ONE BELOW:

☒ PARTIAL RELEASE ☐ FULL RELEASE ☐ 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:	DEED BOOK AND PAGE #	
FRANCES BRIGHAM	2285	364

(b) Total Number of Acres Originally Enrolled in Current Use	10.50
(c) Total Number of Acres Previously Released Since The Original Recording	3.51
(d) Number of Acres Subject to the LUCT Per This Assessment	3.45
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	3.54

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: TRANSFER OF LAND BELOW 10 ACRES		
(b) Actual Date of Change in Use (MM/DD/YYYY)		
(c) Full and True Market Value at Time of Change in Use	$	1,300,000.00
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	$	130,000.00

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
E. SCOTT MCQUADE		
SUZANNE BARTON		
HOWARD KALET		
JOHN TUTTLE		
ROB WRIGHT		

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHINBURG DEVELOPMENT LLC		

MAILING ADDRESS		
3 PENSTOCK WAY		
MUNICIPALITY	STATE	ZIP CODE
NEWMARKET	NH	0 3 8 5 7

(b) Actual Date of Change in Use (MM/DD/YYYY)		03/30/2026
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)		
(d) Full and True Market Value at Time of Change in Use	$	1,300,000.00
(e) Land Use Change Tax Due	$	130,000.00

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: TOWN OF RYE		
(b) MAIL TO: TOWN OF RYE - TAX COLLECTOR		
MAILING ADDRESS: PO BOX 515		
MUNICIPALITY RYE	STATE NH	ZIP CODE 0 3 8 7 0
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 500 WASHINGTON ROAD, RYE NH		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M-TH 8AM-4:30 PM, FRI 8AM -NOON		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): ☐ Yes ☐ No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF $ _____		
PAYABLE TO:		
(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)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (In black or dark blue ink)	DATE OF PAYMENT

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

WHEN TO FILE

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

WHERE TO FILE

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

BILLING AND COLLECTION OF THE TAX

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

APPEAL OF LAND USE CHANGE TAX

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

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 Municipality or Municipal and Property Division at (603) 230-5090.

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

LINE-BY-LINE INSTRUCTIONS

The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.

STEP 1

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

STEP 2

(a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
(b) Provide the parcel street location, municipality, and country on which the change in use occurred.
(c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
(d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

STEP 3

(a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
(b) Enter the total acres originally enrolled in current use.
(c) Enter the total acres previously released since the original enrollment into current use.
(d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
(e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3 (d).

STEP 4

(a) Provide the description of the land disqualification.
(b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
(c) Provide the full and true market value of the land at the time of change in use.
(d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

STEP 5

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

STEP 6

(a) Provide the name and address of the party to whom the tax is to be billed.
(b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
(c) Enter the date of the Land Use Change Tax Notice.
(d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
(e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

STEP 7

(a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
(b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
(c) Enter the Municipal Tax Collector's physical office location.
(d) Enter the Municipal Tax Collector's hours of operation.
(e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
(f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
(g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

STEP 8

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.

FORM A-5W NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

WARRANT FOR LAND USE CHANGE TAX
TAX YEAR: April 1, 20XX to March 31, 20XX
THE STATE OF NEW HAMPSHIRE
Rye
PO Box 515
Rye, NH 03870

Name of County:
Rockingham

Tax Collector's Name: Name of Municipality:

Amy Thibodeau Collector of Taxes for Town of **RYE**, in said county.

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of the bill from the person(s) named herewith committed to you, the Land Use Change Taxes set against their name(s), amounting in all to the sum of: **$130,000.00**, with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day.

Given under our hands and seal at: **RYE**

Names of Municipal Assessing Officials

E. Scott McQuade ______________________ Municipal Assessing Official

Suzanne Barton ______________________ Municipal Assessing Official

Howard Kalet ______________________ Municipal Assessing Official

John Tuttle ______________________ Municipal Assessing Official

Rob Wright ______________________ Municipal Assessing Official

DATE:

NAME & MAILING ADDRESS	MAP & LOT ACCOUNT	PROPERTY ADDRESS	LUCT TAX DUE
Chinburg Development LLC 3 Penstock Way Newmarket, NH 03857	004-003-002	South Rd Rye, NH 03870	**$130,000.00**

TOTAL TAX DUE: **$130,000.00**

Rev. 03/2026

MEMO

To: Select Board
Town of Rye

From: Paul McKenney, CNHA
Municipal Resources, Inc.
Contracted Assessor's Agents

Date: July 23, 2026

RE: Land Use Change Tax
Tax Map 4 Lots 3-1,3-2, 3-3

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If there are any questions, please let me know.

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	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHINBURG DEVELOPMENT, LLC		
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		
3 PENSTOCK WAY		
MUNICIPALITY	STATE	ZIP CODE
NEWMARKET	NH	0 3 8 5 7

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	MUNICIPALITY	COUNTY
SOUTH ROAD	RYE	ROCKINGHAM

(c) TOTAL ACRES OF PARCEL	PARCEL TAX MAP AND LOT #		DEED BOOK AND PAGE #	
2.11	004	003-003	6694	0081

(d) CHECK ONE BELOW:

☒ PARTIAL RELEASE ☐ FULL RELEASE ☐ 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:	DEED BOOK AND PAGE #	
FRANCES BRIGHAM	2285	364
(b) Total Number of Acres Originally Enrolled in Current Use		10.50
(c) Total Number of Acres Previously Released Since The Original Recording		6.96
(d) Number of Acres Subject to the LUCT Per This Assessment		2.11
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]		1.43

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: TRANSFER OF LAND BELOW 10 ACRES		
(b) Actual Date of Change in Use (MM/DD/YYYY)		
(c) Full and True Market Value at Time of Change in Use	$	1,300,000.00
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	$	130,000.00

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
E. SCOTT MCQUADE		
SUZANNE BARTON		
HOWARD KALET		
JOHN TUTTLE		
ROB WRIGHT		

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

LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHINBURG DEVELOPMENT LLC		

MAILING ADDRESS		
3 PENSTOCK WAY		
MUNICIPALITY	STATE	ZIP CODE
NEWMARKET	NH	0 3 8 5 7

(b) Actual Date of Change in Use (MM/DD/YYYY)		03/30/2026
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)		
(d) Full and True Market Value at Time of Change in Use	$	1,300,000.00
(e) Land Use Change Tax Due	$	130,000.00

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: TOWN OF RYE		
(b) MAIL TO: TOWN OF RYE - TAX COLLECTOR		
MAILING ADDRESS: PO BOX 515		
MUNICIPALITY RYE	STATE NH	ZIP CODE 0 3 8 7 0
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 500 WASHINGTON ROAD, RYE NH		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M-TH 8AM-4:30 PM, FRI 8AM -NOON		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): ☐ Yes ☐ No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF $ _____		
PAYABLE TO:		
(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)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

WHEN TO FILE

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

WHERE TO FILE

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

BILLING AND COLLECTION OF THE TAX

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

APPEAL OF LAND USE CHANGE TAX

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

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 Municipality or Municipal and Property Division at (603) 230-5090.

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

LINE-BY-LINE INSTRUCTIONS

The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.

STEP 1

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

STEP 2

(a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
(b) Provide the parcel street location, municipality, and country on which the change in use occurred.
(c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
(d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

STEP 3

(a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
(b) Enter the total acres originally enrolled in current use.
(c) Enter the total acres previously released since the original enrollment into current use.
(d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
(e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3 (d).

STEP 4

(a) Provide the description of the land disqualification.
(b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
(c) Provide the full and true market value of the land at the time of change in use.
(d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

STEP 5

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

STEP 6

(a) Provide the name and address of the party to whom the tax is to be billed.
(b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
(c) Enter the date of the Land Use Change Tax Notice.
(d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
(e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

STEP 7

(a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
(b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
(c) Enter the Municipal Tax Collector's physical office location.
(d) Enter the Municipal Tax Collector's hours of operation.
(e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
(f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
(g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

STEP 8

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.

FORM A-5W NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

WARRANT FOR LAND USE CHANGE TAX

TAX YEAR: April 1, 20XX to March 31, 20XX

THE STATE OF NEW HAMPSHIRE

Rye
PO Box 515
Rye, NH 03870

Name of County:
Rockingham

Tax Collector's Name: Name of Municipality:

Amy Thibodeau Collector of Taxes for Town of **RYE** , in said county.

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of the bill from the person(s) named herewith committed to you, the Land Use Change Taxes set against their name(s), amounting in all to the sum of : **$130,000.00** , with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day.

Given under our hands and seal at: **RYE**

Names of
Municipal Assessing Officials

E. Scott McQuade ______________________
Municipal Assessing Official

Suzanne Barton ______________________
Municipal Assessing Official

Howard Kalet ______________________
Municipal Assessing Official

John Tuttle ______________________
Municipal Assessing Official

Rob Wright ______________________
Municipal Assessing Official

DATE:

NAME & MAILING ADDRESS	MAP & LOT ACCOUNT	PROPERTY ADDRESS	LUCT TAX DUE
Chinburg Development LLC 3 Penstock Way Newmarket, NH 03857	004-003-003	South Rd Rye, NH 03870	**$130,000.00**

TOTAL TAX DUE: **$130,000.00**

Rev. 03/2026

Consent
AGENDA ITEM: B.

DATE: 8/10/26

MEMO

To: Select Board
Town of Rye

From: Paul McKenney, CNHA
Municipal Resources, Inc.
Contracted Assessor's Agents

Date: July 23, 2026

RE: Land Use Change Tax
Tax Map 4 Lots 19-1

Attached is land use change tax release paperwork for the above referenced property, which is a portion of a larger parcel. This Property recently transferred between related parties and as it is less than 10-acre in size, no longer IS eligible for enrollment in the current use program.

Property was reviewed as were sales of similar vacant properties in the general area. It is our opinion, with consideration of all aspects of the subject, a value estimate of $1,300,000 is a reasonable estimate of the land value for the subject as of the date of disqualification. As such, it is recommended that a land use change tax in the amount of $130,000 be issued.

If there are any questions, please let me know.

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	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHAPUT	CARL H.	
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

[redacted]

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	MUNICIPALITY	COUNTY
SOUTH ROAD	RYE	ROCKINGHAM

(c) TOTAL ACRES OF PARCEL	PARCEL TAX MAP AND LOT #		DEED BOOK AND PAGE #	
2.69	004	019-001	6709	202

(d) CHECK ONE BELOW:

☒ PARTIAL RELEASE ☐ FULL RELEASE ☐ 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:	DEED BOOK AND PAGE #	
FRED MILES	1013	313
(b) Total Number of Acres Originally Enrolled in Current Use		19.20
(c) Total Number of Acres Previously Released Since The Original Recording		1.75
(d) Number of Acres Subject to the LUCT Per This Assessment		2.69
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]		14.76

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: LOT SALE BELOW 10 ACRES	
(b) Actual Date of Change in Use (MM/DD/YYYY)	05/28/2026
(c) Full and True Market Value at Time of Change in Use	$ 1,300,000.00
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	$ 130,000.00

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
E. SCOTT MCQUADE		
SUZANNE BARTON		
HOWARD KALET		
JOHN TUTTLE		
ROB WRIGHT		

STEP 6 - BILL LAND USE CHANGE TAX TO:

(COMPLETED BY MUNICIPAL ASSESSING OFFICIALS)

LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
CHAPUT	CARL H.	

MAILING ADDRESS

[redacted]

(b) Actual Date of Change in Use (MM/DD/YYYY)	05/28/2026
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	
(d) Full and True Market Value at Time of Change in Use	$ 1,300,000.00
(e) Land Use Change Tax Due	$ 130,000.00

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: TOWN OF RYE		
(b) MAIL TO: TOWN OF RYE - TAX COLLECTOR		
MAILING ADDRESS: PO BOX 515		
MUNICIPALITY RYE	STATE NH	ZIP CODE 0 3 8 7 0
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 500 WASHINGTON ROAD, RYE, NH		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: M-TH 8AM- 4:30 PM, FRI 8AM -NOON		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): ☐ Yes ☐ No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF $ _____		
PAYABLE TO:		
(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)	SIGNATURE OF MUNICIPAL TAX COLLECTOR (In black or dark blue ink)	DATE OF PAYMENT

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

The Municipal Assessing Officials shall complete the Form A-5, Municipality Land Use Change Tax Bill, to assess the Land Use Change Tax on land that has been classified as open space land and assessed at current use values on or after April 1, 1974 that has undergone a change and as such, no longer qualifies for current use assessment.

WHEN TO FILE

Municipal Assessing Officials shall assess the Land Use Change Tax within 18 months of the date upon which they receive written notice of the change of use from the landowner or his or her agent, or within 18 months of the date the Municipal Assessing Officials actually discover the Land Use Change Tax is due and payable.

WHERE TO FILE

Upon approval and signature of the Form A-5 by the majority of the Municipal Assessing Officials, the original and two copies of the Form A-5 along with the Form A-5W, Land Use Change Tax Warrant, shall be submitted to the Municipal Tax Collector for collection of the Land Use Change Tax. A copy of the Form A-5 and Form A-5W shall be retained by the Municipal Assessing Officials.

BILLING AND COLLECTION OF THE TAX

Upon receipt of the Land Use Change Tax Warrant, the Municipal Tax Collector shall mail one copy of the Form A-5 and this instruction page to the property owner of right-of-way responsible party. Payment of the Land Use Change Tax shall be due no later than 30 days after the mailing of the Form A-5 bill. If billed to the property owner, they must pay a recording fee. Interest of 18% will accrue on any unpaid tax after 30 days. Upon receipt of payment by the property owner, the Form A-5 is recorded at the country registry of deeds. Upon receipt of payment by the right-of-way responsible party, the Form A-5 is not recorded at the registry of deeds. Copies of the paid Form A-5 bills shall be given to the Municipal Assessing Officials for their records.

APPEAL OF LAND USE CHANGE TAX

Any person aggrieved by the assessment of a Land Use Change Tax may, within 2 months of the notice of tax date and not afterwards, apply in writing to the Municipal Assessing Officials for an abatement of the Land Use Change Tax pursuant to RSA 79-A:10. If the Municipal Assessing Officials neglect or refuse to abate the Land Use Change Tax, any person aggrieved may appeal within 8 months of the notice of tax date and not afterwards, to either the Board of Tax and Land Appeals or Superior Court in accordance with RSA 79-A:10 or RSA 79-A:11.

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 Municipality or Municipal and Property Division at (603) 230-5090.

FORM
A-5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

MUNICIPALITY LAND USE CHANGE TAX BILL

INSTRUCTIONS

LINE-BY-LINE INSTRUCTIONS

The Municipal Assessing Officials shall complete Steps 1 through 6. Steps 7 and 8 shall be completed by the Municipal Tax Collector.

STEP 1

Indicate whether the property owner or the right-of-way responsible party will be assessed the tax. Provide the names and address of the party to whom the tax is being assessed.

STEP 2

(a) If assessed to the right-of-way responsible party, list the name of the parcel landowner on which the change occurred.
(b) Provide the parcel street location, municipality, and country on which the change in use occurred.
(c) Provide the total acres of the parcel, tax map and lot number, and most recent deed reference for the parcel.
(d) Indicate whether a portion of the parcel or the entire parcel is being released, or that it is a right-of-way change.

STEP 3

(a) Provide the name of the property owner(s) that originally enrolled the land into current use including the registry of deeds book and page recording the reference.
(b) Enter the total acres originally enrolled in current use.
(c) Enter the total acres previously released since the original enrollment into current use.
(d) Enter the number of acres subject to the Land Use Change Tax for this assessment.
(e) Enter the number of acres remaining in current use, Step 3(b) minus Step 3(c) minus Step 3 (d).

STEP 4

(a) Provide the description of the land disqualification.
(b) Provide the actual date of the event that disqualified the land in the following format: MM/DD/YYYY.
(c) Provide the full and true market value of the land at the time of change in use.
(d) Calculate the Land Use Change Tax by multiplying the full and true market value of the land by 10% (.10).

STEP 5

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

STEP 6

(a) Provide the name and address of the party to whom the tax is to be billed.
(b) Provide the actual date of the event that disqualified the land in Step 4(b) in the following format: MM/DD/YYYY.
(c) Enter the date of the Land Use Change Tax Notice.
(d) Enter the full and true market value at the time of change in use as indicated in Step 4(c).
(e) Enter the Land Use Change Tax owed as calculated on page 2, Step 4(d).

STEP 7

(a) Enter the name of the municipality to which the checks are to be made payable. This should be the municipality in which the parcel of land is located.
(b) Enter the name of the Municipal Tax Collector and the applicable mailing address to which payments should be remitted.
(c) Enter the Municipal Tax Collector's physical office location.
(d) Enter the Municipal Tax Collector's hours of operation.
(e) If the Land Use Change Tax is being billed to the right-of-way responsible party, it is exempt from recording and the box should be checked "Yes". If the Land Use Change Tax is being billed to the property owner, it is not exempt and the box should be checked "No".
(f) Enter the applicable county registry of deeds recording and filing fee for the recording of the lien release. Indicate to whom the recording fee check should be made payable.
(g) Enter the final date that the taxpayer has to pay the bill to avoid late payment penalties.

STEP 8

The Municipal Tax Collector shall sign and date the form when the tax is paid, and if applicable, the Municipal Tax Collector shall remit the original signed Form A-5 with the recording fee to the appropriate County Registry of Deeds. Copies of the paid, and if applicable the recorded, Form A-5 shall be provided to the Municipal Assessing Officials for their record.

FORM A-5W NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

WARRANT FOR LAND USE CHANGE TAX

TAX YEAR: April 1, 2026 to March 31, 2027

THE STATE OF NEW HAMPSHIRE

Rye
PO Box 515
Rye, NH 03870

Name of County:
Rockingham

Tax Collector's Name: Name of Municipality:

Amy Thibodeau Collector of Taxes for Town of **RYE**, in said county.

In the name of said State you are hereby directed to collect on or before thirty (30) days from date of the bill from the person(s) named herewith committed to you, the Land Use Change Taxes set against their name(s), amounting in all to the sum of : **$130,000.00**, with interest at eighteen (18%) percent per annum from the due date and on all sums not paid on or before that day.

Given under our hands and seal at: **RYE**

Names of
Municipal Assessing Officials

E. Scott McQuade
Municipal Assessing Official

Suzanne Barton
Municipal Assessing Official

Howard Kalet
Municipal Assessing Official

John Tuttle
Municipal Assessing Official

Rob Wright
Municipal Assessing Official

DATE:

NAME & MAILING ADDRESS	MAP & LOT ACCOUNT	PROPERTY ADDRESS	LUCT TAX DUE
Carl H. Chaput 4445 Kings Barn Ct. Unit # 201 Fort Myers, FL 33916	004-019-001	South Rd Rye, NH 03870	**$130,000.00**

TOTAL TAX DUE: **$130,000.00**

Rev. 03/2026