

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		
STREET ADDRESS		
MAILING ADDRESS		
MUNICIPALITY	STATE	ZIP CODE

**STEP 2 - COLLECTION OF LAND USE CHANGE TAX**

(a) State of New Hampshire, County of:	
(b) To:	Municipal Collector of taxes
(c) for the municipality of:	in said County.
(d) In the name of said State you are directed to collect the <b>LAND USE CHANGE TAX</b> in the list herewith committed to you, amounting in all of the sum of:	\$ <input style="width: 150px; height: 20px;" type="text"/>
Interest at 18% will be assessed after 30 days.	
(e) Given under our hands at	
(f) This day of	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS	
(h) MUNICIPAL TAX MAP	LOT NUMBER

**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
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
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

<b>FORM</b>
<b>A-5W</b>

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
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INSTRUCTIONS

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**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.