

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**FARM STRUCTURES & LAND UNDER FARM STRUCTURES  
USE CHANGE TAX COLLECTOR'S WARRANT**

**TAX COLLECTOR'S WARRANT FOR TOWN/CITY**

TOWN/CITY OF		
STREET ADDRESS		
ADDRESS (continued)		
TOWN/CITY	STATE	ZIP CODE

**COLLECTION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES USE CHANGE TAX**

State of New Hampshire, County of	
To	Collector of Taxes
for the Town/City of	in said County.
In the name of said State you are directed to collect the <b>FARM STRUCTURES &amp; LAND UNDER FARM STRUCTURES</b> in the list herewith committed to you, amounting in all the sum of: Interest at 18% will be assessed after 30 days.	\$
Given under our hands at	
This day of	
OWNER NAME	
OWNER ADDRESS	
MAP	LOT

**SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS**

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
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GENERAL INSTRUCTIONS

<b>WHO MUST FILE</b>	Assessing Officials shall complete Form PA-49W, Tax Collectors Warrant, to assess the Use Change Tax, as approved by the board, to serve as a warrant with which the tax collector shall collect the tax from the property owner.
<b>WHAT TO FILE</b>	The Form PA-49W, <u>Farm Structures &amp; Land Under Farm Structures Use Change Tax Collector's Warrant</u> . Assessing officials shall submit Form PA-49W, as approved by the board, to the tax collector to serve as a warrant with which the tax collector shall collect the tax.
<b>WHERE TO FILE</b>	Once completed and signed in black ink, this form and attachments shall be filed as follows: Original: Local Tax Collector
<b>TAX COLLECTORS PROCEDURES</b>	Upon receipt of the Farm Structures & Land Under Farm Structures Use Change Tax Collector's Warrant, the tax collector shall retain original Form PA-49W.
<b>WHEN DUE</b>	Payment of the Farm Structures & Land Under Farm Structures Use Change Tax, together with the recording fees due the register of deeds, shall be due not later than 30 days after mailing of the tax bill for such tax, and interest at the rate of 18 percent per annum shall be due thereafter on any taxes not paid within the 30-day period.
<b>COLLECTION OF UNPAID TAX</b>	All Farm Structures & Land Under Farm Structures Use Change Tax assessments levied under this section shall, on the date of the change in use, create a lien upon the land on account of which they are made and against the owner of record of such land or against the responsible party pursuant to RSA 79-F:5. Furthermore, such liens shall continue for a period of 18 months following the date upon which the local assessing officials receive written notice of the change of use from the landowner or his agent, or the date the local assessing officials actually discover that the Farm Structures & Land Under Farm Structures Use Change Tax is due and payable, and such assessment shall be subject to statutory collection proceedings against real estate as prescribed by RSA 80.
<b>ADA</b>	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.
<b>NEED HELP?</b>	Contact the Property Appraisal Division at (603) 230-5950.