

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**CURRENT USE LAND 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+4

**COLLECTION OF LAND 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>LAND USE CHANGE TAX</b> in the list herewith committed to you, amounting in all of 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
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
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NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**CURRENT USE LAND USE CHANGE TAX COLLECTOR'S WARRANT**  
 INSTRUCTIONS

**GENERAL INSTRUCTIONS**

**WHO MUST FILE**

Assessing Officials shall complete Form A-5W, Tax Collectors Warrant, to assess the Current Use Land 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.

**WHAT TO FILE**

The Form A-5W, Current Use: Land Use Change Tax Collector's Warrant. Assessing officials shall submit Form A-5W, Current Use: Land Use Change Tax Collectors Warrant, as approved by the board, to the Tax collector to serve as a warrant with which the tax collector shall collect the tax.

**WHERE TO FILE**

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

Original and 2 copies: Local Tax Collector

**TAX COLLECTORS PROCEDURES**

Upon receipt of the land use change tax warrant and the prescribed forms, the tax collector shall mail the duplicate copy of the tax bill 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 local assessing officials receive written notice of the change of use from the landowner or his agent, or within 18 months of the date the local assessing officials actually discover that the land use change tax is due and payable. Upon receipt of payment, but except for proceedings under RSA 79-A:7, II(e), the collector shall forward the original tax bill to the register of deeds of the county in which the land is located for the purpose of releasing recorded contingent liens required under RSA 79-A:5, VI. The tax bill shall state clearly whether all, or only a portion, of the land affected by the notice of contingent lien is subject to release. The recording fee charged by the register of deeds shall be paid by the owner of the land in accordance with the fees to which the register of deeds is entitled under RSA 478:17; 478:17-f or 478:17-g, I as applicable.

**WHEN DUE**

Payment of the land 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 bills 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.

**COLLECTION OF UNPAID TAX**

All land 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-A:7, II(e). Furthermore, such liens shall continue for a period of 24 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 land 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.

**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 the Property Appraisal Division at (603) 230-5950.