



Avitar Associates of New England, Inc.

A Municipal Services Company

April 8, 2024

RECEIVED

APR 12 2024

TOWN OF FRANCESTOWN

Town of Francestown
Jamie Pike, Town Administrator
Board of Selectmen
27 Main Street
P.O. Box 5
Francestown, NH 03043-0005

Re: LUCT - Creighton, Joseph J & Chelsey R (Map 3, Lot 104 Sub 1)

Dear Jamie & Board Members;

The following sales were reviewed and relied upon in my determination of fair market value for the parcel noted below:

Map & Lot	Sale Date	Sale Price	Acreage
10-1	10/29/21	\$ 90,000	4.32 (2 nd NH Turnpike North)
4-21	07/28/22	\$140,000	2.443 (East Road, With View)
6-7-3	11/28/22	\$150,000	4.702 (2 nd NH Turnpike South)

The above-referenced parcel consists of 4.180 acres, of which 3.180 acres are in current use. This parcel was previously contiguous with Map 3, Lot 104 and had identical ownership. However, on March 11, 2024, this parcel transferred to the Creighton family pursuant to deed with Book 9762 and Page 2425, as there is no longer 10 acres (or more) of contiguous identical ownership, the 3.180 acres no longer qualifies for current use and is subject to the Land Use Change Tax (LUCT).

One acre of excess acreage was already out of current use for the barn site (subdivided off from Map 3, Lot 104), therefore, this 3.180 acres must be released as a buildable house site, which holds most of the weight/value. The sales noted above were used to aid in my opinion of market value. Considering all the above and factoring adjustments for differences in size, location, access, topography, time, the 1-acre excess acreage already out of current use, etc., it is my opinion this 3.180 acres has a market value of \$135,000, revealing a \$13,500 LUCT (\$135,000 x 10%). The date of change should be noted as March 11, 2024, the date the ownership change was recorded at the registry.

Once this recommendation is received, a land use change tax form (A-5) and the tax warrant need to be completed, signed by the Board, and provided to the Tax Collector for processing.

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

Sincerely,

Evan S. Roberge
Assessor Supervisor

ESR/sjc

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 CREIGHTON	FIRST NAME/CORPORATION/TRUST NAME JOSEPH	INITIAL J
	LAST NAME/CORPORATION/TRUST NAME CREIGHTON	FIRST NAME/CORPORATION/TRUST NAME CHELSEY	INITIAL R
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
	LAST NAME/CORPORATION/TRUST NAME	FIRST NAME/CORPORATION/TRUST NAME	INITIAL
MAILING ADDRESS 658 DODGE HILL ROAD			
MUNICIPALITY FRANCESTOWN		STATE NH	ZIP CODE 03043

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 DODGE HILL ROAD		MUNICIPALITY FRANCESTOWN	COUNTY HILLSBOROUGH
	(c) TOTAL ACRES OF PARCEL 4.180	PARCEL TAX MAP AND LOT # 3	104-1	DEED BOOK AND PAGE # 9762 2425
	(d) CHECK ONE BELOW: <input type="checkbox"/> PARTIAL RELEASE <input checked="" type="checkbox"/> FULL RELEASE <input type="checkbox"/> 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: GRACE RAINEY	DEED BOOK AND PAGE # 2536 0482	
(b) Total Number of Acres Originally Enrolled in Current Use	80.91	
(c) Total Number of Acres Previously Released Since The Original Recording	0.00	
(d) Number of Acres Subject to the LUCT Per This Assessment	3.18	
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]	73.73	

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: NO LONGER CONTIGUOUS OWNERSHIP OF 10+ ACRES DUE TO TRANSFER OF OWNERSHIP.	
(b) Actual Date of Change in Use (MM/DD/YYYY)	03/11/2024
(c) Full and True Market Value at Time of Change in Use	\$ 135,000.00
(d) Land Use Change Tax [Step 4(c) multiplied by 10%]	\$ 13,500.00

STEP 5 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink) SCOT D HEATH	SIGNATURE (in black or dark blue ink)	DATE Apr 15, 2024
TYPE OR PRINT NAME (in black or dark blue ink) CHARLES M PYLE, III	SIGNATURE (in black or dark blue ink)	DATE Apr 15, 2024
TYPE OR PRINT NAME (in black or dark blue ink) KAREN FITZGERALD	SIGNATURE (in black or dark blue ink)	DATE Apr 15, 2024
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

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

LAST NAME/CORPORATION/TRUST NAME CREIGHTON		FIRST NAME/CORPORATION/TRUST NAME JOSEPH & CHELSEY	INITIAL
MAILING ADDRESS 658 DODGE HILL ROAD			
MUNICIPALITY FRANCESTOWN	STATE NH	ZIP CODE 03043	
(b) Actual Date of Change in Use (MM/DD/YYYY)	03/11/2024		
(c) Date of Land Use Change Tax Bill (MM/DD/YYYY)	04/17/2024		
(d) Full and True Market Value at Time of Change in Use	\$ 135,000.00		
(e) Land Use Change Tax Due	\$ 13,500.00		

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 FRANCESTOWN - TAX COLLECTOR		
(b) MAIL TO: FRANCESTOWN TAX COLLECTOR		
MAILING ADDRESS: PO BOX 67		
MUNICIPALITY FRANCESTOWN	STATE NH	ZIP CODE 03043
(c) MUNICIPAL TAX COLLECTOR PHYSICAL OFFICE LOCATION: 27 MAIN STREET, FRANCESTOWN, NH 03043		
(d) MUNICIPAL TAX COLLECTOR OFFICE HOURS: MON-THURS 8AM TO 12PM, TUESDAY EVENINGS 5:30PM TO 7:30PM		
(e) LAND USE CHANGE EXEMPT FROM RECORDING RSA 79-A:7, I (c): <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
(f) RECORDING FEE: INCLUDE A SEPARATE CHECK IN THE AMOUNT OF \$ 21.68		
PAYABLE TO: HILLSBOROUGH COUNTY REGISTRY OF DEEDS		
(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: May 17, 2024		

STEP 8 - ACKNOWLEDGEMENT OF PAYMENT (COMPLETED BY MUNICIPAL TAX C OLLECTOR)

TYPE OR PRINT NAME (in black or dark blue ink) PAMELA FINNELL	SIGNATURE OF MUNICIPAL TAX COLLECTOR (in black or dark blue ink)	DATE OF PAYMENT
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FORM
A-5W

**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 TOWN OF FRANCESTOWN		
STREET ADDRESS 27 MAIN STREET		
MAILING ADDRESS PO BOX 5		
MUNICIPALITY FRANCASTOWN	STATE NH	ZIP CODE 03043

STEP 2 - COLLECTION OF LAND USE CHANGE TAX

(a) State of New Hampshire, County of: HILLSBOROUGH	
(b) To: PAMELA FINNELL	Municipal Collector of taxes
(c) for the municipality of: FRANCESTOWN	in said County.
(d) In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of: Interest at 18% will be assessed after 30 days.	\$ 13,500.00
(e) Given under our hands at A DULY NOTICED PUBLIC MEETING	
(f) This day of Apr 15, 2024	
(g) LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY CREIGHTON, JOSPEH & CHELSEY	
LANDOWNER NAME OR RIGHT -OF- WAY RESPONSIBLE PARTY MAILING ADDRESS 658 DODGE HILL ROAD, FRANECSTOWN, NH 03043	
(h) MUNICIPAL TAX MAP 3	LOT NUMBER 104-1

STEP 3 - SIGNATURES OF A MAJORITY OF THE MUNICIPAL ASSESSING OFFICIALS

TYPE OR PRINT NAME (in black or dark blue ink) SCOT D HEATH	SIGNATURE (in black or dark blue ink)	DATE 04/15/2024
TYPE OR PRINT NAME (in black or dark blue ink) CHARLES M PYLE, III	SIGNATURE (in black or dark blue ink)	DATE 04/15/2024
TYPE OR PRINT NAME (in black or dark blue ink) KAREN FITZGERALD	SIGNATURE (in black or dark blue ink)	DATE 04/15/2024
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