



TOWN OF
NEW LONDON, NEW HAMPSHIRE

375 MAIN STREET • NEW LONDON, NH 03257 • NEWLONDON.NH.GOV

Memorandum

To: New London Selectboard

From: Kristen McAllister, Chief Assessor

Re: Land Use Change Tax Abatement Recommendation (LUCT)

Date: November 14, 2024

Brian K. & Danielle Carey Family Trust Map 059-011-000 Newport Road

The taxpayers are appealing The Land Use Change Tax bill sent to them after they purchased two parcels from New London Place, LLC. One of the two parcels has received the benefit of Current Use Assessment since 1976. The abatement appeal was not submitted on the prescribed BTLA LUCT Abatement form, but rather in letter form, which is acceptable in the view of the BTLA. The letter is attached.

The taxpayers are not appealing the amount of the bill, nor the value placed on the parcel in order to generate the bill of 10 % of Market Value. Instead, they are appealing who the recipient of the bill should be, based on an agreement they say was made with the seller. In most cases, when an agreement such as the one they describe occurs, the Land Use Change Tax is held in escrow, but it appears that is not the case in this situation.

- BTLA-Board of Land and Tax Appeals

Regardless of a private agreement made between a buyer and seller, I must adhere to the law outlined in the Current Use Rules below.

PART Cub 308 ASSESSING THE USE CHANGE TAX

Cub 308.01 "Owner at the time of the change", in the case of a change in use resulting from a sale of land, means the person or persons who purchased the land.

As such, I must recommend denial of this LUCT Abatement Appeal.

Disposition of Application (For Selectmen's/ Assessor's Use)

Abatement Request: DENIED X GRANTED _____

Date: _____

(Selectboard Signature)

(Selectboard Signature)

(Selectboard Signature)

Sept. 26, 2024

Town of New London Board of Selectmen
375 Main Street
New London, NH 03257

RE: Land Use Change Tax (LUCT) for parcel 059-011-0-0-0

To Board of Selectmen,

We wish to appeal this Land Use Change Tax (LUCT) and file for an abatement, *in the amount of \$5,027⁰⁰*

My wife and I purchased 2 adjoining parcels from New London Realty Place on April 30, 2024 with the agreement that New London Realty Place, (the seller), would remove the parcels from current use and pay the land use change tax (LUCT). This was agreed by the seller agent, Stefan Timbrell and the buyer's agent, Mary Lou Cummings, both of Coldwell Banker Lifestyles of New London, NH.

Regards,



Brian K. and Danielle P. Carey, TTES
645 Burpee Hill Road
New London NH 03257

Town of New London
Selectmen's Office

SEP 27 2024

RECEIVED