



INVENTORY RECEIPT # _____

WHO MUST FILE

Every person and every corporation by its president or other person with authority to do so, having knowledge of its property and affairs, pursuant to RSA 74.

WHERE TO FILE

A completed Form PA-28 must be filed with the selectmen or assessing officials of the City/Town where the property is located.

WHEN TO FILE

A completed Form PA-28 must be mailed postage prepaid or delivered to city/town **on or before April 15, 2024**. RSA 74:7.

WHAT IS TAXABLE

All real estate, including land, buildings, manufactured housing, factories, electric plants, pipelines and any appurtenant structures.

REQUIREMENTS

RSA 74:4 requires all property owners to report the status of each parcel of taxable property in the aforementioned City/Town **as of April 1, 2024**.

PROPERTY TAX RELIEF

You may be entitled to the following tax relief: An exemption or Veteran's tax credit; an abatement from your property tax or a tax deferral for the elderly or disabled. For additional information, contact your selectmen or assessor. For residents who have not previously filed a permanent application form for property tax exemption or credit, Form PA-29 may be obtained from the city/town office or the NH Department of Revenue Administration (NH DRA) web site at www.revenue.nh.gov. Click on the tax forms link.

Property owners may also qualify for Low and Moderate Income Homeowner's Property Tax Relief. To obtain more information, visit the Department's web site at www.revenue.nh.gov. The annual filing period for this relief is from May 1st through June 30th.

PENALTY

Any person or corporation who fails to file an Inventory of Taxable Property under RSA 74:7-a, shall be assessed a penalty equal to 1% of the property tax and not less than \$10 or more than \$50.

DOOMAGE

Pursuant to RSA 74:12, if any person or corporation willfully fails to make and return this inventory, or makes any false answers or statements therein, the selectmen or assessors shall determine as nearly as practicable, the amount and value of the property for which the person or corporation is taxable, and shall set down to such person or corporation, by way of dooming, four times as much as such property would be taxable if truly returned and inventoried.

APPEALS

A petition for abatement must be filed with the selectmen or assessors by March 1, following the date of notice of tax under RSA 76:1-a. Any subsequent appeal to the Board of Tax and Land Appeals or the Superior Court must be filed on or before September 1 following the date of notice of tax under RSA 76:1-a, and not afterwards.

ADA

Individuals who need auxiliary aids for effective communications in programs and services of the NH DRA are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

NEED HELP?

Contact your local city/town for inquiries on steps 1 through 6. Contact the NH DRA, Municipal & Property Division with inquiries on laws and format at (603) 230-5950.

ADDITIONAL INFORMATION - INTEREST AND DIVIDENDS TAX - RSA 77

Individuals are required to file an Interest and Dividends Tax Return, if their gross interest and/or dividend income exceeds \$2,400 (\$4,800 for joint filers). General state tax information can be obtained from the NH DRA at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. NH DRA tax forms may be obtained by visiting our web site at www.revenue.nh.gov or by calling (603)230-5001.

LINE-BY-LINE INSTRUCTIONS

Continue onto page 2 for line-by-line instructions.



Attach additional sheets if necessary.

STEP 1 - PROPERTY IDENTIFICATION

Enter the property identification information, which applies to the Inventory of Taxable Property including the Map and Lot number (available from City/town), size of lot, Street/Road number and name.

STEP 2 - PROPERTY CHANGES

Enter any changes to the property **since April 1, 2023**.

STEP 3 - TAXING INFORMATION

Indicate whether or not there is any portion of the parcel assessed under either Current Use, Conservation Restriction Assessment, or Farm Structures or Land Under Farm Structures. If yes, describe any changes **since April 1, 2023**. RSA 79-A , 79-B & 79-F.

STEP 4 - OTHER PROPERTY

LINE A

Enter the information regarding other property on land owned by another person; if yes, give the name of the person.

LINE B

Enter if you have sold or transferred any portion of this property, include the land owner's name, address, date(s) of Transfer(s)/acquisition(s).

LINE C

Enter if you have purchased other property within this city/town and give location information.

STEP 5 - CENSUS REQUIREMENTS RSA 74:4, III (C)

Enter the last name, first name, middle initial (MI) and ages(s) of all persons occupying the premises as of April 1, 2023. If no occupants, indicate "0".

STEP 6 - SPECIAL ASSESSMENT

Indicate whether the property is assessed in accordance with RSA 79-G, Taxation of Qualifying Historic Buildings or RSA 79-H, Taxation of Certain Chartered Public School Facilities. If yes, describe any changes to the property **since April 1, 2023**.

STEP 7 - SIGNATURES

Signature(s), in ink, and printed name(s) of all property owners are required in the space provided.