

**New Hampshire Department of Revenue Administration  
109 Pleasant Street, Concord, NH 03301**

**TECHNICAL INFORMATION RELEASE  
TIR 2013-009 Date October 3, 2013**

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to Central Tax Services at (603) 230-5920.

**2013 Municipal Tax Rates - Revised Schedule**

Technical Information Release TIR 2013-008, dated October 1, 2013, is supplemented as follows:

In response to concerns raised by numerous municipal and state officials regarding the information contained in TIR 2013-008, a meeting was held on October 2, 2013 with officials of the Department of Revenue Administration (DRA), the Department of Education (DOE), and the Governor's Office to determine if an alternative to delaying the setting of municipal tax rates was possible.

The DOE has indicated that a revised estimate of state adequacy aid can be made in the very near future. While the DOE will not be able to finalize 2012-2013 school year average daily membership in attendance calculations or FY 2014 state adequacy aid until mid-November 2013, DOE has committed to provide the DRA with a revised set of estimates based on all known factors at this time. The DOE is commended for this ability to complete a new set of estimates that will provide DRA the ability to set accurate municipal tax rates in a timelier manner.

Based on the DOE's ability to provide the DRA with a reasonably accurate set of revised estimates by October 11, 2013, the DRA anticipates setting municipal tax rates in October. Last year, the first few rates were set on October 19<sup>th</sup>, and it is likely to begin this year on October 22<sup>nd</sup>.

It is now the DRA's determination that the finalization of municipal tax rates can proceed with minimal delay while also providing for accurate tax rates. The DRA is finalizing all other tax rate data and anticipates the smooth transition to production of finalized tax rates as soon as revised state adequacy aid estimates are available.

***Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the N.H. Department of Revenue Administration, 109 Pleasant Street, Concord, NH 03301 or by contacting them at (603) 230-5000.***