

DEPARTMENT OF REVENUE ADMINISTRATION  
INVENTORY OF PROPERTY TRANSFER INSTRUCTIONS

<b>AMERICAN DISABILITIES ACT</b>	In accordance with the American Disabilities Act, if you need or prefer an alternate format of communication, please contact the Property Appraisal Division at (603) 271-2687.
<p><b>DEAR PROPERTY OWNER:</b> The Department of Revenue Administration is responsible for equalizing the value of property in each municipality. Equalization is used to accurately apportion county and school district taxes among the cities and towns and to distribute state revenues to the cities and towns. To equalize property values, the Department of Revenue Administration annually conducts a sales/assessment ratio study for each municipality. The information provided on the PA-34 form is needed to assist the Department in determining whether a particular sale involved is an "arms-length transaction" and should be included in our equalization sales/assessment study. If you have questions regarding this form, please contact us at (603) 271-2687.</p> <p style="text-align: center;"><b>Please PRINT legibly or type all information.</b></p>	
<b>WHO MUST FILE</b>	The purchaser, grantee, assignee or transferee of each transfer of real estate or interest in real estate. There are "no exceptions."
<b>WHEN TO FILE</b>	Form PA-34 is due no later than 30 days from the recording date of the deed at the register of deeds or the date of transfer; whichever is later.
<b>WHERE TO FILE</b>	The ORIGINAL PA-34 form must be filed with the <b>Department of Revenue Administration, P.O. Box 1313, Concord, NH 03302-1313</b> via the U.S. Post Office or hand carried to the D.R.A. at 109 Pleasant Street, Concord, N.H., between the hours of 8:00 a.m.-4:00 p.m. Photocopies of this form will not be accepted, even if they bear original signatures. A copy of the PA-34 form must also be filed with the local assessing officials of the municipality in which the property is located.
<b>GRANTOR &amp; GRANTEE NAME &amp; ADDRESS</b>	Enter the name and address of the first seller (grantor, transferor, assignor) and the first buyer (grantee, transferee, assignee) shown on the deed. If there was more than one seller or buyer, write "ETAL" after the seller or buyer name.
<b>DEED RECORDING</b>	Enter the following required information: (* If left blank, form will be returned.) 1. Sale price – the actual amount paid for the property. 2. Transfer date – the date the property was transferred. 3. Recording date – the date the property transfer was recorded at the county registry of deeds. *4. County recorded Book and Page – number stamped on deed by county registry of deeds. Instrument or Document # not acceptable
<b>PROPERTY LOCATION</b>	Enter the following: 1. Name of the town and county in which the property transferred is located. 2. The towns tax map and lot number – This number is available from the local assessing office. 3. The geographic location of sale – Example: 25 Main St., 711 Elm Rd., etc. 4. The number of acres or size of lot purchased.
<b>PROPERTY CHARACTERISTICS</b>	Check off the use, type and features of property transferred. If the property use and type are other than any of those listed, please specify.
<b>QUESTION 1</b>	Describe any aspects of the sale that may have affected the sale price. Some examples include but are not limited to: family sale or business connection, sheriff's sale, FDIC sale, sale to clear or correct the title, easement, establishment of life estate or trust, estate settlement, sale to or by federal, state or local government, foreclosure, deed in lieu of foreclosure, sale at auction, sale of less than 100% interest, sale in more than one town, timeshare, abutter sale, sale to or by a religious, charitable or educational organization, boundary adjustment, property trade, sale price included back taxes, current use lien release tax adjustment or some consideration for other than real estate.
<b>QUESTION 2</b>	Indicate the percentage of interest in the property that was transferred if other than 100%.
<b>QUESTION 3</b>	If the sale price included consideration for personal property such as furnishings or marketable timber, indicate the approximate value of those furnishings or timber. If other personal property was included, describe the property and indicate the approximate value. Other personal property may include items such as appliances, minerals, boats, equipment, inventory of a business, etc.
<b>QUESTION 4</b>	If the sale price was reduced for payment of an expected land use change tax per RSA 79-A: 7 please specify the amount.
<b>QUESTION 5</b>	If you believe the sale price does not accurately reflect current market value, explain the reason(s) why.
<b>QUESTION 6</b>	Indicate whether the grantee has made or intends to make improvements to the property. Do not include improvements made by grantor prior to establishing the sale price.
<b>QUESTIONS 7 &amp; 8</b>	Check off the appropriate box for each question.
<b>QUESTION 9</b>	(OPTIONAL) Indicate the interest rate and points paid if property was mortgaged.
<b>CERTIFICATION &amp; SIGNATURES</b>	This form must be signed by all grantees of the property. Attachments will not be accepted.
<b>PENALTY FOR FAILURE TO FILE</b>	Willful failure to file the PA-34 form or making false statements on the form is considered a violation.
<b>MAIL TO:</b>	<b>DEPT OF REVENUE ADMINISTRATION, PROPERTY APPRAISAL DIVISION, P.O. BOX 1313, CONCORD, NH 03302-1313</b>