



NH Department of Revenue Administration Municipal and Property Division 2016 MS-1 Submission FAQs

Dear MS-1 Preparer/Submitter:

In order to facilitate the MS-1 submission process, the following are a few of the frequently asked questions by municipalities when preparing and submitting the MS-1 and areas of concern that can delay the MS-1 process if not done correctly.

Why is the MS-1 important?

The assessed values and other information compiled from the MS-1 Report are the foundation for the tax rate setting and equalization processes. The legislature, other state agencies and boards are reliant upon the information provided by municipalities. Therefore, it is critical that the information provided on the MS-1 be complete and accurate.

How do I start the MS-1?

Start with the last section of the MS-1 and move forward. This is a self-populating form. It carries the totals from the back sections forward to the first section of the form.

Please refer to the instructions which are available at: [Town/City Forms and Reports | Forms & Instructions | NH Department of Revenue Administration](#)

Where's the Village District/Precinct page MS-1 V

The same form is used from both municipalities and village districts/precincts. If completing the form for a village district/precinct, choose village radio button in the Entity Information Section on page 1. There is a drop down list with the name of all village districts and precincts. Be sure to choose the correct village district or precinct.

How do I submit the MS-1?

- E-mail the completed original PDF of the MS-1 to equalization@dra.nh.gov.

Even though this report is titled as "MS-1" for Municipal Services, the data contained therein is actually reviewed by the staff of the Equalization Bureau. The submission goes directly to Natalie Duffy, Municipal Accounts Auditor.

- E-mail the signature page of the MS-1 to equalization@dra.nh.gov. OR check the oath box on page 1 of the MS-1.

By checking the box, the assessing officials are swearing under penalties of perjury that they have examined the information contained in the form and that to the best of their belief, it is complete and accurate.

Can I just scan the form and send it in?

- **MS-1 Report: No!** The MS-1 report that is sent to EQ must be a PDF. The format of the PDF allows your data to be collected electronically and input into DRA electronic equalization and tax rate setting software. If you only scan/fax this report, you will be contacted for the original PDF.
- **Signature Page: Yes!** If the box for the oath on page 1 under the “Municipal Officials” is not checked, then the preparer will also need to be sure that the certification section of the signature page is signed by all parties; scanned and then e-mailed to equalization@dra.nh.gov.

Can I upload the MS- the Municipal Tax Rate Setting Portal (MTSP)?

In addition to e-mailing the original form to equalization@dra.nh.gov, you may upload a copy of the MS-1 to the Municipal Tax Rate Setting Portal if you wish to keep a copy of the MS-1 with your other municipal forms.

Uploaded documents are permanent records so it is important that you upload only the final version of your MS-1. If you believe you will be making revisions and filing a “Revised” MS-1, wait to upload the final MS-1 to the MTRSP.

What happens to the MS-1 once it is submitted?

It is reviewed by Equalization Bureau staff, Natalie Duffy and Cindy Paige. If they have any questions, they will contact the municipality. Once the Equalization staff has completed the review of the MS-1, it will be forwarded to the Municipal Services Bureau for tax rate setting. The equalization staff makes every effort to review the MS-1 as quickly as possible in order to limit any delays in the tax rate setting process. The MS-1s are reviewed on a first come, first serve basis.

No tax rate will be set until a completed MS-1 report has been filed and reviewed.

If I have a question on the MS-1 that was not covered in the FAQs, who do I contact?

If the municipality has any questions regarding the MS-1, they should contact Natalie Duffy at 230-5957 or e-mail equalization@dra.nh.gov.

If I have any questions regarding the Municipal Tax Rate Setting portal or other MS-forms, who should I contact?

- [Contact your Municipal Services Advisor.](#)