

NHTCA New Tax Collector Training Series

So now you are a Tax Collector...

Transitioning into Public Service

Cate De Vasto – Supervisor, Municipal Bureau – DRA



John T. Beardmore, Commissioner

109 Pleasant Street, Concord, NH 03301

603-230-5000

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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.) for independent verification.

What we will cover today...

- ▶ Succession Overview
- ▶ After Election or Appointment
- ▶ Notifications
- ▶ Audit Requirements
- ▶ Bonding
- ▶ Recommittal Warrants
- ▶ Delegation of Deposit Authority
- ▶ Permissions



So now you are a Tax Collector...

- ▶ Congratulations!
- ▶ History
- ▶ Demographics



Now what?

▶ After Election or Appointment

- Take your oath
 - New Hampshire Constitution, Part 2, Article 84
- From?
 - Town clerk;
 - The moderator;
 - A justice of the peace; or,
 - One of the selectmen.
- When?
 - After results are declared?
 - After the recount request period has expired?
 - After a recount?



Communicate & Network!

▶ Contact Update

- DRA
 - Municipal Agent
 - MTRSP Portal Administrator
- NHTCA
- M



Tax Collectors and the DRA

- ▶ Laws
- ▶ Support



Tax Collectors and the NHTCA

- ▶ Education
- ▶ Support
- ▶ NETWORKING



Your co-workers

- ▶ Treasurer
- ▶ Management
- ▶ Finance Officials
- ▶ Assessor
- ▶ Cooperation



Your Software Vendor

- ▶ Good source of information



Your Auditor

- ▶ Audit required



MS-61

- ▶ From prior
- ▶ Do one immediately



NHTCA New Tax Collector Training Series

So now you are a Tax Collector...

Municipal Government Primer

Jamie Dow – Municipal Advisor – DRA



John T. Beardmore, Commissioner

109 Pleasant Street, Concord, NH 03301

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New Tax Collector's Training

- ▶ What we will cover
 - Government in New Hampshire
 - Review of Town Officials
 - Forms of Government in New Hampshire



What is the Purpose of Local Government?

- ▶ Protection
 - Police
 - Fire
 - EMT
- ▶ Education
- ▶ Infrastructure
 - Roads & Bridges
 - Sewer
 - Water
- ▶ Parks and Recreation
- ▶ Library
- ▶ Cemeteries



How are these Services Provided?

- ▶ Individual Local Officials
 - Treasurer
 - Town Clerk or City Clerk
 - Tax Collector



How else are these Services Provided?

- ▶ Groups of Local Officials
 - Board of Selectmen, Town Council, City Manager or Mayor
 - School Board
 - Cemetery or Library Trustees
 - Sewer or Water Commissioners
 - Budget Committees



Determination of Services

- ▶ Legislature
 - Creation of State Statutes
- ▶ Town Meeting / Elections
 - Legislative Body



Individual Offices

- ▶ Established through Legislation
- ▶ Compatibility of Offices is a factor



Selectmen

- ▶ Manager of Prudential Affairs
- ▶ May Act as Assessor
- ▶ Financial Responsibility
- ▶ Mandated to Maintain Internal Controls and develop Policies & Procedures



Tax Collector

- ▶ Collects Amount Committed by Selectmen
- ▶ Keeps Fair and Accurate Accounts
- ▶ Remits all Monies Collected to the Treasurer
- ▶ Appoints a Depute Tax Collector



Treasurer

- ▶ Custodian of Town Funds
\$\$\$\$
- ▶ Invests Town Funds
- ▶ Disperses funds only on the order of the Town Selectmen



Town Clerk

- ▶ Keeps Records of Town Meeting
- ▶ Custodian of Town Records
- ▶ Collects Various Fees
 - Issues Vital Records & Dog Licenses



Budget Committee

- ▶ Recommends Town Appropriations
- ▶ Formulates Budget for Presentation at Town Meeting



Trustees

- ▶ Trustees of Trust Funds
 - Responsible for Trust Funds and Investment Policies
- ▶ Library Trustees
- ▶ Cemetery Trustees



Public Works Commissioners

- ▶ Sewer
- ▶ Water
 - Both have broad authority over their administrative area, similar to that of Selectmen
- ▶ Highway Agents
- ▶ Electric and Natural Gas



Conservation Commission

- ▶ Responsible for Proper Utilization and Protection of Natural Resources and Watersheds



Auditor

- ▶ Examines Municipal Accounts
 - Locally Elected or
 - CPA Firm



The Three C's

- ▶ Cooperation
- ▶ Communication
- ▶ Chocolate!



NHTCA New Tax Collector Training Series

So now you are a Tax Collector...

Tax Collector Duties

Michelle Clark – Municipal Advisor – DRA



John T. Beardmore, Commissioner

109 Pleasant Street, Concord, NH 03301

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This presentation...

- ▶ Tax Collector Duties
- ▶ Deputies
- ▶ Reporting
- ▶ Annual Audit Requirements



Tax Collector Duties

▶ **RSA § 41:35**

- ▶ Keep fair and accurate accounts
- ▶ Remit collections in a timely manner
 - ▶ At least weekly
 - ▶ Daily, if receipts total \$1500 or more pursuant to RSA § 41:29, VI



Tax Collector Duties (continued)

- ▶ **Report (and be accountable) to the treasurer, selectmen, town auditors and the DRA**
- ▶ “...Submit... tax books and lists to the treasurer and selectmen for inspection and computation when requested...”



Tax Collector Duties (continued)

- ▶ **Have stated business hours**
 - ▶ At the usual place of business at least one day each month for *at least 2 hours* continuously
 - ▶ The time and place shall be printed upon the tax bills



Tax Collector Duties (continued)

- ▶ **File annual reports**
 - ▶ MS-61
 - ▶ Itemized list of the uncollected taxes at the end of the fiscal year.
- ▶ **Utilize computerized accounting systems/programs.**
 - ▶ The commissioner of revenue administration shall adopt rules, pursuant to RSA 541-A, relative to the use of such equipment and the form for such accounts.



Deputies

- ▶ **Pursuant to RSA § 41:38, the tax collector *shall* appoint a deputy**
 - With the approval of the selectmen
 - May be removed at the pleasure of the tax collector
 - Performs such duties as are assigned by the tax collector
 - The deputy tax collector shall serve during any incapacity of the tax collector.
 - Shall possess the powers, perform the duties and be paid, as the selectmen or town meeting shall decide.



Reporting

- ▶ Uncollected and Unredeemed Taxes
 - To BOS if they request in writing
- ▶ 91-A Requests
- ▶ Annual Town Report



Reporting to the DRA

- ▶ MS-61
- ▶ Half Percent Verification
- ▶ MS-123, Town Report (If TC/TC)
- ▶ RSA § 76:10, II copies of:
 - ▶ All issues of property tax bills;
 - ▶ Any supplemental bills;
 - ▶ The signed tax warrant; and,
 - ▶ If separate from the tax warrant, the summary page.



Audit Requirements

- ▶ Pursuant to RSA 41:36, when there is a change in personnel for tax collector, the selectmen shall have an audit done promptly of the accounts and shall make and commit to the successor new tax warrants allowing for the collection taxes.
- ▶ RSA § 41:31-a through 41:31-d Annual Audit required
 - Hire CPA (required with over \$500,000 federal assistance)
 - Elect one or more auditors
 - Population under 750 can petition to waive annual audit with alternative plan



Resources

- ▶ DRA Website

(<http://www.revenue.nh.gov/mun-prop/mtrsp/index.htm>)

- ▶ Municipal advisor

- ▶ For Technical Issues with MTRSP

- Axiomatic Help line: (603) 413-4978
x103



NHTCA New Tax Collector Training Series

Government Accounting 101 - Overview

Lee-Ann Urquhart, Municipal Advisor - DRA



John T. Beardmore, Commissioner
109 Pleasant Street, Concord, NH 03301
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What we will cover today...

- ▶ Accounting Basis
- ▶ Chart of Accounts
- ▶ Fund Based Accounting
- ▶ Fund Categories
- ▶ Fund Balance & Retention



Accounting Basis

- ▶ **Basis of Governmental Accounting - Modified Accrual**
 - Revenue recognition in the accounting period in which it becomes **available** and measurable
 - Expenditures are recognized in the period in which the fund liability is incurred.
- ▶ **Accrual Basis in Governmental Accounting**
 - Revenue recognition in the accounting period in which it is **earned** and becomes measurable
 - Expenses, rather than expenditures, are recognized in the period incurred



Chart of Accounts

- ▶ REV 1700 for towns and cities
- ▶ REV 2200 for counties
- ▶ REV 1100 for schools
- ▶ REV 2000 for village districts
- ▶ Available at the DRA Website



Governmental Fund Based Accounting

- ▶ State and local governments organize their accounting records into funds
- ▶ Each fund is considered a separate entity with a separate set of self balancing accounts and financial statements.
- ▶ For example, capital construction may be accounted for in one fund and operational programs in another.



Fund Categories

▶ **Governmental funds**

- Most typical - the general fund, special revenue funds, debt service funds, capital project funds and permanent funds.

▶ **Proprietary Funds**

- Activities similar the private sector, enterprise funds and internal service funds.

▶ **Fiduciary Funds**

- Assets held in a trustee capacity or as an agent, pension funds, investment trust funds, private-purpose trust funds and agency funds



Fund Balance

- ▶ **Nonspendable fund balance**
- ▶ **Restricted fund balance**
- ▶ **Committed fund balance**
- ▶ **Assigned fund balance**
- ▶ **Unassigned fund balance**



Fund Balance Retention

- ▶ **Undesignated Fund Balance (UFB)**
 - UFB can be used to lower the tax rate
 - GFOA recommended retention of no less than two months of regular general fund operating revenues or regular general fund operating expenditures



NHTCA New Tax Collector Training Series

Government Accounting 101 - Internal Controls

Stephanie Derosier, Municipal Advisor - DRA



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What we will cover today...

- ▶ Internal Controls
- ▶ Workplace Safety



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Tax Rate Setting Process

Cate De Vasto - Supervisor, Municipal Bureau



John T. Beardmore, Commissioner
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NHTCA New Tax Collector Training Series

Form MS-61

Dawn Enwright - NHTCA, Education Committee - Chair



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MS-61 FORM



Special Form Functionality

- ▶ Automated math
- ▶ Automated headers
- ▶ Inserting additional account code lines
- ▶ Electronic submission





New Hampshire
Department of
Revenue Administration

2015
MS-61

Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Municipality: County: Report Year:

PREPARER'S INFORMATION ?

First Name Last Name
Street No. Street Name Phone Number
Email (optional)



Uncollected Taxes – Beginning of Year

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: <input type="text"/>	Year: <input type="text"/>	Year: <input type="text"/>	
Property Taxes	3110					
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance [?]						
Other Tax or Charges Credit Balance [?]						

Taxes Committed This Year

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies		
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
- <input type="text"/>					
<input type="button" value="Add Line"/>					

Overpayment Refunds

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
- <input type="text"/>					
<input type="button" value="Add Line"/>					
Interest and Penalties on Delinquent Taxes	3190				
Interest and Penalties on Resident Taxes	3190				

Total Debits					
---------------------	--	--	--	--	--



- ▶ Additional Account Codes Functionality
- ▶ Page 2
 - Taxes Committed this Year
 - Overpayment Refunds

Taxes Committed This Year	Account	Levy for Year of this Report		Prior Levies	
Property Taxes	3110	<input type="text"/>	<input type="text"/>		
Resident Taxes	3180	<input type="text"/>	<input type="text"/>		
Land Use Change Taxes	3120	<input type="text"/>	<input type="text"/>		
Yield Taxes	3185	<input type="text"/>	<input type="text"/>		
Excavation Tax	3187	<input type="text"/>	<input type="text"/>		
Other Taxes	3189	<input type="text"/>	<input type="text"/>		
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
<input type="button" value="Add Line"/>					

Overpayment Refunds	Account	Levy for Year of this Report		Prior Levies	
Property Taxes	3110	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Resident Taxes	3180	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Land Use Change Taxes	3120	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Yield Taxes	3185	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Excavation Tax	3187	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>





New Hampshire
Department of
Revenue Administration

2015
MS-61

Remitted to
Treasurer

Abatements
made

Credits				
Remitted to Treasurer	Levy for Year of this Report		Prior Levies	
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Interest (Include Lien Conversion)				
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
-				
Add Line				
Discounts Allowed				
Abatements Made	Levy for Year of this Report		Prior Levies	
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				





New Hampshire
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2015
MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report		Prior Levies	
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ⁷				
Other Tax or Charges Credit Balance ⁷				
Total Credits				

Uncollected taxes-end of year #1080





New Hampshire
Department of
Revenue Administration

2015
MS-61

Summary of
debts



Summary of Debts				
	Last Year's Levy	Prior Levies (Please Specify Years)		
	Year: <input type="text"/>	Year: <input type="text"/>	Year: <input type="text"/>	Year: <input type="text"/>
Unredeemed Liens Balance - Beginning of Year	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Liens Executed During Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Interest & Costs Collected (After Lien Execution)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
- <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Line	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debts	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Summary of
credits



Summary of Credits				
	Last Year's Levy	Prior Levies		
Redemptions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
- <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Line	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Interest & Costs Collected (After Lien Execution) #3190	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
- <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Add Line	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Abatements of Unredeemed Liens	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Liens Deeded to Municipality	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Unredeemed Liens Balance - End of Year #1110	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Credits	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>





New Hampshire
Department of
Revenue Administration

2015
MS-61

Preparers
certification



1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Date

Cate

De Vasto

Jun 25, 2015

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlameau: shelly.gerlameau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature and Title

Submission
& print



Adding Account Codes

- ▶ Additional Account Codes can be added to some sections of the forms
- ▶ Page 2
 - Taxes Committed this Year
 - Overpayment Refunds
- ▶ Page 3
 - Remitted to Treasurer
 - Abatements Made
- ▶ Page 5
 - Summary of Debits
 - Summary of Credits



Adding Account Codes

Taxes Committed This Year	Account	Levy for Year of this Report		Prior Levies
Property Taxes	3110	<input type="text"/>	<input type="text"/>	
Resident Taxes	3180	<input type="text"/>	<input type="text"/>	
Land Use Change Taxes	3120	<input type="text"/>	<input type="text"/>	
Yield Taxes	3185	<input type="text"/>	<input type="text"/>	
Excavation Tax	3187	<input type="text"/>	<input type="text"/>	
Other Taxes	3189	<input type="text"/>	<input type="text"/>	
<input type="text" value="-"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
<input type="button" value="Add Line"/>				

How to add an account line

Remove Line

Account Explanation

Account Code

- Property Tax unpaid from last yr 3110 5,000 5,000

Add Line

Add Account Line

Value 1

Value 2



Submission

- ▶ Electronic submission of data to eliminate data entry
- ▶ Print and upload signed copy of form to comply with law



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Preparer's First Name

Cate

Preparer's Last Name

De Vasto

Date

Jun 25, 2015

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Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- *Michelle Clark: michelle.clark@dra.nh.gov*
- *Jamie Dow: jamie.dow@dra.nh.gov*
- *Shelley Gerlarneau: shelley.gerlarneau@dra.nh.gov*
- *Stephanie Derosier: stephanie.derosier@dra.nh.gov*

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Preparer's Signature and Title



Compose Mail - dlsalzer@gmail.com - Gmail - Mozilla Firefox

https://mail.google.com/mail/u/0/?ui=2&view=bt&ver=1no6pwc86k9l#cmid%253D1

Form Returned: MS-61.pdf

Recipients 

Form Returned: MS-61.pdf

Form Returned: MS-61.pdf

The attached file is the filled-out form. Please open it to review the data.

Send the email to your Municipal Services Advisor

- Jamie Dow: jamie.dow@dra.nh.gov
- Stephanie Derosier: sderosier@dra.nh.gov
- Michelle Clark: michelle.clark@dra.nh.gov
- Lee- Ann Urquhart: : lee-ann.urquhart@dra.nh.gov

MS-61.pdf (2,334K)

Send  Plain text 



Submit

- ▶ Thoroughly review information
- ▶ Print form
- ▶ Sign
- ▶ Scan
- ▶ Upload to MTRSP



Uploading

Budget Forms | Financial Forms | Administrative Forms | Other Documents

Show 25 entries Search:

Document	Due Date	Status	Submitted Date	Approval Date	Go To	Notes
Audit Waiver Request (MS-60W)	11/15/2014				Upload Attachment	
Auditor Option & Schedule (MS-60A)	1/10/2015				Upload Attachment	
Financial Report of the Budget (MS-535)	4/1/2015				Upload Attachment	
Report of Common Trust Fund Investments (MS-10)	3/1/2015				Upload Attachment	
Report of Trust and Capital Reserve Funds (MS-9)	3/1/2015				Upload Attachment	
Revised Estimated Revenues (MS-434)	9/1/2015					
Tax Collector's Report (MS-61)	3/1/2015				Upload Attachment	
Total Assessed Value (MS-1)	9/1/2015				Upload Attachment	



QUESTIONS?



NHTCA New Tax Collector Training Series

What Now?

Part 1 - Tax Collection

Dawn Enwright, CTC –NHTCA Education Committee – Chair

Diane Trippett, CTC – NHTCA Education Committee – Past Chair



John T. Beardmore, Commissioner

109 Pleasant Street, Concord, NH 03301

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“Tax Collection” will cover...

▶ Property Tax Collection... By the Book

- Warrants & Billing
- Forms of Payment
- Collections
- Other Taxes
 - Land Use Change Tax (LUCT)
 - Current Use (CURP)
 - Yield Taxes
 - Timber Tax
 - Doomage
 - Excavation Tax
 - Gravel Tax
- Miscellaneous
 - Resident Taxes – 80:1, 1-a
 - Betterment Assessments
 - Jeopardy Assessments
 - Distraint 80:2
 - Relocation of Buildings 80:2-a
 - Utilities – Past Due Collections



Property Tax Collection... By the Book

- ▶ RSA Chapter 80 – Collection of Taxes
 - RSA 80:4 - Powers of the Collector
 - “...the powers vested in constables in the service of civil process...”
 - Continues until “...all the taxes in his list are collected...”
 - Any reports by the commissioner pursuant to RSA 21-J:11-a shall not affect the authority of the collector to issue tax bills and to exercise all powers contained in this chapter for the collection of taxes.



Property Tax Collection... By the Book

- ▶ RSA 80:49 - Liability of the Collector
 - No person to whom any list of taxes shall be committed shall be liable to any suit by reason of any irregularity or illegality of the proceedings of the town or of the selectmen, nor for any cause whatever except his own official misconduct.



Property Tax Collection... By the Book

- ▶ RSA § 80:52-a - Prepayments
 - Must be authorized by vote at town meeting, or by a policy adopted by the governing body
 - No more than two years in advance of due date
 - Remit to Town Treasurer under RSA § 41:35
 - No interest accrues or is due to taxpayer, if rebated or refunded



Property Tax Collection... By the Book

- ▶ RSA § 80:52 - Discounts
 - Must be authorized by vote of Annual Meeting
 - Vote must include limits of discount (time period and amounts)
 - Primarily utilized to speed collection rates, a careful cost-benefit analysis is recommended & an “allowance for discounts” contra account should be included in the budgeting process



Property Tax Collection... By the Book

- ▶ **RSA 80:5 – Notice to Persons**
- ▶ **RSA 80:6 – Notice to Corporations**
 - Tax Bill, Installment, Levy, Notice...
 - The collector shall give notice of such tax to every person taxed...
 - The collector shall give the same notice, in writing, of all taxes assessed against any corporation...
 - Thirty days notice



Property Tax Collection... By the Book

- ▶ RSA 80:55 – Timely Mailing
 - ▶ Receipt of Payments
 - Postmark
 - If postmark illegible...
 - Sender’s “competent evidence” for mail date on or before due date with remittance within 30 days of notice of non-receipt
 - USPS record of registered mail, certified mail, or certificate of mailing = Competent Evidence



Property Tax Collection... By the Book

- ▶ RSA 80:55 – Timely Mailing
 - ▶ Receipt of Payments
 - **Due Dates on a Saturday, Sunday or Legal Holiday**
 - The filing shall be considered timely if performed on the next business day
 - **Exception**
 - The provisions of this section shall not apply to payment or remittance for tax sales, the advertisement of tax sales, tax sale redemptions or payment of subsequent taxes thereon.



Property Tax Collection... By the Book

- ▶ RSA 80:57 – Refunds of Overpayments
 - ▶ “In excess of taxes levied and interest...”
 - **\$5 and over...**
 - Direct Selectmen to order Treasurer to issue refunds
 - **Under \$5**
 - Direct Selectmen to order Treasurer to issue refunds, **if requested in writing by taxpayer**



Property Tax Collection... By the Book

- ▶ **Forms of Payment**
- ▶ **RSA 80:52-b – Checks Tendered...**
 - ▶ **If found to be uncollectable**
 - **Deemed not paid**
 - **Subject to applicable tax delinquency penalties, protest and collection charges, including foreign bank fees**



Property Tax Collection... By the Book

▶ Forms of Payment

▶ RSA 80:52-c – Electronic Payment

- ▶ Credit Cards, debit cards, or other means of electronic transaction
- ▶ Must be approved by governing body
- ▶ Service charge allowed, if disclosed at time of billing.



Property Tax Collection... By the Book

- ▶ **Collections**
- ▶ **RSA 80:56 – Uncollectible Checks**
 - ▶ **Collection Fee \$25**
 - ▶ Taxes, permit fees, licenses, special assessments, water or sewer bills, or other municipal services
 - ▶ All protest, bank and legal fees
 - ▶ For use of the city or town



Property Tax Collection... By the Book

▶ Collections

▶ RSA 80:50 – Collection by Suit

- ▶ Dating back to 1881...

- ▶ Collection through courts

- ▶ Option if liens not perfected – loss of priority lien status



Other Taxes

- ▶ **Land Use Change Tax (LUCT)**
- ▶ **RSA 79A – Current Use**
 - In the public interest to encourage the preservation of open space
 - Once property taken out of Dating back to 1881...
- ▶ **Collection through courts**
- ▶ **Option if liens not perfected – loss of priority lien status**



Tax Responsibility RSA 79:1, II, (a)

- ▶ Types of Ownership (Taxpayers):
 - Landowners with timber rights on their own land.
(remember new definition: tenants-in-common)
 - Persons with deeded timber rights on land they previously owned and have registered claim w/ registry of deeds.
 - Persons purchasing timber on public lands; Federal, state, county, town, etc., or Utility Easements.



RSA 72-B – Excavation Tax (Cont'd.)

- ▶ RSA 72:13 was amended to state that: “Earth and the real property constituting the area from which earth is being excavated shall be taxed exclusively under RSA 72-B.”
- ▶ Mines and dimension stone quarries are subject to regulation under RSA 12-E which is regulated by the New Hampshire Department of Resources and Economic Development (DRED).
- ▶ The Notice of Intent to Excavate (Form PA-38) is the official notice to the assessing officials that earth will be excavated (RSA 72-B:8).
- ▶ The Notice of Intent to Excavate creates a contingent lien on the property for the excavation tax due from the operation.



Form PA-38 Intent To Excavate

- ▶ Original Notice of Intent to Excavate (Form PA-38) RSA 72-B:8:
 - Excavation before the intent is signed by the assessing officials is a violation.
 - Excavation is limited to original volume estimate.
 - A separate Intent is required for each separate parcel.
 - Excavation of more than 1,000 cubic yards requires a \$100 administration fee for each PA-38 made payable to the State of NH.
 - Excavation certificate PA-40 posted on site when received.
 - Unlike timber, there are no extension requests for the operation. After March 31st a new PA-38 is required.



~~RSA 80:2-a. Relocation of Buildings or Structures.~~

- ▶ No building or structure that is taxed as real estate, except manufacturing housing constituting the stock-in-trade of a dealer in the business of selling manufactured housing, shall be moved from the location where it was last taxed unless the owner thereof shall produce & deliver to the person moving the same a receipted tax bill for the tax assessed as of April 1, a certificate from the tax collector of the city or the selectmen of the town that all property taxes owed have been paid in full, or a statement signed by a majority of the board of selectmen or assessors that the same may be relocated without the payment of the assessed taxes.
- ▶ The person or persons moving such building or structure shall hold the receipted tax bill, certificate, or statement from the tax collector or selectmen during the period of transit of the building or structure, and, upon arrival at its destination, deliver the same to the owner of the building or structure. Any person who fails to comply with the provisions of this section shall be guilty of a misdemeanor.



80:1, 1-a Resident Taxes

- ▶ Shall be payable on demand w/o previous notice.
- ▶ Any Town/City may authorize prepayment.
- ▶ Prepayments accepted any time from April 1 until tax assessed.
- ▶ Tax Collector shall receive the payment, issue a receipt and credit the amount paid toward the resident tax later assessed for the year.
- ▶ Each month, the tax collector SHALL submit a list of all prepayments to the assessing officials



NHTCA New Tax Collector Training Series

What Now? Part 2 - Liens

Dawn Enwright, CTC –NHTCA Education Committee – Chair

Diane Trippett, CTC – NHTCA Education Committee – Past Chair



John T. Beardmore, Commissioner
109 Pleasant Street, Concord, NH 03301
603-230-5000

Collection of Delinquent Taxes

Tax Liening/Deeding/Repurchase

RSA 80:54 Calendar Days.

- ▶ Whenever the word “day” or “days” is used in this or any other chapter of the RSA’s relating or appertaining to the collection of taxes, giving of notices, holding of distrained property or in making reports to a register of deeds, it shall be construed to mean calendar days and Sundays and holidays shall be included.



Interest.

- ▶ 1st half property tax 12% after July 1st or 30 days after mailing.
- ▶ 2nd half property tax 12% after December 1st or 30 days after mailing.
- ▶ Current Use Change Tax 18% 30 days after mailing.
- ▶ Excavation Tax 18% 30 days after mailing.
- ▶ Yield Tax 18% 30 days after mailing.
- ▶ Tax Liens 18% from date of lien.



RSA 76:11-b. Notice of Arrearage.

- ▶ The Tax Collector shall provide to the owner as of April 1 or current owner, if known, a summary of all uncollected and unredeemed taxes on the property. This summary may be included on or with the tax bill, or may be sent by separate mailing within 90 days of the due date of the final tax bill.



Doolan Case – Bankruptcy Note

- ▶ The following should be on your notice or included as a separate insert.
- ▶ **Please note:** If you are currently in bankruptcy and subject to the protections of the Automatic Stay provisions of Section 362(a) of the Bankruptcy Code, then the above language is hereby modified as follows:
 - ▶ By sending this notice, the Town is not attempting to collect any delinquent tax debt from property owner's in bankruptcy and the notice should not be interpreted as requiring payment. The notice is a requirement of New Hampshire law.
 - ▶ The Tax Collector of Town may not increase the rate of interest in cases where the Court has set such rate without seeking appropriate Bankruptcy Court approval.



Doolan Case – Bankruptcy Con't

- ▶ The provisions of federal bankruptcy law may affect the rights of the municipality under state law as long as the assessed property owner is in bankruptcy. A tax collector's deed cannot and will not be issued without appropriate Bankruptcy Court approval. A Tax Lien may be imposed, and the Town is required to give separate notice of that action.
- ▶ Please seek legal counsel if you have any questions concerning this bankruptcy section of the Notice of Delinquency and Unredeemed Tax Liens. The Tax Collector's Office cannot provide legal advice.



72:6 Real Estate. 80:86. Tax Lien on Real Estate.

- ▶ 72:6. All Real estate, whether improved or unimproved, shall be taxed except as otherwise provided.
- ▶ 80:86. Real estate of every kind levied upon under RSA 85 shall be subject to the real estate tax lien procedure, and the owner of such real estate shall have the right to redeem the real estate.



Taxes Subject to Lien Procedure

- ▶ Betterment/Special Assessments
- ▶ Current Use Change Taxes (LUCT)
- ▶ Excavation Taxes – (excavated materials)
- ▶ Property Taxes
- ▶ Resident Taxes
- ▶ Sewer Rents
- ▶ Water Rents
- ▶ Yield Taxes
- ▶ Inconsistent Use Penalty (for Conservation Restriction 79-B)
- ▶ Release or expiration of Easement (for Discretionary Easements 79-C)
- ▶ Release or expiration of Easement (for Discretionary Preservation Easements 79-D)
- ▶ Termination of Covenant (for Community Revitalization 79-E)
- ▶ Use Change Tax (for Farm Structures 79-F)



RSA 80:60. Notice of Lien.

- ▶ Collector shall give notice of impending lien.
 - At least 30 days prior to the execution of said lien.
 - Certified or registered mail return receipt requested to last known post office address of the current owner, if known, or the person against whom the tax was assessed.
- ▶ Notice shall:
 - State the name of the current owner, if known, or the person against whom the tax was assessed.
 - Description of the property as committed to the tax collector.
 - Date & time on which the last payment shall be accepted.
 - Amount of the tax, interest and costs to the date of execution.
- ▶ Return receipt shall be prima facie evidence that the collector has complied with the notice requirements of this section.



80:63. Right to Tax Lien.

- ▶ Except under the provisions of RSA 80:80, II-a, (transfer of tax lien) only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes.



80:61. Affidavit of Execution of Real Estate Tax Lien.

- ▶ An affidavit of the execution of the tax lien to the municipality, county or state shall be delivered to the municipality by the tax collector on the day following the last date for payment of taxes as stated in the notice given in RSA 80:60.
- ▶ The collector shall execute to the municipality, county or state only a 100% common and undivided interest in the property and no portion thereof shall be executed in severalty by metes and bounds; Provided, however, that where distinct interests in the property have been separately assessed, the tax lien shall be for 100% of the separate distinct interest upon which the taxes have not been paid.



RSA 80:64. Report of Tax Lien.

- ▶ Within 30 days after executing the tax lien.
 - Deliver or forward to the register of deeds a statement of the following facts:
 - Name of person taxed.
 - Description of the property as appeared on the tax list committed.
 - Total amount of each tax lien, including taxes, interest, fees and costs incident to the tax lien process.
 - Date and place of execution.
 - Certified under oath by the tax collector.



80:65. Notice by Lienholder to Mortgagee.

- The municipality, county or state as lienholder shall:
 - Identify and notify all persons holding mortgages upon such property recorded in the office of the register of deeds.
 - Within 45 days from the date of the execution of the lien.
 - May, if they determine mortgages exist, direct the collector to give such notice.
 - Notice shall contain:
 - Date of execution of the lien.
 - Name of the delinquent taxpayer.
 - Total amount of the lien and the amount of costs for identifying and notifying mortgagees.
 - Similar notice for subsequent payment.
 - It is recommended that the tax collector get a directive each year from the Selectmen directing them to research and/or notify mortgagees.



RSA 80:66. How Notice Shall be Given.

- ▶ Notice shall be in writing.
- ▶ Copy given to each mortgagee as recorded at the registry of deeds
 - In hand,
 - Left at his usual place of abode, or
 - Sent by certified mail, return receipt requested, or registered mail to his last known post-office address.



RSA 80:69. Redemption.

- ▶ Any person with a legal interest may redeem by paying or tendering to the collector:
 - Before a deed is given.
 - Amount of real estate lien, with interest @ 18% per annum upon the whole amount of the recorded lien.
 - From the date of execution to the time of payment in full.
 - Except in the case of partial payments in redemption.
 - Interest computed on the unpaid balance, together with redemption costs and costs for identifying and notifying mortgagees.



RSA 80:70. Notice of Redemption.

- ▶ When full redemption is made:
 - Tax Collector shall within 30 days notify the register of deeds.
 - Name of the person redeeming.
 - Date when redemption was made.
 - Date of the execution of the tax lien.
 - Brief description of the real estate in question
 - Name of the person or persons against whom the tax was levied.



RSA 80:71. Partial Payments in Redemption.

- ▶ Any person with a legal interest in real estate upon which a real estate tax lien has been executed may make partial payments in redemption
 - Tax Collector receives the partial payment and gives a receipt therefor.
 - Pay over such sums to the town treasurer.
 - If complete redemption is not made before a deed is given to the lienholder:
 - Tax Collector shall within 10 days direct the selectmen to issue an order upon the town treasurer to refund to the person making such partial payments or his heirs or assigns the sum so paid.
 - Selectmen shall promptly issue such order
 - If not issued within 30 days of the time the collector directs that the order be issued, the sum to be refunded shall draw interest at 6% per annum from the date the sum was directed to be paid to the date of actual payment.



RSA 80:76. Tax Deed.

- ▶ The collector, after 2 years from the execution of the real estate tax lien, shall execute to the lienholder a deed of the land subject to the real estate tax lien and not redeemed.
- ▶ Notwithstanding the provisions of paragraph I, the collector shall not execute a deed of the real estate to a municipality when the governing body of the municipality has notified the collector that it shall not accept the deed because acceptance would subject the municipality to potential liability as an owner of property under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, 42 U.S.C. section 9601 et seq., the Resource Conservation and Recovery Act, 42 U.S.C. section 6901 et seq.; RSA 147-A and 147-B, and any other federal or state environmental statute which imposes strict liability on owners for environmental impairment of the real estate involved.



RSA 80:76. Tax Deed Continued

- In addition to the circumstances described in paragraph II, the governing body of the municipality may refuse to accept a tax deed on behalf of the municipality, and may so notify the collector, whenever in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks, including obligations under real estate covenants or obligations to tenants, or for any other reason would be contrary to the public interest. Such a decision shall not be made solely for the benefit of a taxpayer.
- When a governing body has, under paragraph II or II-a, served notice upon the collector it shall not accept the deed, the tax lien shall remain in effect indefinitely, retaining its priority over other liens. The taxpayer's right of redemption as provided by RSA 80:69 shall likewise be extended indefinitely, with interest continuing to accrue as provided in that section.
- The tax lien may be enforced by the municipality by suit as provided under RSA 80:50, and through any remedy provided by law for the enforcement of other types of liens and attachments.
- If, at any time, in the judgment of the municipal governing body, the reasons for refusing the tax deed no longer apply, and the tax lien has not been satisfied, the governing body may instruct the collector to issue the tax deed, and the collector shall do so after giving the notices required by RSA 80:77 and 80:77-a.



RSA 80:77. Notice to Current Owner.

RSA 80:77-a. Notice to Mortgagee.

- ▶ At least 30 days prior to executing the deed:
 - Tax Collector shall notify the current owner of the property or his representative or executor.
 - By certified mail, return receipt requested.
 - Tax Collector shall notify each person holding a mortgage upon such property.
 - Any mortgagee whose mortgage was recorded in the office of the register of deeds at least 30 days prior to the mailing of the notice.
- ▶ Notice shall, at the minimum, contain:
 - Name of the delinquent taxpayer.
 - Description of the property subject to the tax lien.
 - Amount of the tax lien and the amount of tax collector's fee and expenses necessary for redemption.
 - Issue date of the tax lien deed.
 - Expiration date of the right of redemption.
 - Warning that the legal interest of the taxpayer and each mortgagee will be extinguished by the tax lien deed.



26U.S.C. 7425. Real Estate Subject to IRS Tax Liens

- ▶ Although property tax liens can take priority over federal tax liens (26 USC 6323 (b)(6), a tax deeded property will be subject to the lien (26 USC 7425 (a)(1), unless appropriate notice is provided to the Irs.
- ▶ The notice required must:
 - Be sent at least 25 days before the date of deeding
 - Be sent registered or certified mail to the District Director, marked for the attention of the “Special Procedures Staff”
 - Include your name and address
 - Include a copy of the IRS lien
 - Provide a detailed description of the property to be deeded
 - The date, time and place of the “sale” (notice of impending deeding should suffice)
 - The amount of the obligation due from the taxpayer
 - Even if notice is given, the IRS has a “redemption right” for 120 days after the deeding to claim the property by paying the purchase the amount paid and taking title



IRS = con't

- ▶ Contact information for the IRS is:
- ▶ IRS Advisory Group
- ▶ 380 Westminster Street
- ▶ 4th Floor
- ▶ Providence RI 02903
- ▶ Phone: 1-617-316-2608
- ▶ You can use this to send your notices or to check



RSA 80:78. Incontestability.

- ▶ No action, suit or other proceeding shall be brought to contest the validity of an execution of the real estate tax lien or any other collector's deed based thereon after 10 years from the date of record of the collector's deed.



RSA 80:89. Notice to Former Owner and Opportunity for Repurchase.

- ▶ At least 90 days prior to offering for sale:
 - Municipal governing body or its designee shall send notice by certified mail, address service requested, return receipt requested, to the last known post office address of the owner of the property at the time of the tax deed, if known, or to the person to whom the notice of impending tax deed was sent.
- ▶ Within 30 days after the notice, or if no such notice is received, at any time within 3 years after the date of recording the tax deed, any former owner of the property may give notice by certified mail, return receipt requested, of intent to repurchase the property from the municipality.
 - If all such \$ is not actually tendered within 15 days of such notice of intent to repurchase, the municipality may proceed.



80:89. Cont.

- ▶ Former owners' title upon repurchase shall be subject to any liens of record against the property as of the time of the tax deed as well as any leases, easements or other encumbrances as may have been granted or placed on the property by the municipality.
- ▶ Notice to repurchase may also be filed by the holder of any recorded mortgage interest in the property.
- ▶ Shall not be subject to the real estate transfer tax.
- ▶ The duty of the municipality to notify former owners and to distribute proceeds and the former owners' right of repurchase shall terminate 3 years after the date of recording of the deed.



RSA 80:88. Distribution of Proceeds from the Sale of Tax-Deeded Property.

- ▶ Municipality's recovery of proceeds acquired by tax deed shall be limited to back taxes, interest, costs and penalty (RSA 80:90 definition next)
- ▶ If there are excess proceeds:
 - Within 60 days of settlement the municipality shall file a bill of interpleader with the superior court for the county in which the property is located.
 - Names the owner or owners.
 - All persons having a recorded interest in the property.
 - Paying to the court all amounts over and above those entitled to be retained.
- ▶ Court shall issue such orders of notice as are necessary and shall make such disposition of funds as it finds appropriate.
- ▶ No interpleader filed if:
 - At the time of the tax deed execution there are no record lienholders and only one record owner or joint owners.
 - Such former owner/owners are easily identified and located.
 - Excess proceeds shall be paid to such owner/owners.



RSA 80:90. Definitions.

- ▶ For the purposes of RSA 80:88 and 80:89, the phrase “back taxes, interest, costs and penalty” shall include all of the following
 - All taxes assessed but unpaid as of the date of the tax deed, together with all taxes which would thereafter otherwise have been assessed against such property based on its valuation, but for its ownership by the municipality.
 - All statutory interest actually accrued on all back taxes as of the date of the tax deed, together with all statutory interest which would otherwise thereafter have accrued on all taxes listed in subparagraph (a), but for the property’s ownership by the municipality.
 - All Allowable statutory fees charged for notice and recording in connection with the tax collection process.



RSA 80:90 cont.

- ▶ All legal costs incurred by the municipality in connection with the property, including those connected with the municipality's sale or the former owner's repurchase.
- ▶ All incidental and consequential costs as are reasonably incurred or estimated to be incurred by the municipality in connection with its ownership and disposition of the property, including but not limited to insurance, maintenance, repairs or improvements, and marketing expenses.
- ▶ An additional penalty equal in amount to 15 percent of the assessed value of the property as of the date of the tax deed, adjusted by the equalization ratio as of the date of the assessment.
- ▶ Former owner shall mean any person in whom title to the property, or partial interest therein, was vested at the time of the tax deed, and shall include any heir, successor, or assign of any former owner, provided, however, that any person to whom a former owner has attempted to convey or assign any interest, lien or expectancy in the property subsequent to the date of the tax deed shall not be deemed a former owner.



RSA 80:91. Liability and Obligations Limited.

- If the Municipality has complied with RSA 80:88 and 80:89, it shall not have any liability whatsoever to any former owner or lienholder.
 - In connection with its management of the property.
 - Or for the amount of consideration received upon disposition of the property.
- After execution of the tax deed, the municipality may treat the property in all respects as the fee owner thereof without any accountability to the former owners
 - Including leasing or encumbering all or any portion of the property.
 - Except that the proceeds of any sale must be accounted for as provided in RSA 80:88.
- Nothing in this chapter shall obligate the municipality to dispose of property acquired by tax deed, except as provided in RSA 80:89.
- Nothing in RSA 80:88 or 80:89 shall be construed to preclude a municipality from granting more favorable terms to a former owner pursuant to RSA 80:80, VI.



TIME TO START ALL OVER AGAIN!



- ▶ Time to regroup, reorganize and get ready for the next round!

www.revenue.nh.gov

Monday, April 20, 2015

Individuals Businesses Tax Professionals Local Government Researchers

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Welcome
To the New Hampshire Department of Revenue Administration's new website.

Reminder Tool
Due by April 15th
INTEREST and DIVIDENDS
TAX ESTIMATES

How Do I ?

- Register a business in NH?
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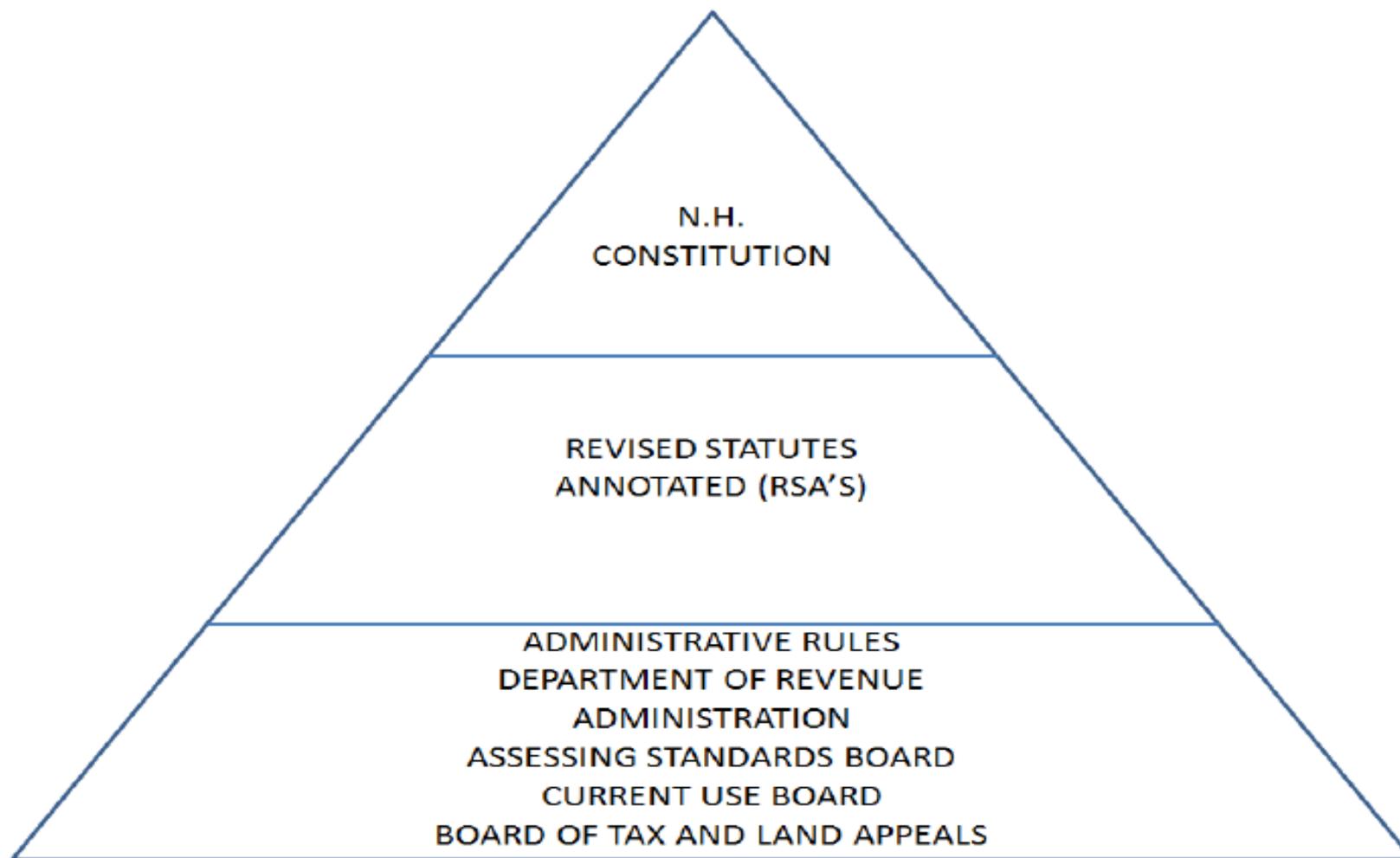
more How Do I

Welcome
New Hampshire Department of Revenue Administration
The mission of the Department of Revenue Administration is to fairly and efficiently administer the tax laws of the State of New Hampshire, collecting the proper amount of taxes due, incurring the least cost to the taxpayers, in a manner that merits the highest degree of public confidence in our integrity. Further, we will provide prompt and constructive assistance to the municipal units of government in matters of budget, finance, and the appraisal of real estate.

Announcements and Notices



Laws & Rules



Department of Revenue Administration

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Laws and Rules

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The New Hampshire Department of Revenue Administration is responsible for administering and enforcing a variety of laws. To implement those laws in accordance with enabling statutes, the Department has adopted a number of administrative rules, listed below.

- ❖ [Proposed Department Rules](#)
- ❖ [Court Decisions](#)

Administrative

Statute	Rule
RSA 21-J Department of Revenue Administration	Rev 100 Organizational Rules
RSA 21-J:3,XXI Electronic Funds Transfer	Rev 2500 Electronic Funds Transfer
RSA 21-J:13 Rulemaking Authority	Rev 2900 Administration, Returns and Taxpayer Records
RSA 21-J:14 Confidentiality of Department Records	
RSA 71-C Tax Expenditure and Potential Liability Reports	
RSA 541-A Administrative Procedures Act	Rev 200 Procedural Rules

Business and Individual Taxes

Statute	Rule
RSA 77 Interest and Dividends Tax (Taxation of Incomes)	Rev 900 Interest and Dividends Tax Rev 3100 Gambling Winnings Tax (Repealed)



Property Tax Provisions

Statute	Rule
RSA 72 Persons and Property Liable to Taxation	Rev 400 Credits and Exemptions from Property Taxes
RSA 198:56 Low & Moderate Income Homeowners Property Tax Relief RSA 198:57 Low & Moderate Income Homeowners Property tax Relief	Rev 1200 Low & Moderate Income Homeowners Property Tax Relief
RSA 72-B Excavation Tax	Rev 500 Excavation Tax and Tax of Excavation Area
RSA 74 Annual Inventory of Polls and Taxable Property	
RSA 75 Appraisal of Taxable Property	Rev 600 Property Appraisal Rev 2800 Equalization of Assessment for Each Town, City and Unincorporated Place within the State
RSA 76 Apportionment, Assessment and Abatement of Taxes	
RSA 78-B Real Estate Transfer Tax	Rev 800 Real Estate Transfer Tax
RSA 79 Timber Tax	Rev 3400 Taxation of Wood or Timber Cut
RSA 79-B Conservation Restriction Assessment	Rev 1800 Conservation Restriction Assessment
RSA 82 Taxation of Railroads	Rev 1500 Railroad and Private Rail Car Company Taxation
RSA 83-F Utility Property Tax	Rev 1400 Utility Property Tax
RSA 478:17-g Land and Community Heritage Investment Program (L-CHIP)	Rev 3000 Land and Community Heritage Investment Program (L-CHIP)



Municipal Law Provisions

Statute	Rule
RSA 32 Municipal Budget Law	Rev 1100 Financial Accounting for Local Educational Agencies Rev 1700 Financial Accounting for Cities and Towns
RSA 52 Village Districts	Rev 2000 Financial Accounting for Village Districts
Title II: Counties	Rev 2200 Financial Accounting for Counties
Title III: Towns, Cities, Village Districts and Unincorporated Places	Rev 1900 Municipal Matters

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Administratively Attached Boards

Statute	Rule
RSA 21-J:14-a Assessing Standards Board RSA 21-J:14-b Assessing Standards Board (powers and duties)	Asb 100-300
RSA 21-J:14-c Equalization Standards Board (Repealed) RSA 21-J:14-d Equalization Standards Board (Repealed)	Rev 2800 Equalization of Assessment for Each Town, City and Unincorporated Place within the State Esb 100-200
RSA 79-A Current Use Board	Cub 100-300

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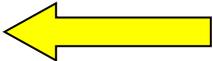
Technical Information Releases (TIRs) and Declaratory Rulings

A Technical Information Release (TIR) is designed to provide immediate information of changes in tax laws administered by the New Hampshire Department of Revenue Administration for the policy positions of the Department as a service to taxpayers and practitioners. A TIR 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 (ie., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.)

Declaratory Rulings, petitioned pursuant to NH Code of Administrative Rules Rev 209.02, concern a proposed, specific transaction and are issued directly to the petitioners with respect to the particular transactions and facts discussed within the ruling. Each ruling represents a holding of the Department on those transactions and facts for those petitioners only. These rulings may not be relied upon by other taxpayers. Rulings published here have been redacted to omit reference to specific petitioner names and are intended for use as guidance and have no binding authority on the Department.

♦ [Technical Information Releases](#)

♦ [Declaratory Rulings](#)

2014 TIR Number	Description of Technical Information Release
<u>2014-012</u>	Business Enterprise Tax Filing Threshold Adjustment
<u>2014-011</u>	New Tobacco "C" Stamp for Non-Participating Manufacturer Cigarettes
<u>2014-010</u>	Discontinued Acceptance of Prior Versions of Real Estate Transfer Tax Forms Beginning January 1, 2015
<u>2014-009</u>	Allowing Average Value of Scholarships for 2015 Education Tax Credit Program Year
<u>2014-008</u>	Senate Bill 369 - Medicaid Enhancement Tax (RSA Chp. 84-A) Changes
<u>2014-007</u>	New Hampshire 2014 Municipal and Property Law Changes 
<u>2014-006</u>	Senate Bill 243 - Tobacco Tax (RSA Chp. 78) Changes
<u>2014-005</u>	Senate Bill 243 - Clarifies the Increase in Business Enterprise Tax Credit Carryforward
<u>2014-004</u>	New Hampshire 2014 Legislative Session in Review 



Director
Stephan Hamilton



Municipal

The Municipal and Property Division establishes and approves municipal, school, county, state and village district tax rates. Provides technical assistance relative to taxation and finance to the over 500 political subdivisions of the state and provides general supervision over municipal tax collectors.

Other services performed include:

- ❖ Prescribing a uniform chart of accounts for all municipalities;
- ❖ Establishing a standard technical assistance manual for use by municipalities;
- ❖ Reviewing trustees reports of trust funds in conjunction with the Department of Justice Charitable Trust Unit;
- ❖ Conducting workshops and seminars for municipal officials, including selectmen, budget committees, trustees of trust funds, tax collectors, and school officials.

Property

The Municipal and Property Division also oversees the Assessment Review and Equalization bureaus and has the responsibility of:

- ❖ Monitoring revaluations and revaluation contracts
- ❖ Timber and Gravel Excavation Assistance
- ❖ Assessing Standards, Current Use, and Equalization Standards Boards administrative assistance



- New Hampshire is not the only state to tax timber – 16 states have some form of severance tax.
- Timber is “released from the general property tax” – RSA 79:2.
- Timber is assessed in the same manner as other real estate – at market value - at the time of cutting.
- “Yield Tax” = 10% of stumpage value (value of timber standing on the stump) – RSA 79:3.
- The Notice of Intent to Cut Wood or Timber (Form PA-7) is the official notice to the assessing officials that timber will be cut – RSA 79:10. (It provides an estimate of the expected volume of wood to be cut).
- The Notice of Intent to Cut creates a contingent lien on the property for the Yield Tax due from the cutting operation – RSA 79:6 (unless a bond or other security has been received).



IMPORTANT OWNER DEFINITION CHANGES

TENANTS-IN-COMMON

“For purposes of RSA 79:10, I(a), any one or more of tenants-in-common may sign an intent to cut. Provided, however, that non-signing tenants-in-common shall have been notified by certified mail by the applicant of the intent to cut at least 30 days prior to cutting and that a bond or surety is filed to secure payment of the yield tax if any tenant-in-common does not sign or give a power of attorney to sign a notice of intent to cut.” (Emphasis added).



Rev 3401.05 “Extension” means written notification to the municipal assessing officials by the owner, no later than March 31, that the cutting operation will extend beyond April 1.

Rev 3401.06 “High grade spruce/fir” means tree length spruce or fir that is sold to sawmills as sawlogs and does not include spruce or fir that is sold as pulpwood to pulpmills or pulp yards.

Rev 3401.07 “MBF” means the number of board feet of saw logs expressed in thousands or a fraction thereof.

Rev 3401.08 “Municipal assessing officials” means those charged by law with the duty of assessing taxes for a municipality where the property is located as:

- (a) Governing body of a municipality;
- (b) Board of assessors or selectmen of a municipality; or
- (c) County commissioners of an unincorporated place.



Rev 3401.11 “Owner” continued:

- (c) A previous owner who retains timber rights to land and who registers their claim with the registry of deeds;
- (d) Any person who has purchased stumpage and cutting rights on public lands; or
- (e) Any person clearing or maintaining rights-of-way that sells or agrees to sell the wood or timber.

Rev 3401.12 “Pallet, tie” means all sawlogs listed on mill scale slips as either pallet, tie, or box grades.

Rev 3401.13 “Public lands” means land owned by:

- (a) The federal government;
- (b) The state government;
- (c) Cities;
- (d) Towns;



Form PA-7 Intent To Cut Wood

- ▶ Original Notice of Intent to Cut Wood or Timber (Form PA-7)
RSA 79:10, I, (a):
 - Starting a cutting operation before the intent is signed by assessing officials is a violation.
 - Cutting is limited to original volume estimate.
- ▶ Supplemental Notice of Intent to Cut Wood or Timber RSA 79:10, I, (a):
 - Volume exceeding original volume estimate within the same tax year.
 - Same operation number assigned as the original PA-7.
 - Failure to file supplemental intent is a violation.



Exemptions From Intent to Cut and Yield Tax

Timber on all land ownership is taxable at 10% of stumpage value at the time of cutting, except the following:

- ▶ 10 MBF saw logs and 20 cords fuel wood (unlimited fuel wood for maple syrup production) for personal use by the owner. RSA 79:1 II,(b), (1) & (2).
- ▶ 10 MBF saw logs and 20 cords (or the equivalent in whole tree chips) of wood for land conversion purposes when all permits for the conversion have been received. RSA 79:1 II,(b), (5).



Form PA-7 Intent To Cut Wood Municipal Responsibilities

- ▶ 30 days to sign Intent to Cut or to notify owner *in writing* the reason Intent has not been signed (RSA 79:10, I ,(b)).
- ▶ May decline to sign Intent for *only* the following reasons:
 - Form improperly filled out (RSA 79:10).
 - Land is enrolled in the unproductive current use category that does not allow timber harvesting (RSA 79-A:2, XIII & Cub 305.02,(b)).
 - A timber tax bond is required but has not been posted (RSA 79:1, II, (a), (2), RSA 79:3-a & RSA 79:10-a).
 - All owners of record have not signed the Intent to Cut (RSA 79:1, II & 79:10, I, (a)).



Form PA-7 Intent To Cut Wood Municipal Responsibilities (Cont'd.)

- ▶ 30 days from receipt to notify owner of timber bond amount if applicable (RSA 79:10-a).
- ▶ Original signed intents are assigned an “operation” number by the municipality.
- ▶ Once signed, within 30 days, the assessing officials forward a copy to the DRA, the owner upon request, and the Tax Collector (RSA 79:10, I,(c)).
- ▶ Supplemental intents are processed in same manner using the “original” operation number assigned to the job. (The supplemental volume adds to the pending lien, or may require additional bonding).



Extension of Cut

RSA 79:10, II and RSA 79:11, II

- ▶ An extension of a cutting operation is allowed upon written request by the owner to the assessing officials no later than March 31st of the tax year.
- ▶ If no extension is requested, cutting must cease by March 31st and a new original Intent must be filed for the new tax year if cutting will continue.
- ▶ An extension allows the existing cutting operation to continue through June 30th.
- ▶ If the cutting will continue after June 30th, a new original Intent must be filed.



Tax Year April 1 through March 31

- March 31 Last day an Owner may request an Extension for a cutting operation. (A request in writing to the Selectmen by the Owner.)
- April 1 - 30 Time to send cordial reminder that Reports are due by May 15. (All Reports due, except those that have an extension.)
- May 15 Reports due (without report extension).
- May 16 Time to send stern letter requesting Reports no later than June 1.
- June 1 Reports due (No further extensions can be granted if request wasn't made prior to April 1.)
- June 2 Notify DRA Timber Tax Appraiser of late Reports. (Estimate of cut volume to be made for Doomage penalty purposes.)
- June 15 Assessing officials shall certify all cutting operations without an extension.
- June 30 A Timber Cut granted an extension must be completed.
- Aug 15 Extended operation Report due.
- Sept 15 Assessing officials shall certify all extended cutting operations.



Form PA-8 Report of Wood Cut

RSA 79:11

The Report of Wood Cut (Form PA-8) serves as the basis for determining the timber Yield Tax.

- ▶ Mailed to individual by DRA as indicated on Intent to Cut.
- ▶ Must be filed with the municipality within 60 days of completion of cut, or by May 15th (without an extension), whichever comes first.
- ▶ With an extension, the report must be filed no later than August 15th.
- ▶ Report required if no wood is cut.



Form PA-8 Report of Wood Cut

RSA 79:11 (Cont'd.)

- ▶ Property ownership changes - report must be filed by the “owner” as indicated on the intent.
- ▶ Reports must be signed by the owner and person responsible for the cut (logger/forester).
- ▶ Copies of the completed report are to be sent to the DRA.
- ▶ The DRA will provide the forest rangers (DRED) a copy.
- ▶ Special Assessment (RSA 79:11-a): May assess when completed or terminated when collection is in jeopardy.



Assessing Timber Value

RSA 79:1, III

Determining Factors of Value:

- ▶ Quality, location and size of sale as determined by assessing officials:
 - Quality - height, diameter, defect.
 - Location - access to public roads, physical geography.
 - Size - economy of scale.
 - Other factors which may affect value.
- ▶ Points to Consider:
 - Most probable price that would be paid.
 - Highest and best use.



Assessing Timber Value

RSA 79:1, III

Determining Factors of Value

- ▶ Points to Consider (continued)
 - Value before Forester administrative fees.
(Similar to a real estate commission)
 - Exposed to open market.
 - Incidental services received.
- ▶ Documentation to Support Value:
 - Contracts.
 - Comparative / Competitive bid results.
 - Road, building, maintenance costs.



Certification of Yield Taxes

Assessed RSA 79:19

- ▶ The assessing officials shall certify to the DRA the Yield (timber) Tax assessed (Form PA-9).
- ▶ The PA-9 is filled out and calculated manually by the municipality.
- ▶ The DRA has a Microsoft Excel spreadsheet called “Timber Tax Bill Worksheet” which is intended to assist the municipality in the calculation and certification of the Yield Taxes. The worksheet and instructions are available on the DRA website.



Property - Gravel

To request a *PA-39 Report of Excavation*, please call (603) 230-5969.

- ❖ [PA-38 Notice of Intent to Excavate](#) 
- ❖ [RSA 485-A:17 Environmental Services Alteration of Terrain Permits](#)
- ❖ [Department of Environmental Services Alteration of Terrain Program Information](#)
- ❖ [RSA 155:E Local Regulation of Earth Excavation](#)
- ❖ [Statutes \(RSAs\)](#)
- ❖ [Rules](#)



RSA 72-B – Excavation Tax

- ▶ RSA 72:13 Mines, Sand, Gravel, Loam, or Other Similar Substances was enacted in 1870. In summary: Real estate shall be taxed independently of any mines or ores contained therein until such mines or ores shall become a source of profit.
- ▶ In 1993 the State of New Hampshire Board of Tax and Land Appeals (BTLA) received a petition requesting a reassessment within the Town of Walpole. Upon investigation, it was determined that the excavation sites were not assessed in accordance with RSA 72:13.
- ▶ The BTLA decision changed how municipalities assessed excavation sites. The assessments increased dramatically.



RSA 72-B – Excavation Tax (Cont'd.)

- ▶ The legislature formed a study committee pertaining to the taxation of excavations. The result was the enactment of RSA 72-B, Excavation Tax, effective as of January 1, 1998.
- ▶ The Excavation Tax law was modeled after the Yield Tax.
- ▶ Unlike the Yield Tax, the Excavation Tax is at a set rate of \$.02 (cents) per cubic yard of earth.
- ▶ The legislature stated that RSA 72-B must be read in conjunction with RSA 155-E for a statewide regulatory framework pertaining to the excavation of earth.
- ▶ RSA 155-E is the local regulation of earth excavation and the “regulator” is typically the Planning Board of the municipality.



RSA 72-B – Excavation Tax (Cont'd.)

- ▶ Land area that is used for the commercial excavation of earth must have all local and state permits in place. This would include the New Hampshire Department of Environmental Services Alteration of Terrain Permit and applicable Federal permits.
- ▶ Earth is defined in RSA 155-E:1, I, as being sand, gravel, rock, soil or construction aggregate produced by quarrying, crushing or any other mining activity.
- ▶ In determining whether the excavated earth is subject to RSA 72-B, the municipal assessing officials must have knowledge as to whether the excavation activity is a commercial pit, or if the excavation is “incidental” to a construction project.



RSA 72-B – Excavation Tax (Cont'd.)

- ▶ RSA 72:13 was amended to state that: “Earth and the real property constituting the area from which earth is being excavated shall be taxed exclusively under RSA 72-B.”
- ▶ Mines and dimension stone quarries are subject to regulation under RSA 12-E which is regulated by the New Hampshire Department of Resources and Economic Development (DRED).
- ▶ The Notice of Intent to Excavate (Form PA-38) is the official notice to the assessing officials that earth will be excavated (RSA 72-B:8).
- ▶ The Notice of Intent to Excavate creates a contingent lien on the property for the excavation tax due from the operation.



RSA 72-B:2 – Definitions (partial list)

- IX. "Reclaimed"** means the reclamation of the excavated area, unless alternate plans for other uses or reclamation are approved by the regulator.
- X. "Regulator"** means regulator as defined in RSA 155-E:1, III.

The Rev 500 rule contains additional definitions.



Form PA-38 Intent To Excavate

- ▶ Original Notice of Intent to Excavate (Form PA-38) RSA 72-B:8:
 - Excavation before the intent is signed by the assessing officials is a violation.
 - Excavation is limited to original volume estimate.
 - A separate Intent is required for each separate parcel.
 - Excavation of more than 1,000 cubic yards requires a \$100 administration fee for each PA-38 made payable to the State of NH.
 - Excavation certificate PA-40 posted on site when received.
 - Unlike timber, there are no extension requests for the operation. After March 31st a new PA-38 is required.



Form PA-38 Intent To Excavate (Cont'd.)

- ▶ Supplemental Notice of Intent to Excavate RSA 72-B:8-a:
 - Volume exceeding original volume estimate within the same tax year.
 - If the \$100 administration fee was not filed with the original intent due to excavation of less than 1,000 cubic yards, then it must be filed with the supplemental.
 - Failure to file supplemental intent is a violation.

Note: A PA-38 is not an excavation permit. It is a tax document for the collection of taxes. Other regulations apply as noted earlier.



Exemptions From Intent to Excavate and Excavation Tax

- ▶ Earth is taxable at \$.02 (2 cents) per cubic yard in the year in which it is excavated, except per RSA 72-B:1, I:
 - (a) Any excavation of earth from a parcel of land that is put back on the parcel, or other parcel that is contiguous and in common ownership, in the construction, reclamation, reconstruction, or alteration of such parcel of land within the same tax year.
 - (b) Any excavation of earth that is used exclusively for agricultural or forest management by the owner of the land within the state of New Hampshire.



Exemptions From Intent to Excavate and Excavation Tax (Cont'd.)

(e) Excavation by the federal government, state government, cities, towns, school districts, and other political subdivisions which remove earth for their own use, on lands under their ownership and within their own jurisdiction.

Excavations, as defined in RSA 155-E:1, II and excavation areas as defined in RSA 155-E:1, VI, shall be taxed as real property pursuant to RSA 72:6 independent of any earth contained therein.



Form PA-38 Intent To Excavate Municipal Responsibilities

- ▶ 30 days to sign Intent (Form PA-38) or to notify owner *in writing* the reason Intent has not been signed ~ RSA 72-B:8 and rule Rev 503.01 (b).
- ▶ May decline to sign Intent for *only* the following reasons:
 - Form being improperly filled out or all owners of record have not signed.
 - Not in compliance with RSA 155-E, RSA 485-A:17, or RSA 79-A.
 - An excavation tax bond is required but has not been posted per RSA 72-B:5.
 - The \$100.00 administrative and enforcement fee has not been included with the intent.



Form PA-38 Intent To Excavate Municipal Responsibilities (Cont'd.)

- ▶ 30 days from receipt to notify owner of excavation bond amount if applicable.
- ▶ Original signed intents are assigned an “operation” number by the municipal assessing officials. (The DRA provides a numbering sheet for their use just like Yield Tax.)
- ▶ Once signed, within 30 days, the assessing officials forward a copy to the DRA (with administration fee if any), a copy to the owner, and notify the Tax Collector.
- ▶ Supplemental intents are processed in same manner using the “original” operation number. If the filing fee was not required with the original – it is sent to the DRA with the supplemental intent.



Form PA-39 Report of Excavated Material RSA 72-B:9

The Report of Excavated Material (Form PA-39) serves as the basis for determining the excavation tax.

- ▶ Sent to the owner by DRA.
- ▶ Must be filed with the municipality within 30 days of completion of the excavation, or by April 15th, whichever comes first.
- ▶ Accident, mistake or misfortune no later than May 1st.
- ▶ Report required if no earth is excavated.
- ▶ Property ownership changes – report must be filed by the “owner” as indicated on the intent within 30 days.
- ▶ Reports must be signed by the owner(s) under penalty of perjury.



Bonding of Yield Tax RSA 79:10-a and Excavation Tax RSA 72-B:5

- ▶ Owners of land where the operation is to take place have to post a bond or other security if they are not current on yield and property tax for all of their property.
- ▶ Timber - signing owners who are tenants-in-common, (when all owners have not signed the intent), must post a bond or other security.
- ▶ Owners who do not own land in the municipality where the operation will take place have to post a bond or other security.
- ▶ The amount of bond or other security is usually equal to the expected Yield or Excavation Tax based upon the intent. If a supplemental intent is filed, additional bonding is needed for the additional expected taxes.



Doomage, Billing & Collection of Yield Tax and Excavation Tax

- ▶ Doomage: Two times what the tax would have been if the Report had been seasonably filed and truly reported.
- ▶ Billing: Tax shall be assessed within 30 days of receipt of the report.
- ▶ Interest: 18% after tax bill due date.
- ▶ Lien: Yield Tax 18 months following receipt of report.
Excavation Tax is 18 months following date of assessment.



THANK
YOU
FOR
ATTENDING



NHTCA New Tax Collector Training Series

Round Table

Seasoned Tax Collectors & DRA Staff



John T. Beardmore, Commissioner
109 Pleasant Street, Concord, NH 03301
603-230-5000