

A Technical Information Release is designed to provide immediate information of changes in tax laws administered by the Department and for 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 specific to this Technical Information Release should be directed to the NH Dept. of Revenue Administration, Community Services Division, 45 Chenell Drive, Concord, NH 03301 or (603) 271-2687.

CHAPTER 249 CONTRACT APPROVAL FOR ASSESSING CONTRACTS

Prior to the enactment of Chapter 249, Laws of 2002, RSA 21-J:11 required that every person, firm, or corporation intending to engage in the business of making appraisals on behalf of a municipality for tax assessment purposes in this state, notify the commissioner of that intent in writing, submit the proposed contract or agreement, evidence of financial responsibility, and evidence of professional capability of personnel to be employed under the contract for examination and approval.

Chapter 249 simplifies this process. Firms are no longer required to obtain prior approval from the Department on contracts for assessing services except as noted below. The new law does require every person, firm, or corporation intending to engage in the business of making appraisals on behalf of a municipality for tax assessment purposes to notify the Commissioner of that intent. Notification shall be in writing and include a copy of the contract or agreement prior to beginning any assessment work. The new law also requires the submission of the names and qualifications of all personnel to be employed under the contract or agreement.

Pursuant to RSA 71-B, any contract or agreement for a reassessment or new assessment ordered by the Board of Tax and Land Appeals (BTLA), shall be submitted to the Commissioner for examination and approval prior to beginning any assessment work.

Any questions should be directed to the Community Services Division, 45 Chenell Drive, Concord, NH 03301 or (603) 271-2687.

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 Community Services Division, 45 Chenell Drive, Concord, NH 03301 or (603) 271-2687.