

NEW TAX COLLECTOR'S WORKBOOK

II. TAX COLLECTOR DUTIES

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DUTIES OF TAX COLLECTOR

I. Oath of Office (RSA 42:1-3)

RSA 42:1 Every town officer shall make and subscribe the oath or declaration as prescribed by part 2, article 84 of the constitution of New Hampshire and any such person who violates said oath after taking the same shall be forthwith dismissed from the office involved.
RSA 42:2 Before Whom RSA 42:3 Swearing in of Officers...

Oath - "Do you _____ solemnly swear that you will faithfully and impartially discharge and perform all the duties incumbent on you as according to the best of your abilities, agreeably to the rules and regulations of the constitution and laws of the State of New Hampshire. So Help You God.

2. Duties (RSA 41:35)

- I. Every collector of taxes shall keep in suitable books a fair and correct account in detail of the taxes due, collected, and abated, and of all property sold for nonpayment of taxes, which books shall be public records. A tax collector shall remit all money collected to the town treasurer, or to the town treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total \$1,500 or more. The collector shall make final payment to the town treasurer of all moneys collected within 10 days after the close of the town's fiscal year. Failure to deposit collections on a timely basis shall be cause for immediate removal from office. He or she shall submit his tax books and lists to the treasurer and selectmen for inspection and computation when requested so to do and if they discover any errors therein they shall immediately notify the town auditors thereof; and the auditors shall promptly examine the collector's records and make a written report to the selectmen and the department of revenue administration of their findings, conclusions and recommendations. The collector shall be at his usual place of business, or any other place, at least one day each month for at least 2 hours continuously for the transaction of tax business, which time and place shall be printed upon the tax bills sent out by the collector. The collector shall make a written report to the town at the end of each fiscal year which shall contain the amount of the taxes committed to him or her to collect; the amount of taxes collected, together with interest thereon; the amount of discounts allowed; the amount of taxes abated; the total amount of uncollected taxes; and an account of all sales of real estate by him to collect taxes. Upon written request therefore the collector shall provide the selectmen with an itemized list of the uncollected taxes at the end of the fiscal year.

II. A tax collector may use automatic or electronic data processing equipment in performing his duty to keep fair and correct tax accounts. 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.

3. Deputy (RSA 41:38)

I. The tax collector shall appoint a deputy, with the approval of the selectmen, who shall be sworn, give bond, have the powers of tax collectors and may be removed at the pleasure of the tax collector. The deputy shall perform such duties as are assigned to him by the tax collector.

II. Provided, however, if the tax collector is temporarily incapacitated before completing the collection of the taxes committed to him, or if any necessity may arise for such action, the deputy tax collector shall serve during such incapacity. Said deputy shall possess the powers, perform the duties and be paid, as the selectmen or town meeting shall decide.

4. Purpose/Mission Statement

A mission statement defines the continuing purpose or reason for your office's existence. It can be as simple as the first lines of the Town of Salem's mission "Collect as much tax revenue as possible to help the Town meet its financial obligations." Or it can be as long as the Code of Ethics for Tax Collectors. The mission should coincide with the objectives of the Office.

5. Department Guidelines

These guidelines are specific to your department and cover many topics ranging from office hours, breaks, and visitors, answering the telephone, collection reconciliation procedures, and internal controls.

6. Tax Information -(Refer to detailed RSA's -in misc. appendix)

Resident Tax	RSA 72:1
Resident Tax Penalty	RSA 76:13-a
Property Tax Year April 1-March 31	RSA 76:2
Semi-Annual Collection of Taxes	RSA 76:15-a, RSA 76:13
Due Dates 7/1; 12/1 & Interest	
Delinquent Notices	RSA 76:11-b
Impending Lien Notice	RSA 80:60
Certified Mail	
Tax Lien Execution	RSA 80:61
Interest Rate changes from 12% to 18%	
Notification to Mortgagee for Lien	RSA 80:65-67
Impending Tax Deed Notice	RSA 80:77
Notification to Mortgagee Tax Deed	RSA 80:77-a

7. Hours of Operation/Scheduling Personnel

Each tax collector is responsible for scheduling hours/personnel. Per RSA 41:35, "The collector shall be at his usual place of business ... at least one day each month for 2 hours continuously."

8. Office Equipment Operation/Maintenance

Keep manuals for all office equipment in your procedure manual or an equipment file. Include model numbers, serial numbers, and service and supplies phone numbers with the manuals and/or in your Rolodex.

9. Budget Preparation -RSA 32:4

All municipal officers, administrative officials and department heads, including officers of such self-sustaining departments as water, sewer, and electric departments, shall prepare statements of estimated expenditures and revenues for the ensuing fiscal year, and shall submit such statements to their respective governing bodies, at such times and in such detail as the governing body may require.

10. Customer Courtesy Statement

The quote from Lyndon B. Johnson is a good example of a customer courtesy statement and something we should all take to heart. "I don't suppose we will ever get to the point where people are pleased to pay taxes, but we owe it to them to see that the collection is done as efficiently as possible, as courteously as possible, and always honestly."

11. Right to Know (RSA 91:A) Access to Public Records and Meetings

91-A: 4-rn, IV, and V have the most relevance to the tax office.

91-A: 4-1III. Each public body or agency shall keep and maintain all governmental records in its custody at its regular office or place of business in an accessible place and, if there is no such office or place of business, the governmental records pertaining to such public body or agency shall be kept in an office of the political subdivision in which such public body or agency is located or, in the case of a state agency, in an office designated by the secretary of state.

91-A: 4-IV. Each public body or agency shall, upon request for any governmental record reasonably described, make available for inspection and copying any such governmental record within its files when such records are immediately available for such release. If a public body or agency is unable to make a public record available for immediate inspection and copying, it shall, within 5 business days of request, make such record available, deny the request in writing with reasons, or furnish written acknowledgment of the receipt of the request and a statement of the time reasonably necessary to determine whether the request shall be granted or denied The person requesting the copy may be charged the actual cost of providing the copy, which cost may be collected by the public body or agency. Nothing in this section shall exempt any person from paying fees otherwise established by law for

obtaining copies of governmental records or documents, but if such fee is established for the copy, no additional costs or fees shall be charged.

91-A: 4-V ... any public body or agency which maintains governmental records in electronic format may, in lieu of providing original records, copy governmental records requested to electronic media using standard or common file formats in a manner that does not reveal information which is confidential ...

12. Billing Process

A. Commitments

1. Prior year property tax commitments

- a. March 31st last day to mail prior year tax bills (RSA 76:11)
- b. Work with assessing officials regarding any added bills and tax lien date

2. Current year property taxes

- a. May 15th deadline for semi-annual warrant to be delivered to collector (RSA 76:15-a)
- b. June 15th deadline for mailing 1st billing (RSA 76: 15-a)
- c. Duplicate bills to multiple owners (RSA 80:35)
- d. July 1st tax bill due date unless bills mailed after May 31st (RSA 76: 15-a)
- e. Tax rate set in October
- f. Tax bills mailed and due 30 days later, 2nd billing usually due Dec. 1st (RSA 76:1 5-a II)
- g. Interest (RSA 76:13)
- h. Calendar days (RSA 80:54)
- i. Timely Mailing (RSA 80:55)

B. Certification of the Warrant -RSA 75:7 Oath. The selectmen and assessors shall take and subscribe upon the copies or original inventories and assessments of both resident and nonresident taxes, furnished by them to the town clerks in their respective towns, to be recorded in the clerk's records, the following oath, which may be subscribed before any justice of the peace or notary public: We the selectmen and assessors of , certify under the penalty of perjury that in making the inventory for the purpose of assessing the foregoing taxes, all taxable property was appraised to the best of our knowledge and belief at its full value. in accordance with state appraisal standards.

C. Tax Commitment Verification -difference less than 1/2% -send to DRA (RSA 76:10, II)

D. Powers of Collector (RSA 80:4)

E. Liability of Collector (RSA 80:49)

F. Collection By Suit (RSA 80:50)

G. Computer Procedures

H. Bankruptcies

13. Yield Taxes -RSA Chapter 79

- A. The tax collector begins to be involved when the landowner files a notice of intent. Under RSA 79: 10, the assessing officials shall, within 30 days of signing a notice of intent, notify the tax collector that intent has been filed. It then becomes important that the collector make a reference of this intent, either in the computer or a manual listing. This reference is important when a property is being sold as it serves as a notice that the land is holden to taxes pursuant to RSA 79:6. The buyer needs to know that a yield tax bill will be issued. The collector may want to notify the assessors that the seller should be filing a report before the sale, the new owner can file a new intent to continue the cut if he wishes.
- B. Within 30 days after the receipt of a wood or timber cut report is filed with the assessors. A normal Yield Tax at the rate of 10% on the stumpage value at the time of cutting shall be assessed by the assessing officials and a warrant issued to the tax collector. (RSA 79:3)
- C. The tax collector then bills the landowner. Due date must be specified on the bill. The information is then recorded in the computer and the warrant book.
- D. Interest as provided in RSA 79:4-a shall be charged 30 days after the bills are mailed by the Tax Collector on any tax which is due, at the rate of 18 percent per year computed from the due date.
- E. Any unpaid tax is subject to the tax lien process under RSA 80. On the date the cutting commences, it creates a lien upon the lands on account of which they are made and against the owner of record of such land. The lien shall continue for a period of 18 months following the date upon which the local assessing officials receive the report of cut. This is the time to determine your window of putting on a tax lien. Take the date of the report and count forward 18 months. Remember you cannot lien the tax unless it is delinquent. It is a good idea to make a written note of this period, either on the warrant or in the warrant book. It is a good reference to make a note in the tax lien book of the amount of the yield tax liened, if it is liened with other taxes.
- F. Doomage -RSA 79:12 If a property owner neglects or fails to file a report of cut pursuant to RSA 79: 11, or willfully makes any false statement in a notice of intent to cut, (etc.) ... the assessing officials shall assess to such owner by way of doomage **two** times as much as such wood and timber would have been taxed.

14. Current Use -RSA Chapter 79-A

- A. Current Use value means the assessed valuation per acre of open space land based upon the income producing capability of the land in its current use, and not its real estate market value. This valuation shall be determined by the assessor in accordance with the range of current use values established by the board and in accordance with the class, type, grade and location of land. "Land Use Change Tax" means a tax that shall be levied when the land use changes from open space use to a non-qualifying use.
- B. The local assessing officials fill out the current use -land use change tax lien release (Form A-5) and give a copy to the tax collector along with a special tax warrant (Form A-5W) authorizing the collector to collect the land use change tax assessed under the warrant. The Form A-5 describes the pertinent data which includes, the property owners and location assessment of tax, tax bill and acknowledgment of payment. The original goes to the registry when the tax is paid, a copy goes to the owner as his bill and the collector and assessors retain a copy. It is a good idea to attach the collector's copy to the warrant (Form A-5W).
- C. The collector shall mail a copy of the bill to the owner responsible for the tax as the notice thereof. Some collectors choose to create a separate computer bill for the tax and send it along with the DRA form. Such bill shall be mailed, at the latest, within 18 months from the discovery date. The bill information needs to be put into the computer and the warrant book.
- D. Payment of the land use change tax, together with the recording fees due the register of deeds shall be due not later than 30 days after the mailing of the tax bill. Interest at the rate of 18 percent per annum shall be due thereafter on any taxes not paid within the 30-day period.
- E. All land use change tax assessments levied under this section shall, on the date of the change in use, create a lien upon the lands on account of which they are made and against the owner of record of such land. The lien shall continue for a period of 24 months following the date of discovery and shall be subject to the tax lien process according to RSA 80. This is the time to determine your window of lien. Take the discovery date listed on your committed form and count the 24 months forward. Remember you cannot lien the bill until it is delinquent. It is a good idea to make a written note of this period, either on the warrant or in the warrant book. Note: When a land use change tax bill is tax liened it is being paid, therefore, at this time it needs to be released. It is a good idea to make a reference note in your tax lien book of what the amount was liened for the land use change tax, if other taxes were liened with it.
- F. Upon payment of the land use change tax, together with the recording fees due the register of deeds, the collector shall forward the original tax bill to the register of deeds of the county in which the land is located for the purpose of releasing the lien. The bill has a portion, "Acknowledgment of Payment" that must be signed and dated by the collector.

15. Excavation Tax -Chapter 72-B

- A. The collector begins to be involved when the landowner files a notice of intent to excavate. Under RSA 72-B: 8, assessing officials shall, within 30 days of signing a notice of intent, notify the tax collector that an intent has been filed. It then becomes important that the collector make a reference of this intent, either in the computer or a manual listing. This reference is important when a property is being sold as it serves as a notice that the land is holden to taxes. The buyer needs to know that an excavation tax will be issued. The collector may want to notify the assessors that the seller should be filing a report.
- B. The excavation tax or "materials" tax shall be assessed by the officials within 30 days after receipt of a report of excavated material form. This tax is similar to the yield tax in that it requires an intent and report to be filed. The officials shall commit a warrant to the collector.
- C. The tax collector then bills the landowner. The due date must be specified on the tax bill. The information is then recorded in the computer and the warrant book.
- D. The taxes which are not paid when due, shall bear interest at the rate of 18 percent per year computed from the due date.
- E. Any unpaid tax is subject to the tax lien process under RSA 80. On the date the excavation commences, it creates a lien upon the land on which it is made and against the owner of record of such land and shall continue for a period of 18 months following the date of assessment and is subject to the tax lien process under RSA 80. This is the time to determine your window for putting on your tax lien. Take the date of assessment and count forward 18 months. Remember you cannot lien the tax unless it is delinquent. It is a good idea to make a written note of this period, either on the warrant or in the warrant book. It is a good reference to make a note in the tax lien book of the amount of the excavation tax lien, if it is lien with other taxes. (Doomage RSA 72-B: 10)

16. Betterment Assessments

- A. Road Betterment Assessments; Sewer Betterment Assessments
- B. Collection
- C. Rate of Interest
- D. Lien

17. Utilities -RSA 38:22, RSA Chapter 149

- A. Electricity; Water Rents; and Sewer Rents
- B. Collection
- C. Rate of Interest
- D. Shut Off or Lien

18. Jeopardy Assessments

A. Jeopardy assessments are assessed against manufactured housing homes which are being moved out of town during the tax year. Taxes are assessed as of April 1st for the full year regardless of when the manufactured housing is removed from the municipality and are due before the manufactured housing can be moved. The assessing office determines the tax due and will generate a warrant for collection. Also reference RSA 72:7-a for a limited exception.

B. RSA 80:2-a No building or structure that is taxed as real estate, ... shall be moved from the location where it was last taxed unless the owner thereof shall produce and 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 ... 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

19. Resident Taxes

A. Persons Liable (RSA 72:1)

B. When Payable (RSA 80:1)

20. Where to go for Help

NHTCA Executive Board and County Coordinators

Dept. of Revenue Administration at www.revenue.nh.gov

NHTCA Law Book

Local Government Center's (formerly NHMA) website for their legislative bulletin at www.nhlgc.org

Webster at www.nh.gov

Spring Workshops, Conventions, Certification Program

Legal Counsel
Other website addresses
NHTCA Website: www.nhtax.collectors.com

21. Helpful Hints

Create a procedures manual covering all aspects of your job. Include Personnel Policy, Interoffice Memos, Computer Manuals, etc.
Use RSA references whenever possible
Make references for most often referred to RSA 's
Set up and use a yearly calendar
Use record retention schedules
Incorporate specific computer procedures when necessary
Keep up with legislative changes and court cases
Know and build a rapport with elected representatives and senators
Review personnel and interoffice memos
Computer manuals

Sample Department Guidelines

Purpose

To provide guidelines for Collection department personnel to effectively serve the general public; always mindful of quality customer service and that the public is the # 1 priority.

General Statement

In order to maintain effective relationships with the public and to provide the taxpayer with precise information in a timely manner, the following operating standards will be in effect immediately:

Opening Time

The opening time for the individual workstations is 8:30 A.M. Employees are expected to open to the public promptly at 8:30 A.M. If for any reason an employee cannot be ready at that time, every effort should be made to give advance notice to the supervisors.

Customer Courtesy

It is important that the taxpayer be greeted in a friendly manner at all times.

Windows

In servicing customers there will be at least 2 windows open at all times (at the discretion of the supervisors) with the exception of nightly balancing. Employees are required to display their nameplates at all times when their window is open to service the public.

Non-Customer Time

During non-customer time there are departmental assignments that need to be completed. Personal phone calls, reading, and personal conversations should not take place at workstations. Adequate time and place is available for these activities during breaks and lunches.

Break Time/ Lunch Time

Every employee is required to leave workstations for break and lunchtime. This time is specifically set for an employee to "take a break" from the public. No eating at station while dealing with the public (If medical/personal reasons deem so, advise supervisors).

Break Schedule

A.M. 15 minutes

P.M. 15 minutes

Lunch Time Assigned -1 hour (Full-time Employees only) 1/2 hour (Part-time Employees only)

Visitors

It is understandable that on occasion you will have family members or friends in the Town Hall handling business. During their business transactions, your personal visits should be brief.

Change of Address

We will complete the forms we currently have for this purpose, and turn the information over to the Assessing department for processing. However, if we are busy and there are people in line waiting, any taxpayer with a change of address should be sent over to the Assessing department so they can process the change.

Answering the telephone

The following is the proper and correct way to answer the telephone in the Collection department: "Good Morning (Afternoon) Town of ____ Collections. This is (your first name).

Collection Reconciliation Procedure

The management of the Town of Salem has a duty of stewardship for the resources entrusted to its care. The citizens expect that managers of public-sector resources take every reasonable precaution to prevent the misuse or diversion of public funds whether intentional or merely careless in nature. The collection function of the Tax Collector and Town Clerk represents the primary source of monetary receipts for the Town. The ability to accurately collect and record these receipts is a fundamental requirement of the position. The Town recognizes that anyone can make a mistake and has taken that into consideration in drafting this procedure. We do not expect perfection but we do insist that all employees collecting funds on behalf of the Town exercise diligence and attention to detail.

The following internal control procedure will take effect on June 1, 1998:

- I. Employees at collection windows will be required to verify and balance their daily cash/check receipts with the appropriate documentation (computer edit and supporting back-up).
- II. Each incident of a discrepancy between cash and the documentation (either short or over) will be recorded on a form by the individual preparing the deposit on that day for transmittal to the Treasurer.
- III. No action will be taken against an employee so long as the frequency of the imbalance is no more than once per calendar month and the amount of the discrepancy does not exceed \$10.00.
- IV. In the event that an imbalance occurs more than once in the same calendar month or the amount of the discrepancy exceeds \$10.00, the employee shall be subject to discipline. The severity, of the discipline for such discrepancies shall depend primarily upon their frequency and then amounts.

Employee Signature _____

Date _____

SAMPLE TAX INFORMATION

Tax year is April 1 through March 31

Billed semi-annually

Due Dates are July 1 and December 1

The first billing is an estimated bill.

The second billing is the true billing based on the tax rate for the year which is usually determined some time in October by the State of New Hampshire. Any adjustment, either up or down is reflected in this billing.

The first and second billing combined cover the entire year. There is NO BREAKDOWN OF COVERAGE ON SPECIFIC MONTHS.

Interest on delinquent property taxes is charged at a rate of 12% per annum and on tax liens at 18% per annum.

Tax Identification: Map___ Lot___ Suffix___

Property Address _____

201_ Annual Tax _____ paid ___yes___no

201_ First Billing _____ paid ___yes___no

201_ Second Billing _____ paid ___yes___no

201_ Resident Tax -\$10.00 annual fee/person paid ___yes___no

SAMPLE - TAX COLLECTOR MISSION STATEMENT

Mission:

Collect as much tax revenue as possible to help the Town meet it's financial obligations each year.

Services:

Balance cash and all accounts collected on a daily basis and tum over to Town Treasurer.

Balance all accounts on a monthly and year end basis. Prepare year end report for DRA and Town.

Process and mail property and resident tax bills.

Prepare and mail delinquent notices for resident taxes, property taxes, water/sewer & betterment fees, current use and yield taxes. Notice includes all prior years' liens.

Coordinate and prepare all remaining unpaid accounts for impending lien notices to be mailed via certified mail. If the accounts are not paid by the due date, a tax lien is executed against the property, with a copy sent to the Registry of Deeds to be recorded. When the tax lien is paid in full, a redemption report is mailed to the Registry of Deeds so the lien can be released.

Prepare deeding notices for tax lien accounts that are approaching the due date. These are sent via certified mail. The property is deeded to the Town for non-payment of tax liens; deeds sent to the Registry of Deeds for recording.

Daily telephone calls from banks, mortgage companies, attorneys, real estate offices and the general public requesting tax information, payoff figures and other information.

Prepare paperwork on bankruptcies and foreclosures in order to keep an accurate record of outstanding taxes due.

Research old records for attorney's offices regarding property transfers and tax sales for accurate title transfers.

Goal: To keep the office operating at a high level of accuracy and efficiency.

TAX INFORMATION

RESIDENT TAX

RSA 72:1

On April 1 of every year, a tax of \$10.00 (known as the "Resident Tax") is assessed on every inhabitant of the municipality 18-65 years of age. Any person who becomes an inhabitant of the municipality after April 1 and prior to December 1 of any year is assessed the Resident Tax. (Refer to the RSA for exemptions from this tax). Bills are mailed the first week of April.

RESIDENT TAX PENALTY

RSA 76:13-a

A penalty of \$1.00 is added to any Resident Tax not paid in full on or before December 1st following the assessment of the Resident Tax.

PROPERTY TAX YEAR

RSA 76:2

The Property Tax year is April 1st - March 31st. All Property Taxes are assessed on the inventory taken in April of that year.

PROPERTY TAX

RSA 72:6

All real estate whether improved or unimproved, shall be taxed except otherwise as provided.

SEMI-ANNUAL COLLECTION OF TAXES

RSA 76:15-a

The Property Tax bills are issued and collected semi-annually. A partial payment of the taxes assessed on April 1st in any tax year are computed by taking the prior year's assessed valuation times 1/2, of the previous year's tax rate. However, if certain properties have physically changed in valuation, the current year's appraisal times 1/2, the previous year's tax rate is used to compute the partial bill. Bills are due 7/1 and 12/1. The second bill may be due on a later date depending on when the tax rate is set; then due 30 days after the second bills are mailed.

PROPERTY TAX INTEREST

RSA 76:13

Interest at 12% per annum shall be charged upon all taxes except resident taxes, except as otherwise provided by statute, not paid on or before December 1 after their assessment, which shall be collected from that date with the taxes as incident thereto, except in the case where a tax bill sent to the taxpayer on or after November 2 and before April 1 of the following year interest shall not be charged until 30 days after the bills are mailed.

PREPAYMENT OF TAXES

RSA 80:52-a

Taxpayers may prepay property taxes up to 2 years in advance of the due date of the taxes if voted on by the governing board, No interest accrues on any prepayment, nor will interest be paid to the taxpayer on any prepayment, which is later subject to refund.

DELINQUENT NOTICE

RSA 76:II·b

A summary of all uncollected or unredeemed taxes or water/sewer charges on the property is sent by regular mail in January.

NOTICE OF IMPENDING LIEN

RSA 80:60

Notice must be sent via certified or registered mail, return receipt requested, at least 30 days prior to the execution of said lien. An impending lien fee of \$____ is added to the delinquent taxpayer's account from the fee schedule provided by the NH Tax Collectors' Association.

TAX LIEN EXECUTION

RSA 80:61

Tax Lien Execution fee of \$____ is added to the delinquent tax payer's account from the fee schedule provided by the NH Tax Collectors' Association.

REPORT OF TAX LIEN

RSA 80:64

A copy of the Executed Tax Lien must be delivered to the Registry of Deeds within 30 days after the lien is executed.

NOTICE BY LIEN HOLDER TO MORTGAGEE

RSA 80:65-67

Within 45 days from the date of the execution of the lien, the Tax Collector must identify and notify all persons holding mortgages on the property as recorded at the Registry of Deeds.

IMPENDING TAX DEED NOTICE

RSA 80:77

Notice must be sent via certified or registered mail, return receipt requested, at least 30 days prior to executing the deed. An impending deed fee of \$____ is added to the delinquent taxpayer's account from the fee schedule provided by the NH Tax Collectors' Association.

NOTICE TO MORTGAGEES

RSA 80:77·a

At least 30 days prior to executing the deed under RSA 80:38, the Tax Collector notifies each person holding a mortgage by certified mail, return receipt requested, of the impending deed.

TAX DEED

RSA 80:76

The Tax Collector, after 2 years from the execution of the real estate tax lien, shall execute to the lien holder (municipality), a deed of the land subject to the real estate tax lien and not redeemed.

All legal costs associated with the tax lien and deed procedure are in the Legal Budget. These costs are passed on to the delinquent taxpayer.

(LetterHead)

Timber Yield Tax for the Year 2014

November 26, 2014

Account # 010031-1308
TaxMapR21 Lot 001

Committed to me for Collection Tax: \$ 1,027.28

Interest

TOTAL DUE December 26, 2014: \$ 1,027.28

Interest is assessed at a rate of 18% per year if the tax is paid after the due date of December 26, 2014.

Vikki Fogg Deputy Tax Collector

If you would like a receipt for this payment, please send both copies of the Timber Yield Tax bill with your check and a self-addressed stamped envelope.

The property owner has the right, within 90 days of the date of this bill, to appeal to the Assessor in writing for an abatement from the original Timber Tax Yield Tax Assessment. No owner shall be entitled to an abatement unless he has complied with the provisions of RSA 79: 10 and II. If an appeal is filed with the assessor, the taxes are still due by December 26, 2014.

Office Hours are Monday through Friday, 8:00am to 5:00 pm.
Telephone: (603) 279-4538

DEED WAIVER

Property owned by _____, located at _____, Map U 12 Lot 014 028, is due to be deeded to the Town of Meredith for non-payment of the 2012 Tax Levy.

The Board of Selectmen for the Town of Meredith hereby notifies the Tax Collector that it will not accept the Tax Collector's deed because "in its judgment acceptance and ownership of the real estate would subject the municipality to undesirable obligations or liability risks" per RSA 80:76 II-a.

Board of Selectmen

Stephen H. Nedeau, Chairman

Robert C. Flanders

James F. Hughes

Date: _____

(Letterhead)

TO: BOARD OF SELECTMEN
FROM: VIKKI FOGG, DEPUTY TAX COLLECTOR
DATE: FEBRUARY 28, 2002
RE: IMPENDING TAX DEED FOR UNPAID 2012 TAXES

Please review the following deed waivers for properties scheduled to be deeded to the Town of Meredith on March 28, 2015. Sign the deed waivers for those properties that you do not want deeded to the Town. The signed deed waivers will be included with my end-of-year documents for the auditors to show why some deeds are not recorded on unpaid prior year taxes.

Please return the signed waivers to me by March 28, 2015. Deeds will be presented to Peter Russell for his signature on March 29, 2015 for those properties with unsigned waivers.

If you require additional information on any of these properties, I will be happy to answer your questions.

Insert current use forms here.....

NEWHAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FORM

QUESTIONS AND ANSWERS ON TAX COLLECTOR DUTIES

The following questions and answers are provided as basic technical assistance for tax collectors and taxpayers regarding the property tax collection process.

SUCCESSION IN OFFICE (RSA 41:36)

1. What happens when a tax collector's term ends?

Per RSA 41:36 when a tax collector's term ends for any reason, the tax collector's powers and authority cease and are transferred to the new collector.

2. When does the successor collector get authority to collect?

Whenever a tax collector leaves office, the selectmen must first have the outgoing tax collector's books and records audited. Next the selectmen must commit new warrants and lists to the successor collector.

3. What happens to the previous collector's books, papers, and records?

All books, papers, and records of the outgoing collector must be delivered to the selectmen. The selectmen shall deliver all necessary books, records, and papers to the successor collector, along with a new warrant and any records not needed must be given to the town clerk for care and preservation.

COMPATIBILITY

4. Are there any town offices incompatible with that of tax collector?

Per RSA 669:7, the following offices are incompatible with the office of tax collector: selectmen, treasurer, moderator, trustee of trust fund, auditor and highway agent.

DUTIES OF COLLECTOR (RSA 41:35)

5. Per RSA 41:35, what is the tax collector's basic duty?

RSA 41:35 defines the tax collector's primary duty as follows: "Every collector of taxes shall keep in suitable books a fair and correct account in detail of the taxes due, collected and abated and of all property sold for nonpayment of taxes, which books shall be public records".

6. What does a tax collector do when a reporter wants to examine the warrant for delinquent taxpayers?

Per RSA 41:35, the warrant is a public record and can be looked at by anyone. "Every collector shall keep in suitable books ... which books shall be public records." Do not allow access to original books of entry, however, a printout would be sufficient.

7. What does a collector do if the local bank calls and asks if John Smith has paid his taxes? (They hold his mortgage and one of the conditions of the mortgage is that all taxes must be kept current).

As stated above, tax collector records are public and the tax collector must give out tax information.

REMITTANCES TO TREASURER

8. Can the tax collector make the deposits?

Under RSA 41:29, the treasurer may delegate deposit duties, provided it is in writing and includes procedures acceptable to the board of selectmen or town manager, and provided all parties involved are in agreement.

9. How often must a tax collector make deposits or remit to the treasurer?

Per RSA 41:35, deposits should be made weekly or whenever deposits total \$1,500 or more.

10. What about the final or last payment for the year?

The tax collector is to make the final payment to the town treasurer, or designee, of all the money collected within 10 days after the close of the town's fiscal year.

11. Is there a penalty for not remitting on time?

Per RSA 41:35, "Failure to remit collections on a timely basis shall be cause for immediate removal from office, under RSA 41:40.

12. Must the tax collector show the collection records to the selectmen and the treasurer when requested?

Yes. Per RSA 41:35 "He (the tax collector) shall submit his tax books and lists to the treasurer and selectmen for inspection and computation when requested to do so ... "

OFFICE HOURS

13. Is there a set number of hours during which the tax collector must be in the office?

Per RSA 41:35, the collector shall be at the usual place of business, or any other place, at least one day each month for at least 2 hours continuously for the transaction of tax business, which time and place shall be printed upon the tax bills sent out by the collector.

Note: This is a minimum requirement. It is not intended to set the number of hours the tax collector is expected to devote to the work of collecting taxes.

REPORTS

14. Does the tax collector have to make a written report to the town?

Per RSA 41 :35 the tax collector must make a written report to the town at the end of each fiscal year containing the amount of taxes committed to him to collect, the amount of taxes collected, together with interest thereon, the amount of discounts allowed, the amount of taxes abated, and the total amount of uncollected taxes. This information is reported on the MS-61 form.

15. Must a list of uncollected taxes be reported in the town report?

There is no statutory requirement for a list to be printed.

16. If the selectmen submit a written request for a list of year end uncollected taxes, must the tax collector comply?

Per RSA 41:35 " ... Upon written request therefore, the collector shall provide the selectmen with an itemized list of the uncollected taxes at the end of the fiscal year".

GENERAL TAX COLLECTION PROCEDURES

17. What documents are needed before collecting taxes?

Tax collectors need a warrant, signed by a majority of the board of selectmen or assessors. The document presents the amount to collect. The warrant should contain a list of taxpayers assessed, their addresses, and the amounts of the assessments. The preparation of this document is the responsibility of the selectmen, not the tax collector.

18. How does a tax collector know the warrant is for the correct amount?

Once the tax rate has been established in the fall, DRA sends the collector a copy of the tax rate calculation sheet containing the commitment amount. The tax collector then compares the warrant commitment amount with the amount on the calculation sheet. The amount of the total warrant should not vary from the DRA commitment amount by more than ½%. Enclosed with the tax rate calculation sheet from DRA, is a Tax Commitment Verification Form stating the commitment amount, the ½% amount, the acceptable high, and the acceptable low. If the two amounts differ by more than ½%, the MS-I form (town valuation) may be incorrect and the tax rate will need to be recalculated. It is very important that this verification is done prior to issuing bills.

19. Does the tax collector need to verify the warrant?

Yes. Computer produced doesn't necessarily ensure accuracy. If there are negative numbers in the list, the totals will be off. The warrant, bills, and list must agree.

20. What if the warrant and the list don't agree?

Return the warrant and list to the selectmen/assessors for correction. The warrant and the accompanying list must agree.

ERRORS AND OMISSIONS (RSA 76:14)

21. What happens if taxes are assessed to the wrong party?

The tax collector should notify the assessors. The assessors in this case would abate the erroneous assessment and issue an added tax warrant for the correct amount.

22. After the warrant has been issued and the tax bills mailed, it is discovered that a parcel was missed. What now?

The tax collector should notify the assessors. Assuming it is not yet March 31 of the tax year, the problem can be corrected by issuing an added warrant for the amount of taxes due on that parcel.

INTEREST

23. When is interest due on property taxes?

Interest at 12 percent per annum shall be charged on all property taxes not paid on or before December 1 (July 1 of first billing of semi-annual bill), except in the case where tax bills are sent to taxpayers on or after November 2 but before April 1 of the following year. Then interest must not be charged until 30 days after the bills are mailed. (RSA 76:13 and 76: 15-a).

24. What is the rate of interest on delinquent real estate taxes?

On real estate taxes the interest rate is 12% until the property is liened for unpaid taxes. On resident taxes, there is a \$1 penalty. For all other taxes and assessments, the rate is 18%.

25. What is the rate of interest on unredeemed taxes?

The interest rate on unredeemed taxes (liens) is 18%. (RSA 80:69).

ABATEMENTS

26. A selectman tells the tax collector to abate Sam Smith's taxes. What should the collector do?

One selectmen or assessor does not have the authority to grant an abatement. It must be in writing and signed by a majority of the assessing officials. Verbal orders to abate are invalid.

27. The selectmen's secretary provides the tax collector with an abatement slip signed by two of the three selectmen. What does the tax collector do?

The tax collector should post the abatement to the record. The abatement is in writing and is signed by a majority of the board of selectmen.

28. What should the tax collector do when a taxpayer asks for an abatement?

Only the assessors can grant abatements. The tax collector must refer the taxpayer to the assessing officials.

OTHER

29. Last year, Jim Jones paid with a check, which was later returned, for insufficient funds. Must the collector accept another check from him?

No, a collector does not have to accept a check from this individual and could require cash or a certified bank check for payment. RSA 80:56 allows the town or city to charge \$25 plus other fees on returned checks.

30. William Sam misunderstood the bill and paid double the amount of the bill. What now?

This is an overpayment. The tax collector should record the overpayment, so the year-end report will balance. Next the collector should notify the selectmen to order the treasurer to refund the overpayment (RSA 80:57) or they can apply the amount toward other outstanding taxes under RSA 76:17-d.

DEPUTY TAX COLLECTOR

31. Must there be a deputy tax collector?

Yes. RSA 41:38 "The tax collector shall appoint a deputy ... "

32. Is the selectmen's approval necessary for the deputy?

Yes. RSA 41:38 "The tax collector shall appoint a deputy, with the approval of the selectmen... "

33. Can the tax collector dismiss the deputy?

Yes, per RSA 41:38, "The tax collector shall appoint a deputy, ...who shall be sworn ... and may be removed at the pleasure of the tax collector."

34. What are the duties of the deputy tax collector?

The duties of the deputy tax collector are assigned by the tax collector. If the tax collector becomes incapacitated, the deputy serves during that time. The deputy possesses the powers to perform the duties of the tax collector and should be paid as the selectmen or town meeting shall decide.

35. Does a tax collector or deputy have to reside in town?

If the tax collector is elected, he or she must reside in the town. An appointed tax collector and an appointed deputy need not reside in town. The exception would be if the deputy tax collector were also the elected town clerk. Per RSA 669:65, a town clerk must be domiciled in the town (a deputy town clerk need not be domiciled in the town).

36. Does a person in a combined position of tax collector and town clerk need to reside in the town?

Yes, because it is an elected position. A combined position cannot be appointed because a **clerk must always be domiciled in the town.**

PRORATION OF TAXES

37. Real estate agents ask the collector to prorate taxes for a real estate closing? What should the collector do?

It is not a tax collector's duty to prorate the taxes for a real estate transaction. The proration of taxes is done by an agreement between the buyer and the seller. It is proper to provide whatever information is in the record and allow the closing agent to do the calculations.

BANKRUPTCY

38. What happens when an unpaid tax account is in bankruptcy?

When the owner of a parcel of land is in bankruptcy, a lien can still be executed on that parcel. A notice of impending deed should not be sent nor a deed be issued until release of the bankruptcy. The tax collector should contact the selectmen or the municipality's legal department for additional information.

FORECLOSURE

39. The bank has foreclosed on property on which the collector is about to execute a lien.

First, the collector should notify the bank of the impending lien process. In many cases the bank will pay the taxes to protect its interest. A foreclosure does not impair the municipality's ability to place a preferential lien on the property.

LIENS

40. Can a lien be released as soon as a check is received?

The tax collector should wait for the check to clear prior to releasing a lien, unless the check was a certified check.

41. Last year a 100-acre parcel was assessed as one piece. The taxes were not paid and a tax lien was executed on the parcel. This year, the owner has subdivided the parcel and plans to sell lots. Can the collector release the liens on individual lots?

The tax collector cannot release the lien on just one lot. The lien is on the entire 100 acres so the collector cannot release the full lien and place another lien on a smaller parcel.

42. How Are Partial Payments Handled?

See RSA 80:71. Partial payments should be handled in the same manner as full payments. Best business practices suggest that payments should be applied against interest due before lien amount due. The receipt given must be dated and should show amount paid and how it was credited and amount still owed.

Extreme care must be exercised to post the correct amounts and keep records of payment dates and amounts in order to ensure that the correct amount of interest is received if full redemption is made.

If full redemption is not made before the final date prior to deeding, the tax collector must, 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. If the order is not issued within 30 days of the date of collector's directive, interest at 6% per year shall be paid from the date of the directive.

43. What Are Subsequent Tax Payments?

See RSA 80:75. A subsequent tax is the property tax due for any year after the year of the tax lien.

Tax liens may be transferred in accordance with RSA 80:80, II, (a). The transferee may pay the subsequent taxes. Interest accrues at 18%.

44. What Is The Significance Of The "Barrington Notice" Or The Notice Of Arrearage In Reference To The Tax Lien Procedure?

See RSA 76:II-b. The notice of arrearage is not part of the tax lien process. This is a separate requirement relating to tax billing. However, neglecting to send this notice could create a problem if the property is deeded in the future.

45. What Happens if Lien Is Not Executed Within 18 Months?

Per RSA 80:50, delinquent taxes may be collected by a suit at law or bill in equity against the taxpayer brought by either the selectmen or the tax collector in the name of the tax collector. This is a more cumbersome and expensive procedure.

46. What Information Is Required On Report Of Tax Lien To Registry?

Per RSA 80:64, the report of tax lien to the Register of Deeds will include the following information relating to each parcel of real estate subject to lien:

Name of the person(s) to whom the real estate was taxed; Description of the property as it appeared on the tax list committed to the tax collector; Total amount of each tax lien; Date and place of the execution of the tax lien.

It is critical that the entire, correct name(s) appear on the report so the lien can be indexed properly. Therefore, abbreviations or truncated names are not acceptable to the county registers. Eliminating names and using "et al" is not correct procedure. Check computer generated reports to be sure the entire, correct name(s) are reported and that part of the name has not been cut off when the name column is not wide enough. Also, be sure reports are legible and are printed dark enough so that reproduction of the document will be clear.

47. What Happens If A Notice Of Redemption Is Not Sent To The Register Of Deeds?

The lien would show up under a title search even many years after the payment was made.

If this occurs, it is possible, or even likely, that a different tax collector could be in office. That tax collector would need to research if and when the payment was ever made. If the lien was paid in full, a notice should be sent to the registry to release the lien.

48. When Shall The Deed Be Executed To The Town?

Per RSA 80:76, after 2 years from the execution of the tax lien, the tax collector shall execute a deed to the lienholder. The municipality may refuse to accept a deed if the property involved could be subject to a potential liability for environmental impairment or other undesirable liabilities or obligations per RSA 80:76, II-a.

A collector should not deed if every step of the lien process has not been done properly.

49. What Happens If The Tax Liens Are Transferred?

See RSA 80:80, II-a. The transferee becomes the lienholder. See RSA 80:72, Redemption and Payment to Lienholder, and RSA 80:76, Tax Deed. Upon complete redemption, the money so paid shall be paid over to the lienholder upon demand. If complete redemption is not made in 2 years, the property is deeded to the lienholder.

NEW TAX COLLECTOR WORKBOOK

1. RSA 80:52-c allows payment by credit card. Should you accept it?
2. If your tax bills are mailed October 30, when are they due per RSA 76:13 and 76:15-A?
3. Do you need the approval of the selectmen for appointing your deputy?
- 4 . The selectmen instruct you to give taxpayers a discount if they pay before October 15. Per RSA 80:52 can you do it?

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

A-5

LAND USE CHANGE TAX

STEP 1 PROPERTY OWNER(S) AND RESPONSIBLE PARTY (if applicable)

PLEASE TYPE OR PRINT	LAST NAME		FIRST NAME	INITIAL
	LAST NAME		FIRST NAME	INITIAL
	RESPONSIBLE PARTY, IF OTHER THAN PROPERTY OWNER (RSA 79-A:7, II(e))			
	STREET ADDRESS			
	ADDRESS (continued)			
	TOWN/CITY		STATE	ZIP CODE+4

STEP 2 PROPERTY LOCATION

PLEASE TYPE OR PRINT	STREET				
	TOWN/CITY			COUNTY	
	NUMBER OF ACRES	CHECK ONE: PARTIAL RELEASE <input type="checkbox"/> FULL RELEASE <input type="checkbox"/>		BOOK #	PAGE #
	MAP #	LOT #	MAP #	LOT #	MAP #

STEP 3 LOCAL IDENTIFICATION OF LAND BEING DISQUALIFIED

(a) Owners Name of Record When Land Was First Classified	BOOK #	PAGE #
(b) Number of Acres Originally Classified		
(c) Number of Acres Previously Disqualified		
(d) Acres Disqualified per this Assessment		
(e) Number of Acres Remaining in Current Use [3(b) minus 3(c) and 3(d)]		

STEP 4 ASSESSMENT OF LAND USE CHANGE TAX

(a) Narrative description of the disqualification:	
(b) Actual Date of Change in Use (MM/DD/YYYY)	
(c) Full and True Value at Time of Change in Use	\$
(d) Land Use Change Tax [Step 4(c) x 10%]	\$

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LAND USE CHANGE TAX

STEP 5 SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

STEP 6 LAND USE CHANGE TAX NOTICE (TO BE COMPLETED BY LOCAL ASSESSING OFFICIALS)

PLEASE TYPE OR PRINT	LAST NAME	FIRST NAME	
	ADDRESS		
	ADDRESS (continued)		
	TOWN/CITY	STATE	ZIP CODE+4
(a) Date of Release (MM/DD/YYYY)			
(b) Date of Bill (MM/DD/YYYY)			
(c) Full and True Value at Time of Change in Use		\$	
(d) Total Tax Due		\$	

STEP 7 CHECKS PAYABLE TO AND MAILED TO (TO BE COMPLETED BY TAX COLLECTOR)

(a) Make Check Payable to:	
(b) Mail To:	NAME
	ADDRESS
	TOWN/CITY STATE ZIP CODE+4
(c) Tax Collector's Office Location:	
(d) Tax Collector's Office Hours:	
(e) Include a separate check in the amount of \$ _____ Payable to _____ for recording fee at County Register of Deeds.	
(f) Payment of this tax is due no later than 30 days after mailing of this bill. Interest, at the rate of 18% per annum, shall be due if this tax is not paid on or before _____	

STEP 8 ACKNOWLEDGMENT OF PAYMENT

SIGNATURE (in black ink) OF TAX COLLECTOR	DATE PAID

LAND USE CHANGE TAX INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

Local assessing officials shall complete Form A-5, Land Use Change Tax, to assess the use change tax on current use land where property previously classified as open space land and assessed at current use values on or after April 1, 1974 is changed to a use which does not qualify for current use assessment.

WHAT TO FILE

The Form A-5 shall be prepared by the local assessing officials and an original and two copies shall be submitted to the tax collector for collection of land use change tax. In accordance with Cub 309.03 Form A-5W shall serve as a warrant with which the tax collector shall collect the tax. The tax collector shall ensure that a copy of these instructions are provided to the land owner advising them of their appeal rights.

WHEN TO FILE

Pursuant to RSA 79-A:7, II(d), payment of Land Use Change Tax, together with the recording fees due the Register of Deeds, is due within 30 days after mailing of the tax bill. Interest at a rate of 18% will accrue on any unpaid tax after 30 days.

WHERE TO FILE

Once completed and signed in black ink, this form and attachments shall be filed as follows:

Original:	Register of Deeds
Copy:	Local Assessing Officials
Copy:	Land Owner
Copy:	Local Tax Collector

APPEALS

Within 2 months of the notice of the tax date, and not afterwards, a land owner may apply in writing to the Selectmen or Assessors for an abatement of the Land Use Change Tax. If the Selectmen or Assessors neglect or refuse to abate the Land Use Change Tax, any person aggrieved may either apply in writing to the Board of Tax and Land Appeals or petition the County Superior Court within 8 months of the notice of the tax in accordance with RSA 79-A:10 or RSA 79-A:11. Forms for appealing to the Board of Tax and Land Appeals may be obtained from the NH Board of Tax and Land Appeals, 107 Pleasant Street, Concord, NH 03301 or by calling (603) 271-2578 or by visiting their web site at www.nh.gov/btla. Be sure to specify that you are appealing the Land Use Change tax.

ADA

Individuals who need auxiliary aids for effective communication in programs and services of the department are invited to make their needs and preferences known to the NH Department of Revenue Administration.

NEED HELP?

Contact your local municipality or the Property Appraisal Division at (603) 230-5950.

LINE-BY-LINE INSTRUCTIONS

STEP 1

Enter the complete name(s), address, municipality, state and zip code of the present owner(s) and/or responsible party [if other than owner pursuant to RSA 79-A:7, II(e)], being assessed the Land Use Change Tax in accordance with RSA 79-A:7. If there is more than two owners, submit a supplemental list of all owners names of record.

STEP 2

Enter the property location information of the land being disqualified in the spaces provided. Check whether this is a partial release or a full release.

STEP 3

- (a) Enter name and address of the owners of record when the land was first classified under Current Use, including the Book and Page where it was recorded.
- (b) Enter the number of acres originally classified under RSA 75:1.
- (c) Enter the number of acres previously disqualified from RSA 75:1.
- (d) Enter the number of acres disqualified per this Assessment.
- (e) Enter the number of acres remaining in Land Use Assessment. [Steps 3(b) minus 3(c) and 3(d)].

STEP 4

- (a) Provide a brief narrative description of the property subject to disqualification. (i.e. forest land converted to house lots.)
- (b) Enter the actual date of change in use in the following format: MM/DD/YYYY.
- (c) Enter the full and true value of the disqualified property at the time of the change in use.
- (d) Calculate the Land Use Change Tax by multiplying Step 4(c) by 10%. Enter the result on Step 4(d).

STEP 5

Signatures, in black ink, of a majority of the local selectmen/assessors in the spaces provided indicates approval.

STEP 6

Enter the name and mailing address of the present owners or responsible party responsible for payment of tax.

- (a) Enter the actual date of the change in use. [Same as Step 4(b)].
- (b) Enter the date of the Land Use Change tax notice.
- (c) Enter the Full and True Value of the land subject to Land Use Change as provided in RSA 75:1. [Same as Step 4(d)].
- (d) Enter the Land Use Change Tax Due as calculated on page 1 Step 4(d).

STEP 7

- (a) Enter the municipality to which checks are to be made payable. This should be the municipality in which the disqualified property is located.
- (b) Enter the name of the tax collector and the applicable mailing address to which payments should be remitted.
- (c) Enter the tax collector's office location.
- (d) Enter the hours of operation for the local tax collector.
- (e) Enter the applicable lien release recording fee to be remitted to the County Registry of Deeds and the proper county to which the fee is due.
- (f) Enter the final date the taxpayer has to pay the bill to avoid penalties.

STEP 8

The tax collector must sign and date in black ink to indicate when the tax is paid and then shall remit the original Form A-5 with the recording fee to the County Registry of Deeds.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CURRENT USE LAND USE CHANGE TAX COLLECTOR'S WARRANT

TAX COLLECTOR'S WARRANT FOR TOWN/CITY

TOWN/CITY OF		
STREET ADDRESS		
ADDRESS (continued)		
TOWN/CITY	STATE	ZIP CODE+4

COLLECTION OF LAND USE CHANGE TAX

State of New Hampshire, County of	
To	Collector of Taxes
for the Town/City of	in said County.
In the name of said State you are directed to collect the LAND USE CHANGE TAX in the list herewith committed to you, amounting in all of the sum of: Interest at 18% will be assessed after 30 days.	\$
Given under our hands at	
This day of	
OWNER NAME	
OWNER ADDRESS	
MAP	LOT

SIGNATURES OF A MAJORITY OF SELECTMEN/ASSESSORS

TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE
TYPE OR PRINT NAME (in black ink)	SIGNATURE (in black ink)	DATE

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
CURRENT USE LAND USE CHANGE TAX COLLECTOR'S WARRANT
 INSTRUCTIONS

GENERAL INSTRUCTIONS

WHO MUST FILE

Assessing Officials shall complete Form A-5W, Tax Collectors Warrant, to assess the Current Use Land Use Change Tax, as approved by the board, to serve as a warrant with which the tax collector shall collect the tax from the property owner.

WHAT TO FILE

The Form A-5W, Current Use: Land Use Change Tax Collector's Warrant. Assessing officials shall submit Form A-5W, Current Use: Land Use Change Tax Collectors Warrant, as approved by the board, to the Tax collector to serve as a warrant with which the tax collector shall collect the tax.

WHERE TO FILE

Once completed and signed in black ink, this form and attachments shall be filed as follows:

Original and 2 copies: Local Tax Collector

TAX COLLECTORS PROCEDURES

Upon receipt of the land use change tax warrant and the prescribed forms, the tax collector shall mail the duplicate copy of the tax bill to the owner responsible for the tax as the notice thereof. Such bill shall be mailed, at the latest, within 18 months of the date upon which the local assessing officials receive written notice of the change of use from the landowner or his agent, or within 18 months of the date the local assessing officials actually discover that the land use change tax is due and payable. Upon receipt of payment, but except for proceedings under RSA 79-A:7, II(e), the collector shall forward the original tax bill to the register of deeds of the county in which the land is located for the purpose of releasing recorded contingent liens required under RSA 79-A:5, VI. The tax bill shall state clearly whether all, or only a portion, of the land affected by the notice of contingent lien is subject to release. The recording fee charged by the register of deeds shall be paid by the owner of the land in accordance with the fees to which the register of deeds is entitled under RSA 478:17; 478:17-f or 478:17-g, I as applicable.

WHEN DUE

Payment of the land use change tax, together with the recording fees due the register of deeds, shall be due not later than 30 days after mailing of the tax bills for such tax, and interest at the rate of 18 percent per annum shall be due thereafter on any taxes not paid within the 30-day period.

COLLECTION OF UNPAID TAX

All land use change tax assessments levied under this section shall, on the date of the change in use, create a lien upon the land on account of which they are made and against the owner of record of such land or against the responsible party pursuant to RSA 79-A:7, II(e). Furthermore, such liens shall continue for a period of 24 months following the date upon which the local assessing officials receive written notice of the change of use from the landowner or his agent, or the date the local assessing officials actually discover that the land use change tax is due and payable, and such assessment shall be subject to statutory collection proceedings against real estate as prescribed by RSA 80.

ADA

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NEED HELP?

Contact the Property Appraisal Division at (603) 230-5950.