

Readopt with amendment Rev 1901, effective 5-2-14 (Document #10582), cited and to read as follows:

CHAPTER Rev 1900 MUNICIPAL MATTERS

Statutory authority: RSA 21-J:13, *III*, IV, *and IX*.

PART Rev 1901 GENERAL DEFINITIONS

Rev 1901.01 "Abatement" means a complete or partial cancellation of a tax levy, special assessment, interest or service charge imposed by a governmental unit.

Rev 1901.02 "Assessing officials" means those charged by RSA 41:2-g with the duty of assessing and abating taxes in the city, town, or unincorporated place.

Rev 1901.03 "Cash receipts journal" means a chronological record showing details of the source and amount of each receipt, the names of the payors and the cumulative amount of receipts for each fiscal period.

Rev 1901.04 "Commissioner" means the commissioner of the department of revenue administration or the commissioner's designee.

Rev 1901.05 "Department" means the New Hampshire department of revenue administration.

Rev 1901.06 "Fiscal period" means "fiscal year" as described in RSA 31:94, and "optional fiscal year", as described in RSA 31:94-a.

Rev 1901.07 "Governing body" means "governing body" as defined in RSA 21:48.

Rev 1901.08 "Legislative body" means "legislative body" as defined in RSA 21:47.

Rev 1901.09 "Municipality" means a county, unincorporated place, city, town, school district, village district or precinct, or solid waste management districts.

Rev 1901.10 "Municipal Tax Rate Setting Portal (MTRSP)" means the department's municipal tax rate setting portal accessed through <https://www.proptax.org>.

Rev 1901.11 "Year's end" means December 31 unless the municipality has adopted the optional fiscal year, in which case "year end" or "year end date" means June 30.

Readopt Rev 1902, effective 5-2-14 (Document #10582), to read as follows:

PART Rev 1902 CLOSING OF BOOKS AND ACCOUNTS

Rev 1902.01 Fiscal Year. Municipalities operating on a fiscal year shall close the books and accounts of all officials as of December 31, except as provided in Rev 1902.03, below.

Rev 1902.02 Optional Fiscal Year. Municipalities operating on an optional fiscal year shall close the books and accounts of all officials as of June 30, except as provided in Rev 1902.03, below.

Rev 1902.03 Year-End Receipts.

(a) Municipal treasurers shall remit all receipts to the municipality before the close of the year-end date.

(b) Municipal treasurers may arrange to hold their accounts open for a period not to exceed 10 business days after year's end so all receipts through the close of the year's end date from any fiscal officials may be remitted timely.

(c) All receipts remitted in (a) and (b) above shall be correctly recorded in the treasurer's report for the fiscal period.

(d) Municipal treasurers shall deposit all funds including cash and checks, on the year-end date or as soon as possible within the 10-day period.

Readopt with amendment Rev 1903, effective 5-2-14 (Document #10582), to read as follows:

PART Rev 1903 SURETY BONDING OF MUNICIPAL OFFICIALS

Rev 1903.01 Definitions. For purposes of this part:

(a) "Continuation certificate" means a legal document between the municipality and the bonding agency used to extend the life of an original position schedule bond.

(b) "Discovery period" means the limited time period for discovering losses and bringing claims for recovery under position schedule bonds.

(c) "Position schedule bond" means an insurance policy to cover losses suffered through the act(s) of a municipal official or employee.

Rev 1903.02 Format Requirements for Bond Instruments.

(a) Pursuant to RSA 41:6, the position schedule bond may be issued for either a one-year or a multiple-year period of coverage.

(b) A multiple-year period of coverage bond shall:

(1) State that the amount of coverage per position shall be on a yearly basis; and

(2) Be cumulative to the extent of such limits in each year of the bond.

(c) All position schedule bond(s) shall:

(1) Present a schedule showing:

a. Names of the elected or appointed officials that are covered;

b. The number of officials occupying each position; and

c. The amount of coverage on each official;

(2) Indicate the beginning and ending term dates; and

(3) Include the signatures of the attorney-in-fact and the witness to the attorney-in-fact.

(d) The position bond schedule shall be extended by means of a continuation certificate which:

(1) Becomes effective on the anniversary of the initial date of the position schedule bond in order to provide continuous coverage;

(2) States the beginning and ending term dates;

- (3) States the new amount of coverage for each official;
- (4) Stipulates the limit of the coverage for each position stated in the original bond and all continuations of that original bond shall be cumulative to the extent of the limits stated in the original bond in each year;
- (5) Includes the signatures of the attorney-in-fact and the witness to the attorney-in-fact; and
- (6) Is intended by the parties to have the legal effect of a new and separate obligation issued for the period stated therein.

Rev 1903.03 Effective Dates.

(a) The date of the initial bond shall coincide with the date of the election of municipal officials, except for the effective date of the bond of the boat permit fee agent.

(b) The beginning and ending term dates of the bond for the boat permit fee agent shall be one of the following:

- (1) January 1 to December 31 of any year; or
- (2) From the date of the municipal official’s oath of office to December 31 of any year.

Rev 1903.04 Discovery Period. The discovery period shall:

- (a) Be consistent with applicable statutes of limitations; and
- (b) Apply to either the termination of:
 - (1) The bond as an entirety; or
 - (2) The term of office of any person filling any position stated in the schedule.

Rev 1903.05 Cost of the Bonds.

(a) The cost of the bond shall be paid by the respective municipality, pursuant to RSA 41:6, III, and RSA 149-M:17, III.

(b) To operate within the bounds of RSA 31:95 and RSA 32:5, the cost of the bonds shall be appropriated annually whether the undertaking is issued for a one-year period or a multiple-year period of coverage.

Rev 1903.06 Minimum Bond Requirements for Municipal Officials.

- (a) The schedule for determining minimum bond requirements shall be:
 - (1) Based on the amounts of estimated collections for each position bonded;
 - (2) Computed using Table 1900.1 below:

Table 1900.1 Minimum Bond Requirements

COLLECTIONS			BOND REQUIRED
From	To		
\$1	\$ 5,000		\$1,000
5,001	10,000		2,000

10,001	20,000	3,000
20,001	35,000	7,000
35,001	50,000	8,000
50,001	65,000	10,000
65,001	80,000	12,000
80,001	100,000	15,000
100,001	140,000	17,000
140,001	180,000	22,000
180,001	220,000	27,000
220,001	260,000	32,000
260,001	300,000	36,000
300,001	375,000	38,000
375,001	450,000	40,000
450,001	550,000	42,000
550,001	650,000	44,000
650,001	750,000	46,000
750,001	850,000	48,000
850,001	925,000	50,000
925,001	1,000,000	52,000
Greater than 1,000,000		52,000, plus 1% of excess of \$1,000,000 in estimated revenues

(b) The minimum bond requirements shall apply to the following municipal officials:

- (1) Tax collectors;
- (2) Deputy tax collectors, except for cities where the deputy shall be bonded at 50% of the estimated taxes collected by the tax collector's office;
- (3) Treasurers;
- (4) Deputy treasurers;
- (5) Municipal clerks;
- (6) Deputy municipal clerks; and
- (7) Boat fee agents.

(c) The required bond amount for a combined position of municipal clerk and tax collector shall be in the combined amount of the 2 positions.

(d) The amount of the bond required of all trustees of trust funds shall be 15% of all funds in their custody as of the end of the fiscal year.

(e) All trustees of trust funds shall be covered under the same position schedule bond.

(f) The amount of the bond pursuant to RSA 41:6 required of library trustees and alternate library trustees, if any, who have custody of trust funds pursuant to RSA 202-A:22 and RSA 202-A:23 shall be 15% of all funds in their custody as of the end of the fiscal year.

(g) Additional officials may be bonded at the discretion of the municipality.

Readopt with amendment Rev 1904, effective 5-2-14 (Document #10582), to read as follows:

PART Rev 1904 REQUIREMENTS OF AUDITORS

Rev 1904.01 Definitions. For purposes of this part, the following definitions shall apply:

(a) “Government auditing standards” means the federally required standards set forth by the Comptroller General of the United States in the “Yellow Book” and the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) first issued on December 26, 2013 (2 C.F.R § 200), which interpret and implement the Single Audit Act.

(b) “Independent public accountant” means a certified public accountant or a public accountant licensed by the state of New Hampshire under RSA 309-B.

(c) “Locally elected municipal auditor” means a municipal auditor or board of auditors elected under RSA 41:31-b, RSA 671:5, or RSA 670:2 for town, school district, or village district.

(d) “Single Audit Act” means Public Law 98-502 (31 U.S.C. 7501-7507), amended by Public Law 104-156 and Public Law 114-301, and as subsequently amended.

Rev 1904.02 Independent Public Accountant. If a municipality uses an independent public accountant to conduct an audit, the following shall apply:

(a) The independent public accountant shall conduct the audit according to generally accepted auditing standards; and

(b) If the local governmental unit being audited expends federal assistance in excess of the-monetary threshold provided in 2 C.F.R § 200.501 as amended, as of this drafting, \$750,000, the “federal assistance funds threshold,” the independent public accountant shall conduct the audit either by following:

(1) The Single Audit Act; or

(2) If the federal assistance funds expended reaches the federal assistance funds threshold and consists of federal assistance from a single agency, the program specific audit designated by the granting agency.

Rev 1904.03 Locally Elected Municipal Auditors.

(a) A municipality, except a solid waste management district, may rely on locally elected municipal auditors provided a financial statement audit is not required by another law, regulation, or contract.

(b) If the municipality relies on locally elected municipal auditors, the following shall apply:

(1) Locally elected municipal auditors shall not be required:

a. To have formal training in auditing procedures; or

b. To meet the standards of the Government Auditing Standards or the Single Audit Act;

(2) Locally elected municipal auditors shall not be used when the local governmental unit expends federal assistance in excess of \$750,000, unless those auditors meet the requirements in Governmental Auditing Standards or the Single Audit Act;

(3) Locally elected municipal auditors discovering, during their examination of the accounts of various municipal officials pursuant to RSA 41:31-a through 41:31-d, that the local governmental unit expended federal assistance in excess of \$750,000 shall notify the governing body the federal government requires an audit be performed as outlined in Rev 1904.02 (b); and

(4) Locally elected municipal auditors furnishing their report of audit to the municipality:

a. Shall use Form MS-60, "Local Auditor Report", as prescribed by the commissioner for reviewing accounts and for reporting to the municipality and to the department.

b. Shall not use the language of the independent public accountant's report or imply that their report meets any other national standard, unless the locally elected municipal auditor(s) is also a certified public accountant or a public accountant licensed by the state under RSA 309-B and follows the requirements of Rev 1904.02.

Readopt with amendment Rev 1905, effective 5-2-14 (Document #10582), to read as follows:

PART Rev 1905 TAX COLLECTORS

Rev 1905.01 Basic Records. The tax collector's basic records shall include:

(a) One or more tax warrant books for:

- (1) Property taxes;
- (2) Yield taxes;
- (3) Land use change taxes; and
- (4) Excavation taxes.

(b) Printed tax lists of:

- (1) Each type of tax; and
- (2) All taxes committed to the tax collector for collection for each year of levy;

(c) A separate tax warrant book for resident tax warrants and lists;

(d) Written notices signed by a majority of the assessing officials;

(e) A cash receipts journal or electronic printout;

(f) Tax stubs, or a duplicated or an electronic copy of paid tax bills;

(g) Copies of treasurer's remittance advices signed by the tax collector and the treasurer; and

(h) A record or electronic printout of each tax sale or tax lien.

Rev 1905.02 Tax Warrant Books. Tax warrant books for property taxes, yield taxes, and land use change taxes, and excavation taxes shall contain:

(a) The original unaltered tax warrant, as committed by the assessing officials and accepted by the tax collector;

(b) Supplemental tax warrants for additional taxes not included in the original list issued by the assessing officials; and

(c) Added warrants for taxes, inserted into the warrant books after the original warrants.

Rev 1905.03 Separate Tax Lists. Separate tax lists for each type of tax, and for each year of levy, of all taxes committed for collection, shall contain:

(a) The name of each taxpayer liable for taxes;

(b) The last known address of each taxpayer;

(c) The name and address of each agent to whom any tax bill is to be sent, if applicable;

(d) The date of tax payments or abatements; and

(e) The amount of:

(1) Taxes assessed against each taxpayer or property;

(2) Taxes paid;

(3) Discounts allowed;

(4) Abatements allowed; and

(5) Interest or penalties collected.

Rev 1905.04 Signed Notices. Notices signed by a majority of the assessing officials shall include abatements:

(a) Granted to the taxpayer; or

(b) Of one tax applied to another overdue tax owed by the taxpayer.

Rev 1905.05 Cash Receipts. A cash receipts journal shall contain the following information in chronological order:

(a) The date and amount of cash received from each taxpayer;

(b) The amount of discounts allowed, if applicable;

(c) The name of the taxpayer against whom the tax is assessed;

(d) The name of the person tendering the payment or electronic reference to the record locator in the instance of an electronic payment;

(e) The amount to be credited by type of tax and year of levy;

(f) The amount of interest and costs collected before each tax sale or tax lien;

(g) The amount of resident tax penalties collected before each tax sale or tax lien;

(h) The amount of each tax sale or tax lien redemption made, with interest, costs, and expenses collected after sale or execution; and

(i) The date and amount of each remittance made by the tax collector to the municipal treasurer.

Rev 1905.06 Tax Sale or Lien Records. A record of each tax sale or tax lien shall contain:

- (a) The description and tax map designation of each piece of property sold or on which a lien is executed;
- (b) The year of the levy in each case;
- (c) The date of each tax sale or execution of tax lien;
- (d) The name of the current owner;
- (e) The name of the owner at time of assessment, if different from the current owner;
- (f) The amount of unpaid taxes;
- (g) The amount of the accrued interest at date of sale or execution of lien;
- (h) The costs of advertising and selling or executing the lien;
- (i) Other allowable fees before the sale or execution;
- (j) The total amount sold or executed;
- (k) The name of the person or municipality who acquired the lien or an interest in the property through a tax sale;
- (l) The date of redemption;
- (m) The name of the person making the redemption;
- (n) The amounts of:
 - (1) Interest collected after the sale or execution;
 - (2) Allowable expenses collected after the sale or execution;
 - (3) Allowable fees collected after the sale or execution; and
 - (4) Abatements, if any; and
- (o) The total amount of redemption in each instance.

Rev 1905.07 Recording and Processing of Transactions. The tax collector shall:

- (a) Maintain a cash receipts journal in accordance with Rev 1905.01(e) to enable auditors to trace receipts to bank deposits and original source documents;
- (b) Maintain tax sale or tax lien records in accordance with Rev 1905.01(h) to enable the auditors to verify that statutory requirements have been met regarding timely and proper notice to individuals involved;
- (c) Compute and charge interest on delinquent property taxes;
- (d) Record in the cash receipts journal the date and amount of each payment from the tax stub or duplicate bill;
- (e) Post each payment from the cash receipts journal to the applicable tax list;
- (f) Prepare remittances to the treasurer from the cash receipts journal; and

(g) Post the date and amount of each abatement from the abatement notice to the applicable tax list.

Rev 1905.08 Remittances to the Treasurer by the Tax Collector.

(a) When making remittances to the treasurer, the tax collector shall complete a remittance advice containing the following information by year of levy and by type of tax:

- (1) The total amount of the principal of taxes;
- (2) Cost and expenses;
- (3) Interest; and
- (4) Penalties.

(b) When making remittances to the treasurer covering tax redemption, the tax collector shall complete a separate remittance advice which shall contain the following information by year of levy:

- (1) Total amount of taxes being redeemed;
- (2) Total costs and expenses collected; and
- (3) Interest.

Rev 1905.09 Real Estate Tax Bills.

(a) In addition to the requirements of RSA 76:11-a, the real estate tax bill shall show the village district tax rate separately when village district tax is included on the bill.

(b) The penalties imposed under RSA 74:7-a for failure to file timely and fully complete Form PA-28, "Inventory of Taxable Property", shall be stated separately on the tax bill when such charges are included on the bill.

Rev 1905.10 Annual Reports.

(a) Form MS-61, "Tax Collector's Report", shall be filed by the tax collector to report to the municipality and the department on all tax collection activities of the municipality.

(b) On the MS-61, the municipal tax collector shall provide:

- (1) Name of municipality and year ending;
- (2) The following amounts regarding liens:
 - a. At the beginning of the year;
 - b. Executed during the year;
 - c. Redeemed during the year;
 - d. Unredeemed liens that were abated;
 - e. Deeded to the municipality; and
 - f. Balance at the end of the year;
- (3) Uncollected taxes at beginning of year;

- (4) Taxes committed;
 - (5) Overpayments;
 - (6) Amounts remitted to treasurer;
 - (7) Abatements;
 - (8) Uncollected taxes; and
 - (9) Dated signature of the tax collector.
- (c) Form MS-61 shall be filed by:
- (1) March 1 by municipalities reporting on a fiscal year basis pursuant to RSA 31:94; or
 - (2) September 1 by municipalities reporting on an optional fiscal year basis pursuant to RSA 31:94-a.
- (d) Form MS-61 shall be filed with:
- (1) New Hampshire Department of Revenue Administration Municipal and Property Division by uploading it to the Municipal Tax Rate Setting Portal (MTRSP); or by
 - (2) Hand delivering it to the department at:

Governor Hugh J. Gallen Office Park South
109 Pleasant Street
Medical and Surgical Building
Concord, NH.

Rev 1905.11 Record Retention. All tax collector's records shall be retained pursuant to RSA 33-A.

Readopt Rev 1906, effective 5-2-14 (Document #10582), to read as follows:

PART Rev 1906 MUNICIPAL TREASURERS

Rev 1906.01 Bonds and Notes Register.

(a) Municipal treasurers shall maintain a record of bonds and notes issued by the municipality, pursuant to RSA 33:12, in the form of a bond and note register.

(b) In addition to the requirements stated in RSA 33:12, the register shall include the following information:

- (1) The name of the bank certifying the note or bond;
- (2) The date the note or bond was authorized by the legislative body;
- (3) The price for which each note or bond was sold, and the name of the purchaser of the note or bond;
- (4) The rate of interest;
- (5) Title of the municipal official signing the note or bond issue; and

- (6) The date and amount of payment of principal and interest.

Readopt 1907.01, effective 7-25-20 (Document #13078), to read as follows:

PART Rev 1907 VALUATION OF UTILITY COMPANY DISTRIBUTION ASSETS

Rev 1907.01 Definitions. For purposes of this part, the following definitions shall apply:

(a) “Final locally assessed value effective April 1, 2018” means “final locally assessed value effective April 1, 2018” as defined in RSA 72:8-d, VI(b). The term includes only the portion of the municipality’s value which is attributable to utility company assets.

(b) “Utility company” means any electric, gas, or water utility company owning or possessing utility company assets.

(c) “Utility company assets” means “utility company assets” as defined in RSA 72:8-d, I.

(d) “Utility property” means all property of a utility company subject to tax under RSA 72:6, 72:7 or 72:8, but not exempt under RSA 72:23. The term includes utility company assets.

Readopt Rev 1907.02, effective 7-25-20 (Document #13078), to read as follows:

Rev 1907.02 Report of Utility Company Assets.

- (a) Every utility company shall, by May 1 of each year:

(1) Complete and file with the assessing officials of each municipality where any of the utility company’s utility company assets are located:

a. If an electric utility company, Form PA-81, “Electric Utility Company Report of Utility Company Assets”;

b. If a gas utility company, Form PA-82, “Gas Utility Company Report of Utility Company Assets”; or

c. If a water utility company, Form PA-83, “Water Utility Company Report of Utility Company Assets”; and

(2) File a completed copy of each form with the department.

(b) A utility company shall report on each Form PA-81, Form PA-82, or Form PA-83 the original cost and net book value of all its utility property located within the municipality as of December 31 of the preceding year as follows:

(1) Distribution and transmission assets, by each account established by the United States Federal Energy Regulatory Commission (FERC), or the New Hampshire public utilities commission (NH PUC) pursuant to RSA 374:8, as applicable;

(2) Generation and all other assets, by each category of accounts established by FERC or the NH PUC, as applicable; and

(3) Contributions in aid of construction (CIAC), construction works in progress (CWIP), and undistributed plant assets which are not included in (b)(1) or (2) above, associated with distribution only, and in total.

(c) Every utility company shall keep accounting records on the original cost of CIAC, CWIP, and undistributed plant assets, using the best information then available from the utility company's accounting records, pursuant to RSA 72:8-d, V.

(d) Each Form PA-81, Form PA-82, or Form PA-83 shall be in addition to, and not in substitution for:

(1) Form PA-28, "Inventory of Taxable Property," pursuant to RSA 74:4, if required by the municipality;

(2) Form PA-20, "Utility Property Tax Information Update," for purposes of the utility property tax pursuant to RSA 83-F:5, V; and

(3) If requested by the assessing officials or the department, any documents and other information as shall be necessary to:

a. Verify any information reported by the utility company on Form PA-81, Form PA-82, or Form PA-83; and

b. Determine the value of the utility company's utility property, other than its utility company assets.

Repeal Rev 1907.03, effective 11-15-22 (Document #13090), as follows:

~~Rev 1907.03 5 Year Phase In Period.~~

~~— (a) Every utility company shall, by May 1, 2020, and by May 1 of each subsequent year thereafter, complete and file each Form PA 81, Form PA 82, or Form PA 83, pursuant to Rev 1907.02, with a corresponding completed:~~

~~(1) Form PA 84 E, "Report of Tax Year 2018 Electric Utility Company Assets";~~

~~(2) Form PA 84 G, "Report of Tax Year 2018 Gas Utility Company Assets"; or~~

~~(3) Form PA 84 W, "Report of Tax Year 2018 Water Utility Company Assets."~~

~~— (b) A utility company shall report on each Form PA 84 E, Form PA 84 G, or Form PA 84 W the original cost and net book value of all its utility property as of December 31, 2017, as follows:~~

~~(1) Distribution assets, in total, and without any fee owned land, office buildings, garages, and warehouses associated with distribution only;~~

~~(2) Transmission, generation, and all other assets, by each category of accounts established by FERC or the NH PUC, as applicable; and~~

~~(3) CIAC, CWIP, and undistributed plant assets which are not included in (b)(1) or (2) above, associated with distribution only, and in total.~~

~~— (c) The phase in period under RSA 72:8 d, VI shall apply only to utility company assets existing and assessed as of April 1, 2018.~~

~~— (d) In the case of a municipality which used the department's allocated market value as of April 1, 2018, pursuant to RSA 83 F as the value of a utility company's utility property for the tax year effective April 1, 2018, the municipality shall calculate the utility company's final locally assessed value effective April 1, 2018, in the following manner:~~

- ~~(1) Divide the original cost of the utility company assets by the original cost of all its utility property, using Form PA 84 E, Form PA 84 G, or Form PA 84 W; and~~
- ~~(2) Multiply the resulting percentage by the department's allocated market value as of April 1, 2018.~~
- ~~(c) In determining the value of a utility company's utility company assets pursuant to RSA 72:8 d, VI, a municipality shall equalize the utility company's final locally assessed value effective April 1, 2018, using the 2018 median ratio as determined by the department under RSA 21 J:3, XIII, RSA 21 J:15, and Rev 2800.~~
- ~~(f) For each year of the phase in period through the tax year effective April 1, 2023, pursuant to RSA 72:8 d, VI, a utility company's final locally assessed value effective April 1, 2018, shall be adjusted pursuant to RSA 72:8 d, VI(a)(5) to account for any utility company assets:~~
- ~~(1) Installed after April 1, 2018, if not included in the utility company's final locally assessed value effective April 1, 2018; or~~
- ~~(2) Retired after April 1, 2018, if included in the utility company's final locally assessed value effective April 1, 2018.~~
- ~~(g) The municipality shall calculate the adjustment required by (f) above pursuant to RSA 72:8 d, II(e) and VI(a)(5), in the following manner:~~
- ~~(1) Multiply the difference in the original cost of the utility company's utility company assets from the final locally assessed value effective April 1, 2018, to the applicable tax year, by the applicable percentage in RSA 72:8 d, II(a);~~
- ~~(2) Multiply the difference in the net book value of the utility company's utility company assets from the final locally assessed value effective April 1, 2018, to the applicable tax year, by the applicable percentage in RSA 72:8 d, II(a);~~
- ~~(3) Add (g)(1) and (2) above; and~~
- ~~(4) Multiply the resulting sum by 1.03.~~

Readopt with amendment and renumber Rev 1907.04, effective 7-25-20 (Document #13078), as Rev 1907.03 to read as follows:

1907.03 Equalization of Formula.

(a) In determining the value of a utility company's utility company assets for any tax year, pursuant to RSA 72:8-d, II(c), except as provided in (b) below, a municipality shall equalize the value according to the applicable formula using the previous year's median ratio as determined by the department under RSA 21-J:3, XIII, RSA 21-J:15, and Rev 2800.

(b) A municipality shall not equalize the value of a utility company's utility company assets in any tax year for which the municipality conducts a full reassessment in accordance with RSA 75:1 and RSA 75:8-a.

Readopt with amendment Rev 1908, effective 7-25-20(Document #13078), to read as follows:

PART Rev 1908 FORMS

Rev 1908.01 Form MS-60, Report of Locally Elected Auditor(s).

- (a) Form MS-60, shall be filed by locally elected auditors to report to the municipality and the commissioner on the audit conducted of all town officials by uploading it to the Municipal Tax Rate Setting Portal (MTRSP) or hand delivering it to the department at:

Governor Hugh J. Gallen Office Park South
109 Pleasant Street
Medical and Surgical Building
Concord, NH.

(b) Form MS-60 shall be filed with the commissioner by the governing body within 10 days of acceptance of the audit.

(c) If the governing body has not accepted the audit and any applicable adjustments within 45 days of its receipt, the audit as received or adjusted and any accompanying management letter shall be submitted to the commissioner by the governing body with an explanation for non-acceptance.

(d) The commissioner shall grant an extension of time for good cause, which shall include, but not be limited to, hardship preventing the governing body from timely filing Form MS-60 due to unforeseen circumstances delaying the completion of the audit adjustments by the auditor or the governing body's review of the audit adjustments, upon petition for an extension of time through a written submission by the governing body.

Rev 1908.02 Form MS-60A, Auditor Option and Schedule.

(a) Form MS-60A, shall be filed by a municipality except a solid waste management district, to report to the department on the type of audit that will be conducted of the municipality and the schedule for completion of the report by uploading it to the Municipal Tax Rate Setting Portal (MTRSP) or hand delivering it to the department at:

Governor Hugh J. Gallen Office Park South
109 Pleasant Street
Medical and Surgical Building
Concord, NH.

(b) Form MS-60A shall be filed 10 days after the close of the fiscal year.

Rev 1908.03 Form MS-60W, Audit Waiver Request.

(a) Form MS-60W, shall be used by the governing body of a municipality except a solid waste management district, with a population fewer than 750 to petition the department for a waiver of the annual audit requirement and to offer alternative procedures.

(b) Alternative procedures shall, contain, at a minimum, the following:

- (1) Review of General Ledger Financial Records, Part 1 of Form MS-60; and
- (2) Review of Treasurer, Part 2 of Form MS-60.

(c) Form MS-60W shall be filed 45 days before the end of the fiscal year for the year to which it applies by uploading it to the Municipal Tax Rate Setting Portal (MTRSP) or hand delivering it to the department at:

Governor Hugh J. Gallen Office park South

109 Pleasant Street
 Medical and Surgical Building
 Concord, NH.

(d) The Commissioner shall deny the audit waiver request or approve the audit waiver request requiring additional procedures when:

- (1) Financial statements for current year or any of the 3 prior years in a deficit position;
- (2) There is an over expenditure of the voted budget;
- (3) No audit or an audit with numerous findings has been made in the past 3 years;
- (4) There are other repeated failures to file documents with the department timely or accurately;
- (5) There are other circumstances that indicate the financial controls, expenditures or records may be deficient.

(e) The Commissioner shall approve the audit waiver request requiring additional procedures when additional procedures address the deficiencies and records in paragraph (d), above.

APPENDIX

Rule	Specific State Statute the Rule Implements
Rev 1901.01	RSA 21-J:13
Rev 1901.02	RSA 21-J:13; RSA 41:2-g
Rev 1901.03	RSA 21-J:13
Rev 1901.04	RSA 21-J:13
Rev 1901.05	RSA 21-J:13
Rev 1901.06	RSA 21-J:13; RSA 31:94; 31:94-a
Rev 1901.07–Rev 1901.11	RSA 21-J:13, RSA 53-B:7
Rev 1902.01	RSA 21-J:13; RSA 31:94
Rev 1902.02	RSA 21-J:13; RSA 31:94-a
Rev 1902.03	RSA 21-J:13; RSA 21-J:1, II (c); 21-J:13, VII (a)
Rev 1903	RSA 21-J:13; RSA 41:6, V
Rev 1904.01	RSA 41:31-c; RSA 21-J:13, IV
Rev 1904.02	RSA 41:31-c; RSA 21-J:13, IV
Rev 1904.03	RSA 41:31-c; RSA 21-J:13, IV
Rev 1905.01–Rev 1905.08	RSA 41:39; RSA 21-J:13, IV
Rev 1905.09	RSA 41:39; RSA 21-J:13, IV; RSA 52:16; RSA 76:4
Rev 1905.10	RSA 41:39; RSA 21-J:13, IV
Rev 1905.11	RSA 33-A
Rev 1906	RSA 33:12; RSA 21-J:13, IV

Rev 1907.01, Rev 1907.02, Rev 1907.03 (repealed), and Rev 1907.03 (formerly Rev 1907.04).	RSA 72:8-d
Rev 1908.01	RSA 41:31-c; RSA 41:31-d; RSA 21-J:13, IV
Rev 1908.02	RSA 41:31-c; RSA 41:31-d; RSA 21-J:13, IV
Rev 1908.03	RSA 41:31-c; RSA 41:31-d; RSA 21-J:13, IV