



### **INVENTORY OF PROPERTY TRANSFER**

Grantee (use new primary mailing address)				
Entity Type - (Check One): Individual Joint	Partnership	Corporation	rust LLC Holding Company	
Last Name / Entity		First Name		
Last Name / Entity		First Name		
Last Name / Entity		First Name		
Street No. Street Name		Apt / Unit	Phone Number	
City	State Zip C	ode + 4 (or Canadian Postal Code)		
Email (optional)				
Last Name / Entity  Last Name / Entity		First Name First Name		
Last Name / Entity		First Name		
Street No. Street Name		Apt / Unit	Phone Number	
City	State Zip C	ode + 4 (or Canadian Postal Code)		
Email (optional)				
STEP 3 - REAL ESTATE  Municipality  County	,			
Street No. Street Name (If applicable)		Apt / Unit		





## **INVENTORY OF PROPERTY TRANSFER**

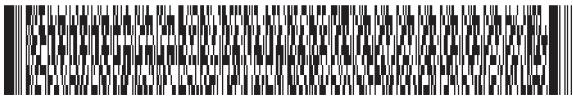
STEP 3 - REAL ESTATE (continued)					
Tax Map Block Lot					
Acreage					
Number of Parcels Purchased					
Multi Town Sale? If Yes, list municipalities:					
Yes No					
Property Use (Check One):  Residential Commercial Mixed Res / Comm Industrial Other					
Property Type Land Only Building Only Land & Building Condo Condex Land & Manufactured Housing					
(Check All That Apply): Manufactured Housing Multi-unit Timber Rights Mineral Rights					
Features (Check One): Waterfront Water Access If multi-unit building, how many units?					
STEP 4 - DEED					
Transfer Date Recording Date Book No. Page No. Sale Price					
Type of Warranty Quitclaim Mortgage Sheriffs Tax Foreclosure					
Transfer (Check one): Probate In Lieu of Foreclosure					
STEP 5 - TRANSACTION DETAIL  If Yes, please choose all that apply from					
Were there any special circumstances in the transfer which suggest that the full price or consideration of the property was either more or less than its fair market value?  Yes  No the list below or select "other" and fill in an explanation.					
Family Sale Sheriff's Sale Business Affiliates Bank Sale Easement Life Estate / Trust Time Share					
Government Sale Abutter Sale Other					
Did the sale transfer 100% interest in the property? Yes No If no what % interest transferred?					
Did the sale price above include a consideration for non-taxable personal property?					
Furnishings Other					
Inventory Timber					
Was the sale price reduced because of a Land Use Change Tax? Yes No If yes, by what amount?					
Do you consider the selling price to be fair market value? Yes No If no, explain					
Have you or will you make improvements to the property after the purchase but before April 1st? Yes No					
If yes please indicate approximate cost of these improvements:					
Occupancy and status of structure No Structure New Construction (1 yr) Previously Occupied					
Will the property serve as your primary residence? Yes No					





## **INVENTORY OF PROPERTY TRANSFER**

STEP 6 - PREF	PARER			
Last Name			First Name	
Street No.	Street Name		Apt / Unit	Phone Number
City Email (optional)		State	Zip Code + 4 (or Canadian Postal Code)	
Linuii (optional)				



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## INVENTORY OF PROPERTY TRANSFER SIGNATURE PAGE

STEP 7 - SIGNATURES  Power of Attorney (POA): By checking this box and signing below, you authorize the preparer document only, including entering the book and page numbers and filing this document electrons.	
<b>TAXPAYER'S SIGNATURE &amp; INFORMATION</b> (Purchaser's Signature is Required) Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is	
Purchaser's Signature	MMDDYYYY
Purchaser's Printed Name	
Purchaser 2 Signature	MMDDYYYY
Purchaser 2 Printed Name	
Purchaser 3 Signature	MMDDYYYY
Purchaser 3 Printed Name	
<b>PREPARER'S SIGNATURE &amp; INFORMATION</b> (If prepared by someone other than Under penalties of perjury, I declare that I have examined this document and to the best of my belief than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)	it is true, correct and complete. (If prepared by a person other
Preparer's Signature (if other than taxpayer)	MMDDYYYY
Preparer's Printed Name (required if POA box is checked)	



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# **General Questions Line-By-Line Instructions**



#### **AMERICAN DISABILITIES ACT**

In accordance with the American Disabilities Act, if you need or prefer an alternate format of communication, please contact the Property Appraisal Division at (603) 230-5950.

#### **DEAR PROPERTY OWNER:**

The Department of Revenue Administration is responsible for equalizing the value of property in each municipality. Equalization is used to accurately apportion county and school district taxes among the cities and towns and to distribute state revenues to the cities and towns. To equalize property values, the Department of Revenue Administration annually conducts a sales/assessment ratio study for each municipality. The information provided on the PA-34 form is needed to assist the Department in determining whether a particular sale involved is an "armslength transaction" and should be included in our equalization sales/assessment study. If you have questions regarding this form, please contact us at (603)230-5950.

#### WHO MUST FILE

The purchaser, grantee, assignee or transferee of each transfer of real estate or interest in real estate must file the PA-34 form. There are "no exceptions."

#### WHEN TO FILE

Form PA-34 is due no later than 30 days from the recording date of the deed at the register of deeds or the date of the transfer, whichever is later.

#### WHERE TO FILE

A PA-34 form must be filed with the Department of Revenue Administration, P.O. Box 1313 Concord, NH 03302-1313 via the U.S. Post Office or hand carried to the Department of Revenue Administration at 109 Pleasant Street, Concord, NH, between the hours of 8:00 a.m. and 4:30 p.m. A copy of the PA-34 form must also be filed with the local assessing officials of the municipality in which the property is located.

#### LINE-BY-LINE INSTRUCTIONS

Please PRINT legibly or type all information.

#### STEP 1 - Purchaser(s)

First select the applicable Entity Type of the purchaser.

Enter the full name and address (use new primary mailing address) of the purchaser(s), grantee(s), assignee(s) or transferee(s). Email address is an optional field. Please attach an additional PA-34 for more than three purchasers.

#### STEP 2 - Seller(s)

First select the applicable Entity Type of the seller.

Enter the full name and address (use new primary mailing address) of the seller(s), grantor(s), assignor(s) or transferor(s). Email address is an optional field.

#### STEP 3 - Real Estate

<u>Property Location and Description</u>: Enter the municipality, county, street number, street name, and apartment/unit number where the property is located. Provide the tax map, block and lot (parcel identification number) used by the municipality to identify the parcel as well as the area in acres and the number of parcels purchased. If the sale is a multi-town sale, please enter all of the municipalities where parcels are located. Parcel identification numbers are available at local assessing office.

**Property Use**: Select the primary use of the parcel; only one option may be selected.

**Property Type**: Select the property type of the parcel; select all that apply.

<u>Features</u>: Identify if the parcel is waterfront or has water access, if applicable. Only one option may be selected. For multi-unit buildings please indicate the number of units.

#### STEP 4 - Deed

Enter the transfer date, recording date and Book and Page numbers assigned by the County Register of Deeds, along with the sale price (actual amount paid). Please indicate the deed type for the transactions, only one option may be selected. Please note that Book and Page numbers are required and the form will be returned if these fields are left blank.



Page 5 of 6

## **Line-By-Line Instructions**

#### **STEP 5 - Transaction Detail**

- Question 1: Check the appropriate box as to whether there were any special circumstances that would suggest the full price or consideration of the property was either more or less than its fair market value. If "yes," please choose all reasons that apply or select "other" and provide a detailed explanation.
- Question 2: Check the appropriate box as to whether the sale transferred 100% interest in the property. If "no," indicate the percentage of interest in the property that was transferred.
- Question 3: Check the appropriate box as to whether the sale price included a consideration for non-taxable personal property. If "yes," indicate the approximate value of furnishings, inventory, timber and/or other property (appliances, minerals, boats, equipment, inventory of a business, etc.) in the appropriate box.
- Question 4: Check the appropriate box as to whether the sale price was reduced because of a Land Use Change Tax per RSA 79-A:7. If "yes," please specify the amount.
- Question 5: Check the appropriate box as to whether you consider the selling price to be fair market value. If "no," please explain the reason(s) why.
- Question 6: Check the appropriate box as to whether the grantee has made or intends to make improvements to the property after the purchase but before April 1st. If "yes," please indicate the approximate cost of these improvements. Do not include improvements made by the grantor prior to establishing the sale price.
- Question 7: Check the appropriate box as to the occupancy and status of the structure.
- Question 8: Check the appropriate box as to whether the property will serve as your primary residence.

#### STEP 6 - Preparer

If this form was filled out by someone other than the purchser, please enter the full name, entity, address, identification number, phone number and email address (optional) of the preparer.

#### STEP 7 - Signatures (Paper Form)

- <u>Power of Attorney (POA)</u>: By checking the POA box, and signing below, the taxpayer(s) authorizes the preparer listed in Step 6 to act on your behalf for this document only, including entering the Book and Page numbers and filing this document. This is a limited POA for this document only. If a Purchaser does not authorize the POA then a separate PA-34 must be filed.
- Purchaser's Signature and Information: The Form must be signed in ink and dated by the Purchaser(s).
- <u>Preparer's Signature and Information</u>: If the Form was prepared by someone other than the Purchaser(s), the Form must be dated and signed in ink by the preparer. The preparer's printed name is also required if the POA box is checked.

PA-34 Rev 17 06/2015

Page 6 of 6