

## CHAPTER Rev 1900 MUNICIPAL MATTERS

Statutory authority: RSA 21-J:13, IV

### 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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

[Source.](#) #5356, eff 3-16-92, EXPIRED: 3-16-98

[New.](#) #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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

[Source.](#) #10582, eff 5-2-14

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

[Source.](#) #10582, eff 5-2-14

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

[Source.](#) #10582, eff 5-2-14 (from Rev 1901.05)

Rev 1901.10 "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.

[Source.](#) #10582, eff 5-2-14 (from Rev 1901.06)

## 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.

[Source.](#) #5356, eff 3-16-92, EXPIRED: 3-16-98

[New.](#) #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

[Source.](#) #5356, eff 3-16-92, EXPIRED: 3-16-98

[New.](#) #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

## 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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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:

COLLECTIONS

| From   | To       | BOND REQUIRED |
|--------|----------|---------------|
| \$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<br>1,000,000 |           | 52,000, plus 1% of<br>excess of \$1,000,000 in<br>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 required of library trustees and, pursuant to RSA 41:6, 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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

## 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 Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Nonprofit Organizations which interpret 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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #9826, eff 11-25-10; ss by #10582, eff 5-2-14

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 \$500,000, the independent public accountant shall conduct the audit either by following:

(1) The Single Audit Act; or

(2) If the \$500,000 consists of federal assistance from a single agency, the program specific audit designated by the granting agency.

Source. #5356, eff 3-16-92; amd by #6127, eff 11-23-95; ss by #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #9826, eff 11-25-10; ss by #10582, eff 5-2-14

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 \$500,000, 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 \$500,000 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.

[Source.](#) #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #9826, eff 11-25-10; ss by #10582, eff 5-2-14

## 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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

Source. #5356, eff 3-16-92; amd by #6127, eff 11-23-95; ss by #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

[Source.](#) #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

[Source.](#) #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

[Source.](#) #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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.

[Source.](#) #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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) 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

PO Box 487

Concord NH 03302-0487; or

- (2) Hand delivered to the department at:

Governor Hugh J. Gallen Office Park South

109 Pleasant Street

Medical and Surgical Building

Concord, NH.

[Source.](#) #8599, eff 4-6-06; ss by #10582, eff 5-2-14

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

[Source.](#) #8599, eff 4-6-06; ss by #10582, eff 5-2-14

#### 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.

Source. #5356, eff 3-16-92, EXPIRED: 3-16-98

New. #6732, eff 4-18-98; ss by #8599, eff 4-6-06; ss by #10582, eff 5-2-14

#### PART Rev 1907 FORMS

##### Rev 1907.01 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.

(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.

Source. #9826, eff 11-25-10; ss by #10582, eff 5-2-14

##### Rev 1907.02 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.

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

Source. #9826, eff 11-25-10; ss by #10582, eff 5-2-14

Rev 1907.03 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.

(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 three 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.

Source. #9826, eff 11-25-10; ss by #10582, eff 5-2-14

Appendix

| <b>Rule</b> | <b>Specific State Statute the Rule Implements</b> |
|-------------|---|
| 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 – 1901.10 | 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 – 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           | RSA 41:31-c; RSA 21-J:13, IV                      |
| Rev 1907.02           | RSA 41:31-c; RSA 21-J:13, IV                      |
| Rev 1907.03           | RSA 41:31-c; RSA 21-J:13, IV                      |

# TITLE III

## TOWNS, CITIES, VILLAGE DISTRICTS, AND UNINCORPORATED PLACES

### CHAPTER 33-A

#### DISPOSITION OF MUNICIPAL RECORDS

##### Section 33-A:1

**33-A:1 Definition of Terms.** – In this chapter:

I. "Board" means the municipal records board.

II. "Municipal" refers to a city or town, county or precinct.

III. "Municipal officers" means:

(a) In the case of a town, the board of selectmen.

(b) In the case of a city which has adopted the council manager plan under RSA 49-A, the city manager.

(c) In the case of any other city, the mayor.

(d) In the case of a county, the county commissioners.

(e) In the case of a precinct, the precinct commissioners.

IV. "Municipal records" means all municipal records, reports, minutes, tax records, ledgers, journals, checks, bills, receipts, warrants, payrolls, deeds and any other written or computerized material that may be designated by the board.

V. "Active" means until termination or expiration of obligations or services, cessation of need for further attention, and completion or release of any pending legal processes.

**Source.** 1967, 105:1. 1977, 358:1, eff. July 1, 1977. 2005, 187:1, eff. Aug. 29, 2005.

##### Section 33-A:2

**33-A:2 Authority Granted.** – [Repealed 1977, 358:7, I, eff. July 1, 1977.]

##### Section 33-A:3

**33-A:3 Municipal Committees.** – The municipal officers or their designee together with the clerk, treasurer, an assessor, and tax collector of each city or town shall constitute a committee to govern the disposition of municipal records pursuant to this chapter. Unless otherwise provided by a municipal ordinance, the committee shall designate the office responsible for the retention of each type of record created for the municipality.

**Source.** 1967, 105:1. 1977, 358:2, eff. July 1, 1977. 2005, 187:2, eff. Aug. 29, 2005. 2006, 119:1, eff. May 12, 2006.

## Section 33-A:3-a

**33-A:3-a Disposition and Retention Schedule.** – The municipal records identified below shall be retained, at a minimum, as follows:

- I. Abatements: 5 years.
- II. Accounts receivable: until audited plus one year.
- III. Aerial photographs: permanently.
- IV. Airport inspections-annual: 3 years.
- V. Airport inspections-daily, including fuel storage and vehicles: 6 months.
- VI. Annual audit report: 10 years.
- VII. Annual reports, town warrants, meeting and deliberative session minutes in towns that have adopted official ballot voting: permanently.
- VIII. Archives: permanently.
- IX. Articles of agreement or incorporation: permanently.
- X. Bank deposit slips and statements: 6 years.
- XI. Blueprints-architectural: life of building.
- XII. Bonds and continuation certificates: expiration of bond plus 2 years.
- XIII. Budget committee-drafts: until superseded.
- XIV. Budgets: permanently.
- XV. Building permits-applications and approvals: permanently.
- XVI. Building permits-lapsed: permanently.
- XVII. Building permits-withdrawn, or denied: one year.
- XVIII. Capital projects and fixed assets that require accountability after completion: life of project or purchase.
- XIX. Cash receipt and disbursement book: 6 years after last entry, or until audited.
- XX. Checks: 6 years.
- XXI. Code enforcement specifications: permanently.
- XXII. Complaint log: expiration of appeal period.
- XXIII. Contracts-completed awards, including request for purchase, bids, and awards: life of project or purchase.
- XXIV. Contracts-unsuccessful bids: completion of project plus one year.
- XXV. Correspondence by and to municipality-administrative records: minimum of one year.
- XXVI. Correspondence by and to municipality-policy and program records: follow retention requirement for the record to which it refers.
- XXVII. Correspondence by and to municipality-transitory: retain as needed for reference.
- XXVIII. Current use applications and maps: until removed from current use plus 3 years.
- XXIX. Current use release: permanently.
- XXX. Deed grantee/grantor listing from registry, or copies of deeds: discard after being updated and replaced with a new document.
- XXXI. Deferred compensation plans: 7 years.
- XXXII. Underground facility damage prevention forms: 4 years.
- XXXIII. Dredge and fill permits: 4 years.
- XXXIV. Driveway permits and plans: permanently.
- XXXV. Easements awarded to municipality: permanently.
- XXXVI. Elections-federal elections: ballots and absentee ballot applications, affidavit

envelopes, and lists: by the town clerk until the contest is settled and all appeals have expired or at least 22 months after the election, whichever is longer.

XXXVII. Elections-not federal: ballots and absentee ballot applications, affidavit envelopes, and lists: by the town clerk until the contest is settled and all appeals have expired or at least 60 days after the election, whichever is longer.

XXXVIII. Elections-challenge affidavits by the town clerk: until the contest is settled and all appeals have expired or 22 months after the election, whichever is longer.

XXXIX. Elections-ward maps: until revised plus 1 year.

XL. Emergency medical services run reports: 10 years.

XLI. Equipment maintenance: life of equipment.

XLII. Excavation tax warrant and book or list: permanently.

XLIII. Federal form 1099s and W-2s: 7 years.

XLIV. Federal form 941: 7 years.

XLV. Federal form W-1: 4 years.

XLVI. Fire calls/incident reports: 10 years.

XLVII. Grants, supporting documentation: follow grantor's requirements.

XLVIII. Grievances: expiration of appeal period.

XLIX. Health-complaints: expiration of appeal period.

L. Health-inspections: 3 years.

LI. Health-service agreements with state agencies: term plus 7 years.

LII. Health and human services case records including welfare applications: active plus 7 years.

LIII. Inspections-bridges and dams: permanently.

LIV. Insurance policies: permanently.

LV. Intent to cut trees or bushes: 3 years.

LVI. Intergovernmental agreements: end of agreement plus 3 years.

LVII. Investigations-fire: permanently.

LVIII. Invoice, assessors: permanently.

LIX. Invoices and bills: until audited plus one year.

LX. Job applications-successful: retirement or termination plus 50 years.

LXI. Job applications-unsuccessful: current year plus 3 years.

LXII. Labor-public employees labor relations board actions and decisions: permanently.

LXIII. Labor union negotiations: permanently or until contract is replaced with a new contract.

LXIV. Ledger and journal entry records: until audited plus one year.

LXV. Legal actions against the municipality: permanently.

LXVI. Library:

(a) Registration cards: current year plus one year.

(b) User records: not retained; confidential pursuant to RSA 201-D:11.

LXVII. Licenses-all other except dog, marriage, health, and vital records: duration plus 1 year.

LXVIII. Licenses-dog: current year plus one year.

LXIX. Licenses-dog, rabies certificates: disposal once recorded.

LXX. Licenses-health: current year plus 6 years.

LXXI. Liens-federal liens upon personal property, other than IRS liens: permanently.

LXXII. Liens-hospital liens: 6 years.

- LXXIII. Liens-IRS liens: one year after discharge.
- LXXIV. Liens-tax liens, state liens for support of children: until court order is lifted plus one year.
- LXXV. Liens-tax liens, state meals and rooms tax: until release plus one year.
- LXXVI. Liens-tax sale and record of lien: permanently.
- LXXVII. Liens-tax sales/liens redeemed report: permanently.
- LXXVIII. Liens-Uniform Commercial Code leases: lease term plus 4 years; purge all July 1, 2007.
- LXXIX. Liens-Uniform Commercial Code security agreements: 6 years; purge all July 1, 2007.
- LXXX. Meeting minutes, tape recordings: keep until written record is approved at meeting. As soon as minutes are approved, either reuse the tape or dispose of the tape.
- LXXXI. Minutes of boards and committees: permanently.
- LXXXII. Minutes of town meeting/council: permanently.
- LXXXIII. Minutes, selectmen's: permanently.
- LXXXIV. Motor vehicle-application for title: until audited plus one year.
- LXXXV. Motor vehicle-titles and voided titles: sent to state division of motor vehicles.
- LXXXVI. Motor vehicle permits-void and unused: until audited plus one year.
- LXXXVII. Motor vehicle permits and registrations-used: current year plus 3 years.
- LXXXVIII. Municipal agent daily log: until audited plus one year.
- LXXXIX. Notes, bonds, and municipal bond coupons-cancelled: until paid and audited plus one year.
- XC. Notes, bonds, and municipal bond coupon register: permanently.
- XCI. Oaths of office: term of office plus 3 years.
- XCII. Ordinances: permanently.
- XCIII. Payrolls: until audited plus one year.
- XCIV. Perambulations of town lines-copy kept by town and copy sent to secretary of state: permanently.
- XCV. Permits or licenses, pole: permanently.
- XCVI. Personnel files: retirement or termination plus 50 years.
- XCVII. Police, accident files-fatalities: 10 years.
- XCVIII. Police, accident files-hit and run: statute of limitations plus 5 years.
- XCIX. Police, accident files-injury: 6 years.
- C. Police, accident files-involving arrests: 6 years.
- CI. Police, accident files-involving municipality: 6 years.
- CII. Police, accident files-property damage: 6 years.
- CIII. Police, arrest reports: permanently.
- CIV. Police, calls for service/general service reports: 5 years.
- CV. Police, criminal-closed cases: statute of limitations plus 5 years.
- CVI. Police, criminal-open cases: statute of limitations plus 5 years.
- CVII. Police, motor vehicle violation paperwork: 3 years.
- CVIII. Police, non-criminal-internal affairs investigations: as required by attorney general and union contract and town personnel rules.
- CIX. Police, non-criminal-all other files: closure plus 3 years.
- CX. Police, pistol permit applications: expiration of permit plus one year.
- CXI. Property inventory: 5 years.

- CXII. Property record card: current and last prior reassessing cycle.
- CXIII. Property record map, assessors: until superceded.
- CXIV. Property tax exemption applications: transfer of property plus one year.
- CXV. Records management forms for transfer of records to storage: permanently.
- CXVI. Road and bridge construction and reconstruction, including highway complaint slips: 6 years.
- CXVII. Road layouts and discontinuances: permanently.
- CXVIII. Scenic roads: permanently.
- CXIX. School records: retained as provided under RSA 189:29-a.
- CXX. Septic plan approvals and plans: until replaced or removed.
- CXXI. Sewer system filtration study: permanently.
- CXXII. Sign inventory: 7 years.
- CXXIII. Site plan review: life of improvement plus 3 years.
- CXXIV. Site plan review-lapsed: until notified that planning board action and appeal time has expired plus one year.
- CXXV. Site plan review-withdrawn or not approved: appeal period plus one year.
- CXXVI. Special assessment (betterment of property): 20 years.
- CXXVII. Street acceptances: permanently.
- CXXVIII. Street signs, street lights and traffic lights-maintenance records: 10 years.
- CXXIX. Subdivision applications-lapsed: until notified that planning board action and appeal period has expired plus one year.
- CXXX. Subdivision applications-successful and final plan: permanently.
- CXXXI. Subdivision applications-withdrawn, or not approved: expiration of appeal period plus one year.
- CXXXII. Subdivision applications-working drafts prior to approval: expiration of appeal period.
- CXXXIII. Summary inventory of valuation of property: one year.
- CXXXIV. Tax maps: permanently.
- CXXXV. Tax receipts paid, including taxes on land use change, property, resident, sewer, special assessment, and yield tax on timber: 6 years.
- CXXXVI. Tax-deeded property file (including registered or certified receipts for notifying owners and mortgagees of intent to deed property): permanently.
- CXXXVII. Time cards: 4 years.
- CXXXVIII. Trust fund minutes, quarterly reports, and bank statements: permanently.
- CXXXIX. Vehicle maintenance records: life of vehicle plus 2 years.
- CXL. Voter checklist-marked copy kept by town pursuant to RSA 659:102: 7 years.
- CXLI. Voter registration:
  - (a) Forms, including absentee voter registration forms: until voter is removed from checklist plus 7 years.
  - (b) Same day, returned to undeclared status, form and report from statewide centralized voter registration database: 7 years.
  - (c)(1) Party change form: until voter is removed from checklist plus 7 years.
  - (2) List of undeclared voters from the statewide centralized voter registration database: 7 years.
  - (d) Forms, rejected, including absentee voter registration forms, and denial notifications: 7 years.

- (e) Qualified voter affidavit: until voter is removed from checklist plus 7 years.
- (f) Domicile affidavit: until voter is removed from checklist plus 7 years.
- (g) Overseas absentee registration affidavit: until voter is removed from checklist plus 7 years.
- (h) Absentee ballot voter application form in the federal post card application format, for voters not previously on the checklist: until voter is removed from checklist plus 7 years.
- (i) Absentee ballot affidavit envelope for federal post card applicants not previously on the checklist: until voter is removed from checklist plus 7 years.
- (j) Notice of removal, 30-day notice: until voter is removed from checklist plus 7 years.
- (k) Report of death: until voter is removed from checklist plus 7 years.
- (l) Report of transfer: until voter is removed from checklist plus 7 years.
- (m) Undeliverable mail or change of address notice from the United States Postal Service: until voter is removed from checklist plus 7 years.
- CXLII. Vouchers and treasurers receipts: until audited plus one year.
- CXLIII. Warrants-land use change, and book or list: permanently.
- CXLIV. Warrants-property tax, and lists: permanently.
- CXLV. Warrants-resident tax, and book or list: permanently.
- CXLVI. Warrants-town meeting: permanently.
- CXLVII. Warrants-treasurer: until audited plus one year.
- CXLVIII. Warrants-utility and betterment tax: permanently.
- CXLIX. Warrants-yield tax, and book or list: permanently.
- CL. Welfare department vouchers: 4 years.
- CLI. Work program files: current year plus 6 years.
- CLII. Writs: expiration of appeal period plus one year.
- CLIII. Zoning board of adjustment applications, decisions, and permits-unsuccessful: expiration of appeal period.
- CLIV. Intent to excavate: completion of reclamation plus 3 years.
- CLV. Election return forms, all elections: permanently.

[Paragraph CLVI effective September 1, 2015.]

CLVI. Affidavits of religious exemption: until voter is removed from checklist plus 7 years.

**Source.** 2005, 187:3, eff. Aug. 29, 2005. 2006, 119:2-5, eff. May 12, 2006. 2010, 172:1-3, eff. Aug. 16, 2010; 191:1, eff. Aug. 20, 2010. 2012, 113:1, eff. May 31, 2012; 284:13, eff. Sept. 1, 2015. 2014, 319:1, eff. Sept. 30, 2014.

## **Section 33-A:4**

**33-A:4 Disposition Schedule.** – [Repealed 1977, 358:7, II, eff. July 1, 1977.]

### **Section 33-A:4-a**

**33-A:4-a Municipal Records Board. –**

I. There is hereby established a municipal records board consisting of the following persons or their designees:

- (a) The director of the division of archives and records management.
- (b) The director of the New Hampshire Historical Society.
- (c) The state librarian.
- (d) The presidents of the New Hampshire Tax Collectors' Association, the New Hampshire City and Town Clerks' Association and the Association of New Hampshire Assessors.
- (e) The registrar of vital records.
- (f) The secretary of state.
- (g) A municipal treasurer or finance director appointed by the president of the New Hampshire Municipal Association for a 3-year term.
- (h) A professional historian appointed by the governor and council for a 3-year term.
- (i) A representative of the Association of New Hampshire Historical Societies appointed by its president for a 3-year term.
- (j) A representative of the department of revenue administration.
- (k) The state records manager.

II. The board shall elect its own chairman and vice-chairman. The board shall meet at the call of the chairman, but not less than once every 2 calendar years. Five members of the board shall constitute a quorum for all purposes. Board members shall serve without compensation. Administrative services for the board shall be provided by the director of the division of archives and records management who shall serve as secretary of the board.

**Source.** 1977, 358:3. 1985, 102:1. 1991, 197:1, eff. July 27, 1991. 2003, 97:4, eff. Aug. 5, 2003; 319:56, eff. July 1, 2003.

**Section 33-A:4-b**

**33-A:4-b Powers and Duties of Board. –** The board shall advise the secretary of state on standards and procedures for the effective and efficient management of municipal records. Such standards and procedures shall govern the retention, preservation and disposition of municipal records. The board shall oversee the local government records management improvement program as provided in RSA 5:47-5:51.

**Source.** 1977, 358:3, eff. July 1, 1977. 2002, 145:3, eff. July 12, 2002. 2005, 187:4, eff. Aug. 29, 2005.

**Section 33-A:5**

**33-A:5 Microfilming. –** If municipal records are disposed of by microfilming, 2 films shall be produced. One film shall be retained by the municipality in a fireproof container and properly labeled. One shall be transferred to a suitable location for permanent storage.

**Source.** 1967, 105:1. 1977, 358:4, eff. July 1, 1977.



### **Section 33-A:5-a**

**33-A:5-a Electronic Records.** – Electronic records as defined in RSA 5:29, VI and designated on the disposition schedule under RSA 33-A:3-a to be retained for more than 10 years shall be transferred to paper, microfilm, or both. Electronic records designated on the disposition schedule to be retained for less than 10 years may be retained solely electronically if so approved by the record committee of the municipality responsible for the records. The municipality is responsible for assuring the accessibility of the records for the mandated period.

**Source.** 2005, 187:5, eff. Aug. 29, 2005. 2006, 275:6, eff. June 15, 2006.

### **Section 33-A:6**

**33-A:6 Exception.** – Notwithstanding any other provision hereof, original town meeting and city council records shall not be disposed of but shall be permanently preserved. Such records prior to 1900 need not be microfilmed unless legible.

**Source.** 1967, 105:1, eff. July 10, 1967.