

Chapter 13
Department of
Revenue
Administration
(DRA)

Section 13.1 – Structure

The New Hampshire Department of Revenue Administration (DRA) was reorganized into its present structure effective January 1, 1986, and operates under the direction of a Commissioner of Revenue Administration. The DRA is responsible for the following general functions:



*How can you govern
a country which has 246
varieties of cheese?
-Charles De Gaulle*

1. Overseeing the collection of state taxes as assigned by specific state law.
2. Providing information collected through tax administration activities to the Governor and legislature for public policy decisions, reports and accounting for the state's political subdivisions.

To carry out these mandated functions, the DRA is organized into four divisions. The four divisions, each of which is headed by a director are: Audit, Collections, Document Processing, and Municipal and Property Division. These divisions are supported by the Administration, the Central Tax Services Unit and the Office of Information Technology.

Divisions

Administration

The Administrative Unit performs administrative functions necessary to support Department operations including accounting, adjudicative and administrative hearings, legislative support, fleet and facility maintenance, human resources, project management, training coordination, purchasing and taxpayer advocacy.

Office of Information Technology

The Office of Information Technology is separate from the DRA but has embedded personnel working in the Department to design, develop and maintain computerized systems to support the administration of taxes and to automate labor-intensive functions.

Audit Division

The mission of the Audit Division is to promote voluntary taxpayer compliance with New Hampshire's tax laws through fair, impartial, and efficient selection and review of taxpayers' returns; taxpayer education; and discovery of non-filers. The Audit Division is committed to team work, professional development, and high professional standards for auditors. The Central Tax Services Unit of the Division is dedicated to courteously, knowledgeably, and effectively handling taxpayer inquiries and account maintenance.

Collections Division

The mission of the Collections Division is to ensure taxpayer compliance with the tax laws of New Hampshire by fairly and effectively recovering overdue taxes through the uniform application of state laws, rules and policies.

Document Processing Division

The mission of the Document Processing Division is to process taxpayer documents in an accurate, efficient, and timely manner. The Division is committed to continuous improvement, strong customer service, and maintaining a positive team environment.

Municipal and Property Division

The mission of the Municipal and Property Division is to assure fairness, equity and proportionality in the assessment and collection of property taxes and the administration of municipal finances in the state by establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property, and administering timber and gravel taxation.

Section 13.2 –Municipal and Property Division

The Municipal and Property Division is responsible for the following:

1. Assisting and supervising municipalities and assessors in appraisals and [valuations](#).
2. Appraising State-owned forest and recreation [land](#).
3. Annually determining the total equalized valuation of properties in all municipalities.

The bulk of the assistance and supervision provided by the Municipal and Property Division involves monitoring and assessment review as outlined in Chapter 7 of this manual. In addition, the DRA's role in the valuation and taxation of gravel, timber, and public utilities has similarly been outlined in Chapter 6. Other functions the division assists municipalities with include:

1. Conducting data audits to determine the accuracy of existing data on [property record cards](#) so municipalities can evaluate the need for an update of their measure and listings.
2. Assisting municipalities with obtaining, understanding, using, and filing forms.
3. Training of municipal officials in assessment functions, such as current use assessments, exemptions and tax credits, and [abatement](#) and [appeal](#) procedures.
4. Training of municipal officials in understanding and explaining the assessment process and property record card information to taxpayers.
5. Assisting in the education and training of municipal field personnel and internal assessing staff.
6. Assisting municipalities with unique and special use assessments.
7. Assisting municipalities in reviewing and understanding the annual [ratio study](#) reports provided by DRA.
8. Assisting with any other miscellaneous projects as requested.

Section 13.3 – Administrative Rules

The DRA administrative rules, under the provisions of RSA 541-A, are available to be read and downloaded from the DRA website at www.revenue.nh.gov. Below are the DRA rules which relate to property tax and the administratively attached boards:

1. [Rev 400 rules](#) – Property Tax Credits, Exemptions and Deferrals (Revised 2016)
2. [Rev 500 rules](#) – Excavation Tax and Taxation of Excavation Area (Revised 2019)
3. [Rev 600 rules](#) – Property Appraisal (Revised 2014)
4. [Rev 603 rules](#) – Monitoring Requirements (Revised 2014)
5. [Rev 1500 rules](#) – Railroad and Private Railroad Car Companies (Revised 2014)
6. [Rev 1800 rules](#) – Conservation Restriction Assessment (Revised 2014)
7. [Rev 2800 rules](#) – Equalization of Assessment for Each Town, City, and Unincorporated Place Within the State (Revised 2013)
8. [Cub 100 – 300 rules](#) – Organizational rules Current Use Advisory Board (Revised 2019)
9. [Asb 100 – 300 rules](#) – Organization rules Assessing Standards Board (Revised 2019)
[Esb 100 – 200 rules](#) – Equalization Standards Board – **REPEALED effective 7/15/2013**