Chapter 2 Assessor's Yearly Calendar

Section 2.1 - Introduction to Task Calendar & Due Dates

This calendar list is intended to serve as a guide for both municipalities and taxpayers alike as a reminder of the task and due dates that take place on a monthly basis. It is broken out into three categories: municipal due dates, monthly municipal tasks, and taxpayer tasks and due dates.

Municipality due dates are statutory task requirements for duties that need to be performed as of a specific date. This can include items such as the last day for assessing officials to give the <u>tax</u> <u>warrant</u> to the tax collector; processing <u>abatements</u>, exemptions and tax credits; and filing documents with the New Hampshire Department of Revenue.

Monthly municipal tasks are tasks that occur throughout the month, which may include the processing of <u>deeds</u>, building permits, and applications for abatements, exemptions and tax credits.

Taxpayer tasks and due dates include when items should be filed with their local municipalities, Board of Tax and Land Appeals, the New Hampshire Department of Revenue, etc.

January

February

March

April

May

<u>June</u>

July

August

September

October

November

December

Section 2.2 – Assessor and Taxpayer Task Calendar and Due Dates

JANUARY			
DATE	MUNICIPAL TASKS and FILING DUE DATES	RSA	
-	None	-	
	MONTHLY MUNICIPAL TASKS		
-	Accept taxpayer requests for property tax abatements	<u>76:16</u>	
-	Process abatement, exemption and tax credits applications	<u>76:16</u>	
-	Process deeds and transfers; maintain sales book	80:27, 80:36	
-	Verify and code sales properties for equalization study	-	
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable), on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3	
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4	
-	Maintain organization of approved building permits and flagged properties needing review; begin field inspections	-	
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-	
-	Issue land use change tax (if applicable)	<u>79-A:7</u>	
TAXPAYER TASKS and FILING DUE DATES (if applicable)			
_	File for property tax abatement for December tax bill	-	
_	File for elderly or disabled tax deferral for April 1 assessed value	-	

⁻ No <u>specific</u> due date or statutory requirement

FEBRUARY		
DATE	MUNICIPAL TASKS and DUE DATES	RSA
-	None	-
	MONTHLY MUNICIPAL TASKS	
-	Accept taxpayer requests for property tax abatements	<u>76:16</u>
-	Process abatement, exemption and tax credits applications	<u>76:16</u>
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
TAXPAYER TASKS and DUE DATES (if applicable)		
-	File for property tax abatement for December tax bill	-
-	File for elderly or disabled tax deferral for April 1 assessed value	-

⁻ No <u>specific</u> due date or statutory requirement

MARCH		
DATE	MUNICIPAL TASKS and DUE DATES	RSA
1	Last day to accept property tax abatement requests	<u>76:16</u>
25	Last day to mail/hand deliver blank PA-28 Inventory of Taxable Property, postage prepaid if inventories used by municipality	<u>74:5</u>
30	File notice with the registry of deeds of each tax deferral granted within 30 days of approval	<u>72:38-a, V</u>
31	Last day to apply subdivisions, lot-line adjustments and voluntary mergers; any recorded after March 31, will be for the next tax year	-
	MONTHLY MUNICIPAL TASKS	
-	Process filed abatements, exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
TAXPAYER TASKS and DUE DATES (if applicable)		
1	 Last day to apply for property tax abatement for previous December tax bill Last day to file for elderly or disabled tax deferral for April 1 assessed value 	<u>76:16</u>
31	Last day to file request for an Intent to Cut extension, allowing until June 30, to complete cutting operation filed in previous tax	<u>79:10, II</u>

⁻ No <u>specific</u> due date or statutory requirement

	APRIL		
DATE	MUNICIPAL DUE DATES	RSA	
1	 Assessing officials shall adjust assessments to reflect changes so all assessments are reasonably proportional within the municipality Assessing officials shall make a list of all polls and take an inventory of all estates liable to be taxed as of April 1 	75:8 74:1	
	Last day to give public notice of time/place where inventories will be received and hear parties regarding their liability to be taxed	<u>74:10</u>	
	• Compile a list of persons aged 18 to 65 years liable for residence tax, if used by municipality	<u>72:1</u>	
-	Assessing officials may, before or when taking the inventory, give written notice to landowner's that they will be taxed for buildings owned by another on his/her land	<u>75:3</u>	
	MONTHLY MUNICIPAL TASKS		
-	Process exemptions and tax credits applications and respond to abatements	-	
-	Process deeds and transfers; maintain sales book	80:27, 80:36	
-	Verify and code sales properties for equalization study	-	
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes <u>Assessed</u> 	79:10 79:11 79:3	
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4	
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-	
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-	
-	Issue land use change tax (if applicable)	<u>79-A:7</u>	
TAXPAYER TASKS and DUE DATES (if applicable)			
1	File PA-38, Notice of Intent to Excavate, for new tax year	<u>72-B:8</u>	

	TAXPAYER TASKS and DUE DATES (if applicable) continued	
April 15	Last day to file applications for the following:	
	• Religious, Educational or Charitable Exemption (A-9, if applicable, available on the BTLA website at www.nh.gov/btla/forms/index)	<u>72:23;</u>
	PA-29 Permanent Application for Property Tax Credit/Exemption	<u>72:33</u>
	A-10 <u>Application for Current Use Assessment</u>	<u>79-A:5</u>
	PA-60 <u>Conservation Restriction Assessment</u>	<u>79-B:4</u>
	PA-36 <u>Discretionary Easement</u>	<u>79-C:4</u>
	PA-36A <u>Discretionary Preservation Easement</u>	<u>79-D:4</u>
	PA-48 <u>Farm Structures & Land Under Farm Structures Assessment</u>	<u>79-F:4</u>
	Last day to apply for special appraisal for Historic Structures	<u>79-G:4</u>
	• Last day to apply for a special appraisal for a Residence in an Industrial or Commercial Zone (<i>PA-42</i>)	<u>75:11</u>
	• Last day to mail or hand deliver completed PA-28, <u>Inventory of Taxable Property</u> , to assessing officials	<u>74:7</u>
	• Last day to file PA-39, Report of Excavated Material, for the preceding tax year ending March 31	<u>72-B:9</u>

⁻ No <u>specific</u> due date or statutory requirement

MAY		
DATE	MUNICIPAL DUE DATES	RSA
15	Last day for assessing official to give property tax warrant to tax collector for semi-annual tax billing	<u>76:15-a</u>
	Last day for assessing official to give property tax warrant to tax collector for quarterly tax billing	<u>76:15-aa</u>
	 Last day to accept PA-8, Report of Wood Cut, for cutting operations completed through March 31 	<u>79:3</u>
31	Last day for assessing officials to commit the resident tax warrant to the tax collector	<u>76:12</u>
	MONTHLY MUNICIPAL TASKS	
-	Respond to abatements, exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes <u>Assessed</u> 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
	TAXPAYER TASKS and DUE DATES (if applicable)	
15	Last day to file PA-8, Report of Cut, for tax year ending March 31 (if no extension requested)	<u>79:11, I</u>

⁻ No <u>specific</u> due date or statutory requirement

JUNE		
DATE	MUNICIPAL DUE DATES	RSA
15	Last day to certify normal yield taxes assessed, to the commissioner, for the preceding tax year ending March 31	<u>79:19, I</u>
30	Last day for assessing official to determine any change in use on current use land	79-A:5, IV
	MONTHLY MUNICIPAL TASKS	
-	Respond to abatements, exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
TAXPAYER TASKS and DUE DATES (if applicable)		
1	Last day for a charitable organization or societies to file form A-12, Charitable Organization Financial Statement	72:23, VI
30	Last day of work for approved extension request on PA-7, Notice of Intent to Cut, for preceding tax year ending March 31	79:11, II

⁻ No <u>specific</u> due date or statutory requirement

JULY		
DATE	MUNICIPAL DUE DATES	RSA
1	• Last day to mail notification to taxpayer of the municipality's decision to grant or deny an application for property tax abatement. Failure to respond constitutes a denial.	76:16, II
	 Last day to mail notification to taxpayer of the municipality's decision on a request for a special appraisal of a residence located in a commercial or industrial zone (or within 15 days if application is filed after July 1) Last day to mail notification of the municipality's decision to classify or 	<u>75:11, II</u>
	not to classify a landowner's request for: • Current Use Assessment • Conservation Restriction Assessment or • Farm Structures & Land Under Farm Structures • Last day to notify a taxpayer of the municipality's decision to grant or	79-A:5 79-B:4 79-F:4
	 deny a deferral request for the previous tax year (<i>if final tax bill mailed by December 31</i>) Last day to mail notification to a taxpayer of the qualification or disqualification of a requested exemption or tax credit 	72:34, IV 72:34, IV
	MONTHLY MUNICIPAL TASKS	
1	Respond to abatements, exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
TAXPAYER TASKS and DUE DATES (if applicable)		
-	None	-

	AUGUST	
DATE	MUNICIPAL DUE DATES	RSA
1	• Last day to file with registry of deeds notice of contingent liens describing all parcels of land classified under current use <i>except</i> for previously filed parcels that have not changed (or within 14 days, if classified after this date)	79-A:5,
	Last day to file with registry of deeds the list of properties classified under current use assessment (or within 14 days if classified after this date)	77-11.5,
	MONTHLY MUNICIPAL TASKS	
-	Process exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	•
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:</u> 2
	TAXPAYER TASKS and DUE DATES (if applicable)	
15	Last day to file PA-8, Report of Cut, on approved extension request on PA-7, Notice of Intent to Cut, continuing after previous tax year ending March 31 and completed by June 30	<u>79:11,</u>

SEPTEMBER			
DATE	MUNICIPAL DUE DATES	RSA	
1	Last day to submit MS-1, <u>Summary Inventory of Valuation</u> , to DRA (unless extension has been requested) NOTE: Once MS-1 is finalized, <u>DO NOT</u> change property values until final tax bill is issued – <u>UNLESS</u> a revised MS-1 will be submitted to DRA	21-J:34, I	
15	Last day to certify the normal yield taxes assessed, to the commissioner, for the preceding tax year ending March 31, for operations extended to June 30	<u>79:19, II</u>	
	MONTHLY MUNICIPAL TASKS		
-	Process exemptions and tax credits applications	-	
-	Process deeds and transfers; maintain sales book	80:27, 80:36	
-	Verify and code sales properties for equalization study	-	
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3	
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4	
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-	
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates		
-	Issue land use change tax (if applicable)	<u>79-A:7</u>	
	TAXPAYER TASKS and DUE DATES (if applicable)		
1	 Last day to appeal denial of request for exemption, tax credit, or deferral to BTLA or Superior Court Last day to appeal denial or decision of request for property tax abatement to BTLA or Superior Court for previous December tax bill 	72:34-a 76:16-a	

⁻ No <u>specific</u> due date or statutory requirement

OCTOBER		
DATE	MUNICIPAL DUE DATES	RSA
1	 Last day to notify DRA if selectmen have voted <u>not</u> to use the PA-28, <u>Inventory of Taxable Property</u> Contact DRA to establish tax rate setting date If equalization study is not complete, begin or continue verifying sales 	74:4-a, II
	MONTHLY MUNICIPAL TASKS	
-	Process abatements, exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
TAXPAYER TASKS and DUE DATES (if applicable)		
-	None	-

⁻ No <u>specific</u> due date or statutory requirement

NOVEMBER		
DATE	MUNICIPAL DUE DATES	RSA
-	None	-
	MONTHLY MUNICIPAL TASKS	
-	Process abatements, exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
TAXPAYER TASKS and DUE DATES (if applicable)		
-	None	-

⁻ No <u>specific</u> due date or statutory requirement

DECEMBER		
DATE	MUNICIPAL DUE DATES	RSA
15	Equalization study due to DRA within 45 days (after receipt from Commissioner) from date of notification	<u>21-J:9-a,</u> <u>V</u>
MONTHLY MUNICIPAL TASKS		
-	Process abatements, exemptions and tax credits applications	-
-	Process deeds and transfers; maintain sales book	80:27, 80:36
-	Verify and code sales properties for equalization study	-
-	 Process PA-7, Notice of Intent to Cut Process PA-8, Report of Cut Assess 10% normal yield tax for PA-8, Report of Cut, within 30 days of receipt (if applicable) on form PA-9, Certification of Yield Taxes Assessed 	79:10 79:11 79:3
-	 Process PA-38, Notice of Intent to Excavate Process PA-39, Report of Excavated Material Assess excavation tax for PA-39, Report of Excavated Material, within 30 days of receipt (if applicable) 	72-B:8 72-B:9 72-B:4
-	Maintain organization of approved building permits and flagged properties needing review; continue field inspections	-
-	Organize approved and recorded subdivisions, lot-line adjustments and voluntary mergers that occurred since the prior April 1, for tax map updates	-
-	Issue land use change tax (if applicable)	<u>79-A:7</u>
TAXPAYER TASKS and DUE DATES (if applicable)		
1	Last day to file amended permanent application for exemption or tax credit if residence has changed	<u>72:33</u> , II

⁻ No <u>specific</u> due date or statutory requirement