


Municipal and Property Division

Tax Collector Updates

September 7, 2022

Municipal & Property Division



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Tax Collector Updates

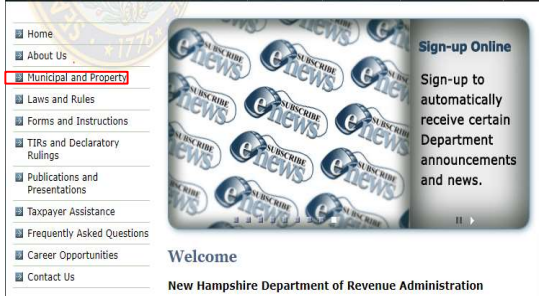
This presentation is intended for informational purposes only and is not a substitute for seeking professional advice or for reviewing the applicable laws and rules. This presentation represents some positions of the Department on the limited issues discussed herein, based on the law in effect at the time of the presentation and Department interpretation thereof, as well as the opinions and conclusions of its presenter.

For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.) for independent verification.

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Municipal and Property Division



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Sign-up Online
Sign-up to automatically receive certain Department announcements and news.

Welcome
New Hampshire Department of Revenue Administration

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Municipal and Property Division



Municipal and Property

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.

Director
Samuel Greene

Municipal

The Municipal and Property Division establishes and approves municipal, school, county, state and village district tax rates. Provides technical assistance relative to taxation and finance to the over 500 political subdivisions of the state and provides general supervision over municipal tax collectors.

Other services performed include:

- ♦ Prescribing a uniform chart of accounts for all municipalities;
- ♦ Establishing a standard technical assistance manual for use by municipalities;
- ♦ Reviewing trustees reports of trust funds in conjunction with the Department of Justice Charitable Trust Unit;
- ♦ Conducting workshops and seminars for municipal officials, including selectmen, budget committees, trustees of trust funds, tax collectors, and school officials.

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Municipal Bureau

Welcome to the Municipal Bureau

The staff at the DRA Municipal Bureau provides technical assistance relative to taxation and finance to the over 550 political subdivisions of the State and provides general supervision over municipal tax collectors.

Municipal Tax Rate Setting Portal (MTRSP) Information

[Trustee of the Trust Funds Portal - Log In](#)

[Trustee of the Trust Funds - Support and Information](#) (Scroll to bottom of page)

Municipal Bureau Staff Contact Information

- + [Assignments - County & Regional School Districts](#)
- + [Assignments - Municipalities](#)
- + [Assignments - Village Districts](#)

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Municipal Bureau Forms and Instructions

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Municipal Tax Rate Setting Portal (MTRSP)

Tax Rate Setting

The New Hampshire Department of Revenue Administration contracted with Axiomatic to review, lean, and develop a web-based software solution for the MTRSP. In June of 2013, Axiomatic began reviewing the existing methods. Through the learning process, DRA and Axiomatic determined that a linear, step-by-step approach to the preparation of municipal budget and warrant article information was critical to ensuring accuracy and transparency. The software solution proposed, designed and constructed eliminates extensive data entry for municipal, village, school, county and bureau staff resulting in significant efficiency gains.

- + [MTRSP Login](#) - Requires a username and password.
- + [MTRSP Training Schedule and Registration](#)
- + [MTRSP Support](#)

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Source	Description	File Type
MTRSP User Manual (Rev. 8/2014)		
Frequently Asked Questions		
Quick Help Sheets	Appropriations	
	Creating Managers / Users	
	Drafting Warrant Articles	
	Drafting Operating Budgets	
	Drafting Default Budgets	
	Drafting Collective Bargaining Agreement Warrant Articles	
	XSL Data Import/Export Guide	
	(Note: Instructions refer to MTR-9, but works for all MTRs pdf)	
	MTR-22 Breakout Tips	
	Pre-refiles (Rev. 12/2/2015)	
	Uploading Files	

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Uploads

Budget Forms
Financial Forms
Administrative Forms
Other Documents

Municipal and Property Division

Show 50 entries

Search:

Document	Due Date	Status	Submitted Date	Approval Date	Go To	Notes
Revised Estimated Revenues (MS-434)	9/1/2022	Pending	8/19/2022			
Financial Report of the Budget (MS-535)	4/1/2022	Completed	8/13/2022	8/23/2022	View Report	
Report of Trust and Capital Reserve Funds (MS-9)	3/1/2022	Completed	1/29/2022	4/8/2022	View Report	
Report of Common Trust Fund Investments (MS-10)	3/1/2022	Completed	1/29/2022	4/8/2022	View Report	
MS-60 or CPA Financial Audit	12/31/2021				Upload Attachment	
DRA Approved Est. Revenues (MS-434-R)						
Audit Waiver Request (MS-60W)	11/15/2021				Upload Attachment	
Total Assessed Value (MS-1)	9/1/2022					
Tax Collector's Report (MS-61)	3/1/2022	Completed	8/23/2022	8/23/2022	View Attachment	Upload Attachment
Signed Financial Report of the Budget (MS-535)	4/1/2022	Completed	8/22/2022	8/23/2022	View Attachment	Upload Attachment
Signed Revised Est. Revenues (MS-434S)	9/1/2022	Completed	8/18/2022	8/23/2022	View Attachment	Upload Attachment
Report of Borrowing (MS-50)		Completed	4/22/2022	8/19/2022	View Attachment	Upload Attachment

Municipal and Property Division

Uploads Bristol 2022

Step 1
Form Templates:
Tax Collector's Report (MS-81) ▼

Step 2
Notes:

Step 3
Upload File:
 No file chosen

File Upload Limitations
Size Limit: 90Mb
Image Files: .bmp, .jpg, .jpeg, .png, .gif, .tif, .tiff
Document Files: .pdf, .doc, .docx, .ppt, .pptx, .pages, .odt, .xls, .xlsx

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Commitment Verification Form

Tax Commitment Verification	
2021 Tax Commitment Verification - RSA 76:10 II	
Description	Amount
Total Property Tax Commitment	\$1,615,806
1/2% Amount	\$8,084
Acceptable High	\$1,624,890
Acceptable Low	\$1,608,722

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2021 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
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Submit this signed verification form with a copy of the completed and signed warrant total page and an actual tax bill to your CRA municipal auditor.

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Tax Commitment Verification RSA 76:10, II

RSA 76:10 II, states in part “[...] If the municipal tax collector finds a discrepancy of 1/2 of one percent or more between the amount of the warrant as committed to the tax collector of the municipality and the total property tax commitment calculated by the commissioner of revenue administration, based on the pertinent information provided by the municipality under RSA 21-J:34, the collector shall return the warrant to the municipality's assessing officials for correction. [...]”

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Possible Reasons for Discrepancies

- Differences in tax collector software figures and assessing software figures;
- MS-1 doesn't match the database;
- Incorrect billing of utilities or PILT;
- Exemptions, credits or any inventory penalties

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Commitment Verification Uploads

Show 50 entries Search: <input type="text"/>							
Document	Due Date	Status	Submitted Date	Approval Date	Go To	Notes	
2 Final Issue Tax Warrant, Summary, and Bill	12/15/2022				Upload Attachment		
3 Final Tax Rate	12/15/2022				Upload Attachment		
1 Tax Commitment (1/2% Verification)	12/15/2022				Upload Attachment		
Report of Town Officers (MS-123)	4/1/2022	Completed	8/23/2022	8/23/2022	View Attachment	Upload Attachment	
1 First Issue Tax Warrant, Summary and Bill	7/15/2022	Completed	8/23/2022	8/23/2022	View Attachment	Upload Attachment	
Town Annual Report	4/1/2022	Completed	5/17/2022	6/16/2022	View Attachment	Upload Attachment	

Showing 1 to 6 of 6 entries

First Previous 1 Next Last

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Recommittal Process

Per RSA 41:36, When a tax collector's term ends for any reason, the tax collector's powers and authority cease and are transferred to the new collector.

The selectmen must have the outgoing collector's books and records audited. They must then commit new warrants and lists to the new collector.

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Tax Collector Visits

- Routine visit
- Observe office
- Review DRA checklist
- Follow-up letter

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Visit Preparation

Have copies of the following documents available:

- Abatement (RSA 76:16)
- Deed Waiver (RSA 80:76 (II) &(II-a))
- Delegation of authority document (RSA 41:29 VI)
- Notice of Arrearage (RSA 76:11-b)
- Notice of Impending Lien (RSA 80:60)
- Notice of Impending Deed (RSA 80:77)
- Notice of Redemption (RSA 80:70)
- Petty cash policy (if there is one)
- Surety bonding document, binder or cover sheet

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Resources

- DRA Website
(<http://www.revenue.nh.gov/mun-prop/mtrsp/index.htm>)
- Municipal Advisor
- Axiomatic
 - Support line: 1-888-508-8179

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Questions?

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