

DRA CHECKLIST FOR A TAX COLLECTOR VISIT

GENERAL QUESTIONS

1. Do you have a combined position? (RSA 41:45-a)
2. Are you elected or appointed?
 - 2a. One year or three year term? (RSA 41:2-b)
 - 2.b Have you previously worked for the municipality? If so, what was your position?
3. How long in office? If you are a new collector, has a recommittal audit been done by the independent CPA auditor and have recommittal warrants been issued to you signed by a majority of the BOS? (RSA 41:36)
4. Do you have a Deputy? (RSA 41:38 (I))
 - 4a. What is their name?
 - 4b. Is the deputy full or part-time?
5. Are you bonded? (RSA 41:6 (I))
6. Is your deputy bonded? (RSA 41:6 (I))
7. Are you a Certified tax collector? If no, why not?
8. Do you attend spring workshops? If no, why not?
9. Do you attend fall conference? (RSA 31:8) If no, why not?
10. What are your office hours?
11. Has the MS-61 been filed on time per RSA 31:94 & RSA 31:94 (a)?
 - 11a. Have the commitment verification, sample tax bill, and warrant cover page been filed on a timely basis? (RSA 76:10 (II))
12. Does your collection software interface with the finance office?
 - 12a. Do any of the software interfaces have more than "read-only" abilities?

WARRANTS AND BILLING

13. Who prints the warrant? (RSA 76:10 (I))
 - 13a. Do a majority of the selectmen sign the warrant? (RSA 76:11(I))
 - 13b. Did the collector need to adjust the warrant for TIF's, (RSA 162-K) discounts, etc.?
14. Who enters the property valuations?
15. How many parcels do you have?
16. What is your billing cycle? (RSA 76:15-a)
 - 16a. Do you have access to the DRA portal?
17. What was the date that the first bills were mailed out? (RSA 76:15-a (II))

CASH, CHECKS, DEPOSITS

18. Do you accept electronic payments? (RSA 80:52-c)
19. What is your policy for petty cash?
20. Where are cash and checks stored prior to depositing?
21. Who prepares the deposits? Is that position bonded? (RSA 41:6 (I))
22. Has the authority to make deposits been delegated to any town officials other than the treasurer? (RSA 41:29 (VI))
23. How often are deposits done? (RSA 41:35 (I))
24. How often do you reconcile with the treasurer?
25. How often do you reconcile with the finance office?

ABATEMENTS

26. Do you obtain written abatements? (RSA 76:16)
27. Are they signed by a majority of the selectmen/assessors?

LIENING AND DEEDING

28. On what date was the notice of arrearage mailed? (RSA 76:11-b)
29. What is/was your lien date this year? (RSA 80:19)
30. How many parcels are eligible for liening or were liened this year?
31. Any parcels eligible for deeding this year? *How many?
32. Are there any properties that you have been instructed NOT to deed?
33. Do you have written deed waivers for each eligible property signed by the selectmen? (RSA 80:76 (II) & (II-a))
34. Reason(s) for not deeding? (RSA 80:76)
35. How often are redemptions sent to the Registry of Deeds? (RSA 80:70)

LIST OF DOCUMENTS TO HAVE AVAILABLE DURING THE VISIT

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