

Welcome to Tax Collection!



Disclaimer

The information provided in this presentation is paraphrased and contains excerpts of the laws governing the duties of Collectors.

Please refer to your **RECOMMENDED POLICY AND PROCEDURE MANUAL** for further explanation.

RSA 42:1 Oath of Office

Every town officer shall make and subscribe the oath or declaration as prescribed by part 2, article 84 of the constitution of New Hampshire and any such person who violates said oath after taking the same shall be forthwith dismissed from the office involved.

**More information
about the oath of office
can be found on page 1
of the RPPM**

RSA 41:36 Succession in Office

Pursuant to **RSA 41:36**, when there is a **change in personnel for a Tax Collector**, the selectmen shall have an **AUDIT** done **promptly** of the accounts and shall make and **commit** to the successor **new tax warrants** allowing for the collection taxes.

**A list of documents required
for audit can be found on
page 269 of the RPPM**



RSA 76:10 Selectmen's Lists and Warrant

What is a warrant? A warrant is a legal document comprised of a list of assessed property taxes that directs the Collector to collect taxes.

NOTE: We are only authorized to bill and collect revenue that has been warranted to us by the Governing Body.

This “NEW” warrant is called a Recommittal Warrant

A sample of a recommittal warrant can be found on page 53 of the RPPM

RSA 41:6 Surety Bond

Pursuant to **RSA 41:6**

The bond shall indemnify
against losses through:

- (a) The failure of the officers covered to faithfully perform their duties or to account properly for all moneys or property received by virtue of their positions; or
- (b) Fraudulent or dishonest acts committed by the covered officers.



RSA 41:29 VI. Delegation of Deposit Authority

The treasurer may delegate deposit, investment, record keeping or reconciliation functions to other town officials or employees provided such delegation is in writing and includes written procedures acceptable to the selectmen.

**A sample can be
found on page 4
of the RPPM**



RSA 41:38 Deputies

**More Information
regarding Deputies
begins on page 11
of the RPPM**

Tax Collector *shall* appoint a Deputy



With the approval of the selectmen and have the powers of tax collectors.

Performs such duties as are assigned by the Tax Collector.

The Deputy Tax Collector shall serve during the incapacity of the Tax Collector.

Tax Collector Duties

RSA 41:35

Every Collector shall keep in suitable books a fair and accurate account in detail of the taxes due, collected, and abated, and of all property sold for nonpayment of taxes, which books shall be public records.

**RSA 41:35 can
be found on page
166 of the RPPM**



RSA 41:35 (continued)

A Tax Collector shall remit all money collected at least on a weekly basis, or daily, whenever tax receipts total \$1,500 or more.



Bank or Treasurer?



Deposit (cash out) or Deposit (bring to Bank)?



**Create a
deposit in
your software
system?**

**Transport
funds to a
financial
institution?**



RSA 41:35 (continued)

He or she shall submit tax records to the treasurer and selectmen for inspection and computation when requested to do so,



RSA 41:35 (continued)

and if they discover any errors, they shall notify the auditors, and the auditors shall examine the records and issue a written report to the selectmen and the Department of Revenue Administration.

RSA 41:39 Supervision



The Commissioner of Revenue Administration *shall* have and exercise general supervision over all tax collectors in the performance of their duties to the end that the laws relating to the collection of taxes may be properly administered.

RSA 41:35 (continued)

The collector shall be at the usual place of business, or any other place, at least one day each month for at least 2 hours continuously for the transaction of tax business.



RSA 41:35 (continued)



The time and place shall be printed upon the tax bills sent out by the Collector.

2025 BOSCAWEN PROPERTY TAX – BILL 1 OF 2

TOWN OF BOSCAWEN

116 North Main Street

Mon.- Thur. 8:30-12:00 & 1:00-4:30

Thur. – until 5:30

RSA 41:35 (continued)

At the end of each fiscal year the Collector shall make a written report to include:

1. Tax Amounts Collected
2. Interest Collected
3. Discounts Allowed
4. Abatements
5. Sale of Real Estate
6. Uncollected Taxes

The Collector shall provide the selectmen with a list of uncollected taxes at the end of the year.

RSA 41:35 (continued)

A Tax Collector may use automatic or electronic data processing equipment in performing his duty to keep fair and correct tax accounts.



RSA 76:10, II Reporting to the DRA

The DRA Web Portal is for uploading various documents.

- ✓ Each signed tax warrant with summary page (including supplemental warrants)
- ✓ A sample tax bill for each warrant
- ✓ MS-61 after fiscal close
- ✓ Half percent verification for new tax rate

If combined Town Clerk/Tax Collector

- ✓ MS-123, Town Officials Report
- ✓ Annual Town Meeting Minutes
- ✓ Published Town Report

RSA 33-A:3 Municipal Records

Municipal Records Retention Committee

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.

RSA 33-A:3 (continued)

Records Retention *Partial List*

Abatements – 5 years

Current Use Release – Permanently

Deeded property file – Permanently

Intent to cut – 3 years

Invoices and bills – Audited plus 1 year

Liens and Redemptions – Permanently

Tax Receipts – 6 years

Warrants – Permanently

**More information
regarding the records
committee and retention
can be found beginning
on page 228 of the RPPM**

EDUCATION



