

NH DRA TRANSITIONING INTO THE PUBLIC SECTOR

Michelle Clark, Municipal Accounts Auditor

Jamie Dow, Municipal Accounts Auditor

Katherine de Oliveira, Municipal Accounts Auditor



Lindsey M. Stepp, Commissioner
James C. Vara, Assistant Commissioner
109 Pleasant Street, Concord, NH 03301
603-230-5000



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.



So now you are a Tax Collector...

➤ Congratulations!



After Election or Appointment

➤ Take your oath

- New Hampshire Constitution, Part 2, Article 84

➤ From?

- Town Clerk
- Moderator
- A Justice of the Peace
- Or a Selectmen

➤ When?

- After results are declared



Authority

➤ Constitution

- Executive
- Legislation
- Judicial

➤ State Legislature

- Subdivisions of the state
- Grants Powers and Duties



Purpose of Local Government

➤ Protection

- Police
- Fire
- EMT

➤ Education

➤ Infrastructure

- Roads & Bridges
- Sewer
- Water

➤ Parks and Recreation

➤ Library

➤ Cemeteries



Services are Provided Through

➤ **Groups of Local Officials**

- Board of Selectmen, Town Council, City Manager
- School Board
- Cemetery or Library Trustees
- Sewer or Water Commissioners
- Budget Committees

➤ **Individual Local Officials**

- Treasurer
- Town Clerk or City Clerk
- Tax Collector
- Auditor ()



Selectmen

- **Managers of Prudential Affairs**
- **May Act as Assessor**
- **Financial Responsibility**
- **Mandated to Maintain Internal Controls**



Trustees

- **Trustees of Trust Funds**
 - Responsible for Trust Funds and Investment Policies
- **Library Trustees**
- **Cemetery Trustees**



Public Works Commissioners

- **Sewer**

- **Water**

- Both have broad authority over their administrative area, similar to that of Selectmen

- **Highway Agents**



Budget Committee

- **Prepare budget**
- **Conduct public hearings**
- **Periodic review of expenditures**



Treasurer

- **Custodian of Town Funds** \$\$\$\$
- **Invests Town Funds**
- **Disperses funds**
 - *only on the order of the Town Selectmen*



Town Clerk

- **Keeps Records of Town Meeting**
- **Custodian of Town Records**
- **Collects Various Fees**
 - Issues Vital Records & Dog Licenses



Auditor

➤ Examines Municipal Accounts

- Locally Elected or
- CPA Firm



Tax Collector

- **Collects Amount Committed by Selectmen**
- **Keeps Fair and Accurate Accounts**
- **Remits all Monies Collected to the Treasurer**
- **Appoints a Deputy Tax Collector**
- **Reporting**



Communicate & Network!

➤ **DRA**

- Laws
- Support

➤ **NHTCA**

- Education
- Support
- NETWORKING

➤ **Software Vendor**



Questions?

