

INDEX

October 2024



Abatement

By Board of Tax and Land Appeals	103
By Court	104
By Selectmen or Assessors	102
Extensions	104
For Brownfields Property	104-105
For Excavation	84
For Land Use Change Tax	118-119
For Property Tax	102
For Resident Tax	103-104
For Use Change Tax	137
For Yield Tax	109
Interest	104
Prorated Assessments for damaged buildings	105
Refund for Abatement	104
Timely filing	103
Access to Public Records and Meetings	166-172
Acquisition or Sale of Land, Buildings or Both	28
Adoption & Amendment of Town Codes & Ordinances	28
Affidavit of Execution of Real Estate Tax Lien	154
Agriculture	1-2
Aldermen	39
Amendments of Inventories & Tax Lists	99-100; 159
American Red Cross	58
Annual Inventory of Polls & Taxable Property	87-89
Annual List	58; 87
Application for Exemption or Tax Credit	63-64
Apportionment, Assessment & Abatement of Taxes	96

Appraisals of Residences in Industrial or Commercial Zone	93-94
Appraisal of Taxable Property	6; 90-92
Assessment	96
Assessors	25-26
Association Dues	12
Aviation Facilities Exemption	67-68
Blind Exemption	66
Board of Land & Tax Appeals	47-49
Boat Fees	77-80
Bonds	26-27
Brownfields Program	173-174
Buildings, etc.	51; 92
Buildings on Land of Another	85
Calendar Days	153
Central Business Service Districts	14-15
Certain Disabled Veterans	64-66
Certificates of Title & Registration of Vehicles	191
Charitable, Non Profit Housing Projects	60
Checks Tendered in Payment of Taxes	153
Choice & Duties of Town Officers	25-35
Cities, Towns & Village District Highways	189
Collection by Suit	152
Collection of Taxes	144
Collectors of Taxes	31-33
Combining Land & Building Values on the Property Tax Bill	99
Commissioner's Warrant	97
Communications Outside Meetings	167
Community Revitalization Tax Relief Incentive	132-137

Compensation of Collectors	31; 50
Condominium Act	207
Conservation Restriction Assessment	122-124
Consideration for Use Change	139
Contractors' Taxes	145
Corporation Property	85; 154
Correction of Omissions, Improper Assessment	99
Credit Card Payment	153
Current Use Advisory Board	113
Current Use Taxation	113
Deaf or Severely Hearing Impaired Exemption	69
Declaratory Judgements	210
Delivery of List	98
Department of Revenue Administration	3-11
Deputy Tax Collector	32
Deputy Town Clerk	30
Deputy Town Clerk-Tax Collector	33-34
Disabled Exemption	66
Disabled Servicemen – Exemption	65
Discretionary Preservation Easements	129-131
Discount	152
Discretionary Easements	125-128
Disposition of Municipal Records	18-22
Disposition & Retention Schedule	18-21
Distinct Interests	91
Distribution of Proceeds from the Sale of Tax-Deeded Property	160
Distrain	142;146

Damage	
Excavated Materials	83
Inventory Blanks	88
Yield	108
Dues – Association	12
Duties of Collector	31-32
Economic Development & Revitalization Districts	183
Elderly Exemption	68
Election of Officers	38-39
Elections – General Provisions	215-216
Electric Plants and Pipelines	52
Electronic Payment	153
Electronic Records	22
Eminent Domain Procedure Act	212
Energy Efficiency & Clean Energy Districts	43-46
Environmental Investigation	146
Equilization Procedure	5-6
Equity Powers & Proceedings	211
Estates	86
Excavation Tax	81-84
Exemption for Aviation Facilities	67-48
Exemption for Improvements to Assist Persons with Disabilities	66
Exemption for Deaf or Severely Hearing Impaired Person	69-70
Exemption for the disabled	66-67
Executive Sessions	167-169
Extents	164
Farm	1-2
Farm Structures	138-141

Farming	1-2
Fees Relative to Collection of Taxes	
Tax Sale	151-152
Tax Lien	159
Fiscal Year	12
Five-Year Valuation	92
Forest Conservation & Taxation	107-113
Current Use Taxation	113-114
Land Use Change Taxes	116
Yield Tax	108
Governing Body	2
Granges	59
Hazardous & Dilapidated Buildings	179-181
Incompatibility of Offices	23; 215
Inconsistent Use Penalty	123
Information on Tax Bill	98-99
Inhabitant	1
Interest	
Conservation Restriction	123
Discretionary Easements	127-128
Discretionary Preservation Easements	130-131
Land Use Change Tax	116
Property Tax Payments	99
Sewer Rents	175-176
Tax Lien Redemptions	156
Inventory Blanks	88
Penalty for Failure to File	88
Inventory of Property Transfers	89

Itinerant Vendors	204
Jeopardy Assessment	98
Land	1
Land & Buildings	92
Land Sales Full Disclosure Act	204
Land Use Change Tax	116-118
Land Use Change Tax Fund	120
Layout of Highways	189
Leasing of Air Rights	40
Legislative Body	2
Letitia Pratt Foundation, Inc.	59
Liability of Collector	164
List of Resident Taxes	99
Local Land Use Planning & Regulatory Powers	219
Local Licenses, Etc.	204-205
Local Regulation Excavations	182
Manager acting as Tax Collector	23
Manufactured Housing	51; 219
Meetings Open to Public	166-167
Microfilming	22
Minutes & Records Available for Inspection	169-170
Mobile Homes	2
Municipal Budget Law	16-17
Municipal Economic Development & Revitalization Districts	183-188
Municipal Lighting & Water Systems	24
Municipal Permits for Registration	193-198
Municipal Records Board	21-22
New Hampshire Congregational-Christian Conference	58

Nonpublic Sessions	167-168
Notice of Arrearage	98
Notice to Mortgagee	
Tax Deed	148; 155
Tax Lien	155; 157
Tax Sale	147
Notice of Redemption	
Tax Lien	156
Tax Sale	147-148
Notice to Former Owner & Opportunity for Repurchase	161
Nutfield Heights, Inc.	58-59
Oaths of Town Office	36-37; 215
Oath – Selectmen’s	36
Optional Collection of Resident Tax	50
Optional Fiscal Year	12
Overlay	96
Part Owners	85-86; 149; 156
Partial Payments in Redemption	
Tax Lien	156
Tax Sale	148
Personal Property on Land of Another	85
Persons & Property Liable to Taxation	50-72
Persons & Property, Where & To Whom Taxed	85
Postponement of Execution of Tax Lien	154
Powers & Duties of Towns	12-15
Powers of City Councils	38-39
Powers of Collectors	144
Prepayment	

Property Taxes	152-153
Resident Taxes	144
Preservation of Public Records, Books and Documents of Towns	34-35
Proceedings Against Real Estate	146
Tax Lien	146; 154
Tax Sale	145-148
Property Tax Rates	9-11; 28
Property Tax Year	96
Property Taxes	51-72; 144-146
Prorated Assessments for Damaged Buildings	105
Proration of Tax Credit	63
Public Corporations	12
Public parking Facilities	190
Public Utilities	54
Quarterly Billing of Taxes	100-101
Radio Towers, Antennas & Related Structures	51
Rannie Webster Foundation	59-60
Real Estate	1; 51; 85
Real Estate & Personal Property Tax Exemption	56-61
Real Estate Subject to Liens for Old Age Assistance	148:156
Record of Inventories & Taxes	97
Recreational Vehicles	51-52
Redemption	
Tax Lien	156
Tax Sale	148
Refunds for Overpayments	154
Registers of Deeds	209
Tax Sale	147; 149

Tax Lien	152
Registration by Municipal Agents	192
Relocation of Buildings or Structures	142
Removal of Tax Collector	27; 32-33
Removal of Town Clerk	27-30
Removal of Treasurer	27
Renewable Generation Facilities – Payment in Lieu of Taxes	73-74
Report of Tax Lien	154
Repurchase	161
Residence	1
Residences in Industrial or Commercial Zone	93
Resident	1; 85
Resident Taxes	50; 142
Resident Tax Penalty	99
Residential Property Subject to Housing Covenant	90
Retention Schedule	18-21
Right to Know Law	166-172
Sale or Acquisition of Town Owned Land, Buildings, or both	28
Salem Haven, Inc.	59
Selectmen	27-28; 214
Selectmen’s Lists & Warrant	97-98
Semi-Annual Collection of Taxes	100
Senior Citizens Housing Development Corp of Claremont	60
Separate Interests in Land	146
Separate Titles & Taxation	201
Separate Tracts	92
Sewers	175-177
Sewer Commissions	177

Sidewalks	190
Solar Energy Systems Exemption	72
Solid Waste Management	178
Special Revenue Funds - Cities	38
Standard & Optional Veteran's Tax Credit	61-62
Statewide Enhanced Education Tax	97
Sub-Contractors' Taxes	145
Subsequent Tax Payment	
Tax Lien	156
Tax Sale	144
Supervision by Commissioner of Revenue Administration	32
Surviving Spouse	63
Swearing in of Officers	36
Tax Collector	25; 31-33; 215
Tax Collector – Three-Year Term	25
Tax Credit for Service-Connected Total Disability	65
Tax Deed	
Tax Sale	150
Tax Lien	156
Tax Deferral for Elderly & Disabled	67
Tax Increment Financing Plan	184-187
Tax Lien	147
Tax Maps	13
Tax Rate	9
Tax Sale	147
Taxation of Farm Structures	138-141
Taxation of Incomes	106
Taxation of Qualifying Historic Buildings	142

Taxes in Unincorporated Towns & Unorganized Places	163
Taxes Includable in One Assessment	96
Taxpayer Inventory Blank	87
Telecommunications Poles and Conduits	52
Inventories of	89
Term of Office	215
Time, How Reckoned; Days Included & Excluded	2
Timely Mailing	104; 153
Town Clerk	29-31; 215
Town Clerk-Tax Collector	33-34; 216
Town Elections	215-216
Town Managers Acting as Collector of Taxes	23
Town or Village District Managers	23
Town Officers' Associations	12
Transfer of Tax Lien	151; 158
Treasurers	31; 212
Trusts	86
Uncollectible Checks	153
Unincorporated Towns and Unorganized Places	163
Uniform Federal Lien Registration Act	208
User's Taxes	145
Vacancies in Town Offices	34; 208; 214
Valuation for Bonding Limit Purposes	93
Valuation for Computing Equalized Value	93
Vessel Registration and Numbering	199-202
Veterans Organization	57
Veterans of Allied Forces	63
Veterans' Tax Credit – Standard & Optional	61-62

Village Districts	41
Voluntary Payments in Lieu of Taxes	61
Water & Air Pollution Control Facilities	54
Waterworks; Flood Control	54-55
Wind-Powered Energy Systems Exemption	72
Woodheating Energy Systems Exemption	73
Yield Taxes	108