

NHTCA

New Tax Collector Training Series

Form MS-61

RSA 41:35 Duties of Collector.

- ▶ “Every collector of taxes shall keep in suitable books a fair and correct account in detail of the taxes due, collected and abated, and of all property sold for non payment of taxes, which books shall be public records.”
- ▶ A tax collector may use automatic or electronic data processing equipment in performing his duty to keep fair and correct tax accounts.
- ▶ The commissioner of revenue administration (DRA) shall adopt rules, pursuant to RSA541 – A, relative to the use of such equipment and the form for such accounts.

DRA MS-61 Reporting

▶ Due Dates

◦ March 1:

- Calendar year reporting RSA 31:94

January 1 – December 31

September 1:

Optional Fiscal year reporting RSA 31:91-a

July 1 – June 30

Reconciliation:

- ▶ Daily reconciliation of receipts
- ▶ Monthly reconciliation of all tax levy types
 - Property Tax
 - Land Use Change Tax
 - Yield(Timber) Tax
 - Excavation(Gravel) Tax
 - Property Tax Lien

Yearly reconciliation of all tax levy types

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Reconciliation Cont.



▶ Debits = Credits

◦ Debits

- Beginning fiscal year Uncollected Balances
- Warrants committed by governing body
- Overpayments and refunds
- Interest collected (must equal interest in remitted)

Reconciliation Cont.

- Credits
 - **Remitted to the Treasurer** – amount collected for payment for a tax bill, includes interest.
 - **Abatements** – amount assessors approve for tax relief for abatements filed, including interest.
 - **Taxes deeded to the municipality** – amount transferred to fixed assets due to non payment of taxes (unredeemed liens)
 - **Uncollected Taxes** – balance of uncollected taxes and tax credits

Reconciliation Documentation:

- ▶ Prior Year MS – 61
- ▶ Warrants issued
- ▶ Overpayments/refunds
- ▶ Credit balances
- ▶ Payment transactions
- ▶ Abatements
- ▶ Discounts (if applicable)
- ▶ Property taken by Tax Deed
- ▶ Uncollected/Unredeemed



THEY'RE THE DRAFT GUIDELINES ON HOW TO
RUN A 'PAPERLESS' OFFICE

Reconcile with Finance/Treasurer

- ▶ Tax Collector's Daily **deposits** and Monthly cash receipts = Treasurer's Reporting
- ▶ Tax Collector's **Uncollected balance** (by levy type) = Financial Uncollected balances.





New Hampshire
Department of
Revenue Administration

2015
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Tax Collector's Report

Form Due Date: **March 1 (Calendar Year), September 1 (Fiscal Year)**

Instructions

Cover Page

- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Municipality: County: Report Year:

PREPARER'S INFORMATION ?

First Name Last Name
Street No. Street Name Phone Number
Email (optional)

Uncollected Taxes – Beginning of Year

Debits						
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)			
			Year: <input type="text"/>	Year: <input type="text"/>	Year: <input type="text"/>	
Property Taxes	3110					
Resident Taxes	3180					
Land Use Change Taxes	3120					
Yield Taxes	3185					
Excavation Tax	3187					
Other Taxes	3189					
Property Tax Credit Balance [?]						
Other Tax or Charges Credit Balance [?]						

Taxes Committed This Year

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies		
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
<input type="text"/>	<input type="text"/>				
<input type="button" value="Add Line"/>					

Overpayment Refunds

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
Property Taxes	3110				
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
<input type="text"/>	<input type="text"/>				
<input type="button" value="Add Line"/>					
Interest and Penalties on Delinquent Taxes	3190				
Interest and Penalties on Resident Taxes	3190				
Total Debits					

- ▶ Additional Account Codes Functionality
- ▶ Page 2
 - Taxes Committed this Year
 - Overpayment Refunds

Taxes Committed This Year	Account	Levy for Year of this Report		Prior Levies	
Property Taxes	3110	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Resident Taxes	3180	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Land Use Change Taxes	3120	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Yield Taxes	3185	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Excavation Tax	3187	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Taxes	3189	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>					

Overpayment Refunds	Account	Levy for Year of this Report		Prior Levies	
Property Taxes	3110	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Resident Taxes	3180	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Land Use Change Taxes	3120	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Yield Taxes	3185	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Excavation Tax	3187	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



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Remitted to
Treasurer



Abatements
made



Credits				
Remitted to Treasurer	Levy for Year of this Report		Prior Levies	
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Interest (Include Lien Conversion)				
Penalties				
Excavation Tax				
Other Taxes				
Conversion to Lien (Principal Only)				
-				
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report		Prior Levies	
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
-				
Add Line				
Current Levy Deeded				

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Uncollected taxes-end of year #1080



Uncollected Taxes - End of Year # 1080	Levy for Year of this Report		Prior Levies	
Property Taxes				
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance ⓘ				
Other Tax or Charges Credit Balance ⓘ				
Total Credits				


Reporting of Prior Year Tax Levy

- ▶ Lien Execution:
 - Current year uncollected taxes
 - Plus principal & interest balance are moved from current year taxes to the liens including fees for execution.

Becoming

“Liens Executed During Fiscal Year”

adding another year to the lien’s portion of the
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Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
	Year: <input type="text"/>	Year: <input type="text"/>	Year: <input type="text"/>	Year: <input type="text"/>
Unredeemed Liens Balance - Beginning of Year	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Liens Executed During Fiscal Year	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Interest & Costs Collected (After Lien Execution)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
- <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>				
Total Debits	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Summary of Credits

	Last Year's Levy	Prior Levies		
Redemptions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
- <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>				
Interest & Costs Collected (After Lien Execution) #3190	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
- <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="button" value="Add Line"/>				
Abatements of Unredeemed Liens	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Liens Deeded to Municipality	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Unredeemed Liens Balance - End of Year #1110	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Credits	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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Summary of debits

Summary of credits



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Preparers
certification



1. CERTIFY THIS FORM
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name Cate	Preparer's Last Name De Vasto	Date Jun 25, 2015
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Submission
& print



2. SAVE AND EMAIL THIS FORM
Please save and e-mail the completed PDF form to your Municipal Services Advisor:

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlameau: shelley.gerlameau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

3. PRINT, SIGN, AND UPLOAD THIS FORM
This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's Signature and Title

Submit

- ▶ Thoroughly review information
- ▶ Print form
- ▶ Sign
- ▶ Scan
- ▶ Upload to MTRSP



Uploading

Budget Forms | Financial Forms | Administrative Forms | Other Documents

Show 25 entries Search:

Document	Due Date	Status	Submitted Date	Approval Date	Go To	Notes
Audit Waiver Request (MS-60W)	11/15/2014				Upload Attachment	
Auditor Option & Schedule (MS-60A)	1/10/2015				Upload Attachment	
Financial Report of the Budget (MS-535)	4/1/2015				Upload Attachment	
Report of Common Trust Fund Investments (MS-10)	3/1/2015				Upload Attachment	
Report of Trust and Capital Reserve Funds (MS-9)	3/1/2015				Upload Attachment	
Revised Estimated Revenues (MS-434)	9/1/2015				Upload Attachment	
Tax Collector's Report (MS-61)	3/1/2015				Upload Attachment	
Total Assessed Value (MS-1)	9/1/2015				Upload Attachment	

QUESTIONS?