

2010 GENERAL CALENDAR

Dates related to state and federal elections may be obtained from the Secretary of State's Office.

[Bracketed numbers] denote Revised Statutes Annotated (RSA) citations

JANUARY 2010

- 1*** New Year's Day Holiday. [288:1].
- 10*** Last day for tax collector on a January 1 to December 31 fiscal year to make final payments to town or city treasurer of all moneys collected during 2009. [41:35].
- 18*** Martin Luther King Jr. Civil Rights Day. [288:1].
- 31*** Deadline for town manager to submit expenditure/revenue estimates to selectmen. [37:6, V].

FEBRUARY 2010

- 15*** Washington's Birthday. [288:1].

MARCH 2010

- 1** Before or at the time of taking the April inventory [74:1], selectmen must give written notice to a landowner that he or she will be taxed for a building owned by another on his or her land. [75:3].
- 1** Last day to file permanent application for property tax deferral for 2009 tax year (unless tax bill mailed after December 31, in which case deadline is 2 months after the date of notice of tax). [72:38-a, II-a; 76:16-d].
- 1** Last day to file application for property tax abatement for 2009 tax year (unless tax bill mailed after December 31, in which case deadline is 2 months after the date of notice of tax). [76:16; 76:16-d].
- 25** Last day for selectmen or assessors to mail or hand-deliver blank inventories (if inventory forms are used). [74:5].
- 31** Last day for appointing tax collector if selectmen are to appoint, and to make a written contract with the appointed collector regarding compensation. [41:33].

- 31** Last day for timber owners to notify assessing officials of desire to extend cutting operation beyond April 1, but not beyond June 30. [79:10, II].

APRIL 2010

- 1** Former expiration date for all annual junkyard licenses issued by local governing body. [236:121]. Extended to July 1, 2010 by HB 115, Ch. 120, Laws of 2009, eff. July 1, 2009.
- 1** Last day for selectmen or assessors to give public notice of time and place where, on or before April 15, they will receive inventories and hear parties regarding their liability to be taxed, unless town has voted to eliminate inventory. [74:10]. Prior to doing so, they must give written notice to owner of any land upon which a building owned by another is sited, that the building will be taxed to the landowner. [75:3].
- 1** Selectmen and assessors, during April, must make a list of persons subject to taxation as of this date, and must examine real property, make reappraisals and corrections, and revise inventory. [74:1; 75:8]. Before or when taking the inventory, they must give written notice to owner of any land upon which a building owned by another is sited, that the building will be taxed to the landowner. [75:3].
- 1** Last day to submit Financial Report (MS-5) to Department of Revenue Administration (DRA) in municipalities using standard fiscal year. [21-J:34, V].
- 1** Owner of land under excavation or to be excavated must file notice of intent to excavate. [72-B:8].
- 15** Last day to file permanent application for property tax exemptions or credits for 2010 tax year. [72:33, I]. May be extended to date prior to setting of tax rate based upon accident, mistake or misfortune. [72:33, I-a].
- 15** Deadline for filing report of excavated material form pertaining to excavating still in progress through March 31 for all earth excavated during the tax year up to and including March 31. [72-B:9].
- 15** Last day for religious, educational and charitable organizations to file annual list of all exempt property with assessing officials. Failure to file on time may be ground for denial. [72:23-c, I]. May be extended to date prior to setting of tax rate based upon accident, mistake or misfortune. [72:23-c, I].
- 15** Last day to apply for current use land assessment or conservation restriction assessment. [79-A:5, II; 79-B:4, I]. Current use application date may be extended to date prior to setting of tax rate based upon accident, mistake or misfortune. [79-A:5, II].

- 15** Last day to apply for a special appraisal of residence located in industrial or commercial zone based on its value at its current use as a residence. May be extended to date prior to setting of tax rate based upon accident, mistake or misfortune. [75:11, I].
- 15** Last day for taxpayers in municipalities that use tax inventory blanks to mail or deliver inventories of taxable property to selectmen or assessors, and for selectmen or assessors to hear parties regarding their liability to be taxed. [74:7; 74:10]. May be extended to May 31 in cases of accident, mistake or misfortune. [74:8].
- 30** Last day for selectmen to reappraise all properties which have changed in value during the prior year. [74:1; 75:8].
- 30** Last day for Office of Energy and Planning to notify municipality of data components to be used in annual population estimates. [78-A:25, III].
- 30** All dog licenses expire, regardless of date issued. [466:1].

MAY 2010

- 1*** Expiration date for annual licenses for billiard tables, pool tables and bowling alleys. [286:7].
- 1*** Last day for owners of land being excavated to file report of excavated material when time has been extended by local assessing officials because of accident, mistake or misfortune. Failure to do so results in assessment of doamage (two times the tax that would be due). [72-B:10].
- 15*** Last day for every owner with timber cutting operations still in progress through March 31 to file report of all timber cut up to and including March 31. [79:11, I].
- 15*** Last day for selectmen to commit warrant to tax collector for semi-annual billing. [76:15-a, II].
- 30*** Last day to submit objections and evidence on data for annual population estimates to Office of Energy and Planning. [78-A:25, III].
- 31*** Memorial Day. [288:1].
- 31*** Last day for selectmen or city assessors to commit warrant for resident taxes to tax collectors. [76:12].
- 31*** Last day for charitable organizations to file annual statement of financial condition with municipality. [72:23, VI].

JUNE 2010

- 1 Last day for owners of land being logged to file report of cut when time to file has been extended by local assessing officials because of accident, mistake or misfortune. Failure to do so results in assessment of dooimage (two times tax that would be due). [79:12].
- 1 Last day for town and city clerks to turn over money collected for dog licenses to town or city treasurer and state treasurer. [466:9].
- 1 Between now and June 20*, clerk to provide governing body with list of owners of unlicensed dogs. Governing body has until July 10* (20 days) to issue civil forfeiture warrant. [466:14].
- 15 Last day for assessing officials to certify to DRA the normal yield taxes for the tax year ending March 31. [79:19, I].
- 15 Last day for tax collector to mail first tax bills for semi-annual billing. [76:15-a, II].
- 30 Last day to determine whether current use lands have undergone a change in use so that land use change tax should be levied. (See also RSA 79-A:7.) [79-A:5, IV].
- 30 In towns with optional fiscal year, last day for selectmen and treasurer to transfer funds appropriated for capital reserve funds to Trustees of Trust Funds. [35:12].
- 30 In towns with optional fiscal year, tax collector has statutory duty to submit tax report to the town at the end of the fiscal year. [41:35].
- 30 Last day for the tax collector to mail resident tax bills unless resident tax has been locally eliminated. [72:1-c; 76:12].

JULY 2010

- 1 New expiration date for all annual junkyard licenses issued by governing body. [236:121, modified by HB 115, Ch. 120 Laws of 2009, eff. July 1, 2009].
- 1 First tax payment due for communities with semi-annual billing. Interest shall accrue after due date at 12%. If tax bills mailed on or after June 1, no interest charged until 30 days after last bill is mailed. [76:13; 76:15-a, II].
- 1 Last day for assessing officials to mail notice of decision on deferral application for 2009 tax year (if tax bill mailed by December 31). [76:16-d, II]. Failure to respond constitutes a denial. [72:34, IV].
- 1 Last day for assessing officials to mail notice of decision on abatement application for 2009 tax year (if tax bill mailed by December 31). [76:16, II; 76:16-d]. Failure to respond constitutes a denial. [76:16, II].
- 1 Last day for assessing officials to mail notice of decision on tax exemption or credit for 2010 tax year. Failure to respond constitutes a denial. [72:34, IV].

- 1 Last day for assessing officials to notify applicant of decision to classify or refusal to classify land owner's parcel as current use open space (or within 15 days if application filed after July 1). [79-A:5, III].
- 1 Last day for assessing officials to notify applicant of decision on application to specially assess a residence located in an industrial or commercial zone at its current use as a residence (or within 15 days if application filed after this date). [75:11, II].
- 4* Independence Day. [288:1].
- 10* Last day for tax collector in municipality with an optional fiscal year to make final payments to town or city treasurer of all moneys collected during fiscal year. [41:35].
- 10* Last day for governing body to issue civil forfeiture warrants for unlicensed dogs, which may also authorize seizure of the unlicensed dogs. [466:14].

AUGUST 2010

- 1* Last day for assessing officials to file with register of deeds a notice of contingent liens describing all parcels of land classified under current use, except for previously filed parcels that have not changed (or within 14 days if classified after this date). [79-A:5, VI].
- 15* Last day to file report of cut for timber cutting operations extended to June 30. [79:11, II].
- 31 Last day to file application with commissioner of revenue administration for payment in lieu of taxes lost due to state and national forest land. [227-H:17].
- 31 Last day to mail (registered or certified) notice of impending tax lien to current owner in municipalities using tax lien system. [80:19; 80:20-a, 80:54–:55; 80:60].
- 31 Last day for return of completed dog warrant to governing body. [466:16].

SEPTEMBER 2010

- 1 Last day for taxpayer to appeal denial of request for tax exemption, credit, deferral, or abatement to the Board of Tax and Land Appeals or Superior Court (if tax bill mailed before December 31). [72:34-a; 76:16-a; 76:16-d; 76:17].
- 1 Last day to submit financial report (MS-5) to DRA if town or city has adopted optional fiscal year. [21-J:34, V; 31:94-a].
- 1 Last day to submit inventory valuation (MS-1) and revised estimated revenues (MS-4) to DRA [21-J:34, I, III].

- 6* Labor Day. [288:1].
- 15 Last day for assessing officials to certify to DRA the normal yield taxes assessed for operations extended to June 30. [79:19, II].
- 30 Last day for tax collector to execute tax lien to municipality [80:19; 80:59, 80:61] for unpaid 2009 taxes.

OCTOBER 2010

- 1 Last day to notify DRA if selectmen have voted not to use the inventory form. [74:4-a, II].
- 11* Columbus Day. [288:1].
- 30* Last day for tax collector to record report of tax lien execution at county registry of deeds if lien executed on September 30. Recording required within 30 days of executing the tax lien. [80:64].

NOVEMBER 2010

- 11* Veterans Day. [288:1].
- 14* Last day for tax collector to identify and notify (either in hand or by certified or registered mail) all persons holding mortgages on real property of the date of execution of a municipal tax lien if lien executed on September 30. Notification required within 45 days of executing the tax lien. [80:65--:67].
- 14* Last day for tax collector to notify commissioner of Health and Human Services of execution of tax lien upon property subject to lien for APTD or OAA if municipal lien executed on September 30. Notification required within 45 days of actual execution in order to maintain validity of lien against State of NH. [80:68].
- 17-19 LGC Annual Conference, Manchester, NH.
- 25* Thanksgiving Day. [288:1].

DECEMBER 2010

- 1 Last day to file amended permanent application for tax exemption or credit if person has changed residence. [72:33, II].
- 1 Second tax payment due for communities with semi-annual billing. [76:15-a, II].
- 1 Interest at 12% charged on all unpaid property taxes from this date to date of tax lien execution, 18% thereafter. If tax bills mailed after November 1, no interest

charged until 30 days after mailing. [76:13; 80:32; 80:37]. Penalty of \$1 added to resident tax not paid on or before December 1. [76:13-a].

- 2** First day for tax collector to start tax lien procedure for unpaid current year taxes, unless tax bills mailed after November 1. [80:20; 80:59].
- 17** Last day for municipalities to pay county treasurer the county tax. Interest at 10% per year assessed if tax not paid by this date. [29:11].
- 25*** Christmas Day Holiday. [288:1].
- 31** Last day of standard municipal fiscal year. [31:94].
- 31** In towns with standard fiscal year, tax collector has statutory duty to submit tax report to the town at the end of the year. [41:35].
- 31** Last day for selectmen and treasurer to transfer funds appropriated for capital reserve funds to Trustees of Trust Funds in calendar year municipalities. [35:12].

** Date falls on a Saturday, Sunday or legal holiday. "If a statute specifies a date for filing documents or paying fees and the specified date falls on a Saturday, Sunday, or legal holiday, the document or fee shall be deemed timely filed if it is received by the next business day." RSA 21:35, II (eff. 1/1/2009). Certain actions must be taken on a Saturday. Please check the text of the applicable statute to determine if the action may be delayed to another day.*