

## VI. TAX COLLECTION

*"I don't suppose we will ever get to the point where people are pleased to pay taxes, but we owe it to them to see that the collection is done as efficiently as possible, as courteously as possible, and always honestly." - Lyndon B. Johnson*

The Town Clerk/Tax Collector's Office is responsible for collecting all property, yield (gravel and timber), and current use taxes prescribed by law committed to them by warrant from the assessors (NH RSA 76:10). This office strives to provide accurate and efficient services while collecting monies to meet the Town's financial obligations. (NH RSA 41:35, NH RSA 41:45-a).

There are two tax bills per year (semi-annually). The tax year runs from April 1<sup>st</sup> – March 31<sup>st</sup> (NH RSA 76:15-a).

- The first bill covers April 1<sup>st</sup> – September 30<sup>th</sup>
- The second bill covers October 1<sup>st</sup> – March 31<sup>st</sup>

The first tax bill is an estimated bill, *approximately* the entire previous year's bill amounts divided by two. The second bill is determined by the new tax rate set by the State of New Hampshire Department of Revenue Administration (the "DRA"). The DRA usually sets the tax rates for the towns in the late Fall. Once the rate is set, the second bill is then calculated by multiplying the new tax rate by the assessed value of the property minus any payments made on the first bill.

### DEERFIELD TAX RATES:

2009 =	19.41
2008 =	19.51
2007 =	17.53
2006 =	17.53
2005 =	17.51
2004 =	32.57
2003 =	27.81
2002 =	26.12
2001 =	24.04
2000 =	20.06

Ideally, you can expect to receive two tax bills to be due for July and December.

State Law requires that tax bills be mailed to the owner of record. If your taxes are escrowed by a mortgage company, please send them a copy of your tax bill once you receive it. Most mortgage companies do request tax bill amounts, however, it is not guaranteed. Feel free to call us at anytime to check status on tax payments!

If you send your tax payments through the mail and would like a receipt, please provide a self-addressed stamped envelope and a receipt will be mailed to you.

Deerfield does accept pre-payments for anticipated taxes per NH RSA 80:52.

Partial payments are also accepted and applied to tax bills per NH RSA 80:71.

All property owners are notified annually of delinquent taxes per NH RSA 76:11-b, commonly known as the "Barrington Notice". Deerfield usually sends this notice within 90 days after the second issue tax bill's due date. This notice is not a demand for payment, and is intended to inform property owners of their billing status.

Taxpayers that have questions and/or concerns about their assessment, exemptions, and credits, should contact the Assessing Department (not the Town Clerk/Tax Collectors office).

Per NH RSA 41:35 tax records are public records and fall under the Right to Know Law.

If you have any questions about your tax bill, please do not hesitate to call or email us at:

- [Kevin Barry](#), Town Clerk/Tax Collector: 603-463-8811 x 308
  - [Kelly Roberts](#), Deputy Town Clerk/Tax Collector: 603-463-8811-312
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