



## Important Dates for Local Officials 2023 GENERAL CALENDAR

\* 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. 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.

### **JANUARY 2023**

Sunday, January 1, 2023  
New Year’s Day. [RSA 288:1]

Tuesday, January 10, 2023  
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 2022. [RSA 41:35- final payment within 10 days of the end of the fiscal year]

Monday, January 16, 2023  
Martin Luther King Jr. Civil Rights Day. [RSA 288:1]

Tuesday, January 31, 2023  
Deadline for town manager to submit expenditure/revenue estimates to select board. [RSA 37:6, V – report to be submitted on or before the 31<sup>st</sup> day of January of each year]

### **FEBRUARY 2023**

Monday, February 20, 2023  
Washington’s Birthday. [RSA 288:1]

### **MARCH 2023**

Wednesday, March 1, 2023  
Last day to file permanent application for property tax deferral for 2022 tax year (unless tax bill mailed after December 31, in which case deadline is 2 months after the date of notice of tax). [RSA 72:38-a,II-a; 76:16-d]

Wednesday, March 1, 2023  
Last day to file application for property tax abatement for 2022 tax year (unless tax bill is mailed after December 31, in which case the deadline is 2 months after the date of notice of tax). [RSA 76:16; 76:16-d]

Thursday, March 2, 2023  
30-day warning that before or at the time of taking the April inventory [RSA 74:1], select board 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. [RSA 75:3]

\*Saturday, March 25, 2023  
Last day for select board or assessors to mail or hand-deliver blank inventories (if inventory forms are used). [RSA 74:5]



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Friday, March 31, 2023

Last day for appointing tax collector if select board is to appoint, and to make a written contract with the appointed collector regarding compensation. [RSA 41:33-appointment to be made prior to April 1<sup>st</sup>]

Friday, March 31, 2023

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

Friday, March 31, 2023

Last day for select board to abate a tax to a person not liable, give notice to the person liable and impose the tax due on that person. [RSA 76:14]

### **APRIL 2023**

\*Saturday, April 1, 2023

Last day for select board 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. [RSA 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. [RSA 75:3]

\*Saturday, April 1, 2023

Select board 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. [RSA 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. [RSA 75:3]

\*Saturday, April 1, 2023

Last day to submit Financial Report to Department of Revenue Administration (DRA) in municipalities using calendar year basis. [RSA 21-J:34, V]

\*Saturday, April 1, 2023

Owner of land under excavation or to be excavated must file notice of intent to excavate. [RSA 72-B:8; notice of intent must be filed at beginning of tax year, April 1<sup>st</sup>]

\*Saturday, April 15, 2023

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. May be extended to a later date prior to setting of tax rate based upon accident, mistake or misfortune. [RSA 72:23-c, I]

\*Saturday, April 15, 2023

Last day to apply for current use land assessment or conservation restriction assessment. Current use application date may be extended to a later date prior to setting of tax rate based upon accident, mistake or misfortune. [RSA 79-A:5, II]



## Important Dates for Local Officials 2023 GENERAL CALENDAR

\*Saturday, April 15, 2023

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 a later date prior to setting of tax rate based upon accident, mistake or misfortune. [RSA 75:11, I]

\*Saturday, April 15, 2023

Last day for taxpayers in municipalities that use tax inventory blanks to mail or deliver inventories of taxable property to select board or assessors, and for select board or assessors to hear parties regarding their liability to be taxed. [RSA 74:7; 74:10]. May be extended to May 31 in cases of accident, mistake or misfortune. [RSA 74:8]

\*Sunday, April 30, 2023

All properties which have changed in value during the prior year must be reappraised during the month of April. [RSA 74:1; 75:8]

\*Sunday, April 30, 2023

Last day for Office of Planning & Development to notify municipality of data components to be used in annual population estimates. [RSA 78-A:25, III]

\*Sunday, April 30, 2023

All dog licenses expire, regardless of date issued. [RSA 466:1]

### **MAY 2023**

Monday, May 1, 2023

Expiration date for annual licenses for billiard tables, pool tables and bowling alleys. [RSA 286:7]

Monday, May 1, 2023

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 dooamage (two times the tax that would be due). [RSA 72-B:10]

Monday, May 15, 2023

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. [RSA 79:11, I]

Monday, May 15, 2023

Last day for select board to commit warrant to tax collector for semi-annual billing. [RSA 76:15-a, II]

Monday, May 29, 2023

Memorial Day. [RSA 288:1]

Tuesday, May 30, 2023

Last day to submit objections and evidence on data for annual population estimates to Office of Planning & Development. [RSA 78-A:25, III].



## Important Dates for Local Officials 2023 GENERAL CALENDAR

Wednesday, May 31, 2023

Last day for select board or city assessors to commit warrant for resident taxes to tax collectors. [RSA 76:12 before June 1 of each year]

Wednesday, May 31, 2023

Last day for charitable organizations to file annual statement of financial condition with municipality. [RSA 72:23, VI before June 1 of each year]

### **JUNE 2023**

Thursday, June 1, 2023

Last day for owners of land being logged to file report of timber 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 doamage (two times tax that would be due). [RSA 79:12]

Thursday, June 1, 2023

Last day for town and city clerks to turn over money collected for dog licenses to town or city treasurer and to the Department of Agriculture. [RSA 466:9 – on or before June 1]

Thursday, June 1, 2023

Between now and June 20, the town clerk is to provide governing body with list of owners of unlicensed dogs. Governing body has until July 10 (20 days from June 20) to issue civil forfeiture warrant. [RSA 466:14]

Thursday, June 15, 2023

Last day for assessing officials to certify to DRA the normal yield taxes for the tax year ending March 31. [RSA 79:19, I]

Thursday, June 15, 2023

In towns with optional fiscal year, last day for select board and treasurer to transfer funds appropriated for capital reserve funds to trustees of trust funds. [RSA 35:12]

Friday, June 30, 2023

Last day to determine whether current use lands have undergone a change in use so that land use change tax should be levied. [RSA 79-A:5, IV prior to July 1] (See also RSA 79-A:7)

Friday, June 30, 2023

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. [RSA 41:35]

Friday, June 30, 2023

Last day for the tax collector to mail resident tax bills unless resident tax has been locally eliminated. [RSA 72:1-c; 76:12].

### **JULY 2023**

\*Saturday, July 1, 2023

Expiration date for all annual junkyard licenses issued by governing body. [RSA 236:121]



## Important Dates for Local Officials 2023 GENERAL CALENDAR

\*Saturday, July 1, 2023

First tax payment due for municipalities with semi-annual billing. Interest shall accrue after due date at 8%. If tax bills mailed on or after June 1, no interest charged until 30 days after last bill is mailed. [RSA 76:13; 76:15-a, II]

\*Saturday, July 1, 2023

Last day for assessing officials to mail notice of decision on deferral application for 2022 tax year (if tax bill mailed by December 31). [RSA 76:16-d]. Failure to respond constitutes a denial. [RSA 72:34, IV].

\*Saturday, July 1, 2023

Last day for assessing officials to mail notice of decision on abatement application for 2022 tax year (if tax bill mailed by December 31). [76:16, II;76:16-d]. Failure to respond constitutes a denial. [RSA 76:16, II]

\*Saturday, July 1, 2023

Last day for assessing officials to mail notice of decision on tax exemption or credit. Failure to respond constitutes a denial. [RSA 72:34, IV]

\*Saturday, July 1, 2023

Last day for assessing officials to notify applicant of decision to classify or refusal to classify landowner's parcel as current use open space (or within 15 days if application filed after July 1). [RSA 79-A:5, III]

\*Saturday, July 1, 2023

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). [RSA 75:11, II]

Tuesday, July 4, 2023

Independence Day. [RSA 288:1]

Monday, July 10, 2023

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. [RSA 41:35]

Monday, July 10, 2023

Last day for governing body to issue civil forfeiture warrants for unlicensed dogs, which may also authorize seizure of the unlicensed dogs. [RSA 466:14]

### **AUGUST 2023**

Tuesday, August 1, 2023

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). [RSA 79-A:5, VI]

Tuesday, August 15, 2023

Last day to file report of cut for timber cutting operations extended to June 30. [RSA 79:11, II]



## **Important Dates for Local Officials 2023 GENERAL CALENDAR**

Thursday, August 31, 2023

Last day to file application with commissioner of revenue administration for payment in lieu of taxes lost due to state and national forest land. [RSA 227-H:17]

Thursday, August 31, 2023

Last day to mail (registered or certified) notice of impending tax lien to current owner in municipalities using tax lien system. [RSA 80:19; 80:20-a; 80:54-:55; 80:60]

Thursday, August 31, 2023

Last day for return of completed dog warrant to governing body. [RSA 466:16]

### **SEPTEMBER 2023**

Friday, September 1, 2023

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). [RSA 72:34-a; 76:16-a; 76:16-d; 76:17]

Friday, September 1, 2023

Last day to submit financial report to DRA if town or city has adopted optional fiscal year. [RSA 21-J:34, V; 31:94-a]

Friday, September 1, 2023

Last day to submit inventory valuation and revised estimated revenues to DRA [RSA 21-J:34, I, III]

Monday, September 4, 2023

Labor Day. [RSA 288:1]

Friday, September 15, 2023

Last day for assessing officials to certify to DRA the normal yield taxes assessed for operations extended to June 30. [RSA 79:19, II]

\*Saturday, September 30, 2023

Last day for tax collector to execute tax lien to municipality [RSA 80:19; 80:59; 80:61] for unpaid 2022 taxes

### **OCTOBER 2023**

\*Sunday, October 1, 2023

Last day to notify DRA if select board has voted not to use the inventory form. [RSA 74:4-a, II]

\*Monday, October 9, 2023

Columbus Day. [288:1]

Monday, October 30, 2023

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. [RSA 80:64]



## Important Dates for Local Officials 2023 GENERAL CALENDAR

### NOVEMBER 2023

Saturday, November 11, 2023  
Veterans Day. [RSA 288:1]

Tuesday, November 14, 2023  
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. [RSA 80:65–:67]

Tuesday, November 14, 2023  
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. [RSA 80:68]

Wednesday – Thursday, November 15 – 16, 2023  
NHMA Annual Conference

Thursday, November 23, 2023  
Thanksgiving Day. [RSA 288:1]

### DECEMBER 2023

Friday, December 1, 2023  
Last day to file amended permanent application for tax exemption or credit if person has changed residence. [RSA 72:33, II]

Friday, December 1, 2023  
Second tax payment due for municipalities with semi-annual billing. [RSA 76:15-a, II]

Friday, December 1, 2023  
Interest at 8% charged on all unpaid property taxes from this date to date of tax lien execution, 14% thereafter. If tax bills mailed after November 2, no interest charged until 30 days after mailing. [RSA 76:13; 80:69]. Penalty of \$1 added to resident tax not paid on or before December 1. [RSA 76:13-a]

\*Saturday, December 2, 2023  
First day for tax collector to start tax lien procedure for unpaid current year taxes unless tax bills mailed after November 2. [RSA 80:20; 80:59]

Friday, December 15, 2023  
Last day for select board and treasurer to transfer funds appropriated for capital reserve funds to trustees of trust funds in calendar year municipalities. [RSA 35:12]



## **Important Dates for Local Officials 2023 GENERAL CALENDAR**

**\*Sunday, December 17, 2023**

Last day for municipalities to pay county treasurer the county tax. Interest at 10% per year assessed if tax not paid by this date. [RSA 29:11]

**Monday, December 25, 2023**

Christmas Day. [RSA 288:1]

**\*Sunday, December 31, 2023**

Last day of standard municipal fiscal year. [RSA 31:94]

**\*Sunday, December 31, 2023**

In towns with standard fiscal year, tax collector has statutory duty to submit tax report to the town at the end of the year. [RSA 41:35]

**\*Sunday, December 31, 2023**

Last day for select board to abate a tax to a person not liable, give notice to the person liable and impose the tax due on that person. [RSA 76:14]