

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
2024 INVENTORY OF TAXABLE PROPERTY
AS REQUIRED BY RSA 74
DUE ON OR BEFORE APRIL 15TH

RETURN TO: (ASSESSING OFFICIALS)

(Fold along this line)

SEND TO:

STEP 1 PROPERTY IDENTIFICATION	Map # _____ Lot # _____ Size of Lot/Number of Acres: _____			
	Street/Road Number and Name: _____			
STEP 2 PROPERTY CHANGES	Have there been any changes to this property since April 1, 2023? Yes <input type="checkbox"/> No <input type="checkbox"/> (If no, go to Step 3)			
	Describe any ADDITIONS, ALTERATIONS, DELETIONS OR IMPROVEMENTS which were made to the land or to the interior or exterior of any building(s): _____			
	Describe any NEW building(s) which have been partially or totally constructed since April 1, 2023: _____			
	Size of Building: _____ Type of Building: _____			
STEP 3 TAXING INFORMATION	Is any portion of the parcel assessed under Current Use? Yes <input type="checkbox"/> No <input type="checkbox"/>			
	Is any portion of the parcel assessed under a Conservation Restriction Assessment? Yes <input type="checkbox"/> No <input type="checkbox"/>			
	Is any portion of the property assessed as Farm Structures or Land Under Farm Structures? Yes <input type="checkbox"/> No <input type="checkbox"/>			
	If Yes to any of the above, describe any changes in the use of land or structures since April 1, 2023: _____			
STEP 4 OTHER PROPERTY	A. Do you own a manufactured home or any other building(s) on land owned by another person? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, Name of landowner: _____			
	B. If you have sold or otherwise transferred any portion of this property since April 1, 2023, provide the following information: Name of person transferred to: _____ Date of Transfer: _____ Address: _____			
	C. If you have purchased or otherwise acquired any parcels of real estate in this Town since April 1, 2023, provide the following for each parcel acquired: Date of Acquisition: _____ Name of Seller: _____ If known, Map # _____ Lot # _____ Street/Road Number and Name _____			
STEP 5 CENSUS REQUIREMENTS RSA:74:4, III(C)	LAST NAME	FIRST NAME	MI	AGE
STEP 6 SPECIAL ASSESSMENT	Is this parcel assessed pursuant to: <input type="checkbox"/> RSA 79-G, Taxation of Qualifying Historic Buildings or <input type="checkbox"/> RSA 79-H, Taxation of Certain Chartered Schools? If yes, have any changes been made in the use of the property since April 1, 2023? Please Describe: _____			
STEP 7 SIGNATURES	Under penalty of perjury, I (we) declare that, to the best of my (our) knowledge and belief, the foregoing information contains a full, true and correct statement of the real property which I (we) owned as of April 1, 2024 in the City/Town of: _____			
	Print or Type Name	Signature (in ink)	Date	
	Print or Type Name	Signature (in ink)	Date	

PLEASE CONTACT CITY/TOWN WITH ANY QUESTIONS.

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INVENTORY OF TAXABLE PROPERTY
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To obtain a receipt that an inventory was filed, the taxpayer must fill in their name, address and city/town below and enclose a self-addressed stamped envelope.

2024 RECEIPT ACKNOWLEDGEMENT	Name	
	Address	
	City/Town	
	Received By City/Town	Date Received by City/Town

(Assessing Officials Delach along this line)

GENERAL INSTRUCTIONS

WHO MUST FILE	Every person and every corporation by its president or other person with authority to do so, having knowledge of its property and affairs, pursuant to RSA 74.
WHERE TO FILE	A completed Form PA-28 must be filed with the selectmen or assessing officials of the City/Town where the property is located.
WHEN TO FILE	A COMPLETED FORM PA-28 MUST BE MAILED POSTAGE PREPAID OR DELIVERED TO CITY/TOWN ON OR BEFORE APRIL 15, 2024. RSA 74:7
WHAT IS TAXABLE	All real estate, including land, buildings, manufactured housing, factories, electric plants, pipelines and any appurtenant structures.
REQUIREMENTS	RSA 74:4 requires all property owners to report the status of each parcel of taxable property in the aforementioned City/Town as of April 1, 2024.
PROPERTY TAX RELIEF	You may be entitled to the following tax relief: An exemption or Veteran's tax credit; an abatement from your property tax or a tax deferral for the elderly or disabled. For additional information, contact your selectmen or assessor. For residents who have not previously filed a permanent application form for property tax exemption or credit, Form PA-29 may be obtained from the city/town office or the NH Department of Revenue Administration (NH DRA) web site at www.revenue.nh.gov/ . Click on the tax forms link. Property owners may also qualify for Low and Moderate Income Homeowner's Property Tax Relief. To obtain more information, visit the Department's web site at www.revenue.nh.gov/ . The annual filing period for this relief is from May 1st through June 30th.
INTEREST AND DIVIDENDS TAX RSA 77	Individuals are required to file an Interest and Dividends Tax Return, if their gross interest and/or dividend income exceeds \$2,400 (\$4,800 for joint filers). General state tax information can be obtained from the NH DRA at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. NH DRA tax forms may be obtained by visiting our web site at www.revenue.nh.gov/ or by calling (603)230-5001.
PENALTY	Any person or corporation who fails to file an inventory of Taxable Property under RSA 74:7-a, shall be assessed a penalty equal to 1% of the property tax and not less than \$10 or more than \$50.
DOOMAGE	Pursuant to RSA 74:12, if any person or corporation willfully fails to make and return this inventory, or makes any false answers or statements therein, the selectmen or assessors shall determine as nearly as practicable, the amount and value of the property for which the person or corporation is taxable, and shall set down to such person or corporation, by way of doomage, four times as much as such property would be taxable if truly returned and inventoried.
APPEALS	A petition for abatement must be filed with the selectmen or assessors by March 1, following the date of notice of tax under RSA 76:1-a. Any subsequent appeal to the Board of Tax and Land Appeals or the Superior Court must be filed on or before September 1 following the date of notice of tax under RSA 76:1-a, and not afterwards.
ADA	Individuals who need auxiliary aids for effective communications in programs and services of the NH DRA are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
NEED HELP?	Contact your local city/town for inquiries on sections 1 through 6. Contact the NH DRA, Municipal & Property Division with inquiries on laws and format at (603) 230-5950.

LINE-BY-LINE INSTRUCTIONS
Attach additional sheets as necessary

STEP 1	Enter the property identification information, which applies to the Inventory of Taxable Property including the Map and Lot number (available from City/town), size of lot, Street/Road number and name.
STEP 2	Enter any changes to the property since April 1, 2023.
STEP 3	Indicate whether or not there is any portion of the parcel assessed under either Current Use, Conservation Restriction Assessment, or Farm Structures or Land Under Farm Structures. If yes, describe any changes since April 1, 2023. RSA 79-A, 79-B & 79-F.
STEP 4	A. Enter the information regarding other property on land owned by another person; if yes, give the name of the person. B. Enter if you have sold or transferred any portion of this property, include the land owner's name, address, date(s) of Transfer(s)/acquisition(s). C. Enter if you have purchased other property within this city/town and give location information.
STEP 5	Enter the last name, first name, middle initial (MI) and ages(s) of all persons occupying the premises as of April 1, 2024. If no occupants, indicate "0".
STEP 6	Indicate whether the property is assessed in accordance with RSA 79-G, Taxation of Qualifying Historic Buildings or RSA 79-H, Taxation of Certain Chartered Public School Facilities. If yes, describe any changes to the property since April 1, 2023.
STEP 7	Signature(s), in ink, and printed name (s) of all property owners are required in the space provided.

INVENTORY RECEIPT #

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