

# **City of Dover**

## **Property Tax Calendar**

### **Tax Year April 1 through March 31**

Revised 9/20/05

This calendar reflects the process and dates for a property tax levy for one tax year in chronological order. Due to the length of time for a complete process of one tax levy, dates of multiple tax years will overlap. The Property Tax process of assessment, collection, tax liens, deeding, interest rates and additional fees are controlled by NH State Statutes and references by RSA are annotated.

<b>Date</b>	<b>Action</b>
<b>April 1</b>	Beginning of tax year. Although assessed values on which taxes are computed are finalized later in the year, all property values are assessed for the tax year <i>as of</i> this date. RSA 76:2
<b>April 15</b>	All Tax Exemption and Tax Credit applications must be filed with the local assessing office for the tax year. Forms are available on-line at the City's web site or at the local assessing office. RSA 72:33
<b>May 1 through June 30</b>	Low and Moderate Income Homeowners Property Tax Relief filing period at the NH Department of Revenue Administration. Taxpayers can receive relief of a portion of the State Education Property Tax. Forms are available at the local assessing office. RSA 198:57
<b>July 1</b>	Approval or denial notice is given to taxpayers filing for Tax Exemption and/or Tax Credit. RSA 72:34
<b>During October</b>	<p>The tax rate per \$1,000 of assessed value is finalized with the NH Department of Revenue Administration. RSA 21-J:3</p> <p>Taxes are assessed by the Tax Assessor for the most recent owner known for each taxable property for the assessed value as of April 1 and a Property Tax Warrant of the tax levy prepared and delivered to the Tax Collector. RSA 76:10</p> <p>The Property Tax Bills for the tax year are mailed reflecting the full taxable value, the tax rates, the full amount of taxes due, any exemptions or credits and when the two half payments are due. Information on exemption, credit and abatement filing dates is included. RSA 76:11-a</p>
<b>December 1</b>	The first half of the Tax Bill for the tax year is due. Interest accrues at the rate of 12% per annum after the due date. Chapter 28, 1982 Session Laws
<b>Beginning of January and at the end of each quarter thereafter</b>	<p>Taxpayers with outstanding balances begin receiving quarterly statements for all property taxes overdue on all property owned by them. RSA 76:11-b</p> <p>The statements include information about the future Tax Lien process, interest rates and the potential of additional fees that will be assessed if not paid.</p>
<b>March 1</b>	<p>Deadline for taxpayers to file an abatement and/or deferral applications for the tax year. RSA 76:16 and RSA 72:38-a</p> <p>The abatement request must be based on the assessed value being incorrect due to a data error or disproportionate in comparison to other like properties. An opinion that the tax is "too high" is not grounds for abatement.</p>

Date	Action
<b>March 31</b>	End of tax year. RSA 76:2 No further taxes can be levied for tax year. Although the end of the tax year, the collection process for this tax year's levy continues.
<b>During April</b>	A reminder for the amount due for the second half due in June is mailed.
<b>June 1</b>	The second half of the taxes for the tax year is due. Interest accrues at the rate of 12% per annum after the due date. Chapter 28, 1982 Session Laws
<b>July 1</b>	All abatement applications not acted on are considered denied by the local assessing office. RSA 76:16
<b>During July</b>	Letters, sent certified with return receipts, giving at least 30 days notice are sent to all taxpayers with outstanding balances on their property for the tax year that a Tax Lien will be placed on their property on a certain date in August. An additional notice fee is added to the amount due. RSA 80:60
<b>During August</b>	<p>All properties that have outstanding balances on the lien date have a Tax Lien recorded at the County Registry of Deeds. All interest due, notice costs and additional recording fees are added to the outstanding taxes to become the lien amount. The lien amount accrues interest at 18% per annum from the lien date. RSA 80:81 and RSA 80:82</p> <p>After liens are registered the Tax Collector sends notices by certified return receipt mail to all mortgagees of property with liens. RSA 80:65</p>
<b>September 1</b>	Deadline for taxpayers to appeal any abatement application decision or denial of tax exemption and credit applications to either the NH Board of Tax and Land Appeals or Superior Court but not to both. RSA 76:16-a and RSA 76:17
<b>Within 2 Years from Lien date</b>	Tax Liens may be redeemed by payment of all amounts due against a property including interest and redemption fees. RSA 80:69
<b>30 days prior to the end of 2 Year period from the Lien date</b>	<p>Letters, sent certified with return receipts, giving at least 30 days notice are sent to all taxpayers with outstanding liens on their property for the tax year that their property will be deeded on a certain date in August. An additional notice fee is added to the amount due. RSA 80:77</p> <p>At least 30 days prior to executing a tax deed the Tax Collector sends notices by certified return receipt mail to all mortgagees of property to be deeded. RSA 80:77-a</p>
<b>At least 2 Years and 1 day from Lien date</b>	<p>Any property whose tax lien is not fully redeemed shall be deeded to the City. The City may refuse to deed property if it would subject the municipality to undesirable obligations or liability risks. RSA 80:76</p> <p>Once deeded the City may retain the property for its own use or sell the property at auction. RSA 80:91 Sale of tax deeded property within 3 years of deeding must first be offered to the previous owner prior to general public offering. RSA 80:89</p>

**City's web site: [www.ci.dover.nh.us](http://www.ci.dover.nh.us)**

**Note:** The City is not involved with the proration of property taxes between a buyer and seller of property. Please refer to the Strafford County Bar Association's policy statement posted on the City's web site. Questions regarding proration of taxes should be directed to your attorney or real estate agent.