

## FINANCE/COLLECTIONS

The Tax Collection Department continues to offer property taxpayers the ability to have tax and sewer payments withdrawn from their checking or savings accounts. Payments are withdrawn on the bill due date. For taxpayers who prefer to budget their tax and sewer payments, the City will withdraw funds on the second Wednesday of every month. The Collection's Department also accepts online credit card payments which can be accessed on the City website.

Vachon, Clukay & Co., P. C., of Manchester, New Hampshire, conducted the annual fiscal year-end audit again this year.

During fiscal year 2018, the Finance Department issued 4,209 semi-annual real estate tax bills totaling \$15,230,698.50. The Department of Revenue (DRA) set the tax rate in November of 2017 at a rate of \$39.19. The Department also issued 3,183 annual sewer bills which totaled \$1,746,381. The

number of motor vehicle registrations issued by the City increased this year by 72 registrations to 9,710 with the City collecting \$1,322,960.50.

There was a total of 1,326 dump passes issued during fiscal year 2018.

The Finance Department also processes weekly payrolls and provides Human Resource Benefits for the City's 135 regular full and part time employees.

Assistant Comptroller: Jan Gagnon  
Senior Collections Clerk: Kris Davis  
Collections Clerk: Heidi Gray  
Payroll/Benefits: Sherry Young  
Accounts Payable Clerk: Natalie Croteau

Respectfully submitted,

Patricia A. Chase  
Finance Director/Tax Collector

New Hampshire Department of Revenue Administration		MS-61			
Debits					
Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2017	Year: 2016	Year: 2015
Property Taxes	3110		\$2,210,353.66		
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185		\$12.94		
Excavation Tax	3187		\$3.60		
Other Taxes	3189		\$197,142.22	\$236,336.75	
Property Tax Credit Balance ?			(\$28,574.22)		
Other Tax or Charges Credit Balance ?					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2017	
Property Taxes	3110	\$7,641,552.50	\$7,696,704.50	
Resident Taxes	3180			
Land Use Change Taxes	3120			
Yield Taxes	3185	\$3,197.90	\$142.68	
Excavation Tax	3187	\$1,063.26		
Other Taxes	3189	\$75,412.46	\$1,980,020.69	
- SPECIAL WARRANTS	#3110	\$1,289.00	\$676.67	
Add Line				

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2017	2016	2015
Property Taxes	3110	\$1,588.00	\$8,414.12	\$3,904.00	\$3,794.00
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
- SEWER	#3189		\$33.00		
Add Line					
Interest and Penalties on Delinquent Taxes	3190		\$24,298.51	\$16,649.09	
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$7,724,103.12	\$12,089,228.37	\$256,889.84	\$3,794.00

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2017	2016	2015
Property Taxes	\$5,457,623.27	\$9,322,476.86		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes		\$155.62		
Interest (Include Lien Conversion)		\$24,298.51	\$16,649.09	
Penalties				
Excavation Tax	\$1,063.26	\$3.60		
Other Taxes		\$1,777,691.50	\$154,832.61	
Conversion to Lien (Principal Only)		\$553,423.08	\$70,365.96	
- Special Warrant		\$676.67		
Add Line				
Discounts Allowed				

Abatements Made	Levy for Year of this Report	2017	Prior Levies	
			2016	2015
Property Taxes	\$2,816.00	\$9,964.12	\$3,904.00	\$3,794.00
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes		\$33.00	\$11,138.18	
- Deferral		\$561.00		
Add Line				
Current Levy Deeded				

  

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	2017	Prior Levies	
			2016	2015
Property Taxes	\$2,261,547.36	\$473.00		
Resident Taxes				
Land Use Change Taxes				
Yield Taxes	\$3,197.90			
Excavation Tax				
Other Taxes	\$75,412.46	\$399,471.41		
Property Tax Credit Balance ?	(\$1,593.04)			
Other Tax or Charges Credit Balance ?	(\$75,964.09)			
<b>Total Credits</b>	<b>\$7,724,103.12</b>	<b>\$12,089,228.37</b>	<b>\$256,889.84</b>	<b>\$3,794.00</b>

  

Summary of Debits				
Last Year's Levy	Prior Levies (Please Specify Years)			
	Year: 2016	Year: 2015	Year: 13 & 14	
Unredeemed Liens Balance - Beginning of Year	\$575,106.86	\$326,483.73	\$37,945.97	
Liens Executed During Fiscal Year	\$680,394.98			
Interest & Costs Collected (After Lien Execution)	\$7,682.72	\$30,569.78	\$77,523.13	
-				
Add Line				
<b>Total Debits</b>	<b>\$688,077.70</b>	<b>\$605,676.64</b>	<b>\$404,006.86</b>	<b>\$54,221.08</b>

  

Summary of Credits				
Last Year's Levy	2016	Prior Levies		
		2015	13 & 14	
Redemptions	\$133,661.27	\$179,451.56	\$294,826.92	
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Add Line				
Interest & Costs Collected (After Lien Execution) #3190	\$7,682.72	\$30,569.78	\$77,523.13	
- Deferrals	\$1,033.74	\$968.99	\$1,067.39	
Add Line				
Abatements of Unredeemed Liens	\$3,374.92			
Liens Deeded to Municipality	\$21,464.53	\$25,358.39	\$21,587.05	
Unredeemed Liens Balance - End of Year #1110	\$520,860.52	\$369,327.92	\$9,002.37	
<b>Total Credits</b>	<b>\$688,077.70</b>	<b>\$605,676.64</b>	<b>\$404,006.86</b>	<b>\$54,221.08</b>