



TOWN OF MADISON
OFFICE OF THE TOWN CLERK – TAX COLLECTOR
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PROPERTY TAX FAQs

What is the tax year?

The Tax Collector's Office follows the rules and regulations set forth and governed by the State of New Hampshire. In compliance with NH State Laws, the billing year (tax year) runs from April 1 through March 31 of the following year (RSA 76:2). Your property tax is based on your property's assessed value as of April 1 of each tax year. This amount will appear on your tax bill.

How can I check on my property's assessed value?

The Selectmen's Office maintains property assessment data for all parcels in Madison, including the Village District of Edidelweiss. Assessment cards are available by calling the Selectmen's Office at 603-367-4332 Ext. 300 or 303. Tax maps and assessment information is available online—see Assessing page for link.

Who can I contact with questions about the budget and services covered by my tax bill?

Municipal/Town Tax – Town of Madison	Town Administrator	603-367-4332 Ext. 300
School Tax – SAU #13 (K-6)	Superintendent/Business Office	603-323-5088
School Tax – SAU #9 (7-12)	Superintendent/Business Office	603-447-8368
County Tax – Carroll County	Business Office/Finance Manager	603-539-7751
Edidelweiss Tax	Commissioners' Office	603-367-9022
State Department of Revenue Administration	Municipal Services	603-271-2191

What are exemptions and/or credits? Would I be eligible?

If you are a Madison resident and are elderly, disabled, blind, a veteran or veteran's spouse, or are unable to pay taxes due to poverty or other good cause, you may be eligible for a tax exemption, credit, abatement or deferral. For details, contact the Selectmen's Office at 603-367-4332 Ext. 300 or 303. You may also be eligible for the State of New Hampshire Department of Revenue Administration Low and Moderate Income Tax Relief. After May 1, the Low and Moderate Income Tax Relief form is available from the New Hampshire Department of Revenue or the Tax Collector's Office.

How often and when will I be billed?

Taxes are billed semi-annually. The first issue property tax billed amounts are an estimate only. Due no earlier than July 1, the estimated first bill is computed by taking the prior year's assessed valuation times one-half of the previous year's tax rate. Should the Selectmen (assessors) determine that individual properties have physically changed in valuation, they may use the current year's appraisal times one-half the previous year's tax rate to compute the partial payment. Usually in late October, the New Hampshire Department of Revenue Administration calculates the yearly tax rate. This rate is based on expense budgets for the Town, School, County, and State Education requirements, as well as the projected revenues of these entities. The second and final issue property tax bill is equal to the difference between the first issue bill and the total amount of the annual tax as determined by DRA. The second/final bill will be due no earlier than December 1.

How can I pay my tax bill?

For your convenience, the Town of Madison provides you with several ways to pay your property tax bill.

- Pay online – debit or credit card or electronic check – at www.nhtaxkiosk.com and select Madison
- Pay by US Mail
- Pay by Drop Box in Town Hall lobby
- Pay in Person at Town of Madison Tax Collector's Office

Can I pay in advance of receiving a tax bill?

The Board of Selectmen has authorized the Tax Collector to collect pre-paid taxes up to two (2) years in advance. Taxpayers may make payments of any amount at any time to fit their needs.

What if my taxes are escrowed by my bank or mortgage company?

Your bank or mortgage company should instruct you as to whether or not you need to send them a copy of your tax bill. As required by New Hampshire State Law, the original tax bill must be sent to the owner of record.

Can I make a partial payment of my property taxes?

YES! You may make partial payments in any dollar amount and as frequently as you wish. If you are unable to pay your taxes in full, it is always to your advantage to make partial payments because your interest charges will be reduced.

What if I didn't get a tax bill?

By New Hampshire State Law, tax bills are sent to the address of the last known owner(s). The Selectmen's Office updates the list of owners according to transfer information received from the Carroll County Registry of Deeds **after** deeds are recorded. Tax bills and state-mandated notices shall be sent to each person/entity listed on the recorded deed. If your property has been sold, your attorney or closing company should have checked the status of taxes due at the time of closing. If you recently purchased your property, it is **your** responsibility as the new owner(s) to make sure all taxes are paid. If you have questions, refer to your closing statement or call your title company. Interest at 12% per annum is charged on tax bills not paid by the due date until the date of payment or execution of the tax lien process.

What if I have a change of address?

All municipal correspondence and real estate tax bills will be mailed to the address of the first owner listed on the recorded deed. If any owner's address listed on the recorded deed has changed, it is **your** responsibility to notify the **Selectmen's Office** to update your mailing address. You may find a Change of Address Request Form on the main page of the Town's website.

Is there a penalty for paying my property taxes after the due date?

YES! As required by NH State Law (RSA 76:13), interest is charged at a rate of 12 percent per annum after the due date stated on the tax bill until the date of payment or execution of the tax lien process. Previous year's property taxes that remain unpaid become subject to the Tax Lien process and are subject to costs and fee for notice and execution of the tax lien. Upon execution of the lien, interest accrues at a rate of 18 per cent per annum.

How will my payments be applied to delinquent tax amounts?

Payments are applied first to any interest and penalty amounts owed and then to the principal amount of taxes owed. Unless specified in writing, payments will be applied to the oldest outstanding tax year bill/lien.

Will a property tax lien be placed on my property if taxes remain unpaid?

YES...

- Beginning in March, additional fees are charged to notify the taxpayer(s), mortgage company, and perfect the lien.
- Property tax liens are placed in early-April on each property with unpaid previous year taxes. The dollar amount of the tax lien equals the total tax due, plus interest and fees.
- The lien becomes a public record and notice of the lien execution is recorded at the Carroll County Registry of Deeds.
- Mortgagees are notified of any property tax liens.
- The lien becomes subject to a Tax Deed to the Town if the lien is not paid in full (redeemed) within two (2) years of the lien date.

NH State Law RSA 80 – Real Estate Tax Liens – is the process tax collectors are required to follow. Transaction dates for this process vary from town to town.

What is the interest rate charged on a property tax lien?

As per NH RSA 80:69, interest on any unpaid tax lien amount or portion thereof is charged at a rate of 18 percent per annum from the date of the lien until the tax lien amount is redeemed (paid in full).

How do I pay off a tax lien?

A property tax lien can be redeemed by paying the full amount due, including interest and costs, by cash, check, money order, bank check, or online with a debit or credit card, or electronic check. A convenience fee applies to any online transaction. Notice of the redemption (payment) shall be recorded within 30 days at the Carroll County Registry of Deeds as per NH RSA 80:70.