



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.revenue.nh.gov



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JAN 07 2026

December 16, 2025

Her Excellency, Governor Kelly A. Ayotte
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the Department of Revenue Administration (“DRA”) to accept and expend monies collected from the Town of Colebrook in the amount of \$59,702 for reassessment work completed by the DRA effective upon Governor and Council approval through June 30, 2027. **Funding Source: 100% Agency Income.**

Funding is to be budgeted as follows:

01-84-84-840010-7884, Administration, Department of Revenue

| Class/Account | Class Title | FY2026 Current Budget | Increased (Decreased) Amount | FY2026 Revised Budget |
|---------------|---------------------------|-----------------------------|------------------------------------|-----------------------------|
| 009-401347-12 | Agency Income | 2,400,000 | 59,702 | 2,459,702 |
| | General Funds | 11,541,731 | | 11,541,731 |
| | Total Revenue: | 13,941,731 | 59,702 | 14,001,433 |
| 010-500100 | Personal Services/Perm | 761,991 | | 761,991 |
| 011-500126 | Personal Services/Unclas | 743,365 | | 743,365 |
| 018-500106 | Overtime | 1 | | 1 |
| 020-500200 | Current Expense | 202,563 | | 202,563 |
| 022-500255 | Rent/Leases | 10,997 | | 10,997 |
| 024-500227 | Maint Other Than Build | 1 | | 1 |
| 026-500251 | Membership Fees | 18,000 | | 18,000 |
| 027-582703 | Transfers to DoIT | 7,235,468 | | 7,235,468 |
| 028-582814 | Transfers to General Serv | 782,897 | | 782,897 |
| 030-500301 | Equipment | 159,388 | | 159,388 |
| 038-500177 | Technology/Software | 1 | 59,702 | 59,703 |

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

| | | | | |
|------------|--------------------------------|-------------------|---------------|-------------------|
| 039-500188 | Telecommunications | 100,000 | | 100,000 |
| 043-500401 | Debt Service Treasury | 2,400,000 | | 2,400,000 |
| 046-500464 | Consultants | 445,441 | | 445,441 |
| 049-584995 | Transfer to Other State Agency | 15,551 | | 15,551 |
| 050-500109 | Personal Service Temp | 75,500 | | 75,500 |
| 060-500601 | Benefits | 797,749 | | 797,749 |
| 066-500543 | Employee Training | 3,000 | | 3,000 |
| 070-500705 | In State Travel | 41,847 | | 41,847 |
| 080-500713 | Out of State Travel | 5,000 | | 5,000 |
| 089-501543 | Transfer to DAS Maint Fund | 57,212 | | 57,212 |
| 102-501731 | Contracts for Program Serv | 40,001 | | 40,001 |
| 211-501530 | Catastrophic Casualty Ins | 45,758 | | 45,758 |
| | Total Expenses: | 13,941,731 | 59,702 | 14,001,433 |

EXPLANATION

The DRA, upon order of the Board of Tax and Land Appeals (“BTLA”), is conducting a reassessment of the Town of Colebrook for tax year 2025; per BTLA Docket # 30970-24RA Certification of Order for Reassessment to the DRA. The DRA has billed the Town for phase one of this project, “gathering and updating property record information”. This work was completed by several department employees between the period of July 14, 2025, through November 14, 2025. Pursuant to RSA 71-B:18, DRA is entitled to recoup expenses incurred for the reassessment from the Town of Colebrook.

Funds will be allocated as follows:

Class 038 – Technology-Software. The DRA is currently looking at software that will support our employees by further enhancing our capabilities to assist towns with municipal and property needs, which will in turn ensure fairness, equity and proportionality in the assessment and collection of property taxes.

We request your consideration regarding this matter.

Respectfully Submitted,



Lindsey M. Stepp
Commissioner of Revenue Administration



State of New Hampshire Department of Revenue Administration



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Lindsey M. Stepp
Commissioner

December 2, 2025

To: Town of Colebrook
Board of Selectmen
Attn: Tim Stevens, Town Manager
17 Bridge Street
Colebrook NH 03576

Date: 12/8/25
Check#: _____
Acct#: 01-4152.30-312
Approval Signatures
Dept. Head _____
Town Manager: _____

Re: BTLA Docket # 30970-24RA
Certification of Order for Reassessment to the Department of Revenue Administration

Per the BTLA ruling referenced above, this is the first invoice for reassessment work completed by the Department from July 14, 2025 through November 14, 2025.

| NH Activity Code | Description | Amount (\$) |
|-------------------|------------------------------|------------------|
| 500100 | Regular Officers - Salary | 41,996.31 |
| 500707 | In-State Travel (overnights) | 10,635.52 |
| 500705 | Mileage | 6,311.90 |
| 500200 | Current Expense | 758.26 |
| Total Due: | | 59,701.99 |

Payment in the amount of **\$59,701.99** should be made to Department of Revenue and mailed to the address given below:

NH Department of Revenue
Attn: Business Office
PO Box 457
Concord NH 03302-0457

Should you have any questions or require a more detailed breakdown, please do not hesitate to contact me at 230-5016 or shelley.j.gerlarneau@dra.nh.gov.

Best regards,

Shelley Gerlarneau
Business Administrator

TDD Access: Relay NH 1-800-735-2964

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CHECK TOTAL 59,701.99

TOWN OF COLEBROOK

043614

VENDOR:

NH Dept of Revenue Administran

12/10/25

| OUR. REF. NO. | YOUR INVOICE NO. | INVOICE DATE | INVOICE AMOUNT | AMOUNT PAID | DISCOUNT TAKEN | CHECK AMOUNT |
|---------------|------------------|--------------|----------------|-------------|----------------|--------------|
| 074978 | 30970-24RA | 12/02/25 | 59,701.99 | 59,701.99 | 0.00 | 59,701.99 |

LEGAL
DEC 12 2025
NH DRA

Check total 59,701.99

TOWN OF COLEBROOK
17 BRIDGE STREET
COLEBROOK, NH 03576
(603)237-4142

Bangor
Savings Bank
BANGOR, MAINE 04401
52-7438/2112

043614

| | | |
|-----------|------------|------------|
| CHECK NO. | CHECK DATE | VENDOR NO. |
|-----------|------------|------------|

043614 12/10/25 NHDE03

CHECK AMOUNT

FIFTY-NINE THOUSAND SEVEN HUNDRED ONE AND 99/100 DOLLARS

\$*****59,701.99

PAY TO THE ORDER OF NH Dept of Revenue Administran
PO Box 457
Concord NH 03302-0457

Alicia Boie

AUTHORIZED SIGNATURE

