



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

35

March 25, 2026



James C. Vara  
Assistant Commissioner

March 2, 2026

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 (\$31,641) and the Town of Columbia (6,343) in the amount of \$37,984 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	2,459,702	37,984	2,497,686
	General Funds	11,541,731		11,541,731
	<b>Total Revenue:</b>	<b>14,001,433</b>	<b>37,984</b>	<b>14,039,417</b>
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	782,897		782,897

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

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	Serv			
030-500301	Equipment	159,388		159,388
038-500177	Technology/Software	59,703	37,984	97,687
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
	<b>Total Expenses:</b>	<b>14,001,433</b>	<b>37,984</b>	<b>14,039,417</b>

### 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 and received payment from the town for phase one of the project in the amount of 59,702 and is authorized to accept and expend those funds per Governor and Council on January 7, 2026 (item #20). The DRA has now billed the Town for phase two, that included a parcel-by-parcel field review, completing preliminary values, holding taxpayer hearings, finalizing values and preparing the town’s MS-1 report. This work was completed by several department employees between November 15, 2025 through January 31, 2026. In addition to the Colebrook project, DRA assisted the town of Columbia with their assessing duties pursuant to an RSA 21-J:10 request from the town selectboard. This included field visits for annual inventory, sales verification, data entry, and preparing the town’s MS-1, Summary of Inventory Valuation Report. Pursuant to RSA 71-B:18, DRA is entitled to recoup expenses incurred for these projects.

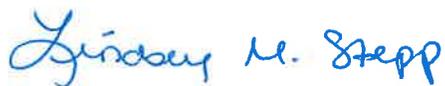
Funds will be allocated as follows:

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,

A handwritten signature in blue ink that reads "Lindsey M. Stepp". The signature is written in a cursive style with a large initial 'L'.

Lindsey M. Stepp  
Commissioner of Revenue Administration



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Commissioner

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James C. Vara  
Assistant Commissioner

February 17, 2026

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

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 second invoice for reassessment work completed by the Department from November 15, 2025 through January 31, 2026.

NH Activity Code	Description	Amount (\$)
500100	Regular Officers - Salary	26,839.58
500707	In-State Travel (overnights)	3,369.50
500705	Mileage	1,415.93
500200	Current Expense	16.03
<b>Total Due:</b>		<b>31,641.04</b>

Payment in the amount of **\$31,641.04** should be made payable 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](mailto:shelley.j.gerlarneau@dra.nh.gov).

Best regards,

  
Shelley Gerlarneau  
Business Administrator

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

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Commissioner

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February 9, 2026

To: Town of Columbia  
Board of Selectmen  
Attn: Marcia Parkhurst  
1679 US Route 3  
Columbia NH 03576

Re: General Assessing work performed for Town of Columbia by DRA

Per the Town's written request to DRA to perform general assessing, this invoice is for reassessing work completed by the Department from October 14, 2025 through January 26, 2026.

NH Activity Code	Description	Amount (\$)
500100	Regular Officers - Salary	4,639.64
500707	In-State Travel (overnights)	220.58
500705	Mileage	1,482.93
<b>Total Due:</b>		<b>6,343.15</b>

Payment in the amount of \$6,343.15 should be made payable 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](mailto:shelley.j.gerlarneau@dra.nh.gov).

Best regards,

  
Shelley Gerlarneau  
Business Administrator

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