



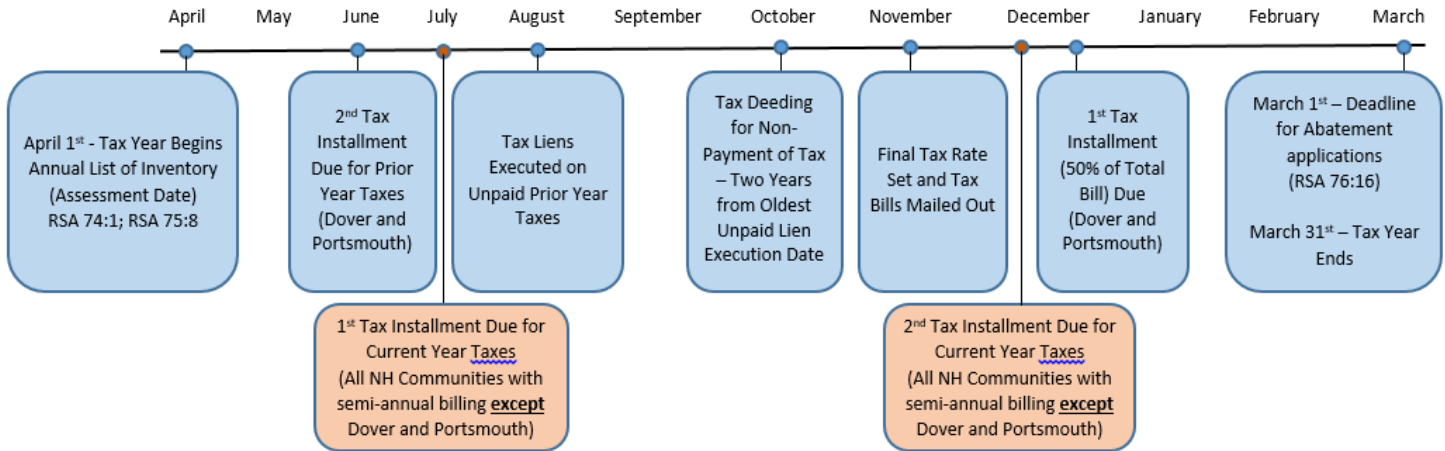
# CITY OF PORTSMOUTH

## Tax Collector's Office

1 Junkins Avenue  
Portsmouth, NH 03801  
(603) 431-7244 – Fax: (603) 431-6402

### Tax Year and Tax Billing Explanation

#### Tax Year Timeline



*Tax proration in connection with the transfer/sale of real estate is a purely private agreement between the buyer and seller. It is not subject to City regulations, nor can the City offer any advice on proration.*

**Assessment:** April 1 is the Tax Assessment Date. Taxes are assessed based upon the value and actual inventory of property as of April 1. (NH RSA 74:1)

*Note:* Tax assessments are adjusted annually based upon their property inventory as of April 1 (NH RSA 75:8).

**Tax Billing:** In Portsmouth, taxes are due in 2 equal installments. The 1<sup>st</sup> installment is due in December and the 2<sup>nd</sup> installment is due the following June (Chapter 64 of NH 1970 Special Legislative Session Law). Most other NH municipalities' 1<sup>st</sup> installment is due by July 1<sup>st</sup> and the 2<sup>nd</sup> installment sometime in December.

- **December** – The Total Annual Tax Amount for the new tax year, which is based on the previous April 1<sup>st</sup> tax assessment, is set forth on this bill. However, only the first half installment (50 percent of the total tax liability) is due in December.
- **June** – The second half of the total tax liability set forth on the December bill is due in June.

**Due Dates:** The December due date varies from year to year, depending on when the City receives its final tax rate from the State and when the bills are mailed. The June due date is June 1<sup>st</sup>, or the first business day following if the 1<sup>st</sup> falls on a weekend or a holiday.

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**IMPORTANT:** Questions about ownership status, exemptions, credits, new construction, new subdivisions, and new condominiums should be directed to the City Assessor's Office. Please call: 603-610-7249

**\*\*PAY, VIEW, OR PRINT YOUR TAX BILL ONLINE\*\*** → Visit us online at [www.cityofportsmouth.com](http://www.cityofportsmouth.com) and 'Click'

