

Adopt Rev 3000 to read as follows:

CHAPTER Rev 3000 LAND AND COMMUNITY HERITAGE INVESTMENT PROGRAM RECORDING SURCHARGE

PART Rev 3001 DEFINITIONS

Rev 3001.01 "Corrective deed" means a deed which, without additional consideration, confirms, corrects, modifies or supplements a deed previously recorded.

Rev 3001.02 "Corrective discharge" means a mortgage discharge which confirms, corrects, modifies or supplements a mortgage discharge previously recorded.

Rev 3001.03 "Corrective mortgage" means a mortgage deed which confirms, corrects, modifies or supplements a mortgage deed previously recorded.

Rev 3001.04 "Deed" means any instrument by which the real estate or interest in real estate is sold, granted, assigned or transferred, as described in RSA 73-B:4.

Rev 3001.05 "Plan set" means each document recorded under a plan for the same site and recorded simultaneously under the same plan identifier.

Rev 3001.06 "State of New Hampshire" means the state as an entity, all of the various agencies of the state, all of the various political subdivisions of the state including the various districts such as village, school or water districts.

PART Rev 3002 PROPERTY TRANSFERS SUBJECT TO RECORDING SURCHARGE

Rev 3002.01 Documents Subject to Surcharge. The following documents received by a county register on or after July 1, 2003 shall be subject to the recording surcharge:

(a) Deeds including warranty deeds, quitclaim deeds, foreclosure deeds, sheriff's deeds, deeds granting easements, conservation easements, manufactured housing deeds, and deeds granting a right of way;

(b) A transfer of real estate, or any interest therein, through a foreclosure or by a deed in lieu of foreclosure even in instances where the transferee and the transferor are the same person or entity;

(c) A sale, granting or transfer of real estate or an interest in real estate by a trustee in bankruptcy;

(d) The transfer of an exclusive interest in or right to take soil, gravel, minerals and the like from another's real estate;

(e) Mortgages;

(f) Mortgage discharges; and

(g) Plans or plan sets.

Rev 3002.02 Documents Not Subject to the Recording Surcharge.
documents shall not be subject to the recording surcharge:

The following

- (a) Corrective deeds;
- (b) Corrective mortgages;
- (c) Corrective discharges;
- (d) Cemetery deeds;
- (e) Deeds to confirm the ownership of manufactured housing, but only if the manufactured housing was transferred to the present owner before August 1, 1983, and,
- (f) Deeds to confirm the ownership of property acquired through devise or by the laws regulating intestate succession and descent or by the death of any cotenant in real estate held by joint tenancy.

Rev 3002.03 Transfers Involving the State of New Hampshire or its Political Subdivisions.

Transfers of real property, whether by sale or grant, to or from the state of New Hampshire, or a political subdivision of the state of New Hampshire shall be exempt from the recording surcharge.

Rev 3002.04 Transfers Involving the United States Government.

(a) The recording surcharge shall not apply to transfers in which any agency of the United States government; any instrumentality thereof, or a government corporation which is specifically exempt from state or local taxation under the provisions of federal law including is a party to the transaction, but not limited to, the:

- (1) Department of Veterans Affairs;
- (2) Federal Reserve Bank;
- (3) Farmers Home Administration;
- (4) Department of Housing and Urban Development;
- (5) Branches of the military;
- (6) Federal National Mortgage Association; and
- (7) Government National Mortgage Association.

(b) In instances where the exempt status of a party to the transfer is uncertain, the county register of deeds shall

- (1) Request evidence from the party that:
 - a. It is an agency or instrumentality of the United States government; or
 - b. The party is exempted from state and local taxation under the provision of federal law; or

(2) Advise the director, audit division, of the parties to the transfer and the book and page number of the recording.

Rev 3002.05 Amount of Surcharge. Pursuant to RSA 478-g,II (a), the amount of the recording surcharge shall be \$25 per document specified in Rev 3002.01 or plan set.

Rev 3002.06 Partly Liable for Surcharge. Pursuant to RSA 478-g, II (a), the party liable for the surcharge shall be, in the case of a:

- (a) deed, the grantee;
- (b) mortgage, the grantor;
- (c) mortgage discharge, the person or entity discharging the mortgage, and;
- (d) plan, the primary owner shown on the plan.

PART Rev 3003 REGISTER OF DEEDS

Rev 3003.01 Insufficient Remittance. If the register of deeds is presented an instrument to record and the accompanying remittance is insufficient to pay for the recording surcharge, the register of deeds shall either:

- (a) record the document and advise the director, audit division, of the parties to the transfer and the book and page number of the document; or
- (b) refuse to record the document

Rev 3003.02 Payment to Department. A register of deeds shall:

(a) Upon payment of the recording surcharge, a register of deeds shall affix a stamp or other indicia approved by the department to the document to indicate payment before recording the document.

(b) Remit to the department the recording surcharges collected, in accordance with RSA 478-g, II (c);

(c) Report such recording surcharge collected on Form DP-4, "Monthly Report of Taxes and Recording Surcharges Collected on Transfer of Real Property", and

Rev 3003.04 Refunds.

(a) All requests for refund shall be submitted by the taxpayer in writing to:

NH Department of Revenue Administration
Document Processing Division
PO Box 1324
Concord, NH 03302-1324.

(b) All requests for refund shall contain the following:

- (1) A copy of the original instrument by which the transfer was effected showing, if applicable, the recording surcharge stamp affixed;

- (3) An explanation of the reason for the refund request;
- (4) The statutory authority under which the request is made;
- (5) The signature of each taxpayer requesting the refund;
- (6) A copy of the purchase and sales agreement, if any, with any amendments thereto, for the transfer;
- (7) A copy of the closing document, if any, providing complete details of the amounts due to and from the transferee and the transferor of the real estate, and
- (8) Any other documentation to prove a refund is owed to the party requesting the refund.

(c) The request for refund shall be granted, provided the taxpayer's documentation indicates that such refund is owed.

(d) Within 15 business days following the end of the month in which the department makes a refund on a recorded transfer, the department shall send Form DP-3RS, "Notice of Recording Surcharges Refunded," to the register of the county in which the property transferred was located.

PART Rev 3004 FORMS

Rev 3004.01 Form Availability. Forms may be obtained from the department:

- (a) Online at www.nh.gov/revenue;
- (a) In writing to:

New Hampshire Department of Revenue Administration
 65 Cheneil Drive
 Concord, NH 03301;

- (c) In person; or
- (d) By calling the forms line at 603-271-2192.

Rev 3004.02 Form DP-4, Monthly Report of Taxes and Recording Surcharges Collected on Transfers of Real Property. Form DP-4, "Monthly Report of Taxes and Recording Surcharges Collected on Transfers of Real Property", shall be completed and filed, on or before the 10th day of the month following the month of collection, by each county register of deeds.

Rev 3004.03 Form, DP-3RS Notice of Recording Surcharges Refunded.

(b) The department shall utilize Form DP-3RS, "Notice of Recording Surcharges Refunded", to inform the county registers of any recording surcharges refunded.

(b) Upon receipt of Form DP-3RS, "Notice of Recording Surcharges Refunded", from the department, the register shall record Form DP-3RS, "Notice of Recording Surcharges Refunded."

(c) No recording fee, or other fee, shall be charged by the register to either the department or to any party to the transfer with respect to the recording of the refund.

(d) Upon receipt of Form DP-3RS from the department, a register of deeds shall file with the department a Form DP-3RS, "Summary" along with the register's next Form DP-4 "Monthly Report of Taxes and Surcharges Collected on Transfer of Real Property."

Rev 3004.04 Form DP-65S, Credit Claim for Recording Surcharges Stamps or Indicia.

(a) To claim a credit for stamps erroneously issued placed on a recorded document, a county register may file Form DP-65S "Credit Claim for Real Recording Surcharges Stamps or Indicia,".

(b) Form DP-65S shall be attached to Form DP-4.

Rev 3004.05 Form DP-3S, Notice of Additional Recording Surcharges Collected. Within 15 business days following the end of the month in which the department collects additional recording surcharges or on a recorded transfer, the department shall submit Form DP-3, "Notice of Additional Real Estate Transfer Tax Collected" to the register of the county in which the property transferred was located by providing:

(a) The name of each grantor, seller, or transferor from whom or on whose behalf additional tax was collected;

(b) The name of each grantee, buyer, or transferee from whom or on whose behalf additional tax was collected;

(c) The book and page number of the instrument to which the additional tax collected relates;

(d) Original recording date;

(e) The location of the property;

(f) The county name(s);

(g) The amount of tax originally paid;

(h) The amount of additional tax collected; and

(i) The dated signature of the department representative.