
RSA 80:52-c "Fees" Explained in Detail

From Kimberley Edelman - Tax Office <tax@warnernh.gov>

Date Thu 2026-01-29 1:17 PM

To Harry Seidel - Select Board <hseidel@warnernh.gov>

Cc Michael Smith <msmith@warnernh.gov>; Alfred Hanson - Select Board <ahanson@warnernh.gov>; Clyde Carson - Finance Director <finance@warnernh.gov>; Elizabeth Labbe - Assessing <assessing@warnernh.gov>; Kimberley Edelman - Tax Office <tax@warnernh.gov>; Ginger Marsh <gingermarsh65@icloud.com>; Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>

Hi Harry,

Per our conversation last week.....

When the Town Hall collects payments via credit cards, we are using EB2Gov to do so. **Convenience fees** for EB2Gov payments are paid to the third-party payment processing vendor, EB2Gov, and their associated financial institutions, rather than the municipality. These fees, which cover the costs of processing credit cards, debit cards, or e-checks, are added on top of the transaction amount.

Key Details Regarding EB2Gov Convenience Fees:

Purpose: The fees cover processing costs, such as credit card company fees.

Fee Structure: Fees typically include a percentage for credit cards (e.g., 2.99% or 3.5%) or a flat fee for ACH/e-checks (e.g., \$1.50 - \$1.95).

Applicability: These fees are voluntary, charged only when paying by credit card through EB2Gov.

Vendor Retained: The credit card convenience fees are **not retained by the Town**. In fact, we don't even collect them. EB2Gov takes the fees automatically, charging the credit card holder directly during the transaction.

RSA 80:52-c states:

80:52-c Electronic Payment. – The governing body may authorize the municipality's treasurer or other appropriate municipal official to accept payment of local taxes, charges generated by the sale of utility services, or other fees or charges by use of a credit card, debit card, or such other means of electronic transaction as approved by the governing body. Any municipality may add to the amount due, in addition to any penalties and interest payable, a service charge for the acceptance of the credit card, debit card, or such other means of electronic transaction as approved by the governing body. The municipality, at the time of billing, shall disclose the amount of the service charge.

When the RSA refers to fees, it is in the context of taxes / fees / associated charges. The Town of Warner does indeed charge fees, including the following, but not any convenience fees:

- **Returned Check Fee** - Retained by the Town as revenue
- **Lien & Deed Notice Fees** - Used to offset postage of certified letters
- **Lien & Deed Execution Fees** - Used to offset mortgage searches & fees paid to Merrimack Country Registry of Deeds
- **Land Use Change Recording Fee** - Collected & paid to Merrimack Country Registry of Deeds

In 2025, we collected \$ 2,346.93 in fees. In 2024, we collected \$1,287.50.

Hope that helps explain the "fees" mentioned in RSA 80:52-c.

Kind Regards,
Kimberley

Select Board Meeting Item - Payment by Credit Cards

From Kimberley Edlmann - Tax Office <tax@warnernh.gov>
Date Tue 2026-01-20 1:29 PM
To Elizabeth Labbe - Assessing <assessing@warnernh.gov>
Cc Kimberley Edlmann - Tax Office <tax@warnernh.gov>

Hi Elizabeth,

Below is the email thread.

Here is the motion:

As permitted by **RSA 80:52-c Electronic payment**, I make a motion to authorize the Tax Collector and Deputy Tax Collector to accept payment of local taxes or other fees or charges by use of a credit card, debit card, or such other means of electronic transaction.

Thank you!

Kimberley

From: Kimberley Edlmann - Tax Office <tax@warnernh.gov>
Sent: Tuesday, January 20, 2026 10:09 AM
To: Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>
Cc: Harry Seidel - Select Board <hseidel@warnernh.gov>; Michael Smith <msmith@warnernh.gov>; Alfred Hanson - Select Board <ahanson@warnernh.gov>; Clyde Carson - Finance Director <finance@warnernh.gov>; Kimberley Edlmann - Tax Office <tax@warnernh.gov>
Subject: Re: Payment by Credit Cards

Hi Folks,

RSA 80:52-a Prepayment of taxes was adopted in 1987 as Warrant Article 21. That is what is shown in the current Perm File.

21. To see if the Town will authorize the Tax Collector to accept prepayment of taxes.

Motion made by J. D. Colcord, Selectmen, and moved for its adoption. Motion seconded. Motion raised. No opposition. Motion passed on voice vote.

RSA 80:52-c Electronic payment still needs to be adopted. And per the RSA, the Select Board can authorize this. It does not require a Town Meeting vote.

Gentlemen, we still need to adopt RSA 80:52-c. Please give this attention.

Thank you.

Kimberley

From: Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>

Sent: Thursday, January 15, 2026 4:44 PM

To: Kimberley Edelmann - Tax Office <tax@warnernh.gov>

Cc: Harry Seidel - Select Board <hseidel@warnernh.gov>; Michael Smith <msmith@warnernh.gov>; Alfred Hanson - Select Board <ahanson@warnernh.gov>; Clyde Carson - Finance Director <finance@warnernh.gov>

Subject: RE: Payment by Credit Cards

Hi Kimberley,

I don't believe I ever spoke to you about RSA 80:52-c but I can tell you that RSA 80:52-c is listed on the Warner website document/procedure/policy page under Warrants Articles - Adopted at Town Meeting and the Town did not adopt it. The list is provided by DRA because they keep track of the RSA's the Town adopts. I read RSA 80:52-c and am confused. The text in the RSA reads as if the governing body, Select Board, can give their approval and the RSA is adopted. That contradicts the necessary adoption at Town Meeting as stated on the list from DRA.

I would suggest contacting DRA and or NHMA.

I am not aware of how you are accepting credit cards in the Tax Collector's office. I know when I was working on setting up the machines, my experience included contacting Interware for assistance to connect the account, software, etc at the location where the credit card machine was to be used. The cc machine was not going to be set up in my office so I did not set it up. I know Kathy took everything I had for the hand held cc machine for Varick to set up at the Transfer Station. I told her all the set up information that I had learned. She and Varick listened and took the machine to the Transfer Station to set-up. I believe Varick informed Kathy that he had set up problems and had to stop that installation because administration authority was needed.

I would also suggest talking to Michele about using the cc machine. Security and posting fees are a few things she can advice you on. I think there was a cc policy or procedure as well.

You may want to also look into adopting RSA 80:52-a Prepayment of taxes. That is shown as not adopted but I believe people do it.

Thank you,

Judy

Judith A. Newman-Rogers,
Selectboard Administrative Assistant
PO Box 265
5 E Main St
Warner, NH 03278
(603) 456-2298 ext 1
M T W Th 8am-4pm

selectboard@warnernh.gov

From: Kimberley Edelman - Tax Office <tax@warnernh.gov>
Sent: Thursday, January 15, 2026 3:53 PM
To: Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>
Cc: Kimberley Edelman - Tax Office <tax@warnernh.gov>; Harry Seidel - Select Board <hseidel@warnernh.gov>; Michael Smith <msmith@warnernh.gov>; Alfred Hanson - Select Board <ahanson@warnernh.gov>
Subject: Fw: Payment by Credit Cards

Hi Judy,

Can you get this on the next agenda, too, please?

I just took another credit card payment and feel awkward doing so.....

Thank you.

Kimberley

From: Kimberley Edelman - Tax Office <tax@warnernh.gov>
Sent: Monday, January 12, 2026 12:05 PM
To: Harry Seidel - Select Board <hseidel@warnernh.gov>; Michael Smith <msmith@warnernh.gov>; Alfred Hanson - Select Board <ahanson@warnernh.gov>
Cc: Clyde Carson - Finance Director <finance@warnernh.gov>; Treasurer - Ginger Marsh <treasurer@warnernh.gov>; Judy Newman-Rogers - Select Board Admin <selectboard@warnernh.gov>; Michele Courser - Town Clerk <townclerk@warnernh.gov>; Kimberley Edelman - Tax Office <tax@warnernh.gov>
Subject: Payment by Credit Cards

Gentlemen,

As requested, the Tax Collector's Office began offering payment via credit cards in November. So far, 4 property owners have taken advantage of that option.

Since then, Judy pointed out that **RSA 80:52-c** has not yet been adopted, and therefore we actually shouldn't be offering that payment option quite yet. Here is the RSA:

CHAPTER 80
COLLECTION OF TAXES
Miscellaneous Provisions
Section 80:52-c

80:52-c Electronic Payment. – The governing body may authorize the municipality's treasurer or other appropriate municipal official to accept payment of local taxes, charges generated by the sale of utility services, or other fees or charges by use of a credit card, debit card, or such other means of electronic transaction as approved by the governing body. Any municipality may add to the amount due, in addition to any penalties and interest payable, a service charge for the acceptance of the credit card, debit card, or such other means of electronic transaction as approved by the governing body. The municipality, at the time of billing, shall disclose the amount of the service charge.

Source. 1994, 2:2. 1995, 137:4. 2001, 78:2. 2009, 37:1, eff. July 14, 2009.

In an upcoming meeting of the Select Board, please officially ***"authorize the Tax Collector's office to accept payments of local taxes, fees and charges by use of a credit card, until rescinded."***

Once you do that, meeting minutes showing that 80:52-c has been adopted can be forwarded to the DRA.

Thank you!
Kimberley