

RECEIVED

SEP 30 2011

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION/MUNICIPAL SERVICES

30 3 007 009 2610
DUNBARTON TOWN
CLERK
1011 SCHOOL STREET
DUNBARTON, NH 03046 4816

WFB
361,688.9/3011



ANNUAL CITY/TOWN
FINANCIAL REPORT

PLEASE
RETURN
COMPLETED
FORM TO

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

Part I GENERAL FUND -

Revenues and expenditures for the period - Specify
January 1, 2010 to December 31, 2010
OR
July 1, 2010 to June 30, 2011

A. REVENUES - Modified Accrual

1. Revenue from taxes (Including state education)

	Account No.	Amount
a. Property taxes (com mitment less overlay Plus Section C, line 6, column (c), page 12)	3110	\$ 6,189,229
b. State and local taxes assessed for school districts	4933	\$ 249,239,100
c. Land use change taxes - General Fund	3120	5,100
d. Land use change taxes - Conservation Fund	3121	
e. Resident taxes	3180	
f. Timber taxes	3185	7,903
g. Payments in lieu of taxes	3186	
h. Other taxes (Explain on separate schedu le)	3189	
i. Interest and penalties on delinquent taxes	3190	45,043
j. Excavation Tax (@\$.02 per cu. yd.)	3187	
k. TOTAL (Excluding line 1b)		\$ 6,147,275

3. Revenue from licenses, permits, and fees

	Account No.	Amount
a. Business licenses and permits	3210	
b. Motor vehicle permit fees	3220	463,529
c. Building permits	3230	9,920

Enter Only/Dependent Schools in This Space

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No. (a)	Amount (b)
3. Revenue from licenses, permits and fees (Continued)		
d. Other licenses, permits, and fees	3280	9,721
e. TOTAL		483,164
4. Revenue from the federal government		
a. Housing and urban renewal (HUD)	3311	\$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify <u>FEMA, Homeland Security, CORPSTAR</u>	3319	3,508
d. TOTAL		3,508
5. Revenue from the State of New Hampshire		
a. Shared revenue block grant	3351	\$
b. Meals and rooms distribution	3352	15,631
c. Highway block grant	3353	87,887
d. Water pollution grants	3354	C88
e. Housing and community development	3355	C90
f. State and federal forest land reimbursement	3356	C89
g. Flood control reimbursement	3357	68,394
h. Other state grants and reimbursements - Specify <u>See Part II, below</u>	3359	3,707
i. TOTAL		275,589
6. Revenue from other governments		
Intergovernmental revenue - Other	3379	D89
(Exclude interfund transfers)		
a. Income from departments	3401	\$ 69,897
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81
e. Electric user charges	3405	A92
f. Airport fees	3408	A01
g. Parking		A60
h. Transit or bus system		A94
i. Parks and Recreation		A61
j. Cemeteries		A03
k. Toll Highways		A45
l. Other charges	3409	A89
m. TOTAL		68,687

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

8. Revenue from miscellaneous sources		Account No.	Amount
	(a)	(b)	
a. Special assessments	3600	U01	
b. Sale of municipal property	3601	U11	16,126
c. Interest on investments	3602	U20	
d. Rents of property	3603	U40	
e. Fines and forfeits	3604	U30	
f. Insurance dividends and reimbursements	3606	U99	
g. Contributions and donations	3608	U50	
h. Other miscellaneous sources not otherwise classified	3609	U99	7
l. TOTAL			8,133
9. Interfund operating transfers in			
a. Transfers from special revenue fund	3912	\$	100,000
b. Transfers from capital projects fund	3913		
c. Transfers from proprietary funds	3914		
d. Transfers from capital reserve fund	3915		
e. Transfers from trust and fiduciary funds	3916		40,850
f. Transfers from conservation durs	3917		
g. TOTAL		\$	140,850
10. Other financial sources			
a. Proceeds from long-term notes and general obligation bonds	3934	\$	
b. Proceeds from all other bonds	3935		
c. Other long-term financial sources	3939		
d. TOTAL		\$	
11. TOTAL REVENUES FROM ALL SOURCES			
12. TOTAL FUND EQUITY (Beginning of year)			
13. TOTAL OF LINES 11 AND 12			

Remarks

(Should equal line 21, page 8) >

(Should equal line 5, 29, column b, page 9) >

(Should equal line 21, page 8) >

7,127,006

380,845 ✓

7,487,851 ✓

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual

	Account No. (a)	Total expenditure (includes col. c&d)	Equipment and land purchases (c)	Construction (d)
1. General government				
a. Executive	4130	E29 811,825	G29	F29
b. Election and registration	4140	E89 56,822	G89	F89
c. Financial administration	4150	E23 1,041,288	G23	F23
d. Revaluation of property	4152	E23	G23	F23
		E25	G25	F25
e. Legal expense	4153	E25 3,810	G29	F29
f. Personnel administration	4155	E29 237,928	G29	F29
g. Planning and zoning	4191	E31 12,285	G31	F31
h. General government building	4194	E03 83,363	G03	F03
i. Cemeteries	4195	E89 16,402	G89	F89
j. Insurance not otherwise allocated	4196	E89 30,210	G89	F89
k. Advertising and regional association	4197	E89	G89	F89
l. Other general government	4199	E89 1,032	G89	F89
m. TOTAL		\$ 816,638	\$	\$
2. Public safety				
a. Police	4210	E32 308,194	G32	F32
b. Ambulance	4215	E24	G24	F24
c. Fire	4220	E68 73,594	G68	F68
d. Building inspection	4240	E89 51,865	G89	F89
e. Emergency management	4290	E89	G89	F89
f. Other public safety (including communications)	4299	E89	G89	F89
g. TOTAL		\$ 434,486	\$	\$
3. Airport/Aviation center				
a. Administration	4301			
b. Airport operators	4302			
c. Other	4309	E01	G01	F01
d. TOTAL		\$	\$	\$

Remarks

PART I GENERAL FUND (Continued)				
B. EXPENDITURES - Modified Accrual				
(Continued)				
4. Highways and streets				
	Account No. (a)	Total expenditure (includes col. c&d)	Equipment and land purchases (c)	Construction (d)
a. Administration	4311	E44 182,318	G44	F44
b. Highways and streets	4312	E44	G44	F44
c. Bridges, railroad crossing	4313	E44	G44	F44
d. Street lighting	4316	E45	G45	F45
e. Toll highways	4318	E44	G44	F44
f. Other highway, streets, and bridges	4319			
g. TOTAL		\$ 481,020	\$	\$
5. Sanitation				
a. Administration	4321	E80 182,318	G90	F80
b. Solid waste collection	4323	E81	G81	F81
c. Solid waste disposal	4324	E81	G81	F81
d. Solid waste clean-up	4325	E81	G81	F81
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	E80	G80	F80
g. TOTAL		\$ 182,318	\$	\$
6. Water distribution and treatment				
a. Administration	4331			
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339	E81	G81	F81
f. TOTAL		\$	\$	\$
7. Electric				
a. Administration	4351			
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other electric	4358	E92	G92	F92
f. TOTAL		\$	\$	\$

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual
(Continued)

	Account No.	Total expenditure <i>includes col. c & d</i>	Equipment and land purchases	Construction
	(a)	(b)	(c)	(d)
9. Health				
a. Administration	4411			
b. Pest Control	4414			
c. Health agencies and hospitals	4415	10,655		
d. Other Health	4419	E32	G32	F32
9. TOTAL		\$ 10,655	\$ -	\$ -
10. Welfare				
a. Administration	4441	J67	G79	F79
b. Direct assistance	4442	M79		
c. Intergovernmental welfare payments	4444	E75		
d. Vendor payments	4445	E79	G79	F79
e. Other welfare	4449			
10. TOTAL		\$ -	\$ -	\$ -
11. Culture and recreation				
a. Parks and recreation	4520	E61	G61	F61
b. Library	4550	E52	G52	F52
c. Patriotic purposes	4583	E61	G61	F61
d. Other culture and recreation	4589			
11. TOTAL		\$ 91,971	\$ -	\$ -
12. Conservation				
a. Administration	4611			
b. Purchase of natural resources	4612			
c. Other conservation	4619	E59	G59	F59
12. TOTAL		\$ -	\$ -	\$ -
13. Redevelopment and housing				
a. Administration	4631			
b. Redevelopment and housing	4632	E50	G50	F50
13. TOTAL		\$ -	\$ -	\$ -

PART I GENERAL FUND (Continued)

**B. EXPENDITURES - Modified Accrual
(Continued)**

	Account No. (a)	Total expenditure includes col c & d (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651		\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL		\$ 689	\$ 689	\$ 689
15. Debt service				
a. Principal long term bonds and notes	4711			
b. Interest on long term bonds and notes	4721	189		
c. Interest on tax and revenue anticipation notes	4723	199		
d. Other debt service charges	4760	E23		
e. TOTAL		\$	\$	\$
16. Capital outlay (not reported above)				
a. Land and improvements	4801	\$	G89	F89
b. Machinery, vehicles, and equipment	4802		G89	
c. Buildings	4803		G89	F89
d. Improvements other than buildings	4809		G89	F89
e. TOTAL		\$	\$	\$
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912			
b. Transfers to capital projects funds	4913	209,099		
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915			
e. Transfers to expendable trust funds	4916	6,526		
f. Transfers to non-expendable trust funds	4918			
g. TOTAL		\$ 216,625		
Cumulative Expenditure Totals from pages 4-7....>		2,033,713.00		

Remarks

Part III GENERAL FUND BALANCE SHEET

MODIFIED ACCRUAL

A. ASSETS		Account No.	Beginning of Year	End of Year
1. Current assets		(a)	(b)	(c)
a. Cash and equivalents		1010	2,292,397	2,647,608
b. Investments		1030	-	-
c. Taxes receivable (From Section D, page 12)		1080	279,925	263,084
d. Tax liens receivable (From Section D, page 12)		1110	102,533	84,412
e. Accounts receivable		1150	-	-
f. Due from other governments		1260	-	-
g. Due from other funds		1310	-	-
h. Other current assets		1400	-	10
i. Tax decided property (subject to resale)		1670	3,756	3,756
1. TOTAL ASSETS (Should equal line B3) ----- >			\$ 2,678,601	\$ 2,998,850
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	14,629	33,981
b. Compensated absences payable		2030	-	-
c. Contracts payable		2050	-	-
d. Due to other governments		2070	-	750
e. Due to school districts		2075	2,303,127	2,564,886
f. Due to other funds		2080	-	-
g. Deferred revenue		2220	-	-
h. Notes payable - Current		2230	-	-
i. Bonds payable - Current		2250	-	-
j. Other payables		2270	-	-
k. TOTAL LIABILITIES ----- >			\$ 2,317,756	\$ 2,598,617
2. Fund equity (Please detail on page 10)				
a. Assigned (formerly reserve for encumbrances)		2440	-	8,789
b. Committed (formerly reserve for continuing appropriations)		2450	-	-
c. Restricted (formerly reserve for appropriations voted for CRF/ETF)		2460	-	-
d. Committed (formerly reserve for appropriations voted)		2460	-	-
e. Assigned (formerly reserve for special purposes)		2490	28,756	28,756
f. Unassigned (formerly unreserved fund balance)		2530	332,089	381,688
B. TOTAL LIABILITIES AND FUND EQUITY ----- >			\$ 360,845	\$ 399,233
<i>(Should equal line A1)</i>			\$ 2,678,601	\$ 2,998,850

PART IV DETAIL

This section may be used to provide the detail requested wherever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number (a)	Item (b)	Amount (c)
<i>Please Detail Reserves from page 9 (Balance Sheet)</i>		
2440	Recreation Bleachers	1,329
2440	Energy Audit	7,460
		8,789
2490	Citizens Bank requires \$25k to be set aside for direct deposit	25,000
2490	Tax Deeded Property not available as a funding source	3,756
		28,756
PART V GENERAL FUND		

A. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT
(as of (enter date) _____ for the ensuing five years)

	Year (a)	Principal (b)	Interest (c)	Total (d)
1.	2011	\$ -	\$ -	\$ -
2.	2012	-	-	-
3.	2013	-	-	-
4.	2014	-	-	-
5.	2015	-	-	-
6. SUBTOTAL (Sum of lines 1-5)		\$ -	\$ -	\$ -
7. Remaining periods of debt		-	-	-
8. TOTAL		\$ -	\$ -	\$ -

Part VI

RECONCILIATIONS

A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY

Amount

- 1. School district liability at beginning of year
(Account number 2075, column b, on page 9)
- 2. ADD: School district assessment for current year

\$ 2,903,127 ✓
4,248,239 ✓

3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)

6,551,366

4. SUBTRACT: Payments made to school district

< 3,986,180 >

**5. School district liability at end of year (lines 3 less line 4)
(Account number 2075, column c, on page 9)**

2,564,886 ✓

B. RECONCILIATION OF TAX ANTICIPATION NOTES

Amount

1. Short-term (TRANS) debt at beginning of year

61V
\$

2. ADD: New Issues during current year

3. SUBTRACT: Issues retired during current year

< >

**4. Short-term (TRANS) debt outstanding at end of year (Lines 1 + 2 - 3)
(Be sure to include (TRANS) In Account number 2230, column c, page 9)**

64V
\$

PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET

	Current year (a)	Prior years (b)	TOTAL (c)
--	------------------	-----------------	-----------

1. Overlay/Allowance for Abatements (Beginning of year) *

✓ 1,246	✓		1,246
---------	---	--	-------

2. SUBTRACT: Abatements made (From tax collector's report)

✓ (4,627)	<	>	(4,627)
-----------	---	---	---------

3. SUBTRACT: Discounts

<	>	<	>
---	---	---	---

4. SUBTRACT: Refunds (Cash abatements)

<	>	<	>
---	---	---	---

6. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR **

-	<	>	-
---	---	---	---

6. Excess of estimate (Add to revenue on page 1, line 1a)

(3,381)			(3,381)
---------	--	--	---------

*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

**The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXPAYER'S RECEIVABLE WORKSHEET

	1080 taxes (a)	1110 liens (b)	TOTALS (c)
--	----------------	----------------	------------

1. Uncollected, end of year

✓ 263,064	✓ 84,412	✓ 347,476
-----------	----------	-----------

2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)

✓	✓	-
---	---	---

3. Receivable, end of year *

✓ 263,064	✓ 84,412	✓ 347,476
-----------	----------	-----------

* These amounts are entered on page 9, account numbers 1080 and 1110, column c)

Part VII SUMMARY OF REVENUES FOR ALL OTHER FUNDS				
REVENUE AND OTHER FINANCING SOURCES	Capital Projects	Special Revenue	Proprietary funds	
	(a)	(b)	Enterprise (c)	Internal service (d)
	T01	T01	T01	
1. Revenue from taxes	\$	\$	\$	\$
2. Revenue from licenses, permits, and fees	T29	T29	T29	
3. Revenue directly from the federal government	B89	B89	B89	
4. Revenue from the State of New Hampshire	C89	C89	C89	
5. Revenue from other governments	D89	D89	D89	
6. Revenue from charges for services	A91	A91	A91	
(a) Water supply system charges	A80	A80	A80	
(b) Sewer user charges	A81	A81	A81	
(c) Garbage/refuse collection charges	A82	A82	A82	
(d) Electric	A01	A01	A01	
(e) Airport and aviation	A44	A44	A44	
(f) Highway	A45	A45	A45	
(g) Toll facilities	A61	A61	A61	
(h) Parks and recreation	A60	A60	A60	
(i) Parking	A94	A94	A94	
(j) Transit or bus system	A89	A89	A89	
(k) Other - Specify	A89	A89	A89	
(1)	A89	A89	A89	
(2)	A89	A89	A89	
(3)	A89	A89	A89	
7. Revenue from miscellaneous sources	U20	U20	U20	
(a) Interest on investments	U99	U99	U99	
(b) Other miscellaneous sources		167,192		
8. Interfund operating transfers in		6,526		
9. Other financial sources	U99	U99	U99	
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$ 176,600	\$	

Part VIII SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. General government	F89	E89	E89	
2. Public Safety	F62	E62	E62	
(a) Police				
(b) Ambulance		E32	E32	
(c) Fire	F24	E24	E24	
3. Airport/Aviation center	F01	E01	E01	
4. Highway and streets	F44	E44	E44	
5. Toll Highways	F45	F45	F45	
6. Sanitation	F81	F81	F81	
7. Water distribution and treatment	F91	F91	E91	
8. Sewerage	F80	E80	E80	
9. Electric	F92	E92	E92	
10. Health	F32	E32	E32	
11. Welfare	F79	E79	E79	
12. Culture and recreation	F81	E61	E61	
13. Parking	F60	E60	E80	
14. Transit or bus system	F94	E94	E94	
15. Conservation	F59	E59	E59	
16. Redevelopment and housing	F50	E50	E50	
17. Economic development	F89	E89	E89	
18. Debt service		E23	E23	
19. Capital outlay - other	F89	F89	F89	
20. Interfund operating transfers out		140,650		
21. TOTAL EXPENDITURES	\$ -	\$ 250,061	\$ -	
Remarks				

Part IX BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS

A. ASSETS	Account No. (a)	Capital Projects (b)	Special Revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
1. Current assets					
(a) Cash and equivalents	1010		\$ 327,679		
(b) Investments	1030		162,334		
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310		750		
(f) Other - Specify --<					
2. Fixed assets					
(a) Land and improvements	1610				
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify --<					
3. TOTAL ASSETS →		\$ -	\$ 490,763	\$ -	\$ -
Remarks					

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued)

B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Proprietary funds	
				Enterprise	Internal service
1. Liabilities	(a)	(b)	(c)	(d)	(e)
(a) Warrants and accounts payable	2020	\$	\$	\$	\$
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080				
(f) Deferred revenue	2220				
(g) Notes and bonds payable					
(h) Other - Specify --L					
(I) TOTAL LIABILITIES ----->		\$ -	\$ -	\$ -	\$ -
2. Fund Equity/Capital					
(a) Assigned (formerly reserve for encumbrances)	2440		\$		
(b) Assigned (formerly reserve for special purposes)	2490				
(c) Unassigned (formerly unreserved fund balance-deficit)	2530		490,763		
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY ----->		\$ -	\$ 490,763	\$ -	\$ -
3. TOTAL LIABILITIES AND FUND EQUITY ----->		\$ -	\$ 490,763	\$ -	\$ -

PART X SUPPLEMENTAL INFORMATION WORKSHEET

A. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments on reimbursement or cost-sharing basis. Do not include these expenditures in part VIII.

Purpose (a)	Account No. (b)	Amount (c)
Payments made to other local governments for:		
Schools		M12 4,248,238
Sewers		M80
All other - County	4931	M89 808,666
All other - Towns	4199	M89
Payments made to State for:		L44
Highways	4319	L89
All other purposes	4199	

C. DEBT OUTSTANDING, ISSUED, AND RETIRED

Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year (e)
		Issued (c)	Retired (d)	
Industrial revenue	19T	24T	34T	44T
All other debt	19U	28U	39U	49U
Interest on water debt	19I			

C. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

Total wages paid

Z00

589,184

D. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the two types of funds listed below, the amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund (a)	Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W21
All other funds except employee retirement funds and nonexpendable trust funds.	W61 3,137,621

Remarks

Part XI CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Date Signed 9/28/2011

Signatures of a majority of the governing body:

Charles W. Lyngby

John P. McDonald

Donald W. Danvers

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the city/town officials, this declaration is based on all information of which the preparer has knowledge.)

Preparer (Please print or type)

Frank Biron, President, Melanson, Heath & Co., PC

Signature *Melanson, Heath + Company PC.*

Regular Office Hours

Email address *fbiron@melansonheath.com*

Monday through Friday, 8:00am to 5:00pm

GENERAL INSTRUCTIONS

When completed, one signed copy should be sent to the Department of Revenue Administration and one copy should be placed in your municipal records.

Please be sure you have completed Part X, Items A-D.

WHEN TO FILE: (RSA, 21-J:34, V)

For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.

For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration
State of New Hampshire
Municipal Services Division
PO Box 487
Concord, NH 03302-0487