

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
PO BOX 457
CONCORD NH 03302-0457



2010 ANNUAL REPORT



MISSION

The mission of the Department of Revenue Administration is to collect the proper amount of taxes due, incurring the least cost to the taxpayers, and in a manner that merits the highest degree of public confidence in our integrity, efficiency and fairness. Further, it must provide prompt and constructive assistance to the municipal units of government in matters of budget, finance, and the appraisal of real estate.

This report is submitted to Governor John Lynch and Members of the Executive Council:

- 1st District - Raymond S. Burton
- 2nd District - John D. Shea
- 3rd District - Beverly A. Hollingworth
- 4th District - Raymond J. Wieczorek
- 5th District - Debora B. Pignatelli

Fiscal Year 2010 was the first complete year that I served as Commissioner of the New Hampshire Department of Revenue Administration. I was appointed with a mandate to modernize the Department and make tax information generated by the Department as transparent as possible. This year's Annual Report is the first step in that direction. Readers of the FY 2010 Department of Revenue Administration Annual Report will notice a significant change in the content of the report with certain historic tax information being provided for the first time. Each year the tables in the report will be updated to ensure a continuum of data and information that can be used by policymakers, academicians, taxpayers and students to bring forward ideas and suggestions to improve the Report and the State's tax administration.

The Department is in the process of re-engineering and upgrading its systems for collecting, processing and administering the State's taxes. The Department's ability to generate better business management information about its operations and better business intelligence about the State's taxes is increasing as each phase of the improvements comes on-line. A more detailed discussion of the "Granite to Green" project, as it is called, is also contained in this year's Report in Section III (Technology Developments).

The fiscal period covered by the Report was characterized by a continuation of the difficult national and regional economic trend that began in October 2008. Section X (Supporting Details) of the Report provides details on how the State's taxes performed in this challenging economic environment.

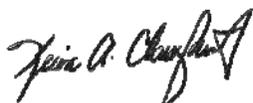
While all of the Department's divisions were focused on systems and procedural improvements during the fiscal year, time was also devoted to recommending policy for legislative consideration. For example, the Municipal Services Division worked with elected officials and municipal auditors to craft legislation that clarified the responsibilities of cities and towns regarding audits, the duties of those performing audits, and the process for disclosing audit results to the public. Similarly, the Audit Division worked with legislative leaders and practitioners to recommend the adoption of Section 162 of the Federal Internal Revenue Code. Perhaps the most significant piece of tax legislation adopted in the past several years, the IRC Section 162 standard will allow the Department to better respond to taxpayer concerns relating to small businesses in their development stages. This is discussed in more detail in Section VII (Summary of Taxes) of this year's Report.

The Department operated throughout FY 2010 with forty (40) or twenty five percent (25%) fewer authorized positions filled than in the prior biennium. Even short-staffed, Department employees continued to perform at a high degree of productivity and professionalism. The organizational section of this year's Report contains information about the performance of each of the Department's operating divisions. It does not, however, convey the humanity of the good people that work here. For example, in FY 2010, Department employees raised over \$2,000 through its Operation Santa Fund efforts to help families in need around the State.

The Department would like to recognize the efforts of several groups that have worked with us throughout the year: New Hampshire Society of Certified Public Accountants; the Tax Section of the New Hampshire Bar Association; the Government Finance Officers Association; the Local Government Center; the New Hampshire Tax Collectors Association; and County Registers. We thank you for your candid and cooperative suggestions on how we can improve services and we look forward to working with you in the future.

I am proud of the work that the Department is doing to improve its operating functions and better serve taxpayers with more convenient payment options, while providing elected policymakers with better information. As we all labor through a stubborn, persistent economic slowdown, I invite you to provide any constructive suggestions to build upon the improvements being undertaken by the Department throughout FY 2011.

Respectfully Submitted



Kevin A. Clougherty
Commissioner

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II. ORGANIZATIONAL CHART

DIVISION PRIMARY FUNCTIONS

Administration Unit - Performs administrative functions necessary to support Department operations including accounting, adjudicative and administrative hearings, legislative support, fleet and facility maintenance, human resources, project management, purchasing and taxpayer advocacy.

Audit Division - Conducts audits of tax returns of individuals, partnerships, estates, trusts, corporations, and documents filed with the Department to ensure compliance with New Hampshire tax laws and rules.

Central Tax Services Unit - Provides general assistance to the public for all taxes administered by the Department and acts within the Department as an advocate for taxpayers.

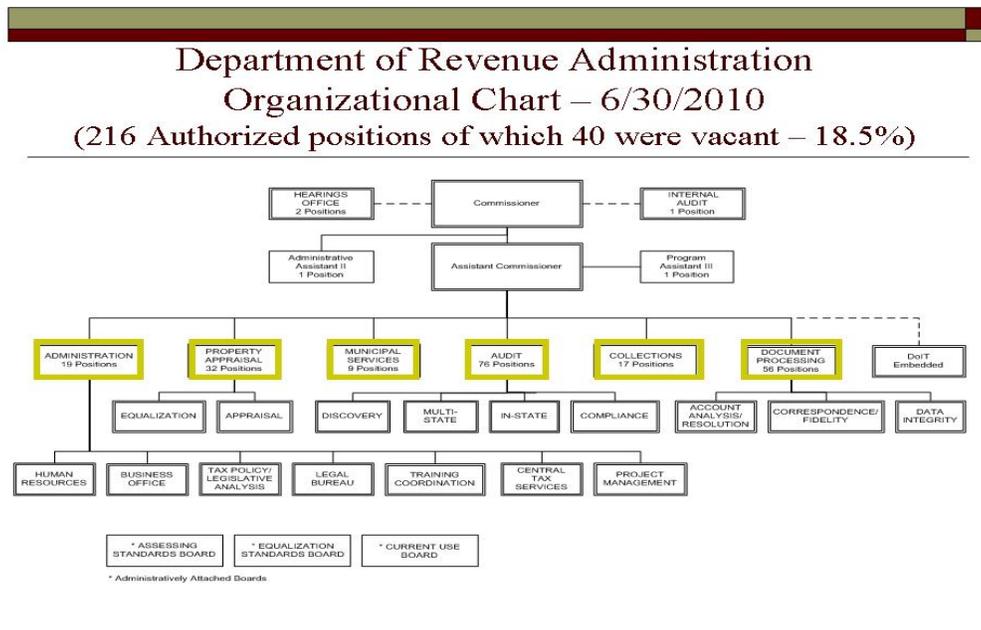
Collections Division - Initiates collection activities in pursuit of delinquent tax returns and payments for all taxes administered by the Department.

Document Processing Division - Receives, sends, processes, stores, and retrieves all tax documents, return payments and electronic transactions filed with the Department.

Municipal Services Division - Establishes and approves municipal, school, county and village district tax rates. Provides technical assistance, relative to taxation and finance, to the political subdivisions of the state; and prescribes a uniform chart of accounts for all municipalities, schools, counties and village districts.

Office of Information Technology (Embedded Personnel) - Designs, develops and maintains computerized systems to support the administration of taxes and to automate labor intensive functions.

Property Appraisal Division – Assists and educates municipalities with the methods of appraisal and assessment of real property. Provides appraisal revaluation services statewide to municipalities. Equalizes the local assessed valuation of each municipality to bring such valuations to the full and true market value of the property. Advises and assists municipalities and taxpayers in full and true appraisals and timely collection of timber yield tax. Appraises public utility and railroad property for equalization, as well as local tax purposes. Assists local municipalities with the administration of the Current Use law (RSA 79-A).



“GRANITE TO GREEN”

III TECHNOLOGY DEVELOPMENTS

Overview -

The State’s administration of its various taxes has been a substantially manual exercise with Department of Revenue Administration (DRA) employees keying in data from forms submitted by taxpayers. Although, over the years automated systems applications have been installed, these installations have been primarily dedicated document processing and billing (i.e., tax notices) modules targeted at implementation of a particular new tax. The centerpiece of the State’s automated system is the Tax Information Management System (TIMS) which is a customized development designed by consultants for the State of New Hampshire in 1989.

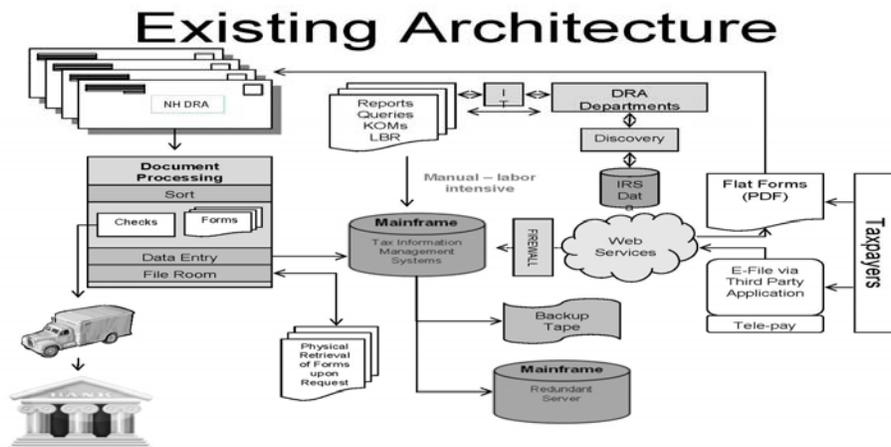
However, not every tax is processed through the TIMS system. Six (6) of the eleven (11) taxes administered by the DRA are processed through separate customized systems developed internally under a “miscellaneous” umbrella. Each customized system was developed with little provision for interaction with either TIMS or the other tax systems.

The current configuration is a loosely integrated network of very tailored computer programs for each individual tax. While the current system caters to each tax and is rich with transaction and utilization data related to each respective tax, the capability to perform crosscutting or relational analysis between taxes is extremely inefficient. This inefficiency is manifest in time consuming efforts to craft multiple queries in order to simply determine if a particular taxpayer has files listed under more than one tax.

Figure A is a graphic diagram of the current manual processing system under which mail is manually opened and processed, followed by manual data entry into the respective tax system (over the ensuing eight (8) months) and finally daily manual deposit via an armored car service.

With so many disparate systems it is no wonder that the Department has struggled with basic functions such as accounts receivable and case management.

Figure A



The limitations of the current systems not only restrict the DRA’s ability to fulfill its mission to ensure taxpayer compliance with state tax laws (by limiting the number, scope and timeliness of audit programs), it also impedes the Department’s ability to be responsive to legislative policy inquiries, because the system (s) is so difficult to query and it does not have an analytical capability. While DRA and Department of Information Technology (DoIT) staff operate the existing system(s) as efficiently as possible under the circumstances, the fact remains that they are hamstrung by the limitations of the tools they have to work with.

Several proposals for replacement of the existing system have been advanced in recent years ranging in price from \$20 million up to \$50 million. Undoubtedly, the complete replacement of the system (s) with modern sophisticated software would result in better and more accurate and timely processing and information. However, the approach that DRA recommended and that the Legislature adopted in the 2009 session envisions a different strategy at a much lower price tag of \$7 million. Rather than replace the core of the system, the proposal is to modify the way the DRA processes information through the system(s) and add features that will allow for more user-friendly applications for the production of better information.

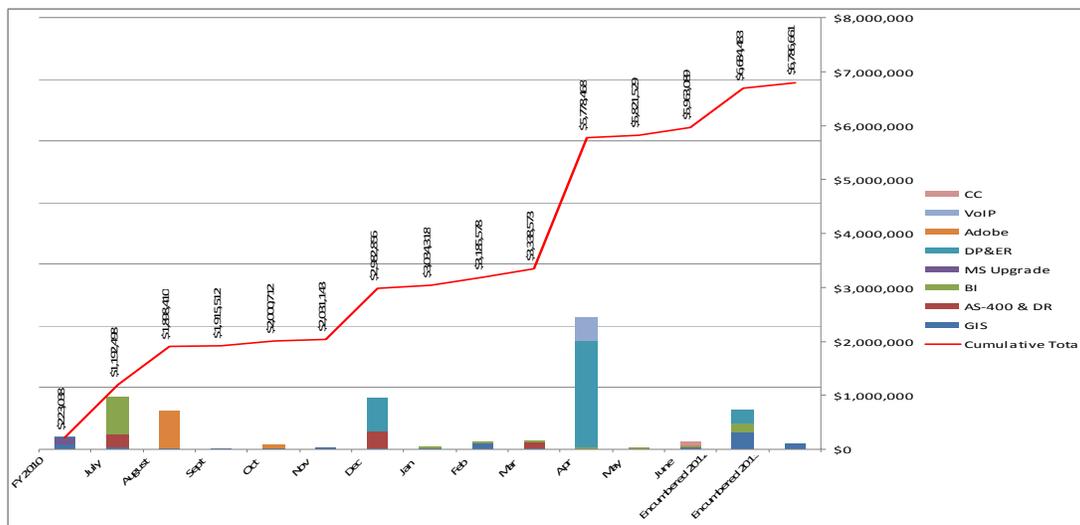
Simply stated the goal is to be able to extract data from the core system into a windows based environment so that it can be easily manipulated in concert with other databases.

PROJECT SCOPE AND TIMING:

This project has been prepared by the DRA with assistance from the Department of Information Technology (DoIT) and the University of New Hampshire (UNH).

SCOPE: The proposed improvements to the Department of Revenue Administration data processing systems are comprised of four basic components: enhancements to the central processing system (s), addition of a graphics/statistical package, statewide GIS, and electronic remittance and deposit enhancements.

The proposed project, dubbed the “Granite to Green Project” because of the antiquity and inflexibility of the existing system (s), is proceeding through four (4) phases over a two-year period. The 4 phases are broken out into sixteen (16) separate projects impacting virtually every DRA division. With the help of DoIT and UNH work plans, timelines, and work assignments for each project have been adopted and build up to a master time table and budget for the entire project. The planning and equipment efforts undertaken in FY 2010 will be followed up in FY 2011 with software, installation, development and training efforts in FY 2011 and 2012.



Central Processing Enhancements: Currently the system is comprised of four (4) components: forms, software, computer hardware and people. The project requires changes at all levels. The Department handled over 429,540 tax returns in FY 2010, of which over 80% were processed manually, involving eleven (11) separate taxes. Forms redesign, bar-coding and establishing a uniform taxpayer identification key that will allow for cross-referencing taxpayer information among different tax systems desperately needs to be either introduced or expanded where such applications exist.

Over 90% of the filings and tax returns received and processed by the Department have been prepared by “practitioners” e.g. (CPAs; tax lawyers; enrolled tax agents; accountants). Practitioners also rely on third party software companies on preparing their tax submissions. Unfortunately, because the State has numerous forms, that have insufficient accompanying guidelines or instructions covering how to fill them out, there has been inconsistency in such filings. The introduction of “smart forms” that will allow work to

be saved as well as the ability to continually file and pay are features that practitioners have been suggesting for several years. Programming the new forms formats into the system and allowing for electronic filing of all taxes is therefore also an integral part of the project.

Additional processing capacity to accommodate the new applications outlined is necessary.

Business Intelligence/Graphics/Statistical Capability: Perhaps the most frustrating management aspect of the current configuration is the difficulty in converting data captured in the system (s) into useful information in a timely fashion. The addition of a conventional statistical analysis capability will be invaluable for setting tax policy, selecting audit program protocols, and measuring their relative effectiveness. It would also ensure continuity and responsiveness within the legislative fiscal notes and policy research process.

A Lawson interface capability in connection with Business Intelligence applications will also provide the cost accounting and performance measurement interfacing necessary to maintain DRA's effectiveness in establishing and meeting Departmental benchmarks.

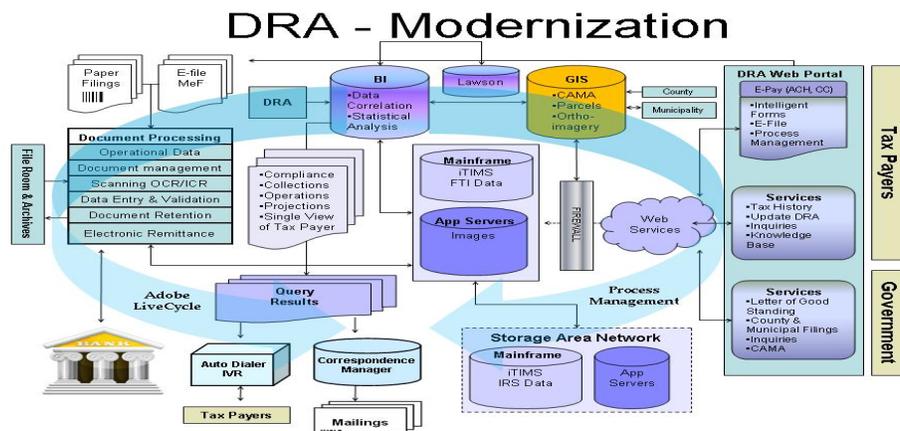
Statewide GIS: The DRA is responsible for the accuracy, uniformity and fairness of local appraisal functions to ensure that local property taxes and the Statewide Property Tax are fairly applied. Similarly the Department is responsible for the appraisal of utility property and parcels relating to the State's interstate compacts. In this regard the DRA receives current and updated demographic and physical site information about virtually every parcel and real estate transaction in the State of New Hampshire. Using this information to construct a geographic base file that could form the basis for layering other data from state agencies would provide an invaluable resource not only for DRA but for local communities, state agencies and policy makers and the general public.

DRA will be able to streamline its appraisal efforts, ensure equalization accuracy, so important to maintaining the integrity of the State-wide Property Tax. In addition, the Audit Division will be able to more accurately select samples for compliance and, along with central processing improvements mentioned above, the Collections Division would also be able to offer more focused and efficient tax collection programs. Reducing the incidence and the amount of delinquencies will contribute significantly to the State's cash flow.

Electronic Deposit: The introduction of modern software and equipment for processing tax receipts will result in tax revenue being deposited more efficiently than the current manual operation will allow. This will result in better interest earnings for the General Fund as well as introduce additional internal controls. Once in place these applications could be expanded to include other such resources.

The time required currently to extract data from the system (s), whether it is for purposes of researching a taxpayer inquiry, auditing, policy research or preparing legislative fiscal notes, severely restricts productivity. The transformation of the current computer capability to a real tool, instead of an obstacle, that will increase DRA's productivity dramatically.

Figure B



TECHNOLOGICAL DEVELOPMENTS – INTERIM IMPROVEMENTS

Internet and Telefile (eFileNH)

The Department continues with its commitment to implementing faster and more efficient services to taxpayers in the form of Internet and Telefile access. From July 2009 through June 2010, the Department processed over 59,000 Internet and 17,000 Telefile transactions totaling more than \$317 million. This is an increase of more than 4,000 transactions and more than \$38 million over the previous fiscal year. E-file and Telefile transactions require no manual intervention from the batching, deposit and data entry groups.

Automated Refund Approval

The Department instituted an automated refund approval process to expedite the refund process for tax returns that meet certain criteria. This has resulted in a timesaving for DRA employees processing and reviewing refunds and a quicker turn around on refunds to the taxpayer. Over the last fiscal year, over 6,000 refunds went through the auto-approval process.

2D Barcode

The Department continues to work with the National Association of Computerized Tax Processors to supply software vendors with record layouts to generate 2D barcode documents for submission to NHDRA. Interest & Dividends (I&D) Tax returns, I&D quarterly estimated tax payments and Business Profits and Business Enterprise quarterly estimated tax payments can be processed via 2D barcode documents.

Documents are batched and scanned into a PC application and uploaded to the Department's overnight system and posted to the taxpayer's account nightly. It saves the Department 90% of the usual manual processing time. In addition, keying errors are reduced and re-work and suspense transaction volume are significantly decreased. Refund transactions are generated in a more timely fashion, and taxpayer accounts are up-to-date faster.

From July 2009 through June 2010, the Department has processed over 80,000 2D bar-coded payment transactions totaling more than \$60 million.

Along with existing 2D barcode deposit processing, the Department is utilizing 2D barcode technology to track inventory.

Low & Moderate PC Application

The Department utilizes a PC application to administer the Low & Moderate (L&M) Homeowners Property Tax Relief program. Approximately 17,000 L&M applicants file a claim with the Department each year. Over \$3 million in claims were paid last year. The PC application provides facilities to data enter, validate and create payment vouchers for approved claimants, as well as track correspondence between the Department and the claimants. PC application security is integrated with the Tax Information Management System (TIMS). Payment voucher information transfer to the State's Integrated Financial System (IFS) is automated through the File Transfer Protocol (FTP) on the State's wide area network (WAN).

Document Management

The Department continues to implement a variety of document management applications to facilitate DRA's compliance investigations and audits and to reduce manual data entry efforts as much as possible. Providing a document image to DRA staff at their desktop has reduced staff time needed to retrieve and re-file paper documents at the file room. Also, staff wait time on document retrieval is virtually eliminated.

NHDRA has also combined 2D barcode functions and Document Management functions into one process for both deposit processing and document retrieval for all documents received with 2D barcodes. This change replaced the labor intensive method of scanning each form with hand held scanners with a rapid automatic document scanner to read the barcode at the same time the image is captured.

Process Management

The Department converted two user developed MSAccess case management applications into one centralized solution for the Audit Division as the first step in work flow and process management. The Audit Case Tracking System (ACTS) is a centralized composite of case information that supports both the auditor working a case, the support group performing case maintenance, provides a correspondence log of all taxpayer and DRA interaction, and is accessible by management to monitor and adjust work load and to set work priorities.

Electronic Processing Statistics

Year	e-File & Telefile	e-File & Telefile Amount	I&D	I&D Amount	Total	Total Amount
2006	62,000	\$245 million	42,000	\$22 million	104,000	\$267 million
2007	66,000	\$255 million	55,000	\$35 million	121,000	\$290 million
2008	66,000	\$290 million	74,000	\$49 million	140,000	\$339 million
2009	72,000	\$279 million	81,000	\$70 million	145,000	\$349 million
2010	77,000	\$317 million	80,000	\$61 million	157,000	\$378 million

NHFIRST

In June of 2010, the NH Department of Administrative Services implemented the first phase of a statewide Enterprise Resources Planning (ERP) solution, NHFIRST, which replaced the previous state Integrated Financial System, NHIFS using the Lawson software package.

The Department of Revenue Administrative staff were involved in testing the Lawson product both for budgeting purposes and for purchasing and processing the daily deposit and generating tax refund checks from Lawson prior to implementation.

DRA was one of the few agencies that decided to convert to the native Lawson format instead of using the Lawson conversion of our NHIFS files. DoIT developers enhanced both the TIMS and Manual Accounts Receivable applications to meet this requirement.

There were some initial problems with duplicate checks being processed due to both a human error and a systemic problem which has been addressed.

DRA intends to use Lawson for both business improvements such as transitioning to a job cost account environment access financial data via the new business intelligence tool that included a Lawson adapter.

Technology Goals for the Future

The Department has developed an Information Technology (IT) plan to guide the short and long term establishment of well-planned and designed information systems to support program mandates. The IT plan establishes priorities based on the Department's business goals and objectives utilizing an integrated tax philosophy and incorporating, where applicable, new technology trends. The Department's strategy will also address public concerns about the digital age: privacy and confidentiality and universal access.

The Department has embraced the goals outlined in the Governor's report of Information Technology Strategic Planning Commission. Specifically, that information technology is used to more effectively serve the people of New Hampshire. The Department will focus on the following IT strategy for Internet use as defined in the commission report:

1. To improve the access and convenience of state government services, information, and processes.
2. To accelerate the activities and services of state government, making them more responsive and timely.
3. To lower the cost of state government.
4. To capitalize on our investment in data processing tools and training and help in developing methods to fully utilize all data available to the Department.

To meet these goals, the Department is undertaking a capital improvement project to develop new IT applications and update and upgrade existing IT systems.

Specifically:

- Work is underway to develop a Mosaic Parcel Map GIS application to assist Property Appraisal with the annual appraisal process,
- Business Intelligence and Statistical Analysis tools are being deployed to facilitate staff access to information
- Expanded options for e-File via intelligent forms processing, on-line payments, and expanding the number of forms available for on-line payments
- Document Management and Electronic Remittance project which will allow DRA to take advantage of direct deposit options and improved document management technology.

IV PROPERTY TAX DEVELOPMENTS

Low and Moderate Income Homeowners Property Tax

Effective July 1, 2002, Chapter 158 of the Laws of 2002 repealed the Education Property Tax Hardship Relief and enacted Low and Moderate Income Homeowners Property Tax Relief. The Education Property Tax Hardship Relief provisions were designed to lessen the economic burden of the education property tax on certain at-risk taxpayers. The new law expanded the eligibility criteria to include all property owners in New Hampshire, provided they own a "homestead", which means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile, or an interest in a "homestead", subject to the education property tax and have resided in the homestead on April 1 of the year for which the claim is made. Eligible claimants also must have had total "household income" of \$20,000 or less if a single person; \$40,000 or less if married or "head of a New Hampshire household".

Eligible claimants apply for relief to the New Hampshire Department of Revenue using Form DP-8. Claimants must include a copy of their final property tax bill and federal income tax return for the claim year and any additional documentation as required by law. Completed Forms DP-8 must be postmarked no earlier than May 1, and no later than June 30 following the due date of the final property tax bill. In 2004, the provisions of RSA 198:57 was amended to allow the Department to only accept completed applications filed after the June 30th closing date if they are filed on or before November 1st and the claimant can show that the failure to timely file was due to "accident, mistake, or misfortune, or extended the time to file their individual income tax return."

In an effort to improve the processing of claims, the Department implemented a software application and an on-line claim status check. The software application allows the claims to be processed faster by implementation of several automated features such as pre-filled data entry fields for previous filers and the ability to generate request letters within the application, using the pre-filled information. The on-line claim status check allows applicants to log-in and view the status of their claims at any time.

The Department strives to process all claims within the time prescribed by the Legislature. Some claims processing may be delayed as a result of incomplete claims. The amount of claims filed and relief granted is directly tied to the State Education Property Tax rate. As the State Education Property Tax rate drops, so do the number of claims filed and the amount of relief granted. The high number of claims filed for claim year 2003 was the direct result of aggressive marketing by the Department through education seminars and advertising to ensure that eligible residents were aware of the program. Prior eligible claimants have been mailed a copy of the current forms to ease the burden on the residents of the State. Due to budget constraints, forms will no longer be mailed out to prior eligible claimants. The Department will continue to make forms available at municipal offices and on our web site at nh.gov/revenue.

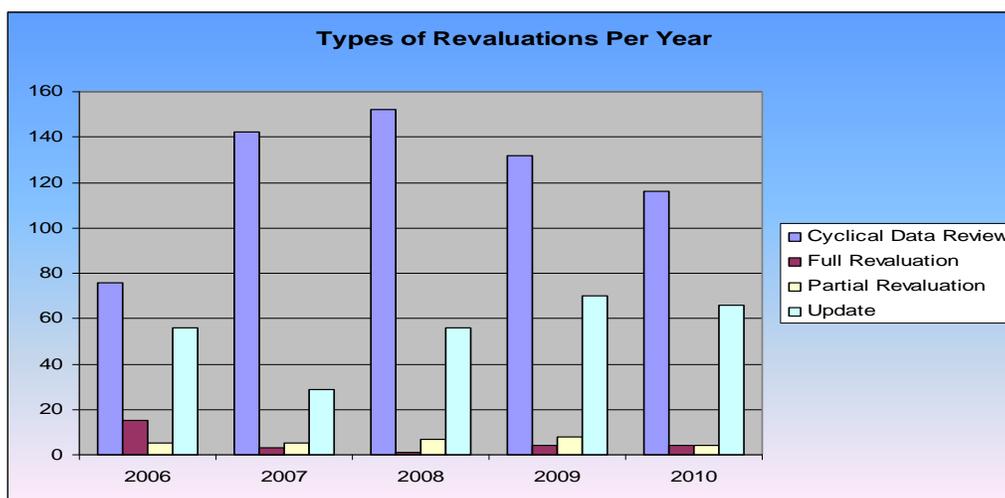
Claim Year 2002	23,666 claims granted	\$7.7 million total relief paid
Claim Year 2003	27,208 claims granted	\$7.5 million total relief paid
Claim Year 2004	25,059 claims granted	\$4.9 million total relief paid
Claim Year 2005	22,381 claims granted	\$3.9 million total relief paid
Claim Year 2006	19,570 claims granted	\$3.3 million total relief paid
Claim Year 2007	18,579 claims granted	\$3.1 million total relief paid
Claim Year 2008	17,600 claims granted	\$3.1 million total relief paid
Claim Year 2009	17,200 claims granted	\$3.3 million total relief paid

PROPERTY APPRAISAL

The Property Appraisal Division is divided into five basic areas of responsibility: assisting and supervising municipalities and appraisers in valuing property for property taxation; equalization of local assessed property values; administration of the state Utility Property Tax; administration of Timber and Gravel Taxes; and, the administration of the current use, equalization, and assessment standards boards. While carrying out these core functions, the Division also provides extensive technical support and education to municipal agents in the area of state and local property taxation. The Division also carries out an assessment review of approximately one fifth (1/5) of the State's municipalities each year.

Assisting Municipalities with Assessing

For the 2009 tax year, the Division monitored four (4) full revaluations, two (2) partial revaluations, one hundred eleven (111) cyclical review programs, and sixty three (63) statistical updates. In addition, the staff responsible for this monitoring provided technical assistance and information as requested from virtually every town or city.

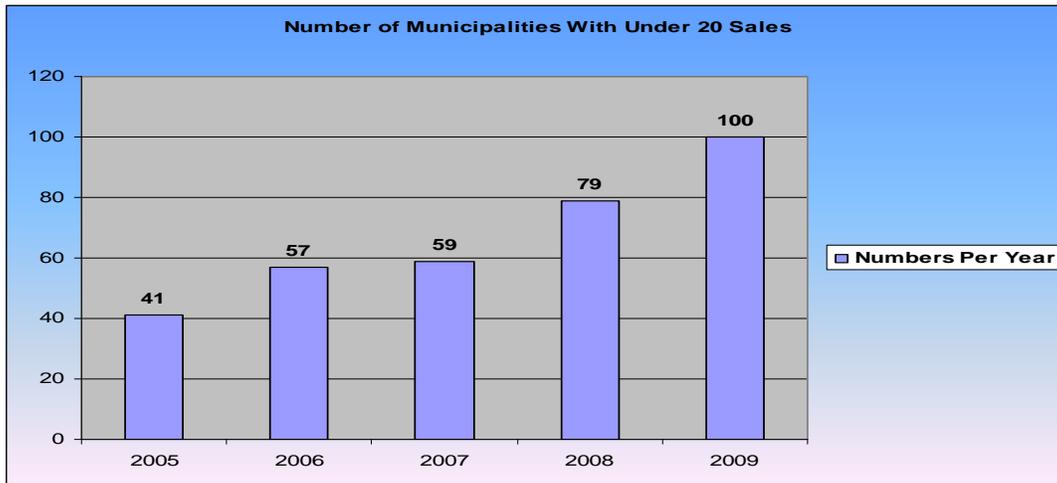


The Property Appraisal Division has created a number of workshops for municipalities. The topics for these workshops are derived from input received from the monitoring staff as well as from municipal employees. Presentations are then made on a regional basis. Over the past year, numerous regional workshops were held covering a wide variety of assessing topics. In addition, Property Appraisal taught a 3-day educational seminar that comprised the second half of the new State Statutes course. The seminar was co-sponsored with the New Hampshire Association of Assessing Officials (NHA AO). The Property Appraisal Division also hosted the NHA AO Summer School for assessors.

Equalization

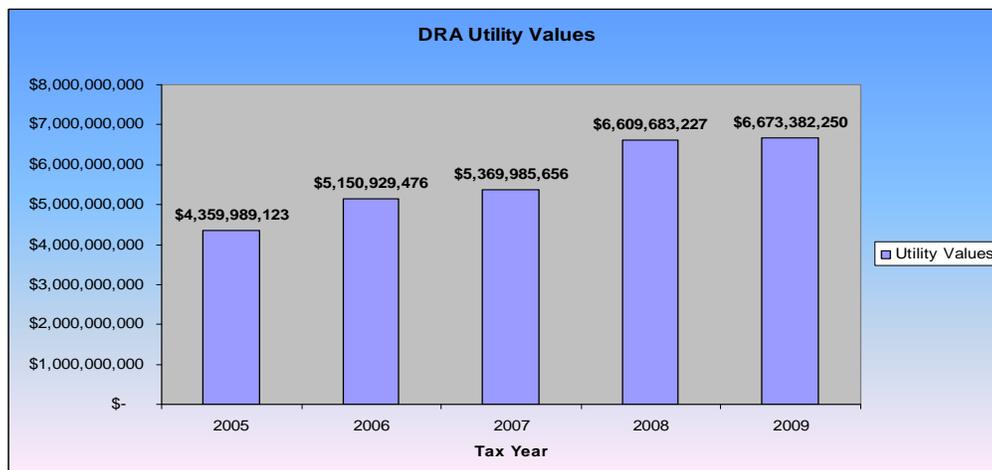
The Equalization staff of the Property Appraisal Division computed ratios for 234 towns and cities, and 25 unincorporated jurisdictions for the 2009 tax year. The work was performed in accordance with the methods and procedures contained in an equalization manual that was reviewed, revised, and approved by the Equalization Standards Board. No appeals were filed in 2009 challenging the calculated ratio. An effort has been ongoing to encourage municipalities to submit data for these ratio studies electronically. Electronic filings by municipalities mean less data entry, fewer errors, and faster results. For the 2009 tax year, 233 of the municipalities filed electronically.

The efficient equalization of the cities and towns is dependent on the number of transactions that occur on an annual basis. In many cases, the fewer sales the easier task it becomes. There is a point, however, at which a small number of sales creates a much larger task. That point is about 20 valid sales, as fewer than that number causes us to have to complete more detailed analysis of historical sales information. The reduction in the number of transactions has resulted in a much higher number of towns that have less than 20 sales. In addition to the ratio study, the Equalization staff also assisted in reviewing all MS-1 filings. The complete 2009 equalization survey is attached to the back of this report.



Appraisal of Railroads and Utility Properties

The Division is responsible for the valuation of railroads and utility properties for the statewide education tax. The entities appraised are one (1) nuclear power plant, eleven (11) electric companies, eight (8) gas companies, thirteen (13) “renewable energy” companies, thirty eight (38) hydroelectric companies, twenty one (21) water and sewer companies, twelve (12) railroads, and fifty (50) private railcars. The combined valuation in 2009 was over \$4.4 billion, generating \$29,270,082 in tax revenue.



Gravel and Timber Taxes

In FY 2010, the staff processed 3,146 “Intent to Cut” forms for timber harvesting, and 760 “Intent to Excavate” forms for gravel extraction. To assist municipalities, the Property Appraisal Division continues to make available a Timber and Gravel Certification worksheet for their use. It provides an easy and accurate method to calculate the timber and gravel taxes due. Most of New Hampshire’s municipalities are taking advantage of this program.

The Property Appraisal Division also makes use of a timber and gravel tax database to monitor the timber and gravel activities in each municipality. The database provides timber species and excavated material totals that are initially planned for removal as well as the actual final totals when each operation is completed. Reports can be generated to give totals by municipality, county, and/or statewide totals. The timber information is provided to the Department of Resources and Economic Development. The information also summarizes the total volume cut by municipality as well as statewide.

Administratively Attached Boards

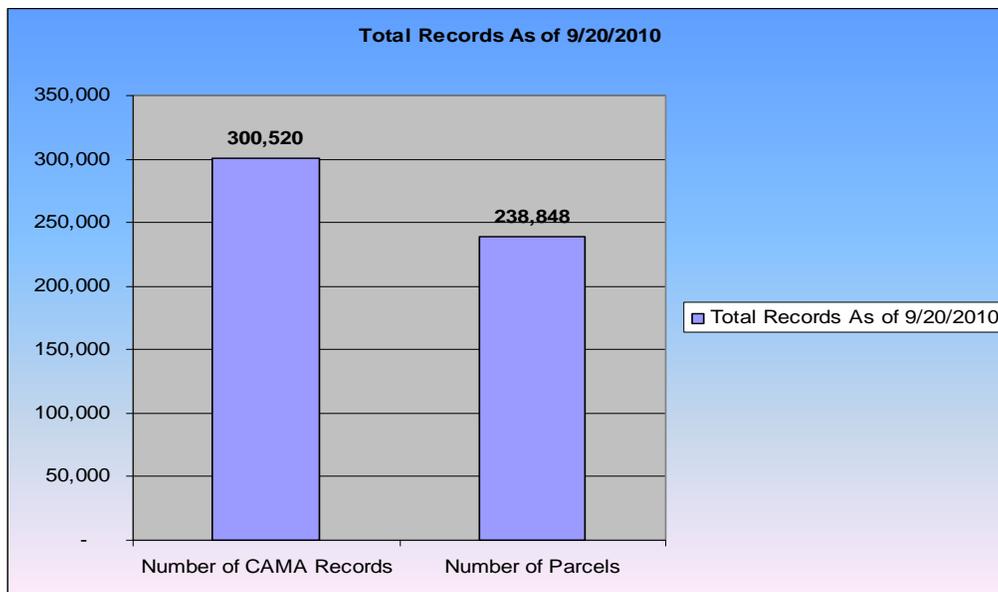
The Department supports three legislatively created boards that are administratively attached to the Department of Revenue Administration: the Current Use Board; the Assessing Standards Board; and the Equalization Standards Board. Personnel from the Property Appraisal Division provide administrative and technical support on the production of procedural manuals, preparation of agendas, allocating meeting room space, posting of public meeting dates, taking and transcribing minutes, providing various clerical services, and providing day-to-day answers to inquiries about each board's multiple functions and duties.

The assessment review process began in tax year 2003, following adoption of guidelines by the Assessing Standards Board. The process of assessment review is now entering the second full cycle in the 2008 tax year. The process is largely standardized, and a procedure has been put in place to allow municipalities to move forward the year of review to coincide with their five year statutorily required valuation anew. Results of assessment reviews are attached to the back of the report.

The Assessing Standards Board is responsible for establishing the educational requirements and experience for all assessing personnel working in the state. To ensure compliance, the Property Appraisal Division annually certifies and recertifies individuals who are permitted to perform assessing work. Currently, there are 383 certified individuals in NH. These include 119 building measurer and listers, 62 property assessor assistants, 70 property assessors and 132 property assessor supervisors. Of the certified individuals, 63 are due for recertification in 2010, 87 in 2011, 59 in 2012, 54 in 2013, 84 in 2014, and 36 in 2015. Over the past year, a new database was successfully installed to track status levels, required education and experience.

Mosaic Parcel Layer Project

In addition to its statutory duties, the Property Appraisal Division has also undertaken the development and implementation of a state-wide mosaic parcel layer project through a contract with the Technology Transfer Center at the University of New Hampshire. The project is developing a basic layer for a geographical information system (GIS) that will cover the entire state. This is an exciting project that puts New Hampshire on the leading edge in digitizing every parcel in the state. While this system will initially support the DRA in the development of a redundant equalization system, the ability to access this system will be available to municipalities and agencies within the State. GIS systems are powerful analytical and visual tools that will provide better decision making abilities at all levels of government.



MUNICIPAL SERVICES

The Municipal Services Division provides year-round technical assistance to cities and towns under RSA 21-J:24 to help guide municipalities in the areas of finance and taxation thereby providing an efficient, smooth road toward receiving their property tax rates timely. The Division administers an annual property tax assessment of nearly \$3 billion (see the chart below) and calculates the state education tax rate and then issues a warrant to each municipality, authorizing them to assess and collect the tax. In addition, the local school rate, plus the locally assessed state education rate, county, town or city, and applicable village district rates are calculated by this Division. To establish tax rates in accordance with RSA 21-J:35, the Municipal Services Division reviews the appropriations and revenues, financial reports, and budget documents for the State's 234 towns and cities, 25 unincorporated places, 180 school districts, 10 counties, and 91 village districts.

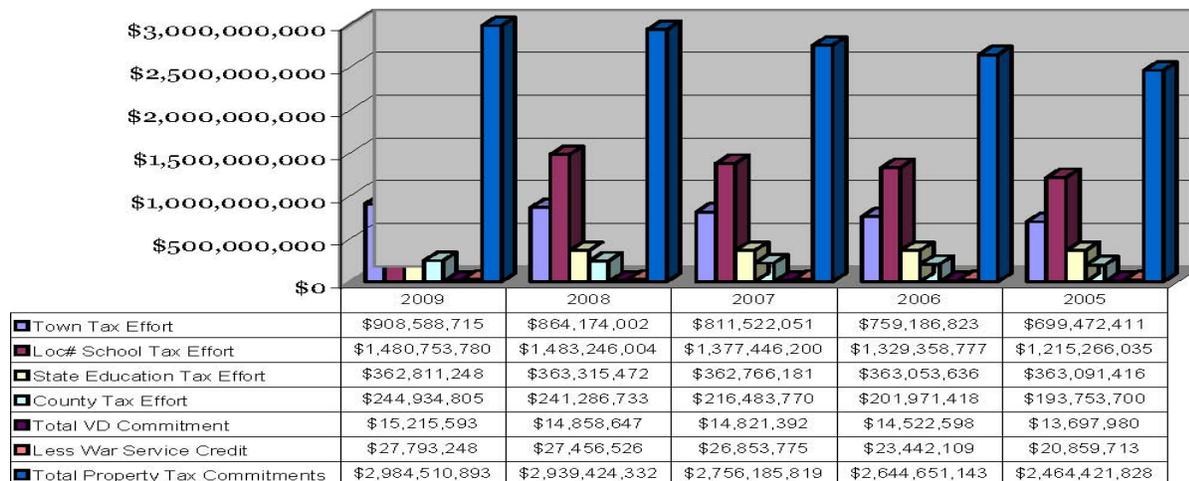
In recent years, while providing these services, the Division discovered and tracked areas requiring significant levels of financial technical assistance, including deficiencies in timely filed municipal financial audits. The Municipal Services Division was instrumental in working with the Legislature, NH Society of CPA's, and municipal organizations to ensure the passage of Chapter 262, Laws of 2010. This law established the need for municipal audits and clarified the methodology for locally elected auditors. The Division continues to work on rules, procedures, manuals and training for the locally elected auditors.

The Division has presented and participated in 28 training workshops for tax collectors, village district officials, school officials, town and city officials, the Government Finance Officers Association, Association of School Business Officials, and the municipal section of the New Hampshire Bar Association.

The Division continued inspections of the state's tax collectors, in accordance with the statutory authority provided by RSA 41:39 and also closely monitored the tax collection process. During FY 2010, for the first time, the Division began examining the tax warrant and a sample bill of every town and city to ensure the correct tax rate was billed. Any errors discovered through this process were corrected by the municipalities.

The Division has been involved with the NH Public Deposit Investment Pool (PDIP) Advisory Committee meetings and worked on the sub-committee that reviewed the existing contract for investment management and custodial services. The sub-committee's recommendation was to issue a request for proposals for these services. This is the first time such a request has been made since the first PDIP contract was awarded in 1993.

The Municipal Services Division continues to work with the U.S. Census Bureau on the coordination of the municipal financial data collection process. This data sharing allows municipalities to report to both the State and the Census Bureau with one financial report. In preparation for the future electronic filing of municipal forms, the Division has been working closely with the Census Bureau and with a municipal user group comprised of town and school officials to determine the most functional electronic reporting format for the future.



V VOLUNTARY COMPLIANCE – DOCUMENT PROCESSING & CENTRAL TAX SERVICES

DOCUMENT PROCESSING

The mission of the Document Processing Division is to receive, process and manage all tax documents and electronic transactions filed with the Department in a consistent, accurate and timely manner and to provide services to customers in a courteous and professional manner. The Division encourages a challenging and supportive environment in order to promote employee development and new managerial and technological ideas.

Document Processing is divided into three operating units:

1. The Correspondence and Fidelity Group is responsible for opening and sorting all mail received by the Department; depositing and reconciling all funds collected by the Department and records management of all tax forms received.
2. The Data Integrity Group is responsible for data entry and imaging of tax documents, address and error corrections, and follow-up on missing document requests.
3. The Account Analysis and Resolution Group is responsible for validation of refunds and tax notices; abatement requests and petitions; account reconciliation and telephone assistance.

During this fiscal year, the Division lost 20% of its staff due to layoffs and attrition. In addition, funding for temporary data entry staff was surrendered to reach the mandated budget cuts. The loss of temporary staff funding significantly impacted the amount of documents the Division was able to data enter following the March and April influx of returns. Through implementation of process improvements, other areas within the Division were able to increase production with fewer staff. The substantial increase in the number of refunds issued is believed to be a direct result of the general economic conditions.

	FY '09	FY '10	% Change
Cash/Check Deposits count	282,746	252,566	(11%)
Electronic Payments count	66,509	78,416	15%
Mail Count	372,969	347,667	(7%)
Data Entered Documents	294,933	239,085	(19%)
Telephone calls & Lobby Assistance	7,025	8,330	19%
Account Inquiries completed	3,588	3,569	(0.5%)
Petition Requests Resolved	447	526	18%
	\$ Value	Doc Count	% Change over previous year
Refunds issued by Document Processing	29,629,723	14,607	76%
Refunds approved by system*	8,393,938	6,468	(19%)
Tax Notices Issued	6,679,302	3,884	6%
Tax Notices proposed	15,531,426	10,232	

*** System approved refunds result from returns as filed which present no processing discrepancies and are therefore identified and issued in the most expedient manner.**

DOCUMENT PROCESSING DIVISION RESOLUTION GROUP CASES

OF CASES CLOSED

FYE 6/30/2009

FYE 6/30/2010

3,141

3,164

REASONS FOR RESOLUTION REQUEST	FY 2009		FY 2010	
	# CASES	%	# CASES	%
REQUEST ABATEMENT OF INTEREST AND PENALTIES	1,215	38.68	1,087	34.36
TAXPAYER REQUESTING AN EXPLANATION OF ACCOUNT	854	27.19	918	29.01
TAXPAYER REQUEST TO TRANSFER MONIES	199	6.34	273	8.63
REQUEST BY TAXPAYER TO REISSUE CHECK	172	5.48	189	5.97
TAXPAYER REQUEST TO PROCESS RETURN AS FILED	107	3.41	153	4.84
TRANSFERRED TO ANOTHER DIVISION				
- REQUEST TO DP IN ERROR	101	3.22	80	2.53
STATUTE OF LIMITATIONS HAS LAPSED	93	2.96	78	2.47
REQUEST CORRECTION OF OUR RECORDS	92	2.93	90	2.84
PROTESTING THE DENIAL OF AN AMENDED RETURN	60	1.91	35	1.11
TAXPAYER REQUEST FOR PROPER PROCESSING	39	1.24	58	1.83
REQUESTED CHECK TRACE BY TAXPAYER	36	1.15	37	1.17
REQUEST FOR WAIVING PENALTIES PROSPECTIVELY	19	0.60	15	0.47
REQUEST FOR ADDITIONAL TIME TO FILE				
- BEYOND EXTENTION PERIOD	10	0.32	1	0.03
TAXPAYER PROTESTING NOTICE OF ASSESSMENT	6	0.19	9	0.28
REQUESTING ABATEMENT PROTESTED CHECK FEE	3	0.10	6	0.19
OTHER	135	4.30	135	4.27
	<u>3,141</u>	<u>100.00</u>	<u>3,164</u>	<u>100.00</u>

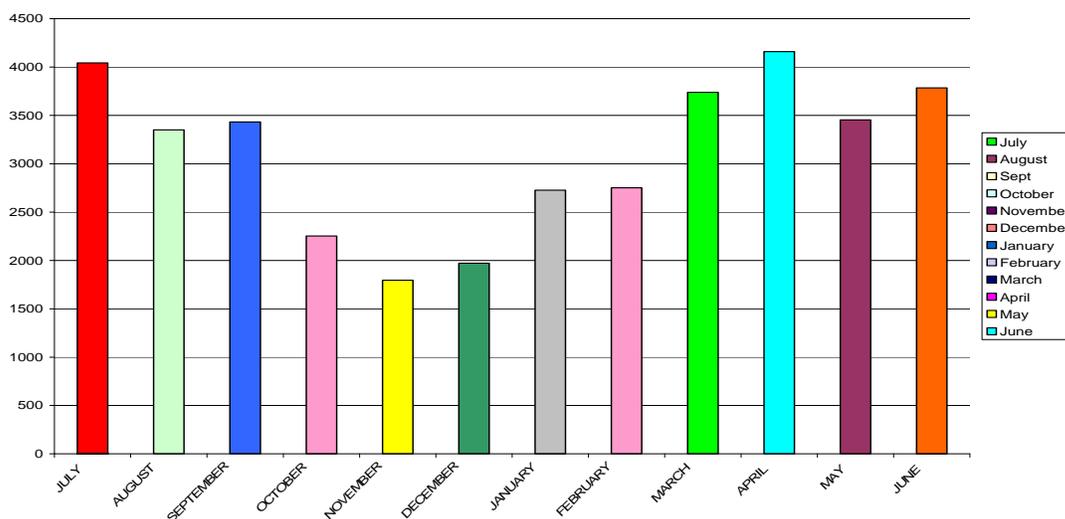
CENTRAL TAX SERVICES

The Mission of Central Taxpayer Services (CTS) is to be responsive to inquiries from taxpayers, tax officials, and practitioners; and to provide useful education, explain the function of the Department, and give help, tools and service to promote understanding and voluntary compliance with New Hampshire tax laws.

Calls to the Department for assistance totaled over 45,000 for the year. Calls come in more frequently earlier in the week, with Monday and Tuesday being the busiest. Peak call volume occurs between the hours of 9 am and Noon and again between 1 and 3 pm.

Requests for assistance vary depending on the time of year and coinciding with due dates and filing deadlines. For instance, the month of April 2010, had the highest call volume for this reporting period with over 4,200 calls regarding all tax types, but with business tax inquiries exceeding 1,000 or approximately 25% of the call volume. The second highest month of this fiscal year was July of 2009, but for different reasons. 1,072 Meals and Rentals Tax Operators contacted the Department for assistance in July, concerning their biennial Meals and Rentals Tax License renewal while at the same time almost another 1,000 claimants of Low and Moderate Homeowner's Property Tax Relief were seeking our help. This resulted in the tally exceeding 4,000 for the month of July, 2009.

Businesses looking for assistance with their annual business tax filing obligations and almost 1,000 individuals looking for guidance with their Interest & Dividends Tax created activity in May, 2010 that almost reached 3,500 calls. Business Taxes over the course of the entire year were the most common reason for requested assistance. DRA continuously responds to businesses, both small and large, as well as their tax professional preparers. Of the almost 45,000 calls for the year, business tax was the topic of more than 7,500 of them demonstrating how the Business Enterprise Tax and Business Profits Tax generate a great deal of assistance activity.



Education and outreach are also an important part of the voluntary compliance initiative. The Department participates in many workshops and training events designed to educate individuals, businesses, local government officials and tax preparers. Our vision has been to offer a uniform system of education and assistance that identifies customers in need and provides them with consistent messages designed to increase knowledge, reduce fear of taxes, and promote public confidence in tax administration.

Taxes are separated into two primary outreach areas: 1) property tax and 2) all other taxes. Charged with administrative oversight of property tax enforcement requires Property Appraisal as well as Municipal Service specialists to conduct and participate in many workshops throughout the year. Our Property Appraisal Division and Municipal Service Division conduct many workshops to ensure that locally-elected or appointed government officials are current with tax law, rules and regulations.

The Department's Education Committee is comprised of experienced auditors, CPAs, legal staff and other tax professionals. The Committee works cooperatively throughout the year with stakeholder agencies such as the Small Business Administration (SBA), SCORE (Senior Core of Retired Executives), the NH Society of Certified Public Accounts (NHSCPA), the Tax Section of the NH BAR, the Internal Revenue Service, Enrolled Agents, and others.

VI ENFORCEMENT COMPLIANCE – AUDITS & COLLECTIONS

When voluntary compliance efforts fail to produce the desired results, enforcement through audit and collection efforts must be pursued. The Department's Audit Division and Collections Division worked diligently to ascertain and pursue those with a tax obligation who failed to file or pay as required by law. While most taxpayers voluntarily file and pay the proper amount of taxes when due, those who do not create an unfair burden on the public, resulting in inequities, which must be remedied.

DISCOVERY BUREAU

The Revenue Discovery Bureau contacts potential non-filers and under-reporters of the Interest and Dividends Tax and the Business Profits/Business Enterprise Taxes. These projects are created based upon information received from the Internal Revenue Service. During FY 2010 the Bureau sent out 6,432 letters for Interest and Dividends Tax and Business Profits/Business Enterprise Tax non-compliance and under-reporter projects. Thus far these mailings have caused 3,633 new returns to be filed and they increased state revenue by \$2,590,000.

GENERAL AUDIT AND NEXUS PROGRAM

In fiscal year 2010, the Audit Division comprised four bureaus; Multi-State, In-State, Nexus, and Audit Support Group (ASG). The Division had 66 budgeted positions, of which 58 were filled. Of those 58 employees, there is a Director and Assistant Director, 11 people staff the Multi-State Bureau, 28 people staff the In-State Bureau, 4 people staff the Nexus Bureau, and 13 staff ASG.

The Multi-State Bureau is responsible for compliance activities affecting the 2,000 multi-state and multi-national companies that do business in New Hampshire. Each auditor conducts 8-12 complex field audits each year. They focus on BPT/BET, Real Estate Transfer Tax, and Communications Services Tax.

The In-State Bureau conducts compliance activities affecting primarily New Hampshire and regional taxpayers. Auditors in this Bureau conduct desk reviews or field audits, or both, depending on their positions and proficiency. They handle all tax types, but primarily BPT/BET, Real Estate Transfer Tax, Interest and Dividends Tax, and Meals and Rentals Tax.

The Nexus Bureau is charged with finding non-filers who should be filing and paying New Hampshire taxes. This Bureau is also responsible for the Voluntary Disclosure Program, which is available to out-of-state non-filers who discover they have nexus with New Hampshire and should be filing tax returns. Non-filers who are discovered and contacted by the Department and in-state non-filers are not allowed to take part in the program.

The program requires the taxpayer to file back returns for up to four (4) tax years, depending on how long the taxpayer believes nexus has existed. The taxpayer is required to pay the outstanding taxes and accrued interest for the four (4) tax years, and to continue filing and paying properly.

The benefit to the taxpayer is that penalties are waived and any "look back" by the Department is limited to the four years. The taxpayer is still potentially subject to audit for those periods. The terms and conditions are documented in a voluntary disclosure agreement between the taxpayer and the Department.

ASG has a tax function and a processing function. On the tax side the auditors in ASG handle simple single issue adjustments and federal reports of change. On the processing side, the clerks and tax forms examiners maintain taxpayer accounts to reflect the audit work conducted by the rest of the Division.

The Division assessed a total of \$63,968,577 in tax, penalties and interest against 2,602 taxpayers during the fiscal year. Of those taxpayers, 1,242 received assessments as a result of simple single issue adjustments, 276 received assessments as a result of federal audit adjustments affecting state tax liabilities, 216 were new taxpayers brought onto the tax rolls through Nexus activity, 739 received assessments as a result of more complex In-State desk and field audits, and 129 combined groups received assessments as a result of Multi-State audit activity.

Taxpayers paid \$43,880,654 into the general fund as a result of Audit Division activity in fiscal year 2010. Of that total, \$22,830,386 is attributable to Multi-State activity, \$2,299,362 is attributable to Nexus activity, \$3,096,648 is attributable to simple In-State adjustments and desk reviews, \$10,683,416 is attributable to complex In-State desk reviews and field audits, and \$4,970,841 is attributable to federal adjustments affecting state tax liabilities.

Audit Division revenues derived from a variety of tax types in fiscal year 2010. Taxpayers paid \$623,918 in Interest and Dividends Tax, \$38,586,517 in BET/BPT, \$2,656,807 in Communications Services Tax, \$1,294,003 in Real Estate Transfer Tax, \$644,257 in Meals and Rentals Tax, and \$33,377 in Tobacco Tax as a direct result of Audit activity.

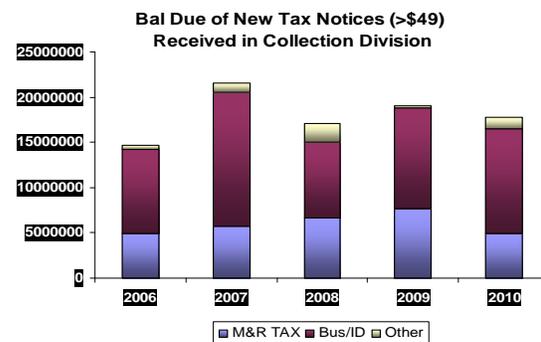
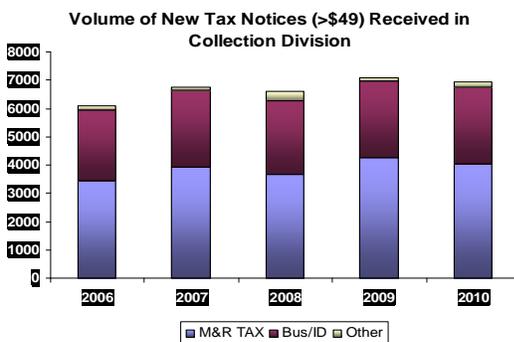
In the first third of fiscal year 2011, the Division is undergoing significant restructuring to improve accountabilities and efficiencies. Revenues for the Division through October 2010 are in excess of \$16,000,000 and currently tracking slightly above the 2010 fiscal year.

COLLECTION ACTIVITY

The Collection Division is tasked with the collection of all overdue tax notices issued by the Department of Revenue Administration. The Division also promotes compliance with and understanding of the various tax codes with taxpayers, meals & rooms licensees and tobacco wholesalers and retailers through our work in the field. Ten Compliance Officers (CO-IIs) each have responsibility for a geographic region or defined tax area. Two Compliance Officers (CO-Is) provide data support and additional telephone follow-up to facilitate an effective work process and help maximize the efforts of all Compliance Officers.

The Division was challenged in the past year to become more efficient. Division staff were asked to organize themselves in a different way to absorb the loss of a position while meeting the need to more effectively recover overdue taxes. Through their dedication, the Division has reduced travel expense while doubling the number of taxpayer contacts.

Fulfilling the mission to protect the taxes due the state while enforcing the taxes law even-handedly, the Division put in place 690 tax liens, a 47% increase from the prior year. Much of this increase was related to more frequent requests for payment plans as taxpayers had difficulty paying their balance in a single payment. Recognizing the importance of payment plans to the taxpaying community, the Division instituted improved follow-up procedures for payment arrangements.



Other statistics:

Action on meals & rentals returns not filed timely:	7,511	23% increase
Abatement of penalties and uncollectible balances processed:	2,469	65% increase
Cash Payments processed through Collection Division:	15,959,328	42% increase
Average Number of delinquent tax notices assigned to CO:	645	21% increase
Tobacco stamps sold:	128,565,600	16% decrease

Collection Division - Department Revenue Administration
Benchmark: Closed Tax Notices represent 90% of the number of Tax Notices Received

	FY06	FY07	FY08	FY09	FY10
CLOSED					
TOT	5950	6341	3880	4379	5883
MR	3806	3906	2073	2681	3994
MR / AR	148	156	127	50	63
BS / ID	2144	2435	1807	1698	1889
BS/ID AR	263	343	356	194	189
MISC/ AR	170	112	185	193	73
Total	6531	6952	4548	4816	6208
Recvd					
BS/ID	2471	2921	2560	2601	3032
BS/ID AR	261	400	352	192	504
MR	3923	4097	2482	3632	4390
MR/AR	213	131	147	28	203
MISC/ AR	228	140	330	111	225

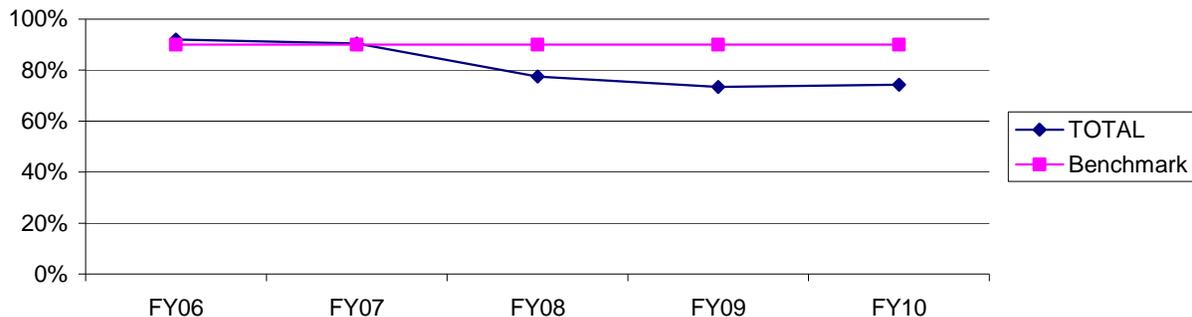
Collection Division - Department Revenue Administration
 Benchmark: Closed Tax Notices represent 90% of the number of Tax Notices Received

	FY06	FY07	FY08	FY09	FY10
RECVD					
BS /ID	2732	3321	2912	2793	3536
M & R	4136	4228	2629	3660	4593
MISC	228	140	330	111	225
TOTAL	7096	7689	5871	6564	8354
CLOSED	6531	6952	4548	4816	6208

	FY06	FY07	FY08	FY09	FY10
PCT CLOSED					
BS /ID	88%	84%	74%	68%	59%
M & R	96%	96%	84%	75%	88%
MISC	75%	80%	56%	174%	32%
TOTAL	92%	90%	77%	73%	74%
Benchmark	90%	90%	90%	90%	90%
Performance	2%	0%	-13%	-17%	-16%

17-Sep-10

Collection Division Performance



VII LEGAL DEVELOPMENTS

Office of Revenue Counsel

The Office of Revenue Counsel provides legal advice and representation to the Department, serving as its general legal counsel. Revenue Counsel also coordinates the representation provided to the Department by the Department of Justice, provides assistance, and acts as co-counsel in certain cases. Revenue Counsel performs a wide range of other services which include: rendering advice and legal opinions to Department personnel and other governmental officials, as well as taxpayers; reviewing and drafting proposed statutes; drafting and coordinating the adoption of administrative rules by the Commissioner and administratively attached boards; assisting with Department informational publications; handling Right-to-Know Law requests; and providing assistance and advice in connection with audits, hearings before the Department's Hearings Bureau, and other stages of the enforcement and administration of tax laws.

During the fiscal year, the Department's attorneys spent a portion of their time defending civil cases filed in state courts and administrative appeal tribunals, concerning appeals of tax assessments and challenges to state taxing statutes. In addition, the Department's attorneys handled a substantial caseload involving a variety of legal issues affecting the Department, requiring work at all levels of the court system and administrative appeals process, including a substantial increase in the number of bankruptcy cases in which the Department is a creditor. The cases the Office of Revenue Counsel handles frequently have a substantial potential fiscal impact or significant precedential value. A few of these cases are discussed below.

SIGNIFICANT CASES

1. Cases Closed By Court Decision During FY 2010

Worth Development Corp. v. N. H. Department of Revenue Administration, Rockingham County Supreme Court Docket No. 2009-0682. In this case and seven consolidated cases, the taxpayers sought refunds of the State Enhanced Education Property Tax ("SEET") paid for the tax year beginning April 1, 2006. The petitions asserted that the Department's equalization process, the Tax, and the system of assessment used to determine the amount of the Tax lacked substantial uniformity and violated Part II, Article 5 of the New Hampshire Constitution. On May 1, 2008, DRA moved to dismiss all of the Petitions on the grounds that DRA has no authority to issue a refund of the SEET under RSA 21-J:28-a, and this Court does not have jurisdiction to hear an appeal of a denial of refund under RSA 21-J:28-b. While DRA's motion to dismiss was pending, Petitioners amended their petitions to add a request for a declaratory judgment that the SEET, as applied to them, is unconstitutional. On December 24, 2008, the Court (Lewis, J.) granted DRA's motion to dismiss the appeal portion of Petitioners' actions, but allowed the declaratory judgment claim to continue. On September 8, 2009, the Superior Court granted DRA's Motion to Dismiss on the grounds that Petitioners failed to offer expert testimony to show how data established a widespread scheme of intentional discrimination. By Order dated June 10, 2010, the Supreme Court affirmed the Superior Court's granting of the DRA's Motion to Dismiss.

ZBH Realty, LLC and Mark Hagemeyer v. G. Philip Blatsos, Commissioner, Cheshire County Superior Court Docket No. 08-E-0103. The Petitioners alleged that the real estate transfer from Mark Hagemeyer to Mr. Hagemeyer's LLC was not subject to the Real Estate Transfer Tax. On August 26, 2009, the Superior Court granted the Petitioners' motion for summary judgment. On March 18, 2010, the Superior Court denied the Petitioners' motion for attorney fees and costs.

2. Other Cases Pending During FY 2010

First Berkshire Business Trust et al v. G. Philip Blatsos, Commissioner et al, Supreme Court Docket No. 2009-850. The Petitioners challenge an assessment of real estate transfer tax for properties transferred to a limited liability company. The parties filed cross motions for summary judgment. The Superior Court issued an order upholding the DRA's assessment of real estate transfer tax plus interest, but reversed the DRA's assessment of penalties. The Petitioners filed a Motion for Reconsideration and the DRA objected. The Superior Court denied the Petitioners' motion, and an appeal to the Supreme Court was filed by the Petitioners.

Lyme Timber Co. v. NH Dept. of Revenue Administration and Lyme Timber Co. NH Ltd partners v. NH Dept of Revenue Administration, Supreme Court Docket No. 2010-0399. These are interrelated cases concerning whether the Interest and Dividends Tax should be imposed on the entity or the interest holders of the entity. The issue is whether the interest holder possessed transferable shares in the entity. Cross partial motions for summary judgment were filed. On May 13, 2010, the Superior Court granted the Petitioners' partial motion for summary judgment and denied the DRA's partial motion for summary judgment. An appeal was filed by the DRA.

Woodland Management Associates, LLC v. NH Dept of Revenue Administration, Grafton County Superior Court Docket No. 09-E-0032. This matter is related to the Lyme Timber cases above. Woodland Management Associates, LLC is the general partner of the Lyme Timber Company and this matter concerns the effect of options on gross business profits and compensation paid to the members of the LLC who are also limited partners of Lyme Timber Company.

TRG Holdings Corp. and Affiliates v. NH Department of Revenue Administration, Hillsborough County Northern District Superior Court Docket No. 08-E-0484. The Petitioners alleged that certain investment income of the Plaintiff's affiliate should not have been included in the numerator of the Petitioners' unitary Business Profits Tax return. Cross motions for summary judgment were filed by the parties.

Mascoma Mutual Holding Corp & Subsidiaries v. State of NH Dept. of Revenue Admin. Grafton County Superior Court Docket No. 09-E-0075. The Petitioners alleged that its Vermont subsidiary should not be subject to apportionment in New Hampshire. The Petitioners also alleged that the Department's denial of certain charitable donations was erroneous.

Wennin, LLC et al v. State of NH, Department of Revenue Administration
Northern District of Hillsborough County Superior Court; Docket Number 10-E-0048.
The Petitioners filed a Petition for Declaratory Judgment and Request for Class Action Certification challenging the constitutionality of the amendments to the Interest and Dividends Tax (RSA Chapter 77), relating to distributions from limited liability companies, partnerships, and associations.

Leighton v. State of New Hampshire
Merrimack Superior Court Docket No. 217-2010-CV-0300.
The Petitioners filed a Petition for Declaratory Judgment, Permanent Injunction, Class Action Certification and Tax Refunds, challenging the constitutionality of the Gambling Tax (RSA Chapter 77).

2 Pillsbury Street Realty Corp. v. Dept. of Revenue Admin., BTLA Docket No. 23987-09BP, and 2 Pillsbury Street Realty Corp. v. Dept. of Revenue Admin., BTLA Docket No. 23989-09TR. These were two separate appeals that were consolidated by the Board of Tax and Land Appeals. The taxpayer alleged that the DRA erroneously assessed additional Business Profits Tax and Real Estate Transfer Tax when the taxpayer sold business real estate.

Administrative Rulemaking FYE 6/30/10

DOC Number	Rule Number and Content	Effective Date	Expiration Date
9521	Rev 2300, Medicaid Enhancement Tax	7/25/09	7/25/2017
9658	Rev 901, 902, 902 (sections Interest and Dividends Tax	2/24/10	2/24/2018
9689-A	Rev 3103.01 & 3103.05 Gambling Tax Forms	4/02/10	Do Not Expire
9689-B	Rev 3100 Gambling Tax	4/02/10	4/02/2018

Administrative Rulemaking of Administratively Attached Boards FYE 6/30/10

DOC Number	Rule Number and Content	Effective Date	Expiration Date
9680	Current Use Board - Cub 300 (various sections) Criteria for Current Use	3/19/10	3/19/2018

Technical Information Releases Issued FYE 6/30/10

TIR Number	Description	Date Issued
2009-008	LLCs, Partnerships & Associations Subject to I&D Tax	7/16/09
2009-009	ARRA Special Meetings - Revised by Chap 229, Laws of 2009	7/30/09
2009-010	Reducing Appropriations to Offset State Revenue Reductions	7/30/09
2009-011	M&R Tax on Seasonal Rental of Property	9/03/09
2009-012	New Interest Rates Set	9/03/09
2009-013	I&D Tax Changes, Affect on Estimated Payment	9/11/09
2010-001	I&D Tax - Reporting Compensation Deduction on DP-10	2/19/10
2010-002	SMLLC Method of Filing NH Business Tax Returns	3/15/10
2010-003	Tobacco Licensing Requirements	5/03/10
2010-004	Foreign Sales and Use Tax	5/14/10
2010-005	Other Tobacco Products	6/18/10
2010-006	Repeal of Extension of I&D Tax Law	6/28/10
2010-007	Constitutional Challenges to Extension of I&D Tax Law	6/28/10

Summary of Adjudicative Proceedings

During FY 2010, the Hearings Bureau continued to increase efficiency in order to better assist the taxpayer. More specifically, the Hearings Bureau more fully implemented the computer software program it had begun using in FY 2009 to better track appeal cases. This implementation included using document template management to generate form documents automatically. In addition, the software has been utilized to automate communication logs and interoffice notifications of said communications. In addition, the Hearings Bureau filing system was redesigned. These changes have cumulatively reduced the administrative time needed to process appeals and maintain records.

Toward the end of FY 2010, due to an increase in cases being heard, the Hearings Bureau instituted a new scheduling policy. Less complicated matters are now scheduled so that two hearings are held on one day, one in the morning and one in the afternoon. This policy was initiated to reduce the amount of time that the taxpayers must wait for a hearing.

In FY 2010, the time required to produce a Final Order after the close of the record increased to an average of 54.8 days; as compared to 53.6 days in FY 2009. There were, however, five complex cases in FY 2010, in which the Final Order was issued more than six months after the close of the record. Removing those cases from the equation, the average number of days to produce a Final Order after the close of the record was 31.3 days. Of the 53 Final Orders issued in FY 2010, 17 were produced after the 60-day scheduled production time frame.

The Hearings Bureau's goal for FY 2011 continues to maintain an appeal process which provides a fair and efficient system that ensures the highest degree of confidence in the integrity of this system. The Hearings Bureau also strives to maintain a high level of timely performance. This includes continuing to streamline administrative processes in order to allow us to handle the increase in the number of appeals at our current level of resources. It also includes increased efforts to prepare Final Orders within 60 days after the close of the record in each case.

The following statistics summarize the activity of the Hearings Bureau during the past fiscal year as compared to the prior fiscal year:

	FY '09	FY '10	%Change
Appeals filed	336	362	7.74%
Cases closed	454	255	(43.83)%
Cases on appeal to Superior Court, BTLA, or Supreme Court	10	14	40%
Final Orders issued	48	53	16.67%
Cases open as of 6/30	135	238	76.30%
Final Orders Issued for the period 7/1/09 through 6/30/10			
Business Tax	22	36	63.64%
Meals & Rentals Tax	7	9	28.57%
Interest & Dividends Tax	6	4	(33.33)%
Real Estate Transfer Tax	5	6	20%
Utility Property Tax	0	1	*** ¹
Communication Service Tax	7	0	(100)%
Tobacco Tax	1	0	(100)%
TOTAL ORDERS ISSUED	48	53²	26%

¹ Please note that mathematically there cannot be a percentage of increase from the number zero.

² The reader may note that the total for the categories is actually 56, but only 53 orders were actually issued as there were three cases that involved two different tax types.

VIII SUMMARY OF TAXES

BUSINESS PROFITS TAX - RSA CHAPTER 77-A

The Business Profits Tax (BPT) has historically been one of the largest sources of general fund revenue. Enacted in 1970 as a replacement for the municipal property tax on stock-in-trade, farm livestock, poultry, fuel pumps, mills and machinery, the initial rate was established at 6%. The rate steadily increased to a high of 9.56% in FY 1983. The rate then decreased to 7% beginning FY 1995, then increased to 8% for tax years ending on or after 7/1/99. The current rate of 8.5% was effective for all returns and taxes due on account of taxable periods ending on or after July 1, 2001. This tax is assessed on income from conducting business activity within the state. For multi-state businesses, income is apportioned using a weighted sales factor of 2 and the standard payroll and property factors. Organizations operating a unitary business must use combined reporting in filing their NH return. Four annual estimate payments are required on liabilities greater than \$200, paid at 25% each. Proprietorship, partnership and fiduciary returns are due on April 15th or the 15th day of the 4th month following the end of the taxable year. Corporate returns are due on March 15th or the 15th day of the 3rd month following the end of the taxable year. Organizations with \$50,000 or less of gross receipts from all their activities are not required to file a return.

BUSINESS ENTERPRISE TAX - RSA CHAPTER 77-E

In 1993, a 0.25% (.0025) tax was enacted on taxable enterprise value tax base, which is the sum of all compensation paid or accrued, interest paid or accrued, and dividends paid by the business enterprise after special adjustments and apportionment. Chapter 17, Laws of 1999 increased the rate from 0.25% to 0.5%. The rate was increased to 0.75% in 2001. Also, the filing threshold increased to \$150,000 of gross business receipts or \$75,000 of the enterprise value tax base. Four annual estimate payments are required on liabilities greater than \$200, paid at 25% each on the 15th day of the 4th, 6th, 9th and 12th months of the taxable year. The Business Enterprise Tax return is due at the same time the Business Profits Tax return is due.

MEALS & RENTALS TAX - RSA CHAPTER 78-A

The Meals and Rentals (M&R) Tax was enacted in 1967 at a rate of 5%. The tax is assessed upon patrons of hotels and restaurants, on certain rentals, and upon meals costing \$.36 or more. Chapter 144, Laws of 2009, increased the rate from 8% to the current rate of 9% and added campsites to the definition of hotel. In 2010, campsites were removed from the definition of hotel, Chapter 6, Laws of 2010. An M&R Tax Operators License is required. An Operator is required to maintain books and records showing the amount of tax collected and to remit the tax monthly to the State, less a 3% commission. The M&R Tax is required to be remitted to the State on the 15th day of the month following the collection of tax.

INTEREST & DIVIDENDS TAX - RSA CHAPTER 77

The Interest & Dividends (I&D) Tax, which was first enacted in 1923, applied a tax based on the "average rate of property taxation" upon the income and dividend income received by NH residents from sources other than NH and Vermont banks. The tax was changed significantly in FY 1995 to eliminate the exemption on income from NH and Vermont banks. In conjunction with this change, the personal exemption was increased from \$1,200 to \$2,400. The exemption for joint filers increased from \$2,400 to \$4,800. Chapter 144, Laws of 2009 changed the law to make all distributions from limited liability companies, partnerships and associations subject to the I&D Tax to the same extent that distributions from corporations were subject to the tax. In 2010, Chapter 1:50-54, Laws of 2010 repealed Chapter 144, Laws of 2009. The repeal is effective for taxable periods ending on or after December 31, 2010. Estimated tax payments are due April 15th, June 15th, September 15th and January 15th on tax liabilities greater than \$500. The I&D Tax return is due on April 15th. Additional exemptions are available for residents who are 65 years of age, who are blind, and who are handicapped and unable to work, provided they have not reached their 65th birthday. The current tax rate of 5% has remained the same since FY 1977.

GAMBLING WINNINGS TAX - RSA 77:38 - :50

New Hampshire's Gambling Winnings Tax is a 10% tax on any and all gambling winnings, except gambling winnings which are received and used by any educational, religious, charitable, or temperance organization incorporated or organized in this state, for the purposes for which it is established; or gambling winnings won prior to January 1, 1999 and distributed in annuity payments. RSA 77:38, III defines "gambling winnings" as winnings from lotteries and games of chance including, but not limited to bingo, slot machines, keno, poker tournaments, and any other gambling winnings subject to federal income tax withholding. New Hampshire residents must report gambling winnings received from any source, whether from a New Hampshire entity or an entity outside the state. Residents of other states and residents of other countries must report gambling winnings received from a New Hampshire entity. Gambling winnings include all proceeds, in money or the fair market value of property, received during that calendar year. Taxpayers must file a Gambling Winnings Tax return and pay tax due on or before April 15th following the expiration of the tax year in which any gambling winnings are received.

COMMUNICATIONS SERVICES TAX - RSA CHAPTER 82-A

First enacted in 1990 at 5.5%, this tax was assessed upon two-way communications services. Chapter 158, Laws of 2001, increased the permanent portion of the tax to 4.5% and continued the surtax of 2.5%, resulting in an overall tax rate of 7% for the period beginning July 1, 2001 and ending June 30, 2003. A permanent rate of 7% was passed effective July 1, 2003. Retailers must register with the Department and are required to collect and remit the tax. Communications Services Tax returns must be filed by the **provider** on the 15th day of the month for the preceding calendar month unless the average monthly liability is less than \$100. Any **provider/retailer** who can reasonably estimate its average monthly liability to be in excess of \$10,000 is required to make an estimated payment equal to 90% of the actual tax collected. This payment is due on or before the 15th day of the month during which the liability is incurred.

ELECTRICITY CONSUMPTION TAX - RSA CHAPTER 83-E

Effective May 1, 2001, the Electricity Consumption Tax is imposed at a rate of \$.00055 per kilowatt hour on persons, including government units, distributing, redistributing or transmitting electrical energy for consumption in this state.

TOBACCO TAX - RSA CHAPTER 78

The Tobacco Tax is a direct tax upon the consumer at retail. However, it is pre-collected and paid by the wholesaler for the purpose of convenience and facility. It is presumed the Tobacco Tax has been pre-collected and paid by the wholesaler by the affixing of a tobacco tax stamp on the tobacco product. Consumers who purchase unstamped tobacco products will be taxed directly for the Tobacco Tax on such product. The Tobacco Tax was first enacted in 1939. Originally the tax was based upon the value at the usual selling price of all tobacco products. In 1975, the tax was changed to a flat rate of \$0.12 per package of 20 cigarettes. At that time, there was no tax on other tobacco products. Over the next 15 years the tax was increased from \$0.12 to \$0.25 per package. The current Tobacco tax rate is \$1.78 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes. In 1991, the Legislature enacted a tax on tobacco products other than cigarettes (smokeless tobacco tax) at the rate "proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes." In 2003, the smokeless tobacco tax was changed to 19% of the wholesale sales price. The smokeless tobacco tax rate was changed again in 2009 and then in 2010 to its current rate of 65.03%. Wholesalers are required to report their tax liability for the collection of the smokeless tobacco tax on a monthly basis. The return is due on or before the fifteenth day of the month following the end of the reporting period. Wholesalers may file quarterly, but permission to file quarterly must be pre-approved by the Department in writing.

REAL ESTATE TRANSFER TAX - RSA CHAPTER 78-B

The Real Estate Transfer Tax (RETT) was first enacted in 1967. Chapter 17, Laws of 1999, increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a combined tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there is a minimum tax of \$20 assessed on both the buyer and seller. Chapter 158, Laws of 2001, removed the exception from the tax on transfer of real property for transfers of title pursuant to a merger, consolidation or other reorganization qualifying as a tax-free reorganization. It also removed the exception of the transfer of title from one business entity to another, the ownership interest of which may be the same. These changes were effective for transfers occurring on or after July 1, 2001. The tax is paid at the Registry of Deeds office in the county where the property is located. A Declaration of Consideration (Form CD-57) must be filed with the Department of Revenue Administration no later than 30 days from the recording of the deed at the Registry of Deeds or transfer of real estate, whichever is later.

UTILITY PROPERTY TAX - RSA CHAPTER 83-F

Utility property is defined as “all real estate, buildings, and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric powered or natural gas, crude petroleum and refined petroleum products or combination thereof, water, or sewage.” The tax rate is \$6.60 per \$1,000 of value of utility property. On December 1 of each year the Department determines the value of utility property as of the previous April 1. The effective date was April 1, 1999. The tax is due annually on or before January 15th. Every corporation or company required to pay Utility Property Tax must file a declaration of its estimated Utility Property Tax for the subsequent taxable period. ¼ of the Utility Property estimated tax is due on April 15th, June 15th, September 15th, and December 15th.

RAILROAD TAX - RSA CHAPTER 82

Every railroad, railway, express, and every parlor, sleeping or dining car company, or other company not a railroad company owning any cars operated for profit on any railroad in the State of New Hampshire shall pay an annual Railroad Tax as of April 1 of each year. The Railroad Tax is on the market value of the property's full and true value as defined in RSA 75:1. The tax is imposed at the average rate of taxation at that time upon other property throughout the State. Railroad “property” applies to both railroad companies (an enterprise, corporation, partnership, etc.) and private rail cars operated for profit on any railroad in the State of New Hampshire.

EDUCATION PROPERTY TAX - RSA 76:3

Under Chapter 17, Laws of 1999, the Education Property Tax was established. The tax is assessed and collected by municipalities. The rate was originally \$6.60 per thousand of equalized valuation. It appears on the same bill with the other property taxes administered at the local level. The effective date of this tax was April 1, 1999. Chapter 158, Laws of 2001 reduced the rate from \$6.60 per \$1,000 of value to \$4.92 per \$1,000 of value beginning with the April 1, 2003 tax year (school year 7/1/03-6/30/04). The sunset provision of the Education Property Tax was repealed, making the tax a permanent revenue source dedicated to funding education. As of April 1, 2005, the rate was \$3.33 per \$1,000. Beginning in July of 2005, and every fiscal year thereafter, the Commissioner is required to set the tax rate at a level sufficient to generate revenue of \$363,000,000.

LOCAL PROPERTY TAX - RSA CHAPTER 76

Property taxes, based upon local assessed valuations, are administered and collected by the individual cities and towns. The majority of property taxes collected are based on the market value of the property at its highest and best use. Some property taxes, however, are based on the market value of a properties actual use, such as:

- Current Use assessments under RSA Chapter 79-A are available for certain Farm Land, Forrest Land, and Unproductive Land. The program is for the properties dedicated to remain as open space. A Land Use Change tax of 10% of the market value of the property is charged upon the occurrence of a disqualifying event (usually a development, use or sale of a portion of a property). Typically ten acres or more of dedicated land is required. Application to local officials on or before April 15th is required.
- Taxes on the value of standing timber are assessed under RSA Chapter 79. These are assessed by local officials, at a rate of 10% of the value of the standing timber. The annual filing of an intent to cut and the subsequent report of timber cut are required.
- Taxes on the value of gravel and excavated materials are assessed under RSA Chapter 72-B. These are assessed at a rate of at the rate of \$.02 per cubic yard of earth excavated.

Local Property tax exemptions, credits and deferrals:

Elderly Exemption: Effective July 23, 1996, RSA 72:39-a replaced the Standard, Expanded, Adjusted and Optional Adjusted Elderly Exemptions. The statute sets the minimum exemptions, and the cities and towns may modify them. The statutory exemption levels for all municipalities are adopted by each individual municipality.

- < Amount of exemption from value of residential real estate: Ages 65-74; 75-79; and 80+
- < Net Income Limits, including Social Security Income or pension payment Net Asset Limits

Blind Exemption - RSA 72:37

The exemption for the legally blind must be adopted by the municipality. The exemption is a minimum \$15,000 reduction of the assessed value of the residential real estate (RSA 72:29) and could be higher if amended through referendum vote.

Deferral for the Elderly or Disabled - RSA 72:38-a

The assessing officials "... may annually grant a person qualified under this paragraph a tax deferral..." Property taxes are deferred and accrue interest at the rate of 5% per annum. The deferred property tax may not exceed more than 85% of the equity value of the residence. If granted by the assessing officials, the deferral is available to any resident property owner who is 65 years or older, or eligible for benefits for the totally and permanently disabled under the federal social security act, has owned the home for at least five years, and is currently residing there.

Veterans Tax Credit - RSA 72:28

Qualifying residents shall receive the following amounts deducted from their tax bills:

- < \$ 50: Basic credit available to all veterans.
- < \$700: For the surviving spouse of a veteran, pursuant to RSA 72:29-a, and veterans having a total and permanent service-connected disability pursuant to RSA 72:35

Towns may adopt a local option to increase the above dollar amounts to \$100 and \$1,400.

Disability Exemption - Residents who qualify under RSA 72:36-a as totally and permanently disabled from service connection, and is paraplegic or having double amputation from military service connected disability or blind (5/200 vision or less) as a result of service connection, and owning a specially adapted home acquired with V.A. assistance are exempt from all taxation on that home.

Tax Exemption for Improvements to Assist Persons with Disabilities - RSA 72:37-a

This exemption is limited to a physically handicapped person who resides at the residential real estate, and is applicable only upon the value of any special aids required by the resident to enable them to propel themselves.

Tax Exemption for Wind-Powered, Solar and Wood Heating Energy System - RSAs 72:66, 72:62, 72:70

These exemptions are optional to the cities and towns, and must be voted upon locally. If further information is required, contact the assessing officials of the municipality.

Tax Exemption for the Disabled - RSA 72:37-b Tax Exemption for the Disabled - RSA 72:37-b

Available to persons eligible under the Social Security Act for benefits to the Totally & Permanently Disabled. Applicable only on the applicant's principal place of abode. The exemption is optional and must be voted on by the municipality, which also determines the amount of the exemption and the income/asset limitations.

TAX DATES

	<u>Estimates</u>	<u>Returns or Extensions</u> by the 10th for County RETT by the 15th for everything else
JULY		M & R, RETT, CST & EC
AUGUST		M & R, RETT, CST & EC
SEPTEMBER	Corporate Business Part, Prop & Trust Business Interest and Dividends Utility Property	M & R, RETT, CST & EC
OCTOBER		M & R, RETT, CST & EC Corporate Business on Extension
NOVEMBER		M & R, RETT, CST & EC Part, Prop & Trust Business on Extension
DECEMBER	Corporate Business Part, Prop & Trust Business Utility Property	M & R, RETT, CST, EC
JANUARY	Interest and Dividends	M & R, RETT, CST & EC Utility Property
FEBRUARY		M & R, RETT, CST & EC
MARCH		M & R, RETT, CST & EC Corporate Business
APRIL	Corporate Business Part, Prop & Trust Business Interest and Dividends Utility Property	M & R, RETT, CST & EC Part, Prop & Trust Business Interest and Dividends
MAY		M & R, RETT, CST & EC
JUNE	Corporate Business Part, Prop & Trust Business Interest and Dividends Utility Property	M & R, RETT, CST & EC

Tax Terms: CST: Communications Service Tax
EC: Electricity Consumption Tax
M&R: Meals & Rentals Tax
Part: Partnership
Prop: Proprietorship
RETT: Real Estate Transfer Tax

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BUSINESS PROFITS TAX: RSA 77-A - Enacted April 27, 1970

Current Due Date: Corporate returns are due March 15 or the 15th day of the 3rd month following the end of the taxable year.
Proprietorship, partnership and fiduciary returns are due April 15 or the 15th day of the 4th month following the end of the taxable year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1970 Special Session	4/27/70 Inception of the law	CH 5:1	\$3,000, Gross Business Income	6%	None
1971	7/1/71	CH 515:14	No change	7%	None
1973	Returns due on periods ending on or after 12/31/73	CH 579:1	\$6,000, Gross Business Income	7%	None
1977	7/1/77	CH 593:1	No change	8%	None
1979	8/24/79	CH 446:4	No change	8%	25% each quarter
1981	7/1/81	CH 461:1 [Rev 305.01(a), Doc.#4192]	\$12,000, Gross Business Income 9.08% eff. For years ending on or after 7/1/81 and before 7/1/83	8% plus, surtax of 13.5% Effective rate 9.08%	No change
1982	7/1/82	CH 568:65,II, CH 42:70	\$12,000, Gross Business Income	Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$	No change
1983	7/1/83	CH 469:42 [Rev 305.01 (b), Doc.#4192]	\$12,000, Gross Business Income for all tax years ending on and after 7/1/83 and on or before 6/30/84	8% plus, surtax of 19.5% Effective rate 9.56%	No change
1983	7/1/84	CH 469:42 [Rev 305.01 (b), Doc.#4192]	\$12,000, Gross Business Income for all tax years ending on and after 7/1/84 and on or before 6/30/85	8% plus, surtax of 13.5% Effective rate 9.08% (surtax ended /30/85)	No change
1985	7/1/85	CH 408:1	\$12,000, Gross Business Income	An effective rate that declines monthly during the State of NH's fiscal year ending 6/30/86	No change
1985	7/1/85	CH 408	All tax years ending on or after 7/1/85 and on or before 6/30/86 except short period tax years. The eff. Rate shall be as follows: 7/31/85 9.01% 8/31/85 8.94% 9/30/85 8.87% 10/31/85 8.80% 11/30/85 8.73% 12/31/85 8.66% 1/31/86 8.60% 2/28/86 8.53% 3/31/86 8.46% 4/30/86 8.39% 5/31/86 8.32% 6/30/86 8.25%		
1985	Short period tax years beginning before 7/1/85 and ending after 6/30/86. The eff rate shall be as follows:	CH 469:42	Multiply the number of months of the tax period occurring prior to 7/1/85 by the monthly eff. tax rate (.007566) for such period. Multiply the number of months of the tax period occurring subsequent to 7/1/85 by the monthly eff. Tax rate (.006875) for such period. Add the product of these calculations; divide this sum by the total number of months in the short period tax year, and; multiply the resulting product by 12.		
1986	6/30/86	CH 153	\$12,000, Gross Business Income	Effective rate 8.25% for tax years ending on or after 7/1/86 and before 7/1/87	No change
1988	6/30/88		\$12,000, Gross Business Income	8%	No change

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BUSINESS PROFITS TAX: RSA 77-A - E (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1990	4/1/90	CH 3:71	\$12,000, Gross Business Income	8%	30%, 30%, 20%, 20%
1991	3/28/91	CH 5:1 CH 354 CH 354:7	\$12,000, Gross Business Income Business tax credits expanded, RSA 77-A:5-IV Sales apportionment factor x 1.5 Payroll, Property & Sales ÷ 3.5 eff 1/1/92	8%	35%, 35%, 15%, 15%
1991	5/27/91	CH 163:17	\$12,000, Gross Business Income	8%	30%, 30%, 20%, 20%
1993	7/1/94 & 7/1/99	CH 350:11 CH 350:12	Sales apportionment factor x 2, plus Payroll & Property ÷ 4 For tax years ending on or after 7/1/99 the factors revert back to: Sales apportionment factor x 1.5, plus Payroll & Property / 3.5		
1993	7/1/93	CH 202:1 CH 350:8 CH 350:9 CH 313 CH 350:18	\$50,000, Gross Business Income applies to returns ending after 6/30/93 Allowing & Regulating LLCs eff 7/1/93	7.5% for FY 94 7.0% for FY 95 eff 7/1/94	25%, 25%, 25%, 25% Effective 7/1/93
1995	7/1/95	CH 188 CH 308:93 CH 172, section 162L:9	Repealed all credits: Repealed the CH 188 repeals, but did not reinststate the research & development tax credit, RSA 77-A:5, IX Extended CDFA to 8 years	7%	No change
1996	7/1/96	CH 154:1	Modified QIC definition		
1997	7/1/97	CH 351:43	Authorized a Tax Amnesty Program to run from Dec. 1, 1997 to Feb. 15, 1998		
1998	8/1/98	CH 105	Adopted the IRC of 1986 in eff on 12/31/97 except NOL carryover which is eff 12/31/96. The changes are eff for tax years beginning after 1/1/97. May not exceed \$250,000 in a tax year.		
1998	7/1/98	CH 163	Repeals the tax on Qualified Venture Capital Funds and also related definitions. It also expands the activities of Qualified Investment Companies to include a QICC. Apply to taxable periods ending after 6/3/98.		
1998	7/1/99	CH 338	Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET.		
1999	7/1/99	CH 17	Increased the BPT tax rate on the entire tax period and not just the months after June 30, 1999	8%	No change
2001	7/1/01	CH 158	A tax is imposed at the rate of 8.5% upon the taxable business profits of every business organization	8.5%	No change

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BUSINESS PROFITS TAX: RSA 77-A - E (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2002	7/1/02	CH 211	Net operating loss may only be carried forward for the 10 years following the loss year. For taxable periods ending: (a) on or before June 30, 2003, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$250,000; (b) on or after July 1, 2003, and on or before June 30, 2004, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$500,000; (c) on or after July 1, 2004, and on or before June 30, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000; (d) on or after July 1, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000. A deduction for the amount of the net operating loss carryover shall be limited to losses incurred on or after July 1, 1997.	No change	No change
2003	7/1/03	CH 301 77A:4 XIII	Granting business tax credits for investments in crop zone projects added.		
2003	7/1/03	77:55 XII	Amended by including CROP zone tax credit		
2004	5/24/04	CH 143	Amends definition of QIC No part of distribution included in holder's gross business profits Election & reporting for QIC		
2005	No change				
2006	No change				
2007	7/1/07	CH 263	Eff 8/21/07 - Repeals and reenacted in RSA162-N:6 Economic Rev. Tax Zone Credit		
2007	7/1/07	CH 271-4-6 122	Research & Development Credit: (1) applies to tax periods ending on or after 9/7/07; (2) Repeals R&D credit eff 7/1/13		
2007		CH 146	Repeals foreign dividend deductions of gross business profits eff 8/17/07		

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BUSINESS PROFITS TAX: RSA 77-A - E (Continued)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2008	No change				
2009	7/17/09	CH 144:273	RSA 77-A:6.I-a, File on a sale or exchange of interest whether or not gross income is in excess of \$50,000 during taxable period ending on or after 7/1/09		
2009	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.		
2010	7/8/10	CH 286	RSA 77:4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2010	7/20/10	CH 324:2, 4 and 5	RSA 77-A:4, III the amount of the deduction for compensation for personal services shall be determined, as applicable to NH's tax structure, using the standards set forth in IRC §162(a)(1). Beginning on or after 1/1/11 there is a record-keeping safe harbor for deductions up to \$50,000 as total compensation for the tax year. Also creates a study committee to study safe harbors and the taxation of investment organizations (report due 11/1/11).		

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BUSINESS ENTERPRISE TAX: RSA 77-E

CH 350, Laws of 1993 enacted the Business Enterprise Tax, RSA 77-E, effective 7/1/93

Current Due Date: - Corporate returns are due March 15th or the 15th day of the 3rd month following the end of the taxable year.

- Proprietorship, partnership and fiduciary returns are due April 15 or the 15th day of the 4th month following the end of the taxable year.

Non-profit organization returns are due the 15th day of the 5th month following the end of the taxable year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1993	7/1/93	CH 350	Total Gross Receipts in excess of \$100,000, or the enterprise value tax base of which is greater than \$50,000. The sum of all compensation paid or accrued, interest paid or accrued and dividends paid by the business enterprise, before special adjustments or apportionments.	.0025% of the enterprise value tax base, calculated using three components: Compensation, Dividends and Interest & % of total sales.	No estimate payments are required.
1996	7/1/96	CH 235:2	Amended RSA 77-E:5 to establish estimate payments and to require a declaration of estimated tax; and RSA 7-E:6 to establish 25% quarterly payment schedule. Apply to returns & taxes due ending on or after 1/1/97	No change	Estimate payments established in 1996 at 25% each quarter. If the estimated tax is less than \$200 a declaration need not be filed.
1999	7/1/99	CH 17	Increased the tax rate on BET	.0025% to .5% for entire tax period and not just for the months after 6/3/99.	No change
2001	7/1/01	CH 158	Increased the tax rate Increased filing threshold to gross business receipts in excess of \$150,000 or the enterprise value tax base greater than \$75,000	From 5% to .75% (three quarters of 1%) for periods ending on or after 7/1/01.	None
2003	7/1/03	CH 301 77E:3-a	Crop Zone Credit		
2004	5/24/04	CH 143 77E 1,5	QIC		
2005	No change				
2006	No change				
2007	7/1/07	CH 263 3-a CH 271 3b	Repealed and reenacted Economic Revitalization Zone tax credit eff. 7/1/07 R&D Credit unused portion available to apply to BET eff 7/1/07		
2008	No change				
2009	7/15/09	CH 223	Establish a study committee to study business tax credits. Report due 12/1/09.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		

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Reference Document
Historical Summary of Tax Rates
September 2010

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COMMUNICATION SERVICES TAX: RSA: 82-A

CH 9. Laws of 1990 repealed RSA 82 and enacted RSA 82-A, effective 4/1/90, the Communications Services Tax. All real estate not taxed by RSA 82-A can be taxed at the local level. Current Due Date: The 15th day of each month covering the prior month's sales.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 101	Communication service retailers with sales in excess of \$10,000, 3% with a surtax of 66 2/3%	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.
1991	7/1/91	CH 354:13	Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93	No change
1993	7/1/93	CH 350:37	5.5% for the period beginning 7/1/93 and ending 6/30/95	No change
1995	7/1/01	CH 96:2	5.5% for the period beginning 7/1/95 and ending 6/30/97	No change
1997	7/1/97	CH 130:2	5.5% for the biennium ending 6/30/99	
1997		CH 351:35	Amended the RSA 82-A:2, V (f) exemption for charges paid by coin-operated phones. Repealed RSA 82-A:2 V (g) relative to the exemption from the CST tax for charges paid by coin-operated	No change
1997		CH 351:36 CH 351:37	Amended RSA 82-A:4-a requiring that tax on coin-operated telephone service may be computed to the nearness multiple of \$.05 except that, where the tax is midway.	
2001	7/1/01	CH 158	Tax shall be 7% for period beginning 7/1/01 and ending 6/30/03	No change
2002	7/1/02	CH 219	Amendment to RSA 82-A:1 imposes tax to source mobile telecommunications services determined under P.L. 106-252 to be the place of primary use	No change
2003	7/1/03	CH 319 82-A 3,4 See 39,40	Intrastate Communications Services Tax Intrastate Communications Services Tax	7% Rate Imposed 7% Rate Changed
2004	7/1/04	CH 111 See 1-7	Amends def of gross charge service address paid calling server Special rules for private communication server place of primary use	Interstate still 7%
2005	7/1/05	CH 190	Unbundling services to apply CST Adds audits of retailers of enhanced 911 services surcharge	
2005	7/14/05	CH 251	Adds examinations of telephone Co. records, 911 charges Adds appeals of 911 charges.	
2006	No change			
2007	7/1/07	CH 263:79	Repeals exemption eff 7/1/07	
2008	No change			
2009	No change			
2010	No change			

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COMMUTERS INCOME TAX: 77-B DECLARED UNCONSTITUTIONAL 1975

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1970		CH 20	Enacted RSA 77-B. The tax was found unconstitutional in <u>Austin v. New Hampshire</u> , 420 U.S. 656, 95 Sect. 1191, 43 L.Ed.2d 530 (1975)	4% of income derived outside of NH
1975			Declared Unconstitutional	

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ELECTRICITY CONSUMPTION TAX: RSA 83-E

[An act repealing the Franchise Tax on Electrical Utilities and replacing it with a tax on Electricity Consumption]

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1997	5/1/01	CH 347 (HB 602)	All persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this state Effective 30 days after PUC certified (5/1/01) Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electric utility deregulation is implemented	A tax is imposed on the consumption in this state of electrical energy at the rate of \$.00055 per kilowatt-hour.
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			

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ESTATE TAX: RSA 87

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.
 For decedents who died on or after 9/1/91, 9 months from the date of death.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1931		CH 125:1	A resident decedent's estate, which has a total gross estate of \$600,000 or more and files a federal Form 706, must file with NH. A non-resident decedent's estate, which has real estate in NH and files a federal Form 706, must file with NH.	The amount of the federal credit taken for state death taxes paid is what is sent to NH
1995	8/18/95	CH 246	Apportionment of credit between states and report of federal changes	No change
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			

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EXCAVATION TAX: RSA 72-B:3-11, & 13-17

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1997	7/29/97	CH 219	A \$.02 per cubic yard of material charge on earth taken from a "taxable excavation" A notice of Intent to Excavate will have to be filed with the municipal assessing official. After the operation is complete or no later than 4/15 of each year a Report of Excavated Material must be filed with the municipality and DRA	\$.02 per cubic yard assessed at the time of excavation by the local assessing official within 30 days after receipt of a report of excavated material
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			

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EXCAVATION ACTIVITY TAX: RSA 72-B:1,2,12 & 13-17

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
1997	1/1/98	CH 219	The tax is imposed on the pit area and shall be determined as of 4/1 each year, which is the area from which the earth has been excavated. Owner must provide this information annually to their local assessing official so they can calculate the size of the pit area. Provided however, that this paragraph shall not apply to any excavation which ceased commercially useful operation prior to 8/24/77	Based on size of pit area
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			

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FRANCHISE TAX: (Electric) RSA 83-C REPEALED 2001

Current Due Date: March 15th

CH 5 Laws of 1958 - 4% of the income such utility derives from the exercise of such franchise in this state during the calendar of assessment. In 1991 the Franchise Tax was included with the Railroad Tax and Public Utilities Tax under Chapter 83. It then was removed in 1931 to Chapter 84 as a Franchise Tax on its own.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING REQUIREMENTS AND PAYMENT	TAX RATE	ESTIMATE PAYMENTS
1959	1/1/60	CH 86:2	RSA 83-A Franchise Tax was repealed		None
1983	7/1/83	CH 469:100	RSA 83-B Franchise Tax was repealed	9% of the net utility operating income	None
	7/1/83	CH 469:98	Enacted the present RSA 83-C. Public utilities engaged in the manufacture, generation, distribution, transmission or sale of gas or electricity pursuant to franchises granted by this state	1%	25% due on the fifteenth day of the 4th, 6th, 9th and 12th months.
1991	7/1/91	CH 354:4	Removed "electricity" from the language	No change	No change
1993	4/16/93	CH 49:2	Reinserted "electricity" into the language	No change	No change
1994	6/2/94	CH 263: 1, 2	Removed "Gas" from the language	No change	No change
1997	7/1/97	CH 347	Repealed 5/1/01 Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electricity utility deregulation is implemented		
2001			Repealed		

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GAMBLING WINNINGS TAX: RSA 77:38-50 - Enacted July 1, 2009

Current Due Date: April 15th

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	ESTIMATE PAYMENTS
2009	7/1/09	CH 144:249-253	Enacted this tax. The New Hampshire Gambling Tax is a 10% tax on any and all gambling winnings. RSA 77:38, III defines "gambling winnings" as winnings from lotteries and games of chance including, but not limited to bingo, slot machines, keno, poker tournaments, and any other gambling winnings subject to federal income tax withholding.	
2010	7/23/10	CH 371	Amends RSA 77:41, II exempting the gambling tax on gambling winnings won prior to 1/1/1999 and distributed in annuity payments.	

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INTEREST AND DIVIDENDS TAX: RSA 77

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	ESTIMATE PAYMENTS
1923	Prior to 1923, an intangibles tax was levied by the local assessing officials. The due date was May 1st.	CH 65:1	Enacted this tax. Exempted interest income from NH banks to prevent double taxation, as these monies are already taxed under RSA 84. \$600 of individual income	None
1955 to 6/30/77	1/1/56	CH 309:1	4.25% Annotation: Opinion of the Justices (1955) 99 NH 515, 112 A2d, 46, affirmed how the tax was being assessed; but allowed the Legislature to set a fixed rate.	None
7/1/1977		CH 561:1 CH 561:2	5% Added an additional \$600 exemption for elderly, blind or handicapped persons	None
1977	6/21/77	CH 251:1	Expanded exemption to interest from deposits in Vermont banks	None
1981	9/1/81	CH 314:1	Increased exemption to \$1,200 for individuals, partnerships, associations, trusts & fiduciaries	None
		CH 314:3	Added an additional \$1,200 if both or either taxpayers are 65 or older, is blind or handicapped	
		CH 314:4	Allowed married taxpayers to file joint returns; with a filing threshold of \$2,400	
		CH 314:6	Amended RSA 77:18 and made the returns due on or before the first day of the 5th month following the expiration of the tax year.	
1983	12/31/83	CH 469:93	Established due date of return on or before the 15th day of the 4th month following the expiration of the tax year Effective for the first year ending after 12/31/83	1/4 due on 4th, 6th, 9th, and 12th months.
		CH 469:93 III(a)	Transition year - estimated taxes are to be paid as follows: 12½% of the estimated tax is due 4th month, 12½% the 6th month, 12½% 9th month and 12½% the 12th month.	
		CH 469:95		
1986		CH 197:1	Joint filers with less than \$2,400 from NH and Vermont banks or credit unions are not taxable	No change

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INTEREST AND DIVIDENDS TAX: RSA 77 (Continued)

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	ESTIMATE PAYMENTS
1995	Effective for taxable periods on or after 1/1/95	CH 188:2 CH 188:4 CH 188:5 CH 160:1	Increased to \$2,400 exemption for individuals, partnerships, LLC, associations, trusts & fiduciaries. RSA 77:4a relative to the taxability of interest from deposits in VT banks	Amends RSA 77:18 1/4 due on 4th, 6th, 9th, and 12th months Calendar year taxpayers, final 1/4 due January instead of December
1998	7/1/98	CH 163	Allows deduction from taxable I&D income an amount equal to any cash distribution made to a QICC. Also requires recapture of a previously taken deduction relating to distribution or return of capital within 3 taxable periods after the taxable period in which it was deducted. Effective to taxable periods ending after 6/30/98	
2002	1/1/04	CH 163:8 CH 45	Repeal RSA 77-A:2-c relative to the tax on Qualified Venture Capital Fund Increases the threshold annual tax liability amount for which quarterly payments of estimated interest and dividends tax are required from \$200 to \$500	No change
2003	7/1/03	CH 64 Section 1	I&D from funds invested in college tuition savings plan not taxed	
2004	5/24/04	CH 143	QIC transition RSA's in effect as enacted prior to effective date for qualified QIC who submits valid election prior to 5/24/04	
2005	No change			
2006	No change			
2007	8/17/07	CH 152:1	Taxpayer records added RSA 77:37	
2008	No change			
2009	Apply to t/p ending on or after 12/31/09	CH 144:275	RSA 77:1-a, New definitions of accumulated profits and dividends	
2009		CH 144:276	RSA 77:3.l-b, Eliminates partnerships, LLCs, associations, and companies.	
2009		CH 144:277	RSA 77:4, III, Dividends other than stock or changes in ownership of entity not evidenced through actual distributions.	
2009		CH 144:278	Repeal RSA 77:14, Tax of partnerships and LLCs Repeal RSA 77:15, Tax of partners and members Repeal RSA 77:16, Tax of out of state partnerships and LLCs Repeal RSA 77:17, Re to 77:14-16	
2010	1/1/11	CH 324:5	Amends RSA 77:11 deleting a provision subjecting certain income accumulated in trust for the benefit of unborn or unascertained persons to taxation	

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INTEREST AND DIVIDENDS TAX: RSA 77 (Continued)

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

2010	7/11/10	CH 1:50-54	Repeals CH 144, Laws of 2009 that made distributions from limited liability companies, partnerships and associations with non-transferable shares subject to the Interest and Dividends Tax. The repeal is effective for taxable periods ending on or after December 31, 2010.
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LEGACY & SUCCESSION TAX : RSA 86

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.
For decedents who died on or after 9/1/91, 9 months from the date of death.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATES
1905	RSA 86, first enacted in 1905, as far as can be determined, it was enacted at 8½% Executors or administrators of every estate subject to tax under this chapter. A tax liability occurs when a bequest, joint transfer, or the rest and residue is granted to a taxable legatee such as, but not limited to brothers, sisters, aunts, uncles, cousins, friends and neighbors.			8.50%
1965		CH 65:1		Increased the rate to 10%
1970		CH 5:4		Increased the rate to 15%
1977	6/30/97	CH 467	Amended 86:6 I to read: All property within the jurisdiction of the state, real or personal and any interest therein, belonging to domiciliaries of the state. Amended 86:6 II to include the decedent's share of a homestead, which for a period of one year immediately preceding the date of death of the decedent, was jointly owned and occupied as a place of residence by the decedent and by the brother or sister or both, shall be exempt from the tax if said homestead passes to or for the use of said brother or sister.	
1991	7/31/91	CH 348	Significantly restructured how this tax is administered, resulting in extensive redesign of the tax forms	Increased the rate to 18%
1991	7/2/91	CH 353:1		
1995	7/1/95	CH 250:6	RSA 86:21 amended, effective 7/1/95 requiring executors, administrators and trustees to file an inventory with Probate and DRA	
1995	7/1/95	CH 250	Clarifications on adopted or step children, allowed compensation and deductions, reports of trusts...	No change
1997	7/1/97	CH 128	If a return is not filed within 9 months, penalties shall not accrue as of the date an estimated tax payment is made of a least 90% of the tax due	
2001	1/1/03	CH 158	Repeal RSA 86:6, relative to taxable property under and tax rate of the legacies and successions tax, is repealed. This act shall apply only to estates established as the result of deaths on or after January 1, 2003.	
2004	1/1/05	CH 99 Section 3	Change reference from Natural Parent to Birth Parent	
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			

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LEGACY & SUCCESSION TAX : RSA 86 (Continued)

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.
For decedents who died on or after 9/1/91, 9 months from the date of death.

2010	No change
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MEALS AND ROOMS (RENTALS) TAX: RSA 78-A

Current Due Date: The 15th day of each month covering the prior month's tax collections

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
1967	8/19/67 - rate 7/7/67 - language	CH 213	Enacted RSA 78-A Meals & Rooms Tax for sales over \$.25. Every operator who sells taxable meals or rents rooms is required to file a monthly return even though no tax may be due unless granted permission by the department to file other than on a monthly basis.	5%	1%
1969	7/1/69	CH 287:14 CH 287:15	Established a threshold, starting at \$.01 for a charge between \$.16 & \$.25.	5%	3% if remitted before 11th day 2% if remitted before 11th & 20th day; and 1% if remitted between the 21st & the last day of the month.
1977	7/1/77	CH 330:1	No change	Increased to 6%	No change
1981	10/1/81 7/1/81	CH 568:150 CH 569:23	Threshold changed to start at \$.01 for a charge between \$.14 & \$.25.	Increased to 7%	Repealed commissions, ending with 2nd quarter of 1981
1982 Special Session	7/1/82	CH 42:93	No change	7%	Reinstate commission at 3% starting with the 2nd quarter of 1982
1983	7/1/83	CH 226:1	Threshold changed to start at \$.02 for a charge between \$.36 & \$.38	7%	3%
1990	4/1/90	CH 8 CH 8:1	Threshold changed to start at \$.03 for a charge between \$.36 & \$.37	Set a tax rate of 8% for the period 4/1/90 to 6/30/91	3%
1991	7/1/91	CH 354:12	No change	Reinstate temporary rate of 8% for the period 7/1/91 to 6/30/93	3%
1993	7/1/93	CH 350:36	No change	Reinstate temporary rate of 8% for the period 7/1/93 to 6/30/95	3%
1995	7/1/95	CH 45	No change in threshold LLCs are liable for the tax as property lien	Reinstate temporary rate of 8% for biennium beginning 7/1/95 and ending 6/30/97	No change
1995	7/2/1995 7/1/95	CH 80 CH 96:1	Reinstated the exemption for hospitals		
1996	7/1/96	CH 53	Clarified taxation of gratuities	No change	No change
1997	7/1/97	CH 132	Established Electronic Data Submission (Electronic Funds Transfer)	Reinstate temporary rate of 8% for period beginning 7/1/97 and ending 6/30/99	No change
1998	7/1/98	CH 383	RSA 78-A:8 eff 7/1/98 amended to allow any M&R operator to choose not to file and pay electronically		No change

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MEALS AND ROOMS (RENTALS) TAX: RSA 78-A (Continued)

Current Due Date: The 15th day of each month covering the prior month's tax collections

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
1999	7/1/99	CH 17	RSA 78-A - The rental of motor vehicles designed to transport persons or property on public highways will be subject to the 8% tax	8% tax on the gross rental receipts from rentals of MV became permanent	
2002	5/1/02	CH 232	Clarification of gratuity charge exception. Method of allocating items not customarily associated with the purchase of a taxable room or taxable meal	No change	No change
2003	7/1/03	CH 61 CH 231	If non-profit organization, other than education institutes, selling meals requires liquor license for 3 or less days per year, meals are taxable.		
		CH 249	Gratuities not taxable under certain conditions		
2004	7/1/04	CH 257	Reference to Office of State Planning & Energy programs name change		
2005	No change				
2006	No change				
2007	7/1/07	CH 147:1 CH 17:1	Penalty under 21-J:39 in MV rentals exemption	Tax	
2008	No change				
2009	7/1/09	CH 144:4	RSA 78-A:6	Increase from 8 to 9%	
		CH 144:5	RSA 78-A:3.III, To include campsites	9%	
2009	6/30/09	CH 144:6	RSA 78-A:26 I (a), General fund	3.15% net income to DRED	
2009	6/30/09	CH 144:7	RSA 78-A:26 I (a) Special fund	Repeals 3.15	
2009	7/1/09	CH 144:8	RSA-A: 26 I & II, Distribution to municipalities until 6/30/2011at no more than 2009 level		
2009	1/10/10	CH 144:269	RSA 78-A:8-b, 1-a, \$5000 bond to secure tax on I&P deed		
2009	1/10/10	CH 144:271	RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge.		
2010	5/3/10	CH 6	RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites		
2010	1/17/10	CH 48	RSA 78-A:4, IV makes licenses, operator information displayed on licenses and license dispositions (such as issuance, renewal, suspension and revocation) public record. Amends RSA 21-J:14, IV.		
2010	5/18/10	CH 58	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2010	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		

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MEDICAID ENHANCEMENT TAX: RSA 84-A

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
1991	6/20/91	CH 299	Medicaid Enhancement Tax enacted RSA 84-A. This tax was designed to be paid by <u>electronic transfer</u> to the State Treasurer	8% of gross patient services revenue
1991	11/12/91	CH 390	Supplemental Medicaid Tax enacted RSA 84-B	Imposed on medical patient discharges in the amount of \$250 M, times the number of Medicaid patient discharges of each hospital for the same period during each hospital's fiscal year ending during the first full calendar year preceding the taxable period.
1993	7/1/93	CH 4:16	Supplemental Medicaid Tax repealed RSA 84-B	
1995	5/10/95	CH 80	Setting the rate on or before 4/1 preceding the first fiscal year of the biennium, the rate of tax for the period beginning 7/1/95 and ending 6/30/97	6% upon the gross patient services revenue of every hospital
1999				6% of gross patient services revenue
2003	7/1/03	CH 319		Impose 6% upon gross patient services revenue
2004	7/1/05	CH 260		Impose 6% upon gross patient services revenue
2005	No change			
2006	No change			
2007	7/1/07	CH 84A:2 263:50		Impose tax of 5.5%
2008	No change			
2009	No change			
2010	7/1/10	CH 1:12	Amends RSA 84-A:3, II-a, tax due no later than the 15th day of the 4th month of the taxable period.	

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NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX: RSA 89

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death
 For decedents who died on or after 9/1/91, 9 months from the date of death

SESSION YEAR	FILING REQUIREMENTS	TAX RATE
1921	CH 70, Laws of 1921 - A non-resident decedent's estate owning tangible personal property in NH must file	2%
2005	No change	
2006	No change	
2007	No change	
2008	No change	
2009	No change	
2010	No change	

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NURSING FACILITY QUALITY ASSESSMENT TAX: RSA 84-C

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
2004	6/16/04	CH 260	Impose 6% tax net patient revenue	6% of net patient services revenue
2005	No change			
2006	No change			
2007	7/1/07	CH 263:51		5.5% of net patient services revenue
2008	No change			
2009	No change			
2010	8/13/10	CH 152:1	Amend RSA 21-J:3, XXI exempting RSA 84-C:5 from electronic payment threshold of \$100,000.	
2010	8/13/10	CH 152:5	Amend RSA 84-C:3, no penalties or interest for late payments if paid by the last day of the month due.	

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NUCLEAR STATION PROPERTY TAX : RSA 83-D REPEALED 1999

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
1991	7/1/91	CH 354:1	Enacted RSA 83-D, and amended RSA 83-C to remove electric companies	For taxable periods ending before 1/1/93, 0.64 percent of valuation as of April 1. For taxable period ending 12/31/93, 0.491 percent of valuation as of April 1. For taxable periods ending after 12/31/94, 0.25 percent of valuation as of April 1.
1992	5/19/92	CH 13:10	Repealed relative to the administration of the tax on nuclear station property	
1993	For taxable periods ending before 1/1/93 For taxable periods ending 12/31/93 For taxable periods ending 12/31/94	CH 49:4	A tax is imposed upon the value of nuclear station property A tax is imposed upon the value of nuclear station property A tax is imposed upon the value of nuclear station property	.64% of valuation, to be assessed annually as of 4/1 .491% of valuation, to be assessed as of 4/1/93 .491% of valuation, to be assessed as of 4/1/94. For taxable periods ending after 12/31/94 a tax is imposed upon the value of
1993	1/1/93	CH 83-D:4		Valuation - for the purposes of the tax assessed prior to 4/1/93, the Commissioner of DRA shall determine the valuation of nuclear station property using the standard estimate pursuant to RSA 75:1. For purposes of the tax imposed by this chapter assessed as of 4/1/93 and for every year thereafter, the valuation of nuclear property shall be \$3,000,000,000.
1999	4/1/99	CH 17	The Nuclear Station Property Tax is repealed eff. 4/1/99	Subject to the utility property tax

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REAL ESTATE TRANSFER TAX: RSA 78-B

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	MINIMUM PAYMENT
			This was a Federal Tax \$1.10 per \$1,000 , or fraction thereof, assessed to buyer only.	None
1/2/68-6/30/72		CH 320, Laws of 1967	Enacted RSA 78-B, with a rate of \$0.10 per \$100 , or fraction thereof, assessed to buyer only.	If the transfer was less than \$100. Not tax was due.
7/1/72-9/11/77			\$0.15 per \$100 , or fraction thereof, assessed to buyer only	None
9/12/77-6/30/81	9/12/77	CH 495	\$0.25 per \$100 , or fraction thereof, assessed to buyer only.	Established Minimum Tax of \$10
7/1/81-6/30/83	7/1/81	CH 568:152,I	\$0.25 per \$100 , or fraction thereof, <u>assessed to both the buyer and seller.</u>	\$10 to both buyer and seller
1983	7/1/83	CH 469:97	For the biennium ending 6/30/85 \$0.50 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller.</u>	\$20 to both buyer and seller
7/1/85-6/30/87	7/1/85	CH 407:1	For the biennium ending 6/30/87 of \$0.375 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller.</u>	\$15 to both the buyer and seller
7/1/87-6/30/89	7/1/87	CH 308:1	For the biennium ending 6/30/89 of \$0.35 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u>	\$14 to both buyer and seller
1989	1/1/90	CH 416	Changed permanent rate from \$0.25 to \$0.35 , and set rate for the biennium ending 6/30/91 of \$0.475 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u> (See 4/1/90 change to the tax rate per CH 2, below)	\$19 to both buyer and seller
1990	2/20/90	CH 2	For the biennium beginning 4/1/90 and ending 6/30/91 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u>	\$21 to both buyer and seller
7/1/91-6/30/93	7/1/91	CH 354:11	For the biennium ending 6/30/93 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u>	\$21 to both buyer and seller

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REAL ESTATE TRANSFER TAX: RSA 78-B

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	MINIMUM PAYMENT
1994	7/1/93	CH 350:38	For the biennium ending 6/30/95 of \$0.50 per \$100 , or fractional part thereof, assessed to both <u>buyer and seller</u> .	Minimum tax of \$20 to both buyer and seller
1994	7/1/93	CH 325	Established the real estate transfer questionnaire.	
1995	7/1/95	CH 96:3	For the biennium ending 6/30/97 of \$0.50 per \$100 , or fraction thereof, assessed to both <u>buyer and seller</u> .	Minimum tax of \$20 to both buyer and seller
1997	7/1/97	CH 130:3	For the period beginning 7/1/97 and ending 6/30/99, the tax is \$0.50 per \$100 or fractional part thereof assessed to both <u>buyer and seller</u> .	Minimum tax of \$20 to both buyer and seller
1998	7/18/98	CH 91	Require the filing of a questionnaire with DRA and the local assessor or selectmen.	
6/20/1905	6/25/98	CH 238	Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed.	
1999	7/1/99	CH 17	Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$0.75 per \$100, or fractional part thereof, of the price or consideration.	This rate is assessed on both the buyer and seller for a total tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there shall be a minimum tax of \$20, which is assessed, on both the buyer and seller, for a total tax of \$40.
2001	7/1/01	CH 158	Declaration of Consideration Amended. Transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2	
2004	7/1/04	CH 195	Manufactured housing real estate transfer tax	
2005	7/1/05	CH 177	Gave tax amnesty to P&I	12/1/05-2/15/06 due by unpaid on or before 7/1/06
2005	7/9/05	CH 31	Added procedure for Assessment or refund of tax	
2006	7/1/06	CH 149:1 CH 149:1 CH 219:1	1-aV V1 2 XIX - new	Definition of "sale, granting and transfer" A "real estate holding company" Exempts certain transfer between charitable organizations

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REAL ESTATE TRANSFER TAX: RSA 78-B

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	MINIMUM PAYMENT
2007	7/1/07	CH 263:46 & 48	8 1V 46 added / 48 repealed	46 - Comm. Heritage Inv. Program. Surcharge admin
2007	8/17/07	CH 146 1V	2 XIX repealed	Repealed
2008	No change			
2009	No change			
2010	No change			

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SAVINGS BANK TAX: RSA 84 REPEALED 1993

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE
1923		CH 22	RSA 84 appears to have been first enacted by	
1935			Since 1935, it was based upon Capital Stock value, plus interest, Dividends, and other divided profits for the 12 months preceding April 1st, less \$10,000, multiplied by 1%	
1961	3/31/62	CH 249:2	Repealed 84:8 - 84:16; Savings Banks, Trust Companies, Building and Loan associations, etc. Added 84:16 a-e	
1989	6/18/89	CH 50	Amended 84:16 - b, c & d	
1993	7/1/93	CH 350:41,IV	Repealed RSA 84. The banks are now paying the BET and included in their enterprise base is the interest, which they pay to depositors.	Established a Declaration of Estimated Tax, with payment of 1/4 of the estimated tax to be made on 6/15, 9/15, 12/15 and 3/15

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STATE EDUCATION PROPERTY TAX: RSA 76

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE
1999	4/1/99	CH 17 - RSA 76:3 is repealed and reenacted to read as follows: (see Tax Rate)	RSA 76:3 - An annual education property tax at the uniform rate of \$6.60 on each \$1,000 of the value of taxable property is hereby imposed on all persons and property taxable pursuant to RSA 72 and RSA 73, except property subject to tax under RSA 82 and RSA 83-F
2001	4/1/02	HB 170	Uniform rate of \$5.80 on each \$1,000 of the value of taxable property, except property subject to tax under RSA 82 and RSA 83-F
2003	7/1/05	CH 241	State wide enhanced education tax. Set rate to raise \$363,677,547
2004	7/1/04	CH 195	Tax rate \$3.24 on each \$1,000 value of taxable property
2005	7/1/05	CH 257:21,22	Constitutionally of law CH 96:1 Repealed RSA 198:40 & 49 and contingent applicability
2006	No change		
2007	No change		
2008	No change		
2009	7/1/09 7/1/09	CH 144:270 CH 144:285	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time RSA 72:28, Tax exemption on Commercial Industrial Construction changed to preceding the tax year for which exemption is claimed
2010	6/14/10	CH 153	RSA 76:15-aa.1, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st.

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TIMBER TAX: RSA 79

SESSION YEAR	EFFECTIVE DATE	FILING THRESHOLD	CHAPTER	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1949		Forest Conservation and Taxation statute enacted.	CH 295:1	10% of stumpage value taxable at time of cutting	
1955		Addition of special aid to heavily timbered towns	RSA 79:20 and RSA 79:23 CH 287:1	12% of stumpage value	
1975		Repealed special aid to heavily timbered towns	CH 457:3	Effective 4/1/80. Tax rate returned to 10% of stumpage value	
1999		Current requirements for filing: All timber is taxable except as provided in RSA 79:1,II,b,1-5 and RSA 79:2		The normal yield tax shall be deposited into the general fund within the town the timber was cut.	
2003				Amend language no tax change	
2004				Intent to cut	
2005	No change				
2006	No change				
2007	No change				
2008	No change				
2009	No change				
2010	No change				

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TOBACCO TAX: RSA 78

RSA 78, first enacted in 1939

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE AND LICENSE FEES
1997	1/1/98	CH 338:2	Added license fees for tobacco samplers and for each vending machine location.
		CH 338:7	Enacted further restrictions on sale of tobacco products through vending machines.
1999		CH 351:57	Increased the rate of tobacco to \$0.52 per pack of 20 not to include cigars, pipe tobacco and loose tobacco.
2003	7/1/03	CH 152	Rate \$0.52 per pack. 19% tax on tobacco other than cigarettes.
		CH 319	Tax stamps discount removed. Repealed comp for collecting tax.
2005	7/1/05	CH 177	Added "loose tobacco" to definition of tobacco products. Increased tax from \$0.52 to \$0.80 Inventory submitted as of 20 days of effective date.
2006	No change		
2007	7/1/07	CH 263	1.08 tax imposed
2008	No change		
2009	7/1/09	CH 144:2 (HB 2)	RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78
		CH 144:3	RSA 78:2, Inventory
		CH 144:177	RSA 78:1 XIV, Added: Includes snuff and cigars but not premium cigars
		CH 144:178	RSA 78:1 XX, Adds definition of premium cigars
		CH 144:179	RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars
		CH 144:257	RSA:32, Amount changed from \$0.37 to \$1.00
2010	6/10/10	CH 1:45	RSA 78:7-c, rate increase from 48.59% to 65.03% of wholesale price. No tax on premium cigars.

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UTILITIES: (Railroads) RSA 82

This tax is handled basically the same as the telephone tax was handled before the enactment of the Communications Services Tax. The Department appraises the entire company to determine the "Current Market Value" of the company. A portion of this value is then allocated to the state, based on the original cost of investment in NH compared to the original cost of investment everywhere. The result is the "Market Value in NH". From this value, the amount taxable at the local level is deducted by comparing the total original cost of land and buildings at the local level, to the total original cost in NH. This result is the "Market Value Taxable at the state level (the items taxable at the state level would include lines poles switching equipment...). This value must be reduced to the average level of assessment in the state (for 1989 it was 63%). Then the "Average State Tax Rate is applied to calculate the taxes due in NH.

EX. MARKET VALUE OF ENTIRE COMPANY = 1,000,000
 ORIGINAL COST IN NH = 50,000
 ORIGINAL COST EVERYWHERE = 2,000,000

ALLOCATION FACTOR FOR NH = $(50,000/2,000,000) = .025$
 MARKET VALUE IN NH = $(1,000,000 \times .025) = 25,000$

ORIGINAL COST TAXABLE AT THE LOCAL LEVEL = 20,000
 ORIGINAL COST IN NH = 50,000
 ALLOCATION FACTOR FOR STATE PORTION = $(1-(20,000/50,000)) = 60\%$
 MARKET VALUE IN NH = 50,000
 X STATE PORTION FACTOR - 60% = 30,000
 = MARKET VALUE TAXABLE AT STATE LEVEL 30,000

MARKET VALUE TAXABLE AT STATE LEVEL 30,000
 X STATE RATIO (AVERAGE LEVEL OF ASSESSMENT) - 63% = 18,900
 = ASSESSED VALUE 18,900
 X AVERAGE STATE TAX RATE (PER THOUSAND) \$24.87 = \$470.03
 = TAXES DUE THE STATE \$470.03

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	QUARTERLY ESTIMATE PAYMENTS
2005	7/1/05	CH Law 93		
2006	No change			
2007	No change			
2008	No change			
2009	No change			

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UTILITIES: (Railroads) RSA 82 (Continued)

2010	7/1/10	CH 60	Makes various changes to RSA 82 relative to the definitions and procedures relating to the Railroad Tax. (Market value versus actual value, evidence of value, information filing to DRA on or before May 1st each year, and Failure to File penalty of 1% of the property tax (no less than \$250 or more than \$2,500) for failure to file the information, or obtain an extension to file.
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UTILITY PROPERTY TAX: 83-F

SESSION YEAR	EFFECTIVE DATE	CHAPTER	FILING THRESHOLD	TAX RATE & PAYMENTS	ESTIMATES
1999		CH 17	RSA 83-F was adopted	The rate is \$6.60 per \$1,000 of value of utility property. On December 1st of each year the DRA will determine the value of utility property as of the previous April 1st.	Due on 7/1, 9/15 and 12/15, for the first year estimates shall be in the amount of one-third of the estimated tax.
2003	7/1/04	CH 241			
2004	7/1/04	CH 200			Exempt from enhanced statewide education tax.
2005	7/1/05	CH 93:4,1,23		Determine value Appeals payments and tax notice Repeated public hearings	
2006	No change				
2007	8/24/07	CH 216:2	5 VII & VIII added	Info filing penalties Change of ownership	
2008	No change				
2009	No change				
2010	8/27/10	CH 219:2	RSA 83-F:3 amended to require utility property to be appraised at market value using generally accepted appraisal methods and techniques and to require the Commissioner to hold one annual public hearing prior to performing assessments for valuation of utility property of regulated public utilities.		
2010	8/27/10	CH 219:3	RSA 83-F:5, VIII amended to require a taxpayer acquiring utility property or assets to notify the Commissioner, in writing, no later than 30 days subsequent to the sale or transfer of the utility's property or asset.		

2010 Legislative Review

Business Tax:

Senate Bill 383 (Chapter 311, Laws of 2010 – effective July 13, 2010 and applicable for taxable periods ending on or after January 1, 2010) - amends RSA Chapter 162-N to extend the availability of Economic Revitalization Zone Tax Credits for four years and makes certain changes regarding the eligibility for, and determination of, the eligible amounts for the credits.

RSA 162-N:2, I (b) was amended to provide that the median household income in the census tract or tracts in which the zone is located is less than 70 percent of the state median household income according to the federal census bureau's American Community Survey as it has been reported every five years beginning with 2010. Also, a certified copy of each agreement signed by the Commissioner of Resources and Economic Development and the taxpayer, and a certified copy of each determination of the final amount of the credit awarded under the agreement is required to be provided to the Commissioner of the Department of Revenue Administration and the taxpayer claiming the credit no later than March 10 of each year.

RSA 162-N:5 was amended to provide that the aggregate of tax credits issued by the Commissioner of Resources and Economic Development to all taxpayers claiming the credit shall not exceed \$825,000 for any calendar year. Amounts carried forward pursuant to RSA 162-N:7 will not be counted against this limit in any year in which they are applied. Notwithstanding RSA 162-N:6, the maximum credit which may be utilized by a taxpayer in any calendar year shall not exceed \$40,000. In the case in which the aggregate credits requested during the calendar year exceed \$825,000, each taxpayer shall receive a credit for the proportional share of the maximum aggregate credit amount.

RSA 162-N:6, II was also amended to calculate for a "calendar year" instead of a "fiscal year."

Senate Bill 483 (Chapter 286, Laws of 2010 – effective July 8, 2010 and applicable to any taxable period that began on or after January 1, 2004) – amends the New Hampshire Business Profits Tax, RSA Chapter 77-A, to create a special rule (RSA 77-A:4-b) for certain exchanges of like-kind property. The special rule allows a business organization engaged in an Internal Revenue Code §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes. The new law specifically recognizes New Hampshire's separate entity taxation and clarifies that the special rule shall not apply to other taxes or transactions subject to taxation under the New Hampshire Business Profits Tax.

House Bill 1607 (Chapter 324, Laws of 2010 – effective July 20, 2010) – amends the New Hampshire Business Profits Tax, RSA Chapter 77-A relative to the deduction for compensation for the personal services of a proprietor, partner or member. For taxable periods beginning on or after January 1, 2010, the amount of the compensation deduction under RSA 77-A:4, III is determined, as applicable to the tax structure of the state of New Hampshire, using the standards set forth in section 162(a)(1) of the United States Internal Revenue Code. For taxable periods beginning on or after January 1, 2011, in lieu of substantiating the reasonableness of the value of the personal services of proprietors, partners, or members, a business organization (or group of related business organizations) may elect as a "record-keeping safe-harbor" a deduction up to \$50,000 as total compensation for the tax year. Any such safe-harbor deduction claimed by the business organization (or group of related business organizations) shall not be subject to challenge by the Department provided, that upon request, the business organization (or group of related business organizations) shall be required to substantiate that the proprietor or at least one partner or member performed personal services for the business organization (or group of related business organizations).

The bill also created a legislative committee to study safe harbors and the taxation of investment organizations (Chp. 324:4, Laws of 2010) and report its findings and any recommendations for legislation no later than November 1, 2011; and annually thereafter.

Interest & Dividends Tax:

Special Session House Bill 1 (Chapters 1:50 – 54, Laws of 2010 – effective July 1, 2010) - repeals the changes to RSA Chapter 77, the Interest and Dividends Tax law (Chapter 144, Laws of 2009) that made distributions from limited liability companies, partnerships and associations with non-transferable shares subject to the Interest and Dividends Tax. The repeal is effective for taxable periods ending on or after December 31, 2010. Therefore, limited liability companies, partnerships or associations with non-transferable shares that receive income from interest and dividends during taxable periods ending on or after December 31, 2010 are required to report and pay Interest and Dividends Tax.

House Bill 1607 (Chapter 324:5, Laws of 2010 – effective January 1, 2011) – deletes a provision under RSA 77:11, II subjecting to taxation certain income accumulated in trust for the benefit of unborn or unascertained persons.

Meals & Rentals Tax:

House Bill 1220 (Chapter 48, Laws of 2010 – effective July 17, 2010) – amends RSA 78-A:4 and RSA 21-J:14, IV to make Meals and Rentals licenses, operator information displayed on Meals and Rentals licenses, and Meals and Rentals license dispositions, such as issuance, renewal, suspension, and revocation, public record.

House Bill 1445 (Chapter 6, Laws of 2010 – effective May 3, 2010) - eliminates the Meals and Rentals Tax on campsites under RSA 78-A:3, III which was enacted in 2009.

House Bill 1519 (Chapter 58, Laws of 2010 – effective May 18, 2010) and Senate Bill 342 (Chapter 187, Laws of 2010 – effective August 20, 2010) – repeals the requirement under RSA 78-A:8-b, I-a that all Meals and Rentals operators obtain a \$5,000 surety bond for operation in New Hampshire.

Tobacco Tax:

Special Session House Bill 1 (Chapter 1:45, Laws of 2010 – effective June 10, 2010) – increased the New Hampshire Tobacco Tax on tobacco products other than cigarettes (RSA 78:7-c), effective June 10, 2010. The tax rate for tobacco products other than cigarettes, except premium cigars, has increased from 48.59 percent to 65.03 percent of the wholesale sales price. The Tobacco Tax rate for each pack containing 20 or 25 cigarettes did not increase.

Gambling Tax:

Senate Bill 511 (Chapter 371, Laws of 2010 – effective July 23, 2010) - creates an exemption from the Gambling Tax (RSA 77:41) gambling winnings won prior to January 1, 1999 and distributed in annuity payments.

Utility Property Tax:

House Bill 1615 (Chapter 219, Laws of 2010 – effective August 27, 2010) – amends RSA 83-F:3 to require utility property to be appraised at market value for purposes of the Utility Property Tax. The Commissioner of the Department of Revenue Administration is required to determine the market value of utility property by utilizing generally accepted appraisal methods and techniques. The Commissioner is also required to hold a single annual public hearing prior to performing assessments for valuation of utility property with respect to regulated public utilities in order to receive public input on assessments. In addition, RSA 83-F:5 was amended to require a taxpayer acquiring utility property or assets to notify the Department, in writing, no later than 30 days subsequent to the sale or transfer of the utility's property or assets.

Railroad Tax:

House Bill 1581 (Chapter 60, Laws of 2010 – effective July 1, 2010) – amends RSA 82:2 to clarify that “market value” means the property’s full and true value as defined in RSA 75:1. The new law also amends RSA 82:7, entitled “Evidence of Value,” to require the Department to evaluate all information utilizing generally accepted appraisal methods and techniques to determine the market value of the property, real and personal, in this state, of such railroad company. In determining the market value when only a portion of the property and estate of any such company is located within the state, the Department shall consider its proportionate value to all the property and estate of such company. In the case of railroads operating on state-owned property, the trackage and real estate owned by the state shall not be used as evidence of value.

RSA 82:10 was amended to require each company to file a form on or before May 1 of each year detailing the company’s actual financial operating performance, including company income and all expenses, original cost, and depreciated value of all the company’s assets, since the prior April 1 of the preceding year. If the company is unable to file the form by May 1, the company must request a 30-day extension to file from the Department. The extension is valid only upon written confirmation from the Department and shall not exceed 30 days per request. No more than two extensions shall be granted in a given tax year.

Any company that fails to file a completed form on or before May 1, or by the date granted by an extension, shall pay a penalty of one percent of the property tax for which the person is liable. In no case, shall the penalty be less than \$250 or more than \$2,500 and this penalty shall be treated as incident to the tax and shall be in addition to any other penalty applicable under RSA 21-J:32 and RSA 21-J:33. Taxes and estimated taxes not paid when due shall be subject to appropriate penalties and interest under RSA 21-J:32 and RSA 21-J:33.

Under RSA 82:10, IV, no later than 30 days subsequent to a sale or transfer of a company’s property or assets, the company acquiring such property is required to notify the Department in writing. Notification to the Department of the sale or transfer must include the name and address of the company, the date of the transfer, and all the terms of transaction.

RSA 82:4-a, relative to determination of actual value, RSA 82:5, relative to finding actual value, RSA 82:8, relative to proportionate value, RSA 82:9, relative to facts material in determining, and RSA 82:15, relative to doomsage were repealed:

Medicaid Enhancement Tax:

Special Session House Bill 1 (Chapter 1:12, Laws of 2010 – effective July 1, 2010) - amends the due date for the Medicaid Enhancement Tax under RSA 84-A:3, II-a. The tax is now due no later than the 15th day of the 4th month of the taxable period.

Nursing Facility Assessment:

House Bill 1416 (Chapter 152, Laws of 2010 – effective August 13, 2010) – amends RSA 84-C:3, I to provide that no penalty or interest shall be imposed against a nursing facility for failure to pay the nursing facility quality assessment by the 15th day of the month following the assessment period if the payment is made by electronic funds transfer on or before the last day of the month in which the payment was originally due.

Municipal:

Senate Bill 128 (Chapter 329, Laws of 2010 – effective July 20, 2010) – reauthorized towns, village districts, or school districts to respond appropriately to the American Recovery and Reinvestment Act of 2009 and similar acts adopted by Congress.

House Bill 1138 (Chapter 85, Laws of 2010 – effective July 24, 2010) – amends RSA 261:153, VI (a) to remove the requirement that municipal transportation improvement funds be expended only by the legislative body of the municipality.

House Bill 1198 (Chapter 90, Laws of 2010 – effective July 24, 2010) - amends RSA 32:5 and RSA 40:13 to clarify the notice requirement for supplemental public hearings on budgets. One or more supplemental budget hearings may be held at any time before the first session of the annual meeting, subject to the 7-day notice requirement in RSA 32:5. If the first hearing or any supplemental hearing is recessed to a later date or time, additional notice shall not be required for a supplemental session if the date, time, and place of the supplemental session are made known at the original hearing.

House Bill 1448 (Chapter 262, Laws of 2010 – September 4, 2010) – RSA 41:31 was repealed and new sections RSA 41:31-a through :31-d were created to clarify that every municipality in the State of New Hampshire must conduct, at least annually, an audit of the accounts of any officer or agent handling funds of the municipality. Provided another law, regulation, or contract does not require a financial statement audit, every municipality (town/city/village district/school) has the ability to choose how to audit their financial accounts. A municipality may choose to have the audit conducted by a Certified Public Accountant (CPA), a locally elected auditor, or a locally elected board of auditors.

RSA 41:31-c, II provides that if there is no other requirement for a financial statement audit, municipalities with a population of less than 750 may petition the Department within 45 days of the end of the fiscal year to waive the audit requirement for that year. If the Department approves the waiver and the scope of services as proposed by the municipality, such services shall be completed by either the locally elected auditor, locally elected board of auditors, or CPA. If the Department does not approve the waiver, or the municipality provides no alternative procedures or scope of services, the Department shall determine the appropriate scope of services.

RSA 41:31-d requires a complete report of any audit or procedure conducted under RSA 41:31-c, upon completion, must be made available to the public in accordance with RSA 21-J:19. A complete copy of the audit, and any accompanying management letter, shall be submitted to the Department by the governing body within ten days of its acceptance by the governing body.

Chapter 262, Laws of 2010 also amended RSA 671:5 to remove a school district's ability to request an audit by the Municipal Services Division of the Department of Revenue Administration. Voters of the district may only direct the school board to request an audit by independent public accountants from outside the district.

RSA 197:25 was amended to state that if a district has not hired an auditor under RSA 21-J:19, the locally elected auditors shall carefully examine the accounts of the treasurer and school board at the close of each fiscal year by following the procedures in RSA 41:31-a through 41:31-d.

RSA 76:10, II was amended to require the tax collector to submit a copy of the signed warrant total page and an actual tax bill to the department of Revenue Administration after the property tax bills are issued.

RSA 41:8-b was amended to provide that upon written application of 25 or more registered voters or 2 percent of the registered voters in town, whichever is less, although in no event shall fewer than 10 registered voters be sufficient, presented to the selectmen or one of them not later than the fifth Tuesday before any annual meeting, the following question, as requested in the application, shall be submitted to the voters at the meeting: "Are you in favor of increasing the board of selectmen to 5 members?"

RSA 52:16, I was to provide that, whenever the district votes to raise money by taxation or otherwise for any of its purposes, the clerk is required to deliver a certified copy of the vote within 20 days to the selectmen of each town which contains any part of the district and to the Commissioner of the Department of Revenue Administration.

House Bill 1554 (Chapter 215, Laws of 2010 – effective August 27, 2010) – establishes RSA Chapter 53-F, which enables a town, city, or village district, after adoption by the legislative body, to establish an energy efficiency and clean energy district encompassing all or a portion of the municipality. After a hearing process, an energy audit, eligibility determinations, and notification of any mortgage holders, the municipality may finance qualifying improvements for individual property owners. The required agreement must contain many provisions, including a requirement for a post-installation energy audit, payment schedule, and recording at the registry of deeds.

Property Appraisal:

Senate Bill 128 (Chapter 329, Laws of 2010 – effective July 20, 2010) - allows cities and towns to modify certain requirements of the Community Revitalization Tax Relief Incentive program under RSA Chapter 79-E. The bill amended RSA 79-E:2, I to allow cities and towns to further limit the definition of “qualifying structure” according to the procedure in RSA 79-E:3 as meaning only a structure located within such districts that meet certain age, occupancy, condition, size or other similar criteria consistent with local economic conditions, community character and local planning and development goals. Under RSA 79-E:2, II cities and towns are also allowed to further limit the definition of “substantial rehabilitation” according to the procedure in RSA 79-E:3 as meaning rehabilitation which costs a percentage greater than 15% of pre-rehabilitation assessed valuation or an amount greater than \$75,000 based on local economic conditions, community character and local planning and development goals.

Senate Bill 349 (Chapter 40, Laws of 2010 – effective June 30, 2010) – amends RSA 75:1-a to clarify the procedures for appraisal of residential property subject to a housing covenant under the low-income housing tax credit program and repeals a contingent amended version of the statute. More specifically, a property that as of April 1 of the tax year, is under construction shall not be eligible to apply for assessment under RSA 75:1-a. Also, for properties with financial data for part of the prior calendar year, the assessor shall use the partial data and the projected operating budget for the first full year of operations as provided by the New Hampshire Housing Finance Authority to extrapolate a full year’s estimated operation financials. In addition, the new law directs the Commissioner of the Department of Revenue Administration to adopt rules concerning how capitalization rates shall be established, including a process for receiving public input prior to the establishment of the rates.

House Bill 1337 (Chapter 257, Laws of 2010 – effective July 6, 2010 (Decertification section effective July 1, 2011)) – amends RSA 21-J:14-b, II and RSA 21-J:14-d, III to reduce the requirement for holding public forums from three to one for the Assessing Standards Board and the Equalization Standards Board. The new law also amends the reference to the disciplinary sanction of “revocation” to “decertification” in a rulemaking provision for the Assessing Standards Board under RSA 21-J:14-g. Effective July 1, 2011, in addition to decertification under RSA 21-J:14-g, the Commissioner of the Department of Revenue Administration may suspend or take other disciplinary action against any person for failure to comply with the rules of the Assessing Standards Board adopted under RSA 21-J:14-f, II. Any person aggrieved by a decertification, suspension, or other disciplinary action of the Commissioner may appeal from such decision by application to the Board of Tax and Land Appeals or by petition to the Superior Court in the county in which such person resides or maintains his or her business within 30 days after receiving written notice of the Commissioner’s decision.

House Bill 1427 (Chapter 153, Laws of 2010 – effective June 14, 2010) – amends RSA 76:15-aa, I to allow towns converting to the quarterly billing of property taxes to make the first bill due on a date other than April 1.

House Bill 1571 (Chapter 217:1, Laws of 2010 – effective April 1, 2011) - amends RSA 74:7-a to provide that if property is transferred during the tax year to a different owner and the inventory blank required under RSA 74:7 was mailed or delivered to the previous owner, the penalty of the loss of appeal rights shall not apply to the subsequent owner.

House Bill 1609 (Chapter 237, Laws of 2010 – effective April 1, 2010) – amends RSA 79-A:2, XIII to require the Current Use Board to develop only one category for all unproductive land, setting its current use value not to exceed that of the lowest current use value established by the Board for any other category. RSA 79-A:2 was amended to clarify that the Land Use Change Tax under RSA 79-A:7 is not a property tax but is a change of use tax. The property tax exemptions under RSA 72:32 will not apply to the Land Use Change Tax and no person or entity shall be exempt from payment of the Land Use Change Tax.

RSA 79-A:7, II (c) was also amended to allow local assessing officials 18 months to discover that the Land Use Change Tax is due and payable and to mail the tax bill if they receive no written notice.

A new paragraph was added under RSA 79-A:7, Land Use Change Tax; Condominium Development Areas, stating that when a road is constructed or utilities installed pursuant to a condominium development plan, only the development area shall be removed from current use along with the percentage interest in the open space land assigned to the unit or units within that development area.

RSA Chapter 21-J Penalty Provisions:

House Bill 1416 (Chapter 152, Laws of 2010 – effective August 13, 2010) – amends RSA 21-J:33 to create a penalty for the failure to pay by electronic means. If a taxpayer fails to comply with the electronic payment requirement under RSA 21-J:3, XXI, a penalty of 5% of the amount of tax due (penalty not to exceed \$5,000) shall be added to the tax due. This penalty is in addition to any other applicable penalty and does not apply if the failure was due to reasonable cause and not willful neglect of the taxpayer.

IX REVENUE AND STATISTICS

RECEIPTS AND EXPENDITURES AS OF JUNE 30, 2010			
RECEIPTS	FY 09	FY 10	% of Change
Tax Collections	1,181,848,900	1,208,798,553	2.28%
TOTAL	1,181,848,900	1,208,798,553	2.28%
EXPENDITURES			
EXPENDITURES	FY 09	FY 10	% of Change
CLASSIFIED	6,982,512	7,163,277	2.59%
UNCLASSIFIED	1,580,880	1,624,355	2.75%
BENEFITS	3,978,307	4,546,017	14.27%
SUBTOTAL	12,541,699	13,333,649	6.31%
Current Expense	3,733,515	3,295,138	(11.74%)
Equipment	448,560	0	(100.00%)
SUBTOTAL	4,182,075	3,295,138	(21.21%)
In-State	94,570	68,497	(27.57%)
Out-of-State	114,425	127,670	11.57%
Miscellaneous	6,602	0	(100.00%)
SUBTOTAL	215,597	196,167	(9.01%)
TOTAL	16,939,371	16,824,954	(0.68%)
DISBURSEMENT/TOWNS			
DISBURSEMENT/TOWNS	FY 09	FY 10	% of Change
Flood Control	912,884	811,515	(11.10%)
Forest Land	176,387	152,101	(13.77%)
Recreational	0	0	(100.00%)
TOTAL	1,089,271	963,617	(11.54%)

- Due to the new ERP system, some miscellaneous expenses had to be reclassified as a new chart of accounts was implemented.
- Source Data – Cash Basis from fiscal year end reconciliation

REVENUE BREAKDOWN BY SOURCE

	FY 09	FY10	Change
Business Profits Tax	305,497,834	290,777,382	(14,720,452)
Business Enterprise Tax	174,855,792	168,004,685	(6,851,107)
Meals & Rental Tax	210,069,413	229,325,552	19,256,139
Tobacco Tax	193,893,330	239,904,386	46,011,056
Interest & Dividends Tax	97,372,040	83,007,576	(14,364,464)
Estate & Legacy Tax	61,887	23,970	(37,917)
Communications Svs Tax	80,932,268	78,367,621	(2,564,647)
Real Estate Transfer Tax	83,477,646	83,036,064	(441,582)
Utility Property Tax	28,942,542	29,923,585	981,043
Electricity Consumption Tax	6,073,712	5,957,300	(116,412)
Gambling Tax	0	821,049	821,049
Other	672,438	470,432	(202,006)
TOTAL	1,181,848,902	1,209,619,602	27,770,700

No excess state education property tax due to law change on RSA 198:41 effective 1/06

OF THE REVENUES COLLECTED IN THE TABLE ABOVE, THE FOLLOWING TRANSFERS WERE MADE TO THE EDUCATION TRUST FUND RESULTING IN THE GENERAL FUND AMOUNTS LISTED BELOW.

	FY 09	FY 10	Change
Business Profits Tax	54,199,893	51,242,018	(2,957,875)
Business Enterprise Tax	124,100,375	117,327,790	(6,772,585)
Meals & Rentals Tax	6,213,988	4,506,992	(1,706,996)
Real Estate Transfer Tax	28,568,627	28,630,789	62,163
Tobacco Tax	131,916,945	114,415,401	(17,501,544)
Utility Property Tax	<u>28,942,542</u>	<u>29,923,585</u>	<u>981,043</u>
EDUCATION TRUST FUND	<u>373,942,370</u>	<u>346,046,575</u>	<u>(27,895,795)</u>
NET GENERAL FUND	807,906,532	862,751,978	54,845,446

- Source Data – Cash Basis from fiscal year end reconciliation

NET INCOME ON A CASH BASIS FOR 2003 – 2006

TYPE OF REVENUE	Fiscal Year Ending 6/30/03	Fiscal Year Ending 6/30/04	Fiscal Year Ending 6/30/05	Fiscal Year Ending 6/30/06
BPT	178,180,669	171,568,053	209,747,332	341,351,280
BET	215,200,349	236,627,334	236,162,258	212,115,406
M & R Tax	175,114,686	184,259,685	192,196,642	204,907,639
Tobacco Tax	93,267,036	100,040,497	99,307,075	145,022,895
I & D Tax	56,417,343	53,769,043	66,929,900	80,256,331
Estate & Legacy Tax	68,193,847	35,050,805	11,909,724	3,925,281
CST Tax	63,452,424	65,595,263	69,557,473	70,330,594
Real Estate Transfer Tax	117,003,621	137,018,703	160,430,527	157,941,376
Utilities Property Tax	18,833,596	20,159,763	20,087,776	20,789,572
Excess Education Property Tax	32,666,031	29,843,911	20,934,231	n/a
Electric Consumption Tax	6,024,844	6,217,227	6,229,864	6,344,187
Other Revenue	815,634	923,468	871,900	360,933
TOTAL	1,025,170,080	1,041,073,752	1,094,364,702	1,243,345,494

NET INCOME ON A CASH BASIS FOR 2007 – 2010

TYPE OF REVENUE	Fiscal Year Ending 6/30/07	Fiscal Year Ending 6/30/08	Fiscal Year Ending 6/30/09	Fiscal Year Ending 6/30/10
BPT	332,902,093	373,427,632	305,497,834	290,777,382
BET	252,499,583	222,225,230	174,855,792	168,004,685
M & R Tax	207,287,472	214,258,477	210,069,413	229,325,552
Tobacco Tax	139,510,631	165,821,083	193,893,330	239,904,386
I & D Tax	106,017,526	115,928,152	97,372,040	83,007,576
Estate & Legacy Tax	445,818	111,396	61,887	23,970
CST Tax	73,369,315	79,509,885	80,932,268	78,367,621
Real Estate Transfer Tax	140,630,984	117,153,685	83,477,646	83,036,064
Utilities Property Tax	21,801,715	24,209,319	28,942,542	29,923,585
Excess Education Property Tax	n/a	n/a	n/a	n/a
Electric Consumption Tax	6,258,150	6,285,323	6,073,712	5,957,300
Gambling Tax	n/a	n/a	n/a	821,049
Other Revenue	288,579	515,220	672,438	470,432
TOTAL	1,281,011,866	1,319,445,402	1,181,848,902	1,209,619,602

- Source Data – Cash Basis from fiscal year end reconciliation

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

Personnel Expenditure FY 2010	Revenue Collected FY 2010	Estimated Cost of Collection FY 2010
\$13,333,649	\$1,208,798,553	1.10%

PERSONNEL DATA	CURRENT # OF EMPLOYEES AS OF JUNE 30, 2010
Unclassified Employees	25
Classified Employees	193
Full Time Temporary Employees	0
Temporary Employees	0
Total Number of Employees	218

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2010	
Equipment	\$2,757,062
Motor Vehicles	\$22,573
Physical Plant	\$0
Farm	\$0
Highways	\$0
Total Property Value	\$2,779,635

REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93 FOR PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010	
Beginning Fund Balance 7/1/09	\$7,657.04
Expenditure	\$0.00
Revenues	\$0.00
Ending Fund Balance 6/30/10	\$8,307.04

REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010	
Beginning Fund Balance 7/1/09	\$1,695.32
Expenditure	\$1,658.00
Revenues	\$2,693.80
Ending Fund Balance 6/30/10	\$2,731.12

- Source Data – Cash Basis from fiscal year end reconciliation

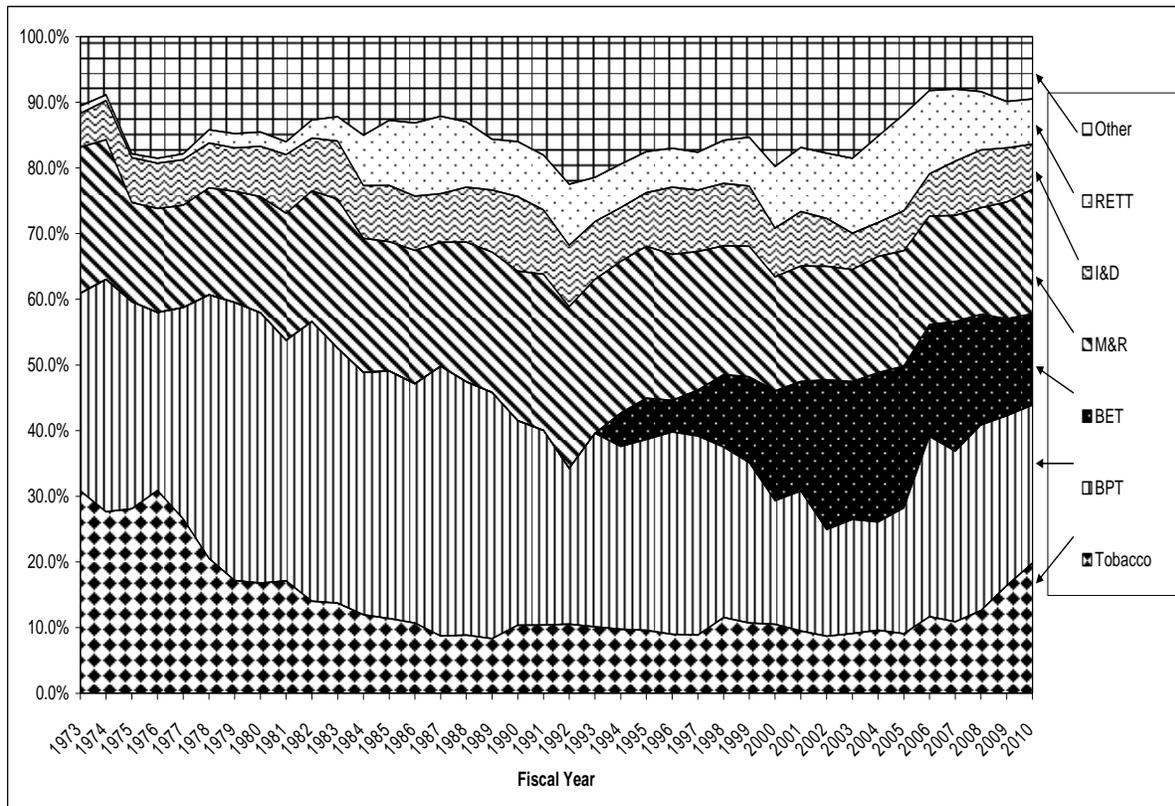
SUMMARY OF EXPENDITURES

	FY06	FY07	ACTUAL FY08	FY09	FY10
Classified	5,580,882	6,052,899	6,637,589	6,982,512	7,163,277
Unclassified	1,326,277	1,515,825	1,536,758	1,580,880	1,624,355
Benefits	3,492,124	3,728,587	3,777,189	3,978,307	4,546,017
Other	20,867	-	-	-	-
Subtotal	<u>10,420,150</u>	<u>11,597,311</u>	<u>11,951,536</u>	<u>12,541,699</u>	<u>13,333,649</u>
Current Expense	2,582,160	2,649,319	2,658,295	3,733,515	3,295,138
Equipment	50,992	551,022	161,378	448,560	-
Subtotal	<u>2,633,152</u>	<u>2,700,341</u>	<u>2,819,673</u>	<u>4,182,075</u>	<u>3,295,138</u>
In-State	72,123	525,504	87,053	94,570	68,497
Out-of-State	127,516	122,504	153,980	114,425	127,670
Miscellaneous	239,755	269,544	274,655	6,602	-
Subtotal	<u>439,394</u>	<u>444,553</u>	<u>515,688</u>	<u>215,597</u>	<u>196,167</u>
TOTAL	13,492,696	14,442,204	15,286,897	16,939,371	16,824,954

Source: Cash basis from fiscal year end reconciliation as presented in Annual Reports

X SUPPORTING DETAILS

History of tax types as a percent of total tax received



1975 - Tobacco tax changed from 42% to a flat rate of \$0.12 per package

1977 - BPT rate increased from 7.0% to 8.0%

I&D rate increased from 4.25% to 5.0%

M&R rate increased from 5% to 6%

RETT rate increased from .15% to .25% to buyer only

1981 - M&R rate increased from 6% to 7%

RETT modified to .25% to both buyer and seller

1983 - RETT increased from .25% to .5% to both buyer and seller

Tobacco tax increased to \$0.17 per package

1985 - RETT decreased from .5% to .375% to both buyer and seller

1986 - Tobacco modified to \$0.17 per package of 20 and \$0.21 per package of 25

1987 - RETT decreased from .375% to .35% to both buyer and seller

1989 - RETT increased from .35% to .475% to both buyer and seller

Tobacco tax increased to \$0.21 per package of 20 and \$0.26^{1/2} per package of 25

1990 - M&R rate increased from 7% to 8%

RETT increased from .475% to .525% to both buyer and seller

Tobacco tax increased to \$0.25 per package of 20 and \$0.31^{1/4} per package of 25

1993 - BET introduced at a rate of .0025%

1994 - BPT rate of 7.5% for FY94

RETT decreased from .525% to .5% to both buyer and seller

1995 - BPT rate of 7.0% for FY95

1997 - Tobacco tax increase to \$0.37 per package of 20

1999 - BPT rate increased from 7.0% to 8.0%

BET rate increased from .25% to .5%

RETT increased from .5% to .75% to both buyer and seller

Tobacco tax increase to \$0.52 per package of 20

2001 - BPT rate increase from 8.0% to 8.5%

BET rate increased from .5% to .75%

2003 - Tobacco tax of \$0.52 per pack with 19% tax on tobacco other than cigarettes

2005 - Tobacco tax increase to \$0.80 per pack

2007 - Tobacco tax increase to \$1.08

2009 - M&R rate increased from 8% to 9%

Tobacco tax increase to \$1.78

Tobacco tax increase from 19% to 48.59% of wholesale price

2010 - Tobacco tax rate increase from 48.59% to 65.03% of wholesale price

Annual Reports - Historical Data

FYE	Tobacco	Change	BPT	Change	BET	Change	M&R	Change	I&D	Change
1973	\$24,946,507		\$24,397,020				\$17,987,701		\$4,169,840	
1974	\$23,504,946	-5.7786%	\$30,072,497	23.2630%			\$18,090,062	0.5691%	\$5,036,721	20.7893%
1975	\$23,876,124	1.5791%	\$26,843,979	-10.7358%			\$12,813,408	-29.1688%	\$5,794,286	15.0408%
1976	\$27,526,968	15.2908%	\$24,169,700	-9.9623%			\$14,098,938	10.0327%	\$6,151,735	6.1690%
1977	\$26,838,701	-2.5003%	\$32,556,760	34.7007%			\$15,749,858	11.7095%	\$7,004,073	13.8552%
1978	\$26,807,244	-0.1172%	\$52,453,232	61.1132%			\$21,248,439	34.9119%	\$8,934,421	27.5604%
1979	\$25,948,944	-3.2017%	\$64,017,845	22.0475%			\$25,542,747	20.2100%	\$10,028,131	12.2415%
1980	\$25,611,731	-1.2995%	\$62,786,373	-1.9236%			\$27,048,739	5.8960%	\$11,637,871	16.0522%
1981	\$26,753,946	4.4597%	\$57,339,717	-8.6749%			\$30,231,760	11.7677%	\$14,021,728	20.4836%
1982	\$26,249,960	-1.8838%	\$79,737,252	39.0611%			\$37,246,943	23.2047%	\$15,070,913	7.4826%
1983	\$25,992,045	-0.9825%	\$73,625,927	-7.6643%			\$43,119,834	15.7674%	\$16,762,818	11.2263%
1984	\$33,610,893	29.3122%	\$103,791,353	40.9712%			\$57,409,639	33.1397%	\$22,509,584	34.2828%
1985	\$32,755,456	-2.5451%	\$108,522,266	4.5581%			\$56,644,696	-1.3324%	\$24,688,791	9.6812%
1986	\$32,389,000	-1.1188%	\$110,497,000	1.8197%			\$61,672,000	8.8752%	\$24,973,000	1.1512%
1987	\$31,788,225	-1.8549%	\$150,293,655	36.0161%			\$68,938,740	11.7829%	\$27,010,105	8.1572%
1988	\$31,816,530	0.0890%	\$138,398,145	-7.9148%			\$76,324,821	10.7140%	\$29,994,574	11.0495%
1989	\$31,758,544	-0.1823%	\$143,170,703	3.4484%			\$81,654,391	6.9827%	\$36,165,831	20.5746%
1990	\$37,574,259	18.3123%	\$113,170,448	-20.9542%			\$82,690,546	1.2690%	\$41,185,227	13.8788%
1991	\$39,182,468	4.2801%	\$111,889,162	-1.1322%			\$89,806,369	8.6054%	\$36,874,798	-10.4660%
1992	\$39,409,121	0.5785%	\$88,642,475	-20.7765%			\$92,055,899	2.5049%	\$34,985,058	-5.1247%
1993	\$40,991,088	4.0142%	\$119,454,080	34.7594%			\$95,064,348	3.2681%	\$35,662,683	1.9369%
1994	\$42,859,252	4.5575%	\$122,050,343	2.1734%	\$22,352,806		\$101,263,635	6.5211%	\$35,980,018	0.8898%
1995	\$44,489,670	3.8041%	\$134,898,329	10.5268%	\$29,055,510	29.9860%	\$107,328,262	5.9889%	\$37,958,245	5.4981%
1996	\$45,420,240	2.0917%	\$155,814,223	15.5049%	\$24,300,099	-16.3666%	\$112,454,174	4.7759%	\$51,658,363	36.0926%
1997	\$49,837,126	9.7245%	\$170,760,077	9.5921%	\$39,136,516	61.0550%	\$118,721,973	5.5736%	\$52,698,495	2.0135%
1998	\$75,244,227	50.9803%	\$168,636,550	-1.2436%	\$71,693,395	83.1880%	\$127,720,467	7.5795%	\$61,833,319	17.3341%
1999	\$73,327,818	-2.5469%	\$167,632,300	-0.5955%	\$89,635,308	25.0259%	\$136,499,008	6.8732%	\$62,911,196	1.7432%
2000	\$92,570,165	26.2415%	\$166,180,915	-0.8658%	\$147,557,955	64.6203%	\$153,311,197	12.3167%	\$65,203,307	3.6434%
2001	\$87,959,255	-4.9810%	\$197,642,774	18.9323%	\$154,828,834	4.9275%	\$163,049,648	6.3521%	\$76,842,273	17.8503%
2002	\$84,976,512	-3.3911%	\$159,237,248	-19.4318%	\$223,636,411	44.4411%	\$169,703,721	4.0810%	\$71,470,243	-6.9910%
2003	\$93,267,036	9.7563%	\$178,180,669	11.8964%	\$215,200,349	-3.7722%	\$175,114,686	3.1885%	\$56,417,343	-21.0618%
2004	\$100,040,497	7.2624%	\$171,568,053	-3.7112%	\$236,627,334	9.9568%	\$184,259,685	5.2223%	\$53,769,043	-4.6941%
2005	\$99,307,075	-0.7331%	\$209,747,332	22.2531%	\$236,162,258	-0.1965%	\$192,196,642	4.3075%	\$66,929,900	24.4766%
2006	\$145,022,895	46.0348%	\$341,351,280	62.7440%	\$212,115,406	-10.1823%	\$204,907,639	6.6135%	\$80,256,331	19.9110%
2007	\$139,510,631	-3.8010%	\$332,902,093	-2.4752%	\$252,499,583	19.0388%	\$207,287,472	1.1614%	\$106,017,526	32.0986%
2008	\$165,821,083	18.8591%	\$373,427,632	12.1734%	\$222,225,230	-11.9899%	\$214,258,477	3.3630%	\$115,928,152	9.3481%
2009	\$193,893,330	16.9292%	\$305,497,834	-18.1909%	\$174,855,792	-21.3160%	\$210,069,413	-1.9551%	\$97,372,040	-16.0066%
2010	\$239,904,386	23.7301%	\$290,777,382	-4.8185%	\$168,004,685	-3.9181%	\$229,325,552	9.1666%	\$83,007,576	-14.7521%

Net Income, Cash Basis

Annual Reports - Historical Data			Savings			Excess				
FYE	Inherit	Change	Bank	Change	RETT	Change	CST	Change	SWPT	Change
1973	\$7,055,524		\$1,135,571		\$942,662					
1974	\$5,785,708	-17.9975%	\$1,384,613	21.9310%	\$745,290	-20.9377%				
1975	\$5,882,019	1.6646%	\$1,567,169	13.1846%	\$518,338	-30.4515%				
1976	\$5,936,160	0.9204%	\$1,767,424	12.7781%	\$662,408	27.7946%				
1977	\$7,339,690	23.6437%	\$1,807,024	2.2405%	\$912,850	37.8078%				
1978	\$6,980,010	-4.9005%	\$2,379,777	31.6959%	\$2,623,754	187.4244%				
1979	\$7,527,734	7.8470%	\$2,736,404	14.9857%	\$3,303,553	25.9094%				
1980	\$8,255,749	9.6711%	\$3,385,555	23.7228%	\$3,308,599	0.1527%				
1981	\$10,371,777	25.6310%	\$4,511,889	33.2688%	\$3,031,327	-8.3803%				
1982	\$9,476,041	-8.6363%	\$5,721,991	26.8203%	\$5,164,164	70.3598%				
1983	\$10,582,542	11.6768%	\$6,113,838	6.8481%	\$7,021,612	35.9680%				
1984	\$11,894,496	12.3973%	\$7,927,929	29.6719%	\$21,604,174	207.6811%				
1985	\$12,002,575	0.9086%	\$7,522,175	-5.1180%	\$28,615,918	32.4555%				
1986	\$14,121,000	17.6498%	\$8,262,000	9.8353%	\$33,810,000	18.1510%				
1987	\$20,824,464	47.4716%	\$8,441,202	2.1690%	\$43,147,975	27.6190%				
1988	\$20,397,785	-2.0489%	\$8,781,831	4.0353%	\$35,710,318	-17.2376%				
1989	\$30,428,049	49.1733%	\$10,778,486	22.7362%	\$29,507,058	-17.3711%				
1990	\$25,093,842	-17.5306%	\$13,105,393	21.5884%	\$30,422,231	3.1015%				
1991	\$22,882,849	-8.8109%	\$11,858,000	-9.5182%	\$31,531,363	3.6458%	\$22,205,619			
1992	\$25,524,248	11.5431%	\$7,446,537	-37.2024%	\$34,758,217	10.2338%	\$26,681,057	20.1545%		
1993	\$32,006,083	25.3948%	\$3,039,648	-59.1804%	\$27,276,954	-21.5237%	\$29,621,244	11.0198%		
1994	\$33,219,462	3.7911%	\$0		\$28,985,629	6.2642%	\$30,430,075	2.7306%		
1995	\$30,266,348	-8.8897%	\$0		\$28,992,391	0.0233%	\$32,900,476	8.1183%		
1996	\$31,707,415	4.7613%	\$0		\$30,077,586	3.7430%	\$35,266,871	7.1926%		
1997	\$41,234,484	30.0468%	\$0		\$32,423,790	7.8005%	\$38,263,312	8.4965%		
1998	\$42,774,343	3.7344%	\$0		\$42,587,934	31.3478%	\$40,219,738	5.1131%		
1999	\$47,482,309	11.0065%	\$0		\$51,066,185	19.9076%	\$45,824,952	13.9365%		
2000	\$60,635,156	27.7005%	\$0		\$82,864,095	62.2680%	\$47,416,610	3.4733%	\$24,149,942	
2001	\$57,064,323	-5.8890%	\$0		\$90,350,287	9.0343%	\$49,256,789	3.8809%	\$24,528,663	1.5682%
2002	\$57,088,030	0.0415%	\$0		\$97,371,970	7.7716%	\$62,508,517	26.9034%	\$28,963,331	18.0795%
2003	\$68,193,847	19.4538%	\$0		\$117,003,621	20.1615%	\$63,452,424	1.5100%	\$32,666,031	12.7841%
2004	\$35,050,805	-48.6012%	\$0		\$137,018,703	17.1064%	\$65,595,263	3.3771%	\$29,843,911	-8.6393%
2005	\$11,909,724	-66.0215%	\$0		\$160,430,527	17.0866%	\$69,557,473	6.0404%	\$20,934,231	-29.8543%
2006	\$3,925,281	-67.0414%	\$0		\$157,941,376	-1.5515%	\$70,330,594	1.1115%	\$0	
2007	\$445,818	-88.6424%	\$0		\$140,630,984	-10.9600%	\$73,369,315	4.3206%	\$0	
2008	\$111,396	-75.0131%	\$0		\$117,153,685	-16.6943%	\$79,509,885	8.3694%	\$0	
2009	\$61,887	-44.4441%	\$0		\$83,477,646	-28.7452%	\$80,932,268	1.7889%	\$0	
2010	\$23,970	-61.2681%	\$0		\$83,036,064	-0.5290%	\$78,367,621	-3.1689%	\$0	

Net Income, Cash Basis

Annual Reports - Historical Data

FYE	Utilities		UT Franchise		Utility Prop		ECT	Nuclear	
	Value	Change	Value	Change	Value	Change		Value	Change
1973									
1974									
1975									
1976									
1977									
1978									
1979									
1980									
1981									
1982									
1983									
1984									
1985									
1986									
1987									
1988									
1989									
1990									
1991	\$10,114,175								
1992	\$570,282	-94.3616%						\$22,427,642	
1993	\$1,210,680	112.2950%						\$19,866,528	-11.4195%
1994	\$12,600,384	940.7692%						\$7,361,478	-62.9453%
1995	\$9,415,182	-25.2786%						\$7,658,332	4.0325%
1996	\$9,995,600	6.1647%						\$7,492,746	-2.1622%
1997	\$10,061,920	0.6635%						\$7,499,999	0.0968%
1998	\$10,238,216	1.7521%						\$7,492,475	-0.1003%
1999	\$10,394,085	1.5224%						\$7,526	-99.8996%
2000	\$0		\$9,974,424		\$31,167,539			\$0	
2001	\$0		\$8,731,743	-12.4587%	\$15,625,403	-49.8664%		\$0	
2002	\$0		\$298,743	-96.5787%	\$18,192,984	16.4321%	\$5,735,676	\$0	
2003	\$0		\$0		\$18,833,596	3.5212%	\$6,024,844	5.0416%	\$0
2004	\$0		\$0		\$20,159,763	7.0415%	\$6,217,227	3.1932%	\$0
2005	\$0		\$0		\$20,087,776	-0.3571%	\$6,229,864	0.2033%	\$0
2006	\$0		\$0		\$20,789,572	3.4936%	\$6,344,187	1.8351%	\$0
2007	\$0		\$0		\$21,801,715	4.8685%	\$6,258,150	-1.3562%	\$0
2008	\$0		\$0		\$24,209,319	11.0432%	\$6,285,323	0.4342%	\$0
2009	\$0		\$0		\$28,942,542	19.5512%	\$6,073,712	-3.3667%	\$0
2010	\$0		\$0		\$29,923,585	3.3896%	\$5,957,300	-1.9167%	\$0

Net Income, Cash Basis

Annual Reports - Historical Data

FYE	Tel & RR	Change	Misc Taxes	Change	Total Taxes	Change	% Change	FYE
1973			\$333,678		\$80,974,422			1973
1974			\$359,720	7.8045%	\$84,979,557	\$4,005,135	4.9462%	1974
1975			\$7,710,438	2043.4555%	\$85,005,761	\$26,204	0.0308%	1975
1976			\$8,815,505	14.3321%	\$89,128,838	\$4,123,077	4.8504%	1976
1977			\$8,872,647	0.6482%	\$101,081,603	\$11,952,765	13.4107%	1977
1978			\$9,138,967	3.0016%	\$130,565,844	\$29,484,241	29.1688%	1978
1979			\$12,042,285	31.7686%	\$151,147,613	\$20,581,769	15.7635%	1979
1980			\$10,538,922	-12.4840%	\$152,573,529	\$1,425,916	0.9434%	1980
1981			\$10,156,720	-3.6266%	\$156,418,864	\$3,845,335	2.5203%	1981
1982			\$8,533,012	-15.9865%	\$187,200,276	\$30,781,412	19.6788%	1982
1983			\$6,433,211	-24.6080%	\$189,651,857	\$2,451,581	1.3096%	1983
1984	\$16,156,450		\$6,233,320	-3.1072%	\$281,137,838	\$91,485,981	48.2389%	1984
1985	\$10,164,509	-37.0870%	\$6,914,946	10.9352%	\$287,831,332	\$6,693,494	2.3809%	1985
1986	\$10,205,000	0.3984%	\$7,262,188	5.0216%	\$303,191,188	\$15,359,856	5.3364%	1986
1987	\$8,385,644	-17.8281%	\$6,697,750	-7.7723%	\$365,527,760	\$62,336,572	20.5602%	1987
1988	\$9,760,201	16.3918%	\$7,605,989	13.5604%	\$358,790,194	-\$6,737,566	-1.8432%	1988
1989	\$9,628,285	-1.3516%	\$8,809,300	15.8206%	\$381,900,647	\$23,110,453	6.4412%	1989
1990	\$11,336,253	17.7391%	\$8,482,072	-3.7146%	\$363,060,271	-\$18,840,376	-4.9333%	1990
1991	\$347,973	-96.9304%	\$637,500	-92.4841%	\$377,330,276	\$14,270,005	3.9305%	1991
1992	\$533,829	53.4110%	\$803,428	26.0279%	\$373,837,793	-\$3,492,483	-0.9256%	1992
1993	\$345,282	-35.3197%	\$791,530	-1.4809%	\$405,330,148	\$31,492,355	8.4241%	1993
1994	\$675,731	95.7041%	\$877,211	10.8247%	\$438,656,024	\$33,325,876	8.2219%	1994
1995	\$0		\$878,303	0.1245%	\$463,841,048	\$25,185,024	5.7414%	1995
1996	\$0		\$1,424,895	62.2327%	\$505,612,212	\$41,771,164	9.0055%	1996
1997	\$0		\$1,995,890	40.0728%	\$562,633,582	\$57,021,370	11.2777%	1997
1998	\$0		\$1,918,204	-3.8923%	\$650,358,868	\$87,725,286	15.5919%	1998
1999	\$0		\$1,277,630	-33.3945%	\$686,058,317	\$35,699,449	5.4892%	1999
2000	\$0		\$1,027,627	-19.5677%	\$882,058,932	\$196,000,615	28.5691%	2000
2001	\$0		\$1,210,757	17.8207%	\$927,090,749	\$45,031,817	5.1053%	2001
2002	\$0		\$1,226,191	1.2747%	\$980,409,577	\$53,318,828	5.7512%	2002
2003	\$0		\$815,634	-33.4823%	\$1,025,170,080	\$44,760,503	4.5655%	2003
2004	\$0		\$923,468	13.2209%	\$1,041,073,752	\$15,903,672	1.5513%	2004
2005	\$0		\$871,900	-5.5842%	\$1,094,364,702	\$53,290,950	5.1188%	2005
2006	\$0		\$360,933	-58.6039%	\$1,243,345,494	\$148,980,792	13.6135%	2006
2007	\$0		\$288,579	-20.0464%	\$1,281,011,866	\$37,666,372	3.0294%	2007
2008	\$0		\$515,220	78.5369%	\$1,319,445,402	\$38,433,536	3.0002%	2008
2009	\$0		\$672,438	30.5147%	\$1,181,848,901	-\$137,596,501	-10.4284%	2009
2010	\$0		\$470,432	-30.0408%	\$1,208,798,552	\$26,949,651	2.2803%	2010

Net Income, Cash Basis

Monthly Business Tax Analysis

BET and BPT

Control Amount of Payment Batches - Cash Basis

	<u>2006 Returns</u>	<u>2007 Returns</u>	<u>% increase</u>	<u>2008 Returns</u>	<u>% increase</u>	<u>2009 Returns</u>	<u>% increase</u>	<u>2010 Returns</u>	<u>% increase</u>
July	1,537,836	1,305,595	-15%	2,481,128	90%	2,442,542	-2%	1,612,494	-34%
August	1,933,294	2,292,020	19%	3,258,693	42%	3,398,504	4%	1,294,187	-62%
September	3,570,008	3,897,040	9%	5,524,775	42%	5,262,101	-5%	6,736,791	28%
October	9,497,042	11,364,890	20%	24,601,627	116%	10,323,728	-58%	8,005,382	-22%
November	2,333,707	2,941,691	26%	1,876,402	-36%	1,891,936	1%	2,587,646	37%
December	3,757,165	4,026,017	7%	2,616,751	-35%	2,877,439	10%	1,502,829	-48%
January	1,724,699	2,052,502	19%	1,816,006	-12%	3,267,382	80%	1,195,203	-63%
February	3,054,603	3,137,997	3%	3,138,444	0%	2,061,645	-34%	1,897,101	-8%
March	16,823,297	19,013,989	13%	16,257,976	-14%	13,864,702	-15%	13,525,604	-2%
April	19,245,246	30,189,708	57%	20,238,148	-33%	18,655,148	-8%	11,976,806	-36%
May	2,151,476	4,797,228	123%	3,495,992	-27%	1,437,468	-59%	1,346,401	-6%
June	1,742,779	2,522,506	45%	1,897,245	-25%	2,283,086	20%	1,370,224	-40%
Total	\$67,371,152	\$87,541,183	30%	\$87,203,187	0%	\$67,765,682	-22%	\$53,050,669	-22%

	<u>2006 Est. Payments</u>	<u>2007 Est. Payments</u>	<u>% increase</u>	<u>2008 Est. Payments</u>	<u>% increase</u>	<u>2009 Est. Payments</u>	<u>% increase</u>	<u>2010 Est. Payments</u>	<u>% increase</u>
July	11,585,198	12,300,505	6%	11,988,558	-3%	12,382,147	3%	11,162,844	-10%
August	4,744,951	6,339,448	34%	6,779,914	7%	5,331,185	-21%	5,744,370	8%
September	81,160,385	89,432,510	10%	84,929,294	-5%	74,390,077	-12%	66,303,341	-11%
October	26,158,673	15,596,056	-40%	26,567,358	70%	13,469,531	-49%	14,202,249	5%
November	7,275,406	8,008,827	10%	5,876,500	-27%	4,156,418	-29%	7,529,856	74%
December	81,761,368	88,771,803	9%	87,187,881	-2%	77,322,308	-11%	70,588,783	-9%
January	18,068,161	14,904,345	-18%	24,031,937	61%	12,213,208	-49%	19,362,571	59%
February	6,508,912	4,599,774	-29%	6,527,712	42%	5,121,780	-22%	7,155,328	40%
March	14,744,984	21,840,391	48%	18,737,798	-14%	17,100,614	-9%	18,193,810	6%
April	45,676,518	42,150,879	-8%	46,005,522	9%	45,644,649	-1%	38,655,064	-15%
May	12,847,244	13,347,912	4%	9,672,631	-28%	8,243,013	-15%	7,983,889	-3%
June	68,567,862	73,613,366	7%	75,765,811	3%	68,954,059	-9%	79,692,497	16%
Total	\$379,099,662	\$390,905,816	3%	\$404,070,916	3%	\$344,328,990	-15%	\$346,284,601	1%

	<u>2006 Ext. Payments</u>	<u>2007 Ext. Payments</u>	<u>% increase</u>	<u>2008 Ext. Payments</u>	<u>% increase</u>	<u>2009 Ext. Payments</u>	<u>% increase</u>	<u>2010 Ext. Payments</u>	<u>% increase</u>
July	769,677	1,312,697	71%	703,532	-46%	975,359	39%	725,404	-26%
August	1,714,260	1,688,502	-2%	1,975,157	17%	2,699,557	37%	1,697,856	-37%
September	2,868,977	5,102,858	78%	2,541,840	-50%	3,152,706	24%	2,505,338	-21%
October	886,854	1,287,743	45%	1,204,703	-6%	3,348,704	178%	3,525,245	5%
November	1,088,278	2,173,995	100%	1,844,524	-15%	2,120,911	15%	666,102	-69%
December	2,778,395	2,292,815	-17%	7,640,263	233%	3,677,301	-52%	2,201,613	-40%
January	1,477,194	1,574,576	7%	653,560	-59%	1,331,362	104%	1,379,287	4%
February	710,387	517,846	-27%	1,287,661	149%	8,202,325	537%	3,153,541	-47%
March	56,563,805	75,610,620	34%	61,994,927	-18%	44,141,135	-29%	44,647,055	1%
April	25,641,888	19,178,444	-25%	29,140,510	52%	15,418,466	-47%	14,389,590	-7%
May	4,891,692	851,518	-83%	1,647,579	93%	1,391,973	-16%	1,286,066	-8%
June	4,430,443	5,088,895	15%	9,718,586	91%	1,819,286	-81%	4,386,353	141%
Total	\$103,821,850	\$116,680,509	12%	\$120,352,632	3%	\$88,279,085	-27%	\$81,773,448	-7%

	<u>2006 Tax Notices</u>	<u>2007 Tax Notices</u>	<u>% increase</u>	<u>2008 Tax Notices</u>	<u>% increase</u>	<u>2009 Tax Notices</u>	<u>% increase</u>	<u>2010 Tax Notices</u>	<u>% increase</u>
July	26,589,619	1,969,481	-93%	2,900,319	47%	2,482,495	-14%	4,335,485	75%
August	8,465,964	2,480,526	-71%	2,651,423	7%	2,124,242	-20%	2,018,179	-5%
September	4,721,623	2,192,841	-54%	1,643,195	-25%	1,674,229	2%	5,744,363	243%
October	3,189,296	3,323,234	4%	3,013,001	-9%	5,089,814	69%	3,889,055	-24%
November	1,797,905	3,671,977	104%	4,354,468	19%	1,655,252	-62%	3,154,057	91%
December	5,360,658	3,399,465	-37%	5,650,328	66%	4,037,974	-29%	3,925,989	-3%
January	2,374,110	2,282,480	-4%	4,499,675	97%	2,516,170	-44%	2,595,452	3%
February	3,383,336	2,717,436	-20%	7,332,404	170%	6,616,127	-10%	3,375,819	-49%
March	7,168,220	5,182,038	-28%	2,802,357	-46%	4,995,864	78%	3,345,778	-33%
April	2,191,505	8,360,700	282%	12,087,041	45%	7,069,855	-42%	5,272,074	-25%
May	1,771,683	10,085,939	469%	3,706,210	-63%	2,282,527	-38%	2,656,268	16%
June	4,685,202	6,475,596	38%	2,161,912	-67%	2,510,757	16%	3,089,067	23%
Total	\$71,699,121	\$52,141,713	-27%	\$52,802,333	1%	\$43,055,304	-18%	\$43,401,586	1%

	<u>2006 Refunds</u>	<u>2007 Refunds</u>	<u>% increase</u>	<u>2008 Refunds</u>	<u>% increase</u>	<u>2009 Refunds</u>	<u>% increase</u>	<u>2010 Refunds</u>	<u>% increase</u>
July	1,620,705	1,363,921	-16%	1,836,415	35%	1,329,134	-28%	1,601,975	21%
August	584,965	1,176,726	101%	4,636,805	294%	1,406,649	-70%	1,193,374	-15%
September	1,478,615	1,311,758	-11%	1,638,091	25%	1,476,808	-10%	2,125,457	44%
October	3,671,751	3,358,977	-9%	3,324,016	-1%	5,323,837	60%	3,559,447	-33%
November	3,247,833	5,566,469	71%	8,325,444	50%	11,355,518	36%	6,291,101	-45%
December	9,557,605	7,730,779	-19%	3,333,459	-57%	3,632,762	9%	5,211,797	43%
January	8,587,399	4,929,660	-43%	9,566,719	94%	4,748,612	-50%	7,243,848	53%
February	2,974,664	1,789,369	-40%	2,184,143	22%	6,203,516	184%	6,394,490	3%
March	4,086,513	3,623,388	-11%	3,595,908	-1%	3,323,731	-8%	3,713,867	12%
April	3,475,316	5,425,413	56%	3,511,164	-35%	3,017,477	-14%	6,579,147	118%
May	4,903,091	5,197,989	6%	2,913,463	-44%	3,523,941	21%	2,785,218	-21%
June	1,551,300	1,717,688	11%	2,540,342	48%	3,062,245	21%	1,620,726	-47%
Total	\$45,739,757	\$43,192,137	-6%	\$47,405,969	10%	\$48,404,230	2%	\$48,320,447	0%

Summary of 2008 Business Taxes*

- 130,000 to 150,000 Business Entities operating in NH
 - 66,876 Business Entities filed business tax returns
 - 23,589 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 43,388 Business Entities filed business tax returns with payments totaling \$418.0m, of which
 - 1,054 (2.4%) of those paid 66.5% of BET/BPT (\$277.8m out of \$418.0m)
 - 849 (80.6%) are corporations paying a total of \$246,281,185
 - 163 (15.5%) are partnerships paying a total of \$27,100,386
 - 42 (4.0%) are proprietors and fiduciaries paying a total of \$4,433,476
 - The remaining 42,334 (97.6%) paid 33.5% of BET/BPT (\$140.2m out of \$418.0m)
 - Of the 42,334 Business Entities that filed and paid 33.5% of BPT/BET:
 - 11,501 (27.2%) paid under \$500 = \$2,515,578 (1.8%)
 - 8,773 (20.7%) paid \$500 - \$1,000 = \$6,382,522 (4.6%)
 - 18,536 (43.8%) paid \$1,000 - \$10,000 = \$55,121,279 (39.3%)
 - 3,524 (8.3%) paid \$10,000 - \$50,000 = \$76,166,709 (54.3%)

	BET	BPT	Combined	
Corporations	\$154,042,617	\$182,171,862	\$336,214,479	80.4%
Partnerships	\$18,102,826	\$36,110,350	\$54,213,176	13.0%
Proprietors	\$12,956,335	\$13,319,216	\$26,275,550	6.3%
Fiduciaries	\$72,017	\$1,225,913	\$1,297,930	0.3%
	\$185,173,794	\$232,827,340	\$418,001,134	

- If there are 150,000 business entities operating in the state of NH then 106,600 or 71% of them pay no business taxes (neither BET nor BPT)
- If there are 130,000 business entities operating in the state of NH then 86,600 or 67% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are split out:
 - 467 (1.2%) are paying 47.7% of BET
 - 426 (91.2%) are corporations paying a total of \$84,207,729
 - 41 (8.8%) are partnerships, proprietors and fiduciaries paying a total of \$4,033,618
 - 634 (0.9%) are paying 75.5% of BPT
 - 480 (75.7%) are corporations paying a total of \$151,017,152
 - 121 (19.1%) are partnerships paying a total of \$21,075,570
 - 33 (5.2%) are proprietors and fiduciaries paying a total of \$3,660,172

* Per returns received as of November 30, 2010

All facts and figures are unaudited and should be considered draft

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability

All BET Entity Types

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BET

DRAFT as of 11/30/10

Tax Year 2008 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	28,433	\$0	42.5%	0.0%
\$1 - \$500	11,503	\$2,510,232	17.2%	1.4%
\$500 - \$1K	8,918	\$6,477,984	13.3%	3.5%
\$1K - \$10K	15,568	\$45,550,084	23.2%	24.6%
\$10K - \$50K	2,088	\$42,394,147	3.1%	22.9%
\$50K - \$100K	262	\$18,126,409	0.4%	9.8%
\$100K - \$MIL	195	\$48,344,765	0.3%	26.1%
>\$1MIL	10	\$21,770,173	0.0%	11.8%
Totals:	66,977	<u>\$185,173,794</u>		

2008	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,341	\$71,337,785	37.8%	38.5%
Water's Edge	2,572	\$82,704,832	3.8%	44.7%
Partnerships	10,719	\$18,102,826	16.0%	9.8%
Proprietors	28,057	\$12,956,335	41.9%	7.0%
Fiduciaries	288	\$72,017	0.4%	0.0%
Totals:	66,977	<u>\$185,173,794</u>		

Business Profits Tax Stats by Tax Year and Amount of Tax Liability

All BPT Entity Types

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BPT

DRAFT as of 11/30/10

Tax Year 2008 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	53,674	\$0	80.1%	0.0%
\$1 - \$500	4,165	\$684,927	6.2%	0.3%
\$500 - \$1K	1,424	\$1,070,305	2.1%	0.5%
\$1K - \$10K	5,423	\$19,953,422	8.1%	8.6%
\$10K - \$50K	1,657	\$35,365,791	2.5%	15.2%
\$50K - \$100K	273	\$19,296,700	0.4%	8.3%
\$100K - \$MIL	332	\$92,256,635	0.5%	39.6%
>\$1MIL	29	\$64,199,559	0.0%	27.6%
Totals:	66,977	<u>\$232,827,340</u>		

2008	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,341	\$67,183,447	37.8%	28.9%
Water's Edge	2,572	\$114,988,415	3.8%	49.4%
Partnerships	10,719	\$36,110,350	16.0%	15.5%
Proprietors	28,057	\$13,319,216	41.9%	5.7%
Fiduciaries	288	\$1,225,913	0.4%	0.5%
Totals:	66,977	<u>\$232,827,340</u>		

Summary of 2009 Business Taxes*

- 130,000 to 150,000 Business Entities operating in NH
 - 52,799 Business Entities filed business tax returns
 - 18,361 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 34,438 Business Entities filed business tax returns with payments totaling \$276.8m, of which
 - 648 (1.9%) of those paid 61.8% of BET/BPT (\$171.2m out of \$276.8m)
 - 526 (81.2%) are corporations paying a total of \$152,255,962
 - 103 (15.9%) are partnerships paying a total of \$16,662,013
 - 19 (2.9%) are proprietors and fiduciaries paying a total of \$2,266,674
 - The remaining 33,790 (98.1%) paid 38.2% of BET/BPT (\$105.6m out of \$276.8m)
 - Of the 33,790 Business Entities that filed and paid 38.2% of BPT/BET:
 - 9,011 (26.7%) paid under \$500 = \$1,972,738 (1.9%)
 - 7,311 (21.6%) paid \$500 - \$1,000 = \$5,303,668 (5.0%)
 - 14,895 (44.1%) paid \$1,000 - \$10,000 = \$46,558,517(44.1%)
 - 2,573 (7.6%) paid \$10,000 - \$50,000 = \$51,761,892 (49.0%)

	BET	BPT	Combined	
Corporations	\$101,893,792	\$113,336,140	\$215,229,932	77.8%
Partnerships	\$14,696,578	\$25,742,623	\$40,439,200	14.6%
Proprietors	\$10,683,888	\$9,206,627	\$19,890,515	7.2%
Fiduciaries	\$62,784	\$1,159,033	\$1,221,817	0.4%
	\$127,337,041	\$149,444,423	\$276,781,465	

- If there are 150,000 business entities operating in the state of NH then 131,600 or 87.7% of them pay no business taxes (neither BET nor BPT)
- If there are 130,000 business entities operating in the state of NH then 111,600 or 85.8% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are split out:
 - 289 (1.0%) are paying 43.2% of BET
 - 265 (91.7%) are corporations paying a total of \$52,689,281
 - 22 (8.3%) are partnerships, proprietors and fiduciaries paying a total of \$2,347,452
 - 386 (0.7%) are paying 71.9% of BPT
 - 288 (74.6%) are corporations paying a total of \$92,305,820
 - 82 (21.2%) are partnerships paying a total of \$13,200,434
 - 16 (4.1%) are proprietors and fiduciaries paying a total of \$1,875,407

* Per returns received as of November 30, 2010

All facts and figures are unaudited and should be considered draft

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability

All BET Entity Types

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BET

DRAFT as of 11/30/10

Tax Year 2009 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	22,380	\$0	42.4%	0.0%
\$1 - \$500	9,002	\$1,965,401	17.0%	1.5%
\$500 - \$1K	7,399	\$5,345,172	14.0%	4.2%
\$1K - \$10K	12,233	\$35,388,183	23.2%	27.8%
\$10K - \$50K	1,496	\$29,601,552	2.8%	23.2%
\$50K - \$100K	167	\$11,446,390	0.3%	9.0%
\$100K - \$MIL	114	\$27,459,024	0.2%	21.6%
>\$1MIL	8	\$16,131,319	0.0%	12.7%
Totals:	52,799	<u>\$127,337,041</u>		

2009	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	18,649	\$51,714,753	35.3%	40.6%
Water's Edge	1,563	\$50,179,039	3.0%	39.4%
Partnerships	9,090	\$14,696,578	17.2%	11.5%
Proprietors	23,251	\$10,683,888	44.0%	8.4%
Fiduciaries	246	\$62,784	0.5%	0.0%
Totals:	52,799	<u>\$127,337,041</u>		

Business Profits Tax Stats by Tax Year and Amount of Tax Liability

All BPT Entity Types

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BPT

DRAFT as of 11/30/10

Tax Year 2009 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	42,361	\$0	80.2%	0.0%
\$1 - \$500	3,232	\$540,494	6.1%	0.4%
\$500 - \$1K	1,170	\$856,247	2.2%	0.6%
\$1K - \$10K	4,447	\$15,923,762	8.4%	10.7%
\$10K - \$50K	1,203	\$24,742,259	2.3%	16.6%
\$50K - \$100K	173	\$12,151,224	0.3%	8.1%
\$100K - \$MIL	196	\$50,932,110	0.4%	34.1%
>\$1MIL	17	\$44,298,328	0.0%	29.6%
Totals:	52,799	<u>\$149,444,423</u>		

2009	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	18,649	\$43,468,345	35.3%	29.1%
Water's Edge	1,563	\$69,867,795	3.0%	46.8%
Partnerships	9,090	\$25,742,623	17.2%	17.2%
Proprietors	23,251	\$9,206,627	44.0%	6.2%
Fiduciaries	246	\$1,159,033	0.5%	0.8%
Totals:	52,799	<u>\$149,444,423</u>		

12/21/2010 MEALS & RENTALS TAX

Tax received in Fiscal Years, not net of refunds

<u>FY2010</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 9%	\$190,766,839.00 81.0677%	\$37,220,517.00 15.8171%	\$7,330,483.00 3.1151%	\$235,317,839.00 100.00%	-	\$228,912,794.00	2.98%
<u>FY2009</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 9%	\$173,797,634.00 80.3631%	\$34,808,390.00 16.0952%	\$7,659,466.00 3.5417%	\$216,265,490.00 100.00%	\$6,019,685.00	\$222,285,175.00	3.95%
<u>FY2008</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 8%	\$175,596,124.00 79.8040%	\$36,158,205.00 16.4330%	\$8,279,773.00 3.7629%	\$220,034,102.00 100.00%	-\$6,201,447.00	\$213,832,655.00	-2.25%
<u>FY2007</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 8%	\$171,822,358.00 80.7492%	\$33,596,627.00 15.7890%	\$7,366,347.00 3.4619%	\$212,785,332.00 100.00%	\$5,972,847.00	\$218,758,179.00	9.49%
<u>FY2006</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 8%	\$165,947,696.00 80.7297%	\$32,181,390.00 15.6555%	\$7,430,528.00 3.6148%	\$205,559,614.00 100.00%	-\$5,771,284.00	\$199,788,330.00	3.82%
<u>FY2005</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 8%	\$159,148,320.00 80.4005%	\$31,219,485.00 15.7718%	\$7,576,571.00 3.8276%	\$197,944,376.00 100.00%	-\$5,503,777.00	\$192,440,599.00	4.33%
<u>FY2004</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 8%	\$151,649,546.00 79.9583%	\$30,836,386.00 16.2587%	\$7,174,861.00 3.7830%	\$189,660,793.00 100.00%	-\$5,211,100.00	\$184,449,693.00	5.06%
<u>FY2003</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
Rate 8%	\$142,942,089.00 79.2170%	\$30,599,999.00 16.9582%	\$6,901,698.00 3.8248%	\$180,443,786.00 100.00%	-\$4,879,641.00	\$175,564,145.00	3.14%
<u>FY2002</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	
Rate 8%	\$138,132,209.00 78.9406%	\$30,101,180.00 17.2024%	\$6,749,164.00 3.8570%	\$174,982,553.00 100.00%	-\$4,762,444.00	\$170,220,109.00	

COMPARISON OF STATE TOBACCO PRODUCTS TAXES

(January 1, 2010)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama		Michigan	32% Wholesale Price
Cigars (2)	3.0¢-40.5¢/ 10 cigars	Minnesota	70% Wholesale Price
Tobacco/Snuff	1¢-8¢/ ounce	Mississippi	15% Manufactures Price
Alaska	75% Wholsale Price	Missouri	10% Manufactures Price
Arizona		Montana	50% Wholesale Price
Cigars (2)	44.1¢-\$2.60/20 cigars	Nebraska	20% Wholesale Price
Tobacco/Snuff	23.8¢/ounce	Nevada	30% Wholesale Price
Arkansas	68% Manufactures Price	New Hampshire	48.59% Wholesale Price
California (3)	41.11% Wholesale Price	New Jersey	30% Wholesale Price
Colorado	40% Manufactures Price	New Mexico	25% Product value
Connecticut (5)	27.5% Wholesale Price	New York	46% Wholesale Price
Delaware	15% Wholesale Price	North Carolina	12.8% Wholesale Price
Florida (7)		North Dakota	
Tobacco/Snuff	85% Wholesale Price	Cigars & Tobacco	28% Wholesale Price
Georgia		Chew Tobacco/Snuff	16¢-60¢ ounce
Little Cigars	2.5¢/10 cigars	Ohio	17% Wholesale Price
Other Cigars	23% Wholesale Price	Oklahoma	
Tobacco	10% Wholesale Price	Cigars (2)	36¢-120¢/ 10 cigars
Hawaii	40% Wholesale Price	Tobacco/Snuff	60%-80% factory list price
Cigars	50% Wholesale Price	Oregon	65% Wholesale Price
Tobacco/Snuff	70% Wholesale Price	Rhode Island	80% Wholesale Price
Idaho	40% Wholesale Price	South Carolina	5% Manufactures Price
Illinois	18% Wholesale Price	South Dakota	35% Wholesale Price
Indiana	24% Wholesale Price	Tennessee	6.6% Wholesale Price
Iowa (6)	50% Wholesale Price	Texas	
Kansas	10% Wholesale Price	Cigars (2)	1.0¢-15.0¢/10 cigars
Kentucky	15.0% Wholesale Price	Tobacco/Snuff	\$1.10 /ounce
Louisiana		Utah	35% Manufactures Price
Cigars	8%-20% Manufacture Price	Virginia	10% Wholesale Price
Tobacco/Snuff	20%-33% Manufactures Price	Vermont (6)	92% Manufactures Price
Maine		Washington	75% Wholesale Price
Chewing Tob./Snuff	78% Wholesale Price	West Virginia	7% Wholesale Price
Smoking Tob./Cigars	20% Wholesale Price	Wisconsin	71% Manufactures Price
Maryland	15% Wholesale Price	Wyoming (4)	20% Wholesale Price
Massachusetts			
Smokeless Tob.	90% Wholesale Price		
Smoking Tob./Cigars	30% Wholesale Price		

Source: Compiled by FTA from various sources.

(1) The volume based tax rates were converted to cents per 10 cigars or per ounce for consistency.

(2) Tax rate on cigars varies, based on the selling price.

(3) Tax rate is adjusted annually by the state, effective July 1st each year.

(4) or 10% of retail price.

(5) Snuff tobacco taxed at 40 cents per ounce.

(6) Little cigars are taxed as cigarettes.

(7) Includes a 60% surtax.

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2010)

STATE	TAX RATE (¢ per pack)	STATE	TAX RATE (¢ per pack)
Alabama (1)	42.5	Nebraska	64
Alaska	200	Nevada	80
Arizona	200	New Hampshire	178
Arkansas	115	New Jersey	270
California	87	New Mexico	91
Colorado(5)	84	New York (1)	275
Connecticut	300	North Carolina	45
Delaware	160	North Dakota	44
Florida (6)	133.9	Ohio	125
Georgia	37	Oklahoma	103
Hawaii (3)	260	Oregon	118
Idaho	57	Pennsylvania	160
Illinois (1)	98	Rhode Island	346
Indiana	99.5	South Carolina	7
Iowa	136	South Dakota	153
Kansas	79	Tennessee (1) (2)	62
Kentucky (2)	60	Texas	141
Louisiana	36	Utah	69.5
Maine	200	Vermont	224.0
Maryland	200	Virginia (1)	30
Massachusetts	251	Washington	202.5
Michigan	200	West Virginia	55
Minnesota (4)	123	Wisconsin	252
Mississippi	68	Wyoming	60
Missouri (1)	17	Dist. of Columbia	250
Montana	170	U. S. Median	118.0

Source: Compiled by FTA from various sources.

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(3) Tax Rate is scheduled to increase to \$2.80 per pack effective July 1, 2010 and \$3.00 per pack effective July 1, 2011

(4) Plus an additional 33.0 cent sales tax is added to the wholesale price of a tax stamp (total \$1.56). This rate is determined annually by the Department of Revenue.

(5) In addition there will be a 2.9% state sales tax on top of the stated per pack tax rate from 07/01/2009 through 07/01/2011

(6) includes a \$1 per pack surcharge.

Surrounding State's Tobacco Tax Stamps Sales Analysis - 5 Years

(In Millions) One stamp per pack

Month	FY 2010		FY 2009		FY 2008		FY 2007		FY 2006	
	Stamp Sales	% Change								
Maine	69.8	1%	68.8	-5%	72.7	-6%	77.4	-10%	85.6	
Massachusetts	222.0	-1%	224.7	-19%	277.9	0%	277.1	-2%	282.5	
New Hampshire	128.6	-16%	153.4	3%	149.3	-14%	173.1	-2%	177.5	
Vermont	29.7	-2%	30.4	-5%	32.0	-6%	34.0	-15%	39.8	

TOBACCO TAX STAMP RATE INCREASE DURING 5 YEAR ANALYSIS PERIOD

Maine

9/19/05 (FY06)- \$1.00 to \$2.00 (previous increase 10/1/01 (FY02))

Massachusetts

7/1/08 (FY 09)- \$1.51 to \$2.51 (previous increase 7/25/02)

New Hampshire

(FY10) July 2009 to current - A stamp rate \$2.23, B stamp rate = \$1.78
 (FY09) October 2008 to June 2009 current - A stamp rate = 1.65 B stamp rate = \$1.33
 (FY08) July 2007 to September 2008 - A stamp rate = 1.35 B stamp rate = \$1.08
 (FY06) July 2005 to June 2007 - A stamp rate = \$1.00, B stamp rate = 80 cents

Notes - July - September 2008 (FY09) are increased due to the legislation on rate increase based on July - September stamp sales.

Vermont

7/1/06 (FY 07)- \$1.19 to \$1.79
 7/1/08 (FY08)- \$1.79 to \$1.99
 7/1/09 (FY10)- \$1.99 to \$2.24

Federal Cigarette Tax Increase

4/1/09 (FY09)- 39cents to \$1.01 (previous increase 1/1/02)

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability

All I&D Entity Types

This Population includes all Individuals, Partnerships, Fiduciaries, and any other Entity that File I&D

DRAFT as of 11/30/10

Tax Year 2008 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	10,704	-	14.2%	0.0%
\$1 - \$500	37,359	7,058,602	49.5%	7.5%
\$500 - \$1K	11,284	8,049,101	14.9%	8.5%
\$1K - \$10K	14,981	38,850,778	19.8%	41.2%
\$10K - \$50K	1,048	19,703,832	1.4%	20.9%
\$50K - \$100K	96	6,783,997	0.1%	7.2%
\$100K - \$250K	39	12,733,376	0.1%	13.5%
>\$250K	17	1,172,491	0.0%	1.2%
Totals:	75,528	<u>\$94,352,177</u>		

2008	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	11	\$14,758	0.0%	0.0%
Partnerships	1,501	\$1,023,010	2.0%	1.1%
Individuals and Proprietors	65,030	\$87,884,723	86.1%	93.1%
Fiduciaries	8,986	\$5,429,685	11.9%	5.8%
Totals:	75,528	<u>\$94,352,177</u>		

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability

All I&D Entity Types

This Population includes all Individuals, Partnerships, Fiduciaries, and any other Entity that File I&D

DRAFT as of 11/30/10

Tax Year 2009 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	12,749	-	19.2%	0.0%
\$1 - \$500	31,559	5,807,120	47.5%	7.3%
\$500 - \$1K	9,025	6,416,959	13.6%	8.1%
\$1K - \$10K	12,118	31,672,638	18.2%	39.9%
\$10K - \$50K	880	16,531,308	1.3%	20.8%
\$50K - \$100K	68	4,837,616	0.1%	6.1%
\$100K - \$250K	41	6,402,273	0.1%	8.1%
>\$250K	16	7,665,340	0.0%	9.7%
Totals:	66,456	<u>\$79,333,254</u>		

2009	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Partnerships and Corporations	475	\$26,559	0.7%	0.0%
Individuals and Proprietors	57,483	\$74,949,899	86.5%	94.5%
Fiduciaries	8,498	\$4,356,796	12.8%	5.5%
Totals:	66,456	<u>\$79,333,254</u>		

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE
ADMINISTRATION



2009

PROPERTY TAX
TABLES BY COUNTY
VALUATIONS, TAXES AND TAX RATES

(AS REQUIRED BY RSA 21-J:3 XII)

2009 TABLES BY COUNTY

This report presents the 2009 Tables by Counties as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XII, which states:

“XII. File with the secretary of state his report showing all the taxable property in the state and its assessed value, in tabulated form, and such other statistics and information as may be deemed of interest. This report shall be filed not later than 30 days after all necessary figures become available.”

Annually, each municipality is required to certify to the Department of Revenue Administration the assessed valuation of all taxable property in that municipality. This information is reported on the Summary Inventory of Valuation, MS-1 Form.

Assessment information is also gathered regarding exemptions and tax credits as well as taxes raised by each municipality. An exemption is an amount deducted from a taxpayer's assessment vs. a tax credit which is an amount deducted from the taxes due by a taxpayer.

The following is an explanation of the information contained in this report.

LAND VALUATION: The sum of the taxable land valuations for the following land subcategories:

CURRENT USE: RSA 79-A
CONSERVATION RESTRICTION: RSA 79-B
DISCRETIONARY EASEMENT: RSA 79-C
DISCRETIONARY PRESERVATION EASEMENT: RSA 79-D
TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES: RSA 79-F
RESIDENTIAL
COMMERCIAL/INDUSTRIAL

The values in the above columns are prior to the application of any exemption and do not include any utility land value.

BUILDING VALUATION: The sum of the taxable building valuations for the following building subcategories:

RESIDENTIAL
MANUFACTURED (MFG) HOUSING: RSA 674:31
COMMERCIAL/INDUSTRIAL
DISCRETIONARY PRESERVATION EASEMENT: RSA 79-D
TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES: RSA 79-F

The values in the above columns are prior to the application of any exemptions and do not include any utility building value.

PUBLIC UTILITIES: The sum of all utility values classified as PUBLIC WATER, GAS, ELECTRIC, OIL, PIPELINE or OTHER pursuant to RSA 83-F. OTHER utilities include utilities that the Department of Revenue Administration has not appraised. Some examples of OTHER utilities include hydro plants, water and certain gas companies.

MATURE WOOD & TIMBER: RSA 79:5

GROSS VALUATION: The valuation of all taxable property in each municipality prior to adjustments for property tax exemptions.

EDUCATIONAL & SPECIAL EXEMPTIONS: The sum of the following exemptions:

- RSA 72:36-a, Certain Disabled Veterans
- RSA 72:38-b, Improvements to Assist the Deaf
- RSA 72:37-a, Improvements to Assist Persons with Disabilities
- RSA 72:23 IV, School Dining, Dormitory and Kitchen Exemption (maximum \$150,000 per property)
- RSA 72:12-a, Water & Air Pollution Control Facilities Exemption

MODIFIED ASSESSED VALUATION: The sum of the gross valuation minus the educational and special exemptions. The modified assessed valuation is the basis for calculating the equalized values for each municipality.

LOCAL OPTIONAL EXEMPTIONS OR EXEMPTIONS WITH OPTIONAL ELEMENTS: Each municipality has adopted an elderly exemption. The amount of the exemption and the specific criteria (asset and income limits) to qualify are determined locally within statutory requirements. Each municipality may adopt the other exemptions listed below in this section:

- RSA 72:37, Blind Exemption
- RSA 72:39-a & b, Elderly Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:37-b, Disabled Exemption
- RSA 72:70, Wood-Heating Energy Systems Exemption
- RSA 72:62, Solar Energy Systems Exemption
- RSA 72:66, Wind-Powered Energy Systems Exemption
- RSA 72:23 IV, Additional School Dining, Dormitory and Kitchen Exemption (amount > \$150,000 per property)

NET LOCAL ASSESSED VALUATION: The sum of the modified assessed valuation minus the value of the blind, elderly and local optional exemptions.

GROSS PROPERTY TAXES: The sum of the net tax commitment plus the veteran's tax credits. The Department of Revenue's Municipal Services Division establishes the property tax rate using this figure.

LESS VETERANS TAX CREDITS: The sum of tax credits granted pursuant to RSA 72:28; 72:29-a 72:32 and RSA 72:35.

NET TAX COMMITMENT: The sum of the gross property taxes minus the sum of the veteran's credits. The amount a municipality must actually raise in taxes equals the sum of the amount appropriated by the municipal legislative body minus any revenues.

ACTUAL TAX RATE: The sum of the municipal, county, local and state school education tax rate. This tax rate does not include any village district or precinct tax rates.

RESIDENTS TAX: The sum of monies collected by a municipality for the Resident's Tax pursuant to RSA 72:1.

COUNTY SUMMARY: The total of each of the above listed columns for all ten counties in the state. The county tax rate listed is the average county tax rate and is calculated by taking the sum of the tax rates for all municipalities in a county and dividing by the number of municipalities.

EDUCATIONAL & SPECIAL EXEMPTIONS REPORT: A breakdown of the educational and special exemptions granted by municipalities. These are not optional.

LOCAL OPTIONAL EXEMPTIONS REPORT: A breakdown of what each municipality currently grants. These are optional, and must be adopted by the legislative body of the municipality.

For further explanation about any information contained in this report, please contact the Department of Revenue Administration, Property Appraisal Division at (603) 271-2687.

This document may be found on our web site at:
http://www.nh.gov/revenue/munc_prop/propertyappraisal.htm

2009 TABLES BY COUNTY							
(PAGE 1 of 5)							
COUNTY SUMMARY	TOTAL LOCAL ASSESSED VALUATION						
	LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM LAND VALUE	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
BELKNAP	14,532,664	256,670	451,757	38,417	0	4,394,770,432	412,828,345
CARROLL	21,429,454	522,725	433,589	8,300	0	5,940,472,987	378,621,440
CHESHIRE	30,232,253	754,208	8,380	18,750	0	2,180,189,299	307,822,404
COOS	39,262,287	117,484	0	13,305	0	782,795,475	120,876,110
GRAFTON	47,628,783	595,842	252,800	67,814	0	3,794,395,024	618,514,688
HILLSBOROUGH	30,103,801	918,794	32,121	227,139	10,700	11,560,222,046	2,508,571,645
MERRIMACK	36,883,827	713,071	209,467	67,493	1,690	4,653,923,080	924,973,094
ROCKINGHAM	18,973,213	749,713	419,144	98,200	0	14,369,406,321	2,483,755,213
STRAFFORD	12,781,443	394,228	486,675	24,975	0	3,062,490,749	587,234,582
SULLIVAN	24,273,141	679,118	141,773	900	0	1,488,716,423	97,334,146
STATE TOTALS	276,100,866	5,701,853	2,435,706	565,293	12,390	52,227,381,836	8,440,531,667

2009 TABLES BY COUNTY					
(PAGE 2 of 5)					
COUNTY SUMMARY	TOTAL LOCAL ASSESSED VALUATION				
	BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM STRUCTURE VALUE
BELKNAP	4,741,602,503	145,506,016	748,321,207	175,623	0
CARROLL	5,758,880,088	131,017,615	672,274,054	215,534	0
CHESHIRE	3,783,478,323	105,872,682	786,996,223	171,440	0
COOS	1,624,397,856	59,673,550	367,556,115	71,979	0
GRAFTON	6,630,021,003	148,872,810	1,564,282,617	251,671	0
HILLSBOROUGH	21,553,895,391	199,726,600	6,530,328,028	817,553	252,400
MERRIMACK	7,581,002,349	211,066,060	1,906,965,009	339,435	58,600
ROCKINGHAM	19,022,222,283	441,895,321	4,747,386,715	866,374	0
STRAFFORD	5,108,418,803	245,396,000	1,213,587,785	113,762	0
SULLIVAN	2,638,610,094	90,236,640	352,346,670	127,701	0
STATE TOTALS	78,442,528,693	1,779,263,294	18,890,044,423	3,151,072	311,000

2009 TABLES BY COUNTY					
(PAGE 3 of 5)					
COUNTY SUMMARY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
BELKNAP	2,591,383	15,549,900	87,653,065	0	27,000
CARROLL	3,103,000	0	95,230,186	0	0
CHESHIRE	277,500	1,121,000	263,516,415	0	0
COOS	365,577	158,832,999	240,862,335	25,646,200	1,244,993
GRAFTON	16,730,708	0	821,614,213	0	230,400
HILLSBOROUGH	113,648,756	137,952,976	575,161,392	0	1,873,900
MERRIMACK	3,990,990	66,307,000	616,064,587	0	175,100
ROCKINGHAM	41,249,122	155,773,619	2,942,587,071	0	125,432
STRAFFORD	309,100	27,228,419	126,140,517	0	20,300
SULLIVAN	366,666	0	133,507,554	0	0
STATE TOTALS	182,632,802	562,765,913	5,902,337,335	25,646,200	3,697,125

2009 TABLES BY COUNTY

(PAGE 4 of 5)

COUNTY SUMMARY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
BELKNAP	4,461	10,564,309,443	1,770,040	10,562,539,403	806,200	32,918,166	1,426,944
CARROLL	0	13,002,208,972	1,617,041	13,000,591,931	855,000	20,235,700	729,967
CHESHIRE	0	7,460,458,877	6,314,225	7,454,144,652	559,500	25,867,691	3,767,665
COOS	0	3,421,716,265	5,404,636	3,416,311,629	525,000	11,114,020	201,190
GRAFTON	0	13,643,458,373	2,279,300	13,641,179,073	1,106,900	47,028,231	1,810,502
HILLSBOROUGH	0	43,213,743,242	6,405,296	43,207,337,946	17,133,200	490,839,400	104,579,568
MERRIMACK	0	16,002,740,852	33,332,313	15,969,408,539	6,518,819	99,418,900	6,123,913
ROCKINGHAM	0	44,225,507,741	301,096,987	43,924,410,754	4,773,550	343,476,682	24,741,562
STRAFFORD	0	10,384,627,338	1,535,700	10,383,091,638	3,366,500	109,900,340	9,051,461
SULLIVAN	0	4,826,340,826	3,599,100	4,822,741,726	555,000	14,911,300	8,106,013
STATE TOTALS	4,461	166,745,111,929	363,354,638	166,381,757,291	36,199,669	1,195,710,430	160,538,785

2009 TABLES BY COUNTY

(PAGE 5 of 5)

COUNTY SUMMARY	NET VALUATION 2009	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2009 ACTUAL TAX RATE	2009 RESIDENTS TAX
BELKNAP	10,527,388,093	168,376,741	2,064,878	\$166,311,863.00	\$15.80	0
CARROLL	12,978,771,264	140,934,416	1,771,455	139,162,961	\$10.72	180
CHESHIRE	7,423,949,796	171,342,649	1,100,650	170,241,999	\$22.93	0
COOS	3,404,471,419	62,953,842	402,300	62,551,542	\$18.37	17,950
GRAFTON	13,591,233,440	230,236,006	1,592,054	228,643,952	\$16.82	39,060
HILLSBOROUGH	42,594,785,778	807,952,446	7,836,680	800,115,766	\$18.78	0
MERRIMACK	15,857,346,907	329,831,114	2,782,649	327,048,465	\$20.62	0
ROCKINGHAM	43,551,418,960	756,791,742	6,966,235	749,825,507	\$17.22	188,230
STRAFFORD	10,260,773,337	232,220,668	2,471,902	229,748,766	\$22.39	82,000
SULLIVAN	4,799,169,413	96,857,771	817,985	96,039,786	\$20.01	0
STATE TOTALS	164,989,308,407	2,997,497,395	27,806,788	2,969,690,607	\$18.00	327,420

2009 TABLES BY COUNTY

(PAGE 1 of 5)

TOTAL LOCAL ASSESSED VALUATION

LAND

MUNICIPALITY	LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM LAND VALUE	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
ACWORTH	2,071,740	0	0	0	0	35,291,100	364,700
ALBANY	386,259	0	0	0	0	35,160,800	4,103,000
ALEXANDRIA	1,962,875	0	0	0	0	87,524,000	1,732,400
ALLENSTOWN	271,004	770	0	0	0	71,030,898	15,478,700
ALSTEAD	1,251,470	0	0	0	0	57,091,300	788,400
ALTON	1,706,114	143,728	0	9,500	0	915,775,150	27,280,350
AMHERST	1,154,200	0	0	0	0	587,139,175	75,293,425
ANDOVER	1,375,523	0	0	0	0	97,462,400	5,534,900
ANTRIM	1,587,170	0	0	0	0	92,279,988	3,086,825
ASHLAND	308,244	0	0	0	0	78,734,550	13,275,050
ATKINSON	143,942	1,346	0	100	0	448,552,200	17,055,700
ATKINSON & GILMANTON	384,884	0	0	0	0	151,000	0
AUBURN	465,459	0	0	2,500	0	333,557,300	18,658,000
BARNSTEAD	1,773,356	42,733	1,133	6,825	0	258,465,800	4,383,300
BARRINGTON	1,166,170	88,883	78	0	0	334,591,800	29,018,300
BARTLETT	721,169	0	0	0	0	203,322,200	38,408,900
BATH	3,444,735	0	0	8,560	0	34,506,040	1,356,200
BEAN'S GRANT	0	0	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0	0	0
BEDFORD	454,559	5,194	0	0	0	915,268,800	164,146,200
BELMONT	1,214,001	0	0	12,462	0	250,712,679	56,652,550
BENNINGTON	412,109	0	0	0	0	28,122,900	2,451,200
BENTON	312,923	4,566	0	0	0	9,665,600	42,700
BERLIN	482,758	0	0	100	0	47,946,100	6,152,100
BETHLEHEM	2,061,076	0	0	0	0	74,914,406	8,966,800
BOSCAWEN	1,187,629	10,496	0	0	0	91,612,200	8,939,200
BOW	472,804	0	0	2,100	0	276,002,214	53,434,350
BRADFORD	1,714,085	6,609	0	0	0	94,201,100	3,812,400
BRENTWOOD	880,812	5,729	0	0	0	160,091,282	26,212,853
BRIDGEWATER	766,900	0	0	0	0	184,581,000	5,139,600
BRISTOL	555,217	0	0	0	0	213,132,820	15,980,790
BROOKFIELD	953,945	0	0	0	0	42,941,000	179,900
BROOKLINE	636,918	0	3,022	0	0	226,665,100	6,770,900
CAMBRIDGE	1,024,252	0	0	0	0	4,769,080	70,680
CAMPTON	1,592,993	0	0	0	0	115,711,100	10,409,100
CANAAN	2,453,846	137,090	0	0	0	136,064,050	8,131,800
CANDIA	1,011,946	0	0	4,900	0	147,400,300	12,452,300
CANTERBURY	1,754,173	5,166	70,944	0	0	125,935,500	3,976,700
CARROLL	653,831	0	0	0	0	79,034,390	23,617,150
CENTER HARBOR	616,349	27,221	0	9,630	0	301,977,500	8,196,100
CHANDLER'S PURCHASE	0	0	0	0	0	0	36,160
CHARLESTOWN	1,622,737	17,383	0	100	0	45,407,964	5,441,436
CHATHAM	428,566	57,104	0	0	0	18,040,800	0
CHESTER	920,300	0	0	1,400	0	218,411,300	3,490,600
CHESTERFIELD	1,638,500	6,200	7,800	0	0	257,009,600	15,409,900
CHICHESTER	922,542	44,994	0	0	0	109,186,000	13,600,400
CLAREMONT	2,500,400	0	0	200	0	89,191,000	35,134,600
CLARKSVILLE	1,703,778	17,959	0	0	0	16,100,900	368,700
COLEBROOK	2,579,032	0	0	0	0	41,525,100	7,443,300
COLUMBIA	2,756,270	11,772	0	0	0	19,841,400	1,105,700
CONCORD	2,413,800	0	0	53,500	0	740,541,900	484,582,600
CONWAY	2,804,100	4,600	0	0	0	300,941,800	146,062,000
CORNISH	3,024,147	262,336	0	0	0	64,640,000	635,600
CRAWFORD'S PURCHASE	0	0	0	0	0	49,360	112,750
CROYDON	1,222,930	0	0	0	0	35,141,800	669,570
CUTT'S GRANT	0	0	0	0	0	0	0
DALTON	1,251,797	0	0	0	0	32,026,600	1,446,900
DANBURY	1,748,200	0	0	0	0	69,777,930	1,980,070

2009 TABLES BY COUNTY

(PAGE 2 of 5)

MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM STRUCTURE VALUE
ACWORTH	59,552,000	1,381,600	2,212,200	0	0
ALBANY	57,396,800	2,343,500	8,528,400	0	0
ALEXANDRIA	124,037,400	5,319,400	2,029,300	0	0
ALLENSTOWN	132,143,900	18,718,000	22,939,700	0	0
ALSTEAD	101,676,000	3,159,200	3,828,400	0	0
ALTON	569,925,450	11,305,000	29,397,350	28,500	0
AMHERST	1,018,482,950	3,989,600	148,275,450	0	0
ANDOVER	128,047,700	4,513,000	14,930,700	0	0
ANTRIM	132,921,209	1,110,370	8,132,848	0	0
ASHLAND	131,564,500	3,141,600	30,383,900	0	0
ATKINSON	527,410,003	80,300	26,494,100	17,697	0
ATKINSON & GILMANTON	173,690	0	0	0	0
AUBURN	307,884,714	1,930,100	31,990,100	31,886	0
BARNSTEAD	272,129,400	5,477,800	5,731,400	112,773	0
BARRINGTON	439,654,600	22,561,300	61,596,000	0	0
BARTLETT	719,770,381	1,775,425	60,081,294	0	0
BATH	65,753,682	1,482,000	1,200,100	6,018	0
BEAN'S GRANT	0	0	0	0	0
BEAN'S PURCHASE	0	0	16,880	0	0
BEDFORD	1,813,585,300	166,400	427,334,700	0	0
BELMONT	304,701,503	44,756,400	68,591,750	14,675	0
BENNINGTON	69,559,000	1,927,900	8,424,900	0	0
BENTON	14,160,400	1,121,600	17,000	0	0
BERLIN	261,530,914	1,784,700	53,636,500	20,351	0
BETHLEHEM	146,589,150	2,210,100	19,378,345	0	0
BOSCAWEN	136,675,700	8,555,900	22,677,600	0	0
BOW	504,340,050	0	87,120,450	14,600	0
BRADFORD	121,414,200	2,067,000	8,651,900	0	0
BRENTWOOD	274,132,855	1,716,458	41,491,428	32,000	0
BRIDGEWATER	164,979,400	3,026,800	6,067,000	0	0
BRISTOL	290,665,150	1,555,700	26,091,650	0	0
BROOKFIELD	69,701,938	75,200	158,900	0	0
BROOKLINE	322,871,900	1,057,300	13,599,300	0	0
CAMBRIDGE	2,295,140	6,730	110,450	0	0
CAMPTON	236,709,700	10,232,600	19,949,900	0	0
CANAAN	171,323,839	15,179,500	16,327,600	0	0
CANDIA	223,998,000	1,324,100	13,849,800	81,100	0
CANTERBURY	168,661,006	322,900	3,574,900	28,894	0
CARROLL	239,992,400	1,150,080	53,721,415	0	0
CENTER HARBOR	147,967,357	1,747,000	10,187,700	19,675	0
CHANDLER'S PURCHASE	0	0	11,050	0	0
CHARLESTOWN	165,043,724	27,994,600	32,336,576	12,800	0
CHATHAM	31,083,700	621,500	216,100	0	0
CHESTER	333,984,800	1,453,300	8,089,700	6,600	0
CHESTERFIELD	250,291,300	983,700	28,970,100	0	0
CHICHESTER	136,940,500	3,025,600	24,309,500	0	0
CLAREMONT	455,926,200	19,581,000	165,946,614	22,700	0
CLARKSVILLE	19,929,500	1,203,400	564,100	0	0
COLEBROOK	89,760,600	4,298,200	28,228,600	0	0
COLUMBIA	41,299,491	3,090,700	2,527,200	16,909	0
CONCORD	1,723,803,200	41,613,200	950,035,800	41,500	0
CONWAY	622,612,000	14,959,500	270,040,800	0	0
CORNISH	108,898,710	2,244,500	1,116,600	28,590	0
CRAWFORD'S PURCHASE	0	0	0	0	0
CROYDON	53,715,470	1,310,850	2,125,150	0	0
CUTT'S GRANT	0	0	0	0	0
DALTON	47,565,400	5,545,200	895,100	0	0
DANBURY	63,605,880	2,681,340	3,396,890	0	0

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
ACWORTH	0	0	1,194,995	0	0
ALBANY	78,900	0	716,300	0	0
ALEXANDRIA	0	0	16,717,300	0	0
ALLENSTOWN	0	2,728,400	5,533,200	0	0
ALSTEAD	0	0	2,102,500	0	0
ALTON	0	0	4,140,300	0	27,000
AMHERST	5,443,800	2,856,800	27,245,600	0	0
ANDOVER	0	0	12,755,500	0	0
ANTRIM	0	0	8,357,800	0	0
ASHLAND	0	0	5,320,250	0	0
ATKINSON	2,403,900	73,600	3,425,200	0	0
ATKINSON & GILMANTON	0	0	0	0	0
AUBURN	0	58,800	5,910,400	0	0
BARNSTEAD	2,026,353	0	2,658,915	0	0
BARRINGTON	0	0	14,323,100	0	0
BARTLETT	0	0	5,157,200	0	0
BATH	0	0	10,110,600	0	0
BEAN'S GRANT	0	0	2,545	0	0
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	4,353,400	1,830,300	28,716,900	0	0
BELMONT	287,400	914,900	5,151,200	0	0
BENNINGTON	0	0	840,600	0	1,873,900
BENTON	0	0	813,426	0	0
BERLIN	0	16,066,700	99,915,700	0	0
BETHLEHEM	55,108	0	2,648,701	0	230,400
BOSCAWEN	0	647,400	5,451,200	0	0
BOW	747,100	5,462,800	232,415,600	0	58,100
BRADFORD	0	0	2,822,200	0	0
BRENTWOOD	0	0	15,795,017	0	0
BRIDGEWATER	0	0	12,781,183	0	0
BRISTOL	0	0	16,094,600	0	0
BROOKFIELD	0	0	533,200	0	0
BROOKLINE	0	0	6,754,700	0	0
CAMBRIDGE	0	0	131,970	0	0
CAMPTON	24,500	0	7,332,200	0	0
CANAAN	0	0	6,299,700	0	0
CANDIA	0	0	2,369,929	0	0
CANTERBURY	0	500,000	5,040,600	0	0
CARROLL	365,577	0	1,628,484	0	0
CENTER HARBOR	0	0	1,314,400	0	0
CHANDLER'S PURCHASE	0	0	1,748	0	0
CHARLESTOWN	0	0	7,738,948	0	0
CHATHAM	0	0	521,300	0	0
CHESTER	97,600	0	19,539,100	0	0
CHESTERFIELD	0	0	2,817,452	0	0
CHICHESTER	0	0	3,182,900	0	0
CLAREMONT	0	0	15,148,900	0	0
CLARKSVILLE	0	0	890,300	0	0
COLEBROOK	0	9,974,999	5,962,100	0	0
COLUMBIA	0	19,117,000	1,824,800	0	0
CONCORD	0	28,084,900	124,707,500	0	0
CONWAY	1,697,100	0	14,074,600	0	0
CORNISH	0	0	4,516,800	0	0
CRAWFORD'S PURCHASE	0	0	312	0	0
CROYDON	0	0	2,533,100	0	0
CUTT'S GRANT	0	0	0	0	0
DALTON	0	0	5,677,414	0	0
DANBURY	0	0	1,257,140	0	0

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
ACWORTH	0	102,068,335	0	102,068,335	30,000	234,100	0
ALBANY	0	108,713,959	0	108,713,959	0	139,800	0
ALEXANDRIA	0	239,322,675	0	239,322,675	30,000	777,575	90,000
ALLENSTOWN	0	268,844,572	0	268,844,572	45,000	2,010,400	0
ALSTEAD	0	169,897,270	0	169,897,270	15,000	442,900	0
ALTON	0	1,559,738,442	10,000	1,559,728,442	15,000	2,189,700	218,300
AMHERST	0	1,869,881,000	0	1,869,881,000	86,000	13,289,800	475,500
ANDOVER	0	264,619,723	150,000	264,469,723	0	230,000	90,000
ANTRIM	0	247,476,210	0	247,476,210	15,000	1,237,500	0
ASHLAND	0	262,728,094	0	262,728,094	60,000	823,333	0
ATKINSON	0	1,025,658,088	179,900	1,025,478,188	45,000	8,400,000	220,665
ATKINSON & GILMANTON	0	709,574	0	709,574	0	0	0
AUBURN	0	700,489,259	237,000	700,252,259	50,000	6,927,300	500,000
BARNSTEAD	0	552,809,788	243,900	552,565,888	45,000	975,000	0
BARRINGTON	0	903,000,231	0	903,000,231	60,000	7,636,100	1,384,400
BARTLETT	0	1,029,236,569	0	1,029,236,569	0	430,000	0
BATH	0	117,867,935	0	117,867,935	0	10,000	0
BEAN'S GRANT	0	2,545	0	2,545	0	0	0
BEAN'S PURCHASE	0	16,880	0	16,880	0	0	0
BEDFORD	0	3,355,861,753	742,500	3,355,119,253	385,000	12,500,450	926,193
BELMONT	0	733,009,520	0	733,009,520	135,000	8,157,516	34,786
BENNINGTON	0	113,612,509	0	113,612,509	15,000	1,092,700	0
BENTON	0	26,138,215	0	26,138,215	0	15,000	0
BERLIN	0	487,535,923	3,507,536	484,028,387	150,000	3,123,400	0
BETHLEHEM	0	257,054,086	150,000	256,904,086	0	2,205,800	0
BOSCAWEN	0	275,757,325	0	275,757,325	45,000	932,800	0
BOW	0	1,160,070,168	22,093,010	1,137,977,158	286,000	10,348,739	1,304,581
BRADFORD	0	234,689,494	0	234,689,494	0	197,500	10,000
BRENTWOOD	0	520,358,434	2,400	520,356,034	62,500	901,000	250,000
BRIDGEWATER	0	377,341,883	0	377,341,883	0	220,000	0
BRISTOL	0	564,075,927	0	564,075,927	60,000	552,400	120,000
BROOKFIELD	0	114,544,083	0	114,544,083	160,000	90,000	60,000
BROOKLINE	0	578,359,140	0	578,359,140	0	2,488,200	672,000
CAMBRIDGE	0	8,408,302	0	8,408,302	0	0	0
CAMPTON	0	401,962,093	0	401,962,093	30,000	2,765,200	304,500
CANAAN	0	355,917,425	150,000	355,767,425	0	935,000	75,200
CANDIA	0	402,492,375	0	402,492,375	15,000	4,032,400	455,000
CANTERBURY	0	309,870,783	14,000	309,856,783	45,000	1,020,000	645,700
CARROLL	0	400,163,327	0	400,163,327	0	665,000	3,900
CENTER HARBOR	0	472,062,932	997,200	471,065,732	15,000	60,000	2,600
CHANDLER'S PURCHASE	0	48,958	0	48,958	0	0	0
CHARLESTOWN	0	285,616,268	0	285,616,268	30,000	640,700	105,000
CHATHAM	0	50,969,070	0	50,969,070	0	5,000	0
CHESTER	0	585,994,700	150,000	585,844,700	90,000	10,018,000	3,327,500
CHESTERFIELD	0	557,134,552	0	557,134,552	0	1,560,000	0
CHICHESTER	0	291,212,436	704,337	290,508,099	0	1,100,400	288,760
CLAREMONT	0	783,451,614	124,900	783,326,714	195,000	6,509,500	566,325
CLARKSVILLE	0	40,778,637	0	40,778,637	0	15,000	0
COLEBROOK	0	189,771,931	0	189,771,931	45,000	207,500	0
COLUMBIA	0	91,591,242	0	91,591,242	0	140,000	16,500
CONCORD	0	4,095,877,900	8,994,950	4,086,882,950	4,692,819	28,658,161	0
CONWAY	0	1,373,196,500	0	1,373,196,500	100,000	3,878,100	268,100
CORNISH	0	185,367,283	0	185,367,283	45,000	1,050,000	0
CRAWFORD'S PURCHASE	0	162,422	0	162,422	0	0	0
CROYDON	0	96,718,870	0	96,718,870	0	200,000	0
CUTT'S GRANT	0	0	0	0	0	0	0
DALTON	0	94,408,411	0	94,408,411	0	220,900	0
DANBURY	0	144,447,450	0	144,447,450	60,000	455,000	45,000

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MUNICIPALITY	NET VALUATION 2009	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2009 ACTUAL TAX RATE	2009 RESIDENT S TAX
ACWORTH	101,804,235	1,936,526	7,200	1,929,326	\$19.05	0
ALBANY	108,574,159	1,178,514	27,500	1,151,014	\$10.87	0
ALEXANDRIA	238,425,100	4,247,052	37,429	4,209,623	\$17.97	0
ALLENSTOWN	266,789,172	7,727,151	125,524	7,601,627	\$29.04	0
ALSTEAD	169,439,370	4,063,318	7,200	4,056,118	\$24.01	0
ALTON	1,557,305,442	18,413,483	213,000	18,200,483	\$11.83	0
AMHERST	1,856,029,700	37,396,816	303,100	37,093,716	\$20.19	0
ANDOVER	264,149,723	4,562,530	67,900	4,494,630	\$17.40	0
ANTRIM	246,223,710	6,168,584	69,500	6,099,084	\$25.14	0
ASHLAND	261,844,761	4,728,749	29,900	4,698,849	\$18.10	0
ATKINSON	1,016,812,523	15,453,440	209,750	15,243,690	\$15.21	0
ATKINSON & GILMANTON	709,574	0	0	0	\$0.00	0
AUBURN	692,774,959	10,675,968	160,000	10,515,968	\$15.43	0
BARNSTEAD	551,545,888	9,994,642	161,600	9,833,042	\$18.14	0
BARRINGTON	893,919,731	16,773,034	232,850	16,540,184	\$18.80	0
BARTLETT	1,028,806,569	8,527,543	57,300	8,470,243	\$8.30	0
BATH	117,857,935	1,744,513	14,300	1,730,213	\$15.00	6,400
BEAN'S GRANT	2,545	0	0	0	\$0.00	0
BEAN'S PURCHASE	16,880	0	0	0	\$0.00	0
BEDFORD	3,341,307,610	64,507,204	532,000	63,975,204	\$19.33	0
BELMONT	724,682,218	14,254,062	248,600	14,005,462	\$19.69	0
BENNINGTON	112,504,809	2,676,587	34,000	2,642,587	\$23.81	0
BENTON	26,123,215	281,075	1,350	279,725	\$10.83	0
BERLIN	480,754,987	14,070,514	100,650	13,969,864	\$29.82	0
BETHLEHEM	254,698,286	6,422,123	110,000	6,312,123	\$25.24	0
BOSCAWEN	274,779,525	5,921,272	24,100	5,897,172	\$21.60	0
BOW	1,126,037,838	25,969,726	191,500	25,778,226	\$23.58	0
BRADFORD	234,481,994	4,526,582	50,200	4,476,382	\$19.33	0
BRENTWOOD	519,142,534	10,623,563	52,700	10,570,863	\$20.53	0
BRIDGEWATER	377,121,883	3,138,171	5,700	3,132,471	\$8.40	0
BRISTOL	563,343,527	8,354,547	107,800	8,246,747	\$14.89	0
BROOKFIELD	114,234,083	1,605,022	10,800	1,594,222	\$14.06	0
BROOKLINE	575,198,940	13,353,776	81,000	13,272,776	\$23.24	0
CAMBRIDGE	8,408,302	0	0	0	\$0.00	0
CAMPTON	398,862,393	7,480,074	102,000	7,378,074	\$18.80	0
CANAAN	354,757,225	7,180,680	47,600	7,133,080	\$20.28	0
CANDIA	397,989,975	7,914,051	70,050	7,844,001	\$19.90	0
CANTERBURY	308,146,083	5,439,358	66,400	5,372,958	\$17.69	0
CARROLL	399,494,427	5,385,152	30,500	5,354,652	\$13.49	0
CENTER HARBOR	470,988,132	4,810,738	42,253	4,768,485	\$10.22	0
CHANDLER'S PURCHASE	48,958	0	0	0	\$0.00	0
CHARLESTOWN	284,840,568	7,171,190	95,050	7,076,140	\$25.24	0
CHATHAM	50,964,070	637,480	18,500	618,980	\$12.53	0
CHESTER	572,409,200	10,090,406	105,500	9,984,906	\$17.70	0
CHESTERFIELD	555,574,552	10,005,677	72,600	9,933,077	\$18.02	0
CHICHESTER	289,118,939	5,634,185	77,700	5,556,485	\$19.51	0
CLAREMONT	776,055,889	23,593,939	126,675	23,467,264	\$30.45	0
CLARKSVILLE	40,763,637	620,136	8,300	611,836	\$15.27	0
COLEBROOK	189,519,431	3,897,466	21,750	3,875,716	\$20.75	13,950
COLUMBIA	91,434,742	1,399,260	9,500	1,389,760	\$15.75	0
CONCORD	4,053,531,970	88,461,464	290,858	88,170,606	\$21.67	0
CONWAY	1,368,950,300	23,341,611	299,071	23,042,540	\$17.08	0
CORNISH	184,272,283	3,376,309	46,000	3,330,309	\$18.38	0
CRAWFORD'S PURCHASE	162,422	0	0	0	\$0.00	0
CROYDON	96,518,870	1,257,403	4,600	1,252,803	\$13.09	0
CUTT'S GRANT	0	0	0	0	\$0.00	0
DALTON	94,187,511	1,597,923	41,500	1,556,423	\$17.11	0
DANBURY	143,887,450	2,659,278	22,867	2,636,411	\$18.50	0

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TOTAL LOCAL ASSESSED VALUATION

LAND

MUNICIPALITY	LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM LAND VALUE	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
DANVILLE	352,244	23,836	0	0	0	201,379,300	7,771,600
DEERFIELD	2,123,484	151,881	0	7,000	0	248,392,300	6,942,900
DEERING	1,797,303	246,258	0	0	0	103,446,700	1,468,700
DERRY	898,067	0	3,200	0	0	874,615,184	115,657,219
DIX GRANT	389,350	0	0	0	0	116,000	0
DIXVILLE	1,124,105	0	0	0	0	862,720	2,373,890
DORCHESTER	1,532,432	0	0	0	0	16,994,200	0
DOVER	917,680	0	0	0	0	670,921,820	163,891,600
DUBLIN	1,290,234	50,857	0	4,800	0	91,582,600	8,619,200
DUMMER	1,424,474	0	0	0	0	9,311,700	76,100
DUNBARTON	1,053,443	0	0	0	0	100,984,992	1,203,908
DURHAM	766,047	0	1,887	0	0	220,734,106	65,063,700
EAST KINGSTON	352,175	106,262	0	0	0	95,670,000	1,908,500
EASTON	346,104	0	0	0	0	28,644,300	269,500
EATON	1,091,670	0	0	0	0	50,065,060	1,965,740
EFFINGHAM	976,673	39,633	0	0	0	70,873,300	2,331,400
ELLSWORTH	124,062	0	0	0	0	6,199,500	0
ENFIELD	1,280,633	0	0	0	0	223,540,900	16,736,700
EPPING	895,800	0	0	0	0	206,378,900	56,910,200
EPSOM	1,990,530	46,504	0	3,600	0	154,383,300	20,395,600
ERROL	1,161,837	0	0	0	0	34,364,290	881,720
ERVING'S GRANT	87,381	0	0	0	0	0	0
EXETER	286,684	0	2,800	0	0	415,463,800	100,108,100
FARMINGTON	1,078,950	68,380	484,710	0	0	133,170,740	17,837,900
FITZWILLIAM	1,411,188	30,569	0	13,650	0	91,008,132	4,054,800
FRANCESTOWN	1,507,235	111,722	0	0	0	79,899,800	2,343,000
FRANCONIA	786,999	8,784	0	0	0	106,839,300	7,963,100
FRANKLIN	882,700	54,500	46,000	1,200	0	122,721,850	20,355,700
FREEDOM	1,231,755	16,704	0	0	0	299,627,700	5,971,700
FREMONT	635,600	0	0	0	0	137,481,806	8,829,100
GILFORD	867,400	26,830	0	0	0	655,788,490	49,342,470
GILMANTON	2,673,824	1,801	0	0	0	199,474,200	1,766,300
GILSUM	922,900	70,960	0	0	0	19,708,500	993,200
GOFFSTOWN	935,800	0	1,200	0	0	462,066,900	61,303,200
GORHAM	448,100	0	0	0	0	42,984,900	29,185,600
GOSHEN	839,323	22,229	0	0	0	31,029,721	974,200
GRAFTON	865,708	0	0	0	0	43,315,980	409,676
GRANTHAM	730,246	0	0	600	0	141,887,416	3,706,900
GREENFIELD	1,361,262	3,349	0	0	0	56,347,300	2,115,500
GREENLAND	439,000	0	98,800	0	0	243,325,200	37,209,300
GREEN'S GRANT	0	0	0	0	0	0	2,005,580
GREENVILLE	414,399	0	0	0	0	36,424,500	6,801,200
GROTON	1,153,973	0	0	0	0	28,140,600	100,100
HADLEY'S PURCHASE	0	0	0	0	0	0	0
HALE'S LOCATION	0	0	0	0	0	29,267,700	1,073,400
HAMPSTEAD	118,863	0	0	2,100	0	269,712,400	37,646,300
HAMPTON	71,800	27,100	0	55,400	0	1,166,601,400	164,176,800
HAMPTON FALLS	593,500	0	0	0	0	172,015,900	12,498,800
HANCOCK	916,898	118,244	0	0	0	110,712,300	1,145,000
HANOVER	1,769,500	3,100	0	5,200	0	537,034,300	90,929,200
HARRISVILLE	630,271	105,946	0	0	0	102,077,100	1,213,400
HART'S LOCATION	4,320	0	0	0	0	7,241,100	295,200
HAVERHILL	3,629,003	8,443	0	13,454	0	81,059,900	17,492,400
HEBRON	216,139	0	0	0	0	164,904,400	2,473,000
HENNIKER	1,765,770	0	0	3,213	0	174,394,034	16,559,475
HILL	1,019,233	7,788	0	0	0	37,801,900	405,000
HILLSBOROUGH	1,434,681	100,276	0	0	0	201,149,001	22,570,700
HINSDALE	1,024,507	0	0	0	0	59,930,476	15,410,524

2009 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM STRUCTURE VALUE
DANVILLE	199,455,500	22,675,500	5,273,700	0	0
DEERFIELD	286,519,667	4,857,900	10,442,100	49,733	0
DEERING	103,001,400	5,834,500	3,056,600	0	0
DERRY	1,145,604,281	20,715,790	332,777,924	0	0
DIX GRANT	550,640	0	0	0	0
DIXVILLE	2,874,870	19,260	9,589,290	0	0
DORCHESTER	18,457,800	1,469,100	0	0	0
DOVER	1,239,259,100	23,478,900	502,218,200	0	0
DUBLIN	141,019,332	585,200	8,599,800	41,303	0
DUMMER	19,678,400	912,100	39,500	0	0
DUNBARTON	210,802,300	288,400	3,264,900	0	0
DURHAM	483,888,600	113,800	114,302,900	0	0
EAST KINGSTON	172,265,500	1,934,800	3,148,800	0	0
EASTON	34,883,900	0	710,500	0	0
EATON	53,083,660	64,090	3,264,060	0	0
EFFINGHAM	92,661,483	4,269,300	11,302,700	0	0
ELLSWORTH	9,174,600	176,600	0	0	0
ENFIELD	275,066,400	5,471,800	19,647,800	0	0
EPPING	316,060,400	21,017,600	65,725,400	0	0
EPSOM	209,277,673	24,891,500	36,551,300	54,886	0
ERROL	34,699,990	900,050	5,246,250	0	0
ERVING'S GRANT	0	0	0	0	0
EXETER	837,875,100	44,158,600	226,141,024	55,400	0
FARMINGTON	274,934,780	0	40,637,390	0	0
FITZWILLIAM	154,345,995	7,326,502	13,745,400	49,405	0
FRANCESTOWN	117,791,300	455,800	5,401,800	0	0
FRANCONIA	160,535,080	1,960,500	22,977,200	0	0
FRANKLIN	313,745,100	11,178,200	71,186,700	28,300	0
FREEDOM	217,651,436	21,451,600	6,333,500	20,064	0
FREMONT	246,981,950	10,448,000	20,568,950	10,686	0
GILFORD	713,477,860	19,011,400	107,155,080	0	0
GILMANTON	255,952,100	996,700	3,428,900	0	0
GILSUM	38,658,207	1,099,100	1,489,900	0	0
GOFFSTOWN	761,810,200	22,100,000	83,964,200	34,000	0
GORHAM	108,691,700	6,966,600	72,979,300	0	0
GOSHEN	44,372,170	1,909,460	1,402,430	0	0
GRAFTON	74,733,800	4,856,200	674,300	0	0
GRANTHAM	407,758,800	616,300	8,256,500	12,100	0
GREENFIELD	86,723,900	1,908,700	4,645,300	0	0
GREENLAND	274,509,700	8,700	73,533,700	0	0
GREEN'S GRANT	27,700	0	1,963,850	0	0
GREENVILLE	55,631,600	13,181,100	19,071,900	0	0
GROTON	32,331,300	4,148,400	73,200	0	0
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	38,235,300	0	5,567,500	0	0
HAMPSTEAD	561,849,400	33,486,500	86,315,300	33,400	0
HAMPTON	1,382,861,800	18,058,300	244,703,600	129,900	0
HAMPTON FALLS	209,061,100	75,200	25,138,300	0	0
HANCOCK	152,536,800	509,100	2,477,800	0	0
HANOVER	935,000,500	0	346,207,300	35,600	0
HARRISVILLE	100,974,500	1,049,600	4,125,300	0	0
HART'S LOCATION	5,790,000	0	1,750,600	0	0
HAVERHILL	207,114,630	11,122,800	48,417,900	58,970	0
HEBRON	106,996,700	409,700	3,205,900	0	0
HENNIKER	178,561,963	3,270,400	31,834,200	13,125	0
HILL	54,708,167	2,523,800	1,040,000	0	0
HILLSBOROUGH	282,750,704	5,652,900	62,397,300	0	0
HINSDALE	123,872,694	27,158,700	23,348,986	0	0

2009 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
DANVILLE	158,511	0	4,076,449	0	76,400
DEERFIELD	0	0	35,474,600	0	0
DEERING	0	0	3,631,800	0	0
DERRY	2,292,600	1,735,400	15,404,600	0	42,900
DIX GRANT	0	0	0	0	0
DIXVILLE	0	0	72,054	0	0
DORCHESTER	0	0	554,800	0	0
DOVER	0	11,643,300	23,757,600	0	0
DUBLIN	0	0	3,195,700	0	0
DUMMER	0	8,805,000	14,698,800	0	0
DUNBARTON	0	0	23,161,700	0	0
DURHAM	0	3,613,919	8,117,271	0	0
EAST KINGSTON	274,000	14,455,500	3,930,200	0	0
EASTON	0	0	528,403	0	0
EATON	0	0	657,662	0	0
EFFINGHAM	0	0	2,941,900	0	0
ELLSWORTH	0	0	370,500	0	0
ENFIELD	0	0	2,814,800	0	0
EPPING	226,400	0	10,244,300	0	0
EPSOM	0	0	6,086,500	0	0
ERROL	0	0	9,333,000	0	0
ERVING'S GRANT	0	0	0	0	0
EXETER	16,611	11,281,839	9,977,935	0	0
FARMINGTON	0	0	4,924,046	0	0
FITZWILLIAM	0	0	34,860,600	0	0
FRANCESTOWN	0	0	2,960,800	0	0
FRANCONIA	0	0	2,806,300	0	0
FRANKLIN	0	2,300,000	25,779,400	0	117,000
FREEDOM	117,700	0	2,593,800	0	0
FREMONT	0	0	5,710,200	0	0
GILFORD	134,830	436,000	5,603,000	0	0
GILMANTON	0	0	7,805,400	0	0
GILSUM	0	0	1,744,900	0	0
GOFFSTOWN	0	1,502,100	27,652,000	0	0
GORHAM	0	13,436,000	39,046,300	5,941,700	0
GOSHEN	0	0	584,972	0	0
GRAFTON	0	0	1,180,100	0	0
GRANTHAM	366,666	0	2,631,109	0	0
GREENFIELD	0	0	2,728,700	0	0
GREENLAND	0	7,891,400	7,288,400	0	0
GREEN'S GRANT	0	0	35,243	0	7,993
GREENVILLE	0	0	3,841,200	0	0
GROTON	0	0	11,959,100	0	0
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	0	0	123,314	0	0
HAMPSTEAD	2,490,700	0	3,190,500	0	0
HAMPTON	9,186,800	4,853,400	58,171,600	0	0
HAMPTON FALLS	0	32,700	8,453,800	0	0
HANCOCK	0	0	2,751,200	0	0
HANOVER	16,499,400	0	11,581,500	0	0
HARRISVILLE	0	0	2,038,900	0	0
HART'S LOCATION	0	0	218,010	0	0
HAVERHILL	0	0	23,546,100	0	0
HEBRON	0	0	4,807,800	0	0
HENNIKER	0	0	9,424,300	0	0
HILL	0	0	9,118,600	0	0
HILLSBOROUGH	0	0	28,535,200	0	0
HINSDALE	0	0	78,642,100	0	0

2009 TABLES BY COUNTY

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
DANVILLE	0	441,243,040	0	441,243,040	75,000	4,082,980	0
DEERFIELD	0	594,961,565	0	594,961,565	0	2,678,900	0
DEERING	0	222,483,261	0	222,483,261	15,000	3,431,200	0
DERRY	0	2,509,747,165	336,500	2,509,410,665	717,500	27,685,420	0
DIX GRANT	0	1,055,990	0	1,055,990	0	0	0
DIXVILLE	0	16,916,189	0	16,916,189	0	0	0
DORCHESTER	0	39,008,332	0	39,008,332	0	18,000	0
DOVER	0	2,636,088,200	341,500	2,635,746,700	1,605,000	46,339,750	4,922,000
DUBLIN	0	254,989,026	300,000	254,689,026	15,000	105,000	7,425
DUMMER	0	54,946,074	0	54,946,074	0	373,400	3,000
DUNBARTON	0	340,759,643	0	340,759,643	0	638,500	0
DURHAM	0	896,602,230	0	896,602,230	150,000	1,274,000	139,011
EAST KINGSTON	0	294,045,737	0	294,045,737	15,000	33,600	0
EASTON	0	65,382,707	0	65,382,707	0	20,000	0
EATON	0	110,191,942	0	110,191,942	0	0	0
EFFINGHAM	0	185,396,389	186,900	185,209,489	0	235,000	11,467
ELLSWORTH	0	16,045,262	215,300	15,829,962	0	5,000	0
ENFIELD	0	544,559,033	0	544,559,033	15,000	1,673,200	150,000
EPPING	0	677,459,000	0	677,459,000	45,000	3,146,100	0
EPSOM	0	453,681,393	0	453,681,393	45,000	1,630,500	441,300
ERROL	0	86,587,137	0	86,587,137	0	0	0
ERVING'S GRANT	0	87,381	0	87,381	0	0	0
EXETER	0	1,645,367,893	913,300	1,644,454,593	90,000	34,159,211	3,037,900
FARMINGTON	0	473,136,896	0	473,136,896	45,000	6,017,340	10,000
FITZWILLIAM	0	306,846,241	267,800	306,578,441	15,000	1,637,800	272,950
FRANCESTOWN	0	210,471,457	0	210,471,457	0	280,000	0
FRANCONIA	0	303,877,263	0	303,877,263	0	107,500	16,200
FRANKLIN	0	568,396,650	3,160	568,393,490	60,000	5,657,800	0
FREEDOM	0	555,015,959	0	555,015,959	0	586,000	20,000
FREMONT	0	430,666,292	0	430,666,292	15,000	1,280,000	50,000
GILFORD	0	1,551,843,360	217,540	1,551,625,820	45,000	3,982,200	0
GILMANTON	0	472,099,225	1,400	472,097,825	15,000	2,568,700	105,000
GILSUM	0	64,687,667	0	64,687,667	15,000	360,000	0
GOFFSTOWN	0	1,421,369,600	568,500	1,420,801,100	195,000	13,405,000	0
GORHAM	0	319,680,200	12,100	319,668,100	60,000	2,374,900	102,000
GOSHEN	0	81,134,505	0	81,134,505	0	140,000	0
GRAFTON	0	126,035,764	0	126,035,764	0	395,000	180,000
GRANTHAM	0	565,966,637	324,200	565,642,437	0	410,000	0
GREENFIELD	0	155,834,011	468,700	155,365,311	15,000	260,000	0
GREENLAND	0	644,304,200	0	644,304,200	45,000	3,205,000	50,000
GREEN'S GRANT	0	4,040,366	0	4,040,366	0	0	0
GREENVILLE	0	135,365,899	0	135,365,899	30,000	420,000	0
GROTON	0	77,906,673	0	77,906,673	0	35,000	0
HADLEY'S PURCHASE	0	0	0	0	0	0	0
HALE'S LOCATION	0	74,267,214	0	74,267,214	0	0	0
HAMPSTEAD	0	994,845,463	0	994,845,463	222,800	12,275,400	276,200
HAMPTON	0	3,048,897,900	0	3,048,897,900	200,000	26,398,000	272,500
HAMPTON FALLS	0	427,869,300	0	427,869,300	30,000	3,145,000	270,000
HANCOCK	0	271,167,342	0	271,167,342	15,000	245,000	0
HANOVER	0	1,939,065,600	150,000	1,938,915,600	60,000	1,515,000	0
HARRISVILLE	0	212,215,017	0	212,215,017	0	170,000	0
HART'S LOCATION	0	15,299,230	0	15,299,230	0	0	0
HAVERHILL	0	392,463,600	0	392,463,600	45,000	1,124,300	0
HEBRON	0	283,013,639	0	283,013,639	0	0	0
HENNIKER	0	415,826,480	225,674	415,600,806	150,000	3,588,550	982,862
HILL	0	106,624,488	0	106,624,488	0	266,700	0
HILLSBOROUGH	0	604,590,762	0	604,590,762	90,000	1,662,800	538,755
HINSDALE	0	329,387,987	0	329,387,987	0	1,249,000	60,000

2009 TABLES BY COUNTY

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MUNICIPALITY	NET VALUATION 2009	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2009 ACTUAL TAX RATE	2009 RESIDENT S TAX
DANVILLE	437,085,060	8,863,722	83,200	8,780,522	\$20.30	0
DEERFIELD	592,282,665	11,423,130	92,000	11,331,130	\$19.41	0
DEERING	219,037,061	4,655,491	57,200	4,598,291	\$21.29	0
DERRY	2,481,007,745	69,120,166	387,000	68,733,166	\$27.88	0
DIX GRANT	1,055,990	0	0	0	\$0.00	0
DIXVILLE	16,916,189	71,326	0	71,326	\$4.23	0
DORCHESTER	38,990,332	773,846	15,100	758,746	\$19.88	0
DOVER	2,582,879,950	60,143,550	636,602	59,506,948	\$23.32	0
DUBLIN	254,561,601	5,249,410	38,700	5,210,710	\$20.65	0
DUMMER	54,569,674	702,537	1,150	701,387	\$13.77	0
DUNBARTON	340,121,143	5,572,332	65,300	5,507,032	\$16.54	0
DURHAM	895,039,219	24,141,776	67,000	24,074,776	\$27.00	0
EAST KINGSTON	293,997,137	6,748,370	81,300	6,667,070	\$23.11	0
EASTON	65,362,707	615,102	3,700	611,402	\$9.43	0
EATON	110,191,942	1,243,814	20,000	1,223,814	\$11.30	0
EFFINGHAM	184,963,022	2,963,710	48,000	2,915,710	\$16.06	0
ELLSWORTH	15,824,962	228,841	200	228,641	\$14.51	0
ENFIELD	542,720,833	10,316,442	53,200	10,263,242	\$19.02	0
EPPING	674,267,900	13,429,028	138,000	13,291,028	\$19.95	0
EPSOM	451,564,593	7,997,548	150,050	7,847,498	\$17.74	0
ERROL	86,587,137	888,845	3,400	885,445	\$10.51	0
ERVING'S GRANT	87,381	0	0	0	\$0.00	0
EXETER	1,607,167,482	36,303,703	364,000	35,939,703	\$22.62	0
FARMINGTON	467,064,556	9,203,366	228,000	8,975,366	\$19.73	0
FITZWILLIAM	304,652,691	7,003,784	104,000	6,899,784	\$23.24	0
FRANCESTOWN	210,191,457	4,406,973	47,500	4,359,473	\$21.00	0
FRANCONIA	303,753,563	4,556,514	25,125	4,531,389	\$15.02	0
FRANKLIN	562,675,690	11,510,520	119,100	11,391,420	\$20.59	0
FREEDOM	554,409,959	5,815,557	39,700	5,775,857	\$10.50	0
FREMONT	429,321,292	9,913,460	89,000	9,824,460	\$23.12	0
GILFORD	1,547,598,620	26,866,291	291,000	26,575,291	\$17.37	0
GILMANTON	469,409,125	9,828,768	129,500	9,699,268	\$20.98	0
GILSUM	64,312,667	1,561,166	4,200	1,556,966	\$24.34	0
GOFFSTOWN	1,407,201,100	30,423,786	454,250	29,969,536	\$21.67	0
GORHAM	317,131,200	7,109,736	14,400	7,095,336	\$22.85	0
GOSHEN	80,994,505	1,873,590	25,900	1,847,690	\$23.15	0
GRAFTON	125,460,764	2,343,567	57,500	2,286,067	\$18.70	0
GRANTHAM	565,232,437	9,382,185	89,800	9,292,385	\$16.61	0
GREENFIELD	155,090,311	3,180,557	20,100	3,160,457	\$20.55	0
GREENLAND	641,004,200	8,654,033	132,000	8,522,033	\$13.55	0
GREEN'S GRANT	4,040,366	26,257	0	26,257	\$6.52	0
GREENVILLE	134,915,899	3,016,748	47,100	2,969,648	\$22.42	0
GROTON	77,871,673	1,175,669	21,500	1,154,169	\$15.44	0
HADLEY'S PURCHASE	0	0	0	0	\$0.00	0
HALE'S LOCATION	74,267,214	228,437	13,490	214,947	\$3.08	0
HAMPSTEAD	982,071,063	20,903,854	241,000	20,662,854	\$21.30	0
HAMPTON	3,022,027,400	49,034,685	522,185	48,512,500	\$16.28	0
HAMPTON FALLS	424,424,300	8,158,628	62,300	8,096,328	\$19.27	0
HANCOCK	270,907,342	4,911,109	34,800	4,876,309	\$18.15	0
HANOVER	1,937,340,600	30,898,329	11,000	30,887,329	\$15.98	0
HARRISVILLE	212,045,017	2,804,763	6,300	2,798,463	\$13.25	0
HART'S LOCATION	15,299,230	108,451	100	108,351	\$7.12	180
HAVERHILL	391,294,300	7,298,589	144,000	7,154,589	\$18.78	28,660
HEBRON	283,013,639	2,052,447	5,900	2,046,547	\$7.29	0
HENNIKER	410,879,394	11,187,020	47,000	11,140,020	\$27.28	0
HILL	106,357,788	2,021,856	21,000	2,000,856	\$19.22	0
HILLSBOROUGH	602,299,207	12,307,877	181,500	12,126,377	\$20.54	0
HINSDALE	328,078,987	8,477,128	42,550	8,434,578	\$26.39	0

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TOTAL LOCAL ASSESSED VALUATION

LAND

MUNICIPALITY	LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM LAND VALUE	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
HOLDERNESS	874,370	52,100	0	0	0	367,746,220	27,452,079
HOLLIS	1,171,873	0	0	170,000	0	429,062,100	15,697,500
HOOKSETT	757,612	0	0	0	0	418,915,930	139,281,390
HOPKINTON	1,993,495	265,023	16,482	2,850	0	201,849,500	7,488,666
HUDSON	446,934	0	4,261	0	0	859,585,187	171,447,527
JACKSON	587,060	56,659	0	0	0	127,840,000	7,207,400
JAFFREY	1,336,341	61,436	0	0	0	133,905,095	17,467,076
JEFFERSON	1,498,102	5,236	0	0	0	37,136,100	2,915,800
KEENE	1,230,700	0	0	0	0	344,625,000	157,906,401
KENSINGTON	690,493	77,065	0	1,800	0	146,983,400	2,309,400
KILKENNY	0	0	0	0	0	0	0
KINGSTON	444,496	5,929	0	0	0	304,997,900	30,710,500
LACONIA	443,157	13,992	0	0	0	507,207,424	107,044,564
LANCASTER	2,660,080	540	0	13,130	0	56,352,950	17,365,650
LANDAFF	1,385,522	0	0	0	0	14,406,728	235,426
LANGDON	1,079,420	0	0	0	0	27,198,593	1,792,778
LEBANON	1,222,666	0	0	0	0	251,386,922	209,969,752
LEE	942,688	194,835	0	8,100	0	205,305,500	25,565,600
LEMPSTER	1,491,876	20,355	0	0	0	41,938,300	896,700
LINCOLN	119,950	0	0	0	0	136,471,340	37,756,560
LISBON	1,635,411	0	0	0	0	28,361,900	2,037,700
LITCHFIELD	503,926	2,129	0	0	0	368,541,600	12,685,900
LITTLETON	1,575,300	0	0	0	0	86,525,000	59,925,300
LIVERMORE	0	0	0	0	0	117,040	0
LONDONDERRY	747,580	0	284,200	21,400	0	666,811,377	182,869,623
LOUDON	2,199,968	23,605	10,963	300	0	173,647,100	29,545,400
LOW & BURBANK GRANT	0	0	0	0	0	0	0
LYMAN	1,606,511	0	0	0	0	17,664,600	235,400
LYME	2,566,100	0	0	30,400	0	114,834,300	5,693,800
LYNDEBOROUGH	1,235,220	0	0	20,000	0	68,387,700	1,796,400
MADBURY	710,651	34,537	0	0	0	92,652,300	7,477,000
MADISON	1,525,595	0	0	0	0	192,064,700	7,468,900
MANCHESTER	74,000	0	0	0	0	2,170,757,752	743,872,248
MARLBOROUGH	1,144,230	88,250	580	0	0	56,818,310	8,063,050
MARLOW	1,018,440	0	0	0	0	29,129,450	464,350
MARTIN'S LOCATION	0	0	0	0	0	0	0
MASON	929,575	19,054	0	0	0	62,956,400	0
MEREDITH	1,439,800	0	0	0	0	898,422,439	58,295,061
MERRIMACK	450,330	0	0	100	0	1,104,492,410	193,807,510
MIDDLETON	469,641	0	0	0	0	74,016,600	1,184,400
MILAN	1,863,517	6,641	0	0	0	39,533,200	994,300
MILFORD	693,575	0	0	6,500	10,700	418,486,800	87,484,200
MILLSFIELD	941,234	0	0	0	0	2,377,950	208,000
MILTON	1,281,053	4,713	0	900	0	128,372,700	6,172,500
MONROE	874,982	0	0	0	0	25,024,800	570,600
MONT VERNON	686,510	0	400	0	0	92,979,620	1,433,970
MOULTONBOROUGH	776,087	67,706	228,500	5,900	0	1,631,160,200	37,955,100
NASHUA	99,958	0	0	0	0	1,404,577,100	807,208,120
NELSON	890,162	57,166	0	0	0	62,093,300	0
NEW BOSTON	1,821,379	0	0	2,700	0	242,705,000	9,287,000
NEW CASTLE	136	6,170	387	0	0	442,232,300	17,877,100
NEW DURHAM	1,290,990	2,880	0	1,800	0	230,851,215	2,565,685
NEW HAMPTON	1,404,595	365	0	0	0	116,242,050	13,779,650
NEW IPSWICH	1,472,509	192,510	5,655	0	0	142,576,700	7,606,600
NEW LONDON	767,100	3,100	0	0	0	397,626,990	23,516,410
NEWBURY	779,472	0	0	0	1,690	356,064,370	9,280,540
NEWFIELDS	199,070	70,939	7,587	0	0	118,529,200	11,631,100
NEWINGTON	115,022	0	0	0	0	72,293,490	103,706,170

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM STRUCTURE VALUE
HOLDERNESS	243,283,100	9,479,400	29,269,883	0	0
HOLLIS	746,150,600	4,951,100	40,997,200	456,300	0
HOOKSETT	703,806,420	26,398,800	293,920,669	0	0
HOPKINTON	360,556,100	13,604,200	33,226,500	61,800	0
HUDSON	1,463,651,734	10,875,800	316,371,886	0	0
JACKSON	217,127,800	97,000	28,223,500	0	0
JAFFREY	282,150,111	4,851,655	24,805,799	0	0
JEFFERSON	76,812,300	4,085,500	9,863,800	0	0
KEENE	892,128,500	7,007,200	479,898,408	0	0
KENSINGTON	178,691,520	901,600	5,053,300	155,680	0
KILKENNY	0	0	0	0	0
KINGSTON	312,983,895	3,901,800	42,954,200	44,305	0
LACONIA	1,235,409,472	28,222,216	220,108,913	0	0
LANCASTER	145,309,050	3,155,950	46,513,990	23,940	0
LANDAFF	24,071,192	67,020	257,530	0	0
LANGDON	34,778,700	876,900	1,752,000	0	0
LEBANON	677,467,444	6,601,900	561,929,668	0	0
LEE	232,338,807	6,590,900	29,577,700	46,893	0
LEMPSTER	70,283,400	4,656,700	3,448,200	0	0
LINCOLN	592,439,934	3,359,510	83,235,860	0	0
LISBON	56,338,319	3,447,000	17,622,000	17,481	0
LITCHFIELD	532,578,500	7,150,900	18,860,500	0	0
LITTLETON	246,970,800	13,143,000	116,762,280	0	0
LIVERMORE	28,040	0	0	0	0
LONDONDERRY	1,602,143,554	16,306,900	383,432,206	58,500	0
LOUDON	274,978,442	20,454,700	47,195,100	65,958	0
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	38,726,000	1,485,500	576,400	0	0
LYME	184,358,400	1,348,100	10,079,900	61,600	0
LYNDEBOROUGH	112,397,900	1,652,600	2,263,000	36,900	0
MADBURY	122,412,700	4,000,500	4,003,900	0	0
MADISON	256,685,300	2,560,200	14,305,100	0	0
MANCHESTER	4,306,853,827	3,159,700	2,662,199,473	0	0
MARLBOROUGH	121,244,986	1,230,110	17,334,790	35,814	0
MARLOW	35,968,590	977,250	2,243,150	0	0
MARTIN'S LOCATION	0	0	0	0	0
MASON	105,723,300	857,500	378,700	0	0
MEREDITH	749,491,886	11,390,000	99,388,214	0	0
MERRIMACK	1,493,635,410	11,203,500	426,336,770	5,300	0
MIDDLETON	91,648,116	7,452,400	3,466,900	10,584	0
MILAN	61,324,100	4,837,100	4,131,900	0	0
MILFORD	844,903,500	17,929,600	203,454,800	28,400	252,400
MILLSFIELD	3,454,650	34,920	234,560	0	0
MILTON	211,473,515	15,192,900	21,558,600	4,685	0
MONROE	56,882,600	2,140,000	3,836,500	0	0
MONT VERNON	152,727,950	2,096,730	560,930	0	0
MOULTONBOROUGH	1,087,484,800	18,372,000	52,446,200	42,900	0
NASHUA	4,241,197,900	50,357,400	1,819,082,863	0	0
NELSON	56,302,898	326,900	90,700	0	0
NEW BOSTON	381,711,672	2,377,200	12,936,900	44,870	0
NEW CASTLE	192,976,600	0	53,063,000	0	0
NEW DURHAM	187,900,515	4,661,200	8,443,085	4,600	0
NEW HAMPTON	142,345,500	4,370,900	26,358,300	0	0
NEW IPSWICH	232,859,100	6,743,200	15,610,800	0	0
NEW LONDON	580,578,620	0	63,504,480	0	0
NEWBURY	308,330,860	412,000	24,023,840	0	58,600
NEWFIELDS	110,709,600	224,600	16,226,700	0	0
NEWINGTON	81,976,500	0	252,027,500	0	0

2009 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
HOLDERNESS	0	0	3,361,100	0	0
HOLLIS	382,500	104,700	5,742,800	0	0
HOOKSETT	289,200	15,364,100	41,366,700	0	0
HOPKINTON	0	0	24,417,100	0	0
HUDSON	0	17,429,400	95,709,896	0	0
JACKSON	0	0	1,290,000	0	0
JAFFREY	0	0	4,188,256	0	0
JEFFERSON	0	0	1,408,300	3,142,200	0
KEENE	0	1,121,000	49,702,500	0	0
KENSINGTON	0	1,177,800	10,091,369	0	0
KILKENNY	0	0	10,572	0	0
KINGSTON	89,500	0	10,083,280	0	0
LACONIA	71,300	4,951,300	18,507,500	0	0
LANCASTER	0	0	6,805,470	6,700,000	0
LANDAFF	0	0	511,290	0	0
LANGDON	0	0	779,300	0	0
LEBANON	0	0	84,522,100	0	0
LEE	59,000	0	3,982,400	0	0
LEMPSTER	0	0	49,859,300	0	0
LINCOLN	0	0	9,150,363	0	0
LISBON	0	0	2,315,400	0	0
LITCHFIELD	3,773,800	461,300	23,626,200	0	0
LITTLETON	0	0	273,735,380	0	0
LIVERMORE	0	0	0	0	0
LONDONDERRY	6,798,000	35,650,000	438,759,000	0	0
LOUDON	0	1,839,700	8,021,100	0	0
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	0	0	764,900	0	0
LYME	0	0	3,614,700	0	0
LYNDEBOROUGH	0	0	1,848,614	0	0
MADBURY	0	227,800	10,330,300	0	0
MADISON	0	0	2,808,900	0	0
MANCHESTER	686,300	46,793,800	107,359,200	0	0
MARLBOROUGH	0	0	3,494,410	0	0
MARLOW	0	0	718,527	0	0
MARTIN'S LOCATION	0	0	31,581	0	0
MASON	0	0	1,720,100	0	0
MEREDITH	0	0	5,238,600	0	0
MERRIMACK	2,632,200	7,361,700	21,615,500	0	0
MIDDLETON	207,100	0	2,585,000	0	0
MILAN	0	10,999,600	2,394,200	0	0
MILFORD	1,496,956	2,410,576	10,251,577	0	0
MILLSFIELD	0	0	31,368	0	0
MILTON	0	0	4,794,700	0	0
MONROE	0	0	251,834,600	0	0
MONT VERNON	0	0	1,321,460	0	0
MOULTONBOROUGH	721,800	0	5,780,200	0	0
NASHUA	90,042,700	45,216,200	79,241,980	0	0
NELSON	0	0	1,249,300	0	0
NEW BOSTON	0	0	10,155,300	0	0
NEW CASTLE	0	0	1,283,100	0	0
NEW DURHAM	0	0	2,130,400	0	0
NEW HAMPTON	0	0	19,963,450	0	0
NEW IPSWICH	0	0	8,423,800	0	0
NEW LONDON	0	0	4,413,800	0	0
NEWBURY	0	0	5,000,000	0	0
NEWFIELDS	0	0	1,145,300	0	0
NEWINGTON	0	20,625,100	428,749,573	0	0

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
HOLDERNESS	0	681,518,252	600,000	680,918,252	45,000	258,500	71,852
HOLLIS	0	1,244,886,673	102,700	1,244,783,973	210,000	6,302,400	128,540
HOOKSETT	0	1,640,100,821	150,000	1,639,950,821	550,000	25,157,900	0
HOPKINTON	0	643,481,716	5,182	643,476,534	240,000	3,645,900	80,700
HUDSON	0	2,935,522,625	914,400	2,934,608,225	1,995,000	32,523,250	5,057,430
JACKSON	0	382,429,419	0	382,429,419	25,000	150,000	0
JAFFREY	0	468,765,769	0	468,765,769	30,000	1,573,757	467,467
JEFFERSON	0	136,867,338	0	136,867,338	0	65,000	0
KEENE	0	1,933,619,709	93,500	1,933,526,209	214,500	4,554,000	842,000
KENSINGTON	0	346,133,427	0	346,133,427	0	2,785,000	0
KILKENNY	0	10,572	0	10,572	0	0	0
KINGSTON	0	706,215,805	304,600	705,911,205	150,000	3,212,500	1,485,000
LACONIA	4,461	2,121,984,299	0	2,121,984,299	360,000	7,350,000	0
LANCASTER	0	284,900,750	0	284,900,750	15,000	542,620	6,290
LANDAFF	0	40,934,708	0	40,934,708	0	15,000	0
LANGDON	0	68,257,691	0	68,257,691	0	350,000	0
LEBANON	0	1,793,100,452	671,200	1,792,429,252	147,000	15,390,600	0
LEE	0	504,612,423	246,700	504,365,723	15,000	10,620,750	0
LEMPSTER	0	172,594,831	0	172,594,831	15,000	764,900	0
LINCOLN	0	862,533,517	0	862,533,517	15,000	4,525,410	0
LISBON	0	111,775,211	0	111,775,211	45,000	697,100	0
LITCHFIELD	0	968,184,755	82,600	968,102,155	60,000	3,071,050	0
LITTLETON	0	798,637,060	0	798,637,060	165,000	4,456,333	0
LIVERMORE	0	145,080	0	145,080	0	0	0
LONDONDERRY	0	3,333,882,340	0	3,333,882,340	288,900	21,467,300	2,155,950
LOUDON	0	557,982,336	43,800	557,938,536	15,000	277,500	140,000
LOW & BURBANK GRANT	0	0	0	0	0	0	0
LYMAN	0	61,059,311	0	61,059,311	0	150,000	0
LYME	0	322,587,300	0	322,587,300	135,000	3,175,200	405,000
LYNDEBOROUGH	0	189,638,334	3,500	189,634,834	15,000	0	20,000
MADBURY	0	241,849,688	396,500	241,453,188	15,000	1,735,000	0
MADISON	0	477,418,695	0	477,418,695	15,000	461,000	0
MANCHESTER	0	10,041,756,300	0	10,041,756,300	9,990,000	196,177,700	82,989,100
MARLBOROUGH	0	209,454,530	564,660	208,889,870	30,000	235,000	40,946
MARLOW	0	70,519,757	0	70,519,757	15,000	622,669	33,313
MARTIN'S LOCATION	0	31,581	0	31,581	0	0	0
MASON	0	172,584,629	0	172,584,629	0	690,000	7,400
MEREDITH	0	1,823,666,000	0	1,823,666,000	120,000	2,049,900	846,461
MERRIMACK	0	3,261,540,730	730,500	3,260,810,230	165,000	34,012,900	3,214,800
MIDDLETON	0	181,040,741	0	181,040,741	15,000	185,000	0
MILAN	0	126,084,558	0	126,084,558	45,000	1,260,000	0
MILFORD	0	1,587,409,584	738,936	1,586,670,648	90,000	6,852,300	26,400
MILLSFIELD	0	7,282,682	0	7,282,682	0	0	0
MILTON	0	388,856,266	0	388,856,266	30,000	3,338,300	0
MONROE	0	341,164,082	0	341,164,082	0	0	0
MONT VERNON	0	251,807,570	0	251,807,570	60,000	981,530	17,750
MOULTONBOROUGH	0	2,835,041,393	18,175	2,835,023,218	150,000	1,800,000	50,000
NASHUA	0	8,537,024,221	1,037,598	8,535,986,623	3,354,200	133,250,700	10,016,100
NELSON	0	121,010,426	0	121,010,426	0	241,650	0
NEW BOSTON	0	661,042,021	84,762	660,957,259	33,000	2,306,000	140,800
NEW CASTLE	0	707,438,793	0	707,438,793	50,000	700,000	0
NEW DURHAM	0	437,852,370	0	437,852,370	15,000	1,555,000	80,950
NEW HAMPTON	0	324,464,810	150,000	324,314,810	30,000	1,049,450	0
NEW IPSWICH	0	415,490,874	0	415,490,874	60,000	2,452,300	0
NEW LONDON	0	1,070,410,500	381,600	1,070,028,900	45,000	865,000	500,000
NEWBURY	0	703,951,372	0	703,951,372	15,000	150,000	33,300
NEWFIELDS	0	258,744,096	20,000	258,724,096	0	2,799,800	160,000
NEWINGTON	0	959,493,355	40,218,400	919,274,955	0	4,394,100	0

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MUNICIPALITY	NET VALUATION 2009	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2009 ACTUAL TAX RATE	2009 RESIDENT S TAX
HOLDERNESS	680,542,900	8,811,164	62,000	8,749,164	\$12.96	0
HOLLIS	1,238,143,033	25,664,259	195,000	25,469,259	\$20.74	0
HOOKSETT	1,614,242,921	34,024,523	195,250	33,829,273	\$21.16	0
HOPKINTON	639,509,934	17,093,590	181,000	16,912,590	\$26.83	0
HUDSON	2,895,032,545	44,158,630	601,750	43,556,880	\$15.34	0
JACKSON	382,254,419	3,861,794	28,250	3,833,544	\$10.11	0
JAFFREY	466,694,545	11,461,761	71,200	11,390,561	\$24.58	0
JEFFERSON	136,802,338	2,155,797	3,050	2,152,747	\$15.83	0
KEENE	1,927,915,709	55,411,652	247,800	55,163,852	\$28.80	0
KENSINGTON	343,348,427	6,454,080	39,400	6,414,680	\$18.87	0
KILKENNY	10,572	0	0	0	\$0.00	0
KINGSTON	701,063,705	14,236,340	77,000	14,159,340	\$20.34	0
LACONIA	2,114,274,299	38,086,919	498,575	37,588,344	\$18.04	0
LANCASTER	284,336,840	5,109,747	26,900	5,082,847	\$18.08	0
LANDAFF	40,919,708	837,955	1,300	836,655	\$20.51	0
LANGDON	67,907,691	1,518,832	28,000	1,490,832	\$22.39	0
LEBANON	1,776,891,652	42,115,944	74,500	42,041,444	\$23.82	0
LEE	493,729,973	12,473,128	68,800	12,404,328	\$25.28	0
LEMPSTER	171,814,931	2,510,372	23,700	2,486,672	\$15.20	0
LINCOLN	857,993,107	7,796,827	49,000	7,747,827	\$9.11	0
LISBON	111,033,111	3,170,799	21,000	3,149,799	\$28.61	0
LITCHFIELD	964,971,105	15,115,016	106,400	15,008,616	\$15.72	0
LITTLETON	794,015,727	16,026,684	183,500	15,843,184	\$21.06	0
LIVERMORE	145,080	0	0	0	\$0.00	0
LONDONDERRY	3,309,970,190	64,033,437	488,000	63,545,437	\$19.68	0
LOUDON	557,506,036	10,999,748	159,000	10,840,748	\$19.84	0
LOW & BURBANK GRANT	0	0	0	0	\$0.00	0
LYMAN	60,909,311	1,103,906	11,600	1,092,306	\$18.15	0
LYME	318,872,100	6,031,304	38,500	5,992,804	\$18.94	0
LYNDEBOROUGH	189,599,834	3,784,212	9,400	3,774,812	\$19.98	0
MADBURY	239,703,188	5,486,419	38,200	5,448,219	\$22.98	0
MADISON	476,942,695	6,489,668	83,000	6,406,668	\$13.62	0
MANCHESTER	9,752,599,500	173,740,157	1,538,430	172,201,727	\$17.85	0
MARLBOROUGH	208,583,924	4,362,740	63,300	4,299,440	\$20.95	0
MARLOW	69,848,775	1,498,344	17,000	1,481,344	\$21.45	0
MARTIN'S LOCATION	31,581	0	0	0	\$0.00	0
MASON	171,887,229	3,219,273	37,000	3,182,273	\$18.75	0
MEREDITH	1,820,649,639	22,818,373	235,250	22,583,123	\$12.54	0
MERRIMACK	3,223,417,530	61,725,269	699,750	61,025,519	\$19.17	0
MIDDLETON	180,840,741	3,121,956	49,600	3,072,356	\$17.30	0
MILAN	124,779,558	2,211,300	10,400	2,200,900	\$17.99	0
MILFORD	1,579,701,948	30,303,096	173,550	30,129,546	\$19.21	0
MILLSFIELD	7,282,682	0	0	0	\$0.00	0
MILTON	385,487,966	8,761,239	146,550	8,614,689	\$22.76	0
MONROE	341,164,082	2,788,316	8,600	2,779,716	\$9.76	0
MONT VERNON	250,748,290	6,089,999	55,000	6,034,999	\$24.30	0
MOULTONBOROUGH	2,833,023,218	21,799,260	184,314	21,614,946	\$7.70	0
NASHUA	8,389,365,623	165,758,134	1,735,000	164,023,134	\$19.82	0
NELSON	120,768,776	2,038,770	8,900	2,029,870	\$16.90	0
NEW BOSTON	658,477,459	10,488,888	104,500	10,384,388	\$15.96	0
NEW CASTLE	706,688,793	3,509,382	38,000	3,471,382	\$4.97	0
NEW DURHAM	436,201,420	8,823,859	89,500	8,734,359	\$20.24	0
NEW HAMPTON	323,235,360	5,276,295	29,400	5,246,895	\$16.45	0
NEW IPSWICH	412,978,574	9,635,055	111,000	9,524,055	\$23.38	0
NEW LONDON	1,068,618,900	16,093,008	204,000	15,889,008	\$15.07	0
NEWBURY	703,753,072	9,665,056	66,250	9,598,806	\$13.75	0
NEWFIELDS	255,764,296	5,419,581	39,000	5,380,581	\$21.20	0
NEWINGTON	914,880,855	7,161,862	28,000	7,133,862	\$8.91	0

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TOTAL LOCAL ASSESSED VALUATION

LAND

MUNICIPALITY	LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM LAND VALUE	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
NEWMARKET	506,003	992	0	0	0	167,207,800	37,069,700
NEWPORT	1,960,086	0	141,773	0	0	129,429,300	31,628,462
NEWTON	267,433	12,030	0	0	0	239,964,700	12,138,400
NORTH HAMPTON	253,900	5,700	19,800	1,500	0	363,432,200	57,782,900
NORTHFIELD	1,281,243	4,032	0	0	0	110,573,700	9,035,600
NORTHUMBERLAND	1,427,277	15,233	0	0	0	23,330,500	4,353,700
NORTHWOOD	1,204,938	0	0	0	0	281,655,000	25,102,000
NOTTINGHAM	1,412,792	187,485	0	0	0	301,281,900	4,154,100
ODELL	430,320	0	0	0	0	52,500	0
ORANGE	724,990	0	0	0	0	9,942,992	138,870
ORFORD	2,108,152	32,397	0	0	0	51,051,800	3,717,800
OSSIPEE	2,020,466	0	0	0	0	344,158,500	41,096,700
PELHAM	541,204	0	0	0	0	557,559,038	40,737,520
PEMBROKE	1,093,870	1,124	65,078	0	0	160,400,300	26,933,393
PETERBOROUGH	1,395,459	15,741	10,160	27,539	0	143,320,991	29,897,500
PIERMONT	1,288,253	253,606	0	0	0	32,554,900	1,559,320
PINKHAM'S GRANT	0	0	0	0	0	0	158,000
PITTSBURG	5,524,536	0	0	0	0	119,219,400	8,062,200
PITTSFIELD	1,496,684	0	0	0	0	111,247,520	8,986,700
PLAINFIELD	2,856,650	261,859	0	0	0	84,659,300	2,812,700
PLAISTOW	77,834	2,322	0	0	0	233,845,470	104,924,860
PLYMOUTH	1,203,037	0	0	200	0	86,157,885	37,996,915
PORTSMOUTH	57,300	19,000	200	0	0	716,677,100	327,953,510
RANDOLPH	176,080	0	0	0	0	20,117,600	359,600
RAYMOND	612,346	0	1,410	0	0	338,267,410	40,675,880
RICHMOND	1,424,270	0	0	0	0	30,806,680	128,710
RINDGE	1,796,659	0	0	0	0	212,342,569	15,730,062
ROCHESTER	1,451,612	0	0	10,175	0	447,857,929	189,489,296
ROLLINSFORD	438,733	0	0	0	0	100,219,540	10,395,800
ROXBURY	505,045	30,086	0	0	0	7,061,700	0
RUMNEY	1,034,731	6,197	0	0	0	68,863,400	6,416,400
RYE	228,900	4,800	0	0	0	921,340,300	35,275,800
SALEM	239,248	0	0	0	0	1,515,808,617	537,436,683
SALISBURY	1,624,708	64,949	0	0	0	59,116,000	328,500
SANBORNTON	1,989,884	0	37,734	0	0	211,261,800	4,466,400
SANDOWN	507,950	0	760	100	0	248,116,435	5,463,165
SANDWICH	1,859,745	202,945	0	2,100	0	235,975,939	412,500
SARGENT'S PURCHASE	0	0	0	0	0	982,640	535,350
SEABROOK	25,800	5,800	0	0	0	617,800,000	185,325,700
SECOND COLLEGE GRANT	848,434	0	0	0	0	396,360	0
SHARON	923,235	0	0	0	0	19,552,400	273,200
SHELBURNE	624,772	0	0	75	0	16,219,800	1,726,800
SOMERSWORTH	117,928	0	0	0	0	178,025,299	66,055,701
SOUTH HAMPTON	506,088	19,254	0	0	0	77,403,600	5,640,600
SPRINGFIELD	1,304,694	14,157	0	0	0	73,389,100	3,823,000
STARK	750,043	43,924	0	0	0	19,352,200	964,500
STEWARTSTOWN	2,230,816	16,179	0	0	0	39,665,755	1,543,400
STODDARD	1,139,190	95,360	0	0	0	148,325,120	0
STRAFFORD	2,149,300	0	0	4,000	0	245,771,200	2,517,100
STRATFORD	1,950,330	0	0	0	0	11,486,100	567,500
STRATHAM	485,208	16,073	0	0	0	304,060,800	53,348,500
SUCCESS	1,109,813	0	0	0	0	7,086,460	0
SUGAR HILL	643,831	80,245	252,800	10,000	0	62,440,700	2,576,200
SULLIVAN	937,588	19,379	0	0	0	16,737,200	299,700
SUNAPEE	715,109	0	0	0	0	489,538,599	8,643,200
SURRY	587,142	0	0	0	0	24,056,000	744,800
SUTTON	1,734,598	74,160	0	0	0	133,200,852	4,729,072
SWANZEY	2,528,055	0	0	0	0	158,981,119	28,448,031

2009 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM STRUCTURE VALUE
NEWMARKET	428,256,100	9,193,600	72,033,200	0	0
NEWPORT	219,560,300	13,668,300	88,471,900	0	0
NEWTON	263,726,800	2,904,000	21,092,600	1,000	0
NORTH HAMPTON	473,771,600	24,203,100	83,519,100	37,000	0
NORTHFIELD	190,693,000	11,208,200	28,269,900	0	0
NORTHUMBERLAND	61,198,200	4,542,800	19,369,700	0	0
NORTHWOOD	207,713,825	15,836,400	26,400,200	29,375	0
NOTTINGHAM	319,991,800	3,920,000	7,807,700	0	0
ODELL	2,439,240	0	0	0	0
ORANGE	16,401,881	847,670	342,200	0	0
ORFORD	87,097,998	2,443,500	7,461,900	39,502	0
OSSIPEE	289,687,800	20,769,900	55,166,800	0	0
PELHAM	743,777,400	356,100	49,045,558	0	0
PEMBROKE	323,236,300	2,054,700	71,729,520	0	0
PETERBOROUGH	402,399,696	526,500	117,874,400	172,879	0
PIERMONT	50,544,020	901,670	4,462,780	0	0
PINKHAM'S GRANT	0	0	2,603,020	0	0
PITTSBURG	120,245,500	4,188,900	12,447,100	0	0
PITTSFIELD	154,444,600	6,965,800	26,853,500	6,000	0
PLAINFIELD	174,478,289	4,326,700	8,601,600	51,511	0
PLAISTOW	331,021,350	315,100	154,010,160	0	0
PLYMOUTH	198,493,840	12,618,800	97,473,045	17,200	0
PORTSMOUTH	1,459,477,120	16,348,300	1,167,903,422	0	0
RANDOLPH	40,598,500	500,900	1,437,300	0	0
RAYMOND	487,185,010	43,392,200	89,958,590	25,400	0
RICHMOND	64,812,570	1,071,120	195,860	0	0
RINDGE	309,914,646	4,692,900	34,799,384	0	0
ROCHESTER	1,009,778,681	138,414,700	266,075,819	17,500	0
ROLLINSFORD	153,959,100	1,001,900	20,479,400	0	0
ROXBURY	16,123,700	567,900	0	0	0
RUMNEY	90,999,750	3,506,600	10,313,500	0	0
RYE	829,436,700	2,341,400	41,242,500	0	0
SALEM	1,822,400,079	40,087,400	718,447,521	24,400	0
SALISBURY	80,674,800	1,370,100	1,613,900	0	0
SANBORNTON	196,969,675	3,084,700	9,423,500	0	0
SANDOWN	326,816,010	3,015,400	5,267,590	10,000	0
SANDWICH	192,621,350	753,500	1,503,500	56,850	0
SARGENT'S PURCHASE	0	0	334,730	0	0
SEABROOK	347,451,400	69,506,100	191,670,500	0	0
SECOND COLLEGE GRANT	252,510	0	0	0	0
SHARON	32,372,300	0	287,000	0	0
SHELBURNE	26,249,421	566,800	9,501,100	10,779	0
SOMERSWORTH	425,572,989	17,271,800	138,437,391	0	0
SOUTH HAMPTON	71,191,462	1,666,073	4,187,400	0	0
SPRINGFIELD	109,085,800	3,116,600	11,526,600	0	0
STARK	30,744,700	1,798,800	1,077,500	0	0
STEWARTSTOWN	44,942,300	4,296,600	4,125,000	0	0
STODDARD	120,911,090	107,790	1,768,800	0	0
STRAFFORD	235,597,300	4,655,700	2,790,500	29,500	0
STRATFORD	32,058,800	2,149,000	2,378,400	0	0
STRATHAM	708,253,988	3,822,800	109,942,500	32,312	0
SUCCESS	3,180,470	0	0	0	0
SUGAR HILL	75,362,300	105,800	5,297,700	15,300	0
SULLIVAN	33,759,200	1,889,100	527,500	0	0
SUNAPEE	549,282,700	2,487,100	23,442,200	0	0
SURRY	52,541,500	663,300	1,093,800	0	0
SUTTON	150,535,190	101,800	7,543,960	0	0
SWANZEY	302,225,772	18,425,355	46,465,246	3,150	0

2009 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
NEWMARKET	100,000	0	4,787,500	0	0
NEWPORT	0	0	11,794,400	0	0
NEWTON	0	10,079,600	3,962,500	0	0
NORTH HAMPTON	7,835,800	263,500	4,315,800	0	0
NORTHFIELD	0	1,146,300	5,025,500	0	0
NORTHUMBERLAND	0	13,202,000	11,052,280	0	1,200,000
NORTHWOOD	0	0	3,702,000	0	0
NOTTINGHAM	186,700	0	6,569,700	0	0
ODELL	0	0	0	0	0
ORANGE	0	0	337,520	0	0
ORFORD	0	0	3,059,800	0	0
OSSIPEE	36,900	0	7,670,100	0	0
PELHAM	4,790,000	11,986,100	16,977,000	0	0
PEMBROKE	0	8,233,400	26,807,400	0	0
PETERBOROUGH	0	0	7,312,300	0	0
PIERMONT	0	0	895,539	0	0
PINKHAM'S GRANT	0	0	103,098	0	0
PITTSBURG	0	2,418,700	7,643,700	0	0
PITTSFIELD	2,954,690	0	2,820,869	0	0
PLAINFIELD	0	0	7,036,400	0	0
PLAISTOW	502,600	15,692,690	7,072,440	0	6,132
PLYMOUTH	0	0	12,379,800	0	0
PORTSMOUTH	0	10,977,790	162,144,879	0	0
RANDOLPH	0	0	1,277,700	2,963,800	0
RAYMOND	1,779,900	0	15,809,300	0	0
RICHMOND	0	0	4,318,500	0	0
RINDGE	0	0	9,745,200	0	0
ROCHESTER	0	7,224,200	40,181,700	0	0
ROLLINSFORD	0	50,700	2,428,200	0	0
ROXBURY	0	0	457,700	0	0
RUMNEY	0	0	10,512,300	0	0
RYE	2,366,000	0	4,980,900	0	0
SALEM	496,900	5,529,000	33,505,500	0	0
SALISBURY	0	0	9,651,100	0	0
SANBORNTON	0	21,300	1,982,400	0	0
SANDOWN	638,600	0	3,382,800	0	0
SANDWICH	0	0	6,962,100	0	0
SARGENT'S PURCHASE	0	0	0	0	0
SEABROOK	0	5,533,000	1,571,879,200	0	0
SECOND COLLEGE GRANT	0	0	0	0	0
SHARON	0	0	715,300	0	0
SHELBURNE	0	16,148,700	4,688,700	6,898,500	0
SOMERSWORTH	0	4,468,500	5,916,500	0	0
SOUTH HAMPTON	0	0	2,953,700	0	0
SPRINGFIELD	0	0	14,198,700	0	0
STARK	0	12,700,900	1,222,600	0	0
STEWARTSTOWN	0	13,332,000	4,104,700	0	37,000
STODDARD	0	0	5,508,170	0	0
STRAFFORD	43,000	0	2,669,300	0	20,300
STRATFORD	0	22,631,400	5,060,000	0	0
STRATHAM	1,172,000	8,627,500	8,507,000	0	0
SUCCESS	0	0	11,236	0	0
SUGAR HILL	0	0	1,117,702	0	0
SULLIVAN	0	0	1,386,900	0	0
SUNAPEE	0	0	9,320,400	0	0
SURRY	0	0	1,403,100	0	0
SUTTON	0	0	2,178,369	0	0
SWANZEY	277,500	0	10,421,300	0	0

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
NEWMARKET	0	719,154,895	0	719,154,895	140,000	6,506,100	562,300
NEWPORT	0	496,654,521	0	496,654,521	180,000	1,869,700	0
NEWTON	0	554,149,063	438,252	553,710,811	75,000	1,050,800	255,000
NORTH HAMPTON	0	1,015,441,900	0	1,015,441,900	0	12,671,200	55,000
NORTHFIELD	0	357,237,475	559,100	356,678,375	0	5,038,800	644,900
NORTHUMBERLAND	0	139,691,690	1,885,000	137,806,690	105,000	326,800	0
NORTHWOOD	0	561,643,738	19,405	561,624,333	45,000	4,239,500	460,531
NOTTINGHAM	0	645,512,177	20,000	645,492,177	99,450	5,154,575	789,600
ODELL	0	2,922,060	0	2,922,060	0	0	0
ORANGE	0	28,736,123	0	28,736,123	0	175,000	0
ORFORD	0	157,012,849	0	157,012,849	0	15,000	5,000
OSSIPEE	0	760,607,166	0	760,607,166	45,000	3,215,800	0
PELHAM	0	1,425,769,920	260,400	1,425,509,520	120,000	9,701,900	108,800
PEMBROKE	0	620,555,085	7,500	620,547,585	180,000	830,000	630,000
PETERBOROUGH	0	702,953,165	43,000	702,910,165	45,000	6,017,300	0
PIERMONT	0	92,460,088	0	92,460,088	0	410,000	6,950
PINKHAM'S GRANT	0	2,864,118	0	2,864,118	0	0	0
PITTSBURG	0	279,750,036	0	279,750,036	0	75,000	0
PITTSFIELD	0	315,776,363	0	315,776,363	15,000	2,311,800	0
PLAINFIELD	0	285,085,009	150,000	284,935,009	0	1,379,100	7,385,598
PLAISTOW	0	847,470,958	0	847,470,958	60,000	11,008,496	2,640,516
PLYMOUTH	0	446,340,722	0	446,340,722	164,900	1,127,500	0
PORTSMOUTH	0	3,861,558,621	27,419,600	3,834,139,021	327,800	25,367,700	907,000
RANDOLPH	0	67,431,480	0	67,431,480	15,000	50,000	16,500
RAYMOND	0	1,017,707,446	271,500	1,017,435,946	350,000	11,403,700	3,010,000
RICHMOND	0	102,757,710	0	102,757,710	0	135,000	0
RINDGE	0	589,021,420	4,608,277	584,413,143	0	7,942,315	1,761,700
ROCHESTER	0	2,100,501,612	0	2,100,501,612	1,111,500	25,489,600	2,425,100
ROLLINSFORD	0	288,973,373	371,200	288,602,173	30,000	3,316,500	0
ROXBURY	0	24,746,131	0	24,746,131	0	40,000	0
RUMNEY	0	191,652,878	0	191,652,878	30,000	420,000	33,600
RYE	0	1,837,217,300	0	1,837,217,300	45,000	10,333,500	2,500
SALEM	0	4,673,975,348	0	4,673,975,348	1,154,600	22,736,000	0
SALISBURY	0	154,444,057	0	154,444,057	0	1,240,000	240,000
SANBORNTON	0	429,237,393	0	429,237,393	0	580,000	169,797
SANDOWN	0	593,218,810	0	593,218,810	45,000	8,091,900	0
SANDWICH	0	440,350,529	887,400	439,463,129	0	245,000	205,000
SARGENT'S PURCHASE	0	1,852,720	0	1,852,720	0	0	0
SEABROOK	0	2,989,197,500	230,117,700	2,759,079,800	105,000	21,691,100	1,918,400
SECOND COLLEGE GRANT	0	1,497,304	0	1,497,304	0	0	0
SHARON	0	54,123,435	0	54,123,435	0	80,000	0
SHELBURNE	0	82,635,447	0	82,635,447	0	80,000	53,000
SOMERSWORTH	0	835,866,108	179,800	835,686,308	275,000	1,914,300	0
SOUTH HAMPTON	0	163,568,177	0	163,568,177	0	2,520,000	0
SPRINGFIELD	0	216,458,651	3,000,000	213,458,651	0	313,300	0
STARK	0	68,655,167	0	68,655,167	45,000	60,000	0
STEWARTSTOWN	0	114,293,750	0	114,293,750	15,000	137,500	0
STODDARD	0	277,855,520	0	277,855,520	0	230,000	0
STRAFFORD	0	496,247,200	0	496,247,200	0	478,700	90,000
STRATFORD	0	78,281,530	0	78,281,530	30,000	327,000	0
STRATHAM	0	1,198,268,681	0	1,198,268,681	45,000	3,380,000	0
SUCCESS	0	11,387,979	0	11,387,979	0	0	0
SUGAR HILL	0	147,902,578	0	147,902,578	15,000	55,000	0
SULLIVAN	0	55,556,567	0	55,556,567	0	463,300	240,000
SUNAPEE	0	1,083,429,308	0	1,083,429,308	45,000	725,000	0
SURRY	0	81,089,642	0	81,089,642	0	5,000	21,674
SUTTON	0	300,098,001	0	300,098,001	0	590,000	0
SWANZEY	0	567,775,528	289,500	567,486,028	90,000	1,683,900	20,190

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MUNICIPALITY	NET VALUATION 2009	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2009 ACTUAL TAX RATE	2009 RESIDENT S TAX
NEWMARKET	711,946,495	15,558,345	179,000	15,379,345	\$21.87	0
NEWPORT	494,604,821	11,755,186	173,610	11,581,576	\$23.82	0
NEWTON	552,330,011	10,444,514	78,000	10,366,514	\$18.96	0
NORTH HAMPTON	1,002,715,700	14,493,127	182,750	14,310,377	\$14.48	0
NORTHFIELD	350,994,675	6,998,987	114,200	6,884,787	\$19.98	0
NORTHUMBERLAND	137,374,890	3,111,673	17,400	3,094,273	\$23.11	0
NORTHWOOD	556,879,302	11,046,243	64,350	10,981,893	\$19.85	0
NOTTINGHAM	639,448,552	10,319,164	126,700	10,192,464	\$16.16	0
ODELL	2,922,060	1	0	1	\$0.00	0
ORANGE	28,561,123	557,084	5,700	551,384	\$19.53	0
ORFORD	156,992,849	3,397,179	35,000	3,362,179	\$21.68	0
OSSIPEE	757,346,366	10,510,082	176,000	10,334,082	\$13.90	0
PELHAM	1,415,578,820	27,618,494	236,000	27,382,494	\$19.57	0
PEMBROKE	618,907,585	15,265,162	178,250	15,086,912	\$24.80	0
PETERBOROUGH	696,847,865	15,766,567	159,100	15,607,467	\$22.65	0
PIERMONT	92,043,138	2,150,641	23,700	2,126,941	\$23.39	4,000
PINKHAM'S GRANT	2,864,118	26,283	0	26,283	\$9.27	0
PITTSBURG	279,675,036	3,751,061	12,500	3,738,561	\$13.50	0
PITTSFIELD	313,449,563	8,068,369	70,300	7,998,069	\$25.78	0
PLAINFIELD	276,170,311	6,060,337	21,900	6,038,437	\$22.00	0
PLAISTOW	833,761,946	19,946,999	90,200	19,856,799	\$24.00	0
PLYMOUTH	445,048,322	8,313,836	95,750	8,218,086	\$18.74	0
PORTSMOUTH	3,807,536,521	64,669,155	611,000	64,058,155	\$17.09	0
RANDOLPH	67,349,980	907,355	2,900	904,455	\$13.59	0
RAYMOND	1,002,672,246	18,352,248	310,000	18,042,248	\$18.34	0
RICHMOND	102,622,710	2,233,270	12,100	2,221,170	\$21.86	0
RINDGE	574,709,128	12,471,666	178,000	12,293,666	\$21.74	0
ROCHESTER	2,071,475,412	47,399,709	499,400	46,900,309	\$22.94	0
ROLLINSFORD	285,255,673	5,212,071	88,000	5,124,071	\$18.29	12,000
ROXBURY	24,706,131	563,240	1,500	561,740	\$22.85	0
RUMNEY	191,169,278	3,360,062	14,300	3,345,762	\$17.71	0
RYE	1,826,836,300	17,922,340	206,500	17,715,840	\$9.82	0
SALEM	4,650,084,748	65,249,884	735,500	64,514,384	\$14.05	188,230
SALISBURY	152,964,057	2,775,901	41,600	2,734,301	\$18.29	0
SANBORNTON	428,487,596	8,098,233	107,700	7,990,533	\$18.91	0
SANDOWN	585,081,910	11,429,464	141,750	11,287,714	\$19.55	0
SANDWICH	439,013,129	4,156,004	70,790	4,085,214	\$9.50	0
SARGENT'S PURCHASE	1,852,720	0	0	0	\$0.00	0
SEABROOK	2,735,365,300	32,310,731	296,700	32,014,031	\$12.95	0
SECOND COLLEGE GRANT	1,497,304	0	0	0	\$0.00	0
SHARON	54,043,435	1,074,743	1,800	1,072,943	\$19.92	0
SHELBURNE	82,502,447	1,116,297	2,800	1,113,497	\$14.26	0
SOMERSWORTH	833,497,008	21,486,491	284,300	21,202,191	\$25.81	70,000
SOUTH HAMPTON	161,048,177	2,364,840	3,900	2,360,940	\$14.72	0
SPRINGFIELD	213,145,351	3,847,015	44,500	3,802,515	\$18.20	0
STARK	68,550,167	1,062,465	9,850	1,052,615	\$15.95	4,000
STEWARTSTOWN	114,141,250	1,978,214	7,800	1,970,414	\$17.62	0
STODDARD	277,625,520	3,052,978	17,850	3,035,128	\$11.04	0
STRAFFORD	495,678,500	9,194,070	43,100	9,150,970	\$18.56	0
STRATFORD	77,924,530	1,697,153	5,000	1,692,153	\$22.60	0
STRATHAM	1,194,843,681	21,537,687	193,500	21,344,187	\$18.06	0
SUCCESS	11,387,979	0	0	0	\$0.00	0
SUGAR HILL	147,832,578	2,408,947	5,900	2,403,047	\$16.31	0
SULLIVAN	54,853,267	1,372,531	5,000	1,367,531	\$25.08	0
SUNAPEE	1,082,659,308	15,426,061	99,500	15,326,561	\$14.27	0
SURRY	81,062,968	1,200,642	9,700	1,190,942	\$14.85	0
SUTTON	299,508,001	5,485,102	73,500	5,411,602	\$18.33	0
SWANZEY	565,691,938	13,975,733	40,100	13,935,633	\$24.75	0

2009 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION						
	LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM LAND VALUE	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
TAMWORTH	2,117,010	0	0	0	0	93,506,688	15,331,700
TEMPLE	1,303,564	3,288	0	100	0	46,063,300	1,718,100
THOM & MES PURCHASE	0	0	0	0	0	2,391,790	1,964,480
THORNTON	969,600	0	0	0	0	104,985,400	1,878,100
TILTON	404,184	0	412,890	0	0	79,442,900	81,621,600
TROY	655,337	0	0	0	0	26,882,911	2,372,600
TUFTONBORO	1,245,552	35,245	0	0	0	650,633,700	11,857,700
UNITY	1,370,560	0	0	0	0	52,428,530	0
WAKEFIELD	1,148,972	27,193	0	0	0	553,101,300	8,293,900
WALPOLE	2,077,526	135,620	0	300	0	120,186,400	14,043,900
WARNER	2,119,700	0	0	530	0	105,060,700	10,798,210
WARREN	878,046	0	0	0	0	25,233,500	649,200
WASHINGTON	1,483,223	80,799	0	0	0	147,545,700	810,300
WATERVILLE VALLEY	33,278	0	0	0	0	57,888,500	6,777,100
WEARE	1,992,168	101,029	7,423	200	0	346,651,500	15,824,500
WEBSTER	1,325,121	100,251	0	200	0	92,659,900	1,653,500
WENTWORTH	1,471,512	9,314	0	0	0	32,224,050	1,760,000
WENTWORTH LOCATION	291,004	0	0	0	0	5,327,410	0
WESTMORELAND	2,906,448	0	0	0	0	55,764,500	7,875,500
WHITEFIELD	1,464,080	0	0	0	0	52,683,220	4,280,500
WILMOT	1,138,820	0	0	0	0	67,524,000	3,136,710
WILTON	1,398,499	0	0	0	0	170,310,284	18,298,000
WINCHESTER	1,886,050	2,379	0	0	0	74,066,237	7,788,800
WINDHAM	201,000	0	0	0	0	951,648,750	74,831,250
WINDSOR	351,349	0	0	0	0	12,133,700	0
WOLFEBORO	1,550,510	14,936	205,089	300	0	1,054,550,500	48,606,300
WOODSTOCK	249,179	0	0	0	0	49,006,101	9,760,050
STATE TOTALS	276,100,866	5,701,853	2,435,706	565,293	12,390	52,227,381,836	8,440,531,667

2009 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79F FARM STRUCTURE VALUE
TAMWORTH	192,073,100	7,911,300	29,361,900	84,200	0
TEMPLE	94,186,439	710,800	4,822,650	22,004	0
THOM & MES PURCHASE	0	0	1,093,810	0	0
THORNTON	241,774,900	4,884,500	4,622,900	0	0
TILTON	153,232,300	15,143,900	168,550,100	0	0
TROY	80,110,600	3,197,900	4,504,100	0	0
TUFTONBORO	356,749,000	10,979,500	13,578,500	0	0
UNITY	69,385,200	4,824,230	0	0	0
WAKEFIELD	409,348,600	11,108,700	20,462,500	0	0
WALPOLE	238,955,532	2,889,900	47,590,400	41,768	0
WARNER	145,382,830	1,981,920	19,552,460	5,850	0
WARREN	44,796,500	2,616,700	2,913,900	0	0
WASHINGTON	116,488,631	1,241,800	1,708,100	0	0
WATERVILLE VALLEY	270,704,200	0	23,889,900	0	0
WEARE	489,137,500	19,809,000	30,993,200	16,900	0
WEBSTER	114,166,378	2,864,600	2,211,100	18,522	0
WENTWORTH	56,502,300	2,095,000	5,092,200	0	0
WENTWORTH LOCATION	3,720,480	18,810	0	0	0
WESTMORELAND	123,797,800	546,300	10,160,900	0	0
WHITEFIELD	102,797,200	3,620,450	22,914,720	0	0
WILMOT	110,891,470	0	5,805,540	0	0
WILTON	245,571,900	507,100	21,469,300	0	0
WINCHESTER	141,692,800	16,066,000	31,409,500	0	0
WINDHAM	1,165,592,600	67,400	85,462,900	0	0
WINDSOR	14,392,500	568,200	0	0	0
WOLFEBORO	849,115,640	12,905,400	89,982,200	11,520	0
WOODSTOCK	176,699,554	4,896,740	15,483,676	0	0
STATE TOTALS	78,442,528,693	1,779,263,294	18,890,044,423	3,151,072	311,000

2009 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
TAMWORTH	213,700	0	26,991,100	0	0
TEMPLE	0	0	2,604,000	0	0
THOM & MES PURCHASE	0	0	587	0	0
THORNTON	151,700	0	3,703,500	0	0
TILTON	71,500	9,226,400	15,287,900	0	0
TROY	0	0	12,768,200	0	0
TUFTONBORO	236,900	0	11,377,900	0	0
UNITY	0	0	3,299,130	0	0
WAKEFIELD	0	0	4,700,100	0	0
WALPOLE	0	0	18,536,800	0	0
WARNER	0	0	3,101,380	0	0
WARREN	0	0	8,770,000	0	0
WASHINGTON	0	0	2,871,100	0	0
WATERVILLE VALLEY	0	0	1,264,100	0	0
WEARE	47,100	0	32,773,900	0	0
WEBSTER	0	0	15,251,100	0	0
WENTWORTH	0	0	9,152,400	0	0
WENTWORTH LOCATION	0	0	60,273	0	0
WESTMORELAND	0	0	3,446,300	0	0
WHITEFIELD	0	0	15,735,200	0	0
WILMOT	0	0	1,273,829	0	0
WILTON	0	0	3,422,365	0	0
WINCHESTER	0	0	10,769,100	0	0
WINDHAM	2,136,000	1,235,000	9,940,000	0	0
WINDSOR	0	0	323,600	0	0
WOLFEBORO	0	0	112,500	0	0
WOODSTOCK	0	0	2,344,356	0	0
STATE TOTALS	182,632,802	562,765,913	5,902,337,335	25,646,200	3,697,125

2009 TABLES BY COUNTY

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
TAMWORTH	0	367,590,698	275,866	367,314,832	30,000	812,900	7,500
TEMPLE	0	151,434,245	0	151,434,245	0	75,000	0
THOM & MES PURCHASE	0	5,450,667	0	5,450,667	0	0	0
THORNTON	0	362,970,600	25,000	362,945,600	15,000	880,000	347,200
TILTON	0	523,393,674	150,000	523,243,674	26,200	3,955,700	50,000
TROY	0	130,491,648	0	130,491,648	30,000	275,000	0
TUFTONBORO	0	1,056,693,997	0	1,056,693,997	180,000	347,300	0
UNITY	0	131,307,650	0	131,307,650	0	105,000	0
WAKEFIELD	0	1,008,191,265	73,700	1,008,117,565	60,000	3,067,000	21,000
WALPOLE	0	444,458,146	0	444,458,146	30,000	526,100	0
WARNER	0	288,003,580	0	288,003,580	30,000	1,816,200	11,810
WARREN	0	85,857,846	167,800	85,690,046	0	220,000	0
WASHINGTON	0	272,229,653	0	272,229,653	15,000	220,000	49,090
WATERVILLE VALLEY	0	360,557,078	150,000	360,407,078	0	0	0
WEARE	0	937,354,420	477,200	936,877,220	45,000	5,782,420	240,000
WEBSTER	0	230,250,672	0	230,250,672	0	675,750	5,000
WENTWORTH	0	108,306,776	0	108,306,776	15,000	50,000	5,000
WENTWORTH LOCATION	0	9,417,977	0	9,417,977	0	0	0
WESTMORELAND	0	204,497,748	0	204,497,748	0	120,000	0
WHITEFIELD	0	203,495,370	0	203,495,370	0	1,070,000	0
WILMOT	0	189,770,369	0	189,770,369	0	85,000	30,000
WILTON	0	460,977,448	150,000	460,827,448	30,000	245,000	0
WINCHESTER	0	283,680,866	190,488	283,490,378	60,000	1,695,300	0
WINDHAM	0	2,291,114,900	448,430	2,290,666,470	75,000	13,595,100	1,630,000
WINDSOR	0	27,769,349	0	27,769,349	0	5,000	0
WOLFEBORO	0	2,057,054,895	175,000	2,056,879,895	90,000	4,772,800	86,900
WOODSTOCK	0	258,439,656	0	258,439,656	15,000	1,810,280	0
STATE TOTALS	4,461	166,745,111,929	363,354,638	166,381,757,291	36,199,669	1,195,710,430	160,538,785

2009 TABLES BY COUNTY						
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MUNICIPALITY	NET VALUATION 2009	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2009 ACTUAL TAX RATE	2009 RESIDENT S TAX
TAMWORTH	366,464,432	6,515,994	96,000	6,419,994	\$17.97	0
TEMPLE	151,359,245	3,190,172	8,000	3,182,172	\$21.12	0
THOM & MES PURCHASE	5,450,667	7,413	0	7,413	\$1.36	0
THORNTON	361,703,400	6,190,305	73,000	6,117,305	\$17.14	0
TILTON	519,211,774	9,928,937	108,000	9,820,937	\$19.25	0
TROY	130,186,648	3,450,444	24,800	3,425,644	\$26.75	0
TUFTONBORO	1,056,166,697	9,488,303	106,790	9,381,513	\$9.01	0
UNITY	131,202,650	2,510,026	12,350	2,497,676	\$19.19	0
WAKEFIELD	1,004,969,565	10,692,444	221,750	10,470,694	\$10.65	0
WALPOLE	443,902,046	8,186,392	51,850	8,134,542	\$18.53	0
WARNER	286,145,570	6,746,461	87,300	6,659,161	\$23.60	0
WARREN	85,470,046	1,581,537	26,100	1,555,437	\$18.74	0
WASHINGTON	271,945,563	4,638,800	19,200	4,619,600	\$17.08	0
WATERVILLE VALLEY	360,407,078	4,206,660	9,500	4,197,160	\$11.68	0
WEARE	930,809,800	15,381,862	159,400	15,222,462	\$16.60	0
WEBSTER	229,569,922	3,964,335	58,000	3,906,335	\$17.42	0
WENTWORTH	108,236,776	1,565,518	4,800	1,560,718	\$14.66	0
WENTWORTH LOCATION	9,417,977	49,130	50	49,080	\$5.23	0
WESTMORELAND	204,377,748	3,332,604	7,900	3,324,704	\$16.34	0
WHITEFIELD	202,425,370	4,000,801	72,500	3,928,301	\$19.94	0
WILMOT	189,655,369	3,460,050	34,500	3,425,550	\$18.26	0
WILTON	460,552,448	7,766,870	39,150	7,727,720	\$16.88	0
WINCHESTER	281,735,078	7,564,636	68,100	7,496,536	\$26.94	0
WINDHAM	2,275,366,370	43,022,112	247,000	42,775,112	\$18.92	0
WINDSOR	27,764,349	466,242	4,400	461,842	\$16.82	0
WOLFEBORO	2,051,930,195	21,770,728	270,100	21,500,628	\$10.61	0
WOODSTOCK	256,614,376	3,985,008	55,000	3,930,008	\$15.55	0
STATE TOTALS	164,989,308,407	2,997,497,395	27,806,788	2,969,690,607	\$18.00	327,420

2009
EQUALIZATION
SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT

OF

REVENUE ADMINISTRATION



PROPERTY APPRAISAL DIVISION

**NEW HAMPSHIRE PROPERTY TAX SYSTEM
SUMMARY
May 1, 2010**

The following explanation summarizes the budget, assessment, equalization and assessment review processes to assist taxpayers in understanding New Hampshire's property tax system.

STEP I: THE BUDGET PROCESS

Every property owner is responsible for paying a portion of the money necessary to operate their town or city, their school district, their village district (if any) and their county. Each town or city, school district, village district and county must establish a budget, hold public hearings on the budget and submit the budget to their legislative body for approval.

Who are the legislative bodies that vote the appropriations necessary to fund the town or city, school and county budgets? For a town, the annual town meeting is the legislative body, which appropriates money to operate the town. The annual school district meeting does the same for the schools, and the annual village district meeting does the same for districts. Generally for a city, or a town with a town council form of government, the council or board of mayor and alderman vote the appropriations. The county delegation comprised of the State Representatives from the county, appropriate the money necessary to fund county government. This amount is apportioned to each town or city in that county based on its proportion of the total equalized property value in that county.

It is these appropriations, voted by either your elected representatives at county delegation meetings and council meetings, or voted by you at your annual town and annual school district meetings, which establish the basis for property taxes in New Hampshire.

STEP II: THE ASSESSMENT PROCESS

Your property taxes are based upon the assessed value of your property as of April 1. This means that your tax bill, generally due in December, reflects the assessment of your property on the previous April 1. For example, if you built a garage on May 15 of this year, you would not be assessed taxes on that garage until **next** year, since the garage did not exist on April 1.

It is the responsibility of the selectmen or the assessor to annually determine the local assessed value of the property within your municipality as of April 1 each year. This assessment is best determined by a complete revaluation or update of all property within your town or city.

During a revaluation, property is physically reviewed and then valued based upon either the sale prices of other comparable properties or by other means. Theoretically, the intent of a revaluation is to assess property at its "full and true" value, often referred to as "market" value. But more importantly, the purpose of a revaluation is to insure that property within your municipality is assessed proportionally so that each property owner bears their share of the property tax burden based upon the "value" of their property.

A complete annual revaluation can be costly and time consuming. Consequently, a complete revaluation is not conducted every year. A revaluation establishes base year property values. In the years following a revaluation, the assessors value the pick-ups: the new construction, the subdivisions, and other changes to the property. Depending on the amount of change reflected in current sales, assessors may also conduct partial revaluations or statistical updates. In any event assessors must maintain proportionality among all property values on an annual basis.

Pick-ups (new construction and improvements) are assessed as of April 1. Unless all properties are updated to current market value; pick-ups are valued not at current year values, but valued at the revaluation year values. That way, if a revaluation had been done in 2009, a 3-bedroom cape style home built in 2008 will be assessed comparably to a 3-bedroom cape style home built in 2008. This assumes all other factors affecting the value of the home are the same, such as the neighborhood, the amount of land, the quality of construction, the number of bathrooms, etc.

STEP III: THE TAX RATE

The appropriations voted by the town or city, the school district, village district (if any) and the county, less revenue from all other sources, equals the amount of money needed to be raised by taxes. The money needed to be raised by taxes is then divided by the local assessed property values to arrive at the property tax rates.

For example, if an annual town meeting appropriated \$1,000,000 to fund town appropriations and anticipates receiving \$300,000 from motor vehicle registrations, other fees, gifts and grants to the town, then the balance of money needed to be raised by taxes would be \$700,000. This amount divided by a local assessed property value of \$25,000,000, for example, would equal a tax rate of \$28.00. Property tax rates are normally expressed per \$1,000 of valuation.

The equation for determining the local property tax rate is as follows:

$$\frac{\text{VOTED APPROPRIATIONS minus ALL OTHER REVENUE}}{\text{LOCAL ASSESSED PROPERTY VALUE}} \times 1,000 = \text{PROPERTY TAX RATE}$$

By law, your property tax bill must show the assessed value of your property, along with the tax rate for each component of the tax: the town/city, village districts (if any), county, local education and state education tax rates.

STEP IV: EXEMPTIONS AND TAX CREDITS

An exemption is a reduction in the local assessed value of property, while a credit is a reduction of the amount of tax due.

Every municipality offers some form of an exemption for elderly property owners meeting certain qualifications, and a tax credit for veterans. In addition, municipalities may adopt and grant the following exemptions: blind exemption, deaf exemption, solar, wind-powered, woodheating energy systems exemptions, and exemptions for the totally and permanently disabled. In addition, property tax credits are available to qualifying veterans or their surviving spouses.

Applications for an exemption or a tax credit must be made to the municipality by April 15th prior to that year's tax bill.

Education property tax relief is available to low and moderate income homeowners who:

- Own a homestead or an interest in a homestead subject to the education property tax;
- Have resided in the homestead on April 1 of the year for which the claim is made; and
- Had a total "household income" of
 1. \$20,000 or less if a single person;
 2. \$40,000 or less if married or head of a New Hampshire household.

Forms for the low and moderate income homeowners property tax relief program are available each

spring once all the equalization ratios are completed.

Pursuant to RSA 198:57, VI, education property tax relief claims must be filed with the Department of Revenue between May 1st and June 30th following the due date of the final tax bill. Since a required element of the claim form is the equalization ratio for the municipality in which the property is located, claim forms cannot be completed for release to the public until the annual ratio setting process is complete. Ratios for each municipality are issued by the department generally in April as a result of the Equalization Process described below. For more information, contact the Department at (603) 271-2191 or visit our web site at www.nh.gov/revenue

STEP V: THE EQUALIZATION PROCESS

All towns and cities do not conduct revaluations in the same year. Some may be assessing property close to full value (because they just conducted a revaluation) while other towns and cities are assessing property at more or less than full value (because their revaluation is not current). This inconsistency makes it difficult to compare towns and cities to one another since the local assessed valuations are based upon different revaluation years.

The annual equalization survey conducted by the Department of Revenue Administration addresses this inconsistency by adjusting each municipality's total local assessed property value to full value.

The sole purpose for equalizing local assessed property values is to ensure that public taxes and state revenues shared by towns and cities will be reasonably apportioned. This includes state education tax, county tax, some cooperative school district taxes and some village districts taxes. The equalization process involves a detailed study of property sales throughout the state and compares those sales with the local property assessments. A by-product of the equalization process is the determination of a ratio. Generally, the ratio shows the average level at which the town or city assessed property in the previous year in comparison to full value.

For example, a ratio of 90% would indicate that the town generally assessed property at approximately 90% of full value. The ratio does not necessarily apply to any specific property assessment, but rather indicates the average level of assessment throughout the town or city.

Over a period of several years, as the value of property increases or decreases due to market fluctuations, the ratio (the comparison of the local assessed value to full value) also fluctuates. A ratio of 100% indicates that, on the average, the municipality is assessing at full value. A ratio below 100% indicates average assessments are below full value, and a ratio above 100% indicates average assessments are above full value.

Neither a high nor a low ratio, in itself, should be cause for alarm. Whether a town or city is assessing at 110% or 90% of full value is really not significant. What's important is that the assessments are proportional, so that each property owner bears their share of the property tax burden based upon the value of their property.

STEP VI: ASSESSMENT REVIEW

As a result of the Supreme Court's decision in *Sirrell v. State of New Hampshire*, RSA 75:8-a was adopted which requires all towns and cities in New Hampshire to reappraise all real estate within the municipality so that the assessments are at the full and true value at least as often as every fifth year. The Department of Revenue Administration is mandated by RSA 21:J II-a & b to review and report the degree to which assessments of municipalities achieve compliance with applicable statutes and rules. The first five-year cycle was concluded in 2007 and the second five-year cycle started in 2008. Approximately one-fourth of the towns and cities have been scheduled for this Assessment Review in 2008, 2009, 2010, and 2011 respectively. The Assessing Standards Board (ASB) has adopted recommended guidelines to be met by towns and cities for their assessment review. The Department's staff conducts field reviews of the records and assessing practices of all towns and cities in accordance with the ASB recommended guidelines, and reports their findings to the municipalities and to the ASB. This report becomes a public

document upon its issuance.

STEP VII: PROPERTY ASSESSMENT APPEAL PROCESS

There is a two-level appeal process available to any property owner who believes the assessment of their property is in error.

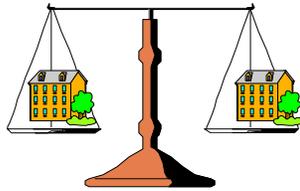
The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing by March 1st after the date the tax bills were mailed. If the local assessing officials neglect or refuse to satisfactorily abate the tax, the second level of appeal is either to the Board of Tax and Land Appeals or to the Superior Court in the county where the property is located.

An opinion that property taxes are “too high” is not adequate grounds to justify an abatement. The “amount of tax” is usually not appealable since the amount of money needed to fund local government operations is determined by the local legislative bodies through the budget process. Generally, there must be an error in the assessment of your property in order to qualify for an abatement.

CONCLUSION

Property taxation in New Hampshire is a process involving all levels of government, from the voters at town and school district meeting, city councilors, and local assessing officials, to state legislators and court officials. It is a yearly process beginning with the preparation of the budget and voting of appropriations, continuing with the assessment of property and the setting of the tax rates, and concluding with the appeal process. Residents and non-residents, homeowners and landlords, commercial and industrial businesses, all bear the responsibility for paying their proportional share of property taxes.

2009 EQUALIZATION SURVEY



“Including Utility & Railroad”

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION

2009 EQUALIZATION SURVEY

“INCLUDING UTILITIES AND RAILROADS”

May 1, 2010

This report presents the results of the 2009 Equalization Survey “including utilities and railroads”. It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (*Revised 4/1/99*) which states:

"XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state *including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70* by adding to or deducting from the aggregate valuation of the property in towns, cities and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a."

To accomplish the foregoing, assessment ratio studies were conducted to determine how the average level of assessment for all cities and towns compares with the statutory 100% ratio so that taxes can be apportioned equitably.

The Department of Revenue Administration has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2008, to September 30, 2009, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of the Inventory of Property Transfer, Form PA-34. Our goal is to use only arm's-length sales that transferred for market value in this analysis. Every effort has been made to exclude non-arm's length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2009 sales assessment ratio. These ratios were used in conjunction with other Department of Revenue adjustments to determine each municipality's total equalized value for purposes of RSA 21-J:3 XIII.

The following is an explanation of the information contained in this report.

MODIFIED ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2009 Summary Inventory of Valuation (MS-1 Form).

GROSS LOCAL ASSESSED VALUATION: Sum of all assessed values in the municipality

- Certain Disabled Veterans: RSA 72:36-a
- Improvements to Assist the Deaf: RSA 72:38-b V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV
(\$150,000 maximum per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

- = **“MODIFIED ASSESSED VALUATION”**

- Blind Exemption: RSA 72:37
- Elderly Exemption: RSA 72:39-a & b
- Deaf Exemption: RSA 72:38-b
- Disabled Exemption: RSA 72:37-b
- Wood-Heating Energy Systems Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy Systems Exemption: RSA 72:66
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV
(exemption amount > \$150,000).

- = NET LOCAL ASSESSED VALUATION: The municipal, county, and local school tax rates are computed using the net local assessed valuation.

D.R.A. INVENTORY ADJUSTMENT: The sum of the adjustments of the net local assessed valuation is divided into three categories.

Category 1: The total modified assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, taxation of farm structures and land under farm structures, and utilities), buildings and manufactured housing is equalized by the 2009 equalization ratio. The difference between the modified local assessed value of land, buildings and manufactured housing and the equalized value equals the D.R.A. adjustment for land, buildings, and manufactured housing.

Category 2: Pursuant to RSA 79-A:6-a, RSA 79-B:8, RSA 79-C RSA 79-D and RSA 79-F an adjustment for land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures is made by dividing the total local assessed value of land in current use by the 2008 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures. If a municipality has had a full revaluation as defined by Rev 603.01 (d), a ratio of 100.0 was used. The difference between the local assessed value of land and the equalized value equals the D.R.A. adjustment for current use, conservation restriction, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures.

Category 3: A D.R.A. adjustment for public utilities, as defined by RSA 83-F, is made by comparing the market value of the utility as determined by the D.R.A. to the net local assessed value of the utility. The difference between the assessed value and the market value equals the adjustment.

The value of public utilities is not added into the “Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes.”

EQUALIZED ASSESSED VALUATION: The sum of the “modified local assessed valuation” plus the D.R.A. inventory adjustment.

PAYMENT IN LIEU OF TAXES: The equalized value for payments received in lieu of taxes including State and Federal Forest Reimbursements, Recreational Land Reimbursements, Flood Land Reimbursements, and others.

RAILROAD TAX: The equalized value for monies received from the railroad tax. This figure is not added into the “Total Equalized Valuation Not Including Utility Values and Equalized Railroad Taxes.”

TOTAL EQUALIZED VALUATION INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed, the equalized value of payments in lieu of taxes and the equalized value of railroad tax monies. The 2007 total equalized valuation including utilities will be used to apportion 2009 county taxes.

LOCAL TAX RATE: The actual tax rate as calculated by the Department of Revenue Administration, Municipal Services Division. This tax includes the municipal, county, local school and state education property tax rates.

EQUALIZATION RATIO: The 2009 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

FULL VALUE TAX RATE: The 2009 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal Services Division divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

% PROPORTION TO COUNTY TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the county comparing each town's total equalized value to the total equalized value of the county.

% PROPORTION TO STATE TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing each town's total equalized value to the total equalized value of the state.

COUNTY & STATE TAX RATE: The sum of the 2009 gross property taxes to be raised by each municipality in each county and the state divided by the total net local assessed value for each municipality in each county and the state.

STATE & COUNTY RATIOS: The state and county gross assessed values divided by the total equalized valuation. The state and county ratios are calculated for statistical purposes only. They are not applied to any figure as part of the equalization process.

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2009 Notification of Total Equalized Valuations on April 30, 2010.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the D.R. A. must appeal to the Board of Tax and Land Appeals in writing within 30 days of the town's notification of the municipality's total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the D.R.A. and a municipality regarding the total equalized valuation.

2009 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

COUNTY SUMMARY	MODIFIELD LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES & RAILROAD
BELKNAP	10,569,990,053	107,371,427	10,677,361,480	23,959,379	0	10,701,320,858
CARROLL	13,000,591,931	190,452,609	13,191,044,540	27,485,109	0	13,218,529,649
CHESHIRE	7,469,801,031	-216,218,158	7,253,582,873	17,082,988	21,316	7,270,687,176
COOS	3,416,311,629	-396,797,138	3,019,514,491	24,656,898	1,541,205	3,045,712,594
GRAFTON	13,649,781,185	-509,824,136	13,139,957,049	102,768,274	0	13,242,725,324
HILLSBOROUGH	43,233,871,381	-3,126,513,750	40,107,357,631	59,308,511	1,430,168	40,168,096,310
MERRIMACK	15,999,360,072	-336,538,960	15,662,821,112	66,930,990	613,719	15,730,365,821
ROCKINGHAM	43,968,141,845	-2,266,042,240	41,702,099,605	129,838,181	1,223,193	41,833,160,979
STRAFFORD	10,383,091,638	127,607,156	10,510,698,794	24,185,238	413,222	10,535,297,254
SULLIVAN	4,857,640,089	-39,890,086	4,817,750,003	6,432,534	1,551,271	4,825,733,808
STATE TOTALS	166,548,580,854	-6,466,393,277	160,082,187,577	482,648,102	6,794,095	160,571,629,773

*Flood control, forest, recreation lands & others.

2009 EQUALIZATION SURVEY Including UTILITIES and RAILROAD					
COUNTY SUMMARY	2009 LOCAL TAX RATE	2009 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
BELKNAP	\$15.99	98.9	\$15.73	100.0000%	6.6645%
CARROLL	\$10.86	98.6	\$10.66	100.0000%	8.2322%
CHESHIRE	\$23.08	102.9	\$23.57	100.0000%	4.5280%
COOS	\$18.49	113.3	\$20.67	100.0000%	1.8968%
GRAFTON	\$16.94	103.8	\$17.39	100.0000%	8.2472%
HILLSBOROUGH	\$18.97	107.7	\$20.11	100.0000%	25.0157%
MERRIMACK	\$20.80	102.2	\$20.97	100.0000%	9.7965%
ROCKINGHAM	\$17.38	106.1	\$18.09	100.0000%	26.0526%
STRAFFORD	\$22.63	98.8	\$22.04	100.0000%	6.5611%
SULLIVAN	\$20.18	100.2	\$20.07	100.0000%	3.0053%
STATE TOTALS	\$18.17	104.2	\$18.67	1000.0000%	100.0000%

2009 EQUALIZATION SURVEY Including UTILITIES and RAILROAD						
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
ACWORTH	102,068,335	0	102,068,335	12,801	0	102,081,136
ALBANY	108,713,959	-217,816	108,496,143	2,592,569	0	111,088,712
ALEXANDRIA	239,322,675	-25,259,597	214,063,078	239,989	0	214,303,067
ALLENSTOWN	268,844,572	-4,714,314	264,130,258	400,796	0	264,531,054
ALSTEAD	169,897,270	12,298,071	182,195,341	151	0	182,195,493
ALTON	1,559,728,442	18,905,577	1,578,634,019	378,357	0	1,579,012,376
AMHERST	1,869,881,000	-157,553,305	1,712,327,695	1,036,076	60,494	1,713,424,265
ANDOVER	264,469,723	-8,973,654	255,496,069	16,685	0	255,512,754
ANTRIM	255,196,070	4,308,806	259,504,876	248,349	0	259,753,225
ASHLAND	262,728,094	-18,869,645	243,858,449	2,995,364	0	246,853,813
ATKINSON	1,025,478,188	-138,009,932	887,468,256	0	4,710	887,472,966
ATKINSON & GILMANTON	709,574	0	709,574	0	0	709,574
AUBURN	700,252,259	-99,098,610	601,153,649	39,526,120	0	640,679,769
BARNSTEAD	552,565,888	-34,615,998	517,949,890	0	0	517,949,890
BARRINGTON	903,000,231	-25,610,894	877,389,337	699,674	0	878,089,011
BARTLETT	1,029,236,569	-38	1,029,236,531	1,846,108	0	1,031,082,638
BATH	117,867,935	-5,992,720	111,875,215	12,151,992	0	124,027,207
BEAN'S GRANT	2,545	0	2,545	0	0	2,545
BEAN'S PURCHASE	16,880	0	16,880	0	0	16,880
BEDFORD	3,355,119,253	-8,348,084	3,346,771,169	7,308	38,563	3,346,817,040
BELMONT	733,009,520	-90,862	732,918,658	1,008,308	0	733,926,966
BENNINGTON	113,612,509	47	113,612,556	21,000	0	113,633,556
BENTON	26,138,215	51,745	26,189,960	1,479,198	0	27,669,158
BERLIN	484,028,387	-144,361,256	339,667,131	2,544,781	102,281	342,314,193
BETHLEHEM	256,904,086	193,931	257,098,017	2,249,547	0	259,347,565
BOSCAWEN	275,757,325	-20,894,744	254,862,581	28,439	10,641	254,901,661
BOW	1,137,977,158	-6,968,433	1,131,008,725	7,678	199,866	1,131,216,269
BRADFORD	234,689,494	-1,228,554	233,460,940	59,153	0	233,520,093
BRENTWOOD	520,356,034	-47,967,349	472,388,685	0	0	472,388,685
BRIDGEWATER	377,341,883	-19,549,465	357,792,418	0	0	357,792,418
BRISTOL	564,075,927	-98,027,920	466,048,007	625,773	0	466,673,780
BROOKFIELD	114,544,083	-5,136,323	109,407,760	0	0	109,407,760
BROOKLINE	578,359,140	-54,690,789	523,668,351	0	0	523,668,351
CAMBRIDGE	8,408,302	0	8,408,302	0	0	8,408,302
CAMPTON	401,962,093	286,158	402,248,251	126,623	0	402,374,874
CANAAN	355,767,425	-3,487,694	352,279,731	138,669	0	352,418,400
CANDIA	402,492,375	29,305,234	431,797,609	16,658	0	431,814,267
CANTERBURY	309,856,783	-37,498,794	272,357,989	315,869	0	272,673,859
CARROLL	400,163,327	-44,482,189	355,681,138	876,273	0	356,557,411
CENTER HARBOR	471,065,732	-16,499,302	454,566,430	0	0	454,566,430
CHANDLER'S PURCHASE	48,958	0	48,958	0	0	48,958
CHARLESTOWN	285,616,268	-225,405	285,390,863	525,351	1,462,828	287,379,042
CHATHAM	50,969,070	3,818,432	54,787,502	1,739,455	0	56,526,957
CHESTER	585,844,700	-60,555,288	525,289,412	0	0	525,289,412
CHESTERFIELD	557,134,552	-22,751,133	534,383,419	803,559	0	535,186,978
CHICHESTER	290,508,099	-24,489,808	266,018,291	0	0	266,018,291
CLAREMONT	817,883,740	5,153,262	823,037,002	2,633,826	73,672	825,744,501
CLARKSVILLE	40,778,637	-3,515,958	37,262,679	2,939,751	0	40,202,430
COLEBROOK	189,771,931	-23,045,499	166,726,432	0	0	166,726,432
COLUMBIA	91,591,242	-8,690,550	82,900,692	288,014	0	83,188,706
CONCORD	4,099,970,050	-79,335,910	4,020,634,140	23,394,222	215,331	4,044,243,693
CONWAY	1,373,196,500	134,804,775	1,508,001,275	1,502,946	0	1,509,504,221
CORNISH	185,367,283	-9,230,143	176,137,140	0	14,278	176,151,418

2009 Equalization Survey Including Utilities and Railroad					
MUNICIPALITY	2009 LOCAL TAX RATE	2009 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
ACWORTH	\$19.05	100.0	\$18.97	2.1153%	0.0636%
ALBANY	\$10.87	100.0	\$10.61	0.8404%	0.0692%
ALEXANDRIA	\$17.97	108.9	\$19.82	1.6183%	0.1335%
ALLENSTOWN	\$29.04	100.0	\$29.21	1.6817%	0.1647%
ALSTEAD	\$24.01	93.2	\$22.30	2.5059%	0.1135%
ALTON	\$11.83	98.8	\$11.66	14.7553%	0.9834%
AMHERST	\$20.19	108.5	\$21.83	4.2656%	1.0671%
ANDOVER	\$17.40	100.0	\$17.86	1.6243%	0.1591%
ANTRIM	\$25.14	96.1	\$23.75	0.6467%	0.1618%
ASHLAND	\$18.10	106.9	\$19.16	1.8641%	0.1537%
ATKINSON	\$15.21	115.6	\$17.41	2.1215%	0.5527%
ATKINSON & GILMANTON	\$0.00	100.0	\$0.00	0.0233%	0.0004%
AUBURN	\$15.43	116.1	\$16.66	1.5315%	0.3990%
BARNSTEAD	\$18.14	106.7	\$19.30	4.8401%	0.3226%
BARRINGTON	\$18.80	101.9	\$19.10	8.3347%	0.5469%
BARTLETT	\$8.30	100.0	\$8.27	7.8003%	0.6421%
BATH	\$15.00	100.0	\$14.07	0.9366%	0.0772%
BEAN'S GRANT	\$0.00	100.0	\$0.00	0.0001%	0.0000%
BEAN'S PURCHASE	\$0.00	100.0	\$0.00	0.0006%	0.0000%
BEDFORD	\$19.33	100.0	\$19.27	8.3320%	2.0843%
BELMONT	\$19.69	100.0	\$19.42	6.8583%	0.4571%
BENNINGTON	\$23.81	100.0	\$23.55	0.2829%	0.0708%
BENTON	\$10.83	99.8	\$10.16	0.2089%	0.0172%
BERLIN	\$29.82	120.9	\$41.10	11.2392%	0.2132%
BETHLEHEM	\$25.24	100.0	\$24.76	1.9584%	0.1615%
BOSCAWEN	\$21.60	108.1	\$23.23	1.6204%	0.1587%
BOW	\$23.58	94.9	\$22.96	7.1913%	0.7045%
BRADFORD	\$19.33	100.0	\$19.38	1.4845%	0.1454%
BRENTWOOD	\$20.53	108.3	\$22.49	1.1292%	0.2942%
BRIDGEWATER	\$8.40	104.7	\$8.77	2.7018%	0.2228%
BRISTOL	\$14.89	119.0	\$17.90	3.5240%	0.2906%
BROOKFIELD	\$14.06	104.8	\$14.67	0.8277%	0.0681%
BROOKLINE	\$23.24	109.8	\$25.50	1.3037%	0.3261%
CAMBRIDGE	\$0.00	100.0	\$0.00	0.2761%	0.0052%
CAMPTON	\$18.80	100.0	\$18.59	3.0385%	0.2506%
CANAAN	\$20.28	100.0	\$20.38	2.6612%	0.2195%
CANDIA	\$19.90	93.3	\$18.33	1.0322%	0.2689%
CANTERBURY	\$17.69	112.7	\$19.95	1.7334%	0.1698%
CARROLL	\$13.49	112.6	\$15.10	11.7069%	0.2221%
CENTER HARBOR	\$10.22	103.6	\$10.58	4.2478%	0.2831%
CHANDLER'S PURCHASE	\$0.00	100.0	\$0.00	0.0016%	0.0000%
CHARLESTOWN	\$25.24	100.0	\$24.95	5.9551%	0.1790%
CHATHAM	\$12.53	92.9	\$11.28	0.4276%	0.0352%
CHESTER	\$17.70	109.2	\$19.21	1.2557%	0.3271%
CHESTERFIELD	\$18.02	104.3	\$18.70	7.3609%	0.3333%
CHICHESTER	\$19.51	109.2	\$21.18	1.6911%	0.1657%
CLAREMONT	\$30.45	100.0	\$28.57	17.1113%	0.5143%
CLARKSVILLE	\$15.27	110.9	\$15.43	1.3200%	0.0250%
COLEBROOK	\$20.75	110.4	\$23.38	5.4741%	0.1038%
COLUMBIA	\$15.75	100.0	\$16.82	2.7313%	0.0518%
CONCORD	\$21.67	101.4	\$21.87	25.7098%	2.5187%
CONWAY	\$17.08	90.9	\$15.46	11.4196%	0.9401%
CORNISH	\$18.38	104.6	\$19.17	3.6503%	0.1097%

2009 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
CRAWFORD'S PURCHASE	162,422	0	162,422	0	0	162,422
CROYDON	96,718,870	1,437,974	98,156,844	0	0	98,156,844
CUTT'S GRANT	0	0	0	0	0	0
DALTON	94,408,411	2,226,814	96,635,225	24,646	29,337	96,689,209
DANBURY	144,447,450	-10,203,522	134,243,928	0	0	134,243,928
DANVILLE	441,243,040	-70,980,521	370,262,519	173	0	370,262,692
DEERFIELD	594,961,565	-121,903,705	473,057,860	129,848	0	473,187,708
DEERING	222,483,261	-21,915,615	200,567,646	39,057	0	200,606,704
DERRY	2,513,869,765	135,198,666	2,649,068,431	2,572,588	0	2,651,641,019
DIX GRANT	1,055,990	0	1,055,990	0	0	1,055,990
DIXVILLE	16,916,189	0	16,916,189	8,256	0	16,924,445
DORCHESTER	39,008,332	360,402	39,368,734	24,351	0	39,393,085
DOVER	2,635,746,700	133,156,396	2,768,903,096	2,490,486	210,022	2,771,603,605
DUBLIN	254,689,026	-1,729,620	252,959,406	1,294,080	0	254,253,486
DUMMER	54,946,074	-8,492,444	46,453,630	0	29,755	46,483,385
DUNBARTON	340,759,643	-41,316,368	299,443,275	3,831,778	0	303,275,053
DURHAM	896,602,230	-6,876,214	889,726,016	2,016,074	72,087	891,814,178
EAST KINGSTON	294,045,737	-7,255,214	286,790,523	2,518	73,470	286,866,511
EASTON	65,382,707	32,980	65,415,687	720,944	0	66,136,631
EATON	110,191,942	0	110,191,942	0	0	110,191,942
EFFINGHAM	185,209,489	-1,220,152	183,989,337	2,056,659	0	186,045,995
ELLSWORTH	15,829,962	-2,445,168	13,384,794	652,383	0	14,037,177
ENFIELD	553,161,145	35,668,765	588,829,910	0	0	588,829,910
EPPING	677,459,000	-55,280,341	622,178,659	0	0	622,178,659
EPSOM	453,681,393	-66,539,141	387,142,252	947,699	0	388,089,951
ERROL	86,587,137	-2,907,671	83,679,466	1,976,083	0	85,655,549
ERVING'S GRANT	87,381	0	87,381	0	0	87,381
EXETER	1,644,454,593	27,965	1,644,482,558	1,667,286	93,369	1,646,243,213
FARMINGTON	473,136,896	-1,090,316	472,046,580	284,598	0	472,331,178
FITZWILLIAM	306,578,441	-50,393,503	256,184,938	31,849	0	256,216,787
FRANCESTOWN	210,471,457	11,582,733	222,054,190	0	0	222,054,190
FRANCONIA	303,877,263	-1,325,416	302,551,847	1,825,067	0	304,376,914
FRANKLIN	568,393,490	6,183,041	574,576,531	8,159,543	0	582,736,074
FREEDOM	555,015,959	-38,436,168	516,579,791	0	0	516,579,791
FREMONT	430,666,292	-64,427,060	366,239,232	0	0	366,239,232
GILFORD	1,551,625,820	238,442,555	1,790,068,375	531,800	0	1,790,600,175
GILMANTON	472,097,825	16,014,837	488,112,662	127,896	0	488,240,558
GILSUM	64,687,667	2,206,239	66,893,906	0	0	66,893,906
GOFFSTOWN	1,420,801,100	-13,593,401	1,407,207,699	0	0	1,407,207,699
GORHAM	319,668,100	-54,228,679	265,439,421	917,254	137,438	266,494,113
GOSHEN	81,134,505	-6,331,905	74,802,600	31,941	0	74,834,540
GRAFTON	126,035,764	10	126,035,774	0	0	126,035,774
GRANTHAM	565,642,437	-24,095,920	541,546,517	0	0	541,546,517
GREENFIELD	155,365,311	-12,650,554	142,714,757	9,502,073	87,698	152,304,527
GREENLAND	644,304,200	-15,616,051	628,688,149	0	44,901	628,733,050
GREEN'S GRANT	4,040,366	0	4,040,366	140,542	0	4,180,908
GREENVILLE	135,365,899	-8,442,173	126,923,726	1,285,729	0	128,209,455
GROTON	77,906,673	-8,418,234	69,488,439	53,246	0	69,541,684
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,267,214	0	74,267,214	64,614	0	74,331,828
HAMPSTEAD	994,845,463	132,053	994,977,516	1,173,709	0	996,151,225
HAMPTON	3,048,897,900	-122,195,309	2,926,702,591	0	43,900	2,926,746,490
HAMPTON FALLS	427,869,300	-18,419,593	409,449,707	0	0	409,449,707

2009 Equalization Survey Including Utilities and Railroad					
MUNICIPALITY	2009 LOCAL TAX RATE	2009 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
CRAWFORD'S PURCHASE	\$0.00	100.0	\$0.00	0.0053%	0.0001%
CROYDON	\$13.09	96.6	\$12.81	2.0340%	0.0611%
CUTT'S GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
DALTON	\$17.11	95.2	\$16.53	3.1746%	0.0602%
DANBURY	\$18.50	107.7	\$19.81	0.8534%	0.0836%
DANVILLE	\$20.30	119.4	\$23.94	0.8851%	0.2306%
DEERFIELD	\$19.41	121.2	\$24.14	1.1311%	0.2947%
DEERING	\$21.29	111.1	\$23.21	0.4994%	0.1249%
DERRY	\$27.88	94.8	\$26.07	6.3386%	1.6514%
DIX GRANT	\$0.00	100.0	\$0.00	0.0347%	0.0007%
DIXVILLE	\$4.23	100.0	\$4.21	0.5557%	0.0105%
DORCHESTER	\$19.88	100.0	\$19.64	0.2975%	0.0245%
DOVER	\$23.32	94.7	\$21.70	26.3078%	1.7261%
DUBLIN	\$20.65	100.0	\$20.65	3.4970%	0.1583%
DUMMER	\$13.77	100.0	\$15.11	1.5262%	0.0289%
DUNBARTON	\$16.54	107.9	\$18.37	1.9280%	0.1889%
DURHAM	\$27.00	100.0	\$27.07	8.4650%	0.5554%
EAST KINGSTON	\$23.11	100.0	\$23.52	0.6857%	0.1787%
EASTON	\$9.43	100.0	\$9.30	0.4994%	0.0412%
EATON	\$11.30	100.0	\$11.29	0.8336%	0.0686%
EFFINGHAM	\$16.06	100.0	\$15.93	1.4075%	0.1159%
ELLSWORTH	\$14.51	116.9	\$16.30	0.1060%	0.0087%
ENFIELD	\$19.02	93.9	\$17.52	4.4464%	0.3667%
EPPING	\$19.95	108.0	\$21.58	1.4873%	0.3875%
EPSOM	\$17.74	116.6	\$20.61	2.4671%	0.2417%
ERROL	\$10.51	97.3	\$10.38	2.8123%	0.0533%
ERVING'S GRANT	\$0.00	100.0	\$0.00	0.0029%	0.0001%
EXETER	\$22.62	100.0	\$22.05	3.9353%	1.0252%
FARMINGTON	\$19.73	100.0	\$19.48	4.4833%	0.2942%
FITZWILLIAM	\$23.24	113.8	\$27.34	3.5240%	0.1596%
FRANCESTOWN	\$21.00	93.9	\$19.85	0.5528%	0.1383%
FRANCONIA	\$15.02	100.0	\$14.97	2.2984%	0.1896%
FRANKLIN	\$20.59	96.8	\$19.75	3.7045%	0.3629%
FREEDOM	\$10.50	107.5	\$11.26	3.9080%	0.3217%
FREMONT	\$23.12	116.7	\$27.07	0.8755%	0.2281%
GILFORD	\$17.37	86.6	\$15.00	16.7325%	1.1151%
GILMANTON	\$20.98	95.7	\$20.13	4.5624%	0.3041%
GILSUM	\$24.34	95.4	\$23.34	0.9200%	0.0417%
GOFFSTOWN	\$21.67	100.0	\$21.62	3.5033%	0.8764%
GORHAM	\$22.85	108.1	\$26.68	8.7498%	0.1660%
GOSHEN	\$23.15	108.7	\$25.04	1.5507%	0.0466%
GRAFTON	\$18.70	100.0	\$18.59	0.9517%	0.0785%
GRANTHAM	\$16.61	104.4	\$17.32	11.2221%	0.3373%
GREENFIELD	\$20.55	108.0	\$20.88	0.3792%	0.0949%
GREENLAND	\$13.55	102.1	\$13.76	1.5030%	0.3916%
GREEN'S GRANT	\$6.52	100.0	\$6.28	0.1373%	0.0026%
GREENVILLE	\$22.42	104.8	\$23.53	0.3192%	0.0798%
GROTON	\$15.44	100.0	\$16.91	0.5251%	0.0433%
HADLEY'S PURCHASE	\$0.00	100.0	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$3.08	100.0	\$3.07	0.5623%	0.0463%
HAMPSTEAD	\$21.30	100.0	\$20.98	2.3812%	0.6204%
HAMPTON	\$16.28	104.3	\$16.75	6.9962%	1.8227%
HAMPTON FALLS	\$19.27	104.4	\$19.93	0.9788%	0.2550%

2009 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
HANCOCK	271,167,342	-23,116,133	248,051,209	1,831,360	0	249,882,570
HANOVER	1,938,915,600	76,178,056	2,015,093,656	2,967,518	0	2,018,061,175
HARRISVILLE	212,215,017	-1,098,717	211,116,300	260,525	0	211,376,824
HART'S LOCATION	15,299,230	1,275,486	16,574,716	636,968	0	17,211,685
HAVERHILL	392,463,600	-31,443,356	361,020,244	133,599	0	361,153,842
HEBRON	283,013,639	-16,964,673	266,048,966	6,193,703	0	272,242,668
HENNIKER	415,600,806	-6,051,833	409,548,973	3,834,911	0	413,383,884
HILL	106,624,488	-2,632,190	103,992,298	1,875,989	0	105,868,288
HILLSBOROUGH	604,590,762	-79,293,494	525,297,268	126,832	0	525,424,100
HINSDALE	330,465,546	-5,870,035	324,595,511	80,039	0	324,675,549
HOLDERNESS	680,918,252	-1,206,660	679,711,592	2,194,464	0	681,906,056
HOLLIS	1,244,783,973	-1,031,747	1,243,752,226	2,013	1,997	1,243,756,236
HOOKSETT	1,654,468,112	-30,240,054	1,624,228,058	56,276	187,880	1,624,472,214
HOPKINTON	643,476,534	5,918,435	649,394,969	9,215,684	0	658,610,653
HUDSON	2,934,608,225	-363,991,095	2,570,617,130	0	0	2,570,617,130
JACKSON	382,429,419	82,867	382,512,286	1,806,150	0	384,318,436
JAFFREY	468,765,769	185,209	468,950,978	311,432	0	469,262,410
JEFFERSON	136,867,338	-727,808	136,139,530	444,600	0	136,584,130
KEENE	1,943,285,333	-78,022,250	1,865,263,083	2,494,843	0	1,867,757,926
KENSINGTON	346,133,427	-22,690,356	323,443,071	0	0	323,443,071
KILKENNY	10,572	0	10,572	0	0	10,572
KINGSTON	705,911,205	-58,962,410	646,948,795	2,462	56,139	647,007,396
LACONIA	2,129,434,949	-99,470,619	2,029,964,330	17,659,080	0	2,047,623,410
LANCASTER	284,900,750	-21,914,850	262,985,900	2,160,105	0	265,146,005
LANDAFF	40,934,708	7,602,751	48,537,459	292,722	0	48,830,181
LANGDON	68,257,691	-5,520,258	62,737,433	26,398	0	62,763,830
LEBANON	1,792,429,252	-28,862,611	1,763,566,641	50,229,219	0	1,813,795,860
LEE	504,365,723	-65,795,636	438,570,087	112,233	0	438,682,320
LEMPSTER	172,594,831	12,477,331	185,072,162	23,440	0	185,095,602
LINCOLN	862,533,517	-6,843,093	855,690,424	4,707,487	0	860,397,911
LISBON	111,775,211	236,192	112,011,403	0	0	112,011,403
LITCHFIELD	968,102,155	-202,198,626	765,903,529	1,445,689	0	767,349,218
LITTLETON	798,637,060	-191,890,838	606,746,222	1,282,051	0	608,028,273
LIVERMORE	145,080	0	145,080	0	0	145,080
LONDONDERRY	3,333,882,340	-286,263,166	3,047,619,174	27,315,417	0	3,074,934,591
LOUDON	557,938,536	-5,369,353	552,569,183	4,688,035	0	557,257,217
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	61,059,311	62,078	61,121,389	0	0	61,121,389
LYME	322,587,300	21,094,208	343,681,508	0	0	343,681,508
LYNDEBOROUGH	189,634,834	-20,585,239	169,049,595	798	0	169,050,393
MADBURY	241,453,188	-13,150,586	228,302,602	0	61,177	228,363,778
MADISON	477,418,695	-7,411,258	470,007,437	946,891	0	470,954,327
MANCHESTER	10,041,756,300	-1,479,936,991	8,561,819,309	32,298,902	174,198	8,594,292,408
MARLBOROUGH	208,889,870	-15,701,182	193,188,688	660,043	0	193,848,731
MARLOW	70,519,757	-2,029,830	68,489,927	36,909	0	68,526,837
MARTIN'S LOCATION	31,581	0	31,581	0	0	31,581
MASON	172,584,629	-506,112	172,078,517	28,893	0	172,107,410
MEREDITH	1,823,666,000	-33,440	1,823,632,560	26,862	0	1,823,659,422
MERRIMACK	3,260,810,230	-277,403,253	2,983,406,977	285,879	304,930	2,983,997,785
MIDDLETON	181,040,741	-1,504,559	179,536,182	0	0	179,536,182
MILAN	126,084,558	-15,527,686	110,556,872	235,419	199,138	110,991,429
MILFORD	1,586,670,648	-210,466,461	1,376,204,187	1,217,557	128,897	1,377,550,641
MILLSFIELD	7,282,682	0	7,282,682	0	0	7,282,682

2009 Equalization Survey Including Utilities and Railroad					
MUNICIPALITY	2009 LOCAL TAX RATE	2009 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
HANCOCK	\$18.15	108.9	\$19.65	0.6221%	0.1556%
HANOVER	\$15.98	95.5	\$15.31	15.2390%	1.2568%
HARRISVILLE	\$13.25	100.0	\$13.27	2.9072%	0.1316%
HART'S LOCATION	\$7.12	92.2	\$6.30	0.1302%	0.0107%
HAVERHILL	\$18.78	103.9	\$20.21	2.7272%	0.2249%
HEBRON	\$7.29	105.2	\$7.54	2.0558%	0.1695%
HENNIKER	\$27.28	100.0	\$27.06	2.6279%	0.2574%
HILL	\$19.22	96.3	\$19.10	0.6730%	0.0659%
HILLSBOROUGH	\$20.54	112.5	\$23.42	1.3081%	0.3272%
HINSDALE	\$26.39	100.0	\$26.11	4.4655%	0.2022%
HOLDERNESS	\$12.96	100.0	\$12.92	5.1493%	0.4247%
HOLLIS	\$20.74	100.0	\$20.63	3.0964%	0.7746%
HOOKSETT	\$21.16	100.0	\$20.94	10.3270%	1.0117%
HOPKINTON	\$26.83	96.3	\$25.95	4.1869%	0.4102%
HUDSON	\$15.34	111.3	\$17.18	6.3996%	1.6009%
JACKSON	\$10.11	100.0	\$10.05	2.9074%	0.2393%
JAFFREY	\$24.58	100.0	\$24.43	6.4542%	0.2922%
JEFFERSON	\$15.83	100.0	\$15.78	4.4845%	0.0851%
KEENE	\$28.80	102.5	\$29.67	25.6889%	1.1632%
KENSINGTON	\$18.87	105.7	\$19.95	0.7732%	0.2014%
KILKENNY	\$0.00	100.0	\$0.00	0.0003%	0.0000%
KINGSTON	\$20.34	108.8	\$22.00	1.5466%	0.4029%
LACONIA	\$18.04	104.6	\$18.60	19.1343%	1.2752%
LANCASTER	\$18.08	106.3	\$19.27	8.7055%	0.1651%
LANDAFF	\$20.51	84.1	\$17.16	0.3687%	0.0304%
LANGDON	\$22.39	108.9	\$24.20	1.3006%	0.0391%
LEBANON	\$23.82	100.0	\$23.22	13.6965%	1.1296%
LEE	\$25.28	114.9	\$28.43	4.1639%	0.2732%
LEMPSTER	\$15.20	100.0	\$13.56	3.8356%	0.1153%
LINCOLN	\$9.11	100.0	\$9.06	6.4971%	0.5358%
LISBON	\$28.61	100.0	\$28.31	0.8458%	0.0698%
LITCHFIELD	\$15.72	125.2	\$19.70	1.9103%	0.4779%
LITTLETON	\$21.06	100.0	\$26.36	4.5914%	0.3787%
LIVERMORE	\$0.00	100.0	\$0.00	0.0011%	0.0001%
LONDONDERRY	\$19.68	106.8	\$20.82	7.3505%	1.9150%
LOUDON	\$19.84	100.0	\$19.74	3.5426%	0.3470%
LOW & BURBANK GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
LYMAN	\$18.15	100.0	\$18.06	0.4615%	0.0381%
LYME	\$18.94	93.2	\$17.55	2.5952%	0.2140%
LYNDEBOROUGH	\$19.98	112.0	\$22.39	0.4209%	0.1053%
MADBURY	\$22.98	103.1	\$24.02	2.1676%	0.1422%
MADISON	\$13.62	101.6	\$13.78	3.5628%	0.2933%
MANCHESTER	\$17.85	117.2	\$20.22	21.3958%	5.3523%
MARLBOROUGH	\$20.95	107.3	\$22.51	2.6662%	0.1207%
MARLOW	\$21.45	103.5	\$21.87	0.9425%	0.0427%
MARTIN'S LOCATION	\$0.00	100.0	\$0.00	0.0010%	0.0000%
MASON	\$18.75	100.0	\$18.71	0.4285%	0.1072%
MEREDITH	\$12.54	100.0	\$12.51	17.0414%	1.1357%
MERRIMACK	\$19.17	109.1	\$20.69	7.4288%	1.8584%
MIDDLETON	\$17.30	100.0	\$17.39	1.7041%	0.1118%
MILAN	\$17.99	111.1	\$19.92	3.6442%	0.0691%
MILFORD	\$19.21	115.4	\$22.00	3.4295%	0.8579%
MILLSFIELD	\$0.00	100.0	\$0.00	0.2391%	0.0045%

2009 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
MILTON	388,856,266	32,957,057	421,813,323	0	0	421,813,323
MONROE	341,164,082	-139,428,405	201,735,677	0	0	201,735,677
MONT VERNON	251,807,570	58,920	251,866,490	0	0	251,866,490
MOULTONBOROUGH	2,835,023,218	146,031,749	2,981,054,967	6,832,316	0	2,987,887,283
NASHUA	8,542,177,923	32,335,152	8,574,513,075	0	623,007	8,575,136,081
NELSON	121,010,426	-415,465	120,594,961	0	0	120,594,961
NEW BOSTON	660,957,259	-107,187,621	553,769,638	12,800	0	553,782,438
NEW CASTLE	707,438,793	-69,503,268	637,935,525	0	0	637,935,525
NEW DURHAM	437,852,370	-20,617,160	417,235,210	0	0	417,235,210
NEW HAMPTON	324,314,810	-22,361,050	301,953,760	1,506,873	0	303,460,633
NEW IPSWICH	415,490,874	-5,344,608	410,146,266	7,146	0	410,153,412
NEW LONDON	1,070,028,900	84,466,025	1,154,494,925	0	0	1,154,494,925
NEWBURY	703,951,372	26,291,858	730,243,230	70,890	0	730,314,120
NEWFIELDS	258,724,096	-13,847	258,710,249	0	60,555	258,770,804
NEWINGTON	919,274,955	22,677,797	941,952,752	1,122	83,661	942,037,535
NEWMARKET	758,426,886	-1,838,794	756,588,092	1,871,971	104,145	758,564,208
NEWPORT	496,995,858	-54,930,739	442,065,119	2,358,120	0	444,423,240
NEWTON	553,710,811	-107,950,996	445,759,815	0	68,530	445,828,345
NORTH HAMPTON	1,015,441,900	-1,737,407	1,013,704,493	0	114,398	1,013,818,891
NORTHFIELD	356,678,375	-29,645,221	327,033,154	1,738,199	0	328,771,352
NORTHUMBERLAND	137,806,690	-19,787,350	118,019,340	322,823	139,006	118,481,169
NORTHWOOD	561,624,333	-52,059,348	509,564,985	365,299	0	509,930,284
NOTTINGHAM	645,492,177	-75,347,493	570,144,684	425,709	0	570,570,394
ODELL	2,922,060	0	2,922,060	0	0	2,922,060
ORANGE	28,736,123	2,900,929	31,637,052	269,256	0	31,906,308
ORFORD	157,012,849	14,132,637	171,145,486	0	0	171,145,486
OSSIPEE	760,607,166	-1,695,463	758,911,703	1,441,980	0	760,353,683
PELHAM	1,425,509,520	25,909,237	1,451,418,757	1,027,400	0	1,452,446,158
PEMBROKE	622,894,727	11,932,456	634,827,183	510,412	0	635,337,595
PETERBOROUGH	715,532,440	58,864,169	774,396,609	3,170,648	0	777,567,257
PIERMONT	92,460,088	332,256	92,792,344	148,653	0	92,940,997
PINKHAM'S GRANT	2,864,118	0	2,864,118	157,833	0	3,021,951
PITTSBURG	279,750,036	1,109,488	280,859,524	4,473,609	0	285,333,133
PITTSFIELD	315,776,363	-46,723,247	269,053,116	294,564	0	269,347,680
PLAINFIELD	284,935,009	-3,600,930	281,334,079	52,293	0	281,386,372
PLAISTOW	847,470,958	102,885,160	950,356,118	0	100,114	950,456,232
PLYMOUTH	446,340,722	-38,353,444	407,987,278	3,368,594	0	411,355,872
PORTSMOUTH	3,834,139,021	278,118,399	4,112,257,420	49,139,918	344,304	4,161,741,642
RANDOLPH	67,431,480	626,159	68,057,639	851,931	0	68,909,570
RAYMOND	1,017,435,946	-172,872,766	844,563,180	457,138	0	845,020,318
RICHMOND	102,757,710	-3,049,201	99,708,509	80,055	0	99,788,564
RINDGE	584,413,143	-4,974,984	579,438,159	604,296	0	580,042,455
ROCHESTER	2,100,501,612	98,361,388	2,198,863,000	15,146,879	0	2,214,009,879
ROLLINSFORD	288,602,173	-11,170,585	277,431,588	0	69,936	277,501,525
ROXBURY	24,746,131	84,561	24,830,692	3,688,508	0	28,519,201
RUMNEY	191,652,878	-7,753,553	183,899,325	1,196,230	0	185,095,555
RYE	1,837,217,300	-3,461,443	1,833,755,857	777,291	12,652	1,834,545,800
SALEM	4,673,975,348	-795,422,801	3,878,552,547	3,845,665	0	3,882,398,211
SALISBURY	154,444,057	-6,643,987	147,800,070	4,836,115	0	152,636,185
SANBORNTON	429,237,393	231,981	429,469,374	2,228,752	0	431,698,126
SANDOWN	593,218,810	-38,175,366	555,043,444	0	0	555,043,444
SANDWICH	439,463,129	21,974,060	461,437,189	1,328,073	0	462,765,262
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	0	1,852,720

2009 Equalization Survey Including Utilities and Railroad					
MUNICIPALITY	2009 LOCAL TAX RATE	2009 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
MILTON	\$22.76	91.8	\$20.77	4.0038%	0.2627%
MONROE	\$9.76	100.0	\$13.82	1.5234%	0.1256%
MONT VERNON	\$24.30	100.0	\$24.18	0.6270%	0.1569%
MOULTONBOROUGH	\$7.70	95.1	\$7.30	22.6038%	1.8608%
NASHUA	\$19.82	98.6	\$19.33	21.3481%	5.3404%
NELSON	\$16.90	100.0	\$16.91	1.6586%	0.0751%
NEW BOSTON	\$15.96	118.3	\$18.94	1.3787%	0.3449%
NEW CASTLE	\$4.97	110.8	\$5.50	1.5250%	0.3973%
NEW DURHAM	\$20.24	105.0	\$21.15	3.9604%	0.2598%
NEW HAMPTON	\$16.45	102.6	\$17.39	2.8357%	0.1890%
NEW IPSWICH	\$23.38	100.0	\$23.49	1.0211%	0.2554%
NEW LONDON	\$15.07	92.6	\$13.94	7.3393%	0.7190%
NEWBURY	\$13.75	96.0	\$13.23	4.6427%	0.4548%
NEWFIELDS	\$21.20	100.0	\$20.94	0.6186%	0.1612%
NEWINGTON	\$8.91	100.0	\$7.60	2.2519%	0.5867%
NEWMARKET	\$21.87	100.0	\$20.51	1.8133%	0.4724%
NEWPORT	\$23.82	110.9	\$26.45	9.2094%	0.2768%
NEWTON	\$18.96	124.3	\$23.43	1.0657%	0.2777%
NORTH HAMPTON	\$14.48	100.0	\$14.30	2.4235%	0.6314%
NORTHFIELD	\$19.98	108.6	\$21.29	2.0900%	0.2048%
NORTHUMBERLAND	\$23.11	107.5	\$26.26	3.8901%	0.0738%
NORTHWOOD	\$19.85	110.2	\$21.66	1.2190%	0.3176%
NOTTINGHAM	\$16.16	112.8	\$18.09	1.3639%	0.3553%
ODELL	\$0.00	100.0	\$0.00	0.0959%	0.0018%
ORANGE	\$19.53	90.8	\$17.46	0.2409%	0.0199%
ORFORD	\$21.68	90.6	\$19.85	1.2924%	0.1066%
OSSIPEE	\$13.90	100.0	\$13.82	5.7522%	0.4735%
PELHAM	\$19.57	96.8	\$19.02	3.6159%	0.9045%
PEMBROKE	\$24.80	94.8	\$24.03	4.0389%	0.3957%
PETERBOROUGH	\$22.65	92.1	\$20.28	1.9358%	0.4842%
PIERMONT	\$23.39	100.0	\$23.14	0.7018%	0.0579%
PINKHAM'S GRANT	\$9.27	100.0	\$8.70	0.0992%	0.0019%
PITTSBURG	\$13.50	100.0	\$13.15	9.3684%	0.1777%
PITTSFIELD	\$25.78	117.2	\$29.96	1.7123%	0.1677%
PLAINFIELD	\$22.00	100.0	\$21.54	5.8310%	0.1752%
PLAISTOW	\$24.00	87.9	\$20.99	2.2720%	0.5919%
PLYMOUTH	\$18.74	107.5	\$20.21	3.1063%	0.2562%
PORTSMOUTH	\$17.09	92.9	\$15.54	9.9484%	2.5918%
RANDOLPH	\$13.59	96.3	\$13.17	2.2625%	0.0429%
RAYMOND	\$18.34	119.3	\$21.72	2.0200%	0.5263%
RICHMOND	\$21.86	100.0	\$22.38	1.3725%	0.0621%
RINDGE	\$21.74	100.0	\$21.50	7.9778%	0.3612%
ROCHESTER	\$22.94	94.8	\$21.41	21.0152%	1.3788%
ROLLINSFORD	\$18.29	103.6	\$18.78	2.6340%	0.1728%
ROXBURY	\$22.85	98.7	\$19.75	0.3922%	0.0178%
RUMNEY	\$17.71	100.0	\$18.15	1.3977%	0.1153%
RYE	\$9.82	100.0	\$9.77	4.3854%	1.1425%
SALEM	\$14.05	120.3	\$16.81	9.2807%	2.4179%
SALISBURY	\$18.29	100.0	\$18.19	0.9703%	0.0951%
SANBORNTON	\$18.91	100.0	\$18.76	4.0341%	0.2689%
SANDOWN	\$19.55	106.9	\$20.59	1.3268%	0.3457%
SANDWICH	\$9.50	94.2	\$8.98	3.5009%	0.2882%
SARGENT'S PURCHASE	\$0.00	100.0	\$0.00	0.0608%	0.0012%

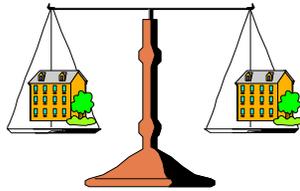
2009 EQUALIZATION SURVEY Including UTILITIES and RAILROAD						
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
SEABROOK	2,759,079,800	-162,911,598	2,596,168,202	0	0	2,596,168,202
SECOND COLLEGE GRANT	1,497,304	0	1,497,304	0	0	1,497,304
SHARON	54,123,435	3,938,976	58,062,411	11,537	0	58,073,948
SHELBURNE	82,635,447	-17,192,582	65,442,865	746,556	283,792	66,473,213
SOMERSWORTH	835,686,308	32,546,728	868,233,036	3,435,294	0	871,668,330
SOUTH HAMPTON	163,568,177	-11,385,791	152,182,386	3,928	0	152,186,314
SPRINGFIELD	213,458,651	-12,663,747	200,794,904	471,334	493	201,266,732
STARK	68,655,167	-2,704,600	65,950,567	1,325,865	355,961	67,632,392
STEWARTSTOWN	114,293,750	-13,382,158	100,911,592	92,440	0	101,004,032
STODDARD	277,855,520	-3,610,001	274,245,519	64,110	0	274,309,629
STRAFFORD	496,247,200	-23,598,465	472,648,735	0	0	472,648,735
STRATFORD	78,281,530	-12,313,315	65,968,215	717,152	257,007	66,942,374
STRATHAM	1,198,268,681	-283,014	1,197,985,667	0	18,344	1,198,004,011
SUCCESS	11,387,979	0	11,387,979	0	0	11,387,979
SUGAR HILL	147,902,578	-1	147,902,577	0	0	147,902,577
SULLIVAN	55,556,567	3,295,571	58,852,138	0	0	58,852,138
SUNAPEE	1,083,429,308	92,047,242	1,175,476,550	0	0	1,175,476,550
SURRY	81,089,642	-155,974	80,933,668	5,020,852	0	85,954,520
SUTTON	300,098,001	-26,465,193	273,632,808	1,937	0	273,634,745
SWANZEY	572,305,724	-5,282,850	567,022,874	787,879	0	567,810,752
TAMWORTH	367,314,832	-15,716,632	351,598,200	2,211,127	0	353,809,326
TEMPLE	151,434,245	-1,388,132	150,046,113	37,380	0	150,083,492
THOM & MES PURCHASE	5,450,667	0	5,450,667	757,314	0	6,207,981
THORNTON	362,945,600	10,033,530	372,979,130	957,117	0	373,936,246
TILTON	523,243,674	6,847,747	530,091,421	491,450	0	530,582,871
TROY	130,491,648	-254,860	130,236,788	8,905	0	130,245,693
TUFTONBORO	1,056,693,997	-7,436,258	1,049,257,739	1,026,637	0	1,050,284,376
UNITY	131,307,650	-1,905,852	129,401,798	27,751	0	129,429,549
WAKEFIELD	1,008,117,565	-40,366,364	967,751,201	0	0	967,751,201
WALPOLE	444,458,146	1,840,088	446,298,234	0	21,316	446,319,550
WARNER	288,003,580	-883,108	287,120,472	805,227	0	287,925,699
WARREN	85,690,046	-5,403,004	80,287,042	975,472	0	81,262,515
WASHINGTON	272,229,653	-32,500,996	239,728,657	269,278	0	239,997,936
WATERVILLE VALLEY	360,407,078	-97,389	360,309,689	2,690,608	0	363,000,297
WEARE	936,877,220	-147,312,981	789,564,239	3,037,277	0	792,601,516
WEBSTER	230,250,672	-25,506,011	204,744,661	1,745,686	0	206,490,347
WENTWORTH	108,306,776	-15,417,009	92,889,767	206,426	0	93,096,193
WENTWORTH LOCATION	9,417,977	0	9,417,977	22,752	0	9,440,729
WESTMORELAND	204,497,748	-8,255,741	196,242,007	1,127	0	196,243,134
WHITEFIELD	203,495,370	-7,485,004	196,010,366	2,632,899	7,489	198,650,754
WILMOT	189,770,369	10,992,665	200,763,034	95,202	0	200,858,236
WILTON	460,827,448	-71,001,812	389,825,636	342,817	10,387	390,178,840
WINCHESTER	283,490,378	-32,532,551	250,957,827	853,826	0	251,811,652
WINDHAM	2,290,666,470	-151,798,677	2,138,867,793	543,360	0	2,139,411,154
WINDSOR	27,769,349	4,446,435	32,215,784	2,283,993	0	34,499,777
WOLFEBORO	2,056,879,895	101,714	2,056,981,609	1,452,616	0	2,058,434,225
WOODSTOCK	258,439,656	-11,950,867	246,488,789	1,672,009	0	248,160,798
STATE TOTALS	166,548,580,854	-6,466,393,277	160,082,187,577	482,648,102	6,794,095	160,571,629,773

2009 Equalization Survey Including Utilities and Railroad					
MUNICIPALITY	2009 LOCAL TAX RATE	2009 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
SEABROOK	\$12.95	95.1	\$12.45	6.2060%	1.6168%
SECOND COLLEGE GRANT	\$0.00	100.0	\$0.00	0.0492%	0.0009%
SHARON	\$19.92	92.7	\$18.51	0.1446%	0.0362%
SHELBURNE	\$14.26	118.6	\$16.79	2.1825%	0.0414%
SOMERSWORTH	\$25.81	95.8	\$24.65	8.2738%	0.5429%
SOUTH HAMPTON	\$14.72	106.5	\$15.54	0.3638%	0.0948%
SPRINGFIELD	\$18.20	106.5	\$19.11	4.1707%	0.1253%
STARK	\$15.95	100.0	\$15.71	2.2206%	0.0421%
STEWARTSTOWN	\$17.62	106.1	\$19.59	3.3163%	0.0629%
STODDARD	\$11.04	100.0	\$11.13	3.7728%	0.1708%
STRAFFORD	\$18.56	105.0	\$19.45	4.4863%	0.2944%
STRATFORD	\$22.60	100.0	\$25.35	2.1979%	0.0417%
STRATHAM	\$18.06	100.0	\$17.98	2.8638%	0.7461%
SUCCESS	\$0.00	100.0	\$0.00	0.3739%	0.0071%
SUGAR HILL	\$16.31	100.0	\$16.29	1.1169%	0.0921%
SULLIVAN	\$25.08	93.1	\$23.32	0.8094%	0.0367%
SUNAPEE	\$14.27	91.7	\$13.12	24.3585%	0.7321%
SURRY	\$14.85	100.0	\$13.97	1.1822%	0.0535%
SUTTON	\$18.33	109.8	\$20.05	1.7395%	0.1704%
SWANZEY	\$24.75	100.0	\$24.61	7.8096%	0.3536%
TAMWORTH	\$17.97	100.0	\$18.42	2.6766%	0.2203%
TEMPLE	\$21.12	100.0	\$21.26	0.3736%	0.0935%
THOM & MES PURCHASE	\$1.36	100.0	\$1.19	0.2038%	0.0039%
THORNTON	\$17.14	97.1	\$16.55	2.8237%	0.2329%
TILTON	\$19.25	96.0	\$18.71	4.9581%	0.3304%
TROY	\$26.75	93.1	\$26.49	1.7914%	0.0811%
TUFTONBORO	\$9.01	100.0	\$9.03	7.9455%	0.6541%
UNITY	\$19.19	100.0	\$19.39	2.6821%	0.0806%
WAKEFIELD	\$10.65	104.2	\$11.05	7.3212%	0.6027%
WALPOLE	\$18.53	100.0	\$18.34	6.1386%	0.2780%
WARNER	\$23.60	100.0	\$23.43	1.8304%	0.1793%
WARREN	\$18.74	100.0	\$19.46	0.6136%	0.0506%
WASHINGTON	\$17.08	113.1	\$19.33	4.9733%	0.1495%
WATERVILLE VALLEY	\$11.68	100.0	\$11.59	2.7411%	0.2261%
WEARE	\$16.60	117.2	\$19.41	1.9732%	0.4936%
WEBSTER	\$17.42	107.4	\$19.20	1.3127%	0.1286%
WENTWORTH	\$14.66	111.4	\$16.82	0.7030%	0.0580%
WENTWORTH LOCATION	\$5.23	100.0	\$5.20	0.3100%	0.0059%
WESTMORELAND	\$16.34	103.1	\$16.98	2.6991%	0.1222%
WHITEFIELD	\$19.94	100.0	\$20.14	6.5223%	0.1237%
WILMOT	\$18.26	94.4	\$17.23	1.2769%	0.1251%
WILTON	\$16.88	118.1	\$19.91	0.9714%	0.2430%
WINCHESTER	\$26.94	110.5	\$30.04	3.4634%	0.1568%
WINDHAM	\$18.92	107.0	\$20.11	5.1142%	1.3324%
WINDSOR	\$16.82	85.9	\$13.51	0.0859%	0.0215%
WOLFEBORO	\$10.61	100.0	\$10.58	15.5723%	1.2819%
WOODSTOCK	\$15.55	104.9	\$16.06	1.8739%	0.1545%
STATE TOTALS	\$18.17	104.2	\$18.67	1000.0000%	100.0000%

**2009 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION
FOR SCHOOL PURPOSES**

MUNICIPALITY	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,649,837,522	3,595,842,658	3,628,530,544
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	398,033,489	332,378,609	395,730,913
LOUDON SCHOOL DISTRICT	553,548,732	549,021,250	548,860,697

2009 EQUALIZATION SURVEY



“Not Including Utility & Railroad”

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION

2009 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2010

This report presents the results of the 2009 Equalization Survey “**not including utilities and railroads**”. It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (*Revised 4/1/99*) which states:

"XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state *including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70* by adding to or deducting from the aggregate valuation of the property in towns, cities and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a."

To accomplish the foregoing, assessment ratio studies were conducted to determine how the average level of assessment for all cities and towns compares with the statutory 100% ratio so that taxes can be apportioned equitably.

The Department of Revenue Administration has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2008, to September 30, 2009, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of the Inventory of Property Transfer, Form PA-34. Our goal is to use only arm's-length sales that transferred for market value in this analysis. Every effort has been made to exclude non-arm's length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2009 sales assessment ratio. These ratios were used in conjunction with other Department of Revenue adjustments to determine each municipality's total equalized value for purposes of RSA 21-J:3 XIII.

The following is an explanation of the information contained in this report.

MODIFIED LOCAL ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2009 Summary Inventory of Valuation (MS-1 Form) "not including utility values taxed pursuant to RSA 83-F".

GROSS LOCAL ASSESSED VALUATION: Sum of all assessed values not including utility values in the municipality

- Certain Disabled Veterans: RSA 72:36-a
- Improvements to Assist the Deaf: RSA 72:38-b V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV
- (\$150,000 maximum per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

= **"MODIFIED ASSESSED VALUATION"**

- Blind Exemption: RSA 72:37
- Elderly Exemption: RSA 72:39-a & b
- Deaf Exemption: RSA 72:38-b
- Disabled Exemption: RSA 72:37-b
- Wood-Heating Energy Systems Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy Systems Exemption: RSA 72:66
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV
- (exemption amount > \$150,000).

= **NET LOCAL ASSESSED VALUATION Not Including Utility Valuation:**
The education property tax rate is computed using the net local assessed valuation not including utility valuation.

D.R.A. INVENTORY ADJUSTMENT: The sum of the adjustments of the net local assessed valuation divided into two categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, taxation of farm structures and land under farm structures and utilities), buildings and manufactured housing is equalized by the 2009 equalization ratio. The difference between the net local assessed value of land, buildings and manufactured housing and the equalized value equals the D.R.A. adjustment for land, buildings, and manufactured housing.

Category 2: Pursuant to RSA 79-A:6-a, 79-B:8, RSA 79-C RSA 79-D and RSA 79-F an adjustment for land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, and taxation of farm structures and land under farm structures

is made by dividing the total local assessed value of land in current use by the 2008 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures. If a municipality has had a full revaluation as defined by Rev 603.01 (d), a ratio of 100.0 is used. The difference between the assessed value of land in current use and the equalized current use value equals the D.R.A. adjustment for current use, conservation easements, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures.

EQUALIZED ASSESSED VALUATION: The sum of the modified local assessed valuation plus the D.R.A. inventory adjustment.

PAYMENT IN LIEU OF TAXES: The equalized value for payments received in lieu of taxes including State and Federal Forest Reimbursements, Recreational Land Reimbursements, Flood Land Reimbursements, and others.

TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD: The sum of the equalized assessed valuation, and the equalized value of payments in lieu of taxes.

The 2007 “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” was used to apportion the education property tax for the tax year 2009. The 2008 total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the education property tax for the tax year 2010.

EQUALIZATION RATIO: The 2009 sales assessment ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

% PROPORTION TO STATE TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing each town's total equalized value to the total equalized value of the state.

STATE & COUNTY RATIOS: The state and county gross assessed values divided by the total equalized valuation. The state and county ratios are calculated for statistical purposes only. They are not applied to any figure as part of the equalization process.

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2009 Notification of Total Equalized Valuation on April 30, 2009.

Per RSA 71-B:5 II, any municipality aggrieved by the total equalized valuation as determined by the D.R.A. must appeal to the Board of Tax and Land Appeals in writing within 30 days of the town's notification of the municipality's total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the D.R.A. and a municipality regarding the total equalized valuation.

2009 EQUALIZATION SURVEY Not Including UTILITIES and RAILROAD

COUNTY SUMMARY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	2009 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
BELKNAP	10,464,196,033	148,977,840	10,613,173,873	23,959,379	10,637,133,252	98.9	6.8108%
CARROLL	12,902,258,745	222,602,763	13,124,861,508	27,485,109	13,152,346,617	98.6	8.4212%
CHESHIRE	7,204,886,116	-119,798,580	7,085,087,536	17,082,988	7,102,170,524	102.9	4.5474%
COOS	2,990,518,670	-186,597,779	2,803,920,891	24,656,898	2,828,577,789	113.3	1.8111%
GRAFTON	12,811,436,264	-31,158,140	12,780,278,124	102,768,274	12,883,046,398	103.8	8.2488%
HILLSBOROUGH	42,407,108,257	-2,790,070,406	39,617,037,851	59,308,511	39,676,346,362	107.7	25.4040%
MERRIMACK	15,343,608,235	-90,845,394	15,252,762,841	66,930,990	15,319,693,831	102.2	9.8089%
ROCKINGHAM	41,124,340,517	-1,812,451,025	39,311,889,492	129,838,181	39,441,727,673	106.1	25.2538%
STRAFFORD	10,229,412,635	186,367,715	10,415,780,350	24,185,238	10,439,965,589	98.8	6.6845%
SULLIVAN	4,726,765,869	-32,895,702	4,693,870,167	6,432,534	4,700,302,700	100.2	3.0095%
STATE TOTALS	160,204,531,341	-4,505,868,708	155,698,662,633	482,648,102	156,181,310,734	104.2	100.0000%

*Flood control, forest, recreation lands & others.

** Town Name **	B Utility Company Name	Valuation	Ratio	Value Equalized
ALTON	LAKEVIEW WATER COMPANY INC	27,000	98.8	27,328
GREEN'S GRANT	MT WASHINGTON SUMMIT ROAD CO	7,993	100.0	7,993
NORTHUMBERLAND	GROVETON ACQUISITION LLC	1,200,000	107.5	1,116,279
STEWARTSTOWN	CANAAN FIRE DISTRICT #1	37,000	106.1	34,873
BETHLEHEM	LITTLETON WATER & LIGHT	230,400	100.0	230,400
BENNINGTON	MONADNOCK PAPER MILLS COMPANY	1,873,900	100.0	1,873,900
BOW	BELA BROOK WATER COMPANY	40,000	94.9	42,150
BOW	EVERGREEN DRIVE WATER COMPANY	18,100	94.9	19,073
FRANKLIN	TED J MACOSKO	117,000	96.8	120,868
DANVILLE	COTTON FARMS WATER CO	76,400	119.4	63,987
DERRY	BA ASSOCIATION	42,900	94.8	45,253
PLAISTOW	STATE LINE PLAZA REALTY	6,132	87.9	6,976
STRAFFORD	CITY OF ROCHESTER (MUNICIPAL)	20,300	105.0	19,333

** The towns above have utilities assessed by the town -- not the state-- which need to be equalized; the value equalized is added to the modified local assessed valuation not including utilities figure.

2009 EQUALIZATION SURVEY Not Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	2009 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
ACWORTH	100,873,340	0	100,873,340	12,801	100,886,141	100.0	0.0646%
ALBANY	107,918,759	0	107,918,759	2,592,569	110,511,328	100.0	0.0708%
ALEXANDRIA	222,605,375	-18,123,995	204,481,380	239,989	204,721,369	108.9	0.1311%
ALLENSTOWN	260,582,972	10,442	260,593,414	400,796	260,994,209	100.0	0.1671%
ALSTEAD	167,794,770	12,298,048	180,092,818	151	180,092,970	93.2	0.1153%
ALTON	1,555,588,470	18,905,130	1,574,493,600	378,357	1,574,871,957	98.8	1.0084%
AMHERST	1,834,334,800	-143,679,585	1,690,655,215	1,036,076	1,691,691,291	108.5	1.0832%
ANDOVER	251,714,223	89,358	251,803,581	16,685	251,820,265	100.0	0.1612%
ANTRIM	246,838,270	10,200,667	257,038,937	248,349	257,287,286	96.1	0.1647%
ASHLAND	257,407,844	-16,594,829	240,813,015	2,995,364	243,808,378	106.9	0.1561%
ATKINSON	1,019,575,488	-137,567,764	882,007,724	0	882,007,724	115.6	0.5647%
ATKINSON & GILMANTON	709,574	0	709,574	0	709,574	100.0	0.0005%
AUBURN	694,283,059	-96,209,386	598,073,673	39,526,120	637,599,792	116.1	0.4082%
BARNSTEAD	547,880,620	-34,281,382	513,599,238	0	513,599,238	106.7	0.3288%
BARRINGTON	888,677,131	-16,546,632	872,130,499	699,674	872,830,173	101.9	0.5589%
BARTLETT	1,024,079,369	0	1,024,079,369	1,846,108	1,025,925,477	100.0	0.6569%
BATH	107,757,335	0	107,757,335	12,151,992	119,909,327	100.0	0.0768%
BEAN'S GRANT	0	0	0	0	0	100.0	0.0000%
BEAN'S PURCHASE	16,880	0	16,880	0	16,880	100.0	0.0000%
BEDFORD	3,320,218,653	22,168	3,320,240,821	7,308	3,320,248,129	100.0	2.1259%
BELMONT	726,656,020	-90,871	726,565,149	1,008,308	727,573,457	100.0	0.4659%
BENNINGTON	112,771,909	0	112,771,909	21,000	112,792,909	100.0	0.0722%
BENTON	25,324,789	50,115	25,374,904	1,479,198	26,854,102	99.8	0.0172%
BERLIN	368,045,987	-63,537,172	304,508,815	2,544,781	307,053,596	120.9	0.1966%
BETHEHEM	254,200,277	193,931	254,394,208	2,249,547	256,643,755	100.0	0.1643%
BOSCAWEN	269,658,725	-20,115,919	249,542,806	28,439	249,571,245	108.1	0.1598%
BOW	921,354,780	49,484,728	970,839,508	7,678	970,847,186	94.9	0.6216%
BRADFORD	231,867,294	0	231,867,294	59,153	231,926,447	100.0	0.1485%
BRENTWOOD	504,561,017	-38,598,639	465,962,378	0	465,962,378	108.3	0.2983%
BRIDGEWATER	364,560,700	-16,330,763	348,229,937	0	348,229,937	104.7	0.2230%
BRISTOL	547,981,327	-87,369,357	460,611,970	625,773	461,237,743	119.0	0.2953%
BROOKFIELD	114,010,883	-5,178,180	108,832,703	0	108,832,703	104.8	0.0697%
BROOKLINE	571,604,440	-50,960,402	520,644,038	0	520,644,038	109.8	0.3334%
CAMBRIDGE	8,276,332	0	8,276,332	0	8,276,332	100.0	0.0053%
CAMPTON	394,605,393	310,224	394,915,617	126,623	395,042,240	100.0	0.2529%
CANAAN	349,467,725	0	349,467,725	138,669	349,606,394	100.0	0.2238%
CANDIA	400,122,446	28,860,520	428,982,966	16,658	428,999,625	93.3	0.2747%
CANTERBURY	304,316,183	-34,083,443	270,232,740	315,869	270,548,610	112.7	0.1732%
CARROLL	398,169,266	-44,482,189	353,687,077	876,273	354,563,350	112.6	0.2270%
CENTER HARBOR	469,751,332	-16,300,024	453,451,308	0	453,451,308	103.6	0.2903%
CHANDLER'S PURCHASE	47,210	0	47,210	0	47,210	100.0	0.0000%
CHARLESTOWN	277,877,320	0	277,877,320	525,351	278,402,671	100.0	0.1783%
CHATHAM	50,447,770	3,818,417	54,266,187	1,739,455	56,005,642	92.9	0.0359%
CHESTER	566,208,000	-47,666,815	518,541,185	0	518,541,185	109.2	0.3320%
CHESTERFIELD	554,317,100	-22,768,138	531,548,962	803,559	532,352,520	104.3	0.3409%
CHICHESTER	287,325,199	-24,125,371	263,199,828	0	263,199,828	109.2	0.1685%
CLAREMONT	802,734,840	370,393	803,105,233	2,633,826	805,739,059	100.0	0.5159%
CLARKSVILLE	39,888,337	-3,477,948	36,410,389	2,939,751	39,350,140	110.9	0.0252%
COLEBROOK	173,834,832	-15,868,350	157,966,482	0	157,966,482	110.4	0.1011%
COLUMBIA	70,649,442	0	70,649,442	288,014	70,937,456	100.0	0.0454%
CONCORD	3,955,781,400	-54,581,673	3,901,199,727	23,394,222	3,924,593,949	101.4	2.5128%
CONWAY	1,357,424,800	136,064,070	1,493,488,870	1,502,946	1,494,991,816	90.9	0.9572%
CORNISH	180,850,483	-7,584,593	173,265,890	0	173,265,890	104.6	0.1109%

2009 EQUALIZATION SURVEY Not Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	2009 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
CRAWFORD'S PURCHASE	162,110	0	162,110	0	162,110	100.0	0.0001%
CROYDON	94,185,770	3,271,984	97,457,754	0	97,457,754	96.6	0.0624%
CUTT'S GRANT	0	0	0	0	0	100.0	0.0000%
DALTON	88,730,997	4,490,618	93,221,615	24,646	93,246,261	95.2	0.0597%
DANBURY	143,190,310	-10,203,527	132,986,783	0	132,986,783	107.7	0.0851%
DANVILLE	436,995,667	-70,968,108	366,027,559	173	366,027,731	119.4	0.2344%
DEERFIELD	559,486,965	-97,456,132	462,030,833	129,848	462,160,681	121.2	0.2959%
DEERING	218,851,461	-21,661,275	197,190,186	39,057	197,229,243	111.1	0.1263%
DERRY	2,494,439,518	136,812,409	2,631,251,927	2,572,588	2,633,824,515	94.8	1.6864%
DIX GRANT	1,055,990	0	1,055,990	0	1,055,990	100.0	0.0007%
DIXVILLE	16,844,135	0	16,844,135	8,256	16,852,391	100.0	0.0108%
DORCHESTER	38,453,532	468,132	38,921,664	24,351	38,946,015	100.0	0.0249%
DOVER	2,600,345,800	145,550,273	2,745,896,073	2,490,486	2,748,386,559	94.7	1.7597%
DUBLIN	251,493,326	0	251,493,326	1,294,080	252,787,406	100.0	0.1619%
DUMMER	31,442,274	0	31,442,274	0	31,442,274	100.0	0.0201%
DUNBARTON	317,597,943	-23,176,103	294,421,840	3,831,778	298,253,618	107.9	0.1910%
DURHAM	884,871,040	0	884,871,040	2,016,074	886,887,114	100.0	0.5679%
EAST KINGSTON	275,386,037	24,637	275,410,674	2,518	275,413,192	100.0	0.1763%
EASTON	64,854,304	32,980	64,887,284	720,944	65,608,228	100.0	0.0420%
EATON	109,534,280	0	109,534,280	0	109,534,280	100.0	0.0701%
EFFINGHAM	182,267,589	0	182,267,589	2,056,659	184,324,248	100.0	0.1180%
ELLSWORTH	15,459,462	-2,229,704	13,229,758	652,383	13,882,141	116.9	0.0089%
ENFIELD	550,346,345	36,077,662	586,424,007	0	586,424,007	93.9	0.3755%
EPPING	666,988,300	-49,340,185	617,648,115	0	617,648,115	108.0	0.3955%
EPSOM	447,594,893	-63,477,542	384,117,351	947,699	385,065,050	116.6	0.2466%
ERROL	77,254,137	2,111,503	79,365,640	1,976,083	81,341,723	97.3	0.0521%
ERVING'S GRANT	87,381	0	87,381	0	87,381	100.0	0.0001%
EXETER	1,623,178,208	27,964	1,623,206,172	1,667,286	1,624,873,457	100.0	1.0404%
FARMINGTON	468,212,850	59,193	468,272,043	284,598	468,556,641	100.0	0.3000%
FITZWILLIAM	271,717,841	-32,767,485	238,950,356	31,849	238,982,205	113.8	0.1530%
FRANCESTOWN	207,510,657	13,555,170	221,065,827	0	221,065,827	93.9	0.1415%
FRANCONIA	301,070,963	0	301,070,963	1,825,067	302,896,030	100.0	0.1939%
FRANKLIN	540,317,958	17,824,277	558,142,235	8,159,543	566,301,779	96.8	0.3626%
FREEDOM	552,304,459	-38,444,368	513,860,091	0	513,860,091	107.5	0.3290%
FREMONT	424,956,092	-60,746,808	364,209,284	0	364,209,284	116.7	0.2332%
GILFORD	1,545,451,990	239,132,224	1,784,584,214	531,800	1,785,116,014	86.6	1.1430%
GILMANTON	464,292,425	20,961,476	485,253,901	127,896	485,381,796	95.7	0.3108%
GILSUM	62,942,767	3,174,954	66,117,721	0	66,117,721	95.4	0.0423%
GOFFSTOWN	1,391,647,000	42,570	1,391,689,570	0	1,391,689,570	100.0	0.8911%
GORHAM	261,244,100	-19,541,606	241,702,494	917,254	242,619,748	108.1	0.1553%
GOSHEN	80,549,533	-6,377,971	74,171,562	31,941	74,203,503	108.7	0.0475%
GRAFTON	124,855,664	0	124,855,664	0	124,855,664	100.0	0.0799%
GRANTHAM	562,644,662	-23,721,080	538,923,582	0	538,923,582	104.4	0.3451%
GREENFIELD	152,636,611	-11,205,333	141,431,278	9,502,073	150,933,350	108.0	0.0966%
GREENLAND	629,124,400	-12,903,472	616,220,928	0	616,220,928	102.1	0.3946%
GREEN'S GRANT	4,005,123	0	4,005,123	140,542	4,145,665	100.0	0.0027%
GREENVILLE	131,524,699	-6,005,052	125,519,647	1,285,729	126,805,376	104.8	0.0812%
GROTON	65,947,573	105,823	66,053,396	53,246	66,106,642	100.0	0.0423%
HADLEY'S PURCHASE	0	0	0	0	0	100.0	0.0000%
HALE'S LOCATION	74,143,900	0	74,143,900	64,614	74,208,514	100.0	0.0475%
HAMPSTEAD	989,164,263	4,283	989,168,546	1,173,709	990,342,255	100.0	0.6341%
HAMPTON	2,976,686,100	-122,704,182	2,853,981,918	0	2,853,981,918	104.3	1.8274%
HAMPTON FALLS	419,382,800	-17,608,185	401,774,615	0	401,774,615	104.4	0.2572%

2009 EQUALIZATION SURVEY Not Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	2009 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
HANCOCK	268,416,142	-21,852,074	246,564,068	1,831,360	248,395,428	108.9	0.1590%
HANOVER	1,910,834,700	90,088,281	2,000,922,981	2,967,518	2,003,890,500	95.5	1.2831%
HARRISVILLE	210,176,117	47,827	210,223,944	260,525	210,484,468	100.0	0.1348%
HART'S LOCATION	15,081,220	1,275,486	16,356,706	636,968	16,993,675	92.2	0.0109%
HAVERHILL	368,917,500	-13,708,467	355,209,033	133,599	355,342,631	103.9	0.2275%
HEBRON	278,205,839	-13,740,936	264,464,903	6,193,703	270,658,606	105.2	0.1733%
HENNIKER	406,176,506	0	406,176,506	3,834,911	410,011,417	100.0	0.2625%
HILL	97,505,888	3,892,391	101,398,279	1,875,989	103,274,268	96.3	0.0661%
HILLSBOROUGH	576,055,562	-63,904,527	512,151,035	126,832	512,277,866	112.5	0.3280%
HINSDALE	251,823,446	0	251,823,446	80,039	251,903,485	100.0	0.1613%
HOLDERNESS	677,557,152	84,960	677,642,112	2,194,464	679,836,576	100.0	0.4353%
HOLLIS	1,238,553,973	143,698	1,238,697,671	2,013	1,238,699,684	100.0	0.7931%
HOOKSETT	1,597,448,112	49,217	1,597,497,329	56,276	1,597,553,605	100.0	1.0229%
HOPKINTON	619,059,434	23,695,360	642,754,794	9,215,684	651,970,478	96.3	0.4174%
HUDSON	2,821,468,929	-286,410,606	2,535,058,323	0	2,535,058,323	111.3	1.6232%
JACKSON	381,139,419	82,826	381,222,245	1,806,150	383,028,395	100.0	0.2452%
JAFFREY	464,577,513	185,209	464,762,722	311,432	465,074,154	100.0	0.2978%
JEFFERSON	132,316,838	0	132,316,838	444,600	132,761,438	100.0	0.0850%
KEENE	1,892,461,833	-46,127,589	1,846,334,244	2,494,843	1,848,829,087	102.5	1.1838%
KENSINGTON	334,864,258	-18,008,075	316,856,183	0	316,856,183	105.7	0.2029%
KILKENNY	0	0	0	0	0	100.0	0.0000%
KINGSTON	695,738,425	-56,232,946	639,505,479	2,462	639,507,941	108.8	0.4095%
LACONIA	2,105,904,849	-92,591,390	2,013,313,459	17,659,080	2,030,972,539	104.6	1.3004%
LANCASTER	271,395,280	-15,924,693	255,470,587	2,160,105	257,630,693	106.3	0.1650%
LANDAFF	40,423,418	7,598,621	48,022,039	292,722	48,314,761	84.1	0.0309%
LANGDON	67,478,391	-5,426,546	62,051,845	26,398	62,078,243	108.9	0.0397%
LEBANON	1,707,907,152	86,398	1,707,993,550	50,229,219	1,758,222,769	100.0	1.1258%
LEE	500,324,323	-64,782,109	435,542,214	112,233	435,654,447	114.9	0.2789%
LEMPSTER	122,735,531	0	122,735,531	23,440	122,758,971	100.0	0.0786%
LINCOLN	853,383,154	7,928	853,391,082	4,707,487	858,098,570	100.0	0.5494%
LISBON	109,459,811	236,127	109,695,938	0	109,695,938	100.0	0.0702%
LITCHFIELD	940,240,855	-189,206,514	751,034,341	1,445,689	752,480,030	125.2	0.4818%
LITTLETON	524,901,680	206,714	525,108,394	1,282,051	526,390,445	100.0	0.3370%
LIVERMORE	145,080	0	145,080	0	145,080	100.0	0.0001%
LONDONDERRY	2,852,675,340	-181,560,233	2,671,115,107	27,315,417	2,698,430,524	106.8	1.7278%
LOUDON	548,077,736	0	548,077,736	4,688,035	552,765,771	100.0	0.3539%
LOW & BURBANK GRANT	0	0	0	0	0	100.0	0.0000%
LYMAN	60,294,411	0	60,294,411	0	60,294,411	100.0	0.0386%
LYME	318,972,600	23,288,062	342,260,662	0	342,260,662	93.2	0.2191%
LYNDEBOROUGH	187,786,220	-20,045,380	167,740,840	798	167,741,638	112.0	0.1074%
MADBURY	230,895,088	-6,920,123	223,974,965	0	223,974,965	103.1	0.1434%
MADISON	474,609,795	-7,450,145	467,159,650	946,891	468,106,541	101.6	0.2997%
MANCHESTER	9,886,917,000	-1,450,973,252	8,435,943,748	32,298,902	8,468,242,650	117.2	5.4221%
MARLBOROUGH	205,395,460	-13,964,899	191,430,561	660,043	192,090,604	107.3	0.1230%
MARLOW	69,801,230	-2,214,084	67,587,146	36,909	67,624,055	103.5	0.0433%
MARTIN'S LOCATION	0	0	0	0	0	100.0	0.0000%
MASON	170,864,529	0	170,864,529	28,893	170,893,422	100.0	0.1094%
MEREDITH	1,818,427,400	0	1,818,427,400	26,862	1,818,454,262	100.0	1.1643%
MERRIMACK	3,229,200,830	-269,330,826	2,959,870,004	285,879	2,960,155,883	109.1	1.8953%
MIDDLETON	178,248,641	0	178,248,641	0	178,248,641	100.0	0.1141%
MILAN	112,690,758	-11,072,085	101,618,673	235,419	101,854,092	111.1	0.0652%
MILFORD	1,572,511,539	-209,766,582	1,362,744,957	1,217,557	1,363,962,514	115.4	0.8733%
MILLSFIELD	7,251,314	0	7,251,314	0	7,251,314	100.0	0.0046%

2009 EQUALIZATION SURVEY Not Including UTILITIES and RAILROAD

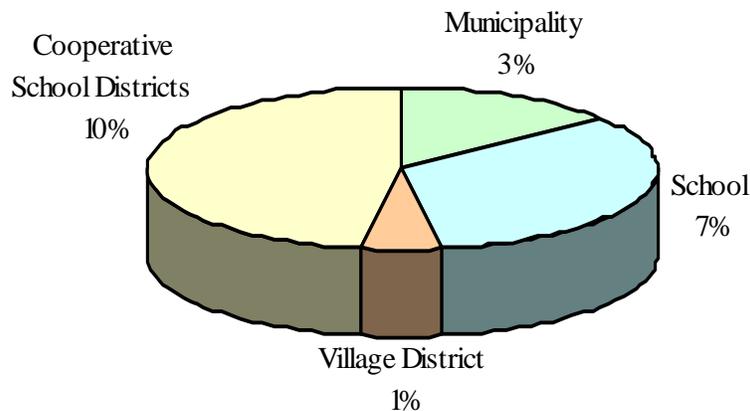
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	2009 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
MILTON	384,061,566	34,276,159	418,337,725	0	418,337,725	91.8	0.2679%
MONROE	89,329,482	0	89,329,482	0	89,329,482	100.0	0.0572%
MONT VERNON	250,486,110	58,921	250,545,031	0	250,545,031	100.0	0.1604%
MOULTONBOROUGH	2,828,521,218	145,732,572	2,974,253,790	6,832,316	2,981,086,106	95.1	1.9087%
NASHUA	8,327,677,043	118,237,247	8,445,914,290	0	8,445,914,290	98.6	5.4078%
NELSON	119,761,126	0	119,761,126	0	119,761,126	100.0	0.0767%
NEW BOSTON	650,801,959	-100,546,543	550,255,416	12,800	550,268,216	118.3	0.3523%
NEW CASTLE	706,155,693	-68,830,408	637,325,285	0	637,325,285	110.8	0.4081%
NEW DURHAM	435,721,970	-20,645,150	415,076,820	0	415,076,820	105.0	0.2658%
NEW HAMPTON	304,351,360	-7,677,004	296,674,356	1,506,873	298,181,229	102.6	0.1909%
NEW IPSWICH	407,067,074	0	407,067,074	7,146	407,074,220	100.0	0.2606%
NEW LONDON	1,065,615,100	85,208,654	1,150,823,754	0	1,150,823,754	92.6	0.7369%
NEWBURY	698,951,372	29,136,859	728,088,231	70,890	728,159,121	96.0	0.4662%
NEWFIELDS	257,578,796	0	257,578,796	0	257,578,796	100.0	0.1649%
NEWINGTON	508,600,282	17,798	508,618,080	1,122	508,619,202	100.0	0.3257%
NEWMARKET	753,539,386	0	753,539,386	1,871,971	755,411,357	100.0	0.4837%
NEWPORT	485,201,458	-47,482,287	437,719,171	2,358,120	440,077,291	110.9	0.2818%
NEWTON	539,668,711	-105,486,475	434,182,236	0	434,182,236	124.3	0.2780%
NORTH HAMPTON	1,003,026,800	18,147	1,003,044,947	0	1,003,044,947	100.0	0.6422%
NORTHFIELD	350,506,575	-27,654,725	322,851,850	1,738,199	324,590,048	108.6	0.2078%
NORTHUMBERLAND	113,468,689	-7,737,900	105,730,789	322,823	106,053,612	107.5	0.0679%
NORTHWOOD	557,922,333	-51,656,754	506,265,579	365,299	506,630,879	110.2	0.3244%
NOTTINGHAM	638,735,777	-72,395,321	566,340,456	425,709	566,766,165	112.8	0.3629%
ODELL	2,922,060	0	2,922,060	0	2,922,060	100.0	0.0019%
ORANGE	28,398,603	2,900,928	31,299,531	269,256	31,568,788	90.8	0.0202%
ORFORD	153,953,049	15,939,015	169,892,064	0	169,892,064	90.6	0.1088%
OSSIPEE	752,900,166	0	752,900,166	1,441,980	754,342,146	100.0	0.4830%
PELHAM	1,391,756,420	46,008,477	1,437,764,897	1,027,400	1,438,792,297	96.8	0.9212%
PEMBROKE	587,853,927	32,279,660	620,133,587	510,412	620,643,999	94.8	0.3974%
PETERBOROUGH	708,220,140	60,781,639	769,001,779	3,170,648	772,172,426	92.1	0.4944%
PIERMONT	91,564,549	265,713	91,830,262	148,653	91,978,915	100.0	0.0589%
PINKHAM'S GRANT	2,761,020	0	2,761,020	157,833	2,918,853	100.0	0.0019%
PITTSBURG	269,687,636	-337,178	269,350,458	4,473,609	273,824,067	100.0	0.1753%
PITTSFIELD	310,000,804	-45,274,468	264,726,336	294,564	265,020,900	117.2	0.1697%
PLAINFIELD	277,898,609	118,382	278,016,991	52,293	278,069,284	100.0	0.1780%
PLAISTOW	824,204,072	113,447,815	937,651,887	0	937,651,887	87.9	0.6004%
PLYMOUTH	433,960,922	-30,191,197	403,769,725	3,368,594	407,138,319	107.5	0.2607%
PORTSMOUTH	3,688,016,352	281,864,252	3,969,880,604	49,139,918	4,019,020,522	92.9	2.5733%
RANDOLPH	63,189,980	2,421,095	65,611,075	851,931	66,463,006	96.3	0.0426%
RAYMOND	999,846,746	-161,684,448	838,162,298	457,138	838,619,436	119.3	0.5370%
RICHMOND	98,439,210	174,237	98,613,447	80,055	98,693,502	100.0	0.0632%
RINDGE	574,667,943	0	574,667,943	604,296	575,272,239	100.0	0.3683%
ROCHESTER	2,053,095,712	112,535,922	2,165,631,634	15,146,879	2,180,778,513	94.8	1.3963%
ROLLINSFORD	286,123,273	-9,948,948	276,174,325	0	276,174,325	103.6	0.1768%
ROXBURY	24,288,431	312,860	24,601,291	3,688,508	28,289,799	98.7	0.0181%
RUMNEY	181,140,578	0	181,140,578	1,196,230	182,336,808	100.0	0.1167%
RYE	1,829,870,400	8,727	1,829,879,127	777,291	1,830,656,419	100.0	1.1721%
SALEM	4,634,443,948	-781,993,849	3,852,450,099	3,845,665	3,856,295,763	120.3	2.4691%
SALISBURY	144,792,957	0	144,792,957	4,836,115	149,629,072	100.0	0.0958%
SANBORNTON	427,233,693	176,315	427,410,008	2,228,752	429,638,760	100.0	0.2751%
SANDOWN	589,197,410	-37,984,815	551,212,595	0	551,212,595	106.9	0.3529%
SANDWICH	432,501,029	26,983,741	459,484,770	1,328,073	460,812,843	94.2	0.2950%
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	1,852,720	100.0	0.0012%

2009 EQUALIZATION SURVEY Not Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including UTILITIES and RAILROAD</i>	2009 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
SEABROOK	1,411,785,300	72,742,218	1,484,527,518	0	1,484,527,518	95.1	0.9505%
SECOND COLLEGE GRANT	1,497,304	0	1,497,304	0	1,497,304	100.0	0.0010%
SHARON	53,408,135	4,319,538	57,727,673	11,537	57,739,210	92.7	0.0370%
SHELBURNE	54,899,547	-8,510,193	46,389,354	746,556	47,135,910	118.6	0.0302%
SOMERSWORTH	825,301,308	36,185,882	861,487,190	3,435,294	864,922,484	95.8	0.5538%
SOUTH HAMPTON	160,614,477	-9,770,698	150,843,779	3,928	150,847,707	106.5	0.0966%
SPRINGFIELD	202,259,951	-12,264,011	189,995,940	471,334	190,467,275	106.5	0.1220%
STARK	54,731,667	0	54,731,667	1,325,865	56,057,532	100.0	0.0359%
STEWARTSTOWN	96,854,923	-5,437,282	91,417,641	92,440	91,510,081	106.1	0.0586%
STODDARD	272,347,350	11,212	272,358,562	64,110	272,422,672	100.0	0.1744%
STRAFFORD	493,533,933	-23,396,752	470,137,181	0	470,137,181	105.0	0.3010%
STRATFORD	50,590,130	169,594	50,759,724	717,152	51,476,875	100.0	0.0330%
STRATHAM	1,179,962,181	66,624	1,180,028,805	0	1,180,028,805	100.0	0.7556%
SUCCESS	11,376,743	0	11,376,743	0	11,376,743	100.0	0.0073%
SUGAR HILL	146,784,876	0	146,784,876	0	146,784,876	100.0	0.0940%
SULLIVAN	54,169,667	4,138,416	58,308,083	0	58,308,083	93.1	0.0373%
SUNAPEE	1,074,108,908	97,217,784	1,171,326,692	0	1,171,326,692	91.7	0.7500%
SURRY	79,686,542	0	79,686,542	5,020,852	84,707,394	100.0	0.0542%
SUTTON	297,919,632	-26,428,839	271,490,793	1,937	271,492,729	109.8	0.1738%
SWANZEY	561,606,924	544,378	562,151,302	787,879	562,939,181	100.0	0.3604%
TAMWORTH	340,110,032	0	340,110,032	2,211,127	342,321,159	100.0	0.2192%
TEMPLE	148,830,245	160,905	148,991,150	37,380	149,028,530	100.0	0.0954%
THOM & MES PURCHASE	5,450,080	0	5,450,080	757,314	6,207,394	100.0	0.0040%
THORNTON	359,090,400	10,840,561	369,930,961	957,117	370,888,077	97.1	0.2375%
TILTON	498,657,874	20,743,367	519,401,241	491,450	519,892,691	96.0	0.3329%
TROY	117,723,448	8,849,524	126,572,972	8,905	126,581,877	93.1	0.0810%
TUFTONBORO	1,045,079,197	0	1,045,079,197	1,026,637	1,046,105,834	100.0	0.6698%
UNITY	128,008,520	0	128,008,520	27,751	128,036,271	100.0	0.0820%
WAKEFIELD	1,003,417,465	-40,397,442	963,020,023	0	963,020,023	104.2	0.6166%
WALPOLE	425,921,346	0	425,921,346	0	425,921,346	100.0	0.2727%
WARNER	284,902,200	128,512	285,030,712	805,227	285,835,939	100.0	0.1830%
WARREN	76,920,046	60,037	76,980,083	975,472	77,955,556	100.0	0.0499%
WASHINGTON	269,358,553	-31,017,757	238,340,796	269,278	238,610,074	113.1	0.1528%
WATERVILLE VALLEY	359,142,978	0	359,142,978	2,690,608	361,833,586	100.0	0.2317%
WEARE	904,056,220	-132,546,591	771,509,629	3,037,277	774,546,906	117.2	0.4959%
WEBSTER	214,999,572	-14,714,251	200,285,321	1,745,686	202,031,007	107.4	0.1294%
WENTWORTH	99,154,376	-9,760,239	89,394,137	206,426	89,600,563	111.4	0.0574%
WENTWORTH LOCATION	9,357,704	0	9,357,704	22,752	9,380,456	100.0	0.0060%
WESTMORELAND	201,051,448	-5,957,803	195,093,645	1,127	195,094,772	103.1	0.1249%
WHITEFIELD	187,760,170	136,007	187,896,177	2,632,899	190,529,076	100.0	0.1220%
WILMOT	188,496,540	11,191,011	199,687,551	95,202	199,782,753	94.4	0.1279%
WILTON	457,405,083	-69,991,138	387,413,945	342,817	387,756,762	118.1	0.2483%
WINCHESTER	272,721,278	-25,735,248	246,986,030	853,826	247,839,856	110.5	0.1587%
WINDHAM	2,277,355,470	-148,972,722	2,128,382,748	543,360	2,128,926,108	107.0	1.3631%
WINDSOR	27,445,749	4,484,275	31,930,024	2,283,993	34,214,017	85.9	0.0219%
WOLFEBORO	2,056,767,395	115,787	2,056,883,182	1,452,616	2,058,335,798	100.0	1.3179%
WOODSTOCK	256,095,300	-11,950,867	244,144,433	1,672,009	245,816,441	104.9	0.1574%
STATE TOTALS	160,204,531,341	-4,505,868,708	155,698,662,633	482,648,102	156,181,310,734	104.2	100.0000%

BASE VALUATION FOR DEBT LIMITS

Borrowing Power *RSA 33:4-a & RSA 195:6*



RSA 33:4-b Debt Limit; Computation. The debt limitations hereinbefore prescribed, *except for counties*, shall be based upon the applicable last locally assessed valuation of the municipality as last equalized by the commissioner of revenue administration under RSA 21-J:3, XIII and shall include the equalized value of property formerly taxed pursuant to the provisions of RSA 72:7; 72:15, I, V, VII, VIII, IX, X and XI; 72:16; 72:17; 73:26; 73:27 and 73:11 through 16 inclusive, all as amended, which was relieved from taxation by 1970, 5:3, 5:8, and 57:12, as determined under the provisions of RSA 71:11 as amended. Whenever several municipalities possessing the power to incur indebtedness cover or extend over identical territory, each such municipality shall so exercise the power to incur indebtedness of such municipalities shall not exceed 0.75 percent of the valuation of the taxable property as hereinbefore determined, except as provided for cooperative school districts under RSA 195:6. A written certificate signed by the commissioner of the department of revenue administration shall be conclusive evidence of the base valuation of municipalities for computing debt limits hereunder.

2009 BASE VALUATION for DEBT LIMIT					
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
ACWORTH	102,068,335	0	102,068,335	0	102,068,335
ALBANY	108,713,959	-217,816	108,496,143	0	108,496,143
ALEXANDRIA	239,322,675	-25,259,597	214,063,078	0	214,063,078
ALLENSTOWN	268,844,572	-4,714,314	264,130,258	0	264,130,258
ALSTEAD	169,897,270	12,298,071	182,195,341	0	182,195,341
ALTON	1,559,728,442	18,905,577	1,578,634,019	0	1,578,634,019
AMHERST	1,869,881,000	-157,553,305	1,712,327,695	0	1,712,327,695
ANDOVER	264,469,723	-8,973,654	255,496,069	0	255,496,069
ANTRIM	255,196,070	4,308,806	259,504,876	0	259,504,876
ASHLAND	262,728,094	-18,869,645	243,858,449	0	243,858,449
ATKINSON	1,025,478,188	-138,009,932	887,468,256	0	887,468,256
ATKINSON & GILMANTON	709,574	0	709,574	0	709,574
AUBURN	700,252,259	-99,098,610	601,153,649	0	601,153,649
BARNSTEAD	552,565,888	-34,615,998	517,949,890	0	517,949,890
BARRINGTON	903,000,231	-25,610,894	877,389,337	0	877,389,337
BARTLETT	1,029,236,569	-38	1,029,236,531	0	1,029,236,531
BATH	117,867,935	-5,992,720	111,875,215	0	111,875,215
BEAN'S GRANT	2,545	0	2,545	0	2,545
BEAN'S PURCHASE	16,880	0	16,880	0	16,880
BEDFORD	3,355,119,253	-8,348,084	3,346,771,169	0	3,346,771,169
BELMONT	733,009,520	-90,862	732,918,658	0	732,918,658
BENNINGTON	113,612,509	47	113,612,556	0	113,612,556
BENTON	26,138,215	51,745	26,189,960	0	26,189,960
BERLIN	484,028,387	-144,361,256	339,667,131	0	339,667,131
BETHLEHEM	256,904,086	193,931	257,098,017	0	257,098,017
BOSCAWEN	275,757,325	-20,894,744	254,862,581	0	254,862,581
BOW	1,137,977,158	-6,968,433	1,131,008,725	0	1,131,008,725
BRADFORD	234,689,494	-1,228,554	233,460,940	0	233,460,940
BRENTWOOD	520,356,034	-47,967,349	472,388,685	0	472,388,685
BRIDGEWATER	377,341,883	-19,549,465	357,792,418	0	357,792,418
BRISTOL	564,075,927	-98,027,920	466,048,007	0	466,048,007
BROOKFIELD	114,544,083	-5,136,323	109,407,760	0	109,407,760
BROOKLINE	578,359,140	-54,690,789	523,668,351	0	523,668,351
CAMBRIDGE	8,408,302	0	8,408,302	0	8,408,302
CAMPTON	401,962,093	286,158	402,248,251	0	402,248,251
CANAAN	355,767,425	-3,487,694	352,279,731	0	352,279,731
CANDIA	402,492,375	29,305,234	431,797,609	0	431,797,609
CANTERBURY	309,856,783	-37,498,794	272,357,989	0	272,357,989
CARROLL	400,163,327	-44,482,189	355,681,138	0	355,681,138
CENTER HARBOR	471,065,732	-16,499,302	454,566,430	0	454,566,430
CHANDLER'S PURCHASE	48,958	0	48,958	0	48,958
CHARLESTOWN	285,616,268	-225,405	285,390,863	0	285,390,863
CHATHAM	50,969,070	3,818,432	54,787,502	0	54,787,502
CHESTER	585,844,700	-60,555,288	525,289,412	0	525,289,412

2009 BASE VALUATION for DEBT LIMIT					
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
CHESTERFIELD	557,134,552	-22,751,133	534,383,419	0	534,383,419
CHICHESTER	290,508,099	-24,489,808	266,018,291	0	266,018,291
CLAREMONT	817,883,740	5,153,262	823,037,002	0	823,037,002
CLARKSVILLE	40,778,637	-3,515,958	37,262,679	0	37,262,679
COLEBROOK	189,771,931	-23,045,499	166,726,432	0	166,726,432
COLUMBIA	91,591,242	-8,690,550	82,900,692	0	82,900,692
CONCORD	4,099,970,050	-79,335,910	4,020,634,140	0	4,020,634,140
CONWAY	1,373,196,500	134,804,775	1,508,001,275	0	1,508,001,275
CORNISH	185,367,283	-9,230,143	176,137,140	0	176,137,140
CRAWFORD'S PURCHASE	162,422	0	162,422	0	162,422
CROYDON	96,718,870	1,437,974	98,156,844	0	98,156,844
CUTT'S GRANT	0	0	0	0	0
DALTON	94,408,411	2,226,814	96,635,225	0	96,635,225
DANBURY	144,447,450	-10,203,522	134,243,928	0	134,243,928
DANVILLE	441,243,040	-70,980,521	370,262,519	0	370,262,519
DEERFIELD	594,961,565	-121,903,705	473,057,860	0	473,057,860
DEERING	222,483,261	-21,915,615	200,567,646	0	200,567,646
DERRY	2,513,869,765	135,198,666	2,649,068,431	0	2,649,068,431
DIX GRANT	1,055,990	0	1,055,990	0	1,055,990
DIXVILLE	16,916,189	0	16,916,189	0	16,916,189
DORCHESTER	39,008,332	360,402	39,368,734	0	39,368,734
DOVER	2,635,746,700	133,156,396	2,768,903,096	0	2,768,903,096
DUBLIN	254,689,026	-1,729,620	252,959,406	0	252,959,406
DUMMER	54,946,074	-8,492,444	46,453,630	0	46,453,630
DUNBARTON	340,759,643	-41,316,368	299,443,275	0	299,443,275
DURHAM	896,602,230	-6,876,214	889,726,016	0	889,726,016
EAST KINGSTON	294,045,737	-7,255,214	286,790,523	0	286,790,523
EASTON	65,382,707	32,980	65,415,687	0	65,415,687
EATON	110,191,942	0	110,191,942	0	110,191,942
EFFINGHAM	185,209,489	-1,220,152	183,989,337	0	183,989,337
ELLSWORTH	15,829,962	-2,445,168	13,384,794	0	13,384,794
ENFIELD	553,161,145	35,668,765	588,829,910	0	588,829,910
EPPING	677,459,000	-55,280,341	622,178,659	0	622,178,659
EPSOM	453,681,393	-66,539,141	387,142,252	0	387,142,252
ERROL	86,587,137	-2,907,671	83,679,466	0	83,679,466
ERVING'S GRANT	87,381	0	87,381	0	87,381
EXETER	1,644,454,593	27,965	1,644,482,558	0	1,644,482,558
FARMINGTON	473,136,896	-1,090,316	472,046,580	0	472,046,580
FITZWILLIAM	306,578,441	-50,393,503	256,184,938	0	256,184,938
FRANCESTOWN	210,471,457	11,582,733	222,054,190	0	222,054,190
FRANCONIA	303,877,263	-1,325,416	302,551,847	0	302,551,847
FRANKLIN	568,393,490	6,183,041	574,576,531	0	574,576,531
FREEDOM	555,015,959	-38,436,168	516,579,791	0	516,579,791
FREMONT	430,666,292	-64,427,060	366,239,232	0	366,239,232

2009 BASE VALUATION for DEBT LIMIT					
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
GILFORD	1,551,625,820	238,442,555	1,790,068,375	0	1,790,068,375
GILMANTON	472,097,825	16,014,837	488,112,662	0	488,112,662
GILSUM	64,687,667	2,206,239	66,893,906	0	66,893,906
GOFFSTOWN	1,420,801,100	-13,593,401	1,407,207,699	0	1,407,207,699
GORHAM	319,668,100	-54,228,679	265,439,421	0	265,439,421
GOSHEN	81,134,505	-6,331,905	74,802,600	0	74,802,600
GRAFTON	126,035,764	10	126,035,774	0	126,035,774
GRANTHAM	565,642,437	-24,095,920	541,546,517	0	541,546,517
GREENFIELD	155,365,311	-12,650,554	142,714,757	0	142,714,757
GREENLAND	644,304,200	-15,616,051	628,688,149	0	628,688,149
GREEN'S GRANT	4,040,366	0	4,040,366	0	4,040,366
GREENVILLE	135,365,899	-8,442,173	126,923,726	0	126,923,726
GROTON	77,906,673	-8,418,234	69,488,439	0	69,488,439
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	74,267,214	0	74,267,214	0	74,267,214
HAMPSTEAD	994,845,463	132,053	994,977,516	0	994,977,516
HAMPTON	3,048,897,900	-122,195,309	2,926,702,591	0	2,926,702,591
HAMPTON FALLS	427,869,300	-18,419,593	409,449,707	0	409,449,707
HANCOCK	271,167,342	-23,116,133	248,051,209	0	248,051,209
HANOVER	1,938,915,600	76,178,056	2,015,093,656	0	2,015,093,656
HARRISVILLE	212,215,017	-1,098,717	211,116,300	0	211,116,300
HART'S LOCATION	15,299,230	1,275,486	16,574,716	0	16,574,716
HAVERHILL	392,463,600	-31,443,356	361,020,244	0	361,020,244
HEBRON	283,013,639	-16,964,673	266,048,966	0	266,048,966
HENNIKER	415,600,806	-6,051,833	409,548,973	0	409,548,973
HILL	106,624,488	-2,632,190	103,992,298	0	103,992,298
HILLSBOROUGH	604,590,762	-79,293,494	525,297,268	0	525,297,268
HINSDALE	330,465,546	-5,870,035	324,595,511	0	324,595,511
HOLDERNESS	680,918,252	-1,206,660	679,711,592	0	679,711,592
HOLLIS	1,244,783,973	-1,031,747	1,243,752,226	0	1,243,752,226
HOOKSETT	1,654,468,112	-30,240,054	1,624,228,058	0	1,624,228,058
HOPKINTON	643,476,534	5,918,435	649,394,969	0	649,394,969
HUDSON	2,934,608,225	-363,991,095	2,570,617,130	0	2,570,617,130
JACKSON	382,429,419	82,867	382,512,286	0	382,512,286
JAFFREY	468,765,769	185,209	468,950,978	0	468,950,978
JEFFERSON	136,867,338	-727,808	136,139,530	0	136,139,530
KEENE	1,943,285,333	-78,022,250	1,865,263,083	0	1,865,263,083
KENSINGTON	346,133,427	-22,690,356	323,443,071	0	323,443,071
KILKENNY	10,572	0	10,572	0	10,572
KINGSTON	705,911,205	-58,962,410	646,948,795	0	646,948,795
LACONIA	2,129,434,949	-99,470,619	2,029,964,330	0	2,029,964,330
LANCASTER	284,900,750	-21,914,850	262,985,900	0	262,985,900
LANDAFF	40,934,708	7,602,751	48,537,459	0	48,537,459
LANGDON	68,257,691	-5,520,258	62,737,433	0	62,737,433

2009 BASE VALUATION for DEBT LIMIT					
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
LEBANON	1,792,429,252	-28,862,611	1,763,566,641	0	1,763,566,641
LEE	504,365,723	-65,795,636	438,570,087	0	438,570,087
LEMPSTER	172,594,831	12,477,331	185,072,162	0	185,072,162
LINCOLN	862,533,517	-6,843,093	855,690,424	0	855,690,424
LISBON	111,775,211	236,192	112,011,403	0	112,011,403
LITCHFIELD	968,102,155	-202,198,626	765,903,529	0	765,903,529
LITTLETON	798,637,060	-191,890,838	606,746,222	0	606,746,222
LIVERMORE	145,080	0	145,080	0	145,080
LONDONDERRY	3,333,882,340	-286,263,166	3,047,619,174	0	3,047,619,174
LOUDON	557,938,536	-5,369,353	552,569,183	0	552,569,183
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	61,059,311	62,078	61,121,389	0	61,121,389
LYME	322,587,300	21,094,208	343,681,508	0	343,681,508
LYNDEBOROUGH	189,634,834	-20,585,239	169,049,595	0	169,049,595
MADBURY	241,453,188	-13,150,586	228,302,602	0	228,302,602
MADISON	477,418,695	-7,411,258	470,007,437	0	470,007,437
MANCHESTER	10,041,756,300	-1,479,936,991	8,561,819,309	0	8,561,819,309
MARLBOROUGH	208,889,870	-15,701,182	193,188,688	0	193,188,688
MARLOW	70,519,757	-2,029,830	68,489,927	0	68,489,927
MARTIN'S LOCATION	31,581	0	31,581	0	31,581
MASON	172,584,629	-506,112	172,078,517	0	172,078,517
MEREDITH	1,823,666,000	-33,440	1,823,632,560	0	1,823,632,560
MERRIMACK	3,260,810,230	-277,403,253	2,983,406,977	0	2,983,406,977
MIDDLETON	181,040,741	-1,504,559	179,536,182	0	179,536,182
MILAN	126,084,558	-15,527,686	110,556,872	0	110,556,872
MILFORD	1,586,670,648	-210,466,461	1,376,204,187	0	1,376,204,187
MILLSFIELD	7,282,682	0	7,282,682	0	7,282,682
MILTON	388,856,266	32,957,057	421,813,323	0	421,813,323
MONROE	341,164,082	-139,428,405	201,735,677	0	201,735,677
MONT VERNON	251,807,570	58,920	251,866,490	0	251,866,490
MOULTONBOROUGH	2,835,023,218	146,031,749	2,981,054,967	0	2,981,054,967
NASHUA	8,542,177,923	32,335,152	8,574,513,075	0	8,574,513,075
NELSON	121,010,426	-415,465	120,594,961	0	120,594,961
NEW BOSTON	660,957,259	-107,187,621	553,769,638	0	553,769,638
NEW CASTLE	707,438,793	-69,503,268	637,935,525	0	637,935,525
NEW DURHAM	437,852,370	-20,617,160	417,235,210	0	417,235,210
NEW HAMPTON	324,314,810	-22,361,050	301,953,760	0	301,953,760
NEW IPSWICH	415,490,874	-5,344,608	410,146,266	0	410,146,266
NEW LONDON	1,070,028,900	84,466,025	1,154,494,925	0	1,154,494,925
NEWBURY	703,951,372	26,291,858	730,243,230	0	730,243,230
NEWFIELDS	258,724,096	-13,847	258,710,249	0	258,710,249
NEWINGTON	919,274,955	22,677,797	941,952,752	0	941,952,752
NEWMARKET	758,426,886	-1,838,794	756,588,092	0	756,588,092
NEWPORT	496,995,858	-54,930,739	442,065,119	0	442,065,119

2009 BASE VALUATION for DEBT LIMIT					
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
NEWTON	553,710,811	-107,950,996	445,759,815	0	445,759,815
NORTH HAMPTON	1,015,441,900	-1,737,407	1,013,704,493	0	1,013,704,493
NORTHFIELD	356,678,375	-29,645,221	327,033,154	0	327,033,154
NORTHUMBERLAND	137,806,690	-19,787,350	118,019,340	0	118,019,340
NORTHWOOD	561,624,333	-52,059,348	509,564,985	0	509,564,985
NOTTINGHAM	645,492,177	-75,347,493	570,144,684	0	570,144,684
ODELL	2,922,060	0	2,922,060	0	2,922,060
ORANGE	28,736,123	2,900,929	31,637,052	0	31,637,052
ORFORD	157,012,849	14,132,637	171,145,486	0	171,145,486
OSSIPEE	760,607,166	-1,695,463	758,911,703	0	758,911,703
PELHAM	1,425,509,520	25,909,237	1,451,418,757	0	1,451,418,757
PEMBROKE	622,894,727	11,932,456	634,827,183	0	634,827,183
PETERBOROUGH	715,532,440	58,864,169	774,396,609	0	774,396,609
PIERMONT	92,460,088	332,256	92,792,344	0	92,792,344
PINKHAM'S GRANT	2,864,118	0	2,864,118	0	2,864,118
PITTSBURG	279,750,036	1,109,488	280,859,524	0	280,859,524
PITTSFIELD	315,776,363	-46,723,247	269,053,116	0	269,053,116
PLAINFIELD	284,935,009	-3,600,930	281,334,079	0	281,334,079
PLAISTOW	847,470,958	102,885,160	950,356,118	0	950,356,118
PLYMOUTH	446,340,722	-38,353,444	407,987,278	0	407,987,278
PORTSMOUTH	3,834,139,021	278,118,399	4,112,257,420	0	4,112,257,420
RANDOLPH	67,431,480	626,159	68,057,639	0	68,057,639
RAYMOND	1,017,435,946	-172,872,766	844,563,180	0	844,563,180
RICHMOND	102,757,710	-3,049,201	99,708,509	0	99,708,509
RINDGE	584,413,143	-4,974,984	579,438,159	0	579,438,159
ROCHESTER	2,100,501,612	98,361,388	2,198,863,000	0	2,198,863,000
ROLLINSFORD	288,602,173	-11,170,585	277,431,588	0	277,431,588
ROXBURY	24,746,131	84,561	24,830,692	0	24,830,692
RUMNEY	191,652,878	-7,753,553	183,899,325	0	183,899,325
RYE	1,837,217,300	-3,461,443	1,833,755,857	0	1,833,755,857
SALEM	4,673,975,348	-795,422,801	3,878,552,547	0	3,878,552,547
SALISBURY	154,444,057	-6,643,987	147,800,070	0	147,800,070
SANBORNTON	429,237,393	231,981	429,469,374	0	429,469,374
SANDOWN	593,218,810	-38,175,366	555,043,444	0	555,043,444
SANDWICH	439,463,129	21,974,060	461,437,189	0	461,437,189
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	1,852,720
SEABROOK	2,759,079,800	-162,911,598	2,596,168,202	0	2,596,168,202
SECOND COLLEGE GRANT	1,497,304	0	1,497,304	0	1,497,304
SHARON	54,123,435	3,938,976	58,062,411	0	58,062,411
SHELBURNE	82,635,447	-17,192,582	65,442,865	0	65,442,865
SOMERSWORTH	835,686,308	32,546,728	868,233,036	0	868,233,036
SOUTH HAMPTON	163,568,177	-11,385,791	152,182,386	0	152,182,386
SPRINGFIELD	213,458,651	-12,663,747	200,794,904	0	200,794,904
STARK	68,655,167	-2,704,600	65,950,567	0	65,950,567

2009 BASE VALUATION for DEBT LIMIT					
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
STEWARTSTOWN	114,293,750	-13,382,158	100,911,592	0	100,911,592
STODDARD	277,855,520	-3,610,001	274,245,519	0	274,245,519
STRAFFORD	496,247,200	-23,598,465	472,648,735	0	472,648,735
STRATFORD	78,281,530	-12,313,315	65,968,215	0	65,968,215
STRATHAM	1,198,268,681	-283,014	1,197,985,667	0	1,197,985,667
SUCCESS	11,387,979	0	11,387,979	0	11,387,979
SUGAR HILL	147,902,578	-1	147,902,577	0	147,902,577
SULLIVAN	55,556,567	3,295,571	58,852,138	0	58,852,138
SUNAPEE	1,083,429,308	92,047,242	1,175,476,550	0	1,175,476,550
SURRY	81,089,642	-155,974	80,933,668	0	80,933,668
SUTTON	300,098,001	-26,465,193	273,632,808	0	273,632,808
SWANZEY	572,305,724	-5,282,850	567,022,874	0	567,022,874
TAMWORTH	367,314,832	-15,716,632	351,598,200	0	351,598,200
TEMPLE	151,434,245	-1,388,132	150,046,113	0	150,046,113
THOM & MES PURCHASE	5,450,667	0	5,450,667	0	5,450,667
THORNTON	362,945,600	10,033,530	372,979,130	0	372,979,130
TILTON	523,243,674	6,847,747	530,091,421	0	530,091,421
TROY	130,491,648	-254,860	130,236,788	0	130,236,788
TUFTONBORO	1,056,693,997	-7,436,258	1,049,257,739	0	1,049,257,739
UNITY	131,307,650	-1,905,852	129,401,798	0	129,401,798
WAKEFIELD	1,008,117,565	-40,366,364	967,751,201	0	967,751,201
WALPOLE	444,458,146	1,840,088	446,298,234	0	446,298,234
WARNER	288,003,580	-883,108	287,120,472	0	287,120,472
WARREN	85,690,046	-5,403,004	80,287,042	0	80,287,042
WASHINGTON	272,229,653	-32,500,996	239,728,657	0	239,728,657
WATERVILLE VALLEY	360,407,078	-97,389	360,309,689	0	360,309,689
WEARE	936,877,220	-147,312,981	789,564,239	0	789,564,239
WEBSTER	230,250,672	-25,506,011	204,744,661	0	204,744,661
WENTWORTH	108,306,776	-15,417,009	92,889,767	0	92,889,767
WENTWORTH LOCATION	9,417,977	0	9,417,977	0	9,417,977
WESTMORELAND	204,497,748	-8,255,741	196,242,007	0	196,242,007
WHITEFIELD	203,495,370	-7,485,004	196,010,366	0	196,010,366
WILMOT	189,770,369	10,992,665	200,763,034	0	200,763,034
WILTON	460,827,448	-71,001,812	389,825,636	0	389,825,636
WINCHESTER	283,490,378	-32,532,551	250,957,827	0	250,957,827
WINDHAM	2,290,666,470	-151,798,677	2,138,867,793	0	2,138,867,793
WINDSOR	27,769,349	4,446,435	32,215,784	0	32,215,784
WOLFEBORO	2,056,879,895	101,714	2,056,981,609	0	2,056,981,609
WOODSTOCK	258,439,656	-11,950,867	246,488,789	0	246,488,789
STATE TOTALS	166,548,580,854	-6,466,393,275	160,082,187,579	0	160,082,187,579

2009 COMPARISON OF FULL VALUE TAX RATES

The full value tax rate represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

The full value tax rate is calculated as follows: The 2009 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal Services Division divided by the total equalized valuation including utility values and equalized railroad taxes.

The full value rates are ranked in ascending order from lowest to highest (1-220 for 2009). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by ***) have no 2009 tax rate, and thus are not ranked.

The full value tax rate can only be used to make a limited comparison of what a property in one municipality would pay for taxes to a property of equal value in another municipality.

For example:	Town A	$\frac{100,000 \times 21.95}{1000} =$	\$2,195.00
	Town B	$\frac{100,000 \times 26.56}{1000} =$	\$2,656.00

Due to diverse real estate values in New Hampshire, properties of equal value do not equate to properties of equal size or quality.

Prior to making any assumptions or decisions regarding a property owner's tax burden in a municipality, other factors should be considered such as real estate values, municipal services, schools, community make-up, and locational factors including proximity to urban areas, medical facilities, highways, recreation areas, etc.

**2009 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2009 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2009 TOTAL TAX RATE	2009 RATIO	2009 FULL VALUE TAX RATE	RANKING*
ACWORTH	102,068,335	102,081,136	\$19.05	100.0	\$18.97	101
ALBANY	108,713,959	111,088,712	\$10.87	100.0	\$10.61	23
ALEXANDRIA	239,322,675	214,303,067	\$17.97	108.9	\$19.82	126
ALLENSTOWN	268,844,572	264,531,054	\$29.04	100.0	\$29.21	216
ALSTEAD	169,897,270	182,195,493	\$24.01	93.2	\$22.30	168
ALTON	1,559,728,442	1,579,012,376	\$11.83	98.8	\$11.66	30
AMHERST	1,869,881,000	1,713,424,265	\$20.19	108.5	\$21.83	164
ANDOVER	264,469,723	255,512,754	\$17.40	100.0	\$17.86	82
ANTRIM	255,196,070	259,753,225	\$25.14	96.1	\$23.75	187
ASHLAND	262,728,094	246,853,813	\$18.10	106.9	\$19.16	105
ATKINSON	1,025,478,188	887,472,966	\$15.21	115.6	\$17.41	78
ATKINSON & GILMANTON	709,574	709,574	\$0.00	100.0	\$0.00	****
AUBURN	700,252,259	640,679,769	\$15.43	116.1	\$16.66	66
BARNSTEAD	552,565,888	517,949,890	\$18.14	106.7	\$19.30	110
BARRINGTON	903,000,231	878,089,011	\$18.80	101.9	\$19.10	103
BARTLETT	1,029,236,569	1,031,082,638	\$8.30	100.0	\$8.27	11
BATH	117,867,935	124,027,207	\$15.00	100.0	\$14.07	47
BEAN'S GRANT	2,545	2,545	\$0.00	100.0	\$0.00	****
BEAN'S PURCHASE	16,880	16,880	\$0.00	100.0	\$0.00	****
BEDFORD	3,355,119,253	3,346,817,040	\$19.33	100.0	\$19.27	109
BELMONT	733,009,520	733,926,966	\$19.69	100.0	\$19.42	115
BENNINGTON	113,612,509	113,633,556	\$23.81	100.0	\$23.55	186
BENTON	26,138,215	27,669,158	\$10.83	99.8	\$10.16	20
BERLIN	484,028,387	342,314,193	\$29.82	120.9	\$41.10	220
BETHELEHEM	256,904,086	259,347,565	\$25.24	100.0	\$24.76	197
BOSCAWEN	275,757,325	254,901,661	\$21.60	108.1	\$23.23	177
BOW	1,137,977,158	1,131,216,269	\$23.58	94.9	\$22.96	173
BRADFORD	234,689,494	233,520,093	\$19.33	100.0	\$19.38	112
BRENTWOOD	520,356,034	472,388,685	\$20.53	108.3	\$22.49	171
BRIDGEWATER	377,341,883	357,792,418	\$8.40	104.7	\$8.77	13
BRISTOL	564,075,927	466,673,780	\$14.89	119.0	\$17.90	83
BROOKFIELD	114,544,083	109,407,760	\$14.06	104.8	\$14.67	49
BROOKLINE	578,359,140	523,668,351	\$23.24	109.8	\$25.50	201
CAMBRIDGE	8,408,302	8,408,302	\$0.00	100.0	\$0.00	****
CAMPTON	401,962,093	402,374,874	\$18.80	100.0	\$18.59	94
CANAAN	355,767,425	352,418,400	\$20.28	100.0	\$20.38	139
CANDIA	402,492,375	431,814,267	\$19.90	93.3	\$18.33	89
CANTERBURY	309,856,783	272,673,859	\$17.69	112.7	\$19.95	131
CARROLL	400,163,327	356,557,411	\$13.49	112.6	\$15.10	52
CENTER HARBOR	471,065,732	454,566,430	\$10.22	103.6	\$10.58	22
CHANDLER'S PURCHASE	48,958	48,958	\$0.00	100.0	\$0.00	****
CHARLESTOWN	285,616,268	287,379,042	\$25.24	100.0	\$24.95	198
CHATHAM	50,969,070	56,526,957	\$12.53	92.9	\$11.28	27
CHESTER	585,844,700	525,289,412	\$17.70	109.2	\$19.21	108

Ranking order based on lowest to highest of full value tax rate

**2009 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2009 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2009 TOTAL TAX RATE	2009 RATIO	2009 FULL VALUE TAX RATE	RANKING*
CHESTERFIELD	557,134,552	535,186,978	\$18.02	104.3	\$18.70	96
CHICHESTER	290,508,099	266,018,291	\$19.51	109.2	\$21.18	153
CLAREMONT	817,883,740	825,744,501	\$30.45	100.0	\$28.57	215
CLARKSVILLE	40,778,637	40,202,430	\$15.27	110.9	\$15.43	55
COLEBROOK	189,771,931	166,726,432	\$20.75	110.4	\$23.38	180
COLUMBIA	91,591,242	83,188,706	\$15.75	100.0	\$16.82	70
CONCORD	4,099,970,050	4,044,243,693	\$21.67	101.4	\$21.87	165
CONWAY	1,373,196,500	1,509,504,221	\$17.08	90.9	\$15.46	56
CORNISH	185,367,283	176,151,418	\$18.38	104.6	\$19.17	106
CRAWFORD'S PURCHASE	162,422	162,422	\$0.00	100.0	\$0.00	****
CROYDON	96,718,870	98,156,844	\$13.09	96.6	\$12.81	33
CUTT'S GRANT	0	0	\$0.00	100.0	\$0.00	****
DALTON	94,408,411	96,689,209	\$17.11	95.2	\$16.53	64
DANBURY	144,447,450	134,243,928	\$18.50	107.7	\$19.81	125
DANVILLE	441,243,040	370,262,692	\$20.30	119.4	\$23.94	188
DEERFIELD	594,961,565	473,187,708	\$19.41	121.2	\$24.14	191
DEERING	222,483,261	200,606,704	\$21.29	111.1	\$23.21	175
DERRY	2,513,869,765	2,651,641,019	\$27.88	94.8	\$26.07	203
DIX GRANT	1,055,990	1,055,990	\$0.00	100.0	\$0.00	****
DIXVILLE	16,916,189	16,924,445	\$4.23	100.0	\$4.21	3
DORCHESTER	39,008,332	39,393,085	\$19.88	100.0	\$19.64	120
DOVER	2,635,746,700	2,771,603,605	\$23.32	94.7	\$21.70	162
DUBLIN	254,689,026	254,253,486	\$20.65	100.0	\$20.65	144
DUMMER	54,946,074	46,483,385	\$13.77	100.0	\$15.11	53
DUNBARTON	340,759,643	303,275,053	\$16.54	107.9	\$18.37	91
DURHAM	896,602,230	891,814,178	\$27.00	100.0	\$27.07	211
EAST KINGSTON	294,045,737	286,866,511	\$23.11	100.0	\$23.52	184
EASTON	65,382,707	66,136,631	\$9.43	100.0	\$9.30	17
EATON	110,191,942	110,191,942	\$11.30	100.0	\$11.29	28
EFFINGHAM	185,209,489	186,045,995	\$16.06	100.0	\$15.93	60
ELLSWORTH	15,829,962	14,037,177	\$14.51	116.9	\$16.30	63
ENFIELD	553,161,145	588,829,910	\$19.02	93.9	\$17.52	80
EPPING	677,459,000	622,178,659	\$19.95	108.0	\$21.58	159
EPSOM	453,681,393	388,089,951	\$17.74	116.6	\$20.61	142
ERROL	86,587,137	85,655,549	\$10.51	97.3	\$10.38	21
ERVING'S GRANT	87,381	87,381	\$0.00	100.0	\$0.00	****
EXETER	1,644,454,593	1,646,243,213	\$22.62	100.0	\$22.05	167
FARMINGTON	473,136,896	472,331,178	\$19.73	100.0	\$19.48	118
FITZWILLIAM	306,578,441	256,216,787	\$23.24	113.8	\$27.34	212
FRANCESTOWN	210,471,457	222,054,190	\$21.00	93.9	\$19.85	127
FRANCONIA	303,877,263	304,376,914	\$15.02	100.0	\$14.97	50
FRANKLIN	568,393,490	582,736,074	\$20.59	96.8	\$19.75	124
FREEDOM	555,015,959	516,579,791	\$10.50	107.5	\$11.26	26
FREMONT	430,666,292	366,239,232	\$23.12	116.7	\$27.07	211

Ranking order based on lowest to highest of full value tax rate

**2009 COMPARISON OF FULL VALUE TAX RATES
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PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2009 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2009 TOTAL TAX RATE	2009 RATIO	2009 FULL VALUE TAX RATE	RANKING*
GILFORD	1,551,625,820	1,790,600,175	\$17.37	86.6	\$15.00	51
GILMANTON	472,097,825	488,240,558	\$20.98	95.7	\$20.13	134
GILSUM	64,687,667	66,893,906	\$24.34	95.4	\$23.34	179
GOFFSTOWN	1,420,801,100	1,407,207,699	\$21.67	100.0	\$21.62	160
GORHAM	319,668,100	266,494,113	\$22.85	108.1	\$26.68	209
GOSHEN	81,134,505	74,834,540	\$23.15	108.7	\$25.04	199
GRAFTON	126,035,764	126,035,774	\$18.70	100.0	\$18.59	94
GRANTHAM	565,642,437	541,546,517	\$16.61	104.4	\$17.32	76
GREENFIELD	155,365,311	152,304,527	\$20.55	108.0	\$20.88	148
GREENLAND	644,304,200	628,733,050	\$13.55	102.1	\$13.76	42
GREEN'S GRANT	4,040,366	4,180,908	\$6.52	100.0	\$6.28	6
GREENVILLE	135,365,899	128,209,455	\$22.42	104.8	\$23.53	185
GROTON	77,906,673	69,541,684	\$15.44	100.0	\$16.91	71
HADLEY'S PURCHASE	0	0	\$0.00	100.0	\$0.00	****
HALE'S LOCATION	74,267,214	74,331,828	\$3.08	100.0	\$3.07	2
HAMPSTEAD	994,845,463	996,151,225	\$21.30	100.0	\$20.98	150
HAMPTON	3,048,897,900	2,926,746,490	\$16.28	104.3	\$16.75	67
HAMPTON FALLS	427,869,300	409,449,707	\$19.27	104.4	\$19.93	130
HANCOCK	271,167,342	249,882,570	\$18.15	108.9	\$19.65	121
HANOVER	1,938,915,600	2,018,061,175	\$15.98	95.5	\$15.31	54
HARRISVILLE	212,215,017	211,376,824	\$13.25	100.0	\$13.27	39
HART'S LOCATION	15,299,230	17,211,685	\$7.12	92.2	\$6.30	7
HAVERHILL	392,463,600	361,153,842	\$18.78	103.9	\$20.21	136
HEBRON	283,013,639	272,242,668	\$7.29	105.2	\$7.54	9
HENNIKER	415,600,806	413,383,884	\$27.28	100.0	\$27.06	210
HILL	106,624,488	105,868,288	\$19.22	96.3	\$19.10	103
HILLSBOROUGH	604,590,762	525,424,100	\$20.54	112.5	\$23.42	181
HINSDALE	330,465,546	324,675,549	\$26.39	100.0	\$26.11	204
HOLDERNESS	680,918,252	681,906,056	\$12.96	100.0	\$12.92	34
HOLLIS	1,244,783,973	1,243,756,236	\$20.74	100.0	\$20.63	143
HOOKSETT	1,654,468,112	1,624,472,214	\$21.16	100.0	\$20.94	149
HOPKINTON	643,476,534	658,610,653	\$26.83	96.3	\$25.95	202
HUDSON	2,934,608,225	2,570,617,130	\$15.34	111.3	\$17.18	74
JACKSON	382,429,419	384,318,436	\$10.11	100.0	\$10.05	19
JAFFREY	468,765,769	469,262,410	\$24.58	100.0	\$24.43	194
JEFFERSON	136,867,338	136,584,130	\$15.83	100.0	\$15.78	59
KEENE	1,943,285,333	1,867,757,926	\$28.80	102.5	\$29.67	217
KENSINGTON	346,133,427	323,443,071	\$18.87	105.7	\$19.95	131
KILKENNY	10,572	10,572	\$0.00	100.0	\$0.00	****
KINGSTON	705,911,205	647,007,396	\$20.34	108.8	\$22.00	166
LACONIA	2,129,434,949	2,047,623,410	\$18.04	104.6	\$18.60	95
LANCASTER	284,900,750	265,146,005	\$18.08	106.3	\$19.27	109
LANDAFF	40,934,708	48,830,181	\$20.51	84.1	\$17.16	73
LANGDON	68,257,691	62,763,830	\$22.39	108.9	\$24.20	193

Ranking order based on lowest to highest of full value tax rate

**2009 COMPARISON OF FULL VALUE TAX RATES
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MUNICIPALITY	2009 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2009 TOTAL TAX RATE	2009 RATIO	2009 FULL VALUE TAX RATE	RANKING*
LEBANON	1,792,429,252	1,813,795,860	\$23.82	100.0	\$23.22	176
LEE	504,365,723	438,682,320	\$25.28	114.9	\$28.43	214
LEMPSTER	172,594,831	185,095,602	\$15.20	100.0	\$13.56	41
LINCOLN	862,533,517	860,397,911	\$9.11	100.0	\$9.06	16
LISBON	111,775,211	112,011,403	\$28.61	100.0	\$28.31	213
LITCHFIELD	968,102,155	767,349,218	\$15.72	125.2	\$19.70	122
LITTLETON	798,637,060	608,028,273	\$21.06	100.0	\$26.36	206
LIVERMORE	145,080	145,080	\$0.00	100.0	\$0.00	****
LONDONDERRY	3,333,882,340	3,074,934,591	\$19.68	106.8	\$20.82	147
LOUDON	557,938,536	557,257,217	\$19.84	100.0	\$19.74	123
LOW & BURBANK GRANT	0	0	\$0.00	100.0	\$0.00	****
LYMAN	61,059,311	61,121,389	\$18.15	100.0	\$18.06	85
LYME	322,587,300	343,681,508	\$18.94	93.2	\$17.55	81
LYNDEBOROUGH	189,634,834	169,050,393	\$19.98	112.0	\$22.39	170
MADBURY	241,453,188	228,363,778	\$22.98	103.1	\$24.02	189
MADISON	477,418,695	470,954,327	\$13.62	101.6	\$13.78	43
MANCHESTER	10,041,756,300	8,594,292,408	\$17.85	117.2	\$20.22	137
MARLBOROUGH	208,889,870	193,848,731	\$20.95	107.3	\$22.51	172
MARLOW	70,519,757	68,526,837	\$21.45	103.5	\$21.87	165
MARTIN'S LOCATION	31,581	31,581	\$0.00	100.0	\$0.00	****
MASON	172,584,629	172,107,410	\$18.75	100.0	\$18.71	97
MEREDITH	1,823,666,000	1,823,659,422	\$12.54	100.0	\$12.51	32
MERRIMACK	3,260,810,230	2,983,997,785	\$19.17	109.1	\$20.69	145
MIDDLETON	181,040,741	179,536,182	\$17.30	100.0	\$17.39	77
MILAN	126,084,558	110,991,429	\$17.99	111.1	\$19.92	129
MILFORD	1,586,670,648	1,377,550,641	\$19.21	115.4	\$22.00	166
MILLSFIELD	7,282,682	7,282,682	\$0.00	100.0	\$0.00	****
MILTON	388,856,266	421,813,323	\$22.76	91.8	\$20.77	146
MONROE	341,164,082	201,735,677	\$9.76	100.0	\$13.82	44
MONT VERNON	251,807,570	251,866,490	\$24.30	100.0	\$24.18	192
MOULTONBOROUGH	2,835,023,218	2,987,887,283	\$7.70	95.1	\$7.30	8
NASHUA	8,542,177,923	8,575,136,081	\$19.82	98.6	\$19.33	111
NELSON	121,010,426	120,594,961	\$16.90	100.0	\$16.91	71
NEW BOSTON	660,957,259	553,782,438	\$15.96	118.3	\$18.94	100
NEW CASTLE	707,438,793	637,935,525	\$4.97	110.8	\$5.50	5
NEW DURHAM	437,852,370	417,235,210	\$20.24	105.0	\$21.15	152
NEW HAMPTON	324,314,810	303,460,633	\$16.45	102.6	\$17.39	77
NEW IPSWICH	415,490,874	410,153,412	\$23.38	100.0	\$23.49	183
NEW LONDON	1,070,028,900	1,154,494,925	\$15.07	92.6	\$13.94	45
NEWBURY	703,951,372	730,314,120	\$13.75	96.0	\$13.23	38
NEWFIELDS	258,724,096	258,770,804	\$21.20	100.0	\$20.94	149
NEWINGTON	919,274,955	942,037,535	\$8.91	100.0	\$7.60	10
NEWMARKET	758,426,886	758,564,208	\$21.87	100.0	\$20.51	140
NEWPORT	496,995,858	444,423,240	\$23.82	110.9	\$26.45	207

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NEWTON	553,710,811	445,828,345	\$18.96	124.3	\$23.43	182
NORTH HAMPTON	1,015,441,900	1,013,818,891	\$14.48	100.0	\$14.30	48
NORTHFIELD	356,678,375	328,771,352	\$19.98	108.6	\$21.29	155
NORTHUMBERLAND	137,806,690	118,481,169	\$23.11	107.5	\$26.26	205
NORTHWOOD	561,624,333	509,930,284	\$19.85	110.2	\$21.66	161
NOTTINGHAM	645,492,177	570,570,394	\$16.16	112.8	\$18.09	86
ODELL	2,922,060	2,922,060	\$0.00	100.0	\$0.00	****
ORANGE	28,736,123	31,906,308	\$19.53	90.8	\$17.46	79
ORFORD	157,012,849	171,145,486	\$21.68	90.6	\$19.85	127
OSSIPEE	760,607,166	760,353,683	\$13.90	100.0	\$13.82	44
PELHAM	1,425,509,520	1,452,446,158	\$19.57	96.8	\$19.02	102
PEMBROKE	622,894,727	635,337,595	\$24.80	94.8	\$24.03	190
PETERBOROUGH	715,532,440	777,567,257	\$22.65	92.1	\$20.28	138
PIERMONT	92,460,088	92,940,997	\$23.39	100.0	\$23.14	174
PINKHAM'S GRANT	2,864,118	3,021,951	\$9.27	100.0	\$8.70	12
PITTSBURG	279,750,036	285,333,133	\$13.50	100.0	\$13.15	36
PITTSFIELD	315,776,363	269,347,680	\$25.78	117.2	\$29.96	218
PLAINFIELD	284,935,009	281,386,372	\$22.00	100.0	\$21.54	158
PLAISTOW	847,470,958	950,456,232	\$24.00	87.9	\$20.99	151
PLYMOUTH	446,340,722	411,355,872	\$18.74	107.5	\$20.21	136
PORTSMOUTH	3,834,139,021	4,161,741,642	\$17.09	92.9	\$15.54	57
RANDOLPH	67,431,480	68,909,570	\$13.59	96.3	\$13.17	37
RAYMOND	1,017,435,946	845,020,318	\$18.34	119.3	\$21.72	163
RICHMOND	102,757,710	99,788,564	\$21.86	100.0	\$22.38	169
RINDGE	584,413,143	580,042,455	\$21.74	100.0	\$21.50	157
ROCHESTER	2,100,501,612	2,214,009,879	\$22.94	94.8	\$21.41	156
ROLLINSFORD	288,602,173	277,501,525	\$18.29	103.6	\$18.78	99
ROXBURY	24,746,131	28,519,201	\$22.85	98.7	\$19.75	124
RUMNEY	191,652,878	185,095,555	\$17.71	100.0	\$18.15	87
RYE	1,837,217,300	1,834,545,800	\$9.82	100.0	\$9.77	18
SALEM	4,673,975,348	3,882,398,211	\$14.05	120.3	\$16.81	69
SALISBURY	154,444,057	152,636,185	\$18.29	100.0	\$18.19	88
SANBORNTON	429,237,393	431,698,126	\$18.91	100.0	\$18.76	98
SANDOWN	593,218,810	555,043,444	\$19.55	106.9	\$20.59	141
SANDWICH	439,463,129	462,765,262	\$9.50	94.2	\$8.98	14
SARGENT'S PURCHASE	1,852,720	1,852,720	\$0.00	100.0	\$0.00	****
SEABROOK	2,759,079,800	2,596,168,202	\$12.95	95.1	\$12.45	31
SECOND COLLEGE GRANT	1,497,304	1,497,304	\$0.00	100.0	\$0.00	****
SHARON	54,123,435	58,073,948	\$19.92	92.7	\$18.51	93
SHELBURNE	82,635,447	66,473,213	\$14.26	118.6	\$16.79	68
SOMERSWORTH	835,686,308	871,668,330	\$25.81	95.8	\$24.65	196
SOUTH HAMPTON	163,568,177	152,186,314	\$14.72	106.5	\$15.54	57
SPRINGFIELD	213,458,651	201,266,732	\$18.20	106.5	\$19.11	104
STARK	68,655,167	67,632,392	\$15.95	100.0	\$15.71	58

Ranking order based on lowest to highest of full value tax rate

**2009 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2009 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2009 TOTAL TAX RATE	2009 RATIO	2009 FULL VALUE TAX RATE	RANKING*
STEWARTSTOWN	114,293,750	101,004,032	\$17.62	106.1	\$19.59	119
STODDARD	277,855,520	274,309,629	\$11.04	100.0	\$11.13	25
STRAFFORD	496,247,200	472,648,735	\$18.56	105.0	\$19.45	116
STRATFORD	78,281,530	66,942,374	\$22.60	100.0	\$25.35	200
STRATHAM	1,198,268,681	1,198,004,011	\$18.06	100.0	\$17.98	84
SUCCESS	11,387,979	11,387,979	\$0.00	100.0	\$0.00	****
SUGAR HILL	147,902,578	147,902,577	\$16.31	100.0	\$16.29	62
SULLIVAN	55,556,567	58,852,138	\$25.08	93.1	\$23.32	178
SUNAPEE	1,083,429,308	1,175,476,550	\$14.27	91.7	\$13.12	35
SURRY	81,089,642	85,954,520	\$14.85	100.0	\$13.97	46
SUTTON	300,098,001	273,634,745	\$18.33	109.8	\$20.05	132
SWANZEY	572,305,724	567,810,752	\$24.75	100.0	\$24.61	195
TAMWORTH	367,314,832	353,809,326	\$17.97	100.0	\$18.42	92
TEMPLE	151,434,245	150,083,492	\$21.12	100.0	\$21.26	154
THOM & MES PURCHASE	5,450,667	6,207,981	\$1.36	100.0	\$1.19	1
THORNTON	362,945,600	373,936,246	\$17.14	97.1	\$16.55	65
TILTON	523,243,674	530,582,871	\$19.25	96.0	\$18.71	97
TROY	130,491,648	130,245,693	\$26.75	93.1	\$26.49	208
TUFTONBORO	1,056,693,997	1,050,284,376	\$9.01	100.0	\$9.03	15
UNITY	131,307,650	129,429,549	\$19.19	100.0	\$19.39	113
WAKEFIELD	1,008,117,565	967,751,201	\$10.65	104.2	\$11.05	24
WALPOLE	444,458,146	446,319,550	\$18.53	100.0	\$18.34	90
WARNER	288,003,580	287,925,699	\$23.60	100.0	\$23.43	182
WARREN	85,690,046	81,262,515	\$18.74	100.0	\$19.46	117
WASHINGTON	272,229,653	239,997,936	\$17.08	113.1	\$19.33	111
WATERVILLE VALLEY	360,407,078	363,000,297	\$11.68	100.0	\$11.59	29
WEARE	936,877,220	792,601,516	\$16.60	117.2	\$19.41	114
WEBSTER	230,250,672	206,490,347	\$17.42	107.4	\$19.20	107
WENTWORTH	108,306,776	93,096,193	\$14.66	111.4	\$16.82	70
WENTWORTH LOCATION	9,417,977	9,440,729	\$5.23	100.0	\$5.20	4
WESTMORELAND	204,497,748	196,243,134	\$16.34	103.1	\$16.98	72
WHITEFIELD	203,495,370	198,650,754	\$19.94	100.0	\$20.14	135
WILMOT	189,770,369	200,858,236	\$18.26	94.4	\$17.23	75
WILTON	460,827,448	390,178,840	\$16.88	118.1	\$19.91	128
WINCHESTER	283,490,378	251,811,652	\$26.94	110.5	\$30.04	219
WINDHAM	2,290,666,470	2,139,411,154	\$18.92	107.0	\$20.11	133
WINDSOR	27,769,349	34,499,777	\$16.82	85.9	\$13.51	40
WOLFEBORO	2,056,879,895	2,058,434,225	\$10.61	100.0	\$10.58	22
WOODSTOCK	258,439,656	248,160,798	\$15.55	104.9	\$16.06	61

STATE TOTALS	166,548,580,854	160,571,629,773	\$18.17	104.2	\$18.67	
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Ranking order based on lowest to highest of full value tax rate

2009

ASSESSMENT

REVIEW

REPORT



ASSESSMENT REVIEW GUIDELINES
As recommended by the New Hampshire
Assessing Standards Board (ASB)
Per RSA (Revised Statutes Annotated) 21-J:11-a

A Level and Uniformity of Assessments

- Ratio 90% - 100% with 90% confidence level
- RSA 21-J:11-a,I,(a)

COD (Coefficient of Dispersion) of median ratio not greater than 20
(no confidence interval)

- RSA 21-J:11-a,I,(a)

B Assessing Practices

- RSA 91-A access, All records of the municipalities assessor's office should be available to the public pursuant to RSA 91-A
- 95% of sample: RSA 74:1
 - Must reflect April 1 value
 - Must reflect construction done by April 1 and not after
- Have revised inventory program – RSA 75:8
- 85% of Current Use Sample – RSA 79-A:5
 - Form A-10 timely filed
 - Form CU-12 timely filed
 - Valued per CUB 304 (current use board rules)
 - Land Use Change Tax
- Appraisal Contracts to Department of Revenue Administration (DRA) – RSA 21-J:11
 - Submitted prior to start
 - Include personnel in contract

C Exemptions and Credits

- Periodic Review By Town – RSA 72:33,VI
 - Elderly Exemption; RSA 72:39-a & b
 - Veterans' Tax Credit; RSA 72:28
 - Tax Credit for Service-Connected Total Disability; RSA: 72:35
 - Exemption for the Blind; RSA 72:37 (optional)
 - Exemption for the Disabled; RSA 72:37-b (optional)
 - Exemption for Deaf or Severely Hearing Impaired Persons; RSA 72:38-b (optional) (new)

- RSA 72:23-c
 - Religious – Board of Tax & Land Appeals (BTLA), A-9
 - Educational – BTLA, A-9
 - Charitable – BTLA, A-9
- RSA 72:23,VI
 - Charitable – BTLA, A-12

D Data Accuracy

- 80% of property record cards must be free of material errors; RSA 21-J:11-a,I,(d)
- Verify accuracy of data elements (report to ASB); RSA 21-J:11-a,I,(d)

E Proportionality

- Verify PRD (Price Related Differential) (report to ASB); RSA 21-J:11-a,I,(e) Should be between .98 and 1.03 with a 90% confidence level
- Median ratio, with 90% confidence level for all strata within 5% of overall median point estimate; RSA 21-J-a,I,(e)
 - Improved residential
 - Improved non-residential
 - Unimproved property

F USPAP

- Verify USPAP complaint report based on Standard t of the 2005 Edition of USPAP

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Andover	Antrim	Bartlett	Bennington	Brentwood	Campton
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	NOT MET	MET	NOT MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	NOT MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	NOT MET	MET	MET	NOT MET	NOT MET	MET
	Current Use A-12's Asb III,B,4,b	NOT MET	MET	MET	NOT MET	NOT MET	MET
	Compliance with CUB 304 Asb III,B,4,c	NOT MET	MET	MET	NOT MET	NOT MET	MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	NOT MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	NOT MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	NOT MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	MET	MET	NOT MET	MET	MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	MET	MET	MET	NOT MET	NOT MET	MET
	BTLA Form A-9's Asb III,C,2	NOT MET	NOT MET	MET	NOT MET	NOT MET	NOT MET
	BTLA Form A-12s Asb III,C,3	NOT MET	NOT MET	MET	NOT MET	NOT MET	NOT MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	NOT MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2						
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	MET	MET	MET	MET	MET	NOT MET
% of ASB Criteria Met		68.42%	89.47%	68.42%	63.16%	63.16%	84.21%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Canaan	Candia	Chatham	Colebrook	Conway	Cornish
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	NOT MET	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	NOT MET	MET	MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	MET	NOT MET	MET	NOT MET	MET	NOT MET
	Current Use A-12's Asb III,B,4,b	MET	NOT MET	MET	NOT MET	MET	NOT MET
	Compliance with CUB 304 Asb III,B,4,c	MET	NOT MET	MET	NOT MET	MET	NOT MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	NOT MET	MET	MET	MET	NOT MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	NOT MET	NOT MET	MET	NOT MET	MET	NOT MET
	BTLA Form A-9's Asb III,C,2	NOT MET	MET	MET	NOT MET	MET	NOT MET
	BTLA Form A-12s Asb III,C,3	NOT MET	MET	MET	NOT MET	MET	NOT MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	NOT MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2						
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	NOT MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	N/A	MET	MET	MET	MET	MET
% of ASB Criteria Met		68.42%	73.68%	89.47%	63.16%	100.00%	63.16%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Dorchester	Dover	Dublin	Dummer	E Kingston	Enfield
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	MET	NOT MET	MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	NOT MET	MET	MET
	Current Use A-10's Asb III,B,4,a	NOT MET	MET	NOT MET	NOT MET	NOT MET	NOT MET
	Current Use A-12's Asb III,B,4,b	NOT MET	MET	MET	NOT MET	NOT MET	NOT MET
	Compliance with CUB 304 Asb III,B,4,c	NOT MET	MET	MET	NOT MET	NOT MET	NOT MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	MET	NOT MET	MET	NOT MET	MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	NOT MET	MET	MET	MET	NOT MET	MET
	BTLA Form A-9's Asb III,C,2	MET	MET	MET	MET	NOT MET	MET
	BTLA Form A-12s Asb III,C,3	MET	MET	MET	N/A	NOT MET	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2						
Proportionality	PRD Asb III, E,1	NOT MET	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	NOT MET	MET	MET	MET	MET	MET
% of ASB Criteria Met		63.16%	100.00%	89.47%	68.42%	63.16%	84.21%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Farmington	Francestown	Gilford	Gilmanton	Gilsum
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	NOT MET	MET	MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	NOT MET	NOT MET	MET	MET	MET
	Current Use A-12's Asb III,B,4,b	NOT MET	NOT MET	MET	MET	MET
	Compliance with CUB 304 Asb III,B,4,c	NOT MET	NOT MET	MET	MET	MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	MET	MET	MET	MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	MET	NOT MET	MET	MET	MET
	BTLA Form A-9's Asb III,C,2	MET	NOT MET	MET	MET	NOT MET
	BTLA Form A-12s Asb III,C,3	NOT MET	NOT MET	MET	MET	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2					
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	MET	MET	MET	MET	MET
% of ASB Criteria Met		73.68%	63.16%	100.00%	100.00%	94.74%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Gorham	Greenfield	Hampstead	Hancock	Hill	Holderness
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	NOT MET	MET	NOT MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	MET	MET	NOT MET	MET	NOT MET	NOT MET
	Current Use A-12's Asb III,B,4,b	MET	MET	NOT MET	MET	NOT MET	NOT MET
	Compliance with CUB 304 Asb III,B,4,c	MET	MET	NOT MET	MET	NOT MET	NOT MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	NOT MET	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	NOT MET	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	MET	NOT MET	MET	MET	NOT MET	MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	MET	MET	MET	MET	NOT MET	NOT MET
	BTLA Form A-9's Asb III,C,2	MET	NOT MET	MET	MET	NOT MET	MET
	BTLA Form A-12s Asb III,C,3	MET	MET	MET	MET	NOT MET	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2						
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	NOT MET	MET	MET	N/A	MET	N/A
% of ASB Criteria Met		84.21%	89.47%	78.95%	94.74%	57.89%	73.68%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Hopkinton	Jackson	Londonderry	Milton	Mont Vernon
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	NOT MET	MET	NOT MET	NOT MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	NOT MET	NOT MET	MET	NOT MET	NOT MET
	Current Use A-12's Asb III,B,4,b	NOT MET	NOT MET	MET	NOT MET	NOT MET
	Compliance with CUB 304 Asb III,B,4,c	NOT MET	NOT MET	MET	NOT MET	NOT MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	MET	MET	MET	MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	MET	MET	MET	MET	MET
	BTLA Form A-9's Asb III,C,2	NOT MET	MET	MET	MET	MET
	BTLA Form A-12s Asb III,C,3	NOT MET	MET	MET	NOT MET	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2					
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	NOT MET	MET	MET	MET	MET
% of ASB Criteria Met		57.89%	84.21%	94.74%	73.68%	84.21%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	New Ipswich	Newmarket	Peterborough	Randolph	Richmond
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	MET	MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	MET	NOT MET	MET	MET	NOT MET
	Current Use A-12's Asb III,B,4,b	MET	NOT MET	MET	MET	NOT MET
	Compliance with CUB 304 Asb III,B,4,c	MET	NOT MET	MET	MET	NOT MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	NOT MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	MET	MET	MET	NOT MET	NOT MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	MET	MET	MET	MET	NOT MET
	BTLA Form A-9's Asb III,C,2	MET	MET	NOT MET	MET	MET
	BTLA Form A-12s Asb III,C,3	MET	MET	NOT MET	N/A	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2					
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	MET	MET	NOT MET	MET	NOT MET
% of ASB Criteria Met		100.00%	84.21%	84.21%	84.21%	68.42%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Roxbury	Rumney	Sandwich	Sharon	Somersworth	Stark
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	MET	MET	MET	NOT MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	NOT MET	NOT MET	MET	NOT MET	MET	NOT MET
	Current Use A-12's Asb III,B,4,b	MET	NOT MET	MET	NOT MET	MET	NOT MET
	Compliance with CUB 304 Asb III,B,4,c	MET	NOT MET	MET	NOT MET	MET	NOT MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	NOT MET	MET	MET	MET	MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	NOT MET	NOT MET	MET	MET	MET	MET
	BTLA Form A-9's Asb III,C,2	MET	MET	MET	MET	MET	MET
	BTLA Form A-12s Asb III,C,3	MET	MET	MET	MET	MET	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2						
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	MET	MET	MET	MET	NOT MET	MET
% of ASB Criteria Met		84.21%	73.68%	100.00%	84.21%	94.74%	78.95%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Stoddard	Strafford	Sugar Hill	Sullivan	Surry
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	MET	MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	NOT MET	MET	MET	NOT MET	NOT MET
	Current Use A-12's Asb III,B,4,b	NOT MET	MET	MET	NOT MET	NOT MET
	Compliance with CUB 304 Asb III,B,4,c	NOT MET	MET	MET	NOT MET	NOT MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	MET	MET	NOT MET	MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	NOT MET	MET	MET	NOT MET	MET
	BTLA Form A-9's Asb III,C,2	MET	MET	MET	NOT MET	MET
	BTLA Form A-12s Asb III,C,3	MET	MET	MET	MET	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2					
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	MET	MET	NOT MET	MET	MET
% of ASB Criteria Met		73.68%	100.00%	94.74%	68.42%	84.21%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Swanzy	Tamworth	Temple	Thornton	Tilton
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	MET	MET
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	MET	MET
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	MET	MET
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	MET	NOT MET	MET
	Revised Inventory Program Asb III,B,3	MET	MET	MET	MET	MET
	Current Use A-10's Asb III,B,4,a	MET	MET	MET	NOT MET	MET
	Current Use A-12's Asb III,B,4,b	MET	MET	MET	NOT MET	MET
	Compliance with CUB 304 Asb III,B,4,c	MET	MET	MET	NOT MET	MET
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	MET	MET
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	MET	MET
	Contract Employees Asb III,B,5,b	MET	MET	MET	MET	MET
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	NOT MET	MET	MET	NOT MET	NOT MET
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	NOT MET	MET	MET	MET	NOT MET
	BTLA Form A-9's Asb III,C,2	NOT MET	MET	NOT MET	MET	MET
	BTLA Form A-12s Asb III,C,3	NOT MET	MET	MET	MET	MET
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	MET	MET	MET
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2					
Proportionality	PRD Asb III, E,1	MET	MET	MET	MET	MET
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	MET	MET	MET
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	MET	MET	MET	MET	MET
% of ASB Criteria Met		78.95%	100.00%	94.74%	73.68%	89.47%

2009 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

CATEGORY	ASB GUIDELINE	Troy	Unity	Wentworth	MET	NOT MET	MET
Level and Uniformity of Assessments	Ratio Asb III, A,1	MET	MET	MET	58	0	100%
2 Sub Categories	COD Asb III, A,2	MET	MET	MET	57	1	98%
Assessing Practices	Public Records Asb III,B,1	MET	MET	MET	58	0	100%
9 Sub Categories	April 1st Assessment Date-No Value if Doesn't Exist April 1st Asb III,B,2	MET	MET	NOT MET	45	13	78%
	Revised Inventory Program Asb III,B,3	MET	MET	MET	56	2	97%
	Current Use A-10's Asb III,B,4,a	MET	NOT MET	NOT MET	26	32	45%
	Current Use A-12's Asb III,B,4,b	MET	NOT MET	NOT MET	28	30	48%
	Compliance with CUB 304 Asb III,B,4,c	MET	NOT MET	NOT MET	28	30	48%
	Land Use Change Tax Asb III,B,4,d	MET	MET	MET	56	2	97%
	Contracts Submitted Asb III,B,5,a	MET	MET	MET	56	2	97%
	Contract Employees Asb III,B,5,b	MET	MET	MET	56	2	97%
Exemptions & Credits	Periodic Review of Exemptions Asb III,C,1,a	MET	MET	MET	37	21	64%
3 Sub Categories	Periodic Review of Credits Asb III,C,1,b	MET	MET	MET	40	18	69%
	BTLA Form A-9's Asb III,C,2	NOT MET	MET	NOT MET	38	20	66%
	BTLA Form A-12s Asb III,C,3	MET	NOT MET	NOT MET	38	18	66%
Data Accuracy	80% Free of Material Errors Asb III,D,1	MET	MET	NOT MET	55	3	95%
2 Sub Categories	Accuracy of Data Elements-Advisory Only Asb III,D,2				0	0	0%
Proportionality	PRD Asb III, E,1	MET	MET	MET	57	1	98%
2 Sub Categories	Strata within 5% of Overall MediaPRD Asb III,E,2	MET	MET	NOT MET	56	2	97%
USPAP Compliant Report	Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	MET	MET	MET	47	8	81%
% of ASB Criteria Met		94.74%	78.95%	57.89%			

