

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



2014

ANNUAL REPORT



MISSION

The mission of the Department of Revenue Administration is to fairly and efficiently administer the tax laws of the State of New Hampshire, collecting the proper amount of taxes due, incurring the least cost to the taxpayers, in a manner that merits the highest degree of public confidence in our integrity. Further, we will 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 Margaret Wood Hassan and Members of the Executive Council:

- 1st District - Joseph D. Kenney
- 2nd District - Colin Van Ostern
- 3rd District - Christopher T. Sununu
- 4th District - Christopher C. Pappas
- 5th District - Deborah B. Pignatelli



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

December 1, 2014

Her Excellency,
Governor Margaret W. Hassan
And Honorable Council
Senate President Chuck Morse
Speaker Terri Norelli

Dear Governor Hassan, Honorable Councilors, Speaker Norelli, and Senate President Morse,

It is my pleasure to present to you and the citizens of New Hampshire the Department of Revenue Administration's (DRA) 2014 annual report, as required by RSA 20:7. This report is intended to provide readers with current insight into the activities of the operational units within the DRA, as well as some useful data regarding the taxes we collect and the municipal finance and assessing laws that we administer.

The state fiscal year (SFY) 2014 / 2015 operating budget provided by the Legislature and signed by the Governor was intended to allow the DRA to begin to rebuild from several years of deep personnel cuts. During SFY 2014, over 20 staff was added in many key operational areas, which had a significant impact on our ability to timely process tax documents. Internally, we have focused significant attention on improving internal controls by issuing over 40 new or updated policies and procedures covering areas such as tax processing, taxpayer interaction, and human resources. With an eye towards meeting the needs and expectations of our external stakeholders, we have embarked on a modernized e-file ("MeF") project to allow taxpayers and tax practitioners to file returns with the DRA using commercial tax preparation software. While the MeF project is just beginning, we also expect to complete a project next month that will allow taxpayers to pay amounts due the DRA, up to \$50,000, using a credit card. As our team looks ahead, our goals include continuously improving internal operations, enhancing taxpayer convenience and service, and maintaining the integrity of New Hampshire's state and local tax laws.

Thank you for taking the time to review this annual report. If you have any questions, or if you require any additional information on the DRA, please do not hesitate to contact me directly.

Sincerely,

John T. Beardmore
Commissioner

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

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II. ORGANIZATIONAL CHART

DIVISION PRIMARY FUNCTIONS

Administration Unit - Performs administrative functions necessary to support NHDRA operations including accounting, purchasing, administrative hearings, tax policy and legislative analysis, fleet and facility maintenance, human resources and project management.

Audit Division - Conducts audits of tax returns of individuals, partnerships, estates, trusts, corporations, and documents filed with NHDRA 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 NHDRA and maintains taxpayer accounts.

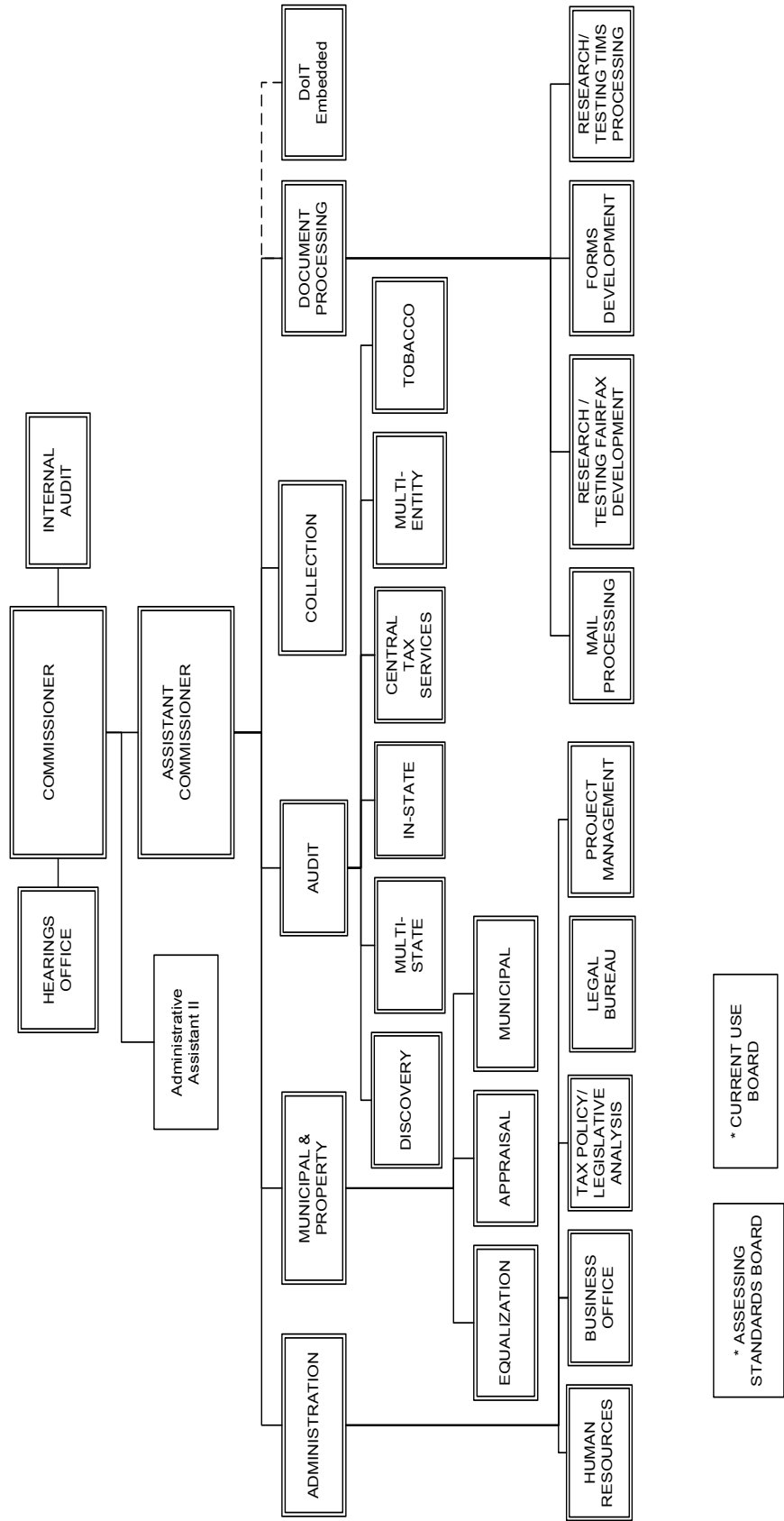
Collection Division - Initiates collection activities in pursuit of delinquent tax returns and outstanding payments for all taxes administered by NHDRA.

Document Processing Division - Receives, processes, and stores all tax documents, return payments and electronic transactions filed with NHDRA. Manages forms development for all forms filed with NHDRA.

Municipal and Property 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. Assists and educates municipalities with the methods of appraisal and assessment of real property. Provides revaluation monitoring statewide to municipalities at no cost, and conducts once in five-year assessment review. 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 timely collection of the excavation tax. 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).

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

Department of Revenue Administration Organizational Chart – 6/30/2014



* Administratively Attached Boards

III. TECHNOLOGY DEVELOPMENTS

The NHDRA, with the support of the Department of Information Technology (DoIT), uses technology to provide an efficient and streamlined end-to-end tax process which benefits the NH taxpayer by providing modernized operations and accurate information.

During FY 2014, NHDRA extended the use of the automated Document Management and Electronic Remittance system to process the following forms: Low & Moderate Income Homeowners Property Tax Relief form (DP-8); Small Business Corporation (S-Corp) Information Report (DP-9); Meals and Rentals Tax Form (DP-14); Tax Notice Payment form (TNPYMT); and New Hampshire Payment Voucher (NHPYT).

The Municipal and Property Division had several technology projects underway in FY 2014. These include the development of a new municipal finance and tax rate generation system, and the modernization and deployment of Real Estate Transfer Tax forms to a scan-ready format. Additionally, the DoIT staff is integral to the maintenance of the Low and Moderate Taxpayer relief program, a DoIT-developed and managed program for the administration of property tax relief payments.

Over the upcoming Fiscal Year, NHDRA in conjunction with DoIT plans on continuing the modernization. NH will begin to accept Interest and Dividend tax forms through the Internal Revenue Service's Modernized Electronic Filing (MeF) system. The MeF platform will be a foundational component for additional tax types going forward. Applications and processes will continue to be reviewed and updated as needed to improve service quality and consistency.

IV. MUNICIPAL AND PROPERTY DIVISION DEVELOPMENTS

The mission of the Municipal and Property Division is to assure fairness, equity and proportionality in the assessment and collection of property taxes and the administration of municipal finances in the state by establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property, and administering timber and gravel taxation.

The Division is comprised of two units with several areas of responsibility, as follows:

Municipal

The Municipal Bureau establishes and approves municipal, school, county, state and village district tax rates. It provides technical assistance relative to taxation and finance to the over 500 political subdivisions of the state and provides general supervision over municipal tax collectors. Other services performed include:

- Prescribing a uniform chart of accounts for all municipalities;
- Establishing a standard technical assistance manual for use by municipalities;
- Reviewing trustee reports of municipal trust funds in conjunction with the Department of Justice Charitable Trust Unit; and,
- Conducting workshops and seminars for municipal officials, including selectmen, budget committees, trustees of trust funds, tax collectors, and school officials.

Property

The Property Assessment unit oversees the assessment review process and the monitoring of revaluations and revaluation contracts. The Equalization Bureau has the responsibility of determining the total equalized value of all taxable property in the state on an annual basis. In this way, shared tax burdens such as the state education tax and county property taxes are apportioned at a single standard, market value. The equalization process includes compiling assessment data, conducting ratio studies, and preparing statistical reports. Additional areas of responsibility include:

- Valuing all utility and railroad properties in order to determine the correct assessment of RSA 82 Railroad Taxes and RSA 83-F Utility Property Taxes;
- Providing administrative support to the municipalities in their assessment and collection of the RSA 79 Timber Tax and the RSA 72-B Excavation Tax;
- Providing direct education to municipal officials and assessment, taxation and finance professionals; and,
- Providing support to the Assessing Standards Board and the Current Use Board, two administratively attached boards.

Municipal and Property Division FY 2014 Accomplishments

The Division undertook numerous efforts to improve the provision of services to municipalities and municipal officials and improve visibility into the Division's important work. Some of these efforts are completed, while others are ongoing. The largest accomplishment of the year for the Division was the merger of the former Property Appraisal and Municipal Services Divisions. These two separate functional units are now combined and have a single management effort. There have been significant cost savings realized in this consolidation. In addition, the Division accomplished the following:

- Completed and delivered to the House Finance Committee a report outlining the construction, use and sharing of information contained within the Mosaic Parcel GIS system. The report explored cost-sharing plans, and reviewed users of the system and data.

- Undertook a major rewrite of the REV 600 rules to fulfill the Commissioner's duties relative to rulemaking in the area of reassessment contracting and monitoring or reassessments. Supported by the Office of the Revenue Counsel, this represented the completion of a significant task that better defines the anticipated provisions to be found in assessing contracts at the local level, and the monitoring that the Division undertakes.
- Completed all of the data entry and processing of the 2013 Low and Moderate Tax Relief program well in advance of statutory deadlines.
- Prepared and presented dozens of educational presentations that were given to hundreds of municipal officials, contractors, agents, employees, and county and school finance officials. This education also included several direct presentations to taxpayers that included basic revaluation and tax rate calculations as well as a presentation on the valuation of wind-powered electrical generation facilities.
- Established new internal policies and procedures on the administration of the Merrimack River Valley Flood Control Commission and the Connecticut River Valley Flood Control Commission municipal reimbursement program.
- Provided support to the Tax Policy and Legislative Analysis Group in the tracking, analysis and testimony of dozens of legislative proposals that involved NHDRA, local tax assessment, local tax collection, and municipal and county finance.

Additionally, the following is a brief description of the ongoing efforts that were not completed by the end of the fiscal year, but were a major focus of the Division's efforts:

- The development and implementation of an on-line municipal finance and tax rate generation program. The development and initial build were completed, as were the deployment of several fill-able Adobe .pdf forms that provide an efficient electronic filing platform for most municipal reports. The project is well underway, and is anticipated to be fully deployed by March of 2015.
- The better administration of the Real Estate Transfer Tax, developing direct Audit Division relationships and establishing procedures and processes to ensure fair compliance with the Real Estate Transfer Tax laws.
- Development of a stronger process to increase our review and follow-up on the results of local audits.
- Improving the manner in which we track and communicate our activities by documenting in Balanced Score Cards the processes that we complete, and developing meaningful metrics by which to document our successes.

These important tasks that were ongoing also form the foundation of our work in the coming year.

In response to the duties included in RSA 21-J:11-b,II & III, the following table reports the number of training opportunities made available to municipal officials. No count is available of the number of communities assisted; however, the number of individuals aligns closely with communities served.

Date	Course	No of Attendees	Hours per Course	Total Trained hours
09/11/13	2013 Mosaic EQ Training-Concord	25	2	50
09/17/13	Excavation & Timber Tax	12	7	84
09/19/13	Excavation & Timber Tax	14	7	98
09/23/13	State Statutes - Part II	15	35	525
10/09/13	2013 Mosaic EQ Training-Durham	15	2	30
10/15/13	2013 Mosaic EQ Training-Keene	20	2	40
10/16/13	2013 Mosaic EQ Training-Lancaster	20	2	40
10/25/13	Exemptions & Credits	14	3	42
12/18/13	Excavation & Timber Tax	30	7	210
03/10/14	IAAO Course 400 - Assessment Administration	19	35	665
05/06/14	Excel for Assessors	7	7	49
05/12/14	IAAO Course 102 - Income Approach to Valuation	14	35	490
06/02/14	State Statutes - Part I	15	35	525
06/19/14	State Statutes - One-day Update	11	7	77
	Total Individuals Trained	206	Hours	2875

V. VOLUNTARY COMPLIANCE – DOCUMENT PROCESSING & CENTRAL TAX SERVICES

DOCUMENT PROCESSING

The mission of the Document Processing Division is to process taxpayer documents in an accurate, efficient, and timely manner. The Division is committed to continuous improvement, strong customer service, and maintaining a positive team environment.

During FY 2014, the Document Processing Division became fully staffed with the hiring of a new Director and seven additional Data Control Clerks, bringing the staffing levels to twenty-five. With the additional staff, the Division was able to accomplish many goals, such as reviewing internal procedures, providing educational training for staff, completing file room destruction and streamlining various processes to ensure efficiency and accuracy.

In 2012, a document management system was implemented to allow employees to scan, validate and process tax forms in high volumes efficiently. In FY 2014, phase II of the system was implemented, which included the Meals & Rooms Tax Document, Low & Moderate Tax Document, the Tax Notice, Payment Voucher and additional internal forms. In addition, the Division purchased a secondary scanner to assist during heavier processing times.

Document Processing Counts:

	FY 2012	FY 2013	FY 2014
# of Documents Scanned	106,762	280,021	287,303
# of Documents Processed Manually	206,063	50,744	48,721
# of Documents Processed Electronically	82,799	85,579	87,606
Total	395,624	416,344	423,630

CENTRAL TAX SERVICES

The Central Tax Services Unit of the Audit Division (CTS) is dedicated to courteously, knowledgeably, and effectively handling taxpayer inquiries and account maintenance. In an effort to provide better customer service to taxpayers, CTS was reorganized during FY 2014 to realign functions and duties to make better use of its 25 employees. A Call Center was established within to provide better, more focused customer service.

During FY 2014, CTS performed maintenance on over 30,000 taxpayer accounts of which 17,300 resulted from requests for refunds, 800 resulted from bad checks, 3,500 resulted from issuance of notices of assessment, 2,600 resulted from payments received from taxpayers on assessments, and 990 resulted from resolution requests initiated by taxpayers. CTS issued 1,124 notices of good standing, withdrawal or dissolution at the request of taxpayers. Federal reports of change affecting state tax liabilities accounted for 430 of the accounts maintained, which netted the state \$8,278,959 of the \$10,327,990 processed through CTS during the fiscal year.¹

The newly-established Call Center assisted 36,000 taxpayers and tax practitioners with a variety of tax questions from substantive technical issues to filing deadlines.

¹ Fiscal Year 2014 accomplishments that pertain to the Audit Division as a whole and to CTS as part of that whole are reported in the Audit Activity section, under VI. Enforcement and Compliance – Audits and Collections.

VI. ENFORCEMENT COMPLIANCE – AUDITS & COLLECTIONS

When voluntary compliance efforts fail, enforcement through audit and collection efforts must be pursued. NHDRA's Audit Division and Collections Division ascertain and pursue those with tax obligations who fail to file or pay as required by law. Most taxpayers voluntarily file and pay the proper amount of taxes when due, but those who do not comply create an unfair burden on the public, resulting in inequities, which must be remedied.

AUDIT ACTIVITY

The mission of the Audit Division is to promote taxpayer compliance with New Hampshire's tax laws through fair, impartial, and efficient selection and review of taxpayers' returns; taxpayer education; and discovery of non-filers. The Audit Division is committed to team work, professional development, and high professional standards for auditors. The Central Tax Unit of the Division is dedicated to courteously, knowledgeably, and effectively handling taxpayer inquiries and account maintenance.

The Division is overseen by a Director and an Assistant Director. There are 30 staff members, 26 of whom are in-state, multi-entity, and multi-state auditors, who conduct both desk audits and field audits depending on the nature and scope of the audit and the proficiency of the auditor. The Central Tax Services Unit is staffed by 23 employees.

In fiscal year 2014, the auditors reviewed the returns of 1,460 taxpayers.² Of that number, 634 taxpayers were audited resulting in assessments totaling \$25,483,498³ in tax, penalties, and interest and 826 taxpayers were reviewed, but not contacted, because there were no apparent audit issues.

Apart from its audit and maintenance activities in fiscal year 2014, the Division had several promotions and new hires, increasing the audit and CTS staff by 6 individuals after considering the net effect of new hires and staff attrition. The Division also reclassified its Tax Auditor series through the Division of Personnel to better reflect the professional nature of the field auditor positions while maintaining the grade levels of those positions. A Tobacco Unit was established and staffed to focus on tobacco tax compliance and compliance with the Master Settlement Agreement.

Staff members took advantage of many training opportunities including, Access I, II, III, Multi-State Tax Commission's Nexus School, New England State and Local Tax Conference, Excel I, II, III, Front Line Customer Service, Lean Process Improvement Techniques, and State Supervision, among others.

COLLECTION ACTIVITY

The mission of the Collections Division is to ensure taxpayer compliance with the tax laws of New Hampshire by fairly and effectively recovering overdue taxes through the uniform application of state laws, rules and policies.

² In FY 2013, Audit changed its view of what constitutes an "audit." Between FY 2006 and FY 2012, Audit was reporting 4,000 to 6,000 "audits" per year. An "audit" was considered a review of a single return. Thus, if a single taxpayer was under review for business taxes and meals and rental taxes for tax periods 2006, 2007 and 2008, this was reflected as 39 audits (3 years of business returns plus 3 years of monthly M&R returns or 36 M&R returns). Under the new methodology, an "audit" consists of all open years, taxes, and entities of a taxpayer under review; therefore, there are far fewer "audits."

For comparison's sake, in FY 2014, the review of 1,460 taxpayers' returns required examination of more than 4,200 returns. Prior to FY 2013, this would have been reflected as 4,200 "audits."

³ For FY 2006 through 2012, Audit revenues consisted of assessments made as result of audit activity plus the additional tax, interest, and penalties from federal reports of change (ROCs). To better compare audit activity of FY 2014 to prior years the ROCs reported by CTS should be included as part of Audit's total assessments. For FY 2014, the total is \$33,762,457.

The Collections Division is established by RSA 21-J:8 with two defined tasks:

- a) Collecting all outstanding taxes owed to the state which are within the department's jurisdiction.
- b) Securing all delinquent returns required to be filed with the state by any taxpayer.

The Division carries out these tasks by: (1) collecting delinquent notices of assessments resulting from tax returns, (2) following up on Meals and Rentals (M&R) tax returns not filed by the 15th of the month as mandated by RSA-78-A, (3) selling tobacco stamps to be affixed to packages of cigarettes; and (4) licensing and educating M&R operators charging for taxable meals, room rentals and motor vehicle rentals. The Division's budget authorized 10 full-time positions (1 unclassified and 9 classified) of which 1 classified position is unfilled. The Division began the year with a delinquent tax inventory of \$25.8 million and ended the year with a delinquent tax inventory of \$22.5 million, a 12% reduction.

The Division's goals for FY 2014 included: (1) increase field visits for M&R, (2) analyze why 10% of the open M&R operators did not take action needed to renew their license and assist the operators in meeting the renewal requirement, (3) review Notices of Assessment to improve readability, (4) provide a credit card payment option, (5) identify new ways of providing training to new M&R operators, (6) develop and implement a consistent staff training program, (7) identify uncollectible tax notices, and (8) address the deficiencies found in the performance audit (see below). All of these goals were either completed during FY 14 or will be completed by September 30, 2014.

During FY 2013, the Office of Legislative Budget Assistant (LBA) conducted a performance audit of the Division. Their report, published July 2013, contained thirteen recommendations with which the Division concurred fully or in part. On August 14, 2013, the Division Director began preparing an action plan to address the thirteen recommendations. The plan was completed and reviewed with the Commissioner on September 19, 2013 with a target date of April 30, 2014 to carry out the planned activities to positively respond to the LBA recommendations. By letter to the Joint Legislative Fiscal Committee dated June 25, 2014, Commissioner Beardmore provided information about the actions taken to address the recommendations.

Statistics for FY 14	
New Meals & Rentals Operators Licensed	962
Number of New Operator Education Calls	167
Meals and Rentals Unfiled Returns Followed Up	7,858
Meals and Rentals Delinquent Payments Collected (\$2,160,408)	4672
Meals and Rentals Tax Liens Recorded (\$1,958,884)	183
Tobacco Tax Field Compliance Visits	93
Other Tax Liens Recorded (\$2,834,674)	241
Other Taxes Delinquent Payments Collected(\$4,399,881)	3951

VII. LEGAL DEVELOPMENTS

Office of Revenue Counsel

The Office of Revenue Counsel provides legal advice and representation to the Department, including rendering advice and legal opinions to Department personnel; managing bankruptcy cases; drafting and coordinating the adoption of administrative rules; handling Right-to-Know Law requests; representing the Department before the Board of Tax and Land Appeals and the Department's Hearings Bureau, and providing assistance and advice in connection with audits and other stages of the enforcement and administration of tax laws. In addition, the Office of Revenue Counsel coordinates and assists with the Department of Justice's representation of the Department and acts as co-counsel in certain cases.

During this FY 2014, the Office of Revenue Counsel defended civil cases filed in administrative appeal tribunals and state courts, concerning appeals of tax assessments and challenges to state taxing statutes, managed bankruptcy cases in which the Department is a creditor, and managed the administrative rules process, in addition to providing advice and legal opinions. Often, the cases managed by the Office of Revenue Counsel have a substantial potential fiscal impact or significant precedential value. Below is a description of the decisions issued during FY 2014, as well as a few noteworthy cases pending during FY 2014.

1. Decisions Issued During FY 2014

EDUCATION TAX CREDIT: Bill Duncan, et al. v. The State of New Hampshire, et al. and Network for Educational Opportunity et al., Strafford Superior Court Docket No. 219-2012-CV-00121. While the Department is not a party to this action, the case concerns a tax credit program administered by the Department and, for that reason, is included in this annual report. The Petitioners filed an action, seeking a declaration that the Education Tax Credit program set forth in RSA Chapter 77-G violated the New Hampshire Constitution and sought injunctive relief to prohibit the program's implementation. After briefing the issues, the Court held that the program violated the No-Aid Clause of Part II, Article 83 of the New Hampshire Constitution and injunctive relief was granted. An appeal and cross-appeal were filed to the New Hampshire Supreme Court.

EQUALIZED VALUATION OF PROPERTY: Coos County Commissioners (on behalf of the Unincorporated Places of Dixville, NH and Millsfield, NH) v. New Hampshire Department of Revenue Administration, Board of Tax and Land Appeals Docket Nos. 26676-13ER and 26677-13ER. The Petitioners brought this action, pursuant to RSA 71-B:5, II(a), seeking an order that the Department reconsider and reduce the 2012 total equalized valuations of the two unincorporated places. In its decision, the Board found that the Petitioners did not meet their burden of proof in the appeals and denied the requested relief. Thereafter, the Petitioners appealed to the New Hampshire Supreme Court. In Docket No. 2013-504, the New Hampshire Supreme Court affirmed in part, by ruling that the DRA was not statutorily obligated to adjust the value of the Windpark, but reversed in part and remanded the case back to the Board to allow the testimony of its expert witness and to allow its motion to compel. The parties resolved the dispute without a further hearing before the Board.

GAMBLING TAX WINNINGS: Eby, David B., et al. v. State of New Hampshire, New Hampshire Department of Revenue Administration, New Hampshire Supreme Court Docket No. 2013-035. The Petitioners brought a Superior Court action, seeking a declaratory judgment that the now-repealed Gambling Winnings Tax ("GWT") was unconstitutional. In response to summary judgment motions, the Court found that the GWT did not violate the New Hampshire Constitution with respect to Petitioner Eby and granted summary judgment for the State. However, the Court found that summary judgment was not appropriate for Petitioner Willey as to whether or not he was a professional gambler. Eventually, Petitioner Willey conceded that he did not meet the criteria for a professional gambler and, thereafter, both Petitioners sought summary judgment based on the 2012 amendments to the declaratory judgment statute (RSA 491:22), asserting that each had standing as a class representative. The Court denied Petitioner Eby's new claim as untimely because the Court had already rendered a decision against him. The Court denied Petitioner Willey's motion for summary judgment, finding that the amendment to the statute was intended to allow persons who claim to be

injured by governmental action to proceed with an action. The Petitioners appealed to the New Hampshire Supreme Court, which held that (1) the GWT neither lacked uniformity nor was disproportional and unreasonable and (2) the Petitioners lacked standing to bring their remaining challenges.

MEDICAID ENHANCEMENT TAX: Northeast Rehabilitation Hospital v. New Hampshire Department of Revenue Administration, Rockingham Superior Court Docket No. 218-2012-CV-00185. The Petitioner filed this action seeking a refund of its Medicaid Enhancement Tax (“MET”) payments on the basis that the MET statute (RSA Chapter 84-A) violates the federal and state constitutions. The parties filed cross motions for summary judgment and the Court held that (1) the fact that the Petitioner was subject to BPT and MET did not result in double taxation and (2) the Petitioner’s MET on outpatient therapy services was unconstitutional. The parties appealed to the New Hampshire Supreme Court and, thereafter, resolved the dispute.

2. **Noteworthy Cases Pending During FY 2014**

MEDICAID ENHANCEMENT TAX: Catholic Medical Center, Exeter Hospital and St. Joseph Hospital v. New Hampshire Department of Revenue Administration, Hillsborough North Superior Court Docket Nos. 216-2011-CV-955; 226-2011-CV-00850; and 218-2011-CV-01394. The Petitioners filed this action seeking a refund of their Medicaid Enhancement Tax (“MET”) payments on the basis that the MET statute (RSA Chapter 84-A) violates the federal and state constitutions. The parties filed cross motions for summary judgment and the Court ruled in favor of the Petitioners. The disputes in this action have been resolved as to all but one Petitioner. Post-decision motions are still pending.

ADMINISTRATIVE RULEMAKING DURING FY 2014

Source #	Rule Number and Tax	Effective Date	Expiration Date
10387	Rev 2700 (Nursing Facility Quality Assessment)	7/24/2013	7/25/2023
10388	Rev 2900 (Administrative Recordkeeping)	7/24/2013	7/25/2023
10484	Rev 2500 (Electronic Funds Transfer)	12/5/2013	12/5/2023
10536	Rev 1000 (Tobacco Tax)	3/6/2014	3/6/2024
10560	Rev 1800 (Conservation Restriction Assessment)	3/28/2014	3/28/2024
10581	Rev 600 (Property Assessment)	5/1/2014	5/1/2024
10582	Rev 1900 (Municipal Matters)	5/2/2014	5/2/2024

TECHNICAL INFORMATION RELEASES ISSUED DURING FY 2014

TIR Number	Description	Date Issued
2013-002	Updated Passage of HB 488 - Definition of Cigarette under RSA Chp. 78	07/19/13
2013-003	Tobacco Tax Rate Increase	07/19/13
2013-004	New Hampshire 2013 Legislative Session in Review	07/30/13
2013-005	New Hampshire 2013 Municipal and Property Law Changes	07/30/13
2013-006	New Interest Rates Set	08/12/13
2013-007	Determining New Hampshire MET Liability on Revenue from Certain Outpatient Hospital Services	09/10/13
2013-008	2013 Municipal Tax Rates	10/01/13
2013-009	2013 Municipal Tax Rates – Revised Schedule	10/03/13
2013-010	New Hampshire Education Tax Credit Update	12/09/13
2014-001	New Hampshire Department of Revenue Administration Real Estate Transfer Tax Form Changes 2014	01/30/14
2014-002	Interest and Dividends Tax (Trusts and Trust Beneficiaries)	04/03/14

NHDRA'S Hearings Bureau

Summary of Adjudicative Proceedings

During FY 2014, the Hearings Bureau continued to increase efficiency to provide better service to the taxpayer given the available resources. The Bureau continued to review administrative tasks and work flow to ensure that its processes are as lean and efficient as possible to maximize productivity.

In FY 2014, the time required to produce a Final Order after the close of the record decreased to an average of 27.38 days; as compared to 142.28 days in FY 2013. There were two complex cases with lengthy written decisions issued in FY 2014, in which the Final Orders were issued more than six months after the close of the record. If one removes these cases from the equation, the average number of days to produce a Final Order after the close of the record was 12.31 days in FY 2014.

During FY 2014, the Hearings Bureau continued to make progress in more fully implementing the use of technology in order to increase efficiency. The Bureau continues to convert paper records from 1985 to the present to electronic files, and to make them searchable by tax type and legal issues presented, aiding the Hearing Officer in conducting legal research more quickly and efficiently. The Bureau also streamlined some of its internal distribution processes to reduce the time spent making copies and reduce paper use and cost.

The Hearings Bureau's goal for FY 2014 is to continue 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, and timely performance. This includes continuing to streamline administrative processes in order to allow Final Orders to be prepared 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 '13	FY '14	% Change
Appeals Filed	84	115	36.90%
Cases closed	163	88	(46.01%)
Cases on appeal to Superior Court, BTLA, or Supreme Court	23	5	(78.26%)
Final Orders issued	40	31	(22.50%)
Cases open as of 6/30	51	73	43.14%
Final Orders Issued for the period of 7/1/2013-6/30/2014			
Business Tax	20	7	(65.00%)
Business Tax/Real Estate Transfer Tax	1	0	(100.00%)
Gambling Winnings Tax	3	0	(100.00%)
Interest & Dividends Tax	0	4	***1
Meals & Rentals Tax	7	17	142.86%
Railroad Tax	1	0	(100.00%)
Real Estate Transfer Tax	2	0	(100.00%)
Tax Rate Appeal	0	1	***2
Tobacco Tax	4	2	(50.00%)
Utility Property Tax	2	0	(100.00%)
Total Orders Issued	40	31	(22.50%)

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

² See Footnote 1.

VIII. SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE (FY2013)

This is only a brief summary of certain New Hampshire taxes administered by the Department of Revenue Administration. This summary is not intended to be relied upon as a full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

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 Fiscal Year (FY) 1983. The rate then decreased to 7% beginning FY 1995, then increased to 8% for tax years ending on or after July 1, 1999. 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 two 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. Business organizations with \$50,000 or less of gross business income from all their activities are not required to file a return. Business organizations, however, that realize a gain or loss on the sale or exchange of an interest in the business organization shall file a return for the taxable period, regardless of whether or not the business organization's gross business income is in excess of \$50,000 during the taxable period.

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 in 2001, the filing threshold increased to \$150,000 (from \$100,000) of gross business receipts or \$75,000 (from \$50,000) of the enterprise value tax base. In 2013, the filing thresholds increased to \$200,000 (from \$150,000) of gross business receipts or \$100,000 (from \$75,000) of the enterprise value tax base. Four annual estimate payments are required on liabilities greater than \$200 for taxable periods ending before December 31, 2013 and \$260 for taxable periods ending on or after December 31, 2013; 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. The Business Enterprise Tax may be used as a credit against the Business Profits Tax under RSA 77-A:5. Any unused portion of the credit may be carried forward and allowed against the Business Profits Tax for five taxable periods from the taxable period in which the Business Enterprise Tax was paid for credits from taxable periods ending before December 31, 2014 and for ten taxable periods from the taxable period in which the Business Enterprise Tax was paid for credits from taxable periods ending on or after December 31, 2014.

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.

EDUCATION TAX - RSA 76:3

Under Chapter 17, Laws of 1999, the Education Property Tax was established. The tax is assessed and collected by municipalities to be retained for use by their local school districts. The rate was originally \$6.60 per thousand of equalized valuation without utilities. The tax 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.

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. The tax is paid by the consumer, collected and submitted by distribution companies, except in the case of consumers who generate their own power. These self-generating companies or individuals must submit tax returns on their own behalf. Returns (Form DP-133) must be filed on the 15th day of the second month following the month in which the electrical energy was provided to a consumer and for which tax is due.

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 New Hampshire residents from sources other than New Hampshire and Vermont banks. The tax was changed significantly in FY 1995 to eliminate the exemption on income from New Hampshire 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. Estimated I&D 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. For taxable periods ending on or after December 31, 2013 trusts are no longer taxable under the I&D Tax. Instead, interest and dividend income received by the grantors or beneficiaries of trusts, to the extent that they are inhabitants or residents of New Hampshire, is subject to taxation.

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 property's 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

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.

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%. An M&R Tax Operators License is required. The M&R Tax is required to be remitted to the State on the 15th day of the month following the collection of tax. The M&R Tax return is also required to be filed with the State on the 15th day of the month following the collection of tax. An M&R 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.

MEDICAID ENHANCEMENT TAX – RSA CHAPTER 84-A

The Medicaid Enhancement Tax (MET) was enacted in 1991 at a rate of 8% of gross patient services revenue of every hospital. In 1993, the rate was changed to be established by legislation each biennium upon the gross patient services revenue of every hospital for the hospital's fiscal year ending during the first full calendar year preceding the taxable period. If the Legislature failed to set the rate of tax on or before April 1, preceding the first fiscal year of the biennium, the tax rate was to be zero for that biennium. In no event was the rate of the tax be greater than 6 percent for any biennium. In 1998, the law was amended to require the Legislature to set the tax rate on or before May 1. In 2003, the tax rate was changed to 6% of gross patient services revenue. In 2004, the 6% tax on gross patient services revenue was changed to a 6% tax upon the "net" patient services revenue of every hospital. In 2007, the tax rate was reduced to 5.5% of net patient services revenue. For taxable periods ending June 30, 2014 and prior, hospitals are required to pay 100% of the tax due for the taxable period no later than the 15th day of the fourth month of the taxable period and are required to file a tax return with the Department on or before the 10th day of the month following the expiration of the taxable period. For taxable periods ending June 30, 2015 and after, special hospitals for rehabilitation are no longer included in the definition of "hospital" and hospitals are required to file a return on or before the 15th day of April in the taxable period. In addition, every hospital shall on or before January 15 in the taxable period make a nonbinding estimate of its projected tax payment. The tax rate decreases to 5.45% for the taxable period ending June 30, 2016, to 5.4% for the taxable period ending June 30, 2017 and will remain at 5.4% for the taxable period ending June 30, 2018 and every taxable period thereafter unless the total aggregate uncompensated care for hospitals with both a critical and a noncritical access hospital definition falls below \$375 million, at which point the tax rate shall be 5.25%.

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-P and Form CD-57-S) must be filed with the Department of Revenue Administration by both the purchaser and seller no later than 30 days from the recording of the deed at the Registry of Deeds or transfer of real estate, whichever is later.

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.

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 34 years the tax was increased from \$0.12 to \$1.78 per package. In 2011, the Tobacco Tax rate was decreased from \$1.78 to \$1.68 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes. As of August 1, 2013 the Tobacco Tax rate increased from \$1.68 to \$1.78 for each package containing 20 cigarettes, per Chapter 224:379 through 381, Laws of 2011. In 1991, the Legislature enacted a tax on tobacco products other than cigarettes (OTP 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 OTP Tax was changed to 19% of the wholesale sales price. The OTP Tax rate was changed again in 2009 to 48.59% of the wholesale sales price, and then in 2010 to a rate of 65.03% of the wholesale sales price. In 2011, the OTP Tax rate was decreased to 48% of the wholesale sales price. As of August 1, 2013, the OTP Tax rate increased from 48% to 65.03% of the wholesale sales price, per Chapter 224:379 through 381, Laws of 2011. Wholesalers are required to report their tax liability for the collection of the OTP Tax on a monthly basis. The return is due on or before the 15th day of the month following the end of the reporting period. Wholesalers may file quarterly, but permission to file quarterly must be pre-approved, in writing, by NHDRA.

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 power or natural gas, crude petroleum and refined petroleum products or combination thereof, water, or sewage." In 2011, "utility property" was amended to exclude: the electrical generation, production, and supply equipment of an "eligible customer-generator" as defined in RSA 362-A:1-a, II-b; property used for the retail distribution of fuel for personal, non-commercial use, use as a fuel in a motorized vehicle, home cooking, or heating; and that portion of a manufacturing establishment's generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, water, or sewage subject to tax under RSA 72:6, 72:7, and 72:8, but not exempt under RSA 72:23, that is expended, used, or consumed on-site primarily for the operation of the manufacturing establishment and that does not otherwise enter the stream of commerce. The Utility Property 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. Quarterly estimated payments of the Utility Property Tax are due on April 15th, June 15th, September 15th, and December 15th.

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	TAX / 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		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		8%	None
1979	8/24/79	CH 446:4		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%	
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 \$	
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%	
	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)	

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
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	
	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%		
	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	
1988	6/30/88		\$12,000, Gross Business Income	8%	
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%
	5/27/91	CH 163:17	\$12,000, Gross Business Income	8%	30%, 30%, 20%, 20%

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1993	7/1/94 & 7/1/99	CH 350:11 CH 350:12	Sales apportionment factor x 2, plus Payroll & Property ÷ 4 Effective for federal tax year ending 7/1/94 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		
	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 reinstate the research & development tax credit, RSA 77-A:5, IX Extended CDFA to 8 years	7%	
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.		
	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.		
	7/1/99	CH 338	Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET.		

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
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%	
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%	
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.		
2003	7/1/03	CH 301 77A:4 XIII	Granting business tax credits for investments in crop zone projects added.		
	7/1/03	77:55 XII	Amended by including CROP zone tax credit		

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2004	5/24/04	CH 143	Amends definition of QIC No part of distribution included in holder's gross business profits & reporting for QIC Election		
2005	No change				
2006	No change				
2007	7/1/07	CH 263	Eff 8/21/07 - Repeals and reenacted in RSA 162-N:6 Economic Rev. Tax Zone Credit		
	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		
	8/17/07	CH 146	Repeals foreign dividend deductions of gross business profits.		
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		
	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.		

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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	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2010	7/18/10	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.		
	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.		
	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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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2011	6/14/11	CH 181:2	RSA 77-A:1, XXI(a), to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		
	6/25/11	CH 207	RSA 77-A:4, III, for taxable periods beginning on or after January 1, 2011: Modified the standards and burden of proof with respect to the Business Profits Tax deduction for reasonable compensation attributable to owners of partnerships, limited liability companies, and sole proprietorships that file a business tax return as a partnership or proprietorship. Keeps the standards set forth in IRC §162(a)(1) and the \$50,000 "record-keeping safe harbor." Amends the burden of proving the reasonableness of the compensation deduction: A business organization claiming a deduction bears the burden of proving that all proprietors, partners, or members for whom a deduction is being claimed provided actual personal services to the business organization at any time during the taxable period. Once a business organization satisfies this burden of proof, the amount claimed as a deduction shall be presumed to be reasonable, unless the Department proves by a preponderance of the evidence that the deduction claimed by the business organization is clearly unreasonable.		

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2011	7/1/13	CH 224:363	RSA 77-A:4, XIII, increases the amount of Net Operating Loss that may be generated in a tax year from \$1,000,000 to \$10,000,000.		
	7/1/14	CH 225	RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> , changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.		
2012	6/27/12	CH 287:2	RSA 77-G, establishes an Education Tax Credit against the BPT equal to 85% of a business organization's donation to a scholarship organization under new chapter RSA 77-G. <u>First year of program to begin January 1, 2013.</u>		
	5/23/12	CH 71	RSA 77-A:4, XIII (e), changes the applicability date for CH 224:363. Laws of 2011 (see above) from July 1, 2013 to January 1, 2013.		
	8/4/12	CH 116	Changes the prospective repeal date for the Research and Development Tax Credit under RSA 77-A:5, XIII from July 1, 2013 to July 1, 2015.		
	7/1/12	CH 253			RSA 77-A:7, I (a) puts into statute the current practice of allowing a taxpayer to apply the BET credit against the BPT on a quarterly basis when making estimate payments.
	6/21/12	CH 279:10	Creates new section RSA 77-A:3-a "Expense Deductions," which allows an IRC §179 deduction not to exceed \$25,000. <u>Applicable to any qualifying IRC §179 property placed into service on or after January 1, 2012.</u>		

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2013	5/20/13	CH 5	Increased the maximum aggregate amount of R&D tax credit awarded from \$1,000,000 to \$2,000,000 under RSA 77-A:5, effective May 20, 2013. Also removed the prospective repeal of the R&D tax credit. The R&D tax credit remains in effect indefinitely.		
	8/19/13	CH 90:3	RSA 77-A:10 amended to require the DRA to give notice to a taxpayer within 6 months of the taxpayer's filing of a Report of Change that their return is being reviewed.		
	7/1/13	CH 71	RSA 77-A:4, III (c) increasing the deduction amount for the personal compensation deduction record-keeping safe harbor from \$50,000 to \$75,000, effective July 1, 2013.		
2014	7/1/14	CH 192	RSA 77-A:5, X, clarifying CH. 225, Laws of 2011, any unused BET credit from <u>taxable periods</u> ending on or after December 31 2014 may be carried forward for 10 years from the taxable period in which it was paid.		

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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	TAX / 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.	.25% 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		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	.25% to .5% for entire tax period and not just for the months after 6/3/99.	
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.	
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.		

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
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 more years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2011	7/1/14	CH 225	RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> , changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.		
	6/14/11	CH 181:3	RSA 77-E:1, XIV(a) to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		
2012	6/27/12	CH 287:3	RSA 77-G, establishes an Education Tax Credit against the BET equal to 85% of a business enterprise's donation to a scholarship organization under new chapter RSA 77-G. The credit is not deemed taxes paid for purposes of RSA 77-A:5, X. <u>First year of program to begin January 1, 2013.</u>		
	12/31/13	CH 279:1	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , increases the BET filing threshold to <u>gross business receipts in excess of \$200,000 or the enterprise value tax base greater than \$100,000.</u>		RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , if the estimated tax is less than \$260 a declaration need not be filed.

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2013	5/20/2013	CH 144:124	RSA 77-E:1, V, <u>applicable for taxable periods beginning on or after January 1, 2013</u> , amended to define "compensation" as "paid directly or accrued by" the enterprise and excludes any tips required to be reported by the employee to the employer under IRC Sec. 6053(a) (gratuitous tips).		
	7/1/2013	CH 73	RSA 77-E:3-c, II extending the availability of the Coos County Job Creation tax credit to any tax period ending before December 31, 2018, which shall be renewable for 4 consecutive additional years, provided no additional Coos County Job Creation tax credits are granted for any tax period after December 31, 2022.		
2014	No change				

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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	TAX / FILING THRESHOLD / RATE	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	
1993	7/1/93	CH 350:37	5.5% for the period beginning 7/1/93 and ending 6/30/95	
1995	7/1/01	CH 96:2	5.5% for the period beginning 7/1/95 and ending 6/30/97	
1997	7/1/97	CH 130:2	5.5% for the biennium ending 6/30/99	
		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	
		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	
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	
2003	7/1/03	CH 319 82-A 3,4 See 39,40	Intrastate Communications Services Tax 7% Rate imposed Interstate Communications Services Tax 7% Rate imposed	
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	
2005	7/1/05	CH 190	Unbundling services to apply CST Adds audits of retailers of enhanced 911 services surcharge	
	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			
2011	No change			

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE	QUARTERLY ESTIMATE PAYMENTS
2012	6/21/12	CH 279:4 through 279:8	Adds the definition of "Internet" and "Internet access" to RSA 82-A:2; then excludes "Internet access" from the definition of "communication services" under RSA 82-A:2, III and excludes charges for Internet access from the definition of "gross charges" under RSA 82-A:2,V. CH 279:8, Laws of 2012 instructs the DRA not to enforce any existing assessments, to promptly withdraw any pending assessments and prohibits the DRA from issuing any additional assessments with respect to Internet access and CST.	
2013	No change			
2014	No change			

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COMMUTERS INCOME TAX: 77-B DECLARED UNCONSTITUTIONAL 1975

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE
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	TAX / FILING THRESHOLD	TAX RATE
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			
2011	No change			
2012	No change			
2013	No change			
2014	No change			

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ESTATE TAX: RSA 87¹

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	TAX / FILING THRESHOLD	TAX RATE
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	
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			
2012	No change			
2013	No change			
2014	No change			

¹ **RSA 87:9 Chapter Void, When.** - This chapter shall become void and of no effect in respect to the estates of persons who die subsequent to the effective date of the repeal of the federal estate tax provisions within the United States Internal Revenue Code of 1986, as amended, or that portion of such provisions that allow a credit for state death taxes against the decedent's federal estate tax.
Source. 1931, 125:1, RL 88:9. 1995, 246:3, eff. Aug. 18, 1995.

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE
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			
2011	No change			
2012	No change			
2013	No change			
2014	No change			

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE
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		
2011	No change		
2012	No change		
2013	No change		
2014	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	TAX / FILING THRESHOLD	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		
1993	4/16/93	CH 49:2	Reinserted "electricity" into the language		
1994	6/2/94	CH 263: 1, 2	Removed "Gas" from the language		
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 - REPEALED 2011

Current Due Date: April 15th

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE	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.	
2011	5/23/11	CH 47	Repealed. Applicable to all gambling winnings received on or after May 23, 2011.	

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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	TAX / FILING THRESHOLD / RATE	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 551:1 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	
			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.	
		CH 314:6		
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.	
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. Repealed 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

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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	TAX / FILING THRESHOLD / RATE	ESTIMATE PAYMENTS
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 is 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
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 CH 144:276 CH 144:277 CH 144:278	RSA 77:1-a, New definitions of accumulated profits and dividends RSA 77:3, I-b, Eliminates partnerships, LLCs, associations, and companies. RSA 77:4, III, Dividends other than stock or changes in ownership of entity not evidenced through actual distributions. 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	
2010	7/1/10	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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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	TAX / FILING THRESHOLD / RATE	ESTIMATE PAYMENTS
2011	6/14/11	CH 181:4 CH 181:5	For taxable periods beginning on or after January 1, 2011 and also taxable periods ending before January 1, 2011 if the taxable period is subject to assessment of tax and appeal under RSA 21-J:28-b. RSA 77:4.V, amounts reported and taxed federally as interest or dividends to a holder of an ownership interest in a Qualified Investment Company (QIC), a mutual fund, or a unit investment trust are taxable under the Interest and Dividends Tax. RSA 77:4-d.I, amounts accruing to the holder of an ownership interest in a QIC or a mutual fund, or investment income earned or distributions received by the holder of an ownership interest in a unit investment trust, which QIC, mutual fund, or unit investment trust invests solely in New Hampshire tax-exempt tax anticipation notes, bond anticipation notes, and other instruments exempt under New Hampshire law are not treated as interest or dividend income for interest and Dividend Tax purposes. RSA 77:4-d.II, amounts reported and taxed federally as capital gains to the holder of an ownership interest in a QIC, a mutual fund, or a unit investment trust are not treated as interest or dividend income for interest and Dividend Tax purposes.	
2012	6/25/11	CH 207:4	For taxable periods beginning on or after January 1, 2011, excess compensation determined by an audit of the Department shall not be considered a dividend under RSA chp. 77, unless such determination is accepted by the Internal Revenue Service.	
	6/27/12	CH 286:3 through 286:8	For taxable periods ending on or after December 31, 2013, eliminates the taxation of trusts under RSA Chp. 77. Under the new law, interest and dividend income received by estates held by trustees treated as grantor trusts under section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire. Income reported by, and taxed federally as interest or dividends to, a trust beneficiary who is an individual inhabitant or resident of New Hampshire with respect to distributions from a trust that is not treated as a grantor trust under section 671 of the United States Internal Revenue Code shall be included as interest or dividends in the return of such beneficiary and subject to taxation in accordance with the provisions of RSA Chp. 77.	
2013	No change			
2014	No change			

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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	TAX / FILING THRESHOLD	TAX RATE
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...	
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 at 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

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	TAX / FILING THRESHOLD	TAX RATE
2010	No change			
2011	No change			
2012	No change			
2013	No change			
2014	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	TAX / 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		Increased to 6%	
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		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		Reinstate temporary rate of 8% for the period 7/1/91 to 6/30/93	3%
1993	7/1/93	CH 350:36		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	
1996	7/2/1995 7/1/95	CH 80 CH 96:1	Reinstated the exemption for hospitals		
1997	7/1/96 7/1/97	CH 53 CH 132	Clarified taxation of gratuities Established Electronic Data Submission (Electronic Funds Transfer)	Reinstate temporary rate of 8% for period beginning 7/1/97 and ending 6/30/99	
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		
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		

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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	TAX / FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
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 Tax in MV rentals exemption		
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%	
	6/30/09	CH 144:6	RSA 78-A:26 I (a), General fund	3.15% net income to DRED	
	6/30/09	CH 144:7	RSA 78-A:26 I (a) Special fund	Receives 3.15%	
	7/1/09	CH 144:8	RSA-A: 26 I & II, Distribution to municipalities until 6/30/2011at no more than 2009 level		
	1/10/10	CH 144:269	RSA 78-A:8-b, 1-a, \$5000 bond to secure tax on I&P deed		
	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		
	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.		
	5/18/10	CH 58	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2011	7/1/11	CH 224:1.2 CH 224:316	RSA 78-A:26, for each fiscal year of the biennium ending June 30, 2013, the State Treasurer shall fund the distribution of revenue at no more than the fiscal year 2011 distribution. For the biennium ending June 30, 2013, distribution of net income pursuant to RSA 78-A:26. (a)(2) credited to the Department of Resources and Economic Development, Division of Travel and Tourism Development is suspended. RSA 78-A:4, II, repeals the \$5.00 fee for a Meals & Rentals Operator's License.		

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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	TAX / FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
2012	5/23/12	CH 73:3 through 73:6	RSA 78-A:5, II clarifies that an M&R License shall remain valid during the pendency of an appeal for a refusal to renew such license. RSA 78-A:7, I(a) and RSA 78-A:7, IV clarifies the current tax rate at 9%. RSA 78-A:8-b, I clarifies the timing of filing a surety bond to be <i>after</i> a hearing.		
2013	No change				
2014	No change				

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MEDICAID ENHANCEMENT TAX: RSA 84-A

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / 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 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.	
2011	7/1/11	CH 224:34 CH 224:38-40	Transfers the authority for the Medicaid Enhancement Tax Account from the DHHS to the DRA. Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a In addition, paragraphs I and II of RSA 84-A:3, as they were applied in 1991 and 1992, were declared null and void.	
2012	No change			
2013	No change			

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2014	7/1/14	CH158:1-11 and :19	<p>Adds new definitions for "inpatient hospital services" and "outpatient hospital services".</p> <p>Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a</p> <p>In addition, a "non-binding estimate" is now due by January 15 and 100% of payment is due April 15 with the filing of the return due the same day.</p>	<p>No change until 2016 - reduces the current tax rate of 5.5% to 5.45% in 2016 and to 5.4% in 2017 and beyond, unless the total aggregate uncompensated care for hospitals with both a critical and noncritical designation falls below \$375,000,000, at which point the rate shall be 5.25%.</p>
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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	
2011	No change	
2012	No change	
2013	No change	
2014	No change	

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NURSING FACILITY QUALITY ASSESSMENT TAX: RSA 84-C

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / 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.	
	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.	
2011	7/1/11	CH 224:46-48	Provides a contingency for the biennium ending June 30, 2013, that no Nursing Facility Quality Assessment (NFQA) shall be assessed and no return shall be required. For the biennium ending June 30, 2013, 25% of the receipts from the NFQA and the ICF Quality Assessment shall be deposited as restricted revenue in accounts of the DHHS. The assessment period beginning April 1st shall be April 1 to May 31, 2011; the returns shall be filed on or before June 27, 2011; the remainder of the assessment period (June 1 - June 30, 2011) shall be carried out as would otherwise have been, except that the returns filed in July, 2011 shall only cover the period June 1- June 30, 2011.	
2012	No change			
2013	No change			
2014	No change			

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NUCLEAR STATION PROPERTY TAX : RSA 83-D REPEALED 1999

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / 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
	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 / FILING THRESHOLD / 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 568:152:1	\$0.25 per \$100 , or fraction thereof, assessed to both the buyer and seller.	\$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, assessed to both buyer and seller.	\$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, assessed to both buyer and seller.	\$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, assessed to both buyer and seller.	\$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, assessed to both buyer and seller. (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, assessed to both buyer and seller.	\$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, assessed to both buyer and seller.	\$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 / FILING THRESHOLD / 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, <u>assessed to both buyer and seller</u>	Minimum tax of \$20 to both buyer and seller
	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, <u>assessed to both 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 <u>assessed to both 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.	
6/20/1998	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
	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 / FILING THRESHOLD / RATE	MINIMUM PAYMENT
2007	7/1/07	CH 263:46 & 48	8.1V 46 added / 48 repealed	46 - Comm. Heritage Inv. Program. Surcharge admin
	8/17/07	CH 146 1V	2 XIX repealed	Repealed
2008	No change			
2009	No change			
2010	No change			
2011	8/13/11	CH 179	RSA 78-B:10, requires a purchaser and seller in a real estate transfer (or transfer of interest therein) to each file a separate Declaration of Consideration (Form CD-57-P and Form CD-57-S) with the Department.	
2012	No change			
2013	No change			
2014	No change			

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SAVINGS BANK TAX: RSA 84 REPEALED 1993

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / 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 / FILING THRESHOLD / 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	CH 144:270	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time
	7/1/09	CH 144:285	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.i, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st.
2011	7/1/11	CH 258	RSA 198 and RSA 76 - Changes the name of the "State Education Property Tax" to "Education Tax" and repeals the requirement for excess payments to be remitted to the Department, thereby allowing municipalities to retain all of the state tax assessed. It also repeals RSA 198:47 regarding the DP-5 form and amends the calculation of adequate education grants and makes other changes to the education grant formula and distribution.
	7/13/11	CH 262	RSA 76:15-a and RSA 76:15-aa - Allows for the adjustment in the method of calculating the partial payment of taxes related to an increase or decrease in local education taxes resulting from a change to the town's or city's adequate education grant or excess tax amount. The changes apply to both semi-annual and quarterly collection of taxes.
2012	7/1/12	CH 29	RSA 76:11 - Allows any town, with the approval of the governing body, to send tax bills or notices by electronic means to those taxpayers who have specifically requested such delivery.
	4/1/13	CH 169	RSA 76:2 and RSA 76:21 - Establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use.
2013	No change		
2014	No change		

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TELEPHONE TAX (Property Tax) RSA 82 REPEALED 1990

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE
1911		RSA 82	Enacted
1990		CH 9:3	Tax was repealed by CH 9:3, Laws of 1990

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TIMBER TAX: RSA 79

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE
1949		CH 295:1	Forest Conservation and Taxation statute enacted.	10% of stumpage value taxable at time of cutting
1955		RSA 79:20 and RSA 79:23 CH 287:1	Addition of special aid to heavily timbered towns	12% of stumpage value
1975		CH 457:3	Repealed special aid to heavily timbered towns	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			
2011	No change			
2012	7/1/12	CH 141	RSA 79:1, II(a), changes the definition of an owner of timber right to address joint tenants and tenants in common.	
2013	No change			
2014	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												
1939		RSA 78 CH 167:1	For cigarettes, the Department sells tobacco tax stamps to licensed wholesalers. RSA 78:9 establishes a discount rate, based on the volume of sales, as follows:												
1965		CH 132	15%, based on the value at usual selling price of all Tobacco Products Increased to 21%												
1967		CH 159	Increased to 30%												
1970		CH 5	Increased to 34%												
1971	7/1/71	CH 475	Increased to 42%												
1975	7/1/75	CH 466	Changed the flat rate of \$0.12 per package of 20 cigarettes; no tax on other tobacco products.												
1983	7/1/83	CH 469:103	Increased to \$0.17 per package (to match the State of Vermont)												
1985	8/25/85	CH 396:1	Contingency plan to adjust the tax rate only if Vermont changed their tax rate.												
1986		CH 75:1	Rate fixed at \$0.17 per package of 20 cigarettes, and \$0.21 per package of 25 cigarettes.												
1989	7/1/89	CH 336:1	Rate fixed at \$0.21 per package of 20 cigarettes, and \$0.26 1/2 per package of 25 cigarettes, and proportional to packages of more or less.												
1990	2/20/90	CH 5:1	Increased to \$0.25 per package of 20 cigarettes, and \$0.31 1/4 per package of 25 cigarettes.												
1991	7/1/91	CH 292	Enacted a Smokeless Tobacco Tax, with a 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." This is a rate that must be periodically calculated by the Collection Division.												
1993	1/1/94	CH 114	Restructured licensing process so the license will expire in each even-numbered year (good for two years), with prices as follows: <table border="0" style="margin-left: 20px;"> <tr> <td>Manufacturer</td> <td>\$100</td> <td>Wholesalers</td> <td>\$20</td> </tr> <tr> <td>Sub-jobber</td> <td>\$150</td> <td>Vending Machine Operator</td> <td>\$70</td> </tr> <tr> <td>Retailer</td> <td>\$ 10</td> <td>Vending Machine</td> <td>\$10</td> </tr> </table>	Manufacturer	\$100	Wholesalers	\$20	Sub-jobber	\$150	Vending Machine Operator	\$70	Retailer	\$ 10	Vending Machine	\$10
Manufacturer	\$100	Wholesalers	\$20												
Sub-jobber	\$150	Vending Machine Operator	\$70												
Retailer	\$ 10	Vending Machine	\$10												
1995	8/18/95	CH 259:2	Enacted a prohibition against the sale or distribution to persons under 18 years of age; anyone not complying is guilty of a violation with a fine of \$100 for each offense. Also enacted restrictions on sale of tobacco products through vending machines.												

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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	1/1/97	CH 351:57	Increased the tax rate from \$0.25 to \$0.37.
	1/1/98	CH 338:2 CH 338:7	Added license fees for tobacco samplers and for each vending machine location. 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) CH 144:3 CH 144:177 CH 144:178 CH 144:179 CH 144:257	RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78 RSA 78:2, Inventory RSA 78:1 XIV, Added: Includes snuff and cigars but not premium cigars RSA 78:1 XX, Adds definition of premium cigars RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars 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.
2011	6/27/11	CH 27	RSA 78:12, substituting the word "return" for the word "report."
	7/1/11	CH 224:377-381	RSA 78:7, \$0.10 decrease in tax from \$1.78 to \$1.68 RSA 78:7-c, decrease in tax from 65.03% to 48% of wholesale price. Concurrency for decrease in tax to remain - if the DRA reports that the amount of Tobacco Tax revenue received for July 1, 2011 through June 30, 2013 was equal to or above the amount received for the period of July 1, 2009 through June 30, 2011, then the Tobacco Tax rates shall remain at the decreased rates.
2012	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
2013	5/31/13		CH 35	RSA 78:1, XVII the definition of "cigarette" is amended to conform with the definition of "cigarette" under RSA 541-C:2, IV, the Master Settlement Agreement.
	8/1/13		CH 224:379-381, Laws of 2011	The tax rate for each pack containing 20 cigarettes is increased from \$1.68 to \$1.78 per pack – a 10¢ increase. The tax rate for each pack containing 25 cigarettes is increased from \$2.10 to \$2.23 per pack – a 13¢ increase. The tax rate for all other tobacco products (OTP), except premium cigars, is increased from 48% to 65.03% of the wholesale sales price.
2014				No change

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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

MARKET VALUE TAXABLE AT STATE LEVEL = 30,000

X STATE RATIO (AVERAGE LEVEL OF ASSESSMENT) - 63% = ASSESSED VALUE = 18,900

X AVERAGE STATE TAX RATE (PER THOUSAND) \$24.87 = TAXES DUE THE STATE = \$470.03

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE	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)

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE	QUARTERLY ESTIMATE PAYMENTS
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.	
2011	No change			
2012	No change			
2013	No change			
2014	No change			

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UTILITY PROPERTY TAX: 83-F

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE	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.		
	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.		
2011	7/1/11	CH 59	RSA 83-F:1, V amended to exclude from the definition of "utility property" anything that does not go into the stream of commerce.		
2012	No change				
2013	No change				
2014	No change				

IX. NEW HAMPSHIRE 2014 LEGISLATIVE SESSION IN REVIEW

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2014 Legislative Session by the New Hampshire General Court. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

BUSINESS TAX:

Senate Bill 243 (Chapter 192:1, Laws of 2014) amends RSA 77-A:5, X to clarify that any unused Business Enterprise Tax (BET) credit from taxable periods ending on or after December 31, 2014 may be carried forward for 10 years from the taxable period in which it was paid.

Effective: July 1, 2014 at 12:01 a.m. and shall apply to taxable periods ending on or after December 31, 2014.

Amended: RSA 77-A:5, X.

Senate Bill 327 (Chapter 139, Laws of 2014) amends Chapter 263:176, X, Laws of 2007 (as amended by Chapter 311:1, Laws of 2010) to extend the availability of economic revitalization zone tax credits under RSA 162-N until 2020 and allows for the issuance of unclaimed credit amounts in subsequent years under RSA 162-N:5.

Effective: August 15, 2014.

Amended: Amend 2007, 263:176, X as amended by 2010, 311:1 and RSA 162-N:5.

House Bill 1531 (Chapter 28, Laws of 2014) establishes a Joint Committee on Tax Expenditure Review to review all qualifying tax expenditures on a rotating basis every five years in order to recommend continuance, amendment or repeal of relevant provisions. In addition, this law repeals RSA 77-A:5-a, relative to the annual Tax Expenditure Report by the New Hampshire Department of Revenue Administration (NHDRRA) and creates a new annual Tax Expenditure and Potential Liability Report by the NHDRRA under RSA 71-C:4.

Effective: May 23, 2014.

Amended: New Chapter RSA 71-C and repeal RSA 77-A:5-a.

MEALS AND RENTALS TAX:

Senate Bill 265 (Chapter 109, Laws of 2014) makes technical corrections to update RSA 78-A:26, II, relative to the disposition of Meals and Rentals Tax revenue, by removing references to prior fiscal years 1995, 1996 and 1997 and correcting a reference to a subparagraph.

Effective: June 11, 2014.

Amended: RSA 78-A:26, II.

Senate Bill 300 (Chapter 76:2, Laws of 2014) changes the deadline for the DRA to determine the cost of administration of the Meals and Rentals Tax from October 1st of each year to September 15th of each year for purposes of revenue distribution by Treasury.

Effective: July 26, 2014.

Amended: RSA 78-A:26, I.

MEDICAID ENHANCEMENT TAX:

Senate Bill 369 (Chapter 158:1-9, 11 and 19, Laws of 2014) amends RSA 84-A as follows:

- Removes “specialty hospitals for rehabilitation” from the definition of “hospital” under RSA 84-A:1;
- Clarifies the definition of “net patient services revenue” under RSA 84-A:1, by specifying gross revenue includes inpatient and outpatient hospital services;
- Adds a definition for “inpatient hospital services” and “outpatient hospital services,” which includes those services that are classified as inpatient hospital services and outpatient hospital services for purposes of section 1903(w) of the Social Security Act, and are defined in 42 C.F.R. sections 440.10 and 440.20, respectively, regardless of the patient receiving the service or the payer for that service;
- Changes the period upon which MET is imposed on net patient services revenue from the hospital’s fiscal year ending during the first full calendar year preceding the taxable period to *the hospital’s fiscal year ending during the calendar year in which the taxable period begins*;
- Maintains the existing tax rate of 5.5% for the current taxable period ending June 30, 2015;
- Reduces the tax rate to 5.45% for the taxable period ending June 30, 2016;
- Reduces the tax rate to 5.4 % for taxable period ending June 30, 2017;
- Maintains the tax rate at 5.4% for taxable periods ending June 30, 2018 and beyond, unless the total aggregate uncompensated care for hospitals with both a critical and noncritical designation falls below \$375,000,000, at which point the tax rate is reduced to 5.25%;
- Requires hospitals to pay MET and file a MET return with the New Hampshire Department of Revenue Administration (NHDRA) on or before April 15th in the taxable period;
- Allows the New Hampshire Department of Health and Human Services to withhold a hospital’s distribution if a MET payment is past due by more than 60 days; and
- Requires every hospital to make a non-binding estimate of its projected April 15th MET payment to the NHDRA by January 15th.

The new law also requires the NHDRA to submit a report to the Fiscal Committee of the General Court, on or before September 30, 2014, regarding the details of the reporting plan for the offsetting for past due payments required by RSA 84-A:3, II, as inserted by Section 6 of this act. In addition, the NHDRA and the Department of Health and Human Services are required to submit a report to the Fiscal Committee of the General Court, no later than October 1, 2018, recommending adjustments to the Uncompensated Care Program that reflect funding levels at no less than those provided by this act for fiscal year 2019.

Effective: Section 1 is effective on July 1, 2014 and applies to the taxable period ending June 30, 2014 and to every taxable period thereafter;

Sections 2-4, 9 and 11 are effective June 30, 2014 and applies to taxable periods beginning on or after July 1, 2013;

Sections 6-8 are effective July 1, 2014; and

Sections 5 and 19 are effective June 30, 2014.

Amended: RSA 84-A:1, III, IV-a and VI, RSA 84-A:2, RSA 84-A:3, RSA 84-A:4, and RSA 84-A:5, I; inserts new paragraphs RSA 84-A:1, III-a and IV-b; and inserts new sections RSA 84-A:14 and RSA 84-A:15 .

REAL ESTATE TRANSFER TAX:

Senate Bill 243 (Chapter 192:2, Laws of 2014) allows for written examples in rulemaking relative to taxable and nontaxable real estate transactions.

Effective: September 9, 2014.

Amended: RSA 78-B:8, I.

TOBACCO TAX:

Senate Bill 243 (Chapter 192:4-7, Laws of 2014) clarifies that sub-jobbers, vending machine operators, retailers or anyone else who is not licensed under RSA Chp. 78 or licensed under RSA Chp. 178 shall not sell, offer for sale, display for sale, ship, store, import, transport, carry, or possess with or without the intent to sell any tobacco products without the proper documentation of tax paid; and clarifies that any tobacco products without the proper documentation of tax paid shall be declared contraband goods and subject to forfeiture to the State. In addition, the new law clarifies that cigarettes in packs of 20 and 25 are stamped and tobacco products other than cigarettes in packs of 20 or 25 may be exempt from affixing stamps.

Effective: September 9, 2014.

Amended: RSA 78:12, II, RSA 78:14, RSA 78:16, I and RSA 78:18.

MUNICIPAL:

Senate Bill 216 (Chapter 70, Laws of 2014) amends RSA 31:22 to allow a town's board of trustees of trust funds to recommend to the appointing authority the names of not more than two people who may serve as alternate members on the board. The alternate members will be appointed for one-year terms.

Effective: July 26, 2014.

Amended: RSA 31:22.

Senate Bill 219 (Chapter 71, Laws of 2014) adds a new section, RSA 289:2-a, that provides upon the sale of cemetery lots, the legislative body may, at any annual or special meeting, vote to determine whether funds received from such sale shall be deposited in the general fund of the town as a sale of town property as an alternative to being deposited with the trustees of trust fund for the maintenance of cemeteries under RSA 31:19-a.

Effective: May 27, 2014.

Amended: New section RSA 289:2-a.

Senate Bill 223 (Chapter 4, Laws of 2014) establishes a new section, RSA 149-I:4-a, that authorizes private developers and cities and towns to enter into contracts for the private funding and repayment of construction of sewer systems.

Effective: April 11, 2014.

Amended: New section RSA 149-I:4-a and add new paragraph RSA 149-I:10, IV.

House Bill 297 (Chapter 32, Laws of 2014) allows for the maintenance of records of the trust fund activities electronically and modifies the deadline to transfer funds from a municipality to the trustees of the trust funds for capital reserve funds from December 31st to December 15th for calendar year municipalities; and from June 30th to June 15th for optional fiscal year municipalities.

Effective: July 26, 2014.

Amended: RSA 31:34, RSA 31:38, RSA 35:12, RSA 202-A:23 and new sections RSA 34:16 and RSA 35:9-a.

House Bill 1109 (Chapter 41, Laws of 2014) amends RSA 231:43, II to require the town selectmen to give written notice at least 14 days prior to the vote of the town to all owners of property abutting a highway that is to be discontinued. In the case of a petitioned warrant article calling for discontinuance of a class VI highway, the petitioners shall bear the cost of notice.

Effective: July 26, 2014.

Amended: RSA 231:43, II.

House Bill 1121 (Chapter 43, Laws of 2014) repeals the duty of assessors to compile a list of dogs in the town.

Effective: July 26, 2014.

Amended: RSA 466:43 repealed.

House Bill 1124 (Chapter 7, Laws of 2014) Sections 1-4 remove references to public hearings for zoning article changes that had been contained in the budget hearing process. Section 5 ratifies an act of the Town of Rye approving a warrant article.

Effective: Section 5 is effective May 6, 2014 and Sections 1-4 are effective July 5, 2014.

Amended: RSA 40:13, II-a (c), RSA 40:13, II-b(c), RSA 40:13, II-c(c), and RSA 40:13, XVII.

House Bill 1190 (Chapter 51, Laws of 2014) amends RSA 24:13-c, VI relative to the approval of budget transfers in Hillsborough County to allow the County Commissioners to approve department requests for the transfer of funds up to such amount as the executive committee may from time to time approve by majority vote. If the amount of the request exceeds such amount, and the County Commissioners approve the request, the Commissioners shall report in writing their recommendation to the executive committee.

Effective: July 26, 2014.

Amended: RSA 24:13-c, VI.

House Bill 1210 (Chapter 161:1-8, Laws of 2014) Sections 1-8 of the new law updates various statutory references to the NHDRA's Municipal and Property Division and ratifies a Hanover School District Bond warrant article.

Effective: July 10, 2014.

Amended: RSA 21-J:6, II, RSA 21-J:24-a, II, RSA 21-J:24-a, IV-V, RSA 79:1, III, RSA 292:23, IV, RSA 675:7 and repeal RSA 21-J:24-a, III.

House Bill 1245 (Chapter 60, Laws of 2014) amends RSA 33:7-e to clarify that, for purposes of municipal lease agreements of equipment and the Uniform Commercial Code (RSA 382-A), building or facility improvements related to the installation, purpose, or operation of such equipment are deemed to constitute equipment and the costs of such improvements may be financed through lease agreements.

Effective: July 26, 2014.

Amended: RSA 33:7-e.

House Bill 1386 (Chapter 25, Laws of 2014) amends RSA 28:2 to require the county clerk to compose, or be responsible for the composition of, a record of the proceedings of the commissioners, the claims allowed by them, the annual report of the county treasurer, and the proceedings of the county convention. In addition, the county clerk shall keep on file, in a secure location, all original papers, claims and accounts acted upon by the board.

Effective: July 22, 2014.

Amended: RSA 28:2.

PROPERTY:

Senate Bill 233 (Chapter 284, Laws of 2014) provides that the real property owned by the Southwestern New Hampshire District Fire Mutual Aid system in the city of Keene, when used for the purposes of a district fire mutual aid system under RSA 154:24-30, shall be exempt from property taxation under RSA 72.

Effective: July 28, 2014.

Amended: N/A

Senate Bill 333 (Chapter 288, Laws of 2014) establishes a new section, RSA 72:7-d, exempting recreational vehicles from taxation as real estate. To be exempt, a recreational vehicle, as defined in RSA 216-I:1, VIII, must have a valid motor vehicle registration and current number plate, have a maximum width of 8 feet and 6 inches while being transported, and be located at a “recreational campground or camping park,” as those terms are defined in RSA 216-I:1 VII. Annually, before April 1st, each campground owner, as defined in RSA 216-I:1, III, shall provide the local assessing officials with the name and address for each owner of a recreational vehicle at the campground, and identify which of such recreational vehicles at the campground currently meet the criteria described above. The new statute clarifies that campground owners are not responsible for payment of any taxes imposed on a recreational vehicle located at the campground, unless the campground owner is the owner of the recreational vehicle. The new law also clarifies the term “manufactured housing” in RSA 72:7-a, I and I-a to be manufactured housing as defined in RSA 205-A:1, I.

Effective: April 1, 2015.

Amended: New section RSA 72:7-d and amends RSA 72:7-a, I and I-a.

House Bill 1110 (Chapter 232, Laws of 2014) repeals RSA 21-J:14-b, I(d), relative to the statutory requirement for the Assessing Standards Board to recommend statutory standards for sales chasing, and amends RSA 21-J:14-b, I-a (a)(1) to add the establishment of a definition and practices which constitute sales chasing and penalties associated with knowingly committing or being party to sales chasing as a standard for assessing officials to the rulemaking duties of the Assessing Standards Board.

Effective: September 19, 2014.

Amended: RSA 21-J:14-b, I-a (a)(1) and repeal RSA 21-J:14-b, I(d).

House Bill 1139 (Chapter 46, Laws of 2014) repeals the authority for granting of property tax abatements for watering troughs and shade trees.

Effective: July 26, 2014.

Amended: RSA 76:18 and RSA 76:19 repealed.

House Bill 1196 (Chapter 175, Laws of 2014) allows the selectmen or assessors, for good cause shown, to abate prior years' taxes.

Effective: September 9, 2014.

Amended: RSA 76:16, I and II, RSA 76:16-a, RSA 76:17, RSA 76:19-a, II and RSA 81:5.

House Bill 1549 (Chapter 277, Laws of 2014) provides that those cities and towns that have payment in lieu of taxes agreements with renewable electricity generators will have the value of the facility calculated for the purpose of determining the total equalized value of the city or town by imputing the value of the facility and adding that amount to the market value of all other property. Imputing the value is calculated by dividing the amount of the payment in lieu of taxes by the tax rate.

Effective: July 28, 2014 and applicable beginning with the property tax year ending March 31, 2015.

Amended: RSA 21-J:3, XIII, RSA 72:75, II and RSA 75:1.

House Bill 1590 (Chapter 159, Laws of 2014) provides that for the duration of the current voluntary payment in lieu of taxes agreement under RSA 72:74 between the Granite Reliable Power project and Coos County, the valuation of the project for county tax purposes shall remain at \$113,000,000.

Effective: April 1, 2014.

Amended: N/A

RSA CHAPTER 21-J ADMINISTRATIVE:

Senate Bill 243 (Chapter 192:3, Laws of 2014) amends RSA 21-J:14, V to allow for the disclosure of Department records, files, or returns to the United States Department of Justice in accordance with compacts for the exchange of information between the Department and the United States Department of Justice, but only for the purpose of, and to the extent necessary in, the administration and enforcement of RSA 541-C and RSA 541-D relative to the tobacco Master Settlement Agreement.

Effective: September 9, 2014.

Amended: New section RSA 21-J:14, V(g).

Senate Bill 300 (Chapter 76:1, Laws of 2014) amends RSA 21-J:35 to require the State Treasury (Meals and Rentals distribution pursuant to RSA 78-A:26), the Department of Transportation (highway construction aid pursuant to RSA 235:23), the Department of Environmental Services (water pollution control grants pursuant to RSA 486, water filtration grants pursuant to RSA 486-A, and landfill closure grants pursuant to RSA 149-M:43) and the Department of Education (federal forest land aid pursuant to RSA 227-H:20 through RSA 227-H:22, state aid for an adequate education pursuant to RSA 198:40-a, school building aid pursuant to RSA 198:15-a, and catastrophic aid pursuant to RSA 186-C:18) to provide the DRA, on or before October 1st of each year, with estimates of local aid to be distributed to municipalities and school districts in the current fiscal year.

Effective: July 26, 2014.

Amended: New section RSA 21-J:35, VII.

Senate Bill 369 (Chapter 158:10, Laws of 2014) amends RSA 21-J:33-a, I, to add a penalty for the substantial understatement of Medicaid Enhancement Tax (RSA Chp. 84-A) equal to 25% of the amount of any underpayment attributable to such understatement.

Effective: June 30, 2014.

Amended: RSA 21-J:33-a, I.

Senate Bill 386 (Chapter 78:1-4, Laws of 2014) amends RSA Chapter 21-J to: 1) authorize returns, declarations, or other documents containing monetary values filed with the NHDRA be prepared by rounding to the nearest whole dollar; 2) allow a reasonable charge for "indirect" associated costs in providing training to municipal employees; 3) remove the lien requirement and taxpayer demonstration of inability to pay for Installment Payment Agreements; and 4) refine the Refund Report required by statute for the Joint Legislative Fiscal Committee.

Effective: May 27, 2014.

Amended: New section RSA 21-J:3, XXX and amend RSA 21-J:24-a, IV(b), RSA 21-J:43 and RSA 21-J:45.

MISCELLANEOUS ADMINISTRATIVE:

Senate Bill 350 (Chapter 247, Laws of 2014) amends RSA 198:45 to require the Department of Education to provide adequacy aid estimates for the current fiscal year to the NHDRA no later than October 1st of each year.

Effective: September 19, 2014.

Amended: New paragraph RSA 198:45, II.

Senate Bill 386 (Chapter 78:5, Laws of 2014) transfers for the biennium ending June 30, 2015, the appropriation for the expenditure of Low and Moderate Income Homeowners Property Tax Relief grants (hardship grants) under RSA 198:57 from the Department of Education budget to the NHDRA budget. The new law authorizes the NHDRA to create a new accounting unit and expenditure class as required and deemed necessary and appropriate for the expenditure of Low and Moderate Income Homeowners Property Tax Relief grants under RSA 198:57.

Effective: May 27, 2014.

Amended: N/A

House Bill 1282 (Chapter 300:6 & 7, Laws of 2014) appropriates the sum of \$542,672 from the \$1,112,377.74 settlement agreement dated January 17, 2014 under the Merrimack River flood control compact to the NHDRA. This appropriation is in addition to any other appropriations to the NHDRA and the remainder of the settlement moneys shall lapse to the general fund. In addition, the Governor is authorized to draw a warrant for the purpose of reimbursing the towns for the Massachusetts shares of the Merrimack River flood control compact and the Connecticut River flood control compact for state fiscal year 2012.

The DRA is required to distribute the moneys in the manner prescribed in RSA 122:4, I.

Effective: August 1, 2014.

Amended: N/A

X. REVENUE AND STATISTICS

RECEIPTS	FY 14
Tax Collections	1,553,679,327
TOTAL	1,553,679,327
EXPENDITURES	FY 14
Classified Salaries	4,764,074
Unclassified Salaries	1,671,857
Benefits	3,581,744
SUBTOTAL	10,017,675
Current Expense	1,214,777
Equipment	154,288
SUBTOTAL	1,369,065
In-State Travel	49,122
Out-of-State Travel	129,439
Miscellaneous Expenditures	3,445,469
SUBTOTAL	3,624,030
Expenditures Sub-Total	15,010,770
DISBURSEMENT/TOWNS	FY 14
Flood Control	797,898
Forest Land	49,778
Disbursements Sub-Total	837,676
GRAND TOTAL	15,848,446

Notes:

1. Source: Reconciled FY14 Actuals / FY14 Statement of Appropriations.
2. Miscellaneous Expenditures include: year-end FY14 Statement of Appropriations for class lines 18, 22, 24, 26, 35, 37, 38, 49, 50, 61, 62, 66, 103 and transfers to DOIT.

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

PERSONNEL DATA	CURRENT # OF AUTHORIZED POSITIONS AS OF JUNE 30, 2014
Unclassified Employees	27
Classified Employees	123
Full Time Temporary Employees	0
Temporary Employees	0
Total Number of Employees	150

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2014	
Equipment	\$676,779
Motor Vehicles	\$69,542
Physical Plant	\$0
Farm	\$0
Highways	\$0
Total Property Value	\$746,321

REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93	
FOR PERIOD JULY 1, 2013 THROUGH JUNE 30, 2014	
Beginning Fund Balance 7/1/12	\$10,007.04
Expenditure	\$791.49
Revenues	\$791.49
Ending Fund Balance 6/30/13	\$10,007.04

REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2013 THROUGH JUNE 30, 2014	
Beginning Fund Balance 7/1/13	\$5,773.84
Expenditure	\$11,640.00
Revenues	\$7,329.28
Ending Fund Balance 6/30/14	\$1,463.12

Notes:

1. Source: Reconciled FY14 Actuals

GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE

	FY13	FY14	Change
Business Profits Tax	323,646,208	328,553,085	1.5%
Business Enterprise Tax	228,399,285	225,059,009	-1.5%
Meals & Rental Tax	247,501,702	260,586,279	5.3%
Tobacco Tax	204,219,556	221,777,777	8.6%
Interest & Dividends Tax	94,158,142	80,113,837	-14.9%
Estate & Legacy Tax	(58,782)	42,808	172.8%
Communications Svs Tax	59,957,649	58,710,396	-2.1%
Real Estate Transfer Tax	92,352,078	100,193,139	8.5%
Utility Property Tax	33,248,563	35,771,002	7.6%
Electricity Consumption Tax	6,045,591	6,157,463	1.9%
Gambling Tax	88,125	17,420	-80.2%
Other	571,537	527,116	-7.8%
TOTAL	1,290,129,654	1,317,509,329	2.1%

This includes the funds transferred to the Education Trust Fund.

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

	FY 13	FY 14	Change
Business Profits Tax	56,830,148	57,862,303	1.8%
Business Enterprise Tax	149,979,126	145,649,582	-2.9%
Meals & Rentals Tax	7,298,241	7,584,613	3.9%
Real Estate Transfer Tax	30,743,179	34,585,184	12.5%
Tobacco Tax	80,971,073	89,176,473	10.1%
Utility Property Tax	33,248,563	35,771,002	7.6%
EDUCATION TRUST FUND	359,070,330	370,629,156	3.2%
NET GENERAL FUND	931,059,325	946,880,173	1.7%

Notes:

1. In addition to the taxes listed above, the NHDRA also administered and collected the Medicaid Enhancement Tax (MET) and the Nursing Facility Quality Assessment (NFQA). In FY 2014, MET was \$180,500,000 and NFQA was \$35,843,000. In 2013, MET was \$176,700,000 and NFQA was \$35,843,000.
2. The Meals and Rentals Tax portion of the General and Education Trust Fund revenue is net of the \$14.4 million in debt services payments in both FY13 and FY14.
3. The Real Estate Transfer Tax portion of the General and Education Trust Fund revenue is net of the \$3,594,023 in LCHIP distributions for FY14 and \$4,564,476 for FY13.

Annual Reports - Historical Data

FYE	Tobacco	Change	BPT/BET	Change	M&R	Change	I&D	Change	Inherit	Change	RETT	Change
1973	\$24,946,507		\$24,397,020		\$17,987,701		\$4,169,840		\$7,055,524		\$942,662	
1974	\$23,504,946	-5.78%	\$30,072,497	23.26%	\$18,090,062	0.57%	\$5,036,721	20.79%	\$5,785,708	-18.00%	\$745,290	-20.94%
1975	\$23,876,124	1.58%	\$26,843,979	-10.74%	\$12,813,408	-29.17%	\$5,794,286	15.04%	\$5,882,019	1.66%	\$518,338	-30.45%
1976	\$27,526,968	15.29%	\$24,169,700	-9.96%	\$14,098,938	10.03%	\$6,151,735	6.17%	\$5,936,160	0.92%	\$662,408	27.79%
1977	\$26,838,701	-2.50%	\$32,556,760	34.70%	\$15,749,858	11.71%	\$7,004,073	13.86%	\$7,339,690	23.64%	\$912,850	37.81%
1978	\$26,807,244	-0.12%	\$52,453,232	61.11%	\$21,248,439	34.91%	\$8,934,421	27.56%	\$6,980,010	-4.90%	\$2,623,754	187.42%
1979	\$25,948,944	-3.20%	\$64,017,845	22.05%	\$25,542,747	20.21%	\$10,028,131	12.24%	\$7,527,734	7.85%	\$3,303,553	25.91%
1980	\$25,611,731	-1.30%	\$62,786,373	-1.92%	\$27,048,739	5.90%	\$11,637,871	16.05%	\$8,255,749	9.67%	\$3,308,599	0.15%
1981	\$26,753,946	4.46%	\$57,339,717	-8.67%	\$30,231,760	11.77%	\$14,021,728	20.48%	\$10,371,777	25.63%	\$3,031,327	-8.38%
1982	\$26,249,960	-1.88%	\$79,737,252	39.06%	\$37,246,943	23.20%	\$15,070,913	7.48%	\$9,476,041	-8.64%	\$5,164,164	70.36%
1983	\$25,992,045	-0.98%	\$73,625,927	-7.66%	\$43,119,834	15.77%	\$16,762,818	11.23%	\$10,582,542	11.68%	\$7,021,612	35.97%
1984	\$33,610,893	29.31%	\$103,791,353	40.97%	\$57,409,639	33.14%	\$22,509,584	34.28%	\$11,894,496	12.40%	\$21,604,174	207.68%
1985	\$32,755,456	-2.55%	\$108,522,266	4.56%	\$56,644,696	-1.33%	\$24,688,791	9.68%	\$12,002,575	0.91%	\$28,615,918	32.46%
1986	\$32,389,000	-1.12%	\$110,497,000	1.82%	\$61,672,000	8.88%	\$24,973,000	1.15%	\$14,121,000	17.65%	\$33,810,000	18.15%
1987	\$31,788,225	-1.85%	\$150,293,655	36.02%	\$68,938,740	11.78%	\$27,010,105	8.16%	\$20,824,464	47.47%	\$43,147,975	27.62%
1988	\$31,816,530	0.09%	\$138,398,145	-7.91%	\$76,324,821	10.71%	\$29,994,574	11.05%	\$20,397,785	-2.05%	\$35,710,318	-17.24%
1989	\$31,758,544	-0.18%	\$143,170,703	3.45%	\$81,654,391	6.98%	\$36,165,831	20.57%	\$30,428,049	49.17%	\$29,507,058	-17.37%
1990	\$37,574,259	18.31%	\$113,170,448	-20.95%	\$82,690,546	1.27%	\$41,185,227	13.88%	\$25,093,842	-17.53%	\$30,422,231	3.10%
1991	\$39,182,468	4.28%	\$111,889,162	-1.13%	\$89,806,369	8.61%	\$36,874,798	-10.47%	\$22,882,849	-8.81%	\$31,531,363	3.65%
1992	\$39,409,121	0.58%	\$88,642,475	-20.78%	\$92,055,899	2.50%	\$34,985,058	-5.12%	\$25,524,248	11.54%	\$34,758,217	10.23%
1993	\$40,991,088	4.01%	\$119,454,080	34.76%	\$95,064,348	3.27%	\$35,662,683	1.94%	\$32,006,083	25.39%	\$27,276,954	-21.52%
1994	\$42,859,252	4.56%	\$144,403,149	20.89%	\$101,263,635	6.52%	\$35,980,018	0.89%	\$33,219,462	3.79%	\$28,985,629	6.26%
1995	\$44,489,670	3.80%	\$163,953,839	13.54%	\$107,328,262	5.99%	\$37,958,245	5.50%	\$30,266,348	-8.89%	\$28,992,391	0.02%
1996	\$45,420,240	2.09%	\$180,114,322	9.86%	\$112,454,174	4.78%	\$51,658,363	36.09%	\$31,707,415	4.76%	\$30,077,586	3.74%
1997	\$49,837,126	9.72%	\$209,896,593	16.54%	\$118,721,973	5.57%	\$52,698,495	2.01%	\$41,234,484	30.05%	\$32,423,790	7.80%
1998	\$75,244,227	50.98%	\$240,329,945	14.50%	\$127,720,467	7.58%	\$61,833,319	17.33%	\$42,774,343	3.73%	\$42,587,934	31.35%
1999	\$73,327,818	-2.55%	\$257,267,608	7.05%	\$136,499,008	6.87%	\$62,911,196	1.74%	\$47,482,309	11.01%	\$51,066,185	19.91%
2000	\$92,570,165	26.24%	\$313,738,870	21.95%	\$153,311,197	12.32%	\$65,203,307	3.64%	\$60,635,156	27.70%	\$82,864,095	62.27%
2001	\$87,959,255	-4.98%	\$352,471,608	12.35%	\$163,049,648	6.35%	\$76,842,273	17.85%	\$57,064,323	-5.89%	\$90,350,287	9.03%
2002	\$84,976,512	-3.39%	\$382,873,659	8.63%	\$169,703,721	4.08%	\$71,470,243	-6.99%	\$57,088,030	0.04%	\$97,371,970	7.77%
2003	\$93,267,036	9.76%	\$393,381,018	2.74%	\$175,114,686	3.19%	\$56,417,343	-21.06%	\$68,193,847	19.45%	\$117,003,621	20.16%
2004	\$100,040,497	7.26%	\$408,195,387	3.77%	\$184,259,685	5.22%	\$53,769,043	-4.69%	\$35,050,805	-48.60%	\$137,018,703	17.11%
2005	\$99,307,075	-0.73%	\$445,909,590	9.24%	\$192,196,642	4.31%	\$66,929,900	24.48%	\$11,909,724	-66.02%	\$160,430,527	17.09%
2006	\$145,022,895	46.03%	\$553,466,686	24.12%	\$204,907,639	6.61%	\$80,256,331	19.91%	\$3,925,281	-67.04%	\$157,941,376	-1.55%
2007	\$139,510,631	-3.80%	\$585,401,676	5.77%	\$207,287,472	1.16%	\$106,017,526	32.10%	\$445,818	-88.64%	\$140,630,984	-10.96%
2008	\$165,821,083	18.86%	\$595,652,862	1.75%	\$214,258,477	3.36%	\$115,928,152	9.35%	\$111,396	-75.01%	\$117,153,685	-16.69%
2009	\$193,893,330	16.93%	\$480,353,626	-19.36%	\$210,069,413	-1.96%	\$97,372,040	-16.01%	\$61,887	-44.44%	\$83,477,646	-28.75%
2010	\$239,904,386	23.73%	\$458,782,067	-4.49%	\$229,325,552	9.17%	\$83,007,576	-14.75%	\$23,970	-61.27%	\$83,036,064	-0.53%
2011	\$232,102,486	-3.25%	\$527,641,934	15.01%	\$241,701,762	5.40%	\$77,387,749	-6.77%	\$91,853	283.20%	\$86,171,206	3.78%
2012	\$212,001,724	-8.66%	\$514,652,160	-2.46%	\$252,811,433	4.60%	\$82,500,161	6.61%	\$6,094	-93.37%	\$86,327,658	0.18%
2013	\$204,232,873	-3.66%	\$554,092,466	7.66%	\$263,009,438	4.03%	\$93,352,225	13.15%	(\$58,782)	-1064.59%	\$97,061,402	12.43%
2014	\$222,666,904	9.03%	\$555,698,398	0.29%	\$276,002,485	4.94%	\$80,216,034	-14.07%	\$42,808	-172.83%	\$103,784,727	6.93%

Net Income, Cash Basis

Annual Reports - Historical Data

FYE	Utility		Misc			Total		FYE				
	CST	Change	Prop	Change	ECT	Change	Taxes		Change	% Change		
1973							\$333,678		\$79,834,905		1973	
1974							\$359,720	7.80%	\$84,979,557	\$5,144,652	6.44%	1974
1975							\$7,710,438	2043.46%	\$85,005,761	\$26,204	0.03%	1975
1976							\$8,815,505	14.33%	\$89,128,838	\$4,123,077	4.85%	1976
1977							\$8,872,647	0.65%	\$101,081,603	\$11,952,765	13.41%	1977
1978							\$9,138,967	3.00%	\$130,565,844	\$29,484,241	29.17%	1978
1979							\$12,042,285	31.77%	\$151,147,613	\$20,581,769	15.76%	1979
1980							\$10,538,922	-12.48%	\$152,573,529	\$1,425,916	0.94%	1980
1981							\$10,156,720	-3.63%	\$156,418,864	\$3,845,335	2.52%	1981
1982							\$8,533,012	-15.99%	\$187,200,276	\$30,781,412	19.68%	1982
1983							\$6,433,211	-24.61%	\$189,651,857	\$2,451,581	1.31%	1983
1984							\$6,233,320	-3.11%	\$281,137,838	\$91,485,981	48.24%	1984
1985							\$6,914,946	10.94%	\$287,831,332	\$6,693,494	2.38%	1985
1986							\$7,262,188	5.02%	\$303,191,188	\$15,359,856	5.34%	1986
1987							\$6,697,750	-7.77%	\$365,527,760	\$62,336,572	20.56%	1987
1988							\$7,605,989	13.56%	\$358,790,194	-\$6,737,566	-1.84%	1988
1989							\$8,809,300	15.82%	\$381,900,647	\$23,110,453	6.44%	1989
1990							\$8,482,072	-3.71%	\$363,060,271	-\$18,840,376	-4.93%	1990
1991	\$22,205,619						\$637,500	-92.48%	\$377,330,276	\$14,270,005	3.93%	1991
1992	\$26,681,057	20.15%					\$803,428	26.03%	\$373,837,793	-\$3,492,483	-0.93%	1992
1993	\$29,621,244	11.02%					\$791,530	-1.48%	\$405,330,148	\$31,492,355	8.42%	1993
1994	\$30,430,075	2.73%					\$877,211	10.82%	\$438,656,024	\$33,325,876	8.22%	1994
1995	\$32,900,476	8.12%					\$878,303	0.12%	\$463,841,048	\$25,185,024	5.74%	1995
1996	\$35,266,871	7.19%					\$1,424,895	62.23%	\$505,612,212	\$41,771,164	9.01%	1996
1997	\$38,263,312	8.50%					\$1,995,890	40.07%	\$562,633,582	\$57,021,370	11.28%	1997
1998	\$40,219,738	5.11%					\$1,918,204	-3.89%	\$650,358,868	\$87,725,286	15.59%	1998
1999	\$45,824,952	13.94%					\$1,277,630	-33.39%	\$686,058,317	\$35,699,449	5.49%	1999
2000	\$47,416,610	3.47%	\$31,167,539				\$1,027,627	-19.57%	\$882,058,932	\$196,000,615	28.57%	2000
2001	\$49,256,789	3.88%	\$15,625,403	-49.87%			\$1,210,757	17.82%	\$927,090,749	\$45,031,817	5.11%	2001
2002	\$62,508,517	26.90%	\$18,192,984	16.43%	\$5,735,676		\$1,226,191	1.27%	\$980,409,577	\$53,318,828	5.75%	2002
2003	\$63,452,424	1.51%	\$18,833,596	3.52%	\$6,024,844	5.04%	\$815,634	-33.48%	\$1,025,170,080	\$44,760,503	4.57%	2003
2004	\$65,595,263	3.38%	\$20,159,763	7.04%	\$6,217,227	3.19%	\$923,468	13.22%	\$1,041,073,752	\$15,903,672	1.55%	2004
2005	\$69,557,473	6.04%	\$20,087,776	-0.36%	\$6,229,864	0.20%	\$871,900	-5.58%	\$1,094,364,702	\$53,290,950	5.12%	2005
2006	\$70,330,594	1.11%	\$20,789,572	3.49%	\$6,344,187	1.84%	\$360,933	-58.60%	\$1,243,345,494	\$148,980,792	13.61%	2006
2007	\$73,369,315	4.32%	\$21,801,715	4.87%	\$6,258,150	-1.36%	\$288,579	-20.05%	\$1,281,011,866	\$37,666,372	3.03%	2007
2008	\$79,509,885	8.37%	\$24,209,319	11.04%	\$6,285,323	0.43%	\$515,220	78.54%	\$1,319,445,402	\$38,433,536	3.00%	2008
2009	\$80,932,268	1.79%	\$28,942,542	19.55%	\$6,073,712	-3.37%	\$672,438	30.51%	\$1,181,848,901	-\$137,596,501	-10.43%	2009
2010	\$78,367,621	-3.17%	\$29,923,585	3.39%	\$5,957,300	-1.92%	\$470,432	-30.04%	\$1,208,798,552	\$26,949,651	2.28%	2010
2011	\$78,199,323	-0.21%	\$32,327,619	8.03%	\$6,060,651	1.73%	\$2,361,824	402.05%	\$1,284,046,410	\$75,247,858	6.2250%	2011
2012	\$79,224,828	1.31%	\$33,066,272	2.28%	\$5,931,956	-2.12%	\$746,248	-68.40%	\$1,267,269,029	-\$16,777,381	-1.3066%	2012
2013	\$60,078,877	-24.17%	\$33,270,669	0.62%	\$6,045,591	1.92%	\$571,980	-23.35%	\$1,311,656,739	\$44,387,710	3.5026%	2013
2014	\$58,730,642	-2.24%	\$35,789,133	7.57%	\$6,157,463	1.85%	\$323,085	-43.51%	\$1,339,411,679	\$27,754,940	2.1160%	2014

Net Income, Cash Basis

XI. SUPPORTING DETAILS

NH DRA Control Amount of Payment Batches Documents with money only
Business Taxes Only

	FY 10 Returns	FY 11 Returns	% change	FY 12 Returns	% change	FY 13 Returns	% change	FY 14 Returns	% change	Cumulative Year TD change
July	\$1,612,494	\$982,914	-39%	\$1,368,763	39%	\$1,724,137	26%	\$1,887,016	9%	9.45%
August	\$1,294,187	\$1,186,541	-8%	\$3,276,192	176%	\$1,795,802	-45%	\$1,161,952	-35%	-13.38%
September	\$6,736,791	\$4,812,668	-29%	\$4,274,076	-11%	\$4,351,923	2%	\$6,694,303	54%	23.77%
October	\$8,005,382	\$8,810,739	10%	\$10,182,422	16%	\$8,089,769	-21%	\$9,186,000	14%	18.59%
November	\$2,587,646	\$1,413,778	-45%	\$1,475,742	4%	\$1,870,208	27%	\$2,997,004	60%	22.96%
December	\$1,502,829	\$1,292,618	-14%	\$2,068,608	60%	\$1,175,911	-43%	\$2,002,919	70%	25.89%
January	\$1,195,203	\$7,331,582	513%	\$3,313,649	-55%	\$1,543,350	-53%	\$1,617,043	5%	24.31%
February	\$1,897,101	\$1,689,275	-11%	\$1,989,578	18%	\$970,893	-51%	\$2,584,067	166%	30.70%
March	\$13,525,604	\$13,417,735	-1%	\$14,113,148	5%	\$13,302,437	-6%	\$21,232,098	60%	41.75%
April	\$11,976,806	\$15,194,078	27%	\$16,213,040	7%	\$18,071,420	11%	\$18,088,515	0%	27.52%
May	\$1,346,401	\$2,284,898	70%	\$1,799,302	-21%	\$1,921,740	7%	\$1,238,734	-36%	25.31%
June	\$1,370,224	\$1,922,491	40%	\$2,248,021	17%	\$3,076,392	37%	\$1,519,605	-51%	21.27%
Total	\$53,050,669	\$60,339,318	14%	\$62,322,543	3%	\$57,893,982	-7%	\$70,209,254	21%	
	FY 10 Estimates	FY 11 Estimates	% change	FY 12 Estimates	% change	FY 13 Estimates	% change	FY 14 Estimates	% change	Year TD change
July	\$11,162,844	\$49,734,333	346%	\$12,927,510	-74%	\$16,199,770	25%	\$17,124,035	6%	5.71%
August	\$5,744,370	\$5,137,261	-11%	\$5,582,993	9%	\$6,649,826	19%	\$7,736,943	16%	8.80%
September	\$66,303,341	\$71,302,529	8%	\$84,345,456	18%	\$77,683,125	-8%	\$86,668,722	12%	10.94%
October	\$14,202,249	\$12,309,524	-13%	\$12,758,635	4%	\$15,625,137	22%	\$16,376,889	5%	10.11%
November	\$7,239,856	\$7,566,933	5%	\$5,914,634	-22%	\$6,496,244	10%	\$5,997,617	-8%	9.17%
December	\$70,588,783	\$75,247,472	7%	\$77,097,043	2%	\$80,458,481	4%	\$84,167,305	5%	7.36%
January	\$19,362,571	\$14,245,653	-26%	\$17,500,014	23%	\$14,756,658	-16%	\$15,035,077	2%	6.99%
February	\$7,155,328	\$5,645,147	-21%	\$5,151,209	-9%	\$5,496,750	7%	\$4,881,457	-11%	6.55%
March	\$18,193,810	\$20,848,852	15%	\$19,892,244	-5%	\$23,120,772	16%	\$23,428,802	1%	6.06%
April	\$38,655,064	\$42,711,711	10%	\$43,954,425	3%	\$58,641,314	33%	\$49,313,754	-16%	1.84%
May	\$7,983,889	\$10,256,424	28%	\$13,140,578	28%	\$8,655,132	-34%	\$17,464,021	-14%	1.41%
June	\$79,692,497	\$69,740,351	-12%	\$75,629,123	8%	\$84,843,484	12%	\$87,529,013	3%	1.78%
Total	\$346,284,601	\$384,746,190	11%	\$373,893,866	-3%	\$398,626,692	7%	\$405,723,637	2%	
	FY 10 Extensions	FY 11 Extensions	% change	FY 12 Extensions	% change	FY 13 Extensions	% change	FY 14 Extensions	% change	Year TD change
July	\$725,404	\$975,409	34%	\$606,527	-38%	\$672,366	11%	\$4,418,564	557%	557.17%
August	\$1,697,856	\$3,107,124	83%	\$4,141,034	33%	\$3,714,876	-10%	\$2,508,596	-32%	57.89%
September	\$2,505,338	\$2,372,105	-5%	\$1,706,956	-28%	\$2,845,761	67%	\$3,275,349	15%	41.05%
October	\$3,525,245	\$2,312,750	-34%	\$1,201,351	-48%	\$3,388,775	182%	\$1,071,318	-68%	6.14%
November	\$656,102	\$1,241,465	89%	\$588,783	-53%	\$887,030	51%	\$729,671	-18%	4.30%
December	\$2,201,613	\$5,803,472	164%	\$3,633,009	-37%	\$3,040,182	-16%	\$2,235,180	-26%	-2.13%
January	\$1,379,287	\$978,888	-29%	\$6,414,720	555%	\$2,243,693	-65%	\$743,137	-67%	-10.78%
February	\$4,373,541	\$688,422	-84%	\$835,314	21%	\$1,341,439	61%	\$1,122,587	-16%	-11.19%
March	\$44,647,055	\$47,019,416	5%	\$47,194,478	0%	\$63,501,133	35%	\$56,432,351	-11%	-11.15%
April	\$14,389,590	\$14,685,771	2%	\$13,708,290	-7%	\$19,797,208	44%	\$20,224,997	2%	-8.55%
May	\$1,286,066	\$2,082,272	62%	\$1,879,824	-10%	\$805,277	-57%	\$970,205	20%	-8.32%
June	\$4,386,353	\$3,985,037	-9%	\$2,927,985	-27%	\$2,493,608	-15%	\$1,864,360	-25%	-8.72%
Total	\$81,773,448	\$85,252,131	4%	\$84,838,270	0%	\$104,731,348	23%	\$95,596,315	-9%	
	FY 10 Tax Notices	FY 11 Tax Notices	% change	FY 12 Tax Notices	% change	FY 13 Tax Notices	% change	FY 14 Tax Notices	% change	Year TD change
July	\$4,335,485	\$2,145,265	-51%	\$1,747,718	-19%	\$797,498	-54%	\$1,796,095	125%	125.22%
August	\$2,018,179	\$4,810,562	138%	\$1,888,661	-61%	\$4,442,632	135%	\$1,750,010	-61%	-32.33%
September	\$5,744,363	\$3,323,595	-42%	\$2,383,484	-28%	\$1,784,170	-25%	\$3,095,122	73%	-5.45%
October	\$3,889,055	\$5,406,377	39%	\$1,729,867	-68%	\$3,096,056	79%	\$1,875,376	-39%	-15.85%
November	\$3,154,057	\$3,276,064	4%	\$7,335,000	124%	\$674,079	-91%	\$2,415,901	258%	1.28%
December	\$3,925,989	\$4,797,930	22%	\$2,906,907	-39%	\$2,913,837	0%	\$2,913,644	0%	1.01%
January	\$2,595,452	\$2,877,750	11%	\$1,948,598	-32%	\$661,617	-66%	\$1,103,633	67%	4.04%
February	\$3,375,819	\$2,596,196	-23%	\$842,447	-68%	\$2,190,735	160%	\$4,427,475	102%	17.01%
March	\$3,345,778	\$5,787,010	73%	\$1,391,281	-76%	\$5,329,789	283%	\$1,006,798	-81%	-6.88%
April	\$5,272,074	\$2,927,845	-44%	\$870,148	-70%	\$1,484,632	71%	\$3,606,993	143%	2.64%
May	\$2,656,268	\$6,682,230	152%	\$1,540,524	-77%	\$1,707,616	11%	\$1,392,522	-18%	1.20%
June	\$3,089,067	\$2,922,203	-5%	\$1,703,637	-42%	\$2,371,039	39%	\$1,652,924	-30%	-1.52%
Total	\$43,401,586	\$47,553,026	10%	\$26,288,273	-45%	\$27,453,701	4%	\$27,036,493	-2%	
Total FYTD	\$524,510,304	\$577,890,665	10%	\$547,342,951	-5%	\$588,705,723	8%	\$598,565,699	2%	
	FY 10 Refunds	FY 11 Refunds	% change	FY 12 Refunds	% change	FY 13 Refunds	% change	FY 14 Refunds	% change	Cumulative Year TD change
July	\$1,601,975	\$3,382,644	111%	\$1,178,158	-65%	\$1,138,482	-3%	\$2,403,309	111%	111.10%
August	\$1,193,374	\$932,906	-22%	\$1,584,631	70%	\$1,592,569	1%	\$1,966,192	23%	59.99%
September	\$2,125,457	\$3,532,641	66%	\$3,269,009	-7%	\$1,501,752	-54%	\$2,893,722	93%	71.59%
October	\$3,559,447	\$5,210,636	46%	\$1,793,990	-66%	\$1,801,659	0%	\$4,003,814	122%	86.71%
November	\$6,291,101	\$6,139,894	-2%	\$5,491,781	-11%	\$2,171,193	-60%	\$12,327,164	468%	187.54%
December	\$5,211,797	\$2,476,738	-52%	\$3,784,590	53%	\$941,499	-75%	\$2,986,484	217%	190.59%
January	\$7,243,848	\$14,964,619	107%	\$3,978,815	-73%	\$960,979	-76%	\$3,585,936	273%	198.44%
February	\$6,394,490	\$3,478,690	-46%	\$1,303,002	-63%	\$4,332,159	232%	\$5,004,783	16%	143.56%
March	\$3,713,867	\$3,289,882	-11%	\$1,496,288	-55%	\$6,726,962	350%	\$473,566	-93%	68.40%
April	\$6,579,147	\$2,147,670	-67%	\$1,233,705	-43%	\$6,860,580	456%	\$3,796,410	-45%	40.72%
May	\$2,785,218	\$2,686,399	-4%	\$3,542,382	32%	\$4,022,563	14%	\$1,598,842	-60%	28.05%
June	\$1,620,726	\$2,200,979	36%	\$4,072,579	85%	\$2,262,939	-44%	\$1,813,098	-20%	24.89%
Total	\$46,320,447	\$50,443,698	4%	\$32,728,929	-35%	\$34,313,337	5%	\$42,853,321	25%	
FY Total Net	\$476,189,857	\$527,446,967	11%	\$514,614,022	-2%	\$554,392,387	8%	\$555,712,378	0.24%	

Summary of 2011 Business Taxes*

- 130,000 to 150,000 Business Entities operating in NH
 - 66,454 Business Entities filed business tax returns
 - 22,621 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 43,833 Business Entities filed business tax returns with payments totaling \$450.4m, of which
 - 1,083 (2.5%) of those paid 68.1% of BET/BPT (\$306.9m out of \$450.4m)
 - 901 (83.2%) are corporations paying a total of \$279,001,553
 - 153 (14.1%) are partnerships paying a total of \$24,413,395
 - 29 (2.7%) are proprietors and fiduciaries paying a total of \$3,468,012
 - The remaining 42,750 (97.5%) paid 31.9% of BET/BPT (\$143.5m out of \$450.4)
 - Of the 42,750 Business Entities that filed and paid 31.9% of BPT/BET:
 - 11,798 (27.6%) paid under \$500 = \$2,484,954 (1.7%)
 - 8,524 (19.9%) paid \$500 - \$1,000 = \$6,210,220 (4.3%)
 - 18,855 (44.1%) paid \$1,000 - \$10,000 = \$60,645,467 (42.3%)
 - 3,573 (8.4%) paid \$10,000 - \$50,000 = \$74,186,047 (51.7%)

	BET	BPT	Combined	
Corporations	\$150,189,657	\$219,438,828	\$369,628,485	82.1%
Partnerships	\$16,584,943	\$35,108,632	\$51,693,576	11.5%
Proprietors	\$12,846,733	\$14,413,821	\$27,260,554	6.1%
Fiduciaries	\$74,719	\$1,752,313	\$1,827,032	0.4%
	\$179,696,053	\$270,713,594	\$450,409,647	

- If there are 150,000 business entities operating in the state of NH then 106,200 or 70.8% of them pay no business taxes (neither BET nor BPT)
- If there are 130,000 business entities operating in the state of NH then 86,200 or 66.3% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are split out:
 - 446 (1.2%) are paying 47.6% of BET
 - 414 (92.8%) are corporations paying a total of \$82,806,905
 - 32 (7.2%) are partnerships, proprietors and fiduciaries paying a total of \$2,687,665
 - 699 (1.1%) are paying 76.1% of BPT
 - 559 (80.0%) are corporations paying a total of \$183,486,710
 - 117 (16.7%) are partnerships paying a total of \$19,651,213
 - 23 (3.3%) are proprietors and fiduciaries paying a total of \$2,869,104

* Per returns received as of July 24, 2014.

BET - Tax Year 2011

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BET</i>				
DRAFT as of 7/24/14				
Tax Year 2011 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	29,201	\$0	43.9%	0.0%
\$1 - \$500	11,285	\$2,402,635	17.0%	1.3%
\$500 - \$1K	8,563	\$6,209,250	12.9%	3.5%
\$1K - \$10K	14,908	\$43,737,681	22.4%	24.3%
\$10K - \$50K	2,051	\$41,851,918	3.1%	23.3%
\$50K - \$100K	231	\$15,988,852	0.3%	8.9%
\$100K - \$MIL	205	\$48,874,727	0.3%	27.2%
>\$1MIL	10	\$20,630,991	0.0%	11.5%
Totals:	66,454	<u>\$179,696,053</u>		

2011	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,933	\$65,591,783	37.5%	36.5%
Water's Edge	3,076	\$84,597,874	4.6%	47.1%
Partnerships	10,736	\$16,584,943	16.2%	9.2%
Proprietors	27,338	\$12,846,733	41.1%	7.1%
Fiduciaries	371	\$74,719	0.6%	0.0%
Totals:	66,454	\$179,696,053		

BPT - Tax Year 2011

Business Profits Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BPT</i>				
DRAFT as of 7/24/14				
Tax Year 2011 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	50,286	\$0	75.7%	0.0%
\$1 - \$500	5,228	\$864,885	7.9%	0.3%
\$500 - \$1K	1,760	\$1,281,363	2.6%	0.5%
\$1K - \$10K	6,641	\$23,881,827	10.0%	8.8%
\$10K - \$50K	1,840	\$38,678,492	2.8%	14.3%
\$50K - \$100K	275	\$19,241,970	0.4%	7.1%
\$100K - \$MIL	388	\$103,106,658	0.6%	38.1%
>\$1MIL	36	\$83,658,399	0.1%	30.9%
Totals:	66,454	<u>\$270,713,594</u>		

2011	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,933	\$74,488,014	37.5%	27.5%
Water's Edge	3,076	\$144,950,814	4.6%	53.5%
Partnerships	10,736	\$35,108,632	16.2%	13.0%
Proprietors	27,338	\$14,413,821	41.1%	5.3%
Fiduciaries	371	\$1,752,313	0.6%	0.6%
Totals:	66,454	\$270,713,594		

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

Summary of 2012 Business Taxes*

- 130,000 to 150,000 Business Entities operating in NH
 - 64,869 Business Entities filed business tax returns
 - 21,697 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 43,172 Business Entities filed business tax returns with payments totaling \$462.4m, of which
 - 1,097 (2.5%) of those paid 68.3% of BET/BPT (\$315.9m out of \$462.4m)
 - 882 (80.4%) are corporations paying a total of \$278,048,513
 - 181 (16.5%) are partnerships paying a total of \$33,439,181
 - 34 (3.1%) are proprietors and fiduciaries paying a total of \$4,403,740
 - The remaining 42,075 (97.5%) paid 31.7% of BET/BPT (\$146.5m out of \$462.4)
 - Of the 42,075 Business Entities that filed and paid 31.7% of BPT/BET:
 - 11,556 (27.5%) paid under \$500 = \$2,487,493 (1.7%)
 - 8,224 (19.5%) paid \$500 - \$1,000 = \$5,991,089 (4.1%)
 - 18,592 (44.2%) paid \$1,000 - \$10,000 = \$60,034,718 (41.0%)
 - 3,703 (8.8%) paid \$10,000 - \$50,000 = \$77,972,242 (53.2%)

	BET	BPT	Combined	
Corporations	\$150,092,344	\$218,418,617	\$368,510,961	79.7%
Partnerships	\$18,075,086	\$44,081,015	\$62,156,101	13.4%
Proprietors	\$13,063,876	\$16,552,729	\$29,616,605	6.4%
Fiduciaries	\$71,333	\$2,021,974	\$2,093,308	0.5%
	\$181,302,639	\$281,074,336	\$462,376,975	

- If there are 150,000 business entities operating in the state of NH then 106,800 or 71.2% of them pay no business taxes (neither BET nor BPT)
- If there are 130,000 business entities operating in the state of NH then 86,800 or 66.8% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are split out:
 - 440 (1.2%) are paying 48.3% of BET
 - 401 (91.1%) are corporations paying a total of \$83,771,260
 - 39 (8.9%) are partnerships, proprietors and fiduciaries paying a total of \$3,827,758
 - 718 (1.1%) are paying 75.8% of BPT
 - 558 (85.5%) are corporations paying a total of \$182,235,453
 - 136 (18.9%) are partnerships paying a total of \$27,386,563
 - 24 (3.3%) are proprietors and fiduciaries paying a total of \$3,513,431

* Per returns received as of July 24, 2014.

BET - Tax Year 2012

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BET</i>				
DRAFT as of 7/24/14				
Tax Year 2012 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	28,048	\$0	43.2%	0.0%
\$1 - \$500	11,134	\$2,368,418	17.2%	1.3%
\$500 - \$1K	8,402	\$6,097,514	13.0%	3.4%
\$1K - \$10K	14,811	\$43,637,006	22.8%	24.1%
\$10K - \$50K	2,034	\$41,600,683	3.1%	22.9%
\$50K - \$100K	229	\$15,649,812	0.4%	8.6%
\$100K - \$MIL	200	\$48,601,259	0.3%	26.8%
>\$1MIL	11	\$23,347,947	0.0%	12.9%
Totals:	64,869	<u>\$181,302,639</u>		

2012	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,005	\$66,511,651	37.0%	36.7%
Water's Edge	2,928	\$83,580,692	4.5%	46.1%
Partnerships	10,780	\$18,075,086	16.6%	10.0%
Proprietors	26,668	\$13,063,876	41.1%	7.2%
Fiduciaries	488	\$71,333	0.8%	0.0%
Totals:	64,869	\$181,302,639		

BPT - Tax Year 2012

Business Profits Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BPT</i>				
DRAFT as of 7/24/14				
Tax Year 2012 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	48,817	\$0	75.3%	0.0%
\$1 - \$500	5,058	\$844,493	7.8%	0.3%
\$500 - \$1K	1,748	\$1,278,254	2.7%	0.5%
\$1K - \$10K	6,575	\$23,947,137	10.1%	8.5%
\$10K - \$50K	1,953	\$41,869,006	3.0%	14.9%
\$50K - \$100K	321	\$22,589,479	0.5%	8.0%
\$100K - \$MIL	360	\$94,292,842	0.6%	33.5%
>\$1MIL	37	\$96,253,125	0.1%	34.2%
Totals:	64,869	<u>\$281,074,336</u>		

2012	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,005	\$67,459,230	37.0%	24.0%
Water's Edge	2,928	\$150,959,388	4.5%	53.7%
Partnerships	10,780	\$44,081,015	16.6%	15.7%
Proprietors	26,668	\$16,552,729	41.1%	5.9%
Fiduciaries	488	\$2,021,974	0.8%	0.7%
Totals:	64,869	\$281,074,336		

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

07/24/2014

MEALS & RENTALS TAX

Tax shown on returns in Fiscal Years, not net of refunds

<u>FY2014</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
74,956 9% rate	\$227,994,269 80.81%	\$45,894,221 16.27%	\$8,238,211 2.92%	\$282,126,701 100.00%	\$7,688,968	\$274,437,733	0.93%
<u>FY2013</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
74,327 9% rate	\$228,179,678 81.63%	\$43,700,001 15.63%	\$7,659,304 2.74%	\$279,538,982 100.00%	\$7,635,452	\$271,903,530	10.29%
<u>FY2012</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
71,880 9% rate	\$203,739,772 80.37%	\$41,878,033 16.52%	\$7,897,607 3.12%	\$253,515,412 100.00%	\$6,988,896	\$246,526,516	4.64%
<u>FY2011</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
74,672 9% rate	\$194,692,755 80.35%	\$39,605,575 16.35%	\$7,995,617 3.30%	\$242,293,946 100.00%	\$6,704,292	\$235,589,655	4.26%
<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>
74,539 9% rate	\$187,842,471 80.84%	\$37,189,257 16.00%	\$7,336,629 3.16%	\$232,368,357 100.00%	\$6,406,559	\$225,961,798	7.47%
<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>
70,769 8% rate	\$173,756,955 80.36%	\$34,806,412 16.10%	\$7,662,232 3.54%	\$216,225,599 100.00%	\$5,967,856	\$210,257,743	-1.65%
<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>
69,341 8% rate	\$175,448,702 79.79%	\$36,158,205 16.44%	\$8,287,604 3.77%	\$219,894,511 100.00%	\$6,110,481	\$213,784,030	3.39%
<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>
68,610 8% rate	\$171,686,872 80.74%	\$33,596,627 15.80%	\$7,366,347 3.46%	\$212,649,847 100.00%	\$5,880,538	\$206,769,309	3.53%
<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>
67,192 8% rate	\$165,834,363 80.72%	\$32,181,390 15.66%	\$7,430,528 3.62%	\$205,446,280 100.00%	\$5,734,851	\$199,711,429	3.84%
<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>
65,313 8% rate	\$159,028,929 80.39%	\$31,219,485 15.78%	\$7,576,571 3.83%	\$197,824,985 100.00%	\$5,500,750	\$192,324,235	4.34%
<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>
64,726 8% rate	\$151,525,433 79.95%	\$30,836,386 16.27%	\$7,174,861 3.79%	\$189,536,679 100.00%	\$5,209,302	\$184,327,377	5.07%
<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>
63,377 8% rate	\$142,812,805 79.20%	\$30,599,999 16.97%	\$6,901,698 3.83%	\$180,314,503 100.00%	\$4,879,357	\$175,435,146	3.14%
<u>FY2002</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	
62,608 8% rate	\$138,000,074 78.93%	\$30,097,747 17.21%	\$6,749,164 3.86%	\$174,846,985 100.00%	\$4,759,787	\$170,087,197	

OTHER TOBACCO PRODUCTS TAX

(January 1, 2014)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama (2)		Michigan	32% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Minnesota	95% Wholesale Price
Tobacco/Snuff	1¢-8¢/ ounce	Mississippi	15% Manufacturer's Price
Alaska	75% Wholesale Price	Missouri	10% Manufacturer's Price
Arizona		Montana (4)	50% Wholesale Price
Cigars	33.7¢-\$1.10/10 cigars	Nebraska (4)	20% Wholesale Price
Tobacco/Snuff	23.8¢/ounce	Nevada	30% Wholesale Price
Arkansas	68% Manufacturer's Price	New Hampshire	65.03% Wholesale Price
California (3)	29.82% Wholesale Price	New Jersey (4)	30% Wholesale Price
Colorado	40% Manufacturer's Price	New Mexico	25% Product value
Connecticut (4)	50% Wholesale Price	New York (4)	75% Wholesale Price
Delaware (4)	15% Wholesale Price	North Carolina	12.8% Wholesale Price
Florida (5)		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 Little&Large	36¢-\$1.20/ 10 cigars
Hawaii (6)		Snuff&Tobacco	60%-80% Factory list price
Large 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% Manufacturer's Price
Illinois (4)	36% 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	Cigar	1.0¢-15.0¢ /10 cigars
Kentucky	15.0% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Louisiana		Utah (4) (6)	86% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Virginia (4)	10% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Vermont (4)	92% Wholesale Price
Maine		Washington	95% Wholesale Price
Chewing Tob./Snuff	\$2.02/ounce	West Virginia	7% Wholesale Price
Smoking Tob./Cigars	20% Wholesale Price	Wisconsin	71% Manufacturer's Price
Maryland	30% Wholesale Price	Wyoming (7)(4)	20% Wholesale Price
Massachusetts		Dist.of Columbia	75¢/ounce
Smoking Tob./Cigars	40% Wholesale Price		

Source: Compiled by FTA from various sources.

Notes:

- (1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.
- (2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) California adjusts the tax rate annually, effective July 1st each year.
- (4) Tax rate on Snuff per ounce is \$1.00 in CT, 54¢ in DE, 30¢ in IL, 19¢ in KY, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.83 in UT, 18¢ in VA, \$1.87 in VT and 60¢ in WY.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) Or 10% of retail price in Wyoming.

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2014)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	12	Nevada	80	35
Arizona	200	12	New Hampshire	178	18
Arkansas	115	30	New Jersey	270	8
California	87	33	New Mexico	166	21
Colorado	84	34	New York (a)	435	1
Connecticut	340	4	North Carolina	45	45
Delaware	160	22	North Dakota	44	46
Florida (b)	133.9	27	Ohio	125	29
Georgia	37	48	Oklahoma	103	31
Hawaii	320	5	Oregon	131	28
Idaho	57	42	Pennsylvania	160	22
Illinois (a)	198	17	Rhode Island	350	3
Indiana	99.5	32	South Carolina	57	42
Iowa	136	26	South Dakota	153	24
Kansas	79	36	Tennessee (a) (e)	62	39
Kentucky (c)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	19
Maine	200	12	Vermont	262	9
Maryland	200	12	Virginia (a)	30	50
Massachusetts	351	2	Washington	302.5	6
Michigan	200	12	West Virginia	55	44
Minnesota (d)	283	7	Wisconsin	252	10
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	19	Dist. of Columbia (e)	250	11
			U. S. Median	136.0	

Source: Compiled by FTA from state sources.

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(b) Florida's rate includes a surcharge of \$1 per pack.

(c) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 36.2¢ through December 31, 2013.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 36¢.

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

(In Millions) One stamp per pack

Month	FY2013		FY2012		FY2011		FY2010		FY 2009	
	Stamp sales		Stamp sales		Stamp sales		Stamp Sale		Stamp Sales	
Maine		64.4	-1%	64.9	-4%	67.9	-3%	69.8	1%	68.8
Massachusetts		213.8	-3%	220.5	-1%	223.7	1%	222.0	-1%	224.7
New Hampshire		118.4	-4%	123.8	1%	122.2	-5%	128.6	-16%	153.4
Vermont		26.3	-8%	28.6	-6%	30.5	3%	29.7	-2%	30.4

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)
 7/31/13 (FY14) - \$2.51 to \$3.51

New Hampshire

(FY11) July 2011 to Current - A stamp rate \$2.10, B stamp rate \$1.68
 (FY10) July 2009 to June 2011 - A stamp rate \$2.23, B stamp rate = \$1.78
 (FY09) October 2008 to June 2009 - 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 (FY07) - \$1.19 to \$1.79
 7/1/08 (FY08) - \$1.79 to \$1.99
 7/1/09 (FY10) - \$1.99 to \$2.24
 7/1/11 (FY11) - \$2.24 to \$2.62
 7/1/14 (FY15) - \$2.62 to \$2.75

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 7/24/14

Tax Year 2011 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	11,452	-	19.2%	0.0%
\$1 - \$500	27,235	5,067,808	45.7%	6.3%
\$500 - \$1K	8,172	5,835,155	13.7%	7.3%
\$1K - \$10K	11,785	31,001,481	19.8%	38.7%
\$10K - \$50K	877	17,077,001	1.5%	21.3%
\$50K - \$100K	80	5,544,383	0.1%	6.9%
\$100K - \$250K	41	5,736,226	0.1%	7.2%
>\$250K	16	9,786,709	0.0%	12.2%
Totals:	59,658	\$80,048,763		

2011	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Partnerships and Other	1,066	\$2,462,299	1.8%	3.1%
Individuals and Proprietors	50,464	\$72,937,871	84.6%	91.1%
Fiduciaries and Non-Profits	8,128	\$4,648,593	13.6%	5.8%
Totals:	59,658	\$80,048,763		

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 7/24/14

Tax Year 2012 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	10,374	-	17.4%	0.0%
\$1 - \$500	26,416	4,969,533	44.3%	6.2%
\$500 - \$1K	8,138	5,823,243	13.6%	7.3%
\$1K - \$10K	12,252	32,977,357	20.5%	41.2%
\$10K - \$50K	984	19,476,906	1.6%	24.3%
\$50K - \$100K	88	5,862,955	0.1%	7.3%
\$100K - \$250K	49	7,434,451	0.1%	9.3%
>\$250K	16	10,894,760	0.0%	13.6%
Totals:	58,317	\$87,439,205		

2012	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Partnerships and Other	946	\$3,224,007	1.6%	4.0%
Individuals and Proprietors	49,647	\$78,929,297	83.2%	98.6%
Fiduciaries and Non-Profits	7,724	\$5,285,901	12.9%	6.6%
Totals:	58,317	\$87,439,205		

NOTE: Figures are unaudited and subject to change until all final and amended returns for hte Tax Year are filed.

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE
ADMINISTRATION



2013

PROPERTY TAX
TABLES BY COUNTY
VALUATIONS, TAXES AND TAX RATES

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

2013 TABLES BY COUNTY

This report presents the 2013 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 Report.

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, Municipal & Property Division at (603) 230-5950.

This document may be found on our web site at:

<http://www.revenue.nh.gov/mun-prop/property/index.htm>

2013 COUNTY SUMMARY

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COUNTY	TOTAL LOCAL ASSESSED VALUATION - LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
BELKNAP	12,503,825	57,025	496,303	31,407	328	3,906,954,188	367,949,600
CARROLL	16,716,798	174,600	178,675	9,413	0	5,538,834,166	376,812,805
CHESHIRE	22,963,464	119,203	19,170	26,989	10	1,975,028,954	320,474,799
COOS	23,114,425	22,067	0	11,675	0	664,523,447	102,966,777
GRAFTON	34,260,248	189,213	118,500	55,913	0	3,500,598,653	686,102,308
HILLSBOROUGH	25,617,503	17,680	25,187	288,591	55,900	9,489,990,384	2,320,548,633
MERRIMACK	30,377,206	51,478	146,502	158,703	4,004	4,076,796,941	959,275,722
ROCKINGHAM	15,530,326	80,329	432,240	72,055	0	12,532,826,082	2,489,889,196
STRAFFORD	11,461,883	47,785	54,150	24,075	0	2,862,108,802	541,613,820
SULLIVAN	18,998,012	11,527	153,045	2,600	0	1,439,545,670	97,682,433
STATE TOTALS	211,543,690	770,907	1,623,772	681,421	60,242	45,987,207,287	8,263,316,093

2013 COUNTY SUMMARY

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COUNTY	TOTAL LOCAL ASSESSED VALUATION - BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
BELKNAP	4,517,580,332	121,877,963	773,518,318	156,367	103,500
CARROLL	5,618,297,408	117,830,672	683,441,215	282,693	0
CHESHIRE	3,555,719,614	93,591,604	852,990,310	234,394	18,964
COOS	1,450,405,439	56,003,694	350,800,769	88,124	0
GRAFTON	6,374,887,993	149,772,610	1,603,201,971	351,926	0
HILLSBOROUGH	19,389,636,501	160,099,590	6,362,099,416	953,827	273,839
MERRIMACK	6,997,362,190	174,007,205	2,101,158,618	637,421	139,200
ROCKINGHAM	18,212,619,335	387,953,545	4,776,332,811	919,493	0
STRAFFORD	5,150,397,672	204,909,200	1,256,736,288	140,075	0
SULLIVAN	2,515,351,858	82,309,060	366,134,340	173,516	0
STATE TOTALS	73,782,258,342	1,548,355,143	19,126,414,056	3,937,836	535,503

2013 COUNTY SUMMARY

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COUNTY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS/OIL	ELECTRIC	OTHER				
BELKNAP	4,505,082	20,189,600	108,476,500	27,000	970	9,834,428,308	1,460,140	9,832,968,168
CARROLL	3,936,789	0	118,400,405	0	0	12,474,915,639	1,423,291	12,473,492,348
CHESHIRE	267,000	2,063,300	300,557,866	0	0	7,124,075,641	6,281,663	7,117,793,978
COOS	640,425	197,502,600	291,161,078	22,500	0	3,137,263,020	7,513,170	3,129,749,850
GRAFTON	277,942	0	850,563,514	160,800	0	13,200,541,591	1,694,400	13,198,847,191
HILLSBOROUGH	142,872,300	190,346,900	762,696,730	3,822,000	0	38,849,344,981	5,926,868	38,843,418,113
MERRIMACK	4,757,900	80,908,144	606,663,917	285,000	0	15,032,730,151	36,203,774	14,996,526,377
ROCKINGHAM	58,668,517	224,485,926	3,076,060,693	124,032	0	41,775,994,580	208,759,648	41,567,234,932
STRAFFORD	712,200	42,239,500	140,627,499	15,800	0	10,211,088,749	1,911,100	10,209,177,649
SULLIVAN	482,700	0	140,658,180	0	0	4,661,502,941	2,892,216	4,658,610,725
STATE TOTALS	217,120,855	757,735,970	6,395,866,382	4,457,132	970	156,301,885,601	274,066,270	156,027,819,331

2013 COUNTY SUMMARY

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COUNTY	EXEMPTIONS			NET VALUATION 2013	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2013 ACTUAL TAX RATE	2013 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
BELKNAP	710,700	26,938,750	2,428,430	9,802,890,288	178,768,509	2,022,903	176,745,606	18.03	0
CARROLL	652,500	19,016,450	1,516,350	12,452,307,048	154,016,978	1,685,409	152,331,569	12.23	0
CHESHIRE	591,000	26,146,914	5,702,047	7,085,354,017	188,752,539	1,239,825	187,512,714	26.46	0
COOS	390,000	9,426,570	166,500	3,119,766,780	69,620,084	394,075	69,226,009	22.19	0
GRAFTON	1,114,100	39,655,100	2,585,314	13,155,492,677	258,011,534	1,684,390	256,327,144	19.48	32,420
HILLSBOROUGH	13,579,700	379,107,944	97,970,338	38,352,760,131	903,381,025	7,507,169	895,873,856	23.36	0
MERRIMACK	4,818,816	87,212,052	6,595,990	14,897,899,519	359,562,710	2,747,192	356,815,518	23.95	0
ROCKINGHAM	4,306,500	327,710,000	28,556,685	41,206,661,747	841,811,260	6,903,060	834,908,200	20.26	0
STRAFFORD	3,426,700	104,474,424	10,815,082	10,090,461,443	262,454,199	2,484,381	259,969,818	25.76	13,000
SULLIVAN	452,000	13,084,466	6,314,138	4,638,760,121	110,486,610	846,855	109,639,755	23.64	0
STATE TOTALS	30,042,016	1,032,772,670	162,650,874	154,802,353,771	3,326,865,448	27,515,259	3,299,350,189	21.31	45,420

TABLES BY COUNTY - 2013

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TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
ACWORTH	1,277,940	0	0	0	0	35,270,300	874,700
ALBANY	298,424	0	0	0	0	34,268,500	4,059,000
ALEXANDRIA	1,092,984	0	0	0	0	68,496,600	1,396,200
ALLENSTOWN	217,221	362	0	0	0	60,039,300	12,250,700
ALSTEAD	1,158,846	22,037	0	0	0	57,170,900	999,100
ALTON	1,380,200	8,792	0	9,700	0	824,521,900	28,801,700
AMHERST	863,400	0	0	0	0	507,143,450	67,020,550
ANDOVER	941,527	0	0	0	0	97,072,300	5,496,900
ANTRIM	969,458	0	0	42,400	39,800	69,883,485	3,219,400
ASHLAND	194,198	0	0	0	0	64,427,850	11,839,650
ATKINSON	116,812	0	0	100	0	322,764,900	14,632,500
ATKINSON & GILMANTON	207,114	0	0	0	0	246,300	0
AUBURN	253,468	0	0	2,600	0	299,813,200	16,910,200
BARNSTEAD	1,580,300	43,060	3,154	3,300	0	182,670,500	3,697,700
BARRINGTON	1,259,175	0	90	0	0	333,046,900	29,520,700
BARTLETT	678,102	0	0	0	0	176,684,700	33,362,000
BATH	2,917,766	0	0	6,188	0	33,999,412	1,073,300
BEAN'S GRANT	0	0	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0	0	0
BEDFORD	361,713	81	0	0	0	744,416,540	157,144,300
BELMONT	1,438,286	0	0	12,462	0	248,832,063	55,908,250
BENNINGTON	384,562	0	0	0	0	28,112,900	2,283,400
BENTON	265,852	73,589	0	0	0	8,675,400	0
BERLIN	366,059	0	0	100	0	44,205,800	5,624,500
BETHLEHEM	1,548,438	0	0	0	0	47,029,100	4,943,500
BOSCAWEN	992,899	0	0	0	0	66,425,900	6,843,800
BOW	344,021	0	0	2,100	0	244,462,925	50,666,075
BRADFORD	1,125,195	0	0	0	0	89,472,900	3,302,800
BRENTWOOD	699,547	2,921	0	0	0	125,054,924	29,549,555
BRIDGEWATER	525,200	0	0	0	0	149,734,200	5,174,800
BRISTOL	373,735	0	0	0	0	122,164,300	12,713,440
BROOKFIELD	733,687	0	0	0	0	37,406,850	234,000
BROOKLINE	516,593	0	2,931	0	0	168,575,100	6,451,700
CAMBRIDGE	458,820	0	0	0	0	5,406,000	82,580
CAMPTON	1,050,536	0	0	0	0	116,148,556	10,219,100
CANAAN	1,393,704	0	0	0	0	110,761,250	7,047,400
CANDIA	487,300	0	0	7,100	0	148,914,800	12,281,500
CANTERBURY	1,577,672	2,141	0	0	0	87,648,600	4,255,400
CARROLL	300,775	0	0	0	0	59,832,364	14,877,612
CENTER HARBOR	503,210	0	0	5,945	0	233,512,800	5,712,320
CHANDLER'S PURCHASE	0	0	0	0	0	0	31,200
CHARLESTOWN	1,326,132	0	0	100	0	44,939,050	5,341,950
CHATHAM	231,040	0	0	0	0	17,821,600	0
CHESTER	719,800	0	0	600	0	160,734,500	3,612,400
CHESTERFIELD	1,078,400	3,900	18,900	0	0	187,697,700	12,780,300
CHICHESTER	752,530	0	0	0	3,350	70,281,600	18,563,400
CLAREMONT	2,144,110	1,550	0	200	0	87,723,500	35,021,000
CLARKSVILLE	1,096,014	0	0	0	0	15,697,400	341,200
COLEBROOK	1,898,950	0	0	0	0	40,967,103	7,249,400
COLUMBIA	1,515,742	0	0	1,300	0	18,557,400	956,800
CONCORD	1,918,250	0	0	14,085	0	672,936,515	523,993,800

TABLES BY COUNTY - 2013

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
ACWORTH	52,112,000	1,228,900	3,022,200	0	0
ALBANY	54,379,300	2,195,000	9,151,000	0	0
ALEXANDRIA	107,021,900	3,916,400	2,578,900	0	0
ALLENSTOWN	116,356,900	16,527,800	35,647,300	0	0
ALSTEAD	111,814,800	2,909,100	4,054,600	0	0
ALTON	552,527,100	9,292,600	32,685,800	62,000	0
AMHERST	827,018,050	3,040,300	134,161,250	0	0
ANDOVER	131,670,300	4,781,000	15,343,500	0	0
ANTRIM	125,128,680	1,182,850	12,002,950	23,690	28,040
ASHLAND	119,193,300	3,032,100	24,228,400	0	0
ATKINSON	471,802,803	28,100	31,514,700	17,697	0
ATKINSON & GILMANTON	223,300	0	0	0	0
AUBURN	267,098,914	1,331,100	30,394,300	31,886	0
BARNSTEAD	261,029,583	6,065,900	5,820,000	13,117	0
BARRINGTON	467,307,800	17,987,500	62,623,000	0	0
BARTLETT	642,117,900	2,123,700	57,751,300	0	0
BATH	67,045,833	1,288,800	1,632,100	14,267	0
BEAN'S GRANT	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	1,772,253,300	153,100	482,270,800	0	0
BELMONT	313,060,255	37,099,050	70,822,850	27,475	0
BENNINGTON	71,850,900	1,884,800	7,960,400	0	0
BENTON	14,413,400	1,094,700	14,800	0	0
BERLIN	226,874,052	1,971,500	49,887,100	20,351	0
BETHLEHEM	133,046,600	4,101,700	28,275,400	0	0
BOSCAWEN	124,476,400	5,654,800	23,231,200	0	0
BOW	467,337,605	0	89,354,675	14,600	0
BRADFORD	111,904,200	1,582,800	9,848,500	0	0
BRENTWOOD	284,877,832	2,146,800	47,736,630	15,750	0
BRIDGEWATER	159,492,100	2,771,500	8,698,000	0	0
BRISTOL	269,337,200	12,894,900	31,642,500	0	0
BROOKFIELD	62,836,511	38,100	698,300	0	0
BROOKLINE	295,646,700	995,800	15,578,700	0	0
CAMBRIDGE	2,271,290	47,700	108,960	0	0
CAMPTON	244,616,800	9,912,600	23,682,388	0	0
CANAAN	144,425,189	14,712,300	37,122,500	0	0
CANDIA	229,640,100	1,345,300	14,824,800	50,400	0
CANTERBURY	137,644,023	261,300	10,381,300	54,397	0
CARROLL	190,068,545	1,808,814	45,440,034	0	0
CENTER HARBOR	130,883,882	1,404,200	10,211,194	19,675	0
CHANDLER'S PURCHASE	0	0	7,080	0	0
CHARLESTOWN	158,265,342	23,267,600	30,616,603	12,800	0
CHATHAM	32,331,700	635,400	297,400	0	0
CHESTER	285,775,400	984,800	7,944,300	6,200	0
CHESTERFIELD	247,645,500	1,083,100	28,954,500	0	0
CHICHESTER	143,616,900	2,893,800	22,820,200	0	51,900
CLAREMONT	451,446,600	19,610,200	172,587,764	22,700	0
CLARKSVILLE	21,200,800	1,229,100	827,400	0	0
COLEBROOK	91,698,800	4,225,300	27,567,000	0	0
COLUMBIA	37,941,291	2,551,000	2,205,500	31,209	0
CONCORD	1,371,826,300	28,003,900	1,060,161,207	60,000	0

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
ACWORTH	0	0	1,546,900	0	0	95,332,940	0	95,332,940
ALBANY	78,900	0	1,024,600	0	0	105,454,724	0	105,454,724
ALEXANDRIA	0	0	17,772,200	0	0	202,275,184	0	202,275,184
ALLENSTOWN	0	2,263,000	5,509,400	0	0	248,811,983	0	248,811,983
ALSTEAD	0	0	2,174,000	0	0	180,303,383	0	180,303,383
ALTON	0	0	6,020,900	27,000	0	1,455,337,692	0	1,455,337,692
AMHERST	7,518,600	3,766,800	28,177,300	0	0	1,578,709,700	0	1,578,709,700
ANDOVER	0	0	12,597,800	0	0	267,903,327	150,000	267,753,327
ANTRIM	0	0	9,245,000	0	0	221,765,753	0	221,765,753
ASHLAND	0	0	5,346,100	0	0	228,261,598	0	228,261,598
ATKINSON	3,249,200	276,000	4,980,300	0	0	849,383,112	178,400	849,204,712
ATKINSON & GILMANTON	0	0	0	0	0	676,714	0	676,714
AUBURN	0	76,400	7,944,400	0	0	623,856,468	115,512	623,740,956
BARNSTEAD	3,435,740	0	4,730,200	0	0	469,092,554	212,700	468,879,854
BARRINGTON	0	0	14,323,100	0	0	926,068,265	0	926,068,265
BARTLETT	0	0	6,223,600	0	0	918,941,302	0	918,941,302
BATH	0	0	21,788,700	0	0	129,766,366	0	129,766,366
BEAN'S GRANT	0	0	540	0	0	540	0	540
BEAN'S PURCHASE	0	0	0	0	0	0	0	0
BEDFORD	6,269,100	3,118,100	34,627,900	0	0	3,200,614,934	677,200	3,199,937,734
BELMONT	613,402	1,735,700	9,101,900	0	0	738,651,693	0	738,651,693
BENNINGTON	0	0	2,792,800	3,822,000	0	119,091,762	0	119,091,762
BENTON	0	0	786,200	0	0	25,323,941	0	25,323,941
BERLIN	0	16,595,100	108,777,900	0	0	454,322,462	5,628,170	448,694,292
BETHLEHEM	83,100	0	5,392,500	160,800	0	224,581,138	150,000	224,431,138
BOSCAWEN	0	566,100	6,002,700	0	0	234,193,799	0	234,193,799
BOW	683,300	6,884,700	190,203,987	73,300	0	1,050,027,288	25,227,549	1,024,799,739
BRADFORD	0	0	4,127,500	0	0	221,363,895	0	221,363,895
BRENTWOOD	0	0	18,562,500	0	0	508,646,459	2,400	508,644,059
BRIDGEWATER	0	0	10,411,200	0	0	336,807,000	0	336,807,000
BRISTOL	0	0	19,437,800	0	0	468,563,875	0	468,563,875
BROOKFIELD	0	0	1,345,800	0	0	103,293,248	0	103,293,248
BROOKLINE	0	0	8,417,800	0	0	496,185,324	0	496,185,324
CAMBRIDGE	0	0	171,025	0	0	8,546,375	0	8,546,375
CAMPTON	43,142	0	11,283,021	0	0	416,956,143	0	416,956,143
CANAAN	0	0	8,670,600	0	0	324,132,943	150,000	323,982,943
CANDIA	0	0	5,286,186	0	0	412,837,486	0	412,837,486
CANTERBURY	0	179,044	5,034,019	0	0	247,037,896	4,000	247,033,896
CARROLL	640,425	0	2,209,889	0	0	315,178,458	0	315,178,458
CENTER HARBOR	0	0	1,403,600	0	0	383,656,826	749,400	382,907,426
CHANDLER'S PURCHASE	0	0	2,134	0	0	40,414	0	40,414
CHARLESTOWN	0	0	8,212,317	0	0	271,981,894	0	271,981,894
CHATHAM	0	0	629,100	0	0	51,946,240	0	51,946,240
CHESTER	103,900	0	23,687,300	0	0	483,569,200	0	483,569,200
CHESTERFIELD	0	0	5,087,031	0	0	484,349,331	0	484,349,331
CHICHESTER	0	0	4,579,000	0	0	263,562,680	629,723	262,932,957
CLAREMONT	0	0	25,927,400	0	0	794,485,024	954,016	793,531,008
CLARKSVILLE	0	0	1,076,300	0	0	41,468,214	0	41,468,214
COLEBROOK	0	9,975,000	5,963,600	0	0	189,545,153	0	189,545,153
COLUMBIA	0	19,117,000	1,824,800	0	0	84,702,042	0	84,702,042
CONCORD	0	32,588,100	134,923,500	0	0	3,826,425,657	9,007,850	3,817,417,807

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2013	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2013 ACTUAL TAX RATE	2013 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
ACWORTH	30,000	195,000	0	95,107,940	2,147,567	6,700	2,140,867	22.62	0
ALBANY	0	107,700	0	105,347,024	1,251,968	21,000	1,230,968	11.91	0
ALEXANDRIA	30,000	892,000	97,500	201,255,684	4,235,154	36,020	4,199,134	21.26	0
ALLENSTOWN	45,000	1,849,500	0	246,917,483	7,766,965	131,500	7,635,465	31.53	0
ALSTEAD	0	236,900	0	180,066,483	4,821,108	5,000	4,816,108	26.80	0
ALTON	15,000	1,768,400	272,350	1,453,281,942	19,517,058	220,500	19,296,558	13.44	0
AMHERST	140,000	9,962,300	385,500	1,568,221,900	41,380,813	292,100	41,088,713	26.45	0
ANDOVER	0	280,000	60,000	267,413,327	4,984,395	63,100	4,921,295	18.75	0
ANTRIM	15,000	1,187,500	0	220,563,253	6,248,412	71,500	6,176,912	28.44	0
ASHLAND	75,000	498,333	0	227,688,265	5,706,057	29,600	5,676,457	25.12	0
ATKINSON	30,000	7,274,200	189,165	841,711,347	15,971,762	199,750	15,772,012	19.00	0
ATKINSON & GILMANTON	0	0	0	676,714	0	0	0	0.00	0
AUBURN	50,000	5,798,500	500,000	617,392,456	12,073,944	172,500	11,901,444	19.59	0
BARNSTEAD	30,000	840,000	0	468,009,854	10,976,755	166,850	10,809,905	23.50	0
BARRINGTON	60,000	9,188,862	1,719,500	915,099,903	20,521,348	260,750	20,260,598	22.46	0
BARTLETT	0	469,100	0	918,472,202	9,150,607	53,800	9,096,807	9.98	0
BATH	0	15,000	0	129,751,366	2,314,372	15,300	2,299,072	18.24	6,000
BEAN'S GRANT	0	0	0	540	0	0	0	0.00	0
BEAN'S PURCHASE	0	0	0	0	0	0	0	0.00	0
BEDFORD	350,000	11,171,300	956,093	3,187,460,341	70,551,997	531,500	70,020,497	22.17	0
BELMONT	90,000	6,062,550	127,980	732,371,163	16,410,247	231,300	16,178,947	22.44	0
BENNINGTON	0	975,000	0	118,116,762	2,994,105	32,750	2,961,355	25.40	0
BENTON	0	20,000	5,000	25,298,941	509,849	2,000	507,849	20.24	0
BERLIN	60,000	2,637,900	0	445,996,392	14,434,538	89,975	14,344,563	33.00	0
BETHLEHEM	15,000	1,341,500	0	223,074,638	6,354,708	112,000	6,242,708	28.55	0
BOSCAWEN	30,000	786,300	0	233,377,499	6,300,087	26,200	6,273,887	27.06	0
BOW	262,500	8,608,200	1,110,631	1,014,818,408	30,193,711	188,750	30,004,961	30.19	0
BRADFORD	0	395,000	19,555	220,949,340	4,943,738	53,400	4,890,338	22.42	0
BRENTWOOD	187,500	997,000	312,500	507,147,059	12,067,421	61,600	12,005,821	23.88	0
BRIDGEWATER	0	240,000	0	336,567,000	3,175,765	4,850	3,170,915	9.51	0
BRISTOL	60,000	714,000	173,100	467,616,775	9,387,329	112,600	9,274,729	20.18	0
BROOKFIELD	80,000	30,000	90,000	103,093,248	1,659,584	8,600	1,650,984	16.13	0
BROOKLINE	15,000	3,573,300	672,000	491,925,024	15,539,976	88,500	15,451,476	31.63	0
CAMBRIDGE	0	0	0	8,546,375	0	0	0	0.00	0
CAMPTON	45,000	2,935,700	368,600	413,606,843	8,240,479	104,000	8,136,479	19.99	0
CANAAN	0	964,100	75,200	322,943,643	8,105,255	53,400	8,051,855	25.17	0
CANDIA	0	3,580,800	350,000	408,906,686	7,960,782	75,100	7,885,682	19.50	0
CANTERBURY	60,000	836,000	775,700	245,362,196	6,401,100	58,700	6,342,400	26.14	0
CARROLL	0	647,500	3,900	314,527,058	5,547,679	30,500	5,517,179	17.66	0
CENTER HARBOR	15,000	70,000	0	382,822,426	5,045,737	38,253	5,007,484	13.19	0
CHANDLER'S PURCHASE	0	0	0	40,414	0	0	0	0.00	0
CHARLESTOWN	15,000	595,200	95,000	271,276,694	8,737,758	129,400	8,608,358	32.28	0
CHATHAM	0	5,000	0	51,941,240	729,247	17,000	712,247	14.07	0
CHESTER	60,000	10,738,800	2,997,500	469,772,900	11,766,133	111,500	11,654,633	25.17	0
CHESTERFIELD	0	1,420,000	0	482,929,331	9,887,639	73,100	9,814,539	20.50	0
CHICHESTER	0	800,100	336,983	261,795,874	6,617,911	83,400	6,534,511	25.32	0
CLAREMONT	135,000	5,601,300	481,200	787,313,508	28,475,110	127,475	28,347,635	36.25	0
CLARKSVILLE	0	20,000	0	41,448,214	581,514	8,050	573,464	14.10	0
COLEBROOK	45,000	152,500	5,000	189,342,653	4,332,751	21,000	4,311,751	23.07	0
COLUMBIA	0	62,000	15,000	84,625,042	1,605,232	8,000	1,597,232	19.58	0
CONCORD	3,291,316	21,000,641	0	3,793,125,850	98,062,384	263,150	97,799,234	25.58	0

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TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
CONWAY	1,972,100	2,600	0	0	0	301,474,900	145,208,800
CORNISH	2,875,159	0	0	2,300	0	64,423,300	635,600
CRAWFORD'S PURCHASE	0	0	0	0	0	45,800	141,600
CROYDON	904,145	0	0	0	0	35,347,100	1,219,000
CUTT'S GRANT	0	0	0	0	0	0	0
DALTON	632,277	0	0	0	0	26,020,300	1,668,200
DANBURY	1,128,576	0	0	0	0	37,906,689	1,578,713
DANVILLE	214,408	0	0	0	0	99,238,600	4,243,300
DEERFIELD	1,749,517	80	0	12,200	0	193,471,600	5,526,500
DEERING	1,784,003	3,826	0	0	0	83,315,625	1,017,900
DERRY	755,218	0	14,600	0	0	793,716,060	111,400,892
DIX GRANT	212,038	0	0	0	0	80,000	0
DIXVILLE	512,834	0	0	0	0	556,700	897,600
DORCHESTER	860,573	0	0	0	0	17,209,900	0
DOVER	745,380	0	0	0	0	628,132,430	170,702,240
DUBLIN	1,017,884	155	0	4,800	0	88,680,000	8,284,800
DUMMER	664,159	0	0	0	0	8,631,200	74,000
DUNBARTON	823,280	0	0	0	0	79,392,300	1,634,800
DURHAM	647,642	0	0	0	0	259,208,800	41,099,200
EAST KINGSTON	440,607	0	0	0	0	95,729,200	1,891,500
EASTON	247,901	0	0	0	0	27,830,600	215,800
EATON	994,650	0	0	0	0	45,645,000	1,712,280
EFFINGHAM	748,442	0	0	0	0	65,158,700	2,440,800
ELLSWORTH	87,435	0	0	0	0	5,160,400	0
ENFIELD	894,816	0	0	0	0	220,795,200	18,849,700
EPPING	740,700	0	0	0	0	182,978,300	42,850,800
EPSOM	1,608,422	0	0	3,400	0	126,426,500	19,949,500
ERROL	502,535	0	0	0	0	32,786,200	1,253,300
ERVING'S GRANT	46,704	0	0	0	0	0	0
EXETER	276,365	0	2,600	15,180	0	377,422,720	108,346,400
FARMINGTON	977,980	8,720	54,060	0	0	132,517,000	18,005,270
FITZWILLIAM	787,985	0	0	17,500	10	69,010,100	3,062,000
FRANCESTOWN	1,247,869	0	0	0	0	79,146,200	2,968,400
FRANCONIA	523,649	0	0	0	0	91,501,500	7,561,400
FRANKLIN	580,600	26,600	46,000	1,300	0	115,903,300	20,596,400
FREEDOM	1,058,473	0	0	0	0	244,454,700	5,028,800
FREMONT	641,212	0	0	100	0	114,339,285	6,396,500
GILFORD	871,570	3,230	0	0	0	642,820,260	48,796,170
GILMANTON	2,184,621	1,943	0	0	0	198,945,000	1,955,000
GILSUM	450,777	0	0	0	0	19,421,000	1,059,100
GOFFSTOWN	872,000	0	1,200	0	0	438,517,100	61,860,400
GORHAM	235,300	0	0	0	0	33,716,065	26,664,535
GOSHEN	701,419	0	0	0	0	28,683,733	941,260
GRAFTON	1,241,716	0	0	0	0	46,505,200	470,100
GRANTHAM	423,570	0	0	0	0	137,695,900	4,038,700
GREENFIELD	1,012,411	10,110	0	0	0	56,230,500	2,088,300
GREENLAND	430,300	0	98,800	0	0	235,971,300	37,280,100
GREEN'S GRANT	0	0	0	0	0	199,700	1,641,600
GREENVILLE	292,438	0	0	0	0	21,216,600	4,157,200
GROTON	630,953	19,113	0	0	0	25,515,100	39,500
HADLEY'S PURCHASE	0	0	0	0	0	0	0

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
CONWAY	649,251,400	13,419,500	265,472,200	0	0
CORNISH	110,698,637	2,219,500	1,671,300	67,463	0
CRAWFORD'S PURCHASE	0	0	0	0	0
CROYDON	50,238,900	1,643,000	2,717,600	0	0
CUTT'S GRANT	0	0	0	0	0
DALTON	37,211,500	4,122,700	2,052,900	0	0
DANBURY	60,724,595	3,353,545	3,536,346	0	0
DANVILLE	206,780,300	13,671,300	6,277,000	0	0
DEERFIELD	267,528,371	5,193,800	12,179,200	94,729	0
DEERING	97,397,463	4,500,600	3,190,600	0	0
DERRY	1,093,116,953	18,077,345	328,232,635	0	0
DIX GRANT	475,980	0	0	0	0
DIXVILLE	2,284,510	29,700	3,868,430	0	0
DORCHESTER	19,908,300	1,480,200	741,300	0	0
DOVER	1,298,568,600	28,669,900	528,123,600	0	0
DUBLIN	143,654,686	524,400	10,126,500	41,303	0
DUMMER	20,103,500	898,000	174,300	0	0
DUNBARTON	199,449,400	43,400	5,115,600	0	0
DURHAM	503,722,400	120,800	86,234,800	0	0
EAST KINGSTON	173,534,700	2,052,000	3,918,300	0	0
EASTON	37,209,098	0	491,600	2,802	0
EATON	53,154,120	56,370	3,459,790	0	0
EFFINGHAM	91,839,595	5,518,200	10,179,300	0	0
ELLSWORTH	7,917,300	120,500	153,100	0	0
ENFIELD	284,201,500	5,254,500	20,072,500	0	0
EPPING	305,491,600	16,092,900	96,520,200	0	0
EPSOM	195,962,964	20,069,700	36,543,000	56,956	0
ERROL	32,700,310	1,092,820	7,417,030	0	0
ERVING'S GRANT	0	0	0	0	0
EXETER	839,718,029	34,322,300	249,257,224	73,200	0
FARMINGTON	281,750,280	0	40,681,630	0	0
FITZWILLIAM	123,920,292	8,394,500	12,168,500	50,344	18,964
FRANCESTOWN	119,739,500	513,600	6,222,300	0	0
FRANCONIA	155,222,638	1,263,600	25,741,100	0	0
FRANKLIN	275,221,700	11,282,600	67,452,700	22,700	0
FREEDOM	211,896,036	19,199,800	8,523,600	20,064	0
FREMONT	219,336,500	8,919,400	18,059,600	12,100	0
GILFORD	705,121,800	16,473,000	117,804,310	0	0
GILMANTON	262,699,900	1,052,200	5,473,300	0	0
GILSUM	38,816,927	1,179,800	2,711,400	0	0
GOFFSTOWN	694,923,500	15,255,500	87,619,300	34,000	0
GORHAM	82,500,245	5,951,500	72,410,155	0	0
GOSHEN	41,673,010	2,055,740	1,374,060	0	0
GRAFTON	70,776,150	4,230,800	1,860,400	10,850	0
GRANTHAM	358,039,900	898,100	10,192,100	0	0
GREENFIELD	89,755,200	1,938,000	5,732,600	0	0
GREENLAND	285,131,900	8,400	78,965,800	0	0
GREEN'S GRANT	17,150	0	1,157,780	0	0
GREENVILLE	43,156,800	9,122,000	15,927,900	0	0
GROTON	37,073,700	2,992,200	445,200	0	0
HADLEY'S PURCHASE	0	0	0	0	0

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
CONWAY	1,785,700	0	29,109,565	0	0	1,407,696,765	0	1,407,696,765
CORNISH	0	0	4,472,400	0	0	187,065,659	0	187,065,659
CRAWFORD'S PURCHASE	0	0	381	0	0	187,781	0	187,781
CROYDON	0	0	1,795,400	0	0	93,865,145	0	93,865,145
CUTT'S GRANT	0	0	0	0	0	0	0	0
DALTON	0	0	12,400,100	0	0	84,107,977	0	84,107,977
DANBURY	0	0	2,074,829	0	0	110,303,293	0	110,303,293
DANVILLE	170,700	0	6,083,500	76,400	0	336,755,508	0	336,755,508
DEERFIELD	0	0	63,600,400	0	0	549,356,397	0	549,356,397
DEERING	0	0	10,236,200	0	0	201,446,217	0	201,446,217
DERRY	3,934,317	1,793,584	26,195,916	41,500	0	2,377,279,020	269,100	2,377,009,920
DIX GRANT	0	0	0	0	0	768,018	0	768,018
DIXVILLE	0	0	89,950	0	0	8,239,724	0	8,239,724
DORCHESTER	0	0	577,300	0	0	40,777,573	0	40,777,573
DOVER	0	15,748,600	26,627,300	0	0	2,697,318,050	572,100	2,696,745,950
DUBLIN	0	0	3,510,300	0	0	255,844,828	300,000	255,544,828
DUMMER	0	8,452,800	28,420,600	0	0	67,418,559	0	67,418,559
DUNBARTON	0	0	25,058,800	0	0	311,517,580	0	311,517,580
DURHAM	0	6,190,400	12,934,100	0	0	910,158,142	0	910,158,142
EAST KINGSTON	422,600	16,975,100	4,047,600	0	0	299,011,607	0	299,011,607
EASTON	0	0	743,600	0	0	66,741,401	0	66,741,401
EATON	0	0	931,740	0	0	105,953,950	0	105,953,950
EFFINGHAM	0	0	4,389,000	0	0	180,274,037	0	180,274,037
ELLSWORTH	0	0	348,800	0	0	13,787,535	148,200	13,639,335
ENFIELD	0	0	7,097,800	0	0	557,166,016	0	557,166,016
EPPING	293,400	0	12,843,000	0	0	657,810,900	0	657,810,900
EPSOM	0	0	7,163,300	0	0	407,783,742	0	407,783,742
ERROL	0	0	8,765,800	0	0	84,517,995	0	84,517,995
ERVING'S GRANT	0	0	0	0	0	46,704	0	46,704
EXETER	80,900	16,905,447	14,583,605	0	0	1,641,003,970	823,400	1,640,180,570
FARMINGTON	0	0	6,326,399	0	0	480,321,339	0	480,321,339
FITZWILLIAM	0	0	34,230,400	0	0	251,660,595	242,200	251,418,395
FRANCESTOWN	0	0	3,405,000	0	0	213,242,869	0	213,242,869
FRANCONIA	0	0	3,605,100	0	0	285,418,987	0	285,418,987
FRANKLIN	0	2,438,700	26,130,600	104,200	0	519,807,400	0	519,807,400
FREEDOM	211,500	0	3,946,200	0	0	494,339,173	0	494,339,173
FREMONT	6,000	0	7,567,800	0	0	375,278,497	0	375,278,497
GILFORD	263,140	436,000	6,261,100	0	0	1,538,850,580	194,640	1,538,655,940
GILMANTON	0	0	10,453,000	0	0	482,764,964	3,400	482,761,564
GILSUM	0	0	1,796,700	0	0	65,435,704	0	65,435,704
GOFFSTOWN	0	2,380,400	35,906,900	0	0	1,337,370,300	518,000	1,336,852,300
GORHAM	0	17,141,200	42,054,500	0	0	280,673,500	0	280,673,500
GOSHEN	0	0	837,733	0	0	76,266,955	0	76,266,955
GRAFTON	0	0	2,567,800	0	0	127,663,016	0	127,663,016
GRANTHAM	482,700	0	4,560,900	0	0	516,331,870	286,000	516,045,870
GREENFIELD	0	0	3,083,400	0	0	159,850,521	470,900	159,379,621
GREENLAND	0	9,893,800	9,423,500	0	0	657,203,900	0	657,203,900
GREEN'S GRANT	0	0	76,958	0	0	3,093,188	0	3,093,188
GREENVILLE	0	0	3,856,500	0	0	97,729,438	0	97,729,438
GROTON	0	0	10,692,400	0	0	77,408,166	0	77,408,166
HADLEY'S PURCHASE	0	0	0	0	0	0	0	0

TABLES BY COUNTY - 2013

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2013	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2013 ACTUAL TAX RATE	2013 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
CONWAY	75,000	3,408,800	486,300	1,403,726,665	24,990,258	291,781	24,698,477	17.86	0
CORNISH	30,000	1,065,000	0	185,970,659	3,888,803	47,900	3,840,903	20.97	0
CRAWFORD'S PURCHASE	0	0	0	187,781	0	0	0	0.00	0
CROYDON	0	220,000	0	93,645,145	1,703,869	4,900	1,698,969	18.24	0
CUTT'S GRANT	0	0	0	0	0	0	0	0.00	0
DALTON	0	225,900	0	83,882,077	1,856,135	38,500	1,817,635	22.53	0
DANBURY	30,000	320,000	30,000	109,923,293	2,571,249	20,334	2,550,915	23.44	0
DANVILLE	75,000	3,664,730	0	333,015,778	9,422,469	109,500	9,312,969	28.34	0
DEERFIELD	15,000	2,916,900	0	546,424,497	12,234,686	91,500	12,143,186	22.65	0
DEERING	15,000	3,544,700	135,000	197,751,517	5,108,109	56,100	5,052,009	25.95	0
DERRY	680,000	28,155,371	0	2,348,174,549	73,860,377	382,800	73,477,577	31.49	0
DIX GRANT	0	0	0	768,018	0	0	0	0.00	0
DIXVILLE	0	0	0	8,239,724	0	0	0	0.00	0
DORCHESTER	0	23,000	0	40,754,573	757,155	11,000	746,155	18.61	0
DOVER	1,605,000	41,025,500	4,815,000	2,649,300,450	68,695,969	657,656	68,038,313	25.97	0
DUBLIN	30,000	70,000	7,425	255,437,403	6,030,852	35,400	5,995,452	23.64	0
DUMMER	0	470,000	3,000	66,945,559	989,425	7,000	982,425	16.14	0
DUNBARTON	0	271,000	0	311,246,580	6,478,648	65,700	6,412,948	21.01	0
DURHAM	210,000	3,362,500	582,182	906,003,460	27,504,710	63,600	27,441,110	30.41	0
EAST KINGSTON	45,000	30,800	0	298,935,807	7,349,109	79,600	7,269,509	24.76	0
EASTON	0	20,000	0	66,721,401	706,774	2,950	703,824	10.62	0
EATON	0	0	0	105,953,950	1,139,910	18,500	1,121,410	10.78	0
EFFINGHAM	0	180,000	29,850	180,064,187	3,442,791	46,875	3,395,916	19.18	0
ELLSWORTH	0	0	0	13,639,335	217,344	200	217,144	16.00	0
ENFIELD	15,000	1,600,300	300,000	555,250,716	11,820,556	58,800	11,761,756	21.32	0
EPPING	75,000	6,343,100	0	651,392,800	15,779,615	163,000	15,616,615	24.27	0
EPSOM	45,000	779,200	553,700	406,405,842	9,155,030	146,750	9,008,280	22.57	0
ERROL	0	0	0	84,517,995	1,021,882	3,300	1,018,582	12.35	0
ERVING'S GRANT	0	0	0	46,704	0	0	0	0.00	0
EXETER	90,000	31,352,088	2,288,100	1,606,450,382	41,738,872	334,200	41,404,672	26.03	0
FARMINGTON	30,000	6,131,170	15,000	474,145,169	9,944,269	221,500	9,722,769	21.00	0
FITZWILLIAM	15,000	1,716,600	357,300	249,329,495	6,978,711	97,250	6,881,461	28.34	0
FRANCESTOWN	0	300,000	0	212,942,869	4,840,912	47,200	4,793,712	22.77	0
FRANCONIA	0	120,000	124,987	285,174,000	4,519,766	22,500	4,497,266	15.88	0
FRANKLIN	60,000	5,570,200	0	514,177,200	12,570,194	127,458	12,442,736	24.60	0
FREEDOM	15,000	524,000	40,000	493,760,173	6,092,856	31,550	6,061,306	12.36	0
FREMONT	15,000	1,290,000	250,000	373,723,497	10,636,756	100,250	10,536,506	28.51	0
GILFORD	75,000	3,405,100	0	1,535,175,840	27,860,765	278,500	27,582,265	18.16	0
GILMANTON	15,000	1,909,400	290,000	480,547,164	10,138,172	124,900	10,013,272	21.15	0
GILSUM	15,000	360,000	0	65,060,704	1,748,333	3,600	1,744,733	26.94	0
GOFFSTOWN	120,000	12,707,100	0	1,324,025,200	35,800,136	438,750	35,361,386	27.11	0
GORHAM	75,000	1,500,600	60,100	279,037,800	8,773,272	9,750	8,763,522	31.98	0
GOSHEN	30,000	40,000	0	76,196,955	1,865,568	26,100	1,839,468	24.51	0
GRAFTON	0	217,500	40,000	127,405,516	2,648,839	54,000	2,594,839	20.84	0
GRANTHAM	0	920,000	0	515,125,870	11,032,093	79,100	10,952,993	21.44	0
GREENFIELD	15,000	380,000	0	158,984,621	3,854,367	19,900	3,834,467	24.29	0
GREENLAND	30,000	3,245,000	100,000	653,828,900	10,085,862	115,000	9,970,862	15.50	0
GREEN'S GRANT	0	0	0	3,093,188	31,168	0	31,168	10.16	0
GREENVILLE	45,000	414,400	0	97,270,038	2,784,386	47,000	2,737,386	28.73	0
GROTON	0	30,000	0	77,378,166	822,271	20,750	801,521	10.95	0
HADLEY'S PURCHASE	0	0	0	0	0	0	0	0.00	0

TABLES BY COUNTY - 2013

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TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
HALE'S LOCATION	0	0	0	0	0	28,975,200	1,073,400
HAMPSTEAD	71,771	0	0	2,100	0	278,394,200	38,306,400
HAMPTON	114,200	0	0	4,000	0	920,418,675	146,632,125
HAMPTON FALLS	416,800	0	0	3,500	0	154,376,000	12,617,300
HANCOCK	987,357	0	0	0	0	83,872,000	1,022,200
HANOVER	999,000	3,200	0	4,700	0	506,227,400	106,082,500
HARRISVILLE	554,967	3,836	0	0	0	86,982,100	1,072,500
HART'S LOCATION	2,500	0	0	0	0	6,449,200	223,000
HAVERHILL	2,949,904	2,636	0	3,500	0	54,751,200	12,742,500
HEBRON	144,119	490	0	0	0	144,734,900	1,372,100
HENNIKER	1,344,743	0	0	33,408	0	143,576,071	18,859,710
HILL	1,033,970	0	0	0	0	36,580,900	377,500
HILLSBOROUGH	1,256,338	0	0	0	0	123,963,595	22,583,790
HINSDALE	840,488	0	0	0	0	51,312,460	16,017,640
HOLDERNESS	616,170	15,320	0	0	0	358,910,440	26,464,289
HOLLIS	974,002	0	0	163,000	0	415,020,600	16,215,600
HOOKSETT	391,875	0	0	0	0	336,192,930	145,120,270
HOPKINTON	2,387,066	0	19,155	2,850	0	202,903,400	7,907,666
HUDSON	399,986	0	510	0	0	647,264,616	170,204,266
JACKSON	489,984	45,358	0	0	0	126,766,100	6,730,000
JAFFREY	1,400,959	0	0	4,389	0	126,872,563	16,390,575
JEFFERSON	890,986	0	0	0	0	30,741,500	1,606,900
KEENE	790,900	0	0	0	0	343,578,200	175,838,300
KENSINGTON	691,436	18,224	0	1,200	0	125,818,500	2,056,900
KILKENNY	0	0	0	0	0	0	0
KINGSTON	329,085	0	0	0	0	181,803,300	19,826,000
LACONIA	323,859	0	0	0	0	420,263,733	72,789,592
LANCASTER	1,903,013	207	0	10,200	0	43,776,400	15,835,200
LANDAFF	823,482	0	0	0	0	15,786,600	239,000
LANGDON	785,692	0	0	0	0	19,592,962	1,327,014
LEBANON	804,416	0	0	0	0	305,735,962	283,409,909
LEE	951,103	29,124	0	8,000	0	113,812,400	16,906,600
LEMPSTER	946,151	0	0	0	0	41,176,500	861,300
LINCOLN	52,350	0	0	0	0	155,986,150	31,678,950
LISBON	1,181,634	0	0	0	0	27,925,700	2,072,600
LITCHFIELD	396,054	0	0	0	0	296,531,200	10,962,400
LITTLETON	1,043,400	0	0	0	0	90,022,100	60,554,800
LIVERMORE	0	0	0	0	0	103,900	0
LONDONDERRY	742,328	0	284,200	21,400	0	669,476,120	181,457,178
LOUDON	1,917,347	19,317	11,502	300	0	159,986,900	27,487,900
LOW & BURBANK GRANT	0	0	0	0	0	0	0
LYMAN	1,230,801	0	0	0	0	17,271,100	235,000
LYME	2,069,800	12,000	0	30,500	0	116,772,800	5,730,400
LYNDEBOROUGH	1,079,690	0	0	34,810	0	60,612,200	3,182,600
MADBURY	683,670	0	0	0	0	85,595,100	7,018,200
MADISON	1,239,950	0	0	0	0	183,751,600	7,901,800
MANCHESTER	118,800	0	0	0	0	1,486,174,100	591,951,000
MARLBOROUGH	970,600	0	270	0	0	44,033,410	7,198,820
MARLOW	833,200	0	0	0	0	24,669,390	493,860
MARTIN'S LOCATION	0	0	0	0	0	0	0
MASON	773,018	0	0	0	0	51,211,900	0

TABLES BY COUNTY - 2013

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
HALE'S LOCATION	39,473,900	0	5,338,200	0	0
HAMPSTEAD	574,032,146	31,465,700	84,075,800	16,754	0
HAMPTON	1,357,631,375	15,458,900	233,678,925	154,600	0
HAMPTON FALLS	217,050,600	89,700	24,619,300	14,800	0
HANCOCK	147,736,400	438,100	4,497,000	0	0
HANOVER	899,365,400	0	423,875,900	36,600	0
HARRISVILLE	90,662,942	916,600	4,397,900	0	0
HART'S LOCATION	7,573,700	0	1,318,900	0	0
HAVERHILL	194,684,429	15,580,800	48,758,200	85,071	0
HEBRON	107,383,310	297,600	3,390,400	0	0
HENNIKER	180,663,400	2,781,000	35,390,200	109,875	0
HILL	56,284,973	2,493,500	1,066,500	0	0
HILLSBOROUGH	263,315,600	5,080,900	57,741,800	41,861	0
HINSDALE	120,303,763	17,131,400	33,810,186	0	0
HOLDERNESS	234,163,500	4,493,300	33,375,665	0	0
HOLLIS	693,441,200	4,465,300	40,643,200	399,800	0
HOOKSETT	686,848,238	21,213,700	325,528,530	0	0
HOPKINTON	371,837,750	12,535,200	41,367,600	60,650	0
HUDSON	1,302,996,177	7,128,700	329,725,953	0	0
JACKSON	224,113,900	103,300	30,942,000	0	0
JAFFREY	274,496,833	4,243,114	25,754,088	27,989	0
JEFFERSON	72,330,200	3,514,300	10,831,400	0	0
KEENE	795,055,400	6,138,100	480,601,800	0	0
KENSINGTON	155,468,320	887,700	6,294,600	155,680	0
KILKENNY	0	0	0	0	0
KINGSTON	349,192,695	4,682,500	51,630,100	44,305	0
LACONIA	1,054,029,825	21,449,413	215,572,131	0	0
LANCASTER	139,676,940	3,592,500	47,606,600	23,460	0
LANDAFF	31,010,410	691,600	502,200	0	0
LANGDON	36,127,600	763,000	1,957,000	0	0
LEBANON	720,382,507	5,806,700	474,990,831	0	0
LEE	243,852,032	5,601,800	36,859,300	46,968	0
LEMPSTER	66,507,585	4,598,500	3,447,300	0	0
LINCOLN	474,949,750	2,522,600	74,538,414	0	0
LISBON	56,372,322	3,729,900	18,468,100	17,578	0
LITCHFIELD	457,160,200	4,416,500	20,699,800	0	0
LITTLETON	250,536,300	10,152,700	125,927,200	0	0
LIVERMORE	30,200	0	0	0	0
LONDONDERRY	1,633,838,259	16,424,500	405,656,441	58,000	0
LOUDON	257,802,824	16,291,000	57,183,700	72,676	0
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	38,506,200	1,333,500	1,275,400	0	0
LYME	185,173,000	977,500	13,414,200	73,300	0
LYNDEBOROUGH	96,986,200	1,452,900	3,005,100	117,550	0
MADBURY	124,367,000	3,631,100	3,806,900	0	0
MADISON	243,759,100	2,501,300	15,312,900	0	0
MANCHESTER	3,818,455,600	2,437,400	2,395,291,600	0	0
MARLBOROUGH	112,855,340	967,490	16,242,490	69,840	0
MARLOW	34,912,720	1,112,010	3,026,482	0	0
MARTIN'S LOCATION	0	0	0	0	0
MASON	105,822,300	694,600	1,524,900	0	0

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
HALE'S LOCATION	0	0	128,100	0	0	74,988,800	0	74,988,800
HAMPSTEAD	3,543,300	0	10,990,700	0	0	1,020,898,871	0	1,020,898,871
HAMPTON	19,961,700	18,911,000	69,636,500	0	0	2,782,602,000	0	2,782,602,000
HAMPTON FALLS	0	29,327	8,167,583	0	0	417,384,910	0	417,384,910
HANCOCK	0	0	6,792,900	0	0	245,345,957	0	245,345,957
HANOVER	0	0	12,094,700	0	0	1,948,689,400	160,000	1,948,529,400
HARRISVILLE	0	0	2,296,400	0	0	186,887,245	0	186,887,245
HART'S LOCATION	0	0	320,000	0	0	15,887,300	0	15,887,300
HAVERHILL	0	0	27,029,300	0	0	356,587,540	0	356,587,540
HEBRON	0	0	4,307,400	0	0	261,630,319	0	261,630,319
HENNIKER	0	0	9,808,900	0	0	392,567,307	227,570	392,339,737
HILL	0	0	9,299,500	0	0	107,136,843	0	107,136,843
HILLSBOROUGH	0	0	34,163,830	0	0	508,147,714	0	508,147,714
HINSDALE	0	0	113,145,000	0	0	352,560,937	0	352,560,937
HOLDERNESS	0	0	3,690,200	0	0	661,728,884	600,000	661,128,884
HOLLIS	344,300	113,900	15,637,100	0	0	1,187,418,002	416,600	1,187,001,402
HOOKSETT	705,500	18,215,300	45,979,400	0	0	1,580,195,743	150,000	1,580,045,743
HOPKINTON	0	0	22,875,900	0	0	661,897,237	5,182	661,892,055
HUDSON	0	24,547,300	97,064,300	0	0	2,579,331,808	506,700	2,578,825,108
JACKSON	0	0	1,970,900	0	0	391,161,542	0	391,161,542
JAFFREY	0	0	6,819,739	0	0	456,010,249	0	456,010,249
JEFFERSON	0	3,316,800	1,618,100	0	0	124,850,186	0	124,850,186
KEENE	0	2,063,300	47,747,600	0	0	1,851,813,600	9,100	1,851,804,500
KENSINGTON	0	868,900	8,954,018	0	0	301,215,478	0	301,215,478
KILKENNY	0	0	12,904	0	0	12,904	0	12,904
KINGSTON	113,500	0	11,399,300	0	0	619,020,785	307,000	618,713,785
LACONIA	118,600	8,178,800	17,232,200	0	970	1,809,959,123	0	1,809,959,123
LANCASTER	0	10,669,200	7,899,000	0	0	270,992,720	0	270,992,720
LANDAFF	0	0	2,003,200	0	0	51,056,492	0	51,056,492
LANGDON	0	0	1,011,700	0	0	61,564,968	0	61,564,968
LEBANON	0	0	86,671,000	0	0	1,877,801,325	311,200	1,877,490,125
LEE	70,300	0	5,970,700	0	0	424,108,327	238,400	423,869,927
LEMPSTER	0	0	44,004,000	0	0	161,541,336	0	161,541,336
LINCOLN	0	0	9,378,700	0	0	749,106,914	0	749,106,914
LISBON	0	0	2,813,500	0	0	112,581,334	0	112,581,334
LITCHFIELD	6,000,000	482,400	23,483,900	0	0	820,132,454	35,400	820,097,054
LITTLETON	0	0	225,378,900	0	0	763,615,400	0	763,615,400
LIVERMORE	0	0	0	0	0	134,100	0	134,100
LONDONDERRY	8,955,000	38,650,000	549,010,304	0	0	3,504,573,730	0	3,504,573,730
LOUDON	0	3,567,700	9,677,800	0	0	534,018,966	0	534,018,966
LOW & BURBANK GRANT	0	0	0	0	0	0	0	0
LYMAN	0	0	1,255,700	0	0	61,107,701	0	61,107,701
LYME	0	0	5,657,500	0	0	329,911,000	0	329,911,000
LYNDEBOROUGH	0	0	1,829,400	0	0	168,300,450	0	168,300,450
MADBURY	0	305,300	13,025,800	0	0	238,433,070	358,400	238,074,670
MADISON	0	0	9,612,900	0	0	464,079,550	0	464,079,550
MANCHESTER	678,700	68,412,600	160,398,800	0	0	8,523,918,600	300,000	8,523,618,600
MARLBOROUGH	0	0	4,099,940	0	0	186,438,200	526,730	185,911,470
MARLOW	0	0	1,037,838	0	0	66,085,500	0	66,085,500
MARTIN'S LOCATION	0	0	27,170	0	0	27,170	0	27,170
MASON	0	0	1,760,100	0	0	161,786,818	0	161,786,818

TABLES BY COUNTY - 2013

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2013	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2013 ACTUAL TAX RATE	2013 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
HALE'S LOCATION	0	0	0	74,988,800	301,146	13,490	287,656	4.02	0
HAMPSTEAD	128,300	11,037,100	184,700	1,009,548,771	23,872,250	263,750	23,608,500	23.68	0
HAMPTON	175,000	27,786,400	2,706,700	2,751,933,900	50,115,552	476,435	49,639,117	18.31	0
HAMPTON FALLS	30,000	2,890,000	270,000	414,194,910	8,342,759	56,600	8,286,159	20.19	0
HANCOCK	15,000	210,000	0	245,120,957	5,442,337	31,900	5,410,437	22.27	0
HANOVER	120,000	1,270,000	330,000	1,946,809,400	34,662,149	87,500	34,574,649	17.82	0
HARRISVILLE	0	140,000	0	186,747,245	3,377,913	5,200	3,372,713	18.12	0
HART'S LOCATION	0	0	0	15,887,300	71,942	100	71,842	4.58	0
HAVERHILL	15,000	1,115,000	0	355,457,540	9,258,553	155,500	9,103,053	26.24	26,320
HEBRON	0	0	0	261,630,319	2,095,786	6,050	2,089,736	8.05	0
HENNIKER	150,000	4,478,871	1,015,761	386,695,105	11,709,180	46,200	11,662,980	30.34	0
HILL	0	170,000	0	106,966,843	2,054,186	19,500	2,034,686	19.39	0
HILLSBOROUGH	60,000	1,870,000	762,455	505,455,259	14,102,790	166,500	13,936,290	28.06	0
HINSDALE	0	961,300	165,000	351,434,637	8,803,986	39,275	8,764,711	25.85	0
HOLDERNESS	30,000	69,400	88,627	660,940,857	9,600,669	52,500	9,548,169	14.54	0
HOLLIS	180,000	6,451,800	117,640	1,180,251,962	26,893,755	181,500	26,712,255	22.82	0
HOOKSETT	350,000	23,397,100	0	1,556,298,643	36,386,131	204,750	36,181,381	23.48	0
HOPKINTON	180,000	5,335,200	104,250	656,272,605	18,805,457	181,500	18,623,957	28.74	0
HUDSON	2,205,000	31,047,500	4,987,500	2,540,585,108	51,926,752	582,580	51,344,172	20.56	0
JACKSON	25,000	173,250	0	390,963,292	3,850,817	24,750	3,826,067	9.86	0
JAFFREY	60,000	1,366,368	522,643	454,061,238	13,196,542	83,700	13,112,842	29.10	0
JEFFERSON	15,000	462,500	0	124,372,686	2,444,270	4,700	2,439,570	19.75	0
KEENE	231,000	3,757,400	919,525	1,846,896,575	60,364,324	242,850	60,121,474	32.75	0
KENSINGTON	0	3,888,700	0	297,326,778	7,275,502	41,800	7,233,702	24.55	0
KILKENNY	0	0	0	12,904	0	0	0	0.00	0
KINGSTON	120,000	2,255,000	1,420,000	614,918,785	14,900,641	107,400	14,793,241	24.28	0
LACONIA	320,000	5,435,000	0	1,804,204,123	39,768,918	457,450	39,311,468	22.08	0
LANCASTER	0	457,600	4,000	270,531,120	6,275,309	27,300	6,248,009	23.35	0
LANDAFF	0	20,000	0	51,036,492	973,481	6,400	967,081	19.17	0
LANGDON	0	411,666	0	61,153,302	1,532,509	23,000	1,509,509	25.10	0
LEBANON	117,700	11,931,100	0	1,865,441,325	47,372,464	63,700	47,308,764	25.51	0
LEE	15,000	9,284,146	0	414,570,781	11,904,894	67,575	11,837,319	28.75	0
LEMPSTER	0	240,000	0	161,301,336	3,180,684	20,500	3,160,184	20.39	0
LINCOLN	15,000	2,644,200	0	746,447,714	9,560,097	45,500	9,514,597	12.84	0
LISBON	30,000	747,100	0	111,804,234	3,395,338	19,900	3,375,438	30.43	0
LITCHFIELD	45,000	3,893,000	0	816,159,054	16,717,971	113,800	16,604,171	20.57	0
LITTLETON	180,000	4,274,467	0	759,160,933	16,498,576	171,200	16,327,376	22.46	0
LIVERMORE	0	0	0	134,100	0	0	0	0.00	0
LONDONDERRY	350,000	21,784,800	2,999,280	3,479,439,650	72,115,555	472,500	71,643,055	21.10	0
LOUDON	15,000	407,500	138,300	533,458,166	10,976,918	161,100	10,815,818	20.71	0
LOW & BURBANK GRANT	0	0	0	0	0	0	0	0.00	0
LYMAN	0	150,000	0	60,957,701	1,173,420	12,100	1,161,320	19.30	0
LYME	135,000	3,140,200	405,000	326,230,800	7,678,718	36,500	7,642,218	23.58	0
LYNDEBOROUGH	0	110,000	30,000	168,160,450	4,031,442	15,200	4,016,242	24.00	0
MADBURY	0	1,345,735	0	236,728,935	5,942,777	33,750	5,909,027	25.24	0
MADISON	15,000	387,000	0	463,677,550	7,293,665	82,500	7,211,165	15.78	0
MANCHESTER	5,730,200	104,271,800	74,355,200	8,339,261,400	188,481,921	1,343,925	187,137,996	22.67	0
MARLBOROUGH	45,000	170,000	12,190	185,684,280	4,944,216	59,500	4,884,716	26.68	0
MARLOW	15,000	266,130	0	65,804,370	1,381,661	14,200	1,367,461	21.05	0
MARTIN'S LOCATION	0	0	0	27,170	0	0	0	0.00	0
MASON	0	714,000	18,000	161,054,818	4,005,971	38,000	3,967,971	24.90	0

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TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
MEREDITH	695,994	0	0	0	0	821,282,232	52,559,368
MERRIMACK	430,400	0	0	300	0	908,865,200	171,795,400
MIDDLETON	372,023	0	0	300	0	68,687,600	1,097,600
MILAN	1,060,886	0	0	0	0	35,567,100	1,078,200
MILFORD	581,667	0	0	6,500	7,800	258,179,115	65,049,785
MILLSFIELD	513,600	0	0	0	0	3,950,000	245,800
MILTON	1,219,434	0	0	900	0	117,722,400	5,972,400
MONROE	713,014	0	0	0	0	20,024,500	691,200
MONT VERNON	612,390	0	160	0	0	94,958,850	1,433,420
MOULTONBOROUGH	637,813	11,060	0	6,600	0	1,555,304,575	37,557,825
NASHUA	103,178	0	0	1,200	0	1,410,649,236	844,456,222
NELSON	548,766	36,157	0	0	0	60,664,361	0
NEW BOSTON	1,414,682	0	0	2,000	0	192,817,750	7,545,600
NEW CASTLE	12,144	0	387	0	0	378,466,300	15,637,000
NEW DURHAM	1,203,144	9,516	0	1,800	0	214,683,330	2,653,570
NEW HAMPTON	1,144,551	0	0	0	0	88,390,100	11,680,100
NEW IPSWICH	1,636,527	0	3,061	0	0	142,189,100	7,119,700
NEW LONDON	714,224	3,058	0	100,600	0	444,791,555	25,303,245
NEWBURY	634,141	0	0	0	654	361,399,986	8,476,660
NEWFIELDS	145,100	53,416	7,483	0	0	106,695,500	8,143,500
NEWINGTON	102,327	0	0	0	0	69,574,770	94,467,700
NEWMARKET	577,470	813	0	0	0	171,504,600	41,243,200
NEWPORT	1,514,696	0	153,045	0	0	92,752,800	27,205,809
NEWTON	259,073	1,972	0	0	0	154,201,100	9,877,000
NORTH HAMPTON	235,900	800	21,800	1,500	0	369,174,200	57,841,100
NORTHFIELD	1,025,005	0	0	0	0	63,298,700	6,342,400
NORTHUMBERLAND	874,303	21,860	0	0	0	17,282,000	2,022,300
NORTHWOOD	752,652	0	0	275	0	231,539,782	26,787,000
NOTTINGHAM	1,269,877	0	0	0	0	208,190,500	2,256,600
ODELL	218,958	0	0	0	0	52,500	0
ORANGE	452,891	0	0	0	0	8,105,548	199,000
ORFORD	1,479,009	29,817	0	0	0	45,575,900	3,464,400
OSSIPEE	1,321,025	0	0	0	0	273,761,300	51,214,100
PELHAM	452,660	0	0	0	0	546,587,038	40,364,920
PEMBROKE	1,224,869	0	69,845	0	0	159,454,800	26,589,400
PETERBOROUGH	1,419,440	0	10,160	32,781	0	107,832,000	27,292,580
PIERMONT	1,433,413	14,695	0	0	0	33,543,700	459,600
PINKHAM'S GRANT	0	0	0	0	0	0	158,000
PITTSBURG	3,064,253	0	0	0	0	96,658,100	6,151,800
PITTSFIELD	1,220,081	0	0	0	0	77,319,600	6,586,900
PLAINFIELD	2,466,411	0	0	0	0	70,495,500	2,668,300
PLAISTOW	85,196	0	0	0	0	234,673,782	104,446,870
PLYMOUTH	935,300	0	0	200	0	55,752,285	39,656,370
PORTSMOUTH	61,320	300	200	0	0	870,049,500	436,959,600
RANDOLPH	148,832	0	0	0	0	19,708,800	359,600
RAYMOND	347,757	0	1,410	0	0	244,092,450	38,657,440
RICHMOND	1,104,421	0	0	0	0	26,607,200	60,000
RINDGE	1,792,025	278	0	0	0	199,144,772	18,903,967
ROCHESTER	1,064,235	0	0	10,175	0	447,929,813	175,494,189
ROLLINSFORD	412,972	425	0	0	0	66,631,000	7,118,900
ROXBURY	284,577	0	0	0	0	7,005,900	249,300

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
MEREDITH	750,906,787	7,544,800	103,748,513	16,400	0
MERRIMACK	1,298,019,510	7,239,700	487,546,200	5,300	0
MIDDLETON	80,102,078	4,734,800	3,959,800	31,222	0
MILAN	57,952,000	4,936,100	4,554,500	0	0
MILFORD	746,039,345	14,444,300	179,864,855	28,200	183,900
MILLSFIELD	2,831,250	108,100	183,900	0	0
MILTON	203,006,315	13,772,400	21,216,100	4,685	0
MONROE	45,436,000	1,466,600	5,046,400	0	0
MONT VERNON	158,402,840	2,158,640	527,860	0	0
MOULTONBOROUGH	1,020,522,075	16,563,800	48,056,525	65,500	0
NASHUA	3,750,785,400	42,381,500	1,811,134,589	10,650	0
NELSON	52,958,813	422,200	172,100	0	0
NEW BOSTON	318,336,469	2,386,300	14,182,300	39,831	0
NEW CASTLE	193,500,700	0	51,486,500	0	0
NEW DURHAM	185,817,860	4,290,200	8,663,540	4,700	0
NEW HAMPTON	134,903,800	3,550,500	33,639,320	0	0
NEW IPSWICH	237,055,600	6,517,000	17,377,700	0	0
NEW LONDON	552,591,970	0	64,627,030	154,600	0
NEWBURY	303,066,860	287,200	22,504,240	0	87,300
NEWFIELDS	112,746,800	190,600	13,172,700	0	0
NEWINGTON	83,666,100	145,400	251,863,800	0	0
NEWMARKET	436,558,700	9,250,800	87,742,600	0	0
NEWPORT	189,469,400	12,175,200	86,323,433	0	0
NEWTON	275,561,500	2,331,900	22,472,700	1,000	0
NORTH HAMPTON	460,465,400	25,555,100	82,852,800	57,000	0
NORTHFIELD	167,303,300	8,647,800	25,139,900	0	0
NORTHUMBERLAND	46,955,100	2,805,300	13,810,800	0	0
NORTHWOOD	166,549,913	11,528,100	38,764,300	29,780	0
NOTTINGHAM	316,712,900	3,365,100	6,991,100	0	0
ODELL	1,813,590	0	0	0	0
ORANGE	17,484,200	1,149,200	635,800	0	0
ORFORD	83,587,442	2,243,600	7,254,100	54,458	0
OSSIPEE	295,554,700	14,627,802	62,989,500	0	0
PELHAM	725,704,173	367,400	55,929,627	0	0
PEMBROKE	326,118,200	2,024,100	79,110,000	0	0
PETERBOROUGH	341,995,832	414,900	107,430,382	177,941	0
PIERMONT	58,259,600	1,110,600	1,376,500	0	0
PINKHAM'S GRANT	0	0	2,438,120	0	0
PITTSBURG	110,875,500	3,732,700	10,900,600	0	0
PITTSFIELD	139,194,400	6,581,800	29,399,400	6,000	0
PLAINFIELD	170,919,847	3,832,900	9,327,100	70,553	0
PLAISTOW	326,743,370	280,600	152,700,710	0	0
PLYMOUTH	195,922,225	10,247,200	99,827,170	17,200	0
PORTSMOUTH	1,443,759,800	13,388,700	1,175,749,860	0	0
RANDOLPH	40,762,500	537,700	1,799,300	0	0
RAYMOND	428,006,770	32,313,600	80,395,230	23,600	0
RICHMOND	61,868,800	1,304,400	427,900	0	0
RINDGE	264,034,751	4,370,300	67,996,349	0	0
ROCHESTER	976,692,034	105,024,400	290,198,566	17,500	0
ROLLINSFORD	125,917,300	890,300	22,292,400	0	0
ROXBURY	16,430,100	390,700	719,300	0	0

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
MEREDITH	0	0	7,115,100	0	0	1,743,869,194	0	1,743,869,194
MERRIMACK	4,274,700	11,934,300	79,093,200	0	0	2,969,204,210	807,800	2,968,396,410
MIDDLETON	523,300	0	2,757,300	0	0	162,266,023	0	162,266,023
MILAN	0	15,705,300	3,234,300	0	0	124,088,386	0	124,088,386
MILFORD	1,179,700	3,265,500	14,687,600	0	0	1,283,518,267	733,780	1,282,784,487
MILLSFIELD	0	0	43,570	0	0	7,876,220	0	7,876,220
MILTON	0	0	5,927,200	0	0	368,841,834	0	368,841,834
MONROE	0	0	272,969,600	0	0	346,347,314	0	346,347,314
MONT VERNON	0	0	1,888,340	0	0	259,982,500	0	259,982,500
MOULTONBOROUGH	1,206,689	0	8,719,000	0	0	2,688,651,462	18,391	2,688,633,071
NASHUA	111,363,400	54,781,400	97,619,480	0	0	8,123,286,255	592,777	8,122,693,478
NELSON	0	0	2,405,200	0	0	117,207,597	0	117,207,597
NEW BOSTON	0	0	9,738,000	0	0	546,462,932	68,370	546,394,562
NEW CASTLE	0	0	1,283,100	0	0	640,386,131	0	640,386,131
NEW DURHAM	0	0	2,987,300	0	0	420,314,960	0	420,314,960
NEW HAMPTON	0	0	25,624,300	0	0	298,932,671	150,000	298,782,671
NEW IPSWICH	0	0	10,178,580	0	0	422,077,268	0	422,077,268
NEW LONDON	0	0	9,912,100	0	0	1,098,198,382	362,900	1,097,835,482
NEWBURY	0	0	5,000,000	0	0	701,457,041	0	701,457,041
NEWFIELDS	0	0	1,586,200	0	0	242,741,299	20,000	242,721,299
NEWINGTON	0	22,744,100	479,501,364	0	0	1,002,065,561	47,690,449	954,375,112
NEWMARKET	303,600	0	4,324,500	0	0	751,506,283	0	751,506,283
NEWPORT	0	0	13,076,500	0	0	422,670,883	0	422,670,883
NEWTON	161,000	10,583,200	5,457,800	0	0	480,908,245	373,452	480,534,793
NORTH HAMPTON	7,184,000	473,900	5,754,100	0	0	1,009,617,600	0	1,009,617,600
NORTHFIELD	0	2,713,900	8,335,700	0	0	282,806,705	431,500	282,375,205
NORTHUMBERLAND	0	14,863,500	14,756,500	0	0	113,391,663	1,885,000	111,506,663
NORTHWOOD	0	0	6,010,900	0	0	481,962,702	19,405	481,943,297
NOTTINGHAM	128,000	0	7,672,000	0	0	546,586,077	2,500	546,583,577
ODELL	0	0	0	0	0	2,085,048	0	2,085,048
ORANGE	0	0	752,000	0	0	28,778,639	0	28,778,639
ORFORD	0	0	3,059,800	0	0	146,748,526	0	146,748,526
OSSIPEE	74,000	0	8,666,700	0	0	708,209,127	0	708,209,127
PELHAM	4,749,100	17,544,200	16,952,200	0	0	1,408,651,318	0	1,408,651,318
PEMBROKE	0	11,491,600	18,231,200	107,500	0	624,421,514	7,500	624,414,014
PETERBOROUGH	0	0	9,521,600	0	0	596,127,616	43,000	596,084,616
PIERMONT	0	0	1,518,100	0	0	97,716,208	0	97,716,208
PINKHAM'S GRANT	0	0	133,950	0	0	2,730,070	0	2,730,070
PITTSBURG	0	2,237,700	10,459,000	0	0	244,079,653	0	244,079,653
PITTSFIELD	3,369,100	0	4,436,000	0	0	268,113,281	0	268,113,281
PLAINFIELD	0	0	6,983,000	0	0	266,763,611	150,000	266,613,611
PLAISTOW	859,500	15,774,690	7,213,100	6,132	0	842,783,950	0	842,783,950
PLYMOUTH	0	0	16,427,600	0	0	418,785,550	0	418,785,550
PORTSMOUTH	0	34,753,078	171,691,417	0	0	4,146,413,775	27,000,000	4,119,413,775
RANDOLPH	0	2,775,000	1,354,400	0	0	67,446,132	0	67,446,132
RAYMOND	1,794,600	0	20,142,300	0	0	845,775,157	200,000	845,575,157
RICHMOND	0	0	1,591,300	0	0	92,964,021	0	92,964,021
RINDGE	0	0	8,945,848	0	0	565,188,290	4,883,461	560,304,829
ROCHESTER	0	15,476,000	36,710,300	0	0	2,048,617,212	0	2,048,617,212
ROLLINSFORD	0	50,700	2,746,900	0	0	226,060,897	574,200	225,486,697
ROXBURY	0	0	558,900	0	0	25,638,777	0	25,638,777

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2013	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2013 ACTUAL TAX RATE	2013 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
MEREDITH	109,700	1,533,500	1,192,081	1,741,033,913	25,069,870	224,750	24,845,120	14.41	0
MERRIMACK	75,000	34,733,700	3,750,400	2,929,837,310	69,828,450	708,750	69,119,700	23.91	0
MIDDLETON	0	150,000	0	162,116,023	3,817,834	48,000	3,769,834	23.60	0
MILAN	15,000	850,000	0	123,223,386	2,517,399	8,600	2,508,799	20.78	0
MILFORD	135,000	6,910,200	26,400	1,275,712,887	34,356,996	166,800	34,190,196	26.97	0
MILLSFIELD	0	0	0	7,876,220	0	0	0	0.00	0
MILTON	45,000	3,374,611	0	365,422,223	9,442,606	153,900	9,288,706	25.88	0
MONROE	0	150,000	0	346,197,314	3,638,118	7,200	3,630,918	12.48	0
MONT VERNON	45,000	1,088,920	17,750	258,830,830	7,100,337	55,500	7,044,837	27.45	0
MOULTONBOROUGH	150,000	1,534,300	50,000	2,686,898,771	23,322,748	170,013	23,152,735	8.69	0
NASHUA	4,041,500	118,457,550	11,093,700	7,989,100,728	187,071,269	1,645,500	185,425,769	23.50	0
NELSON	0	525,700	0	116,681,897	2,313,478	11,000	2,302,478	19.88	0
NEW BOSTON	33,000	3,120,800	324,700	542,916,062	13,136,914	119,000	13,017,914	24.24	0
NEW CASTLE	50,000	1,375,000	50,000	638,911,131	4,079,524	34,500	4,045,024	6.39	0
NEW DURHAM	15,000	1,465,000	105,400	418,729,560	9,414,156	94,600	9,319,556	22.50	0
NEW HAMPTON	15,000	1,085,300	0	297,682,371	5,634,311	60,500	5,573,811	19.17	0
NEW IPSWICH	30,000	1,874,100	0	420,173,168	9,381,795	118,000	9,263,795	22.38	0
NEW LONDON	30,000	1,055,000	500,000	1,096,250,482	16,474,681	175,000	16,299,681	15.05	0
NEWBURY	0	120,000	50,000	701,287,041	10,457,816	71,500	10,386,316	14.93	0
NEWFIELDS	0	2,719,000	80,000	239,922,299	5,821,126	34,000	5,787,126	24.28	0
NEWINGTON	0	4,762,200	0	949,612,912	7,410,904	26,500	7,384,404	8.99	0
NEWMARKET	140,000	6,063,100	765,200	744,537,983	18,200,524	176,000	18,024,524	24.46	0
NEWPORT	135,000	1,772,300	61,700	420,701,883	12,582,197	160,065	12,422,132	29.99	0
NEWTON	90,000	1,215,600	679,900	478,549,293	12,071,652	83,300	11,988,352	25.30	0
NORTH HAMPTON	0	9,827,300	205,000	999,585,300	16,709,793	171,250	16,538,543	16.75	0
NORTHFIELD	15,000	4,248,500	946,600	277,165,105	6,804,947	122,900	6,682,047	24.66	0
NORTHUMBERLAND	90,000	246,200	0	111,170,463	3,637,570	14,800	3,622,770	33.48	0
NORTHWOOD	31,200	4,817,800	441,250	476,653,047	11,659,108	64,600	11,594,508	24.49	0
NOTTINGHAM	132,600	4,457,675	888,300	541,105,002	11,641,002	132,700	11,508,302	21.55	0
ODELL	0	0	0	2,085,048	0	0	0	0.00	0
ORANGE	0	25,000	0	28,753,639	617,783	3,000	614,783	21.55	0
ORFORD	0	40,000	5,000	146,703,526	3,763,305	35,700	3,727,605	25.70	0
OSSIPEE	30,000	3,516,400	0	704,662,727	12,232,845	174,835	12,058,010	17.39	0
PELHAM	165,000	8,678,200	129,800	1,399,678,318	31,913,707	237,000	31,676,707	22.87	0
PEMBROKE	150,000	274,900	712,700	623,276,414	16,663,645	173,500	16,490,145	26.84	0
PETERBOROUGH	60,000	5,288,900	0	590,735,716	17,578,597	141,700	17,436,897	29.80	0
PIERMONT	0	160,000	0	97,556,208	2,176,661	19,900	2,156,761	22.35	100
PINKHAM'S GRANT	0	0	0	2,730,070	19,211	0	19,211	7.17	0
PITTSBURG	0	105,000	0	243,974,653	4,039,588	13,600	4,025,988	16.70	0
PITTSFIELD	30,000	2,248,200	0	265,835,081	8,165,935	74,500	8,091,435	30.78	0
PLAINFIELD	47,000	1,072,000	5,589,898	259,904,713	7,128,386	57,765	7,070,621	27.50	0
PLAISTOW	75,000	11,150,536	2,279,090	829,279,324	20,868,769	179,500	20,689,269	25.24	0
PLYMOUTH	126,400	1,422,700	2,700	417,233,750	9,986,701	87,750	9,898,951	24.03	0
PORTSMOUTH	250,000	21,627,700	932,500	4,096,603,575	72,923,353	549,500	72,373,853	17.91	0
RANDOLPH	30,000	55,000	22,500	67,338,632	1,087,285	2,600	1,084,685	16.29	0
RAYMOND	200,000	9,350,900	3,052,000	832,972,257	19,637,937	310,500	19,327,437	23.64	0
RICHMOND	0	175,000	0	92,789,021	2,423,096	11,800	2,411,296	26.16	0
RINDGE	0	9,128,216	3,276,150	547,900,463	13,928,612	176,500	13,752,112	25.46	0
ROCHESTER	1,171,700	22,380,100	3,428,000	2,021,637,412	53,161,984	495,250	52,666,734	26.36	0
ROLLINSFORD	0	3,499,500	0	221,987,197	5,959,322	72,300	5,887,022	26.88	13,000
ROXBURY	0	25,000	0	25,613,777	558,130	1,400	556,730	21.85	0

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TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
RUMNEY	875,032	17,057	0	825	0	68,268,900	6,262,800
RYE	195,600	0	0	0	0	926,501,800	35,037,900
SALEM	187,977	0	0	100	0	1,129,038,759	489,159,241
SALISBURY	1,193,531	0	0	0	0	35,307,700	223,700
SANBORNTON	2,018,628	0	44,337	0	328	168,180,300	3,323,200
SANDOWN	300,410	0	760	100	0	173,926,925	3,987,575
SANDWICH	1,416,615	96,209	0	2,413	0	233,105,839	469,400
SARGENT'S PURCHASE	0	0	0	0	0	0	1,521,300
SEABROOK	16,750	100	0	0	0	515,045,780	199,483,020
SECOND COLLEGE GRANT	423,091	0	0	0	0	351,000	0
SHARON	817,862	0	0	0	0	18,964,200	273,200
SHELBURNE	466,223	0	0	75	0	13,163,000	1,454,900
SOMERSWORTH	114,025	0	0	0	0	177,490,329	63,846,951
SOUTH HAMPTON	422,444	0	0	0	0	55,060,500	3,420,800
SPRINGFIELD	879,545	9,977	0	0	0	66,352,900	4,256,700
STARK	587,870	0	0	0	0	19,404,500	826,300
STEWARTSTOWN	1,075,102	0	0	0	0	25,339,155	806,800
STODDARD	774,940	13,980	0	0	0	146,589,250	1,088,510
STRAFFORD	1,811,100	0	0	2,900	0	216,651,700	2,178,000
STRATFORD	1,171,594	0	0	0	0	7,847,500	593,200
STRATHAM	496,655	1,703	0	0	0	306,146,600	54,268,000
SUCCESS	439,357	0	0	0	0	7,739,100	0
SUGAR HILL	510,412	1,296	118,500	10,000	0	61,664,000	2,474,000
SULLIVAN	557,269	13,507	0	0	0	16,801,400	299,700
SUNAPEE	572,371	0	0	0	0	555,888,200	11,558,700
SURRY	373,617	0	0	0	0	22,051,900	650,700
SUTTON	1,379,428	0	0	0	0	109,250,290	2,904,903
SWANZEY	2,294,390	0	0	0	0	157,543,748	26,543,827
TAMWORTH	1,879,878	0	0	0	0	92,396,702	15,539,100
TEMPLE	827,611	3,663	0	100	8,300	45,559,300	1,815,600
THOM & MES PURCHASE	0	0	0	0	0	300	4,325,800
THORNTON	593,831	0	0	0	0	103,608,200	1,774,700
TILTON	362,606	0	448,812	0	0	77,535,300	82,726,200
TROY	358,941	0	0	0	0	21,721,900	1,526,200
TUFTONBORO	959,010	0	0	0	0	631,922,000	11,850,800
UNITY	1,140,259	0	0	0	0	50,775,025	800,800
WAKEFIELD	933,849	8,079	0	0	0	468,603,300	6,647,600
WALPOLE	1,886,286	25,353	0	300	0	102,133,400	13,751,000
WARNER	1,970,870	0	0	560	0	83,096,180	9,123,280
WARREN	438,043	0	0	0	0	23,273,000	492,500
WASHINGTON	1,040,412	0	0	0	0	108,428,900	931,600
WATERVILLE VALLEY	11,780	0	0	0	0	58,273,600	6,537,900
WEARE	1,579,094	0	7,165	5,500	0	268,328,800	12,127,300
WEBSTER	1,141,881	0	0	100	0	62,615,200	2,066,200
WENTWORTH	945,174	0	0	0	0	26,654,400	1,358,500
WENTWORTH LOCATION	164,586	0	0	0	0	3,060,100	40,000
WESTMORELAND	1,661,584	0	0	0	0	46,739,100	5,781,500
WHITEFIELD	1,462,450	0	0	0	0	52,934,060	4,436,550
WILMOT	787,982	0	0	0	0	53,053,900	2,773,700
WILTON	1,239,853	0	0	0	0	124,745,684	16,941,500
WINCHESTER	1,441,642	0	0	0	0	68,598,200	8,423,100

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
RUMNEY	92,757,300	3,836,100	10,877,400	24,500	0
RYE	769,665,690	2,017,700	37,033,700	0	0
SALEM	1,495,263,629	31,951,900	669,461,571	19,700	0
SALISBURY	77,900,400	1,433,600	1,738,300	0	0
SANBORNTON	199,097,700	2,862,100	8,952,800	17,700	103,500
SANDOWN	308,931,175	14,154,500	6,374,325	10,000	0
SANDWICH	197,395,565	770,400	2,910,100	88,135	0
SARGENT'S PURCHASE	0	0	360,160	0	0
SEABROOK	398,408,480	63,192,000	156,607,620	0	0
SECOND COLLEGE GRANT	309,920	0	0	0	0
SHARON	33,230,500	0	569,700	0	0
SHELBURNE	24,951,396	633,700	9,474,000	13,104	0
SOMERSWORTH	433,361,173	17,505,300	145,804,052	0	0
SOUTH HAMPTON	64,735,213	1,961,000	6,374,400	0	0
SPRINGFIELD	106,116,950	2,942,900	9,788,100	0	0
STARK	31,361,800	1,848,800	1,317,800	0	0
STEWARTSTOWN	37,275,800	3,097,700	3,802,600	0	0
STODDARD	126,952,510	744,280	3,291,690	0	0
STRAFFORD	225,932,800	2,680,700	6,272,600	35,000	0
STRATFORD	25,156,100	2,138,400	3,788,900	0	0
STRATHAM	720,923,348	3,080,600	114,905,100	32,312	0
SUCCESS	3,335,530	0	0	0	0
SUGAR HILL	79,411,000	99,100	4,282,733	15,300	0
SULLIVAN	34,678,800	2,158,900	1,028,700	0	0
SUNAPEE	551,889,460	1,295,000	20,590,100	0	0
SURRY	49,525,000	621,700	1,307,900	0	0
SUTTON	145,185,830	85,610	8,570,010	0	0
SWANZEY	310,896,660	18,148,710	57,507,725	3,150	0
TAMWORTH	196,672,500	8,077,400	28,725,400	84,200	0
TEMPLE	94,479,562	686,300	5,566,750	22,004	61,899
THOM & MES PURCHASE	0	0	889,620	0	0
THORNTON	253,097,900	4,916,100	5,826,100	0	0
TILTON	153,319,700	15,084,200	168,788,100	0	0
TROY	67,016,700	2,149,400	4,703,100	0	0
TUFTONBORO	345,592,700	9,747,000	14,645,300	0	0
UNITY	62,739,400	4,640,920	10,131,580	0	0
WAKEFIELD	381,404,900	10,880,500	20,834,800	0	0
WALPOLE	226,807,132	1,997,400	51,112,100	41,768	0
WARNER	162,412,080	1,958,850	21,627,380	6,445	0
WARREN	41,245,400	3,379,300	2,664,400	0	0
WASHINGTON	109,107,227	1,137,600	2,388,100	0	0
WATERVILLE VALLEY	249,128,900	0	16,530,400	0	0
WEARE	453,266,200	17,858,700	32,076,900	53,000	0
WEBSTER	118,850,278	2,427,100	3,335,000	18,522	0
WENTWORTH	52,354,500	2,422,500	5,444,200	0	0
WENTWORTH LOCATION	3,609,470	73,810	146,880	0	0
WESTMORELAND	108,835,000	474,600	8,790,200	0	0
WHITEFIELD	105,637,070	5,056,450	25,771,920	0	0
WILMOT	115,110,400	792,100	5,135,300	0	0
WILTON	195,831,600	443,500	25,674,600	0	0
WINCHESTER	141,576,145	16,209,400	34,084,800	0	0

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
RUMNEY	0	0	12,335,800	0	0	195,255,714	0	195,255,714
RYE	1,973,400	0	3,994,300	0	0	1,776,420,090	0	1,776,420,090
SALEM	540,900	11,290,300	52,406,800	0	0	3,879,320,877	0	3,879,320,877
SALISBURY	0	0	9,265,200	0	0	127,062,431	0	127,062,431
SANBORNTON	0	34,600	3,654,300	0	0	388,289,493	0	388,289,493
SANDOWN	700,000	0	4,530,700	0	0	512,916,470	0	512,916,470
SANDWICH	0	0	6,962,100	0	0	443,216,776	880,800	442,335,976
SARGENT'S PURCHASE	0	0	0	0	0	1,881,460	0	1,881,460
SEABROOK	0	11,150,700	1,413,761,100	0	0	2,757,665,550	131,233,600	2,626,431,950
SECOND COLLEGE GRANT	0	0	0	0	0	1,084,011	0	1,084,011
SHARON	0	0	751,100	0	0	54,606,562	0	54,606,562
SHELBURNE	0	26,453,500	5,092,700	0	0	81,702,598	0	81,702,598
SOMERSWORTH	0	4,468,500	6,275,600	0	0	848,865,930	168,000	848,697,930
SOUTH HAMPTON	0	0	3,057,200	0	0	135,031,557	0	135,031,557
SPRINGFIELD	0	0	12,130,000	0	0	202,477,072	1,502,200	200,974,872
STARK	0	12,155,200	1,387,900	0	0	68,890,170	0	68,890,170
STEWARTSTOWN	0	12,978,400	4,859,100	22,500	0	89,257,157	0	89,257,157
STODDARD	0	0	5,508,170	0	0	284,963,330	0	284,963,330
STRAFFORD	118,600	0	4,015,500	15,800	0	459,714,700	0	459,714,700
STRATFORD	0	25,066,900	2,900,000	0	0	68,662,594	0	68,662,594
STRATHAM	1,108,000	12,101,400	13,607,400	0	0	1,226,671,118	0	1,226,671,118
SUCCESS	0	0	21,317	0	0	11,535,304	0	11,535,304
SUGAR HILL	0	0	3,091,233	0	0	151,677,574	0	151,677,574
SULLIVAN	0	0	1,582,000	0	0	57,120,276	0	57,120,276
SUNAPEE	0	0	9,551,400	0	0	1,151,345,231	0	1,151,345,231
SURRY	0	0	1,668,400	0	0	76,199,217	0	76,199,217
SUTTON	0	0	2,804,452	0	0	270,180,523	0	270,180,523
SWANZEY	267,000	0	14,447,000	0	0	587,652,210	298,930	587,353,280
TAMWORTH	213,700	0	15,491,100	0	0	359,079,980	275,400	358,804,580
TEMPLE	0	0	2,890,400	0	0	151,921,489	0	151,921,489
THOM & MES PURCHASE	0	0	800	0	0	5,216,520	0	5,216,520
THORNTON	151,700	0	5,637,400	0	0	375,605,931	25,000	375,580,931
TILTON	74,200	9,804,500	16,879,900	0	0	525,023,518	150,000	524,873,518
TROY	0	0	10,122,000	0	0	107,598,241	0	107,598,241
TUFTONBORO	366,300	0	12,426,300	0	0	1,027,509,410	0	1,027,509,410
UNITY	0	0	3,299,130	0	0	133,527,114	0	133,527,114
WAKEFIELD	0	0	6,398,200	0	0	895,711,228	73,700	895,637,528
WALPOLE	0	0	19,598,900	0	0	417,353,639	0	417,353,639
WARNER	0	0	5,564,930	0	0	285,760,575	0	285,760,575
WARREN	0	0	17,781,600	0	0	89,274,243	0	89,274,243
WASHINGTON	0	0	3,249,400	0	0	226,283,239	0	226,283,239
WATERVILLE VALLEY	0	0	1,575,700	0	0	332,058,280	150,000	331,908,280
WEARE	494,700	0	33,474,400	0	0	819,271,759	456,341	818,815,418
WEBSTER	0	0	19,969,400	0	0	210,423,681	0	210,423,681
WENTWORTH	0	0	5,482,700	0	0	94,661,974	0	94,661,974
WENTWORTH LOCATION	0	0	79,400	0	0	7,174,246	0	7,174,246
WESTMORELAND	0	0	1,637,200	0	0	173,919,184	0	173,919,184
WHITEFIELD	0	0	25,446,490	0	0	220,744,990	0	220,744,990
WILMOT	0	0	2,098,000	0	0	179,751,382	0	179,751,382
WILTON	0	0	4,400,500	0	0	369,277,237	150,000	369,127,237
WINCHESTER	0	0	10,548,000	0	0	280,881,287	21,242	280,860,045

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2013	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2013 ACTUAL TAX RATE	2013 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
RUMNEY	15,000	395,000	39,600	194,806,114	3,854,114	57,120	3,796,994	19.93	0
RYE	60,000	6,668,800	70,000	1,769,621,290	19,398,184	176,250	19,221,934	10.97	0
SALEM	926,900	19,896,700	416,600	3,858,080,677	78,780,874	671,000	78,109,874	20.46	0
SALISBURY	0	1,187,100	200,000	125,675,331	3,029,728	43,700	2,986,028	24.30	0
SANBORNTON	0	625,000	217,919	387,446,574	8,890,204	110,900	8,779,304	22.97	0
SANDOWN	30,000	9,030,400	0	503,856,070	13,631,189	140,000	13,491,189	27.08	0
SANDWICH	7,500	160,000	375,000	441,793,476	4,931,100	67,000	4,864,100	11.20	0
SARGENT'S PURCHASE	0	0	0	1,881,460	0	0	0	0.00	0
SEABROOK	45,000	21,999,700	2,476,400	2,601,910,850	36,406,427	268,500	36,137,927	15.27	0
SECOND COLLEGE GRANT	0	0	0	1,084,011	0	0	0	0.00	0
SHARON	0	90,000	0	54,516,562	1,083,106	1,700	1,081,406	19.90	0
SHELBURNE	0	80,000	53,000	81,569,598	1,168,334	3,900	1,164,434	15.29	0
SOMERSWORTH	275,000	2,702,300	0	845,720,630	25,744,181	273,600	25,470,581	30.47	0
SOUTH HAMPTON	0	2,651,600	50,000	132,329,957	2,311,673	18,675	2,292,998	17.53	0
SPRINGFIELD	0	240,000	27,250	200,707,622	4,070,203	39,500	4,030,703	20.40	0
STARK	30,000	60,000	0	68,800,170	1,170,395	8,550	1,161,845	17.48	0
STEWARTSTOWN	0	110,000	0	89,147,157	2,034,494	17,450	2,017,044	23.38	0
STODDARD	0	560,000	30,000	284,373,330	4,462,707	21,750	4,440,957	15.74	0
STRAFFORD	0	565,000	150,000	458,999,700	10,400,149	41,900	10,358,249	22.68	0
STRATFORD	30,000	328,900	0	68,303,694	1,562,789	5,400	1,557,389	23.92	0
STRATHAM	60,000	3,444,200	0	1,223,166,918	23,975,697	204,500	23,771,197	19.65	0
SUCCESS	0	0	0	11,535,304	0	0	0	0.00	0
SUGAR HILL	15,000	40,000	0	151,622,574	3,050,716	5,100	3,045,616	20.17	0
SULLIVAN	0	295,000	240,000	56,585,276	1,660,879	3,900	1,656,979	29.42	0
SUNAPEE	30,000	355,000	0	1,150,960,231	16,802,300	89,500	16,712,800	14.62	0
SURRY	0	5,000	21,674	76,172,543	1,633,205	24,000	1,609,205	21.50	0
SUTTON	0	690,000	0	269,490,523	6,363,914	66,000	6,297,914	23.64	0
SWANZEY	75,000	1,945,000	25,190	585,308,090	14,815,719	114,750	14,700,969	25.37	0
TAMWORTH	15,000	905,000	305,200	357,579,380	7,118,921	89,500	7,029,421	20.00	0
TEMPLE	0	50,000	0	151,871,489	3,713,711	6,700	3,707,011	24.50	0
THOM & MES PURCHASE	0	0	0	5,216,520	15,908	0	15,908	3.05	0
THORNTON	15,000	910,000	530,000	374,125,931	6,847,287	77,700	6,769,587	18.34	0
TILTON	26,000	4,204,500	328,100	520,314,918	9,456,472	109,000	9,347,472	18.30	0
TROY	30,000	205,200	0	107,363,041	3,862,921	26,650	3,836,271	36.26	0
TUFTONBORO	120,000	483,700	0	1,026,905,710	9,395,780	104,415	9,291,365	9.18	0
UNITY	0	147,000	0	133,380,114	3,286,472	12,000	3,274,472	24.70	0
WAKEFIELD	30,000	2,525,100	20,000	893,062,428	10,950,876	211,250	10,739,626	12.28	0
WALPOLE	30,000	658,700	0	416,664,939	9,131,946	109,000	9,022,946	22.04	0
WARNER	60,000	1,435,290	11,810	284,253,475	7,382,807	86,600	7,296,207	26.02	0
WARREN	0	142,000	0	89,132,243	1,956,554	21,900	1,934,654	22.40	0
WASHINGTON	0	210,000	59,090	226,014,149	4,053,091	22,950	4,030,141	17.97	0
WATERVILLE VALLEY	0	0	0	331,908,280	4,111,896	9,000	4,102,896	12.40	0
WEARE	30,000	5,861,874	208,200	812,715,344	17,596,732	163,964	17,432,768	21.75	0
WEBSTER	15,000	548,250	0	209,860,431	4,513,139	59,000	4,454,139	21.73	0
WENTWORTH	15,000	70,000	0	94,576,974	2,015,025	11,700	2,003,325	21.45	0
WENTWORTH LOCATION	0	0	0	7,174,246	67,904	100	67,804	9.50	0
WESTMORELAND	0	175,000	0	173,744,184	3,889,465	7,400	3,882,065	22.41	0
WHITEFIELD	0	954,970	0	219,790,020	4,406,032	71,000	4,335,032	20.27	0
WILMOT	0	120,000	30,000	179,601,382	3,728,814	33,000	3,695,814	20.79	0
WILTON	15,000	170,000	0	368,942,237	9,589,184	41,350	9,547,834	26.02	0
WINCHESTER	45,000	1,984,400	124,950	278,705,695	8,537,096	72,600	8,464,496	30.73	0

TABLES BY COUNTY - 2013

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TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
WINDHAM	170,800	0	0	0	0	908,507,050	72,397,600
WINDSOR	212,447	0	0	0	0	9,106,400	0
WOLFEBORO	1,121,256	11,294	178,675	400	0	1,014,883,400	45,560,100
WOODSTOCK	107,817	0	0	0	0	45,671,800	10,605,400
STATE TOTALS	211,543,690	770,907	1,623,772	681,421	60,242	45,987,207,287	8,263,316,093

TABLES BY COUNTY - 2013

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
WINDHAM	993,373,050	63,400	89,603,940	0	0
WINDSOR	13,705,700	500,400	421,800	0	0
WOLFEBORO	868,427,806	11,373,100	96,834,700	24,794	0
WOODSTOCK	142,745,190	4,249,310	17,540,070	0	0
STATE TOTALS	73,782,258,342	1,548,355,143	19,126,414,056	3,937,836	535,503

TABLES BY COUNTY - 2013

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
WINDHAM	3,081,000	1,235,000	11,102,000	0	0	2,079,533,840	524,430	2,079,009,410
WINDSOR	0	0	622,200	0	0	24,568,947	150,000	24,418,947
WOLFEBORO	0	0	105,500	0	0	2,038,521,025	175,000	2,038,346,025
WOODSTOCK	0	0	3,130,760	0	0	224,050,347	0	224,050,347
STATE TOTALS	217,120,855	757,735,970	6,395,866,382	4,457,132	970	156,301,885,601	274,066,270	156,027,819,331

TABLES BY COUNTY - 2013

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2013	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2013 ACTUAL TAX RATE	2013 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
WINDHAM	60,000	11,622,500	1,602,500	2,065,724,410	48,713,477	247,000	48,466,477	23.60	0
WINDSOR	0	0	0	24,418,947	324,075	2,500	321,575	13.34	0
WOLFEBORO	90,000	4,607,100	120,000	2,033,528,925	26,089,917	258,450	25,831,467	12.83	0
WOODSTOCK	45,000	1,307,500	0	222,697,847	4,202,450	51,500	4,150,950	18.91	0
STATE TOTALS	30,042,016	1,032,772,670	162,650,874	154,802,353,771	3,326,865,448	27,515,259	3,299,350,189	21.31	45,420

2013
EQUALIZATION
SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT

OF

REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

**NEW HAMPSHIRE PROPERTY TAX SYSTEM
SUMMARY
May 1, 2014**

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 2013, a 3-bedroom cape style home built in 2012 will be assessed comparably to a 3-bedroom cape style home built in 2012. 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:

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

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, wood-heating 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) 230-5950 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 third five-year cycle will begin in 2013. Approximately one-fourth of the towns and cities will be scheduled for this Assessment Review in 2013, 2014, 2015, and 2016 respectively. The Assessing Standards Board (ASB) has adopted recommended standards 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 standards 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.

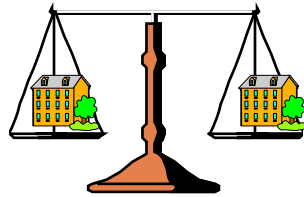
The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing by March 1st after the date the tax bills were mailed. If the local assessing officials neglect or refuse to satisfactorily abate the tax, 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.

2013 EQUALIZATION SURVEY



"Including Utility & Railroad"

STATE OF NEW HAMPSHIRE

**DEPARTMENT
OF
REVENUE ADMINISTRATION**

Revised 8/14/14

2013 EQUALIZATION SURVEY

“INCLUDING UTILITIES AND RAILROADS”

May 1, 2014

This report presents the results of the 2013 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, 2012, to September 30, 2013, 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 2013 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 2013 Summary Inventory of Valuation (MS-1 Report).

“GROSS LOCAL ASSESSED VALUATION” - Sum of all assessed values in the municipality

- Certain Disabled Veteran’s: RSA 72:36-a
- Improvements to Assist Persons who are 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 max 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 System Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System 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.

TAX INCREMENT FINANCE DISTRICTS (TIFS): RSA 162-K:10 III - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value plus any unretained value is used to set a municipality’s tax rates.

DRA INVENTORY ADJUSTMENT: The sum of the adjustments of the modified local assessed valuation is divided into three categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements and utilities) buildings and manufactured housing is equalized by the 2013 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures, land under farm structures, The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2012 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, and discretionary easements. If a municipality has had a full revaluation or cyclical revaluation as defined by Rev 601.11 and 601.08, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction

assessments, and discretionary easements.

Category 3: A DRA adjustment for public utilities, as defined by RSA 83-F, is made by comparing the market value of the utility as determined by the DRA 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 DRA inventory adjustment. The equalized assessed valuation represents the equalized value of all "taxable" properties in a municipality.

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

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

TOTAL EQUALIZED VALUATIONS INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

The Total Equalized Valuation including the value of utilities and equalized value of railroad monies reimbursed to municipalities represents the equalized value of all property in a municipality including utilities and will be used to:

- Apportion county taxes for the 2014 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2014 tax year.

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

EQUALIZATION RATIO: The 2013 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

FULL VALUE TAX RATE: The 2013 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property 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 municipality'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 the town's total equalized value to the total equalized value of the state.

COUNTY & STATE TAX RATE: The sum of the 2013 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 2013 Notification of Total Equalized Valuations on **April 30, 2014**.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA 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 DRA and a municipality regarding the total equalized valuation.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
ACWORTH	95,332,940	2,245,055	97,577,995	2,454	0	97,580,449
ALBANY	105,454,724	-6,222,561	99,232,163	618,823	0	99,850,986
ALEXANDRIA	202,275,184	-15,230,624	187,044,560	152,222	0	187,196,782
ALLENSTOWN	248,811,983	570,639	249,382,622	81,142	0	249,463,764
ALSTEAD	180,303,383	-25,171,384	155,131,999	29	0	155,132,029
ALTON	1,455,337,692	38,635,273	1,493,972,965	368,803	0	1,494,341,768
AMHERST	1,578,709,700	-20,160,865	1,558,548,835	1,081,435	26,189	1,559,656,458
ANDOVER	267,753,327	-28,440,483	239,312,844	3,458	0	239,316,302
ANTRIM	221,765,753	-6,851,492	214,914,261	209,504	0	215,123,765
ASHLAND	228,261,598	-6,224,177	222,037,421	2,359,906	0	224,397,327
ATKINSON	849,204,712	9,180,760	858,385,472	0	2,320	858,387,793
ATKINSON & GILMANTON	676,714	-27,415	649,299	0	0	649,299
AUBURN	623,740,956	159,309	623,900,265	34,950,592	0	658,850,856
BARNSTEAD	468,879,854	-38,733,540	430,146,314	0	0	430,146,314
BARRINGTON	926,068,265	-82,146,268	843,921,997	712,826	0	844,634,823
BARTLETT	918,941,302	24,617,413	943,558,715	393,411	0	943,952,126
BATH	129,766,366	-22,969,501	106,796,865	24,742	0	106,821,607
BEAN'S GRANT	540	-3	537	0	0	537
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	3,211,293,134	190,686,599	3,401,979,733	1,774	18,807	3,402,000,314
BELMONT	738,651,693	-136,652,649	601,999,044	680,981	0	602,680,025
BENNINGTON	119,091,762	-14,359,402	104,732,360	17,513	0	104,749,874
BENTON	25,323,941	-1,668,367	23,655,574	284,055	0	23,939,629
BERLIN	448,694,292	-121,901,053	326,793,239	15,332,618	43,251	342,169,108
BETHLEHEM	224,431,138	26,236,276	250,667,414	906,654	0	251,574,068
BOSCAWEN	234,193,799	1,566,412	235,760,211	6,321	4,809	235,771,341
BOW	1,024,799,739	-10,222,502	1,014,577,237	1,489	80,308	1,014,659,034
BRADFORD	221,476,152	-8,120,526	213,355,626	12,383	0	213,368,009
BRENTWOOD	508,644,059	-5,191,077	503,452,982	0	0	503,452,982
BRIDGEWATER	336,807,000	17,773,663	354,580,663	0	0	354,580,663
BRISTOL	468,563,875	-20,969,120	447,594,755	1,153,254	0	448,748,009
BROOKFIELD	103,293,248	-9,581,741	93,711,507	0	0	93,711,507
BROOKLINE	496,185,324	9,257,295	505,442,619	0	0	505,442,619
CAMBRIDGE	8,546,375	-462,171	8,084,204	0	0	8,084,204
CAMPTON	416,956,143	-33,038,496	383,917,647	36,894	0	383,954,541
CANAAN	323,982,943	14,271,952	338,254,895	76,592	0	338,331,486
CANDIA	412,837,486	-30,344,156	382,493,330	3,831	0	382,497,161
CANTERBURY	247,033,896	-13,660,161	233,373,735	219,747	0	233,593,483
CARROLL	315,178,458	-3,964,719	311,213,739	193,028	0	311,406,767
CENTER HARBOR	382,907,426	20,168,238	403,075,664	119,947	0	403,195,612
CHANDLER'S PURCHASE	40,414	-2,235	38,179	0	0	38,179
CHARLESTOWN	271,981,894	-18,831,984	253,149,910	319,022	704,170	254,173,102
CHATHAM	51,946,240	-3,791,798	48,154,442	294,905	0	48,449,347
CHESTER	483,569,200	490,166	484,059,366	0	0	484,059,366

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$22.62	97.7	\$22.01	2.1867%	0.0629%
ALBANY	\$11.91	106.3	\$12.54	0.8033%	0.0643%
ALEXANDRIA	\$21.26	103.4	\$22.62	1.4315%	0.1206%
ALLENSTOWN	\$31.53	98.2	\$31.13	1.6774%	0.1607%
ALSTEAD	\$26.80	116.7	\$31.08	2.3299%	0.0999%
ALTON	\$13.44	97.4	\$13.06	15.2598%	0.9626%
AMHERST	\$26.45	100.7	\$26.53	4.0165%	1.0047%
ANDOVER	\$18.75	108.8	\$20.83	1.6092%	0.1542%
ANTRIM	\$28.44	100.7	\$29.05	0.5540%	0.1386%
ASHLAND	\$25.12	102.2	\$25.43	1.7160%	0.1446%
ATKINSON	\$19.00	98.9	\$18.61	2.0451%	0.5530%
ATKINSON & GILMANTON	\$0.00	106.2	\$0.00	0.0224%	0.0004%
AUBURN	\$19.59	99.4	\$18.33	1.5697%	0.4244%
BARNSTEAD	\$23.50	109.0	\$25.52	4.3925%	0.2771%
BARRINGTON	\$22.46	109.2	\$24.30	8.2528%	0.5441%
BARTLETT	\$9.98	97.4	\$9.69	7.5940%	0.6081%
BATH	\$18.24	115.0	\$21.67	0.8169%	0.0688%
BEAN'S GRANT	\$0.00	106.2	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	106.2	\$0.00	0.0000%	0.0000%
BEDFORD	\$22.17	94.1	\$20.74	8.7610%	2.1915%
BELMONT	\$22.44	122.6	\$27.23	6.1544%	0.3882%
BENNINGTON	\$25.40	112.4	\$28.58	0.2698%	0.0675%
BENTON	\$20.24	107.4	\$21.30	0.1831%	0.0154%
BERLIN	\$33.00	112.2	\$42.19	11.7800%	0.2204%
BETHLEHEM	\$28.55	89.2	\$25.26	1.9238%	0.1621%
BOSCAWEN	\$27.06	100.5	\$26.72	1.5854%	0.1519%
BOW	\$30.19	97.1	\$29.76	6.8228%	0.6536%
BRADFORD	\$22.42	102.9	\$23.17	1.4347%	0.1374%
BRENTWOOD	\$23.88	99.1	\$23.97	1.1995%	0.3243%
BRIDGEWATER	\$9.51	93.8	\$8.96	2.7115%	0.2284%
BRISTOL	\$20.18	101.8	\$20.92	3.4316%	0.2891%
BROOKFIELD	\$16.13	109.7	\$17.71	0.7539%	0.0604%
BROOKLINE	\$31.63	97.4	\$30.75	1.3016%	0.3256%
CAMBRIDGE	\$0.00	106.2	\$0.00	0.2783%	0.0052%
CAMPTON	\$19.99	108.3	\$21.46	2.9361%	0.2473%
CANAAN	\$25.17	94.2	\$23.96	2.5872%	0.2179%
CANDIA	\$19.50	107.9	\$20.81	0.9113%	0.2464%
CANTERBURY	\$26.14	106.0	\$27.40	1.5707%	0.1505%
CARROLL	\$17.66	101.3	\$17.81	10.7209%	0.2006%
CENTER HARBOR	\$13.19	95.0	\$12.51	4.1173%	0.2597%
CHANDLER'S PURCHASE	\$0.00	106.2	\$0.00	0.0013%	0.0000%
CHARLESTOWN	\$32.28	107.7	\$34.38	5.6959%	0.1637%
CHATHAM	\$14.07	108.2	\$15.05	0.3898%	0.0312%
CHESTER	\$25.17	96.9	\$24.31	1.1533%	0.3118%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
CHESTERFIELD	484,349,331	7,558,061	491,907,392	1,307,757	0	493,215,149
CHICHESTER	262,932,957	7,018,147	269,951,104	0	0	269,951,104
CLAREMONT	829,591,584	-120,135,349	709,456,235	1,840,275	44,756	711,341,266
CLARKSVILLE	41,468,214	-2,305,153	39,163,061	3,287,896	0	42,450,957
COLEBROOK	189,545,153	-15,641,393	173,903,760	0	0	173,903,760
COLUMBIA	84,702,042	-10,147,249	74,554,793	111,814	0	74,666,606
CONCORD	3,865,691,446	184,822,063	4,050,513,509	23,842,252	97,492	4,074,453,253
CONWAY	1,407,696,765	63,584,217	1,471,280,982	1,146,980	0	1,472,427,962
CORNISH	187,065,659	-3,293,786	183,771,873	723,499	22,578	184,517,950
CRAWFORD'S PURCHASE	187,781	-10,941	176,840	0	0	176,840
CROYDON	93,865,145	-3,268,702	90,596,443	0	0	90,596,443
CUTT'S GRANT	0	0	0	0	0	0
DALTON	84,107,977	-4,986,524	79,121,453	5,100	66,478	79,193,031
DANBURY	110,303,293	-7,101,840	103,201,453	0	0	103,201,453
DANVILLE	336,755,508	-3,723,680	333,031,828	39	0	333,031,867
DEERFIELD	549,356,397	-66,184,429	483,171,968	30,726	0	483,202,693
DEERING	201,446,217	-19,327,171	182,119,046	4,376	0	182,123,422
DERRY	2,395,028,120	290,344,459	2,685,372,579	3,187,644	0	2,688,560,224
DIX GRANT	768,018	-32,458	735,560	0	0	735,560
DIXVILLE	8,239,724	22,312,348	30,552,072	0	0	30,552,072
DORCHESTER	40,777,573	-3,873,646	36,903,927	6,214	0	36,910,141
DOVER	2,696,745,950	150,680,817	2,847,426,767	2,846,270	99,269	2,850,372,307
DUBLIN	255,544,828	-7,002,270	248,542,558	986,644	0	249,529,201
DUMMER	67,418,559	-18,683,088	48,735,471	0	10,883	48,746,354
DUNBARTON	311,517,580	-34,545,564	276,972,016	2,995,372	0	279,967,387
DURHAM	910,158,142	18,414,355	928,572,497	1,961,519	34,804	930,568,820
EAST KINGSTON	299,011,607	-20,317,793	278,693,814	548	34,475	278,728,837
EASTON	66,741,401	-912,969	65,828,432	163,141	0	65,991,573
EATON	105,953,950	-4,097,939	101,856,011	0	0	101,856,011
EFFINGHAM	180,274,037	-25,298,922	154,975,115	988,926	0	155,964,041
ELLSWORTH	13,639,335	221,433	13,860,768	151,018	0	14,011,786
ENFIELD	565,881,655	-31,047,962	534,833,693	0	0	534,833,693
EPPING	657,810,900	993,999	658,804,899	0	0	658,804,899
EPSOM	407,783,742	-26,593,882	381,189,860	1,000,421	0	382,190,281
ERROL	84,517,995	-5,425,256	79,092,739	1,690,986	0	80,783,726
ERVING'S GRANT	46,704	0	46,704	0	0	46,704
EXETER	1,640,180,570	106,297,907	1,746,478,477	1,433,478	45,531	1,747,957,486
FARMINGTON	480,321,339	-45,472,075	434,849,264	224,275	0	435,073,539
FITZWILLIAM	251,418,395	-16,269,275	235,149,120	12,565	0	235,161,684
FRANCESTOWN	213,242,869	-24,721,292	188,521,577	0	0	188,521,577
FRANCONIA	285,418,987	-11,389,329	274,029,658	365,700	0	274,395,358
FRANKLIN	519,985,700	2,494,581	522,480,281	7,447,539	0	529,927,820
FREEDOM	494,339,173	-49,337,190	445,001,983	0	0	445,001,983
FREMONT	375,278,497	-13,791,210	361,487,287	0	0	361,487,287

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	\$20.50	98.3	\$20.05	7.4074%	0.3177%
CHICHESTER	\$25.32	97.1	\$24.52	1.8152%	0.1739%
CLAREMONT	\$36.25	115.5	\$40.03	15.9408%	0.4582%
CLARKSVILLE	\$14.10	106.2	\$13.70	1.4615%	0.0273%
COLEBROOK	\$23.07	106.8	\$24.91	5.9870%	0.1120%
COLUMBIA	\$19.58	103.5	\$21.50	2.5706%	0.0481%
CONCORD	\$25.58	94.4	\$24.07	27.3974%	2.6247%
CONWAY	\$17.86	95.3	\$16.97	11.8455%	0.9485%
CORNISH	\$20.97	101.3	\$21.08	4.1349%	0.1189%
CRAWFORD'S PURCHASE	\$0.00	106.2	\$0.00	0.0061%	0.0001%
CROYDON	\$18.24	102.7	\$18.81	2.0302%	0.0584%
CUTT'S GRANT	\$0.00	106.2	\$0.00	0.0000%	0.0000%
DALTON	\$22.53	95.6	\$23.44	2.7264%	0.0510%
DANBURY	\$23.44	107.1	\$24.91	0.6939%	0.0665%
DANVILLE	\$28.34	101.0	\$28.29	0.7935%	0.2145%
DEERFIELD	\$22.65	107.5	\$25.32	1.1512%	0.3113%
DEERING	\$25.95	109.8	\$28.05	0.4690%	0.1173%
DERRY	\$31.49	89.0	\$27.47	6.4055%	1.7319%
DIX GRANT	\$0.00	106.2	\$0.00	0.0253%	0.0005%
DIXVILLE	\$0.00	106.2	\$0.00	1.0518%	0.0197%
DORCHESTER	\$18.61	111.0	\$20.51	0.2823%	0.0238%
DOVER	\$25.97	94.7	\$24.10	27.8505%	1.8362%
DUBLIN	\$23.64	102.2	\$24.17	3.7476%	0.1607%
DUMMER	\$16.14	101.3	\$20.30	1.6782%	0.0314%
DUNBARTON	\$21.01	105.4	\$23.14	1.8826%	0.1804%
DURHAM	\$30.41	96.8	\$29.56	9.0924%	0.5995%
EAST KINGSTON	\$24.76	104.7	\$26.37	0.6641%	0.1796%
EASTON	\$10.62	101.4	\$10.71	0.5046%	0.0425%
EATON	\$10.78	104.1	\$11.19	0.8194%	0.0656%
EFFINGHAM	\$19.18	115.4	\$22.07	1.2547%	0.1005%
ELLSWORTH	\$16.00	97.4	\$15.51	0.1071%	0.0090%
ENFIELD	\$21.32	105.1	\$22.10	4.0899%	0.3445%
EPPING	\$24.27	98.8	\$23.95	1.5696%	0.4244%
EPSOM	\$22.57	106.3	\$23.95	2.5699%	0.2462%
ERROL	\$12.35	100.3	\$12.65	2.7812%	0.0520%
ERVING'S GRANT	\$0.00	106.2	\$0.00	0.0016%	0.0000%
EXETER	\$26.03	93.8	\$23.88	4.1645%	1.1260%
FARMINGTON	\$21.00	110.3	\$22.86	4.2510%	0.2803%
FITZWILLIAM	\$28.34	103.9	\$29.68	3.5318%	0.1515%
FRANCESTOWN	\$22.77	112.3	\$25.68	0.4855%	0.1214%
FRANCONIA	\$15.88	103.7	\$16.47	2.0983%	0.1768%
FRANKLIN	\$24.60	99.2	\$23.72	3.5633%	0.3414%
FREEDOM	\$12.36	111.1	\$13.69	3.5800%	0.2867%
FREMONT	\$28.51	102.6	\$29.42	0.8612%	0.2329%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
GILFORD	1,538,655,940	107,584,173	1,646,240,113	1,292,920	0	1,647,533,032
GILMANTON	482,761,564	-52,824,894	429,936,670	100,520	0	430,037,190
GILSUM	65,435,704	-5,475,016	59,960,688	0	0	59,960,688
GOFFSTOWN	1,336,852,300	-4,903,775	1,331,948,525	0	0	1,331,948,525
GORHAM	280,673,500	-21,577,908	259,095,592	340,535	49,572	259,485,698
GOSHEN	76,266,955	-7,484,607	68,782,348	6,907	0	68,789,255
GRAFTON	127,663,016	-18,565,744	109,097,272	0	0	109,097,272
GRANTHAM	516,045,870	-42,955,329	473,090,541	0	0	473,090,541
GREENFIELD	159,379,621	-28,527,793	130,851,828	7,657,914	34,801	138,544,543
GREENLAND	657,203,900	30,515,435	687,719,335	0	22,158	687,741,493
GREEN'S GRANT	3,093,188	-176,089	2,917,099	25,447	0	2,942,546
GREENVILLE	97,729,438	-1,632,145	96,097,293	1,360,237	0	97,457,530
GROTON	77,408,166	114,410,970	191,819,136	10,520	0	191,829,656
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,988,800	-554,883	74,433,917	16,198	0	74,450,115
HAMPSTEAD	1,020,898,871	-42,686,443	978,212,428	1,730,727	0	979,943,155
HAMPTON	2,782,602,000	81,338,469	2,863,940,469	0	22,415	2,863,962,884
HAMPTON FALLS	417,384,910	3,906,143	421,291,053	0	0	421,291,053
HANCOCK	245,345,957	1,666,269	247,012,226	1,704,262	0	248,716,488
HANOVER	1,948,529,400	102,537,732	2,051,067,132	2,906,929	0	2,053,974,062
HARRISVILLE	186,887,245	-608,884	186,278,361	183,843	0	186,462,204
HART'S LOCATION	15,887,300	-921,141	14,966,159	113,724	0	15,079,883
HAVERHILL	356,587,540	-39,929,505	316,658,035	433,700	0	317,091,734
HEBRON	261,630,319	-101,390	261,528,929	5,960,223	0	267,489,153
HENNIKER	392,339,737	-18,627,077	373,712,660	3,093,774	0	376,806,434
HILL	107,136,843	-33,697,037	73,439,806	1,578,292	0	75,018,097
HILLSBOROUGH	508,147,714	-28,891,075	479,256,639	27,209	0	479,283,848
HINSDALE	353,577,121	-32,336,212	321,240,909	17,531	0	321,258,440
HOLDERNESS	661,128,884	73,700,272	734,829,156	415	0	734,829,571
HOLLIS	1,187,001,402	20,113,380	1,207,114,782	472	979	1,207,116,233
HOOKSETT	1,580,045,743	45,577,514	1,625,623,257	14,437	92,740	1,625,730,434
HOPKINTON	661,892,055	-59,687,599	602,204,456	9,589,263	0	611,793,719
HUDSON	2,578,825,108	-23,667,137	2,555,157,971	0	0	2,555,157,971
JACKSON	391,161,542	-13,481,234	377,680,308	447,680	0	378,127,988
JAFFREY	456,010,249	-41,616,080	414,394,169	2,265	0	414,396,435
JEFFERSON	124,850,186	-9,686,320	115,163,866	555,163	0	115,719,029
KEENE	1,877,480,100	-123,588,835	1,753,891,265	11,328,633	0	1,765,219,898
KENSINGTON	301,215,478	121,280	301,336,758	0	0	301,336,758
KILKENNY	12,904	0	12,904	0	0	12,904
KINGSTON	618,713,785	-3,270,600	615,443,185	619	26,799	615,470,604
LACONIA	1,810,270,476	15,337,930	1,825,608,406	18,197,647	0	1,843,806,053
LANCASTER	270,992,720	-21,720,224	249,272,496	2,176,879	0	251,449,375
LANDAFF	51,056,492	-2,731,957	48,324,535	60,105	0	48,384,640
LANGDON	61,564,968	-1,561,947	60,003,021	5,735	0	60,008,756

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	\$18.16	93.5	\$16.91	16.8241%	1.0613%
GILMANTON	\$21.15	110.9	\$23.58	4.3914%	0.2770%
GILSUM	\$26.94	108.4	\$29.16	0.9005%	0.0386%
GOFFSTOWN	\$27.11	99.2	\$26.88	3.4301%	0.8580%
GORHAM	\$31.98	93.0	\$33.81	8.9334%	0.1672%
GOSHEN	\$24.51	111.1	\$27.12	1.5415%	0.0443%
GRAFTON	\$20.84	116.6	\$24.28	0.8343%	0.0703%
GRANTHAM	\$21.44	108.8	\$23.32	10.6017%	0.3048%
GREENFIELD	\$24.29	121.2	\$27.82	0.3568%	0.0892%
GREENLAND	\$15.50	95.2	\$14.67	1.6386%	0.4430%
GREEN'S GRANT	\$10.16	106.2	\$10.59	0.1013%	0.0019%
GREENVILLE	\$28.73	99.8	\$28.57	0.2510%	0.0628%
GROTON	\$10.95	106.4	\$4.29	1.4669%	0.1236%
HADLEY'S PURCHASE	\$0.00	106.2	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$4.02	100.8	\$4.04	0.5989%	0.0480%
HAMPSTEAD	\$23.68	103.7	\$24.36	2.3347%	0.6313%
HAMPTON	\$18.31	95.6	\$17.50	6.8234%	1.8449%
HAMPTON FALLS	\$20.19	98.4	\$19.80	1.0037%	0.2714%
HANCOCK	\$22.27	98.1	\$21.88	0.6405%	0.1602%
HANOVER	\$17.82	94.7	\$16.88	15.7068%	1.3231%
HARRISVILLE	\$18.12	99.8	\$18.12	2.8004%	0.1201%
HART'S LOCATION	\$4.58	106.1	\$4.77	0.1213%	0.0097%
HAVERHILL	\$26.24	106.4	\$29.20	2.4248%	0.2043%
HEBRON	\$8.05	99.0	\$7.84	2.0455%	0.1723%
HENNIKER	\$30.34	103.7	\$31.07	2.5337%	0.2427%
HILL	\$19.39	138.3	\$27.38	0.5044%	0.0483%
HILLSBOROUGH	\$28.06	102.9	\$29.42	1.2343%	0.3087%
HINSDALE	\$25.85	100.6	\$27.40	4.8249%	0.2069%
HOLDERNESS	\$14.54	89.8	\$13.07	5.6193%	0.4734%
HOLLIS	\$22.82	97.6	\$22.28	3.1086%	0.7776%
HOOKSETT	\$23.48	96.1	\$22.38	10.9317%	1.0473%
HOPKINTON	\$28.74	107.4	\$30.74	4.1138%	0.3941%
HUDSON	\$20.56	98.0	\$20.32	6.5802%	1.6460%
JACKSON	\$9.86	103.5	\$10.18	3.0420%	0.2436%
JAFFREY	\$29.10	110.2	\$31.85	6.2237%	0.2669%
JEFFERSON	\$19.75	106.7	\$21.12	3.9839%	0.0745%
KEENE	\$32.75	105.8	\$34.20	26.5112%	1.1371%
KENSINGTON	\$24.55	98.8	\$24.14	0.7179%	0.1941%
KILKENNY	\$0.00	106.2	\$0.00	0.0004%	0.0000%
KINGSTON	\$24.28	100.5	\$24.21	1.4664%	0.3965%
LACONIA	\$22.08	99.1	\$21.57	18.8284%	1.1877%
LANCASTER	\$23.35	104.8	\$24.96	8.6567%	0.1620%
LANDAFF	\$19.17	103.0	\$20.12	0.3700%	0.0312%
LANGDON	\$25.10	102.7	\$25.54	1.3448%	0.0387%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
LEBANON	1,877,490,125	-1,071,087	1,876,419,038	51,989,366	0	1,928,408,404
LEE	423,869,927	868,703	424,738,630	113,847	0	424,852,476
LEMPSTER	161,541,336	-20,183,034	141,358,302	5,247	0	141,363,549
LINCOLN	749,106,914	13,894,494	763,001,408	972,382	0	763,973,790
LISBON	112,581,334	-857,973	111,723,361	0	0	111,723,361
LITCHFIELD	820,097,054	-30,879,276	789,217,778	1,479,067	0	790,696,845
LITTLETON	763,615,400	-162,743,219	600,872,181	1,756,947	0	602,629,127
LIVERMORE	134,100	0	134,100	0	0	134,100
LONDONDERRY	3,504,573,730	-437,420,065	3,067,153,665	26,612,925	0	3,093,766,590
LOUDON	534,018,966	-49,290,075	484,728,891	3,874,348	0	488,603,239
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	61,107,701	-948,356	60,159,345	0	0	60,159,345
LYME	329,911,000	787,358	330,698,358	0	0	330,698,358
LYNDEBOROUGH	168,300,450	-13,829,024	154,471,426	176	0	154,471,603
MADBURY	238,074,670	-24,273,044	213,801,626	0	27,731	213,829,357
MADISON	464,079,550	-2,784,184	461,295,366	919,107	0	462,214,473
MANCHESTER	8,523,618,600	-121,102,592	8,402,516,008	37,259,879	83,778	8,439,859,665
MARLBOROUGH	185,911,470	-20,643,931	165,267,539	302,394	0	165,569,933
MARLOW	66,085,500	-3,756,615	62,328,885	8,210	0	62,337,095
MARTIN'S LOCATION	27,170	0	27,170	0	0	27,170
MASON	161,786,818	-21,998,158	139,788,660	5,373	0	139,794,033
MEREDITH	1,743,869,194	13,951,220	1,757,820,414	2,484,369	0	1,760,304,783
MERRIMACK	2,968,396,410	-65,495,071	2,902,901,339	264,192	139,007	2,903,304,538
MIDDLETON	162,266,023	2,798,221	165,064,244	0	0	165,064,244
MILAN	124,088,386	-12,654,041	111,434,345	52,561	80,525	111,567,431
MILFORD	1,282,784,487	-23,900,867	1,258,883,620	1,278,418	54,728	1,260,216,766
MILLSFIELD	7,876,220	84,164,512	92,040,732	0	0	92,040,732
MILTON	368,841,834	-15,839,700	353,002,134	0	0	353,002,134
MONROE	346,347,314	-156,169,913	190,177,401	0	0	190,177,401
MONT VERNON	259,982,500	-17,326,068	242,656,432	0	0	242,656,432
MOULTONBOROUGH	2,688,633,071	153,018,122	2,841,651,193	4,261,782	0	2,845,912,975
NASHUA	8,126,718,978	250,671,001	8,377,389,979	9,086,879	284,070	8,386,760,928
NELSON	117,207,597	-4,764,353	112,443,244	0	0	112,443,244
NEW BOSTON	546,394,562	3,302,098	549,696,660	2,915	0	549,699,575
NEW CASTLE	640,386,131	7,286,107	647,672,238	0	0	647,672,238
NEW DURHAM	420,314,960	7,987,619	428,302,579	0	0	428,302,579
NEW HAMPTON	298,782,671	-17,504,084	281,278,587	1,232,943	0	282,511,530
NEW IPSWICH	422,077,268	-65,972,552	356,104,716	1,569	0	356,106,285
NEW LONDON	1,097,835,482	-10,537,205	1,087,298,277	0	0	1,087,298,277
NEWBURY	701,457,041	4,755,161	706,212,202	15,526	0	706,227,728
NEWFIELDS	242,721,299	-8,154,951	234,566,348	0	26,890	234,593,238
NEWINGTON	954,375,112	69,816,710	1,024,191,822	2,272,313	48,279	1,026,512,414
NEWMARKET	751,506,283	-19,364,182	732,142,101	764,067	47,772	732,953,940
NEWPORT	424,291,111	-12,869,172	411,421,939	2,084,997	0	413,506,936

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	\$25.51	98.1	\$24.57	14.7466%	1.2422%
LEE	\$28.75	99.6	\$28.02	4.1512%	0.2737%
LEMPSTER	\$20.39	108.0	\$22.50	3.1679%	0.0911%
LINCOLN	\$12.84	97.3	\$12.51	5.8421%	0.4921%
LISBON	\$30.43	100.9	\$30.39	0.8544%	0.0720%
LITCHFIELD	\$20.57	102.5	\$21.14	2.0362%	0.5094%
LITTLETON	\$22.46	103.9	\$27.38	4.6083%	0.3882%
LIVERMORE	\$0.00	100.0	\$0.00	0.0010%	0.0001%
LONDONDERRY	\$21.10	108.5	\$23.31	7.3709%	1.9930%
LOUDON	\$20.71	108.9	\$22.47	3.2855%	0.3147%
LOW & BURBANK GRANT	\$0.00	106.2	\$0.00	0.0000%	0.0000%
LYMAN	\$19.30	101.3	\$19.51	0.4600%	0.0388%
LYME	\$23.58	98.7	\$23.22	2.5289%	0.2130%
LYNDEBOROUGH	\$24.00	109.0	\$26.10	0.3978%	0.0995%
MADBURY	\$25.24	109.0	\$27.79	2.0893%	0.1377%
MADISON	\$15.78	99.7	\$15.78	3.7184%	0.2978%
MANCHESTER	\$22.67	101.0	\$22.33	21.7347%	5.4368%
MARLBOROUGH	\$26.68	111.9	\$29.86	2.4866%	0.1067%
MARLOW	\$21.05	106.3	\$22.16	0.9362%	0.0402%
MARTIN'S LOCATION	\$0.00	106.2	\$0.00	0.0009%	0.0000%
MASON	\$24.90	116.1	\$28.66	0.3600%	0.0901%
MEREDITH	\$14.41	99.2	\$14.24	17.9757%	1.1340%
MERRIMACK	\$23.91	101.0	\$24.05	7.4767%	1.8703%
MIDDLETON	\$23.60	97.5	\$23.13	1.6128%	0.1063%
MILAN	\$20.78	103.3	\$22.56	3.8410%	0.0719%
MILFORD	\$26.97	101.9	\$27.26	3.2454%	0.8118%
MILLSFIELD	\$0.00	106.2	\$0.00	3.1687%	0.0593%
MILTON	\$25.88	104.5	\$26.75	3.4491%	0.2274%
MONROE	\$12.48	98.4	\$19.13	1.4543%	0.1225%
MONT VERNON	\$27.45	107.3	\$29.26	0.6249%	0.1563%
MOULTONBOROUGH	\$8.69	94.6	\$8.20	22.8950%	1.8333%
NASHUA	\$23.50	96.0	\$22.31	21.5980%	5.4026%
NELSON	\$19.88	103.2	\$20.57	1.6887%	0.0724%
NEW BOSTON	\$24.24	98.6	\$23.90	1.4156%	0.3541%
NEW CASTLE	\$6.39	98.8	\$6.30	1.5431%	0.4172%
NEW DURHAM	\$22.50	98.1	\$21.98	4.1849%	0.2759%
NEW HAMPTON	\$19.17	101.4	\$19.94	2.8849%	0.1820%
NEW IPSWICH	\$22.38	117.4	\$26.35	0.9171%	0.2294%
NEW LONDON	\$15.05	100.8	\$15.15	7.3112%	0.7004%
NEWBURY	\$14.93	99.1	\$14.81	4.7488%	0.4549%
NEWFIELDS	\$24.28	103.5	\$24.81	0.5589%	0.1511%
NEWINGTON	\$8.99	90.4	\$7.22	2.4457%	0.6613%
NEWMARKET	\$24.46	102.6	\$24.83	1.7463%	0.4722%
NEWPORT	\$29.99	101.5	\$30.43	9.2665%	0.2664%

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
NEWTON	480,534,793	-44,259,388	436,275,405	0	30,547	436,305,952
NORTH HAMPTON	1,009,617,600	28,678,214	1,038,295,814	0	53,554	1,038,349,369
NORTHFIELD	282,375,205	-9,448,945	272,926,260	2,345,816	0	275,272,077
NORTHUMBERLAND	111,506,663	-17,628,582	93,878,081	212,303	43,114	94,133,498
NORTHWOOD	481,943,297	-13,062,107	468,881,190	278,550	0	469,159,740
NOTTINGHAM	546,583,577	-18,272,907	528,310,670	126,155	0	528,436,825
ODELL	2,085,048	-108,943	1,976,105	0	0	1,976,105
ORANGE	28,778,639	6,040,874	34,819,513	75,966	0	34,895,478
ORFORD	146,748,526	-11,981,676	134,766,850	0	0	134,766,850
OSSIPEE	708,209,127	-47,996,116	660,213,011	24,556	0	660,237,568
PELHAM	1,408,651,318	18,494,251	1,427,145,569	1,232,314	0	1,428,377,883
PEMBROKE	626,865,328	-60,011,617	566,853,711	1,232,318	0	568,086,029
PETERBOROUGH	607,729,902	30,651,513	638,381,415	2,244,706	0	640,626,120
PIERMONT	97,716,208	-9,594,644	88,121,564	25,628	0	88,147,191
PINKHAM'S GRANT	2,730,070	-151,560	2,578,510	1,555,394	0	4,133,904
PITTSBURG	244,079,653	3,741,710	247,821,363	3,826,122	0	251,647,486
PITTSFIELD	268,113,281	-43,714,925	224,398,356	266,434	0	224,664,790
PLAINFIELD	266,613,611	2,315,151	268,928,762	38,503	0	268,967,265
PLAISTOW	842,783,950	68,030,928	910,814,878	0	47,979	910,862,857
PLYMOUTH	418,785,550	-10,452,050	408,333,500	4,374,120	0	412,707,620
PORTSMOUTH	4,119,413,775	361,740,595	4,481,154,370	45,143,959	174,816	4,526,473,144
RANDOLPH	67,446,132	-3,884,910	63,561,222	173,274	0	63,734,496
RAYMOND	845,575,157	-32,412,457	813,162,700	413,180	0	813,575,881
RICHMOND	92,964,021	-4,596,565	88,367,456	61,306	0	88,428,763
RINDGE	560,304,829	-48,429,015	511,875,814	269,993	0	512,145,807
ROCHESTER	2,072,597,235	-951,169	2,071,646,066	12,954,760	0	2,084,600,826
ROLLINSFORD	225,486,697	2,714,464	228,201,161	0	26,372	228,227,533
ROXBURY	25,638,777	-180,951	25,457,826	3,721,846	0	29,179,673
RUMNEY	195,255,714	-15,695,632	179,560,082	159,997	0	179,720,079
RYE	1,776,420,090	122,982,979	1,899,403,069	1,274,648	6,375	1,900,684,092
SALEM	3,879,320,877	54,110,557	3,933,431,434	3,498,272	0	3,936,929,706
SALISBURY	127,062,431	-7,543,180	119,519,251	2,257,556	0	121,776,807
SANBORNTON	388,289,493	30,038,416	418,327,909	2,064,095	0	420,392,004
SANDOWN	512,916,470	16,388,065	529,304,535	0	0	529,304,535
SANDWICH	442,335,976	-37,163,641	405,172,335	425,639	0	405,597,973
SARGENT'S PURCHASE	1,881,460	-109,840	1,771,620	0	0	1,771,620
SEABROOK	2,626,431,950	-232,807,387	2,393,624,563	0	0	2,393,624,563
SECOND COLLEGE GRANT	1,084,011	-38,585	1,045,426	0	0	1,045,426
SHARON	54,606,562	-5,547,664	49,058,898	2,189	0	49,061,087
SHELBURNE	81,702,598	-14,090,501	67,612,097	180,455	136,598	67,929,150
SOMERSWORTH	848,697,930	-12,200,114	836,497,816	3,068,269	0	839,566,085
SOUTH HAMPTON	135,031,557	-2,717,463	132,314,094	843	0	132,314,937
SPRINGFIELD	200,974,872	-16,670,425	184,304,447	228,197	770	184,533,414
STARK	68,890,170	-12,203,283	56,686,887	293,598	114,588	57,095,072

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	\$25.30	110.0	\$27.67	1.0395%	0.2811%
NORTH HAMPTON	\$16.75	97.2	\$16.09	2.4739%	0.6689%
NORTHFIELD	\$24.66	101.6	\$24.72	1.8510%	0.1773%
NORTHUMBERLAND	\$33.48	103.9	\$38.64	3.2408%	0.0606%
NORTHWOOD	\$24.49	102.5	\$24.85	1.1178%	0.3022%
NOTTINGHAM	\$21.55	103.5	\$22.03	1.2590%	0.3404%
ODELL	\$0.00	106.2	\$0.00	0.0680%	0.0013%
ORANGE	\$21.55	81.3	\$17.70	0.2668%	0.0225%
ORFORD	\$25.70	108.2	\$27.92	1.0306%	0.0868%
OSSIPEE	\$17.39	107.4	\$18.53	5.3115%	0.4253%
PELHAM	\$22.87	98.0	\$22.34	3.6784%	0.9201%
PEMBROKE	\$26.84	107.4	\$29.33	3.8199%	0.3660%
PETERBOROUGH	\$29.80	94.8	\$27.44	1.6498%	0.4127%
PIERMONT	\$22.35	111.0	\$24.69	0.6741%	0.0568%
PINKHAM'S GRANT	\$7.17	106.2	\$4.65	0.1423%	0.0027%
PITTSBURG	\$16.70	97.6	\$16.05	8.6635%	0.1621%
PITTSFIELD	\$30.78	119.5	\$36.35	1.5107%	0.1447%
PLAINFIELD	\$27.50	97.9	\$26.50	6.0274%	0.1733%
PLAISTOW	\$25.24	91.8	\$22.91	2.1701%	0.5868%
PLYMOUTH	\$24.03	99.9	\$24.20	3.1560%	0.2659%
PORTSMOUTH	\$17.91	91.9	\$16.11	10.7844%	2.9159%
RANDOLPH	\$16.29	102.2	\$17.06	2.1942%	0.0411%
RAYMOND	\$23.64	102.4	\$24.14	1.9384%	0.5241%
RICHMOND	\$26.16	106.0	\$27.40	1.3281%	0.0570%
RINDGE	\$25.46	109.3	\$27.20	7.6917%	0.3299%
ROCHESTER	\$26.36	99.7	\$25.50	20.3683%	1.3429%
ROLLINSFORD	\$26.88	98.4	\$26.11	2.2300%	0.1470%
ROXBURY	\$21.85	100.0	\$19.13	0.4382%	0.0188%
RUMNEY	\$19.93	103.6	\$21.45	1.3743%	0.1158%
RYE	\$10.97	93.5	\$10.21	4.5284%	1.2244%
SALEM	\$20.46	97.8	\$20.01	9.3798%	2.5361%
SALISBURY	\$24.30	101.3	\$24.88	0.8189%	0.0784%
SANBORNTON	\$22.97	92.6	\$21.15	4.2929%	0.2708%
SANDOWN	\$27.08	96.9	\$25.75	1.2611%	0.3410%
SANDWICH	\$11.20	108.4	\$12.16	3.2630%	0.2613%
SARGENT'S PURCHASE	\$0.00	106.2	\$0.00	0.0610%	0.0011%
SEABROOK	\$15.27	95.9	\$15.21	5.7028%	1.5419%
SECOND COLLEGE GRANT	\$0.00	106.2	\$0.00	0.0360%	0.0007%
SHARON	\$19.90	110.9	\$22.08	0.1263%	0.0316%
SHELBURNE	\$15.29	99.8	\$17.20	2.3386%	0.0438%
SOMERSWORTH	\$30.47	101.6	\$30.66	8.2033%	0.5408%
SOUTH HAMPTON	\$17.53	101.3	\$17.47	0.3152%	0.0852%
SPRINGFIELD	\$20.40	106.4	\$22.06	4.1353%	0.1189%
STARK	\$17.48	123.1	\$20.50	1.9656%	0.0368%

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
STEWARTSTOWN	89,257,157	-7,837,186	81,419,971	19,071	0	81,439,043
STODDARD	284,963,330	-45,571,698	239,391,632	54,285	0	239,445,917
STRAFFORD	459,714,700	-23,255,554	436,459,146	0	0	436,459,146
STRATFORD	68,662,594	-13,457,353	55,205,241	146,460	368,894	55,720,595
STRATHAM	1,226,671,118	-49,480,483	1,177,190,635	0	8,541	1,177,199,177
SUCCESS	11,535,304	-646,542	10,888,762	0	0	10,888,762
SUGAR HILL	151,677,574	-5,797,014	145,880,560	0	0	145,880,560
SULLIVAN	57,120,276	-11,332,342	45,787,934	0	0	45,787,934
SUNAPEE	1,151,345,231	16,246,121	1,167,591,352	0	0	1,167,591,352
SURRY	76,199,217	3,297,155	79,496,372	2,703,335	0	82,199,707
SUTTON	270,180,523	-4,491,830	265,688,693	476	0	265,689,169
SWANZEY	594,393,302	-70,789,124	523,604,178	1,313,888	0	524,918,065
TAMWORTH	358,804,580	-28,301,484	330,503,096	588,728	0	331,091,824
TEMPLE	151,921,489	-16,986,210	134,935,279	7,564	0	134,942,843
THOM & MES PURCHASE	5,216,520	-304,501	4,912,019	137,123	0	5,049,143
THORNTON	375,580,931	11,497,371	387,078,302	296,070	0	387,374,372
TILTON	524,873,518	-47,244,832	477,628,686	120,959	0	477,749,645
TROY	107,598,241	-6,322,072	101,276,169	1,994	0	101,278,163
TUFTONBORO	1,027,509,410	-8,013,150	1,019,496,260	328,649	0	1,019,824,910
UNITY	133,527,114	-14,535,313	118,991,801	21,153	0	119,012,954
WAKEFIELD	895,637,528	-7,928,177	887,709,351	939,831	0	888,649,182
WALPOLE	417,353,639	-20,216,467	397,137,172	0	74,326	397,211,498
WARNER	285,760,575	-39,927,039	245,833,536	611,112	0	246,444,647
WARREN	89,274,243	-21,301,647	67,972,596	184,291	0	68,156,887
WASHINGTON	226,283,239	973,189	227,256,428	76,126	0	227,332,554
WATERVILLE VALLEY	331,908,280	24,684,371	356,592,651	540,277	0	357,132,927
WEARE	818,815,418	-64,921,480	753,893,938	2,377,469	0	756,271,407
WEBSTER	210,423,681	-13,695,243	196,728,438	1,385,855	0	198,114,293
WENTWORTH	94,661,974	-7,430,998	87,230,976	45,702	0	87,276,678
WENTWORTH LOCATION	7,174,246	-404,588	6,769,658	3,319	0	6,772,978
WESTMORELAND	173,919,184	-8,124,784	165,794,400	219	0	165,794,620
WHITEFIELD	220,744,990	-48,755,121	171,989,869	2,477,020	18,472	174,485,362
WILMOT	179,751,382	-5,482,148	174,269,234	20,057	0	174,289,291
WILTON	369,127,237	-11,804,434	357,322,803	317,950	4,063	357,644,816
WINCHESTER	280,860,045	-30,000,875	250,859,170	449,404	0	251,308,574
WINDHAM	2,079,009,410	55,517,047	2,134,526,457	497,164	0	2,135,023,621
WINDSOR	24,418,947	-720,459	23,698,488	1,174,731	0	24,873,219
WOLFEBORO	2,038,346,025	-51,591,788	1,986,754,237	1,150,989	0	1,987,905,225
WOODSTOCK	224,050,347	221,039	224,271,386	352,534	0	224,623,920
STATE TOTALS	156,228,298,852	-1,447,222,320	154,781,076,532	450,820,619	3,487,375	155,235,384,527

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

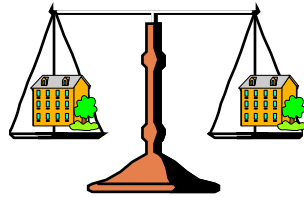
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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	\$23.38	100.4	\$24.98	2.8037%	0.0525%
STODDARD	\$15.74	118.1	\$18.64	3.5962%	0.1542%
STRAFFORD	\$22.68	105.3	\$23.83	4.2646%	0.2812%
STRATFORD	\$23.92	103.8	\$28.05	1.9183%	0.0359%
STRATHAM	\$19.65	103.9	\$20.37	2.8047%	0.7583%
SUCCESS	\$0.00	106.2	\$0.00	0.3749%	0.0070%
SUGAR HILL	\$20.17	103.7	\$20.91	1.1156%	0.0940%
SULLIVAN	\$29.42	123.8	\$36.27	0.6877%	0.0295%
SUNAPEE	\$14.62	98.3	\$14.39	26.1651%	0.7521%
SURRY	\$21.50	95.8	\$19.87	1.2345%	0.0530%
SUTTON	\$23.64	101.8	\$23.95	1.7865%	0.1712%
SWANZEY	\$25.37	113.1	\$28.22	7.8836%	0.3381%
TAMWORTH	\$20.00	109.1	\$21.50	2.6636%	0.2133%
TEMPLE	\$24.50	111.9	\$27.52	0.3475%	0.0869%
THOM & MES PURCHASE	\$3.05	106.2	\$3.15	0.1738%	0.0033%
THORNTON	\$18.34	96.5	\$17.68	2.9623%	0.2495%
TILTON	\$18.30	107.7	\$19.79	4.8786%	0.3078%
TROY	\$36.26	103.2	\$38.14	1.5211%	0.0652%
TUFTONBORO	\$9.18	100.0	\$9.21	8.2043%	0.6570%
UNITY	\$24.70	111.2	\$27.61	2.6670%	0.0767%
WAKEFIELD	\$12.28	100.9	\$12.32	7.1491%	0.5725%
WALPOLE	\$22.04	104.1	\$22.99	5.9656%	0.2559%
WARNER	\$26.02	115.4	\$29.96	1.6571%	0.1588%
WARREN	\$22.40	110.0	\$28.71	0.5212%	0.0439%
WASHINGTON	\$17.97	98.9	\$17.83	5.0944%	0.1464%
WATERVILLE VALLEY	\$12.40	93.0	\$11.51	2.7310%	0.2301%
WEARE	\$21.75	107.1	\$23.27	1.9476%	0.4872%
WEBSTER	\$21.73	99.0	\$22.78	1.3322%	0.1276%
WENTWORTH	\$21.45	106.2	\$23.09	0.6674%	0.0562%
WENTWORTH LOCATION	\$9.50	106.2	\$10.03	0.2332%	0.0044%
WESTMORELAND	\$22.41	105.0	\$23.46	2.4900%	0.1068%
WHITEFIELD	\$20.27	119.5	\$25.25	6.0071%	0.1124%
WILMOT	\$20.79	102.8	\$21.39	1.1720%	0.1123%
WILTON	\$26.02	103.1	\$26.81	0.9210%	0.2304%
WINCHESTER	\$30.73	111.1	\$33.97	3.7743%	0.1619%
WINDHAM	\$23.60	97.4	\$22.82	5.0867%	1.3753%
WINDSOR	\$13.34	102.1	\$13.03	0.0641%	0.0160%
WOLFEBORO	\$12.83	102.6	\$13.12	15.9924%	1.2806%
WOODSTOCK	\$18.91	99.9	\$18.71	1.7177%	0.1447%
STATE TOTALS	\$21.49	101.0	\$21.43	1.0000%	100.00%

**2013 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION
FOR SCHOOL PURPOSES**

MUNICIPALITY	TOTAL EQUALIZED VALUATION <u>INCLUDING</u> UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION <u>NOT INCLUDING</u> UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,681,724,357	3,633,313,739	3,660,103,365
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	396,246,904	320,610,265	393,928,153
LOUDON SCHOOL DISTRICT	485,383,855	478,906,595	481,509,507

2013 EQUALIZATION SURVEY



"Not Including Utility & Railroad"

STATE OF NEW HAMPSHIRE

**DEPARTMENT
OF
REVENUE ADMINISTRATION**

2013 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2014

This report presents the results of the 2013 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, 2012, to September 30, 2013, 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 2013 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 2013 Summary Inventory of Valuation (MS-1 Report) “not including utility values taxed pursuant to RSA 83-F.”

“GROSS LOCAL ASSESSED VALUATION” - Sum of all assessed values in the municipality

- Certain Disabled Veteran’s: RSA 72:36-a
- Improvements to Assist Persons who are 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 max 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 System Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System 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.

TAX INCREMENT FINANCE DISTRICTS (TIFS): RSA 162-K:10 III - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value and any unretained value is used to set a municipality’s tax rates.

DRA INVENTORY ADJUSTMENT: The sum of the adjustments of the modified local assessed valuation is divided into two categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2013 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures, and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2012 equalization ratio to obtain the equalized value of current use, conservation restriction assessments and discretionary easements. If a municipality has had a full revaluation or cyclical revaluation as defined by Rev 601.11 and 601.08, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction assessments, and discretionary easements.

EQUALIZED ASSESSED VALUATION: The sum of the “modified local assessed valuation” plus the DRA inventory adjustment. The equalized assessed valuation represents the equalized value of all “taxable” properties in a municipality.

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

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

The **2013** “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” will be used to apportion the state education property tax for the tax year 2015. The **2012** total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the state education property tax for the tax year 2014.

EQUALIZATION RATIO: The 2013 equalization 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 the 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 2013 Notification of Total Equalized Valuations on **April 30, 2014**.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA 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 DRA and a municipality regarding the total equalized valuation.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	93,786,040	2,247,873	96,033,913	2,454	96,036,367	97.7	0.0640%
ALBANY	104,351,224	-6,166,817	98,184,407	618,823	98,803,230	106.3	0.0658%
ALEXANDRIA	184,502,984	-6,030,890	178,472,094	152,222	178,624,316	103.4	0.1190%
ALLENSTOWN	241,039,583	4,414,253	245,453,836	81,142	245,534,977	98.2	0.1636%
ALSTEAD	178,129,383	-25,382,180	152,747,203	29	152,747,233	116.7	0.1018%
ALTON	1,449,316,792	38,651,050	1,487,967,842	368,803	1,488,336,645	97.4	0.9918%
AMHERST	1,539,247,000	-10,693,828	1,528,553,172	1,081,435	1,529,634,606	100.7	1.0194%
ANDOVER	255,155,527	-20,561,426	234,594,101	3,458	234,597,558	108.8	0.1563%
ANTRIM	212,520,753	-1,470,565	211,050,188	209,504	211,259,692	100.7	0.1408%
ASHLAND	222,915,498	-4,794,392	218,121,106	2,359,906	220,481,012	102.2	0.1469%
ATKINSON	840,699,212	9,349,248	850,048,460	0	850,048,460	98.9	0.5665%
ATKINSON & GILMANTON	676,714	-27,415	649,299	0	649,299	106.2	0.0004%
AUBURN	615,720,156	3,715,091	619,435,247	34,950,592	654,385,838	99.4	0.4361%
BARNSTEAD	460,713,914	-38,014,126	422,699,788	0	422,699,788	109.0	0.2817%
BARRINGTON	911,745,165	-76,841,520	834,903,645	712,826	835,616,471	109.2	0.5569%
BARTLETT	912,717,702	24,372,812	937,090,514	393,411	937,483,925	97.4	0.6248%
BATH	107,977,666	-13,703,465	94,274,201	24,742	94,298,943	115.0	0.0628%
BEAN'S GRANT	0	0	0	0	0	106.2	0.0000%
BEAN'S PURCHASE	0	0	0	0	0	106.2	0.0000%
BEDFORD	3,167,278,034	198,542,171	3,365,820,205	1,774	3,365,821,978	94.1	2.2430%
BELMONT	727,200,691	-134,082,427	593,118,264	680,981	593,799,245	122.6	0.3957%
BENNINGTON	116,298,962	-12,827,063	103,471,899	17,513	103,489,412	112.4	0.0690%
BENTON	24,537,741	-1,667,294	22,870,447	284,055	23,154,502	107.4	0.0154%
BERLIN	323,321,292	-35,172,447	288,148,845	15,332,618	303,481,463	112.2	0.2022%
BETHLEHEM	218,955,538	26,322,833	245,278,371	906,654	246,185,024	89.2	0.1641%
BOSCAWEN	227,624,999	-1,127,523	226,497,476	6,321	226,503,797	100.5	0.1509%
BOW	852,170,752	25,448,137	877,618,889	1,489	877,620,377	97.1	0.5849%
BRADFORD	217,348,652	-6,093,761	211,254,891	12,383	211,267,274	102.9	0.1408%
BRENTWOOD	490,081,559	4,444,412	494,525,971	0	494,525,971	99.1	0.3296%
BRIDGEWATER	326,395,800	21,539,421	347,935,221	0	347,935,221	93.8	0.2319%
BRISTOL	449,126,075	-7,921,162	441,204,913	1,153,254	442,358,167	101.8	0.2948%
BROOKFIELD	101,947,448	-9,024,703	92,922,745	0	92,922,745	109.7	0.0619%
BROOKLINE	487,767,524	13,006,620	500,774,144	0	500,774,144	97.4	0.3337%
CAMBRIDGE	8,375,350	-462,170	7,913,180	0	7,913,180	106.2	0.0053%
CAMPTON	405,629,980	-31,131,504	374,498,476	36,894	374,535,370	108.3	0.2496%
CANAAN	315,312,343	19,472,924	334,785,267	76,592	334,861,859	94.2	0.2232%
CANDIA	407,551,300	-29,839,252	377,712,048	3,831	377,715,879	107.9	0.2517%
CANTERBURY	241,820,833	-13,598,548	228,222,285	219,747	228,442,032	106.0	0.1522%
CARROLL	312,328,144	-3,998,162	308,329,982	193,028	308,523,011	101.3	0.2056%
CENTER HARBOR	381,503,826	20,078,036	401,581,862	119,947	401,701,809	95.0	0.2677%
CHANDLER'S PURCHASE	38,280	-2,235	36,045	0	36,045	106.2	0.0000%
CHARLESTOWN	263,769,577	-18,763,366	245,006,211	319,022	245,325,233	107.7	0.1635%
CHATHAM	51,317,140	-3,871,590	47,445,550	294,905	47,740,455	108.2	0.0318%
CHESTER	459,778,000	14,662,404	474,440,404	0	474,440,404	96.9	0.3162%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
CHESTERFIELD	479,262,300	8,269,317	487,531,617	1,307,757	488,839,374	98.3	0.3258%
CHICHESTER	258,353,957	7,585,314	265,939,271	0	265,939,271	97.1	0.1772%
CLAREMONT	804,493,300	-107,858,721	696,634,579	1,840,275	698,474,854	115.5	0.4655%
CLARKSVILLE	40,391,914	-2,294,111	38,097,803	3,287,896	41,385,699	106.2	0.0276%
COLEBROOK	173,606,553	-11,264,853	162,341,700	0	162,341,700	106.8	0.1082%
COLUMBIA	63,760,242	-2,104,886	61,655,356	111,814	61,767,169	103.5	0.0412%
CONCORD	3,706,783,596	219,780,148	3,926,563,744	23,842,252	3,950,405,996	94.4	2.6326%
CONWAY	1,376,801,500	67,862,607	1,444,664,107	1,146,980	1,445,811,087	95.3	0.9635%
CORNISH	182,593,259	-2,306,353	180,286,906	723,499	181,010,405	101.3	0.1206%
CRAWFORD'S PURCHASE	187,400	-10,940	176,460	0	176,460	106.2	0.0001%
CROYDON	92,069,745	-2,396,759	89,672,986	0	89,672,986	102.7	0.0598%
CUTT'S GRANT	0	0	0	0	0	106.2	0.0000%
DALTON	71,707,877	3,271,262	74,979,139	5,100	74,984,239	95.6	0.0500%
DANBURY	108,228,464	-7,099,993	101,128,471	0	101,128,471	107.1	0.0674%
DANVILLE	330,501,308	-3,282,494	327,218,814	39	327,218,852	101.0	0.2181%
DEERFIELD	485,755,997	-33,903,466	451,852,531	30,726	451,883,257	107.5	0.3011%
DEERING	191,210,017	-17,088,048	174,121,969	4,376	174,126,345	109.8	0.1160%
DERRY	2,363,104,303	291,995,287	2,655,099,590	3,187,644	2,658,287,234	89.0	1.7715%
DIX GRANT	768,018	-32,458	735,560	0	735,560	106.2	0.0005%
DIXVILLE	8,149,774	-445,848	7,703,926	0	7,703,926	106.2	0.0051%
DORCHESTER	40,200,273	-3,898,529	36,301,744	6,214	36,307,958	111.0	0.0242%
DOVER	2,654,370,050	148,536,366	2,802,906,416	2,846,270	2,805,752,686	94.7	1.8698%
DUBLIN	252,034,528	-5,499,388	246,535,140	986,644	247,521,783	102.2	0.1650%
DUMMER	30,545,159	-409,012	30,136,147	0	30,136,147	101.3	0.0201%
DUNBARTON	286,458,780	-14,713,653	271,745,127	2,995,372	274,740,499	105.4	0.1831%
DURHAM	891,033,642	29,434,248	920,467,890	1,961,519	922,429,409	96.8	0.6147%
EAST KINGSTON	277,566,307	-12,440,218	265,126,089	548	265,126,637	104.7	0.1767%
EASTON	65,997,801	-907,790	65,090,011	163,141	65,253,152	101.4	0.0435%
EATON	105,022,210	-4,097,147	100,925,063	0	100,925,063	104.1	0.0673%
EFFINGHAM	175,885,037	-23,371,781	152,513,256	988,926	153,502,182	115.4	0.1023%
ELLSWORTH	13,290,535	352,795	13,643,330	151,018	13,794,348	97.4	0.0092%
ENFIELD	558,783,855	-27,134,114	531,649,741	0	531,649,741	105.1	0.3543%
EPPING	644,674,500	7,793,255	652,467,755	0	652,467,755	98.8	0.4348%
EPSOM	400,620,442	-23,772,575	376,847,867	1,000,421	377,848,287	106.3	0.2518%
ERROL	75,752,195	-225,074	75,527,121	1,690,986	77,218,108	100.3	0.0515%
ERVING'S GRANT	46,704	0	46,704	0	46,704	106.2	0.0000%
EXETER	1,608,610,618	106,307,636	1,714,918,254	1,433,478	1,716,351,732	93.8	1.1438%
FARMINGTON	473,994,940	-44,275,938	429,719,002	224,275	429,943,276	110.3	0.2865%
FITZWILLIAM	217,187,995	-8,122,811	209,065,184	12,565	209,077,749	103.9	0.1393%
FRANCESTOWN	209,837,869	-22,990,992	186,846,877	0	186,846,877	112.3	0.1245%
FRANCONIA	281,813,887	-10,036,392	271,777,495	365,700	272,143,195	103.7	0.1814%
FRANKLIN	491,416,400	3,957,768	495,374,168	7,447,539	502,821,707	99.2	0.3351%
FREEDOM	490,181,473	-48,956,561	441,224,912	0	441,224,912	111.1	0.2940%
FREMONT	367,704,697	-9,340,939	358,363,758	0	358,363,758	102.6	0.2388%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
GILFORD	1,531,695,700	106,461,925	1,638,157,625	1,292,920	1,639,450,545	93.5	1.0926%
GILMANTON	472,308,564	-46,206,761	426,101,803	100,520	426,202,323	110.9	0.2840%
GILSUM	63,639,004	-4,925,601	58,713,403	0	58,713,403	108.4	0.0391%
GOFFSTOWN	1,298,565,000	10,465,256	1,309,030,256	0	1,309,030,256	99.2	0.8724%
GORHAM	221,477,800	16,672,567	238,150,367	340,535	238,490,902	93.0	0.1589%
GOSHEN	75,429,222	-7,502,621	67,926,601	6,907	67,933,508	111.1	0.0453%
GRAFTON	125,095,216	-17,632,660	107,462,556	0	107,462,556	116.6	0.0716%
GRANTHAM	511,002,270	-41,331,780	469,670,490	0	469,670,490	108.8	0.3130%
GREENFIELD	156,296,221	-27,269,642	129,026,579	7,657,914	136,684,493	121.2	0.0911%
GREENLAND	637,886,600	32,135,672	670,022,272	0	670,022,272	95.2	0.4465%
GREEN'S GRANT	3,016,230	-176,089	2,840,141	25,447	2,865,589	106.2	0.0019%
GREENVILLE	93,872,938	187,536	94,060,474	1,360,237	95,420,711	99.8	0.0636%
GROTON	66,715,766	-3,973,877	62,741,889	10,520	62,752,409	106.4	0.0418%
HADLEY'S PURCHASE	0	0	0	0	0	106.2	0.0000%
HALE'S LOCATION	74,860,700	-594,133	74,266,567	16,198	74,282,766	100.8	0.0495%
HAMPSTEAD	1,006,364,871	-35,909,078	970,455,793	1,730,727	972,186,520	103.7	0.6479%
HAMPTON	2,674,092,800	123,072,833	2,797,165,633	0	2,797,165,633	95.6	1.8641%
HAMPTON FALLS	409,188,000	6,623,837	415,811,837	0	415,811,837	98.4	0.2771%
HANCOCK	238,553,057	4,601,171	243,154,228	1,704,262	244,858,490	98.1	0.1632%
HANOVER	1,936,434,700	108,318,820	2,044,753,520	2,906,929	2,047,660,449	94.7	1.3646%
HARRISVILLE	184,590,845	325,976	184,916,821	183,843	185,100,664	99.8	0.1234%
HART'S LOCATION	15,567,300	-895,027	14,672,273	113,724	14,785,997	106.1	0.0099%
HAVERHILL	329,558,240	-19,645,456	309,912,784	433,700	310,346,484	106.4	0.2068%
HEBRON	257,322,919	2,597,761	259,920,680	5,960,223	265,880,903	99.0	0.1772%
HENNIKER	382,530,837	-13,711,695	368,819,142	3,093,774	371,912,916	103.7	0.2478%
HILL	97,837,343	-27,036,862	70,800,481	1,578,292	72,378,772	138.3	0.0482%
HILLSBOROUGH	473,983,884	-13,371,060	460,612,824	27,209	460,640,033	102.9	0.3070%
HINSDALE	240,432,121	-1,428,976	239,003,145	17,531	239,020,676	100.6	0.1593%
HOLDERNESS	657,438,684	74,603,935	732,042,619	415	732,043,034	89.8	0.4878%
HOLLIS	1,170,906,102	28,728,667	1,199,634,769	472	1,199,635,241	97.6	0.7995%
HOOKSETT	1,515,145,543	61,430,847	1,576,576,390	14,437	1,576,590,827	96.1	1.0507%
HOPKINTON	639,016,155	-44,037,359	594,978,796	9,589,263	604,568,059	107.4	0.4029%
HUDSON	2,457,213,508	50,139,041	2,507,352,549	0	2,507,352,549	98.0	1.6709%
JACKSON	389,190,642	-13,190,269	376,000,373	447,680	376,448,053	103.5	0.2509%
JAFFREY	449,190,510	-41,612,491	407,578,019	2,265	407,580,284	110.2	0.2716%
JEFFERSON	119,915,286	-7,473,878	112,441,408	555,163	112,996,571	106.7	0.0753%
KEENE	1,827,669,200	-100,197,801	1,727,471,399	11,328,633	1,738,800,032	105.8	1.1588%
KENSINGTON	291,392,560	3,530,562	294,923,122	0	294,923,122	98.8	0.1965%
KILKENNY	0	0	0	0	0	106.2	0.0000%
KINGSTON	607,200,985	-3,019,263	604,181,722	619	604,182,341	100.5	0.4026%
LACONIA	1,784,740,876	16,205,604	1,800,946,480	18,197,647	1,819,144,127	99.1	1.2123%
LANCASTER	252,424,520	-11,474,258	240,950,262	2,176,879	243,127,141	104.8	0.1620%
LANDAFF	49,053,292	-1,470,661	47,582,631	60,105	47,642,737	103.0	0.0317%
LANGDON	60,553,268	-1,571,299	58,981,969	5,735	58,987,703	102.7	0.0393%

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EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

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LEBANON	1,790,819,125	34,668,990	1,825,488,115	51,989,366	1,877,477,481	98.1	1.2512%
LEE	417,828,927	1,674,091	419,503,018	113,847	419,616,865	99.6	0.2796%
LEMPSTER	117,537,336	-8,676,260	108,861,076	5,247	108,866,323	108.0	0.0726%
LINCOLN	739,728,214	20,528,423	760,256,637	972,382	761,229,020	97.3	0.5073%
LISBON	109,767,834	-968,559	108,799,275	0	108,799,275	100.9	0.0725%
LITCHFIELD	790,130,754	-19,278,514	770,852,240	1,479,067	772,331,308	102.5	0.5147%
LITTLETON	538,236,500	-20,236,021	518,000,479	1,756,947	519,757,425	103.9	0.3464%
LIVERMORE	134,100	0	134,100	0	134,100	100.0	0.0001%
LONDONDERRY	2,907,958,426	-227,868,210	2,680,090,216	26,612,925	2,706,703,142	108.5	1.8038%
LOUDON	520,773,466	-42,483,807	478,289,659	3,874,348	482,164,007	108.9	0.3213%
LOW & BURBANK GRANT	0	0	0	0	0	106.2	0.0000%
LYMAN	59,852,001	-752,296	59,099,705	0	59,099,705	101.3	0.0394%
LYME	324,253,500	4,243,396	328,496,896	0	328,496,896	98.7	0.2189%
LYNDEBOROUGH	166,471,050	-13,736,144	152,734,906	176	152,735,082	109.0	0.1018%
MADBURY	224,743,570	-18,552,171	206,191,399	0	206,191,399	109.0	0.1374%
MADISON	454,466,650	1,363,771	455,830,421	919,107	456,749,529	99.7	0.3044%
MANCHESTER	8,294,128,500	-82,124,132	8,212,004,368	37,259,879	8,249,264,247	101.0	5.4974%
MARLBOROUGH	181,811,530	-19,303,407	162,508,123	302,394	162,810,517	111.9	0.1085%
MARLOW	65,047,662	-3,873,140	61,174,522	8,210	61,182,732	106.3	0.0408%
MARTIN'S LOCATION	0	0	0	0	0	106.2	0.0000%
MASON	160,026,718	-22,161,509	137,865,209	5,373	137,870,582	116.1	0.0919%
MEREDITH	1,736,754,094	14,000,469	1,750,754,563	2,484,369	1,753,238,931	99.2	1.1684%
MERRIMACK	2,873,094,210	-28,453,939	2,844,640,271	264,192	2,844,904,463	101.0	1.8959%
MIDDLETON	158,985,423	4,067,010	163,052,433	0	163,052,433	97.5	0.1087%
MILAN	105,148,786	-3,325,170	101,823,616	52,561	101,876,177	103.3	0.0679%
MILFORD	1,263,651,687	-23,570,534	1,240,081,153	1,278,418	1,241,359,571	101.9	0.8273%
MILLSFIELD	7,832,650	-427,289	7,405,361	0	7,405,361	106.2	0.0049%
MILTON	362,914,634	-15,666,764	347,247,870	0	347,247,870	104.5	0.2314%
MONROE	73,377,714	1,181,540	74,559,254	0	74,559,254	98.4	0.0497%
MONT VERNON	258,094,160	-17,576,096	240,518,064	0	240,518,064	107.3	0.1603%
MOULTONBOROUGH	2,678,707,382	152,870,147	2,831,577,529	4,261,782	2,835,839,311	94.6	1.8898%
NASHUA	7,862,954,698	327,611,082	8,190,565,780	9,086,879	8,199,652,660	96.0	5.4644%
NELSON	114,802,397	-3,524,777	111,277,620	0	111,277,620	103.2	0.0742%
NEW BOSTON	536,656,562	7,561,251	544,217,813	2,915	544,220,728	98.6	0.3627%
NEW CASTLE	639,103,031	7,761,125	646,864,156	0	646,864,156	98.8	0.4311%
NEW DURHAM	417,327,660	7,992,833	425,320,493	0	425,320,493	98.1	0.2834%
NEW HAMPTON	273,158,371	-3,901,430	269,256,941	1,232,943	270,489,884	101.4	0.1803%
NEW IPSWICH	411,898,688	-61,057,469	350,841,219	1,569	350,842,787	117.4	0.2338%
NEW LONDON	1,087,923,382	-8,628,620	1,079,294,762	0	1,079,294,762	100.8	0.7193%
NEWBURY	696,457,041	6,319,280	702,776,321	15,526	702,791,846	99.1	0.4684%
NEWFIELDS	241,135,099	-8,147,361	232,987,738	0	232,987,738	103.5	0.1553%
NEWINGTON	496,604,648	52,725,910	549,330,558	2,272,313	551,602,872	90.4	0.3676%
NEWMARKET	746,878,183	-18,952,929	727,925,254	764,067	728,689,322	102.6	0.4856%
NEWPORT	411,214,611	-6,052,417	405,162,194	2,084,997	407,247,191	101.5	0.2714%

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EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

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NEWTON	464,332,793	-42,220,399	422,112,394	0	422,112,394	110.0	0.2813%
NORTH HAMPTON	996,205,600	28,689,834	1,024,895,434	0	1,024,895,434	97.2	0.6830%
NORTHFIELD	271,325,605	-4,219,526	267,106,079	2,345,816	269,451,895	101.6	0.1796%
NORTHUMBERLAND	81,886,663	-3,040,067	78,846,596	212,303	79,058,899	103.9	0.0527%
NORTHWOOD	475,932,397	-11,589,750	464,342,647	278,550	464,621,197	102.5	0.3096%
NOTTINGHAM	538,783,577	-18,176,792	520,606,785	126,155	520,732,940	103.5	0.3470%
ODELL	2,085,048	-108,943	1,976,105	0	1,976,105	106.2	0.0013%
ORANGE	28,026,639	6,353,914	34,380,553	75,966	34,456,519	81.3	0.0230%
ORFORD	143,688,726	-10,775,187	132,913,539	0	132,913,539	108.2	0.0886%
OSSIPEE	699,468,427	-48,155,295	651,313,132	24,556	651,337,689	107.4	0.4341%
PELHAM	1,369,405,818	27,937,820	1,397,343,638	1,232,314	1,398,575,952	98.0	0.9320%
PEMBROKE	597,142,528	-41,139,392	556,003,136	1,232,318	557,235,454	107.4	0.3713%
PETERBOROUGH	598,208,302	32,734,697	630,942,999	2,244,706	633,187,704	94.8	0.4220%
PIERMONT	96,198,108	-9,319,815	86,878,293	25,628	86,903,921	111.0	0.0579%
PINKHAM'S GRANT	2,596,120	-151,563	2,444,557	1,555,394	3,999,951	106.2	0.0027%
PITTSBURG	231,382,953	5,614,394	236,997,347	3,826,122	240,823,470	97.6	0.1605%
PITTSFIELD	260,308,181	-42,488,055	217,820,126	266,434	218,086,560	119.5	0.1453%
PLAINFIELD	259,630,611	5,516,290	265,146,901	38,503	265,185,405	97.9	0.1767%
PLAISTOW	818,936,660	73,145,779	892,082,439	0	892,082,439	91.8	0.5945%
PLYMOUTH	402,357,950	401,824	402,759,774	4,374,120	407,133,895	99.9	0.2713%
PORTSMOUTH	3,939,969,280	347,262,989	4,287,232,269	45,143,959	4,332,376,228	91.9	2.8872%
RANDOLPH	63,316,732	-1,358,427	61,958,305	173,274	62,131,579	102.2	0.0414%
RAYMOND	823,638,257	-19,312,781	804,325,476	413,180	804,738,656	102.4	0.5363%
RICHMOND	91,372,721	-5,109,526	86,263,195	61,306	86,324,501	106.0	0.0575%
RINDGE	551,358,981	-46,941,454	504,417,527	269,993	504,687,520	109.3	0.3363%
ROCHESTER	2,020,410,935	6,076,269	2,026,487,204	12,954,760	2,039,441,963	99.7	1.3591%
ROLLINSFORD	222,689,097	3,628,789	226,317,886	0	226,317,886	98.4	0.1508%
ROXBURY	25,079,877	0	25,079,877	3,721,846	28,801,723	100.0	0.0192%
RUMNEY	182,919,914	-6,397,445	176,522,469	159,997	176,682,465	103.6	0.1177%
RYE	1,770,452,390	123,072,865	1,893,525,255	1,274,648	1,894,799,902	93.5	1.2627%
SALEM	3,815,082,877	85,808,228	3,900,891,105	3,498,272	3,904,389,377	97.8	2.6019%
SALISBURY	117,797,231	-1,483,120	116,314,111	2,257,556	118,571,667	101.3	0.0790%
SANBORNTON	384,600,593	30,569,962	415,170,555	2,064,095	417,234,649	92.6	0.2781%
SANDOWN	507,685,770	16,232,118	523,917,888	0	523,917,888	96.9	0.3491%
SANDWICH	435,373,876	-33,620,229	401,753,647	425,639	402,179,285	108.4	0.2680%
SARGENT'S PURCHASE	1,881,460	-109,840	1,771,620	0	1,771,620	106.2	0.0012%
SEABROOK	1,332,753,750	56,978,739	1,389,732,489	0	1,389,732,489	95.9	0.9261%
SECOND COLLEGE GRANT	1,084,011	-38,585	1,045,426	0	1,045,426	106.2	0.0007%
SHARON	53,855,462	-5,260,640	48,594,822	2,189	48,597,011	110.9	0.0324%
SHELBURNE	50,156,398	99,580	50,255,978	180,455	50,436,432	99.8	0.0336%
SOMERSWORTH	837,953,830	-13,200,782	824,753,048	3,068,269	827,821,317	101.6	0.5517%
SOUTH HAMPTON	131,974,357	-1,688,228	130,286,129	843	130,286,972	101.3	0.0868%
SPRINGFIELD	190,347,072	-11,457,232	178,889,840	228,197	179,118,037	106.4	0.1194%
STARK	55,347,070	-10,369,137	44,977,933	293,598	45,271,531	123.1	0.0302%

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EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

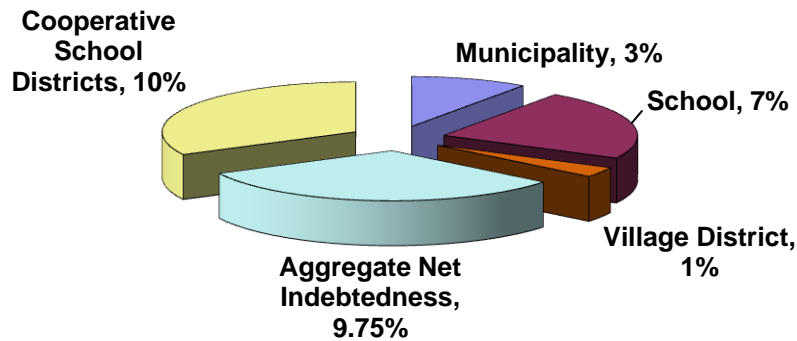
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
STEWARTSTOWN	71,419,657	-280,257	71,139,400	19,071	71,158,471	100.4	0.0474%
STODDARD	279,455,160	-42,777,476	236,677,684	54,285	236,731,968	118.1	0.1578%
STRAFFORD	455,580,600	-22,881,748	432,698,852	0	432,698,852	105.3	0.2884%
STRATFORD	40,695,694	-1,446,932	39,248,762	146,460	39,395,222	103.8	0.0263%
STRATHAM	1,199,854,318	-45,019,136	1,154,835,182	0	1,154,835,182	103.9	0.7696%
SUCCESS	11,513,987	-646,541	10,867,446	0	10,867,446	106.2	0.0072%
SUGAR HILL	148,586,341	-5,279,052	143,307,289	0	143,307,289	103.7	0.0955%
SULLIVAN	55,538,276	-10,616,301	44,921,975	0	44,921,975	123.8	0.0299%
SUNAPEE	1,141,793,831	19,736,282	1,161,530,113	0	1,161,530,113	98.3	0.7741%
SURRY	74,530,817	3,282,758	77,813,575	2,703,335	80,516,910	95.8	0.0537%
SUTTON	267,376,071	-4,703,281	262,672,790	476	262,673,267	101.8	0.1750%
SWANZEY	579,679,302	-67,115,075	512,564,227	1,313,888	513,878,115	113.1	0.3425%
TAMWORTH	343,099,780	-28,666,954	314,432,826	588,728	315,021,553	109.1	0.2099%
TEMPLE	149,031,089	-15,844,699	133,186,390	7,564	133,193,953	111.9	0.0888%
THOM & MES PURCHASE	5,215,720	-304,496	4,911,224	137,123	5,048,347	106.2	0.0034%
THORNTON	369,791,831	13,342,571	383,134,402	296,070	383,430,472	96.5	0.2555%
TILTON	498,114,918	-35,612,673	462,502,245	120,959	462,623,204	107.7	0.3083%
TROY	97,476,241	-3,011,389	94,464,852	1,994	94,466,846	103.2	0.0630%
TUFTONBORO	1,014,716,810	0	1,014,716,810	328,649	1,015,045,459	100.0	0.6764%
UNITY	130,227,984	-13,120,163	117,107,821	21,153	117,128,974	111.2	0.0781%
WAKEFIELD	889,239,328	-7,923,366	881,315,962	939,831	882,255,793	100.9	0.5879%
WALPOLE	397,754,739	-15,590,362	382,164,377	0	382,164,377	104.1	0.2547%
WARNER	280,195,645	-37,299,772	242,895,873	611,112	243,506,985	115.4	0.1623%
WARREN	71,492,643	-6,459,509	65,033,134	184,291	65,217,425	110.0	0.0435%
WASHINGTON	223,033,839	2,293,524	225,327,363	76,126	225,403,488	98.9	0.1502%
WATERVILLE VALLEY	330,332,580	24,863,528	355,196,108	540,277	355,736,385	93.0	0.2371%
WEARE	784,846,318	-52,004,643	732,841,675	2,377,469	735,219,144	107.1	0.4900%
WEBSTER	190,454,281	1,912,246	192,366,527	1,385,855	193,752,383	99.0	0.1291%
WENTWORTH	89,179,274	-5,151,143	84,028,131	45,702	84,073,832	106.2	0.0560%
WENTWORTH LOCATION	7,094,846	-404,591	6,690,255	3,319	6,693,574	106.2	0.0045%
WESTMORELAND	172,281,984	-8,124,781	164,157,203	219	164,157,422	105.0	0.1094%
WHITEFIELD	195,298,500	-31,948,273	163,350,227	2,477,020	165,827,247	119.5	0.1105%
WILMOT	177,653,382	-4,817,346	172,836,036	20,057	172,856,093	102.8	0.1152%
WILTON	364,726,737	-11,023,249	353,703,488	317,950	354,021,439	103.1	0.2359%
WINCHESTER	270,312,045	-26,974,553	243,337,492	449,404	243,786,896	111.1	0.1625%
WINDHAM	2,063,591,410	55,081,043	2,118,672,453	497,164	2,119,169,617	97.4	1.4122%
WINDSOR	23,796,747	-485,084	23,311,663	1,174,731	24,486,394	102.1	0.0163%
WOLFEBORO	2,038,240,525	-51,618,091	1,986,622,434	1,150,989	1,987,773,422	102.6	1.3247%
WOODSTOCK	220,919,587	221,033	221,140,620	352,534	221,493,154	99.9	0.1476%
STATE TOTALS	149,096,362,311	509,549,304	149,605,911,615	450,820,619	150,056,732,234	101.0	100.00%

*Flood control, forest, recreation lands and others.

BASE VALUATION FOR DEBT LIMITS

Revised 8/14/14

Borrowing Power RSA 33:4-a & b and 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 9.75 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.

2013 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
ACWORTH	95,332,940	2,245,055	97,577,995	0	97,577,995
ALBANY	105,454,724	-6,222,561	99,232,163	0	99,232,163
ALEXANDRIA	202,275,184	-15,230,624	187,044,560	0	187,044,560
ALLENSTOWN	248,811,983	570,639	249,382,622	0	249,382,622
ALSTEAD	180,303,383	-25,171,384	155,131,999	0	155,131,999
ALTON	1,455,337,692	38,635,273	1,493,972,965	0	1,493,972,965
AMHERST	1,578,709,700	-20,160,865	1,558,548,835	0	1,558,548,835
ANDOVER	267,753,327	-28,440,483	239,312,844	0	239,312,844
ANTRIM	221,765,753	-6,851,492	214,914,261	0	214,914,261
ASHLAND	228,261,598	-6,224,177	222,037,421	0	222,037,421
ATKINSON	849,204,712	9,180,760	858,385,472	0	858,385,472
ATKINSON & GILMANTON	676,714	-27,415	649,299	0	649,299
AUBURN	623,740,956	159,309	623,900,265	0	623,900,265
BARNSTEAD	468,879,854	-38,733,540	430,146,314	0	430,146,314
BARRINGTON	926,068,265	-82,146,268	843,921,997	0	843,921,997
BARTLETT	918,941,302	24,617,413	943,558,715	0	943,558,715
BATH	129,766,366	-22,969,501	106,796,865	0	106,796,865
BEAN'S GRANT	540	-3	537	0	537
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	3,211,293,134	190,686,599	3,401,979,733	0	3,401,979,733
BELMONT	738,651,693	-136,652,649	601,999,044	0	601,999,044
BENNINGTON	119,091,762	-14,359,402	104,732,360	0	104,732,360
BENTON	25,323,941	-1,668,367	23,655,574	0	23,655,574
BERLIN	448,694,292	-121,901,053	326,793,239	0	326,793,239
BETHLEHEM	224,431,138	26,236,276	250,667,414	0	250,667,414
BOSCAWEN	234,193,799	1,566,412	235,760,211	0	235,760,211
BOW	1,024,799,739	-10,222,502	1,014,577,237	0	1,014,577,237
BRADFORD	221,476,152	-8,120,526	213,355,626	0	213,355,626
BRENTWOOD	508,644,059	-5,191,077	503,452,982	0	503,452,982
BRIDGEWATER	336,807,000	17,773,663	354,580,663	0	354,580,663
BRISTOL	468,563,875	-20,969,120	447,594,755	0	447,594,755
BROOKFIELD	103,293,248	-9,581,741	93,711,507	0	93,711,507
BROOKLINE	496,185,324	9,257,295	505,442,619	0	505,442,619
CAMBRIDGE	8,546,375	-462,171	8,084,204	0	8,084,204
CAMPTON	416,956,143	-33,038,496	383,917,647	0	383,917,647
CANAAN	323,982,943	14,271,952	338,254,895	0	338,254,895
CANDIA	412,837,486	-30,344,156	382,493,330	0	382,493,330
CANTERBURY	247,033,896	-13,660,161	233,373,735	0	233,373,735
CARROLL	315,178,458	-3,964,719	311,213,739	0	311,213,739
CENTER HARBOR	382,907,426	20,168,238	403,075,664	0	403,075,664
CHANDLER'S PURCHASE	40,414	-2,235	38,179	0	38,179
CHARLESTOWN	271,981,894	-18,831,984	253,149,910	0	253,149,910
CHATHAM	51,946,240	-3,791,798	48,154,442	0	48,154,442
CHESTER	483,569,200	490,166	484,059,366	0	484,059,366
CHESTERFIELD	484,349,331	7,558,061	491,907,392	0	491,907,392
CHICHESTER	262,932,957	7,018,147	269,951,104	0	269,951,104

2013 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
CLAREMONT	829,591,584	-120,135,349	709,456,235	0	709,456,235
CLARKSVILLE	41,468,214	-2,305,153	39,163,061	0	39,163,061
COLEBROOK	189,545,153	-15,641,393	173,903,760	0	173,903,760
COLUMBIA	84,702,042	-10,147,249	74,554,793	0	74,554,793
CONCORD	3,865,691,446	184,822,063	4,050,513,509	0	4,050,513,509
CONWAY	1,407,696,765	63,584,217	1,471,280,982	0	1,471,280,982
CORNISH	187,065,659	-3,293,786	183,771,873	0	183,771,873
CRAWFORD'S PURCHASE	187,781	-10,941	176,840	0	176,840
CROYDON	93,865,145	-3,268,702	90,596,443	0	90,596,443
CUTT'S GRANT	0	0	0	0	0
DALTON	84,107,977	-4,986,524	79,121,453	0	79,121,453
DANBURY	110,303,293	-7,101,840	103,201,453	0	103,201,453
DANVILLE	336,755,508	-3,723,680	333,031,828	0	333,031,828
DEERFIELD	549,356,397	-66,184,429	483,171,968	0	483,171,968
DEERING	201,446,217	-19,327,171	182,119,046	0	182,119,046
DERRY	2,395,028,120	290,344,459	2,685,372,579	0	2,685,372,579
DIX GRANT	768,018	-32,458	735,560	0	735,560
DIXVILLE	8,239,724	22,312,348	30,552,072	0	30,552,072
DORCHESTER	40,777,573	-3,873,646	36,903,927	0	36,903,927
DOVER	2,696,745,950	150,680,817	2,847,426,767	0	2,847,426,767
DUBLIN	255,544,828	-7,002,270	248,542,558	0	248,542,558
DUMMER	67,418,559	-18,683,088	48,735,471	0	48,735,471
DUNBARTON	311,517,580	-34,545,564	276,972,016	0	276,972,016
DURHAM	910,158,142	18,414,355	928,572,497	0	928,572,497
EAST KINGSTON	299,011,607	-20,317,793	278,693,814	0	278,693,814
EASTON	66,741,401	-912,969	65,828,432	0	65,828,432
EATON	105,953,950	-4,097,939	101,856,011	0	101,856,011
EFFINGHAM	180,274,037	-25,298,922	154,975,115	0	154,975,115
ELLSWORTH	13,639,335	221,433	13,860,768	0	13,860,768
ENFIELD	565,881,655	-31,047,962	534,833,693	0	534,833,693
EPPING	657,810,900	993,999	658,804,899	0	658,804,899
EPSOM	407,783,742	-26,593,882	381,189,860	0	381,189,860
ERROL	84,517,995	-5,425,256	79,092,739	0	79,092,739
ERVING'S GRANT	46,704	0	46,704	0	46,704
EXETER	1,640,180,570	106,297,907	1,746,478,477	0	1,746,478,477
FARMINGTON	480,321,339	-45,472,075	434,849,264	0	434,849,264
FITZWILLIAM	251,418,395	-16,269,275	235,149,120	0	235,149,120
FRANCESTOWN	213,242,869	-24,721,292	188,521,577	0	188,521,577
FRANCONIA	285,418,987	-11,389,329	274,029,658	0	274,029,658
FRANKLIN	519,985,700	2,494,581	522,480,281	0	522,480,281
FREEDOM	494,339,173	-49,337,190	445,001,983	0	445,001,983
FREMONT	375,278,497	-13,791,210	361,487,287	0	361,487,287
GILFORD	1,538,655,940	107,584,173	1,646,240,113	0	1,646,240,113
GILMANTON	482,761,564	-52,824,894	429,936,670	0	429,936,670
GILSUM	65,435,704	-5,475,016	59,960,688	0	59,960,688
GOFFSTOWN	1,336,852,300	-4,903,775	1,331,948,525	0	1,331,948,525

2013 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
GORHAM	280,673,500	-21,577,908	259,095,592	0	259,095,592
GOSHEN	76,266,955	-7,484,607	68,782,348	0	68,782,348
GRAFTON	127,663,016	-18,565,744	109,097,272	0	109,097,272
GRANTHAM	516,045,870	-42,955,329	473,090,541	0	473,090,541
GREENFIELD	159,379,621	-28,527,793	130,851,828	0	130,851,828
GREENLAND	657,203,900	30,515,435	687,719,335	0	687,719,335
GREEN'S GRANT	3,093,188	-176,089	2,917,099	0	2,917,099
GREENVILLE	97,729,438	-1,632,145	96,097,293	0	96,097,293
GROTON	77,408,166	114,410,970	191,819,136	0	191,819,136
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	74,988,800	-554,883	74,433,917	0	74,433,917
HAMPSTEAD	1,020,898,871	-42,686,443	978,212,428	0	978,212,428
HAMPTON	2,782,602,000	81,338,469	2,863,940,469	0	2,863,940,469
HAMPTON FALLS	417,384,910	3,906,143	421,291,053	0	421,291,053
HANCOCK	245,345,957	1,666,269	247,012,226	0	247,012,226
HANOVER	1,948,529,400	102,537,732	2,051,067,132	0	2,051,067,132
HARRISVILLE	186,887,245	-608,884	186,278,361	0	186,278,361
HART'S LOCATION	15,887,300	-921,141	14,966,159	0	14,966,159
HAVERHILL	356,587,540	-39,929,505	316,658,035	0	316,658,035
HEBRON	261,630,319	-101,390	261,528,929	0	261,528,929
HENNIKER	392,339,737	-18,627,077	373,712,660	0	373,712,660
HILL	107,136,843	-33,697,037	73,439,806	0	73,439,806
HILLSBOROUGH	508,147,714	-28,891,075	479,256,639	0	479,256,639
HINSDALE	353,577,121	-32,336,212	321,240,909	0	321,240,909
HOLDERNESS	661,128,884	73,700,272	734,829,156	0	734,829,156
HOLLIS	1,187,001,402	20,113,380	1,207,114,782	0	1,207,114,782
HOOKSETT	1,580,045,743	45,577,514	1,625,623,257	0	1,625,623,257
HOPKINTON	661,892,055	-59,687,599	602,204,456	0	602,204,456
HUDSON	2,578,825,108	-23,667,137	2,555,157,971	0	2,555,157,971
JACKSON	391,161,542	-13,481,234	377,680,308	0	377,680,308
JAFFREY	456,010,249	-41,616,080	414,394,169	0	414,394,169
JEFFERSON	124,850,186	-9,686,320	115,163,866	0	115,163,866
KEENE	1,877,480,100	-123,588,835	1,753,891,265	0	1,753,891,265
KENSINGTON	301,215,478	121,280	301,336,758	0	301,336,758
KILKENNY	12,904	0	12,904	0	12,904
KINGSTON	618,713,785	-3,270,600	615,443,185	0	615,443,185
LACONIA	1,810,270,476	15,337,930	1,825,608,406	0	1,825,608,406
LANCASTER	270,992,720	-21,720,224	249,272,496	0	249,272,496
LANDAFF	51,056,492	-2,731,957	48,324,535	0	48,324,535
LANGDON	61,564,968	-1,561,947	60,003,021	0	60,003,021
LEBANON	1,877,490,125	-1,071,087	1,876,419,038	0	1,876,419,038
LEE	423,869,927	868,703	424,738,630	0	424,738,630
LEMPSTER	161,541,336	-20,183,034	141,358,302	0	141,358,302
LINCOLN	749,106,914	13,894,494	763,001,408	0	763,001,408
LISBON	112,581,334	-857,973	111,723,361	0	111,723,361
LITCHFIELD	820,097,054	-30,879,276	789,217,778	0	789,217,778

2013 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
LITTLETON	763,615,400	-162,743,219	600,872,181	0	600,872,181
LIVERMORE	134,100	0	134,100	0	134,100
LONDONDERRY	3,504,573,730	-437,420,065	3,067,153,665	0	3,067,153,665
LOUDON	534,018,966	-49,290,075	484,728,891	0	484,728,891
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	61,107,701	-948,356	60,159,345	0	60,159,345
LYME	329,911,000	787,358	330,698,358	0	330,698,358
LYNDEBOROUGH	168,300,450	-13,829,024	154,471,426	0	154,471,426
MADBURY	238,074,670	-24,273,044	213,801,626	0	213,801,626
MADISON	464,079,550	-2,784,184	461,295,366	0	461,295,366
MANCHESTER	8,523,618,600	-121,102,592	8,402,516,008	0	8,402,516,008
MARLBOROUGH	185,911,470	-20,643,931	165,267,539	0	165,267,539
MARLOW	66,085,500	-3,756,615	62,328,885	0	62,328,885
MARTIN'S LOCATION	27,170	0	27,170	0	27,170
MASON	161,786,818	-21,998,158	139,788,660	0	139,788,660
MEREDITH	1,743,869,194	13,951,220	1,757,820,414	0	1,757,820,414
MERRIMACK	2,968,396,410	-65,495,071	2,902,901,339	0	2,902,901,339
MIDDLETON	162,266,023	2,798,221	165,064,244	0	165,064,244
MILAN	124,088,386	-12,654,041	111,434,345	0	111,434,345
MILFORD	1,282,784,487	-23,900,867	1,258,883,620	0	1,258,883,620
MILLSFIELD	7,876,220	84,164,512	92,040,732	0	92,040,732
MILTON	368,841,834	-15,839,700	353,002,134	0	353,002,134
MONROE	346,347,314	-156,169,913	190,177,401	0	190,177,401
MONT VERNON	259,982,500	-17,326,068	242,656,432	0	242,656,432
MOULTONBOROUGH	2,688,633,071	153,018,122	2,841,651,193	0	2,841,651,193
NASHUA	8,126,718,978	250,671,001	8,377,389,979	0	8,377,389,979
NELSON	117,207,597	-4,764,353	112,443,244	0	112,443,244
NEW BOSTON	546,394,562	3,302,098	549,696,660	0	549,696,660
NEW CASTLE	640,386,131	7,286,107	647,672,238	0	647,672,238
NEW DURHAM	420,314,960	7,987,619	428,302,579	0	428,302,579
NEW HAMPTON	298,782,671	-17,504,084	281,278,587	0	281,278,587
NEW IPSWICH	422,077,268	-65,972,552	356,104,716	0	356,104,716
NEW LONDON	1,097,835,482	-10,537,205	1,087,298,277	0	1,087,298,277
NEWBURY	701,457,041	4,755,161	706,212,202	0	706,212,202
NEWFIELDS	242,721,299	-8,154,951	234,566,348	0	234,566,348
NEWINGTON	954,375,112	69,816,710	1,024,191,822	0	1,024,191,822
NEWMARKET	751,506,283	-19,364,182	732,142,101	0	732,142,101
NEWPORT	424,291,111	-12,869,172	411,421,939	0	411,421,939
NEWTON	480,534,793	-44,259,388	436,275,405	0	436,275,405
NORTH HAMPTON	1,009,617,600	28,678,214	1,038,295,814	0	1,038,295,814
NORTHFIELD	282,375,205	-9,448,945	272,926,260	0	272,926,260
NORTHUMBERLAND	111,506,663	-17,628,582	93,878,081	0	93,878,081
NORTHWOOD	481,943,297	-13,062,107	468,881,190	0	468,881,190
NOTTINGHAM	546,583,577	-18,272,907	528,310,670	0	528,310,670
ODELL	2,085,048	-108,943	1,976,105	0	1,976,105
ORANGE	28,778,639	6,040,874	34,819,513	0	34,819,513

2013 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
ORFORD	146,748,526	-11,981,676	134,766,850	0	134,766,850
OSSIPEE	708,209,127	-47,996,116	660,213,011	0	660,213,011
PELHAM	1,408,651,318	18,494,251	1,427,145,569	0	1,427,145,569
PEMBROKE	626,865,328	-60,011,617	566,853,711	0	566,853,711
PETERBOROUGH	607,729,902	30,651,513	638,381,415	0	638,381,415
PIERMONT	97,716,208	-9,594,644	88,121,564	0	88,121,564
PINKHAM'S GRANT	2,730,070	-151,560	2,578,510	0	2,578,510
PITTSBURG	244,079,653	3,741,710	247,821,363	0	247,821,363
PITTSFIELD	268,113,281	-43,714,925	224,398,356	0	224,398,356
PLAINFIELD	266,613,611	2,315,151	268,928,762	0	268,928,762
PLAISTOW	842,783,950	68,030,928	910,814,878	0	910,814,878
PLYMOUTH	418,785,550	-10,452,050	408,333,500	0	408,333,500
PORTSMOUTH	4,119,413,775	361,740,595	4,481,154,370	0	4,481,154,370
RANDOLPH	67,446,132	-3,884,910	63,561,222	0	63,561,222
RAYMOND	845,575,157	-32,412,457	813,162,700	0	813,162,700
RICHMOND	92,964,021	-4,596,565	88,367,456	0	88,367,456
RINDGE	560,304,829	-48,429,015	511,875,814	0	511,875,814
ROCHESTER	2,072,597,235	-951,169	2,071,646,066	0	2,071,646,066
ROLLINSFORD	225,486,697	2,714,464	228,201,161	0	228,201,161
ROXBURY	25,638,777	-180,951	25,457,826	0	25,457,826
RUMNEY	195,255,714	-15,695,632	179,560,082	0	179,560,082
RYE	1,776,420,090	122,982,979	1,899,403,069	0	1,899,403,069
SALEM	3,879,320,877	54,110,557	3,933,431,434	0	3,933,431,434
SALISBURY	127,062,431	-7,543,180	119,519,251	0	119,519,251
SANBORNTON	388,289,493	30,038,416	418,327,909	0	418,327,909
SANDOWN	512,916,470	16,388,065	529,304,535	0	529,304,535
SANDWICH	442,335,976	-37,163,641	405,172,335	0	405,172,335
SARGENT'S PURCHASE	1,881,460	-109,840	1,771,620	0	1,771,620
SEABROOK	2,626,431,950	-232,807,387	2,393,624,563	0	2,393,624,563
SECOND COLLEGE GRANT	1,084,011	-38,585	1,045,426	0	1,045,426
SHARON	54,606,562	-5,547,664	49,058,898	0	49,058,898
SHELBURNE	81,702,598	-14,090,501	67,612,097	0	67,612,097
SOMERSWORTH	848,697,930	-12,200,114	836,497,816	0	836,497,816
SOUTH HAMPTON	135,031,557	-2,717,463	132,314,094	0	132,314,094
SPRINGFIELD	200,974,872	-16,670,425	184,304,447	0	184,304,447
STARK	68,890,170	-12,203,283	56,686,887	0	56,686,887
STEWARTSTOWN	89,257,157	-7,837,186	81,419,971	0	81,419,971
STODDARD	284,963,330	-45,571,698	239,391,632	0	239,391,632
STRAFFORD	459,714,700	-23,255,554	436,459,146	0	436,459,146
STRATFORD	68,662,594	-13,457,353	55,205,241	0	55,205,241
STRATHAM	1,226,671,118	-49,480,483	1,177,190,635	0	1,177,190,635
SUCCESS	11,535,304	-646,542	10,888,762	0	10,888,762
SUGAR HILL	151,677,574	-5,797,014	145,880,560	0	145,880,560
SULLIVAN	57,120,276	-11,332,342	45,787,934	0	45,787,934
SUNAPEE	1,151,345,231	16,246,121	1,167,591,352	0	1,167,591,352
SURRY	76,199,217	3,297,155	79,496,372	0	79,496,372

2013 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
SUTTON	270,180,523	-4,491,830	265,688,693	0	265,688,693
SWANZEY	594,393,302	-70,789,124	523,604,178	0	523,604,178
TAMWORTH	358,804,580	-28,301,484	330,503,096	0	330,503,096
TEMPLE	151,921,489	-16,986,210	134,935,279	0	134,935,279
THOM & MES PURCHASE	5,216,520	-304,501	4,912,019	0	4,912,019
THORNTON	375,580,931	11,497,371	387,078,302	0	387,078,302
TILTON	524,873,518	-47,244,832	477,628,686	0	477,628,686
TROY	107,598,241	-6,322,072	101,276,169	0	101,276,169
TUFTONBORO	1,027,509,410	-8,013,150	1,019,496,260	0	1,019,496,260
UNITY	133,527,114	-14,535,313	118,991,801	0	118,991,801
WAKEFIELD	895,637,528	-7,928,177	887,709,351	0	887,709,351
WALPOLE	417,353,639	-20,216,467	397,137,172	0	397,137,172
WARNER	285,760,575	-39,927,039	245,833,536	0	245,833,536
WARREN	89,274,243	-21,301,647	67,972,596	0	67,972,596
WASHINGTON	226,283,239	973,189	227,256,428	0	227,256,428
WATERVILLE VALLEY	331,908,280	24,684,371	356,592,651	0	356,592,651
WEARE	818,815,418	-64,921,480	753,893,938	0	753,893,938
WEBSTER	210,423,681	-13,695,243	196,728,438	0	196,728,438
WENTWORTH	94,661,974	-7,430,998	87,230,976	0	87,230,976
WENTWORTH LOCATION	7,174,246	-404,588	6,769,658	0	6,769,658
WESTMORELAND	173,919,184	-8,124,784	165,794,400	0	165,794,400
WHITEFIELD	220,744,990	-48,755,121	171,989,869	0	171,989,869
WILMOT	179,751,382	-5,482,148	174,269,234	0	174,269,234
WILTON	369,127,237	-11,804,434	357,322,803	0	357,322,803
WINCHESTER	280,860,045	-30,000,875	250,859,170	0	250,859,170
WINDHAM	2,079,009,410	55,517,047	2,134,526,457	0	2,134,526,457
WINDSOR	24,418,947	-720,459	23,698,488	0	23,698,488
WOLFEBORO	2,038,346,025	-51,591,788	1,986,754,237	0	1,986,754,237
WOODSTOCK	224,050,347	221,039	224,271,386	0	224,271,386
STATE TOTALS	156,228,298,852	-1,447,222,320	154,781,076,532	0	154,781,076,532

Revised 8/14/14

2013 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 2013 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property 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 (1-227 for 2013). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by ****) have no 2013 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.

**2013 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2013 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2013 LOCAL TAX RATE	2013 EQ RATIO	FULL VALUE TAX RATE	RANKING *
ACWORTH	95,332,940	97,580,449	\$22.62	97.7	\$22.01	96
ALBANY	105,454,724	99,850,986	\$11.91	106.3	\$12.54	23
ALEXANDRIA	202,275,184	187,196,782	\$21.26	103.4	\$22.62	111
ALLENSTOWN	248,811,983	249,463,764	\$31.53	98.2	\$31.13	216
ALSTEAD	180,303,383	155,132,029	\$26.80	116.7	\$31.08	215
ALTON	1,455,337,692	1,494,341,768	\$13.44	97.4	\$13.06	26
AMHERST	1,578,709,700	1,559,656,458	\$26.45	100.7	\$26.53	171
ANDOVER	267,753,327	239,316,302	\$18.75	108.8	\$20.83	80
ANTRIM	221,765,753	215,123,765	\$28.44	100.7	\$29.05	198
ASHLAND	228,261,598	224,397,327	\$25.12	102.2	\$25.43	160
ATKINSON	849,204,712	858,387,793	\$19.00	98.9	\$18.61	59
ATKINSON & GILMANTON	676,714	649,299	\$0.00	106.2	\$0.00	****
AUBURN	623,740,956	658,850,856	\$19.59	99.4	\$18.33	57
BARNSTEAD	468,879,854	430,146,314	\$23.50	109.0	\$25.52	162
BARRINGTON	926,068,265	844,634,823	\$22.46	109.2	\$24.30	143
BARTLETT	918,941,302	943,952,126	\$9.98	97.4	\$9.69	12
BATH	129,766,366	106,821,607	\$18.24	115.0	\$21.67	93
BEAN'S GRANT	540	537	\$0.00	106.2	\$0.00	****
BEAN'S PURCHASE	0	0	\$0.00	106.2	\$0.00	****
BEDFORD	3,211,293,134	3,402,000,314	\$22.17	94.1	\$20.74	78
BELMONT	738,651,693	602,680,025	\$22.44	122.6	\$27.23	178
BENNINGTON	119,091,762	104,749,874	\$25.40	112.4	\$28.58	195
BENTON	25,323,941	23,939,629	\$20.24	107.4	\$21.30	87
BERLIN	448,694,292	342,169,108	\$33.00	112.2	\$42.19	227
BETHLEHEM	224,431,138	251,574,068	\$28.55	89.2	\$25.26	158
BOSCAWEN	234,193,799	235,771,341	\$27.06	100.5	\$26.72	172
BOW	1,024,799,739	1,014,659,034	\$30.19	97.1	\$29.76	206
BRADFORD	221,476,152	213,368,009	\$22.42	102.9	\$23.17	120
BRENTWOOD	508,644,059	503,452,982	\$23.88	99.1	\$23.97	134
BRIDGEWATER	336,807,000	354,580,663	\$9.51	93.8	\$8.96	10
BRISTOL	468,563,875	448,748,009	\$20.18	101.8	\$20.92	82
BROOKFIELD	103,293,248	93,711,507	\$16.13	109.7	\$17.71	53
BROOKLINE	496,185,324	505,442,619	\$31.63	97.4	\$30.75	213
CAMBRIDGE	8,546,375	8,084,204	\$0.00	106.2	\$0.00	****
CAMPTON	416,956,143	383,954,541	\$19.99	108.3	\$21.46	90
CANAAN	323,982,943	338,331,486	\$25.17	94.2	\$23.96	133
CANDIA	412,837,486	382,497,161	\$19.50	107.9	\$20.81	79
CANTERBURY	247,033,896	233,593,483	\$26.14	106.0	\$27.40	181
CARROLL	315,178,458	311,406,767	\$17.66	101.3	\$17.81	54
CENTER HARBOR	382,907,426	403,195,612	\$13.19	95.0	\$12.51	22
CHANDLER'S PURCHASE	40,414	38,179	\$0.00	106.2	\$0.00	****
CHARLESTOWN	271,981,894	254,173,102	\$32.28	107.7	\$34.38	221
CHATHAM	51,946,240	48,449,347	\$14.07	108.2	\$15.05	35
CHESTER	483,569,200	484,059,366	\$25.17	96.9	\$24.31	144
CHESTERFIELD	484,349,331	493,215,149	\$20.50	98.3	\$20.05	70
CHICHESTER	262,932,957	269,951,104	\$25.32	97.1	\$24.52	146
CLAREMONT	829,591,584	711,341,266	\$36.25	115.5	\$40.03	226
CLARKSVILLE	41,468,214	42,450,957	\$14.10	106.2	\$13.70	30
COLEBROOK	189,545,153	173,903,760	\$23.07	106.8	\$24.91	154
COLUMBIA	84,702,042	74,666,606	\$19.58	103.5	\$21.50	91
CONCORD	3,865,691,446	4,074,453,253	\$25.58	94.4	\$24.07	136
CONWAY	1,407,696,765	1,472,427,962	\$17.86	95.3	\$16.97	46

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2013 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2013 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2013 LOCAL TAX RATE	2013 EQ RATIO	FULL VALUE TAX RATE	RANKING *
CORNISH	187,065,659	184,517,950	\$20.97	101.3	\$21.08	83
CRAWFORD'S PURCHASE	187,781	176,840	\$0.00	106.2	\$0.00	****
CROYDON	93,865,145	90,596,443	\$18.24	102.7	\$18.81	62
CUTT'S GRANT	0	0	\$0.00	106.2	\$0.00	****
DALTON	84,107,977	79,193,031	\$22.53	95.6	\$23.44	125
DANBURY	110,303,293	103,201,453	\$23.44	107.1	\$24.91	154
DANVILLE	336,755,508	333,031,867	\$28.34	101.0	\$28.29	193
DEERFIELD	549,356,397	483,202,693	\$22.65	107.5	\$25.32	159
DEERING	201,446,217	182,123,422	\$25.95	109.8	\$28.05	191
DERRY	2,395,028,120	2,688,560,224	\$31.49	89.0	\$27.47	183
DIX GRANT	768,018	735,560	\$0.00	106.2	\$0.00	****
DIXVILLE	8,239,724	30,552,072	\$0.00	106.2	\$0.00	****
DORCHESTER	40,777,573	36,910,141	\$18.61	111.0	\$20.51	76
DOVER	2,696,745,950	2,850,372,307	\$25.97	94.7	\$24.10	137
DUBLIN	255,544,828	249,529,201	\$23.64	102.2	\$24.17	139
DUMMER	67,418,559	48,746,354	\$16.14	101.3	\$20.30	72
DUNBARTON	311,517,580	279,967,387	\$21.01	105.4	\$23.14	119
DURHAM	910,158,142	930,568,820	\$30.41	96.8	\$29.56	204
EAST KINGSTON	299,011,607	278,728,837	\$24.76	104.7	\$26.37	169
EASTON	66,741,401	65,991,573	\$10.62	101.4	\$10.71	17
EATON	105,953,950	101,856,011	\$10.78	104.1	\$11.19	18
EFFINGHAM	180,274,037	155,964,041	\$19.18	115.4	\$22.07	99
ELLSWORTH	13,639,335	14,011,786	\$16.00	97.4	\$15.51	38
ENFIELD	565,881,655	534,833,693	\$21.32	105.1	\$22.10	101
EPPING	657,810,900	658,804,899	\$24.27	98.8	\$23.95	132
EPSOM	407,783,742	382,190,281	\$22.57	106.3	\$23.95	132
ERROL	84,517,995	80,783,726	\$12.35	100.3	\$12.65	24
ERVING'S GRANT	46,704	46,704	\$0.00	106.2	\$0.00	****
EXETER	1,640,180,570	1,747,957,486	\$26.03	93.8	\$23.88	130
FARMINGTON	480,321,339	435,073,539	\$21.00	110.3	\$22.86	114
FITZWILLIAM	251,418,395	235,161,684	\$28.34	103.9	\$29.68	205
FRANCESTOWN	213,242,869	188,521,577	\$22.77	112.3	\$25.68	164
FRANCONIA	285,418,987	274,395,358	\$15.88	103.7	\$16.47	43
FRANKLIN	519,985,700	529,927,820	\$24.60	99.2	\$23.72	128
FREEDOM	494,339,173	445,001,983	\$12.36	111.1	\$13.69	29
FREMONT	375,278,497	361,487,287	\$28.51	102.6	\$29.43	203
GILFORD	1,538,655,940	1,647,533,032	\$18.16	93.5	\$16.91	45
GILMANTON	482,761,564	430,037,190	\$21.15	110.9	\$23.58	127
GILSUM	65,435,704	59,960,688	\$26.94	108.4	\$29.16	199
GOFFSTOWN	1,336,852,300	1,331,948,525	\$27.11	99.2	\$26.88	175
GORHAM	280,673,500	259,485,698	\$31.98	93.0	\$33.81	218
GOSHEN	76,266,955	68,789,255	\$24.51	111.1	\$27.12	176
GRAFTON	127,663,016	109,097,272	\$20.84	116.6	\$24.28	142
GRANTHAM	516,045,870	473,090,541	\$21.44	108.8	\$23.32	124
GREENFIELD	159,379,621	138,544,543	\$24.29	121.2	\$27.82	188
GREENLAND	657,203,900	687,741,493	\$15.50	95.2	\$14.67	33
GREEN'S GRANT	3,093,188	2,942,546	\$10.16	106.2	\$10.59	16
GREENVILLE	97,729,438	97,457,530	\$28.73	99.8	\$28.57	194
GROTON	77,408,166	191,829,656	\$10.95	106.4	\$4.29	3
HADLEY'S PURCHASE	0	0	\$0.00	106.2	\$0.00	****
HALE'S LOCATION	74,988,800	74,450,115	\$4.02	100.8	\$4.04	2
HAMPSTEAD	1,020,898,871	979,943,155	\$23.68	103.7	\$24.36	145

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2013 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2013 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2013 LOCAL TAX RATE	2013 EQ RATIO	FULL VALUE TAX RATE	RANKING *
HAMPTON	2,782,602,000	2,863,962,884	\$18.31	95.6	\$17.50	50
HAMPTON FALLS	417,384,910	421,291,053	\$20.19	98.4	\$19.80	66
HANCOCK	245,345,957	248,716,488	\$22.27	98.1	\$21.88	94
HANOVER	1,948,529,400	2,053,974,062	\$17.82	94.7	\$16.88	44
HARRISVILLE	186,887,245	186,462,204	\$18.12	99.8	\$18.12	56
HART'S LOCATION	15,887,300	15,079,883	\$4.58	106.1	\$4.77	5
HAYERHILL	356,587,540	317,091,734	\$26.24	106.4	\$29.20	200
HEBRON	261,630,319	267,489,153	\$8.05	99.0	\$7.84	8
HENNIKER	392,339,737	376,806,434	\$30.34	103.7	\$31.07	214
HILL	107,136,843	75,018,097	\$19.39	138.3	\$27.38	180
HILLSBOROUGH	508,147,714	479,283,848	\$28.06	102.9	\$29.42	203
HINSDALE	353,577,121	321,258,440	\$25.85	100.6	\$27.40	181
HOLDERNESS	661,128,884	734,829,571	\$14.54	89.8	\$13.07	27
HOLLIS	1,187,001,402	1,207,116,233	\$22.82	97.6	\$22.28	103
HOOKSETT	1,580,045,743	1,625,730,434	\$23.48	96.1	\$22.38	107
HOPKINTON	661,892,055	611,793,719	\$28.74	107.4	\$30.74	212
HUDSON	2,578,825,108	2,555,157,971	\$20.56	98.0	\$20.32	73
JACKSON	391,161,542	378,127,988	\$9.86	103.5	\$10.18	14
JAFFREY	456,010,249	414,396,435	\$29.10	110.2	\$31.85	217
JEFFERSON	124,850,186	115,719,029	\$19.75	106.7	\$21.12	84
KEENE	1,877,480,100	1,765,219,898	\$32.75	105.8	\$34.20	220
KENSINGTON	301,215,478	301,336,758	\$24.55	98.8	\$24.14	138
KILKENNY	12,904	12,904	\$0.00	106.2	\$0.00	****
KINGSTON	618,713,785	615,470,604	\$24.28	100.5	\$24.21	141
LACONIA	1,810,270,476	1,843,806,053	\$22.08	99.1	\$21.57	92
LANCASTER	270,992,720	251,449,375	\$23.35	104.8	\$24.96	155
LANDAFF	51,056,492	48,384,640	\$19.17	103.0	\$20.12	71
LANGDON	61,564,968	60,008,756	\$25.10	102.7	\$25.54	163
LEBANON	1,877,490,125	1,928,408,404	\$25.51	98.1	\$24.57	147
LEE	423,869,927	424,852,476	\$28.75	99.6	\$28.02	190
LEMPSTER	161,541,336	141,363,549	\$20.39	108.0	\$22.50	109
LINCOLN	749,106,914	763,973,790	\$12.84	97.3	\$12.51	22
LISBON	112,581,334	111,723,361	\$30.43	100.9	\$30.39	209
LITCHFIELD	820,097,054	790,696,845	\$20.57	102.5	\$21.14	85
LITTLETON	763,615,400	602,629,127	\$22.46	103.9	\$27.38	180
LIVERMORE	134,100	134,100	\$0.00	100.0	\$0.00	****
LONDONDERRY	3,504,573,730	3,093,766,590	\$21.10	108.5	\$23.31	123
LOUDON	534,018,966	488,603,239	\$20.71	108.9	\$22.47	108
LOW & BURBANK GRANT	0	0	\$0.00	106.2	\$0.00	****
LYMAN	61,107,701	60,159,345	\$19.30	101.3	\$19.51	64
LYME	329,911,000	330,698,358	\$23.58	98.7	\$23.22	121
LYNDEBOROUGH	168,300,450	154,471,603	\$24.00	109.0	\$26.10	166
MADBURY	238,074,670	213,829,357	\$25.24	109.0	\$27.79	187
MADISON	464,079,550	462,214,473	\$15.78	99.7	\$15.78	39
MANCHESTER	8,523,618,600	8,439,859,665	\$22.67	101.0	\$22.33	105
MARLBOROUGH	185,911,470	165,569,933	\$26.68	111.9	\$29.86	207
MARLOW	66,085,500	62,337,095	\$21.05	106.3	\$22.16	102
MARTIN'S LOCATION	27,170	27,170	\$0.00	106.2	\$0.00	****
MASON	161,786,818	139,794,033	\$24.90	116.1	\$28.66	196
MEREDITH	1,743,869,194	1,760,304,783	\$14.41	99.2	\$14.24	31
MERRIMACK	2,968,396,410	2,903,304,538	\$23.91	101.0	\$24.05	135
MIDDLETON	162,266,023	165,064,244	\$23.60	97.5	\$23.13	118

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2013 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2013 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2013 LOCAL TAX RATE	2013 EQ RATIO	FULL VALUE TAX RATE	RANKING *
MILAN	124,088,386	111,567,431	\$20.78	103.3	\$22.56	110
MILFORD	1,282,784,487	1,260,216,766	\$26.97	101.9	\$27.26	179
MILLSFIELD	7,876,220	92,040,732	\$0.00	106.2	\$0.00	****
MILTON	368,841,834	353,002,134	\$25.88	104.5	\$26.75	173
MONROE	346,347,314	190,177,401	\$12.48	98.4	\$19.13	63
MONT VERNON	259,982,500	242,656,432	\$27.45	107.3	\$29.26	201
MOULTONBOROUGH	2,688,633,071	2,845,912,975	\$8.69	94.6	\$8.20	9
NASHUA	8,126,718,978	8,386,760,928	\$23.50	96.0	\$22.31	104
NELSON	117,207,597	112,443,244	\$19.88	103.2	\$20.57	77
NEW BOSTON	546,394,562	549,699,575	\$24.24	98.6	\$23.90	131
NEW CASTLE	640,386,131	647,672,238	\$6.39	98.8	\$6.30	6
NEW DURHAM	420,314,960	428,302,579	\$22.50	98.1	\$21.98	95
NEW HAMPTON	298,782,671	282,511,530	\$19.17	101.4	\$19.94	68
NEW IPSWICH	422,077,268	356,106,285	\$22.38	117.4	\$26.35	168
NEW LONDON	1,097,835,482	1,087,298,277	\$15.05	100.8	\$15.15	36
NEWBURY	701,457,041	706,227,728	\$14.93	99.1	\$14.81	34
NEWFIELDS	242,721,299	234,593,238	\$24.28	103.5	\$24.81	150
NEWINGTON	954,375,112	1,026,512,414	\$8.99	90.4	\$7.22	7
NEWMARKET	751,506,283	732,953,940	\$24.46	102.6	\$24.83	151
NEWPORT	424,291,111	413,506,936	\$29.99	101.5	\$30.43	210
NEWTON	480,534,793	436,305,952	\$25.30	110.0	\$27.67	186
NORTH HAMPTON	1,009,617,600	1,038,349,369	\$16.75	97.2	\$16.09	41
NORTHFIELD	282,375,205	275,272,077	\$24.66	101.6	\$24.72	149
NORTHUMBERLAND	111,506,663	94,133,498	\$33.48	103.9	\$38.64	225
NORTHWOOD	481,943,297	469,159,740	\$24.49	102.5	\$24.85	152
NOTTINGHAM	546,583,577	528,436,825	\$21.55	103.5	\$22.03	97
ODELL	2,085,048	1,976,105	\$0.00	106.2	\$0.00	****
ORANGE	28,778,639	34,895,478	\$21.55	81.3	\$17.70	52
ORFORD	146,748,526	134,766,850	\$25.70	108.2	\$27.92	189
OSSIPEE	708,209,127	660,237,568	\$17.39	107.4	\$18.53	58
PELHAM	1,408,651,318	1,428,377,883	\$22.87	98.0	\$22.34	106
PEMBROKE	626,865,328	568,086,029	\$26.84	107.4	\$29.33	202
PETERBOROUGH	607,729,902	640,626,120	\$29.80	94.8	\$27.44	182
PIERMONT	97,716,208	88,147,191	\$22.35	111.0	\$24.69	148
PINKHAM'S GRANT	2,730,070	4,133,904	\$7.17	106.2	\$4.65	4
PITTSBURG	244,079,653	251,647,486	\$16.70	97.6	\$16.05	40
PITTSFIELD	268,113,281	224,664,790	\$30.78	119.5	\$36.35	223
PLAINFIELD	266,613,611	268,967,265	\$27.50	97.9	\$26.50	170
PLAISTOW	842,783,950	910,862,857	\$25.24	91.8	\$22.91	115
PLYMOUTH	418,785,550	412,707,620	\$24.03	99.9	\$24.20	140
PORTSMOUTH	4,119,413,775	4,526,473,144	\$17.91	91.9	\$16.11	42
RANDOLPH	67,446,132	63,734,496	\$16.29	102.2	\$17.06	47
RAYMOND	845,575,157	813,575,881	\$23.64	102.4	\$24.14	138
RICHMOND	92,964,021	88,428,763	\$26.16	106.0	\$27.40	181
RINDGE	560,304,829	512,145,807	\$25.46	109.3	\$27.20	177
ROCHESTER	2,072,597,235	2,084,600,826	\$26.36	99.7	\$25.50	161
ROLLINSFORD	225,486,697	228,227,533	\$26.88	98.4	\$26.11	167
ROXBURY	25,638,777	29,179,673	\$21.85	100.0	\$19.13	63
RUMNEY	195,255,714	179,720,079	\$19.93	103.6	\$21.45	89
RYE	1,776,420,090	1,900,684,092	\$10.97	93.5	\$10.21	15
SALEM	3,879,320,877	3,936,929,706	\$20.46	97.8	\$20.01	69
SALISBURY	127,062,431	121,776,807	\$24.30	101.3	\$24.88	153

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2013 COMPARISON OF FULL VALUE TAX RATES RANKING
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2013 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2013 LOCAL TAX RATE	2013 EQ RATIO	FULL VALUE TAX RATE	RANKING *
SANBORNTON	388,289,493	420,392,004	\$22.97	92.6	\$21.15	86
SANDOWN	512,916,470	529,304,535	\$27.08	96.9	\$25.75	165
SANDWICH	442,335,976	405,597,973	\$11.20	108.4	\$12.16	20
SARGENT'S PURCHASE	1,881,460	1,771,620	\$0.00	106.2	\$0.00	****
SEABROOK	2,626,431,950	2,393,624,563	\$15.27	95.9	\$15.21	37
SECOND COLLEGE GRANT	1,084,011	1,045,426	\$0.00	106.2	\$0.00	****
SHARON	54,606,562	49,061,087	\$19.90	110.9	\$22.08	100
SHELBURNE	81,702,598	67,929,150	\$15.29	99.8	\$17.20	48
SOMERSWORTH	848,697,930	839,566,085	\$30.47	101.6	\$30.66	211
SOUTH HAMPTON	135,031,557	132,314,937	\$17.53	101.3	\$17.47	49
SPRINGFIELD	200,974,872	184,533,414	\$20.40	106.4	\$22.06	98
STARK	68,890,170	57,095,072	\$17.48	123.1	\$20.50	75
STEWARTSTOWN	89,257,157	81,439,043	\$23.38	100.4	\$24.98	156
STODDARD	284,963,330	239,445,917	\$15.74	118.1	\$18.64	60
STRAFFORD	459,714,700	436,459,146	\$22.68	105.3	\$23.83	129
STRATFORD	68,662,594	55,720,595	\$23.92	103.8	\$28.05	191
STRATHAM	1,226,671,118	1,177,199,177	\$19.65	103.9	\$20.37	74
SUCCESS	11,535,304	10,888,762	\$0.00	106.2	\$0.00	****
SUGAR HILL	151,677,574	145,880,560	\$20.17	103.7	\$20.91	81
SULLIVAN	57,120,276	45,787,934	\$29.42	123.8	\$36.27	222
SUNAPEE	1,151,345,231	1,167,591,352	\$14.62	98.3	\$14.39	32
SURRY	76,199,217	82,199,707	\$21.50	95.8	\$19.87	67
SUTTON	270,180,523	265,689,169	\$23.64	101.8	\$23.95	132
SWANZEY	594,393,302	524,918,065	\$25.37	113.1	\$28.22	192
TAMWORTH	358,804,580	331,091,824	\$20.00	109.1	\$21.50	91
TEMPLE	151,921,489	134,942,843	\$24.50	111.9	\$27.52	184
THOM & MES PURCHASE	5,216,520	5,049,143	\$3.05	106.2	\$3.15	1
THORNTON	375,580,931	387,374,372	\$18.34	96.5	\$17.68	51
TILTON	524,873,518	477,749,645	\$18.30	107.7	\$19.79	65
TROY	107,598,241	101,278,163	\$36.26	103.2	\$38.14	224
TUFTONBORO	1,027,509,410	1,019,824,910	\$9.18	100.0	\$9.21	11
UNITY	133,527,114	119,012,954	\$24.70	111.2	\$27.61	185
WAKEFIELD	895,637,528	888,649,182	\$12.28	100.9	\$12.32	21
WALPOLE	417,353,639	397,211,498	\$22.04	104.1	\$22.99	116
WARNER	285,760,575	246,444,647	\$26.02	115.4	\$29.96	208
WARREN	89,274,243	68,156,887	\$22.40	110.0	\$28.71	197
WASHINGTON	226,283,239	227,332,554	\$17.97	98.9	\$17.83	55
WATERVILLE VALLEY	331,908,280	357,132,927	\$12.40	93.0	\$11.51	19
WEARE	818,815,418	756,271,407	\$21.75	107.1	\$23.27	122
WEBSTER	210,423,681	198,114,293	\$21.73	99.0	\$22.78	112
WENTWORTH	94,661,974	87,276,678	\$21.45	106.2	\$23.09	117
WENTWORTH LOCATION	7,174,246	6,772,978	\$9.50	106.2	\$10.03	13
WESTMORELAND	173,919,184	165,794,620	\$22.41	105.0	\$23.46	126
WHITEFIELD	220,744,990	174,485,362	\$20.27	119.5	\$25.25	157
WILMOT	179,751,382	174,289,291	\$20.79	102.8	\$21.39	88
WILTON	369,127,237	357,644,816	\$26.02	103.1	\$26.81	174
WINCHESTER	280,860,045	251,308,574	\$30.73	111.1	\$33.97	219
WINDHAM	2,079,009,410	2,135,023,621	\$23.60	97.4	\$22.82	113
WINDSOR	24,418,947	24,873,219	\$13.34	102.1	\$13.03	25
WOLFEBORO	2,038,346,025	1,987,905,225	\$12.83	102.6	\$13.12	28
WOODSTOCK	224,050,347	224,623,920	\$18.91	99.9	\$18.71	61
STATE TOTAL	156,228,298,852	155,235,384,527	\$21.49	101.0	\$21.43	

*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

