

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



2015

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 - David K. Wheeler



State of New Hampshire Department of Revenue Administration

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John T. Beardmore
Commissioner

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Assistant Commissioner

October 29, 2015

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

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

It is my pleasure to present the Department of Revenue Administration's (DRA) 2015 annual report, as required by RSA 20:7, to you and the citizens of New Hampshire. This report is intended to provide readers with current insight into the activities of the operational units within the DRA, as well as data regarding the taxes we collect and the municipal finance and assessing laws that we administer.

State Fiscal Year (FY) 2015 was a dynamic year for the DRA. In addition to fulfilling our routine responsibilities of collecting state taxes and participating in the administration of local property taxes, we implemented three separate electronic filing initiatives that are intended to improve interactions with the DRA for both taxpayers and local governments. In early 2015, we began accepting Interest and Dividends Tax returns electronically through the Internal Revenue Service's Modernized e-File System, which allows taxpayers and their representatives to file certain federal and state returns in one electronic transmission that is sent to both the IRS and the DRA using tax preparation software. In addition, DRA staff, working with the UNH Technology Transfer Center, implemented a municipal e-file system that streamlines the flow of financial and property assessment data between municipal officials and the DRA, and has reengineered the local property tax rate-setting process at the DRA for increased efficiency and transparency. Lastly, buyers and sellers of real property, as well as their representatives, are now able to e-file real estate transfer tax returns when property transfers occur. We look forward to continuing to build on these accomplishments in the coming years, guided by our mission of fairly and efficiently administering the tax laws of New Hampshire, and providing prompt and constructive assistance to municipal units of government.

Thank you for taking the time to review this annual report. If you have any questions, or if you require any additional information, 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, legal services, 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.

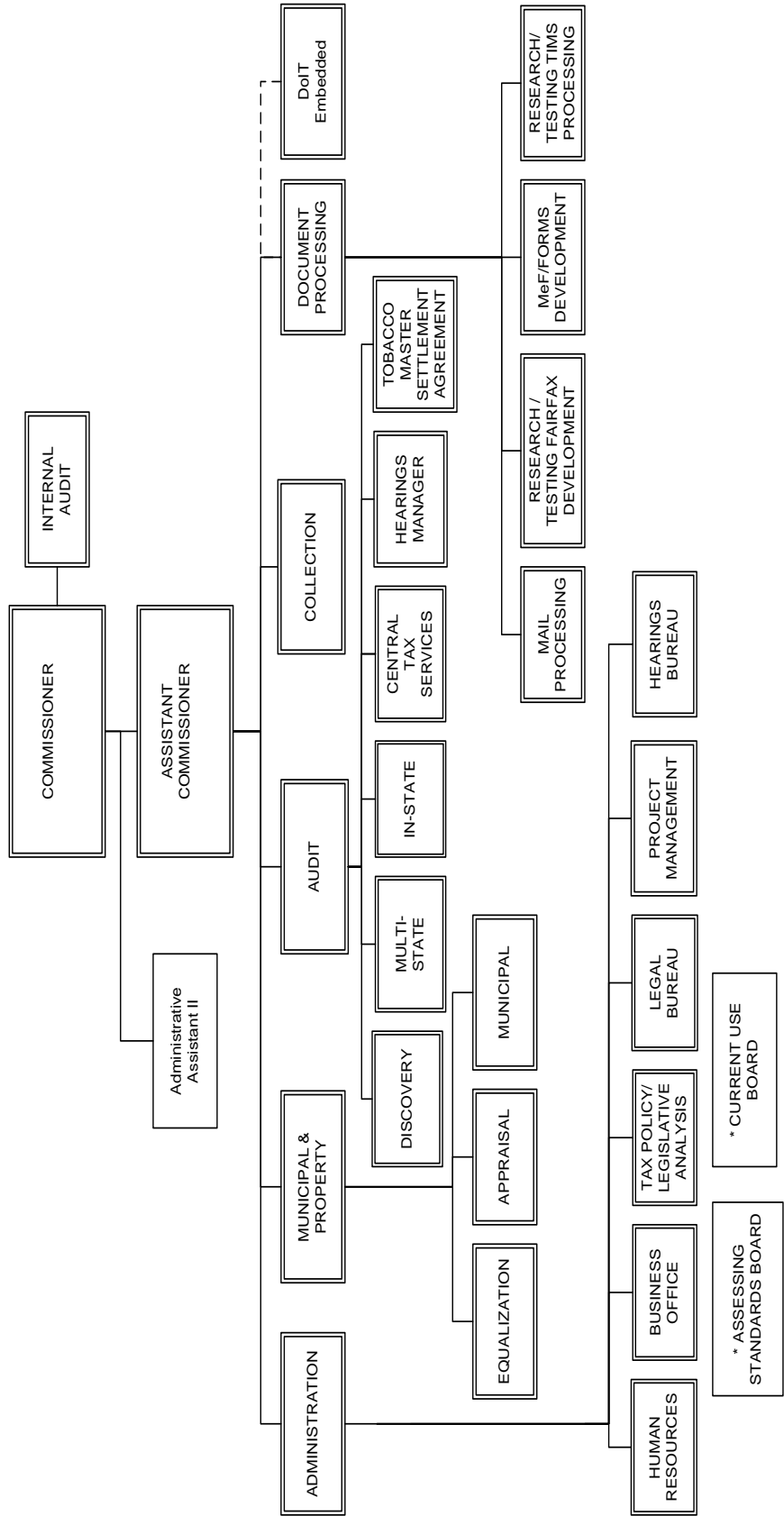
Collection Division - Initiates collection activities in pursuit of delinquent tax returns and outstanding payments for all taxes administered by NHDRA, issues wholesale tobacco licenses and meals and rentals licenses, and sells tobacco stamps.

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 – 6/30/2015



* 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 2015, NHDRA expanded the use of the automated Document Management and Electronic Remittance System to process the following forms: Inventory of Property Transfer (PA-34); Real Estate Transfer Tax Declaration of Consideration/Purchaser (CD-57-P); and Real Estate Transfer Tax Declaration of Consideration/Seller (CD-57-S). In order to expand on the current e-file capabilities, the Department also began accepting these forms electronically through an Adobe LiveCycle process.

Also during FY 2015, NHDRA provided taxpayers with the ability to file Interest and Dividends Tax returns and applicable schedules through the Internal Revenue Service's (IRS) Modernized Electronic Filing (MeF) system. The FY 2015 filing season proved successful with more than nineteen thousand returns accepted and processed without the need for manual intervention.

Finally, the Department expanded its e-file payment capabilities by introducing credit cards as an option through NHDRA's vendor-hosted solution. During FY 2016, NHDRA in conjunction with DoIT plans on continuing the modernization of the DRA Tax Information Management System. The Department will begin to accept Interest and Dividends Tax payments as well as Business Taxes through the IRS MeF program. A new feature will be added to the NHDRA internet site to allow credit card payments for some of the smaller taxes that the e-file system does not accommodate. NHDRA will be expanding the Real Estate Transfer Tax automated system to integrate the major software vendors SoftPro and eClosings.

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:

Municipal

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

- Prescribing a uniform chart of accounts for all municipalities;
- Establishing a standard technical assistance manual for municipalities' use;
- 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 monitors revaluations and revaluation contracts. The Equalization Bureau determines the total equalized value of all taxable property in the state on an annual basis. This allows shared tax burdens, such as the state education tax and county property taxes, to be apportioned at a single standard, market value. The equalization process includes compiling assessment data, conducting ratio studies, and preparing statistical reports. Other responsibilities 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 on property assessments to municipal officials and assessors, as well as 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 2015 Accomplishments

The Division made numerous efforts to improve its services to municipalities and municipal officials and to improve its transparency. Some of these efforts are completed, while others are ongoing. During FY 2015, the Division accomplished the following:

- Completed the review and re-adoption of administrative rules, including Rev 2200 Financial Accounting for Counties and Rev 1500 Railroad and Private Rail Car Company Taxation.
- Completed the adoption of Rev 3400 Taxation of Wood or Timber Cut.
- Completed all of the processing of the 2014 Low and Moderate Tax Relief program well in advance of statutory deadlines. Coordinated data entry with the Document Processing Division, including the deployment of new scan ready forms.
- Prepared and presented dozens of educational presentations for 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.

- Developed the ability to present courses prepared by the International Association of Assessing Officials, which provides greater educational opportunity for professional assessors.
- Through a contract with the UNH Technology Transfer Center, completed and deployed the new municipal finance e-file and data management system. The Division provided training to hundreds of municipal officials both on-line and in-person events.
- Participated in a LEAN event on the Utility Property Tax processing to improve efficiency.
- Provided support to the Tax Policy and Legislative Analysis Group in the tracking, analysis and testimony of legislative proposals that involved NHDRA, local tax assessment, local tax collection, and municipal and county finance.
- Deployed the e-file portal for the filing of Real Estate Transfer Tax documents.

The following are brief descriptions of the efforts that have not been completed by the end of the fiscal year, but are ongoing:

- Preparing for the presentation of more advanced property tax assessment classes.
- Training and refining the functionality of the municipal finance e-file and data management system.
- Developing and deploying of a stronger process to increase our review and follow-up on the results of local audits.

As required by RSA 21-J:11-b, II & III, the following table reports the number of training opportunities made available to municipal officials.

Date	Course	No of Attendees	Hours per Course	Total Trained Hours
07/30/14	Exemptions & Credits	15	3	45
10/22/14	Current Use	13	3	39
10/23/14	Exemptions & Credits	21	3	63
11/03/14	State Statutes II	20	30	600
11/20/14	Exemptions & Credits	17	3	51
12/02/14	Current Use	18	3	54
12/04/14	State Statutes Update	20	7	140
02/26/15	Excavation & Timber Tax	27	3	81
03/24/15	Exemptions & Credits	30	3	90
05/19/15	Trustee of Trust Fund - Shelburne	40	2	80
06/02/15	Overview of NH Assessing	13	3	39
06/11/15	Religious, Charitable & Educational Exemptions	23	3	69
06/15/15	State Statutes I	14	35	490
06/16/15	Trustee of Trust Fund - Concord	90	1	90
06/19/15	State Statutes Update	14	7	98
06/22/15	Trustee of Trust Fund - Advanced	90	2	180
	Total	465		2209

The number of individuals trained has increased significantly over the prior year. The average trained hours/individual is down to 5.75, from just under 14 in 2014. The number of classes given in 2015 increased from 14 to 19. This may indicate a stronger interest in shorter duration training sessions.

Partnering with our municipal e-file and data management system vendor, UNH Technology Transfer Center, provided user training to 532 individual users at 12 in-person and 20 web-based sessions. These included training on topics such as drafting warrant articles, drafting budgets, and reporting appropriations as voted.

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.

In 2012, a document management system was implemented to allow employees to scan, validate and process tax forms in high volumes efficiently. During FY 2015, the Document Processing Division, with the assistance of all Divisions and Units of the department, completed document processing during the March and April rush periods in record fashion, with all tax documents scanned and validated by mid-May.

Document Processing Statistics:

	FY 2013	FY 2014	FY 2015
Number of Documents Scanned	280,021	287,303	344,890
Number of Documents Processed Manually	50,744	48,721	28,885
Number of Documents Processed Electronically	85,579	87,606	111,422
Total	416,344	423,630	485,197

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. CTS has a staff of 25 customer service-oriented individuals, trained to answer general taxpayer inquiries about the application of tax law and the status of individual taxpayer accounts.

During FY 2015, the Unit took advantage of many educational opportunities offered by the Bureau of Education, such as Customer Service Skills, Dealing with Strong Emotions, and Let's Talk I. The Unit Manager graduated from the Lean Black Belt Program and has facilitated many Lean initiatives at DRA and other state agencies. The supervisor of the Miscellaneous Tax Group graduated from the Certified Public Supervisor Program.

Also during FY 2015, CTS performed maintenance on over 43,000 taxpayer accounts: 14,353 maintenance adjustments were made for refund requests, 780 resulted from returned checks, 23,000 were made for outstanding tax liabilities, and 1,100 resulted from resolution requests initiated by taxpayers. CTS issued 1,120 notices of good standing, withdrawal or dissolution at the request of taxpayers. CTS also reviewed and streamlined processes for the Utility Property Tax, Electricity Consumption Tax, Railroad Property Tax and Private Car Tax, saving taxpayers and the state time and money.

The Call Center assisted 28,000 taxpayers and tax practitioners with a variety of tax questions from substantive technical issues to filing deadlines.

VI. ENFORCEMENT COMPLIANCE – AUDITS & COLLECTIONS

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 Division has two separate functions: an audit/compliance function and a taxpayer assistance function. These functions are under the common management of a Director and Assistant Director, but are separate operationally.

There are 29 members of the audit staff, 27 of whom are auditors, who conduct both desk audits and field audits. The type of audit depends on the nature and scope of the audit and the proficiency of the auditor.

In FY 2015, the auditors reviewed the returns of 1,073 taxpayers. Of that number, 628 taxpayers' returns were audited resulting in assessments totaling \$19,599,383 in tax, penalties, and interest; and 445 taxpayers' returns were reviewed, but not pursued, because there were no apparent audit issues.

The Discovery Unit researches federal and state filings to discover non-filers who may have a duty to file and pay New Hampshire business taxes or interest and dividends taxes. As a result of the Unit's efforts, 2,504 new returns were filed in FY 2015 resulting in an additional \$1,865,633 in tax, penalties, and interest..

The Tobacco Unit, which was created in the last fiscal year, began four audits in FY 2015. The Unit also completed 81 tobacco compliance checks resulting in 17 seizures of contraband tobacco product. Twelve training sessions for tobacco wholesalers and retailers were held at various locations around the state.

Staff members took advantage of many training opportunities including, the Multi-State Tax Commission's Corporate Tax training, Intermediate Core Tax Issues in Partnerships and LLCs, and the New England State and Local Tax program.

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.

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

- 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 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 Meals and Rentals operators. The Division budget authorized 10 full time positions, 1 unclassified and 9 classified, including 2 unfilled (actively recruiting) classified positions on June 30, 2015. The Division began the year with a delinquent tax inventory of \$22.5 million and ended the year with a delinquent tax inventory of \$24.6 million, an 11% increase. During FY 2015, business and

miscellaneous tax notice referrals to the Division increased by \$7.6 million to \$17.1 million, (80%) due to a reduction in tax return processing time.

The Division's goals for FY 2015 included: (1) implement a new training program for compliance staff incorporating new methodologies and business intelligence at the desktop; (2) reduce unfiled Meals and Rentals return rates; (3) improve collection agency results (an agency was replaced); (4) increase participation at Meals and Rentals operator seminars; (5) use Adobe Livecycle tools to automate follow-up of delinquent tax notices; (6) produce a Balanced Scorecard for the division; and (7) implement credit card payments into the collection process. Six of the seven goals were completed. The Adobe initiative has not yet begun. Other work process improvements were undertaken to improve collection results.

Statistics for FY 2015	
New Meals & Rentals Operators Licensed	1001
Number of New Operator Education Calls	381
Meals and Rentals Unfiled Returns Follow Up	6303
Meals and Rentals Delinquent Payments Collected (\$3,683,906)	5949
Meals and Rentals Tax Liens Recorded (\$2,094,769)	221
Tobacco Tax Field Compliance Visits	135
Other Tax Liens Recorded (\$1,472,766)	78
Other Taxes Delinquent Payments Collected (\$5,456,200)	3951

VII. LEGAL DEVELOPMENTS

Legal Bureau

The Legal Bureau 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 Legal Bureau coordinates and assists with the Department of Justice's representation of the Department and acts as co-counsel in certain cases.

During FY 2015, the Legal Bureau 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 Legal Bureau have a substantial potential fiscal impact or significant precedential value. Below is a description of the decisions issued during FY 2015, as well as a few noteworthy cases pending during FY 2015.

1. Decisions Issued During FY 2015

There were no reported decisions on litigated matters involving the Office of Revenue Counsel issued during FY 2015.

2. Noteworthy Cases Pending During FY 2015

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 Court stayed the case pending settlement negotiations. The disputes were subsequently resolved as to all but one Petitioner. In response to litigation challenging the constitutionality of the MET, the New Hampshire legislature amended the MET statute, effective July 1, 2014. Following the statutory amendments, DRA filed a Motion to Dismiss arguing that issues in the pending case are now moot and further filed a Request for Reconsideration of the Court's April 8, 2014 order. As of the end of FY 2015, the Court had not issued an order on DRA's pending motions.

MEALS AND RENTALS TAX: State of New Hampshire v. Priceline.com, Inc. Expedia, Inc. Orbitz, LLC and Travelocity.com, LLP et al, Merrimack County Superior Court, No. 217-2013-CV-00613. In 2013, the State of New Hampshire filed suit against 11 online travel companies ("OTCs") which include direct and indirect subsidiaries of Priceline.com, Inc., Expedia, Inc., Orbitz, LLC, and Travelocity.com, LLP. The State alleges that the OTCs are operating their businesses in such a way as to avoid paying tax due as required by the Meals and Rentals Tax (MRT) Law, RSA Chapter 78-A, and are, in fact, collecting funds from consumers for payment of the MRT. The State alleges that the OTCs sold or provided hotel rooms and motor vehicles to the public but failed to pay the MRT as required under RSA 78-A. The State further alleges that the OTCs are engaging in unfair and deceptive trade practices prohibited by the Consumer Protection Act, RSA Chapter 358-A. On June 30, 2014, the Court denied a Motion to Dismiss filed by the OTCs as to the State's claims for declaratory judgment, injunctive relief, violations of New Hampshire's MRT and violation of New Hampshire's Consumer Protection Act. Discovery in the case remains ongoing. It is anticipated that, following the completion of discovery, the parties will file cross-motions for summary judgment before the end of calendar year 2015.

ADMINISTRATIVE RULEMAKING DURING FY 2015

Source #	Rule Number and Tax	Effective Date	Expiration Date
10652	Rev 2201 Financial Accounting for Counties	8/8/2014	8/8/2024
10662	Rev 1500 Railroad And Private Rail Car Company Taxation	8/27/2014	8/27/2024
10664	Rev 3400 Taxation of Wood or Timber Cut	9/4/2014	9/4/2024
10665	Rev 800 Real Estate Transfer Tax	9/9/2014	9/9/2024
10675	Rev 2000 Financial Accounting for Village Districts	9/24/2014	9/24/2024
10680	Rev 2900 Collection Lien Process (Administration, Returns, and Taxpayer Records)	10/2/2014	10/2/2024
10714	Rev 700 Meals and Rentals Tax	11/7/2014	11/7/2024
10755	Rev 2300 Medicaid Enhancement Tax Definitions and Forms (Medicaid Enhancement Tax)	1/1/2015	1/1/2025
10754	Rev 2500 Electronic Funds Transfers	1/1/2015	1/1/2025
10758	Rev 300 Business Profits Tax	1/16/2015	1/16/2025
10766	Rev 1000 Tobacco Tax Definitions and Forms (Tobacco Tax)	1/22/2015	1/22/2025
10795	Rev 900 Residency and Taxability of Special Entities and Deductions for Trust Beneficiary Income (Interest and Dividends Tax)	3/11/2015	3/11/2025
10815	Rev 2800 Equalization Ratio, Payment in Lieu of Taxes (Equalization Assessment)	4/22/2015	4/22/2025
10839	Rev 1000 Credits or Refunds for Returned, Outdated, Damaged, or Unsalable OTP, RYO, or Cigarettes (Tobacco Tax)	5/27/2015	5/27/2025

TECHNICAL INFORMATION RELEASES ISSUED DURING FY 2015

TIR Number	Description	Date Issued
2014-003	New Interest Rates Set for Calendar Year 2015	08/24/14
2014-004	New Hampshire 2014 Legislative Session in Review	09/08/14
2014-005	Senate Bill 243 – Clarifies the Increase in Business Enterprise Tax Credit Carryforward	09/08/14
2014-006	Senate Bill 243 – Tobacco Tax (RSA Chp. 78) Changes	09/08/14
2014-007	New Hampshire 2014 Municipal and Property Law Changes	09/17/14
2014-008	Senate Bill 369 – Medicaid Enhancement Tax (RSA Chp. 84-A) Changes	10/02/14
2014-009	Allowable Average Value of Scholarships for 2015 Education Tax Credit Program Year	12/01/14
2014-010	Discontinued Acceptance of Prior Versions of Real Estate Transfer Tax Forms Beginning 1/1/15	12/01/14
2014-011	New Tobacco “C” Stamp for Non-Participating Manufacturer Cigarettes	12/03/14
2014-012	Business Enterprise Tax Filing Threshold Adjustment	12/08/14

Hearings Bureau

Summary of Adjudicative Proceedings

During FY 2015, the Hearings Bureau continued to increase efficiency to provide better service to the taxpayer given its available resources. The Bureau has 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 2015, the overall time required to produce a Final Order after the close of the record decreased to an average of 16.71 days; as compared to 27.38 days in FY 2014. With respect to taxpayer petitions, the time to produce a Final Order after the close of the record averaged 22.96 days, and the Bureau met its goal of issuing an order within 60 days 87.50% of the time. With respect to cases involving license denials, suspensions and revocations, bonds, and tobacco seizures, the time to produce a Final Order after the close of the record averaged 12.02 days, and the Bureau met its goal of issuing an order within 14 days 75.56% of the time. In cases in which an order was not issued within the timeframe set as a goal, the cause of the delays generally include, but are not limited to, the following: that the order involved complex legal issues which needed additional time to research and write orders, that the Hearing Bureau's full hearing schedule reduced the time available to research and write orders, and/or delays resulting from the unavailability of necessary personnel.

During FY 2015, the Hearings Bureau has continued to make progress in more fully implementing the use of technology in order to increase efficiency. We continued to convert paper records of the Hearings Bureau's Final Orders from 1985 to the present to electronic files.

The Hearings Bureau's goal for FY 2015 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 us to meet our goals of issuing Final Orders on taxpayer petitions within 60 days after the close of the record in each case, and of issuing Final Orders on license denials, suspensions and revocations, bonds, and tobacco seizures, within 14 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 2014	FY 2015	% Change
Appeals Filed	115	129	12.17%
Cases closed	88	163	85.23%
Cases on appeal to Superior Court, BTLA, or Supreme Court	5	2	(60.00%)
Final Orders issued	31	77	148.39%
Cases open as of 6/30	73	39	(46.58%)
Final Orders Issued for the period of 7/1/2014-6/30/2015			
Business Tax	7	15	114.29%
Interest & Dividends Tax	4	2	(50.00%)
Meals & Rentals Tax	17	39	129.41%
Medicaid Enhancement Tax	0	1	*** ¹
Tax Rate Appeal	1	1	0.00%
Tobacco Tax	2	19	850.00%
Total Orders Issued	31	77	148.39%

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

VIII. SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE (FY 2015)

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 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% 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 is 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 \$0.00055 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 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, or 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 CHAPTERS 72-B, 76, 79, and 79-A

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, Forest 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.

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 – A resident who qualifies 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 is 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. Contact the assessing officials of the municipality for further information.

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 and pay the MET on or before the 15th day of April in the taxable period. In addition, every hospital shall on or before January 15th 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 must be filed with the Department 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; but 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 the Department.

UTILITY PROPERTY TAX - RSA CHAPTER 83-F

Utility property is defined as "all real estate, buildings, and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric powered or natural gas, crude petroleum and refined petroleum products or combination thereof, water, or sewage." 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	STATUTORY CHANGES	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	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	STATUTORY CHANGES	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%
				8.60%	2/28/86 8.53%	3/31/86 8.46%
				5/31/86 8.32%	6/30/86 8.25%	4/30/86 8.39%
	Short period tax years beginning before 7/1/85 and ending after 6/30/86.	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	Business tax credits expanded, RSA 77-A:5-IV Sales apportionment factor x 1.5 Payroll, Property & Sales ÷ 3.5 eff 1/1/92	\$12,000, Gross Business Income	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	STATUTORY CHANGES	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	Allowing & Regulating LLCs eff 7/1/93	\$50,000, Gross Business Income applies to returns ending after 6/30/93	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: 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	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
1999	7/1/99	CH 17			8%	
2001	7/1/01	CH 158			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	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2004	5/24/04	CH 143	Amends definition of QIC and election and reporting for QICs.			
2005	No change					
2006	No change					
2007	7/1/07	CH 263	Eff 8/21/07 - Repeals and reenacted in RSA162-N:6 Economic Rev. Tax Zone Credit			
	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:6.1-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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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2010	7/8/10	CH 286	RSA 77:4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes.			
	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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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	STATUTORY CHANGES	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	STATUTORY CHANGES	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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BUSINESS PROFITS TAX: RSA 77-A

Enacted April 27, 1970

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	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 ending on or after December 31 2014</u> may be carried forward for 10 years from the taxable period in which it was paid.			
2015	7/1/15	CH 599	RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.			

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BUSINESS ENTERPRISE TAX: RSA 77-E

Enacted July 1, 1993

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	STATUTORY CHANGES	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			.25% to .5% for entire tax period and not just for the months after 6/3/99.	
2001	7/1/01	CH 158		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					

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BUSINESS ENTERPRISE TAX: RSA 77-E

Enacted July 1, 1993

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	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2007	7/1/07	CH 263 3-a CH 271 3b	Repealed and reenacted Economic Revitalization Zone tax credit eff. 7/1/07. R&D Credit unused portion available to apply to BET eff 7/1/07			
2008	No change					
2009	7/15/09	CH 223	Establish a study committee to study business tax credits. Report due 12/1/09.			
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four 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, applicable for taxable periods ending on or after July 1, 2014, 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. First year of program to begin January 1, 2013.			
	12/31/13	CH 279:1		RSA 77-E:5, effective for taxable periods ending on or after December 31, 2013, increases the BET filing threshold to gross business receipts in excess of \$200,000 or the enterprise value tax base greater than \$100,000.		RSA 77-E:5, effective for taxable periods ending on or after December 31, 2013, if the estimated tax is less than \$260 a declaration need not be filed.

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BUSINESS ENTERPRISE TAX: RSA 77-E

Enacted July 1, 1993

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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	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
2013	5/20/2013	CH 144:124	RSA 77-E:1, V, applicable for taxable periods beginning on or after January 1, 2013, 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					
2015	7/1/15	CH 599	RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.			
	7/1/15	CH 216	RSA 77-E, allows an employee leasing company and client company to elect to make the client company solely responsible for paying BET with respect to leased employees. Applicable to periods beginning on or after January 1, 2016.			
	8/28/2015	CH 183:2	RSA 77-E:5, I, the BET threshold amounts shall be biennially adjusted based on the 2-year percentage change in the CPI for All Urban Consumers, Northeast Region, as published by the Bureau of Labor Statistics, U.S. Department of Labor, using the amount published for the month of June in the year prior to the start of the tax year. Effective for taxable periods beginning January 1, 2015.			

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COMMUNICATION SERVICES TAX: RSA: 82-A

Enacted April 1, 1990

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	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 phones.			
		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	

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COMMUNICATION SERVICES TAX: RSA: 82-A

Enacted April 1, 1990

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE	QUARTERLY ESTIMATE PAYMENTS
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 definition 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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COMMUNICATION SERVICES TAX: RSA: 82-A

Enacted April 1, 1990

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	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					
2015	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

Enacted June 24, 1997

Current Due Date: Return due on the 15th day of the 2nd month following the taxable period.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE
1997	1/1/98	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 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			
2015	No change			

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ESTATE TAX: RSA 87¹

Enacted in 1931

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			
2015	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

Enacted June 18, 1997

Current due date: Tax is assessed by the local assessing officials within 30 days of receipt of a report of excavated material.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE
1997	1/1/98	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			
2015	No change			

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EXCAVATION ACTIVITY TAX: RSA 72-B:1,2,12 REPEALED IN 2002

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.

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

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.

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 4/29/01 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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE	ESTIMATE PAYMENTS
2009	7/1/09	CH 144:249-253	Enacted 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

Enacted in 1923

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 561:1 CH 561:2	5% Added an additional \$600 exemption for elderly, blind or handicapped persons	None
1977	6/21/77	CH 251:1	Expanded exemption to interest from deposits in Vermont banks	None
1981	9/1/81	CH 314:1	Increased exemption to \$1,200 for individuals, partnerships, associations, trusts & fiduciaries	None
		CH 314:3	Added an additional \$1,200 if both or either taxpayers are 65 or older, is blind or handicapped	
		CH 314:4	Allowed married taxpayers to file joint returns; with a filing threshold of \$2,400	
			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	5%	
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

Enacted in 1923

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 1/p ending on or after 12/31/09	CH 144:275	RSA 77:1-a, New definitions of accumulated profits and dividends	
		CH 144:276	RSA 77:3,1-b, Eliminates partnerships, LLCs, associations, and companies.	
		CH 144:277	RSA 77:4, III, Dividends other than stock or changes in ownership of entity not evidenced through actual distributions.	
		CH 144:278	Repeal RSA 77:14, Tax of partnerships and LLCs Repeal RSA 77:15, Tax of partners and members Repeal RSA 77:16, Tax of out of state partnerships and LLCs Repeal RSA 77:17, Re to 77:14-16	
2010	1/1/11	CH 324:5	Amends RSA 77:11 deleting a provision subjecting certain income accumulated in trust for the benefit of unborn or unascertained persons to taxation	

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INTEREST AND DIVIDENDS TAX: RSA 77

Enacted in 1923

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
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.	
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.	
	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.	
2012	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.	

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INTEREST AND DIVIDENDS TAX: RSA 77

Enacted in 1923

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
2013	No change			
2014	No change			
2015	No change			

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LEGACY & SUCCESSION TAX : RSA 86 REPEALED IN 2002

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 a least 90% of the tax due	
2001	1/1/03	CH 158	Repeal RSA 86:6, relative to taxable property under and tax rate of the legacies and successions tax, is repealed. This act shall apply only to estates established as the result of deaths on or after January 1, 2003.	

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

Enacted in 1967

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)		
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	Reinstate temporary rate of 8% for period beginning 7/1/97 and ending 6/30/99	
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	

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

Enacted in 1967

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
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		
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 CH 144:5 CH 144:6	RSA 78-A:6 RSA 78-A:3.III. To include campsites RSA 78-A:26 I (a), General fund	Increase from 8 to 9% 9% 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 that 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.		

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

Enacted in 1967

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
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, I(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.		
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 after a hearing.		
2013	No change				
2014	No change				
2015	No change				

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MEDICAID ENHANCEMENT TAX: RSA 84-A

Enacted in 1991
 Current Due Date: Return and payment due April 15th.

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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MEDICAID ENHANCEMENT TAX: RSA 84-A

Enacted in 1991

Current Due Date: Return and payment due April 15th.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD	TAX RATE
2014	7/1/14	CH158:1-11 and :19	Adds new definitions for "inpatient hospital services" and "outpatient hospital services". 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, 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.	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%.
2015	No change			

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NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX: RSA 89 REPEALED IN 2003

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%

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NURSING FACILITY QUALITY ASSESSMENT TAX: RSA 84-C

Enacted in 2003

Current Due Date: Quarterly return due by the 15th day of the following month.

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			
2015	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
1999	1/1/93 4/1/99	CH 83-D:4 CH 17	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. The Nuclear Station Property Tax is repealed eff. 4/1/99	Subject to the utility property tax

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RAILROAD TAX: RSA 82

Enacted in 2005

Current Due Date: Payment due April 15th.

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			
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			
2015	No change			

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REAL ESTATE TRANSFER TAX: RSA 78-B

Enacted in 1967

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

Enacted in 1967

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, assessed to <u>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, assessed to <u>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	1-aV	Definition of "sale, granting and transfer"
		CH 149:1	V1	A "real estate holding company"
		CH 219:1	2 XIX - new	Exempts certain transfer between charitable organizations

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Enacted in 1967

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			
2015	7/1/15	CH 255	RSA 78-B, exempts any lease, including any sale, transfer or assignment of any interest in leased property, from the RETT when the term of the lease is for less than 99 years, including all renewals.	
	7/1/15	CH 133	RSA 78-B:1, IV, clarifying the definition of "price or consideration, and RSA 78-B:2, clarifying the exception for transfers by devise or testamentary disposition.	

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SAVINGS BANK TAX: RSA 84 REPEALED 1993

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX / FILING THRESHOLD / RATE	ESTIMATE
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	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
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.	

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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	Constitutionality 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, 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 accessed. 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 adjusting 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 prorating 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		
2015	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
 Enacted in 1949
 Current Due Date: Tax is assessed by the local assessing officials within 30 days of receipt of report of wood or timber cut.

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	Repeated 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			
2015	No change			

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TOBACCO TAX: RSA 78
Enacted in 1939

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	LICENSE FEES
1939		RSA 78 CH 167:1	15%, based on the value at usual selling price of all Tobacco Products	For cigarettes, the Department sells tobacco tax stamps to licensed wholesalers.
1965		CH 132	Increased to 21%	RSA 78:9 establishes a discount rate, based on the volume of sales, as follows: 2-3/4% sales up to the first \$500,000; 2-3/8% sales from \$501,000 to \$1M; 2% sales in excess of \$1M. Based on annual sales from July 1st through June 30th.
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 \$0.25½ 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 \$0.31¼ 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: Manufacturer \$100 Wholesalers \$250 Sub-jobber \$150 Vending Machine Operator \$70 Retailer \$ 10 Vending Machine \$10

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TOBACCO TAX: RSA 78
Enacted in 1939

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	LICENSE FEES
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.	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.
1997	1/1/97	CH 351:57	Increased the tax rate from \$0.25 to \$0.37.	
	1/1/98	CH 338:2		Added license fees for tobacco samplers and for each vending machine location.
		CH 338:7		Enacted further restrictions on sale of tobacco products through vending machines.
1999		CH 351:57	Increased the rate of tobacco to \$0.52 per pack of 20 not to include cigars, pipe tobacco and loose tobacco.	
2003	7/1/03	CH 152	Rate \$0.52 per pack. 19% tax on tobacco other than cigarettes.	
		CH 319	Tax stamps discount removed. Repealed comp for collecting tax.	
2005	7/1/05	CH 177	Added "loose tobacco" to definition of tobacco products. Increased tax from \$0.52 to \$0.80 Inventory submitted as of 20 days of effective date.	
2006	No change			
2007	7/1/07	CH 263	1.08 tax imposed	
2008	No change			
2009	7/1/09	CH 144:2 (HB 2)	RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78	
		CH 144:3	RSA 78:2, Inventory	
		CH 144:177	RSA 78:1 XIV, Added: Includes snuff and cigars but not premium cigars	
		CH 144:178	RSA 78:1 XX, Adds definition of premium cigars	
		CH 144:179	RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars	
		CH 144:257	RSA:32, Amount changed from \$0.37 to \$1.00	

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TOBACCO TAX: RSA 78
Enacted in 1939

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	LICENSE FEES
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. Contingency 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			
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			
2015	No change			

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UTILITY PROPERTY TAX: 83-F

Enacted in 1999

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				
2015	No change				

X. NEW HAMPSHIRE 2015 LEGISLATIVE SESSION IN REVIEW

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2015 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 211 (Chapter 216, Laws of 2015) amends RSA 77-E to allow an employee leasing company and client company to elect to make the client company solely responsible for paying business enterprise taxes with respect to leased employees. If an election is not made, the employee leasing company is responsible for paying business enterprise taxes with respect to leased employees.

Effective: July 1, 2015 and applicable to taxable periods beginning on or after January 1, 2016

Amends: RSA 77-E and RSA 277-B

House Bill 187 (Chapter 183:2, Laws of 2015) amends RSA 77-E:5, I to clarify that for tax years beginning January 1, 2015, the Commissioner shall biennially adjust the Business Enterprise Tax (BET) filing threshold amounts rounding to the nearest \$1,000 based on the 2-year (24-month) percentage change in the Consumer Price Index for All Urban Consumers, Northeast Region as published by the Bureau of Labor Statistics, United States Department of Labor using the amount published for the month of June in the year prior to the start of the tax year.

Effective: August 28, 2015

Amends: RSA 77-E:5, I

House Bill 599 (Chapter 265, Laws of 2015) alters the definition of “economic revitalization zone,” thereby eliminating consideration of population decrease and median household income as qualifying characteristics. Designated economic revitalization zones are required to be evaluated every 5 years to determine continued qualification for the designation. The bill specifies that only full-time jobs will be considered when calculating the economic revitalization zone tax credit.

Effective: Section 7 effective July 1, 2020; remainder effective July 1, 2015

Amends: RSA 162-N

MEALS AND ROOMS TAX:

Senate Bill 213 (Chapter 181, Laws of 2015) establishes a committee to study the formula for distributing meals and rooms tax revenues to cities and towns and the possible establishment of a local hotel occupancy surcharge.

Effective: June 26, 2015

REAL ESTATE TRANSFER TAX:

Senate Bill 232 (Chapter 255, Laws of 2015) amends RSA 78-B to exempt any lease, including any sale, transfer, or assignment of any interest in leased property, from the Real Estate Transfer Tax (RETT) when the term of the lease is for less than 99 years, including all renewals.

Effective: July 1, 2015

Amends: 78-B:1-a and RSA 78-B:2

House Bill 180 (Chapter 133, Laws of 2015) clarifies that the definition of “price or consideration” under the RETT applies only to contractual transfers and amends RSA 78-B:2 to clarify that transfers by devise or other testamentary disposition, regardless of any consideration paid or obligation assumed by the transferee, are excepted from the RETT.

Effective: July 1, 2015

Amends: RSA 78-B:1-a, IV and RSA 78-B:2, XI

MUNICIPAL AND PROPERTY:

Senate Bill 30 (Chapter 47, Laws of 2015) amends RSA 162-A to permit the establishment of redevelopment districts in unincorporated places.

Effective: May 21, 2015

Amends: RSA 162-A:22 and RSA 162-I

Senate Bill 54 (Chapter 29, Laws of 2015) amends RSA 126-X:8 to provide that when the property of an alternative treatment center is exempt from the ad valorem property tax pursuant to RSA 72:23, the alternative treatment center shall make payments in lieu of property taxes to the municipality in which it is located in the amount that would have been assessed had the property owner not been entitled to the exemption.

Effective: April 1, 2015

Amends: RSA 126-X:8

Senate Bill 242 (Chapter 182, Laws of 2015) establishes a committee to study methods of adopting a budget in towns that have adopted official ballot voting.

Effective: June 26, 2015

House Bill 102 (Chapter 129, Laws of 2015) amends RSA 40:11 to require all towns to act upon every article included in a warrant before final adjournment of the town meeting. Previously, only towns with 10,000 or more inhabitants had to comply with this requirement.

Effective: August 11, 2015

Amends: RSA 40:11

House Bill 107 (Chapter 4, Laws of 2015) amends RSA 33-A:3-a to alter the retention period for municipal trust fund bank statements from permanent retention to a six (6) year retention period. Trust fund minutes and quarterly reports continue to be retained permanently.

Effective: July 4, 2015

Amends: RSA 33-A:3-a

House Bill 108 (Chapter 49, Laws of 2015) amends RSA 91-A:3, III to require that a vote to seal nonpublic session minutes be taken in public session.

Effective: January 1, 2016

Amends: RSA 91-A:3, III

House Bill 147 (Chapter 57, Laws of 2015) amends RSA 480:1 to increase the homestead exemption from \$100,000 to \$120,000.

Effective: January 1, 2016

Amends: RSA 480:1

House Bill 193 (Chapter 83, Laws of 2015) amends RSA 52:3-a to preclude a city or town from assessing any fee or tax from a utility for the utility's use of roads maintained by a village district under RSA 52:1, I(m), except upon the vote of the village district commissioners.

Effective: August 4, 2015

Amends: RSA 52:3-a

House Bill 344 (Chapter 167, Laws of 2015) amends RSA 162-K:9, IV to provide that where a tax increment financing plan calls for the appropriation of a specific sum of money, the sum of money appropriated may be increased or decreased by vote of the legislative body, provided that no increase shall be valid if it violates the provisions of RSA 32:18 regarding appropriation limitations.

Effective: August 25, 2015

Amends: RSA 162-K:9, IV

House Bill 486 (Chapter 240, Laws of 2015) enacts RSA 52-A to authorize cities and towns to establish special assessment districts to levy and collect special assessments to fund public facilities and services that benefit the property upon which the special assessment is imposed.

Effective: Sections 1-2 effective September 11, 2015; remainder effective July 13, 2015

Enacts: RSA 52-A

House Bill 662 (Chapter 266, Laws of 2015) enacts RSA 79-H to allow a city or town to adopt a local property tax exemption for property rented or leased to a chartered public school by an owner who is not otherwise exempt from property tax.

Effective: July 20, 2015

Enacts: RSA 79-H

RSA CHAPTER 21-J ADMINISTRATIVE:

House Bill 187 (Chapter 183:1, Laws of 2015) amends RSA 21-J:14 to allow disclosure of taxpayer information to the liquor commissioner for purposes of administering RSA 78:26.

Effective: August 28, 2015

Amends: RSA 21-J:14, V(d)

MISCELLANEOUS ADMINISTRATIVE:

Senate Bill 192 (Chapter 254, Laws of 2015) amends RSA 21-J to permit the Department of Revenue Administration to require a background investigation and a state or federal criminal history record check on any candidate for employment prior to making a final offer of employment and establishes the position of Tax Policy Analyst within the Department.

Effective: September 11, 2015

Amends: RSA 21-J:3, XVII; RSA 21-J; RSA 94:1-a, I(b)

XI. REVENUE AND STATISTICS

RECEIPTS	FY 15
Tax Collections	1,383,633,868
TOTAL	1,383,633,868

EXPENDITURES	FY 15
Classified Salaries	5,101,245
Unclassified Salaries	2,037,227
Benefits	3,809,324
SUBTOTAL	10,947,796
Current Expense	387,322
Equipment	93,486
SUBTOTAL	480,808
In-State Travel	43,325
Out-of-State Travel	123,049
Miscellaneous Expenditures	1,028,858
SUBTOTAL	1,195,231
Expenditures Total	12,623,835
DISBURSEMENT/TOWNS	FY 15
Flood Control	1,330,570
Forest Land	77,669
Disbursements Total	1,408,239
TOTAL	14,032,074

Notes:

1. Source: Reconciled FY15 Actuals / FY15 Statement of Appropriations.
2. Miscellaneous Expenditures include: year-end FY15 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	POSITIONS AS OF JUNE 30, 2015
Current number of authorized Positions	150
Unclassified Employees	24
Classified Employees	105
Full-Time Temporary Employees	0
Temporary Employees	0
Total Number of Employees	129

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2015	
Equipment	\$453,242
Motor Vehicles	\$337,584
Physical Plant	\$0
Farm	\$0
Highways	\$0
Total Property Value	\$790,826

REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93	
FOR PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015	
Beginning Fund Balance 7/1/14	\$10,007.04
Expenditure	\$1,164.91
Revenues	\$1,164.91
Ending Fund Balance 6/30/15	\$10,007.04

REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015	
Beginning Fund Balance 7/1/14	\$1,432.20
Expenditure	\$1,878.00
Revenues	\$2,272.92
Ending Fund Balance 6/30/15	\$1,827.12

Notes:

1. Source: Reconciled FY15 Actuals

GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE

	FY14	FY15	Change
Business Profits Tax	328,553,085	347,957,246	5.91%
Business Enterprise Tax	225,059,009	219,296,360	-2.56%
Meals & Rental Tax	260,586,279	279,784,141	7.37%
Tobacco Tax	221,777,777	221,513,654	-0.12%
Interest & Dividends Tax	80,113,837	96,394,937	20.32%
Estate & Legacy Tax	42,808	7,517	-82.44%
Communications Svs Tax	58,710,396	57,798,263	-1.55%
Real Estate Transfer Tax	100,193,139	113,271,921	13.05%
Utility Property Tax	35,771,002	41,044,401	14.74%
Electricity Consumption Tax	6,157,463	6,019,769	-2.24%
Gambling Tax	17,420	17,699	1.60%
Other	527,116	527,960	0.16%
TOTAL	1,317,509,331	1,383,633,868	5.02%

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 14	FY 15	Change
Business Profits Tax	57,862,303	61,379,942	6.08%
Business Enterprise Tax	145,649,582	146,249,507	0.41%
Meals & Rentals Tax	7,584,613	8,438,276	11.26%
Real Estate Transfer Tax	34,585,184	37,640,927	8.84%
Tobacco Tax	89,176,473	92,686,269	3.94%
Utility Property Tax	35,771,002	40,956,210	14.50%
EDUCATION TRUST FUND	370,629,156	387,351,131	4.51%
NET GENERAL FUND	946,880,173	996,282,737	5.22%

Notes:

1. In addition to the taxes listed above, the Department administered and collected the Medicaid Enhancement Tax (MET) and the Nursing Facility Quality Assessment (NFQA). In FY 2015, MET was \$198,254,179; and NFQA was \$38,082,804.
2. The Meals and Rentals Tax portion of the General and Education Trust Fund revenue is net debt services payments.
3. The Real Estate Transfer Tax portion of the General and Education Trust Fund revenue is net of the \$3,992,545 in LCHIP distributions.

Annual Reports - Historical Data (Cash Deposit)

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%
2015	\$221,643,257	-0.46%	\$569,736,373	2.53%	\$294,698,673	6.77%	\$96,487,956	20.29%	\$7,517	-82.44%	\$116,696,818	12.44%

Annual Reports - Historical Data (Cash Deposit)

FYE	CST	Change	Utility Prop	Change	ECT	Change	Misc Taxes	Change	Total Taxes	Change	% Change	FYE
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
2015	\$57,799,218	-1.59%	\$41,256,585	15.28%	\$6,019,769	-2.24%	\$441,142	36.54%	\$1,404,787,308	\$65,375,629	4.8809%	2015

XII. SUPPORTING DETAILS

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

	<u>FY 11 Returns</u>	<u>FY 12 Returns</u>	<u>% change</u>	<u>FY 13 Returns</u>	<u>% change</u>	<u>FY 14 Returns</u>	<u>% change</u>	<u>FY 15 Returns</u>	<u>% change</u>
July	\$982,914	\$1,368,763	39%	\$1,724,137	26%	\$1,887,016	9%	\$4,464,310	137%
August	\$1,186,541	\$3,276,192	176%	\$1,795,802	-45%	\$1,161,952	-35%	\$2,031,315	75%
September	\$4,812,668	\$4,274,076	-11%	\$4,351,923	2%	\$6,694,303	54%	\$7,589,051	13%
October	\$8,810,739	\$10,182,422	16%	\$8,089,769	-21%	\$9,186,000	14%	\$8,542,644	-7%
November	\$1,413,778	\$1,475,742	4%	\$1,870,208	27%	\$2,997,004	60%	\$1,148,395	-62%
December	\$1,292,618	\$2,068,608	60%	\$1,175,911	-43%	\$2,002,919	70%	\$2,024,067	1%
January	\$7,331,582	\$3,313,649	-55%	\$1,543,350	-53%	\$1,617,043	5%	\$2,038,181	26%
February	\$1,689,275	\$1,989,578	18%	\$970,872	-51%	\$2,584,067	166%	\$3,362,660	30%
March	\$13,417,735	\$14,113,148	5%	\$13,302,437	-6%	\$21,232,098	60%	\$13,975,925	-34%
April	\$15,194,078	\$16,213,061	7%	\$18,071,420	11%	\$18,088,515	0%	\$18,539,094	2%
May	\$2,284,898	\$1,799,302	-21%	\$1,921,740	7%	\$1,238,734	-36%	\$2,943,556	138%
June	\$1,922,491	\$2,248,021	17%	\$3,076,392	37%	\$1,519,605	-51%	\$3,552,635	134%
Total	\$60,339,318	\$62,322,564	3%	\$57,893,961	-7%	\$70,209,254	21%	\$70,211,833	0%

	<u>FY 11 Estimates</u>	<u>FY 12 Estimates</u>	<u>% change</u>	<u>FY 13 Estimates</u>	<u>% change</u>	<u>FY 14 Estimates</u>	<u>% change</u>	<u>FY 15 Estimates</u>	<u>% change</u>
July	\$49,734,333	\$12,927,510	-74%	\$16,199,770	25%	\$17,124,035	6%	\$12,785,207	-25%
August	\$5,137,261	\$5,582,993	9%	\$6,649,826	19%	\$7,736,943	16%	\$7,408,654	-4%
September	\$71,302,529	\$84,345,456	18%	\$77,683,125	-8%	\$86,668,722	12%	\$85,467,691	-1%
October	\$12,309,524	\$12,758,635	4%	\$15,625,137	22%	\$16,376,889	5%	\$14,151,619	-14%
November	\$7,566,933	\$5,914,634	-22%	\$6,496,244	10%	\$5,997,617	-8%	\$5,779,317	-4%
December	\$75,247,472	\$77,097,043	2%	\$80,458,481	4%	\$84,167,305	5%	\$84,164,591	0%
January	\$14,245,653	\$17,500,014	23%	\$14,756,658	-16%	\$15,035,077	2%	\$17,621,362	17%
February	\$5,645,147	\$5,151,209	-9%	\$5,496,750	7%	\$4,881,457	-11%	\$6,838,928	40%
March	\$20,848,852	\$19,892,244	-5%	\$23,120,772	16%	\$23,428,802	1%	\$30,883,437	32%
April	\$42,711,711	\$43,954,425	3%	\$58,641,314	33%	\$49,313,754	-16%	\$41,955,456	-15%
May	\$10,256,424	\$13,140,578	28%	\$8,655,132	-34%	\$7,464,021	-14%	\$12,768,957	71%
June	\$69,740,351	\$75,629,123	8%	\$84,843,484	12%	\$87,529,013	3%	\$95,280,145	9%
Total	\$384,746,190	\$373,893,866	-3%	\$398,626,692	7%	\$405,723,637	2%	\$415,105,367	2%

	<u>FY 11 Extensions</u>	<u>FY 12 Extensions</u>	<u>% change</u>	<u>FY 13 Extensions</u>	<u>% change</u>	<u>FY 14 Extensions</u>	<u>% change</u>	<u>FY 15 Extensions</u>	<u>% change</u>
July	\$975,409	\$606,527	-38%	\$672,366	11%	\$4,418,564	557%	\$770,977	-83%
August	\$3,107,124	\$4,141,034	33%	\$3,714,876	-10%	\$2,508,596	-32%	\$1,754,288	-30%
September	\$2,372,105	\$1,706,956	-28%	\$2,845,761	67%	\$3,275,349	15%	\$5,231,200	60%
October	\$2,312,750	\$1,201,351	-48%	\$3,388,775	182%	\$1,071,318	-68%	\$1,417,667	32%
November	\$1,241,465	\$588,783	-53%	\$887,030	51%	\$729,671	-18%	\$643,828	-12%
December	\$5,803,472	\$3,633,009	-37%	\$3,040,182	-16%	\$2,235,180	-26%	\$3,680,215	65%
January	\$978,888	\$6,414,720	555%	\$2,243,693	-65%	\$743,137	-67%	\$8,275,208	1014%
February	\$688,422	\$835,314	21%	\$829,194	-1%	\$1,122,587	35%	\$2,509,640	124%
March	\$47,019,416	\$47,194,478	0%	\$63,501,133	35%	\$56,432,351	-11%	\$54,503,839	-3%
April	\$14,685,771	\$14,220,535	-3%	\$19,797,208	39%	\$20,224,997	2%	\$21,585,434	7%
May	\$2,082,272	\$1,879,824	-10%	\$805,277	-57%	\$970,205	20%	\$1,645,762	70%
June	\$3,985,037	\$2,927,985	-27%	\$2,493,608	-15%	\$1,864,360	-25%	\$1,681,869	-10%
Total	\$85,252,131	\$85,350,515	0%	\$104,219,103	22%	\$95,596,315	-8%	\$103,699,927	8%

	<u>FY 11 Tax Notices</u>	<u>FY 12 Tax Notices</u>	<u>% change</u>	<u>FY 13 Tax Notices</u>	<u>% change</u>	<u>FY 14 Tax Notices</u>	<u>% change</u>	<u>FY 15 Tax Notices</u>	<u>% change</u>
July	\$2,145,265	\$1,747,718	-19%	\$797,498	-54%	\$1,796,095	125%	\$1,701,474	-5%
August	\$4,810,562	\$1,888,661	-61%	\$4,442,632	135%	\$1,750,010	-61%	\$702,220	-60%
September	\$3,323,595	\$2,383,484	-28%	\$1,784,170	-25%	\$3,095,122	73%	\$1,412,090	-54%
October	\$5,406,377	\$1,729,867	-68%	\$3,096,056	79%	\$1,875,376	-39%	\$1,098,428	-41%
November	\$3,276,064	\$7,335,000	124%	\$674,079	-91%	\$2,415,901	258%	\$2,173,545	-10%
December	\$4,797,930	\$2,906,907	-39%	\$2,913,837	0%	\$2,913,644	0%	\$2,403,581	-18%
January	\$2,877,750	\$1,948,598	-32%	\$661,617	-66%	\$1,103,633	67%	\$662,612	-40%
February	\$2,596,196	\$842,447	-68%	\$1,556,870	85%	\$4,427,475	184%	\$2,634,180	-41%
March	\$5,787,010	\$1,391,281	-76%	\$5,929,789	326%	\$1,006,798	-83%	\$2,139,508	113%
April	\$2,927,845	\$904,012	-69%	\$1,484,632	64%	\$3,606,993	143%	\$1,805,600	-60%
May	\$6,682,230	\$1,540,524	-77%	\$1,707,616	11%	\$1,392,522	-18%	\$1,723,476	24%
June	\$2,922,203	\$1,703,637	-42%	\$2,371,039	39%	\$1,652,924	-30%	\$1,191,093	-28%
Total	\$47,553,026	\$26,322,137	-45%	\$27,419,836	4%	\$27,036,493	-1%	\$19,647,806	-27%

	<u>FY 11 Refunds</u>	<u>FY 12 Refunds</u>	<u>% change</u>	<u>FY 13 Refunds</u>	<u>% change</u>	<u>FY 14 Refunds</u>	<u>% change</u>	<u>FY 15 Refunds</u>	<u>% change</u>
July	\$3,382,644	\$1,178,158	-65%	\$1,138,482	-3%	\$2,403,309	111%	\$2,258,717	-6%
August	\$932,906	\$1,584,631	70%	\$1,592,569	1%	\$1,966,192	23%	\$1,227,393	-38%
September	\$3,532,641	\$3,269,009	-7%	\$1,501,752	-54%	\$2,893,722	93%	\$4,912,062	70%
October	\$5,210,636	\$1,793,990	-66%	\$1,801,659	0%	\$4,003,814	122%	\$4,745,694	19%
November	\$6,139,894	\$5,491,781	-11%	\$2,171,193	-60%	\$12,327,164	468%	\$9,368,058	-24%
December	\$2,476,738	\$3,784,590	53%	\$941,499	-75%	\$2,986,484	217%	\$1,326,006	-56%
January	\$14,964,619	\$3,978,815	-73%	\$960,979	-76%	\$3,585,936	273%	\$6,448,403	80%
February	\$3,478,690	\$1,303,002	-63%	\$4,332,159	232%	\$5,004,783	16%	\$1,533,980	-69%
March	\$3,289,882	\$1,496,288	-55%	\$6,726,962	350%	\$473,566	-93%	\$2,804,004	492%
April	\$2,147,670	\$1,233,705	-43%	\$6,860,580	456%	\$3,796,410	-45%	\$2,145,017	-43%
May	\$2,686,399	\$3,542,382	32%	\$4,022,563	14%	\$1,598,842	-60%	\$1,727,772	8%
June	\$2,200,979	\$4,072,579	85%	\$2,262,939	-44%	\$1,813,098	-20%	\$2,622,690	45%
Total	\$50,443,698	\$32,728,929	-35%	\$34,313,337	5%	\$42,853,321	25%	\$41,119,796	-4%

FY Total Net	\$527,446,967	\$515,160,152	-2%	\$553,846,256	8%	\$555,712,378	0.34%	\$567,545,138	2.13%
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Summary of 2012 Business Taxes¹

- Approximately 140,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.²
 - 67,249 Business Entities filed business tax returns
 - 22,827 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 44,422 Business Entities filed business tax returns with payments totaling \$474.3m, of which
 - 1,134 (2.6%) of those paid 69.4% of BET/BPT (\$329.3m out of \$474.3m)
 - 921 (81.2%) are corporations paying a total of \$298,368,806
 - 180 (15.9%) are partnerships paying a total of \$26,894,936
 - 33 (2.9%) are proprietors and fiduciaries paying a total of \$4,021,190
 - The remaining 43,288 (97.4%) paid 30.6% of BET/BPT (\$145m out of \$474.3m)
 - Of the 43,288 Business Entities that filed and paid 30.6% of BPT/BET:
 - 12,040 (27.8%) paid under \$500 = \$2,586,843 (1.8%)
 - 8,547 (19.7%) paid \$500 - \$1,000 = \$6,227,401 (4.3%)
 - 19,128 (44.2%) paid \$1,000 - \$10,000 = \$60,972,994 (42.0%)
 - 3,573 (8.3%) paid \$10,000 - \$50,000 = \$75,262,280 (51.9%)

	BET	BPT	Combined	
Corporations	\$155,272,716	\$235,008,619	\$390,281,335	82.3%
Partnerships	\$18,009,148	\$37,343,340	\$55,352,488	11.7%
Proprietors	\$13,480,298	\$13,165,527	\$26,645,825	5.6%
Fiduciaries	\$73,300	\$1,985,430	\$2,058,730	0.4%
	\$186,835,463	\$287,502,915	\$474,334,451	

- If 140,000 registered businesses were operating in the state of NH then 95,578 or 68.3% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 459 (1.2%) are paying 48.1% of BET
 - 422 (91.9%) are corporations paying a total of \$86,243,945
 - 37 (8.1%) are partnerships, proprietors and fiduciaries paying a total of \$3,676,464
 - 741 (1.1%) are paying 77.8% of BPT
 - 582 (78.5%) are corporations paying a total of \$199,564,790
 - 137 (18.5%) are partnerships paying a total of \$20,959,004
 - 22 (3.0%) are proprietors and fiduciaries paying a total of \$3,060,148

¹ Per returns received as of July 9, 2015.

² Businesses that want to preserve a trade name have to register a trade name with the NH SoS. A corporation, LLC or limited partnership must also register with the NH SoS. Being registered with the NH SoS does not necessarily mean that the business is engaging in business activity in NH or that they meet the BET or BPT filing threshold. Proprietorships and rental businesses do not register unless they want to protect the name of the business.

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 7/9/15				
Tax Year 2012 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	29,210	\$0	43.4%	0.0%
\$1 - \$500	11,526	\$2,461,924	17.1%	1.3%
\$500 - \$1K	8,674	\$6,294,449	12.9%	3.4%
\$1K - \$10K	15,269	\$44,878,239	22.7%	24.0%
\$10K - \$50K	2,111	\$43,280,441	3.1%	23.2%
\$50K - \$100K	241	\$16,645,154	0.4%	8.9%
\$100K - \$MIL	207	\$49,927,308	0.3%	26.7%
>\$1MIL	11	\$23,347,947	0.0%	12.5%
Totals:	67,249	<u>\$186,835,463</u>		

2012	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,929	\$67,359,787	37.1%	36.1%
Water's Edge	3,249	\$87,912,929	4.8%	47.1%
Partnerships	11,043	\$18,009,148	16.4%	9.6%
Proprietors	27,504	\$13,480,298	40.9%	7.2%
Fiduciaries	524	\$73,300	0.8%	0.0%
Totals:	67,249	\$186,835,463		

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 7/9/15				
Tax Year 2012 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	51,148	\$0	76.1%	0.0%
\$1 - \$500	5,243	\$864,460	7.8%	0.3%
\$500 - \$1K	1,769	\$1,295,758	2.6%	0.5%
\$1K - \$10K	6,574	\$23,402,796	9.8%	8.1%
\$10K - \$50K	1,774	\$38,355,959	2.6%	13.3%
\$50K - \$100K	324	\$22,721,572	0.5%	7.9%
\$100K - \$MIL	380	\$99,604,272	0.6%	34.6%
>\$1MIL	37	\$101,258,099	0.1%	35.2%
Totals:	67,249	<u>\$287,502,915</u>		

2012	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,929	\$65,228,337	37.1%	22.7%
Water's Edge	3,249	\$169,780,282	4.8%	59.1%
Partnerships	11,043	\$37,343,340	16.4%	13.0%
Proprietors	27,504	\$13,165,527	40.9%	4.6%
Fiduciaries	524	\$1,985,430	0.8%	0.7%
Totals:	67,249	\$287,502,915		

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

Summary of 2013 Business Taxes¹

- Approximately 140,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.²
 - 67,127 Business Entities filed business tax returns
 - 26,208 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 40,919 Business Entities filed business tax returns with payments totaling \$471.6m, of which
 - 1,116 (2.7%) of those paid 70% of BET/BPT (\$330.1m out of \$471.6m)
 - 916 (82.1%) are corporations paying a total of \$295,028,793
 - 171 (15.3%) are partnerships paying a total of \$31,050,229
 - 29 (2.6%) are proprietors and fiduciaries paying a total of \$4,002,359
 - The remaining 39,803 (97.3%) paid 30% of BET/BPT (\$141.5m out of \$471.6m)
 - Of the 39,803 Business Entities that filed and paid 30% of BPT/BET:
 - 10,201 (25.6%) paid under \$500 = \$2,073,715 (1.5%)
 - 7,191 (18.1%) paid \$500 - \$1,000 = \$5,381,421 (3.8%)
 - 18,803(47.2%) paid \$1,000 - \$10,000 = \$60,275,089 (42.6%)
 - 3,608 (9.1%) paid \$10,000 - \$50,000 = \$73,781,030 (52.1%)

	BET	BPT	Combined	
Corporations	\$156,465,288	\$227,504,236	\$383,969,524	81.4%
Partnerships	\$18,422,951	\$41,678,985	\$60,101,936	12.7%
Proprietors	\$12,783,911	\$12,535,281	\$25,319,192	5.4%
Fiduciaries	\$78,140	\$2,142,852	\$2,220,991	0.5%
	\$187,750,290	\$283,861,354	\$471,611,643	

- If there are 140,000 business entities operating in the state of NH then 99,081 or 70.8% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 473 (1.4%) are paying 49.7% of BET
 - 433 (91.5%) are corporations paying a total of \$89,394,308
 - 40 (8.5%) are partnerships, proprietors and fiduciaries paying a total of \$3,895,897
 - 702 (1.0%) are paying 77.8% of BPT
 - 560 (79.8%) are corporations paying a total of \$192,808,467
 - 118 (16.8%) are partnerships paying a total of \$24,687,454
 - 24 (3.4%) are proprietors and fiduciaries paying a total of \$3,214,138

¹ Per returns received as of July 9, 2015.

² Businesses that want to preserve a trade name have to register a trade name with the NH SoS. A corporation, LLC or limited partnership must also register with the NH SoS. Being registered with the NH SoS does not necessarily mean that the business is engaging in business activity in NH or that they meet the BET or BPT filing threshold. Proprietorships and rental businesses do not register unless they want to protect the name of the business.

BET - Tax Year 2013

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 7/10/15				
Tax Year 2013 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	32,730	\$0	48.8%	0.0%
\$1 - \$500	9,435	\$1,885,456	14.1%	1.0%
\$500 - \$1K	7,119	\$5,321,064	10.6%	2.8%
\$1K - \$10K	15,275	\$44,898,047	22.8%	23.9%
\$10K - \$50K	2,095	\$42,355,519	3.1%	22.6%
\$50K - \$100K	247	\$16,920,805	0.4%	9.0%
\$100K - \$MIL	217	\$54,228,508	0.3%	28.9%
>\$1MIL	9	\$22,140,891	0.0%	11.8%
Totals:	67,127	<u>\$187,750,290</u>		

2013	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,429	\$67,583,953	36.4%	36.0%
Water's Edge	3,094	\$88,881,335	4.6%	47.3%
Partnerships	11,276	\$18,422,951	16.8%	9.8%
Proprietors	27,737	\$12,783,911	41.3%	6.8%
Fiduciaries	591	\$78,140	0.9%	0.0%
Totals:	67,127	\$187,750,290		

BPT - Tax Year 2013

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 7/10/15				
Tax Year 2013 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	51,429	\$0	76.6%	0.0%
\$1 - \$500	5,060	\$833,557	7.5%	0.3%
\$500 - \$1K	1,801	\$1,313,218	2.7%	0.5%
\$1K - \$10K	6,305	\$22,685,628	9.4%	8.0%
\$10K - \$50K	1,830	\$38,318,891	2.7%	13.5%
\$50K - \$100K	295	\$20,511,533	0.4%	7.2%
\$100K - \$MIL	370	\$105,359,452	0.6%	37.1%
>\$1MIL	37	\$94,839,075	0.1%	33.4%
Totals:	67,127	<u>\$283,861,354</u>		

2013	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,429	\$71,641,749	36.4%	25.2%
Water's Edge	3,094	\$155,862,488	4.6%	54.9%
Partnerships	11,276	\$41,678,985	16.8%	14.7%
Proprietors	27,737	\$12,535,281	41.3%	4.4%
Fiduciaries	591	\$2,142,852	0.9%	0.8%
Totals:	67,127	\$283,861,354		

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

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 7/22/15

Tax Year 2012 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	10,522	-	17.8%	0.0%
\$1 - \$500	26,697	5,028,715	45.2%	5.6%
\$500 - \$1K	8,233	5,894,330	14.0%	6.6%
\$1K - \$10K	12,395	33,331,770	21.0%	37.3%
\$10K - \$50K	1,005	19,835,166	1.7%	22.2%
\$50K - \$100K	87	5,812,241	0.1%	6.5%
\$100K - \$250K	50	7,544,122	0.1%	8.4%
>\$250K	17	11,835,309	0.0%	13.3%
Totals:	59,006	<u>\$89,281,653</u>		

2012	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Partnerships and Other	987	\$3,272,380	1.7%	3.7%
Individuals and Proprietors	50,225	\$80,660,201	85.1%	90.3%
Fiduciaries and Non-Profits	7,794	\$5,349,072	13.2%	6.0%
Totals:	59,006	\$89,281,653		

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 7/22/15

Tax Year 2013 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	8,617	-	14.6%	0.0%
\$1 - \$500	23,733	4,481,609	40.2%	5.0%
\$500 - \$1K	7,180	5,131,713	12.2%	5.7%
\$1K - \$10K	11,561	31,751,578	19.6%	35.6%
\$10K - \$50K	884	16,979,114	1.5%	19.0%
\$50K - \$100K	90	6,130,429	0.2%	6.9%
\$100K - \$250K	46	6,633,691	0.1%	7.4%
>\$250K	15	6,917,736	0.0%	7.7%
Totals:	52,126	<u>\$78,025,870</u>		

2013	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Partnerships and Other	939	\$765,436	1.6%	0.9%
Individuals and Proprietors	48,812	\$76,677,388	82.7%	85.9%
Fiduciaries and Non-Profits	2,375	\$583,046	4.0%	0.7%
Totals:	52,126	\$78,025,870		

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

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

<u>FY2015</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
75,967	\$242,010,863	\$50,007,259	\$8,704,143	\$300,722,265	\$8,222,243	\$292,500,022	6.56%
9% rate	80.48%	16.63%	2.89%	100.00%			
<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>
75,414	\$228,297,202	\$45,641,868	\$8,256,521	\$282,195,591	\$7,694,253	\$274,501,338	0.98%
9% rate	80.90%	16.17%	2.93%	100.00%			
<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>
74,525	\$228,360,350	\$43,452,162	\$7,659,264	\$279,471,776	\$7,630,594	\$271,841,182	10.27%
9% rate	81.71%	15.55%	2.74%	100.00%			
<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>
72,009	\$203,709,013	\$41,908,049	\$7,897,607	\$253,514,669	\$6,988,472	\$246,526,197	4.68%
9% rate	80.35%	16.53%	3.12%	100.00%			
<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>
74,673	\$194,594,766	\$39,623,000	\$7,995,617	\$242,213,383	\$6,701,697	\$235,511,686	4.27%
9% rate	80.34%	16.36%	3.30%	100.00%			
<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>
74,529	\$187,746,528	\$37,196,771	\$7,336,629	\$232,279,928	\$6,403,682	\$225,876,246	7.43%
9% rate	80.83%	16.01%	3.16%	100.00%			
<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	\$173,756,955	\$34,806,412	\$7,662,232	\$216,225,599	\$5,967,856	\$210,257,743	-1.65%
8% rate	80.36%	16.10%	3.54%	100.00%			
<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	\$175,448,702	\$36,158,205	\$8,287,604	\$219,894,511	\$6,110,481	\$213,784,030	3.39%
8% rate	79.79%	16.44%	3.77%	100.00%			
<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	\$171,686,872	\$33,596,627	\$7,366,347	\$212,649,847	\$5,880,538	\$206,769,309	3.53%
8% rate	80.74%	15.80%	3.46%	100.00%			
<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	\$165,834,363	\$32,181,390	\$7,430,528	\$205,446,280	\$5,734,851	\$199,711,429	3.84%
8% rate	80.72%	15.66%	3.62%	100.00%			
<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	\$159,028,929	\$31,219,485	\$7,576,571	\$197,824,985	\$5,500,750	\$192,324,235	4.34%
8% rate	80.39%	15.78%	3.83%	100.00%			
<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	\$151,525,433	\$30,836,386	\$7,174,861	\$189,536,679	\$5,209,302	\$184,327,377	5.07%
8% rate	79.95%	16.27%	3.79%	100.00%			
<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	\$142,812,805	\$30,599,999	\$6,901,698	\$180,314,503	\$4,879,357	\$175,435,146	3.14%
8% rate	79.20%	16.97%	3.83%	100.00%			
<u>FY2002</u>	<u>Meals</u>	<u>Rooms</u>	<u>Motor</u>	<u>Total</u>	<u>Commissions</u>	<u>Net</u>	<u>Net Change</u>
62,608	\$138,000,074	\$30,097,747	\$6,749,164	\$174,846,985	\$4,759,787	\$170,087,197	
8% rate	78.93%	17.21%	3.86%	100.00%			

OTHER TOBACCO PRODUCTS TAX

(January 1, 2015)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama (2)		Massachusetts	40% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Michigan	32% Wholesale Price
Tobacco/Snuff	2¢-8¢/ ounce	Minnesota	95% Wholesale Price
Alaska	75% Wholesale Price	Mississippi	15% Manufacturer's Price
Arizona		Missouri	10% Manufacturer's Price
Cigars	22.01¢-\$2.18/10 cigars	Montana (4)	50% Wholesale Price
Tobacco/Snuff	23.8¢/ounce	Nebraska (4)	20% Wholesale Price
Arkansas	68% Manufacturer's Price	Nevada	30% Wholesale Price
California (3)	28.95% Wholesale Price	New Hampshire	48% Wholesale Price
Colorado	40% Manufacturer's Price	New Jersey (4)	30% Wholesale Price
Connecticut (4)	50% Wholesale Price	New Mexico	25% Product value
Delaware (4)	15% Wholesale Price	New York (4)	75% Wholesale Price
Florida (5)		North Carolina	12.8% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	North Dakota	
Georgia		Cigars & Tobacco	28% Wholesale Price
Little Cigars	2.5¢/10 cigars	Chew Tobacco/Snuff	16¢-60¢ /ounce
Other Cigars	23% Wholesale Price	Ohio	17% Wholesale Price
Tobacco	10% Wholesale Price	Oklahoma	
Hawaii (6)		Cigars Little/Large	36¢-\$1.20/ 10 cigars
Large Cigars	50% Wholesale Price	Snuff/Tobacco	60%-80% Factory list price
Tobacco/Snuff	70% Wholesale Price	Oregon (4)	65% Wholesale Price
Idaho	40% Wholesale Price	Rhode Island	80% Wholesale Price
Illinois (4)	36% Wholesale Price	South Carolina	5% Manufacturer's Price
Indiana	24% Wholesale Price	South Dakota	35% Wholesale Price
Iowa (6)	50% Wholesale Price	Tennessee	6.6% Wholesale Price
Kansas	10% Wholesale Price	Texas	
Kentucky	15% Wholesale Price	Cigar	1.0¢-15.0¢ /10 cigars
Louisiana		Tobacco/Snuff	\$1.22 /ounce
Cigars	8%-20% Manufacturer's Price	Utah (4) (6)	86% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Virginia (4)	10% Manufacturer's Price
Maine		Vermont (4)	92% Wholesale Price
Chewing Tob./Snuff	\$2.02/ounce	Washington (4)	95% Wholesale Price
Smoking Tob./Cigars	20% Wholesale Price	West Virginia	7% Wholesale Price
Maryland		Wisconsin	71% Manufacturer's Price
Tobacco/Snuff	30% Wholesale Price	Wyoming (7)(4)	20% Wholesale Price
Cigars	70% Wholesale Price	Dist.of Columbia (3)	70% Wholesale Price

Source: Compiled by FTA from various sources.

Notes: Pennsylvania does not impose an OTP tax.

(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 and the Dist. of Columbia adjusts the tax rate annually, effective July 1st for CA and October 1st for DC each year.

(4) Tax rate on Snuff per ounce is \$1.00 in CT, 54¢ in DE, 30¢ in IL, 4.75¢ in KY, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.29 in VT, \$2.105 in WA 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, 2015)

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	9
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 (e)	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)	62	39
Kentucky (c)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	19
Maine	200	12	Vermont	275	8
Maryland	200	12	Virginia (a)	30	50
Massachusetts	351	2	Washington	302.5	6
Michigan	200	12	West Virginia	55	44
Minnesota (d)	290	7	Wisconsin	252	10
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	19	Dist. of Columbia (f)	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 25¢; Illinois, 10¢ to \$4.18; 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 52.6¢ through December 31, 2015.

(e) Tax rate in Oregon is scheduled to increase to \$1.32 per pack January 1, 2016.

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 40¢.

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

(In Millions) One stamp per pack

	FY2014		FY2013		FY2012		FY2011		FY 2010
	Stamp sales		Stamp sales		Stamp sales		Stamp sales		Stamp Sale
Maine	62.9	-2%	64.4	-1%	64.9	-5%	67.9	-3%	69.8
Massachusetts	181.6	-18%	213.8	-3%	220.5	-1%	223.7	1%	222.0
New Hampshire	119.9	1%	118.4	-5%	123.8	1%	122.2	-5%	128.6
Vermont	25.3	-4%	26.3	-9%	28.6	-7%	30.5	3%	29.7

TOBACCO TAX STAMP RATE INCREASE DURING 5 YEAR ANALYSIS PERIOD

Maine

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

Massachusetts

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

(FY09) 7/1/08 - \$1.51 to \$2.51 (previous increase 7/25/02)

New Hampshire

(FY14) August 2013 to Current - A stamp rate = \$2.23, B stamp rate = \$1.78

(FY12) July 2011 to July 2013 - 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

(FY15) 7/1/14 - \$2.62 to \$2.75

(FY11) 7/1/11 - \$2.24 to \$2.62

(FY10) 7/1/09 - \$1.99 to \$2.24

(FY08) 7/1/08 - \$1.79 to \$1.99

(FY07) 7/1/06 - \$1.19 to \$1.79

Federal Cigarette Tax Increase

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

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE
ADMINISTRATION



2014
PROPERTY TAX
TABLES BY COUNTY
VALUATIONS, TAXES AND TAX RATES
(AS REQUIRED BY RSA 21-J:3 XII)

2014 TABLES BY COUNTY

This report presents the 2014 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>

2014 COUNTY SUMMARY

(PAGE 1 OF 4)

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	10,966,774	53,498	452,010	41,775	302	3,836,476,180	336,817,468
CARROLL	14,756,676	191,025	178,675	22,813	0	5,426,373,379	385,349,655
CHESHIRE	21,878,590	113,912	19,140	26,334	10	1,879,652,313	317,584,518
COOS	24,561,556	27,436	0	11,975	0	643,909,634	101,174,916
GRAFTON	34,421,735	123,705	4,130	43,413	1,300	3,457,037,224	677,506,263
HILLSBOROUGH	23,825,742	35,220	23,477	130,279	55,900	9,406,800,497	2,311,587,022
MERRIMACK	28,509,458	68,894	141,057	164,368	4,004	3,979,406,085	932,339,136
ROCKINGHAM	14,371,943	86,975	433,040	59,350	0	12,645,492,626	2,528,713,884
STRAFFORD	10,328,931	52,712	73,399	22,375	0	2,726,504,940	545,355,014
SULLIVAN	17,833,392	9,862	153,942	1,955	0	1,416,017,629	95,071,873
STATE TOTALS	201,454,797	763,239	1,478,870	524,637	61,516	45,417,670,507	8,231,499,749

2014 COUNTY SUMMARY

(PAGE 2 OF 4)

COUNTY	TOTAL LOCAL ASSESSED VALUATION - BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
BELKNAP	4,555,311,871	111,206,094	765,206,684	130,551	103,500
CARROLL	5,605,447,480	114,114,473	661,365,672	311,867	0
CHESHIRE	3,544,950,511	87,433,130	860,353,694	202,575	18,964
COOS	1,445,866,582	57,407,359	343,192,609	92,452	0
GRAFTON	6,362,665,084	140,632,692	1,598,475,368	386,796	117,500
HILLSBOROUGH	19,505,185,158	158,522,830	6,406,166,728	580,639	273,839
MERRIMACK	7,082,222,188	177,503,876	2,083,317,305	735,007	139,200
ROCKINGHAM	18,460,770,852	374,329,560	4,891,683,345	957,431	0
STRAFFORD	5,180,073,439	214,178,800	1,319,293,752	142,694	0
SULLIVAN	2,455,720,746	77,287,270	370,861,166	211,387	0
STATE TOTALS	74,198,213,911	1,512,616,084	19,299,916,323	3,751,399	653,003

2014 COUNTY SUMMARY

(PAGE 3 OF 4)

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	4,783,491	22,447,200	116,751,748	0	6,563	9,760,755,709	1,474,920	9,759,280,789
CARROLL	3,594,589	0	129,044,120	0	0	12,340,750,424	1,375,600	12,339,374,824
CHESHIRE	278,200	2,062,400	311,101,127	0	0	7,025,675,418	6,278,373	7,019,397,045
COOS	603,905	199,314,700	308,064,739	22,500	0	3,124,250,363	5,628,170	3,118,622,193
GRAFTON	358,481	0	929,373,612	160,800	0	13,201,308,103	1,665,900	13,199,642,203
HILLSBOROUGH	143,891,800	204,196,000	794,640,269	0	0	38,955,915,400	6,143,396	38,949,772,004
MERRIMACK	4,958,800	82,336,300	599,691,695	174,600	0	14,971,711,973	36,256,923	14,935,455,050
ROCKINGHAM	62,087,117	227,441,016	3,179,761,973	127,832	0	42,386,316,944	208,673,997	42,177,642,947
STRAFFORD	707,300	42,648,400	191,269,300	15,800	0	10,230,666,856	1,923,800	10,228,743,056
SULLIVAN	0	0	140,270,412	0	0	4,573,439,634	2,345,940	4,571,093,694
STATE TOTALS	221,263,683	780,446,016	6,699,968,995	501,532	6,563	156,570,790,824	271,767,019	156,299,023,805

2014 COUNTY SUMMARY

(PAGE 4 OF 4)

COUNTY	EXEMPTIONS			NET VALUATION 2014	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2014 ACTUAL TAX RATE	2014 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
BELKNAP	645,100	24,209,150	2,271,353	9,732,155,186	183,252,910	1,953,733	181,299,177	18.63	0
CARROLL	645,000	18,233,700	1,654,250	12,318,841,874	158,253,583	1,688,459	156,565,124	12.71	0
CHESHIRE	544,500	27,273,548	4,984,717	6,986,594,280	190,646,235	1,297,975	189,348,260	27.10	0
COOS	345,000	9,101,740	226,700	3,108,948,753	71,488,724	403,325	71,085,399	22.86	0
GRAFTON	1,014,800	39,088,078	2,465,575	13,157,073,750	265,643,460	1,626,698	264,016,762	20.07	31,195
HILLSBOROUGH	12,936,000	370,304,069	82,358,408	38,484,173,527	925,664,350	7,379,565	918,284,785	23.86	0
MERRIMACK	4,886,184	85,799,619	6,445,952	14,838,323,295	372,429,509	2,732,467	369,697,042	24.92	0
ROCKINGHAM	4,129,100	329,563,006	30,456,695	41,813,494,146	860,384,348	6,859,960	853,524,388	20.41	0
STRAFFORD	3,140,500	104,449,978	11,056,870	10,110,095,708	269,837,339	2,478,275	267,359,064	26.44	15,000
SULLIVAN	407,000	12,231,162	6,656,314	4,551,799,218	112,708,484	872,580	111,835,904	24.57	0
STATE TOTALS	28,693,184	1,020,254,050	148,576,834	155,101,499,737	3,410,308,942	27,293,037	3,383,015,905	21.81	46,195

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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	1,290,290	0	0	0	0	34,867,500	874,700
ALBANY	298,084	0	0	0	0	34,028,700	4,361,400
ALEXANDRIA	1,092,362	0	0	0	0	68,699,000	1,396,200
ALLENSTOWN	217,122	414	0	0	0	60,096,500	11,803,800
ALSTEAD	1,157,176	22,037	0	0	0	57,026,700	999,100
ALTON	1,337,724	8,341	0	12,800	0	880,488,500	29,849,200
AMHERST	833,800	20,400	0	0	0	507,778,850	66,918,350
ANDOVER	876,552	0	0	0	0	87,530,100	5,645,400
ANTRIM	881,586	0	0	44,001	39,800	70,058,885	3,295,700
ASHLAND	179,050	0	0	0	0	68,953,200	11,908,300
ATKINSON	111,758	0	0	100	0	323,134,600	14,632,500
ATKINSON & GILMANTON	260,610	0	0	0	0	246,300	0
AUBURN	248,670	0	0	2,600	0	310,523,400	16,852,100
BARNSTEAD	1,467,590	40,908	3,127	3,300	0	182,113,000	3,693,200
BARRINGTON	876,353	0	78	0	0	291,940,100	26,952,500
BARTLETT	450,897	0	0	0	0	177,130,500	33,350,600
BATH	3,016,884	0	0	6,188	0	33,848,112	1,073,300
BEAN'S GRANT	0	0	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0	0	0
BEDFORD	349,382	81	0	0	0	745,807,740	157,488,400
BELMONT	1,339,036	0	0	25,375	0	162,776,358	33,018,150
BENNINGTON	322,231	0	0	0	0	21,065,300	2,220,300
BENTON	351,063	0	0	0	0	8,565,800	0
BERLIN	380,606	0	0	100	0	44,111,100	5,636,200
BETHLEHEM	1,391,951	0	0	0	0	45,899,000	4,849,600
BOSCAWEN	947,056	0	0	0	0	66,649,300	6,636,000
BOW	322,299	0	0	1,600	0	245,100,104	53,484,900
BRADFORD	1,130,065	0	0	0	0	89,662,500	3,313,000
BRENTWOOD	641,383	2,999	0	0	0	126,080,993	30,267,055
BRIDGEWATER	499,700	0	0	0	0	149,612,200	5,247,900
BRISTOL	375,564	0	0	0	0	122,103,500	12,705,940
BROOKFIELD	723,653	0	0	0	0	31,546,750	224,400
BROOKLINE	447,013	0	2,874	0	0	170,081,200	6,280,800
CAMBRIDGE	673,005	0	0	0	0	5,406,000	82,580
CAMPTON	850,795	0	0	0	0	107,485,400	7,948,100
CANAAN	1,393,126	0	0	0	0	110,994,250	6,920,000
CANDIA	440,772	0	0	8,700	0	136,222,200	8,630,300
CANTERBURY	1,604,335	6,115	0	0	0	87,505,200	4,155,500
CARROLL	334,107	0	0	0	0	59,716,314	14,892,369
CENTER HARBOR	429,590	0	0	300	0	233,362,100	5,767,620
CHANDLER'S PURCHASE	0	0	0	0	0	0	31,200
CHARLESTOWN	1,275,579	0	0	100	0	45,151,550	5,358,450
CHATHAM	254,192	0	0	0	0	16,171,500	0
CHESTER	718,900	0	0	200	0	161,968,200	3,914,600
CHESTERFIELD	912,000	4,000	18,900	0	0	187,898,400	12,709,300
CHICHESTER	737,932	0	0	0	3,350	65,303,500	18,086,500
CLAREMONT	1,132,610	390	0	255	0	78,725,700	32,471,064
CLARKSVILLE	1,402,727	0	0	0	0	15,695,400	341,200
COLEBROOK	1,661,212	0	0	0	0	33,635,100	6,173,932
COLUMBIA	1,503,117	0	0	1,300	0	18,392,000	976,600
CONCORD	1,790,850	0	0	12,235	0	674,645,765	487,628,400

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
ACWORTH	53,059,200	1,220,100	2,461,800	0	0
ALBANY	55,086,400	2,007,800	9,906,000	0	0
ALEXANDRIA	108,376,100	3,893,700	2,583,400	0	0
ALLENSTOWN	116,230,700	16,925,000	34,651,500	0	0
ALSTEAD	112,458,300	2,961,100	4,054,600	0	0
ALTON	560,863,200	8,994,900	32,455,500	63,800	0
AMHERST	830,220,025	3,040,200	134,914,625	0	0
ANDOVER	125,506,300	4,181,900	15,462,800	0	0
ANTRIM	126,752,650	1,182,850	12,116,750	23,690	28,040
ASHLAND	120,607,200	3,052,600	24,273,800	0	0
ATKINSON	475,887,903	23,000	31,551,100	17,697	0
ATKINSON & GILMANTON	223,300	0	0	0	0
AUBURN	275,904,648	1,194,100	30,991,500	35,252	0
BARNSTEAD	262,599,783	6,127,600	5,944,200	13,117	0
BARRINGTON	487,811,700	18,850,600	67,914,900	0	0
BARTLETT	649,022,000	2,131,000	56,382,400	0	0
BATH	67,432,333	1,298,900	1,722,300	14,267	0
BEAN'S GRANT	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	1,787,805,300	153,100	483,701,600	0	0
BELMONT	282,723,905	31,641,155	71,985,400	17,467	0
BENNINGTON	64,113,000	1,416,100	11,106,600	0	0
BENTON	14,376,900	1,072,900	14,800	0	0
BERLIN	226,489,452	1,968,900	49,983,400	20,351	0
BETHLEHEM	133,647,240	4,103,000	27,208,110	0	0
BOSCAWEN	125,645,000	5,903,000	21,348,700	0	0
BOW	490,810,655	0	108,480,825	56,900	0
BRADFORD	112,505,600	1,588,100	9,817,500	0	0
BRENTWOOD	289,290,549	1,925,400	48,236,530	15,750	0
BRIDGEWATER	161,753,300	2,838,900	8,814,700	0	0
BRISTOL	269,524,100	13,124,900	32,012,000	0	0
BROOKFIELD	59,570,384	40,700	514,700	0	0
BROOKLINE	302,817,500	995,800	14,926,900	0	0
CAMBRIDGE	2,282,690	47,700	108,960	0	0
CAMPTON	224,267,900	8,257,502	21,119,400	0	0
CANAAN	145,001,644	15,022,900	37,762,400	0	0
CANDIA	221,062,175	1,027,100	15,976,900	38,365	0
CANTERBURY	140,063,852	262,000	9,406,000	41,248	0
CARROLL	193,147,881	1,737,449	45,441,972	0	0
CENTER HARBOR	131,799,233	1,354,400	10,419,594	2,067	0
CHANDLER'S PURCHASE	0	0	7,080	0	0
CHARLESTOWN	158,961,842	23,129,200	32,591,419	29,300	0
CHATHAM	29,803,700	582,700	322,700	0	0
CHESTER	291,580,800	984,800	7,976,300	6,600	0
CHESTERFIELD	250,245,500	1,083,100	29,275,900	0	0
CHICHESTER	143,754,700	2,841,300	23,419,000	0	51,900
CLAREMONT	376,337,685	15,126,100	176,875,404	48,000	0
CLARKSVILLE	21,560,900	1,254,100	827,400	0	0
COLEBROOK	87,939,300	3,982,500	27,971,947	0	0
COLUMBIA	37,763,891	2,639,800	2,219,600	31,209	0
CONCORD	1,395,453,400	29,460,700	1,047,010,911	54,800	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	1,762,541	0	0	95,536,131	0	95,536,131
ALBANY	78,900	0	1,207,500	0	0	106,974,784	0	106,974,784
ALEXANDRIA	0	0	17,772,200	0	0	203,812,962	0	203,812,962
ALLENSTOWN	0	2,263,000	5,509,400	0	0	247,697,436	0	247,697,436
ALSTEAD	0	0	3,100,400	0	0	181,779,413	0	181,779,413
ALTON	0	0	6,864,300	0	0	1,520,938,265	0	1,520,938,265
AMHERST	7,518,600	3,766,800	28,177,300	0	0	1,583,188,950	0	1,583,188,950
ANDOVER	0	0	12,342,300	0	0	251,545,352	150,000	251,395,352
ANTRIM	0	0	10,000,700	0	0	224,424,652	0	224,424,652
ASHLAND	0	0	5,167,850	0	0	234,142,000	0	234,142,000
ATKINSON	3,525,400	271,100	5,360,800	0	0	854,515,958	178,400	854,337,558
ATKINSON & GILMANTON	0	0	0	0	0	730,210	0	730,210
AUBURN	0	76,400	7,944,400	0	0	643,773,070	115,512	643,657,558
BARNSTEAD	3,278,911	0	5,146,600	0	0	470,431,336	212,700	470,218,636
BARRINGTON	0	0	10,460,300	0	0	904,806,531	0	904,806,531
BARTLETT	0	0	7,606,700	0	0	926,074,097	0	926,074,097
BATH	0	0	18,787,700	0	0	127,199,984	0	127,199,984
BEAN'S GRANT	0	0	650	0	0	650	0	650
BEAN'S PURCHASE	0	0	0	0	0	0	0	0
BEDFORD	6,102,100	3,020,000	34,193,800	0	0	3,218,621,503	677,200	3,217,944,303
BELMONT	461,800	1,444,100	8,135,004	0	0	593,567,750	0	593,567,750
BENNINGTON	0	0	3,221,200	0	0	103,464,731	0	103,464,731
BENTON	0	0	793,500	0	0	25,174,963	0	25,174,963
BERLIN	0	17,102,500	115,699,100	0	0	461,391,709	5,628,170	455,763,539
BETHLEHEM	128,981	0	5,826,732	160,800	0	223,215,414	150,000	223,065,414
BOSCAWEN	0	566,100	5,132,500	0	0	232,827,656	0	232,827,656
BOW	725,300	6,835,200	182,208,987	74,600	0	1,088,101,370	25,584,549	1,062,516,821
BRADFORD	0	0	4,127,500	0	0	222,144,265	0	222,144,265
BRENTWOOD	0	0	19,613,800	0	0	516,074,459	2,400	516,072,059
BRIDGEWATER	0	0	10,652,500	0	0	339,419,200	0	339,419,200
BRISTOL	0	0	18,565,300	0	0	468,411,304	0	468,411,304
BROOKFIELD	0	0	1,360,400	0	0	93,980,987	0	93,980,987
BROOKLINE	0	0	8,249,800	0	0	503,801,887	0	503,801,887
CAMBRIDGE	0	0	211,070	0	0	8,812,005	0	8,812,005
CAMPTON	32,600	0	10,672,700	0	0	380,634,397	0	380,634,397
CANAAN	0	0	7,497,800	0	0	324,592,120	150,000	324,442,120
CANDIA	0	0	5,338,125	0	0	388,744,637	0	388,744,637
CANTERBURY	0	220,000	5,949,900	0	0	249,214,150	4,000	249,210,150
CARROLL	603,905	0	2,648,239	0	0	318,522,236	0	318,522,236
CENTER HARBOR	0	0	1,681,044	0	0	384,815,948	749,400	384,066,548
CHANDLER'S PURCHASE	0	0	2,520	0	0	40,800	0	40,800
CHARLESTOWN	0	0	16,712,460	0	0	283,209,900	0	283,209,900
CHATHAM	0	0	832,200	0	0	47,966,992	0	47,966,992
CHESTER	103,900	0	25,659,300	0	0	492,913,600	0	492,913,600
CHESTERFIELD	0	0	5,336,628	0	0	487,483,728	0	487,483,728
CHICHESTER	0	0	4,579,000	0	0	258,777,182	629,622	258,147,560
CLAREMONT	0	0	14,128,800	0	0	694,846,008	119,100	694,726,908
CLARKSVILLE	0	0	1,649,600	0	0	42,731,327	0	42,731,327
COLEBROOK	0	9,975,000	5,418,900	0	0	176,757,891	0	176,757,891
COLUMBIA	0	19,117,000	1,824,800	0	0	84,469,317	0	84,469,317
CONCORD	0	35,022,000	126,154,300	0	0	3,797,233,361	8,704,100	3,788,529,261

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2014	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2014 ACTUAL TAX RATE	2014 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
ACWORTH	15,000	220,000	0	95,301,131	2,249,184	6,500	2,242,684	23.65	0
ALBANY	0	142,700	0	106,832,084	1,361,069	21,500	1,339,569	12.77	0
ALEXANDRIA	45,000	985,000	97,500	202,685,462	4,212,498	34,940	4,177,558	21.00	0
ALLENSTOWN	60,000	1,907,500	0	245,729,936	8,283,036	128,500	8,154,536	33.78	0
ALSTEAD	0	236,900	0	181,542,513	4,313,487	5,000	4,308,487	23.80	0
ALTON	15,000	1,654,200	278,248	1,518,990,817	21,021,891	212,500	20,809,391	13.85	0
AMHERST	140,000	9,855,300	385,500	1,572,808,150	41,832,803	296,400	41,536,403	26.66	0
ANDOVER	0	528,800	30,000	250,836,552	5,079,342	60,100	5,019,242	20.38	0
ANTRIM	15,000	1,046,840	0	223,362,812	6,228,857	67,500	6,161,357	28.00	0
ASHLAND	75,000	408,333	0	233,658,667	5,587,981	28,600	5,559,381	23.97	0
ATKINSON	30,000	7,774,200	189,165	846,344,193	16,142,463	188,500	15,953,963	19.10	0
ATKINSON & GILMANTON	0	0	0	730,210	1	0	1	0.00	0
AUBURN	50,000	5,735,300	500,000	637,372,258	13,561,788	169,500	13,392,288	21.31	0
BARNSTEAD	15,000	1,282,700	0	468,920,936	11,215,798	170,250	11,045,548	23.96	0
BARRINGTON	30,000	9,475,492	1,915,100	893,385,939	21,444,110	257,200	21,186,910	24.03	0
BARTLETT	0	529,100	0	925,544,997	9,041,689	55,500	8,986,189	9.79	0
BATH	0	10,000	0	127,189,984	2,267,369	14,500	2,252,869	18.19	6,040
BEAN'S GRANT	0	0	0	650	0	0	0	0.00	0
BEAN'S PURCHASE	0	0	0	0	0	0	0	0.00	0
BEDFORD	245,000	10,914,400	795,463	3,205,989,440	72,026,905	524,000	71,502,905	22.50	0
BELMONT	90,000	4,547,900	84,840	588,845,010	16,256,663	222,800	16,033,863	27.65	0
BENNINGTON	0	700,000	0	102,764,731	2,992,388	32,750	2,959,638	29.20	0
BENTON	0	20,000	5,000	25,149,963	393,202	2,000	391,202	15.71	0
BERLIN	60,000	2,441,900	0	453,261,639	14,825,440	88,125	14,737,315	33.35	0
BETHLEHEM	15,000	1,535,000	25,000	221,490,414	6,813,661	111,500	6,702,161	30.83	0
BOSCAWEN	30,000	546,800	0	232,250,856	6,616,971	24,100	6,592,871	28.55	0
BOW	262,500	6,968,000	967,631	1,054,318,690	30,715,413	185,750	30,529,663	29.51	0
BRADFORD	0	365,000	19,555	221,759,710	5,150,194	54,000	5,096,194	23.27	0
BRENTWOOD	187,500	1,076,000	250,000	514,558,559	12,914,657	58,800	12,855,857	25.19	0
BRIDGEWATER	0	200,000	0	339,219,200	3,139,030	5,550	3,133,480	9.33	0
BRISTOL	60,000	670,500	143,100	467,537,704	9,364,006	109,600	9,254,406	20.13	0
BROOKFIELD	80,000	30,000	90,000	93,780,987	1,835,685	10,200	1,825,485	19.61	0
BROOKLINE	15,000	3,234,600	560,000	499,992,287	16,403,874	84,500	16,319,374	32.85	0
CAMBRIDGE	0	0	0	8,812,005	0	0	0	0.00	0
CAMPTON	45,000	2,826,663	299,100	377,463,634	8,829,604	101,500	8,728,104	23.46	0
CANAAN	0	2,752,815	557,900	321,131,405	8,948,581	50,600	8,897,981	27.93	0
CANDIA	0	3,694,600	175,000	384,875,037	8,146,220	75,600	8,070,620	21.20	0
CANTERBURY	60,000	836,000	698,400	247,615,750	6,682,643	59,200	6,623,443	27.05	0
CARROLL	0	717,500	3,900	317,800,836	5,648,725	30,500	5,618,225	17.80	0
CENTER HARBOR	15,000	95,000	0	383,956,548	5,267,352	40,933	5,226,419	13.73	0
CHANDLER'S PURCHASE	0	0	0	40,800	0	0	0	0.00	0
CHARLESTOWN	15,000	730,000	115,000	282,349,900	8,849,919	123,800	8,726,119	31.49	0
CHATHAM	0	5,000	0	47,961,992	626,518	16,000	610,518	13.11	0
CHESTER	60,000	10,598,700	2,884,100	479,370,800	12,191,143	116,000	12,075,143	25.56	0
CHESTERFIELD	0	1,360,000	19,000	486,104,728	10,783,044	74,500	10,708,544	22.21	0
CHICHESTER	25,000	739,400	428,731	256,954,429	6,875,068	81,200	6,793,868	26.80	0
CLAREMONT	135,000	4,411,000	397,700	689,783,208	28,470,310	125,900	28,344,410	41.33	0
CLARKSVILLE	0	20,000	0	42,711,327	659,790	8,300	651,490	15.55	0
COLEBROOK	60,000	200,000	10,000	176,487,891	5,075,304	20,700	5,054,604	28.95	0
COLUMBIA	0	62,000	15,000	84,392,317	1,786,134	7,600	1,778,534	21.79	0
CONCORD	3,348,684	21,635,932	0	3,763,544,645	102,586,469	263,300	102,323,169	26.81	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	1,914,200	3,100	0	0	0	297,472,200	162,233,900
CORNISH	2,667,229	0	0	1,600	0	56,332,400	644,700
CRAWFORD'S PURCHASE	0	0	0	0	0	45,800	141,600
CROYDON	980,460	0	0	0	0	35,235,500	1,219,000
CUTT'S GRANT	0	0	0	0	0	0	0
DALTON	655,356	0	0	0	0	25,885,900	1,688,300
DANBURY	1,176,221	0	0	0	0	37,582,238	1,638,173
DANVILLE	202,195	0	0	0	0	99,219,800	4,063,300
DEERFIELD	1,735,882	80	0	10,500	0	193,000,600	5,426,300
DEERING	1,634,916	2,957	0	0	0	82,574,925	1,017,900
DERRY	738,136	0	15,400	0	0	848,075,197	122,472,603
DIX GRANT	252,810	0	0	0	0	80,000	0
DIXVILLE	601,452	0	0	0	0	556,700	897,600
DORCHESTER	929,973	1,524	0	0	0	14,252,400	0
DOVER	686,960	0	0	0	0	658,324,070	171,171,990
DUBLIN	879,599	0	0	4,300	0	79,885,200	10,417,400
DUMMER	800,200	0	0	0	0	10,202,200	70,500
DUNBARTON	714,007	0	0	0	0	78,880,500	2,180,100
DURHAM	618,525	0	0	0	0	261,660,400	40,766,200
EAST KINGSTON	386,794	0	0	0	0	100,267,900	2,253,200
EASTON	246,527	0	0	0	0	27,641,200	215,800
EATON	683,730	0	0	0	0	45,045,840	1,712,430
EFFINGHAM	768,237	0	0	0	0	64,742,500	2,440,800
ELLSWORTH	87,107	0	0	0	0	5,183,500	0
ENFIELD	809,579	0	0	0	0	206,909,400	16,355,200
EPPING	658,700	0	0	0	0	185,171,300	43,633,500
EPSOM	1,627,220	0	0	3,400	0	126,835,100	19,949,500
ERROL	490,223	0	0	0	0	32,879,300	1,320,200
ERVING'S GRANT	62,401	0	0	0	0	0	0
EXETER	178,054	0	2,600	1,500	0	377,726,200	107,989,200
FARMINGTON	846,548	7,386	73,321	0	0	118,905,900	14,822,600
FITZWILLIAM	767,237	0	0	17,500	10	69,094,400	3,086,200
FRANCESTOWN	1,162,942	0	0	0	0	58,432,904	2,049,200
FRANCONIA	528,713	0	0	0	0	90,929,200	7,624,300
FRANKLIN	543,140	27,550	43,281	1,300	0	118,136,939	18,027,930
FREEDOM	819,723	0	0	0	0	244,262,600	4,965,000
FREMONT	576,039	0	0	100	0	114,274,300	6,396,500
GILFORD	491,750	2,430	0	0	0	630,073,770	48,599,950
GILMANTON	1,964,549	1,819	0	0	0	182,852,900	1,819,100
GILSUM	418,053	0	0	0	0	14,651,300	887,200
GOFFSTOWN	822,000	0	100	0	0	440,851,100	61,159,900
GORHAM	256,500	0	0	0	0	33,549,165	25,857,235
GOSHEN	778,503	0	0	0	0	28,636,833	941,260
GRAFTON	1,376,341	0	0	0	0	46,591,600	470,100
GRANTHAM	424,509	0	0	0	0	137,220,800	4,193,300
GREENFIELD	837,498	8,494	0	0	0	43,017,700	1,617,900
GREENLAND	467,100	0	98,800	0	0	242,875,700	36,748,200
GREEN'S GRANT	0	0	0	0	0	199,700	1,641,600
GREENVILLE	283,010	0	0	0	0	21,290,000	4,119,000
GROTON	660,001	25,747	0	0	0	25,521,300	39,500
HADLEY'S PURCHASE	0	0	0	0	0	0	0

TABLES BY COUNTY - 2014

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
CONWAY	638,017,800	13,932,500	245,952,857	0	0
CORNISH	105,568,837	1,966,800	1,704,800	67,463	0
CRAWFORD'S PURCHASE	0	0	0	0	0
CROYDON	50,568,100	1,618,200	2,618,300	0	0
CUTT'S GRANT	0	0	0	0	0
DALTON	37,528,700	4,121,800	2,305,900	0	0
DANBURY	60,538,355	3,272,036	3,594,312	0	0
DANVILLE	207,893,300	13,757,600	6,271,700	0	0
DEERFIELD	269,598,841	5,339,100	12,627,000	98,559	0
DEERING	97,701,334	4,504,700	3,192,100	0	0
DERRY	1,160,763,004	16,645,700	334,157,019	0	0
DIX GRANT	475,980	0	0	0	0
DIXVILLE	2,264,110	29,700	3,912,970	0	0
DORCHESTER	20,333,000	1,350,100	741,300	0	0
DOVER	1,354,064,600	27,616,700	534,356,700	0	0
DUBLIN	122,298,141	368,700	13,159,600	12,598	0
DUMMER	19,069,900	1,034,200	232,300	0	0
DUNBARTON	199,852,396	379,200	6,315,704	0	0
DURHAM	511,980,300	120,800	83,485,690	0	0
EAST KINGSTON	174,299,600	1,716,200	5,035,300	0	0
EASTON	38,103,898	0	491,600	2,802	0
EATON	54,275,470	56,370	3,554,990	0	0
EFFINGHAM	92,355,118	5,780,500	10,169,800	0	0
ELLSWORTH	8,100,200	119,700	153,100	0	0
ENFIELD	270,522,600	4,617,600	21,117,000	0	0
EPPING	320,643,100	16,292,700	98,089,900	0	0
EPSOM	205,306,331	19,916,400	36,365,800	48,239	0
ERROL	33,006,610	1,120,720	3,903,620	0	0
ERVING'S GRANT	0	0	0	0	0
EXETER	844,709,106	33,327,260	247,896,524	65,500	0
FARMINGTON	232,550,300	22,107,200	46,791,600	0	0
FITZWILLIAM	124,981,292	8,419,400	11,808,900	50,344	18,964
FRANCESTOWN	118,058,300	519,700	6,957,300	0	0
FRANCONIA	157,168,938	1,235,000	25,794,800	0	0
FRANKLIN	289,497,550	16,266,350	51,808,665	22,700	0
FREEDOM	213,801,917	20,507,100	8,088,900	34,583	0
FREMONT	227,430,900	8,952,800	18,657,800	12,100	0
GILFORD	752,613,800	16,088,500	117,897,624	0	0
GILMANTON	246,886,900	927,100	5,384,500	0	0
GILSUM	37,248,986	863,600	3,069,300	0	0
GOFFSTOWN	703,047,200	15,269,900	89,981,300	65,100	0
GORHAM	82,661,020	6,088,500	69,135,780	0	0
GOSHEN	41,643,270	2,060,170	1,393,210	0	0
GRAFTON	71,203,150	4,310,900	1,850,700	10,850	0
GRANTHAM	360,084,600	878,100	10,488,500	0	0
GREENFIELD	81,027,300	1,458,200	5,803,300	0	0
GREENLAND	294,104,600	8,400	78,539,800	0	0
GREEN'S GRANT	17,150	0	1,157,780	0	0
GREENVILLE	43,302,900	9,142,800	16,222,000	0	0
GROTON	37,186,900	3,002,500	445,200	0	0
HADLEY'S PURCHASE	0	0	0	0	0

TABLES BY COUNTY - 2014

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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	69,526	0	0	4,200	0	273,768,200	40,405,000
HAMPTON	112,500	0	0	3,400	0	922,696,475	146,220,025
HAMPTON FALLS	414,000	0	0	3,500	0	154,478,800	12,616,300
HANCOCK	981,454	0	0	0	0	83,687,700	1,017,700
HANOVER	988,000	3,200	0	4,700	0	509,891,900	105,683,700
HARRISVILLE	506,807	3,587	0	0	0	87,139,800	1,062,900
HART'S LOCATION	2,373	0	0	0	0	6,449,200	223,000
HAVERHILL	3,078,181	2,754	0	3,500	0	54,782,100	12,742,500
HEBRON	149,763	662	0	0	0	145,666,500	1,372,100
HENNIKER	1,348,345	0	0	39,103	0	143,599,339	19,023,910
HILL	753,058	0	0	0	0	23,660,300	229,000
HILLSBOROUGH	1,297,512	0	0	0	0	123,536,695	23,323,790
HINSDALE	764,567	0	0	0	0	51,242,500	16,053,600
HOLDERNESS	634,360	15,820	0	0	0	358,716,150	26,128,769
HOLLIS	957,505	0	0	0	0	416,589,900	15,922,300
HOOKSETT	382,931	0	0	0	0	336,778,730	150,745,670
HOPKINTON	1,910,365	0	16,482	1,950	0	129,857,550	8,240,000
HUDSON	401,376	0	510	0	0	648,852,581	170,043,236
JACKSON	334,453	1,748	0	0	0	124,194,700	6,914,200
JAFFREY	1,403,371	0	0	4,234	0	126,659,574	16,429,342
JEFFERSON	900,842	0	0	0	0	30,653,800	1,642,800
KEENE	799,900	0	0	0	0	342,841,900	176,319,700
KENSINGTON	675,932	17,550	0	1,200	0	125,800,700	2,056,900
KILKENNY	0	0	0	0	0	0	0
KINGSTON	313,169	0	0	0	0	182,280,800	19,793,000
LACONIA	243,221	0	0	0	0	421,133,090	71,375,160
LANCASTER	1,896,181	184	0	10,200	0	43,656,800	15,813,800
LANDAFF	834,441	0	0	0	0	15,608,300	239,000
LANGDON	774,826	0	0	0	0	19,033,246	1,776,590
LEBANON	803,749	0	0	0	0	302,867,454	282,678,009
LEE	937,632	29,124	0	6,300	0	114,151,100	16,846,400
LEMPSTER	1,015,077	0	0	0	0	40,779,200	870,300
LINCOLN	52,600	0	0	0	0	154,932,050	31,579,250
LISBON	1,203,199	0	0	0	0	24,340,900	4,288,600
LITCHFIELD	382,048	0	0	0	0	297,786,200	10,915,800
LITTLETON	1,018,600	0	0	0	0	89,706,600	60,573,300
LIVERMORE	0	0	0	0	0	103,900	0
LONDONDERRY	613,569	0	284,200	21,400	0	678,087,580	185,594,520
LOUDON	1,888,631	34,091	11,449	400	0	160,264,300	28,234,800
LOW & BURBANK GRANT	0	0	0	0	0	0	0
LYMAN	1,190,199	0	0	0	0	17,324,500	235,000
LYME	2,032,900	10,300	0	28,300	1,300	117,137,000	5,730,400
LYNDEBOROUGH	1,101,350	0	0	34,810	0	60,522,500	3,107,600
MADBURY	599,382	0	0	0	0	85,673,300	6,892,100
MADISON	1,177,925	0	0	0	0	183,634,500	8,076,900
MANCHESTER	93,600	0	0	0	0	1,489,575,982	597,359,618
MARLBOROUGH	955,400	0	240	0	0	44,046,310	7,342,440
MARLOW	866,300	0	0	0	0	24,391,480	493,860
MARTIN'S LOCATION	0	0	0	0	0	0	0
MASON	803,017	0	0	0	0	51,168,300	0

TABLES BY COUNTY - 2014

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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	40,232,400	0	5,338,200	0	0
HAMPSTEAD	569,199,896	30,354,400	88,941,000	25,304	0
HAMPTON	1,380,798,125	15,497,500	238,173,575	136,800	0
HAMPTON FALLS	219,223,300	89,700	25,021,500	14,800	0
HANCOCK	147,682,900	434,000	4,693,500	0	0
HANOVER	912,336,300	0	424,513,200	36,600	0
HARRISVILLE	91,225,834	916,600	4,263,300	0	0
HART'S LOCATION	7,688,600	0	1,318,900	0	0
HAVERHILL	193,930,639	15,971,900	49,209,900	85,071	0
HEBRON	108,144,938	296,200	3,224,500	0	0
HENNIKER	181,334,400	2,804,600	35,557,400	162,000	0
HILL	52,850,784	1,976,100	906,900	0	0
HILLSBOROUGH	262,283,200	5,252,000	57,682,500	41,153	0
HINSDALE	122,000,483	17,130,000	36,247,066	0	0
HOLDERNESS	237,479,000	4,528,200	28,724,290	0	0
HOLLIS	699,449,500	4,427,300	41,934,700	10,100	0
HOOKSETT	695,279,370	21,800,200	327,748,530	0	0
HOPKINTON	395,280,923	9,695,800	43,011,500	49,777	0
HUDSON	1,322,753,995	7,098,700	329,538,435	0	0
JACKSON	222,659,600	104,200	30,713,200	0	0
JAFFREY	273,686,956	4,238,720	25,277,327	22,445	0
JEFFERSON	72,967,900	3,456,400	11,283,400	0	0
KEENE	795,829,600	6,120,400	480,108,600	0	0
KENSINGTON	156,352,920	913,800	6,219,500	155,680	0
KILKENNY	0	0	0	0	0
KINGSTON	352,305,095	4,631,200	51,653,400	44,305	0
LACONIA	1,064,995,590	18,598,539	215,854,581	0	0
LANCASTER	140,368,940	3,609,000	46,829,600	23,460	0
LANDAFF	31,590,210	850,600	502,200	0	0
LANGDON	36,337,000	754,300	1,957,400	0	0
LEBANON	721,264,640	5,789,600	475,723,479	0	0
LEE	245,173,144	5,574,600	37,236,000	47,756	0
LEMPSTER	66,682,185	4,645,300	3,764,700	0	0
LINCOLN	478,414,250	2,503,700	77,451,114	0	0
LISBON	54,144,022	3,412,700	17,624,300	17,578	0
LITCHFIELD	463,708,800	4,422,100	20,795,700	0	0
LITTLETON	252,295,100	10,102,800	126,377,300	0	0
LIVERMORE	30,200	0	0	0	0
LONDONDERRY	1,605,157,690	15,492,400	437,434,141	60,991	0
LOUDON	259,615,124	16,248,900	62,054,200	72,676	0
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	38,921,300	1,340,700	1,256,900	0	0
LYME	188,105,200	966,400	13,022,900	92,600	117,500
LYNDEBOROUGH	97,802,240	1,398,100	2,881,000	117,550	0
MADBURY	124,885,000	4,001,700	3,974,100	0	0
MADISON	245,245,300	2,436,800	14,428,100	0	0
MANCHESTER	3,829,739,349	2,413,500	2,414,274,951	0	0
MARLBOROUGH	112,606,770	912,160	17,215,610	69,840	0
MARLOW	35,334,060	1,147,310	3,026,482	0	0
MARTIN'S LOCATION	0	0	0	0	0
MASON	106,941,300	693,900	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	165,000	0	0	75,784,200	0	75,784,200
HAMPSTEAD	3,543,300	0	12,490,300	0	0	1,018,801,126	0	1,018,801,126
HAMPTON	18,736,800	19,488,400	71,058,200	0	0	2,812,921,800	0	2,812,921,800
HAMPTON FALLS	0	29,800	6,090,006	0	0	417,981,706	0	417,981,706
HANCOCK	0	0	8,419,100	0	0	246,916,354	0	246,916,354
HANOVER	0	0	13,117,000	0	0	1,966,574,600	160,000	1,966,414,600
HARRISVILLE	0	0	2,081,800	0	0	187,200,628	0	187,200,628
HART'S LOCATION	0	0	390,600	0	0	16,072,673	0	16,072,673
HAVERHILL	0	0	28,029,700	0	0	357,836,245	0	357,836,245
HEBRON	0	0	4,307,400	0	0	263,162,063	0	263,162,063
HENNIKER	0	0	9,892,600	0	0	393,761,697	227,570	393,534,127
HILL	0	0	9,114,300	0	0	89,490,442	0	89,490,442
HILLSBOROUGH	0	0	37,454,930	0	0	510,871,780	0	510,871,780
HINSDALE	0	0	109,501,700	0	0	352,939,916	0	352,939,916
HOLDERNESS	0	0	15,722,553	0	0	671,949,142	600,000	671,349,142
HOLLIS	334,900	239,900	18,188,500	0	0	1,198,054,605	416,600	1,197,638,005
HOOKSETT	705,500	18,215,300	46,168,000	0	0	1,597,824,231	150,000	1,597,674,231
HOPKINTON	0	0	27,882,800	0	0	615,947,147	5,182	615,941,965
HUDSON	0	24,144,100	107,497,400	0	0	2,610,330,333	506,700	2,609,823,633
JACKSON	0	0	2,055,600	0	0	386,977,701	0	386,977,701
JAFFREY	0	0	9,813,441	0	0	457,535,410	0	457,535,410
JEFFERSON	0	3,719,600	1,885,900	0	0	126,510,642	0	126,510,642
KEENE	0	2,062,400	47,725,900	0	0	1,851,808,400	9,100	1,851,799,300
KENSINGTON	0	1,194,800	8,953,993	0	0	302,342,975	0	302,342,975
KILKENNY	0	0	15,270	0	0	15,270	0	15,270
KINGSTON	113,500	0	11,399,300	0	0	622,533,769	307,000	622,226,769
LACONIA	107,300	9,650,100	19,542,800	0	6,563	1,821,506,944	0	1,821,506,944
LANCASTER	0	6,283,000	9,970,600	0	0	268,461,765	0	268,461,765
LANDAFF	0	0	2,003,200	0	0	51,627,951	0	51,627,951
LANGDON	0	0	1,021,700	0	0	61,655,062	0	61,655,062
LEBANON	0	0	86,671,000	0	0	1,875,797,931	282,700	1,875,515,231
LEE	63,900	0	6,351,100	0	0	426,417,056	238,400	426,178,656
LEMPSTER	0	0	44,004,000	0	0	161,760,762	0	161,760,762
LINCOLN	0	0	24,381,100	0	0	769,314,064	0	769,314,064
LISBON	0	0	3,719,000	0	0	108,750,299	0	108,750,299
LITCHFIELD	5,750,000	482,400	23,483,900	0	0	827,726,948	35,400	827,691,548
LITTLETON	0	0	233,990,300	0	0	774,064,000	0	774,064,000
LIVERMORE	0	0	0	0	0	134,100	0	134,100
LONDONDERRY	12,411,000	47,343,600	596,631,088	0	0	3,579,132,179	0	3,579,132,179
LOUDON	0	3,003,800	11,380,000	0	0	542,808,371	0	542,808,371
LOW & BURBANK GRANT	0	0	0	0	0	0	0	0
LYMAN	0	0	1,233,700	0	0	61,502,299	0	61,502,299
LYME	0	0	4,880,600	0	0	332,125,400	0	332,125,400
LYNDEBOROUGH	0	0	1,829,400	0	0	168,794,550	0	168,794,550
MADBURY	0	305,300	13,025,800	0	0	239,356,682	358,400	238,998,282
MADISON	0	0	9,612,900	0	0	464,612,425	0	464,612,425
MANCHESTER	659,400	74,760,600	170,030,200	0	0	8,578,907,200	300,000	8,578,607,200
MARLBOROUGH	0	0	2,667,940	0	0	185,816,710	529,440	185,287,270
MARLOW	0	0	1,248,056	0	0	66,507,548	0	66,507,548
MARTIN'S LOCATION	0	0	48,290	0	0	48,290	0	48,290
MASON	0	0	2,052,500	0	0	163,183,917	0	163,183,917

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2014	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2014 ACTUAL TAX RATE	2014 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
HALE'S LOCATION	0	0	0	75,784,200	301,218	13,490	287,728	3.98	0
HAMPSTEAD	100,000	10,331,900	178,100	1,008,191,126	22,576,528	249,000	22,327,528	22.43	0
HAMPTON	150,000	27,799,800	2,988,500	2,781,983,500	50,662,724	464,735	50,197,989	18.31	0
HAMPTON FALLS	15,000	2,870,000	270,000	414,826,706	8,547,091	55,100	8,491,991	20.64	0
HANCOCK	15,000	175,000	0	246,726,354	5,505,622	31,600	5,474,022	22.40	0
HANOVER	120,000	1,185,000	165,000	1,964,944,600	36,338,070	83,000	36,255,070	18.51	0
HARRISVILLE	0	90,000	0	187,110,628	3,233,451	8,400	3,225,051	17.31	0
HART'S LOCATION	0	0	0	16,072,673	55,822	100	55,722	3.53	0
HAVERHILL	15,000	1,000,200	0	356,821,045	9,739,497	149,500	9,589,997	27.49	25,155
HEBRON	0	0	0	263,162,063	2,141,811	5,250	2,136,561	8.18	0
HENNIKER	150,000	4,298,502	765,535	388,320,090	11,890,809	44,300	11,846,509	30.68	0
HILL	0	90,000	0	89,400,442	2,038,095	20,200	2,017,895	23.04	0
HILLSBOROUGH	60,000	1,785,000	712,455	508,314,325	13,918,502	169,500	13,749,002	27.56	0
HINSDALE	0	841,500	150,000	351,948,416	8,908,344	61,900	8,846,444	26.08	0
HOLDERNESS	30,000	69,400	142,688	671,107,054	9,606,654	50,500	9,556,154	14.38	0
HOLLIS	120,000	7,524,900	132,640	1,189,860,465	27,474,002	182,000	27,292,002	23.13	0
HOOKSETT	350,000	23,876,700	0	1,573,447,531	38,915,092	207,750	38,707,342	24.83	0
HOPKINTON	150,000	5,734,300	109,250	609,948,415	19,789,099	182,500	19,606,599	32.56	0
HUDSON	1,995,000	32,252,500	4,882,500	2,570,693,633	53,219,761	570,500	52,649,261	20.83	0
JACKSON	25,000	184,800	0	386,767,901	4,238,158	24,650	4,213,508	10.97	0
JAFFREY	60,000	1,562,227	522,643	455,390,540	13,389,662	84,900	13,304,762	29.45	0
JEFFERSON	0	575,000	0	125,935,642	2,551,463	5,350	2,546,113	20.37	0
KEENE	214,500	3,732,800	807,925	1,847,044,075	62,089,450	243,425	61,846,025	33.68	0
KENSINGTON	0	4,023,700	0	298,319,275	7,092,425	43,300	7,049,125	23.86	0
KILKENNY	0	0	0	15,270	0	0	0	0.00	0
KINGSTON	150,000	2,652,000	1,425,000	617,999,769	15,557,288	108,500	15,448,788	25.22	0
LACONIA	280,000	5,580,000	0	1,815,646,944	40,594,898	443,700	40,151,198	22.40	0
LANCASTER	0	504,700	63,500	267,893,565	6,233,927	27,600	6,206,327	23.40	0
LANDAFF	0	20,000	0	51,607,951	895,495	6,000	889,495	17.44	0
LANGDON	0	486,666	0	61,168,396	1,534,037	22,500	1,511,537	25.12	0
LEBANON	138,700	11,244,900	0	1,864,131,631	48,748,860	59,700	48,689,160	26.27	0
LEE	15,000	9,285,124	0	416,878,532	12,365,191	89,950	12,275,241	29.70	0
LEMPSTER	0	260,000	0	161,500,762	3,121,615	21,100	3,100,515	19.98	0
LINCOLN	15,000	2,669,200	0	766,629,864	10,514,882	44,500	10,470,382	13.80	0
LISBON	15,000	567,400	0	108,167,899	3,278,635	18,000	3,260,635	30.40	0
LITCHFIELD	45,000	3,960,700	0	823,685,848	16,980,463	113,227	16,867,236	20.70	0
LITTLETON	120,000	3,949,467	0	769,994,533	16,551,021	164,200	16,386,821	22.20	0
LIVERMORE	0	0	0	134,100	0	0	0	0.00	0
LONDONDERRY	300,000	19,236,550	3,080,980	3,556,514,649	73,582,538	474,250	73,108,288	21.09	0
LOUDON	15,000	731,100	165,700	541,896,571	11,189,145	156,200	11,032,945	20.81	0
LOW & BURBANK GRANT	0	0	0	0	0	0	0	0.00	0
LYMAN	0	160,000	0	61,342,299	1,171,057	12,100	1,158,957	19.14	0
LYME	139,700	2,738,000	270,000	328,977,700	7,863,672	35,000	7,828,672	23.94	0
LYNDEBOROUGH	0	110,000	20,000	168,664,550	4,268,120	20,600	4,247,520	25.33	0
MADBURY	0	1,278,348	0	237,719,934	6,079,008	34,250	6,044,758	25.70	0
MADISON	0	336,000	0	464,276,425	7,386,108	82,915	7,303,193	15.96	0
MANCHESTER	5,751,500	104,498,122	58,642,850	8,409,714,728	197,036,761	1,289,959	195,746,802	23.50	0
MARLBOROUGH	30,000	160,000	12,190	185,085,080	5,309,588	59,150	5,250,438	28.72	0
MARLOW	0	100,510	0	66,407,038	1,650,689	13,800	1,636,889	24.90	0
MARTIN'S LOCATION	0	0	0	48,290	0	0	0	0.00	0
MASON	0	584,000	18,000	162,581,917	3,866,539	38,000	3,828,539	23.81	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	660,603	0	0	0	0	821,370,812	52,004,688
MERRIMACK	375,350	0	0	300	0	913,360,700	166,742,700
MIDDLETON	369,418	0	0	300	0	68,730,000	1,097,600
MILAN	1,150,032	0	0	0	0	35,592,200	1,067,900
MILFORD	605,168	0	0	6,500	7,800	258,794,415	64,888,385
MILLSFIELD	655,648	0	0	0	0	3,870,000	245,800
MILTON	977,062	3,521	0	900	0	105,435,900	5,468,200
MONROE	673,822	0	0	0	0	20,227,200	671,200
MONT VERNON	470,569	0	152	0	0	84,837,848	1,047,900
MOULTONBOROUGH	600,083	74,975	0	20,400	0	1,570,164,075	36,914,625
NASHUA	102,712	0	0	1,200	0	1,413,140,436	840,721,213
NELSON	575,384	38,797	0	0	0	60,465,938	185,200
NEW BOSTON	1,251,339	0	0	5,087	0	194,616,454	7,545,300
NEW CASTLE	9,337	0	387	0	0	378,224,800	15,862,000
NEW DURHAM	1,203,060	11,800	0	1,800	0	214,669,850	2,653,570
NEW HAMPTON	1,073,707	0	0	0	0	88,297,450	11,571,300
NEW IPSWICH	1,235,945	0	2,436	0	0	95,717,700	5,008,100
NEW LONDON	702,100	724	0	100,600	0	463,158,830	24,861,270
NEWBURY	616,413	0	0	0	654	360,319,340	8,476,660
NEWFIELDS	138,833	53,831	7,483	0	0	107,978,100	8,374,800
NEWINGTON	52,746	0	0	0	0	80,481,760	94,611,600
NEWMARKET	376,547	8,165	0	0	0	165,080,400	38,058,200
NEWPORT	1,439,766	0	153,942	0	0	92,404,100	26,783,609
NEWTON	253,210	1,972	0	0	0	154,178,000	9,895,400
NORTH HAMPTON	228,700	800	21,800	700	0	368,530,400	57,841,000
NORTHFIELD	1,025,609	0	0	0	0	63,413,200	6,342,400
NORTHUMBERLAND	925,778	22,803	0	0	0	17,264,500	1,792,000
NORTHWOOD	736,903	0	0	950	0	231,399,782	26,470,600
NOTTINGHAM	1,246,489	0	0	0	0	211,497,300	1,848,400
ODELL	320,224	0	0	0	0	47,500	0
ORANGE	433,470	0	0	0	0	8,129,948	199,000
ORFORD	1,587,295	31,079	0	0	0	45,353,100	3,390,100
OSSIPEE	1,277,622	0	0	0	0	270,633,800	45,733,700
PELHAM	393,592	0	0	0	0	547,874,738	40,364,920
PEMBROKE	1,075,252	0	69,845	0	0	143,215,900	30,022,300
PETERBOROUGH	1,409,220	0	10,160	32,781	0	106,078,720	27,006,310
PIERMONT	1,483,951	13,395	0	0	0	33,722,500	459,600
PINKHAM'S GRANT	0	0	0	0	0	0	158,000
PITTSBURG	3,655,114	0	0	0	0	96,894,800	6,096,800
PITTSFIELD	1,189,497	0	0	0	0	77,520,000	6,543,200
PLAINFIELD	2,378,360	0	0	0	0	70,842,400	2,687,700
PLAISTOW	67,377	0	0	0	0	243,152,430	104,331,180
PLYMOUTH	938,621	0	0	200	0	55,447,860	37,916,095
PORTSMOUTH	57,150	300	200	0	0	872,501,200	444,373,800
RANDOLPH	120,119	4,449	0	300	0	22,176,100	399,800
RAYMOND	286,770	0	1,410	100	0	243,586,950	38,995,740
RICHMOND	1,062,362	0	0	0	0	26,517,300	60,000
RINDGE	1,580,701	278	0	0	0	198,008,407	19,045,667
ROCHESTER	1,032,039	0	0	10,175	0	341,859,367	183,158,007
ROLLINSFORD	386,427	881	0	0	0	66,623,800	7,141,200
ROXBURY	257,255	0	0	0	0	5,172,300	212,800

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
MEREDITH	764,851,360	7,365,100	93,581,840	16,400	0
MERRIMACK	1,301,479,810	7,465,100	499,296,700	5,300	0
MIDDLETON	80,368,978	4,757,100	4,073,400	31,222	0
MILAN	57,707,000	4,969,100	4,602,600	0	0
MILFORD	749,123,945	14,558,900	185,459,555	28,200	183,900
MILLSFIELD	2,943,610	108,100	183,900	0	0
MILTON	198,847,684	12,903,900	30,429,400	6,516	0
MONROE	45,750,300	1,619,300	5,056,700	0	0
MONT VERNON	156,641,280	1,540,080	1,559,860	0	0
MOULTONBOROUGH	1,022,538,575	13,866,500	47,599,125	76,100	0
NASHUA	3,775,165,100	43,598,900	1,809,363,349	10,650	0
NELSON	52,378,043	496,800	732,500	0	0
NEW BOSTON	323,356,949	2,411,800	14,472,600	25,951	0
NEW CASTLE	196,318,600	0	51,215,200	0	0
NEW DURHAM	187,634,260	4,318,100	8,820,040	4,700	0
NEW HAMPTON	136,883,800	3,526,100	33,943,645	0	0
NEW IPSWICH	239,657,200	4,476,500	17,064,900	0	0
NEW LONDON	558,125,220	0	45,395,080	161,100	0
NEWBURY	307,253,160	288,600	22,852,340	0	87,300
NEWFIELDS	113,559,500	190,600	13,490,800	0	0
NEWINGTON	83,898,590	155,300	255,409,000	0	0
NEWMARKET	424,708,500	7,630,400	77,986,700	0	0
NEWPORT	190,496,500	12,131,600	85,599,233	0	0
NEWTON	285,273,600	2,320,600	22,582,300	1,000	0
NORTH HAMPTON	468,424,500	28,324,400	82,764,600	78,900	0
NORTHFIELD	167,599,400	8,527,500	25,423,400	0	0
NORTHUMBERLAND	47,155,100	2,834,200	11,176,900	0	0
NORTHWOOD	167,542,909	11,751,200	38,386,900	43,580	0
NOTTINGHAM	318,709,600	3,451,200	6,997,800	0	0
ODELL	1,813,720	0	0	0	0
ORANGE	17,780,100	1,178,100	402,200	0	0
ORFORD	83,681,737	2,263,400	7,261,400	60,663	0
OSSIPEE	294,852,700	14,873,303	60,963,500	0	0
PELHAM	740,824,873	369,600	56,244,227	0	0
PEMBROKE	297,527,200	1,708,700	83,227,700	0	0
PETERBOROUGH	345,226,688	414,900	105,989,376	177,941	0
PIERMONT	58,235,800	1,177,300	1,384,700	0	0
PINKHAM'S GRANT	0	0	2,468,150	0	0
PITTSBURG	112,309,600	3,799,700	11,476,300	0	0
PITTSFIELD	140,404,300	6,724,000	29,186,800	6,000	0
PLAINFIELD	173,233,376	3,819,700	9,485,900	66,624	0
PLAISTOW	342,340,450	290,100	148,734,240	0	0
PLYMOUTH	200,800,150	5,348,600	98,672,645	17,200	0
PORTSMOUTH	1,477,001,200	13,367,300	1,226,066,860	0	0
RANDOLPH	41,423,072	520,500	1,744,100	4,328	0
RAYMOND	433,861,820	32,428,200	81,201,980	29,900	0
RICHMOND	62,050,600	1,493,200	427,900	0	0
RINDGE	266,309,451	4,119,800	67,660,642	0	0
ROCHESTER	1,006,253,091	97,126,000	309,378,509	17,500	0
ROLLINSFORD	126,364,800	890,500	22,391,200	0	0
ROXBURY	15,428,700	295,500	1,233,600	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	8,459,300	0	0	1,748,310,103	0	1,748,310,103
MERRIMACK	4,274,700	11,934,300	79,093,200	0	0	2,984,028,160	807,800	2,983,220,360
MIDDLETON	523,300	0	2,757,300	0	0	162,708,618	0	162,708,618
MILAN	0	15,701,500	3,290,600	0	0	124,080,932	0	124,080,932
MILFORD	1,179,700	3,265,500	14,687,600	0	0	1,292,789,568	733,690	1,292,055,878
MILLSFIELD	0	0	61,650	0	0	8,068,708	0	8,068,708
MILTON	0	0	5,941,400	0	0	360,014,483	0	360,014,483
MONROE	0	0	319,806,900	0	0	393,805,422	0	393,805,422
MONT VERNON	0	0	2,365,107	0	0	248,462,796	0	248,462,796
MOULTONBOROUGH	1,193,289	0	9,714,600	0	0	2,702,762,347	0	2,702,762,347
NASHUA	112,828,600	56,281,400	98,566,980	0	0	8,149,780,540	865,777	8,148,914,763
NELSON	0	0	2,405,200	0	0	117,277,862	0	117,277,862
NEW BOSTON	0	0	10,867,000	0	0	554,552,480	35,746	554,516,734
NEW CASTLE	0	0	1,283,100	0	0	642,913,424	0	642,913,424
NEW DURHAM	0	0	3,354,100	0	0	422,671,280	0	422,671,280
NEW HAMPTON	0	0	29,740,800	0	0	305,036,802	150,000	304,886,802
NEW IPSWICH	0	0	9,908,952	0	0	373,071,733	0	373,071,733
NEW LONDON	0	0	10,491,300	0	0	1,102,996,224	362,900	1,102,633,324
NEWBURY	0	0	5,000,000	0	0	704,894,467	0	704,894,467
NEWFIELDS	0	0	1,737,043	0	0	245,530,990	20,000	245,510,990
NEWINGTON	0	21,393,129	462,852,400	0	0	998,854,525	44,026,000	954,828,525
NEWMARKET	296,800	0	4,447,300	0	0	718,593,012	0	718,593,012
NEWPORT	0	0	14,025,200	0	0	423,033,950	0	423,033,950
NEWTON	173,100	9,535,100	5,575,300	0	0	489,789,582	362,700	489,426,882
NORTH HAMPTON	7,501,000	467,900	6,416,200	0	0	1,020,600,900	0	1,020,600,900
NORTHFIELD	0	2,984,100	10,410,900	0	0	285,726,509	431,500	285,295,009
NORTHUMBERLAND	0	14,863,500	14,837,500	0	0	110,872,281	0	110,872,281
NORTHWOOD	0	0	6,362,800	0	0	482,695,624	9,405	482,686,219
NOTTINGHAM	128,000	0	7,672,000	0	0	551,550,789	2,500	551,548,289
ODELL	0	0	0	0	0	2,181,444	0	2,181,444
ORANGE	0	0	752,000	0	0	28,874,818	0	28,874,818
ORFORD	0	0	2,654,100	0	0	146,282,874	0	146,282,874
OSSIPEE	74,000	0	10,888,700	0	0	699,297,325	0	699,297,325
PELHAM	4,749,100	23,920,600	15,413,700	0	0	1,430,155,350	0	1,430,155,350
PEMBROKE	0	10,788,100	20,178,600	100,000	0	587,913,597	7,500	587,906,097
PETERBOROUGH	0	0	9,477,800	0	0	595,823,896	43,000	595,780,896
PIERMONT	0	0	1,518,100	0	0	97,995,346	0	97,995,346
PINKHAM'S GRANT	0	0	165,830	0	0	2,791,980	0	2,791,980
PITTSBURG	0	2,215,300	10,355,200	0	0	246,802,814	0	246,802,814
PITTSFIELD	3,528,000	0	5,170,500	0	0	270,272,297	0	270,272,297
PLAINFIELD	0	0	6,983,000	0	0	269,497,060	150,000	269,347,060
PLAISTOW	863,300	15,517,690	7,215,000	6,132	0	862,517,899	0	862,517,899
PLYMOUTH	0	0	17,352,900	0	0	416,494,271	0	416,494,271
PORTSMOUTH	0	26,681,478	171,922,617	0	0	4,231,972,105	27,000,000	4,204,972,105
RANDOLPH	0	2,456,800	2,218,600	0	0	71,068,168	0	71,068,168
RAYMOND	1,706,000	0	21,984,800	0	0	854,083,670	200,000	853,883,670
RICHMOND	0	0	3,145,200	0	0	94,756,562	0	94,756,562
RINDGE	0	0	9,173,662	0	0	565,898,608	4,887,661	561,010,947
ROCHESTER	0	13,319,700	75,559,800	0	0	2,027,714,188	0	2,027,714,188
ROLLINSFORD	0	50,700	2,746,900	0	0	226,596,408	574,200	226,022,208
ROXBURY	0	0	793,300	0	0	23,393,455	0	23,393,455

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2014	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2014 ACTUAL TAX RATE	2014 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
MEREDITH	104,800	1,586,700	1,106,981	1,745,511,622	25,863,520	216,750	25,646,770	14.83	0
MERRIMACK	90,000	33,589,500	3,854,200	2,945,686,660	70,731,914	704,000	70,027,914	24.09	0
MIDDLETON	0	160,000	0	162,548,618	4,085,462	50,000	4,035,462	25.18	0
MILAN	15,000	805,600	0	123,260,332	2,678,849	8,800	2,670,049	22.12	0
MILFORD	135,000	7,960,100	26,400	1,283,934,378	35,005,490	166,700	34,838,790	27.30	0
MILLSFIELD	0	0	0	8,068,708	130,139	0	130,139	16.15	0
MILTON	45,000	3,480,614	0	356,488,869	9,507,738	145,600	9,362,138	26.71	0
MONROE	0	150,000	0	393,655,422	3,961,220	7,700	3,953,520	11.99	0
MONT VERNON	45,000	999,800	17,750	247,400,246	6,785,602	50,500	6,735,102	27.45	0
MOULTONBOROUGH	125,000	1,359,700	100,000	2,701,177,647	23,904,836	166,943	23,737,893	8.86	0
NASHUA	3,748,500	113,834,350	11,513,950	8,019,817,963	192,212,784	1,600,500	190,612,284	24.05	0
NELSON	0	495,100	0	116,782,762	2,435,745	11,500	2,424,245	20.91	0
NEW BOSTON	66,000	3,308,000	368,700	550,774,034	13,991,336	125,000	13,866,336	25.45	0
NEW CASTLE	50,000	1,425,000	0	641,438,424	4,230,606	34,000	4,196,606	6.60	0
NEW DURHAM	15,000	1,470,000	105,400	421,080,880	9,192,769	93,600	9,099,169	21.85	0
NEW HAMPTON	15,000	1,143,350	0	303,728,452	5,277,640	58,000	5,219,640	17.62	0
NEW IPSWICH	15,000	1,647,300	0	371,409,433	10,271,886	110,615	10,161,271	27.72	0
NEW LONDON	30,000	930,000	500,000	1,101,173,324	16,833,259	164,000	16,669,259	15.31	0
NEWBURY	0	375,000	50,000	704,469,467	10,899,982	72,000	10,827,982	15.49	0
NEWFIELDS	0	2,721,200	80,000	242,709,790	5,881,092	34,000	5,847,092	24.25	0
NEWINGTON	0	4,876,600	0	949,951,925	8,119,920	27,400	8,092,520	9.72	0
NEWMARKET	140,000	5,581,500	900,900	711,970,612	18,321,715	168,500	18,153,215	25.75	0
NEWPORT	120,000	2,087,300	146,300	420,680,350	13,275,123	154,665	13,120,458	31.64	0
NEWTON	75,000	1,585,600	679,100	487,087,182	12,602,794	87,300	12,515,494	25.94	0
NORTH HAMPTON	25,000	9,179,000	205,000	1,011,191,900	17,204,571	168,750	17,035,821	17.05	0
NORTHFIELD	15,000	4,317,800	998,500	279,963,709	7,134,776	123,800	7,010,976	25.61	0
NORTHUMBERLAND	90,000	262,800	0	110,519,481	3,525,712	14,600	3,511,112	32.60	0
NORTHWOOD	45,000	5,143,400	456,250	477,041,569	11,385,450	63,450	11,322,000	23.90	0
NOTTINGHAM	111,600	5,174,300	1,297,000	544,965,389	11,871,800	132,100	11,739,700	21.82	0
ODELL	0	0	0	2,181,444	18,040	0	18,040	8.27	0
ORANGE	0	25,000	0	28,849,818	650,961	3,000	647,961	22.63	0
ORFORD	0	45,000	5,000	146,232,874	3,865,664	33,400	3,832,264	26.48	0
OSSIPEE	30,000	3,541,000	0	695,726,325	12,510,459	175,000	12,335,459	18.02	0
PELHAM	150,000	3,560,000	129,800	1,426,315,550	32,512,713	239,000	32,273,713	22.87	0
PEMBROKE	180,000	240,100	692,200	586,793,797	17,350,668	171,500	17,179,168	29.70	0
PETERBOROUGH	45,000	5,341,800	0	590,394,096	18,017,612	142,700	17,874,912	30.56	0
PIERMONT	0	230,000	0	97,765,346	2,220,214	19,400	2,200,814	22.75	0
PINKHAM'S GRANT	0	0	0	2,791,980	10,222	0	10,222	3.82	0
PITTSBURG	0	90,000	0	246,712,814	4,223,867	12,100	4,211,767	17.25	0
PITTSFIELD	30,000	2,156,700	0	268,085,597	7,791,502	71,500	7,720,002	29.13	0
PLAINFIELD	47,000	1,265,700	5,893,474	262,140,886	7,190,718	57,265	7,133,453	27.50	0
PLAISTOW	75,000	10,055,962	2,404,900	849,982,037	21,300,588	175,500	21,125,088	25.13	0
PLYMOUTH	91,400	1,312,400	2,700	415,087,771	9,890,189	84,750	9,805,439	23.93	0
PORTSMOUTH	275,000	21,315,800	1,012,500	4,182,368,805	75,266,717	531,500	74,735,217	18.10	0
RANDOLPH	15,000	40,000	21,000	70,992,168	1,015,708	2,800	1,012,908	14.47	0
RAYMOND	250,000	8,953,900	3,465,800	841,213,970	20,410,825	306,000	20,104,825	24.33	0
RICHMOND	0	120,000	0	94,636,562	2,447,986	10,500	2,437,486	25.95	0
RINDGE	0	10,307,847	2,678,410	548,024,690	14,244,167	166,000	14,078,167	26.03	0
ROCHESTER	1,130,000	20,709,000	3,621,800	2,002,253,388	54,770,814	494,752	54,276,062	27.47	0
ROLLINSFORD	0	3,349,500	0	222,672,708	5,893,582	70,800	5,822,782	26.50	15,000
ROXBURY	0	25,000	0	23,368,455	630,302	1,300	629,002	27.08	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	844,630	18,005	0	525	0	51,269,400	4,144,500
RYE	166,000	0	0	0	0	925,337,300	35,102,200
SALEM	184,592	0	0	100	0	1,129,028,039	492,162,061
SALISBURY	1,236,306	0	0	0	0	35,346,500	223,700
SANBORNTON	1,634,079	0	35,993	0	302	167,412,100	3,323,200
SANDOWN	295,860	0	760	100	0	175,187,370	3,992,230
SANDWICH	1,322,357	92,249	0	2,013	0	196,483,300	482,300
SARGENT'S PURCHASE	0	0	0	0	0	0	1,521,300
SEABROOK	16,650	100	0	0	0	514,801,980	209,328,520
SECOND COLLEGE GRANT	589,811	0	0	0	0	351,000	0
SHARON	715,929	0	0	0	0	13,927,800	282,200
SHELburnE	473,282	0	0	75	0	13,292,600	1,451,700
SOMERSWORTH	124,925	0	0	0	0	181,879,753	66,295,547
SOUTH HAMPTON	426,157	0	0	0	0	54,749,400	3,420,800
SPRINGFIELD	869,769	9,472	0	0	0	66,236,400	4,355,200
STARK	510,785	0	0	0	0	17,585,400	827,100
STEWARTSTOWN	1,158,450	0	0	0	0	25,333,555	806,800
STODDARD	775,006	12,914	0	0	0	118,568,030	1,063,500
STRAFFORD	1,670,600	0	0	2,900	0	216,651,400	2,089,100
STRATFORD	1,308,362	0	0	0	0	7,872,900	593,200
STRATHAM	388,263	1,178	0	0	0	320,221,400	64,214,000
SUCCESS	608,344	0	0	0	0	7,747,900	0
SUGAR HILL	502,641	1,219	4,130	0	0	53,629,700	1,146,500
SULLIVAN	492,157	5,811	0	0	0	13,592,200	271,500
SUNAPEE	551,481	0	0	0	0	552,945,300	11,023,900
SURRY	324,462	0	0	0	0	22,030,500	650,700
SUTTON	1,380,518	0	0	0	0	109,129,970	2,935,003
SWANZEY	1,887,209	0	0	0	0	111,373,674	20,525,209
TAMWORTH	1,390,416	0	0	0	0	82,744,814	12,782,200
TEMPLE	736,548	3,288	0	100	8,300	41,987,400	1,623,700
THOM & MES PURCHASE	0	0	0	0	0	300	4,325,800
THORNTON	566,944	0	0	0	0	111,395,800	2,078,500
TILTON	324,925	0	412,890	0	0	66,596,100	75,795,900
TROY	354,478	0	0	0	0	21,681,300	1,448,800
TUFTONBORO	825,644	0	0	0	0	575,790,600	10,903,800
UNITY	1,218,882	0	0	0	0	49,587,800	1,080,200
WAKEFIELD	890,333	8,098	0	0	0	468,512,000	6,568,200
WALPOLE	1,910,857	26,103	0	300	0	101,834,400	14,122,200
WARNER	1,573,370	0	0	3,680	0	83,064,680	9,077,820
WARREN	435,322	0	0	0	0	23,213,300	492,500
WASHINGTON	1,036,051	0	0	0	0	108,018,900	791,900
WATERVILLE VALLEY	11,780	0	0	0	0	58,329,100	6,537,900
WEARE	1,492,909	0	7,245	5,500	0	269,058,700	11,965,700
WEBSTER	983,690	0	0	100	0	59,125,200	2,050,700
WENTWORTH	1,051,329	0	0	0	0	26,661,400	1,358,500
WENTWORTH LOCATION	213,621	0	0	0	0	3,043,700	46,500
WESTMORELAND	1,716,872	0	0	0	0	46,831,100	5,781,500
WHITEFIELD	740,637	0	0	0	0	37,925,600	4,634,500
WILMOT	756,574	0	0	0	0	53,024,500	2,783,500
WILTON	1,225,065	0	0	0	0	125,703,124	16,533,100
WINCHESTER	1,511,437	385	0	0	0	68,699,600	8,416,400

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
RUMNEY	88,125,935	3,459,600	10,271,500	24,465	0
RYE	787,709,400	2,153,600	37,016,600	0	0
SALEM	1,514,027,934	32,387,800	685,692,066	19,700	0
SALISBURY	78,506,800	1,430,000	1,733,700	0	0
SANBORNTON	200,816,300	2,866,600	9,022,300	17,700	103,500
SANDOWN	323,438,900	2,493,300	5,611,000	10,000	0
SANDWICH	186,421,710	726,300	4,115,100	92,190	0
SARGENT'S PURCHASE	0	0	565,060	0	0
SEABROOK	404,756,880	64,267,600	166,983,220	0	0
SECOND COLLEGE GRANT	309,920	0	0	0	0
SHARON	33,624,000	0	795,900	0	0
SHELBURNE	24,825,896	631,500	9,477,100	13,104	0
SOMERSWORTH	395,471,982	13,256,300	164,331,613	0	0
SOUTH HAMPTON	65,565,890	1,887,100	6,365,900	0	0
SPRINGFIELD	108,058,784	2,934,900	9,914,800	0	0
STARK	29,269,100	1,784,500	1,327,100	0	0
STEWARTSTOWN	38,798,900	3,317,800	3,746,500	0	0
STODDARD	125,462,300	771,960	3,897,810	0	0
STRAFFORD	228,667,600	2,655,300	6,110,600	35,000	0
STRATFORD	25,421,800	2,080,800	3,893,600	0	0
STRATHAM	701,216,327	2,994,300	112,290,000	46,648	0
SUCCESS	3,336,830	0	0	0	0
SUGAR HILL	82,302,100	159,700	3,428,400	24,700	0
SULLIVAN	33,064,800	1,954,700	884,800	0	0
SUNAPEE	566,984,400	1,344,000	19,800,900	0	0
SURRY	50,141,600	615,600	1,310,200	0	0
SUTTON	146,111,280	76,740	8,367,438	0	0
SWANZEY	316,508,118	12,742,080	56,715,057	5,580	0
TAMWORTH	195,250,100	7,185,600	27,389,800	84,200	0
TEMPLE	86,127,420	711,300	5,627,600	22,004	61,899
THOM & MES PURCHASE	0	0	889,620	0	0
THORNTON	233,931,900	2,408,900	5,630,300	0	0
TILTON	150,278,000	13,716,100	168,717,500	0	0
TROY	67,373,800	2,175,900	4,567,200	0	0
TUFTONBORO	343,816,000	7,545,200	15,300,200	0	0
UNITY	57,819,052	4,518,300	9,791,400	0	0
WAKEFIELD	384,243,200	10,985,500	20,878,300	0	0
WALPOLE	227,080,532	1,996,900	51,574,500	41,768	0
WARNER	163,264,110	1,949,950	21,641,500	41,045	0
WARREN	41,102,500	3,125,300	2,952,400	0	0
WASHINGTON	109,885,915	1,140,500	2,413,400	0	0
WATERVILLE VALLEY	250,485,900	0	16,530,400	0	0
WEARE	458,626,800	18,218,700	32,269,100	53,000	0
WEBSTER	118,293,278	2,481,000	3,339,900	18,522	0
WENTWORTH	52,656,900	2,582,600	5,518,500	0	0
WENTWORTH LOCATION	3,619,480	66,710	146,880	0	0
WESTMORELAND	109,172,300	474,600	8,821,900	0	0
WHITEFIELD	99,164,830	6,203,680	26,173,090	0	0
WILMOT	115,612,000	795,800	5,189,200	0	0
WILTON	196,344,100	433,700	25,344,100	0	0
WINCHESTER	142,064,345	16,135,000	35,020,900	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				
RUMNEY	0	0	11,787,600	0	0	169,946,160	0	169,946,160
RYE	1,973,400	0	3,994,300	0	0	1,793,452,800	0	1,793,452,800
SALEM	540,900	11,290,300	52,406,800	0	0	3,917,740,292	0	3,917,740,292
SALISBURY	0	0	8,845,200	0	0	127,322,206	0	127,322,206
SANBORNTON	0	32,800	3,684,700	0	0	388,949,574	0	388,949,574
SANDOWN	735,900	0	5,030,200	0	0	516,795,620	0	516,795,620
SANDWICH	0	0	8,298,500	0	0	398,036,019	733,200	397,302,819
SARGENT'S PURCHASE	0	0	0	0	0	2,086,360	0	2,086,360
SEABROOK	0	11,511,400	1,455,346,900	0	0	2,827,013,250	135,076,250	2,691,937,000
SECOND COLLEGE GRANT	0	0	0	0	0	1,250,731	0	1,250,731
SHARON	0	0	803,800	0	0	50,149,629	0	50,149,629
SHELBURNE	0	24,436,000	5,092,700	0	0	79,693,957	0	79,693,957
SOMERSWORTH	0	6,484,400	9,034,900	0	0	836,879,420	169,500	836,709,920
SOUTH HAMPTON	0	0	3,057,200	0	0	135,472,447	0	135,472,447
SPRINGFIELD	0	0	12,142,600	0	0	204,521,925	1,426,640	203,095,285
STARK	0	16,910,000	1,815,100	0	0	70,029,085	0	70,029,085
STEWARTSTOWN	0	12,978,400	4,705,900	22,500	0	90,868,805	0	90,868,805
STODDARD	0	0	5,276,200	0	0	255,827,720	0	255,827,720
STRAFFORD	120,100	0	4,325,300	15,800	0	462,343,700	0	462,343,700
STRATFORD	0	26,413,000	2,873,000	0	0	70,456,662	0	70,456,662
STRATHAM	1,116,300	12,586,300	14,504,400	0	0	1,229,579,116	0	1,229,579,116
SUCCESS	0	0	27,320	0	0	11,720,394	0	11,720,394
SUGAR HILL	0	0	3,329,900	0	0	144,528,990	0	144,528,990
SULLIVAN	0	0	1,685,600	0	0	51,951,568	0	51,951,568
SUNAPEE	0	0	9,551,400	0	0	1,162,201,381	0	1,162,201,381
SURRY	0	0	1,686,200	0	0	76,759,262	0	76,759,262
SUTTON	0	0	3,521,982	0	0	271,522,931	0	271,522,931
SWANZEY	278,200	0	22,772,100	0	0	542,807,227	288,730	542,518,497
TAMWORTH	213,700	0	15,491,100	0	0	342,531,930	268,700	342,263,230
TEMPLE	0	0	2,890,400	0	0	139,799,959	0	139,799,959
THOM & MES PURCHASE	0	0	960	0	0	5,216,680	0	5,216,680
THORNTON	196,900	0	7,023,300	0	0	363,232,544	25,000	363,207,544
TILTON	565,600	10,884,200	15,831,600	0	0	503,122,815	150,000	502,972,815
TROY	0	0	10,121,900	0	0	107,723,378	0	107,723,378
TUFTONBORO	285,800	0	12,646,000	0	0	967,113,244	0	967,113,244
UNITY	0	0	3,035,900	0	0	127,051,534	364,200	126,687,334
WAKEFIELD	0	0	7,630,400	0	0	899,716,031	73,700	899,642,331
WALPOLE	0	0	19,598,900	0	0	418,186,460	0	418,186,460
WARNER	0	0	5,564,930	0	0	286,181,085	0	286,181,085
WARREN	0	0	18,394,000	0	0	89,715,322	0	89,715,322
WASHINGTON	0	0	3,646,500	0	0	226,933,166	0	226,933,166
WATERVILLE VALLEY	0	0	1,454,300	0	0	333,349,380	150,000	333,199,380
WEARE	494,700	0	33,474,400	0	0	825,666,754	472,083	825,194,671
WEBSTER	0	0	19,367,700	0	0	205,660,090	0	205,660,090
WENTWORTH	0	0	5,482,700	0	0	95,311,929	0	95,311,929
WENTWORTH LOCATION	0	0	106,670	0	0	7,243,561	0	7,243,561
WESTMORELAND	0	0	1,959,700	0	0	174,757,972	0	174,757,972
WHITEFIELD	0	0	22,200,600	0	0	197,042,937	0	197,042,937
WILMOT	0	0	2,098,000	0	0	180,259,574	0	180,259,574
WILTON	0	0	4,787,500	0	0	370,370,689	150,000	370,220,689
WINCHESTER	0	0	10,548,000	0	0	282,396,067	21,242	282,374,825

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2014	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2014 ACTUAL TAX RATE	2014 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
RUMNEY	15,000	315,000	17,000	169,599,160	3,706,729	55,745	3,650,984	22.04	0
RYE	45,000	6,701,100	94,800	1,786,611,900	20,620,270	173,000	20,447,270	11.55	0
SALEM	720,000	22,735,100	496,600	3,893,788,592	80,800,263	652,000	80,148,263	20.79	0
SALISBURY	0	967,100	200,000	126,155,106	2,916,947	45,600	2,871,347	23.30	0
SANBORNTON	0	630,000	236,584	388,082,990	8,904,823	109,900	8,794,923	22.97	0
SANDOWN	60,000	9,062,000	0	507,673,620	13,992,127	141,000	13,851,127	27.59	0
SANDWICH	0	185,000	410,000	396,707,819	5,328,353	66,665	5,261,688	13.49	0
SARGENT'S PURCHASE	0	0	0	2,086,360	0	0	0	0.00	0
SEABROOK	30,000	21,858,100	3,521,300	2,666,527,600	37,361,786	258,500	37,103,286	15.27	0
SECOND COLLEGE GRANT	0	0	0	1,250,731	0	0	0	0.00	0
SHARON	0	90,000	0	50,059,629	1,006,636	1,600	1,005,036	20.15	0
SHELBURNE	0	90,000	53,000	79,550,957	1,158,422	4,200	1,154,222	15.49	0
SOMERSWORTH	274,500	2,914,500	0	833,520,920	25,918,596	266,400	25,652,196	31.14	0
SOUTH HAMPTON	0	2,651,600	50,000	132,770,847	2,475,386	19,175	2,456,211	18.70	0
SPRINGFIELD	0	250,000	44,750	202,800,535	4,311,444	37,000	4,274,444	21.38	0
STARK	15,000	40,000	0	69,974,085	1,179,892	8,250	1,171,642	17.48	0
STEWARTSTOWN	0	107,500	0	90,761,305	2,076,551	19,100	2,057,451	23.38	0
STODDARD	0	520,000	60,000	255,247,720	4,047,696	18,550	4,029,146	15.91	0
STRAFFORD	0	575,000	150,000	461,618,700	10,680,465	41,300	10,639,165	23.16	0
STRATFORD	30,000	288,900	0	70,137,762	1,607,694	5,450	1,602,244	23.97	0
STRATHAM	60,000	3,681,900	0	1,225,837,216	24,336,747	204,000	24,132,747	19.91	0
SUCCESS	0	0	0	11,720,394	61,938	0	61,938	5.29	0
SUGAR HILL	0	30,000	0	144,498,990	3,168,875	3,700	3,165,175	21.99	0
SULLIVAN	0	439,164	120,000	51,392,404	1,326,799	2,800	1,323,999	25.90	0
SUNAPEE	15,000	280,000	0	1,161,906,381	17,614,338	92,500	17,521,838	15.18	0
SURRY	0	5,000	21,674	76,732,588	1,835,528	24,800	1,810,728	23.98	0
SUTTON	0	630,000	0	270,892,931	6,544,200	68,000	6,476,200	24.19	0
SWANZEY	75,000	1,940,000	28,200	540,475,297	14,167,914	110,500	14,057,414	26.32	0
TAMWORTH	30,000	875,500	457,600	340,900,130	7,292,604	89,500	7,203,104	21.50	0
TEMPLE	0	50,000	0	139,749,959	3,571,944	6,600	3,565,344	25.61	0
THOM & MES PURCHASE	0	0	0	5,216,680	10,952	0	10,952	2.10	0
THORNTON	0	783,100	131,700	362,292,744	6,790,441	76,800	6,713,641	18.79	0
TILTON	20,300	3,050,800	288,200	499,613,515	9,881,285	105,000	9,776,285	19.91	0
TROY	45,000	217,200	0	107,461,178	3,743,242	26,900	3,716,342	35.10	0
TUFTONBORO	90,000	381,800	0	966,641,444	9,622,608	102,415	9,520,193	9.99	0
UNITY	0	161,000	0	126,526,334	3,336,987	51,200	3,285,787	26.43	0
WAKEFIELD	45,000	2,170,100	19,000	897,408,231	11,414,591	208,750	11,205,841	12.74	0
WALPOLE	30,000	668,700	0	417,487,760	9,111,272	105,700	9,005,572	21.94	0
WARNER	30,000	1,351,285	143,250	284,656,550	7,633,242	81,200	7,552,042	26.86	0
WARREN	0	255,000	0	89,460,322	2,253,513	24,300	2,229,213	25.70	0
WASHINGTON	0	120,000	59,090	226,754,076	4,338,453	22,050	4,316,403	19.17	0
WATERVILLE VALLEY	0	0	0	333,199,380	4,461,105	8,500	4,452,605	13.40	0
WEARE	15,000	5,415,557	148,200	819,615,914	18,124,182	166,364	17,957,818	22.21	0
WEBSTER	15,000	459,000	40,000	205,146,090	4,606,153	57,000	4,549,153	22.69	0
WENTWORTH	15,000	70,000	0	95,226,929	1,748,485	11,000	1,737,485	18.50	0
WENTWORTH LOCATION	0	0	0	7,243,561	69,995	50	69,945	9.71	0
WESTMORELAND	0	200,000	0	174,557,972	3,797,013	8,800	3,788,213	21.78	0
WHITEFIELD	0	672,740	0	196,370,197	4,548,407	68,500	4,479,907	23.41	0
WILMOT	0	125,000	20,000	180,114,574	3,762,836	33,400	3,729,436	20.92	0
WILTON	15,000	455,000	0	369,750,689	9,528,652	39,350	9,489,302	25.80	0
WINCHESTER	45,000	2,080,400	139,950	280,109,475	8,541,172	123,000	8,418,172	30.58	0

TABLES BY COUNTY - 2014

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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	137,280	0	0	0	0	913,903,070	69,866,250
WINDSOR	219,156	0	0	0	0	9,024,000	0
WOLFEBORO	1,022,754	10,855	178,675	400	0	1,008,390,600	46,388,800
WOODSTOCK	117,202	0	0	0	0	45,391,500	11,107,000
STATE TOTALS	201,454,797	763,239	1,478,870	524,637	61,516	45,417,670,507	8,231,499,749

TABLES BY COUNTY - 2014

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TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
WINDHAM	1,016,210,700	63,400	89,437,690	0	0
WINDSOR	13,780,200	500,400	431,300	0	0
WOLFEBORO	870,566,506	11,352,400	98,428,900	24,794	0
WOODSTOCK	143,550,560	4,245,990	17,631,530	0	0
STATE TOTALS	74,198,213,911	1,512,616,084	19,299,916,323	3,751,399	653,003

TABLES BY COUNTY - 2014

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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	3,877,000	1,239,000	11,472,000	0	0	2,106,206,390	550,430	2,105,655,960
WINDSOR	0	0	622,200	0	0	24,577,256	150,000	24,427,256
WOLFEBORO	0	0	168,800	0	0	2,036,533,484	300,000	2,036,233,484
WOODSTOCK	0	0	3,489,277	0	0	225,533,059	0	225,533,059
STATE TOTALS	221,263,683	780,446,016	6,699,968,995	501,532	6,563	156,570,790,824	271,767,019	156,299,023,805

TABLES BY COUNTY - 2014

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MUNICIPALITY	EXEMPTIONS			NET VALUATION 2014	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2014 ACTUAL TAX RATE	2014 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
WINDHAM	60,000	12,584,800	1,036,000	2,091,975,160	50,166,930	248,500	49,918,430	24.00	0
WINDSOR	0	0	0	24,427,256	355,202	1,750	353,452	14.61	0
WOLFEBORO	105,000	4,738,500	120,000	2,031,269,984	26,426,400	264,625	26,161,775	13.01	0
WOODSTOCK	45,000	910,000	0	224,578,059	4,233,102	48,563	4,184,539	18.89	0
STATE TOTALS	28,693,184	1,020,254,050	148,576,834	155,101,499,737	3,410,309,879	27,293,037	3,383,016,842	21.81	46,195

2014
EQUALIZATION
SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

**NEW HAMPSHIRE PROPERTY TAX SYSTEM
SUMMARY
May 1, 2015**

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 2014, a 3-bedroom cape style home built in 2013 will be assessed comparably to a 3-bedroom cape style home built in 2013. 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, deaf, disabled, wood heating energy systems, solar energy systems, wind powered energy systems and additional school dining/dormitory/kitchen. 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.

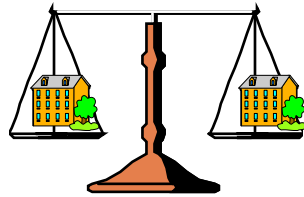
The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing by March 1st after the date the tax bills were mailed. If the local assessing officials neglect or refuse to satisfactorily abate the tax,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

2014 EQUALIZATION SURVEY



"Including Utility & Railroad"

STATE OF NEW HAMPSHIRE

**DEPARTMENT
OF
REVENUE ADMINISTRATION**

2014 EQUALIZATION SURVEY

“INCLUDING UTILITIES AND RAILROADS”

May 1, 2015

This report presents the results of the 2014 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, 2013, to September 30, 2014, 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 2014 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 2014 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 2014 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 2013 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 2015 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2015 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 2014 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

FULL VALUE TAX RATE: The 2014 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 2014 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 2014 Notification of Total Equalized Valuations on **April 27, 2015**.

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	95,536,131	7,506,367	103,042,498	4,872	0	103,047,369
ALBANY	106,974,784	-2,806,477	104,168,307	1,194,054	0	105,362,361
ALEXANDRIA	203,812,962	-26,076,525	177,736,437	152,327	0	177,888,764
ALLENSTOWN	247,697,436	7,842,954	255,540,390	313,329	0	255,853,719
ALSTEAD	181,779,413	-22,854,464	158,924,949	59	0	158,925,008
ALTON	1,520,938,265	48,906,242	1,569,844,507	363,031	0	1,570,207,537
AMHERST	1,583,188,950	13,590,040	1,596,778,990	1,150,065	0	1,597,929,055
ANDOVER	251,395,352	-7,980,983	243,414,369	6,299	0	243,420,668
ANTRIM	224,424,652	-3,061,945	221,362,707	216,888	0	221,579,595
ASHLAND	234,142,000	7,067,583	241,209,583	2,665,955	0	243,875,537
ATKINSON	854,337,558	28,036,353	882,373,911	0	0	882,373,911
ATKINSON & GILMANTON	730,210	31,797	762,007	0	0	762,007
AUBURN	643,657,558	17,443,853	661,101,411	24,940,204	0	686,041,615
BARNSTEAD	470,218,636	-41,289,407	428,929,229	0	0	428,929,229
BARRINGTON	904,806,531	1,695,501	906,502,032	791,262	0	907,293,294
BARTLETT	926,074,097	62,257,124	988,331,221	732,731	0	989,063,952
BATH	127,199,984	-29,090,753	98,109,231	8,341,746	0	106,450,977
BEAN'S GRANT	650	-60	590	0	0	590
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	3,234,006,003	339,292,294	3,573,298,297	2,897	0	3,573,301,193
BELMONT	593,567,750	-730,065	592,837,685	712,500	0	593,550,186
BENNINGTON	103,464,731	-5,090,653	98,374,078	16,560	0	98,390,638
BENTON	25,174,963	-991,718	24,183,245	554,385	0	24,737,630
BERLIN	455,763,539	-155,740,267	300,023,272	13,658,161	35,879	313,717,312
BETHLEHEM	223,065,414	9,229,672	232,295,086	1,095,865	0	233,390,951
BOSCAWEN	232,827,656	1,150,998	233,978,654	1,493,151	0	235,471,805
BOW	1,062,516,821	44,406,492	1,106,923,313	2,741	0	1,106,926,054
BRADFORD	222,276,470	-20,562,226	201,714,244	21,668	0	201,735,912
BRENTWOOD	516,072,059	11,648,945	527,721,004	0	0	527,721,004
BRIDGEWATER	339,419,200	22,076,630	361,495,830	0	0	361,495,830
BRISTOL	468,411,304	-26,170,917	442,240,387	1,184,325	0	443,424,712
BROOKFIELD	93,980,987	-362,693	93,618,294	0	0	93,618,294
BROOKLINE	503,801,887	34,789,613	538,591,500	0	0	538,591,500
CAMBRIDGE	8,812,005	735,178	9,547,183	0	0	9,547,183
CAMPTON	380,634,397	4,253,394	384,887,791	491,752	0	385,379,542
CANAAN	324,442,120	15,757,181	340,199,301	44,888	0	340,244,189
CANDIA	388,744,637	7,815,628	396,560,265	6,865	0	396,567,129
CANTERBURY	249,210,150	-8,830,150	240,380,000	327,318	0	240,707,318
CARROLL	318,522,236	247,132	318,769,368	1,634,831	0	320,404,198
CENTER HARBOR	384,066,548	16,070,131	400,136,679	114,029	0	400,250,708
CHANDLER'S PURCHASE	40,800	3,606	44,406	0	0	44,406
CHARLESTOWN	283,209,900	-4,536,846	278,673,054	369,896	409,275	279,452,225
CHATHAM	47,966,992	1,647,413	49,614,405	670,318	0	50,284,723
CHESTER	492,913,600	10,012,294	502,925,894	0	0	502,925,894

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2014 LOCAL TAX RATE	2014 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$23.65	92.6	\$21.83	2.2498%	0.0642%
ALBANY	\$12.77	102.6	\$12.92	0.8424%	0.0656%
ALEXANDRIA	\$21.00	112.7	\$23.68	1.3420%	0.1108%
ALLENSTOWN	\$33.78	95.8	\$32.37	1.6786%	0.1593%
ALSTEAD	\$23.80	114.3	\$27.14	2.3251%	0.0990%
ALTON	\$13.85	96.9	\$13.39	15.6753%	0.9779%
AMHERST	\$26.66	98.7	\$26.18	3.9707%	0.9951%
ANDOVER	\$20.38	100.2	\$20.87	1.5971%	0.1516%
ANTRIM	\$28.00	98.8	\$28.11	0.5506%	0.1380%
ASHLAND	\$23.97	96.6	\$22.91	1.8399%	0.1519%
ATKINSON	\$19.10	96.8	\$18.29	1.9862%	0.5495%
ATKINSON & GILMANTON	\$0.00	90.9	\$0.00	0.0263%	0.0005%
AUBURN	\$21.31	96.9	\$19.77	1.5443%	0.4272%
BARNSTEAD	\$23.96	109.7	\$26.15	4.2820%	0.2671%
BARRINGTON	\$24.03	99.8	\$23.64	8.5814%	0.5650%
BARTLETT	\$9.79	93.7	\$9.14	7.9080%	0.6160%
BATH	\$18.19	115.4	\$21.30	0.8031%	0.0663%
BEAN'S GRANT	\$0.00	90.9	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	90.9	\$0.00	0.0000%	0.0000%
BEDFORD	\$22.50	90.3	\$20.16	8.8793%	2.2254%
BELMONT	\$27.65	100.1	\$27.39	5.9254%	0.3696%
BENNINGTON	\$29.20	103.4	\$30.41	0.2445%	0.0613%
BENTON	\$15.71	104.6	\$15.89	0.1866%	0.0154%
BERLIN	\$33.35	126.8	\$47.26	10.8366%	0.1954%
BETHLEHEM	\$30.83	96.0	\$29.19	1.7608%	0.1453%
BOSCAWEN	\$28.55	99.3	\$28.10	1.5449%	0.1466%
BOW	\$29.51	96.3	\$27.75	7.2625%	0.6894%
BRADFORD	\$23.27	109.5	\$25.53	1.3236%	0.1256%
BRENTWOOD	\$25.19	96.0	\$24.47	1.1879%	0.3287%
BRIDGEWATER	\$9.33	93.4	\$8.68	2.7272%	0.2251%
BRISTOL	\$20.13	103.4	\$21.12	3.3453%	0.2762%
BROOKFIELD	\$19.61	99.9	\$19.61	0.7485%	0.0583%
BROOKLINE	\$32.85	92.9	\$30.46	1.3384%	0.3354%
CAMBRIDGE	\$0.00	90.9	\$0.00	0.3298%	0.0059%
CAMPTON	\$23.46	98.9	\$22.91	2.9074%	0.2400%
CANAAN	\$27.93	94.3	\$26.30	2.5669%	0.2119%
CANDIA	\$21.20	98.0	\$20.54	0.8927%	0.2470%
CANTERBURY	\$27.05	103.6	\$27.76	1.5793%	0.1499%
CARROLL	\$17.80	99.9	\$17.63	11.0676%	0.1995%
CENTER HARBOR	\$13.73	96.0	\$13.16	3.9957%	0.2493%
CHANDLER'S PURCHASE	\$0.00	90.9	\$0.00	0.0015%	0.0000%
CHARLESTOWN	\$31.49	99.0	\$31.67	6.1012%	0.1740%
CHATHAM	\$13.11	96.6	\$12.46	0.4020%	0.0313%
CHESTER	\$25.56	95.0	\$24.24	1.1321%	0.3132%

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	487,483,728	44,237,089	531,720,817	1,385,382	0	533,106,200
CHICHESTER	258,147,560	4,490,406	262,637,966	0	0	262,637,966
CLAREMONT	719,308,594	-6,316,174	712,992,420	1,942,577	81,248	715,016,245
CLARKSVILLE	42,731,327	-4,330,907	38,400,420	2,720,803	0	41,121,224
COLEBROOK	176,757,891	-9,502,346	167,255,545	0	0	167,255,545
COLUMBIA	84,469,317	-3,323,882	81,145,435	146,003	0	81,291,438
CONCORD	3,840,262,305	71,698,760	3,911,961,065	30,232,145	0	3,942,193,209
CONWAY	1,392,141,657	71,099,936	1,463,241,593	1,114,790	0	1,464,356,383
CORNISH	174,508,829	1,259,617	175,768,446	734,211	34,849	176,537,505
CRAWFORD'S PURCHASE	187,850	18,720	206,570	0	0	206,570
CROYDON	94,034,960	-1,026,431	93,008,529	0	0	93,008,529
CUTT'S GRANT	0	0	0	0	0	0
DALTON	84,812,956	-4,724,663	80,088,293	8,972	27,984	80,125,249
DANBURY	110,359,631	6,265,976	116,625,607	0	0	116,625,607
DANVILLE	337,738,495	21,970,275	359,708,770	71	0	359,708,841
DEERFIELD	564,461,362	-59,055,334	505,406,028	56,906	0	505,462,934
DEERING	200,865,032	-29,198,339	171,666,693	7,443	0	171,674,136
DERRY	2,535,634,248	98,039,650	2,633,673,898	3,265,953	0	2,636,939,851
DIX GRANT	808,790	40,900	849,690	0	0	849,690
DIXVILLE	8,374,922	23,487,345	31,862,267	0	0	31,862,267
DORCHESTER	38,343,597	-2,431,468	35,912,129	11,082	0	35,923,211
DOVER	2,797,959,920	166,777,975	2,964,737,895	3,057,801	0	2,967,795,696
DUBLIN	230,734,338	-4,920,296	225,814,042	1,011,823	0	226,825,864
DUMMER	75,070,300	-9,039,650	66,030,650	0	10,646	66,041,295
DUNBARTON	311,958,507	-23,765,447	288,193,060	3,076,184	0	291,269,244
DURHAM	920,784,115	35,585,047	956,369,162	2,122,224	0	958,491,386
EAST KINGSTON	309,249,894	-5,032,152	304,217,742	968	0	304,218,710
EASTON	67,582,827	-2,384,934	65,197,893	288,566	0	65,486,460
EATON	106,422,150	-6,200,129	100,222,021	0	0	100,222,021
EFFINGHAM	180,645,955	-17,999,149	162,646,806	1,015,221	0	163,662,027
ELLSWORTH	13,844,207	-444,777	13,399,430	268,137	0	13,667,568
ENFIELD	535,279,709	-1,621,091	533,658,618	0	0	533,658,618
EPPING	679,707,600	9,026,665	688,734,265	0	0	688,734,265
EPSOM	416,327,490	-24,293,937	392,033,553	980,090	0	393,013,643
ERROL	85,112,473	-7,808,145	77,304,328	2,020,938	0	79,325,266
ERVING'S GRANT	62,401	27,539	89,940	0	0	89,940
EXETER	1,644,245,260	88,371,301	1,732,616,561	1,578,635	0	1,734,195,196
FARMINGTON	445,656,455	6,447,441	452,103,896	310,357	0	452,414,253
FITZWILLIAM	252,148,247	18,784,481	270,932,728	28,959	0	270,961,687
FRANCESTOWN	190,833,846	-568,672	190,265,174	0	0	190,265,174
FRANCONIA	286,886,051	-3,576,778	283,309,273	681,633	0	283,990,906
FRANKLIN	523,087,240	5,657,916	528,745,156	7,591,995	0	536,337,151
FREEDOM	497,106,423	-10,596,337	486,510,086	0	0	486,510,086
FREMONT	384,187,639	2,503,485	386,691,124	0	0	386,691,124

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2014 LOCAL TAX RATE	2014 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	\$22.21	91.6	\$20.23	7.7995%	0.3320%
CHICHESTER	\$26.80	98.2	\$26.18	1.7232%	0.1636%
CLAREMONT	\$41.33	100.8	\$39.82	15.6108%	0.4453%
CLARKSVILLE	\$15.55	111.2	\$16.04	1.4204%	0.0256%
COLEBROOK	\$28.95	103.4	\$30.34	5.7774%	0.1042%
COLUMBIA	\$21.79	93.8	\$21.97	2.8080%	0.0506%
CONCORD	\$26.81	97.5	\$26.02	25.8645%	2.4551%
CONWAY	\$18.86	94.8	\$17.82	11.7082%	0.9120%
CORNISH	\$22.72	98.2	\$22.23	3.8543%	0.1099%
CRAWFORD'S PURCHASE	\$0.00	90.9	\$0.00	0.0071%	0.0001%
CROYDON	\$12.64	100.3	\$12.70	2.0306%	0.0579%
CUTT'S GRANT	\$0.00	90.9	\$0.00	0.0000%	0.0000%
DALTON	\$24.17	98.0	\$25.12	2.7677%	0.0499%
DANBURY	\$23.00	94.2	\$21.63	0.7652%	0.0726%
DANVILLE	\$29.65	93.8	\$27.50	0.8097%	0.2240%
DEERFIELD	\$23.01	104.4	\$25.22	1.1378%	0.3148%
DEERING	\$24.67	116.4	\$28.20	0.4266%	0.1069%
DERRY	\$29.42	96.3	\$27.71	5.9357%	1.6422%
DIX GRANT	\$0.00	90.9	\$0.00	0.0294%	0.0005%
DIXVILLE	\$0.00	90.9	\$0.00	1.1006%	0.0198%
DORCHESTER	\$19.15	107.1	\$20.37	0.2710%	0.0224%
DOVER	\$26.01	94.3	\$24.03	28.0700%	1.8483%
DUBLIN	\$26.56	101.4	\$26.96	3.3185%	0.1413%
DUMMER	\$15.54	101.9	\$15.95	2.2812%	0.0411%
DUNBARTON	\$21.14	102.0	\$22.45	1.9110%	0.1814%
DURHAM	\$30.52	94.9	\$29.12	9.0656%	0.5969%
EAST KINGSTON	\$25.00	97.6	\$25.21	0.6848%	0.1895%
EASTON	\$10.81	103.7	\$11.12	0.4940%	0.0408%
EATON	\$10.46	106.2	\$11.08	0.8013%	0.0624%
EFFINGHAM	\$20.28	110.2	\$22.29	1.3086%	0.1019%
ELLSWORTH	\$19.94	102.8	\$20.13	0.1031%	0.0085%
ENFIELD	\$23.16	100.3	\$22.65	4.0261%	0.3323%
EPPING	\$24.42	97.5	\$23.81	1.5503%	0.4289%
EPSOM	\$22.26	105.9	\$23.46	2.5785%	0.2448%
ERROL	\$12.29	99.7	\$12.78	2.7401%	0.0494%
ERVING'S GRANT	\$0.00	90.9	\$0.00	0.0031%	0.0001%
EXETER	\$26.06	94.8	\$24.15	3.9036%	1.0800%
FARMINGTON	\$24.36	97.7	\$23.61	4.2790%	0.2818%
FITZWILLIAM	\$27.50	90.2	\$25.05	3.9642%	0.1687%
FRANCESTOWN	\$25.06	99.3	\$25.06	0.4728%	0.1185%
FRANCONIA	\$16.35	100.9	\$16.47	2.1425%	0.1769%
FRANKLIN	\$24.95	100.0	\$23.98	3.5189%	0.3340%
FREEDOM	\$12.20	102.1	\$12.43	3.8899%	0.3030%
FREMONT	\$28.22	98.2	\$27.88	0.8704%	0.2408%

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	1,574,412,184	51,775,159	1,626,187,343	1,327,357	0	1,627,514,700
GILMANTON	449,451,168	-6,315,980	443,135,188	88,623	0	443,223,811
GILSUM	59,442,739	-234,653	59,208,086	0	0	59,208,086
GOFFSTOWN	1,351,062,000	54,117,017	1,405,179,017	0	0	1,405,179,017
GORHAM	276,743,900	-40,025,206	236,718,694	427,259	44,768	237,190,720
GOSHEN	76,558,257	-8,181,471	68,376,786	14,131	0	68,390,916
GRAFTON	128,381,441	1,965,051	130,346,492	0	0	130,346,492
GRANTHAM	517,804,709	-62,236,914	455,567,795	0	0	455,567,795
GREENFIELD	136,472,692	-422,069	136,050,623	8,755,758	0	144,806,381
GREENLAND	674,220,232	53,110,380	727,330,612	0	0	727,330,612
GREEN'S GRANT	3,109,160	293,503	3,402,663	58,866	0	3,461,530
GREENVILLE	98,216,210	2,896,359	101,112,569	1,604,262	0	102,716,831
GROTON	77,573,548	-16,371,875	61,201,673	40,131,559	0	101,333,231
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	75,784,200	-7,636,856	68,147,344	26,406	0	68,173,750
HAMPSTEAD	1,018,801,126	6,854,239	1,025,655,365	1,921,687	0	1,027,577,053
HAMPTON	2,812,921,800	216,736,450	3,029,658,250	0	0	3,029,658,250
HAMPTON FALLS	417,981,706	20,148,404	438,130,110	0	0	438,130,110
HANCOCK	246,916,354	2,095,289	249,011,643	1,704,799	0	250,716,441
HANOVER	1,966,414,600	260,643,444	2,227,058,044	3,112,630	0	2,230,170,673
HARRISVILLE	187,200,628	-2,198,328	185,002,300	190,348	0	185,192,648
HART'S LOCATION	16,072,673	-1,057,945	15,014,728	197,766	0	15,212,494
HAVERHILL	357,836,245	-29,508,550	328,327,695	544,535	0	328,872,230
HEBRON	263,162,063	-16,471,276	246,690,787	6,128,430	0	252,819,217
HENNIKER	393,534,127	-12,381,453	381,152,674	3,155,803	0	384,308,478
HILL	89,490,442	-11,024,116	78,466,326	1,747,042	0	80,213,368
HILLSBOROUGH	510,871,780	-37,415,294	473,456,486	53,630	0	473,510,116
HINSDALE	353,956,000	-35,292,777	318,663,223	30,333	0	318,693,556
HOLDERNESS	671,349,142	75,914,967	747,264,109	78,344	0	747,342,452
HOLLIS	1,197,638,005	6,309,652	1,203,947,657	791	0	1,203,948,447
HOOKSETT	1,597,674,231	155,452,062	1,753,126,293	23,245	0	1,753,149,538
HOPKINTON	615,941,965	12,454,419	628,396,384	9,072,403	0	637,468,787
HUDSON	2,609,823,633	55,855,354	2,665,678,987	505,877	0	2,666,184,863
JACKSON	386,977,701	1,544,553	388,522,254	715,708	0	389,237,961
JAFFREY	457,535,410	-38,474,995	419,060,415	4,134	0	419,064,548
JEFFERSON	126,510,642	-8,170,413	118,340,229	622,203	0	118,962,432
KEENE	1,882,924,300	-87,026,701	1,795,897,599	11,379,671	0	1,807,277,270
KENSINGTON	302,342,975	9,121,277	311,464,252	0	0	311,464,252
KILKENNY	15,270	-1,393	13,877	0	0	13,877
KINGSTON	622,226,769	50,363,087	672,589,856	1,238	0	672,591,094
LACONIA	1,821,956,599	92,036,390	1,913,992,989	18,176,708	0	1,932,169,697
LANCASTER	268,461,765	-15,368,964	253,092,801	2,522,390	0	255,615,191
LANDAFF	51,627,951	-4,902,414	46,725,537	101,259	0	46,826,795
LANGDON	61,655,062	-2,295,752	59,359,310	10,234	0	59,369,545

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2014 LOCAL TAX RATE	2014 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	\$18.30	96.8	\$17.65	16.2474%	1.0136%
GILMANTON	\$22.93	100.3	\$23.09	4.4247%	0.2760%
GILSUM	\$29.47	98.8	\$29.36	0.8662%	0.0369%
GOFFSTOWN	\$27.00	95.2	\$25.64	3.4918%	0.8751%
GORHAM	\$30.68	101.7	\$34.92	8.1932%	0.1477%
GOSHEN	\$23.63	112.0	\$26.39	1.4932%	0.0426%
GRAFTON	\$22.79	97.8	\$22.35	0.9834%	0.0812%
GRANTHAM	\$22.27	113.4	\$25.25	9.9463%	0.2837%
GREENFIELD	\$26.63	99.5	\$24.97	0.3598%	0.0902%
GREENLAND	\$15.92	92.2	\$14.61	1.6372%	0.4530%
GREEN'S GRANT	\$9.34	90.9	\$8.30	0.1196%	0.0022%
GREENVILLE	\$26.11	95.5	\$24.75	0.2552%	0.0640%
GROTON	\$11.63	115.3	\$8.62	0.7645%	0.0631%
HADLEY'S PURCHASE	\$0.00	90.9	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$3.98	111.3	\$4.42	0.5451%	0.0425%
HAMPSTEAD	\$22.43	98.6	\$21.97	2.3131%	0.6399%
HAMPTON	\$18.31	91.5	\$16.72	6.8197%	1.8868%
HAMPTON FALLS	\$20.64	95.4	\$19.51	0.9862%	0.2729%
HANCOCK	\$22.40	97.5	\$21.96	0.6230%	0.1561%
HANOVER	\$18.51	88.0	\$16.29	16.8251%	1.3889%
HARRISVILLE	\$17.31	100.9	\$17.46	2.7094%	0.1153%
HART'S LOCATION	\$3.53	107.0	\$3.67	0.1216%	0.0095%
HAVERHILL	\$27.49	102.7	\$29.61	2.4811%	0.2048%
HEBRON	\$8.18	105.7	\$8.47	1.9073%	0.1574%
HENNIKER	\$30.68	102.1	\$30.94	2.5214%	0.2393%
HILL	\$23.04	106.2	\$25.41	0.5263%	0.0500%
HILLSBOROUGH	\$27.56	104.5	\$29.39	1.1766%	0.2949%
HINSDALE	\$26.08	108.0	\$27.95	4.6626%	0.1985%
HOLDERNESS	\$14.38	89.6	\$12.85	5.6382%	0.4654%
HOLLIS	\$23.13	98.6	\$22.82	2.9917%	0.7498%
HOOKSETT	\$24.83	90.2	\$22.20	11.5023%	1.0918%
HOPKINTON	\$32.56	94.8	\$31.04	4.1824%	0.3970%
HUDSON	\$20.83	94.9	\$19.96	6.6252%	1.6604%
JACKSON	\$10.97	99.6	\$10.89	3.1121%	0.2424%
JAFFREY	\$29.45	108.9	\$31.95	6.1310%	0.2610%
JEFFERSON	\$20.37	104.8	\$21.45	4.1093%	0.0741%
KEENE	\$33.68	103.8	\$34.36	26.4410%	1.1255%
KENSINGTON	\$23.86	96.2	\$22.77	0.7011%	0.1940%
KILKENNY	\$0.00	90.9	\$0.00	0.0005%	0.0000%
KINGSTON	\$25.22	92.5	\$23.13	1.5140%	0.4189%
LACONIA	\$22.40	95.1	\$21.01	19.2888%	1.2033%
LANCASTER	\$23.40	103.5	\$24.39	8.8296%	0.1592%
LANDAFF	\$17.44	108.3	\$19.12	0.3533%	0.0292%
LANGDON	\$25.12	104.2	\$25.84	1.2962%	0.0370%

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	1,875,515,231	-7,591,482	1,867,923,749	55,204,912	0	1,923,128,661
LEE	426,178,656	15,161,495	441,340,151	75,024	0	441,415,175
LEMPSTER	161,760,762	-21,504,198	140,256,564	9,687	0	140,266,251
LINCOLN	769,314,064	47,230,818	816,544,882	1,888,041	0	818,432,922
LISBON	108,750,299	5,254,845	114,005,144	0	0	114,005,144
LITCHFIELD	827,691,548	33,320,928	861,012,476	1,592,694	0	862,605,170
LITTLETON	774,064,000	-169,463,863	604,600,137	1,850,073	0	606,450,211
LIVERMORE	134,100	0	134,100	0	0	134,100
LONDONDERRY	3,584,542,048	-318,747,954	3,265,794,094	28,803,985	0	3,294,598,079
LOUDON	542,808,371	-25,211,073	517,597,298	5,104,079	0	522,701,377
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	61,502,299	1,036,930	62,539,229	0	0	62,539,229
LYME	332,125,400	9,870,346	341,995,746	196,116	0	342,191,862
LYNDEBOROUGH	168,794,550	-4,424,278	164,370,272	331	0	164,370,603
MADBURY	238,998,282	-13,205,257	225,793,025	0	0	225,793,025
MADISON	464,612,425	22,818,447	487,430,872	910,875	0	488,341,747
MANCHESTER	8,578,607,200	106,738,335	8,685,345,535	38,717,177	0	8,724,062,712
MARLBOROUGH	185,287,270	-22,585,072	162,702,198	443,568	0	163,145,767
MARLOW	66,507,548	-1,358,869	65,148,679	60,667	0	65,209,347
MARTIN'S LOCATION	48,290	-4,390	43,900	0	0	43,900
MASON	163,183,917	-21,504,708	141,679,209	10,580	0	141,689,789
MEREDITH	1,748,310,103	85,815,576	1,834,125,679	8,747,096	0	1,842,872,775
MERRIMACK	2,983,220,360	58,062,794	3,041,283,154	273,031	0	3,041,556,185
MIDDLETON	162,708,618	-6,245,773	156,462,845	0	0	156,462,845
MILAN	124,080,932	-19,244,110	104,836,822	90,499	66,698	104,994,020
MILFORD	1,292,055,878	17,039,366	1,309,095,244	1,228,289	0	1,310,323,532
MILLSFIELD	8,068,708	85,283,863	93,352,571	0	0	93,352,571
MILTON	360,014,483	10,436,437	370,450,920	0	0	370,450,920
MONROE	393,805,422	-175,103,685	218,701,737	0	0	218,701,737
MONT VERNON	248,462,796	1,948,838	250,411,634	0	0	250,411,634
MOULTONBOROUGH	2,702,762,347	42,204,030	2,744,966,377	4,010,496	0	2,748,976,873
NASHUA	8,152,940,263	522,583,006	8,675,523,269	9,384,539	0	8,684,907,808
NELSON	117,277,862	6,685,884	123,963,746	0	0	123,963,746
NEW BOSTON	554,516,734	14,294,793	568,811,527	5,131	0	568,816,658
NEW CASTLE	642,913,424	85,445,057	728,358,481	0	0	728,358,481
NEW DURHAM	422,671,280	-257,847	422,413,433	0	0	422,413,433
NEW HAMPTON	304,886,802	-26,537,652	278,349,150	1,306,098	0	279,655,248
NEW IPSWICH	373,071,733	-9,971,557	363,100,176	2,595	0	363,102,772
NEW LONDON	1,102,633,324	16,458,167	1,119,091,491	0	0	1,119,091,491
NEWBURY	704,894,467	71,997,176	776,891,643	1,585,185	0	778,476,828
NEWFIELDS	245,510,990	3,953,299	249,464,289	0	0	249,464,289
NEWINGTON	954,828,525	59,814,019	1,014,642,544	2,296,326	0	1,016,938,870
NEWMARKET	718,593,012	28,944,550	747,537,562	850,409	0	748,387,971
NEWPORT	424,648,623	-33,025,272	391,623,351	2,878,918	0	394,502,268

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2014 LOCAL TAX RATE	2014 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	\$26.27	98.7	\$25.35	14.5087%	1.1977%
LEE	\$29.70	96.4	\$28.01	4.1750%	0.2749%
LEMPSTER	\$19.98	114.5	\$22.25	3.0624%	0.0874%
LINCOLN	\$13.80	91.6	\$12.85	6.1745%	0.5097%
LISBON	\$30.40	95.2	\$28.76	0.8601%	0.0710%
LITCHFIELD	\$20.70	94.8	\$19.69	2.1435%	0.5372%
LITTLETON	\$22.20	106.1	\$27.29	4.5752%	0.3777%
LIVERMORE	\$0.00	100.0	\$0.00	0.0010%	0.0001%
LONDONDERRY	\$21.09	102.3	\$22.33	7.4161%	2.0518%
LOUDON	\$20.81	103.5	\$21.41	3.4294%	0.3255%
LOW & BURBANK GRANT	\$0.00	90.9	\$0.00	0.0000%	0.0000%
LYMAN	\$19.14	98.1	\$18.73	0.4718%	0.0389%
LYME	\$23.94	96.4	\$22.98	2.5816%	0.2131%
LYNDEBOROUGH	\$25.33	102.8	\$25.97	0.4084%	0.1024%
MADBURY	\$25.70	104.2	\$26.92	2.1356%	0.1406%
MADISON	\$15.96	94.5	\$15.12	3.9045%	0.3041%
MANCHESTER	\$23.50	98.4	\$22.59	21.6786%	5.4331%
MARLBOROUGH	\$28.72	114.3	\$32.55	2.3869%	0.1016%
MARLOW	\$24.90	102.2	\$25.31	0.9540%	0.0406%
MARTIN'S LOCATION	\$0.00	90.9	\$0.00	0.0015%	0.0000%
MASON	\$23.81	115.5	\$27.29	0.3521%	0.0882%
MEREDITH	\$14.83	95.3	\$14.03	18.3973%	1.1477%
MERRIMACK	\$24.09	97.0	\$23.26	7.5580%	1.8942%
MIDDLETON	\$25.18	103.3	\$26.11	1.4799%	0.0974%
MILAN	\$22.12	111.0	\$25.51	3.6268%	0.0654%
MILFORD	\$27.30	98.8	\$26.72	3.2560%	0.8160%
MILLSFIELD	\$16.15	90.9	\$1.39	3.2246%	0.0581%
MILTON	\$26.71	98.4	\$25.67	3.5038%	0.2307%
MONROE	\$11.99	97.5	\$18.11	1.6500%	0.1362%
MONT VERNON	\$27.45	99.2	\$27.10	0.6223%	0.1559%
MOULTONBOROUGH	\$8.86	98.5	\$8.70	21.9793%	1.7120%
NASHUA	\$24.05	93.1	\$22.13	21.5813%	5.4087%
NELSON	\$20.91	93.6	\$19.65	1.8136%	0.0772%
NEW BOSTON	\$25.45	96.7	\$24.60	1.4135%	0.3542%
NEW CASTLE	\$6.60	88.2	\$5.81	1.6395%	0.4536%
NEW DURHAM	\$21.85	100.1	\$21.76	3.9953%	0.2631%
NEW HAMPTON	\$17.62	104.3	\$18.87	2.7918%	0.1742%
NEW IPSWICH	\$27.72	101.6	\$28.29	0.9023%	0.2261%
NEW LONDON	\$15.31	98.4	\$15.04	7.3423%	0.6969%
NEWBURY	\$15.49	90.6	\$14.00	5.1075%	0.4848%
NEWFIELDS	\$24.25	98.4	\$23.57	0.5615%	0.1554%
NEWINGTON	\$9.72	97.1	\$7.98	2.2891%	0.6333%
NEWMARKET	\$25.75	96.1	\$24.48	1.6846%	0.4661%
NEWPORT	\$31.64	106.8	\$33.65	8.6131%	0.2457%

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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	489,424,882	-10,936,221	478,488,662	0	0	478,488,662
NORTH HAMPTON	1,020,600,900	69,048,897	1,089,649,797	0	0	1,089,649,797
NORTHFIELD	285,295,009	-2,906,453	282,388,556	1,916,123	0	284,304,679
NORTHUMBERLAND	110,872,281	-14,846,304	96,025,977	299,489	42,565	96,368,030
NORTHWOOD	482,686,219	5,909,970	488,596,189	302,335	0	488,898,524
NOTTINGHAM	551,548,289	15,244,083	566,792,372	186,681	0	566,979,053
ODELL	2,181,444	198,814	2,380,258	494,238	0	2,874,496
ORANGE	28,874,818	-265,783	28,609,035	93,711	0	28,702,746
ORFORD	146,282,874	-10,314,631	135,968,243	118,220	0	136,086,463
OSSIPEE	699,297,325	-51,247,278	648,050,047	44,474	0	648,094,520
PELHAM	1,430,155,350	39,520,020	1,469,675,370	1,115,589	0	1,470,790,958
PEMBROKE	590,704,124	-10,236,059	580,468,065	1,350,523	0	581,818,589
PETERBOROUGH	609,255,232	47,431,647	656,686,879	2,273,860	0	658,960,739
PIERMONT	97,995,346	-7,053,461	90,941,885	52,645	0	90,994,530
PINKHAM'S GRANT	2,791,980	247,821	3,039,801	4,048,680	0	7,088,481
PITTSBURG	246,802,814	-17,748,947	229,053,867	3,700,298	0	232,754,165
PITTSFIELD	270,272,297	-27,367,865	242,904,432	309,548	0	243,213,980
PLAINFIELD	269,347,060	8,300,768	277,647,828	40,389	0	277,688,218
PLAISTOW	862,517,899	61,516,199	924,034,098	0	0	924,034,098
PLYMOUTH	416,494,271	8,712,887	425,207,158	2,129,204	0	427,336,362
PORTSMOUTH	4,204,972,105	666,607,168	4,871,579,273	52,822,935	0	4,924,402,209
RANDOLPH	71,068,168	-4,686,937	66,381,231	1,705,109	0	68,086,341
RAYMOND	853,883,670	-9,842,815	844,040,855	413,163	0	844,454,019
RICHMOND	94,756,562	-259,327	94,497,235	77,615	0	94,574,850
RINDGE	561,010,947	-34,281,716	526,729,231	362,189	0	527,091,421
ROCHESTER	2,054,879,239	61,236,303	2,116,115,542	14,087,642	0	2,130,203,184
ROLLINSFORD	226,022,208	25,185,560	251,207,768	0	0	251,207,768
ROXBURY	23,393,455	-590,919	22,802,536	3,177,141	0	25,979,677
RUMNEY	169,946,160	-7,798,569	162,147,591	380,806	0	162,528,397
RYE	1,793,452,800	208,187,195	2,001,639,995	1,273,771	0	2,002,913,766
SALEM	3,917,740,292	508,481,412	4,426,221,704	3,834,856	0	4,430,056,560
SALISBURY	127,322,206	-5,796,410	121,525,796	2,385,573	0	123,911,369
SANBORNTON	388,949,574	15,593,376	404,542,950	1,990,460	0	406,533,410
SANDOWN	516,795,620	45,938,726	562,734,346	0	0	562,734,346
SANDWICH	397,302,819	-6,932,716	390,370,103	586,537	0	390,956,640
SARGENT'S PURCHASE	2,086,360	208,866	2,295,226	0	0	2,295,226
SEABROOK	2,691,937,000	-100,464,249	2,591,472,751	0	0	2,591,472,751
SECOND COLLEGE GRANT	1,250,731	31,731	1,282,462	0	0	1,282,462
SHARON	50,149,629	1,211,403	51,361,032	81,047	0	51,442,079
SHELBURNE	79,693,957	-14,302,132	65,391,825	301,833	118,706	65,812,364
SOMERSWORTH	836,709,920	5,953,309	842,663,229	3,077,991	0	845,741,220
SOUTH HAMPTON	135,472,447	-2,936,332	132,536,115	1,538	0	132,537,653
SPRINGFIELD	203,095,285	-1,361,857	201,733,428	299,619	1,252	202,034,298
STARK	70,029,085	-5,844,045	64,185,040	560,478	135,403	64,880,920

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2014 LOCAL TAX RATE	2014 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	\$25.94	102.1	\$26.34	1.0771%	0.2980%
NORTH HAMPTON	\$17.05	93.6	\$15.79	2.4528%	0.6786%
NORTHFIELD	\$25.61	98.2	\$25.10	1.8653%	0.1771%
NORTHUMBERLAND	\$32.60	102.4	\$36.59	3.3288%	0.0600%
NORTHWOOD	\$23.90	98.5	\$23.29	1.1005%	0.3045%
NOTTINGHAM	\$21.82	97.4	\$20.94	1.2763%	0.3531%
ODELL	\$8.27	90.9	\$6.28	0.0993%	0.0018%
ORANGE	\$22.63	100.5	\$22.68	0.2165%	0.0179%
ORFORD	\$26.48	107.3	\$28.41	1.0267%	0.0848%
OSSIPEE	\$18.02	107.9	\$19.30	5.1818%	0.4036%
PELHAM	\$22.87	96.3	\$22.11	3.6548%	0.9160%
PEMBROKE	\$29.70	98.6	\$29.82	3.8173%	0.3623%
PETERBOROUGH	\$30.56	92.6	\$27.34	1.6375%	0.4104%
PIERMONT	\$22.75	107.8	\$24.40	0.6865%	0.0567%
PINKHAM'S GRANT	\$3.82	90.9	\$1.44	0.2449%	0.0044%
PITTSBURG	\$17.25	108.0	\$18.15	8.0399%	0.1450%
PITTSFIELD	\$29.13	110.9	\$32.04	1.5957%	0.1515%
PLAINFIELD	\$27.50	95.9	\$25.89	6.0627%	0.1729%
PLAISTOW	\$25.13	92.9	\$23.05	2.0800%	0.5755%
PLYMOUTH	\$23.93	96.5	\$23.14	3.2240%	0.2661%
PORTSMOUTH	\$18.10	86.4	\$15.28	11.0847%	3.0668%
RANDOLPH	\$14.47	102.7	\$14.92	2.3519%	0.0424%
RAYMOND	\$24.33	99.5	\$24.17	1.9008%	0.5259%
RICHMOND	\$25.95	99.3	\$25.88	1.3837%	0.0589%
RINDGE	\$26.03	106.4	\$27.02	7.7115%	0.3283%
ROCHESTER	\$27.47	96.2	\$25.71	20.1479%	1.3266%
ROLLINSFORD	\$26.50	89.6	\$23.46	2.3760%	0.1564%
ROXBURY	\$27.08	101.0	\$24.26	0.3801%	0.0162%
RUMNEY	\$22.04	100.5	\$22.81	1.2262%	0.1012%
RYE	\$11.55	89.6	\$10.30	4.5085%	1.2474%
SALEM	\$20.79	87.8	\$18.24	9.9720%	2.7589%
SALISBURY	\$23.30	100.3	\$23.54	0.8130%	0.0772%
SANBORNTON	\$22.97	96.1	\$21.90	4.0584%	0.2532%
SANDOWN	\$27.59	91.8	\$24.86	1.2667%	0.3505%
SANDWICH	\$13.49	100.7	\$13.63	3.1259%	0.2435%
SARGENT'S PURCHASE	\$0.00	90.9	\$0.00	0.0793%	0.0014%
SEABROOK	\$15.27	89.6	\$14.42	5.8334%	1.6139%
SECOND COLLEGE GRANT	\$0.00	90.9	\$0.00	0.0443%	0.0008%
SHARON	\$20.15	97.0	\$19.57	0.1278%	0.0320%
SHELBURNE	\$15.49	107.4	\$17.60	2.2733%	0.0410%
SOMERSWORTH	\$31.14	99.1	\$30.65	7.9992%	0.5267%
SOUTH HAMPTON	\$18.70	101.6	\$18.68	0.2983%	0.0825%
SPRINGFIELD	\$21.38	101.2	\$21.34	4.4110%	0.1258%
STARK	\$17.48	98.7	\$18.19	2.2412%	0.0404%

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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	90,868,805	-8,796,327	82,072,478	33,463	0	82,105,940
STODDARD	255,827,720	-2,049,517	253,778,203	30,531	0	253,808,734
STRAFFORD	462,343,700	-19,186,601	443,157,099	0	0	443,157,099
STRATFORD	70,456,662	-9,405,762	61,050,900	307,708	179,227	61,537,835
STRATHAM	1,229,579,116	14,592,047	1,244,171,163	0	0	1,244,171,163
SUCCESS	11,720,394	1,071,695	12,792,089	130,067	0	12,922,156
SUGAR HILL	144,528,990	-3,622,726	140,906,264	0	0	140,906,264
SULLIVAN	51,951,568	-880,266	51,071,302	0	0	51,071,302
SUNAPEE	1,162,201,381	102,155,807	1,264,357,188	0	0	1,264,357,188
SURRY	76,759,262	2,089,092	78,848,354	2,383,942	0	81,232,296
SUTTON	271,522,931	-3,742,751	267,780,180	814	0	267,780,994
SWANZEY	547,939,027	-2,704,429	545,234,598	1,455,661	0	546,690,260
TAMWORTH	342,263,230	-14,258,023	328,005,207	6,486,583	0	334,491,790
TEMPLE	139,799,959	6,801,072	146,601,031	14,456	0	146,615,487
THOM & MES PURCHASE	5,216,680	522,059	5,738,739	317,203	0	6,055,941
THORNTON	363,207,544	-27,662,392	335,545,152	400,943	0	335,946,095
TILTON	502,972,815	-11,016,537	491,956,278	203,867	0	492,160,145
TROY	107,723,378	-5,784,732	101,938,646	3,512	0	101,942,157
TUFTONBORO	967,113,244	77,913,654	1,045,026,898	328,978	0	1,045,355,877
UNITY	126,687,334	1,319,068	128,006,402	19,573	0	128,025,975
WAKEFIELD	899,642,331	-16,790,751	882,851,580	892,154	0	883,743,734
WALPOLE	418,186,460	-31,064,235	387,122,225	0	151,588	387,273,813
WARNER	286,181,085	-19,288,500	266,892,585	397,554	0	267,290,139
WARREN	89,715,322	-25,104,857	64,610,465	364,938	0	64,975,403
WASHINGTON	226,933,166	-4,040,800	222,892,366	109,360	0	223,001,726
WATERVILLE VALLEY	333,199,380	39,565,537	372,764,917	962,791	0	373,727,708
WEARE	825,194,671	-43,628,764	781,565,907	2,396,662	0	783,962,569
WEBSTER	205,660,090	-22,577,050	183,083,040	1,258,571	0	184,341,612
WENTWORTH	95,311,929	-5,595,715	89,716,214	92,637	0	89,808,851
WENTWORTH LOCATION	7,243,561	670,921	7,914,482	7,733	0	7,922,214
WESTMORELAND	174,757,972	-7,199,613	167,558,359	411	0	167,558,770
WHITEFIELD	197,042,937	-22,721,954	174,320,983	2,388,637	8,246	176,717,866
WILMOT	180,259,574	7,168,985	187,428,559	38,357	0	187,466,916
WILTON	370,220,689	-15,824,460	354,396,229	235,673	0	354,631,902
WINCHESTER	282,374,825	-16,594,020	265,780,805	565,155	0	266,345,960
WINDHAM	2,105,655,960	182,043,859	2,287,699,819	545,063	0	2,288,244,882
WINDSOR	24,427,256	110,033	24,537,289	1,248,260	0	25,785,549
WOLFEBORO	2,036,233,484	4,039,053	2,040,272,537	1,166,259	0	2,041,438,796
WOODSTOCK	225,533,059	4,919,897	230,452,956	653,405	0	231,106,361
STATE TOTALS	156,518,287,930	3,510,238,494	160,028,526,424	542,233,923	1,348,333	160,572,108,680

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

PAGE 2 OF 2

MUNICIPALITY	2014 LOCAL TAX RATE	2014 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	\$23.38	103.1	\$25.29	2.8361%	0.0511%
STODDARD	\$15.91	99.9	\$15.95	3.7133%	0.1581%
STRAFFORD	\$23.16	104.3	\$24.10	4.1915%	0.2760%
STRATFORD	\$23.97	92.4	\$26.13	2.1257%	0.0383%
STRATHAM	\$19.91	98.5	\$19.56	2.8006%	0.7748%
SUCCESS	\$5.29	90.9	\$4.79	0.4464%	0.0080%
SUGAR HILL	\$21.99	102.3	\$22.49	1.0630%	0.0878%
SULLIVAN	\$25.90	100.3	\$25.98	0.7472%	0.0318%
SUNAPEE	\$15.18	91.7	\$13.93	27.6044%	0.7874%
SURRY	\$23.98	97.4	\$22.60	1.1885%	0.0506%
SUTTON	\$24.19	101.4	\$24.44	1.7569%	0.1668%
SWANZEY	\$26.32	98.4	\$25.92	7.9982%	0.3405%
TAMWORTH	\$21.50	103.8	\$21.80	2.6744%	0.2083%
TEMPLE	\$25.61	94.6	\$24.36	0.3643%	0.0913%
THOM & MES PURCHASE	\$2.10	90.9	\$1.81	0.2092%	0.0038%
THORNTON	\$18.79	107.6	\$20.21	2.5345%	0.2092%
TILTON	\$19.91	100.0	\$20.08	4.9132%	0.3065%
TROY	\$35.10	104.3	\$36.72	1.4914%	0.0635%
TUFTONBORO	\$9.99	91.8	\$9.21	8.3581%	0.6510%
UNITY	\$26.43	98.2	\$26.06	2.7952%	0.0797%
WAKEFIELD	\$12.74	101.9	\$12.92	7.0659%	0.5504%
WALPOLE	\$21.94	107.7	\$23.53	5.6659%	0.2412%
WARNER	\$26.86	106.4	\$28.56	1.7537%	0.1665%
WARREN	\$25.70	116.2	\$34.68	0.4902%	0.0405%
WASHINGTON	\$19.17	101.2	\$19.45	4.8688%	0.1389%
WATERVILLE VALLEY	\$13.40	89.4	\$11.94	2.8195%	0.2327%
WEARE	\$22.21	104.3	\$23.12	1.9481%	0.4882%
WEBSTER	\$22.69	104.4	\$24.99	1.2095%	0.1148%
WENTWORTH	\$18.50	104.2	\$19.47	0.6775%	0.0559%
WENTWORTH LOCATION	\$9.71	90.9	\$8.84	0.2737%	0.0049%
WESTMORELAND	\$21.78	104.3	\$22.66	2.4514%	0.1044%
WHITEFIELD	\$23.41	107.3	\$25.74	6.1043%	0.1101%
WILMOT	\$20.92	96.0	\$20.07	1.2300%	0.1167%
WILTON	\$25.80	104.4	\$26.87	0.8812%	0.2209%
WINCHESTER	\$30.58	105.5	\$32.07	3.8967%	0.1659%
WINDHAM	\$24.00	92.0	\$21.92	5.1508%	1.4251%
WINDSOR	\$14.61	98.7	\$13.78	0.0641%	0.0161%
WOLFEBORO	\$13.01	99.8	\$12.94	16.3222%	1.2714%
WOODSTOCK	\$18.89	97.9	\$18.32	1.7435%	0.1439%
STATE TOTALS	\$21.99	97.8	\$21.24	1.0000%	100.00%

2014 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION FOR SCHOOL PURPOSES

MUNICIPALITY	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,570,272,674	3,504,068,369	3,542,920,434
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	375,532,023	311,769,945	372,652,119
LOUDON SCHOOL DISTRICT	519,132,512	511,951,078	514,028,433

2014 EQUALIZATION SURVEY



"Not Including Utility & Railroad"

STATE OF NEW HAMPSHIRE

**DEPARTMENT
OF
REVENUE ADMINISTRATION**

2014 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2015

This report presents the results of the 2014 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, 2013, to September 30, 2014, 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 2014 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 2014 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 2014 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 2013 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 **2014** “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 2016. The **2013** 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 2015.

EQUALIZATION RATIO: The 2014 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 2014 Notification of Total Equalized Valuations on **April 27, 2015**.

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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	93,773,590	7,421,049	101,194,639	4,872	101,199,511	92.6	0.0653%
ALBANY	105,688,384	-2,688,376	103,000,008	1,194,054	104,194,063	102.6	0.0672%
ALEXANDRIA	186,040,762	-20,877,487	165,163,275	152,327	165,315,603	112.7	0.1067%
ALLENSTOWN	239,925,036	10,513,084	250,438,120	313,329	250,751,449	95.8	0.1618%
ALSTEAD	178,679,013	-22,375,634	156,303,379	59	156,303,438	114.3	0.1009%
ALTON	1,514,073,965	48,430,736	1,562,504,701	363,031	1,562,867,732	96.9	1.0084%
AMHERST	1,543,726,250	20,315,579	1,564,041,829	1,150,065	1,565,191,894	98.7	1.0099%
ANDOVER	239,053,052	-475,402	238,577,650	6,299	238,583,948	100.2	0.1539%
ANTRIM	214,423,952	2,587,504	217,011,456	216,888	217,228,344	98.8	0.1402%
ASHLAND	228,974,150	8,048,975	237,023,125	2,665,955	239,689,080	96.6	0.1547%
ATKINSON	845,180,258	27,937,392	873,117,650	0	873,117,650	96.8	0.5634%
ATKINSON & GILMANTON	730,210	31,797	762,007	0	762,007	90.9	0.0005%
AUBURN	635,636,758	20,328,674	655,965,432	24,940,204	680,905,636	96.9	0.4393%
BARNSTEAD	461,793,125	-40,824,271	420,968,854	0	420,968,854	109.7	0.2716%
BARRINGTON	894,346,231	1,790,521	896,136,752	791,262	896,928,014	99.8	0.5787%
BARTLETT	918,467,397	61,735,664	980,203,061	732,731	980,935,793	93.7	0.6329%
BATH	108,412,284	-14,458,404	93,953,880	8,341,746	102,295,626	115.4	0.0660%
BEAN'S GRANT	0	0	0	0	0	90.9	0.0000%
BEAN'S PURCHASE	0	0	0	0	0	90.9	0.0000%
BEDFORD	3,190,690,103	342,727,384	3,533,417,487	2,897	3,533,420,384	90.3	2.2799%
BELMONT	583,526,846	-581,606	582,945,240	712,500	583,657,740	100.1	0.3766%
BENNINGTON	100,243,531	-3,285,613	96,957,918	16,560	96,974,478	103.4	0.0626%
BENTON	24,381,463	-1,080,975	23,300,488	554,385	23,854,873	104.6	0.0154%
BERLIN	322,961,939	-68,221,036	254,740,903	13,658,161	268,399,065	126.8	0.1732%
BETHLEHEM	217,109,701	9,156,772	226,266,473	1,095,865	227,362,338	96.0	0.1467%
BOSCAWEN	227,129,056	1,589,723	228,718,779	1,493,151	230,211,930	99.3	0.1485%
BOW	898,247,334	34,499,716	932,747,050	2,741	932,749,790	96.3	0.6018%
BRADFORD	218,148,970	-18,859,972	199,288,998	21,668	199,310,666	109.5	0.1286%
BRENTWOOD	496,458,259	20,664,764	517,123,023	0	517,123,023	96.0	0.3337%
BRIDGEWATER	328,766,700	23,229,627	351,996,327	0	351,996,327	93.4	0.2271%
BRISTOL	449,846,004	-14,786,133	435,059,871	1,184,325	436,244,197	103.4	0.2815%
BROOKFIELD	92,620,587	91,989	92,712,576	0	92,712,576	99.9	0.0598%
BROOKLINE	495,552,087	37,850,821	533,402,908	0	533,402,908	92.9	0.3442%
CAMBRIDGE	8,600,935	754,375	9,355,310	0	9,355,310	90.9	0.0060%
CAMPTON	369,929,097	4,105,017	374,034,114	491,752	374,525,865	98.9	0.2417%
CANAAN	316,944,320	19,159,390	336,103,710	44,888	336,148,598	94.3	0.2169%
CANDIA	383,406,512	7,815,627	391,222,139	6,865	391,229,004	98.0	0.2524%
CANTERBURY	243,040,250	-8,480,610	234,559,640	327,318	234,886,958	103.6	0.1516%
CARROLL	315,270,092	310,964	315,581,056	1,634,831	317,215,886	99.9	0.2047%
CENTER HARBOR	382,385,504	15,937,440	398,322,944	114,029	398,436,973	96.0	0.2571%
CHANDLER'S PURCHASE	38,280	3,832	42,112	0	42,112	90.9	0.0000%
CHARLESTOWN	266,497,440	2,587,811	269,085,251	369,896	269,455,147	99.0	0.1739%
CHATHAM	47,134,792	1,650,042	48,784,834	670,318	49,455,152	96.6	0.0319%
CHESTER	467,150,400	24,572,025	491,722,425	0	491,722,425	95.0	0.3173%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
CHESTERFIELD	482,147,100	44,144,798	526,291,898	1,385,382	527,677,280	91.6	0.3405%
CHICHESTER	253,568,560	4,656,409	258,224,969	0	258,224,969	98.2	0.1666%
CLAREMONT	705,179,794	-5,739,721	699,440,073	1,942,577	701,382,650	100.8	0.4526%
CLARKSVILLE	41,081,727	-4,078,338	37,003,389	2,720,803	39,724,193	111.2	0.0256%
COLEBROOK	161,363,991	-5,251,349	156,112,642	0	156,112,642	103.4	0.1007%
COLUMBIA	63,527,517	4,048,864	67,576,381	146,003	67,722,384	93.8	0.0437%
CONCORD	3,687,386,005	94,608,677	3,781,994,682	30,232,145	3,812,226,826	97.5	2.4598%
CONWAY	1,359,526,557	74,468,018	1,433,994,575	1,114,790	1,435,109,366	94.8	0.9260%
CORNISH	168,953,829	3,048,023	172,001,852	734,211	172,736,063	98.2	0.1115%
CRAWFORD'S PURCHASE	187,400	18,761	206,161	0	206,161	90.9	0.0001%
CROYDON	92,239,560	-298,735	91,940,825	0	91,940,825	100.3	0.0593%
CUTT'S GRANT	0	0	0	0	0	90.9	0.0000%
DALTON	72,185,956	1,489,971	73,675,927	8,972	73,684,899	98.0	0.0475%
DANBURY	107,801,335	6,487,053	114,288,388	0	114,288,388	94.2	0.0737%
DANVILLE	331,484,295	21,895,109	353,379,404	71	353,379,475	93.8	0.2280%
DEERFIELD	487,836,862	-20,608,125	467,228,737	56,906	467,285,643	104.4	0.3015%
DEERING	190,628,832	-26,773,778	163,855,054	7,443	163,862,497	116.4	0.1057%
DERRY	2,501,961,259	96,100,401	2,598,061,660	3,265,953	2,601,327,613	96.3	1.6785%
DIX GRANT	808,790	40,900	849,690	0	849,690	90.9	0.0005%
DIXVILLE	8,262,532	731,838	8,994,370	0	8,994,370	90.9	0.0058%
DORCHESTER	37,608,297	-2,431,422	35,176,875	11,082	35,187,957	107.1	0.0227%
DOVER	2,749,463,020	166,150,833	2,915,613,853	3,057,801	2,918,671,654	94.3	1.8832%
DUBLIN	226,725,538	-3,118,189	223,607,349	1,011,823	224,619,172	101.4	0.1449%
DUMMER	31,409,300	-570,729	30,838,571	0	30,838,571	101.9	0.0199%
DUNBARTON	288,321,907	-5,675,952	282,645,955	3,076,184	285,722,139	102.0	0.1844%
DURHAM	898,631,915	48,280,387	946,912,302	2,122,224	949,034,526	94.9	0.6124%
EAST KINGSTON	283,958,994	6,973,087	290,932,081	968	290,933,049	97.6	0.1877%
EASTON	66,701,827	-2,374,519	64,327,308	288,566	64,615,875	103.7	0.0417%
EATON	105,328,830	-6,136,153	99,192,677	0	99,192,677	106.2	0.0640%
EFFINGHAM	176,256,955	-16,345,578	159,911,377	1,015,221	160,926,598	110.2	0.1038%
ELLSWORTH	13,495,407	-362,881	13,132,526	268,137	13,400,663	102.8	0.0086%
ENFIELD	531,573,409	-1,587,529	529,985,880	0	529,985,880	100.3	0.3420%
EPPING	664,489,200	17,029,295	681,518,495	0	681,518,495	97.5	0.4397%
EPSOM	410,051,990	-22,850,983	387,201,007	980,090	388,181,098	105.9	0.2505%
ERROL	72,720,673	215,877	72,936,550	2,020,938	74,957,488	99.7	0.0484%
ERVING'S GRANT	62,401	-3,643	58,758	0	58,758	90.9	0.0000%
EXETER	1,611,072,544	88,373,099	1,699,445,643	1,578,635	1,701,024,279	94.8	1.0976%
FARMINGTON	436,104,855	10,244,713	446,349,568	310,357	446,659,925	97.7	0.2882%
FITZWILLIAM	218,002,047	23,573,209	241,575,256	28,959	241,604,215	90.2	0.1559%
FRANCESTOWN	187,180,346	1,183,926	188,364,272	0	188,364,272	99.3	0.1215%
FRANCONIA	283,280,951	-2,540,936	280,740,015	681,633	281,421,648	100.9	0.1816%
FRANKLIN	494,517,940	4,951	494,522,891	7,591,995	502,114,886	100.0	0.3240%
FREEDOM	492,479,823	-10,194,398	482,285,425	0	482,285,425	102.1	0.3112%
FREMONT	376,300,539	6,872,410	383,172,949	0	383,172,949	98.2	0.2472%

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EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

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GILFORD	1,565,557,704	51,737,637	1,617,295,341	1,327,357	1,618,622,698	96.8	1.0444%
GILMANTON	439,834,168	-1,309,674	438,524,494	88,623	438,613,117	100.3	0.2830%
GILSUM	57,138,439	688,912	57,827,351	0	57,827,351	98.8	0.0373%
GOFFSTOWN	1,310,678,600	66,049,815	1,376,728,415	0	1,376,728,415	95.2	0.8883%
GORHAM	217,548,200	-3,612,905	213,935,295	427,259	214,362,554	101.7	0.1383%
GOSHEN	75,453,246	-8,078,646	67,374,600	14,131	67,388,731	112.0	0.0435%
GRAFTON	125,813,641	2,603,257	128,416,898	0	128,416,898	97.8	0.0829%
GRANTHAM	513,003,809	-60,603,671	452,400,138	0	452,400,138	113.4	0.2919%
GREENFIELD	133,338,992	665,794	134,004,786	8,755,758	142,760,544	99.5	0.0921%
GREENLAND	652,842,600	55,210,293	708,052,893	0	708,052,893	92.2	0.4569%
GREEN'S GRANT	3,016,230	301,955	3,318,185	58,866	3,377,051	90.9	0.0022%
GREENVILLE	94,359,710	4,433,501	98,793,211	1,604,262	100,397,473	95.5	0.0648%
GROTON	66,881,148	-8,825,200	58,055,948	40,131,559	98,187,507	115.3	0.0634%
HADLEY'S PURCHASE	0	0	0	0	0	90.9	0.0000%
HALE'S LOCATION	75,619,200	-7,677,421	67,941,779	26,406	67,968,185	111.3	0.0439%
HAMPSTEAD	1,002,767,526	14,237,091	1,017,004,617	1,921,687	1,018,926,305	98.6	0.6575%
HAMPTON	2,703,638,400	251,152,393	2,954,790,793	0	2,954,790,793	91.5	1.9065%
HAMPTON FALLS	411,861,900	19,845,939	431,707,839	0	431,707,839	95.4	0.2786%
HANCOCK	238,497,254	6,109,158	244,606,412	1,704,799	246,311,210	97.5	0.1589%
HANOVER	1,953,297,600	266,279,074	2,219,576,674	3,112,630	2,222,689,303	88.0	1.4342%
HARRISVILLE	185,118,828	-1,645,633	183,473,195	190,348	183,663,543	100.9	0.1185%
HART'S LOCATION	15,682,073	-1,025,911	14,656,162	197,766	14,853,928	107.0	0.0096%
HAVERHILL	329,806,545	-8,774,990	321,031,555	544,535	321,576,090	102.7	0.2075%
HEBRON	258,854,663	-13,949,419	244,905,244	6,128,430	251,033,674	105.7	0.1620%
HENNIKER	383,641,527	-7,911,142	375,730,385	3,155,803	378,886,188	102.1	0.2445%
HILL	80,376,142	-4,856,976	75,519,166	1,747,042	77,266,208	106.2	0.0499%
HILLSBOROUGH	473,416,850	-20,367,065	453,049,785	53,630	453,103,415	104.5	0.2924%
HINSDALE	244,454,300	-18,055,651	226,398,649	30,333	226,428,982	108.0	0.1461%
HOLDERNESS	655,626,589	76,097,899	731,724,488	78,344	731,802,832	89.6	0.4722%
HOLLIS	1,178,874,705	16,748,536	1,195,623,241	791	1,195,624,032	98.6	0.7715%
HOOKSETT	1,532,585,431	166,485,435	1,699,070,866	23,245	1,699,094,111	90.2	1.0963%
HOPKINTON	588,059,165	32,150,718	620,209,883	9,072,403	629,282,286	94.8	0.4060%
HUDSON	2,478,182,133	133,166,044	2,611,348,177	505,877	2,611,854,054	94.9	1.6853%
JACKSON	384,922,101	1,544,522	386,466,623	715,708	387,182,331	99.6	0.2498%
JAFFREY	447,721,969	-36,605,887	411,116,082	4,134	411,120,216	108.9	0.2653%
JEFFERSON	120,905,142	-5,552,947	115,352,195	622,203	115,974,398	104.8	0.0748%
KEENE	1,833,136,000	-67,123,592	1,766,012,408	11,379,671	1,777,392,078	103.8	1.1468%
KENSINGTON	292,194,182	11,523,004	303,717,186	0	303,717,186	96.2	0.1960%
KILKENNY	0	0	0	0	0	90.9	0.0000%
KINGSTON	610,713,969	49,490,399	660,204,368	1,238	660,205,606	92.5	0.4260%
LACONIA	1,792,656,399	92,355,780	1,885,012,179	18,176,708	1,903,188,886	95.1	1.2280%
LANCASTER	252,208,165	-8,551,507	243,656,658	2,522,390	246,179,049	103.5	0.1588%
LANDAFF	49,624,751	-3,763,543	45,861,208	101,259	45,962,467	108.3	0.0297%
LANGDON	60,633,362	-2,433,094	58,200,268	10,234	58,210,502	104.2	0.0376%

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LEBANON	1,788,844,231	23,566,252	1,812,410,483	55,204,912	1,867,615,395	98.7	1.2051%
LEE	419,763,656	15,643,601	435,407,257	75,024	435,482,281	96.4	0.2810%
LEMPSTER	117,756,762	-14,859,072	102,897,690	9,687	102,907,376	114.5	0.0664%
LINCOLN	744,932,964	68,309,266	813,242,230	1,888,041	815,130,270	91.6	0.5260%
LISBON	105,031,299	5,224,298	110,255,597	0	110,255,597	95.2	0.0711%
LITCHFIELD	797,975,248	43,740,520	841,715,768	1,592,694	843,308,461	94.8	0.5441%
LITTLETON	540,073,700	-31,030,092	509,043,608	1,850,073	510,893,681	106.1	0.3296%
LIVERMORE	134,100	0	134,100	0	134,100	100.0	0.0001%
LONDONDERRY	2,928,156,360	-65,883,575	2,862,272,785	28,803,985	2,891,076,770	102.3	1.8654%
LOUDON	528,424,571	-17,962,096	510,462,475	5,104,079	515,566,554	103.5	0.3327%
LOW & BURBANK GRANT	0	0	0	0	0	90.9	0.0000%
LYMAN	60,268,599	1,128,956	61,397,555	0	61,397,555	98.1	0.0396%
LYME	327,244,800	12,171,370	339,416,170	196,116	339,612,286	96.4	0.2191%
LYNDEBOROUGH	166,965,150	-4,608,628	162,356,522	331	162,356,853	102.8	0.1048%
MADBURY	225,667,182	-9,121,321	216,545,861	0	216,545,861	104.2	0.1397%
MADISON	454,999,525	26,416,442	481,415,967	910,875	482,326,842	94.5	0.3112%
MANCHESTER	8,333,157,000	135,496,039	8,468,653,039	38,717,177	8,507,370,216	98.4	5.4893%
MARLBOROUGH	182,619,330	-22,829,456	159,789,874	443,568	160,233,443	114.3	0.1034%
MARLOW	65,259,492	-1,437,497	63,821,995	60,667	63,882,662	102.2	0.0412%
MARTIN'S LOCATION	0	0	0	0	0	90.9	0.0000%
MASON	161,131,417	-21,627,290	139,504,127	10,580	139,514,708	115.5	0.0900%
MEREDITH	1,739,850,803	85,778,611	1,825,629,414	8,747,096	1,834,376,510	95.3	1.1836%
MERRIMACK	2,887,918,160	89,301,731	2,977,219,891	273,031	2,977,492,923	97.0	1.9212%
MIDDLETON	159,428,018	-5,071,780	154,356,238	0	154,356,238	103.3	0.0996%
MILAN	105,088,832	-10,336,980	94,751,852	90,499	94,842,351	111.0	0.0612%
MILFORD	1,272,923,078	15,441,970	1,288,365,048	1,228,289	1,289,593,337	98.8	0.8321%
MILLSFIELD	8,007,058	697,673	8,704,731	0	8,704,731	90.9	0.0056%
MILTON	354,073,083	5,741,341	359,814,424	0	359,814,424	98.4	0.2322%
MONROE	73,998,522	1,891,077	75,889,599	0	75,889,599	97.5	0.0490%
MONT VERNON	246,097,689	1,948,838	248,046,527	0	248,046,527	99.2	0.1600%
MOULTONBOROUGH	2,691,854,458	41,020,961	2,732,875,419	4,010,496	2,736,885,915	98.5	1.7659%
NASHUA	7,885,263,283	584,403,935	8,469,667,218	9,384,539	8,479,051,758	93.1	5.4710%
NELSON	114,872,662	7,793,501	122,666,163	0	122,666,163	93.6	0.0791%
NEW BOSTON	543,649,734	18,527,744	562,177,478	5,131	562,182,608	96.7	0.3627%
NEW CASTLE	641,630,324	85,840,516	727,470,840	0	727,470,840	88.2	0.4694%
NEW DURHAM	419,317,180	-394,155	418,923,025	0	418,923,025	100.1	0.2703%
NEW HAMPTON	275,146,002	-11,314,066	263,831,936	1,306,098	265,138,035	104.3	0.1711%
NEW IPSWICH	363,162,781	-5,883,139	357,279,642	2,595	357,282,238	101.6	0.2305%
NEW LONDON	1,092,142,024	17,746,979	1,109,889,003	0	1,109,889,003	98.4	0.7161%
NEWBURY	699,894,467	72,557,626	772,452,093	1,585,185	774,037,278	90.6	0.4994%
NEWFIELDS	243,773,947	3,953,781	247,727,728	0	247,727,728	98.4	0.1598%
NEWINGTON	509,382,996	15,211,717	524,594,713	2,296,326	526,891,039	97.1	0.3400%
NEWMARKET	713,848,912	28,944,573	742,793,485	850,409	743,643,894	96.1	0.4798%
NEWPORT	410,623,423	-26,066,643	384,556,780	2,878,918	387,435,698	106.8	0.2500%

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NEWTON	474,143,382	-9,770,164	464,373,218	0	464,373,218	102.1	0.2996%
NORTH HAMPTON	1,006,215,800	68,791,137	1,075,006,937	0	1,075,006,937	93.6	0.6936%
NORTHFIELD	271,900,009	4,948,960	276,848,969	1,916,123	278,765,092	98.2	0.1799%
NORTHUMBERLAND	81,171,281	-1,915,826	79,255,455	299,489	79,554,945	102.4	0.0513%
NORTHWOOD	476,323,419	7,224,461	483,547,880	302,335	483,850,215	98.5	0.3122%
NOTTINGHAM	543,748,289	14,439,416	558,187,705	186,681	558,374,386	97.4	0.3603%
ODELL	2,181,444	167,632	2,349,076	494,238	2,843,314	90.9	0.0018%
ORANGE	28,122,818	-38,055	28,084,763	93,711	28,178,474	100.5	0.0182%
ORFORD	143,628,774	-9,784,121	133,844,653	118,220	133,962,873	107.3	0.0864%
OSSIPEE	688,334,625	-50,391,555	637,943,070	44,474	637,987,544	107.9	0.4117%
PELHAM	1,386,071,950	53,248,011	1,439,319,961	1,115,589	1,440,435,549	96.3	0.9294%
PEMBROKE	559,737,424	7,931,331	567,668,755	1,350,523	569,019,279	98.6	0.3672%
PETERBOROUGH	599,777,432	47,894,806	647,672,238	2,273,860	649,946,098	92.6	0.4194%
PIERMONT	96,477,246	-7,020,772	89,456,474	52,645	89,509,120	107.8	0.0578%
PINKHAM'S GRANT	2,626,150	262,904	2,889,054	4,048,680	6,937,734	90.9	0.0045%
PITTSBURG	234,232,314	-16,989,913	217,242,401	3,700,298	220,942,700	108.0	0.1426%
PITTSFIELD	261,573,797	-25,786,427	235,787,370	309,548	236,096,918	110.9	0.1523%
PLAINFIELD	262,364,060	11,166,151	273,530,211	40,389	273,570,601	95.9	0.1765%
PLAISTOW	838,921,909	64,116,537	903,038,446	0	903,038,446	92.9	0.5827%
PLYMOUTH	399,141,371	14,443,526	413,584,897	2,129,204	415,714,101	96.5	0.2682%
PORTSMOUTH	4,033,368,010	634,878,008	4,668,246,018	52,822,935	4,721,068,954	86.4	3.0462%
RANDOLPH	66,392,768	-1,742,202	64,650,566	1,705,109	66,355,675	102.7	0.0428%
RAYMOND	830,192,870	4,163,621	834,356,491	413,163	834,769,654	99.5	0.5386%
RICHMOND	91,611,362	578,177	92,189,539	77,615	92,267,154	99.3	0.0595%
RINDGE	551,837,285	-33,232,644	518,604,641	362,189	518,966,830	106.4	0.3349%
ROCHESTER	1,965,999,739	77,621,372	2,043,621,111	14,087,642	2,057,708,753	96.2	1.3277%
ROLLINSFORD	223,224,608	25,871,341	249,095,949	0	249,095,949	89.6	0.1607%
ROXBURY	22,600,155	-221,217	22,378,938	3,177,141	25,556,079	101.0	0.0165%
RUMNEY	158,158,560	-782,567	157,375,993	380,806	157,756,799	100.5	0.1018%
RYE	1,787,485,100	207,468,221	1,994,953,321	1,273,771	1,996,227,092	89.6	1.2880%
SALEM	3,853,502,292	535,430,985	4,388,933,277	3,834,856	4,392,768,133	87.8	2.8344%
SALISBURY	118,477,006	-366,536	118,110,470	2,385,573	120,496,043	100.3	0.0777%
SANBORNTON	385,232,074	15,699,453	400,931,527	1,990,460	402,921,987	96.1	0.2600%
SANDOWN	511,029,520	45,630,511	556,660,031	0	556,660,031	91.8	0.3592%
SANDWICH	389,004,319	-2,694,268	386,310,051	586,537	386,896,587	100.7	0.2496%
SARGENT'S PURCHASE	2,086,360	208,866	2,295,226	0	2,295,226	90.9	0.0015%
SEABROOK	1,360,154,950	157,873,900	1,518,028,850	0	1,518,028,850	89.6	0.9795%
SECOND COLLEGE GRANT	1,250,731	31,731	1,282,462	0	1,282,462	90.9	0.0008%
SHARON	49,345,829	1,504,018	50,849,847	81,047	50,930,893	97.0	0.0329%
SHELBURNE	50,165,257	-3,422,893	46,742,364	301,833	47,044,197	107.4	0.0304%
SOMERSWORTH	821,190,620	7,456,702	828,647,322	3,077,991	831,725,313	99.1	0.5367%
SOUTH HAMPTON	132,415,247	-2,084,037	130,331,210	1,538	130,332,748	101.6	0.0841%
SPRINGFIELD	192,379,325	-2,323,639	190,055,686	299,619	190,355,305	101.2	0.1228%
STARK	51,303,985	669,009	51,972,994	560,478	52,533,472	98.7	0.0339%

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STEWARTSTOWN	73,184,505	-2,170,287	71,014,218	33,463	71,047,680	103.1	0.0458%
STODDARD	250,551,520	250,014	250,801,534	30,531	250,832,064	99.9	0.1618%
STRAFFORD	457,898,300	-18,893,089	439,005,211	0	439,005,211	104.3	0.2833%
STRATFORD	41,170,662	3,230,820	44,401,482	307,708	44,709,190	92.4	0.0288%
STRATHAM	1,201,372,116	18,274,458	1,219,646,574	0	1,219,646,574	98.5	0.7870%
SUCCESS	11,693,074	1,074,177	12,767,251	130,067	12,897,318	90.9	0.0083%
SUGAR HILL	141,199,090	-3,163,143	138,035,947	0	138,035,947	102.3	0.0891%
SULLIVAN	50,265,968	-148,857	50,117,111	0	50,117,111	100.3	0.0323%
SUNAPEE	1,152,649,981	104,288,900	1,256,938,881	0	1,256,938,881	91.7	0.8110%
SURRY	75,073,062	2,009,567	77,082,629	2,383,942	79,466,571	97.4	0.0513%
SUTTON	268,000,949	-3,705,560	264,295,389	814	264,296,203	101.4	0.1705%
SWANZEY	524,888,727	8,285,501	533,174,228	1,455,661	534,629,889	98.4	0.3450%
TAMWORTH	326,558,430	-12,020,006	314,538,424	6,486,583	321,025,007	103.8	0.2071%
TEMPLE	136,909,559	7,772,902	144,682,461	14,456	144,696,917	94.6	0.0934%
THOM & MES PURCHASE	5,215,720	522,146	5,737,866	317,203	6,055,069	90.9	0.0039%
THORNTON	355,987,344	-25,104,043	330,883,301	400,943	331,284,244	107.6	0.2138%
TILTON	475,691,415	0	475,691,415	203,867	475,895,282	100.0	0.3071%
TROY	97,601,478	-4,020,216	93,581,262	3,512	93,584,774	104.3	0.0604%
TUFTONBORO	954,181,444	85,158,143	1,039,339,587	328,978	1,039,668,566	91.8	0.6708%
UNITY	123,651,434	2,121,416	125,772,850	19,573	125,792,423	98.2	0.0812%
WAKEFIELD	892,011,931	-16,623,476	875,388,455	892,154	876,280,609	101.9	0.5654%
WALPOLE	398,587,560	-28,434,780	370,152,780	0	370,152,780	107.7	0.2388%
WARNER	280,616,155	-16,994,493	263,621,662	397,554	264,019,216	106.4	0.1704%
WARREN	71,321,322	-9,922,132	61,399,190	364,938	61,764,127	116.2	0.0399%
WASHINGTON	223,286,666	-2,623,859	220,662,807	109,360	220,772,167	101.2	0.1425%
WATERVILLE VALLEY	331,745,080	39,333,918	371,078,998	962,791	372,041,789	89.4	0.2401%
WEARE	791,225,571	-32,657,641	758,567,930	2,396,662	760,964,593	104.3	0.4910%
WEBSTER	186,292,390	-7,800,009	178,492,381	1,258,571	179,750,952	104.4	0.1160%
WENTWORTH	89,829,229	-3,639,757	86,189,472	92,637	86,282,109	104.2	0.0557%
WENTWORTH LOCATION	7,136,891	680,617	7,817,508	7,733	7,825,241	90.9	0.0050%
WESTMORELAND	172,798,272	-7,134,968	165,663,304	411	165,663,715	104.3	0.1069%
WHITEFIELD	174,842,337	-11,844,757	162,997,580	2,388,637	165,386,217	107.3	0.1067%
WILMOT	178,161,574	7,371,268	185,532,842	38,357	185,571,199	96.0	0.1197%
WILTON	365,433,189	-15,386,603	350,046,586	235,673	350,282,259	104.4	0.2260%
WINCHESTER	271,826,825	-14,243,297	257,583,528	565,155	258,148,683	105.5	0.1666%
WINDHAM	2,089,067,960	181,649,811	2,270,717,771	545,063	2,271,262,834	92.0	1.4655%
WINDSOR	23,805,056	306,148	24,111,204	1,248,260	25,359,464	98.7	0.0164%
WOLFEBORO	2,036,064,684	4,047,140	2,040,111,824	1,166,259	2,041,278,083	99.8	1.3171%
WOODSTOCK	222,043,782	4,760,544	226,804,326	653,405	227,457,731	97.9	0.1468%
STATE TOTALS	149,052,714,126	5,386,536,704	154,439,250,830	542,233,923	154,981,484,753	97.8	100.00%

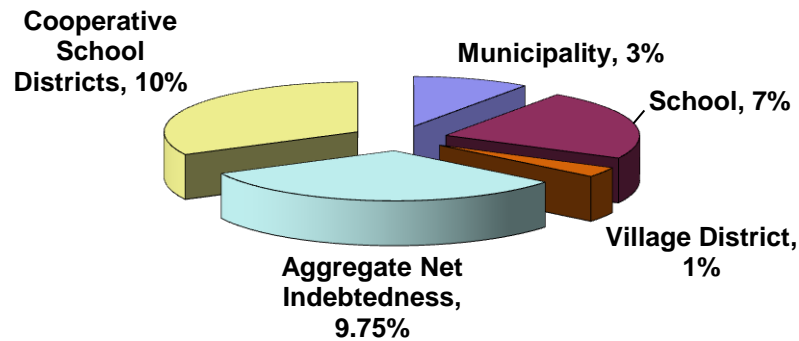
*Flood control, forest, recreation lands and others.

2014 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION FOR SCHOOL PURPOSES

MUNICIPALITY	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,570,272,674	3,504,068,369	3,542,920,434
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	375,532,023	311,769,945	372,652,119
LOUDON SCHOOL DISTRICT	519,132,512	511,951,078	514,028,433

BASE VALUATION FOR DEBT LIMITS

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.

2014 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	95,536,131	7,506,367	103,042,498	0	103,042,498
ALBANY	106,974,784	-2,806,477	104,168,307	0	104,168,307
ALEXANDRIA	203,812,962	-26,076,525	177,736,437	0	177,736,437
ALLENSTOWN	247,697,436	7,842,954	255,540,390	0	255,540,390
ALSTEAD	181,779,413	-22,854,464	158,924,949	0	158,924,949
ALTON	1,520,938,265	48,906,242	1,569,844,507	0	1,569,844,507
AMHERST	1,583,188,950	13,590,040	1,596,778,990	0	1,596,778,990
ANDOVER	251,395,352	-7,980,983	243,414,369	0	243,414,369
ANTRIM	224,424,652	-3,061,945	221,362,707	0	221,362,707
ASHLAND	234,142,000	7,067,583	241,209,583	0	241,209,583
ATKINSON	854,337,558	28,036,353	882,373,911	0	882,373,911
ATKINSON & GILMANTON	730,210	31,797	762,007	0	762,007
AUBURN	643,657,558	17,443,853	661,101,411	0	661,101,411
BARNSTEAD	470,218,636	-41,289,407	428,929,229	0	428,929,229
BARRINGTON	904,806,531	1,695,501	906,502,032	0	906,502,032
BARTLETT	926,074,097	62,257,124	988,331,221	0	988,331,221
BATH	127,199,984	-29,090,753	98,109,231	0	98,109,231
BEAN'S GRANT	650	-60	590	0	590
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	3,234,006,003	339,292,294	3,573,298,297	0	3,573,298,297
BELMONT	593,567,750	-730,065	592,837,685	0	592,837,685
BENNINGTON	103,464,731	-5,090,653	98,374,078	0	98,374,078
BENTON	25,174,963	-991,718	24,183,245	0	24,183,245
BERLIN	455,763,539	-155,740,267	300,023,272	0	300,023,272
BETHLEHEM	223,065,414	9,229,672	232,295,086	0	232,295,086
BOSCAWEN	232,827,656	1,150,998	233,978,654	0	233,978,654
BOW	1,062,516,821	44,406,492	1,106,923,313	0	1,106,923,313
BRADFORD	222,276,470	-20,562,226	201,714,244	0	201,714,244
BRENTWOOD	516,072,059	11,648,945	527,721,004	0	527,721,004
BRIDGEWATER	339,419,200	22,076,630	361,495,830	0	361,495,830
BRISTOL	468,411,304	-26,170,917	442,240,387	0	442,240,387
BROOKFIELD	93,980,987	-362,693	93,618,294	0	93,618,294
BROOKLINE	503,801,887	34,789,613	538,591,500	0	538,591,500
CAMBRIDGE	8,812,005	735,178	9,547,183	0	9,547,183
CAMPTON	380,634,397	4,253,394	384,887,791	0	384,887,791
CANAAN	324,442,120	15,757,181	340,199,301	0	340,199,301
CANDIA	388,744,637	7,815,628	396,560,265	0	396,560,265
CANTERBURY	249,210,150	-8,830,150	240,380,000	0	240,380,000
CARROLL	318,522,236	247,132	318,769,368	0	318,769,368
CENTER HARBOR	384,066,548	16,070,131	400,136,679	0	400,136,679
CHANDLER'S PURCHASE	40,800	3,606	44,406	0	44,406
CHARLESTOWN	283,209,900	-4,536,846	278,673,054	0	278,673,054
CHATHAM	47,966,992	1,647,413	49,614,405	0	49,614,405
CHESTER	492,913,600	10,012,294	502,925,894	0	502,925,894
CHESTERFIELD	487,483,728	44,237,089	531,720,817	0	531,720,817
CHICHESTER	258,147,560	4,490,406	262,637,966	0	262,637,966

2014 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	719,308,594	-6,316,174	712,992,420	0	712,992,420
CLARKSVILLE	42,731,327	-4,330,907	38,400,420	0	38,400,420
COLEBROOK	176,757,891	-9,502,346	167,255,545	0	167,255,545
COLUMBIA	84,469,317	-3,323,882	81,145,435	0	81,145,435
CONCORD	3,840,262,305	71,698,760	3,911,961,065	0	3,911,961,065
CONWAY	1,392,141,657	71,099,936	1,463,241,593	0	1,463,241,593
CORNISH	174,508,829	1,259,617	175,768,446	0	175,768,446
CRAWFORD'S PURCHASE	187,850	18,720	206,570	0	206,570
CROYDON	94,034,960	-1,026,431	93,008,529	0	93,008,529
CUTT'S GRANT	0	0	0	0	0
DALTON	84,812,956	-4,724,663	80,088,293	0	80,088,293
DANBURY	110,359,631	6,265,976	116,625,607	0	116,625,607
DANVILLE	337,738,495	21,970,275	359,708,770	0	359,708,770
DEERFIELD	564,461,362	-59,055,334	505,406,028	0	505,406,028
DEERING	200,865,032	-29,198,339	171,666,693	0	171,666,693
DERRY	2,535,634,248	98,039,650	2,633,673,898	0	2,633,673,898
DIX GRANT	808,790	40,900	849,690	0	849,690
DIXVILLE	8,374,922	23,487,345	31,862,267	0	31,862,267
DORCHESTER	38,343,597	-2,431,468	35,912,129	0	35,912,129
DOVER	2,797,959,920	166,777,975	2,964,737,895	0	2,964,737,895
DUBLIN	230,734,338	-4,920,296	225,814,042	0	225,814,042
DUMMER	75,070,300	-9,039,650	66,030,650	0	66,030,650
DUNBARTON	311,958,507	-23,765,447	288,193,060	0	288,193,060
DURHAM	920,784,115	35,585,047	956,369,162	0	956,369,162
EAST KINGSTON	309,249,894	-5,032,152	304,217,742	0	304,217,742
EASTON	67,582,827	-2,384,934	65,197,893	0	65,197,893
EATON	106,422,150	-6,200,129	100,222,021	0	100,222,021
EFFINGHAM	180,645,955	-17,999,149	162,646,806	0	162,646,806
ELLSWORTH	13,844,207	-444,777	13,399,430	0	13,399,430
ENFIELD	535,279,709	-1,621,091	533,658,618	0	533,658,618
EPPING	679,707,600	9,026,665	688,734,265	0	688,734,265
EPSOM	416,327,490	-24,293,937	392,033,553	0	392,033,553
ERROL	85,112,473	-7,808,145	77,304,328	0	77,304,328
ERVING'S GRANT	62,401	27,539	89,940	0	89,940
EXETER	1,644,245,260	88,371,301	1,732,616,561	0	1,732,616,561
FARMINGTON	445,656,455	6,447,441	452,103,896	0	452,103,896
FITZWILLIAM	252,148,247	18,784,481	270,932,728	0	270,932,728
FRANCESTOWN	190,833,846	-568,672	190,265,174	0	190,265,174
FRANCONIA	286,886,051	-3,576,778	283,309,273	0	283,309,273
FRANKLIN	523,087,240	5,657,916	528,745,156	0	528,745,156
FREEDOM	497,106,423	-10,596,337	486,510,086	0	486,510,086
FREMONT	384,187,639	2,503,485	386,691,124	0	386,691,124
GILFORD	1,574,412,184	51,775,159	1,626,187,343	0	1,626,187,343
GILMANTON	449,451,168	-6,315,980	443,135,188	0	443,135,188
GILSUM	59,442,739	-234,653	59,208,086	0	59,208,086
GOFFSTOWN	1,351,062,000	54,117,017	1,405,179,017	0	1,405,179,017

2014 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	276,743,900	-40,025,206	236,718,694	0	236,718,694
GOSHEN	76,558,257	-8,181,471	68,376,786	0	68,376,786
GRAFTON	128,381,441	1,965,051	130,346,492	0	130,346,492
GRANTHAM	517,804,709	-62,236,914	455,567,795	0	455,567,795
GREENFIELD	136,472,692	-422,069	136,050,623	0	136,050,623
GREENLAND	674,220,232	53,110,380	727,330,612	0	727,330,612
GREEN'S GRANT	3,109,160	293,503	3,402,663	0	3,402,663
GREENVILLE	98,216,210	2,896,359	101,112,569	0	101,112,569
GROTON	77,573,548	-16,371,875	61,201,673	0	61,201,673
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	75,784,200	-7,636,856	68,147,344	0	68,147,344
HAMPSTEAD	1,018,801,126	6,854,239	1,025,655,365	0	1,025,655,365
HAMPTON	2,812,921,800	216,736,450	3,029,658,250	0	3,029,658,250
HAMPTON FALLS	417,981,706	20,148,404	438,130,110	0	438,130,110
HANCOCK	246,916,354	2,095,289	249,011,643	0	249,011,643
HANOVER	1,966,414,600	260,643,444	2,227,058,044	0	2,227,058,044
HARRISVILLE	187,200,628	-2,198,328	185,002,300	0	185,002,300
HART'S LOCATION	16,072,673	-1,057,945	15,014,728	0	15,014,728
HAVERHILL	357,836,245	-29,508,550	328,327,695	0	328,327,695
HEBRON	263,162,063	-16,471,276	246,690,787	0	246,690,787
HENNIKER	393,534,127	-12,381,453	381,152,674	0	381,152,674
HILL	89,490,442	-11,024,116	78,466,326	0	78,466,326
HILLSBOROUGH	510,871,780	-37,415,294	473,456,486	0	473,456,486
HINSDALE	353,956,000	-35,292,777	318,663,223	0	318,663,223
HOLDERNESS	671,349,142	75,914,967	747,264,109	0	747,264,109
HOLLIS	1,197,638,005	6,309,652	1,203,947,657	0	1,203,947,657
HOOKSETT	1,597,674,231	155,452,062	1,753,126,293	0	1,753,126,293
HOPKINTON	615,941,965	12,454,419	628,396,384	0	628,396,384
HUDSON	2,609,823,633	55,855,354	2,665,678,987	0	2,665,678,987
JACKSON	386,977,701	1,544,553	388,522,254	0	388,522,254
JAFFREY	457,535,410	-38,474,995	419,060,415	0	419,060,415
JEFFERSON	126,510,642	-8,170,413	118,340,229	0	118,340,229
KEENE	1,882,924,300	-87,026,701	1,795,897,599	0	1,795,897,599
KENSINGTON	302,342,975	9,121,277	311,464,252	0	311,464,252
KILKENNY	15,270	-1,393	13,877	0	13,877
KINGSTON	622,226,769	50,363,087	672,589,856	0	672,589,856
LACONIA	1,821,956,599	92,036,390	1,913,992,989	0	1,913,992,989
LANCASTER	268,461,765	-15,368,964	253,092,801	0	253,092,801
LANDAFF	51,627,951	-4,902,414	46,725,537	0	46,725,537
LANGDON	61,655,062	-2,295,752	59,359,310	0	59,359,310
LEBANON	1,875,515,231	-7,591,482	1,867,923,749	0	1,867,923,749
LEE	426,178,656	15,161,495	441,340,151	0	441,340,151
LEMPSTER	161,760,762	-21,504,198	140,256,564	0	140,256,564
LINCOLN	769,314,064	47,230,818	816,544,882	0	816,544,882
LISBON	108,750,299	5,254,845	114,005,144	0	114,005,144
LITCHFIELD	827,691,548	33,320,928	861,012,476	0	861,012,476

2014 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	774,064,000	-169,463,863	604,600,137	0	604,600,137
LIVERMORE	134,100	0	134,100	0	134,100
LONDONDERRY	3,584,542,048	-318,747,954	3,265,794,094	0	3,265,794,094
LOUDON	542,808,371	-25,211,073	517,597,298	0	517,597,298
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	61,502,299	1,036,930	62,539,229	0	62,539,229
LYME	332,125,400	9,870,346	341,995,746	0	341,995,746
LYNDEBOROUGH	168,794,550	-4,424,278	164,370,272	0	164,370,272
MADBURY	238,998,282	-13,205,257	225,793,025	0	225,793,025
MADISON	464,612,425	22,818,447	487,430,872	0	487,430,872
MANCHESTER	8,578,607,200	106,738,335	8,685,345,535	0	8,685,345,535
MARLBOROUGH	185,287,270	-22,585,072	162,702,198	0	162,702,198
MARLOW	66,507,548	-1,358,869	65,148,679	0	65,148,679
MARTIN'S LOCATION	48,290	-4,390	43,900	0	43,900
MASON	163,183,917	-21,504,708	141,679,209	0	141,679,209
MEREDITH	1,748,310,103	85,815,576	1,834,125,679	0	1,834,125,679
MERRIMACK	2,983,220,360	58,062,794	3,041,283,154	0	3,041,283,154
MIDDLETON	162,708,618	-6,245,773	156,462,845	0	156,462,845
MILAN	124,080,932	-19,244,110	104,836,822	0	104,836,822
MILFORD	1,292,055,878	17,039,366	1,309,095,244	0	1,309,095,244
MILLSFIELD	8,068,708	85,283,863	93,352,571	0	93,352,571
MILTON	360,014,483	10,436,437	370,450,920	0	370,450,920
MONROE	393,805,422	-175,103,685	218,701,737	0	218,701,737
MONT VERNON	248,462,796	1,948,838	250,411,634	0	250,411,634
MOULTONBOROUGH	2,702,762,347	42,204,030	2,744,966,377	0	2,744,966,377
NASHUA	8,152,940,263	522,583,006	8,675,523,269	0	8,675,523,269
NELSON	117,277,862	6,685,884	123,963,746	0	123,963,746
NEW BOSTON	554,516,734	14,294,793	568,811,527	0	568,811,527
NEW CASTLE	642,913,424	85,445,057	728,358,481	0	728,358,481
NEW DURHAM	422,671,280	-257,847	422,413,433	0	422,413,433
NEW HAMPTON	304,886,802	-26,537,652	278,349,150	0	278,349,150
NEW IPSWICH	373,071,733	-9,971,557	363,100,176	0	363,100,176
NEW LONDON	1,102,633,324	16,458,167	1,119,091,491	0	1,119,091,491
NEWBURY	704,894,467	71,997,176	776,891,643	0	776,891,643
NEWFIELDS	245,510,990	3,953,299	249,464,289	0	249,464,289
NEWINGTON	954,828,525	59,814,019	1,014,642,544	0	1,014,642,544
NEWMARKET	718,593,012	28,944,550	747,537,562	0	747,537,562
NEWPORT	424,648,623	-33,025,272	391,623,351	0	391,623,351
NEWTON	489,424,882	-10,936,221	478,488,662	0	478,488,662
NORTH HAMPTON	1,020,600,900	69,048,897	1,089,649,797	0	1,089,649,797
NORTHFIELD	285,295,009	-2,906,453	282,388,556	0	282,388,556
NORTHUMBERLAND	110,872,281	-14,846,304	96,025,977	0	96,025,977
NORTHWOOD	482,686,219	5,909,970	488,596,189	0	488,596,189
NOTTINGHAM	551,548,289	15,244,083	566,792,372	0	566,792,372
ODELL	2,181,444	198,814	2,380,258	0	2,380,258
ORANGE	28,874,818	-265,783	28,609,035	0	28,609,035

2014 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	146,282,874	-10,314,631	135,968,243	0	135,968,243
OSSIPEE	699,297,325	-51,247,278	648,050,047	0	648,050,047
PELHAM	1,430,155,350	39,520,020	1,469,675,370	0	1,469,675,370
PEMBROKE	590,704,124	-10,236,059	580,468,065	0	580,468,065
PETERBOROUGH	609,255,232	47,431,647	656,686,879	0	656,686,879
PIERMONT	97,995,346	-7,053,461	90,941,885	0	90,941,885
PINKHAM'S GRANT	2,791,980	247,821	3,039,801	0	3,039,801
PITTSBURG	246,802,814	-17,748,947	229,053,867	0	229,053,867
PITTSFIELD	270,272,297	-27,367,865	242,904,432	0	242,904,432
PLAINFIELD	269,347,060	8,300,768	277,647,828	0	277,647,828
PLAISTOW	862,517,899	61,516,199	924,034,098	0	924,034,098
PLYMOUTH	416,494,271	8,712,887	425,207,158	0	425,207,158
PORTSMOUTH	4,204,972,105	666,607,168	4,871,579,273	0	4,871,579,273
RANDOLPH	71,068,168	-4,686,937	66,381,231	0	66,381,231
RAYMOND	853,883,670	-9,842,815	844,040,855	0	844,040,855
RICHMOND	94,756,562	-259,327	94,497,235	0	94,497,235
RINDGE	561,010,947	-34,281,716	526,729,231	0	526,729,231
ROCHESTER	2,054,879,239	61,236,303	2,116,115,542	0	2,116,115,542
ROLLINSFORD	226,022,208	25,185,560	251,207,768	0	251,207,768
ROXBURY	23,393,455	-590,919	22,802,536	0	22,802,536
RUMNEY	169,946,160	-7,798,569	162,147,591	0	162,147,591
RYE	1,793,452,800	208,187,195	2,001,639,995	0	2,001,639,995
SALEM	3,917,740,292	508,481,412	4,426,221,704	0	4,426,221,704
SALISBURY	127,322,206	-5,796,410	121,525,796	0	121,525,796
SANBORNTON	388,949,574	15,593,376	404,542,950	0	404,542,950
SANDOWN	516,795,620	45,938,726	562,734,346	0	562,734,346
SANDWICH	397,302,819	-6,932,716	390,370,103	0	390,370,103
SARGENT'S PURCHASE	2,086,360	208,866	2,295,226	0	2,295,226
SEABROOK	2,691,937,000	-100,464,249	2,591,472,751	0	2,591,472,751
SECOND COLLEGE GRANT	1,250,731	31,731	1,282,462	0	1,282,462
SHARON	50,149,629	1,211,403	51,361,032	0	51,361,032
SHELBURNE	79,693,957	-14,302,132	65,391,825	0	65,391,825
SOMERSWORTH	836,709,920	5,953,309	842,663,229	0	842,663,229
SOUTH HAMPTON	135,472,447	-2,936,332	132,536,115	0	132,536,115
SPRINGFIELD	203,095,285	-1,361,857	201,733,428	0	201,733,428
STARK	70,029,085	-5,844,045	64,185,040	0	64,185,040
STEWARTSTOWN	90,868,805	-8,796,327	82,072,478	0	82,072,478
STODDARD	255,827,720	-2,049,517	253,778,203	0	253,778,203
STRAFFORD	462,343,700	-19,186,601	443,157,099	0	443,157,099
STRATFORD	70,456,662	-9,405,762	61,050,900	0	61,050,900
STRATHAM	1,229,579,116	14,592,047	1,244,171,163	0	1,244,171,163
SUCCESS	11,720,394	1,071,695	12,792,089	0	12,792,089
SUGAR HILL	144,528,990	-3,622,726	140,906,264	0	140,906,264
SULLIVAN	51,951,568	-880,266	51,071,302	0	51,071,302
SUNAPEE	1,162,201,381	102,155,807	1,264,357,188	0	1,264,357,188
SURRY	76,759,262	2,089,092	78,848,354	0	78,848,354

2014 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	271,522,931	-3,742,751	267,780,180	0	267,780,180
SWANZEY	547,939,027	-2,704,429	545,234,598	0	545,234,598
TAMWORTH	342,263,230	-14,258,023	328,005,207	0	328,005,207
TEMPLE	139,799,959	6,801,072	146,601,031	0	146,601,031
THOM & MES PURCHASE	5,216,680	522,059	5,738,739	0	5,738,739
THORNTON	363,207,544	-27,662,392	335,545,152	0	335,545,152
TILTON	502,972,815	-11,016,537	491,956,278	0	491,956,278
TROY	107,723,378	-5,784,732	101,938,646	0	101,938,646
TUFTONBORO	967,113,244	77,913,654	1,045,026,898	0	1,045,026,898
UNITY	126,687,334	1,319,068	128,006,402	0	128,006,402
WAKEFIELD	899,642,331	-16,790,751	882,851,580	0	882,851,580
WALPOLE	418,186,460	-31,064,235	387,122,225	0	387,122,225
WARNER	286,181,085	-19,288,500	266,892,585	0	266,892,585
WARREN	89,715,322	-25,104,857	64,610,465	0	64,610,465
WASHINGTON	226,933,166	-4,040,800	222,892,366	0	222,892,366
WATERVILLE VALLEY	333,199,380	39,565,537	372,764,917	0	372,764,917
WEARE	825,194,671	-43,628,764	781,565,907	0	781,565,907
WEBSTER	205,660,090	-22,577,050	183,083,040	0	183,083,040
WENTWORTH	95,311,929	-5,595,715	89,716,214	0	89,716,214
WENTWORTH LOCATION	7,243,561	670,921	7,914,482	0	7,914,482
WESTMORELAND	174,757,972	-7,199,613	167,558,359	0	167,558,359
WHITEFIELD	197,042,937	-22,721,954	174,320,983	0	174,320,983
WILMOT	180,259,574	7,168,985	187,428,559	0	187,428,559
WILTON	370,220,689	-15,824,460	354,396,229	0	354,396,229
WINCHESTER	282,374,825	-16,594,020	265,780,805	0	265,780,805
WINDHAM	2,105,655,960	182,043,859	2,287,699,819	0	2,287,699,819
WINDSOR	24,427,256	110,033	24,537,289	0	24,537,289
WOLFEBORO	2,036,233,484	4,039,053	2,040,272,537	0	2,040,272,537
WOODSTOCK	225,533,059	4,919,897	230,452,956	0	230,452,956
STATE TOTALS	156,518,287,930	3,510,238,494	160,028,526,424	0	160,028,526,424

2014 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 2014 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 (1-235 for 2014). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by ****) have no 2014 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	$100,000 \times 21.95$	
		1000 =	\$2,195.00
	Town B	$100,000 \times 26.56$	
		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.

**2014 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	2014 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2014 LOCAL TAX RATE	2014 EQ RATIO	FULL VALUE TAX RATE	RANKING *
ACWORTH	95,536,131	103,047,369	\$23.65	92.6	\$21.83	95
ALBANY	106,974,784	105,362,361	\$12.77	102.6	\$12.92	28
ALEXANDRIA	203,812,962	177,888,764	\$21.00	112.7	\$23.68	133
ALLENSTOWN	247,697,436	255,853,719	\$33.78	95.8	\$32.37	225
ALSTEAD	181,779,413	158,925,008	\$23.80	114.3	\$27.14	191
ALTON	1,520,938,265	1,570,207,537	\$13.85	96.9	\$13.39	31
AMHERST	1,583,188,950	1,597,929,055	\$26.66	98.7	\$26.18	181
ANDOVER	251,395,352	243,420,668	\$20.38	100.2	\$20.87	84
ANTRIM	224,424,652	221,579,595	\$28.00	98.8	\$28.11	203
ASHLAND	234,142,000	243,875,537	\$23.97	96.6	\$22.91	118
ATKINSON	854,337,558	882,373,911	\$19.10	96.8	\$18.29	59
ATKINSON & GILMANTON	730,210	762,007	\$0.00	90.9	\$0.00	****
AUBURN	643,657,558	686,041,615	\$21.31	96.9	\$19.77	74
BARNSTEAD	470,218,636	428,929,229	\$23.96	109.7	\$26.15	180
BARRINGTON	904,806,531	907,293,294	\$24.03	99.8	\$23.64	132
BARTLETT	926,074,097	989,063,952	\$9.79	93.7	\$9.14	16
BATH	127,199,984	106,450,977	\$18.19	115.4	\$21.30	88
BEAN'S GRANT	650	590	\$0.00	90.9	\$0.00	****
BEAN'S PURCHASE	0	0	\$0.00	90.9	\$0.00	****
BEDFORD	3,234,006,003	3,573,301,193	\$22.50	90.3	\$20.16	79
BELMONT	593,567,750	593,550,186	\$27.65	100.1	\$27.39	194
BENNINGTON	103,464,731	98,390,638	\$29.20	103.4	\$30.41	216
BENTON	25,174,963	24,737,630	\$15.71	104.6	\$15.89	44
BERLIN	455,763,539	313,717,312	\$33.35	126.8	\$47.26	234
BETHLEHEM	223,065,414	233,390,951	\$30.83	96.0	\$29.19	210
BOSCAWEN	232,827,656	235,471,805	\$28.55	99.3	\$28.10	202
BOW	1,062,516,821	1,106,926,054	\$29.51	96.3	\$27.75	197
BRADFORD	222,276,470	201,735,912	\$23.27	109.5	\$25.53	165
BRENTWOOD	516,072,059	527,721,004	\$25.19	96.0	\$24.47	146
BRIDGEWATER	339,419,200	361,495,830	\$9.33	93.4	\$8.68	13
BRISTOL	468,411,304	443,424,712	\$20.13	103.4	\$21.12	87
BROOKFIELD	93,980,987	93,618,294	\$19.61	99.9	\$19.61	71
BROOKLINE	503,801,887	538,591,500	\$32.85	92.9	\$30.46	217
CAMBRIDGE	8,812,005	9,547,183	\$0.00	90.9	\$0.00	****
CAMPTON	380,634,397	385,379,542	\$23.46	98.9	\$22.91	118
CANAAN	324,442,120	340,244,189	\$27.93	94.3	\$26.30	182
CANDIA	388,744,637	396,567,129	\$21.20	98.0	\$20.54	83
CANTERBURY	249,210,150	240,707,318	\$27.05	103.6	\$27.76	198
CARROLL	318,522,236	320,404,198	\$17.80	99.9	\$17.63	52
CENTER HARBOR	384,066,548	400,250,708	\$13.73	96.0	\$13.16	30
CHANDLER'S PURCHASE	40,800	44,406	\$0.00	90.9	\$0.00	****
CHARLESTOWN	283,209,900	279,452,225	\$31.49	99.0	\$31.67	221
CHATHAM	47,966,992	50,284,723	\$13.11	96.6	\$12.46	24
CHESTER	492,913,600	502,925,894	\$25.56	95.0	\$24.24	140
CHESTERFIELD	487,483,728	533,106,200	\$22.21	91.6	\$20.23	81
CHICHESTER	258,147,560	262,637,966	\$26.80	98.2	\$26.18	181
CLAREMONT	719,308,594	715,016,245	\$41.33	100.8	\$39.82	233
CLARKSVILLE	42,731,327	41,121,224	\$15.55	111.2	\$16.05	46
COLEBROOK	176,757,891	167,255,545	\$28.95	103.4	\$30.34	215
COLUMBIA	84,469,317	81,291,438	\$21.79	93.8	\$21.97	99
CONCORD	3,840,262,305	3,942,193,209	\$26.81	97.5	\$26.02	176
CONWAY	1,392,141,657	1,464,356,383	\$18.86	94.8	\$17.82	54

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

**2014 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	2014 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2014 LOCAL TAX RATE	2014 EQ RATIO	FULL VALUE TAX RATE	RANKING *
CORNISH	174,508,829	176,537,505	\$22.72	98.2	\$22.23	103
CRAWFORD'S PURCHASE	187,850	206,570	\$0.00	90.9	\$0.00	****
CROYDON	94,034,960	93,008,529	\$12.64	100.3	\$12.70	25
CUTT'S GRANT	0	0	\$0.00	90.9	\$0.00	****
DALTON	84,812,956	80,125,249	\$24.17	98.0	\$25.12	156
DANBURY	110,359,631	116,625,607	\$23.00	94.2	\$21.63	92
DANVILLE	337,738,495	359,708,841	\$29.65	93.8	\$27.50	195
DEERFIELD	564,461,362	505,462,934	\$23.01	104.4	\$25.22	158
DEERING	200,865,032	171,674,136	\$24.67	116.4	\$28.20	204
DERRY	2,535,634,248	2,636,939,851	\$29.42	96.3	\$27.71	196
DIX GRANT	808,790	849,690	\$0.00	90.9	\$0.00	****
DIXVILLE	8,374,922	31,862,267	\$0.00	90.9	\$0.00	****
DORCHESTER	38,343,597	35,923,211	\$19.15	107.1	\$20.37	82
DOVER	2,797,959,920	2,967,795,696	\$26.01	94.3	\$24.03	136
DUBLIN	230,734,338	226,825,864	\$26.56	101.4	\$26.96	188
DUMMER	75,070,300	66,041,295	\$15.54	101.9	\$15.95	45
DUNBARTON	311,958,507	291,269,244	\$21.14	102.0	\$22.45	108
DURHAM	920,784,115	958,491,386	\$30.52	94.9	\$29.12	209
EAST KINGSTON	309,249,894	304,218,710	\$25.00	97.6	\$25.21	157
EASTON	67,582,827	65,486,460	\$10.81	103.7	\$11.12	21
EATON	106,422,150	100,222,021	\$10.46	106.2	\$11.08	20
EFFINGHAM	180,645,955	163,662,027	\$20.28	110.2	\$22.29	105
ELLSWORTH	13,844,207	13,667,568	\$19.94	102.8	\$20.13	78
ENFIELD	535,279,709	533,658,618	\$23.16	100.3	\$22.65	112
EPPING	679,707,600	688,734,265	\$24.42	97.5	\$23.81	134
EPSOM	416,327,490	393,013,643	\$22.26	105.9	\$23.46	127
ERROL	85,112,473	79,325,266	\$12.29	99.7	\$12.78	26
ERVING'S GRANT	62,401	89,940	\$0.00	90.9	\$0.00	****
EXETER	1,644,245,260	1,734,195,196	\$26.06	94.8	\$24.15	138
FARMINGTON	445,656,455	452,414,253	\$24.36	97.7	\$23.61	131
FITZWILLIAM	252,148,247	270,961,687	\$27.50	90.2	\$25.05	153
FRANCESTOWN	190,833,846	190,265,174	\$25.06	99.3	\$25.06	154
FRANCONIA	286,886,051	283,990,906	\$16.35	100.9	\$16.47	48
FRANKLIN	523,087,240	536,337,151	\$24.95	100.0	\$23.98	135
FREEDOM	497,106,423	486,510,086	\$12.20	102.1	\$12.43	23
FREMONT	384,187,639	386,691,124	\$28.22	98.2	\$27.88	199
GILFORD	1,574,412,184	1,627,514,700	\$18.30	96.8	\$17.65	53
GILMANTON	449,451,168	443,223,811	\$22.93	100.3	\$23.09	121
GILSUM	59,442,739	59,208,086	\$29.47	98.8	\$29.36	211
GOFFSTOWN	1,351,062,000	1,405,179,017	\$27.00	95.2	\$25.64	166
GORHAM	276,743,900	237,190,720	\$30.68	101.7	\$34.92	230
GOSHEN	76,558,257	68,390,916	\$23.63	112.0	\$26.39	184
GRAFTON	128,381,441	130,346,492	\$22.79	97.8	\$22.35	107
GRANTHAM	517,804,709	455,567,795	\$22.27	113.4	\$25.25	159
GREENFIELD	136,472,692	144,806,381	\$26.63	99.5	\$24.97	151
GREENLAND	674,220,232	727,330,612	\$15.92	92.2	\$14.61	38
GREEN'S GRANT	3,109,160	3,461,530	\$9.34	90.9	\$8.30	10
GREENVILLE	98,216,210	102,716,831	\$26.11	95.5	\$24.75	149
GROTON	77,573,548	101,333,231	\$11.63	115.3	\$8.62	12
HADLEY'S PURCHASE	0	0	\$0.00	90.9	\$0.00	****
HALE'S LOCATION	75,784,200	68,173,750	\$3.98	111.3	\$4.42	5
HAMPSTEAD	1,018,801,126	1,027,577,053	\$22.43	98.6	\$21.97	99

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

**2014 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	2014 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2014 LOCAL TAX RATE	2014 EQ RATIO	FULL VALUE TAX RATE	RANKING *
HAMPTON	2,812,921,800	3,029,658,250	\$18.31	91.5	\$16.72	49
HAMPTON FALLS	417,981,706	438,130,110	\$20.64	95.4	\$19.51	68
HANCOCK	246,916,354	250,716,441	\$22.40	97.5	\$21.96	98
HANOVER	1,966,414,600	2,230,170,673	\$18.51	88.0	\$16.29	47
HARRISVILLE	187,200,628	185,192,648	\$17.31	100.9	\$17.46	50
HART'S LOCATION	16,072,673	15,212,494	\$3.53	107.0	\$3.67	4
HAYERHILL	357,836,245	328,872,230	\$27.49	102.7	\$29.61	213
HEBRON	263,162,063	252,819,217	\$8.18	105.7	\$8.47	11
HENNIKER	393,534,127	384,308,478	\$30.68	102.1	\$30.94	219
HILL	89,490,442	80,213,368	\$23.04	106.2	\$25.41	163
HILLSBOROUGH	510,871,780	473,510,116	\$27.56	104.5	\$29.39	212
HINSDALE	353,956,000	318,693,556	\$26.08	108.0	\$27.95	200
HOLDERNESS	671,349,142	747,342,452	\$14.38	89.6	\$12.85	27
HOLLIS	1,197,638,005	1,203,948,447	\$23.13	98.6	\$22.82	117
HOOKSETT	1,597,674,231	1,753,149,538	\$24.83	90.2	\$22.20	102
HOPKINTON	615,941,965	637,468,787	\$32.56	94.8	\$31.04	220
HUDSON	2,609,823,633	2,666,184,863	\$20.83	94.9	\$19.96	75
JACKSON	386,977,701	389,237,961	\$10.97	99.6	\$10.89	19
JAFFREY	457,535,410	419,064,548	\$29.45	108.9	\$31.95	222
JEFFERSON	126,510,642	118,962,432	\$20.37	104.8	\$21.45	91
KEENE	1,882,924,300	1,807,277,270	\$33.68	103.8	\$34.36	228
KENSINGTON	302,342,975	311,464,252	\$23.86	96.2	\$22.77	115
KILKENNY	15,270	13,877	\$0.00	90.9	\$0.00	****
KINGSTON	622,226,769	672,591,094	\$25.22	92.5	\$23.13	123
LACONIA	1,821,956,599	1,932,169,697	\$22.40	95.1	\$21.01	86
LANCASTER	268,461,765	255,615,191	\$23.40	103.5	\$24.39	143
LANDAFF	51,627,951	46,826,795	\$17.44	108.3	\$19.12	64
LANGDON	61,655,062	59,369,545	\$25.12	104.2	\$25.84	170
LEBANON	1,875,515,231	1,923,128,661	\$26.27	98.7	\$25.35	162
LEE	426,178,656	441,415,175	\$29.70	96.4	\$28.01	201
LEMPSTER	161,760,762	140,266,251	\$19.98	114.5	\$22.25	104
LINCOLN	769,314,064	818,432,922	\$13.80	91.6	\$12.85	27
LISBON	108,750,299	114,005,144	\$30.40	95.2	\$28.76	208
LITCHFIELD	827,691,548	862,605,170	\$20.70	94.8	\$19.69	73
LITTLETON	774,064,000	606,450,211	\$22.20	106.1	\$27.29	192
LIVERMORE	134,100	134,100	\$0.00	100.0	\$0.00	****
LONDONDERRY	3,584,542,048	3,294,598,079	\$21.09	102.3	\$22.33	106
LOUDON	542,808,371	522,701,377	\$20.81	103.5	\$21.41	90
LOW & BURBANK GRANT	0	0	\$0.00	90.9	\$0.00	****
LYMAN	61,502,299	62,539,229	\$19.14	98.1	\$18.73	62
LYME	332,125,400	342,191,862	\$23.94	96.4	\$22.98	119
LYNDEBOROUGH	168,794,550	164,370,603	\$25.33	102.8	\$25.97	174
MADBURY	238,998,282	225,793,025	\$25.70	104.2	\$26.92	187
MADISON	464,612,425	488,341,747	\$15.96	94.5	\$15.12	41
MANCHESTER	8,578,607,200	8,724,062,712	\$23.50	98.4	\$22.59	110
MARLBOROUGH	185,287,270	163,145,767	\$28.72	114.3	\$32.55	226
MARLOW	66,507,548	65,209,347	\$24.90	102.2	\$25.31	161
MARTIN'S LOCATION	48,290	43,900	\$0.00	90.9	\$0.00	****
MASON	163,183,917	141,689,789	\$23.81	115.5	\$27.29	192
MEREDITH	1,748,310,103	1,842,872,775	\$14.83	95.3	\$14.03	36
MERRIMACK	2,983,220,360	3,041,556,185	\$24.09	97.0	\$23.26	125
MIDDLETON	162,708,618	156,462,845	\$25.18	103.3	\$26.11	178

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

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PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2014 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2014 LOCAL TAX RATE	2014 EQ RATIO	FULL VALUE TAX RATE	RANKING *
MILAN	124,080,932	104,994,020	\$22.12	111.0	\$25.51	164
MILFORD	1,292,055,878	1,310,323,532	\$27.30	98.8	\$26.72	185
MILLSFIELD	8,068,708	93,352,571	\$16.15	90.9	\$1.39	1
MILTON	360,014,483	370,450,920	\$26.71	98.4	\$25.67	167
MONROE	393,805,422	218,701,737	\$11.99	97.5	\$18.11	55
MONT VERNON	248,462,796	250,411,634	\$27.45	99.2	\$27.10	190
MOULTONBOROUGH	2,702,762,347	2,748,976,873	\$8.86	98.5	\$8.70	14
NASHUA	8,152,940,263	8,684,907,808	\$24.05	93.1	\$22.13	101
NELSON	117,277,862	123,963,746	\$20.91	93.6	\$19.65	72
NEW BOSTON	554,516,734	568,816,658	\$25.45	96.7	\$24.60	148
NEW CASTLE	642,913,424	728,358,481	\$6.60	88.2	\$5.81	7
NEW DURHAM	422,671,280	422,413,433	\$21.85	100.1	\$21.76	93
NEW HAMPTON	304,886,802	279,655,248	\$17.62	104.3	\$18.87	63
NEW IPSWICH	373,071,733	363,102,772	\$27.72	101.6	\$28.29	205
NEW LONDON	1,102,633,324	1,119,091,491	\$15.31	98.4	\$15.04	40
NEWBURY	704,894,467	778,476,828	\$15.49	90.6	\$14.00	35
NEWFIELDS	245,510,990	249,464,289	\$24.25	98.4	\$23.57	130
NEWINGTON	954,828,525	1,016,938,870	\$9.72	97.1	\$7.98	9
NEWMARKET	718,593,012	748,387,971	\$25.75	96.1	\$24.48	147
NEWPORT	424,648,623	394,502,268	\$31.64	106.8	\$33.65	227
NEWTON	489,424,882	478,488,662	\$25.94	102.1	\$26.34	183
NORTH HAMPTON	1,020,600,900	1,089,649,797	\$17.05	93.6	\$15.79	43
NORTHFIELD	285,295,009	284,304,679	\$25.61	98.2	\$25.10	155
NORTHUMBERLAND	110,872,281	96,368,030	\$32.60	102.4	\$36.59	231
NORTHWOOD	482,686,219	488,898,524	\$23.90	98.5	\$23.29	126
NOTTINGHAM	551,548,289	566,979,053	\$21.82	97.4	\$20.94	85
ODELL	2,181,444	2,874,496	\$8.27	90.9	\$6.28	8
ORANGE	28,874,818	28,702,746	\$22.63	100.5	\$22.68	114
ORFORD	146,282,874	136,086,463	\$26.48	107.3	\$28.41	206
OSSIPEE	699,297,325	648,094,520	\$18.02	107.9	\$19.30	65
PELHAM	1,430,155,350	1,470,790,958	\$22.87	96.3	\$22.11	100
PEMBROKE	590,704,124	581,818,589	\$29.70	98.6	\$29.82	214
PETERBOROUGH	609,255,232	658,960,739	\$30.56	92.6	\$27.34	193
PIERMONT	97,995,346	90,994,530	\$22.75	107.8	\$24.40	144
PINKHAM'S GRANT	2,791,980	7,088,481	\$3.82	90.9	\$1.44	2
PITTSBURG	246,802,814	232,754,165	\$17.25	108.0	\$18.15	56
PITTSFIELD	270,272,297	243,213,980	\$29.13	110.9	\$32.04	223
PLAINFIELD	269,347,060	277,688,218	\$27.50	95.9	\$25.89	172
PLAISTOW	862,517,899	924,034,098	\$25.13	92.9	\$23.05	120
PLYMOUTH	416,494,271	427,336,362	\$23.93	96.5	\$23.14	124
PORTSMOUTH	4,204,972,105	4,924,402,209	\$18.10	86.4	\$15.28	42
RANDOLPH	71,068,168	68,086,341	\$14.47	102.7	\$14.92	39
RAYMOND	853,883,670	844,454,019	\$24.33	99.5	\$24.17	139
RICHMOND	94,756,562	94,574,850	\$25.95	99.3	\$25.88	171
RINDGE	561,010,947	527,091,421	\$26.03	106.4	\$27.02	189
ROCHESTER	2,054,879,239	2,130,203,184	\$27.47	96.2	\$25.71	168
ROLLINSFORD	226,022,208	251,207,768	\$26.50	89.6	\$23.46	127
ROXBURY	23,393,455	25,979,677	\$27.08	101.0	\$24.26	141
RUMNEY	169,946,160	162,528,397	\$22.04	100.5	\$22.81	116
RYE	1,793,452,800	2,002,913,766	\$11.55	89.6	\$10.30	18
SALEM	3,917,740,292	4,430,056,560	\$20.79	87.8	\$18.24	58
SALISBURY	127,322,206	123,911,369	\$23.30	100.3	\$23.54	129

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

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PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2014 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD	2014 LOCAL TAX RATE	2014 EQ RATIO	FULL VALUE TAX RATE	RANKING *
SANBORNTON	388,949,574	406,533,410	\$22.97	96.1	\$21.90	96
SANDOWN	516,795,620	562,734,346	\$27.59	91.8	\$24.86	150
SANDWICH	397,302,819	390,956,640	\$13.49	100.7	\$13.63	32
SARGENT'S PURCHASE	2,086,360	2,295,226	\$0.00	90.9	\$0.00	****
SEABROOK	2,691,937,000	2,591,472,751	\$15.27	89.6	\$14.42	37
SECOND COLLEGE GRANT	1,250,731	1,282,462	\$0.00	90.9	\$0.00	****
SHARON	50,149,629	51,442,079	\$20.15	97.0	\$19.57	70
SHELBURNE	79,693,957	65,812,364	\$15.49	107.4	\$17.60	51
SOMERSWORTH	836,709,920	845,741,220	\$31.14	99.1	\$30.65	218
SOUTH HAMPTON	135,472,447	132,537,653	\$18.70	101.6	\$18.68	61
SPRINGFIELD	203,095,285	202,034,298	\$21.38	101.2	\$21.34	89
STARK	70,029,085	64,880,920	\$17.48	98.7	\$18.19	57
STEWARTSTOWN	90,868,805	82,105,940	\$23.38	103.1	\$25.29	160
STODDARD	255,827,720	253,808,734	\$15.91	99.9	\$15.95	45
STRAFFORD	462,343,700	443,157,099	\$23.16	104.3	\$24.10	137
STRATFORD	70,456,662	61,537,835	\$23.97	92.4	\$26.13	179
STRATHAM	1,229,579,116	1,244,171,163	\$19.91	98.5	\$19.56	69
SUCCESS	11,720,394	12,922,156	\$5.29	90.9	\$4.79	6
SUGAR HILL	144,528,990	140,906,264	\$21.99	102.3	\$22.49	109
SULLIVAN	51,951,568	51,071,302	\$25.90	100.3	\$25.98	175
SUNAPEE	1,162,201,381	1,264,357,188	\$15.18	91.7	\$13.93	34
SURRY	76,759,262	81,232,296	\$23.98	97.4	\$22.60	111
SUTTON	271,522,931	267,780,994	\$24.19	101.4	\$24.44	145
SWANZEY	547,939,027	546,690,260	\$26.32	98.4	\$25.92	173
TAMWORTH	342,263,230	334,491,790	\$21.50	103.8	\$21.80	94
TEMPLE	139,799,959	146,615,487	\$25.61	94.6	\$24.36	142
THOM & MES PURCHASE	5,216,680	6,055,941	\$2.10	90.9	\$1.81	3
THORNTON	363,207,544	335,946,095	\$18.79	107.6	\$20.21	80
TILTON	502,972,815	492,160,145	\$19.91	100.0	\$20.08	77
TROY	107,723,378	101,942,157	\$35.10	104.3	\$36.72	232
TUFTONBORO	967,113,244	1,045,355,877	\$9.99	91.8	\$9.21	17
UNITY	126,687,334	128,025,975	\$26.43	98.2	\$26.06	177
WAKEFIELD	899,642,331	883,743,734	\$12.74	101.9	\$12.92	28
WALPOLE	418,186,460	387,273,813	\$21.94	107.7	\$23.53	128
WARNER	286,181,085	267,290,139	\$26.86	106.4	\$28.56	207
WARREN	89,715,322	64,975,403	\$25.70	116.2	\$34.68	229
WASHINGTON	226,933,166	223,001,726	\$19.17	101.2	\$19.45	66
WATERVILLE VALLEY	333,199,380	373,727,708	\$13.40	89.4	\$11.94	22
WEARE	825,194,671	783,962,569	\$22.21	104.3	\$23.12	122
WEBSTER	205,660,090	184,341,612	\$22.69	104.4	\$24.99	152
WENTWORTH	95,311,929	89,808,851	\$18.50	104.2	\$19.47	67
WENTWORTH LOCATION	7,243,561	7,922,214	\$9.71	90.9	\$8.84	15
WESTMORELAND	174,757,972	167,558,770	\$21.78	104.3	\$22.66	113
WHITEFIELD	197,042,937	176,717,866	\$23.41	107.3	\$25.74	169
WILMOT	180,259,574	187,466,916	\$20.92	96.0	\$20.07	76
WILTON	370,220,689	354,631,902	\$25.80	104.4	\$26.87	186
WINCHESTER	282,374,825	266,345,960	\$30.58	105.5	\$32.07	224
WINDHAM	2,105,655,960	2,288,244,882	\$24.00	92.0	\$21.92	97
WINDSOR	24,427,256	25,785,549	\$14.61	98.7	\$13.78	33
WOLFEBORO	2,036,233,484	2,041,438,796	\$13.01	99.8	\$12.95	29
WOODSTOCK	225,533,059	231,106,361	\$18.89	97.9	\$18.32	60
STATE TOTAL	156,518,287,930	160,572,108,680	\$21.99	97.8	\$21.24	

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