

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



# 2009 ANNUAL REPORT





### MISSION

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

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

- 1<sup>st</sup> District – Raymond S. Burton
- 2<sup>nd</sup> District – John D. Shea
- 3<sup>rd</sup> District – Beverly A. Hollingworth
- 4<sup>th</sup> District – Raymond J. Wiczorek
- 5<sup>th</sup> District – Debora B. Pignatelli



**Letter from the Commissioner**

**September 1, 2009**

The New Hampshire Department of Revenue Administration (DRA) began to change during FY 2009. For the first time in many years the Department's divisions are now all housed in the same building; the DRA's new Commissioner comes from outside the Department bringing different perspective and expectations; and elected officials have awarded the Department with additional resources, most notably a \$7 million FY 2010-2011 capital appropriation to transition to more sophisticated systems for tax administration and policy development. This is an exciting time for the DRA that presents the staff with wonderful opportunities for improvement. Needless to say capitalizing on these opportunities will require overcoming cultural, technical and budget challenges both internal and external to the Department. The DRA has set ambitious goals and timetables to ensure that progress is made on a variety of fronts over the ensuing biennium. DRA management has tremendous confidence in our employees and we believe that together we can meet our goals resulting in improved service delivery in a timely manner.

At the end of the first quarter of FY 2009, local, state, national and world economies fell sharply into a deep recession resulting in a twenty percent (20%) decline in state business tax revenues. The fiscal challenges resulting from the economic decline have forced all levels of government to reexamine their business practices to become more efficient while still fostering responsive service delivery. At DRA the emphasis is on changing from a "business-as-usual" approach to a technological and procedural best practices environment. To this end DRA staff had already begun examining forms, computer systems, and internal procedures in anticipation of the Department's physical relocation and consolidation into a new building, which actually occurred during FY 2009.

An Office of Legislative Budget Assistant's (OLBA) audit was completed and issued during the third quarter of FY 2009 that confirmed the Department's progress in making management improvements which will help provide a benchmark as further improvements are undertaken.

Also, the DRA is inviting input from elected and appointed officials, tax practitioners (i.e. lawyers and accountants) as well as associations and taxpayers to participate in the important changes being considered. This input is essential to making certain that tax systems implemented are fair and efficient.

While the architectural underpinnings for the Department's scheduled improvements were initiated in FY 2009, much of the hard work still remains to be completed over the FY 2010-2011 biennium. I want to thank the Governor, Executive Council and legislative leadership for their assistance and support of the DRA as it undertakes these important modernization efforts.

Respectfully submitted



Kevin A. Clougherty  
Commissioner



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**II. ORGANIZATIONAL CHART**

**DIVISION PRIMARY FUNCTIONS**

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

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

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

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

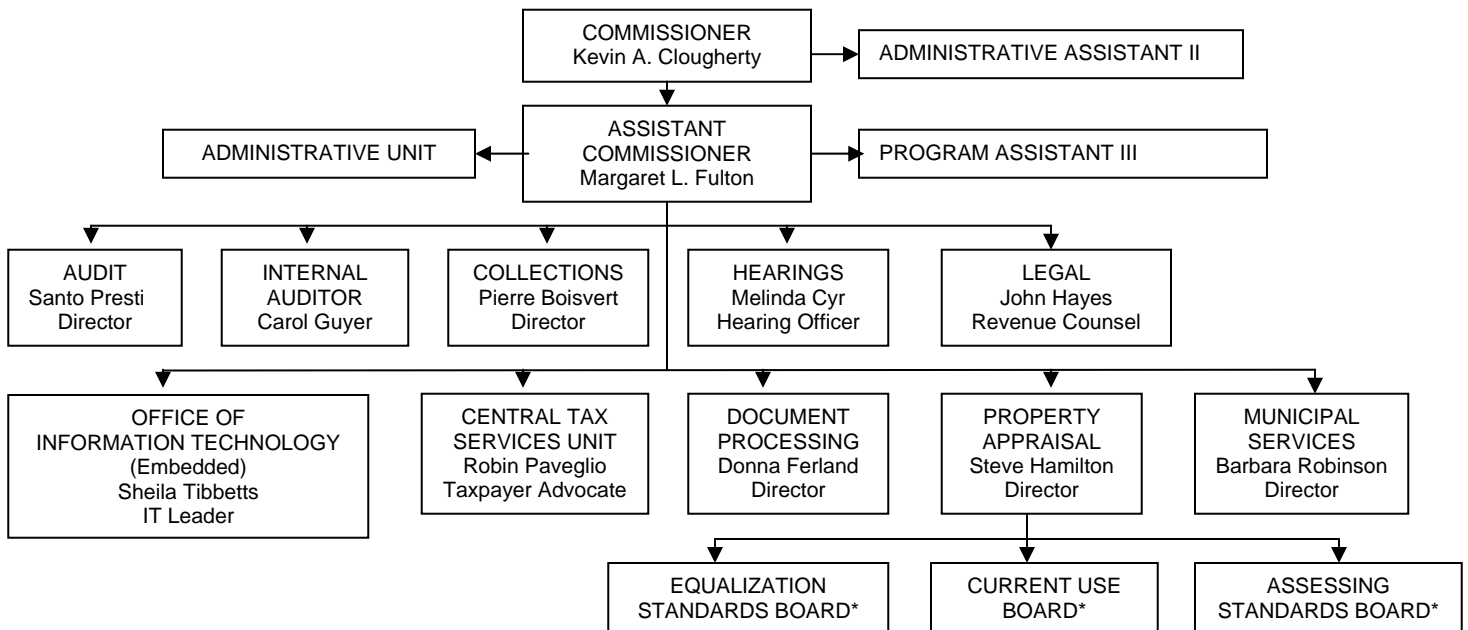
**Document Processing Division** - Receives, sends, processes, stores, and retrieves all tax documents, return payments and electronic transactions filed with the Department.

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

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

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

**Organizational Chart**



\*Administratively Attached Boards



### **III PROPERTY TAX DEVELOPMENTS**

#### **Low and Moderate Income Homeowners Property Tax**

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

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

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

The Department strives to process all claims within the time prescribed by the Legislature. Some claims processing may be delayed as a result of incomplete claims. The amount of claims filed and relief granted is directly tied to the state education property tax rate. As the state education property tax rate drops, so do the number of claims filed and the amount of relief granted. The high number of claims filed for claim year 2003 was the direct result of aggressive marketing by the Department through education seminars and advertising to ensure that eligible residents were aware of the program. Prior eligible claimants have been mailed a copy of the current forms to ease the burden on the residents of the State. Due to budget constraints, claim year 2009, forms will no longer be mailed out to prior eligible claimants. The Department will continue to make forms available at municipal offices and on our web site at [nh.gov/revenue](http://nh.gov/revenue).

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

## Property Appraisal

The Property Appraisal Division is responsible for providing technical support and assistance to municipalities in the area of state and local property taxation. The Division has three broad areas of responsibility: monitoring of the appraisal and valuation of properties; conducting annual ratio studies for determining the total equalized valuation of properties within municipalities; and, conducting an assessment review of specific municipalities each year.

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

For the 2008 tax year, the Property Appraisal Division monitored 1 full revaluation, 6 partial revaluations, 143 cyclical review programs, 53 statistical updates, and annual maintenance. In addition, the staff responsible for this monitoring provided technical assistance and information as requested from virtually every town or city. Property Appraisal is also responsible for the valuation of railroads and utility properties for the statewide education tax. The entities reviewed are a nuclear power plant, 12 electric companies, 8 gas companies, 11 bioelectric companies, 35 hydroelectric companies, 21 water and sewer companies, 12 railroads, and 50 private railcars. They had a combined valuation of over \$4 billion. The staff also processed 3,326 "Intent to Cut" forms for timber harvesting, and 760 "Intent to Excavate" forms for gravel extraction.

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

The Equalization staff of the Property Appraisal Division computed ratios for the 2008 tax year for 234 towns and cities, and 25 unincorporated jurisdictions. The work was performed in accordance with the methods and procedures contained in an equalization manual that was reviewed, revised, and approved by the Equalization Standards Board. One appeal was filed challenging the calculated ratio. An effort has been ongoing to encourage municipalities to submit data for these ratio studies electronically. Electronic filings by municipalities mean less data entry, fewer errors, and faster results. For the 2008 tax year, 198 of the municipalities filed electronically. In addition to the ratio study, the Equalization staff also assisted in reviewing all MS-1 filings, as well as reviewing and processing the Low and Moderate Income Homeowner's Property Tax Relief.

The Property Appraisal Division annually certifies and recertifies individuals who are permitted to perform assessing work in the state. Currently, there are 393 individuals who are certified, comprised of 122 building measurer and listers, 48 property assessor assistants, 76 property assessors and 147 property assessor supervisors. Of this number certified, 95 are due for recertification in 2009, 88 in 2010, 93 in 2011, 61 in 2012, 56 in 2013. There is a new database in place to track status levels, required education and experience. In 2010, a process to track all required and completed continuing education hours will be implemented.

To assist municipalities, the Property Appraisal Division continues to make available a Timber and Gravel Certification worksheet for their use. It provides an easy and accurate method to calculate the timber and gravel taxes due. Most of New Hampshire municipalities are taking advantage of this program.

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

The Property Appraisal Division has created a number of workshops for municipalities. The topics for these workshops are derived from input received from the monitoring staff as well as from municipal employees. Presentations are then made on a regional basis. In the last nine months of the fiscal year, fifteen regional workshops were held, covering six different topics. A total of 469 municipal and contract employees, representing 114 jurisdictions, attended these workshops. In addition, Property Appraisal created a 3-day educational seminar that comprised the second half of the new State Statutes course, co-sponsored with the New Hampshire Assessor's Association. The Property Appraisal Division also hosted the NHAEO Summer School for assessors.

### **Municipal Services**

The Municipal Services Division in accordance with RSA 21-J:35, reviewed the appropriations and revenues, financial reports, and budget documents for the State's 234 towns and cities, 25 unincorporated places, 180 school districts, 10 counties, and 91 village districts. This required analyzing approximately 7,600 warrant articles or resolutions that resulted in 96 disallowances and technical assistance letters.

The division provides continuous technical assistance relative to finance and taxation under RSA 21-J:24. In the course of providing this technical assistance to the various municipalities, the five Municipal Accounts Auditors responded to approximately 6,580 phone calls, 402 faxes, and 7,987 emails in 2008.

The Municipal Services Division presented and participated in training workshops for tax collectors, village district officials, school officials, town and city officials, the GFOA, and the municipal section of the New Hampshire Bar Association. In 2008, the division expanded its initiative to perform inspections of the State's tax collectors, in accordance with the statutory authority provided in RSA 41:39.

**IV VOLUNTARY COMPLIANCE – DOCUMENT PROCESSING & CENTRAL TAX SERVICES**

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

Document Processing is divided into three operating units:

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

	FY '08	FY '09	% Change
Cash/Check Deposits count	312,392	282,746	(10%)
Electronic Payments count	66,509	64,233	(4%)
Mail Count	389,855	372,969	(5%)
Data Entered Documents	351,266	294,933	(16%)
Telephone calls	6,699	7,025	5%
Account Inquiries completed	3,221	3,588	10%
Petition Requests Resolved	246	447	55%
	Doc Count	\$ Value	
Refunds issued by Document Processing	8,311	16,350,898	
Refunds approved by system*	7,941	8,698,400	
Tax Notices Issued	3,672	9,991,831	
Tax Notices proposed	10,816	6,277,144	

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

## **CENTRAL TAX SERVICES**

The Department's centralized taxpayer service unit has been operational since February of 2004. Since that time, we have responded to 148,965 requests for assistance. The staff responded to 32,283 telephone requests during this fiscal period ending June 30, 2009. Callers and visitors to the Department benefit from the assistance of four experienced representatives trained in all areas of New Hampshire state tax laws, rules and administration and a taxpayer advocate who serves as the voice of the taxpayer.

This year of the 32,283 calls taken, the Business Profits Tax and the Business Enterprise Tax generated the highest number with 6,756 inquiries on these taxes. This was followed by requests for assistance regarding the Meals & Rentals Tax with 4,852 calls. Both Low & Moderate Income Homeowner's Property Tax Relief and Interest & Dividends Tax calls totaled a little more than 3,000 requests each. The remaining 14,000+ inquiries were a result of a variety of other tax administration topics, issues and miscellaneous taxes such as, but not limited to, property tax, real estate transfer tax, tobacco tax, communication services tax, electricity consumption tax, and requests regarding other state and federal agencies.

Education is used as a tool to promote voluntary compliance through increased awareness and understanding of state tax laws and obligations facing New Hampshire residents and businesses with activity in New Hampshire. The Department continues to participate in a wide variety of educational seminars, workshops, and training events so that professionals and taxpayer attendees will gain a better understanding of state taxation and administration of the many statutes and administrative rules the Department oversees and enforces. The number of seminars, training events, and workshops has increased this year and will again over the next year as the return on the investment of educational time results in higher voluntary compliance through increased awareness and understanding.

Central Taxpayer Services recently acquired a replacement for the existing telephone system hardware as well as the addition of statistical software that will enable us to better track call volume, peak calling times, transfers to and from the unit, and other statistical reporting features designed to assist us in analyzing and responding to systemic issues.

## **V ENFORCEMENT COMPLIANCE – AUDITS & COLLECTIONS**

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

### **Non-Filer Project Discovery/Nexus Program**

#### **Discovery Bureau**

The Revenue Discovery Bureau contacts potential non-filers and under-reporters of the Interest and Dividends Tax and the Business Profits/Business Enterprise Taxes. These projects are created based upon information received from the Internal Revenue Service. During FY 2009 the Bureau sent out 8,775 letters. Thus far these mailings have caused 4,972 new returns to be filed and they increased state revenue by \$3,428,000.

#### **Nexus**

The Nexus Unit of the Audit Division identifies and contacts potential non-filers through research of the Department of Employment Security records, city and county contracts, visits with industrial sites, and through research of public documents. The Department also has a contract with the Multistate Tax Commission concerning a national nexus program designed to offer voluntary disclosure of non-filing by out of state taxpayers.

Nexus assessed \$3,825,920 in FY 2009 and collected \$3,287,127, adding 162 new taxpayers to the roll of taxpayers required to file Business Profits Tax returns and Business Enterprise Tax returns.

#### **General Audit Program**

The Audit Division collected \$43,500,000 from assessed amounts of \$79,123,741. The Audit Division audited 6,000 taxpayers in FY 2009.

## Collection Activity

The Collection Division is charged with the responsibility of initiating collection activity in pursuit of delinquent tax returns and assessments of all taxes administered by the Department. Accordingly, Compliance Officer responsibilities involve collecting delinquent tax debts, obtaining overdue tax returns, and educating taxpayers about their tax responsibilities and helping to assure that all taxpayers timely submit and fully pay their New Hampshire tax liabilities as prescribed by law. Our mission is to collect and secure.

Compliance Officers resolve their assignments via telephone, targeted mailings, and in-person visits. They initiate tax liens, issue levies, make wage claims, and negotiate payment plans. Compliance Officers are assigned a territory and are responsible for all types of tax cases. Much of their work is accomplished face-to-face at the taxpayer's place of business and/or at the taxpayer's residence.

Compliance Officers are experienced in tax law and collection techniques necessary for the collection of delinquent taxes and delinquent tax returns. Duties include conducting research, performing skip-tracing, conducting investigative interviews, and reviewing financial information. Compliance Officers counsel taxpayers on their tax obligations and determine how they can best resolve their delinquencies, while ensuring that their rights are protected. Compliance Officers also provide assistance to the meals and rentals operators to ensure proper understanding of State law.

A considerable focus is centered on the Meals & Rentals (M&R) Tax. The M&R tax revolves around three distinct forms of business that includes restaurants, room rentals and motor vehicle rentals. Some businesses are seasonal such as lake properties and fair accounts. Proper licensing and reporting holds a high level of scrutiny in our enforcement efforts.

With a staff of 11 Compliance Officers, the annual workload has produced the following results:

- Initiated 461 State tax liens as a means of securing amounts due to the State;
- Collected \$189,361,620 in Tobacco tax stamp sales;
- Collected \$11,470,134.64 in taxes, interest, fees, & penalties;
- Conducted 440 unannounced retail tobacco compliance checks;
- Monitored 173 active bankruptcy cases in the amount of \$3,159,456.42;
- Worked/secured 6,022 "failed-to-file" Meals & Rentals tax returns; and
- Closed 3,723 delinquent tax notices.

The current increase in delinquencies this year requires the fullest attention of the Compliance Officers in the case management of 7,299 delinquent tax notices. This represents 3,283 delinquent taxpayers with an estimated delinquent amount due of \$25,067,869.18 in taxes, interest, fees and penalties.

The Collection Division provides a physical presence at state fairs and specials events to help assure proper tax compliance. They also pursue unreported rental income from seacoast and lakes region enterprises.

To enhance the efficiency of our collection efforts we have out-stationed a Compliance Officer in the Gorham office. This initiative has provided taxpayer awareness in the North Country and has enabled our staff to work more efficiently and effectively in meeting our taxpayers' needs.

## **VI LEGAL DEVELOPMENTS**

### **Office of Revenue Counsel**

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

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

### **SIGNIFICANT CASES**

1. Cases Closed By Court Decision During FY 2009

Maryanne and Walter Zielinski v. Department of Revenue Administration

Board of Tax and Land Appeals Docket No. 23944-07LM. Plaintiffs appeal a decision by the Department rejecting their claim for relief under the Low and Moderate Income Homeowner's Property Tax Relief (RSA 198:56). The Department argued that the irrevocable trust in which the property was placed did not provide for the Zielinskis' retained ownership interest. The Board ruled against the Department.

2. Other Cases Pending During FY 2009

Worth Development Corp. v. N. H. Department of Revenue Administration, Rockingham County Superior Court Docket No. 08-E-0064. In this case and seven consolidated cases, the taxpayers seek refunds of the State Enhanced Education Property Tax ("SEET") paid for the tax year beginning April 1, 2006. The petitions assert that the Department's equalization process, the Tax, and the system of assessment used to determine the amount of the Tax lacks substantial uniformity and violates Part II, Article 5 of the New Hampshire Constitution. On May 1, 2008, DRA moved to dismiss all of the Petitions on the grounds that DRA has no authority to issue a refund of the SEET under RSA 21-J:28-a, and this Court does not have jurisdiction to hear an appeal of a denial of refund under RSA 21-J:28-b. While DRA's motion to dismiss was pending, Petitioners amended their petitions to add a request for a declaratory judgment that the SEET, as applied to them, is unconstitutional. On December 24, 2008, the Court (Lewis, J.) granted DRA's motion to dismiss the appeal portion of Petitioners' actions, but allowed the declaratory judgment claim to continue. See Order on Motion to Dismiss, dated December 24, 2008. The trial in this case is scheduled to take place in September, 2009.



First Berkshire Business Trust et al v. G. Philip Blatsos, Commissioner et al, Hillsborough County Northern District Superior Court Docket No. 07-E-0357. The Plaintiffs challenge an assessment of real estate transfer tax for properties transferred to a limited liability company.

First Berkshire Business Trust et al v. G. Philip Blatsos, Commissioner et al, Hillsborough County Northern District Superior Court Docket No. 07-E-0357. The Plaintiffs challenge an assessment of real estate transfer tax for properties transferred to a limited liability company. Cross Motions for Summary Judgment were argued on June 1, 2009. The Court has not yet issued a final order.

Lyme Timber Co. v. NH Dept. of Revenue Administration Docket No. 08-E-0185, and Lyme Timber Co. NH Ltd partners v. NH Dept of Revenue Administration Docket No. 08-E-0186. These are interrelated Grafton County Superior Court cases concerning whether the Interest and Dividends Tax should be imposed on the entity or the interest holders of the entity. To answer that question the Court must decide whether the interest holder possessed transferable shares in the entity.

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

TRG Holdings Corp. and Affiliates v. NH Department of Revenue Administration, Hillsborough County Northern District Superior Court Docket No. 08-E-0484. The Plaintiffs allege that certain investment income of the Plaintiff's affiliate, International Insurance Company, should not have been included in the numerator of the Petitioner's unitary Business Profits Tax return.

ZBH Realty, LLC and Mark Hagemeyer v. G. Philip Blatsos, Commissioner, Cheshire County Superior Court Docket No. 08-E-0103. The Plaintiff alleges that the real estate transfer from Mark Hagemeyer, to Mr. Hagemeyer's LLC is not subject to the Real Estate Transfer Tax. On August 26, 2009, the Superior Court granted the Petitioner's motion for summary judgment.

Mascoma Mutual Holding Corp & Subsidiaries v. State of NH Dept. of Revenue Admin. Grafton County Superior Court Docket No. 09-E-0075. The Plaintiff alleges that its subsidiary, Chieftan Capital Corporation that was created across the river in Vermont; and into which was placed title to New Hampshire real estate, should not be subject to apportionment to New Hampshire. The Plaintiff also alleges that the Department's denial of certain charitable donations was erroneous.

2 Pillsbury Street Realty Corp. v. Dept. of Revenue Admin., Docket No. 23987-09BP, and 2 Pillsbury Street Realty Corp. v. Dept. of Revenue Admin., Docket No. 23989-09TR. These are two separate appeals that are anticipated to be consolidated by the Board of Tax and Land Appeals. The Plaintiff alleges that the Department erroneously assessed additional Business Profits Tax and Real Estate Transfer Tax when the Plaintiff sold business real estate.

**Declaratory Rulings FYE 6/30/09**

<b>DCR Number</b>	<b>Content</b>	<b>RSA</b>	<b>Effective Date</b>
9440	LLC and the Real Estate Transfer Tax	78-B	3/25/09

**Administrative Rulings FYE 6/30/09**

<b>DOC Number</b>	<b>Rule Number and Content</b>	<b>Effective Date</b>	<b>Expiration Date</b>
9437	Rev 3000 LCHIP	3/24/09	3/24/2018
9427	Cub 304 Forestland Ranges	4/01/09	4/01/2017
9428	Cub 307.02 and 307.03 Developments	4/01/09	4/01/2017
9443	Electricity Consumption Tax	4/01/09	4/01/2017
9486	Rev 2208 County Reports Required	6/23/09	6/23/2017

**Technical Information Releases Issued FYE 6/30/09**

<b>TIR Number</b>	<b>Description</b>	<b>Date Issued</b>
2008-005	Tornado Damage Cleanup	8/04/08
2008-006	Update on CST and ITFA, as amended	9/15/08
2008-007	New Interest Rates Set	9/15/08
2008-008	Sales of Personal vs. Business Asset for BPT Purposes	9/22/08
2008-009	Tobacco Tax Increase at Retail and Wholesale Level	9/26/08
2008-010	Tobacco Tax Rate Change on Hold Pending Comm. Cert.	10/01/08
2008-011	Storm Damage Cleanup	12/17/08
2008-012	Transfer of Retail Tobacco Licenses to Liquor	12/29/08
2009-001	Coos County Job Creation Tax Credit	1/05/09
2009-002	Good Standing	3/24/09
2009-003	M&R Tax Compliance Program	4/20/09
2009-004	American Recovery and Reinvestment Act of 2009 (ARRA)	4/23/09
2009-005	M&R Tax Operator's License Renewal	5/14/09
2009-006	Tobacco Tax Increase	6/26/09
2009-007	M&R Tax Law Changes	6/26/09

**Summary of Adjudicative Proceedings**

During FY 2009, the Hearings Bureau, continued to make adjustments in order to better assist the taxpayer. More specifically, the Hearings Bureau worked with the Document Processing Division's Dispute Resolution Group to streamline the appeal process for penalty and interest cases. The procedural changes made have significantly improved the Division's ability to more rapidly respond to the taxpayers during the informal review process.

The Hearings Bureau also implemented a new computer software program in order to better track appeal cases. Prior to this, the Hearings Bureau was inefficiently utilizing several different computer programs and applications to track appeals. Now, the Hearings Bureau organizes all its file contacts, documents, deadlines, and hearing dates in one centralized database.

In FY 2009, the time required to produce a Final Order after the close of the record increased to an average of 53.6 days; as compared to 47.5 days<sup>1</sup> in FY 2008. There were, however, five complex cases in FY 2009, which the Final Order was issued approximately 10 months after the close of the record. Removing those cases from the equation, the average number of days to produce a Final Order after the close of the record was only 24.8 days. Of the 48 Final Orders issued in FY 2009, 12 were produced after the 60-day scheduled production time frame.

The Hearings Bureau's goal for FY 2010 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. The Hearings Bureau will also strive to maintain a high level of timely performance. This includes continuing to track cases in the hearing process and request status reports on those cases where the parties have indefinitely suspended a hearing in order to negotiate. It also includes increased efforts to prepare Final Orders within 60 days after the close of the record in each case.

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

	<b>FY '08</b>	<b>FY '09</b>	<b>%Change</b>
Appeals filed	308	336	9%
Cases closed	243	454	87%
Cases on appeal to Superior Court, BTLA, or Supreme Court	4	10	150%
Final Orders issued	38	48	26%
Cases open as of 6/30	230	135	(41%)
<b>Final Orders Issued for the period 7/1/08 through 6/30/09</b>			
Business Tax	21	22	5%
Meals & Rentals Tax	9	7	(22%)
Interest & Dividends Tax	4	6	50%
Real Estate Transfer Tax	2	5	150%
Communication Service Tax	2	7	250%
Tobacco Tax	0	1	100%
<b>TOTAL ORDERS ISSUED</b>	<b>38</b>	<b>48</b>	<b>26%</b>

<sup>1</sup> There was a single, complex case in which the Final Order was issued over a year and a half after the close of the record. Removing that case from the equation, the average number of days to produce a Final Order after the close of the record was 31.7 days.

## **VII TECHNOLOGICAL DEVELOPMENTS**

### **Internet and Telefile (eFileNH)**

The Department continues with its commitment to implementing faster and more efficient services to taxpayers in the form of Internet and Telefile access. From July 2008 through June 2009, the Department processed over 52,000 Internet and 20,000 Telefile transactions totaling more than \$279 million. This is an increase of more than 3,000 transactions over the previous fiscal year.

### **Automated Refund Approval**

The Department instituted an automated refund approval process to expedite the refund process for tax returns that meet certain criteria. This has resulted in a timesaving for DRA employees processing and reviewing refunds and a quicker turn around on refunds to the taxpayer. Over the last fiscal year, approximately 5,000 refunds went through the auto-approval process.

### **2D Barcode**

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

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

From July 2008 through June 2009, the Department has processed over 81,000 2D bar-coded payment transactions totaling more than \$70 million.

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

### **Low & Moderate PC Application**

The Department utilizes a PC application to administer the Low & Moderate (L&M) Homeowners Property Tax Relief program. Approximately 18,000 L&M applicants file a claim with the Department each year. Over \$3 million in claims were paid last year. The PC application provides facilities to data enter, validate and create payment vouchers for approved claimants, as well as track correspondence between the Department and the claimants. PC application security is integrated with the Tax Information Management System (TIMS). Payment voucher information transfer to the State's Integrated Financial System (IFS) is automated through the File Transfer Protocol (FTP) on the State's wide area network (WAN).

### **Document Management**

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

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

### **Technology Goals for the Future**

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

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

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

To meet these goals, the Department is undertaking a capital improvement project to update and upgrade existing IT systems, to implement a GIS solution for Property Appraisal and Municipal Services staff, and to take advantage of statistical analysis and charting software for revenue reporting and forecasting. This project is expected to be completed in June 2011.

## **VIII SUMMARY OF TAXES**

### **BUSINESS PROFITS TAX - RSA 77-A**

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

### **BUSINESS ENTERPRISE TAX - RSA 77-E**

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

### **MEALS & RENTALS TAX - RSA 78-A**

The Meals and Rentals (M&R) tax was enacted in 1967 at a rate of 5%. Currently at 9%, the tax is assessed upon patrons of hotels and restaurants, on rents and upon meals costing \$.36 or more. Chapter 144, Laws of 2009, increased the rate to 9% and added campsites to the definition of hotel. An M&R Tax Operator's License is required. The operator maintains books and records showing the amount of tax collected and remits the tax monthly to the state, less a 3% commission. The tax is required to be remitted to the State on the 15th day of the month following the collection of tax.

### **INTEREST & DIVIDENDS TAX - RSA 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 I&D income received by NH residents from sources other than NH and Vermont banks. The tax was changed significantly in FY 1995 to eliminate the exemption on income from NH and Vermont banks. In conjunction with this change, the personal exemption was increased from \$1,200 to \$2,400. The exemption for joint filers increased from \$2,400 to \$4,800. Estimated tax payments are due 4/15, 6/15, 9/15 & 1/15 on tax liabilities greater than \$500. The tax return is due on April 15th. Additional \$1,200 exemptions are available for residents who are 65 years of age, who are blind, and who are handicapped and unable to work, provided they have not reached their 65th birthday. The current tax rate of 5% has remained the same since FY 1977.

### **COMMUNICATIONS SERVICES TAX - RSA 82-A**

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

### **ELECTRICITY CONSUMPTION TAX - RSA 83-E**

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

### **REAL ESTATE TRANSFER TAX - RSA 78-B**

The Real Estate Transfer tax (RETT) was first enacted in 1967. Chapter 17, Laws of 1999, increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a combined tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there is a minimum tax of \$20 assessed on both the buyer and seller. Chapter 158, Laws of 2001, removed the exception from the tax on transfer of real property for transfers of title pursuant to a merger, consolidation or other reorganization qualifying as a tax-free reorganization. It also removed the exception of the transfer of title from one business entity to another, the ownership interest of which may be the same. These changes were effective for transfers occurring on or after July 1, 2001. The tax is paid at the Registry of Deeds office in the county where the property is located. A Declaration of Consideration (Form CD-57) must be filed with the Department of Revenue Administration.

### **UTILITY PROPERTY TAX - RSA 83-F**

Utility property is defined as "all real estate, buildings, and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric powered or natural gas, crude petroleum and refined petroleum products or combination thereof, water, or sewage." The tax rate is \$6.60 per \$1,000 of value of utility property. On December 1 of each year the Department determines the value of utility property as of the previous April 1. The effective date was April 1, 1999.

### **STATE EDUCATION PROPERTY TAX - RSA 76:3**

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

### **LOCAL PROPERTY TAX - RSA 76**

Property taxes, based upon assessed valuation, are assessed, levied and collected by cities and towns.

## TAX EXEMPTION, CREDIT AND DEFERRAL AGAINST PROPERTY TAXES

Current Use assessment (RSA Chapter 79-A) is available for land qualifying in the following categories: Farm Land, Forest Land, and Unproductive Land. Applications for Current Use must be filed with the local assessing officials on or before April 15<sup>th</sup>.

**Application Date:** The permanent application (Form PA-29) for tax exemption, credit and deferral is available from the local assessing officials. Annually, the application must be filed with the local assessing officials by March 1<sup>st</sup> of the year following the tax period, unless granted an extension pursuant to RSA 76:16-d.

**Option:** Effective January 1, 1998, RSA 72:33 allowed municipalities, through town meeting or a city council, to adopt August 1st as the filing date for the Elderly Exemption. Check with the municipality to determine specific filing dates.

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

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

### **Blind Exemption - RSA 72:37**

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

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

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

### **Veterans Tax Credit - RSA 72:28**

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

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

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

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



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

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

**Tax Exemption for Wind-Powered, Solar and Wood Heating Energy System - RSA's 72:66, 72:62, 72:70**

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

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

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

**IX REVENUE AND STATISTICS**

<b>RECEIPTS AND EXPENDITURES AS OF JUNE 30, 2009</b>			
<b>RECEIPTS</b>	<b>FY 08</b>	<b>FY 09</b>	<b>% of Change</b>
Tax Collections	1,319,445,402	1,181,848,900	(10.43%)
<b>TOTAL</b>	<b>1,319,445,402</b>	<b>1,181,848,900</b>	<b>(10.43%)</b>
<b>EXPENDITURES</b>			
<b>EXPENDITURES</b>	<b>FY 08</b>	<b>FY 09</b>	<b>% of Change</b>
CLASSIFIED	6,637,589	6,982,512	5.20%
UNCLASSIFIED	1,536,758	1,580,880	2.87%
BENEFITS	3,777,189	3,978,307	5.32%
<b>SUBTOTAL</b>	<b>11,951,536</b>	<b>12,541,699</b>	<b>4.94%</b>
Current Expense	2,658,295	3,733,515	40.45%
Equipment	161,378	448,560	177.96%
<b>SUBTOTAL</b>	<b>2,819,673</b>	<b>4,182,075</b>	<b>48.32%</b>
In-State	87,053	94,570	8.63%
Out-of-State	153,980	114,425	(25.69%)
Miscellaneous	274,655	6,602	(97.60%)
<b>SUBTOTAL</b>	<b>515,688</b>	<b>215,597</b>	<b>(58.19%)</b>
<b>TOTAL</b>	<b>15,286,897</b>	<b>16,939,371</b>	<b>10.81%</b>
<b>DISBURSEMENT/TOWNS</b>			
<b>DISBURSEMENT/TOWNS</b>	<b>FY 08</b>	<b>FY 09</b>	<b>% of Change</b>
Flood Control	912,884	912,884	0.00%
Forest Land	165,989	176,387	6.26%
Recreational	5,184	0	(100.00%)
<b>TOTAL</b>	<b>1,084,057</b>	<b>1,089,271</b>	<b>0.48%</b>

\* Due to the new ERP system, some miscellaneous expenses had to be reclassified as a new chart of accounts was implemented.

**REVENUE BREAKDOWN BY SOURCE**

	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
Business Profits Tax	373,427,632	305,497,834	(67,929,798)
Business Enterprise Tax	222,225,230	174,855,792	(47,369,438)
Meals & Rental Tax	214,258,477	210,069,413	(4,189,064)
Tobacco Tax	165,821,083	193,893,330	28,072,247
Interest & Dividends Tax	115,928,152	97,372,040	(18,556,112)
Estate & Legacy Tax	111,396	61,887	(49,509)
Communications Svs Tax	79,509,885	80,932,268	1,422,383
Real Estate Transfer Tax	117,153,685	83,477,646	(33,676,039)
Utility Property Tax	24,209,319	28,942,542	4,733,223
Electricity Consumption Tax	6,285,323	6,073,712	(211,611)
Other	515,220	672,438	157,218
<b>TOTAL</b>	<b>1,319,445,402</b>	<b>1,181,848,902</b>	<b>(137,596,500)</b>

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

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

	<b>FY 08</b>	<b>FY 09</b>	<b>Change</b>
Business Profits Tax	67,326,642	54,199,893	(13,126,749)
Business Enterprise Tax	154,484,756	124,100,375	(30,384,381)
Meals & Rentals Tax	7,708,927	6,213,988	(1,494,939)
Real Estate Transfer Tax	39,049,377	28,568,627	(10,480,750)
Tobacco Tax	103,198,075	131,916,945	28,718,870
Utility Property Tax	24,209,319	28,942,542	4,733,223
<b>EDUCATION TRUST FUND</b>	<b>395,977,096</b>	<b>373,942,370</b>	<b>(22,034,726)</b>
<b>NET GENERAL FUND</b>	<b>923,468,306</b>	<b>807,906,532</b>	<b>(115,561,774)</b>

**NET INCOME ON A CASH BASIS FOR 2002 – 2005**

<b>TYPE OF REVENUE</b>	<b>Fiscal Year Ending 6/30/02</b>	<b>Fiscal Year Ending 6/30/03</b>	<b>Fiscal Year Ending 6/30/04</b>	<b>Fiscal Year Ending 6/30/05</b>
BPT	159,237,248	178,180,669	171,568,053	209,747,332
BET	223,636,411	215,200,349	236,627,334	236,162,258
M & R Tax	169,703,721	175,114,686	184,259,685	192,196,642
Tobacco Tax	84,976,512	93,267,036	100,040,497	99,307,075
I & D Tax	71,470,243	56,417,343	53,769,043	66,929,900
Estate & Legacy Tax	57,088,030	68,193,847	35,050,805	11,909,724
CST Tax	62,508,517	63,452,424	65,595,263	69,557,473
Real Estate Transfer Tax	97,371,970	117,003,621	137,018,703	160,430,527
Utilities Franchise Tax	298,743	n/a	n/a	n/a
Utilities Property Tax	18,192,984	18,833,596	20,159,763	20,087,776
Excess Education Property Tax	28,963,331	32,666,031	29,843,911	20,934,231
Electric Consumption Tax	5,735,676	6,024,844	6,217,227	6,229,864
Other Revenue	1,226,191	815,634	923,468	871,900
<b>TOTAL</b>	<b>980,409,577</b>	<b>1,025,170,080</b>	<b>1,041,073,752</b>	<b>1,094,364,702</b>

**NET INCOME ON A CASH BASIS FOR 2006 – 2009**

<b>TYPE OF REVENUE</b>	<b>Fiscal Year Ending 6/30/06</b>	<b>Fiscal Year Ending 6/30/07</b>	<b>Fiscal Year Ending 6/30/08</b>	<b>Fiscal Year Ending 6/30/09</b>
BPT	341,351,280	332,902,093	373,427,632	305,497,834
BET	212,115,406	252,499,583	222,225,230	174,855,792
M & R Tax	204,907,939	207,287,472	214,258,477	210,069,413
Tobacco Tax	145,022,895	139,510,631	165,821,083	193,893,330
I & D Tax	80,256,331	106,017,526	115,928,152	97,372,040
Estate & Legacy Tax	3,925,281	445,818	111,396	61,887
CST Tax	70,330,594	73,369,315	79,509,885	80,932,268
Real Estate Transfer Tax	157,941,376	140,630,984	117,153,685	83,477,646
Utilities Property Tax	20,789,572	21,801,715	24,209,319	28,942,542
Excess Education Property Tax	n/a	n/a	n/a	n/a
Electric Consumption Tax	6,344,187	6,258,150	6,285,323	6,073,712
Other Revenue	360,933	288,579	515,220	672,438
<b>TOTAL</b>	<b>1,243,345,494</b>	<b>1,281,011,866</b>	<b>1,319,445,402</b>	<b>1,181,848,902</b>

**PERSONNEL & REVENUE ADMINISTRATION STATISTICS**

<b>Personnel Expenditure FY 2009</b>	<b>Revenue Collected FY 2009</b>	<b>Estimated Cost of Collection FY 2009</b>
\$12,541,699	\$1,181,848,900	1.06%

<b>PERSONNEL DATA</b>	<b>CURRENT # OF EMPLOYEES AS OF JUNE 30, 2009</b>
Unclassified Employees	23
Classified Employees	168
Full Time Temporary Employees	0
Temporary Employees	0
Total Number of Employees	191

<b>PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2009</b>	
Equipment	\$2,757,062
Motor Vehicles	\$397,062
Physical Plant	\$0
Farm	\$0
Highways	\$0
Total Property Value	\$3,154,124

<b>REVOLVING FUND, RSA 21-J:24a,VII, FOR PERIOD JULY 1, 2008 THROUGH JUNE 30, 2009</b>	
Beginning Fund Balance 7/1/08	\$7,657.04
Expenditure	\$0.00
Revenues	\$0.00
Ending Fund Balance 6/30/09	\$7,657.04



**THE STATE OF NEW HAMPSHIRE**  
**DEPARTMENT OF REVENUE**  
**ADMINISTRATION**



**2008**

**PROPERTY TAX**  
**TABLES BY COUNTY**  
**VALUATIONS, TAXES AND TAX RATES**

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





# 2008 TABLES BY COUNTY

This report presents the 2008 Tables by Counties as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XII, which states:

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

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

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

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

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

CURRENT USE: RSA 79-A  
CONSERVATION RESTRICTION: RSA 79-B  
DISCRETIONARY EASEMENT: RSA 79-C  
DISCRETIONARY PRESERVATION EASEMENT: RSA 79-D  
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

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

**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 in this section.

RSA 72:37, Blind Exemption  
RSA 72:39-a & b, Elderly Exemption  
RSA 72:23 IV, Additional School Dining, Dormitory and Kitchen  
(amounts > \$150,000 per property);  
RSA 72:37-b, Exemption for the Disabled;  
RSA 72:38-b, Exemption for the Deaf;  
RSA 72:62, Solar Energy Systems;

RSA 72:66, Wind-Powered Energy Systems and  
RSA 72:70, Wood-Heating Energy Systems.

**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. They are not optional.

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

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

This document may be found on our web site at:

[http://www.nh.gov/revenue/munc\\_prop/propertyappraisal.htm](http://www.nh.gov/revenue/munc_prop/propertyappraisal.htm)

2008 TABLES BY COUNTY						
(PAGE 1 of 5)						
COUNTY SUMMARY	TOTAL LOCAL ASSESSED VALUATION					
	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
BELKNAP	15,146,727	258,383	449,152	40,166	4,559,040,416	441,818,758
CARROLL	21,211,143	503,693	423,294	7,800	5,913,220,856	371,854,820
CHESHIRE	28,935,171	1,939,921	11,422	18,350	2,139,487,541	299,921,500
COOS	43,293,249	109,064	0	13,305	789,130,430	122,250,320
GRAFTON	51,888,640	612,866	251,063	81,314	3,696,305,777	615,129,533
HILLSBOROUGH	29,326,543	1,051,826	22,882	213,606	11,801,419,013	2,533,425,244
MERRIMACK	37,717,621	825,881	203,045	26,392	4,853,554,982	971,964,716
ROCKINGHAM	18,996,404	711,710	419,040	90,469	14,589,981,664	2,494,630,066
STRAFFORD	13,180,166	402,692	56,007	13,000	3,333,592,278	612,796,656
SULLIVAN	24,580,051	627,973	149,850	700	1,502,745,974	107,643,294
STATE TOTALS	284,275,715	7,044,009	1,985,755	505,102	53,178,478,931	8,571,434,907

2008 TABLES BY COUNTY				
(PAGE 2 of 5)				
COUNTY SUMMARY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
BELKNAP	4,909,087,340	165,958,426	707,101,541	191,448
CARROLL	5,688,817,089	127,206,700	646,520,360	169,514
CHESHIRE	3,750,541,164	101,005,238	790,189,838	175,340
COOS	1,583,138,948	62,242,990	359,760,635	57,529
GRAFTON	6,509,567,890	143,299,430	1,539,191,868	247,420
HILLSBOROUGH	22,224,594,557	208,215,870	6,636,292,248	826,727
MERRIMACK	7,692,628,981	226,197,495	2,014,730,485	287,379
ROCKINGHAM	19,041,939,157	455,720,300	4,703,287,664	838,809
STRAFFORD	5,389,952,319	280,568,690	1,221,794,420	84,908
SULLIVAN	2,569,363,589	86,841,050	329,929,984	105,001
STATE TOTALS	79,359,631,034	1,857,256,189	18,948,799,043	2,984,075

2008 TABLES BY COUNTY					
(PAGE 3 of 5)					
COUNTY SUMMARY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
BELKNAP	1,815,464	13,825,700	85,576,339	0	33,800
CARROLL	1,434,700	0	97,225,652	0	0
CHESHIRE	132,121	700,400	192,571,548	0	58,300
COOS	169,724	146,899,853	220,006,827	29,085,700	2,510,652
GRAFTON	16,626,514	0	791,878,476	0	230,400
HILLSBOROUGH	108,859,714	123,336,188	545,677,619	0	1,873,900
MERRIMACK	2,867,024	60,937,600	587,824,400	0	163,600
ROCKINGHAM	41,312,658	166,702,626	3,152,740,539	0	1,960,832
STRAFFORD	262,800	27,533,600	115,262,375	0	20,300
SULLIVAN	452,761	0	77,964,305	0	0
STATE TOTALS	173,933,480	539,935,967	5,866,728,080	29,085,700	6,851,784

**2008 TABLES BY COUNTY**

(PAGE 4 of 5)

COUNTY SUMMARY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
BELKNAP	2,574	10,900,346,234	1,776,140	10,898,570,094	949,000	33,745,416	1,297,454
CARROLL	0	12,868,595,621	1,572,342	12,867,023,279	895,000	20,231,600	356,867
CHESHIRE	0	7,305,687,855	1,596,926	7,304,090,929	650,100	25,164,959	3,629,352
COOS	0	3,358,669,226	3,351,236	3,355,317,990	570,000	12,236,350	268,490
GRAFTON	0	13,365,311,191	2,272,300	13,363,038,891	1,102,000	46,482,721	16,260,048
HILLSBOROUGH	0	44,215,135,937	7,463,908	44,207,672,029	17,000,550	510,654,488	100,913,267
MERRIMACK	0	16,449,929,601	16,775,555	16,433,154,046	6,732,524	98,869,634	4,955,105
ROCKINGHAM	0	44,669,331,938	362,679,554	44,306,652,384	4,963,250	323,748,525	24,769,650
STRAFFORD	0	10,995,520,211	1,893,900	10,993,626,311	3,836,000	112,658,010	8,400,591
SULLIVAN	0	4,700,404,532	1,233,341	4,699,171,191	656,000	15,989,900	8,123,063
<b>STATE TOTALS</b>	2,574	168,828,932,345	400,615,202	168,428,317,143	37,354,424	1,199,781,603	168,973,887

**2008 TABLES BY COUNTY**

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COUNTY SUMMARY	NET VALUATION 2008	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2008 ACTUAL TAX RATE	2008 RESIDENTS TAX
BELKNAP	10,862,578,224	165,715,068	2,058,246	\$163,656,822.00	15	0
CARROLL	12,845,539,812	139,299,348	1,742,034	137,557,314	\$10.71	240
CHESHIRE	7,274,646,518	167,428,624	1,101,233	166,327,391	\$22.86	0
COOS	3,342,243,150	64,228,495	405,250	63,823,245	\$19.10	15,030
GRAFTON	13,299,194,122	226,228,098	1,547,854	224,680,244	\$16.89	39,730
HILLSBOROUGH	43,579,103,724	795,588,792	7,858,025	787,730,767	\$18.08	0
MERRIMACK	16,322,596,783	329,045,345	2,782,777	326,262,568	\$19.99	120
ROCKINGHAM	43,953,170,959	743,848,686	6,763,075	737,085,611	\$16.77	197,480
STRAFFORD	10,868,731,710	227,636,047	2,388,612	225,247,435	\$20.72	82,000
SULLIVAN	4,674,402,228	93,631,673	820,070	92,811,603	\$19.86	5,000
STATE TOTALS	167,022,207,229	2,952,650,176	27,467,176	2,925,183,000		339,600



# 2008 TABLES BY COUNTY

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## TOTAL LOCAL ASSESSED VALUATION

### LAND

MUNICIPALITY	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
ACWORTH	1,682,880	0	0	0	35,524,100	364,700
ALBANY	381,007	0	0	0	34,982,500	4,065,400
ALEXANDRIA	2,058,385	0	0	0	87,929,300	1,974,200
ALLENSTOWN	366,180	975	0	0	77,622,727	15,426,200
ALSTEAD	1,304,612	0	0	0	57,024,900	780,900
ALTON	1,968,596	148,459	0	10,900	968,443,075	28,069,925
AMHERST	1,181,700	0	0	0	588,306,975	75,318,625
ANDOVER	1,231,813	152,589	0	0	104,819,400	9,340,100
ANTRIM	1,777,000	0	0	0	89,692,040	3,284,760
ASHLAND	275,539	1,408	0	0	78,734,100	13,633,700
ATKINSON	143,211	1,390	0	100	447,958,400	17,055,700
ATKINSON & GILMANTON	390,406	0	0	0	151,000	0
AUBURN	467,071	0	0	2,700	334,336,600	18,364,100
BARNSTEAD	1,822,315	41,705	100	6,825	258,174,675	4,279,400
BARRINGTON	1,263,244	83,416	60	0	426,406,320	39,117,240
BARTLETT	771,736	0	0	0	203,103,280	38,235,820
BATH	3,549,975	0	0	8,560	33,963,540	1,356,200
BEAN'S GRANT	0	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	501,969	5,918	0	0	915,943,300	165,243,900
BELMONT	1,255,643	0	0	12,811	287,779,235	63,169,850
BENNINGTON	430,296	0	0	0	29,004,300	2,637,200
BENTON	303,578	4,566	0	0	9,800,100	20,700
BERLIN	466,551	0	0	100	48,402,900	6,594,400
BETHLEHEM	2,191,733	0	0	0	74,725,756	8,967,300
BOSCAWEN	1,206,081	10,307	0	0	91,441,900	8,948,400
BOW	482,505	0	0	1,500	368,865,775	46,938,925
BRADFORD	1,817,415	7,287	0	0	95,190,900	3,984,400
BRENTWOOD	876,342	5,729	0	0	155,606,569	30,402,900
BRIDGEWATER	818,700	0	0	0	184,748,300	5,148,400
BRISTOL	604,187	0	0	0	219,011,820	16,097,490
BROOKFIELD	1,046,086	0	0	0	43,414,300	179,900
BROOKLINE	636,395	0	2,880	0	225,649,000	6,865,400
CAMBRIDGE	1,043,828	0	0	0	5,010,570	0
CAMPTON	1,436,820	0	0	0	89,936,800	9,548,800
CANAAN	2,839,557	151,593	0	0	136,104,850	8,157,000
CANDIA	818,136	0	0	4,900	115,299,485	10,681,900
CANTERBURY	1,858,679	5,620	69,690	0	126,812,200	3,583,100
CARROLL	760,693	0	0	0	76,575,439	23,840,550
CENTER HARBOR	624,513	27,581	0	9,630	301,421,200	8,351,900
CHANDLER'S PURCHASE	0	0	0	0	0	36,160
CHARLESTOWN	1,498,302	14,836	0	100	45,325,764	5,401,236
CHATHAM	409,655	49,369	0	0	16,371,310	0
CHESTER	904,800	0	0	1,400	218,360,100	3,842,000
CHESTERFIELD	1,190,800	4,800	7,800	0	257,617,300	15,465,100
CHICHESTER	1,001,224	48,669	0	0	109,198,500	13,549,200
CLAREMONT	2,519,400	0	0	0	98,958,000	45,050,600
CLARKSVILLE	1,966,778	20,177	0	0	16,174,900	306,000
COLEBROOK	2,534,131	0	0	0	36,510,706	6,260,500
COLUMBIA	3,268,078	13,080	0	0	19,830,500	1,104,500
CONCORD	2,521,800	0	0	17,200	766,546,300	530,391,200
CONWAY	2,889,600	2,700	0	0	293,432,500	142,302,560
CORNISH	2,712,604	230,369	0	0	57,073,300	570,300
CRAWFORD'S PURCHASE	0	0	0	0	69,110	0

## 2008 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
ACWORTH	59,160,000	1,429,600	2,165,300	0
ALBANY	56,476,500	2,334,300	7,863,500	0
ALEXANDRIA	122,627,400	5,313,200	3,521,900	0
ALLENSTOWN	142,661,100	23,181,975	23,056,700	0
ALSTEAD	100,071,500	3,210,900	3,222,600	0
ALTON	575,820,975	12,638,600	26,906,325	30,300
AMHERST	1,012,285,525	3,814,500	140,888,875	0
ANDOVER	128,297,200	4,420,300	13,258,200	0
ANTRIM	129,833,160	1,395,670	10,929,090	25,220
ASHLAND	130,804,700	3,114,400	30,128,600	0
ATKINSON	525,072,703	80,300	25,980,100	17,697
ATKINSON & GILMANTON	173,690	0	0	0
AUBURN	305,346,314	807,500	28,629,500	31,886
BARNSTEAD	266,883,627	5,463,600	5,684,300	112,773
BARRINGTON	409,350,400	30,558,890	52,493,680	0
BARTLETT	750,815,503	1,468,150	61,247,107	0
BATH	63,915,082	1,378,900	1,196,700	6,018
BEAN'S GRANT	0	0	0	0
BEAN'S PURCHASE	0	0	16,880	0
BEDFORD	1,802,653,300	193,800	427,436,600	0
BELMONT	319,845,500	55,237,500	72,614,300	28,700
BENNINGTON	71,338,600	1,756,300	9,956,000	0
BENTON	13,726,500	1,121,000	17,000	0
BERLIN	263,308,776	1,773,300	54,294,200	20,351
BETHLEHEM	142,435,000	2,229,700	21,652,015	0
BOSCAWEN	135,464,800	8,144,100	22,472,700	0
BOW	492,171,800	0	93,731,800	14,600
BRADFORD	120,777,100	2,020,200	8,872,600	0
BRENTWOOD	269,150,800	2,153,400	41,108,215	32,000
BRIDGEWATER	162,872,300	3,007,400	5,175,700	0
BRISTOL	280,986,770	1,594,000	26,100,190	0
BROOKFIELD	67,948,688	60,300	158,900	0
BROOKLINE	318,390,500	1,064,200	14,186,600	0
CAMBRIDGE	2,316,780	6,730	0	0
CAMPTON	225,759,900	8,266,200	19,508,200	0
CANAAN	168,009,860	15,085,800	15,850,000	0
CANDIA	237,819,500	1,342,300	13,214,600	33,500
CANTERBURY	166,959,506	322,900	3,472,800	28,894
CARROLL	236,318,280	1,419,590	45,764,155	0
CENTER HARBOR	145,281,957	1,758,000	10,101,900	19,675
CHANDLER'S PURCHASE	0	0	11,050	0
CHARLESTOWN	163,873,924	27,801,600	32,448,676	12,800
CHATHAM	31,495,600	359,700	0	0
CHESTER	330,944,500	1,467,300	8,076,100	6,600
CHESTERFIELD	248,573,600	983,700	28,629,500	0
CHICHESTER	136,173,300	3,000,900	23,312,900	0
CLAREMONT	411,270,400	15,694,600	147,227,578	0
CLARKSVILLE	19,482,800	1,193,300	614,400	0
COLEBROOK	82,015,200	4,856,900	26,299,600	0
COLUMBIA	40,880,191	3,029,500	2,481,600	16,909
CONCORD	1,778,651,700	45,795,100	1,071,470,500	14,700
CONWAY	634,256,500	17,888,000	255,840,723	0
CORNISH	114,665,510	2,822,100	1,216,800	28,590
CRAWFORD'S PURCHASE	0	0	0	0

# 2008 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
ACWORTH	0	0	1,375,500	0	0
ALBANY	78,900	0	635,500	0	0
ALEXANDRIA	0	0	13,895,200	0	0
ALLENSTOWN	0	2,099,900	5,226,000	0	0
ALSTEAD	0	0	2,184,200	0	0
ALTON	0	0	4,844,900	0	33,800
AMHERST	5,070,000	2,774,000	26,000,000	0	0
ANDOVER	0	0	11,140,900	0	0
ANTRIM	0	0	3,481,500	0	0
ASHLAND	0	0	5,196,150	0	0
ATKINSON	2,534,900	98,500	2,841,200	0	0
ATKINSON & GILMANTON	0	0	0	0	0
AUBURN	0	58,800	5,910,400	0	0
BARNSTEAD	1,221,504	0	3,032,893	0	0
BARRINGTON	0	0	8,117,050	0	0
BARTLETT	0	0	6,032,300	0	0
BATH	0	0	10,110,598	0	0
BEAN'S GRANT	0	0	393	0	0
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	4,173,864	1,848,900	26,610,200	0	0
BELMONT	292,600	1,058,100	5,401,100	0	0
BENNINGTON	0	0	1,043,200	0	1,873,900
BENTON	0	0	935,269	0	0
BERLIN	0	12,422,600	88,681,000	0	0
BETHLEHEM	52,746	0	5,665,015	0	230,400
BOSCAWEN	0	647,400	5,451,200	0	0
BOW	720,600	5,183,500	227,533,300	0	39,800
BRADFORD	0	0	2,822,200	0	0
BRENTWOOD	0	0	15,092,117	0	0
BRIDGEWATER	0	0	10,342,600	0	0
BRISTOL	0	0	16,094,600	0	0
BROOKFIELD	0	0	533,200	0	0
BROOKLINE	0	0	6,622,700	0	0
CAMBRIDGE	0	0	131,880	0	0
CAMPTON	16,068	0	5,573,129	0	0
CANAAN	0	0	6,299,700	0	0
CANDIA	0	0	2,578,805	0	0
CANTERBURY	0	500,000	5,040,600	0	0
CARROLL	169,724	0	1,375,251	0	0
CENTER HARBOR	0	0	1,314,396	0	0
CHANDLER'S PURCHASE	0	0	1,839	0	0
CHARLESTOWN	0	0	5,524,410	0	0
CHATHAM	0	0	455,386	0	0
CHESTER	97,600	0	19,005,000	0	0
CHESTERFIELD	0	0	2,102,025	0	0
CHICHESTER	0	0	3,224,400	0	0
CLAREMONT	0	0	14,790,400	0	0
CLARKSVILLE	0	0	925,300	0	0
COLEBROOK	0	8,691,953	4,408,400	0	0
COLUMBIA	0	19,117,000	1,824,800	0	0
CONCORD	0	26,141,600	120,450,400	0	0
CONWAY	280,500	0	11,847,730	0	0
CORNISH	0	0	4,055,400	0	0
CRAWFORD'S PURCHASE	0	0	328	0	0

# 2008 TABLES BY COUNTY

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
ACWORTH	0	101,702,080	0	101,702,080	30,000	314,100	0
ALBANY	0	106,817,607	0	106,817,607	0	134,800	0
ALEXANDRIA	0	237,319,585	0	237,319,585	30,000	683,075	90,000
ALLENSTOWN	0	289,641,757	0	289,641,757	45,000	1,749,600	0
ALSTEAD	0	167,799,612	0	167,799,612	30,000	422,900	0
ALTON	0	1,618,915,855	0	1,618,915,855	15,000	2,228,900	124,900
AMHERST	0	1,855,640,200	0	1,855,640,200	172,000	12,866,500	250,500
ANDOVER	0	272,660,502	150,000	272,510,502	0	250,000	90,000
ANTRIM	0	240,418,440	0	240,418,440	45,000	1,340,000	0
ASHLAND	0	261,888,597	0	261,888,597	45,000	920,083	0
ATKINSON	0	1,021,784,201	179,900	1,021,604,301	45,000	8,050,000	235,665
ATKINSON & GILMANTON	0	715,096	0	715,096	0	0	0
AUBURN	0	693,954,871	237,000	693,717,871	50,000	7,443,100	550,000
BARNSTEAD	0	546,723,717	243,900	546,479,817	60,000	865,000	0
BARRINGTON	0	967,390,300	0	967,390,300	60,000	8,138,850	1,276,350
BARTLETT	0	1,061,673,896	0	1,061,673,896	0	420,000	0
BATH	0	115,485,573	0	115,485,573	0	10,000	0
BEAN'S GRANT	0	393	0	393	0	0	0
BEAN'S PURCHASE	0	16,880	0	16,880	0	0	0
BEDFORD	0	3,344,611,751	742,500	3,343,869,251	350,000	12,292,200	769,707
BELMONT	0	806,695,339	0	806,695,339	120,000	8,297,416	34,786
BENNINGTON	0	118,039,796	0	118,039,796	15,000	1,122,500	0
BENTON	0	25,928,713	0	25,928,713	0	15,000	0
BERLIN	0	475,964,178	3,339,436	472,624,742	150,000	3,555,300	0
BETHEHEM	0	258,149,665	150,000	257,999,665	0	2,355,800	0
BOSCAWEN	0	273,786,888	0	273,786,888	60,000	874,000	0
BOW	0	1,235,684,105	13,944,910	1,221,739,195	340,000	10,595,900	1,018,131
BRADFORD	0	235,492,102	0	235,492,102	0	215,000	10,000
BRENTWOOD	0	514,428,072	2,400	514,425,672	62,500	942,000	250,000
BRIDGEWATER	0	372,113,400	0	372,113,400	0	190,000	0
BRISTOL	0	560,489,057	0	560,489,057	90,000	467,400	90,000
BROOKFIELD	0	113,341,374	0	113,341,374	160,000	150,000	30,000
BROOKLINE	0	573,417,675	0	573,417,675	30,000	1,592,100	420,000
CAMBRIDGE	0	8,509,788	0	8,509,788	0	0	0
CAMPTON	0	360,045,917	0	360,045,917	30,000	3,274,800	420,900
CANAAN	0	352,498,360	150,000	352,348,360	0	1,023,100	60,200
CANDIA	0	381,793,126	0	381,793,126	15,000	3,914,900	455,000
CANTERBURY	0	308,653,989	14,000	308,639,989	30,000	960,000	465,700
CARROLL	0	386,223,682	0	386,223,682	0	735,000	2,600
CENTER HARBOR	0	468,910,752	997,200	467,913,552	15,000	15,000	0
CHANDLER'S PURCHASE	0	49,049	0	49,049	0	0	0
CHARLESTOWN	0	281,901,648	0	281,901,648	71,000	899,800	170,000
CHATHAM	0	49,141,020	0	49,141,020	0	5,000	0
CHESTER	0	582,705,400	150,000	582,555,400	60,000	9,888,000	3,107,500
CHESTERFIELD	0	554,574,625	0	554,574,625	15,600	1,290,000	0
CHICHESTER	0	289,509,093	706,629	288,802,464	0	1,070,400	288,302
CLAREMONT	0	735,510,978	119,900	735,391,078	225,000	6,658,300	580,875
CLARKSVILLE	0	40,683,655	0	40,683,655	0	15,000	0
COLEBROOK	0	171,577,390	0	171,577,390	60,000	235,000	5,000
COLUMBIA	0	91,566,158	0	91,566,158	0	115,000	16,500
CONCORD	0	4,342,000,500	391,200	4,341,609,300	4,832,524	31,843,034	0
CONWAY	0	1,358,740,813	0	1,358,740,813	125,000	3,861,400	75,000
CORNISH	0	183,374,973	0	183,374,973	45,000	1,410,000	25,000
CRAWFORD'S PURCHASE	0	69,438	0	69,438	0	0	0

# 2008 TABLES BY COUNTY

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MUNICIPALITY	NET VALUATION 2008	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2008 ACTUAL TAX RATE	2008 RESIDENTS TAX
ACWORTH	101,357,980	1,937,035	8,900	1,928,135	\$19.14	5,000
ALBANY	106,682,807	1,158,121	28,000	1,130,121	\$10.87	0
ALEXANDRIA	236,516,510	3,884,056	35,404	3,848,652	\$16.55	0
ALLENSTOWN	287,847,157	7,809,275	130,750	7,678,525	\$27.19	0
ALSTEAD	167,346,712	3,912,105	8,500	3,903,605	\$23.41	0
ALTON	1,616,547,055	18,256,614	217,750	18,038,864	\$11.30	0
AMHERST	1,842,351,200	36,883,786	298,800	36,584,986	\$20.06	0
ANDOVER	272,170,502	4,305,771	68,400	4,237,371	\$15.92	0
ANTRIM	239,033,440	5,761,389	83,000	5,678,389	\$24.14	0
ASHLAND	260,923,514	4,795,507	30,400	4,765,107	\$18.42	0
ATKINSON	1,013,273,636	15,045,421	108,875	14,936,546	\$14.86	0
ATKINSON & GILMANTON	715,096	0	0	0	\$0.00	0
AUBURN	685,674,771	9,963,078	161,500	9,801,578	\$14.55	0
BARNSTEAD	545,554,817	10,023,223	157,100	9,866,123	\$18.39	0
BARRINGTON	957,915,100	17,800,500	219,250	17,581,250	\$18.60	0
BARTLETT	1,061,253,896	8,593,438	56,400	8,537,038	\$8.11	0
BATH	115,475,573	1,953,341	12,800	1,940,541	\$17.11	6,430
BEAN'S GRANT	393	0	0	0	\$0.00	0
BEAN'S PURCHASE	16,880	0	0	0	\$0.00	0
BEDFORD	3,330,457,344	63,038,090	522,000	62,516,090	\$18.95	0
BELMONT	798,243,137	14,626,005	242,700	14,383,305	\$18.34	0
BENNINGTON	116,902,296	2,778,603	34,000	2,744,603	\$23.79	0
BENTON	25,913,713	236,933	1,350	235,583	\$9.22	0
BERLIN	468,919,442	13,746,595	104,650	13,641,945	\$29.82	0
BETHLEHEM	255,643,865	6,567,122	104,500	6,462,622	\$25.74	0
BOSCAWEN	272,852,888	6,420,089	23,700	6,396,389	\$23.58	0
BOW	1,209,785,164	26,733,560	191,583	26,541,977	\$22.53	0
BRADFORD	235,267,102	4,483,026	48,300	4,434,726	\$19.08	0
BRENTWOOD	513,171,172	10,809,651	52,200	10,757,451	\$21.13	0
BRIDGEWATER	371,923,400	3,005,737	5,650	3,000,087	\$8.14	0
BRISTOL	559,841,657	8,471,000	106,800	8,364,200	\$15.19	0
BROOKFIELD	113,001,374	1,612,551	10,900	1,601,651	\$14.28	0
BROOKLINE	571,375,575	13,836,170	76,000	13,760,170	\$24.24	0
CAMBRIDGE	8,509,788	0	0	0	\$0.00	0
CAMPTON	356,320,217	7,300,555	96,500	7,204,055	\$20.53	0
CANAAN	351,265,060	7,468,276	51,000	7,417,276	\$21.30	0
CANDIA	377,408,226	7,880,895	68,650	7,812,245	\$20.90	0
CANTERBURY	307,184,289	5,867,595	68,200	5,799,395	\$19.14	0
CARROLL	385,486,082	6,002,691	30,000	5,972,691	\$15.58	0
CENTER HARBOR	467,883,552	4,718,343	38,653	4,679,690	\$10.09	0
CHANDLER'S PURCHASE	49,049	0	0	0	\$0.00	0
CHARLESTOWN	280,760,848	6,810,225	93,900	6,716,325	\$24.30	0
CHATHAM	49,136,020	680,406	18,500	661,906	\$13.87	0
CHESTER	569,499,900	10,504,731	101,000	10,403,731	\$18.52	0
CHESTERFIELD	553,269,025	9,240,627	72,300	9,168,327	\$16.71	0
CHICHESTER	287,443,762	6,129,637	76,200	6,053,437	\$21.35	0
CLAREMONT	727,926,903	23,684,978	127,500	23,557,478	\$32.59	0
CLARKSVILLE	40,668,655	618,818	7,350	611,468	\$15.27	0
COLEBROOK	171,277,390	4,168,917	23,550	4,145,367	\$24.50	15,030
COLUMBIA	91,434,658	1,334,118	9,800	1,324,318	\$15.12	0
CONCORD	4,304,933,742	88,890,994	294,594	88,596,400	\$20.49	0
CONWAY	1,354,679,413	23,323,261	304,945	23,018,316	\$17.24	0
CORNISH	181,894,973	3,211,221	47,000	3,164,221	\$17.71	0
CRAWFORD'S PURCHASE	69,438	0	0	0	\$0.00	0

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## TOTAL LOCAL ASSESSED VALUATION

### LAND

MUNICIPALITY	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
CROYDON	1,228,260	0	0	0	42,144,880	742,480
CUTT'S GRANT	0	0	0	0	0	0
DALTON	1,496,507	0	0	0	31,912,900	1,364,900
DANBURY	1,978,890	0	0	0	68,725,960	2,610,670
DANVILLE	316,790	21,193	0	0	201,755,800	7,545,900
DEERFIELD	2,101,150	150,225	0	0	248,074,300	7,303,400
DEERING	1,581,068	222,591	0	0	103,670,800	1,532,500
DERRY	926,178	0	3,200	0	979,450,365	121,939,435
DIX GRANT	392,209	0	0	0	116,000	0
DIXVILLE	1,141,269	0	0	0	856,690	2,806,810
DORCHESTER	1,540,181	0	0	0	11,625,100	0
DOVER	1,048,982	100	0	0	732,065,518	166,408,500
DUBLIN	1,463,786	28,061	0	4,800	95,359,000	8,986,900
DUMMER	1,582,173	0	0	0	8,343,900	70,100
DUNBARTON	1,070,077	0	0	0	100,590,748	1,279,508
DURHAM	779,747	0	1,887	0	220,052,606	63,433,400
EAST KINGSTON	221,371	69,515	0	0	97,340,300	1,942,100
EASTON	525,083	0	0	0	28,653,400	269,500
EATON	1,088,420	0	0	0	49,932,090	1,965,740
EFFINGHAM	984,336	34,116	0	0	71,749,100	2,331,400
ELLSWORTH	123,760	0	0	0	6,132,200	0
ENFIELD	1,167,487	0	0	0	157,917,800	13,650,300
EPPING	1,119,700	0	0	0	205,133,000	52,780,800
EPSOM	1,995,590	32,592	0	0	154,925,500	19,810,900
ERROL	1,158,957	0	0	0	34,308,800	881,720
ERVING'S GRANT	88,203	0	0	0	0	0
EXETER	308,540	0	2,800	0	414,845,500	98,360,200
FARMINGTON	1,053,070	72,700	54,060	0	159,050,680	20,829,430
FITZWILLIAM	1,552,644	33,424	0	13,250	90,607,625	4,128,700
FRANCESTOWN	1,212,648	95,245	0	0	57,578,300	2,353,300
FRANCONIA	793,215	8,784	0	0	106,363,700	7,994,800
FRANKLIN	865,100	51,200	46,000	1,200	132,592,975	21,616,800
FREEDOM	857,150	13,113	0	0	300,675,400	6,075,700
FREMONT	636,547	0	0	0	137,638,806	9,454,300
GILFORD	975,520	23,820	0	0	664,522,100	49,506,770
GILMANTON	2,572,005	1,635	0	0	194,457,900	1,816,100
GILSUM	980,345	67,655	0	0	16,112,900	927,400
GOFFSTOWN	842,930	0	1,200	0	458,784,400	60,678,200
GORHAM	523,400	0	0	0	43,049,700	29,243,800
GOSHEN	1,005,830	0	0	0	31,038,710	974,200
GRAFTON	1,807,665	0	0	0	42,860,000	418,600
GRANTHAM	797,652	0	0	600	142,964,655	3,804,600
GREENFIELD	1,320,597	166,230	0	0	60,438,200	2,510,400
GREENLAND	461,500	0	98,800	0	242,428,700	37,346,400
GREEN'S GRANT	0	0	0	0	0	2,005,580
GREENVILLE	432,536	0	0	0	36,850,000	6,474,000
GROTON	1,347,259	0	0	0	28,055,400	100,100
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	0	0	0	0	29,267,700	1,073,400
HAMPSTEAD	117,555	0	0	1,269	348,233,700	30,946,400
HAMPTON	71,800	27,100	0	55,400	1,165,663,900	164,957,300
HAMPTON FALLS	602,600	0	0	0	170,332,800	12,985,200
HANCOCK	968,405	124,226	0	0	110,501,700	1,148,700
HANOVER	1,954,200	3,200	0	5,200	533,127,000	88,394,200

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
CROYDON	43,837,610	1,001,010	1,947,470	0
CUTT'S GRANT	0	0	0	0
DALTON	46,615,900	5,675,000	851,200	0
DANBURY	61,901,730	2,666,540	4,884,830	0
DANVILLE	199,038,900	22,652,100	5,205,000	0
DEERFIELD	284,481,680	5,181,700	10,737,300	47,120
DEERING	101,488,100	5,754,200	3,194,500	0
DERRY	1,213,342,697	23,570,200	324,242,393	0
DIX GRANT	550,640	0	0	0
DIXVILLE	2,894,920	19,260	13,533,400	0
DORCHESTER	17,263,300	1,277,900	0	0
DOVER	1,337,595,900	23,856,500	518,910,700	0
DUBLIN	142,768,594	629,400	8,750,200	41,303
DUMMER	17,821,400	961,600	36,600	0
DUNBARTON	206,863,700	288,400	3,286,100	0
DURHAM	482,322,600	118,400	111,437,900	0
EAST KINGSTON	173,037,200	2,371,900	3,486,200	0
EASTON	34,118,100	0	710,500	0
EATON	51,474,180	85,850	3,210,130	0
EFFINGHAM	91,834,672	4,252,900	11,310,300	0
ELLSWORTH	9,018,200	177,900	0	0
ENFIELD	241,595,500	6,001,800	18,702,500	0
EPPING	308,284,700	21,159,100	64,569,000	0
EPSOM	205,222,515	24,679,900	34,354,100	38,936
ERROL	33,684,930	903,120	5,215,510	0
ERVING'S GRANT	0	0	0	0
EXETER	829,938,900	43,541,000	217,266,816	55,400
FARMINGTON	264,561,430	0	41,185,270	0
FITZWILLIAM	151,468,095	7,056,600	13,838,300	43,405
FRANCESTOWN	120,218,200	442,900	5,979,000	0
FRANCONIA	157,351,120	1,999,400	23,283,700	0
FRANKLIN	357,454,100	13,136,800	74,818,200	28,300
FREEDOM	215,234,336	20,500,400	6,080,300	20,064
FREMONT	244,744,850	10,315,300	20,410,450	10,686
GILFORD	751,144,500	19,848,900	90,114,500	0
GILMANTON	264,971,000	985,500	3,242,600	0
GILSUM	37,050,902	821,100	1,724,100	0
GOFFSTOWN	763,476,600	24,571,000	82,452,900	27,600
GORHAM	112,039,300	9,160,400	74,661,900	0
GOSHEN	43,359,410	1,892,090	1,285,420	0
GRAFTON	74,037,434	4,501,500	913,266	0
GRANTHAM	404,953,400	616,300	8,065,100	12,100
GREENFIELD	96,449,800	2,211,600	5,006,400	0
GREENLAND	267,675,900	8,700	67,039,600	0
GREEN'S GRANT	27,700	0	1,963,850	0
GREENVILLE	55,424,600	13,243,100	19,037,400	0
GROTON	31,768,300	4,088,500	73,200	0
HADLEY'S PURCHASE	0	0	0	0
HALE'S LOCATION	37,809,300	0	5,567,500	0
HAMPSTEAD	567,059,400	35,517,600	69,817,700	80,200
HAMPTON	1,373,893,900	18,132,000	247,006,500	129,900
HAMPTON FALLS	206,553,300	75,200	24,885,400	0
HANCOCK	151,464,900	524,100	2,504,600	0
HANOVER	919,983,000	0	328,922,900	35,600

## 2008 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
CROYDON	0	0	2,533,100	0	0
CUTT'S GRANT	0	0	0	0	0
DALTON	0	0	5,938,435	0	0
DANBURY	0	0	1,244,060	0	0
DANVILLE	179,000	0	3,846,400	0	76,400
DEERFIELD	0	0	31,948,995	0	0
DEERING	0	0	3,631,800	0	0
DERRY	2,292,600	1,735,400	15,522,900	0	48,300
DIX GRANT	0	0	0	0	0
DIXVILLE	0	0	84,707	0	0
DORCHESTER	0	0	530,500	0	0
DOVER	0	11,643,300	23,660,200	0	0
DUBLIN	0	0	3,028,600	0	0
DUMMER	0	8,209,800	10,046,800	0	0
DUNBARTON	0	0	20,941,600	0	0
DURHAM	0	3,585,700	7,343,200	0	0
EAST KINGSTON	217,700	14,611,500	2,757,700	0	0
EASTON	0	0	582,145	0	0
EATON	0	0	667,760	0	0
EFFINGHAM	0	0	3,054,900	0	0
ELLSWORTH	0	0	370,500	0	0
ENFIELD	0	0	2,604,700	0	0
EPPING	227,300	0	7,971,600	0	0
EPSOM	0	0	6,086,500	0	0
ERROL	0	0	9,333,000	0	0
ERVING'S GRANT	0	0	0	0	0
EXETER	12,958	12,163,061	11,390,519	0	0
FARMINGTON	0	0	4,427,725	0	0
FITZWILLIAM	0	0	16,169,800	0	0
FRANCESTOWN	0	0	1,530,000	0	0
FRANCONIA	0	0	2,806,300	0	0
FRANKLIN	0	2,300,000	25,805,800	0	123,800
FREEDOM	103,800	0	2,663,600	0	0
FREMONT	0	0	5,181,100	0	0
GILFORD	143,960	436,000	5,603,000	0	0
GILMANTON	0	0	6,554,100	0	0
GILSUM	0	0	1,389,600	0	0
GOFFSTOWN	0	780,000	27,652,000	0	0
GORHAM	0	10,274,600	41,749,500	4,541,600	0
GOSHEN	0	0	703,942	0	0
GRAFTON	0	0	1,316,105	0	0
GRANTHAM	452,761	0	2,150,343	0	0
GREENFIELD	0	0	2,419,900	0	0
GREENLAND	0	7,628,500	7,025,687	0	0
GREEN'S GRANT	0	0	34,839	0	7,993
GREENVILLE	0	0	3,813,300	0	0
GROTON	0	0	12,435,400	0	0
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	0	0	137,000	0	0
HAMPSTEAD	2,462,300	0	2,894,800	0	0
HAMPTON	11,280,000	4,870,000	62,661,000	0	0
HAMPTON FALLS	0	32,900	8,016,200	0	0
HANCOCK	0	0	2,751,200	0	0
HANOVER	16,406,000	0	11,436,900	0	0



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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
CROYDON	0	93,434,810	0	93,434,810	0	250,000	0
CUTT'S GRANT	0	0	0	0	0	0	0
DALTON	0	93,854,842	0	93,854,842	0	185,900	0
DANBURY	0	144,012,680	0	144,012,680	75,000	530,000	60,000
DANVILLE	0	440,637,483	0	440,637,483	75,000	3,799,110	0
DEERFIELD	0	590,025,870	0	590,025,870	0	2,968,900	0
DEERING	0	221,075,559	0	221,075,559	15,000	3,372,600	0
DERRY	0	2,683,073,668	301,000	2,682,772,668	760,000	25,679,044	0
DIX GRANT	0	1,058,849	0	1,058,849	0	0	0
DIXVILLE	0	21,337,056	0	21,337,056	0	0	0
DORCHESTER	0	32,236,981	0	32,236,981	0	18,000	0
DOVER	0	2,815,189,700	370,400	2,814,819,300	1,926,000	45,031,750	4,280,000
DUBLIN	0	261,060,644	300,000	260,760,644	15,000	100,000	7,425
DUMMER	0	47,072,373	0	47,072,373	0	399,600	6,000
DUNBARTON	0	334,320,133	0	334,320,133	0	567,850	0
DURHAM	0	889,075,440	0	889,075,440	150,000	2,165,300	88,991
EAST KINGSTON	0	296,055,486	0	296,055,486	0	30,400	0
EASTON	0	64,858,728	0	64,858,728	0	20,000	0
EATON	0	108,424,170	0	108,424,170	0	0	0
EFFINGHAM	0	185,551,724	172,000	185,379,724	0	235,000	11,467
ELLSWORTH	0	15,822,560	215,300	15,607,260	0	0	0
ENFIELD	0	441,640,087	0	441,640,087	15,000	2,158,700	200,000
EPPING	0	661,245,200	0	661,245,200	45,000	3,036,400	0
EPSOM	0	447,146,533	0	447,146,533	45,000	1,571,300	388,100
ERROL	0	85,486,037	0	85,486,037	0	0	0
ERVING'S GRANT	0	88,203	0	88,203	0	0	0
EXETER	0	1,627,885,694	913,300	1,626,972,394	90,000	33,081,196	2,782,200
FARMINGTON	0	491,234,365	0	491,234,365	60,000	5,927,860	0
FITZWILLIAM	0	284,911,843	267,800	284,644,043	15,000	1,716,100	332,950
FRANCESTOWN	0	189,409,593	0	189,409,593	15,000	400,000	0
FRANCONIA	0	300,601,019	0	300,601,019	0	85,000	0
FRANKLIN	0	628,840,275	195,960	628,644,315	60,000	5,728,100	0
FREEDOM	0	552,223,863	0	552,223,863	0	611,000	0
FREMONT	0	428,392,039	0	428,392,039	15,000	1,150,000	0
GILFORD	0	1,582,319,070	233,640	1,582,085,430	60,000	4,771,100	0
GILMANTON	0	474,600,840	1,400	474,599,440	15,000	2,647,200	105,000
GILSUM	0	59,074,002	0	59,074,002	15,000	480,000	0
GOFFSTOWN	0	1,419,266,830	563,100	1,418,703,730	225,000	13,435,000	0
GORHAM	0	325,244,200	11,800	325,232,400	75,000	3,020,600	175,600
GOSHEN	0	80,259,602	0	80,259,602	0	140,000	0
GRAFTON	0	125,854,570	0	125,854,570	0	395,000	180,000
GRANTHAM	0	563,817,511	324,200	563,493,311	0	370,000	0
GREENFIELD	0	170,523,127	587,200	169,935,927	15,000	300,000	0
GREENLAND	0	629,713,787	0	629,713,787	45,000	2,927,500	50,000
GREEN'S GRANT	0	4,039,962	0	4,039,962	0	0	0
GREENVILLE	0	135,274,936	0	135,274,936	15,000	300,000	0
GROTON	0	77,868,159	0	77,868,159	0	40,000	0
HADLEY'S PURCHASE	0	0	0	0	0	0	0
HALE'S LOCATION	0	73,854,900	0	73,854,900	0	0	0
HAMPSTEAD	0	1,057,130,924	0	1,057,130,924	250,000	12,462,300	250,000
HAMPTON	0	3,048,748,800	318,500	3,048,430,300	150,000	16,294,300	354,500
HAMPTON FALLS	0	423,483,600	0	423,483,600	30,000	2,915,000	125,000
HANCOCK	0	269,987,831	0	269,987,831	0	245,000	0
HANOVER	0	1,900,268,200	150,000	1,900,118,200	90,000	1,435,000	0

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MUNICIPALITY	NET VALUATION 2008	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2008 ACTUAL TAX RATE	2008 RESIDENTS TAX
CROYDON	93,184,810	1,275,439	5,000	1,270,439	\$13.75	0
CUTT'S GRANT	0	0	0	0	\$0.00	0
DALTON	93,668,942	1,813,599	42,000	1,771,599	\$19.50	0
DANBURY	143,347,680	2,429,985	23,800	2,406,185	\$16.97	120
DANVILLE	436,763,373	8,857,359	88,800	8,768,559	\$20.30	0
DEERFIELD	587,056,970	11,387,028	96,000	11,291,028	\$19.51	0
DEERING	217,687,959	4,607,212	64,200	4,543,012	\$21.20	0
DERRY	2,656,333,624	67,766,538	334,250	67,432,288	\$25.53	0
DIX GRANT	1,058,849	0	0	0	\$0.00	0
DIXVILLE	21,337,056	226,807	0	226,807	\$10.64	0
DORCHESTER	32,218,981	732,944	15,000	717,944	\$22.79	0
DOVER	2,763,581,550	58,230,019	576,027	57,653,992	\$21.10	0
DUBLIN	260,638,219	5,375,335	38,700	5,336,635	\$20.65	0
DUMMER	46,666,773	696,219	1,250	694,969	\$15.94	0
DUNBARTON	333,752,283	5,118,947	60,800	5,058,147	\$15.48	0
DURHAM	886,671,149	23,622,820	68,800	23,554,020	\$26.67	0
EAST KINGSTON	296,025,086	6,729,087	76,300	6,652,787	\$22.88	0
EASTON	64,838,728	627,591	4,200	623,391	\$9.70	0
EATON	108,424,170	1,228,154	20,000	1,208,154	\$11.34	0
EFFINGHAM	185,133,257	2,984,422	48,500	2,935,922	\$16.16	0
ELLSWORTH	15,607,260	215,878	300	215,578	\$13.88	0
ENFIELD	439,266,387	10,109,376	54,300	10,055,076	\$23.03	0
EPPING	658,163,800	12,940,715	134,500	12,806,215	\$19.69	0
EPSOM	445,142,133	7,710,131	147,750	7,562,381	\$17.35	0
ERROL	85,486,037	753,490	3,200	750,290	\$9.05	0
ERVING'S GRANT	88,203	0	0	0	\$0.00	0
EXETER	1,591,018,998	35,581,795	366,500	35,215,295	\$22.40	0
FARMINGTON	485,246,505	8,200,232	230,000	7,970,232	\$16.92	0
FITZWILLIAM	282,579,993	6,708,641	103,000	6,605,641	\$23.87	0
FRANCESTOWN	188,994,593	4,546,889	46,750	4,500,139	\$24.08	0
FRANCONIA	300,516,019	4,447,810	24,000	4,423,810	\$14.82	0
FRANKLIN	622,856,215	11,130,939	112,400	11,018,539	\$17.98	0
FREEDOM	551,612,863	5,455,100	38,450	5,416,650	\$9.90	0
FREMONT	427,227,039	9,626,740	87,500	9,539,240	\$22.56	0
GILFORD	1,577,254,330	26,625,172	303,750	26,321,422	\$16.89	0
GILMANTON	471,832,240	9,882,721	130,000	9,752,721	\$20.98	0
GILSUM	58,579,002	1,535,662	4,600	1,531,062	\$26.28	0
GOFFSTOWN	1,405,043,730	31,809,361	455,925	31,353,436	\$22.69	0
GORHAM	321,961,200	6,852,628	14,700	6,837,928	\$21.66	0
GOSHEN	80,119,602	1,705,005	27,100	1,677,905	\$21.30	0
GRAFTON	125,279,570	2,116,860	59,500	2,057,360	\$16.92	0
GRANTHAM	563,123,311	8,700,419	84,500	8,615,919	\$15.46	0
GREENFIELD	169,620,927	3,468,440	19,800	3,448,640	\$20.48	0
GREENLAND	626,691,287	8,427,799	130,000	8,297,799	\$13.50	0
GREEN'S GRANT	4,039,962	43,018	0	43,018	\$10.67	0
GREENVILLE	134,959,936	2,547,562	45,200	2,502,362	\$18.94	0
GROTON	77,828,159	1,005,297	22,000	983,297	\$13.27	0
HADLEY'S PURCHASE	0	0	0	0	\$0.00	0
HALE'S LOCATION	73,854,900	253,027	10,500	242,527	\$3.43	0
HAMPSTEAD	1,044,168,624	20,755,496	239,500	20,515,996	\$19.89	0
HAMPTON	3,031,631,500	49,326,853	515,150	48,811,703	\$16.33	0
HAMPTON FALLS	420,413,600	7,867,882	63,800	7,804,082	\$18.76	0
HANCOCK	269,742,831	4,639,112	33,900	4,605,212	\$17.22	0
HANOVER	1,898,593,200	28,798,476	11,150	28,787,326	\$15.20	0

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## TOTAL LOCAL ASSESSED VALUATION

### LAND

MUNICIPALITY	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
HARRISVILLE	190,607	400,021	0	0	102,847,900	1,213,400
HART'S LOCATION	4,941	0	0	0	7,241,200	295,200
HAVERHILL	3,796,079	2,409	0	13,454	80,972,200	17,220,900
HEBRON	199,731	0	0	0	165,643,900	2,473,000
HENNIKER	1,512,402	0	0	3,212	174,248,572	16,249,575
HILL	831,513	6,465	0	0	30,430,700	621,000
HILLSBOROUGH	1,434,246	92,704	0	0	201,537,601	22,517,700
HINSDALE	1,080,512	0	0	0	60,122,276	15,550,924
HOLDERNESS	1,209,150	59,650	0	0	368,547,080	29,165,910
HOLLIS	1,192,224	0	0	170,000	427,481,500	15,886,100
HOOKSETT	728,645	0	0	0	425,231,299	141,906,812
HOPKINTON	1,878,147	247,350	16,482	2,450	263,400,100	9,525,000
HUDSON	419,564	0	978	0	859,911,973	170,681,687
JACKSON	605,395	59,633	0	0	119,226,900	7,240,700
JAFFREY	1,533,817	63,872	0	0	133,983,802	17,634,889
JEFFERSON	1,554,295	5,558	0	0	38,111,200	2,925,200
KEENE	1,311,800	0	0	0	346,077,900	157,232,039
KENSINGTON	690,511	77,065	0	1,800	146,599,000	2,749,800
KILKENNY	0	0	0	0	0	0
KINGSTON	496,862	5,929	0	0	304,285,000	30,535,500
LACONIA	477,903	13,992	0	0	508,325,632	107,027,519
LANCASTER	2,850,460	210	0	13,130	56,182,600	17,312,390
LANDAFF	1,387,979	0	0	0	14,363,794	235,426
LANGDON	1,078,479	0	0	0	27,077,645	1,792,778
LEBANON	1,286,477	0	0	0	251,183,422	208,165,352
LEE	943,474	205,988	0	8,100	206,884,100	25,104,900
LEMPSTER	1,982,564	21,286	0	0	42,275,600	1,487,300
LINCOLN	123,410	0	0	0	134,556,140	37,649,310
LISBON	1,362,567	0	0	0	27,482,000	2,080,600
LITCHFIELD	501,480	2,129	0	0	368,109,100	12,785,600
LITTLETON	1,658,700	0	0	0	87,457,000	60,671,700
LIVERMORE	0	0	0	0	117,040	0
LONDONDERRY	753,013	0	284,200	21,400	663,693,827	182,249,273
LOUDON	2,176,048	24,160	10,067	100	173,619,400	29,696,200
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	1,697,391	0	0	0	17,738,300	235,400
LYME	2,533,700	0	0	30,400	114,699,700	5,895,400
LYNDEBOROUGH	1,511,820	0	0	20,000	68,910,900	1,796,400
MADBURY	706,668	36,204	0	0	91,393,500	7,501,500
MADISON	1,318,542	0	0	0	192,767,100	7,640,700
MANCHESTER	74,000	0	0	0	2,168,952,659	741,554,941
MARLBOROUGH	1,025,634	15,492	3,622	0	57,122,748	7,933,980
MARLOW	1,031,160	0	0	0	29,372,740	464,350
MARTIN'S LOCATION	0	0	0	0	0	0
MASON	893,526	19,054	0	0	63,660,200	0
MEREDITH	1,572,243	0	0	0	959,189,549	63,148,851
MERRIMACK	457,756	0	0	100	1,105,465,010	194,154,410
MIDDLETON	525,179	0	0	0	74,161,200	1,184,400
MILAN	2,075,089	0	0	0	39,530,000	988,300
MILFORD	734,236	0	0	6,500	419,142,800	87,786,400
MILLSFIELD	949,370	0	0	0	2,367,950	207,900
MILTON	1,280,784	4,284	0	900	138,859,900	6,428,400
MONROE	975,102	0	0	0	26,292,000	570,600
MONT VERNON	714,840	0	450	0	101,558,150	852,850

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
HARRISVILLE	99,581,400	1,049,600	4,036,300	0
HART'S LOCATION	5,628,600	0	1,731,700	0
HAVERHILL	209,778,000	10,999,600	43,967,100	57,400
HEBRON	106,013,700	409,700	2,748,400	0
HENNIKER	176,013,050	3,213,300	31,239,100	13,125
HILL	52,848,210	2,696,700	829,700	0
HILLSBOROUGH	282,024,104	5,734,900	64,142,400	0
HINSDALE	120,471,994	29,360,300	23,531,786	0
HOLDERNESS	237,069,600	9,519,800	41,108,000	0
HOLLIS	745,668,100	5,107,000	41,293,100	444,000
HOOKSETT	697,048,394	25,861,700	270,937,015	0
HOPKINTON	418,197,771	17,989,700	38,658,400	55,729
HUDSON	1,453,402,594	10,714,100	314,169,666	0
JACKSON	182,598,400	106,300	23,773,300	0
JAFFREY	278,536,270	4,810,748	26,116,793	0
JEFFERSON	76,148,600	4,073,000	10,500,900	0
KEENE	917,068,900	7,245,200	480,596,448	0
KENSINGTON	176,823,820	800,000	5,056,000	155,680
KILKENNY	0	0	0	0
KINGSTON	310,412,495	3,985,400	41,790,500	44,305
LACONIA	1,264,693,540	32,714,026	221,683,115	0
LANCASTER	143,091,390	3,156,260	45,847,540	9,490
LANDAFF	23,685,277	67,020	257,530	0
LANGDON	33,692,000	865,300	1,702,600	0
LEBANON	650,576,844	6,622,600	550,047,116	0
LEE	228,605,461	7,667,400	25,783,000	40,139
LEMPSTER	68,800,900	4,435,800	2,070,400	0
LINCOLN	587,180,882	3,357,360	84,300,520	0
LISBON	61,335,800	3,492,400	16,594,500	15,200
LITCHFIELD	524,543,100	7,134,200	18,828,500	0
LITTLETON	244,861,400	13,477,000	114,843,200	0
LIVERMORE	28,040	0	0	0
LONDONDERRY	1,766,240,982	23,183,800	385,083,538	58,500
LOUDON	270,904,277	20,312,000	48,868,100	62,723
LOW & BURBANK GRANT	0	0	0	0
LYMAN	38,299,600	1,489,200	399,800	0
LYME	181,595,900	1,274,000	9,864,100	62,100
LYNDEBOROUGH	110,384,500	1,702,100	1,958,800	36,900
MADBURY	121,011,387	3,887,800	3,496,800	0
MADISON	253,137,600	2,409,400	15,013,700	0
MANCHESTER	4,276,756,766	2,954,500	2,684,910,134	0
MARLBOROUGH	123,009,972	953,100	15,697,270	48,864
MARLOW	35,025,860	982,470	2,243,150	0
MARTIN'S LOCATION	0	0	0	0
MASON	104,017,400	823,300	379,200	0
MEREDITH	815,268,466	11,790,600	86,799,554	0
MERRIMACK	1,489,956,030	11,290,000	421,263,250	5,300
MIDDLETON	90,329,616	7,729,600	3,457,200	10,584
MILAN	60,899,600	4,908,100	3,704,600	0
MILFORD	840,506,800	17,885,600	205,937,100	28,400
MILLSFIELD	3,451,610	34,920	234,560	0
MILTON	226,357,115	17,290,100	22,807,300	4,685
MONROE	56,256,400	2,135,400	3,836,500	0
MONT VERNON	151,121,820	2,220,400	853,580	0

## 2008 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
HARRISVILLE	0	0	2,146,200	0	0
HART'S LOCATION	0	0	256,776	0	0
HVERHILL	0	0	21,273,439	0	0
HEBRON	0	0	4,807,800	0	0
HENNIKER	0	0	8,244,400	0	0
HILL	0	0	7,526,000	0	0
HILLSBOROUGH	0	0	24,294,000	0	0
HINSDALE	0	0	73,364,900	0	58,300
HOLDERNESS	0	0	3,361,100	0	0
HOLLIS	382,500	104,700	5,742,800	0	0
HOOKSETT	289,200	15,364,100	41,735,800	0	0
HOPKINTON	0	0	23,359,700	0	0
HUDSON	0	13,749,100	88,709,500	0	0
JACKSON	0	0	1,797,100	0	0
JAFFREY	0	0	3,826,113	0	0
JEFFERSON	0	0	1,256,000	3,142,200	0
KEENE	0	700,400	23,516,900	0	0
KENSINGTON	0	1,177,800	10,091,369	0	0
KILKENNY	0	0	11,122	0	0
KINGSTON	101,700	0	9,863,000	0	0
LACONIA	60,500	5,401,200	18,537,300	0	0
LANCASTER	0	0	6,845,170	10,684,200	0
LANDAFF	0	0	511,290	0	0
LANGDON	0	0	779,300	0	0
LEBANON	0	0	84,522,100	0	0
LEE	12,700	0	4,100,700	0	0
LEMPSTER	0	0	1,859,300	0	0
LINCOLN	0	0	9,150,363	0	0
LISBON	0	0	2,134,300	0	0
LITCHFIELD	3,773,800	461,300	23,626,200	0	0
LITTLETON	0	0	272,152,980	0	0
LIVERMORE	0	0	0	0	0
LONDONDERRY	6,798,000	44,200,000	343,759,000	0	0
LOUDON	0	2,772,700	7,132,700	0	0
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	0	0	779,700	0	0
LYME	0	0	3,274,600	0	0
LYNDEBOROUGH	0	0	1,772,500	0	0
MADBURY	0	248,900	11,268,800	0	0
MADISON	0	0	3,823,700	0	0
MANCHESTER	529,000	42,076,400	107,175,800	0	0
MARLBOROUGH	0	0	3,494,410	0	0
MARLOW	0	0	910,328	0	0
MARTIN'S LOCATION	0	0	33,831	0	0
MASON	0	0	1,795,100	0	0
MEREDITH	0	0	6,009,000	0	0
MERRIMACK	2,632,200	7,151,600	21,615,500	0	0
MIDDLETON	207,100	0	2,585,000	0	0
MILAN	0	10,999,600	2,394,200	0	0
MILFORD	1,284,150	2,415,188	9,072,409	0	0
MILLSFIELD	0	0	32,807	0	0
MILTON	0	0	5,533,900	0	0
MONROE	0	0	231,295,800	0	0
MONT VERNON	0	0	969,490	0	0

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
HARRISVILLE	0	211,465,428	0	211,465,428	0	170,000	0
HART'S LOCATION	0	15,158,417	0	15,158,417	0	0	0
HAVERHILL	0	388,080,581	0	388,080,581	45,000	410,700	0
HEBRON	0	282,296,231	0	282,296,231	0	0	0
HENNIKER	0	410,736,736	225,674	410,511,062	150,000	3,176,200	991,459
HILL	0	95,790,288	0	95,790,288	0	270,800	0
HILLSBOROUGH	0	601,777,655	0	601,777,655	75,000	1,487,800	530,590
HINSDALE	0	323,540,992	0	323,540,992	0	1,045,955	40,000
HOLDERNESS	0	690,040,290	600,000	689,440,290	60,000	303,500	14,403,398
HOLLIS	0	1,243,472,024	647,800	1,242,824,224	180,000	5,668,200	123,540
HOOKSETT	0	1,619,102,965	150,000	1,618,952,965	600,000	23,247,000	0
HOPKINTON	0	773,330,829	5,182	773,325,647	150,000	4,020,000	75,700
HUDSON	0	2,911,759,162	1,264,100	2,910,495,062	1,785,000	29,995,750	4,742,430
JACKSON	0	335,407,728	0	335,407,728	25,000	330,000	0
JAFFREY	0	466,506,304	0	466,506,304	30,000	1,383,754	467,467
JEFFERSON	0	137,716,953	0	137,716,953	0	115,000	0
KEENE	0	1,933,749,587	128,700	1,933,620,887	214,500	5,066,300	758,100
KENSINGTON	0	344,222,845	0	344,222,845	0	2,450,000	0
KILKENNY	0	11,122	0	11,122	0	0	0
KINGSTON	0	701,520,691	304,600	701,216,091	210,000	2,837,500	1,490,000
LACONIA	2,574	2,158,937,301	0	2,158,937,301	360,000	7,220,000	0
LANCASTER	0	285,992,840	0	285,992,840	30,000	592,620	6,290
LANDAFF	0	40,508,316	0	40,508,316	0	15,000	0
LANGDON	0	66,988,102	0	66,988,102	0	300,000	0
LEBANON	0	1,752,403,911	687,500	1,751,716,411	147,000	14,791,000	0
LEE	0	499,355,962	246,700	499,109,262	30,000	11,378,550	0
LEMPSTER	0	122,933,150	0	122,933,150	15,000	732,000	0
LINCOLN	0	856,317,985	0	856,317,985	15,000	4,525,410	0
LISBON	0	114,497,367	0	114,497,367	45,000	670,000	0
LITCHFIELD	0	959,765,409	82,600	959,682,809	60,000	2,842,150	0
LITTLETON	0	795,121,980	0	795,121,980	150,000	4,588,733	0
LIVERMORE	0	145,080	0	145,080	0	0	0
LONDONDERRY	0	3,416,325,533	0	3,416,325,533	288,900	21,091,900	2,402,350
LOUDON	0	555,578,475	43,800	555,534,675	15,000	385,700	100,000
LOW & BURBANK GRANT	0	0	0	0	0	0	0
LYMAN	0	60,639,391	0	60,639,391	0	120,000	0
LYME	0	319,229,900	0	319,229,900	135,000	3,178,200	405,000
LYNDEBOROUGH	0	188,093,920	3,500	188,090,420	0	60,000	20,000
MADBURY	0	239,551,559	396,500	239,155,059	15,000	1,673,000	0
MADISON	0	476,110,742	0	476,110,742	15,000	498,000	0
MANCHESTER	0	10,024,984,200	0	10,024,984,200	9,669,650	216,592,950	79,938,450
MARLBOROUGH	0	209,305,093	150,000	209,155,093	30,000	215,000	40,946
MARLOW	0	70,030,058	0	70,030,058	15,000	340,710	10,400
MARTIN'S LOCATION	0	33,831	0	33,831	0	0	0
MASON	0	171,587,780	0	171,587,780	0	660,000	7,400
MEREDITH	0	1,943,778,263	0	1,943,778,263	150,000	1,827,900	918,600
MERRIMACK	0	3,253,991,156	730,500	3,253,260,656	210,000	30,790,900	2,538,000
MIDDLETON	0	180,189,879	0	180,189,879	15,000	155,000	0
MILAN	0	125,499,489	0	125,499,489	45,000	1,210,000	0
MILFORD	0	1,584,799,583	690,846	1,584,108,737	105,000	5,545,700	26,400
MILLSFIELD	0	7,279,117	0	7,279,117	0	0	0
MILTON	0	418,567,368	0	418,567,368	30,000	3,274,700	0
MONROE	0	321,361,802	0	321,361,802	0	0	0
MONT VERNON	0	258,291,580	0	258,291,580	60,000	961,530	17,750

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MUNICIPALITY	NET VALUATION 2008	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2008 ACTUAL TAX RATE	2008 RESIDENTS TAX
HARRISVILLE	211,295,428	2,848,347	6,200	2,842,147	\$13.50	0
HART'S LOCATION	15,158,417	100,236	100	100,136	\$6.65	240
HAVERHILL	387,624,881	6,996,296	144,000	6,852,296	\$18.16	28,900
HEBRON	282,296,231	2,194,445	6,100	2,188,345	\$7.81	0
HENNIKER	406,193,403	11,012,592	48,800	10,963,792	\$27.16	0
HILL	95,519,488	1,968,725	20,000	1,948,725	\$20.84	0
HILLSBOROUGH	599,684,265	12,599,892	177,000	12,422,892	\$21.10	0
HINSDALE	322,455,037	7,800,593	41,383	7,759,210	\$24.71	0
HOLDERNESS	674,673,392	8,884,297	58,000	8,826,297	\$13.18	0
HOLLIS	1,236,852,484	25,897,294	192,500	25,704,794	\$20.95	0
HOOKSETT	1,595,105,965	33,088,441	183,250	32,905,191	\$20.82	0
HOPKINTON	769,079,947	17,014,726	187,500	16,827,226	\$22.19	0
HUDSON	2,873,971,882	45,634,985	602,250	45,032,735	\$15.96	0
JACKSON	335,052,728	3,667,290	29,000	3,638,290	\$10.96	0
JAFFREY	464,625,083	11,769,140	70,400	11,698,740	\$25.35	0
JEFFERSON	137,601,953	2,373,589	3,050	2,370,539	\$17.32	0
KEENE	1,927,581,987	52,761,985	251,200	52,510,785	\$27.40	0
KENSINGTON	341,772,845	5,988,494	36,900	5,951,594	\$17.60	0
KILKENNY	11,122	0	0	0	\$0.00	0
KINGSTON	696,678,591	14,579,067	77,800	14,501,267	\$20.96	0
LACONIA	2,151,357,301	36,454,535	495,750	35,958,785	\$16.97	0
LANCASTER	285,363,930	5,529,588	27,700	5,501,888	\$19.51	0
LANDAFF	40,493,316	666,539	1,300	665,239	\$16.49	0
LANGDON	66,688,102	1,444,153	27,500	1,416,653	\$21.68	0
LEBANON	1,736,778,411	41,732,275	74,800	41,657,475	\$24.14	0
LEE	487,700,712	12,461,540	72,825	12,388,715	\$25.57	0
LEMPSTER	122,186,150	2,157,680	22,300	2,135,380	\$17.69	0
LINCOLN	851,777,575	7,220,437	51,000	7,169,437	\$8.50	0
LISBON	113,782,367	3,098,989	20,600	3,078,389	\$27.28	0
LITCHFIELD	956,780,659	15,242,085	100,100	15,141,985	\$15.99	0
LITTLETON	790,383,247	16,500,796	183,600	16,317,196	\$21.80	0
LIVERMORE	145,080	0	0	0	\$0.00	0
LONDONDERRY	3,392,542,383	61,821,770	504,000	61,317,770	\$18.48	0
LOUDON	555,033,975	10,274,120	166,300	10,107,820	\$18.62	0
LOW & BURBANK GRANT	0	0	0	0	\$0.00	0
LYMAN	60,519,391	1,098,449	11,000	1,087,449	\$18.18	0
LYME	315,511,700	6,237,035	38,500	6,198,535	\$19.79	0
LYNDEBOROUGH	188,010,420	3,940,648	9,600	3,931,048	\$20.98	0
MADBURY	237,467,059	4,908,465	38,500	4,869,965	\$20.77	0
MADISON	475,597,742	6,445,220	86,000	6,359,220	\$13.57	0
MANCHESTER	9,718,783,150	168,279,385	1,578,800	166,700,585	\$17.35	0
MARLBOROUGH	208,869,147	4,096,941	62,900	4,034,041	\$19.65	0
MARLOW	69,663,948	1,360,523	17,600	1,342,923	\$19.56	0
MARTIN'S LOCATION	33,831	0	0	0	\$0.00	0
MASON	170,920,380	3,157,916	37,000	3,120,916	\$18.50	0
MEREDITH	1,940,881,763	22,229,466	235,750	21,993,716	\$11.46	0
MERRIMACK	3,219,721,756	60,912,451	684,750	60,227,701	\$18.94	0
MIDDLETON	180,019,879	3,561,377	44,400	3,516,977	\$19.82	0
MILAN	124,244,489	2,129,940	10,600	2,119,340	\$17.39	0
MILFORD	1,578,431,637	29,300,057	175,350	29,124,707	\$18.58	0
MILLSFIELD	7,279,117	0	0	0	\$0.00	0
MILTON	415,262,668	8,690,182	148,400	8,541,782	\$20.96	0
MONROE	321,361,802	2,493,036	9,500	2,483,536	\$9.19	0
MONT VERNON	257,252,300	6,048,228	52,500	5,995,728	\$23.52	0

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## TOTAL LOCAL ASSESSED VALUATION

### LAND

MUNICIPALITY	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
MOULTONBOROUGH	821,069	62,445	217,500	5,900	1,670,922,000	37,913,500
NASHUA	105,604	0	0	0	1,563,147,300	822,950,647
NELSON	1,008,171	57,206	0	0	62,617,600	0
NEW BOSTON	1,733,023	0	0	2,700	240,354,200	9,316,500
NEW CASTLE	136	6,170	387	0	443,302,800	17,877,100
NEW DURHAM	1,289,670	0	0	0	231,069,115	2,565,685
NEW HAMPTON	1,491,416	1,191	0	0	117,109,950	13,852,943
NEW IPSWICH	1,310,192	161,724	0	0	156,202,100	8,893,300
NEW LONDON	802,000	3,600	0	0	399,604,190	23,607,010
NEWBURY	1,087,187	0	0	0	359,012,360	9,280,540
NEWFIELDS	197,089	71,743	7,483	0	119,547,900	11,322,300
NEWINGTON	117,670	0	0	0	72,840,860	103,177,470
NEWMARKET	526,649	1,138	0	0	163,208,600	40,302,000
NEWPORT	2,035,909	0	149,850	0	129,727,600	31,099,500
NEWTON	270,121	5,849	0	0	238,292,200	12,148,200
NORTH HAMPTON	248,400	5,700	19,800	1,500	364,636,900	57,782,900
NORTHFIELD	1,325,173	4,389	0	0	110,823,400	8,973,300
NORTHUMBERLAND	1,550,710	12,105	0	0	23,239,700	4,373,700
NORTHWOOD	1,158,931	0	0	0	282,071,600	25,312,400
NOTTINGHAM	1,473,588	209,501	0	0	301,508,100	4,154,100
ODELL	441,830	0	0	0	52,500	0
ORANGE	748,990	0	0	0	9,942,992	138,870
ORFORD	2,084,742	32,397	0	0	51,406,600	3,676,500
OSSIPEE	2,108,597	0	0	0	344,252,900	40,696,400
PELHAM	511,837	0	0	0	629,010,524	49,562,634
PEMBROKE	1,033,658	1,126	60,806	0	148,992,600	24,396,004
PETERBOROUGH	1,422,517	13,493	10,660	14,006	152,334,795	30,002,790
PIERMONT	1,319,799	253,628	0	0	32,030,675	1,967,750
PINKHAM'S GRANT	0	0	0	0	0	158,000
PITTSBURG	6,746,565	0	0	0	136,562,200	9,960,700
PITTSFIELD	1,413,283	0	0	0	111,383,400	9,258,200
PLAINFIELD	2,924,513	253,146	0	0	85,171,100	2,777,600
PLAISTOW	83,745	2,570	0	0	278,342,000	105,847,930
PLYMOUTH	2,823,717	0	0	14,300	85,161,885	38,756,015
PORTSMOUTH	57,300	19,000	200	0	690,298,000	354,087,410
RANDOLPH	195,910	0	0	0	17,659,400	376,000
RAYMOND	628,695	0	1,410	0	338,126,920	41,770,380
RICHMOND	1,459,070	0	0	0	33,173,670	102,100
RINDGE	1,330,526	968,627	0	0	213,578,673	14,896,820
ROCHESTER	1,546,565	0	0	0	505,818,719	191,656,581
ROLLINSFORD	423,356	0	0	0	100,172,940	10,395,800
ROXBURY	473,150	28,436	0	0	6,158,000	0
RUMNEY	896,113	9,068	0	0	88,787,373	7,565,950
RYE	228,900	4,800	0	0	923,133,500	35,297,700
SALEM	229,845	0	0	0	1,512,920,517	536,472,183
SALISBURY	1,709,674	65,373	0	0	59,417,900	432,900
SANBORNTON	1,946,398	0	34,889	0	213,264,200	4,466,400
SANDOWN	555,340	0	760	0	251,646,715	5,317,085
SANDWICH	1,743,753	200,219	0	1,900	171,060,788	348,000
SARGENT'S PURCHASE	0	0	0	0	982,930	535,350
SEABROOK	25,800	5,800	0	0	667,236,300	182,976,600
SECOND COLLEGE GRANT	859,790	0	0	0	396,360	0
SHARON	718,856	60,306	0	0	20,085,700	307,600
SHELBURNE	669,933	0	0	75	16,255,400	1,726,800



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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
MOULTONBOROUGH	1,051,722,900	13,072,900	54,558,100	42,900
NASHUA	4,958,443,600	56,536,400	1,904,118,359	0
NELSON	55,147,934	347,000	90,700	0
NEW BOSTON	373,223,472	2,318,000	12,933,200	44,870
NEW CASTLE	191,615,100	0	52,973,800	0
NEW DURHAM	186,205,915	4,634,700	8,601,585	0
NEW HAMPTON	139,958,300	4,391,700	25,158,447	0
NEW IPSWICH	238,803,800	6,650,100	14,978,600	0
NEW LONDON	573,203,520	0	63,763,080	0
NEWBURY	302,090,360	402,300	23,733,240	0
NEWFIELDS	109,947,900	233,100	15,910,200	0
NEWINGTON	81,238,800	0	243,283,641	0
NEWMARKET	428,480,700	9,661,700	85,973,100	0
NEWPORT	217,619,700	13,444,800	86,275,900	0
NEWTON	259,325,400	2,907,100	20,607,000	1,000
NORTH HAMPTON	472,311,200	23,281,900	82,081,300	37,000
NORTHFIELD	189,687,600	11,654,500	30,585,400	0
NORTHUMBERLAND	60,460,200	4,481,400	19,339,500	0
NORTHWOOD	204,782,927	16,549,700	26,585,800	22,973
NOTTINGHAM	315,699,800	3,906,900	7,916,700	0
ODELL	2,434,440	0	0	0
ORANGE	16,139,390	847,670	342,200	0
ORFORD	86,172,798	2,175,500	7,217,600	39,502
OSSIPEE	281,914,000	20,053,700	55,582,000	0
PELHAM	781,696,686	367,400	63,491,972	0
PEMBROKE	333,282,400	2,346,400	65,751,780	0
PETERBOROUGH	397,806,706	515,900	111,259,672	175,533
PIERMONT	50,295,830	768,950	4,580,120	0
PINKHAM'S GRANT	0	0	2,601,520	0
PITTSBURG	123,883,300	4,555,900	12,516,900	0
PITTSFIELD	154,589,880	7,061,900	26,441,500	6,000
PLAINFIELD	172,233,489	4,340,400	8,697,800	51,511
PLAISTOW	389,425,290	374,500	152,533,910	0
PLYMOUTH	198,078,250	10,711,900	95,987,935	17,200
PORTSMOUTH	1,400,988,600	16,085,000	1,198,157,100	0
RANDOLPH	28,224,400	442,700	873,000	0
RAYMOND	481,217,710	43,120,200	81,415,990	25,400
RICHMOND	58,934,260	860,580	194,660	0
RINDGE	301,338,840	4,615,500	34,801,196	0
ROCHESTER	1,216,664,677	158,806,600	270,761,223	0
ROLLINSFORD	152,568,900	1,001,900	20,402,400	0
ROXBURY	17,899,600	636,200	0	0
RUMNEY	85,443,166	1,869,000	8,990,620	0
RYE	817,556,700	2,357,700	40,566,200	0
SALEM	1,812,504,299	39,618,600	707,757,801	24,400
SALISBURY	80,002,200	1,412,200	1,613,900	0
SANBORNTON	194,501,975	3,141,000	9,422,500	0
SANDOWN	325,201,290	3,062,000	5,344,510	0
SANDWICH	196,849,150	809,200	1,603,400	56,850
SARGENT'S PURCHASE	0	0	334,730	0
SEABROOK	343,487,100	73,611,000	184,044,400	0
SECOND COLLEGE GRANT	252,510	0	0	0
SHARON	32,455,200	0	286,100	0
SHELBURNE	26,136,821	591,900	9,562,600	10,779

## 2008 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
MOULTONBOROUGH	515,500	0	7,082,900	0	0
NASHUA	86,177,100	40,590,400	78,402,980	0	0
NELSON	0	0	957,500	0	0
NEW BOSTON	0	0	7,594,100	0	0
NEW CASTLE	0	0	1,283,100	0	0
NEW DURHAM	0	0	2,166,000	0	0
NEW HAMPTON	0	0	19,963,450	0	0
NEW IPSWICH	0	0	5,957,800	0	0
NEW LONDON	0	0	4,413,800	0	0
NEWBURY	0	0	5,000,000	0	0
NEWFIELDS	0	0	1,113,100	0	0
NEWINGTON	0	17,451,356	361,287,473	0	0
NEWMARKET	100,000	0	4,787,500	0	0
NEWPORT	0	0	9,310,300	0	0
NEWTON	0	10,079,600	3,962,500	0	0
NORTH HAMPTON	7,835,800	263,500	4,315,800	0	0
NORTHFIELD	0	1,146,300	4,538,900	0	0
NORTHUMBERLAND	0	13,202,000	11,052,280	0	2,390,659
NORTHWOOD	0	0	3,379,000	0	0
NOTTINGHAM	177,800	0	6,256,900	0	0
ODELL	0	0	0	0	0
ORANGE	0	0	378,993	0	0
ORFORD	0	0	3,059,800	0	0
OSSIPEE	30,600	0	5,911,100	0	0
PELHAM	4,790,000	11,384,600	17,006,200	0	0
PEMBROKE	0	4,782,100	16,965,400	0	0
PETERBOROUGH	0	0	7,312,279	0	0
PIERMONT	0	0	907,231	0	0
PINKHAM'S GRANT	0	0	105,215	0	0
PITTSBURG	0	2,453,600	7,439,900	0	0
PITTSFIELD	1,857,224	0	2,738,643	0	0
PLAINFIELD	0	0	6,391,800	0	0
PLAISTOW	502,600	15,692,690	7,072,440	0	6,132
PLYMOUTH	0	0	12,207,900	0	0
PORTSMOUTH	0	11,024,919	162,158,134	0	0
RANDOLPH	0	0	507,900	2,117,100	0
RAYMOND	1,747,200	0	14,504,000	0	0
RICHMOND	0	0	3,772,100	0	0
RINDGE	0	0	9,745,200	0	0
ROCHESTER	0	7,560,000	36,034,300	0	0
ROLLINSFORD	0	50,700	2,428,200	0	0
ROXBURY	0	0	257,300	0	0
RUMNEY	0	0	9,885,700	0	0
RYE	2,366,000	0	4,980,900	0	0
SALEM	496,900	5,385,500	31,957,600	0	0
SALISBURY	0	0	9,651,100	0	0
SANBORNTON	0	21,900	1,933,100	0	0
SANDOWN	527,300	0	3,382,200	0	0
SANDWICH	0	0	5,986,000	0	0
SARGENT'S PURCHASE	0	0	0	0	0
SEABROOK	0	5,426,100	1,953,586,000	0	0
SECOND COLLEGE GRANT	0	0	0	0	0
SHARON	0	0	691,900	0	0
SHELBURNE	0	16,148,700	4,688,700	8,600,600	0

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
MOULTONBOROUGH	0	2,836,937,614	18,175	2,836,919,439	150,000	1,475,000	50,000
NASHUA	0	9,510,472,390	1,107,100	9,509,365,290	3,610,900	141,418,500	11,041,900
NELSON	0	120,226,111	0	120,226,111	0	198,525	0
NEW BOSTON	0	647,520,065	84,762	647,435,303	33,000	2,369,100	140,800
NEW CASTLE	0	707,058,593	0	707,058,593	50,000	650,000	0
NEW DURHAM	0	436,532,670	0	436,532,670	0	1,600,000	67,550
NEW HAMPTON	0	321,927,397	150,000	321,777,397	30,000	1,114,300	0
NEW IPSWICH	0	432,957,616	0	432,957,616	60,000	2,313,600	0
NEW LONDON	0	1,065,397,200	381,600	1,065,015,600	60,000	810,000	558,563
NEWBURY	0	700,605,987	0	700,605,987	15,000	195,000	450
NEWFIELDS	0	258,350,815	20,000	258,330,815	0	2,800,000	160,000
NEWINGTON	0	879,397,270	44,175,167	835,222,103	0	4,594,100	0
NEWMARKET	0	733,041,387	0	733,041,387	160,000	7,061,600	547,100
NEWPORT	0	489,663,559	0	489,663,559	180,000	2,055,300	0
NEWTON	0	547,598,970	438,252	547,160,718	60,000	1,175,000	170,000
NORTH HAMPTON	0	1,012,821,700	0	1,012,821,700	0	11,912,900	12,000
NORTHFIELD	0	358,738,962	559,100	358,179,862	0	3,973,700	214,700
NORTHUMBERLAND	0	140,102,254	0	140,102,254	105,000	331,800	0
NORTHWOOD	0	559,863,331	19,405	559,843,926	30,000	4,916,200	497,135
NOTTINGHAM	0	641,303,389	20,000	641,283,389	99,450	3,673,525	789,600
ODELL	0	2,928,770	0	2,928,770	0	0	0
ORANGE	0	28,539,105	0	28,539,105	0	175,000	0
ORFORD	0	155,865,439	0	155,865,439	0	15,000	5,000
OSSIPEE	0	750,549,297	0	750,549,297	45,000	3,633,200	0
PELHAM	0	1,557,821,853	289,700	1,557,532,153	105,000	10,003,500	105,800
PEMBROKE	0	597,612,274	7,500	597,604,774	210,000	780,100	630,000
PETERBOROUGH	0	700,868,351	43,000	700,825,351	45,000	6,173,000	0
PIERMONT	0	92,123,983	0	92,123,983	0	450,000	6,950
PINKHAM'S GRANT	0	2,864,735	0	2,864,735	0	0	0
PITTSBURG	0	304,119,065	0	304,119,065	0	90,000	0
PITTSFIELD	0	314,750,030	0	314,750,030	15,000	2,252,500	0
PLAINFIELD	0	282,841,359	150,000	282,691,359	15,000	1,323,100	7,301,098
PLAISTOW	0	949,883,807	0	949,883,807	60,000	11,009,950	2,704,900
PLYMOUTH	0	443,759,102	0	443,759,102	100,000	698,400	0
PORTSMOUTH	0	3,832,875,663	27,419,600	3,805,456,063	327,800	23,181,300	907,000
RANDOLPH	0	50,396,410	0	50,396,410	15,000	50,000	16,500
RAYMOND	0	1,002,557,905	271,500	1,002,286,405	350,000	11,252,000	2,937,500
RICHMOND	0	98,496,440	0	98,496,440	0	190,000	0
RINDGE	0	581,275,382	307,008	580,968,374	0	7,826,415	1,760,500
ROCHESTER	0	2,388,848,665	314,100	2,388,534,565	1,220,000	27,318,000	2,597,700
ROLLINSFORD	0	287,444,196	371,200	287,072,996	30,000	3,566,500	0
ROXBURY	0	25,452,686	0	25,452,686	0	40,000	0
RUMNEY	0	203,446,990	0	203,446,990	45,000	311,000	33,600
RYE	0	1,826,492,400	0	1,826,492,400	45,000	10,791,000	2,500
SALEM	0	4,647,367,645	0	4,647,367,645	1,334,600	22,949,200	0
SALISBURY	0	154,305,247	0	154,305,247	0	700,000	40,000
SANBORNTON	0	428,732,362	0	428,732,362	0	485,000	114,168
SANDOWN	0	595,037,200	0	595,037,200	30,000	4,785,000	0
SANDWICH	0	378,659,260	852,400	377,806,860	0	290,000	75,000
SARGENT'S PURCHASE	0	1,853,010	0	1,853,010	0	0	0
SEABROOK	0	3,410,399,100	287,470,500	3,122,928,600	120,000	19,976,500	1,644,700
SECOND COLLEGE GRANT	0	1,508,660	0	1,508,660	0	0	0
SHARON	0	54,605,662	0	54,605,662	0	60,000	0
SHELBURNE	0	84,392,308	0	84,392,308	0	80,000	40,000

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MUNICIPALITY	NET VALUATION 2008	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2008 ACTUAL TAX RATE	2008 RESIDENTS TAX
MOULTONBOROUGH	2,835,244,439	21,701,180	182,418	21,518,762	\$7.66	0
NASHUA	9,353,293,990	163,688,676	1,758,500	161,930,176	\$17.55	0
NELSON	120,027,586	1,945,950	8,900	1,937,050	\$16.23	0
NEW BOSTON	644,892,403	9,470,876	94,000	9,376,876	\$14.71	0
NEW CASTLE	706,358,593	3,303,488	38,000	3,265,488	\$4.68	0
NEW DURHAM	434,865,120	8,252,977	86,200	8,166,777	\$18.99	0
NEW HAMPTON	320,633,097	5,080,783	30,273	5,050,510	\$15.97	0
NEW IPSWICH	430,584,016	7,733,457	104,500	7,628,957	\$17.99	0
NEW LONDON	1,063,587,037	16,134,438	209,900	15,924,538	\$15.18	0
NEWBURY	700,395,537	9,457,748	66,500	9,391,248	\$13.52	0
NEWFIELDS	255,370,815	5,411,391	39,500	5,371,891	\$21.20	0
NEWINGTON	830,628,003	6,713,211	27,500	6,685,711	\$8.97	10
NEWMARKET	725,272,687	15,987,345	171,000	15,816,345	\$22.06	0
NEWPORT	487,428,259	11,653,982	175,420	11,478,562	\$23.95	0
NEWTON	545,755,718	10,330,359	36,200	10,294,159	\$18.98	0
NORTH HAMPTON	1,000,896,800	15,141,564	181,000	14,960,564	\$15.16	0
NORTHFIELD	353,991,462	6,911,224	114,100	6,797,124	\$19.56	0
NORTHUMBERLAND	139,665,454	3,203,345	17,600	3,185,745	\$23.37	0
NORTHWOOD	554,400,591	10,592,774	63,450	10,529,324	\$19.12	0
NOTTINGHAM	636,720,814	8,989,591	127,900	8,861,691	\$14.14	0
ODELL	2,928,770	0	0	0	\$0.00	0
ORANGE	28,364,105	584,348	5,900	578,448	\$20.63	0
ORFORD	155,845,439	3,372,304	35,000	3,337,304	\$21.68	0
OSSIPEE	746,871,097	10,555,035	188,000	10,367,035	\$14.15	0
PELHAM	1,547,317,853	26,767,658	239,750	26,527,908	\$17.35	0
PEMBROKE	595,984,674	15,335,477	176,250	15,159,227	\$25.82	0
PETERBOROUGH	694,607,351	15,681,382	158,900	15,522,482	\$22.60	0
PIERMONT	91,667,033	1,879,992	24,200	1,855,792	\$20.53	4,400
PINKHAM'S GRANT	2,864,735	27,046	0	27,046	\$9.54	0
PITTSBURG	304,029,065	4,006,916	12,100	3,994,816	\$13.25	0
PITTSFIELD	312,482,530	8,230,330	71,700	8,158,630	\$26.37	0
PLAINFIELD	274,052,161	6,014,766	21,300	5,993,466	\$22.00	0
PLAISTOW	936,108,957	19,882,581	89,200	19,793,381	\$21.30	0
PLYMOUTH	442,960,702	7,925,997	55,000	7,870,997	\$17.95	0
PORTSMOUTH	3,781,039,963	63,786,419	603,500	63,182,919	\$16.98	0
RANDOLPH	50,314,910	873,227	2,700	870,527	\$17.47	0
RAYMOND	987,746,905	18,732,576	302,500	18,430,076	\$19.00	0
RICHMOND	98,306,440	2,347,691	12,200	2,335,491	\$23.97	0
RINDGE	571,381,459	13,254,639	175,000	13,079,639	\$23.24	0
ROCHESTER	2,357,398,865	47,025,880	513,510	46,512,370	\$19.99	0
ROLLINSFORD	283,476,496	4,842,193	91,000	4,751,193	\$17.10	12,000
ROXBURY	25,412,686	580,832	1,500	579,332	\$22.88	0
RUMNEY	203,057,390	3,338,950	15,000	3,323,950	\$16.55	0
RYE	1,815,653,900	17,449,913	216,000	17,233,913	\$9.62	0
SALEM	4,623,083,845	64,086,670	748,000	63,338,670	\$13.88	197,470
SALISBURY	153,565,247	2,714,046	43,100	2,670,946	\$17.82	0
SANBORNTON	428,133,194	8,057,408	102,020	7,955,388	\$18.83	0
SANDOWN	590,222,200	11,424,159	135,500	11,288,659	\$19.37	0
SANDWICH	377,441,860	4,099,151	74,125	4,025,026	\$10.90	0
SARGENT'S PURCHASE	1,853,010	0	0	0	\$0.00	0
SEABROOK	3,101,187,400	32,302,316	299,700	32,002,616	\$11.58	0
SECOND COLLEGE GRANT	1,508,660	0	0	0	\$0.00	0
SHARON	54,545,662	941,593	2,600	938,993	\$17.29	0
SHELBURNE	84,272,308	1,161,693	4,200	1,157,493	\$14.55	0

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## TOTAL LOCAL ASSESSED VALUATION

### LAND

MUNICIPALITY	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
SOMERSWORTH	134,027	0	0	0	201,778,880	75,653,720
SOUTH HAMPTON	502,152	19,254	0	0	77,721,700	5,991,900
SPRINGFIELD	1,473,850	15,310	0	0	73,494,700	3,795,500
STARK	754,180	40,232	0	0	18,408,300	1,064,600
STEWARTSTOWN	2,479,653	17,702	0	0	40,481,455	1,553,300
STODDARD	1,259,910	123,440	0	0	168,897,270	0
STRAFFORD	2,185,400	0	0	4,000	245,878,800	2,517,100
STRATFORD	2,290,220	0	0	0	11,437,900	567,500
STRATHAM	468,566	2,039	0	0	325,551,400	37,401,300
SUCCESS	1,138,943	0	0	0	7,091,660	0
SUGAR HILL	680,781	74,469	251,063	9,400	52,882,300	2,129,200
SULLIVAN	938,514	12,122	0	0	14,256,300	312,400
SUNAPEE	665,994	0	0	0	490,456,400	8,480,500
SURRY	411,107	0	0	0	24,083,900	764,900
SUTTON	1,881,191	68,054	0	0	132,533,116	4,823,572
SWANZEY	1,839,769	0	0	0	99,716,800	21,667,198
TAMWORTH	2,104,611	0	0	0	95,259,388	12,382,900
TEMPLE	1,335,859	3,009	0	100	50,734,300	1,325,500
THOM & MES PURCHASE	0	0	0	0	2,391,500	1,964,480
THORNTON	889,875	0	0	0	93,617,700	1,944,000
TILTON	440,175	0	414,163	0	86,352,900	98,129,100
TROY	557,197	0	0	0	21,072,200	2,164,400
TUFTONBORO	1,238,878	35,245	0	0	652,321,600	11,851,500
UNITY	1,357,890	0	0	0	53,308,620	388,300
WAKEFIELD	1,186,033	31,113	0	0	559,410,100	8,518,500
WALPOLE	2,074,435	135,620	0	300	119,455,900	14,092,400
WARNER	2,296,000	0	0	530	104,957,420	10,798,210
WARREN	888,277	0	0	0	25,016,100	702,700
WASHINGTON	1,615,924	93,026	0	0	148,204,900	913,700
WATERVILLE VALLEY	38,640	0	0	0	57,752,600	6,532,100
WEARE	1,913,406	85,197	6,714	200	345,559,900	15,825,500
WEBSTER	1,405,286	96,125	0	200	92,632,700	1,653,500
WENTWORTH	1,704,016	11,694	0	0	32,242,100	1,760,000
WENTWORTH LOCATION	266,068	0	0	0	5,460,100	0
WESTMORELAND	3,189,463	0	0	0	55,837,500	7,893,100
WHITEFIELD	1,657,050	0	0	0	51,206,160	4,021,080
WILMOT	1,242,060	0	0	0	69,934,940	3,263,490
WILTON	1,178,247	0	0	0	170,689,586	19,177,700
WINCHESTER	1,728,142	1,145	0	0	74,390,637	7,709,600
WINDHAM	189,800	0	0	0	942,559,500	75,948,500
WINDSOR	277,766	0	0	0	12,151,700	0
WOLFEBORO	1,651,334	15,740	205,794	0	1,057,830,700	48,737,500
WOODSTOCK	246,080	0	0	0	48,723,710	9,861,560
<b>STATE TOTALS</b>	<b>284,275,715</b>	<b>7,044,009</b>	<b>1,985,755</b>	<b>505,102</b>	<b>53,178,478,931</b>	<b>8,571,434,907</b>

## 2008 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
SOMERSWORTH	441,302,818	20,411,200	139,717,362	0
SOUTH HAMPTON	71,211,462	558,700	4,245,900	0
SPRINGFIELD	106,068,900	3,042,000	11,330,300	0
STARK	27,772,500	1,425,400	1,083,900	0
STEWARTSTOWN	44,342,200	4,230,200	4,006,800	0
STODDARD	109,187,965	144,040	2,230,340	0
STRAFFORD	233,076,100	4,605,600	2,740,000	29,500
STRATFORD	31,126,900	2,062,700	2,358,700	0
STRATHAM	601,344,238	3,980,000	105,014,600	24,562
SUCCESS	3,143,950	0	0	0
SUGAR HILL	74,832,200	154,300	5,872,100	14,400
SULLIVAN	31,298,000	1,545,700	625,900	0
SUNAPEE	533,980,700	2,483,200	23,646,800	0
SURRY	51,898,100	655,300	1,093,800	0
SUTTON	146,981,660	139,700	7,553,530	0
SWANZEY	295,718,446	12,871,500	48,407,095	0
TAMWORTH	191,193,400	8,902,400	24,082,200	49,700
TEMPLE	100,653,646	776,200	2,452,350	22,004
THOM & MES PURCHASE	0	0	1,089,140	0
THORNTON	235,183,500	5,203,300	4,351,700	0
TILTON	170,717,500	17,989,000	155,374,000	0
TROY	75,229,000	2,669,000	4,564,600	0
TUFTONBORO	350,474,100	10,935,400	13,571,300	0
UNITY	80,977,980	5,710,650	477,240	0
WAKEFIELD	399,872,200	11,062,700	18,991,100	0
WALPOLE	236,841,532	2,916,100	46,905,000	41,768
WARNER	143,778,300	2,006,140	19,473,560	5,850
WARREN	43,787,900	2,598,000	3,062,400	0
WASHINGTON	114,869,666	1,261,600	1,372,600	0
WATERVILLE VALLEY	296,611,200	0	24,153,800	0
WEARE	482,566,700	19,449,400	30,074,600	16,900
WEBSTER	112,955,678	2,882,400	2,209,900	18,522
WENTWORTH	54,561,683	2,119,200	5,105,100	0
WENTWORTH LOCATION	3,766,880	18,810	0	0
WESTMORELAND	122,692,800	546,300	9,985,500	0
WHITEFIELD	89,873,140	3,263,000	19,961,900	0
WILMOT	108,447,130	561,440	6,080,850	0
WILTON	243,226,348	521,000	21,389,700	0
WINCHESTER	140,727,600	16,094,900	32,904,600	0
WINDHAM	1,145,738,100	67,400	85,270,800	0
WINDSOR	14,313,900	544,000	0	0
WOLFEBORO	838,081,460	12,905,100	86,335,100	0
WOODSTOCK	175,508,064	4,849,930	15,805,156	0
<b>STATE TOTALS</b>	<b>79,359,631,034</b>	<b>1,857,256,189</b>	<b>18,948,799,043</b>	<b>2,984,075</b>

2008 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
SOMERSWORTH	0	4,445,000	4,928,000	0	0
SOUTH HAMPTON	0	0	2,953,700	0	0
SPRINGFIELD	0	0	13,640,800	0	0
STARK	0	11,526,600	1,105,100	0	0
STEWARTSTOWN	0	13,332,000	4,104,700	0	112,000
STODDARD	0	0	1,767,972	0	0
STRAFFORD	43,000	0	2,669,300	0	20,300
STRATFORD	0	20,521,400	2,464,300	0	0
STRATHAM	0	13,567,500	10,332,400	0	1,830,000
SUCCESS	0	0	4,127	0	0
SUGAR HILL	0	0	1,137,713	0	0
SULLIVAN	0	0	1,338,900	0	0
SUNAPEE	0	0	9,320,400	0	0
SURRY	0	0	1,403,100	0	0
SUTTON	0	0	1,989,707	0	0
SWANZEY	132,121	0	3,156,000	0	0
TAMWORTH	188,500	0	35,437,700	0	0
TEMPLE	0	0	2,263,500	0	0
THOM & MES PURCHASE	0	0	581	0	0
THORNTON	151,700	0	3,115,800	0	0
TILTON	96,900	6,908,500	12,383,100	0	0
TROY	0	0	6,118,700	0	0
TUFTONBORO	236,900	0	5,942,000	0	0
UNITY	0	0	2,741,810	0	0
WAKEFIELD	0	0	4,846,700	0	0
WALPOLE	0	0	18,536,800	0	0
WARNER	0	0	3,101,380	0	0
WARREN	0	0	8,778,300	0	0
WASHINGTON	0	0	2,787,500	0	0
WATERVILLE VALLEY	0	0	1,528,500	0	0
WEARE	47,100	0	32,745,700	0	0
WEBSTER	0	0	15,251,100	0	0
WENTWORTH	0	0	9,152,400	0	0
WENTWORTH LOCATION	0	0	62,422	0	0
WESTMORELAND	0	0	3,446,300	0	0
WHITEFIELD	0	0	13,362,000	0	0
WILMOT	0	0	1,208,810	0	0
WILTON	0	0	3,050,461	0	0
WINCHESTER	0	0	9,938,600	0	0
WINDHAM	1,355,000	1,235,000	7,070,000	0	0
WINDSOR	0	0	323,600	0	0
WOLFEBORO	0	0	114,300	0	0
WOODSTOCK	0	0	2,267,856	0	0
<b>STATE TOTALS</b>	<b>173,933,480</b>	<b>539,935,967</b>	<b>5,866,728,080</b>	<b>29,085,700</b>	<b>6,851,784</b>

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
SOMERSWORTH	0	888,371,007	195,000	888,176,007	300,000	2,064,800	0
SOUTH HAMPTON	0	163,204,768	0	163,204,768	0	1,680,000	0
SPRINGFIELD	0	212,861,360	639,241	212,222,119	0	293,300	0
STARK	0	63,180,812	0	63,180,812	45,000	90,000	0
STEWARTSTOWN	0	114,660,010	0	114,660,010	15,000	140,000	0
STODDARD	0	283,610,937	0	283,610,937	0	260,000	0
STRAFFORD	0	493,769,100	0	493,769,100	0	363,700	90,000
STRATFORD	0	72,829,620	0	72,829,620	30,000	287,000	0
STRATHAM	0	1,099,516,605	0	1,099,516,605	30,000	3,200,000	0
SUCCESS	0	11,378,680	0	11,378,680	0	0	0
SUGAR HILL	0	138,037,926	0	138,037,926	15,000	55,000	0
SULLIVAN	0	50,327,836	0	50,327,836	0	490,000	169,700
SUNAPEE	0	1,069,033,994	0	1,069,033,994	60,000	835,000	0
SURRY	0	80,310,207	0	80,310,207	0	5,000	21,674
SUTTON	0	295,970,530	0	295,970,530	0	380,000	0
SWANZEY	0	483,508,929	252,930	483,255,999	120,000	1,192,300	20,190
TAMWORTH	0	369,600,799	281,067	369,319,732	30,000	908,200	7,500
TEMPLE	0	159,566,468	0	159,566,468	0	50,000	0
THOM & MES PURCHASE	0	5,445,701	0	5,445,701	0	0	0
THORNTON	0	344,457,575	0	344,457,575	15,000	1,070,000	360,000
TILTON	0	548,805,338	150,000	548,655,338	124,000	4,273,600	0
TROY	0	112,375,097	0	112,375,097	30,000	300,000	0
TUFTONBORO	0	1,046,606,923	0	1,046,606,923	180,000	444,100	0
UNITY	0	144,962,490	0	144,962,490	0	189,000	0
WAKEFIELD	0	1,003,918,446	73,700	1,003,844,746	75,000	3,038,000	21,000
WALPOLE	0	440,999,855	0	440,999,855	45,000	556,100	0
WARNER	0	286,417,390	0	286,417,390	30,000	1,866,200	0
WARREN	0	84,833,677	169,500	84,664,177	0	210,000	0
WASHINGTON	0	271,118,916	0	271,118,916	15,000	220,000	46,090
WATERVILLE VALLEY	0	386,616,840	150,000	386,466,840	0	0	0
WEARE	0	928,291,317	477,200	927,814,117	45,000	6,085,908	240,000
WEBSTER	0	229,105,411	0	229,105,411	0	752,250	4,000
WENTWORTH	0	106,656,193	0	106,656,193	15,000	55,000	5,000
WENTWORTH LOCATION	0	9,574,280	0	9,574,280	0	0	0
WESTMORELAND	0	203,590,963	0	203,590,963	0	115,000	0
WHITEFIELD	0	183,344,330	0	183,344,330	0	988,530	0
WILMOT	0	190,738,720	0	190,738,720	0	105,000	20,000
WILTON	0	459,233,042	150,000	459,083,042	60,000	305,000	0
WINCHESTER	0	283,495,224	190,488	283,304,736	75,000	1,760,900	0
WINDHAM	0	2,259,434,100	438,430	2,258,995,670	75,000	17,178,700	2,345,000
WINDSOR	0	27,610,966	0	27,610,966	0	5,000	0
WOLFEBORO	0	2,045,877,028	175,000	2,045,702,028	90,000	4,197,900	86,900
WOODSTOCK	0	257,262,356	0	257,262,356	15,000	1,749,820	0
<b>STATE TOTALS</b>	<b>2,574</b>	<b>168,828,932,345</b>	<b>400,615,202</b>	<b>168,428,317,143</b>	<b>37,354,424</b>	<b>1,199,781,603</b>	<b>168,973,887</b>



## 2008 TABLES BY COUNTY

(PAGE 5 of 5)

MUNICIPALITY	NET VALUATION 2008	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	2008 ACTUAL TAX RATE	2008 RESIDENTS TAX
SOMERSWORTH	885,811,207	20,732,061	258,300	20,473,761	\$23.43	70,000
SOUTH HAMPTON	161,524,768	2,355,200	3,900	2,351,300	\$14.62	0
SPRINGFIELD	211,928,819	3,487,662	46,500	3,441,162	\$16.59	0
STARK	63,045,812	1,041,090	10,150	1,030,940	\$16.95	0
STEWARTSTOWN	114,505,010	1,720,890	7,300	1,713,590	\$15.30	0
STODDARD	283,350,937	3,135,833	17,650	3,118,183	\$11.08	0
STRAFFORD	493,315,400	9,307,801	41,400	9,266,401	\$18.88	0
STRATFORD	72,512,620	1,526,081	5,200	1,520,881	\$21.74	0
STRATHAM	1,096,286,605	21,210,838	190,500	21,020,338	\$19.40	0
SUCCESS	11,378,680	0	0	0	\$0.00	0
SUGAR HILL	137,967,926	2,530,736	5,900	2,524,836	\$18.36	0
SULLIVAN	49,668,136	1,473,850	5,100	1,468,750	\$29.74	0
SUNAPEE	1,068,138,994	14,910,214	102,000	14,808,214	\$13.98	0
SURRY	80,283,533	1,593,261	10,000	1,583,261	\$19.89	0
SUTTON	295,590,530	5,413,876	74,000	5,339,876	\$18.33	0
SWANZEY	481,923,509	13,407,939	39,000	13,368,939	\$27.84	0
TAMWORTH	368,374,032	7,657,128	101,000	7,556,128	\$21.03	0
TEMPLE	159,516,468	3,118,172	7,100	3,111,072	\$19.58	0
THOM & MES PURCHASE	5,445,701	51,296	0	51,296	\$9.42	0
THORNTON	343,012,575	6,276,181	82,600	6,193,581	\$18.32	0
TILTON	544,257,738	9,760,798	104,500	9,656,298	\$18.02	0
TROY	112,045,097	3,236,883	26,800	3,210,083	\$29.03	0
TUFTONBORO	1,045,982,823	8,300,795	57,146	8,243,649	\$7.95	0
UNITY	144,773,490	2,446,706	12,250	2,434,456	\$16.94	0
WAKEFIELD	1,000,710,746	9,806,212	220,750	9,585,462	\$9.81	0
WALPOLE	440,398,755	8,084,762	53,600	8,031,162	\$18.45	0
WARNER	284,521,190	6,741,585	84,400	6,657,185	\$23.72	0
WARREN	84,454,177	1,667,698	24,400	1,643,298	\$19.99	0
WASHINGTON	270,837,826	4,192,188	18,900	4,173,288	\$15.50	0
WATERVILLE VALLEY	386,466,840	4,124,195	10,000	4,114,195	\$10.68	0
WEARE	921,443,209	14,581,754	160,800	14,420,954	\$15.90	0
WEBSTER	228,349,161	4,239,927	57,000	4,182,927	\$18.71	0
WENTWORTH	106,581,193	1,685,471	5,100	1,680,371	\$15.99	0
WENTWORTH LOCATION	9,574,280	26,771	150	26,621	\$2.81	0
WESTMORELAND	203,475,963	3,022,520	8,100	3,014,420	\$14.89	0
WHITEFIELD	182,355,800	4,300,123	68,000	4,232,123	\$23.77	0
WILMOT	190,613,720	3,478,141	33,500	3,444,641	\$18.26	0
WILTON	458,718,042	8,250,366	39,850	8,210,516	\$18.00	0
WINCHESTER	281,468,836	7,934,565	66,600	7,867,965	\$28.27	0
WINDHAM	2,239,396,970	40,287,892	246,500	40,041,392	\$18.00	0
WINDSOR	27,605,966	425,303	2,600	422,703	\$15.45	0
WOLFEBORO	2,041,327,228	21,678,621	267,300	21,411,321	\$10.62	0
WOODSTOCK	255,497,536	3,982,873	51,500	3,931,373	\$15.61	0
<b>STATE TOTALS</b>	<b>167,022,207,229</b>	<b>2,952,650,176</b>	<b>27,467,176</b>	<b>2,925,183,000</b>	<b>\$4,340.95</b>	<b>339,600</b>



STATE  
OF  
NEW HAMPSHIRE  
DEPARTMENT OF REVENUE  
ADMINISTRATION  
**2008 EQUALIZATION SURVEY**

PROPERTY APPRAISAL DIVISION





**NEW HAMPSHIRE PROPERTY TAX SYSTEM  
SUMMARY  
May 1, 2009**

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 2007, a 3-bedroom cape style home built in 2008 will be assessed comparably to a 3-bedroom cape style home built in 2007. This assumes all other factors affecting the value of the home are the same, such as the neighborhood, the amount of land, the quality of construction, the number of bathrooms, etc.

### **STEP III: THE TAX RATE**

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

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

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

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

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

### **STEP IV: EXEMPTIONS AND TAX CREDITS**

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

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

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

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

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

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

spring once all the equalization ratios are completed.

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

#### **STEP V: THE EQUALIZATION PROCESS**

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

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

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

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

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

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

#### **STEP VI: ASSESSMENT REVIEW**

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

document upon its issuance.

### **STEP VII: PROPERTY ASSESSMENT APPEAL PROCESS**

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

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

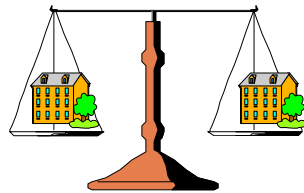
An opinion that property taxes are “too high” is not adequate grounds to justify an abatement. The “amount of tax” is usually not appealable since the amount of money needed to fund local government operations is determined by the local legislative bodies through the budget process. Generally, there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

### **CONCLUSION**

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



# 2008 EQUALIZATION SURVEY



“Including Utility & Railroad”

STATE OF NEW HAMPSHIRE

DEPARTMENT  
OF  
REVENUE ADMINISTRATION

# 2008 EQUALIZATION SURVEY

## “INCLUDING UTILITIES AND RAILROADS”

May 1, 2009

This report presents the results of the 2008 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, 2007, to September 30, 2008, 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 2008 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 2008 Summary Inventory of Valuation (MS-1 Form).

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

- Certain Disabled Veterans: RSA 72:36-a
- Improvements to Assist the Deaf: RSA 72:39-b
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37a
- 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”**
  
- Elderly Exemption: RSA 72:39-a & b
- Blind Exemption: RSA 72:37
- Deaf Exemption: RSA 72:38-b
- Disabled Exemption: RSA 72:37-b
- Wood-Heating Energy Systems Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy Systems Exemption: RSA 72:66
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV  
(exemption amount > \$150,000).
  
- = NET LOCAL ASSESSED VALUATION: The municipal, county, and local school tax rates are computed using the net local assessed valuation.

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

**Category 1:** The total modified assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement & utilities), buildings and manufactured housing is equalized by the 2008 equalization ratio. The difference between the modified local assessed value of land, buildings and manufactured housing and the equalized value equals the D.R.A. adjustment for land, buildings, and manufactured housing.

**Category 2:** Pursuant to RSA 79-A:6-a, RSA 79-B:8, RSA 79-C and RSA 79-D an adjustment for land in current use, conservation restriction assessment, discretionary easement, and discretionary preservation easement is made by dividing the total local assessed value of land in current use by the 2007 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, discretionary easement, and discretionary preservation easement. If a municipality has had a full revaluation as defined by Rev 603.01 (d), a ratio of 1.00 was used. The difference between the local assessed value of land and the equalized value equals the D.R.A. adjustment for current use, conservation restriction, discretionary easement, and discretionary preservation easement.

**Category 3:** A D.R.A. adjustment for public utilities, as defined by RSA 83-F, is made by comparing the market value of the utility as determined by the D.R.A. to the net local assessed value of the utility. The difference between the assessed value and the market value equals the adjustment. The value of public utilities is not added into the “Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes.”

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

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

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

**TOTAL EQUALIZED VALUATION INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES:** The sum of the equalized assessed, the equalized value of payments in lieu of taxes and the equalized value of railroad tax monies. The 2006 total equalized valuation including utilities will be used to apportion 2008 county taxes.

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

**EQUALIZATION RATIO:** The 2008 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2008 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal Services Division divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

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

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

**COUNTY & STATE TAX RATE:** The sum of the 2008 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 2008 Notification of Total Equalized Valuations on April 30, 2009.

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

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

**2008 EQUALIZATION SURVEY Including UTILITIES and RAILROAD**

<b>COUNTY SUMMARY</b>	<b>MODIFIELD LOCAL ASSESSED VALUATION</b>	<b>D.R.A. INVENTORY ADJUSTMENT</b>	<b>EQUALIZED ASSESSED VALUATION</b>	<b>EQUALIZED PAYMENT IN LIEU OF TAXES *</b>	<b>EQUALIZED RAILROAD TAX</b>	<b>TOTAL EQUALIZED VALUATION Including UTILITIES &amp; RAILROAD</b>
BELKNAP	10,906,020,744	244,337,820	11,150,358,564	24,070,032	0	11,174,428,595
CARROLL	12,867,023,279	589,834,029	13,456,857,308	25,708,619	221,749	13,482,787,676
CHESHIRE	7,318,332,753	165,344,844	7,483,677,597	17,536,812	138,849	7,501,353,259
COOS	3,355,317,990	-132,758,527	3,222,559,463	27,240,636	1,664,278	3,251,464,378
GRAFTON	13,365,306,215	401,750,930	13,767,057,145	107,508,675	0	13,874,565,820
HILLSBOROUGH	44,234,868,072	-1,249,823,231	42,985,044,841	66,757,939	338,510	43,052,141,290
MERRIMACK	16,462,548,716	122,749,189	16,585,297,905	72,146,058	123,749	16,657,567,713
ROCKINGHAM	44,359,716,379	452,199,327	44,811,915,706	136,236,474	251,599	44,948,403,778
STRAFFORD	10,993,626,311	234,991,677	11,228,617,988	22,567,395	238,201	11,251,423,584
SULLIVAN	4,710,910,617	165,550,040	4,876,460,657	7,216,884	1,897,748	4,885,575,288
<b>STATE TOTALS</b>	<b>168,573,671,075</b>	<b>994,176,098</b>	<b>169,567,847,173</b>	<b>506,989,524</b>	<b>4,874,684</b>	<b>170,079,711,381</b>

\*Flood control, forest, recreation lands & others.

2008 EQUALIZATION SURVEY Including UTILITIES and RAILROAD					
COUNTY SUMMARY	2008 LOCAL TAX RATE	2008 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
BELKNAP	\$15.26	97.8	\$14.83	100.0000%	6.5701%
CARROLL	\$10.84	95.6	\$10.33	100.0000%	7.9273%
CHESHIRE	\$23.02	97.6	\$22.32	100.0000%	4.4105%
COOS	\$19.22	104.2	\$19.75	100.0000%	1.9117%
GRAFTON	\$17.01	97.1	\$16.31	100.0000%	8.1577%
HILLSBOROUGH	\$18.26	102.9	\$18.48	100.0000%	25.3129%
MERRIMACK	\$20.16	99.2	\$19.75	100.0000%	9.7940%
ROCKINGHAM	\$16.92	99.7	\$16.55	100.0000%	26.4278%
STRAFFORD	\$20.94	97.9	\$20.23	100.0000%	6.6154%
SULLIVAN	\$20.03	96.4	\$19.16	100.0000%	2.8725%
STATE TOTALS	\$17.68	99.6	\$17.36	1000.0000%	100.0000%

## 2008 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
ACWORTH	101,702,080	5,174	101,707,254	13,759	0	101,721,013
ALBANY	106,817,607	-222,087	106,595,520	2,968,682	0	109,564,202
ALEXANDRIA	237,319,585	-19,469,477	217,850,108	259,527	0	218,109,635
ALLENSTOWN	289,641,757	6,386,413	296,028,170	460,643	0	296,488,813
ALSTEAD	167,799,612	19,158,725	186,958,337	185	0	186,958,522
ALTON	1,618,915,855	28,755,791	1,647,671,646	377,834	0	1,648,049,479
AMHERST	1,855,640,200	-120,351,442	1,735,288,758	1,048,072	12,217	1,736,349,048
ANDOVER	272,510,502	9,744,654	282,255,156	20,241	0	282,275,397
ANTRIM	245,324,410	37,119,349	282,443,759	239,451	0	282,683,210
ASHLAND	261,888,597	-2,619,718	259,268,879	2,337,994	0	261,606,874
ATKINSON	1,021,604,301	-920,706	1,020,683,595	0	1,094	1,020,684,688
ATKINSON & GILMANTON	715,096	0	715,096	0	0	715,096
AUBURN	693,717,871	-3,395,610	690,322,261	45,979,656	0	736,301,917
BARNSTEAD	546,479,817	-320,482	546,159,335	0	0	546,159,335
BARRINGTON	967,390,300	-3,406,349	963,983,951	643,204	0	964,627,155
BARTLETT	1,061,673,896	-1,006,914	1,060,666,982	2,172,356	0	1,062,839,338
BATH	115,485,573	-6,289,354	109,196,218	9,761,977	0	118,958,196
BEAN'S GRANT	393	-55	338	0	0	338
BEAN'S PURCHASE	16,880	0	16,880	0	0	16,880
BEDFORD	3,343,869,251	151,454,918	3,495,324,169	9,181	8,090	3,495,341,441
BELMONT	806,695,339	-59,399,923	747,295,416	883,809	0	748,179,225
BENNINGTON	118,039,796	15,360,064	133,399,860	23,829	0	133,423,689
BENTON	25,928,713	-60,695	25,868,018	1,719,718	0	27,587,736
BERLIN	472,624,742	-66,431,685	406,193,057	3,319,444	119,581	409,632,082
BETHLEHEM	257,999,665	23,500,157	281,499,822	2,848,598	0	284,348,420
BOSCAWEN	273,786,888	-1,025,518	272,761,370	36,410	2,067	272,799,847
BOW	1,221,739,195	-98,826,738	1,122,912,457	8,387	38,951	1,122,959,795
BRADFORD	235,492,102	-1,453,490	234,038,612	68,284	0	234,106,895
BRENTWOOD	514,425,672	-9,514,037	504,911,635	0	0	504,911,635
BRIDGEWATER	372,113,400	-174,333	371,939,067	0	0	371,939,067
BRISTOL	560,489,057	22,949,105	583,438,162	1,571,537	0	585,009,699
BROOKFIELD	113,341,374	-32,951	113,308,423	0	0	113,308,423
BROOKLINE	573,417,675	-3,918,678	569,498,997	0	0	569,498,997
CAMBRIDGE	8,509,788	-18,271	8,491,517	0	0	8,491,517
CAMPTON	360,045,917	69,973,382	430,019,299	171,774	0	430,191,073
CANAAN	352,348,360	-3,583,643	348,764,717	135,054	0	348,899,771
CANDIA	381,793,126	71,373,884	453,167,010	19,297	0	453,186,307
CANTERBURY	308,639,989	-3,674,084	304,965,905	347,122	0	305,313,028
CARROLL	386,223,682	85,284	386,308,966	1,112,354	0	387,421,321
CENTER HARBOR	467,913,552	-226,098	467,687,454	0	0	467,687,454
CHANDLER'S PURCHASE	49,049	-255	48,794	0	0	48,794
CHARLESTOWN	281,901,648	292,861	282,194,509	515,648	1,639,383	284,349,540
CHATHAM	49,141,020	-63,092	49,077,928	1,872,544	0	50,950,472
CHESTER	582,555,400	-38,553,201	544,002,199	0	0	544,002,199
CHESTERFIELD	554,574,625	6,401,966	560,976,591	941,060	0	561,917,651
CHICHESTER	288,802,464	-569,662	288,232,802	0	0	288,232,802
CLAREMONT	747,130,504	107,949,506	855,080,010	3,068,426	208,359	858,356,794
CLARKSVILLE	40,683,655	6,042,190	46,725,845	3,745,116	0	50,470,960
COLEBROOK	171,577,390	12,555,550	184,132,940	0	0	184,132,940
COLUMBIA	91,566,158	-8,173,013	83,393,145	325,049	0	83,718,194
CONCORD	4,354,517,200	-24,338,965	4,330,178,235	22,904,419	42,829	4,353,125,483
CONWAY	1,358,740,813	215,957,571	1,574,698,384	574,427	0	1,575,272,811
CORNISH	183,374,973	10,994,408	194,369,381	0	48,322	194,417,703



2008 Equalization Survey Including Utilities and Railroad

MUNICIPALITY	2008 LOCAL TAX RATE	2008 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
ACWORTH	\$19.14	100.0	\$19.04	2.0821%	0.0598%
ALBANY	\$10.87	100.0	\$10.57	0.8126%	0.0644%
ALEXANDRIA	\$16.55	104.9	\$17.81	1.5720%	0.1282%
ALLENSTOWN	\$27.19	96.3	\$26.34	1.7799%	0.1743%
ALSTEAD	\$23.41	89.5	\$20.92	2.4923%	0.1099%
ALTON	\$11.30	98.2	\$11.08	14.7484%	0.9690%
AMHERST	\$20.06	106.1	\$21.24	4.0331%	1.0209%
ANDOVER	\$15.92	93.9	\$15.25	1.6946%	0.1660%
ANTRIM	\$24.14	86.5	\$20.38	0.6566%	0.1662%
ASHLAND	\$18.42	100.0	\$18.33	1.8855%	0.1538%
ATKINSON	\$14.86	100.0	\$14.74	2.2708%	0.6001%
ATKINSON & GILMANTON	\$0.00	100.0	\$0.00	0.0220%	0.0004%
AUBURN	\$14.55	100.0	\$13.53	1.6381%	0.4329%
BARNSTEAD	\$18.39	100.0	\$18.35	4.8876%	0.3211%
BARRINGTON	\$18.60	100.0	\$18.45	8.5734%	0.5672%
BARTLETT	\$8.11	100.0	\$8.09	7.8829%	0.6249%
BATH	\$17.11	100.0	\$16.42	0.8574%	0.0699%
BEAN'S GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	100.0	\$0.00	0.0005%	0.0000%
BEDFORD	\$18.95	95.4	\$18.03	8.1189%	2.0551%
BELMONT	\$18.34	107.9	\$19.55	6.6955%	0.4399%
BENNINGTON	\$23.79	88.2	\$20.83	0.3099%	0.0784%
BENTON	\$9.22	100.0	\$8.59	0.1988%	0.0162%
BERLIN	\$29.82	100.0	\$33.56	12.5984%	0.2408%
BETHLEHEM	\$25.74	91.4	\$23.10	2.0494%	0.1672%
BOSCAWEN	\$23.58	100.0	\$23.53	1.6377%	0.1604%
BOW	\$22.53	100.0	\$23.81	6.7414%	0.6603%
BRADFORD	\$19.08	100.0	\$19.15	1.4054%	0.1376%
BRENTWOOD	\$21.13	100.0	\$21.41	1.1233%	0.2969%
BRIDGEWATER	\$8.14	100.0	\$8.08	2.6807%	0.2187%
BRISTOL	\$15.19	94.1	\$14.48	4.2164%	0.3440%
BROOKFIELD	\$14.28	100.0	\$14.23	0.8404%	0.0666%
BROOKLINE	\$24.24	100.0	\$24.30	1.3228%	0.3348%
CAMBRIDGE	\$0.00	100.0	\$0.00	0.2612%	0.0050%
CAMPTON	\$20.53	83.7	\$16.97	3.1006%	0.2529%
CANAAN	\$21.30	100.0	\$21.41	2.5147%	0.2051%
CANDIA	\$20.90	84.2	\$17.39	1.0082%	0.2665%
CANTERBURY	\$19.14	100.0	\$19.22	1.8329%	0.1795%
CARROLL	\$15.58	100.0	\$15.49	11.9153%	0.2278%
CENTER HARBOR	\$10.09	100.0	\$10.09	4.1853%	0.2750%
CHANDLER'S PURCHASE	\$0.00	100.0	\$0.00	0.0015%	0.0000%
CHARLESTOWN	\$24.30	100.0	\$23.95	5.8202%	0.1672%
CHATHAM	\$13.87	100.0	\$13.35	0.3779%	0.0300%
CHESTER	\$18.52	104.8	\$19.31	1.2103%	0.3199%
CHESTERFIELD	\$16.71	99.0	\$16.44	7.4909%	0.3304%
CHICHESTER	\$21.35	100.0	\$21.27	1.7303%	0.1695%
CLAREMONT	\$32.59	87.2	\$27.59	17.5692%	0.5047%
CLARKSVILLE	\$15.27	86.3	\$12.26	1.5523%	0.0297%
COLEBROOK	\$24.50	90.7	\$22.64	5.6631%	0.1083%
COLUMBIA	\$15.12	100.0	\$15.94	2.5748%	0.0492%
CONCORD	\$20.49	100.0	\$20.42	26.1330%	2.5595%
CONWAY	\$17.24	86.1	\$14.81	11.6836%	0.9262%
CORNISH	\$17.71	93.7	\$16.52	3.9794%	0.1143%

## 2008 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
CRAWFORD'S PURCHASE	69,438	-45	69,393	0	0	69,393
CROYDON	93,434,810	-1,473,372	91,961,438	0	0	91,961,438
CUTT'S GRANT	0	0	0	0	0	0
DALTON	93,854,842	1,125,280	94,980,122	30,197	27,846	95,038,166
DANBURY	144,012,680	-7,522,496	136,490,184	0	0	136,490,184
DANVILLE	440,637,483	-43,219,994	397,417,489	198	0	397,417,687
DEERFIELD	590,025,870	-22,683,339	567,342,531	177,544	0	567,520,075
DEERING	221,075,559	-2,313,058	218,762,501	44,913	0	218,807,415
DERRY	2,694,207,168	111,541,260	2,805,748,428	2,608,886	0	2,808,357,314
DIX GRANT	1,058,849	0	1,058,849	0	0	1,058,849
DIXVILLE	21,337,056	-14,665	21,322,391	9,081	0	21,331,471
DORCHESTER	32,236,981	9,634,114	41,871,095	37,296	0	41,908,391
DOVER	2,814,819,300	195,176,463	3,009,995,763	2,805,850	46,428	3,012,848,041
DUBLIN	260,760,644	-1,759,197	259,001,447	1,145,907	0	260,147,353
DUMMER	47,072,373	-1,267,774	45,804,599	0	24,856	45,829,455
DUNBARTON	334,320,133	-15,792,727	318,527,406	3,974,431	0	322,501,837
DURHAM	889,075,440	-6,843,537	882,231,903	1,770,904	14,320	884,017,126
EAST KINGSTON	296,055,486	9,366,407	305,421,893	2,797	15,343	305,440,033
EASTON	64,858,728	6,055,230	70,913,958	980,821	0	71,894,779
EATON	108,424,170	-96,622	108,327,548	0	0	108,327,548
EFFINGHAM	185,379,724	-1,469,951	183,909,773	2,057,933	0	185,967,706
ELLSWORTH	15,607,260	-1,770,938	13,836,322	784,084	0	14,620,406
ENFIELD	443,907,411	140,993,182	584,900,593	0	0	584,900,593
EPPING	661,245,200	-4,878,929	656,366,271	0	0	656,366,271
EPSOM	447,146,533	-14,542,003	432,604,530	955,952	0	433,560,482
ERROL	85,486,037	-924,244	84,561,793	2,636,335	0	87,198,127
ERVING'S GRANT	88,203	0	88,203	0	0	88,203
EXETER	1,626,972,394	129,417,562	1,756,389,956	1,662,741	20,000	1,758,072,698
FARMINGTON	491,234,365	16,606,067	507,840,432	238,194	0	508,078,626
FITZWILLIAM	284,644,043	-5,306,575	279,337,468	40,283	0	279,377,751
FRANCESTOWN	189,409,593	20,526,942	209,936,535	0	0	209,936,535
FRANCONIA	300,601,019	-1,576,812	299,024,207	2,101,165	0	301,125,372
FRANKLIN	628,644,315	-13,557,332	615,086,983	10,018,407	0	625,105,390
FREEDOM	552,223,863	-394,072	551,829,791	0	0	551,829,791
FREMONT	428,392,039	-21,204,703	407,187,336	0	0	407,187,336
GILFORD	1,582,085,430	238,133,800	1,820,219,230	995,657	0	1,821,214,887
GILMANTON	474,599,440	34,894,183	509,493,623	133,196	0	509,626,819
GILSUM	59,074,002	10,218,208	69,292,210	0	0	69,292,210
GOFFSTOWN	1,418,703,730	44,975,907	1,463,679,637	0	0	1,463,679,637
GORHAM	325,232,400	-31,189,942	294,042,458	1,023,718	151,565	295,217,741
GOSHEN	80,259,602	49,792	80,309,394	37,926	0	80,347,321
GRAFTON	125,854,570	-213,115	125,641,455	0	0	125,641,455
GRANTHAM	563,493,311	-29,792,317	533,700,994	0	0	533,700,994
GREENFIELD	169,935,927	-1,393,024	168,542,903	8,436,084	18,648	176,997,635
GREENLAND	629,713,787	26,684,068	656,397,855	0	9,454	656,407,310
GREEN'S GRANT	4,039,962	-4,827	4,035,135	81,774	0	4,116,909
GREENVILLE	135,274,936	-2,643,839	132,631,097	1,689,832	0	134,320,929
GROTON	77,868,159	-2,693,094	75,175,065	70,399	0	75,245,464
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	73,854,900	15,838,246	89,693,146	92,058	0	89,785,203
HAMPSTEAD	1,057,130,924	28,637,240	1,085,768,164	0	0	1,085,768,164
HAMPTON	3,048,430,300	44,434,095	3,092,864,395	0	9,102	3,092,873,497
HAMPTON FALLS	423,483,600	29,519,360	453,002,960	0	0	453,002,960

2008 Equalization Survey Including Utilities and Railroad					
MUNICIPALITY	2008 LOCAL TAX RATE	2008 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
CRAWFORD'S PURCHASE	\$0.00	100.0	\$0.00	0.0021%	0.0000%
CROYDON	\$13.75	100.0	\$13.87	1.8823%	0.0541%
CUTT'S GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
DALTON	\$19.50	94.0	\$19.08	2.9229%	0.0559%
DANBURY	\$16.97	105.5	\$17.80	0.8194%	0.0803%
DANVILLE	\$20.30	110.9	\$22.29	0.8842%	0.2337%
DEERFIELD	\$19.51	100.0	\$20.06	1.2626%	0.3337%
DEERING	\$21.20	100.0	\$21.06	0.5082%	0.1286%
DERRY	\$25.53	95.9	\$24.13	6.2480%	1.6512%
DIX GRANT	\$0.00	100.0	\$0.00	0.0326%	0.0006%
DIXVILLE	\$10.64	100.0	\$10.63	0.6561%	0.0125%
DORCHESTER	\$22.79	76.6	\$17.49	0.3021%	0.0246%
DOVER	\$21.10	92.9	\$19.33	26.7775%	1.7714%
DUBLIN	\$20.65	100.0	\$20.66	3.4680%	0.1530%
DUMMER	\$15.94	100.0	\$15.19	1.4095%	0.0269%
DUNBARTON	\$15.48	100.0	\$15.87	1.9361%	0.1896%
DURHAM	\$26.67	100.0	\$26.72	7.8569%	0.5198%
EAST KINGSTON	\$22.88	94.9	\$22.03	0.6795%	0.1796%
EASTON	\$9.70	91.3	\$8.73	0.5182%	0.0423%
EATON	\$11.34	100.0	\$11.34	0.8035%	0.0637%
EFFINGHAM	\$16.16	100.0	\$16.05	1.3793%	0.1093%
ELLSWORTH	\$13.88	111.4	\$14.77	0.1054%	0.0086%
ENFIELD	\$23.03	75.8	\$17.28	4.2156%	0.3439%
EPPING	\$19.69	100.0	\$19.72	1.4603%	0.3859%
EPSOM	\$17.35	102.6	\$17.78	2.6028%	0.2549%
ERROL	\$9.05	100.0	\$8.64	2.6818%	0.0513%
ERVING'S GRANT	\$0.00	100.0	\$0.00	0.0027%	0.0001%
EXETER	\$22.40	92.5	\$20.24	3.9113%	1.0337%
FARMINGTON	\$16.92	96.5	\$16.14	4.5157%	0.2987%
FITZWILLIAM	\$23.87	100.0	\$24.01	3.7244%	0.1643%
FRANCESTOWN	\$24.08	90.0	\$21.66	0.4876%	0.1234%
FRANCONIA	\$14.82	100.0	\$14.77	2.1703%	0.1770%
FRANKLIN	\$17.98	100.0	\$17.81	3.7527%	0.3675%
FREEDOM	\$9.90	100.0	\$9.89	4.0928%	0.3245%
FREMONT	\$22.56	104.4	\$23.64	0.9059%	0.2394%
GILFORD	\$16.89	86.8	\$14.62	16.2981%	1.0708%
GILMANTON	\$20.98	92.4	\$19.39	4.5607%	0.2996%
GILSUM	\$26.28	84.1	\$22.16	0.9237%	0.0407%
GOFFSTOWN	\$22.69	95.8	\$21.73	3.3998%	0.8606%
GORHAM	\$21.66	100.0	\$23.21	9.0795%	0.1736%
GOSHEN	\$21.30	100.0	\$21.22	1.6446%	0.0472%
GRAFTON	\$16.92	100.0	\$16.85	0.9056%	0.0739%
GRANTHAM	\$15.46	105.6	\$16.30	10.9240%	0.3138%
GREENFIELD	\$20.48	100.0	\$19.60	0.4111%	0.1041%
GREENLAND	\$13.50	95.5	\$12.84	1.4604%	0.3859%
GREEN'S GRANT	\$10.67	100.0	\$10.45	0.1266%	0.0024%
GREENVILLE	\$18.94	100.0	\$18.97	0.3120%	0.0790%
GROTON	\$13.27	91.6	\$13.36	0.5423%	0.0442%
HADLEY'S PURCHASE	\$0.00	100.0	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$3.43	82.3	\$2.82	0.6659%	0.0528%
HAMPSTEAD	\$19.89	97.3	\$19.12	2.4156%	0.6384%
HAMPTON	\$16.33	98.4	\$15.95	6.8809%	1.8185%
HAMPTON FALLS	\$18.76	93.4	\$17.37	1.0078%	0.2663%

## 2008 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
HANCOCK	269,987,831	-1,658,224	268,329,607	2,161,019	0	270,490,626
HANOVER	1,900,118,200	122,496,215	2,022,614,415	2,784,075	0	2,025,398,489
HARRISVILLE	211,465,428	12,176,867	223,642,295	235,706	0	223,878,002
HART'S LOCATION	15,158,417	-44,426	15,113,991	686,838	0	15,800,829
HAVERHILL	388,080,581	-15,989,594	372,090,987	207,275	0	372,298,262
HEBRON	282,296,231	-3,183,819	279,112,412	6,081,946	0	285,194,359
HENNIKER	410,511,062	-5,246,014	405,265,048	2,377,976	0	407,643,024
HILL	95,790,288	11,414,828	107,205,116	7,708,595	0	114,913,711
HILLSBOROUGH	601,777,655	-42,254,594	559,523,061	157,127	0	559,680,189
HINSDALE	324,153,787	-47,673,113	276,480,674	95,054	0	276,575,728
HOLDERNESS	689,440,290	61,459,412	750,899,702	2,355,920	0	753,255,622
HOLLIS	1,242,824,224	97,269,825	1,340,094,049	2,094	419	1,340,096,563
HOOKSETT	1,633,210,045	67,398,451	1,700,608,496	58,577	39,901	1,700,706,975
HOPKINTON	773,325,647	-16,694,811	756,630,836	10,023,978	0	766,654,814
HUDSON	2,910,495,062	-69,598,523	2,840,896,539	0	0	2,840,896,539
JACKSON	335,407,728	42,420,213	377,827,941	2,208,945	0	380,036,887
JAFFREY	466,506,304	60,679,377	527,185,681	352,094	0	527,537,775
JEFFERSON	137,716,953	-234,282	137,482,671	512,716	0	137,995,387
KEENE	1,943,951,441	-11,671,931	1,932,279,510	3,406,018	0	1,935,685,528
KENSINGTON	344,222,845	-3,038,085	341,184,760	0	0	341,184,760
KILKENNY	11,122	-1,541	9,581	0	0	9,581
KINGSTON	701,216,091	-3,097,518	698,118,573	2,756	11,630	698,132,959
LACONIA	2,166,387,951	-9,796,695	2,156,591,256	17,952,589	0	2,174,543,845
LANCASTER	285,992,840	-8,748,014	277,244,826	1,469,761	0	278,714,586
LANDAFF	40,508,316	6,323,532	46,831,848	332,793	0	47,164,641
LANGDON	66,988,102	-92,011	66,896,091	33,722	0	66,929,812
LEBANON	1,751,716,411	83,004,321	1,834,720,732	51,479,680	0	1,886,200,413
LEE	499,109,262	-24,657,602	474,451,660	117,362	0	474,569,022
LEMPSTER	122,933,150	-631,068	122,302,082	26,500	0	122,328,582
LINCOLN	856,317,985	49,102,381	905,420,366	5,764,173	0	911,184,539
LISBON	114,497,367	16,158,350	130,655,717	0	0	130,655,717
LITCHFIELD	959,682,809	-122,106,590	837,576,219	1,575,895	0	839,152,115
LITTLETON	795,121,980	-135,861,375	659,260,605	1,401,054	0	660,661,659
LIVERMORE	145,080	0	145,080	0	0	145,080
LONDONDERRY	3,416,325,533	-103,135,296	3,313,190,237	29,860,823	0	3,343,051,059
LOUDON	555,534,675	-5,653,405	549,881,270	4,084,541	0	553,965,811
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	60,639,391	871	60,640,262	0	0	60,640,262
LYME	319,229,900	22,568,294	341,798,194	0	0	341,798,194
LYNDEBOROUGH	188,090,420	-9,728,180	178,362,240	921	0	178,363,161
MADBURY	239,155,059	-7,606,776	231,548,283	0	13,693	231,561,976
MADISON	476,110,742	-391,690	475,719,052	0	0	475,719,052
MANCHESTER	10,024,984,200	-458,179,968	9,566,804,232	35,616,395	39,477	9,602,460,104
MARLBOROUGH	209,155,093	-14,790,988	194,364,105	989,906	0	195,354,010
MARLOW	70,030,058	7,515,496	77,545,554	51,536	0	77,597,090
MARTIN'S LOCATION	33,831	-4,687	29,144	0	0	29,144
MASON	171,587,780	-751,154	170,836,626	33,057	0	170,869,682
MEREDITH	1,943,778,263	-824,399	1,942,953,864	29,555	0	1,942,983,419
MERRIMACK	3,253,260,656	-168,542,839	3,084,717,817	267,860	62,864	3,085,048,540
MIDDLETON	180,189,879	-1,735,060	178,454,819	0	0	178,454,819
MILAN	125,499,489	-3,667,821	121,831,668	266,069	221,329	122,319,066
MILFORD	1,584,108,737	-79,324,838	1,504,783,899	1,148,674	64,320	1,505,996,892
MILLSFIELD	7,279,117	-4,545	7,274,572	0	0	7,274,572

2008 Equalization Survey Including Utilities and Railroad

MUNICIPALITY	2008 LOCAL TAX RATE	2008 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
HANCOCK	\$17.22	100.0	\$17.15	0.6283%	0.1590%
HANOVER	\$15.20	93.1	\$14.22	14.5979%	1.1909%
HARRISVILLE	\$13.50	93.9	\$12.72	2.9845%	0.1316%
HART'S LOCATION	\$6.65	100.0	\$6.34	0.1172%	0.0093%
HAVERHILL	\$18.16	100.0	\$18.79	2.6833%	0.2189%
HEBRON	\$7.81	100.0	\$7.69	2.0555%	0.1677%
HENNIKER	\$27.16	100.0	\$27.02	2.4472%	0.2397%
HILL	\$20.84	84.7	\$17.13	0.6899%	0.0676%
HILLSBOROUGH	\$21.10	104.7	\$22.51	1.3000%	0.3291%
HINSDALE	\$24.71	100.0	\$28.20	3.6870%	0.1626%
HOLDERNESS	\$13.18	91.6	\$11.79	5.4290%	0.4429%
HOLLIS	\$20.95	92.6	\$19.32	3.1127%	0.7879%
HOOKSETT	\$20.82	93.9	\$19.46	10.2098%	0.9999%
HOPKINTON	\$22.19	100.0	\$22.19	4.6024%	0.4508%
HUDSON	\$15.96	100.0	\$16.06	6.5987%	1.6703%
JACKSON	\$10.96	88.6	\$9.65	2.8187%	0.2234%
JAFFREY	\$25.35	88.3	\$22.31	7.0326%	0.3102%
JEFFERSON	\$17.32	100.0	\$17.20	4.2441%	0.0811%
KEENE	\$27.40	100.0	\$27.26	25.8045%	1.1381%
KENSINGTON	\$17.60	100.0	\$17.55	0.7591%	0.2006%
KILKENNY	\$0.00	100.0	\$0.00	0.0003%	0.0000%
KINGSTON	\$20.96	100.0	\$20.88	1.5532%	0.4105%
LACONIA	\$16.97	100.0	\$16.76	19.4600%	1.2785%
LANCASTER	\$19.51	100.0	\$19.84	8.5720%	0.1639%
LANDAFF	\$16.49	86.4	\$14.13	0.3399%	0.0277%
LANGDON	\$21.68	100.0	\$21.58	1.3699%	0.0394%
LEBANON	\$24.14	93.4	\$22.13	13.5947%	1.1090%
LEE	\$25.57	104.9	\$26.26	4.2179%	0.2790%
LEMPSTER	\$17.69	100.0	\$17.64	2.5039%	0.0719%
LINCOLN	\$8.50	93.8	\$7.92	6.5673%	0.5357%
LISBON	\$27.28	87.5	\$23.72	0.9417%	0.0768%
LITCHFIELD	\$15.99	113.1	\$18.16	1.9492%	0.4934%
LITTLETON	\$21.80	88.4	\$24.98	4.7617%	0.3884%
LIVERMORE	\$0.00	100.0	\$0.00	0.0010%	0.0001%
LONDONDERRY	\$18.48	100.0	\$18.49	7.4375%	1.9656%
LOUDON	\$18.62	100.0	\$18.55	3.3256%	0.3257%
LOW & BURBANK GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
LYMAN	\$18.18	100.0	\$18.11	0.4371%	0.0357%
LYME	\$19.79	92.7	\$18.25	2.4635%	0.2010%
LYNDEBOROUGH	\$20.98	105.2	\$22.09	0.4143%	0.1049%
MADBURY	\$20.77	100.0	\$21.20	2.0581%	0.1361%
MADISON	\$13.57	100.0	\$13.55	3.5283%	0.2797%
MANCHESTER	\$17.35	104.4	\$17.52	22.3043%	5.6459%
MARLBOROUGH	\$19.65	106.5	\$20.97	2.6043%	0.1149%
MARLOW	\$19.56	90.1	\$17.53	1.0344%	0.0456%
MARTIN'S LOCATION	\$0.00	100.0	\$0.00	0.0009%	0.0000%
MASON	\$18.50	100.0	\$18.48	0.3969%	0.1005%
MEREDITH	\$11.46	100.0	\$11.44	17.3878%	1.1424%
MERRIMACK	\$18.94	105.1	\$19.74	7.1658%	1.8139%
MIDDLETON	\$19.82	100.0	\$19.96	1.5861%	0.1049%
MILAN	\$17.39	100.0	\$17.41	3.7620%	0.0719%
MILFORD	\$18.58	105.2	\$19.46	3.4981%	0.8855%
MILLSFIELD	\$0.00	100.0	\$0.00	0.2237%	0.0043%

## 2008 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
MILTON	418,567,368	24,820,488	443,387,856	0	50,467	443,438,323
MONROE	321,361,802	-140,405,299	180,956,503	0	0	180,956,503
MONT VERNON	258,291,580	22,202,921	280,494,501	0	0	280,494,501
MOULTONBOROUGH	2,836,919,439	128,938,340	2,965,857,779	6,831,706	0	2,972,689,485
NASHUA	9,516,139,090	-497,763,388	9,018,375,702	0	130,386	9,018,506,088
NELSON	120,226,111	-412,455	119,813,656	0	0	119,813,656
NEW BOSTON	647,435,303	-60,195,568	587,239,735	15,220	0	587,254,955
NEW CASTLE	707,058,593	-800,142	706,258,451	0	0	706,258,451
NEW DURHAM	436,532,670	13,686,203	450,218,873	0	0	450,218,873
NEW HAMPTON	321,777,397	-15,136,654	306,640,743	1,180,333	0	307,821,076
NEW IPSWICH	432,957,616	-3,266,363	429,691,253	35,611	0	429,726,864
NEW LONDON	1,065,015,600	154,339,880	1,219,355,480	0	0	1,219,355,480
NEWBURY	700,605,987	37,299,553	737,905,540	83,172	0	737,988,712
NEWFIELDS	258,330,815	-152,809	258,178,006	0	11,882	258,189,888
NEWINGTON	835,222,103	127,573,792	962,795,895	726,826	18,828	963,541,549
NEWMARKET	774,670,882	-2,389,285	772,281,597	2,047,189	20,259	774,349,045
NEWPORT	489,663,559	-5,222,680	484,440,879	2,033,069	0	486,473,948
NEWTON	547,160,718	-76,195,381	470,965,337	0	14,381	470,979,718
NORTH HAMPTON	1,012,821,700	50,062,816	1,062,884,516	0	22,664	1,062,907,179
NORTHFIELD	358,179,862	-2,617,706	355,562,156	1,892,188	0	357,454,343
NORTHUMBERLAND	140,102,254	-11,852,376	128,249,878	463,946	142,896	128,856,720
NORTHWOOD	559,843,926	-59,119,772	500,724,154	156,038	0	500,880,192
NOTTINGHAM	641,283,389	-41,152,364	600,131,025	477,665	0	600,608,690
ODELL	2,928,770	0	2,928,770	0	0	2,928,770
ORANGE	28,539,105	3,612,620	32,151,725	358,029	0	32,509,754
ORFORD	155,865,439	10,987,648	166,853,087	0	0	166,853,087
OSSIPEE	750,549,297	-520,007	750,029,290	131,113	38,453	750,198,856
PELHAM	1,557,532,153	30,717,226	1,588,249,379	973,525	0	1,589,222,904
PEMBROKE	599,834,464	37,190,044	637,024,508	504,074	0	637,528,582
PETERBOROUGH	716,341,624	72,702,969	789,044,593	3,235,003	0	792,279,595
PIERMONT	92,123,983	15,634,275	107,758,258	191,020	0	107,949,279
PINKHAM'S GRANT	2,864,735	-14,577	2,850,158	91,835	0	2,941,993
PITTSBURG	304,119,065	-17,538,690	286,580,375	4,321,682	0	290,902,056
PITTSFIELD	314,750,030	-648,795	314,101,235	329,920	0	314,431,156
PLAINFIELD	282,691,359	7,631,482	290,322,841	55,533	0	290,378,374
PLAISTOW	949,883,807	21,112,128	970,995,935	0	20,141	971,016,076
PLYMOUTH	443,759,102	-8,040,392	435,718,710	5,272,146	0	440,990,856
PORTSMOUTH	3,805,456,063	396,337,858	4,201,793,921	47,620,445	70,421	4,249,484,787
RANDOLPH	50,396,410	7,888,693	58,285,103	1,623,918	0	59,909,021
RAYMOND	1,002,286,405	-65,731,303	936,555,102	497,093	0	937,052,194
RICHMOND	98,496,440	8,763,869	107,260,309	81,939	0	107,342,248
RINDGE	580,968,374	-5,840,308	575,128,066	537,878	0	575,665,944
ROCHESTER	2,388,534,565	-16,408,918	2,372,125,647	13,782,191	64,749	2,385,972,587
ROLLINSFORD	287,072,996	-15,426,452	271,646,544	0	21,429	271,667,973
ROXBURY	25,452,686	-28,391	25,424,295	3,058,081	0	28,482,376
RUMNEY	203,446,990	-6,953,407	196,493,583	1,348,622	0	197,842,205
RYE	1,826,492,400	63,934,007	1,890,426,407	789,331	2,629	1,891,218,366
SALEM	4,647,367,645	-12,588,327	4,634,779,318	3,602,305	0	4,638,381,623
SALISBURY	154,305,247	-6,590,889	147,714,358	4,045,553	0	151,759,911
SANBORTON	428,732,362	37,074,067	465,806,429	2,013,089	0	467,819,518
SANDOWN	595,037,200	13,348,126	608,385,326	0	0	608,385,326
SANDWICH	377,806,860	81,131,234	458,938,094	1,461,872	0	460,399,965
SARGENT'S PURCHASE	1,853,010	0	1,853,010	0	0	1,853,010

2008 Equalization Survey Including Utilities and Railroad

MUNICIPALITY	2008 LOCAL TAX RATE	2008 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
MILTON	\$20.96	93.8	\$19.60	3.9412%	0.2607%
MONROE	\$9.19	100.0	\$13.78	1.3042%	0.1064%
MONT VERNON	\$23.52	92.1	\$21.56	0.6515%	0.1649%
MOULTONBOROUGH	\$7.66	95.6	\$7.30	22.0480%	1.7478%
NASHUA	\$17.55	104.4	\$18.15	20.9479%	5.3025%
NELSON	\$16.23	100.0	\$16.24	1.5972%	0.0704%
NEW BOSTON	\$14.71	109.5	\$16.13	1.3641%	0.3453%
NEW CASTLE	\$4.68	100.0	\$4.68	1.5713%	0.4153%
NEW DURHAM	\$18.99	96.9	\$18.33	4.0014%	0.2647%
NEW HAMPTON	\$15.97	100.0	\$16.51	2.7547%	0.1810%
NEW IPSWICH	\$17.99	100.0	\$18.00	0.9982%	0.2527%
NEW LONDON	\$15.18	87.2	\$13.23	7.3201%	0.7169%
NEWBURY	\$13.52	94.5	\$12.82	4.4304%	0.4339%
NEWFIELDS	\$21.20	100.0	\$20.96	0.5744%	0.1518%
NEWINGTON	\$8.97	86.6	\$6.97	2.1437%	0.5665%
NEWMARKET	\$22.06	100.0	\$20.65	1.7228%	0.4553%
NEWPORT	\$23.95	100.0	\$23.96	9.9574%	0.2860%
NEWTON	\$18.98	116.1	\$21.93	1.0478%	0.2769%
NORTH HAMPTON	\$15.16	94.6	\$14.25	2.3647%	0.6249%
NORTHFIELD	\$19.56	100.0	\$19.33	2.1459%	0.2102%
NORTHUMBERLAND	\$23.37	100.0	\$24.86	3.9630%	0.0758%
NORTHWOOD	\$19.12	111.8	\$21.15	1.1143%	0.2945%
NOTTINGHAM	\$14.14	106.4	\$14.97	1.3362%	0.3531%
ODELL	\$0.00	100.0	\$0.00	0.0901%	0.0017%
ORANGE	\$20.63	88.2	\$17.97	0.2343%	0.0191%
ORFORD	\$21.68	91.9	\$20.21	1.2026%	0.0981%
OSSIPEE	\$14.15	100.0	\$14.07	5.5641%	0.4411%
PELHAM	\$17.35	96.8	\$16.84	3.6914%	0.9344%
PEMBROKE	\$25.82	92.2	\$24.05	3.8273%	0.3748%
PETERBOROUGH	\$22.60	90.4	\$19.79	1.8403%	0.4658%
PIERMONT	\$20.53	85.3	\$17.42	0.7780%	0.0635%
PINKHAM'S GRANT	\$9.54	100.0	\$9.19	0.0905%	0.0017%
PITTSBURG	\$13.25	106.5	\$13.77	8.9468%	0.1710%
PITTSFIELD	\$26.37	100.0	\$26.18	1.8876%	0.1849%
PLAINFIELD	\$22.00	96.4	\$20.71	5.9436%	0.1707%
PLAISTOW	\$21.30	96.6	\$20.48	2.1603%	0.5709%
PLYMOUTH	\$17.95	100.0	\$17.97	3.1784%	0.2593%
PORTSMOUTH	\$16.98	89.7	\$15.01	9.4541%	2.4985%
RANDOLPH	\$17.47	86.0	\$14.58	1.8425%	0.0352%
RAYMOND	\$19.00	105.9	\$19.99	2.0847%	0.5509%
RICHMOND	\$23.97	89.1	\$21.87	1.4310%	0.0631%
RINDGE	\$23.24	100.0	\$23.02	7.6742%	0.3385%
ROCHESTER	\$19.99	100.0	\$19.71	21.2060%	1.4029%
ROLLINSFORD	\$17.10	105.2	\$17.82	2.4145%	0.1597%
ROXBURY	\$22.88	100.0	\$20.39	0.3797%	0.0167%
RUMNEY	\$16.55	100.0	\$16.88	1.4259%	0.1163%
RYE	\$9.62	96.4	\$9.23	4.2075%	1.1120%
SALEM	\$13.88	100.0	\$13.82	10.3193%	2.7272%
SALISBURY	\$17.82	100.0	\$17.88	0.9111%	0.0892%
SANBORNTON	\$18.83	92.0	\$17.22	4.1865%	0.2751%
SANDOWN	\$19.37	97.7	\$18.78	1.3535%	0.3577%
SANDWICH	\$10.90	81.4	\$8.90	3.4147%	0.2707%
SARGENT'S PURCHASE	\$0.00	100.0	\$0.00	0.0570%	0.0011%

## 2008 EQUALIZATION SURVEY Including UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION Including UTILITIES and RAILROAD
SEABROOK	3,122,928,600	-283,693,057	2,839,235,543	0	0	2,839,235,543
SECOND COLLEGE GRANT	1,508,660	0	1,508,660	0	0	1,508,660
SHARON	54,605,662	10,474,336	65,079,998	15,012	0	65,095,010
SHELBURNE	84,392,308	-9,220,273	75,172,035	1,034,843	318,992	76,525,869
SOMERSWORTH	888,176,007	61,324,646	949,500,653	3,209,689	27,116	952,737,457
SOUTH HAMPTON	163,204,768	-1,748,929	161,455,839	4,883	0	161,460,723
SPRINGFIELD	212,222,119	-7,655,659	204,566,460	563,137	1,684	205,131,281
STARK	63,180,812	-560,226	62,620,586	1,599,191	323,914	64,543,692
STEWARTSTOWN	114,660,010	-7,563,223	107,096,787	109,431	0	107,206,218
STODDARD	283,610,937	2,302,115	285,913,052	64,692	0	285,977,744
STRAFFORD	493,769,100	-537,494	493,231,606	0	0	493,231,606
STRATFORD	72,829,620	-2,484,395	70,345,225	929,500	325,965	71,600,690
STRATHAM	1,099,516,605	127,172,689	1,226,689,294	0	3,769	1,226,693,064
SUCCESS	11,378,680	-571	11,378,109	0	0	11,378,109
SUGAR HILL	138,037,926	26,098,946	164,136,872	0	0	164,136,872
SULLIVAN	50,327,836	9,080,060	59,407,896	0	0	59,407,896
SUNAPEE	1,069,033,994	86,564,264	1,155,598,258	0	0	1,155,598,258
SURRY	80,310,207	-633,351	79,676,856	4,880,680	0	84,557,536
SUTTON	295,970,530	-18,038	295,952,492	2,288	0	295,954,780
SWANZEY	486,554,474	103,968,159	590,522,633	711,626	0	591,234,259
TAMWORTH	369,319,732	-20,253,826	349,065,906	1,851,799	0	350,917,705
TEMPLE	159,566,468	17,703,789	177,270,257	44,542	0	177,314,799
THOM & MES PURCHASE	5,445,701	-80	5,445,621	440,644	0	5,886,265
THORNTON	344,457,575	50,697,775	395,155,350	1,071,028	0	396,226,378
TILTON	548,655,338	-8,815,769	539,839,569	503,969	0	540,343,538
TROY	112,375,097	24,199,800	136,574,897	11,323	0	136,586,219
TUFTONBORO	1,046,606,923	-2,130,379	1,044,476,544	1,415,094	0	1,045,891,638
UNITY	144,962,490	-1,508,780	143,453,710	29,988	0	143,483,699
WAKEFIELD	1,003,844,746	-656,979	1,003,187,767	0	179,444	1,003,367,211
WALPOLE	440,999,855	-2,200,457	438,799,398	0	138,849	438,938,247
WARNER	286,417,390	15,677,636	302,095,026	798,951	0	302,893,977
WARREN	84,664,177	32,015	84,696,192	1,206,715	0	85,902,908
WASHINGTON	271,118,916	-1,561,559	269,557,357	839,174	0	270,396,531
WATERVILLE VALLEY	386,466,840	-370,204	386,096,636	2,850,425	0	388,947,061
WEARE	927,814,117	-94,428,952	833,385,165	7,182,785	0	840,567,949
WEBSTER	229,105,411	-10,601,657	218,503,754	1,326,071	0	219,829,824
WENTWORTH	106,656,193	10,083,357	116,739,550	310,748	0	117,050,298
WENTWORTH LOCATION	9,574,280	-8,648	9,565,632	25,025	0	9,590,657
WESTMORELAND	203,590,963	-2,599,033	200,991,930	1,355	0	200,993,286
WHITEFIELD	183,344,330	9,473,202	192,817,532	2,069,008	7,334	194,893,874
WILMOT	190,738,720	12,672,061	203,410,781	115,879	0	203,526,660
WILTON	459,083,042	-34,678,671	424,404,371	298,664	2,090	424,705,125
WINCHESTER	283,304,736	-6,203,999	277,100,737	931,490	0	278,032,228
WINDHAM	2,258,995,670	-1,103,175	2,257,892,495	0	0	2,257,892,495
WINDSOR	27,610,966	2,766,413	30,377,379	2,503,174	0	32,880,553
WOLFEBORO	2,045,702,028	132,831,421	2,178,533,449	1,383,252	3,852	2,179,920,553
WOODSTOCK	257,262,356	-358,987	256,903,369	1,713,081	0	258,616,450
STATE TOTALS	168,573,671,075	994,176,098	169,567,847,173	506,989,524	4,874,684	170,079,711,381

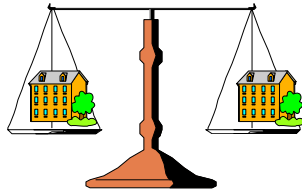


2008 Equalization Survey Including Utilities and Railroad					
MUNICIPALITY	2008 LOCAL TAX RATE	2008 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
SEABROOK	\$11.58	94.0	\$11.38	6.3167%	1.6694%
SECOND COLLEGE GRANT	\$0.00	100.0	\$0.00	0.0464%	0.0009%
SHARON	\$17.29	83.2	\$14.46	0.1512%	0.0383%
SHELBURNE	\$14.55	100.0	\$15.18	2.3536%	0.0450%
SOMERSWORTH	\$23.43	93.1	\$21.76	8.4677%	0.5602%
SOUTH HAMPTON	\$14.62	100.0	\$14.59	0.3592%	0.0949%
SPRINGFIELD	\$16.59	100.0	\$17.00	4.1987%	0.1206%
STARK	\$16.95	100.0	\$16.13	1.9851%	0.0379%
STEWARTSTOWN	\$15.30	100.0	\$16.05	3.2972%	0.0630%
STODDARD	\$11.08	99.1	\$10.97	3.8123%	0.1681%
STRAFFORD	\$18.88	100.0	\$18.87	4.3837%	0.2900%
STRATFORD	\$21.74	92.0	\$21.31	2.2021%	0.0421%
STRATHAM	\$19.40	88.9	\$17.29	2.7291%	0.7212%
SUCCESS	\$0.00	100.0	\$0.00	0.3499%	0.0067%
SUGAR HILL	\$18.36	83.8	\$15.42	1.1830%	0.0965%
SULLIVAN	\$29.74	83.1	\$24.81	0.7920%	0.0349%
SUNAPEE	\$13.98	92.0	\$12.90	23.6533%	0.6794%
SURRY	\$19.89	100.0	\$18.84	1.1272%	0.0497%
SUTTON	\$18.33	100.0	\$18.29	1.7767%	0.1740%
SWANZEY	\$27.84	82.3	\$22.68	7.8817%	0.3476%
TAMWORTH	\$21.03	100.0	\$21.82	2.6027%	0.2063%
TEMPLE	\$19.58	89.2	\$17.59	0.4119%	0.1043%
THOM & MES PURCHASE	\$9.42	100.0	\$8.71	0.1810%	0.0035%
THORNTON	\$18.32	87.0	\$15.84	2.8558%	0.2330%
TILTON	\$18.02	100.0	\$18.06	4.8355%	0.3177%
TROY	\$29.03	79.1	\$23.70	1.8208%	0.0803%
TUFTONBORO	\$7.95	100.0	\$7.94	7.7572%	0.6149%
UNITY	\$16.94	100.0	\$17.05	2.9369%	0.0844%
WAKEFIELD	\$9.81	100.0	\$9.77	7.4418%	0.5899%
WALPOLE	\$18.45	100.0	\$18.42	5.8515%	0.2581%
WARNER	\$23.72	94.3	\$22.26	1.8184%	0.1781%
WARREN	\$19.99	93.6	\$19.41	0.6191%	0.0505%
WASHINGTON	\$15.50	100.0	\$15.50	5.5346%	0.1590%
WATERVILLE VALLEY	\$10.68	100.0	\$10.60	2.8033%	0.2287%
WEARE	\$15.90	109.3	\$17.35	1.9524%	0.4942%
WEBSTER	\$18.71	100.0	\$19.29	1.3197%	0.1293%
WENTWORTH	\$15.99	86.3	\$14.40	0.8436%	0.0688%
WENTWORTH LOCATION	\$2.81	100.0	\$2.79	0.2950%	0.0056%
WESTMORELAND	\$14.89	100.0	\$15.04	2.6794%	0.1182%
WHITEFIELD	\$23.77	91.5	\$22.06	5.9940%	0.1146%
WILMOT	\$18.26	93.7	\$17.09	1.2218%	0.1197%
WILTON	\$18.00	108.0	\$19.43	0.9865%	0.2497%
WINCHESTER	\$28.27	100.0	\$28.54	3.7064%	0.1635%
WINDHAM	\$18.00	100.0	\$17.84	5.0233%	1.3275%
WINDSOR	\$15.45	90.5	\$12.93	0.0764%	0.0193%
WOLFEBORO	\$10.62	93.9	\$9.94	16.1682%	1.2817%
WOODSTOCK	\$15.61	100.0	\$15.40	1.8640%	0.1521%
<b>STATE TOTALS</b>	<b>\$17.68</b>	<b>99.6</b>	<b>\$17.36</b>	<b>1000.0000%</b>	<b>100.0000%</b>

**2008 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION  
FOR SCHOOL PURPOSES**

<b>MUNICIPALITY</b>	<b>TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX</b>	<b>TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX</b>	<b>BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY</b>
<b>CONCORD - CONCORD UNION SCHOOL DISTRICT</b>	<b>3,925,992,285</b>	<b>3,867,377,226</b>	<b>3,959,807,374</b>
<b>PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT</b>	<b>430,899,298</b>	<b>367,313,860</b>	<b>434,619,000</b>
<b>LOUDON SCHOOL DISTRICT</b>	<b>550,301,330</b>	<b>546,153,215</b>	<b>548,186,821</b>

# 2008 EQUALIZATION SURVEY



“Not Including Utility & Railroad”

STATE OF NEW HAMPSHIRE

DEPARTMENT  
OF  
REVENUE ADMINISTRATION

# 2008 EQUALIZATION SURVEY

## “NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2009

This report presents the results of the 2008 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, 2007, to September 30, 2008, 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 2008 sales assessment ratio. These ratios were used in conjunction with other Department of Revenue adjustments to determine each municipality's total equalized value for purposes of RSA 21-J:3 XIII.

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

**MODIFIED LOCAL ASSESSED VALUATION:** The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2008 Summary Inventory of Valuation (MS-1 Form) "not including utility values taxed pursuant to RSA 83-F".

**GROSS LOCAL ASSESSED VAL.:** Sum of all assessed values not including utility values in the municipality

- Certain Disabled Veterans: RSA 72:36-a
- Improvement to Assist the Deaf: RSA 72:39-b
- 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"**

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

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

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

**Category 1:** The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement & utilities), buildings and manufactured housing is equalized by the 2008 equalization ratio. The difference between the net local assessed value of land, buildings and manufactured housing and the equalized value equals the D.R.A. adjustment for land, buildings, and manufactured housing.

**Category 2:** Pursuant to RSA 79-A:6-a, 79-B:8, RSA 79-C and RSA 79-D an adjustment for land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement is made by dividing the total local assessed value of land in current use by the 2007 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, discretionary easement, and discretionary preservation easement. If a municipality has

had a full revaluation as defined by Rev 603.01 (d), a ratio of 1.00 is used. The difference between the assessed value of land in current use and the equalized current use value equals the D.R.A. adjustment for current use, conservation easements, discretionary easement, and discretionary preservation easement.

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

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

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

The 2006 “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” will be used to apportion the education property tax for the tax year 2008. The 2006 total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the education property tax for the tax year 2008.

**EQUALIZATION RATIO:** The 2008 sales assessment ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

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

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

### **APPEAL OF TOTAL EQUALIZED VALUATION**

Municipalities were sent their 2008 Notification of Total Equalized Valuation on April 30, 2009.

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

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

## 2008 EQUALIZATION SURVEY *Not Including* UTILITIES and RAILROAD

COUNTY SUMMARY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	2008 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
BELKNAP	10,804,803,861	286,993,697	11,091,797,558	24,070,032	11,115,867,590	97.8	6.6952%
CARROLL	12,768,362,927	625,148,692	13,393,511,619	25,708,619	13,419,220,239	95.6	8.0825%
CHESHIRE	7,124,928,684	262,727,888	7,387,656,572	17,536,812	7,405,193,385	97.6	4.4618%
COOS	2,959,155,886	40,465,381	2,999,621,267	27,240,636	3,026,861,903	104.2	1.8231%
GRAFTON	12,556,822,903	900,185,556	13,457,008,459	107,508,675	13,564,517,134	97.1	8.1701%
HILLSBOROUGH	43,457,245,254	-880,049,850	42,577,195,404	66,757,939	42,643,953,343	102.9	25.6849%
MERRIMACK	15,824,779,992	404,071,750	16,228,851,742	72,146,058	16,300,997,801	99.2	9.8183%
ROCKINGHAM	41,354,080,120	1,050,121,961	42,404,202,081	136,236,474	42,540,438,555	99.7	25.6226%
STRAFFORD	10,850,567,536	299,551,436	11,150,118,972	22,567,395	11,172,686,366	97.9	6.7294%
SULLIVAN	4,633,132,792	194,559,185	4,827,691,977	7,216,884	4,834,908,861	96.4	2.9121%
<b>STATE TOTALS</b>	<b>162,333,879,955</b>	<b>3,183,775,697</b>	<b>165,517,655,653</b>	<b>506,989,524</b>	<b>166,024,645,177</b>	<b>99.6</b>	<b>100.0000%</b>

\*Flood control, forest, recreation lands & others.

** Town Name **	B Utility Company Name	Valuation	Ratio	Value Equalized
ALTON	LAKEVIEW WATER COMPANY, INC.	33,800	98.2	34,420
RINDGE	FRANKLIN PIERCE SEWER PLANT	8,318,400	93.8	8,868,230
GREEN'S GRANT	MT WASHINGTON SUMMIT ROAD CO	7,993	74.2	10,772
NORTHUMBERLAND	GROVETON PAPERBOARD, INC	1,156,500	100.0	1,156,500
NORTHUMBERLAND	WAUSAU PAPER COMPANY	2,390,659	100.0	2,390,659
STEWARTSTOWN	CANAAN FIRE DISTRICT #1	41,000	60.4	67,881
BETHLEHEM	LITTLETON WATER & LIGHT	230,400	89.7	256,856
BENNINGTON	MONADNOCK PAPER MILLS COMPANY	1,873,900	86.5	2,166,358
BOW	BELA BROOK WATER COMPANY	29,800	98.8	30,162
FRANKLIN	MACOSKO, TED J	123,800	91.0	136,044
ATKINSON	ATKINSON WOODS OWNERS ASSOCIATION	168,300	103.0	163,398
DANVILLE	COTTON FARMS WATER CO	76,400	100.0	76,400
DERRY	BA ASSOCIATION	59,500	100.0	59,500
PLAISTOW	STATE LINE PLAZA REALTY MANAGEMENT	6,132	95.5	6,421
STRAFFORD	CITY OF ROCHESTER (MUNICIPAL)	20,300	100.0	20,300

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

2008 EQUALIZATION SURVEY *Not Including* UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	2008 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
ACWORTH	100,326,580	218,679	100,545,259	13,759	100,559,019	100.0	0.0606%
ALBANY	106,103,207	0	106,103,207	2,968,682	109,071,889	100.0	0.0657%
ALEXANDRIA	223,424,385	-10,245,524	213,178,861	259,527	213,438,388	104.9	0.1286%
ALLENSTOWN	282,315,857	10,850,624	293,166,481	460,643	293,627,123	96.3	0.1769%
ALSTEAD	165,615,412	19,420,034	185,035,446	185	185,035,631	89.5	0.1115%
ALTON	1,614,071,575	29,585,202	1,643,656,777	377,834	1,644,034,611	98.2	0.9902%
AMHERST	1,821,796,200	-104,654,469	1,717,141,731	1,048,072	1,718,189,804	106.1	1.0349%
ANDOVER	261,369,602	17,021,267	278,390,869	20,241	278,411,111	93.9	0.1677%
ANTRIM	241,842,910	37,783,534	279,626,444	239,451	279,865,895	86.5	0.1686%
ASHLAND	256,692,447	0	256,692,447	2,337,994	259,030,441	100.0	0.1560%
ATKINSON	1,016,129,701	-4,730	1,016,124,971	0	1,016,124,971	100.0	0.6120%
ATKINSON & GILMANTON	715,096	0	715,096	0	715,096	100.0	0.0004%
AUBURN	687,748,671	0	687,748,671	45,979,656	733,728,327	100.0	0.4419%
BARNSTEAD	542,225,420	126,620	542,352,040	0	542,352,040	100.0	0.3267%
BARRINGTON	959,273,250	0	959,273,250	643,204	959,916,454	100.0	0.5782%
BARTLETT	1,055,641,596	0	1,055,641,596	2,172,356	1,057,813,952	100.0	0.6371%
BATH	105,374,975	0	105,374,975	9,761,977	115,136,952	100.0	0.0693%
BEAN'S GRANT	0	0	0	0	0	100.0	0.0000%
BEAN'S PURCHASE	16,880	0	16,880	0	16,880	100.0	0.0000%
BEDFORD	3,311,236,287	159,713,362	3,470,949,649	9,181	3,470,958,830	95.4	2.0906%
BELMONT	799,943,539	-58,473,646	741,469,893	883,809	742,353,702	107.9	0.4471%
BENNINGTON	117,247,299	15,411,491	132,658,790	23,829	132,682,619	88.2	0.0799%
BENTON	24,993,444	0	24,993,444	1,719,718	26,713,162	100.0	0.0161%
BERLIN	371,521,142	16,620	371,537,762	3,319,444	374,857,206	100.0	0.2258%
BETHEHEM	252,303,583	23,761,452	276,065,035	2,848,598	278,913,633	91.4	0.1680%
BOSCAWEN	267,688,288	0	267,688,288	36,410	267,724,698	100.0	0.1613%
BOW	1,002,162,095	6,056	1,002,168,151	8,387	1,002,176,538	100.0	0.6036%
BRADFORD	232,669,902	0	232,669,902	68,284	232,738,186	100.0	0.1402%
BRENTWOOD	499,333,555	44,075	499,377,630	0	499,377,630	100.0	0.3008%
BRIDGEWATER	361,770,800	85,941	361,856,741	0	361,856,741	100.0	0.2180%
BRISTOL	544,394,457	34,095,245	578,489,702	1,571,537	580,061,240	94.1	0.3494%
BROOKFIELD	112,808,174	0	112,808,174	0	112,808,174	100.0	0.0679%
BROOKLINE	566,794,975	111,048	566,906,023	0	566,906,023	100.0	0.3415%
CAMBRIDGE	8,377,908	0	8,377,908	0	8,377,908	100.0	0.0050%
CAMPTON	354,456,720	69,211,936	423,668,656	171,774	423,840,430	83.7	0.2553%
CANAAN	346,048,660	0	346,048,660	135,054	346,183,714	100.0	0.2085%
CANDIA	379,214,321	71,201,787	450,416,108	19,297	450,435,406	84.2	0.2713%
CANTERBURY	303,099,389	0	303,099,389	347,122	303,446,511	100.0	0.1828%
CARROLL	384,678,707	0	384,678,707	1,112,354	385,791,061	100.0	0.2324%
CENTER HARBOR	466,599,156	0	466,599,156	0	466,599,156	100.0	0.2810%
CHANDLER'S PURCHASE	47,210	0	47,210	0	47,210	100.0	0.0000%
CHARLESTOWN	276,377,238	171,446	276,548,684	515,648	277,064,332	100.0	0.1669%
CHATHAM	48,685,634	0	48,685,634	1,872,544	50,558,178	100.0	0.0305%
CHESTER	563,452,800	-25,793,495	537,659,305	0	537,659,305	104.8	0.3238%
CHESTERFIELD	552,472,600	6,011,214	558,483,814	941,060	559,424,874	99.0	0.3370%
CHICHESTER	285,578,064	186,730	285,764,794	0	285,764,794	100.0	0.1721%
CLAREMONT	732,340,104	107,609,530	839,949,634	3,068,426	843,018,060	87.2	0.5078%
CLARKSVILLE	39,758,355	6,221,845	45,980,200	3,745,116	49,725,315	86.3	0.0300%
COLEBROOK	158,477,037	16,358,389	174,835,426	0	174,835,426	90.7	0.1053%
COLUMBIA	70,624,358	-283,381	70,340,977	325,049	70,666,026	100.0	0.0426%
CONCORD	4,207,925,200	95,366	4,208,020,566	22,904,419	4,230,924,986	100.0	2.5484%
CONWAY	1,346,612,583	217,595,717	1,564,208,300	574,427	1,564,782,726	86.1	0.9425%
CORNISH	179,319,573	12,224,182	191,543,755	0	191,543,755	93.7	0.1154%



2008 EQUALIZATION SURVEY *Not Including* UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	2008 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
CRAWFORD'S PURCHASE	69,110	0	69,110	0	69,110	100.0	0.0000%
CROYDON	90,901,710	454,288	91,355,998	0	91,355,998	100.0	0.0550%
CUTT'S GRANT	0	0	0	0	0	100.0	0.0000%
DALTON	87,916,407	5,516,164	93,432,571	30,197	93,462,768	94.0	0.0563%
DANBURY	142,768,620	-7,339,749	135,428,871	0	135,428,871	105.5	0.0816%
DANVILLE	436,604,574	-42,872,452	393,732,122	198	393,732,320	110.9	0.2372%
DEERFIELD	558,076,875	-69,111	558,007,764	177,544	558,185,308	100.0	0.3362%
DEERING	217,443,759	0	217,443,759	44,913	217,488,672	100.0	0.1310%
DERRY	2,674,658,333	114,307,427	2,788,965,760	2,608,886	2,791,574,646	95.9	1.6814%
DIX GRANT	1,058,849	0	1,058,849	0	1,058,849	100.0	0.0006%
DIXVILLE	21,252,349	0	21,252,349	9,081	21,261,430	100.0	0.0128%
DORCHESTER	31,706,481	9,725,952	41,432,433	37,296	41,469,729	76.6	0.0250%
DOVER	2,779,515,800	212,406,546	2,991,922,346	2,805,850	2,994,728,197	92.9	1.8038%
DUBLIN	257,732,044	0	257,732,044	1,145,907	258,877,951	100.0	0.1559%
DUMMER	28,815,773	71,090	28,886,863	0	28,886,863	100.0	0.0174%
DUNBARTON	313,378,533	103,253	313,481,786	3,974,431	317,456,217	100.0	0.1912%
DURHAM	878,146,540	45,492	878,192,032	1,770,904	879,962,936	100.0	0.5300%
EAST KINGSTON	278,468,586	14,997,234	293,465,820	2,797	293,468,617	94.9	0.1768%
EASTON	64,276,583	6,150,595	70,427,178	980,821	71,407,999	91.3	0.0430%
EATON	107,756,410	0	107,756,410	0	107,756,410	100.0	0.0649%
EFFINGHAM	182,324,824	75,481	182,400,305	2,057,933	184,458,238	100.0	0.1111%
ELLSWORTH	15,236,760	-1,553,688	13,683,072	784,084	14,467,156	111.4	0.0087%
ENFIELD	441,302,711	140,824,719	582,127,430	0	582,127,430	75.8	0.3506%
EPPING	653,046,300	63,915	653,110,215	0	653,110,215	100.0	0.3934%
EPSOM	441,060,033	-11,124,577	429,935,456	955,952	430,891,408	102.6	0.2595%
ERROL	76,153,037	491,979	76,645,016	2,636,335	79,281,350	100.0	0.0478%
ERVING'S GRANT	88,203	0	88,203	0	88,203	100.0	0.0001%
EXETER	1,603,405,856	129,996,261	1,733,402,117	1,662,741	1,735,064,858	92.5	1.0451%
FARMINGTON	486,806,640	17,717,397	504,524,037	238,194	504,762,231	96.5	0.3040%
FITZWILLIAM	268,474,243	64,889	268,539,132	40,283	268,579,415	100.0	0.1618%
FRANCESTOWN	187,879,593	21,044,992	208,924,585	0	208,924,585	90.0	0.1258%
FRANCONIA	297,794,719	0	297,794,719	2,101,165	299,895,884	100.0	0.1806%
FRANKLIN	600,538,515	98,090	600,636,605	10,018,407	610,655,013	100.0	0.3678%
FREEDOM	549,456,463	0	549,456,463	0	549,456,463	100.0	0.3309%
FREMONT	423,210,939	-17,787,802	405,423,137	0	405,423,137	104.4	0.2442%
GILFORD	1,575,902,470	239,612,435	1,815,514,905	995,657	1,816,510,563	86.8	1.0941%
GILMANTON	468,045,340	38,704,516	506,749,856	133,196	506,883,052	92.4	0.3053%
GILSUM	57,684,402	10,955,141	68,639,543	0	68,639,543	84.1	0.0413%
GOFFSTOWN	1,390,271,730	61,136,561	1,451,408,291	0	1,451,408,291	95.8	0.8742%
GORHAM	268,666,700	0	268,666,700	1,023,718	269,690,418	100.0	0.1624%
GOSHEN	79,555,660	169,205	79,724,865	37,926	79,762,791	100.0	0.0480%
GRAFTON	124,538,465	0	124,538,465	0	124,538,465	100.0	0.0750%
GRANTHAM	560,890,207	-29,701,204	531,189,003	0	531,189,003	105.6	0.3199%
GREENFIELD	167,516,027	0	167,516,027	8,436,084	175,952,111	100.0	0.1060%
GREENLAND	615,059,600	28,955,464	644,015,064	0	644,015,064	95.5	0.3879%
GREEN'S GRANT	4,005,123	0	4,005,123	81,774	4,086,897	100.0	0.0025%
GREENVILLE	131,461,636	0	131,461,636	1,689,832	133,151,468	100.0	0.0802%
GROTON	65,432,759	5,953,741	71,386,500	70,399	71,456,899	91.6	0.0430%
HADLEY'S PURCHASE	0	0	0	0	0	100.0	0.0000%
HALE'S LOCATION	73,717,900	15,854,275	89,572,175	92,058	89,664,233	82.3	0.0540%
HAMPSTEAD	1,051,773,824	29,201,039	1,080,974,863	0	1,080,974,863	97.3	0.6511%
HAMPTON	2,969,619,300	48,372,606	3,017,991,906	0	3,017,991,906	98.4	1.8178%
HAMPTON FALLS	415,434,500	29,451,298	444,885,798	0	444,885,798	93.4	0.2680%

2008 EQUALIZATION SURVEY *Not Including* UTILITIES and RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	2008 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
HANCOCK	267,236,631	0	267,236,631	2,161,019	269,397,650	100.0	0.1623%
HANOVER	1,872,275,300	138,613,448	2,010,888,748	2,784,075	2,013,672,823	93.1	1.2129%
HARRISVILLE	209,319,228	13,559,579	222,878,807	235,706	223,114,513	93.9	0.1344%
HART'S LOCATION	14,901,641	0	14,901,641	686,838	15,588,479	100.0	0.0094%
HAVERHILL	366,807,142	186,572	366,993,714	207,275	367,200,989	100.0	0.2212%
HEBRON	277,488,431	9,631	277,498,062	6,081,946	283,580,008	100.0	0.1708%
HENNIKER	402,266,662	113,301	402,379,963	2,377,976	404,757,939	100.0	0.2438%
HILL	88,264,288	15,946,186	104,210,474	7,708,595	111,919,069	84.7	0.0674%
HILLSBOROUGH	577,483,655	-25,797,767	551,685,888	157,127	551,843,015	104.7	0.3324%
HINSDALE	250,788,887	96,516	250,885,403	95,054	250,980,458	100.0	0.1512%
HOLDERNESS	686,079,190	62,799,206	748,878,396	2,355,920	751,234,316	91.6	0.4525%
HOLLIS	1,236,594,224	99,209,807	1,335,804,031	2,094	1,335,806,125	92.6	0.8046%
HOOKSETT	1,575,820,945	102,538,710	1,678,359,655	58,577	1,678,418,232	93.9	1.0109%
HOPKINTON	749,965,947	0	749,965,947	10,023,978	759,989,925	100.0	0.4578%
HUDSON	2,808,036,462	11,226	2,808,047,688	0	2,808,047,688	100.0	1.6913%
JACKSON	333,610,628	42,949,564	376,560,192	2,208,945	378,769,138	88.6	0.2281%
JAFFREY	462,680,191	61,209,469	523,889,660	352,094	524,241,754	88.3	0.3158%
JEFFERSON	133,318,753	0	133,318,753	512,716	133,831,469	100.0	0.0806%
KEENE	1,919,734,141	17,278	1,919,751,419	3,406,018	1,923,157,437	100.0	1.1584%
KENSINGTON	332,953,676	0	332,953,676	0	332,953,676	100.0	0.2005%
KILKENNY	0	0	0	0	0	100.0	0.0000%
KINGSTON	691,251,391	82,474	691,333,865	2,756	691,336,621	100.0	0.4164%
LACONIA	2,142,388,951	24,801	2,142,413,752	17,952,589	2,160,366,341	100.0	1.3012%
LANCASTER	268,463,470	932,392	269,395,862	1,469,761	270,865,623	100.0	0.1631%
LANDAFF	39,997,026	6,357,615	46,354,641	332,793	46,687,434	86.4	0.0281%
LANGDON	66,208,802	0	66,208,802	33,722	66,242,524	100.0	0.0399%
LEBANON	1,667,194,311	117,934,060	1,785,128,371	51,479,680	1,836,608,052	93.4	1.1062%
LEE	494,995,862	-23,108,615	471,887,247	117,362	472,004,609	104.9	0.2843%
LEMPSTER	121,073,850	0	121,073,850	26,500	121,100,350	100.0	0.0729%
LINCOLN	847,167,622	55,992,473	903,160,095	5,764,173	908,924,268	93.8	0.5475%
LISBON	112,363,067	16,075,613	128,438,680	0	128,438,680	87.5	0.0774%
LITCHFIELD	931,821,509	-107,906,616	823,914,893	1,575,895	825,490,788	113.1	0.4972%
LITTLETON	522,969,000	68,688,534	591,657,534	1,401,054	593,058,588	88.4	0.3572%
LIVERMORE	145,080	0	145,080	0	145,080	100.0	0.0001%
LONDONDERRY	3,021,568,533	13,568	3,021,582,101	29,860,823	3,051,442,924	100.0	1.8379%
LOUDON	545,629,275	142,522	545,771,797	4,084,541	549,856,338	100.0	0.3312%
LOW & BURBANK GRANT	0	0	0	0	0	100.0	0.0000%
LYMAN	59,859,691	0	59,859,691	0	59,859,691	100.0	0.0361%
LYME	315,955,300	24,835,942	340,791,242	0	340,791,242	92.7	0.2053%
LYNDEBOROUGH	186,317,920	-9,078,555	177,239,365	921	177,240,286	105.2	0.1068%
MADBURY	227,637,359	0	227,637,359	0	227,637,359	100.0	0.1371%
MADISON	472,287,042	91,663	472,378,705	0	472,378,705	100.0	0.2845%
MANCHESTER	9,875,203,000	-416,192,126	9,459,010,874	35,616,395	9,494,627,270	104.4	5.7188%
MARLBOROUGH	205,660,683	-12,535,403	193,125,280	989,906	194,115,185	106.5	0.1169%
MARLOW	69,119,730	7,575,991	76,695,721	51,536	76,747,256	90.1	0.0462%
MARTIN'S LOCATION	0	0	0	0	0	100.0	0.0000%
MASON	169,792,680	0	169,792,680	33,057	169,825,737	100.0	0.1023%
MEREDITH	1,937,769,263	102,137	1,937,871,400	29,555	1,937,900,955	100.0	1.1672%
MERRIMACK	3,221,861,356	-156,319,037	3,065,542,319	267,860	3,065,810,178	105.1	1.8466%
MIDDLETON	177,397,779	0	177,397,779	0	177,397,779	100.0	0.1069%
MILAN	112,105,689	366,192	112,471,881	266,069	112,737,950	100.0	0.0679%
MILFORD	1,571,336,990	-77,632,632	1,493,704,358	1,148,674	1,494,853,032	105.2	0.9004%
MILLSFIELD	7,246,310	0	7,246,310	0	7,246,310	100.0	0.0044%

2008 EQUALIZATION SURVEY *Not Including* UTILITIES and RAILROAD

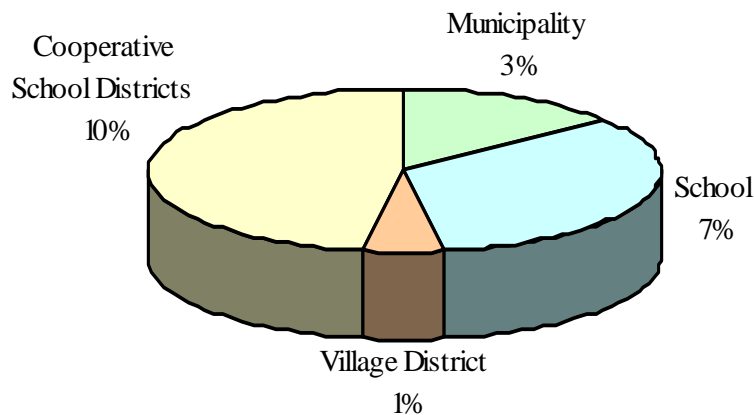
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	2008 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
MILTON	413,033,468	27,393,077	440,426,545	0	440,426,545	93.8	0.2653%
MONROE	90,066,002	0	90,066,002	0	90,066,002	100.0	0.0542%
MONT VERNON	257,322,090	22,090,266	279,412,356	0	279,412,356	92.1	0.1683%
MOULTONBOROUGH	2,829,321,039	130,232,511	2,959,553,550	6,831,706	2,966,385,256	95.6	1.7867%
NASHUA	9,310,968,610	-392,411,851	8,918,556,759	0	8,918,556,759	104.4	5.3718%
NELSON	119,268,611	-178,302	119,090,309	0	119,090,309	100.0	0.0717%
NEW BOSTON	639,841,203	-55,398,589	584,442,614	15,220	584,457,834	109.5	0.3520%
NEW CASTLE	705,775,493	0	705,775,493	0	705,775,493	100.0	0.4251%
NEW DURHAM	434,366,670	13,950,471	448,317,141	0	448,317,141	96.9	0.2700%
NEW HAMPTON	301,813,947	0	301,813,947	1,180,333	302,994,280	100.0	0.1825%
NEW IPSWICH	426,999,816	163,546	427,163,362	35,611	427,198,973	100.0	0.2573%
NEW LONDON	1,060,601,800	155,708,579	1,216,310,379	0	1,216,310,379	87.2	0.7326%
NEWBURY	695,605,987	40,525,327	736,131,314	83,172	736,214,487	94.5	0.4434%
NEWFIELDS	257,217,715	0	257,217,715	0	257,217,715	100.0	0.1549%
NEWINGTON	496,909,074	76,891,166	573,800,240	726,826	574,527,066	86.6	0.3460%
NEWMARKET	769,783,382	61,261	769,844,643	2,047,189	771,891,832	100.0	0.4649%
NEWPORT	480,353,259	107,797	480,461,056	2,033,069	482,494,125	100.0	0.2906%
NEWTON	533,118,618	-73,904,487	459,214,131	0	459,214,131	116.1	0.2766%
NORTH HAMPTON	1,000,406,600	57,116,478	1,057,523,078	0	1,057,523,078	94.6	0.6370%
NORTHFIELD	352,494,662	258,923	352,753,585	1,892,188	354,645,773	100.0	0.2136%
NORTHUMBERLAND	115,847,974	0	115,847,974	463,946	116,311,920	100.0	0.0701%
NORTHWOOD	556,464,926	-58,607,689	497,857,237	156,038	498,013,275	111.8	0.3000%
NOTTINGHAM	634,848,689	-38,085,149	596,763,540	477,665	597,241,205	106.4	0.3597%
ODELL	2,928,770	0	2,928,770	0	2,928,770	100.0	0.0018%
ORANGE	28,160,112	3,667,248	31,827,360	358,029	32,185,389	88.2	0.0194%
ORFORD	152,805,639	13,278,094	166,083,733	0	166,083,733	91.9	0.1000%
OSSIPEE	744,607,597	125,086	744,732,683	131,113	744,863,796	100.0	0.4486%
PELHAM	1,524,351,353	50,352,819	1,574,704,172	973,525	1,575,677,697	96.8	0.9491%
PEMBROKE	578,086,964	48,962,118	627,049,082	504,074	627,553,156	92.2	0.3780%
PETERBOROUGH	709,029,345	75,231,407	784,260,752	3,235,003	787,495,755	90.4	0.4743%
PIERMONT	91,216,752	15,726,162	106,942,914	191,020	107,133,934	85.3	0.0645%
PINKHAM'S GRANT	2,759,520	0	2,759,520	91,835	2,851,355	100.0	0.0017%
PITTSBURG	294,225,565	-17,308,210	276,917,355	4,321,682	281,239,037	106.5	0.1694%
PITTSFIELD	310,154,163	0	310,154,163	329,920	310,484,083	100.0	0.1870%
PLAINFIELD	276,299,559	10,964,977	287,264,536	55,533	287,320,069	96.4	0.1731%
PLAISTOW	926,616,293	32,614,630	959,230,923	0	959,230,923	96.6	0.5778%
PLYMOUTH	431,551,202	0	431,551,202	5,272,146	436,823,348	100.0	0.2631%
PORTSMOUTH	3,659,273,010	420,181,678	4,079,454,688	47,620,445	4,127,075,133	89.7	2.4858%
RANDOLPH	47,771,410	7,769,807	55,541,217	1,623,918	57,165,135	86.0	0.0344%
RAYMOND	986,035,205	-54,898,397	931,136,808	497,093	931,633,901	105.9	0.5611%
RICHMOND	94,724,340	11,616,091	106,340,431	81,939	106,422,370	89.1	0.0641%
RINDGE	571,223,174	151,970	571,375,144	537,878	571,913,021	100.0	0.3445%
ROCHESTER	2,344,940,265	56,093	2,344,996,358	13,782,191	2,358,778,549	100.0	1.4207%
ROLLINSFORD	284,594,096	-14,046,462	270,547,634	0	270,547,634	105.2	0.1630%
ROXBURY	25,195,386	67,751	25,263,137	3,058,081	28,321,218	100.0	0.0171%
RUMNEY	193,561,290	55,733	193,617,023	1,348,622	194,965,645	100.0	0.1174%
RYE	1,819,145,500	67,950,129	1,887,095,629	789,331	1,887,884,960	96.4	1.1371%
SALEM	4,609,527,645	0	4,609,527,645	3,602,305	4,613,129,950	100.0	2.7786%
SALISBURY	144,654,147	0	144,654,147	4,045,553	148,699,700	100.0	0.0896%
SANBORNTON	426,777,362	37,173,707	463,951,069	2,013,089	465,964,157	92.0	0.2807%
SANDOWN	591,127,700	13,902,914	605,030,614	0	605,030,614	97.7	0.3644%
SANDWICH	371,820,860	84,776,997	456,597,857	1,461,872	458,059,729	81.4	0.2759%
SARGENT'S PURCHASE	1,853,010	0	1,853,010	0	1,853,010	100.0	0.0011%

**2008 EQUALIZATION SURVEY *Not Including* UTILITIES and RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION <i>Not Including</i> UTILITIES and RAILROAD	2008 EQUALIZATION RATIO	PERCENTAGE PROPORTION TO STATE TAX
SEABROOK	1,451,387,000	92,642,642	1,544,029,642	0	1,544,029,642	94.0	0.9300%
SECOND COLLEGE GRANT	1,508,660	0	1,508,660	0	1,508,660	100.0	0.0009%
SHARON	53,913,762	10,883,068	64,796,830	15,012	64,811,842	83.2	0.0390%
SHELBURNE	54,954,308	0	54,954,308	1,034,843	55,989,151	100.0	0.0337%
SOMERSWORTH	878,803,007	65,137,438	943,940,445	3,209,689	947,150,133	93.1	0.5705%
SOUTH HAMPTON	160,251,068	0	160,251,068	4,883	160,255,951	100.0	0.0965%
SPRINGFIELD	199,220,560	106,939	199,327,499	563,137	199,890,636	100.0	0.1204%
STARK	50,549,112	76,654	50,625,766	1,599,191	52,224,957	100.0	0.0315%
STEWARTSTOWN	97,223,310	0	97,223,310	109,431	97,332,741	100.0	0.0586%
STODDARD	281,842,965	2,547,060	284,390,025	64,692	284,454,717	99.1	0.1713%
STRAFFORD	491,056,800	0	491,056,800	0	491,056,800	100.0	0.2958%
STRATFORD	49,843,920	4,331,551	54,175,471	929,500	55,104,971	92.0	0.0332%
STRATHAM	1,075,845,198	134,097,227	1,209,942,425	0	1,209,942,425	88.9	0.7288%
SUCCESS	11,374,553	0	11,374,553	0	11,374,553	100.0	0.0069%
SUGAR HILL	136,900,213	26,266,058	163,166,271	0	163,166,271	83.8	0.0983%
SULLIVAN	48,988,936	9,953,296	58,942,232	0	58,942,232	83.1	0.0355%
SUNAPEE	1,059,713,594	92,233,347	1,151,946,941	0	1,151,946,941	92.0	0.6938%
SURRY	78,907,107	0	78,907,107	4,880,680	83,787,787	100.0	0.0505%
SUTTON	293,980,823	144,466	294,125,289	2,288	294,127,577	100.0	0.1772%
SWANZEY	483,266,353	104,054,778	587,321,131	711,626	588,032,757	82.3	0.3542%
TAMWORTH	333,693,532	392,156	334,085,688	1,851,799	335,937,487	100.0	0.2023%
TEMPLE	157,302,968	19,038,839	176,341,807	44,542	176,386,349	89.2	0.1062%
THOM & MES PURCHASE	5,445,120	0	5,445,120	440,644	5,885,764	100.0	0.0035%
THORNTON	341,190,075	51,042,153	392,232,228	1,071,028	393,303,256	87.0	0.2369%
TILTON	529,266,838	137,924	529,404,762	503,969	529,908,731	100.0	0.3192%
TROY	106,256,397	28,099,272	134,355,669	11,323	134,366,992	79.1	0.0809%
TUFTONBORO	1,040,428,023	165,564	1,040,593,587	1,415,094	1,042,008,681	100.0	0.6276%
UNITY	142,220,680	0	142,220,680	29,988	142,250,668	100.0	0.0857%
WAKEFIELD	998,998,046	40,236	999,038,282	0	999,038,282	100.0	0.6017%
WALPOLE	422,463,055	0	422,463,055	0	422,463,055	100.0	0.2545%
WARNER	283,316,010	16,985,978	300,301,988	798,951	301,100,939	94.3	0.1814%
WARREN	75,885,877	5,194,901	81,080,778	1,206,715	82,287,493	93.6	0.0496%
WASHINGTON	268,331,416	0	268,331,416	839,174	269,170,590	100.0	0.1621%
WATERVILLE VALLEY	384,938,340	0	384,938,340	2,850,425	387,788,765	100.0	0.2336%
WEARE	895,021,317	-75,982,523	819,038,794	7,182,785	826,221,579	109.3	0.4976%
WEBSTER	213,854,311	0	213,854,311	1,326,071	215,180,382	100.0	0.1296%
WENTWORTH	97,503,793	15,435,759	112,939,552	310,748	113,250,299	86.3	0.0682%
WENTWORTH LOCATION	9,511,858	0	9,511,858	25,025	9,536,883	100.0	0.0057%
WESTMORELAND	200,144,663	-140,263	200,004,400	1,355	200,005,755	100.0	0.1205%
WHITEFIELD	169,982,330	15,904,289	185,886,619	2,069,008	187,955,627	91.5	0.1132%
WILMOT	189,529,910	12,848,580	202,378,490	115,879	202,494,370	93.7	0.1220%
WILTON	456,032,581	-33,692,914	422,339,667	298,664	422,638,332	108.0	0.2546%
WINCHESTER	273,366,136	181,527	273,547,663	931,490	274,479,154	100.0	0.1653%
WINDHAM	2,249,335,670	0	2,249,335,670	0	2,249,335,670	100.0	1.3548%
WINDSOR	27,287,366	2,835,262	30,122,628	2,503,174	32,625,802	90.5	0.0197%
WOLFEBORO	2,045,587,728	132,849,441	2,178,437,169	1,383,252	2,179,820,421	93.9	1.3129%
WOODSTOCK	254,994,500	15,986	255,010,486	1,713,081	256,723,567	100.0	0.1546%
<b>STATE TOTALS</b>	<b>162,333,879,955</b>	<b>3,183,775,697</b>	<b>165,517,655,653</b>	<b>506,989,524</b>	<b>166,024,645,177</b>	<b>99.6</b>	<b>100.0000%</b>

## BASE VALUATION FOR DEBT LIMITS

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



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



# 2008 BASE VALUATION FOR DEBT LIMIT

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
ACWORTH	101,702,080	5,174	101,707,254	507,889	102,215,143
ALBANY	106,817,607	-222,087	106,595,520	517,387	107,112,907
ALEXANDRIA	237,319,585	-19,469,477	217,850,108	817,064	218,667,172
ALLENSTOWN	289,641,757	6,386,413	296,028,170	3,497,369	299,525,538
ALSTEAD	167,799,612	19,158,725	186,958,337	823,217	187,781,554
ALTON	1,618,915,855	28,755,791	1,647,671,646	2,848,350	1,650,519,996
AMHERST	1,855,640,200	-120,351,442	1,735,288,758	4,077,776	1,739,366,534
ANDOVER	272,510,502	9,744,654	282,255,156	1,517,237	283,772,394
ANTRIM	245,324,410	37,119,349	282,443,759	1,521,519	283,965,278
ASHLAND	261,888,597	-2,619,718	259,268,879	3,748,317	263,017,197
ATKINSON	1,021,604,301	-920,706	1,020,683,595	2,078,600	1,022,762,195
ATKINSON & GILMANTON	715,096	0	715,096	0	715,096
AUBURN	693,717,871	-3,395,610	690,322,261	2,166,529	692,488,790
BARNSTEAD	546,479,817	-320,482	546,159,335	2,312,072	548,471,407
BARRINGTON	967,390,300	-3,406,349	963,983,951	3,472,903	967,456,854
BARTLETT	1,061,673,896	-1,006,914	1,060,666,982	1,865,547	1,062,532,530
BATH	115,485,573	-6,289,354	109,196,218	486,616	109,682,834
BEAN'S GRANT	393	-55	338	0	338
BEAN'S PURCHASE	16,880	0	16,880	0	16,880
BEDFORD	3,343,869,251	151,454,918	3,495,324,169	8,606,451	3,503,930,620
BELMONT	806,695,339	-59,399,923	747,295,416	3,928,220	751,223,636
BENNINGTON	118,039,796	15,360,064	133,399,860	2,438,714	135,838,574
BENTON	25,928,713	-60,695	25,868,018	174,078	26,042,096
BERLIN	472,624,742	-66,431,685	406,193,057	34,991,683	441,184,740
BETHLEHEM	257,999,665	23,500,157	281,499,822	1,412,056	282,911,878
BOSCAWEN	273,786,888	-1,025,518	272,761,370	2,110,732	274,872,102
BOW	1,221,739,195	-98,826,738	1,122,912,457	4,497,470	1,127,409,927
BRADFORD	235,492,102	-1,453,490	234,038,612	1,356,918	235,395,530
BRENTWOOD	514,425,672	-9,514,037	504,911,635	1,394,889	506,306,524
BRIDGEWATER	372,113,400	-174,333	371,939,067	684,275	372,623,343
BRISTOL	560,489,057	22,949,105	583,438,162	4,710,997	588,149,159
BROOKFIELD	113,341,374	-32,951	113,308,423	364,986	113,673,409
BROOKLINE	573,417,675	-3,918,678	569,498,997	1,241,625	570,740,622
CAMBRIDGE	8,509,788	-18,271	8,491,517	0	8,491,517
CAMPTON	360,045,917	69,973,382	430,019,299	1,966,836	431,986,135
CANAAN	352,348,360	-3,583,643	348,764,717	1,897,653	350,662,370
CANDIA	381,793,126	71,373,884	453,167,010	1,829,547	454,996,557
CANTERBURY	308,639,989	-3,674,084	304,965,905	831,243	305,797,149
CARROLL	386,223,682	85,284	386,308,966	394,544	386,703,511
CENTER HARBOR	467,913,552	-226,098	467,687,454	2,569,871	470,257,325
CHANDLER'S PURCHASE	49,049	-255	48,794	0	48,794
CHARLESTOWN	281,901,648	292,861	282,194,509	3,570,823	285,765,332
CHATHAM	49,141,020	-63,092	49,077,928	90,555	49,168,483
CHESTER	582,555,400	-38,553,201	544,002,199	1,173,685	545,175,883
CHESTERFIELD	554,574,625	6,401,966	560,976,591	1,990,007	562,966,598

# 2008 BASE VALUATION FOR DEBT LIMIT

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
CHICHESTER	288,802,464	-569,662	288,232,802	804,918	289,037,720
CLAREMONT	747,130,504	107,949,506	855,080,010	16,560,562	871,640,572
CLARKSVILLE	40,683,655	6,042,190	46,725,845	100,091	46,825,936
COLEBROOK	171,577,390	12,555,550	184,132,940	2,899,282	187,032,222
COLUMBIA	91,566,158	-8,173,013	83,393,145	569,907	83,963,053
CONCORD	4,354,517,200	-24,338,965	4,330,178,235	60,482,040	4,390,660,275
CONWAY	1,358,740,813	215,957,571	1,574,698,384	8,651,329	1,583,349,713
CORNISH	183,374,973	10,994,408	194,369,381	1,503,953	195,873,333
CRAWFORD'S PURCHASE	69,438	-45	69,393	0	69,393
CROYDON	93,434,810	-1,473,372	91,961,438	618,327	92,579,766
CUTT'S GRANT	0	0	0	0	0
DALTON	93,854,842	1,125,280	94,980,122	885,379	95,865,502
DANBURY	144,012,680	-7,522,496	136,490,184	564,252	137,054,436
DANVILLE	440,637,483	-43,219,994	397,417,489	965,899	398,383,388
DEERFIELD	590,025,870	-22,683,339	567,342,531	2,035,828	569,378,359
DEERING	221,075,559	-2,313,058	218,762,501	1,051,038	219,813,539
DERRY	2,694,207,168	111,541,260	2,805,748,428	20,379,038	2,826,127,466
DIX GRANT	1,058,849	0	1,058,849	0	1,058,849
DIXVILLE	21,337,056	-14,665	21,322,391	0	21,322,391
DORCHESTER	32,236,981	9,634,114	41,871,095	675,998	42,547,094
DOVER	2,814,819,300	195,176,463	3,009,995,763	30,621,674	3,040,617,437
DUBLIN	260,760,644	-1,759,197	259,001,447	1,057,482	260,058,929
DUMMER	47,072,373	-1,267,774	45,804,599	264,806	46,069,404
DUNBARTON	334,320,133	-15,792,727	318,527,406	1,103,036	319,630,442
DURHAM	889,075,440	-6,843,537	882,231,903	6,077,390	888,309,293
EAST KINGSTON	296,055,486	9,366,407	305,421,893	581,768	306,003,661
EASTON	64,858,728	6,055,230	70,913,958	148,485	71,062,443
EATON	108,424,170	-96,622	108,327,548	336,508	108,664,056
EFFINGHAM	185,379,724	-1,469,951	183,909,773	571,720	184,481,493
ELLSWORTH	15,607,260	-1,770,938	13,836,322	62,798	13,899,120
ENFIELD	443,907,411	140,993,182	584,900,593	3,198,822	588,099,415
EPPING	661,245,200	-4,878,929	656,366,271	3,409,243	659,775,514
EPSOM	447,146,533	-14,542,003	432,604,530	2,061,350	434,665,879
ERROL	85,486,037	-924,244	84,561,793	485,746	85,047,538
ERVING'S GRANT	88,203	0	88,203	0	88,203
EXETER	1,626,972,394	129,417,562	1,756,389,956	13,708,012	1,770,097,967
FARMINGTON	491,234,365	16,606,067	507,840,432	4,940,776	512,781,208
FITZWILLIAM	284,644,043	-5,306,575	279,337,468	1,240,679	280,578,147
FRANCESTOWN	189,409,593	20,526,942	209,936,535	984,358	210,920,893
FRANCONIA	300,601,019	-1,576,812	299,024,207	1,193,860	300,218,066
FRANKLIN	628,644,315	-13,557,332	615,086,983	17,627,141	632,714,124
FREEDOM	552,223,863	-394,072	551,829,791	694,444	552,524,235
FREMONT	428,392,039	-21,204,703	407,187,336	1,244,998	408,432,335
GILFORD	1,582,085,430	238,133,800	1,820,219,230	5,891,333	1,826,110,562
GILMANTON	474,599,440	34,894,183	509,493,623	1,696,946	511,190,569



# 2008 BASE VALUATION FOR DEBT LIMIT

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
GILSUM	59,074,002	10,218,208	69,292,210	462,367	69,754,578
GOFFSTOWN	1,418,703,730	44,975,907	1,463,679,637	10,685,595	1,474,365,233
GORHAM	325,232,400	-31,189,942	294,042,458	14,890,628	308,933,086
GOSHEN	80,259,602	49,792	80,309,394	553,239	80,862,634
GRAFTON	125,854,570	-213,115	125,641,455	626,241	126,267,697
GRANTHAM	563,493,311	-29,792,317	533,700,994	664,165	534,365,159
GREENFIELD	169,935,927	-1,393,024	168,542,903	1,073,389	169,616,292
GREENLAND	629,713,787	26,684,068	656,397,855	1,340,935	657,738,790
GREEN'S GRANT	4,039,962	-4,827	4,035,135	0	4,035,135
GREENVILLE	135,274,936	-2,643,839	132,631,097	3,313,833	135,944,930
GROTON	77,868,159	-2,693,094	75,175,065	334,339	75,509,404
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	73,854,900	15,838,246	89,693,146	0	89,693,146
HAMPSTEAD	1,057,130,924	28,637,240	1,085,768,164	2,998,403	1,088,766,567
HAMPTON	3,048,430,300	44,434,095	3,092,864,395	9,009,728	3,101,874,123
HAMPTON FALLS	423,483,600	29,519,360	453,002,960	798,147	453,801,106
HANCOCK	269,987,831	-1,658,224	268,329,607	1,161,440	269,491,047
HANOVER	1,900,118,200	122,496,215	2,022,614,415	13,462,887	2,036,077,301
HARRISVILLE	211,465,428	12,176,867	223,642,295	1,068,355	224,710,650
HART'S LOCATION	15,158,417	-44,426	15,113,991	25,714	15,139,705
HAVERHILL	388,080,581	-15,989,594	372,090,987	4,547,823	376,638,810
HEBRON	282,296,231	-3,183,819	279,112,412	1,219,590	280,332,003
HENNIKER	410,511,062	-5,246,014	405,265,048	2,372,386	407,637,434
HILL	95,790,288	11,414,828	107,205,116	276,124	107,481,240
HILLSBOROUGH	601,777,655	-42,254,594	559,523,061	4,483,222	564,006,284
HINSDALE	324,153,787	-47,673,113	276,480,674	2,504,614	278,985,287
HOLDERNESS	689,440,290	61,459,412	750,899,702	1,396,518	752,296,221
HOLLIS	1,242,824,224	97,269,825	1,340,094,049	2,621,845	1,342,715,894
HOOKSETT	1,633,210,045	67,398,451	1,700,608,496	8,797,142	1,709,405,638
HOPKINTON	773,325,647	-16,694,811	756,630,836	3,243,578	759,874,414
HUDSON	2,910,495,062	-69,598,523	2,840,896,539	15,614,724	2,856,511,264
JACKSON	335,407,728	42,420,213	377,827,941	1,298,483	379,126,425
JAFFREY	466,506,304	60,679,377	527,185,681	5,489,489	532,675,170
JEFFERSON	137,716,953	-234,282	137,482,671	509,873	137,992,544
KEENE	1,943,951,441	-11,671,931	1,932,279,510	38,641,569	1,970,921,079
KENSINGTON	344,222,845	-3,038,085	341,184,760	757,273	341,942,032
KILKENNY	11,122	-1,541	9,581	0	9,581
KINGSTON	701,216,091	-3,097,518	698,118,573	2,252,672	700,371,245
LACONIA	2,166,387,951	-9,796,695	2,156,591,256	38,122,923	2,194,714,179
LANCASTER	285,992,840	-8,748,014	277,244,826	4,068,375	281,313,201
LANDAFF	40,508,316	6,323,532	46,831,848	310,514	47,142,362
LANGDON	66,988,102	-92,011	66,896,091	303,644	67,199,735
LEBANON	1,751,716,411	83,004,321	1,834,720,732	16,959,066	1,851,679,799
LEE	499,109,262	-24,657,602	474,451,660	1,401,972	475,853,632
LEMPSTER	122,933,150	-631,068	122,302,082	744,771	123,046,853

# 2008 BASE VALUATION FOR DEBT LIMIT

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
LINCOLN	856,317,985	49,102,381	905,420,366	15,799,072	921,219,438
LISBON	114,497,367	16,158,350	130,655,717	2,038,752	132,694,469
LITCHFIELD	959,682,809	-122,106,590	837,576,219	3,559,807	841,136,026
LITTLETON	795,121,980	-135,861,375	659,260,605	7,250,353	666,510,957
LIVERMORE	145,080	0	145,080	0	145,080
LONDONDERRY	3,416,325,533	-103,135,296	3,313,190,237	16,005,682	3,329,195,918
LOUDON	555,534,675	-5,653,405	549,881,270	1,970,032	551,851,302
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	60,639,391	871	60,640,262	312,266	60,952,528
LYME	319,229,900	22,568,294	341,798,194	1,099,299	342,897,493
LYNDEBOROUGH	188,090,420	-9,728,180	178,362,240	540,348	178,902,588
MADBURY	239,155,059	-7,606,776	231,548,283	640,154	232,188,437
MADISON	476,110,742	-391,690	475,719,052	1,674,429	477,393,481
MANCHESTER	10,024,984,200	-458,179,968	9,566,804,232	218,386,002	9,785,190,233
MARLBOROUGH	209,155,093	-14,790,988	194,364,105	1,834,211	196,198,316
MARLOW	70,030,058	10,118,366	80,148,424	632,632	80,781,056
MARTIN'S LOCATION	33,831	-4,687	29,144	0	29,144
MASON	171,587,780	-751,154	170,836,626	652,865	171,489,491
MEREDITH	1,943,778,263	-824,399	1,942,953,864	6,691,623	1,949,645,487
MERRIMACK	3,253,260,656	-168,542,839	3,084,717,817	11,936,186	3,096,654,003
MIDDLETON	180,189,879	-1,735,060	178,454,819	712,563	179,167,382
MILAN	125,499,489	-3,667,821	121,831,668	729,787	122,561,455
MILFORD	1,584,108,737	-79,324,838	1,504,783,899	11,739,493	1,516,523,392
MILLSFIELD	7,279,117	-4,545	7,274,572	0	7,274,572
MILTON	418,567,368	24,820,488	443,387,856	2,888,658	446,276,514
MONROE	321,361,802	-140,405,299	180,956,503	935,147	181,891,649
MONT VERNON	258,291,580	22,202,921	280,494,501	935,051	281,429,552
MOULTONBOROUGH	2,836,919,439	128,938,340	2,965,857,779	3,388,384	2,969,246,163
NASHUA	9,516,139,090	-497,763,388	9,018,375,702	132,458,548	9,150,834,250
NELSON	120,226,111	-412,455	119,813,656	638,571	120,452,227
NEW BOSTON	647,435,303	-60,195,568	587,239,735	2,215,931	589,455,666
NEW CASTLE	707,058,593	-800,142	706,258,451	3,399,359	709,657,810
NEW DURHAM	436,532,670	13,686,203	450,218,873	1,192,306	451,411,180
NEW HAMPTON	321,777,397	-15,136,654	306,640,743	1,146,838	307,787,581
NEW IPSWICH	432,957,616	-3,266,363	429,691,253	3,344,747	433,036,000
NEW LONDON	1,065,015,600	154,339,880	1,219,355,480	4,357,874	1,223,713,354
NEWBURY	700,605,987	37,299,553	737,905,540	1,095,301	739,000,841
NEWFIELDS	258,330,815	-152,809	258,178,006	878,679	259,056,685
NEWINGTON	835,222,103	127,573,792	962,795,895	10,054,943	972,850,838
NEWMARKET	774,670,882	-2,389,285	772,281,597	6,190,843	778,472,440
NEWPORT	489,663,559	-5,222,680	484,440,879	12,007,599	496,448,478
NEWTON	547,160,718	-76,195,381	470,965,337	1,800,844	472,766,181
NORTH HAMPTON	1,012,821,700	50,062,816	1,062,884,516	3,252,207	1,066,136,722
NORTHFIELD	358,179,862	-2,617,706	355,562,156	3,738,891	359,301,047
NORTHUMBERLAND	140,102,254	-11,852,376	128,249,878	12,134,220	140,384,098

# 2008 BASE VALUATION FOR DEBT LIMIT

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
NORTHWOOD	559,843,926	-59,119,772	500,724,154	1,568,897	502,293,051
NOTTINGHAM	641,283,389	-41,152,364	600,131,025	2,112,801	602,243,826
ODELL	2,928,770	0	2,928,770	0	2,928,770
ORANGE	28,539,105	3,612,620	32,151,725	153,993	32,305,718
ORFORD	155,865,439	10,987,648	166,853,087	673,964	167,527,051
OSSIPEE	750,549,297	-520,007	750,029,290	3,476,193	753,505,483
PELHAM	1,557,532,153	30,717,226	1,588,249,379	5,626,980	1,593,876,359
PEMBROKE	599,834,464	37,190,044	637,024,508	3,722,417	640,746,924
PETERBOROUGH	716,341,624	72,702,969	789,044,593	14,387,922	803,432,514
PIERMONT	92,123,983	15,634,275	107,758,258	448,490	108,206,749
PINKHAM'S GRANT	2,864,735	-14,577	2,850,158	0	2,850,158
PITTSBURG	304,119,065	-17,538,690	286,580,375	489,609	287,069,984
PITTSFIELD	314,750,030	-648,795	314,101,235	2,641,638	316,742,874
PLAINFIELD	282,691,359	7,631,482	290,322,841	1,416,399	291,739,240
PLAISTOW	949,883,807	21,112,128	970,995,935	3,668,533	974,664,468
PLYMOUTH	443,759,102	-8,040,392	435,718,710	7,981,695	443,700,405
PORTSMOUTH	3,805,456,063	396,337,858	4,201,793,921	43,145,651	4,244,939,572
RANDOLPH	50,396,410	7,888,693	58,285,103	358,222	58,643,325
RAYMOND	1,002,286,405	-65,731,303	936,555,102	4,875,603	941,430,704
RICHMOND	98,496,440	8,763,869	107,260,309	539,488	107,799,797
RINDGE	580,968,374	-5,840,308	575,128,066	2,494,836	577,622,903
ROCHESTER	2,388,534,565	-16,408,918	2,372,125,647	26,560,780	2,398,686,427
ROLLINSFORD	287,072,996	-15,426,452	271,646,544	2,502,224	274,148,767
ROXBURY	25,452,686	-28,391	25,424,295	75,656	25,499,950
RUMNEY	203,446,990	-6,953,407	196,493,583	826,586	197,320,169
RYE	1,826,492,400	63,934,007	1,890,426,407	5,939,281	1,896,365,688
SALEM	4,647,367,645	-12,588,327	4,634,779,318	26,766,282	4,661,545,600
SALISBURY	154,305,247	-6,590,889	147,714,358	512,402	148,226,760
SANBORNTON	428,732,362	37,074,067	465,806,429	1,278,372	467,084,801
SANDOWN	595,037,200	13,348,126	608,385,326	2,703,798	611,089,124
SANDWICH	377,806,860	81,131,234	458,938,094	1,878,480	460,816,573
SARGENT'S PURCHASE	1,853,010	0	1,853,010	0	1,853,010
SEABROOK	3,122,928,600	-283,693,057	2,839,235,543	7,247,823	2,846,483,366
SECOND COLLEGE GRANT	1,508,660	0	1,508,660	0	1,508,660
SHARON	54,605,662	10,474,336	65,079,998	177,334	65,257,332
SHELBURNE	84,392,308	-9,220,273	75,172,035	275,808	75,447,842
SOMERSWORTH	888,176,007	61,324,646	949,500,653	17,986,616	967,487,269
SOUTH HAMPTON	163,204,768	-1,748,929	161,455,839	1,216,142	162,671,981
SPRINGFIELD	212,222,119	-7,655,659	204,566,460	496,504	205,062,964
STARK	63,180,812	-560,226	62,620,586	330,147	62,950,733
STEWARTSTOWN	114,660,010	-7,563,223	107,096,787	881,111	107,977,899
STODDARD	283,610,937	2,302,115	285,913,052	435,417	286,348,469
STRAFFORD	493,769,100	-537,494	493,231,606	1,793,114	495,024,720
STRATFORD	72,829,620	-2,484,395	70,345,225	2,997,980	73,343,206
STRATHAM	1,099,516,605	127,172,689	1,226,689,294	2,420,651	1,229,109,945

# 2008 BASE VALUATION FOR DEBT LIMIT

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
SUCCESS	11,378,680	-571	11,378,109	0	11,378,109
SUGAR HILL	138,037,926	26,098,946	164,136,872	904,087	165,040,960
SULLIVAN	50,327,836	9,080,060	59,407,896	397,792	59,805,688
SUNAPEE	1,069,033,994	86,564,264	1,155,598,258	2,461,280	1,158,059,538
SURRY	80,310,207	-633,351	79,676,856	280,794	79,957,650
SUTTON	295,970,530	-18,038	295,952,492	933,061	296,885,553
SWANZEY	486,554,474	103,968,159	590,522,633	4,016,996	594,539,629
TAMWORTH	369,319,732	-20,253,826	349,065,906	1,251,831	350,317,736
TEMPLE	159,566,468	17,703,789	177,270,257	869,206	178,139,464
THOM & MES PURCHASE	5,445,701	-80	5,445,621	0	5,445,621
THORNTON	344,457,575	50,697,775	395,155,350	771,470	395,926,820
TILTON	548,655,338	-8,815,769	539,839,569	4,438,683	544,278,252
TROY	112,375,097	24,199,800	136,574,897	3,783,914	140,358,811
TUFTONBORO	1,046,606,923	-2,130,379	1,044,476,544	2,332,830	1,046,809,374
UNITY	144,962,490	-1,508,780	143,453,710	1,141,263	144,594,974
WAKEFIELD	1,003,844,746	-656,979	1,003,187,767	3,095,413	1,006,283,180
WALPOLE	440,999,855	-2,200,457	438,799,398	3,929,242	442,728,640
WARNER	286,417,390	15,677,636	302,095,026	1,581,178	303,676,204
WARREN	84,664,177	32,015	84,696,192	531,409	85,227,601
WASHINGTON	271,118,916	-1,561,559	269,557,357	606,581	270,163,938
WATERVILLE VALLEY	386,466,840	-370,204	386,096,636	958,708	387,055,344
WEARE	927,814,117	-94,428,952	833,385,165	4,492,511	837,877,675
WEBSTER	229,105,411	-10,601,657	218,503,754	597,702	219,101,456
WENTWORTH	106,656,193	10,083,357	116,739,550	558,866	117,298,417
WENTWORTH LOCATION	9,574,280	-8,648	9,565,632	2,273,758	11,839,390
WESTMORELAND	203,590,963	-2,599,033	200,991,930	1,196,709	202,188,640
WHITEFIELD	183,344,330	9,473,202	192,817,532	1,652,586	194,470,118
WILMOT	190,738,720	12,672,061	203,410,781	532,858	203,943,639
WILTON	459,083,042	-34,678,671	424,404,371	3,311,626	427,715,996
WINCHESTER	283,304,736	-6,203,999	277,100,737	2,844,075	279,944,812
WINDHAM	2,258,995,670	-1,103,175	2,257,892,495	3,849,889	2,261,742,384
WINDSOR	27,610,966	2,766,413	30,377,379	55,070	30,432,449
WOLFEBORO	2,045,702,028	132,831,421	2,178,533,449	6,476,117	2,185,009,565
WOODSTOCK	257,262,356	-358,987	256,903,369	998,591	257,901,960
<b>STATE TOTALS</b>	<b>168,573,671,075</b>	<b>996,778,968</b>	<b>169,570,450,044</b>	<b>1,335,317,494</b>	<b>170,905,767,538</b>

## 2008 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 2008 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal Services Division divided by the total equalized valuation including utility values and equalized railroad taxes.

The full value rates are ranked in ascending order from lowest to highest (1-230 for 2008). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by \*\*\*) have no 2008 tax rate, and thus are not ranked.

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

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

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

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



**2008 COMPARISON OF FULL VALUE TAX RATES  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2008 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2008 TOTAL TAX RATE	2008 RATIO	2008 FULL VALUE TAX RATE	RANKING*
ACWORTH	101,702,080	101,721,013	\$19.14	100.0	\$19.04	139
ALBANY	106,817,607	109,564,202	\$10.87	100.0	\$10.57	25
ALEXANDRIA	237,319,585	218,109,635	\$16.55	104.9	\$17.81	114
ALLENSTOWN	289,641,757	296,488,813	\$27.19	96.3	\$26.34	223
ALSTEAD	167,799,612	186,958,522	\$23.41	89.5	\$20.92	173
ALTON	1,618,915,855	1,648,049,479	\$11.30	98.2	\$11.08	29
AMHERST	1,855,640,200	1,736,349,048	\$20.06	106.1	\$21.24	180
ANDOVER	272,510,502	282,275,397	\$15.92	93.9	\$15.25	68
ANTRIM	245,324,410	282,683,210	\$24.14	86.5	\$20.38	164
ASHLAND	261,888,597	261,606,874	\$18.42	100.0	\$18.33	127
ATKINSON	1,021,604,301	1,020,684,688	\$14.86	100.0	\$14.74	60
ATKINSON & GILMANTON	715,096	715,096	\$0.00	100.0	\$0.00	****
AUBURN	693,717,871	736,301,917	\$14.55	100.0	\$13.53	43
BARNSTEAD	546,479,817	546,159,335	\$18.39	100.0	\$18.35	128
BARRINGTON	967,390,300	964,627,155	\$18.60	100.0	\$18.45	130
BARTLETT	1,061,673,896	1,062,839,338	\$8.11	100.0	\$8.09	11
BATH	115,485,573	118,958,196	\$17.11	100.0	\$16.42	83
BEAN'S GRANT	393	338	\$0.00	100.0	\$0.00	****
BEAN'S PURCHASE	16,880	16,880	\$0.00	100.0	\$0.00	****
BEDFORD	3,343,869,251	3,495,341,441	\$18.95	95.4	\$18.03	120
BELMONT	806,695,339	748,179,225	\$18.34	107.9	\$19.55	152
BENNINGTON	118,039,796	133,423,689	\$23.79	88.2	\$20.83	171
BENTON	25,928,713	27,587,736	\$9.22	100.0	\$8.59	12
BERLIN	472,624,742	409,632,082	\$29.82	100.0	\$33.56	230
BETHLEHEM	257,999,665	284,348,420	\$25.74	91.4	\$23.10	205
BOSCAWEN	273,786,888	272,799,847	\$23.58	100.0	\$23.53	207
BOW	1,221,739,195	1,122,959,795	\$22.53	100.0	\$23.81	211
BRADFORD	235,492,102	234,106,895	\$19.08	100.0	\$19.15	142
BRENTWOOD	514,425,672	504,911,635	\$21.13	100.0	\$21.41	183
BRIDGEWATER	372,113,400	371,939,067	\$8.14	100.0	\$8.08	10
BRISTOL	560,489,057	585,009,699	\$15.19	94.1	\$14.48	56
BROOKFIELD	113,341,374	113,308,423	\$14.28	100.0	\$14.23	52
BROOKLINE	573,417,675	569,498,997	\$24.24	100.0	\$24.30	217
CAMBRIDGE	8,509,788	8,491,517	\$0.00	100.0	\$0.00	****
SPRINGFIELD	212,222,119	205,131,281	\$16.59	100.0	\$17.00	92
CANAAN	352,348,360	348,899,771	\$21.30	100.0	\$21.41	183
MILAN	125,499,489	122,319,066	\$17.39	100.0	\$17.41	104
CANTERBURY	308,639,989	305,313,028	\$19.14	100.0	\$19.22	143
CARROLL	386,223,682	387,421,321	\$15.58	100.0	\$15.49	71

**2008 COMPARISON OF FULL VALUE TAX RATES  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2008 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2008 TOTAL TAX RATE	2008 RATIO	2008 FULL VALUE TAX RATE	RANKING*
CENTER HARBOR	467,913,552	467,687,454	\$10.09	100.0	\$10.09	23
CHANDLER'S PURCHASE	49,049	48,794	\$0.00	100.0	\$0.00	****
CHARLESTOWN	281,901,648	284,349,540	\$24.30	100.0	\$23.95	212
CHATHAM	49,141,020	50,950,472	\$13.87	100.0	\$13.35	41
CHESTER	582,555,400	544,002,199	\$18.52	104.8	\$19.31	145
CHESTERFIELD	554,574,625	561,917,651	\$16.71	99.0	\$16.44	84
CHICHESTER	288,802,464	288,232,802	\$21.35	100.0	\$21.27	181
CLAREMONT	747,130,504	858,356,794	\$32.59	87.2	\$27.59	227
CLARKSVILLE	40,683,655	50,470,960	\$15.27	86.3	\$12.26	34
COLEBROOK	171,577,390	184,132,940	\$24.50	90.7	\$22.64	202
COLUMBIA	91,566,158	83,718,194	\$15.12	100.0	\$15.94	75
CONCORD	4,354,517,200	4,353,125,483	\$20.49	100.0	\$20.42	166
CONWAY	1,358,740,813	1,575,272,811	\$17.24	86.1	\$14.81	62
CORNISH	183,374,973	194,417,703	\$17.71	93.7	\$16.52	86
CRAWFORD'S PURCHASE	69,438	69,393	\$0.00	100.0	\$0.00	****
CROYDON	93,434,810	91,961,438	\$13.75	100.0	\$13.87	48
CUTT'S GRANT	0	0	\$0.00	100.0	\$0.00	****
DALTON	93,854,842	95,038,166	\$19.50	94.0	\$19.08	140
DANBURY	144,012,680	136,490,184	\$16.97	105.5	\$17.80	113
DANVILLE	440,637,483	397,417,687	\$20.30	110.9	\$22.29	199
DEERFIELD	590,025,870	567,520,075	\$19.51	100.0	\$20.06	161
DEERING	221,075,559	218,807,415	\$21.20	100.0	\$21.06	176
DERRY	2,694,207,168	2,808,357,314	\$25.53	95.9	\$24.13	216
DIX GRANT	1,058,849	1,058,849	\$0.00	100.0	\$0.00	****
DIXVILLE	21,337,056	21,331,471	\$10.64	100.0	\$10.63	27
MANCHESTER	10,024,984,200	9,602,460,104	\$17.35	104.4	\$17.52	107
DOVER	2,814,819,300	3,012,848,041	\$21.10	92.9	\$19.33	147
DUBLIN	260,760,644	260,147,353	\$20.65	100.0	\$20.66	169
DUMMER	47,072,373	45,829,455	\$15.94	100.0	\$15.19	67
DUNBARTON	334,320,133	322,501,837	\$15.48	100.0	\$15.87	74
DURHAM	889,075,440	884,017,126	\$26.67	100.0	\$26.72	224
EAST KINGSTON	296,055,486	305,440,033	\$22.88	94.9	\$22.03	192
EASTON	64,858,728	71,894,779	\$9.70	91.3	\$8.73	15
EATON	108,424,170	108,327,548	\$11.34	100.0	\$11.34	30
EFFINGHAM	185,379,724	185,967,706	\$16.16	100.0	\$16.05	77
ELLSWORTH	15,607,260	14,620,406	\$13.88	111.4	\$14.77	61
STRATHAM	1,099,516,605	1,226,693,064	\$19.40	88.9	\$17.29	100
EPPING	661,245,200	656,366,271	\$19.69	100.0	\$19.72	155
EPSOM	447,146,533	433,560,482	\$17.35	102.6	\$17.78	112



**2008 COMPARISON OF FULL VALUE TAX RATES  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2008 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2008 TOTAL TAX RATE	2008 RATIO	2008 FULL VALUE TAX RATE	RANKING*
ERROL	85,486,037	87,198,127	\$9.05	100.0	\$8.64	13
ERVING'S GRANT	88,203	88,203	\$0.00	100.0	\$0.00	****
EXETER	1,626,972,394	1,758,072,698	\$22.40	92.5	\$20.24	163
FARMINGTON	491,234,365	508,078,626	\$16.92	96.5	\$16.14	80
FITZWILLIAM	284,644,043	279,377,751	\$23.87	100.0	\$24.01	214
FRANCESTOWN	189,409,593	209,936,535	\$24.08	90.0	\$21.66	186
FRANCONIA	300,601,019	301,125,372	\$14.82	100.0	\$14.77	61
FRANKLIN	628,644,315	625,105,390	\$17.98	100.0	\$17.81	114
FREEDOM	552,223,863	551,829,791	\$9.90	100.0	\$9.89	21
FREMONT	428,392,039	407,187,336	\$22.56	104.4	\$23.64	208
GILFORD	1,582,085,430	1,821,214,887	\$16.89	86.8	\$14.62	59
GILMANTON	474,599,440	509,626,819	\$20.98	92.4	\$19.39	148
GILSUM	59,074,002	69,292,210	\$26.28	84.1	\$22.16	196
GOFFSTOWN	1,418,703,730	1,463,679,637	\$22.69	95.8	\$21.73	187
GORHAM	325,232,400	295,217,741	\$21.66	100.0	\$23.21	206
GOSHEN	80,259,602	80,347,321	\$21.30	100.0	\$21.22	179
GRAFTON	125,854,570	125,641,455	\$16.92	100.0	\$16.85	89
GRANTHAM	563,493,311	533,700,994	\$15.46	105.6	\$16.30	82
GREENFIELD	169,935,927	176,997,635	\$20.48	100.0	\$19.60	153
GREENLAND	629,713,787	656,407,310	\$13.50	95.5	\$12.84	37
GREEN'S GRANT	4,039,962	4,116,909	\$10.67	100.0	\$10.45	24
GREENVILLE	135,274,936	134,320,929	\$18.94	100.0	\$18.97	138
GROTON	77,868,159	75,245,464	\$13.27	91.6	\$13.36	42
HADLEY'S PURCHASE	0	0	\$0.00	100.0	\$0.00	****
HALE'S LOCATION	73,854,900	89,785,203	\$3.43	82.3	\$2.82	2
HAMPSTEAD	1,057,130,924	1,085,768,164	\$19.89	97.3	\$19.12	141
HAMPTON	3,048,430,300	3,092,873,497	\$16.33	98.4	\$15.95	76
CANDIA	381,793,126	453,186,307	\$20.90	84.2	\$17.39	103
JEFFERSON	137,716,953	137,995,387	\$17.32	100.0	\$17.20	97
HANOVER	1,900,118,200	2,025,398,489	\$15.20	93.1	\$14.22	51
HARRISVILLE	211,465,428	223,878,002	\$13.50	93.9	\$12.72	35
HART'S LOCATION	15,158,417	15,800,829	\$6.65	100.0	\$6.34	4
HAVERHILL	388,080,581	372,298,262	\$18.16	100.0	\$18.79	135
HEBRON	282,296,231	285,194,359	\$7.81	100.0	\$7.69	7
HENNIKER	410,511,062	407,643,024	\$27.16	100.0	\$27.02	225
HANCOCK	269,987,831	270,490,626	\$17.22	100.0	\$17.15	96
HILLSBOROUGH	601,777,655	559,680,189	\$21.10	104.7	\$22.51	201
HINSDALE	324,153,787	276,575,728	\$24.71	100.0	\$28.20	228
HOLDERNESS	689,440,290	753,255,622	\$13.18	91.6	\$11.79	33

**2008 COMPARISON OF FULL VALUE TAX RATES  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2008 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2008 TOTAL TAX RATE	2008 RATIO	2008 FULL VALUE TAX RATE	RANKING*
HOLLIS	1,242,824,224	1,340,096,563	\$20.95	92.6	\$19.32	146
HOOKSETT	1,633,210,045	1,700,706,975	\$20.82	93.9	\$19.46	151
HOPKINTON	773,325,647	766,654,814	\$22.19	100.0	\$22.19	197
HUDSON	2,910,495,062	2,840,896,539	\$15.96	100.0	\$16.06	78
JACKSON	335,407,728	380,036,887	\$10.96	88.6	\$9.65	19
JAFFREY	466,506,304	527,537,775	\$25.35	88.3	\$22.31	200
SANBORNTON	428,732,362	467,819,518	\$18.83	92.0	\$17.22	98
KEENE	1,943,951,441	1,935,685,528	\$27.40	100.0	\$27.26	226
KENSINGTON	344,222,845	341,184,760	\$17.60	100.0	\$17.55	109
KILKENNY	11,122	9,581	\$0.00	100.0	\$0.00	****
KINGSTON	701,216,091	698,132,959	\$20.96	100.0	\$20.88	172
LACONIA	2,166,387,951	2,174,543,845	\$16.97	100.0	\$16.76	87
LANCASTER	285,992,840	278,714,586	\$19.51	100.0	\$19.84	158
LANDAFF	40,508,316	47,164,641	\$16.49	86.4	\$14.13	50
LANGDON	66,988,102	66,929,812	\$21.68	100.0	\$21.58	185
LEBANON	1,751,716,411	1,886,200,413	\$24.14	93.4	\$22.13	195
LEE	499,109,262	474,569,022	\$25.57	104.9	\$26.26	222
LEMPSTER	122,933,150	122,328,582	\$17.69	100.0	\$17.64	111
LINCOLN	856,317,985	911,184,539	\$8.50	93.8	\$7.92	8
LISBON	114,497,367	130,655,717	\$27.28	87.5	\$23.72	210
LITCHFIELD	959,682,809	839,152,115	\$15.99	113.1	\$18.16	124
LITTLETON	795,121,980	660,661,659	\$21.80	88.4	\$24.98	220
LIVERMORE	145,080	145,080	\$0.00	100.0	\$0.00	****
LONDONDERRY	3,416,325,533	3,343,051,059	\$18.48	100.0	\$18.49	132
LOUDON	555,534,675	553,965,811	\$18.62	100.0	\$18.55	133
LOW & BURBANK GRANT	0	0	\$0.00	100.0	\$0.00	****
LYMAN	60,639,391	60,640,262	\$18.18	100.0	\$18.11	122
LYME	319,229,900	341,798,194	\$19.79	92.7	\$18.25	125
LYNDEBOROUGH	188,090,420	178,363,161	\$20.98	105.2	\$22.09	194
MADBURY	239,155,059	231,561,976	\$20.77	100.0	\$21.20	178
MADISON	476,110,742	475,719,052	\$13.57	100.0	\$13.55	44
MARLOW	70,030,058	77,597,090	\$19.56	90.1	\$17.53	108
MARLBOROUGH	209,155,093	195,354,010	\$19.65	106.5	\$20.97	175
CAMPTON	360,045,917	430,191,073	\$20.53	83.7	\$16.97	91
MARTIN'S LOCATION	33,831	29,144	\$0.00	100.0	\$0.00	****
MASON	171,587,780	170,869,682	\$18.50	100.0	\$18.48	131
MEREDITH	1,943,778,263	1,942,983,419	\$11.46	100.0	\$11.44	32
MERRIMACK	3,253,260,656	3,085,048,540	\$18.94	105.1	\$19.74	156
MIDDLETON	180,189,879	178,454,819	\$19.82	100.0	\$19.96	159

**2008 COMPARISON OF FULL VALUE TAX RATES  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2008 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2008 TOTAL TAX RATE	2008 RATIO	2008 FULL VALUE TAX RATE	RANKING*
PIERMONT	92,123,983	107,949,279	\$20.53	85.3	\$17.42	105
MILFORD	1,584,108,737	1,505,996,892	\$18.58	105.2	\$19.46	151
MILLSFIELD	7,279,117	7,274,572	\$0.00	100.0	\$0.00	****
MILTON	418,567,368	443,438,323	\$20.96	93.8	\$19.60	153
MONROE	321,361,802	180,956,503	\$9.19	100.0	\$13.78	46
MONT VERNON	258,291,580	280,494,501	\$23.52	92.1	\$21.56	184
MOULTONBOROUGH	2,836,919,439	2,972,689,485	\$7.66	95.6	\$7.30	6
NASHUA	9,516,139,090	9,018,506,088	\$17.55	104.4	\$18.15	123
NELSON	120,226,111	119,813,656	\$16.23	100.0	\$16.24	81
NEW BOSTON	647,435,303	587,254,955	\$14.71	109.5	\$16.13	79
NEW CASTLE	707,058,593	706,258,451	\$4.68	100.0	\$4.68	3
NEW DURHAM	436,532,670	450,218,873	\$18.99	96.9	\$18.33	127
NEW HAMPTON	321,777,397	307,821,076	\$15.97	100.0	\$16.51	85
NEW IPSWICH	432,957,616	429,726,864	\$17.99	100.0	\$18.00	119
NEW LONDON	1,065,015,600	1,219,355,480	\$15.18	87.2	\$13.23	40
NEWBURY	700,605,987	737,988,712	\$13.52	94.5	\$12.82	36
NEWFIELDS	258,330,815	258,189,888	\$21.20	100.0	\$20.96	174
NEWINGTON	835,222,103	963,541,549	\$8.97	86.6	\$6.97	5
NEWMARKET	774,670,882	774,349,045	\$22.06	100.0	\$20.65	168
NEWPORT	489,663,559	486,473,948	\$23.95	100.0	\$23.96	213
NEWTON	547,160,718	470,979,718	\$18.98	116.1	\$21.93	191
NORTH HAMPTON	1,012,821,700	1,062,907,179	\$15.16	94.6	\$14.25	53
NORTHFIELD	358,179,862	357,454,343	\$19.56	100.0	\$19.33	147
NORTHUMBERLAND	140,102,254	128,856,720	\$23.37	100.0	\$24.86	219
NORTHWOOD	559,843,926	500,880,192	\$19.12	111.8	\$21.15	177
NOTTINGHAM	641,283,389	600,608,690	\$14.14	106.4	\$14.97	63
ODELL	2,928,770	2,928,770	\$0.00	100.0	\$0.00	****
ORANGE	28,539,105	32,509,754	\$20.63	88.2	\$17.97	118
ORFORD	155,865,439	166,853,087	\$21.68	91.9	\$20.21	162
OSSIPEE	750,549,297	750,198,856	\$14.15	100.0	\$14.07	49
PELHAM	1,557,532,153	1,589,222,904	\$17.35	96.8	\$16.84	88
PEMBROKE	599,834,464	637,528,582	\$25.82	92.2	\$24.05	215
PETERBOROUGH	716,341,624	792,279,595	\$22.60	90.4	\$19.79	157
DORCHESTER	32,236,981	41,908,391	\$22.79	76.6	\$17.49	106
PINKHAM'S GRANT	2,864,735	2,941,993	\$9.54	100.0	\$9.19	17
PITTSBURG	304,119,065	290,902,056	\$13.25	106.5	\$13.77	45
PITTSFIELD	314,750,030	314,431,156	\$26.37	100.0	\$26.18	221
PLAINFIELD	282,691,359	290,378,374	\$22.00	96.4	\$20.71	170
PLAISTOW	949,883,807	971,016,076	\$21.30	96.6	\$20.48	167

**2008 COMPARISON OF FULL VALUE TAX RATES  
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MUNICIPALITY	2008 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2008 TOTAL TAX RATE	2008 RATIO	2008 FULL VALUE TAX RATE	RANKING*
PLYMOUTH	443,759,102	440,990,856	\$17.95	100.0	\$17.97	118
PORTSMOUTH	3,805,456,063	4,249,484,787	\$16.98	89.7	\$15.01	64
RANDOLPH	50,396,410	59,909,021	\$17.47	86.0	\$14.58	57
RAYMOND	1,002,286,405	937,052,194	\$19.00	105.9	\$19.99	160
RICHMOND	98,496,440	107,342,248	\$23.97	89.1	\$21.87	190
RINDGE	580,968,374	575,665,944	\$23.24	100.0	\$23.02	204
ROCHESTER	2,388,534,565	2,385,972,587	\$19.99	100.0	\$19.71	154
ROLLINSFORD	287,072,996	271,667,973	\$17.10	105.2	\$17.82	115
ROXBURY	25,452,686	28,482,376	\$22.88	100.0	\$20.39	165
RUMNEY	203,446,990	197,842,205	\$16.55	100.0	\$16.88	90
RYE	1,826,492,400	1,891,218,366	\$9.62	96.4	\$9.23	18
SALEM	4,647,367,645	4,638,381,623	\$13.88	100.0	\$13.82	47
SALISBURY	154,305,247	151,759,911	\$17.82	100.0	\$17.88	117
ENFIELD	443,907,411	584,900,593	\$23.03	75.8	\$17.28	99
SANDOWN	595,037,200	608,385,326	\$19.37	97.7	\$18.78	134
SANDWICH	377,806,860	460,399,965	\$10.90	81.4	\$8.90	16
SARGENT'S PURCHASE	1,853,010	1,853,010	\$0.00	100.0	\$0.00	****
SEABROOK	3,122,928,600	2,839,235,543	\$11.58	94.0	\$11.38	31
SECOND COLLEGE GRANT	1,508,660	1,508,660	\$0.00	100.0	\$0.00	****
SHARON	54,605,662	65,095,010	\$17.29	83.2	\$14.46	55
SHELBURNE	84,392,308	76,525,869	\$14.55	100.0	\$15.18	66
SOMERSWORTH	888,176,007	952,737,457	\$23.43	93.1	\$21.76	188
SOUTH HAMPTON	163,204,768	161,460,723	\$14.62	100.0	\$14.59	58
UNITY	144,962,490	143,483,699	\$16.94	100.0	\$17.05	93
STARK	63,180,812	64,543,692	\$16.95	100.0	\$16.13	79
STEWARTSTOWN	114,660,010	107,206,218	\$15.30	100.0	\$16.05	77
STODDARD	283,610,937	285,977,744	\$11.08	99.1	\$10.97	28
STRAFFORD	493,769,100	493,231,606	\$18.88	100.0	\$18.87	137
STRATFORD	72,829,620	71,600,690	\$21.74	92.0	\$21.31	182
WEARE	927,814,117	840,567,949	\$15.90	109.3	\$17.35	101
SUCCESS	11,378,680	11,378,109	\$0.00	100.0	\$0.00	****
SUGAR HILL	138,037,926	164,136,872	\$18.36	83.8	\$15.42	70
SULLIVAN	50,327,836	59,407,896	\$29.74	83.1	\$24.81	218
SUNAPEE	1,069,033,994	1,155,598,258	\$13.98	92.0	\$12.90	38
SURRY	80,310,207	84,557,536	\$19.89	100.0	\$18.84	136
SUTTON	295,970,530	295,954,780	\$18.33	100.0	\$18.29	126
SWANZEY	486,554,474	591,234,259	\$27.84	82.3	\$22.68	203
TAMWORTH	369,319,732	350,917,705	\$21.03	100.0	\$21.82	189
TEMPLE	159,566,468	177,314,799	\$19.58	89.2	\$17.59	110

**2008 COMPARISON OF FULL VALUE TAX RATES  
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MUNICIPALITY	2008 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2008 TOTAL TAX RATE	2008 RATIO	2008 FULL VALUE TAX RATE	RANKING*
THOM & MES PURCHASE	5,445,701	5,886,265	\$9.42	100.0	\$8.71	14
THORNTON	344,457,575	396,226,378	\$18.32	87.0	\$15.84	73
TILTON	548,655,338	540,343,538	\$18.02	100.0	\$18.06	121
TROY	112,375,097	136,586,219	\$29.03	79.1	\$23.70	209
TUFTONBORO	1,046,606,923	1,045,891,638	\$7.95	100.0	\$7.94	9
WILMOT	190,738,720	203,526,660	\$18.26	93.7	\$17.09	94
WAKEFIELD	1,003,844,746	1,003,367,211	\$9.81	100.0	\$9.77	20
WALPOLE	440,999,855	438,938,247	\$18.45	100.0	\$18.42	129
WARNER	286,417,390	302,893,977	\$23.72	94.3	\$22.26	198
WARREN	84,664,177	85,902,908	\$19.99	93.6	\$19.41	149
WASHINGTON	271,118,916	270,396,531	\$15.50	100.0	\$15.50	72
WATERVILLE VALLEY	386,466,840	388,947,061	\$10.68	100.0	\$10.60	26
HAMPTON FALLS	423,483,600	453,002,960	\$18.76	93.4	\$17.37	102
WEBSTER	229,105,411	219,829,824	\$18.71	100.0	\$19.29	144
WENTWORTH	106,656,193	117,050,298	\$15.99	86.3	\$14.40	54
WENTWORTH LOCATION	9,574,280	9,590,657	\$2.81	100.0	\$2.79	1
WESTMORELAND	203,590,963	200,993,286	\$14.89	100.0	\$15.04	65
WHITEFIELD	183,344,330	194,893,874	\$23.77	91.5	\$22.06	193
HILL	95,790,288	114,913,711	\$20.84	84.7	\$17.13	95
WILTON	459,083,042	424,705,125	\$18.00	108.0	\$19.43	150
WINCHESTER	283,304,736	278,032,228	\$28.27	100.0	\$28.54	229
WINDHAM	2,258,995,670	2,257,892,495	\$18.00	100.0	\$17.84	116
WINDSOR	27,610,966	32,880,553	\$15.45	90.5	\$12.93	39
WOLFEBORO	2,045,702,028	2,179,920,553	\$10.62	93.9	\$9.94	22
WOODSTOCK	257,262,356	258,616,450	\$15.61	100.0	\$15.40	69
<b>STATE TOTALS</b>	<b>168,573,671,075</b>	<b>170,079,711,381</b>	<b>\$17.68</b>	<b>99.6</b>	<b>\$17.36</b>	



2008  
ASSESSMENT  
REVIEW  
REPORT







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

**A** Level and Uniformity of Assessments

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

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

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

**B** Assessing Practices

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

**C** Exemptions and Credits

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

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

D Data Accuracy

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

E Proportionality

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

F USPAP

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

**NEW HAMPSHIRE DEPARTMENT OF REVENUE  
ADMINISTRATION  
2008  
ASSESSMENT REVIEW SUMMARY**

This report presents a summary of the 2008 Assessment Review process. A total of 64 towns including unincorporated places were reviewed. The communities were generally receptive and cooperative with the DRA monitors.

Attached is a pie chart showing the percentage of towns not meeting guidelines in the specific areas reviewed. The anecdotal data indicating which guidelines individual towns did not meet is also included.

37.6% of towns did not meet the guidelines for current use.

- a.) ASB III B 4 a. A-10 timely filed.
- b.) ASB III B 4 b CU-12 stewardship plan timely filed.
- c.) ASB III B 4 c CUB 304 assessment of open spaced land.

28.6% of towns did not meet the guidelines for exemptions and credits.

- a.) ASB III C 1 Periodic Review
- b.) ASB III C 2 Current A-9 list of real estate and personal property on which exemption is claimed.
- c.) ASB III C 3 A-12 charitable organization financial statement.

7% of towns did not meet the guidelines for USPAP.

- a.) ASB III F 1 copies of this report shall be delivered to the municipality and to the DRA.
- b.) ASB III F 2 DRA shall review these reports for compliance.

7% of towns did not meet the guidelines for contracts.

- a.) ASB III B 5 a. Submitted to the DRA, prior to work commencing, as notification that appraisal work shall be done in the municipality.
- b.) ASB III B 5 b. Include the names of all personnel to be employed under the contract.

3.5% of towns did not meet the guidelines for level and uniformity of assessments.

- a.) ASB III A 1 Ratio. Median ratio should be between 0.90 and 1.10 with a 90% confidence level in the year of the review.
- b.) ASB III A 2 Coefficient of Dispersion. An overall coefficient of dispersion (COD) for the municipality's median ratio should not be greater than 20.0 without the use of a confidence interval.

2% of towns did not meet the guidelines for the Land Use Change Tax.

- a.) ASB III B 4 d. previously classified land has undergone a change in use for purposes of assessing the Land Use Change Tax.

1.5% of towns did not meet the guidelines for data accuracy.

- a.) ASB III D 1 80% free of material errors. The municipality should have no material errors on at least eighty percent of the property record cards reviewed by the DRA.
- b.) ASB III D 2 Accuracy of data elements. The level of accuracy of the data elements should be determined by the DRA by comparing the information regularly collected by the municipality on a sample of property record cards with the actual property.

All towns met guidelines for:

- a.) ASB III B 1 Access to public records.
- b.) ASB III B 2 Ninety-five percent of the property records in the sample reviewed by the DRA should reflect assessments of properties as of April 1 and a municipality should not assess parcels or new construction that did not exist as of April 1 of that tax year.
- c.) ASB III B 3. A municipality should have a revised inventory program in place that addresses compliance with RSA 75:8, which provides that annually, and in accordance with state assessing guidelines assessors and selectmen shall adjust assessments to reflect changes so that all assessments are reasonably proportional within the municipality.
- d.) ASB III E 1 a-c. Proportionality. The municipality's median ratios with a 90% confidence level for the following 3 strata should be within 5% of the overall median ratio.
  - a. Improved residential up to and including 4-family units;
  - b. Improved non-residential; and
  - c. Unimproved property.
- e.) ASB III E 3 The PRD should be between .98 and 1.03 with a 90% confidence level.

Comparing the same towns reviewed in 2003 as reviewed 2008 results in the following:

## **Percent of Towns That Did Not Meet Guidelines**

<b>Assessment Review Year</b>	<b>2003</b>	<b>2008</b>
Level and Uniformity	13.28%	3.50%
Assessing Practices	6.25%	0%
Maps	1.87%	N/A
Current Use	21.87%	37.60%
Land Use Change Tax	1.56%	2%
Contracts	11.72%	7%
Exemptions and Credits	44.79%	28.60%
Data Accuracy	4.68%	1.50%
Proportionality	6.25%	0%
USPAP	N/A	7%

(Note: In 2003 Tax Maps were a part of the review. In 2008 they were not. USPAP was a part of the review in 2008 and not in 2003. A few towns were added to the 2008 list resulting in the difference of total towns reviewed, 60 in 2003 and 64 in 2008)

Each area improved with the exception of Current Use. This may be a result of more comprehensive review by the monitors using what may be a more definitive process.

Several communities expressed concerns that not all taxpayers were forthcoming with requested information to update current use files.

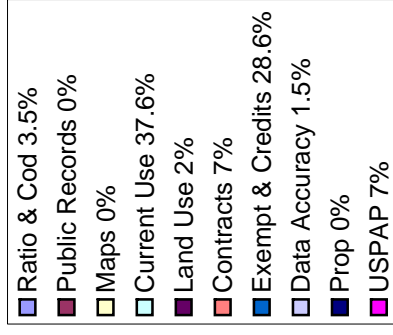
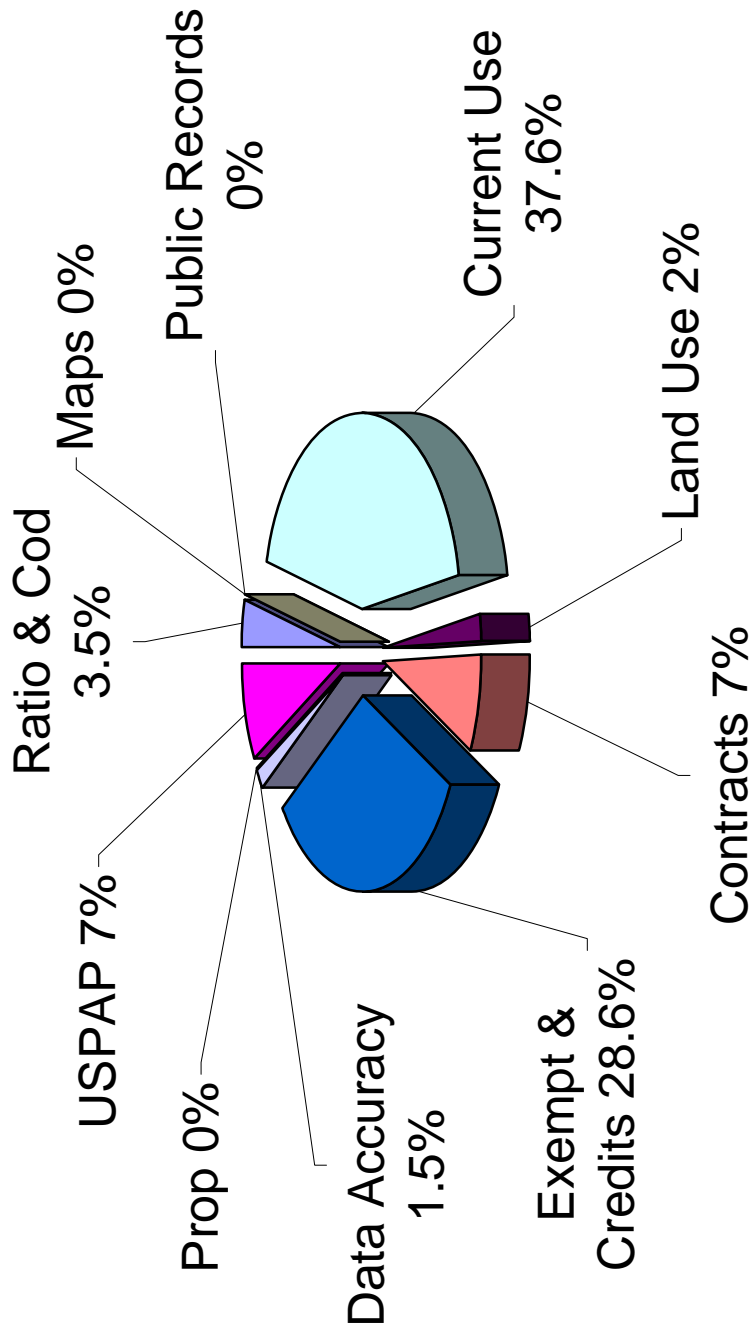
I would like to thank the Property Appraisal Monitors for their hard work and dedication. It is because of their effort a report like this is possible.

Special thanks to Brenda Pabon, Linda Kennedy and Josephine Belville for their assistance and review of this report.

Respectfully,

Michael B. Martell, Sr. C.N.H.A.  
Assistant Director  
Property Appraisal Division  
NH Dept of Revenue Administration

# 2008 Municipalities Data



2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES									
ASB GUIDELINE	Ashland	Auburn	Barnstead	Bedford	Benton*	Bowcawen	Brookline	Ctr Harbor*	Chesterfield
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Met	Met	Met	Met	Not Met	Met	Not Met	Met	Met
Current Use A-12's Asb III,B,4,b	Met	Met	Met	Met	Not Met	Met	Not Met	Met	Met
Compliance with CUB 304 Asb III,B,4,c	Met	Met	Met	Met	Not Met	Met	Not Met	Met	Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Not Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Not Met	Met	Not Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,2	Not Met	Met	Met	Not Met	Met	Not Met	Not Met	Not Met	Met
BTLA Form A-12s Asb III,C,3	Not Met	Met	Met	Not Met	Met	Not Met	Not Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Not Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met
USPAP Review by DRA Asb III,F,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met
<b>% Not Met By Town</b>	<b>9.52%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>23.81%</b>	<b>33.33%</b>	<b>14.29%</b>	<b>28.57%</b>	<b>14.29%</b>	<b>0.00%</b>

2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES									
ASB GUIDELINE	Chichester	Claremont	Concord	Dalton*	Durham	Fitzwilliam	Franklin	Freedom	Goffstown
Ratio Asb III,A,1	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,2	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E, 1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
USPAP Review by DRA Asb III,F,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
<b>% Not Met By Town</b>	<b>0.00%</b>	<b>4.76%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>4.76%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>



2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES									
ASB GUIDELINE	Greenland	Greenville	Hampton	Hampton Falls	Hanover	Harrisville*	Hinsdale	Hollis	Hooksett
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Met	Met	Met	Not Met	Not Met	Not Met	Met	Met	Not Met
Current Use A-12's Asb III,B,4,b	Met	Met	Met	Not Met	Not Met	Not Met	Met	Met	Not Met
Compliance with CUB 304 Asb III,B,4,c	Met	Met	Met	Not Met	Not Met	Not Met	Met	Met	Not Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,2	Met	Met	Not Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,3	Met	Met	Not Met	Met	Met	Not Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
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USPAP Review by DRA Asb III,F,2	Met	Met	Met	Met	Met	Met	Met	NOT Met	Met
<b>% Not Met By Town</b>	<b>0.00%</b>	<b>0.00%</b>	<b>9.52%</b>	<b>19.05%</b>	<b>14.29%</b>	<b>38.10%</b>	<b>0.00%</b>	<b>9.52%</b>	<b>9.52%</b>

2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES									
ASB GUIDELINE	Keene	Kensington	Kingston	Laconia	Lancaster	Lee	Lisbon	Loudon	Lyman*
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met	Not Met
Current Use A-12's Asb III,B,4,b	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met	Not Met
Compliance with CUB 304 Asb III,B,4,c	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met	Not Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Not Met	Met	Met	Not Met	Met	Met
BTLA Form A-9's Asb III,C,2	Met	Met	Met	Met	Met	Met	Not Met	Met	Met
BTLA Form A-12s Asb III,C,3	Met	Met	Met	Met	Met	Met	Not Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met
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USPAP Review by DRA Asb III,F,2	Met	Met	Met	NOT Met	Met	Met	Met	Met	Met
<b>% Not Met By Town</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>14.29%</b>	<b>14.29%</b>	<b>0.00%</b>	<b>33.33%</b>	<b>14.29%</b>	<b>19.05%</b>

2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES							
ASB GUIDELINE	Lyndeborough*	Madbury	Mason*	Meredith	Middleton	Monroe*	Moultonborough
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Not Met	Not Met	Not Met	Met	Not Met	Not Met	Met
Current Use A-12's Asb III,B,4,b	Not Met	Not Met	Not Met	Met	Not Met	Not Met	Met
Compliance with CUB 304 Asb III,B,4,c	Not Met	Not Met	Not Met	Met	Not Met	Not Met	Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Not Met	Met	Met	Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Not Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,2	Not Met	Met	Not Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,3	Not Met	Met	Met		Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E, 1,a-c	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met
Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	Met	Met	Met	Met	Met	NOT Met	Met
USPAP Review by DRA Asb III,F,2	Met	Met	Met	Met	Met	NOT Met	Met
<b>% Not Met By Town</b>	<b>28.57%</b>	<b>14.29%</b>	<b>33.33%</b>	<b>0.00%</b>	<b>14.29%</b>	<b>23.81%</b>	<b>0.00%</b>

2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES							
ASB GUIDELINE	New Ipswich	Newfields*	North Hampton	Northfield	Northumberland	Pembroke	Pittsburg
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Met	Not Met	Not Met	Met	Not Met	Met	Met
Current Use A-12's Asb III,B,4,b	Met	Not Met	Not Met	Met	Not Met	Met	Met
Compliance with CUB 304 Asb III,B,4,c	Met	Not Met	Not Met	Met	Not Met	Met	Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Not Met	Not Met	Met	Not Met
BTLA Form A-9's Asb III,C,2	Met	Met	Not Met	Not Met	Met	Met	Not Met
BTLA Form A-12s Asb III,C,3	Met	Met	Not Met	Not Met	Met	Met	Not Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met
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USPAP Review by DRA Asb III,F,2	Met	Met	Met	Met	Met	Met	Met
<b>% Not Met By Town</b>	<b>0.00%</b>	<b>14.29%</b>	<b>28.57%</b>	<b>14.29%</b>	<b>19.05%</b>	<b>0.00%</b>	<b>14.29%</b>

2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES							
ASB GUIDELINE	Plainfield*	Plymouth	Salisbury*	Sanbornton	Seabrook	South Hampton*	Stewartstown*
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Met	Met	Met	Met	Met	Not Met	Not Met
Current Use A-12's Asb III,B,4,b	Met	Met	Met	Met	Met	Not Met	Not Met
Compliance with CUB 304 Asb III,B,4,c	Met	Met	Met	Met	Met	Not Met	Not Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Not Met
BTLA Form A-9's Asb III,C,2	Met	Met	Met	Not Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,3	Met	Met	Met	Not Met	Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met
Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	Met	Met	Met	Met	Met	Met	Met
USPAP Review by DRA Asb III,F,2	Met	Met	Met	Met	Met	Met	Met
<b>% Not Met By Town</b>	<b>0.00%</b>	<b>0.00%</b>	<b>4.76%</b>	<b>9.52%</b>	<b>0.00%</b>	<b>23.81%</b>	<b>19.05%</b>

2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES							
ASB GUIDELINE	Uninc. Towns*	Wakefield	Waterville Vly	Webster*	Westmoreland*	Whitefield	Wilton
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,4,a	Not Met	Met	Met	Met	Not Met	Not Met	Met
Current Use A-12's Asb III,B,4,b	Not Met	Met	Met	Met	Not Met	Not Met	Met
Compliance with CUB 304 Asb III,B,4,c	Not Met	Met	Met	Met	Not Met	Not Met	Met
Land Use Change Tax Asb III,B,4,d	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,5,a	Met	Met	Met	Met	Met	Not Met	Met
Contract Employees Asb III,B,5,b	Met	Met	Met	Met	Met	Not Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Not Met	Not Met	Not Met	Met
BTLA Form A-9's Asb III,C,2	Met	Met	Met	Met	Not Met	Met	Met
BTLA Form A-12s Asb III,C,3	Met	Met	Met	Met	Not Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Not Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met
Copies of this report shall be delivered to the municipality and to the DRA at no additional cost. Asb III, F,1	Met	Met	Met	Met	Met	Met	Met
USPAP Review by DRA Asb III,F,2	Met	Met	Met	Met	Met	Met	Met
<b>% Not Met By Town</b>	<b>19.05%</b>	<b>0.00%</b>	<b>9.52%</b>	<b>4.76%</b>	<b>28.57%</b>	<b>28.57%</b>	<b>0.00%</b>

2008 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON

2008 MUNICIPALITIES	TOWNS MET	TOWNS NOT MET	% NOT MET
<b>ASB GUIDELINE</b>			
Ratio Asb III,A,1	63	1	2%
<b>COD</b>			
Asb III, A,2	61	3	5%
<b>Public Records</b>			
Asb III,B,1	64	0	0%
<b>April 1st Assessment Date</b>			
Asb III,B,2	64	0	0%
<b>No Value if Doesn't Exist</b>			
April 1st			
Asb III,B,2	64	0	0%
<b>Revised Inventory Program</b>			
Asb III,B,3	64	0	0%
<b>Current Use A-10's</b>			
Asb III,B,4,a	41	22	37%
<b>Current Use A-12's</b>			
Asb III,B,4,b	41	23	38%
<b>Compliance with</b>			
<b>CUB 304</b>			
Asb III,B,4,c	41	23	38%
<b>Land Use</b>			
<b>Change Tax</b>			
Asb III,B,4,d	63	1	2%
<b>Contracts Submitted</b>			
Asb III,B,5,a	60	4	7%
<b>Contract Employees</b>			
Asb III,B,5,b	60	4	7%
<b>Periodic Review of</b>			
<b>Exemptions/Credits</b>			
Asb III,C,1	44	20	33%
<b>BTLA Form A-9's</b>			
Asb III,C,2	47	17	28%
<b>BTLA Form A-12s</b>			
Asb III,C,3	48	15	25%
<b>80% Free of</b>			
<b>Material Errors</b>			
Asb III,D,1	62	2	3%
<b>Accuracy of Data Elements</b>			
Asb III,D,2	64	0	0%
<b>Strata within 5% of Overall</b>			
<b>Median Asb III, E,1,a-c</b>	64	0	0%
<b>PRD Asb III,E,3</b>	64	0	0%
<b>Copies of this report shall be</b>			
<b>delivered to the municipality</b>			
<b>and to the DRA at no</b>			
<b>additional cost. Asb</b>			
<b>III, F,1</b>	60	4	7%
<b>USPAP Review by DRA</b>			
<b>Asb III,F,2</b>	60	4	7%
<b>% Not Met By Town</b>			





