

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



ANNUAL REPORT
2008



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 respectfully submitted to Governor John Lynch and Members of the Executive Council:

1st District – Raymond S. Burton

2nd District – John D. Shea

3rd District – Beverly A. Hollingworth

4th District – Raymond J. Wiczorek

5th District – Debora B. Pignatelli

Letter from the Commissioner

September 1, 2008

Over the past 5 years the Department has demonstrated “a motivated, united, and directed work force can accomplish anything.” Our philosophy has been: “First, last, and always, run the business.”

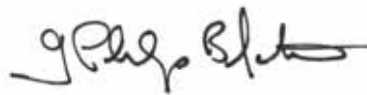
Our collective team actions over the last five years have produced tangible measurable results:

- Tripled actual dollars received through audit and compliance, from \$15 million to over \$58 million per year, reducing the need for new state taxes.
- Extinguished any backlog of refunds, saving the State over \$700,000 in interest payments annually.
- Reduced potential legal action by actively working with municipalities to enforce the constitutional mandate to reevaluate property every 5 years.
- Reduced taxpayer frustration by establishing a Customer Service Bureau to timely respond to queries.
- Ended high employee attrition and instituted a career path concept.
- Cut the average taxpayer dispute resolution time from over a year to less than 90 days.
- Championed new legislation to close tax “loopholes” in key areas:
 - A tighter definition of “holding company” to restrict Real Estate Transfer Tax avoidance.
 - An “economic nexus” statute to prevent Business Profits Tax avoidance by entities directing business activity in New Hampshire, but lacking a physical presence.
 - A “sham transaction” statute to positively require transactions have a business purpose.
- Assisted the NH Department of Health and Human Services with prescription drug audits, which uncovered over \$1 million in over charges to the State.
- Improved tracking and eliminated redundant collections efforts by consolidating accounts receivable.
- Replaced the “separate kingdoms” mentality of the Department’s divisions with a “one DRA” approach, which has led to increased intra-agency cooperation and greater efficiency.
- Brought on-line a number of new revenue sources, without increasing staff.
- Made training a reality, not just a goal.
- Cut in half the time it takes to process Low and Moderate Property Tax Relief applications.
- Matched peaks and valleys of our “work load” to maximize staff utilization.
- Reduced state costs and increased efficiency by opening a satellite office in Gorham.
- Visited over 30 cities and towns to resolve property tax issues on a cooperative one-on-one level.

- Proactively developed innovative solutions to complex credit tax issues allowing the Research and Development Credit and Coos County Tax Credit to become law while minimizing the fiscal impact.
- Assumed the duties of auditing 911 Tax for the Department of Safety, not just winning the support of our fellow department, but also industry support for the change.
- Worked with the Departments of Labor, Insurance, and Employment Security, as well as the unions, to meet and stem the growing challenge of “independent contractor” status.
- Doubled the number of computer compliance projects and revenue.
- Assisted the Department of Resources and Economic Development in their efforts to attract new business to the State through individual business development assistance, training, and forms development.
- Actively engaged the following taxpayer groups to foster compliance and ease of tax administration:
 - CPA Society: on compensation deduction for personal services
 - Hospitality Association: on rules and other issues
 - Nursing Home Association: on Nursing Facility Quality Assessment
 - Retail Grocers Association: on Meals and Rentals rules and Tobacco Tax issues
 - Tobacco wholesalers and retailers: on Tobacco Tax administration
 - Registrars of Deeds from all counties: concerning joint legislation, Real Estate Transfer Tax, and LCHIP.
- Developed and implemented a project management office within the Department that oversees and manages people, priorities, and finances for all Department projects, thus reducing redundant efforts while enhancing State efficiency through business process improvements.

All of this was accomplished by collectively working smarter without new positions. Our best work is still to come.

My highest praise goes to the staff of the DRA, the people who made all this possible!



G. Philip Blatsos
Commissioner of Revenue and
Proud leader of the best group of people in Government

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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.

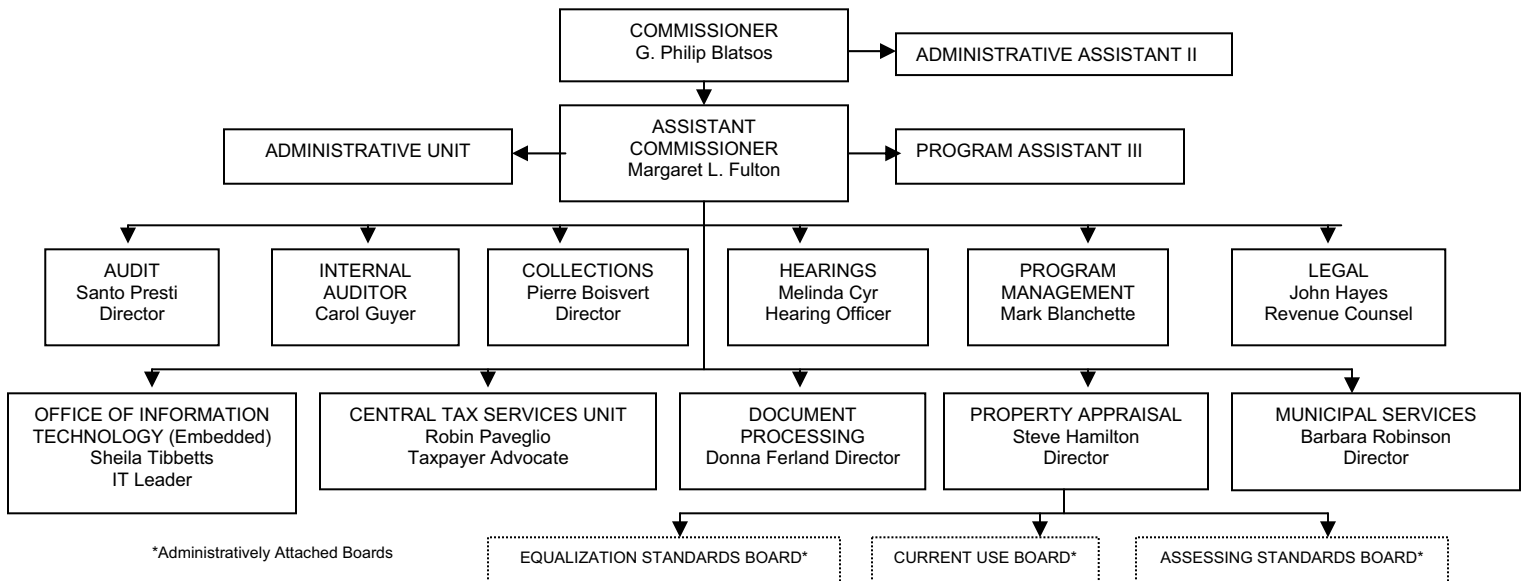
Document Processing Division – Receives, sends, processes, stores, and retrieves all tax documents, return payments and electronic transactions filed with the Department.

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
July 31, 2008**



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 30th closing date if they are filed on or before November 1st and the claimant can show that the failure to timely file was due to "accident, mistake, or misfortune."

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. 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. The Department also continues to make forms available at municipal offices and on our web site at nh.gov/revenue.

Claim Year 2002	23,666 claims granted	\$7.7 million total relief
Claim Year 2003	27,208 claims granted	\$7.5 million total relief
Claim Year 2004	25,059 claims granted	\$4.9 million total relief
Claim Year 2005	22,381 claims granted	\$3.9 million total relief
Claim Year 2006	19,570 claims granted	\$3.3 million total relief
Claim Year 2007	18,479 claims granted	\$4.1 million total relief

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. This Division has four 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 2007 tax year, the Property Appraisal Division monitored 7 full revaluations, 9 partial revaluations, 104 cyclical review programs, 31 statistical updates, and approximately 171 annual maintenance contracts. 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, 11 electric companies, 8 gas companies, 11 bio-electric companies, 31 hydro-electric companies, 26 water and sewer companies, and 12 railroads. They had a combined valuation of over \$3.5 billion. The staff also processed 3,334 "Intent to Cut" forms for timber harvesting, and 786 "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 2007 tax year for 234 towns and cities, and 25 unincorporated jurisdictions. The work was performed in accordance with an equalization manual that was reviewed, revised, and approved by the Equalization Standards Board. No appeals were filed challenging the calculated ratio. 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 2007 tax year, 88% of the municipalities, with 92% of the sales, 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 program.

The Property Appraisal Division annually certifies and recertifies individuals who are permitted to perform assessing work in the state. Currently, there are 392 individuals that are certified, comprised of 132 building measurer and listers, 40 property assessor assistants, 72 property assessors and 148 property assessor supervisors. Of this number certified, 41 are due for recertification in 2008, 98 in 2009, 91 in 2010, 94 in 2011, 56 in 2012 and 12 in 2013. There is a new database in place to track status levels, required education and experience, and coming in 2009, a process to track all required and completed continuing education hours.

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. Currently, approximately 80% of New Hampshire municipalities take 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 complete. 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 in each municipality and statewide.

This fiscal year the Property Appraisal Division began creating 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, and are then presented on a regional basis. In the last nine months of the fiscal year, seven regional workshops were held, covering six different topics. A total of 201 municipal and contract employees, representing 87 jurisdictions, attended these workshops. An estimated 9 workshops are planned for this next fiscal year. In addition, Property Appraisal created a 3-day set of instructions that comprises the second half of the new State Statutes course, co-sponsored with the New Hampshire Assessor's Association. There were 37 attendees for that class. The Property Appraisal Division also hosted the NHAEO Summer School for assessors.

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 7,556 warrant articles or resolutions that resulted in 39 disallowances and 112 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 6,867 phone calls, 599 faxes, and 7,956 emails in 2007.

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 addition, the staff also conducted numerous on-sight technical assistance visits to municipalities, including specific visits to tax collectors.

IV VOLUNTARY COMPLIANCE - CENTRAL TAX SERVICES

Central Taxpayer Services (CTS) continued to provide daily taxpayer assistance to hundreds of callers throughout this fiscal year. Established in 1994, under the direction of Commissioner G. Philip Blatsos, the Central Taxpayer Services Unit is charged under RSA 21-J:6-c with providing assistance to the public in all aspects of voluntary compliance with New Hampshire state taxation.

The unit consists of six professionals with a wide variety of knowledge, education, and experience regarding NH taxes. We pride ourselves in our abilities to work as a team with outstanding productivity levels while maintaining a fair and comfortable working environment. This type of quality efficiency enables other divisions within the department to utilize their own strengths in tax administration without interruption to their audit, assessment or enforcement responsibilities.

Daily requests for assistance range from providing guidance to Granite State residents on how to appeal property taxes, how to complete any of our more than 500 tax forms, providing information on starting a business in New Hampshire, as well as a variety of non-specific requests or inquiries requiring complex interpretation of the status of specific tax accounts and NH tax law.

The four member customer service team assisted by their supervisor and founder of the first centralized customer service unit in state government, the Taxpayer Advocate, responded to 33,644 telephone requests for assistance this fiscal year, of which more than 10% were inquiries resulting in referral to other state or federal agencies and their resources. The demand for business tax assistance was highest representing 27% of our call volume and 13% of calls were from Meals and Rentals Tax Operators. During April, May and June of this fiscal period, our unit became first responder to all property tax, municipal agent, or property appraisal inquiries. At approximately 1,000 calls per month of this type, we expect to see an overall increase for property tax-related assistance over the next year resulting in it being the highest overall in the next reporting period.

Using a statistical tracking system to log the tax issues and requests for assistance, the Taxpayer Advocate is able to identify systemic issues that may be causing taxpayers difficulty with filing on time and calculating their tax liability accurately. Systemic analysis also enables us to identify taxpayers in need so that we can provide them with consistent information designed to increase knowledge, reduce fear of taxes, and promote public confidence in tax administration. The Taxpayer Advocate also uses statistics to identify public need for tax instruction and to facilitate our participation in public educational events designed to provide uniform system of tax compliance and resources.

Our responsibility for maintaining all accounts receivable records enables the department to ensure that taxpayer records are maintained in an accurate, impartial and dependable way. Reminder letters are sent to taxpayers who have not paid their tax notice giving them one last chance to bring their account current prior to the liability being transferred to the Collection Division where more severe collection activity may be necessary. The new proposed tax notice system implemented by the department during this fiscal year seems to have reduced the number of outstanding tax notices that require reminders which demonstrates the success of the proposed tax notice system.

Lastly, other public service functions CTS provides include, but are not limited to, processing of requests for tax statements of good standing, issuance of Meals and Rentals Tax licenses, processing of Low & Moderate Homeowners Property Tax Relief claims in an effort to reduce response time to claimants, researching and identifying correct mailing addresses of taxpayers whose notices have been returned, as well as other projects designed to increase efficiency and reduce taxpayer error. We look forward to providing continuous professional public service to the citizens and business owners of this fine state.

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 2008 the Bureau sent out 8,797 letters. Thus far these mailings have caused 5,627 new returns to be filed and they increased state revenue by \$3,097,000.

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 \$3,207,074 in FY 2008 and collected \$2,516,439, adding 243 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 \$55,000,000 from assessed amounts of \$57,356,011. The Audit Division audited over 5,000 taxpayers in FY 2008.

Collection Activity

Delinquent tax cases are assigned to the Collection Division. The Collection Division is specifically 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 of their tax responsibilities to help assure that all taxpayers timely submit and fully pay their New Hampshire tax liabilities as prescribed by law.

Compliance Officers attempt to resolve their assignments via telephone, targeted mailings, and in-person visits. They may request tax liens, issue levies, initiate 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. In addition, Compliance Officers provide assistance to the meals and rentals operators to ensure proper understanding of Department rules and State regulations.

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

Annually, the Collection Division staff has:

- Prepared and recorded an average of 411 State tax liens;
- Collected \$150,779,876 in Tobacco tax stamp sales;
- Conducted 562 retail tobacco compliance checks;
- Monitored 119 active bankruptcy cases pending adjudication for a total court claim in excess of \$2,860,679.65; and
- Worked/secured 5,831 "failed-to-file" M&R returns.

Compliance Officers have closed/collected 4,644 tax notices for a total of \$24,188,580.60 in taxes, interest, fees, and penalties.

Compliance Officers are currently working 5,540 delinquent tax notices represented by 2,506 delinquent taxpayers for an estimated delinquent amount of \$19,520,604.96 in taxes, interest, fees and penalties.

The Collection Division also 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 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; representing the Department in employment matters; 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. 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 2008

General Electric v. Commissioner N.H. Department of Revenue Administration, 154 N.H. 457 (2006). The New Hampshire Supreme Court reversed the Superior Court's ruling dismissing the case on the basis that General Electric ("GE") did not have standing to challenge the statute. Nevertheless, the Supreme Court affirmed the lower court's grant of summary judgment in favor of the Department and concluded that RSA 77-A:4, IV is not facially unconstitutional, finding that the statute does not facially discriminate against a dividend-paying foreign subsidiary that does not conduct business in New Hampshire. On October 29, 2007, the U.S. Supreme Court denied GE's petition to review the case. Consequently, the New Hampshire Supreme Court's ruling that the business profits tax did not violate the Commerce Clause of the United States Constitution stands.

Vector Marketing Corporation v. N.H. Dept. of Revenue Administration, 154 N.H. 781 (March 7, 2008). In this case the New Hampshire Supreme Court upheld the assessment of business profits taxes and business enterprise taxes against an out-of-state marketing corporation. The Supreme Court upheld the ruling of the lower court that the activities of the District Managers in New Hampshire provided the necessary nexus to impose the taxes on the out-of-state corporation under the Department's administrative rules.

Gail C. Nadeau 1994 Trust v. City of Portsmouth, 155 N.H. 810 (August 17, 2007). The New Hampshire Supreme Court reversed the decision of the Superior Court finding the education property tax, RSA 76:3, for the tax years 2002, 2003, and 2004 assessed with respect to various Portsmouth and Rye taxpayers who filed consolidated abatement petitions were unconstitutionally disproportionate. The Supreme Court held that the trial court erred as a matter of law in ruling that the petitioners met their burden of proof without offering any evidence that they are paying more than their proportional share of taxes.

New Hampshire Internet Service Providers and Destek v. Department of Revenue Administration, Merrimack County Superior Court Docket No. 07-E-0242. Plaintiffs claimed that Verizon's and other carriers' collection of the Communications Services Tax on T-1 and T-3 services/lines is illegal as it is pre-empted by Federal law. The Department asserted that collection of the tax is legitimate because New Hampshire's Communications Services Tax is grandfathered under Federal law. The litigation was concluded when the Plaintiffs' Voluntary Motion For Nonsuit was granted on June 6, 2008.

2. Other Cases Pending During FY 2008

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 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.

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.

Administrative Rules Declared FYE 6/30/08

DOC Number	Rule Number and Content	Effective Date	Expiration Date
8990	Rev 2903:01 – New Hampshire Taxpayer Identification Number	9/25/07	9/25/15
9065	Rev 2400 – Business Enterprise Tax	1/10/08	1/10/16

Technical Information Releases Issued FYE 6/30/08

TIR Number	Description	Date Issued
2007-003	Communications Services Tax	7/02/07
2007-004	Legislative Update	8/07/07
2007-005	Meals and Rentals Tax Guidelines for Grocery Stores	8/07/07
2007-006	New Interest Rates Set	9/05/07
2007-007	NH Research and Development Tax Credit	11/13/07
2007-008	Guidelines for Hotel Operators Using Online Booking Companies	11/29/07
2008-001	Issues to Keep in Mind	3/05/08
2008-002	Revised Guidelines for Hotel Operators Using Online Booking Companies (2007-008)	4/22/08
2008-003	Low and Moderate Income Homeowners Property Tax Relief	5/02/08
2008-004	Tobacco Tax on Little Cigars	6/27/08

Summary of Adjudicative Proceedings

During FY 2008, the Hearings Bureau experienced, once again, an increase in the number of appeals filed, as compared with FY 2007. To better handle the increase, the Hearings Bureau has recently acquired new computer software, which allows the Hearings Bureau, for the first time, to have a central appeal database. Until now, the Hearings Bureau used several different computer programs to track each appeal. The new software lets the Hearings Bureau organize all contacts, documents, deadlines, and hearing dates in one database that has a flexible set of practice-specific windows, customized to the Hearings Bureau's needs.

In FY 2008, the time required to produce a Final Order after the close of the record decreased to an average of 47.5 days¹; as compared to 52.1days² in FY 07. Of the 38 Final Orders issued in FY 2008, 9 were produced after the 60-day scheduled production criteria time frame.

The Hearings Bureau's goal for FY 2009 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 continue to maintain a high level of timely performance as the caseload steadily increases throughout the year. This includes tracking cases in the hearing process and requesting status reports on those cases where the parties have indefinitely suspended the hearing in order to negotiate. It also includes increased efforts to prepare Final Orders within 30-60 days after the close of the record in each case.

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

	FY '07	FY '08	%Change
Appeals filed	242	308	27%
Cases closed	257	243	(5%)
Cases on appeal to Superior Court, BTLA, or Supreme Court	6	4	(33%)
Final Orders issued	36	38	6%
Cases open as of 6/30	146	230	58%
Final Orders Issued for the period 7/1/07 through 6/30/08			
Business Tax	24	21	(13%)
Meals & Rentals Tax	3	9	200%
Interest & Dividends Tax	3	4	33%
Real Estate Transfer Tax	6	2	(67%)
Communication Service Tax	0	2	200%
TOTAL ORDERS ISSUED	36	38	6%

¹ 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

² There was a single, complex case in which the Final Order was issued one year 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 39.6 days.

VII TECHNOLOGICAL DEVELOPMENTS

Internet and Telefile (eFileNH) enhancements

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 2007 through June 2008, the Department processed over 43,000 Internet and 23,000 Telefile transactions totaling more than \$290 million. This is an increase of more than 4,000 transactions and more than \$30 million over the previous fiscal year.

Automated Refund Approval

The Department has instituted an automated refund approval process to expedite the refund process for tax returns that meet certain criteria. This has resulted in a timesaving for DRA employees processing and reviewing refunds and a quicker turn around on refunds to the taxpayer. Over the last fiscal year, over 5,000 refunds with a total of over \$7.2 million 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 in order to process Interest & Dividends Tax Returns and estimated payments with 2 dimensional bar codes, called 2D. A 2D barcode is essentially a barcode that has been flipped on its side and contains multiple rows of data.

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 2006 through June 2007, the Department has processed over 74,000 2D bar-coded payment transactions totaling more than \$49 million.

Along with existing 2D Barcode deposit processing, the Department is utilizing 2D Barcode technology to track inventory and currently is working to combine 2D Barcode and Document Management into one solution for both deposit processing and documents retrieval.

Low & Moderate PC Application

The Department utilizes a PC application to administer the Low & Moderate (L&M) Homeowners Property Tax Relief program. Approximately 22,000 L&M applicants file a claim with the Department each 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.

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.
3. 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.

VIII SUMMARY OF TAXES

BUSINESS PROFITS TAX - RSA 77-A 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 8%, the tax is assessed upon patrons of hotels and restaurants, on rents and upon meals costing \$.36 or more. Chapter 17, Laws of 1999, amended the language to include an 8% tax on the "gross rental receipts" from the rental of motor vehicles, effective 7/1/99. The tax is paid by the consumer to an authorized M&R operator. 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 15th.

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 1st 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 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

RECEIPTS AND EXPENDITURES AS OF JUNE 30, 2008			
RECEIPTS	FY 07	FY 08	% of Change
Tax Collections	1,281,011,866	1,319,445,402	2.91%
TOTAL	1,281,011,866	1,319,445,402	2.91%
EXPENDITURES			
	FY 07	FY 08	% of Change
CLASSIFIED	6,052,899	6,637,589	8.81%
UNCLASSIFIED	1,515,825	1,536,758	1.36%
BENEFITS	3,728,587	3,777,189	1.29%
SUBTOTAL	<u>11,297,311</u>	<u>11,951,536</u>	<u>5.47%</u>
Current Expense	2,649,319	2,658,295	0.34%
Equipment	51,022	161,378	68.38%
SUBTOTAL	<u>2,700,341</u>	<u>2,819,673</u>	<u>4.23%</u>
In-State	52,504	87,053	39.69%
Out-of-State	122,504	153,980	20.44%
Miscellaneous	269,544	274,655	1.86%
SUBTOTAL	<u>444,552</u>	<u>515,688</u>	<u>13.79%</u>
TOTAL	14,442,204	15,286,897	5.53%
DISBURSEMENT/TOWNS			
	FY 07	FY 08	% of Change
Flood Control	729,712	912,884	20.07%
Forest Land	159,453	165,989	3.94%
Recreational	6,962	5,184	(34.30%)
Concord	81,380	0	(100.00%)
TOTAL	977,507	1,084,057	9.83%

REVENUE BREAKDOWN BY SOURCE

	FY 07	FY 08	Change
Business Profits Tax	332,902,093	373,427,632	40,525,539
Business Enterprise Tax	252,499,583	222,225,230	(30,274,353)
Meals & Rental Tax	207,287,472	214,258,477	6,971,005
Tobacco Tax	139,510,631	165,821,083	26,310,452
Interest & Dividends Tax	106,017,526	115,928,152	9,910,626
Estate & Legacy Tax	445,818	111,396	(334,422)
Communications Svs Tax	73,369,315	79,509,885	6,140,570
Real Estate Transfer Tax	140,630,984	117,153,685	(23,477,299)
Utility Property Tax	21,801,715	24,209,319	2,407,604
Electricity Consumption Tax	6,258,150	6,285,323	27,173
Other	<u>288,579</u>	<u>515,220</u>	<u>226,641</u>
TOTAL	1,281,011,866	1,319,445,402	38,433,536

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

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

	FY 07	FY 08	Change
Business Profits Tax	60,599,258	51,616,654	(8,982,604)
Business Enterprise Tax	171,349,080	154,484,756	(16,864,324)
Meals & Rentals Tax	7,162,226	7,708,927	546,701
Real Estate Transfer Tax	46,869,993	39,049,377	(7,820,616)
Tobacco Tax	75,999,287	103,198,075	27,198,788
Utility Property Tax	21,801,715	24,209,319	2,407,604
EDUCATION TRUST FUND	383,781,559	380,267,108	(3,514,451)
NET GENERAL FUND	897,230,307	939,178,294	41,947,987

NET INCOME ON A CASH BASIS FOR 2001 – 2004

TYPE OF REVENUE	Fiscal Year Ending 6/30/01	Fiscal Year Ending 6/30/02	Fiscal Year Ending 6/30/03	Fiscal Year Ending 6/30/04
BPT	197,642,774	159,237,248	178,180,669	171,568,053
BET	154,828,834	223,636,411	215,200,349	236,627,334
M & R Tax	163,049,648	169,703,721	175,114,686	184,259,685
Tobacco Tax	87,959,255	84,976,512	93,267,036	100,040,497
I & D Tax	76,842,273	71,470,243	56,417,343	53,769,043
Estate & Legacy Tax	57,064,323	57,088,030	68,193,847	35,050,805
CST Tax	49,256,789	62,508,517	63,452,424	65,595,263
Real Estate Transfer Tax	90,350,287	97,371,970	117,003,621	137,018,703
Utilities Franchise Tax	8,731,743	298,743	n/a	n/a
Utilities Property Tax	15,625,403	18,192,984	18,833,596	20,159,763
Excess Education Property Tax	24,528,663	28,963,331	32,666,031	29,843,911
Electric Consumption Tax	n/a	5,735,676	6,024,844	6,217,227
Other Revenue	1,210,757	1,226,191	815,634	923,468
TOTAL	927,090,749	980,409,577	1,025,170,080	1,041,073,752

NET INCOME ON A CASH BASIS FOR 2005 – 2008

TYPE OF REVENUE	Fiscal Year Ending 6/30/05	Fiscal Year Ending 6/30/06	Fiscal Year Ending 6/30/07	Fiscal Year Ending 6/30/08
BPT	209,747,332	341,351,280	332,902,093	373,427,632
BET	236,162,258	212,115,406	252,499,583	222,225,230
M & R Tax	192,196,642	204,907,939	207,287,472	214,258,477
Tobacco Tax	99,307,075	145,022,895	139,510,631	165,821,083
I & D Tax	66,929,900	80,256,331	106,017,526	115,928,152
Estate & Legacy Tax	11,909,724	3,925,281	445,818	111,396
CST Tax	69,557,473	70,330,594	73,369,315	79,509,885
Real Estate Transfer Tax	160,430,527	157,941,376	140,630,984	117,153,685
Utilities Property Tax	20,087,776	20,789,572	21,801,715	24,209,319
Excess Education Property Tax	20,934,231	n/a	n/a	n/a
Electric Consumption Tax	6,229,864	6,344,187	6,258,150	6,285,323
Other Revenue	871,900	360,933	288,579	515,220
TOTAL	1,094,364,702	1,243,345,494	1,281,011,866	1,319,445,402

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

Personnel Expenditure FY 2008	Revenue Collected FY 2008	Estimated Cost of Collection FY 2008
\$11,951,536	\$1,319,445,402	0.91%

PERSONNEL DATA	CURRENT # OF EMPLOYEES AS OF JUNE 30, 2008
Unclassified Employees	23
Classified Employees	165
Full Time Temporary Employees	0
Temporary Employees	0
Total Number of Employees	188

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2008	
Equipment	\$2,427,994
Motor Vehicles	\$381,668
Physical Plant	0
Farm	0
Highways	0
Total Property Value	\$2,809,662

REVOLVING FUND, RSA 21-J:24a,VII, FOR PERIOD JULY 1, 2007 THROUGH JUNE 30, 2008	
Beginning Fund Balance 7/1/06	\$6,107.04
Expenditure	\$585.00
Revenues	\$2,135.00
Ending Fund Balance 6/30/07	\$7,657.04

**APPENDIX OF
PROPERTY TAX EQUALIZATION TABLES
AND
ASSESSMENT REVIEW REPORT**

APPENDIX 1

2007 PROPERTY TAX TABLES BY COUNTY

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



2007

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

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

2007 TABLES BY COUNTY

This report presents the 2007 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

2007 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	14,871,429	274,992	100,845	28,766	4,521,064,707	441,018,534
CARROLL	21,065,631	391,181	451,728	585,300	5,971,980,042	366,621,220
CHESHIRE	29,771,700	1,137,804	10,241	19,150	2,007,494,005	293,897,215
COOS	40,095,006	82,529	0	8,425	709,076,230	118,184,820
GRAFTON	50,334,123	675,038	251,063	968,179	3,447,346,022	588,934,426
HILLSBOROUGH	29,435,926	778,544	22,110	188,780	11,605,740,634	2,447,717,687
MERRIMACK	36,994,288	744,939	203,086	34,393	4,731,512,450	875,033,309
ROCKINGHAM	18,553,289	583,712	412,706	72,069	14,009,660,210	2,399,825,661
STRAFFORD	13,452,738	334,006	1,947	13,200	3,342,876,114	579,332,121
SULLIVAN	23,938,806	450,525	148,910	700	1,471,123,807	103,593,584
STATE TOTALS	278,512,936	5,453,270	1,602,636	1,918,962	51,817,874,221	8,214,158,577

	2007 TABLES BY COUNTY			
	(PAGE 2 of 5)			
COUNTY SUMMARY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
BELKNAP	4,899,072,255	166,883,866	701,573,232	160,873
CARROLL	5,667,320,222	115,863,100	622,465,930	1,245,614
CHESHIRE	3,682,407,451	99,597,992	789,471,886	166,814
COOS	1,509,657,866	61,443,570	375,418,335	47,990
GRAFTON	6,200,096,237	142,571,022	1,412,080,755	365,389
HILLSBOROUGH	21,859,828,341	205,280,680	6,544,841,771	747,186
MERRIMACK	7,578,448,613	214,175,108	1,872,108,030	253,079
ROCKINGHAM	18,707,104,271	455,725,410	4,563,799,701	764,690
STRAFFORD	5,405,433,979	287,277,030	1,140,274,713	84,908
SULLIVAN	2,518,203,287	78,862,350	305,384,359	96,894
STATE TOTALS	78,027,572,522	1,827,680,128	18,327,418,712	3,933,437

		2007 TABLES BY COUNTY				
		(PAGE 3 of 5)				
		TOTAL LOCAL ASSESSED VALUATION				
		PUBLIC UTILITIES				
COUNTY SUMMARY	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER	
BELKNAP	614,699	10,558,600	80,134,082	0	33,800	
CARROLL	1,013,100	0	75,628,711	0	0	
CHESHIRE	132,121	700,400	160,520,480	0	8,318,400	
COOS	169,724	145,572,400	189,204,083	23,476,500	3,596,152	
GRAFTON	14,525,720	0	681,661,075	0	230,400	
HILLSBOROUGH	88,690,400	114,745,700	486,798,319	0	1,873,900	
MERRIMACK	1,735,772	51,157,700	533,458,056	0	153,600	
ROCKINGHAM	35,051,463	162,861,928	2,302,604,564	0	310,332	
STRAFFORD	181,200	26,869,500	111,805,480	0	20,300	
SULLIVAN	404,118	0	69,709,761	0	0	
STATE TOTALS	142,518,317	512,466,228	4,691,524,611	23,476,500	14,536,884	

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COUNTY SUMMARY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
					BELKNAP	18,157	10,836,408,837
CARROLL	0	12,844,631,779	1,736,323	12,842,895,456	1,035,000	20,574,700	258,867
CHESHIRE	0	7,073,645,659	1,677,665	7,071,967,994	799,000	25,282,251	14,362,549
COOS	0	3,176,033,630	10,001,236	3,166,032,394	525,400	12,082,250	252,190
GRAFTON	0	12,540,039,449	2,272,300	12,537,767,149	1,280,300	44,989,206	35,519,962
HILLSBOROUGH	0	43,386,689,978	7,162,108	43,379,527,870	17,111,250	531,772,393	88,295,368
MERRIMACK	0	15,896,012,423	24,927,425	15,871,084,998	6,645,758	95,483,619	30,270,749
ROCKINGHAM	0	42,657,330,006	230,201,516	42,427,128,490	5,254,550	318,686,166	25,867,999
STRAFFORD	0	10,907,957,236	1,915,900	10,906,041,336	3,932,300	112,069,819	8,053,861
SULLIVAN	0	4,571,917,101	3,007,748	4,568,909,353	716,000	16,528,350	5,965,340
STATE TOTALS	18,157	163,890,666,098	285,009,521	163,605,656,577	38,437,158	1,211,061,245	222,164,633

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COUNTY SUMMARY	NET VALUATION 2007	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2007 ACTUAL TAX RATE	2007 RESIDENTS TAX
	BELKNAP	10,786,253,698	159,051,720	2,052,879	156,998,841	\$14.56
CARROLL	12,821,026,889	126,893,169	1,626,182	125,266,987	\$9.77	240
CHESHIRE	7,031,524,194	151,235,422	1,034,612	150,200,810	\$21.36	0
COOS	3,153,172,554	60,233,017	380,400	59,852,767	\$18.98	13,500
GRAFTON	12,455,977,681	212,162,955	1,528,875	210,634,080	\$16.91	40,250
HILLSBOROUGH	42,742,348,859	756,983,811	7,843,200	749,140,611	\$17.53	0
MERRIMACK	15,738,684,872	302,388,230	2,718,727	299,669,503	\$19.04	1,500
ROCKINGHAM	42,077,319,775	698,578,631	6,654,700	691,923,931	\$16.44	264,828
STRAFFORD	10,781,985,356	213,518,092	2,230,400	211,287,692	\$19.60	85,000
SULLIVAN	4,545,699,663	87,689,675	794,450	86,895,225	\$19.12	0
STATE TOTALS	162,133,993,541	2,768,734,722	26,864,425	2,741,870,447	\$16.91	405,318

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TOTAL LOCAL ASSESSED VALUATION

LAND

MUNICIPALITY	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
ACWORTH	1,679,410	0	0	0	35,293,400	364,700
ALBANY	380,657	0	0	0	34,586,700	3,984,500
ALEXANDRIA	2,024,538	0	0	0	88,434,500	1,974,200
ALLENSTOWN	377,149	975	0	0	77,642,753	15,367,900
ALSTEAD	1,227,134	0	0	0	56,975,400	780,900
ALTON	1,963,727	148,459	0	10,900	995,390,100	30,243,400
AMHERST	1,188,200	0	0	0	588,408,675	74,876,025
ANDOVER	1,228,665	143,112	0	0	104,589,000	11,823,800
ANTRIM	1,748,030	0	0	0	89,567,670	3,278,560
ASHLAND	229,304	1,224	0	0	38,450,700	10,627,450
ATKINSON	136,689	1,788	0	100	449,415,000	17,072,900
ATKINSON & GILMANTON	279,140	0	0	0	129,000	0
AUBURN	454,263	0	0	2,700	334,647,800	18,148,300
BARNSTEAD	1,776,623	39,617	98	6,825	257,621,298	4,412,000
BARRINGTON	1,309,063	57,957	60	0	419,066,440	40,144,030
BARTLETT	771,759	0	0	0	200,939,580	38,241,320
BATH	3,474,723	0	0	8,560	33,414,740	1,296,700
BEAN'S GRANT	0	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	501,141	5,918	0	0	765,919,641	117,241,400
BELMONT	1,252,427	0	0	1,411	284,535,067	63,729,250
BENNINGTON	430,927	0	0	0	28,876,300	2,637,200
BENTON	167,166	2,511	0	0	4,891,400	20,700
BERLIN	360,646	0	0	100	48,672,900	6,651,900
BETHLEHEM	2,189,833	0	0	0	75,053,500	8,764,500
BOSCAWEN	1,276,146	10,307	0	0	97,951,400	11,658,300
BOW	568,963	2,948	0	1,500	360,172,975	47,006,125
BRADFORD	1,883,190	7,591	0	0	95,134,500	4,058,300
BRENTWOOD	884,573	5,729	0	0	154,554,705	29,901,800
BRIDGEWATER	818,400	0	0	0	184,254,600	5,148,400
BRISTOL	612,108	0	0	0	217,803,930	16,457,060
BROOKFIELD	1,005,558	26,444	0	0	43,353,900	435,300
BROOKLINE	481,144	0	2,108	0	154,229,500	5,057,200
CAMBRIDGE	745,344	0	0	0	3,403,810	0
CAMPTON	1,399,600	0	0	0	88,892,800	9,548,800
CANAAN	2,848,340	131,823	0	0	134,974,800	8,356,900
CANDIA	795,376	0	0	4,900	115,580,900	10,291,600
CANTERBURY	1,852,706	5,620	69,690	0	127,700,600	3,517,000
CARROLL	787,260	0	0	0	75,719,790	23,917,160
CENTER HARBOR	622,052	27,581	0	9,630	301,169,100	8,351,900
CHANDLER'S PURCHASE	0	0	0	0	0	17,770
CHARLESTOWN	1,656,522	16,056	0	100	45,328,964	5,304,036
CHATHAM	414,109	50,722	0	0	16,348,416	0
CHESTER	906,300	0	0	1,400	219,183,100	3,516,000
CHESTERFIELD	1,191,900	4,800	5,600	0	144,807,100	10,590,800
CHICHESTER	780,237	30,457	0	0	71,100,200	8,922,400
CLAREMONT	2,527,970	0	0	0	101,094,400	43,114,600
CLARKSVILLE	2,054,677	22,535	0	0	16,109,900	446,200
COLEBROOK	2,723,617	0	0	0	36,060,220	6,227,000
COLUMBIA	2,668,961	10,676	0	0	19,907,000	1,104,500
CONCORD	2,494,600	0	0	26,500	880,124,600	455,981,900
CONWAY	2,901,600	2,700	0	0	291,803,800	138,972,160
CORNISH	2,669,536	164,924	0	0	56,729,400	515,300
CRAWFORD'S PURCHASE	0	0	0	0	129,310	0

2007 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
ACWORTH	58,435,400	1,427,500	2,176,200	0
ALBANY	55,061,200	2,322,800	7,650,300	0
ALEXANDRIA	120,633,600	5,401,600	3,541,400	0
ALLENSTOWN	146,495,300	22,560,818	22,604,500	0
ALSTEAD	100,006,800	3,214,900	2,877,500	0
ALTON	558,682,875	13,010,000	27,844,425	28,000
AMHERST	998,966,275	4,189,600	134,163,225	0
ANDOVER	127,200,900	4,285,700	34,535,100	0
ANTRIM	128,383,000	1,026,590	11,679,390	9,192
ASHLAND	112,173,100	1,912,900	27,599,300	0
ATKINSON	523,229,603	80,300	25,293,100	17,697
ATKINSON & GILMANTON	130,020	0	0	0
AUBURN	299,890,706	812,000	28,146,700	24,794
BARNSTEAD	259,921,727	5,294,600	5,756,700	112,773
BARRINGTON	398,997,020	29,953,330	49,563,190	0
BARTLETT	766,021,110	2,065,550	61,495,900	0
BATH	61,530,982	1,326,400	1,196,400	6,018
BEAN'S GRANT	0	0	0	0
BEAN'S PURCHASE	0	0	14,700	0
BEDFORD	1,842,389,200	231,500	373,076,400	0
BELMONT	313,993,600	54,455,000	71,482,300	18,200
BENNINGTON	70,296,700	1,773,800	9,974,800	0
BENTON	8,937,300	707,100	45,500	0
BERLIN	263,281,125	1,821,400	56,928,000	20,351
BETHLEHEM	141,181,700	2,203,400	21,476,515	0
BOSCAWEN	145,074,000	9,651,600	20,032,700	0
BOW	494,287,450	0	98,133,750	14,600
BRADFORD	116,905,800	1,997,700	8,700,800	0
BRENTWOOD	263,493,900	1,986,400	38,562,315	32,000
BRIDGEWATER	159,740,000	3,031,700	5,174,200	0
BRISTOL	272,451,170	1,581,100	26,349,220	0
BROOKFIELD	65,874,488	60,300	221,100	0
BROOKLINE	289,903,600	1,138,700	13,762,400	0
CAMBRIDGE	2,038,010	7,550	0	0
CAMPTON	220,819,100	8,349,400	19,716,300	0
CANAAN	162,705,795	14,952,200	33,857,300	0
CANDIA	235,336,200	1,341,700	12,434,300	33,500
CANTERBURY	163,548,706	313,600	3,481,000	28,894
CARROLL	228,322,700	1,325,270	45,008,955	0
CENTER HARBOR	141,574,776	1,768,200	10,099,700	1,900
CHANDLER'S PURCHASE	0	0	10,120	0
CHARLESTOWN	161,034,824	27,768,400	33,494,976	12,800
CHATHAM	30,713,900	330,300	0	0
CHESTER	326,290,800	1,995,800	8,076,100	6,600
CHESTERFIELD	207,190,200	754,100	22,434,700	0
CHICHESTER	127,842,900	2,913,200	22,537,400	0
CLAREMONT	434,656,900	9,061,300	125,478,058	0
CLARKSVILLE	19,090,500	1,238,000	564,700	0
COLEBROOK	80,237,500	4,781,600	26,546,300	0
COLUMBIA	40,236,600	3,005,300	2,473,800	8,800
CONCORD	1,737,067,000	46,934,000	988,095,400	14,700
CONWAY	621,178,200	17,078,200	234,031,700	0
CORNISH	112,176,310	2,717,900	1,007,500	28,590
CRAWFORD'S PURCHASE	0	0	0	0

2007 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
ACWORTH	0	0	1,415,000	0	0
ALBANY	78,900	0	635,500	0	0
ALEXANDRIA	0	0	13,895,200	0	0
ALLENSTOWN	0	1,777,900	5,067,200	0	0
ALSTEAD	0	0	1,844,400	0	0
ALTON	0	0	4,861,000	0	33,800
AMHERST	3,039,200	2,451,000	17,405,700	0	0
ANDOVER	0	0	11,074,500	0	0
ANTRIM	0	0	2,951,070	0	0
ASHLAND	0	0	4,352,800	0	0
ATKINSON	1,956,700	77,600	2,512,300	0	168,300
ATKINSON & GILMANTON	0	0	0	0	0
AUBURN	0	58,800	5,910,400	0	0
BARNSTEAD	186,314	0	2,832,282	0	0
BARRINGTON	0	0	8,117,050	0	0
BARTLETT	81,100	0	6,216,900	0	0
BATH	0	0	9,878,400	0	0
BEAN'S GRANT	0	0	330	0	0
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	2,424,300	1,665,700	27,394,600	0	0
BELMONT	247,100	666,900	4,774,400	0	0
BENNINGTON	0	0	1,043,200	0	1,873,900
BENTON	0	0	930,012	0	0
BERLIN	0	12,555,500	78,160,300	0	0
BETHLEHEM	28,946	0	5,116,209	0	230,400
BOSCAWEN	0	439,200	9,674,700	0	0
BOW	634,000	5,198,200	217,640,800	0	29,800
BRADFORD	0	0	2,936,100	0	0
BRENTWOOD	0	0	12,318,751	0	0
BRIDGEWATER	0	0	19,547,900	0	0
BRISTOL	0	0	16,094,600	0	0
BROOKFIELD	0	0	533,200	0	0
BROOKLINE	0	0	1,923,000	0	0
CAMBRIDGE	0	0	112,509	0	0
CAMPTON	8,574	0	4,039,822	0	0
CANAAN	0	0	6,299,700	0	0
CANDIA	0	0	2,199,600	0	0
CANTERBURY	0	500,000	5,040,600	0	0
CARROLL	169,724	0	1,375,251	0	0
CENTER HARBOR	0	0	1,367,700	0	0
CHANDLER'S PURCHASE	0	0	1,619	0	0
CHARLESTOWN	0	0	5,430,295	0	0
CHATHAM	0	0	392,401	0	0
CHESTER	93,800	0	17,237,200	0	0
CHESTERFIELD	0	0	1,641,505	0	0
CHICHESTER	0	0	4,795,600	0	0
CLAREMONT	0	0	13,890,400	0	0
CLARKSVILLE	0	0	732,900	0	0
COLEBROOK	0	9,646,000	4,640,000	0	0
COLUMBIA	0	15,842,000	1,680,000	0	0
CONCORD	0	21,779,900	102,104,900	0	0
CONWAY	194,800	0	11,491,430	0	0
CORNISH	0	0	4,054,400	0	0
CRAWFORD'S PURCHASE	0	0	289	0	0

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
ACWORTH	0	100,791,610	0	100,791,610	15,000	319,100	0
ALBANY	0	104,700,557	0	104,700,557	0	168,900	0
ALEXANDRIA	0	235,905,038	0	235,905,038	45,000	270,000	60,000
ALLENSTOWN	0	291,894,495	0	291,894,495	45,000	1,815,200	0
ALSTEAD	0	166,927,034	0	166,927,034	45,000	558,700	0
ALTON	0	1,632,216,686	0	1,632,216,686	30,000	2,100,000	44,900
AMHERST	0	1,824,687,900	0	1,824,687,900	215,000	12,876,000	25,500
ANDOVER	0	294,880,777	150,000	294,730,777	15,000	280,000	26,368,656
ANTRIM	0	238,643,502	0	238,643,502	45,000	985,000	0
ASHLAND	0	195,346,778	0	195,346,778	45,000	895,083	0
ATKINSON	0	1,019,962,077	179,900	1,019,782,177	45,000	8,200,000	190,665
ATKINSON & GILMANTON	0	538,160	0	538,160	0	0	0
AUBURN	0	688,096,463	257,600	687,838,863	50,000	8,092,700	500,000
BARNSTEAD	0	537,960,857	243,500	537,717,357	75,000	1,072,500	0
BARRINGTON	0	947,208,140	0	947,208,140	60,000	8,471,217	1,235,920
BARTLETT	0	1,075,833,219	0	1,075,833,219	0	480,000	0
BATH	0	112,132,923	0	112,132,923	0	15,000	0
BEAN'S GRANT	0	330	0	330	0	0	0
BEAN'S PURCHASE	0	14,700	0	14,700	0	0	0
BEDFORD	0	3,130,849,800	720,400	3,130,129,400	385,000	12,074,100	665,707
BELMONT	0	795,155,655	10,000	795,145,655	105,000	5,800,866	27,017
BENNINGTON	0	116,906,827	0	116,906,827	15,000	1,394,900	0
BENTON	0	15,701,689	0	15,701,689	0	15,000	0
BERLIN	0	468,452,222	3,353,736	465,098,486	120,400	3,586,000	0
BETHLEHEM	0	256,245,003	150,000	256,095,003	0	948,900	0
BOSCAWEN	0	295,768,353	0	295,768,353	60,000	907,600	0
BOW	0	1,223,691,111	22,134,610	1,201,556,501	180,000	8,140,000	559,981
BRADFORD	0	231,623,981	0	231,623,981	0	195,000	10,000
BRENTWOOD	0	501,740,173	2,400	501,737,773	62,500	927,000	125,000
BRIDGEWATER	0	377,715,200	0	377,715,200	0	240,000	0
BRISTOL	0	551,349,188	0	551,349,188	118,300	420,000	30,000
BROOKFIELD	0	111,510,290	0	111,510,290	120,000	210,000	30,000
BROOKLINE	0	466,497,652	0	466,497,652	30,000	1,376,100	350,000
CAMBRIDGE	0	6,307,223	0	6,307,223	0	0	0
CAMPTON	0	352,774,396	0	352,774,396	15,000	3,608,500	390,800
CANAAN	0	364,126,858	150,000	363,976,858	0	1,037,100	19,308,487
CANDIA	0	378,018,076	0	378,018,076	30,000	3,804,900	420,000
CANTERBURY	0	306,058,416	14,000	306,044,416	30,000	960,000	315,700
CARROLL	0	376,626,110	0	376,626,110	0	370,000	2,600
CENTER HARBOR	0	464,992,539	997,200	463,995,339	15,000	5,000	0
CHANDLER'S PURCHASE	0	29,509	0	29,509	0	0	0
CHARLESTOWN	0	280,046,973	0	280,046,973	71,000	882,700	130,000
CHATHAM	0	48,249,848	0	48,249,848	0	5,000	0
CHESTER	0	577,307,100	150,000	577,157,100	60,000	9,588,000	2,667,500
CHESTERFIELD	0	388,620,705	0	388,620,705	15,600	1,755,000	0
CHICHESTER	0	238,922,394	598,623	238,323,771	0	1,067,600	240,700
CLAREMONT	0	729,823,628	1,927,900	727,895,728	315,000	7,026,250	481,250
CLARKSVILLE	0	40,259,412	0	40,259,412	0	15,000	0
COLEBROOK	0	170,862,237	0	170,862,237	45,000	210,000	5,000
COLUMBIA	0	86,937,637	0	86,937,637	0	100,000	16,500
CONCORD	0	4,234,623,500	600,350	4,234,023,150	4,945,758	33,283,384	0
CONWAY	0	1,317,654,590	0	1,317,654,590	200,000	4,173,200	0
CORNISH	0	180,063,860	0	180,063,860	30,000	1,335,000	25,000
CRAWFORD'S PURCHASE	0	129,599	0	129,599	0	0	0

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MUNICIPALITY	NET VALUATION 2007	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2007 ACTUAL TAX RATE	2007 RESIDENTS TAX
ACWORTH	100,457,510	1,764,217	8,700	1,755,517	\$17.59	0
ALBANY	104,531,657	1,044,776	26,500	1,018,276	\$10.01	0
ALEXANDRIA	235,530,038	3,878,820	26,700	3,852,120	\$16.59	0
ALLENSTOWN	290,034,295	6,654,498	131,000	6,523,498	\$23.00	0
ALSTEAD	166,323,334	3,626,577	8,550	3,618,027	\$21.83	0
ALTON	1,630,041,786	17,219,480	208,350	17,011,130	\$10.57	0
AMHERST	1,811,571,400	35,220,466	289,900	34,930,566	\$19.47	0
ANDOVER	268,067,121	3,807,002	65,400	3,741,602	\$14.30	0
ANTRIM	237,613,502	4,861,707	76,000	4,785,707	\$20.49	0
ASHLAND	194,406,695	4,733,715	33,300	4,700,415	\$24.41	0
ATKINSON	1,011,346,512	14,249,620	110,250	14,139,370	\$14.10	0
ATKINSON & GILMANTON	538,160	0	0	0	\$0.00	0
AUBURN	679,196,163	9,297,872	99,800	9,198,072	\$13.71	0
BARNSTEAD	536,569,857	9,866,064	156,700	9,709,364	\$18.40	0
BARRINGTON	937,441,003	15,544,394	216,800	15,327,594	\$16.60	0
BARTLETT	1,075,353,219	7,718,123	65,900	7,652,223	\$7.19	0
BATH	112,117,923	1,498,457	10,700	1,487,757	\$13.58	6,000
BEAN'S GRANT	330	0	0	0	\$0.00	0
BEAN'S PURCHASE	14,700	0	0	0	\$0.00	0
BEDFORD	3,117,004,593	59,115,724	505,500	58,610,224	\$18.99	0
BELMONT	789,212,772	13,910,677	237,000	13,673,677	\$17.64	0
BENNINGTON	115,496,927	2,450,860	37,000	2,413,860	\$21.24	0
BENTON	15,686,689	213,416	650	212,766	\$13.80	0
BERLIN	461,392,086	13,661,786	104,450	13,557,336	\$30.07	0
BETHLEHEM	255,146,103	6,146,981	100,000	6,046,981	\$24.14	0
BOSCAWEN	294,800,753	5,592,374	23,400	5,568,974	\$19.04	0
BOW	1,192,676,520	24,553,838	185,333	24,368,505	\$21.02	0
BRADFORD	231,418,981	3,971,867	47,200	3,924,667	\$17.19	0
BRENTWOOD	500,623,273	10,195,257	52,600	10,142,657	\$20.42	0
BRIDGEWATER	377,475,200	2,849,945	5,600	2,844,345	\$7.68	0
BRISTOL	550,780,888	7,782,265	106,300	7,675,965	\$14.19	0
BROOKFIELD	111,150,290	1,614,946	10,700	1,604,246	\$14.54	0
BROOKLINE	464,741,552	12,282,806	69,000	12,213,806	\$26.44	0
CAMBRIDGE	6,307,223	0	0	0	\$0.00	0
CAMPTON	348,760,096	6,672,041	99,000	6,573,041	\$19.16	0
CANAAN	343,631,271	7,309,553	50,400	7,259,153	\$21.31	0
CANDIA	373,763,176	6,942,451	70,000	6,872,451	\$18.59	0
CANTERBURY	304,738,716	5,507,127	66,700	5,440,427	\$18.11	0
CARROLL	376,253,510	5,121,853	30,000	5,091,853	\$13.62	0
CENTER HARBOR	463,975,339	4,572,102	35,153	4,536,949	\$9.86	0
CHANDLER'S PURCHASE	29,509	0	0	0	\$0.00	0
CHARLESTOWN	278,963,273	5,944,950	93,400	5,851,550	\$21.35	0
CHATHAM	48,244,848	567,284	18,500	548,784	\$11.78	0
CHESTER	564,841,600	9,924,464	93,500	9,830,964	\$17.64	0
CHESTERFIELD	386,850,105	8,292,600	75,300	8,217,300	\$21.45	0
CHICHESTER	237,015,471	5,527,255	77,700	5,449,555	\$23.37	0
CLAREMONT	720,073,228	23,655,128	111,100	23,544,028	\$32.90	0
CLARKSVILLE	40,244,412	605,982	7,350	598,632	\$15.10	0
COLEBROOK	170,602,237	3,716,139	23,700	3,692,439	\$21.96	13,500
COLUMBIA	86,821,137	1,289,328	9,400	1,279,928	\$15.25	0
CONCORD	4,195,794,008	82,744,748	296,194	82,448,554	\$19.63	0
CONWAY	1,313,281,390	20,115,937	307,110	19,808,827	\$15.34	0
CORNISH	178,673,860	2,948,051	46,500	2,901,551	\$16.55	0
CRAWFORD'S PURCHASE	129,599	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	1,016,960	0	0	0	29,409,410	396,280
CUTT'S GRANT	0	0	0	0	0	0
DALTON	904,214	0	0	0	16,707,900	698,900
DANBURY	1,919,510	0	0	0	68,416,640	2,610,670
DANVILLE	318,617	21,193	0	0	202,518,300	7,536,200
DEERFIELD	2,082,739	150,225	0	0	249,014,600	7,320,500
DEERING	1,607,272	208,936	0	0	104,939,200	1,587,500
DERRY	958,083	0	3,200	0	1,152,412,785	122,097,035
DIX GRANT	280,429	0	0	0	87,000	0
DIXVILLE	835,057	0	0	0	499,220	2,372,300
DORCHESTER	1,539,082	0	0	0	11,538,500	0
DOVER	1,052,591	100	0	0	739,840,909	165,385,000
DUBLIN	1,479,146	18,016	0	4,800	95,810,000	9,189,400
DUMMER	1,553,782	0	0	0	8,432,000	70,100
DUNBARTON	1,081,239	0	0	0	100,046,043	1,279,508
DURHAM	776,016	0	1,887	0	215,173,506	38,398,200
EAST KINGSTON	251,791	37,715	0	0	96,470,500	2,451,800
EASTON	449,694	0	0	0	28,058,500	269,500
EATON	1,084,850	0	0	0	49,962,470	1,965,740
EFFINGHAM	1,038,118	36,527	0	0	72,037,500	2,331,400
ELLSWORTH	116,806	0	0	0	6,221,900	0
ENFIELD	1,206,213	0	0	0	156,512,100	14,250,400
EPPING	1,141,100	0	0	0	202,245,500	52,017,500
EPSOM	1,989,852	2,781	0	0	152,348,600	17,244,600
ERROL	938,559	0	0	0	19,178,120	368,110
ERVING'S GRANT	63,065	0	0	0	0	0
EXETER	328,601	0	2,800	0	415,685,400	97,823,100
FARMINGTON	1,095,520	35,620	0	0	158,253,070	20,850,640
FITZWILLIAM	1,582,842	17,436	0	14,050	90,454,325	4,316,700
FRANCESTOWN	1,245,530	53,210	0	0	57,593,200	2,353,300
FRANCONIA	782,645	8,637	0	0	105,951,700	7,994,800
FRANKLIN	880,400	67,400	46,000	0	132,624,850	21,535,000
FREEDOM	854,169	12,224	0	0	304,764,700	6,164,800
FREMONT	641,120	0	0	0	137,324,406	9,708,500
GILFORD	987,070	20,860	0	0	678,252,070	46,148,000
GILMANTON	2,600,563	0	0	0	194,317,100	1,816,100
GILSUM	980,866	67,655	0	0	16,055,100	927,400
GOFFSTOWN	827,630	0	1,200	0	403,630,900	48,586,900
GORHAM	226,300	0	0	0	47,555,200	29,663,100
GOSHEN	997,160	0	0	0	31,171,220	974,200
GRAFTON	1,746,424	0	0	0	44,125,100	424,000
GRANTHAM	872,266	0	0	600	140,493,755	4,022,900
GREENFIELD	1,346,581	167,529	0	0	59,157,100	2,510,400
GREENLAND	310,100	0	98,800	0	174,216,700	26,692,800
GREEN'S GRANT	0	0	0	0	0	1,564,600
GREENVILLE	431,244	0	0	0	37,008,500	7,589,400
GROTON	1,427,281	0	0	0	27,938,900	100,100
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	0	0	0	0	29,099,300	1,073,400
HAMPSTEAD	118,712	0	0	1,269	348,654,900	31,081,100
HAMPTON	99,700	2,900	0	40,100	835,041,300	106,524,600
HAMPTON FALLS	516,600	0	0	0	152,911,700	10,780,400
HANCOCK	982,447	111,836	0	0	110,660,500	1,148,700
HANOVER	1,893,600	2,900	0	12,900	405,126,000	69,892,500

2007 TABLES BY COUNTY

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
CROYDON	42,606,110	1,016,980	1,616,860	0
CUTT'S GRANT	0	0	0	0
DALTON	31,504,700	4,649,200	667,000	0
DANBURY	60,080,930	2,716,580	4,867,850	0
DANVILLE	197,212,500	22,379,800	5,022,900	0
DEERFIELD	276,936,880	4,985,400	13,357,900	47,120
DEERING	99,594,500	5,725,300	3,250,900	0
DERRY	1,333,883,216	35,418,010	334,388,936	0
DIX GRANT	384,340	0	0	0
DIXVILLE	2,770,360	17,660	12,066,000	0
DORCHESTER	16,957,000	1,350,900	0	0
DOVER	1,426,992,800	27,387,100	489,746,100	0
DUBLIN	142,684,630	650,500	17,164,300	41,303
DUMMER	17,454,300	1,037,700	36,600	0
DUNBARTON	201,823,400	288,400	3,279,800	0
DURHAM	454,663,500	157,100	97,393,300	0
EAST KINGSTON	167,667,400	2,419,000	3,460,700	0
EASTON	33,384,300	0	710,500	0
EATON	49,548,760	101,050	3,210,130	0
EFFINGHAM	90,345,278	4,299,200	11,387,200	0
ELLSWORTH	8,949,400	174,600	0	0
ENFIELD	237,792,300	5,878,200	17,315,800	0
EPPING	297,131,300	20,427,900	61,775,000	0
EPSOM	224,792,202	22,207,800	32,887,900	38,936
ERROL	28,913,490	824,190	5,025,310	0
ERVING'S GRANT	0	0	0	0
EXETER	879,924,100	42,708,500	233,394,600	48,600
FARMINGTON	257,313,000	0	40,728,410	0
FITZWILLIAM	148,716,865	7,003,000	13,477,300	47,235
FRANCESTOWN	118,622,100	446,400	5,976,800	0
FRANCONIA	153,073,124	1,933,000	23,206,600	0
FRANKLIN	353,298,700	12,701,100	78,670,300	0
FREEDOM	210,746,036	19,688,500	5,935,800	20,064
FREMONT	241,555,150	10,114,700	19,240,150	0
GILFORD	790,511,200	21,033,100	93,836,100	0
GILMANTON	259,216,700	986,100	3,123,300	0
GILSUM	36,425,902	817,500	1,732,600	0
GOFFSTOWN	696,422,700	26,483,800	64,669,200	13,200
GORHAM	120,691,800	10,121,300	74,492,000	0
GOSHEN	42,761,240	1,993,350	1,263,635	0
GRAFTON	70,439,282	8,277,352	913,266	0
GRANTHAM	401,430,900	616,300	7,286,000	12,100
GREENFIELD	93,345,500	2,210,700	4,971,900	0
GREENLAND	246,841,600	4,600	55,182,900	0
GREEN'S GRANT	0	0	1,758,140	0
GREENVILLE	59,215,300	15,107,300	18,474,300	0
GROTON	31,276,500	3,988,000	73,200	0
HADLEY'S PURCHASE	0	0	0	0
HALE'S LOCATION	35,925,500	0	5,567,500	0
HAMPSTEAD	559,731,700	34,899,000	66,741,000	80,200
HAMPTON	1,212,883,100	15,607,400	205,862,000	93,000
HAMPTON FALLS	189,098,200	190,600	20,799,000	0
HANCOCK	149,591,700	569,700	2,504,600	0
HANOVER	800,362,400	0	232,156,000	68,700

2007 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
CROYDON	0	0	2,105,770	0	0
CUTT'S GRANT	0	0	0	0	0
DALTON	0	0	3,552,833	0	0
DANBURY	0	0	1,170,200	0	0
DANVILLE	139,600	0	3,477,300	0	76,400
DEERFIELD	0	0	29,443,795	0	0
DEERING	0	0	3,631,800	0	0
DERRY	2,291,900	1,735,400	15,565,500	0	59,500
DIX GRANT	0	0	0	0	0
DIXVILLE	0	0	89,000	0	0
DORCHESTER	0	0	554,800	0	0
DOVER	0	11,943,300	23,635,800	0	0
DUBLIN	0	0	2,988,600	0	0
DUMMER	0	8,209,800	10,046,800	0	0
DUNBARTON	0	0	17,829,100	0	0
DURHAM	0	3,574,000	6,497,100	0	0
EAST KINGSTON	217,700	14,681,300	2,757,700	0	0
EASTON	0	0	597,365	0	0
EATON	0	0	474,220	0	0
EFFINGHAM	0	0	3,087,700	0	0
ELLSWORTH	0	0	370,500	0	0
ENFIELD	0	0	2,677,700	0	0
EPPING	192,900	0	6,619,200	0	0
EPSOM	0	0	5,774,000	0	0
ERROL	0	0	9,333,000	0	0
ERVING'S GRANT	0	0	0	0	0
EXETER	0	12,078,412	7,345,669	0	0
FARMINGTON	0	0	5,567,830	0	0
FITZWILLIAM	0	0	10,367,600	0	0
FRANCESTOWN	0	0	1,509,900	0	0
FRANCONIA	0	0	2,679,400	0	0
FRANKLIN	0	2,300,000	25,809,800	0	123,800
FREEDOM	118,400	0	2,816,500	0	0
FREMONT	0	0	4,545,200	0	0
GILFORD	89,985	436,000	5,603,000	0	0
GILMANTON	0	0	5,700,800	0	0
GILSUM	0	0	1,389,600	0	0
GOFFSTOWN	0	582,900	21,466,100	0	0
GORHAM	0	10,274,600	30,557,600	4,541,600	0
GOSHEN	0	0	684,653	0	0
GRAFTON	0	0	1,305,100	0	0
GRANTHAM	404,118	0	1,742,961	0	0
GREENFIELD	0	0	2,419,900	0	0
GREENLAND	0	6,217,200	5,753,766	0	0
GREEN'S GRANT	0	0	30,816	0	7,993
GREENVILLE	0	0	4,424,600	0	0
GROTON	0	0	12,445,400	0	0
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	0	0	137,000	0	0
HAMPSTEAD	1,985,100	0	2,674,100	0	0
HAMPTON	4,554,000	2,907,000	35,747,000	0	0
HAMPTON FALLS	0	32,700	7,708,000	0	0
HANCOCK	0	0	2,751,200	0	0
HANOVER	14,336,500	0	9,969,200	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	78,168,370	0	78,168,370	0	280,000	0
CUTT'S GRANT	0	0	0	0	0	0	0
DALTON	0	58,684,747	0	58,684,747	0	203,000	0
DANBURY	0	141,782,380	0	141,782,380	90,000	494,370	74,640
DANVILLE	0	438,702,810	0	438,702,810	100,000	4,123,700	0
DEERFIELD	0	583,339,159	150,000	583,189,159	0	2,620,900	1,316,800
DEERING	0	220,545,408	0	220,545,408	15,000	3,104,300	0
DERRY	0	2,998,813,565	400,417	2,998,413,148	698,400	18,247,116	0
DIX GRANT	0	751,769	0	751,769	0	0	0
DIXVILLE	0	18,649,597	0	18,649,597	0	0	0
DORCHESTER	0	31,940,282	0	31,940,282	0	0	0
DOVER	0	2,885,983,700	395,200	2,885,588,500	2,033,000	44,634,500	3,852,000
DUBLIN	0	270,030,695	300,000	269,730,695	15,000	80,000	10,730,072
DUMMER	0	46,841,082	0	46,841,082	0	215,000	3,000
DUNBARTON	0	325,627,490	0	325,627,490	0	583,550	0
DURHAM	0	816,634,609	0	816,634,609	150,000	1,344,000	28,591
EAST KINGSTON	0	290,415,606	181,100	290,234,506	0	30,400	0
EASTON	0	63,469,859	0	63,469,859	0	20,000	0
EATON	0	106,347,220	0	106,347,220	0	0	0
EFFINGHAM	0	184,562,923	172,000	184,390,923	0	210,000	11,467
ELLSWORTH	0	15,833,206	215,300	15,617,906	0	0	0
ENFIELD	0	435,632,713	0	435,632,713	15,000	2,650,100	200,000
EPPING	0	641,550,400	0	641,550,400	45,000	3,229,000	0
EPSOM	0	457,286,671	0	457,286,671	30,000	1,224,900	365,200
ERROL	0	64,580,779	0	64,580,779	0	0	0
ERVING'S GRANT	0	63,065	0	63,065	0	0	0
EXETER	0	1,689,339,782	963,900	1,688,375,882	135,000	30,369,200	2,893,500
FARMINGTON	0	483,844,090	0	483,844,090	30,000	5,791,080	0
FITZWILLIAM	0	275,997,353	201,100	275,796,253	30,000	1,780,100	332,950
FRANCESTOWN	0	187,800,440	0	187,800,440	15,000	380,000	0
FRANCONIA	0	295,629,906	0	295,629,906	0	85,000	0
FRANKLIN	0	628,057,350	195,960	627,861,390	90,000	6,050,800	0
FREEDOM	0	551,121,193	0	551,121,193	15,000	586,000	0
FREMONT	0	423,129,226	0	423,129,226	15,000	1,200,000	0
GILFORD	0	1,636,917,385	245,100	1,636,672,285	45,000	5,221,100	0
GILMANTON	0	467,760,663	1,400	467,759,263	30,000	2,647,200	70,000
GILSUM	0	58,396,623	0	58,396,623	15,000	490,000	0
GOFFSTOWN	0	1,262,684,530	521,300	1,262,163,230	255,000	13,120,000	0
GORHAM	0	328,123,500	5,300	328,118,200	60,000	3,327,900	177,300
GOSHEN	0	79,845,458	0	79,845,458	0	100,000	0
GRAFTON	0	127,230,524	0	127,230,524	0	265,000	150,000
GRANTHAM	0	556,881,900	324,200	556,557,700	0	370,000	0
GREENFIELD	0	166,129,610	587,200	165,542,410	15,000	320,000	0
GREENLAND	0	515,318,466	0	515,318,466	45,000	2,025,000	50,000
GREEN'S GRANT	0	3,361,549	0	3,361,549	0	0	0
GREENVILLE	0	142,250,644	0	142,250,644	15,000	500,000	0
GROTON	0	77,249,381	0	77,249,381	0	35,000	0
HADLEY'S PURCHASE	0	0	0	0	0	0	0
HALE'S LOCATION	0	71,802,700	0	71,802,700	0	0	0
HAMPSTEAD	0	1,045,967,081	0	1,045,967,081	300,000	13,033,700	400,000
HAMPTON	0	2,419,362,100	278,300	2,419,083,800	175,000	17,348,100	312,500
HAMPTON FALLS	0	382,037,200	0	382,037,200	30,000	2,855,000	125,000
HANCOCK	0	268,320,683	0	268,320,683	0	245,000	0
HANOVER	0	1,533,820,700	150,000	1,533,670,700	100,000	1,820,000	0

2007 TABLES BY COUNTY

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MUNICIPALITY	NET VALUATION 2007	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2007 ACTUAL TAX RATE	2007 RESIDENTS TAX
CROYDON	77,888,370	1,202,362	5,100	1,197,262	\$15.50	0
CUTT'S GRANT	0	0	0	0	\$0.00	0
DALTON	58,481,747	1,478,393	44,000	1,434,393	\$25.46	0
DANBURY	141,123,370	2,392,605	27,000	2,365,605	\$16.97	1,500
DANVILLE	434,479,110	7,625,623	84,800	7,540,823	\$17.57	0
DEERFIELD	579,251,459	10,090,973	95,500	9,995,473	\$17.53	0
DEERING	217,426,108	4,238,524	62,600	4,175,924	\$19.53	0
DERRY	2,979,467,632	65,649,455	324,750	65,324,705	\$22.05	0
DIX GRANT	751,769	0	0	0	\$0.00	0
DIXVILLE	18,649,597	105,872	0	105,872	\$5.69	0
DORCHESTER	31,940,282	774,425	5,475	768,950	\$24.29	0
DOVER	2,835,069,000	55,570,217	510,500	55,059,717	\$19.63	0
DUBLIN	258,905,623	5,158,114	37,700	5,120,414	\$19.95	0
DUMMER	46,623,082	679,908	1,150	678,758	\$15.75	0
DUNBARTON	325,043,940	4,692,346	57,300	4,635,046	\$14.56	0
DURHAM	815,112,018	22,993,384	36,600	22,956,784	\$28.24	0
EAST KINGSTON	290,204,106	6,415,625	74,100	6,341,525	\$22.26	0
EASTON	63,449,859	616,699	3,700	612,999	\$9.74	0
EATON	106,347,220	1,104,047	20,000	1,084,047	\$10.39	0
EFFINGHAM	184,169,456	2,998,790	45,500	2,953,290	\$16.32	0
ELLSWORTH	15,617,906	178,340	100	178,240	\$11.47	0
ENFIELD	432,767,613	9,777,914	59,200	9,718,714	\$22.61	0
EPPING	638,276,400	12,450,278	130,000	12,320,278	\$19.53	0
EPSOM	455,666,571	6,886,435	143,150	6,743,285	\$15.14	0
ERROL	64,580,779	617,831	3,200	614,631	\$9.97	0
ERVING'S GRANT	63,065	0	0	0	\$0.00	0
EXETER	1,654,978,182	33,170,737	372,000	32,798,737	\$20.07	0
FARMINGTON	478,023,010	8,357,377	228,000	8,129,377	\$17.51	0
FITZWILLIAM	273,653,203	5,655,910	99,500	5,556,410	\$20.75	0
FRANCESTOWN	187,405,440	4,458,032	44,750	4,413,282	\$23.81	0
FRANCONIA	295,544,906	4,078,536	25,000	4,053,536	\$13.82	0
FRANKLIN	621,720,590	11,150,343	111,700	11,038,643	\$18.04	0
FREEDOM	550,520,193	5,058,770	38,450	5,020,320	\$9.20	0
FREMONT	421,914,226	8,947,241	87,500	8,859,741	\$21.23	0
GILFORD	1,631,406,185	25,810,880	309,500	25,501,380	\$15.83	0
GILMANTON	465,012,063	9,533,016	126,500	9,406,516	\$20.53	0
GILSUM	57,891,623	1,258,165	4,400	1,253,765	\$21.79	0
GOFFSTOWN	1,248,788,230	30,781,789	456,000	30,325,789	\$24.70	0
GORHAM	324,553,000	6,374,594	14,600	6,359,994	\$19.89	0
GOSHEN	79,745,458	1,511,265	25,900	1,485,365	\$18.97	0
GRAFTON	126,815,524	2,459,873	53,500	2,406,373	\$19.42	0
GRANTHAM	556,187,700	7,793,093	91,000	7,702,093	\$14.02	0
GREENFIELD	165,207,410	3,344,309	18,600	3,325,709	\$20.28	0
GREENLAND	513,198,466	8,845,173	123,000	8,722,173	\$17.30	0
GREEN'S GRANT	3,361,549	30,805	0	30,805	\$9.19	0
GREENVILLE	141,735,644	2,290,635	45,200	2,245,435	\$16.23	0
GROTON	77,214,381	1,000,640	20,000	980,640	\$13.28	0
HADLEY'S PURCHASE	0	0	0	0	\$0.00	0
HALE'S LOCATION	71,802,700	299,158	10,500	288,658	\$4.17	0
HAMPSTEAD	1,032,233,381	19,125,726	236,500	18,889,226	\$18.54	0
HAMPTON	2,401,248,200	47,394,966	532,550	46,862,416	\$19.79	0
HAMPTON FALLS	379,027,200	7,745,599	67,800	7,677,799	\$20.49	0
HANCOCK	268,075,683	4,652,690	35,800	4,616,890	\$17.38	0
HANOVER	1,531,750,700	27,962,982	16,050	27,946,932	\$18.30	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	197,506	443,529	0	0	81,831,500	1,117,100
HART'S LOCATION	5,262	0	0	0	7,241,200	295,200
HAVERHILL	4,136,400	2,618	0	13,454	80,287,146	17,065,900
HEBRON	210,881	0	0	0	162,669,400	2,473,000
HENNIKER	1,421,152	0	0	3,213	174,826,046	16,379,525
HILL	732,358	5,913	0	0	30,566,600	672,500
HILLSBOROUGH	1,488,066	23,133	0	0	202,122,721	22,859,200
HINSDALE	1,066,406	0	0	0	59,941,856	15,907,444
HOLDERNESS	1,103,400	156,800	0	0	360,539,200	29,178,590
HOLLIS	1,214,061	0	0	156,900	385,972,200	12,439,600
HOOKSETT	524,650	0	0	0	268,307,295	123,393,232
HOPKINTON	1,879,984	252,586	16,482	2,450	262,918,400	9,773,300
HUDSON	465,808	0	978	0	857,851,828	170,892,137
JACKSON	630,892	59,633	0	0	118,141,800	7,142,500
JAFFREY	1,499,889	51,524	0	0	137,050,925	17,704,323
JEFFERSON	1,535,385	3,935	0	0	39,371,400	3,567,200
KEENE	1,320,100	0	0	0	345,598,400	155,142,400
KENSINGTON	625,333	69,588	0	1,800	145,927,500	2,755,000
KILKENNY	0	0	0	0	0	0
KINGSTON	423,562	5,028	0	0	254,966,100	24,074,400
LACONIA	390,832	38,429	0	0	507,441,928	106,900,622
LANCASTER	2,726,490	190	0	8,250	43,695,370	15,792,480
LANDAFF	1,450,565	0	0	0	14,311,546	235,426
LANGDON	1,089,556	0	0	0	26,939,626	1,822,778
LEBANON	1,290,106	0	0	0	249,941,760	209,540,640
LEE	929,969	205,988	0	8,100	207,478,700	25,143,400
LEMPSTER	1,698,293	21,286	0	0	41,347,700	896,700
LINCOLN	123,410	0	0	0	126,914,140	40,160,100
LISBON	1,362,480	0	0	0	27,318,000	2,072,200
LITCHFIELD	482,579	2,038	0	0	367,964,500	12,953,200
LITTLETON	1,547,700	0	0	0	87,527,600	61,569,100
LIVERMORE	0	0	0	0	56,060	0
LONDONDERRY	791,123	0	284,200	18,300	664,199,947	182,992,853
LOUDON	2,218,705	0	10,108	100	171,748,500	29,085,100
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	1,879,052	0	0	0	17,694,000	235,400
LYME	2,681,516	0	0	926,965	113,773,868	5,711,160
LYNDEBOROUGH	1,381,260	0	0	20,000	68,741,900	1,886,300
MADBURY	735,372	18,337	0	0	92,455,600	6,336,500
MADISON	1,310,263	0	0	0	192,395,700	6,935,100
MANCHESTER	117,800	0	0	0	2,169,305,182	729,163,418
MARLBOROUGH	975,446	16,020	4,641	0	57,074,048	7,946,680
MARLOW	999,220	0	0	0	29,369,120	464,350
MARTIN'S LOCATION	0	0	0	0	0	0
MASON	815,035	20,801	0	0	63,513,200	0
MEREDITH	1,601,393	0	0	0	958,640,729	64,211,971
MERRIMACK	460,713	0	0	100	1,102,159,710	192,913,510
MIDDLETON	701,524	0	0	200	91,221,000	1,659,700
MILAN	2,085,709	0	0	0	39,201,200	1,119,900
MILFORD	709,943	0	0	6,500	404,375,200	101,861,400
MILLSFIELD	674,967	0	0	0	1,585,760	0
MILTON	1,260,908	4,212	0	900	138,661,100	6,261,000
MONROE	617,449	0	0	0	13,842,500	931,600
MONT VERNON	721,580	0	450	0	100,642,280	852,850

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
HARRISVILLE	102,507,700	0	4,215,200	0
HART'S LOCATION	5,539,100	0	1,711,400	0
HAVERHILL	203,138,600	10,782,300	33,613,200	57,400
HEBRON	104,321,200	435,100	3,126,800	0
HENNIKER	173,814,250	3,223,400	31,379,700	13,125
HILL	51,247,013	2,751,800	1,064,100	0
HILLSBOROUGH	277,450,604	5,838,300	64,812,300	0
HINSDALE	119,664,894	29,231,200	20,778,886	0
HOLDERNESS	233,206,600	9,627,600	41,780,600	0
HOLLIS	621,793,700	4,808,900	34,168,200	396,200
HOOKSETT	702,554,016	20,180,300	183,616,250	0
HOPKINTON	416,240,671	18,059,000	39,369,800	55,729
HUDSON	1,441,954,598	10,575,500	312,706,946	0
JACKSON	180,079,100	106,300	23,678,900	0
JAFFREY	276,219,422	4,711,862	25,950,643	0
JEFFERSON	73,519,900	4,298,500	10,500,900	0
KEENE	920,638,000	7,845,100	484,835,100	0
KENSINGTON	158,269,520	1,175,800	3,587,700	155,680
KILKENNY	0	0	0	0
KINGSTON	320,962,295	4,012,900	39,522,200	44,305
LACONIA	1,273,913,195	34,517,616	222,996,524	0
LANCASTER	110,335,960	2,562,390	44,038,790	8,060
LANDAFF	23,599,537	67,020	257,530	0
LANGDON	32,778,700	881,300	1,697,600	0
LEBANON	633,301,840	6,490,700	535,931,860	0
LEE	226,550,461	7,346,000	25,145,700	40,139
LEMPSTER	65,665,200	4,276,300	2,092,600	0
LINCOLN	558,255,266	3,356,250	84,300,100	0
LISBON	60,306,200	3,508,700	16,531,300	15,200
LITCHFIELD	513,272,600	7,113,400	17,870,900	0
LITTLETON	243,425,200	12,517,000	120,274,900	0
LIVERMORE	25,780	0	0	0
LONDONDERRY	1,744,773,262	23,043,100	369,102,678	53,900
LOUDON	260,104,077	20,497,800	46,821,200	62,723
LOW & BURBANK GRANT	0	0	0	0
LYMAN	37,254,500	1,362,300	280,800	0
LYME	178,970,996	1,318,050	9,180,053	165,669
LYNDEBOROUGH	107,864,200	1,696,200	2,216,000	36,900
MADBURY	116,977,700	3,849,900	3,305,200	0
MADISON	247,472,600	2,224,800	14,243,200	0
MANCHESTER	4,251,321,908	2,766,900	2,642,352,992	0
MARLBOROUGH	121,757,192	922,290	15,171,090	36,508
MARLOW	34,426,500	1,002,080	2,243,150	0
MARTIN'S LOCATION	0	0	0	0
MASON	101,662,300	823,100	274,600	0
MEREDITH	791,969,466	11,722,000	86,223,334	0
MERRIMACK	1,480,868,550	11,152,200	413,667,380	5,300
MIDDLETON	90,944,116	9,304,600	3,381,900	10,584
MILAN	59,699,800	4,827,500	3,764,100	0
MILFORD	764,759,600	17,865,200	265,587,400	25,000
MILLSFIELD	2,580,800	32,930	298,370	0
MILTON	222,633,515	16,760,100	22,390,800	4,685
MONROE	33,925,600	1,348,400	1,726,100	0
MONT VERNON	148,044,430	2,230,390	853,580	0

2007 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
HARRISVILLE	0	0	1,097,500	0	0
HART'S LOCATION	0	0	268,760	0	0
HAVERHILL	0	0	20,379,257	0	0
HEBRON	0	0	4,807,800	0	0
HENNIKER	0	0	7,005,700	0	0
HILL	0	0	6,890,000	0	0
HILLSBOROUGH	0	0	24,290,400	0	0
HINSDALE	0	0	50,090,300	0	0
HOLDERNESS	0	0	3,361,100	0	0
HOLLIS	300,000	104,700	4,742,800	0	0
HOOKSETT	168,000	12,183,600	32,100,300	0	0
HOPKINTON	0	0	17,601,600	0	0
HUDSON	0	13,032,200	79,247,600	0	0
JACKSON	0	0	1,612,000	0	0
JAFFREY	0	0	3,316,827	0	0
JEFFERSON	0	0	1,047,400	3,815,300	0
KEENE	0	700,400	23,469,900	0	0
KENSINGTON	0	948,800	6,915,065	0	0
KILKENNY	0	0	9,791	0	0
KINGSTON	69,600	0	8,239,100	0	0
LACONIA	31,100	4,669,000	18,415,300	0	0
LANCASTER	0	0	6,066,370	5,100,000	0
LANDAFF	0	0	511,290	0	0
LANGDON	0	0	779,300	0	0
LEBANON	0	0	67,683,700	0	0
LEE	4,700	0	3,986,900	0	0
LEMPSTER	0	0	1,859,300	0	0
LINCOLN	0	0	9,399,863	0	0
LISBON	0	0	2,039,589	0	0
LITCHFIELD	3,773,800	433,700	22,080,900	0	0
LITTLETON	0	0	270,171,810	0	0
LIVERMORE	0	0	0	0	0
LONDONDERRY	6,798,000	44,200,000	298,559,000	0	0
LOUDON	0	1,588,700	6,297,500	0	0
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	0	0	744,700	0	0
LYME	0	0	3,043,050	0	0
LYNDEBOROUGH	0	0	1,616,700	0	0
MADBURY	0	211,400	10,446,200	0	0
MADISON	0	0	3,261,900	0	0
MANCHESTER	529,000	36,906,600	107,175,800	0	0
MARLBOROUGH	0	0	3,494,410	0	0
MARLOW	0	0	808,113	0	0
MARTIN'S LOCATION	0	0	28,997	0	0
MASON	0	0	1,720,100	0	0
MEREDITH	0	0	6,688,000	0	0
MERRIMACK	2,593,000	7,122,300	21,593,700	0	0
MIDDLETON	133,000	0	2,090,500	0	0
MILAN	0	10,999,600	2,394,200	0	0
MILFORD	894,600	2,287,900	8,536,600	0	0
MILLSFIELD	0	0	29,443	0	0
MILTON	0	0	6,107,900	0	0
MONROE	0	0	138,886,900	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	191,410,035	0	191,410,035	0	170,000	0
HART'S LOCATION	0	15,060,922	0	15,060,922	0	0	0
HAVERHILL	0	369,476,275	0	369,476,275	45,000	490,400	0
HEBRON	0	278,044,181	0	278,044,181	0	0	0
HENNIKER	0	408,066,111	150,000	407,916,111	100,000	4,034,625	881,459
HILL	0	93,930,284	0	93,930,284	0	250,000	0
HILLSBOROUGH	0	598,884,724	0	598,884,724	75,000	1,381,900	505,590
HINSDALE	0	296,680,986	0	296,680,986	0	1,029,955	0
HOLDERNESS	0	678,953,890	600,000	678,353,890	60,000	246,100	14,405,025
HOLLIS	0	1,066,097,261	594,500	1,065,502,761	150,000	5,217,200	136,641
HOOKSETT	0	1,343,027,643	150,000	1,342,877,643	550,000	19,867,500	0
HOPKINTON	0	766,170,002	5,182	766,164,820	150,000	4,140,000	70,700
HUDSON	0	2,886,727,595	1,264,000	2,885,463,595	1,575,000	27,980,750	4,427,430
JACKSON	0	331,451,125	0	331,451,125	25,000	360,000	0
JAFFREY	0	466,505,415	0	466,505,415	30,000	1,696,256	467,467
JEFFERSON	0	137,659,920	0	137,659,920	15,000	110,000	0
KEENE	0	1,939,549,400	128,700	1,939,420,700	264,000	5,037,000	816,700
KENSINGTON	0	320,431,786	0	320,431,786	0	2,625,000	0
KILKENNY	0	9,791	0	9,791	0	0	0
KINGSTON	0	652,319,490	290,200	652,029,290	240,000	2,555,000	1,490,000
LACONIA	18,157	2,169,332,703	0	2,169,332,703	440,000	8,170,000	0
LANCASTER	0	230,334,350	0	230,334,350	30,000	570,720	6,290
LANDAFF	0	40,432,914	0	40,432,914	15,000	10,000	0
LANGDON	0	65,988,860	0	65,988,860	0	550,000	0
LEBANON	0	1,704,180,606	687,500	1,703,493,106	147,000	13,761,400	0
LEE	0	496,840,057	246,700	496,593,357	30,000	11,787,722	0
LEMPSTER	0	117,857,379	0	117,857,379	15,000	732,000	0
LINCOLN	0	822,509,129	0	822,509,129	30,000	4,591,280	0
LISBON	0	113,153,669	0	113,153,669	45,000	670,000	0
LITCHFIELD	0	945,947,617	82,600	945,865,017	60,000	2,508,050	0
LITTLETON	0	797,033,310	0	797,033,310	165,000	4,389,733	0
LIVERMORE	0	81,840	0	81,840	0	0	0
LONDONDERRY	0	3,334,816,363	0	3,334,816,363	256,800	21,366,500	2,340,850
LOUDON	0	538,434,513	43,800	538,390,713	15,000	363,200	60,000
LOW & BURBANK GRANT	0	0	0	0	0	0	0
LYMAN	0	59,450,752	0	59,450,752	0	120,000	0
LYME	0	315,771,327	0	315,771,327	135,000	3,211,610	405,000
LYNDEBOROUGH	0	185,459,460	3,500	185,455,960	0	120,000	0
MADBURY	0	234,336,209	396,500	233,939,709	30,000	1,725,700	0
MADISON	0	467,843,563	0	467,843,563	15,000	547,000	0
MANCHESTER	0	9,939,639,600	0	9,939,639,600	9,615,950	228,027,400	70,187,750
MARLBOROUGH	0	207,398,325	150,000	207,248,325	30,000	265,000	40,946
MARLOW	0	69,312,533	0	69,312,533	15,000	340,000	10,400
MARTIN'S LOCATION	0	28,997	0	28,997	0	0	0
MASON	0	168,829,136	0	168,829,136	0	530,000	7,400
MEREDITH	0	1,921,056,893	0	1,921,056,893	198,200	1,922,100	667,300
MERRIMACK	0	3,232,536,463	774,600	3,231,761,863	240,000	30,289,000	2,463,000
MIDDLETON	0	199,447,124	0	199,447,124	15,000	375,000	0
MILAN	0	124,092,009	0	124,092,009	45,000	1,190,000	0
MILFORD	0	1,566,909,343	690,846	1,566,218,497	105,000	4,382,500	26,400
MILLSFIELD	0	5,202,270	0	5,202,270	0	0	0
MILTON	0	414,085,120	0	414,085,120	30,000	3,329,100	0
MONROE	0	191,278,549	0	191,278,549	0	0	0
MONT VERNON	0	254,315,050	0	254,315,050	60,000	781,530	17,750

2007 TABLES BY COUNTY

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MUNICIPALITY	NET VALUATION 2007	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2007 ACTUAL TAX RATE	2007 RESIDENTS TAX
HARRISVILLE	191,240,035	2,581,108	6,400	2,574,708	\$13.51	0
HART'S LOCATION	15,060,922	106,231	100	106,131	\$7.09	240
HVERHILL	368,940,875	6,436,600	142,500	6,294,100	\$17.55	30,000
HEBRON	278,044,181	1,971,300	6,300	1,965,000	\$7.13	0
HENNIKER	402,900,027	9,967,819	50,600	9,917,219	\$24.78	0
HILL	93,680,284	1,780,444	20,000	1,760,444	\$19.21	0
HILLSBOROUGH	596,922,234	11,759,408	171,500	11,587,908	\$19.79	0
HINSDALE	295,651,031	6,513,435	39,300	6,474,135	\$22.39	0
HOLDERNESS	663,642,765	8,101,211	54,000	8,047,211	\$12.22	0
HOLLIS	1,059,998,920	24,768,517	203,000	24,565,517	\$23.38	0
HOOKSETT	1,322,460,143	29,872,486	178,250	29,694,236	\$22.68	0
HOPKINTON	761,804,120	15,999,365	190,500	15,808,865	\$21.05	0
HUDSON	2,851,480,415	42,585,708	595,250	41,990,458	\$15.01	0
JACKSON	331,066,125	2,829,800	29,500	2,800,300	\$8.56	0
JAFFREY	464,311,692	10,889,601	71,400	10,818,201	\$23.47	0
JEFFERSON	137,534,920	2,320,081	2,950	2,317,131	\$16.95	0
KEENE	1,933,303,000	49,811,061	248,500	49,562,561	\$25.79	0
KENSINGTON	317,806,786	5,554,907	8,300	5,546,607	\$17.54	0
KILKENNY	9,791	0	0	0	\$0.00	0
KINGSTON	647,744,290	13,360,795	80,000	13,280,795	\$20.66	0
LACONIA	2,160,722,703	34,953,547	500,000	34,453,547	\$16.20	0
LANCASTER	229,727,340	5,292,745	26,800	5,265,945	\$23.17	0
LANDAFF	40,407,914	665,104	1,450	663,654	\$16.49	0
LANGDON	65,438,860	1,358,782	26,500	1,332,282	\$20.79	0
LEBANON	1,689,584,706	37,779,564	72,200	37,707,364	\$22.45	0
LEE	484,775,635	11,960,409	74,700	11,885,709	\$24.69	0
LEMPSTER	117,110,379	1,881,907	8,200	1,873,707	\$16.10	0
LINCOLN	817,887,849	6,645,012	52,000	6,593,012	\$8.15	0
LISBON	112,438,669	2,940,180	22,800	2,917,380	\$26.19	0
LITCHFIELD	943,296,967	13,342,240	95,300	13,246,940	\$14.20	0
LITTLETON	792,478,577	15,891,336	184,100	15,707,236	\$20.83	0
LIVERMORE	81,840	0	0	0	\$0.00	0
LONDONDERRY	3,310,852,213	59,516,251	487,500	59,028,751	\$18.22	0
LOUDON	537,952,513	9,484,108	161,800	9,322,308	\$17.73	0
LOW & BURBANK GRANT	0	0	0	0	\$0.00	0
LYMAN	59,330,752	1,133,989	12,300	1,121,689	\$19.14	0
LYME	312,019,717	5,968,240	37,500	5,930,740	\$19.15	0
LYNDEBOROUGH	185,335,960	3,467,656	9,600	3,458,056	\$18.73	0
MADBURY	232,184,009	4,530,960	38,250	4,492,710	\$19.61	0
MADISON	467,281,563	5,828,943	86,000	5,742,943	\$12.49	0
MANCHESTER	9,631,808,500	159,249,108	1,583,400	157,665,708	\$16.57	0
MARLBOROUGH	206,912,379	4,321,828	62,800	4,259,028	\$20.92	0
MARLOW	68,947,133	1,307,504	11,300	1,296,204	\$18.99	0
MARTIN'S LOCATION	28,997	0	0	0	\$0.00	0
MASON	168,291,736	2,899,128	36,500	2,862,628	\$17.25	0
MEREDITH	1,918,269,293	20,913,938	237,250	20,676,688	\$10.91	0
MERRIMACK	3,198,769,863	56,355,229	664,000	55,691,229	\$17.64	0
MIDDLETON	199,057,124	2,943,478	46,400	2,897,078	\$14.81	0
MILAN	122,857,009	2,109,742	10,800	2,098,942	\$17.41	0
MILFORD	1,561,704,597	27,289,485	173,050	27,116,435	\$17.49	0
MILLSFIELD	5,202,270	34,465	0	34,465	\$6.64	0
MILTON	410,726,020	7,510,086	146,900	7,363,186	\$18.32	0
MONROE	191,278,549	2,242,112	9,600	2,232,512	\$13.90	0
MONT VERNON	253,455,770	5,568,009	51,500	5,516,509	\$22.00	0

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TOTAL LOCAL ASSESSED VALUATION

LAND

MUNICIPALITY	LAND					
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RESIDENTIAL	COMMERCIAL / INDUSTRIAL
MOULTONBOROUGH	850,616	27,173	233,500	583,400	1,771,507,800	39,312,600
NASHUA	105,884	0	0	0	1,564,492,676	814,676,147
NELSON	1,003,407	57,099	0	0	63,419,600	0
NEW BOSTON	1,755,214	0	0	2,700	235,062,400	9,316,500
NEW CASTLE	136	6,170	387	0	367,068,000	16,198,000
NEW DURHAM	1,293,170	0	0	0	232,900,715	2,804,785
NEW HAMPTON	1,259,108	46	0	0	95,118,884	10,967,691
NEW IPSWICH	1,530,712	0	0	0	152,015,700	9,021,400
NEW LONDON	751,400	3,100	0	0	398,938,790	23,918,610
NEWBURY	880,811	0	0	0	358,655,360	9,586,633
NEWFIELDS	168,666	58,421	1,145	0	77,625,400	8,853,500
NEWINGTON	120,178	0	0	0	78,821,880	102,841,470
NEWMARKET	525,526	1,138	0	0	162,303,500	39,883,900
NEWPORT	2,000,179	0	148,910	0	130,102,100	30,275,000
NEWTON	274,143	5,378	0	0	233,923,000	11,772,300
NORTH HAMPTON	246,300	4,200	19,800	1,500	326,922,000	51,826,900
NORTHFIELD	1,166,167	3,779	0	0	88,283,000	7,820,100
NORTHUMBERLAND	1,676,659	0	0	0	23,305,000	4,152,800
NORTHWOOD	1,170,664	0	0	0	281,466,900	24,883,300
NOTTINGHAM	1,605,644	78,240	0	0	300,976,700	3,975,100
ODELL	315,909	0	0	0	27,000	0
ORANGE	699,510	0	0	0	9,827,880	134,630
ORFORD	2,119,186	0	0	0	51,374,600	3,616,000
OSSIPEE	2,088,756	0	0	0	343,736,300	39,739,700
PELHAM	519,445	0	0	0	782,543,310	37,023,140
PEMBROKE	1,060,328	1,126	60,806	0	148,421,700	23,863,964
PETERBOROUGH	1,438,827	13,493	10,660	2,480	150,550,455	28,629,400
PIERMONT	1,532,887	281,800	0	0	32,205,019	2,006,750
PINKHAM'S GRANT	0	0	0	0	0	149,150
PITTSBURG	6,749,243	0	0	0	135,889,600	9,809,600
PITTSFIELD	1,413,610	0	0	0	111,317,510	8,729,620
PLAINFIELD	2,246,070	155,233	0	0	67,989,800	2,271,100
PLAISTOW	83,737	2,570	0	0	296,259,690	105,946,240
PLYMOUTH	1,112,245	0	0	6,300	51,352,510	27,909,090
PORTSMOUTH	64,900	17,000	200	0	673,401,000	370,223,500
RANDOLPH	192,611	0	0	0	17,654,200	376,000
RAYMOND	633,484	0	1,410	0	336,839,710	39,338,380
RICHMOND	1,526,000	0	0	0	33,057,520	102,100
RINDGE	1,848,803	109,574	0	0	212,745,984	15,029,620
ROCHESTER	1,554,640	0	0	0	499,794,479	184,943,821
ROLLINSFORD	417,979	0	0	0	99,817,140	10,305,200
ROXBURY	545,818	0	0	0	6,160,000	0
RUMNEY	923,188	9,068	0	0	88,699,523	7,411,200
RYE	228,900	4,800	0	0	919,172,400	40,827,000
SALEM	227,604	0	0	0	1,510,035,117	536,473,383
SALISBURY	1,632,317	62,059	0	0	44,585,400	590,600
SANBORNTON	1,964,482	0	35,281	0	161,582,131	6,602,500
SANDOWN	335,335	0	764	0	175,042,370	4,796,800
SANDWICH	1,755,341	124,621	0	1,900	174,961,988	348,000
SARGENT'S PURCHASE	0	0	0	0	1,211,240	431,100
SEABROOK	25,800	4,000	0	0	618,268,500	160,512,800
SECOND COLLEGE GRANT	614,751	0	0	0	192,240	0
SHARON	723,725	60,306	0	0	19,683,000	307,600
SHELBURNE	684,753	0	0	75	16,197,000	1,716,000

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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION			
	BUILDINGS			
	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
MOULTONBOROUGH	1,012,903,000	0	55,156,800	1,119,000
NASHUA	4,932,980,000	56,168,100	1,900,600,197	0
NELSON	54,475,134	329,300	90,700	0
NEW BOSTON	363,839,669	2,302,400	12,093,000	44,870
NEW CASTLE	179,893,500	0	49,546,700	0
NEW DURHAM	180,814,715	4,465,600	8,510,085	0
NEW HAMPTON	113,876,950	2,345,050	22,181,549	0
NEW IPSWICH	233,688,600	1,293,600	14,621,700	0
NEW LONDON	564,627,120	0	74,103,580	0
NEWBURY	296,464,440	402,300	24,032,360	0
NEWFIELDS	115,126,200	246,800	15,473,200	0
NEWINGTON	75,650,000	0	231,284,441	0
NEWMARKET	423,391,700	9,650,000	82,019,900	0
NEWPORT	215,298,300	13,167,200	84,930,900	0
NEWTON	253,897,600	2,843,500	20,574,400	1,000
NORTH HAMPTON	421,831,200	19,159,600	78,381,500	45,400
NORTHFIELD	171,977,000	7,313,800	26,065,400	0
NORTHUMBERLAND	68,472,800	4,768,900	37,372,600	0
NORTHWOOD	196,972,168	16,427,200	26,097,400	6,532
NOTTINGHAM	310,770,200	3,901,700	6,263,300	0
ODELL	1,425,870	0	0	0
ORANGE	15,888,660	824,740	349,205	0
ORFORD	84,827,098	2,230,600	7,133,400	39,502
OSSIPEE	272,253,400	19,755,900	54,530,300	0
PELHAM	822,816,738	431,200	47,840,220	0
PEMBROKE	330,316,300	2,384,800	65,821,420	0
PETERBOROUGH	390,479,723	499,100	119,016,391	194,520
PIERMONT	49,612,630	768,250	4,590,740	0
PINKHAM'S GRANT	0	0	2,242,820	0
PITTSBURG	121,224,900	4,390,700	13,094,100	0
PITTSFIELD	152,979,220	6,414,490	26,649,110	0
PLAINFIELD	139,646,296	3,677,200	6,694,700	43,404
PLAISTOW	437,357,900	370,300	144,607,550	0
PLYMOUTH	178,870,340	10,401,300	72,240,200	12,900
PORTSMOUTH	1,356,572,700	15,570,500	1,193,813,890	0
RANDOLPH	28,129,600	442,700	873,000	0
RAYMOND	469,462,860	42,921,600	75,756,140	25,400
RICHMOND	58,078,860	859,250	194,660	0
RINDGE	296,338,940	4,623,200	34,087,596	0
ROCHESTER	1,214,672,669	162,078,400	245,695,031	0
ROLLINSFORD	148,277,200	1,001,900	21,715,900	0
ROXBURY	17,690,400	678,300	0	0
RUMNEY	85,485,166	1,662,790	8,417,020	0
RYE	805,282,200	2,345,300	42,149,800	0
SALEM	1,800,764,599	39,202,600	681,823,901	24,400
SALISBURY	63,922,000	1,211,900	1,361,700	0
SANBORNTON	215,192,366	3,611,500	7,948,500	0
SANDOWN	276,123,240	0	3,297,900	0
SANDWICH	193,489,850	821,900	1,601,600	56,850
SARGENT'S PURCHASE	0	0	249,600	0
SEABROOK	335,683,700	75,352,400	182,335,800	0
SECOND COLLEGE GRANT	237,700	0	0	0
SHARON	31,573,800	0	286,100	0
SHELBURNE	25,854,821	596,600	9,588,800	10,779

2007 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
MOULTONBOROUGH	196,300	0	7,356,500	0	0
NASHUA	71,191,100	38,774,100	72,902,980	0	0
NELSON	0	0	957,500	0	0
NEW BOSTON	0	0	6,379,200	0	0
NEW CASTLE	0	0	1,006,900	0	0
NEW DURHAM	0	0	2,061,000	0	0
NEW HAMPTON	0	0	15,028,100	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	719,700	0	0
NEWINGTON	0	17,451,387	348,737,700	0	0
NEWMARKET	100,000	0	4,661,000	0	0
NEWPORT	0	0	9,473,300	0	0
NEWTON	0	10,079,600	3,962,500	0	0
NORTH HAMPTON	7,807,400	263,500	3,737,792	0	0
NORTHFIELD	0	751,000	3,109,000	0	0
NORTHUMBERLAND	0	13,202,000	11,061,395	0	3,547,159
NORTHWOOD	0	0	2,950,700	0	0
NOTTINGHAM	177,800	0	6,256,900	0	0
ODELL	0	0	0	0	0
ORANGE	0	0	393,950	0	0
ORFORD	0	0	3,059,800	0	0
OSSIPEE	18,000	0	6,350,300	0	0
PELHAM	3,945,400	11,384,600	16,888,400	0	0
PEMBROKE	0	4,639,200	12,900,900	0	0
PETERBOROUGH	0	0	7,312,279	0	0
PIERMONT	0	0	846,405	0	0
PINKHAM'S GRANT	0	0	89,268	0	0
PITTSBURG	0	3,098,800	7,477,800	0	0
PITTSFIELD	933,772	0	2,273,220	0	0
PLAINFIELD	0	0	4,583,900	0	0
PLAISTOW	515,463	15,692,690	7,066,240	0	6,132
PLYMOUTH	0	0	11,479,600	0	0
PORTSMOUTH	0	10,971,939	162,279,586	0	0
RANDOLPH	0	0	488,000	2,805,200	0
RAYMOND	1,710,500	0	13,036,400	0	0
RICHMOND	0	0	3,568,000	0	0
RINDGE	0	0	9,552,300	0	8,318,400
ROCHESTER	0	6,644,700	33,636,800	0	0
ROLLINSFORD	0	50,700	2,428,200	0	0
ROXBURY	0	0	281,600	0	0
RUMNEY	0	0	8,012,300	0	0
RYE	2,366,000	0	4,980,900	0	0
SALEM	496,900	5,385,500	29,629,100	0	0
SALISBURY	0	0	6,581,000	0	0
SANBORNTON	0	16,300	1,800,100	0	0
SANDOWN	393,100	0	2,391,500	0	0
SANDWICH	0	0	5,986,000	0	0
SARGENT'S PURCHASE	0	0	0	0	0
SEABROOK	0	5,277,600	1,215,477,900	0	0
SECOND COLLEGE GRANT	0	0	0	0	0
SHARON	0	0	691,900	0	0
SHELBURNE	0	15,756,400	2,478,800	7,214,400	0

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
MOULTONBOROUGH	0	2,889,246,689	32,156	2,889,214,533	225,000	2,500,000	100,000
NASHUA	0	9,451,891,184	1,059,400	9,450,831,784	3,859,300	156,819,750	8,928,200
NELSON	0	120,332,740	0	120,332,740	0	198,525	0
NEW BOSTON	0	630,795,953	84,762	630,711,191	66,000	1,849,300	211,200
NEW CASTLE	0	613,719,793	0	613,719,793	50,000	600,000	0
NEW DURHAM	0	432,850,070	0	432,850,070	0	1,220,000	54,150
NEW HAMPTON	0	260,777,378	150,000	260,627,378	30,000	1,220,825	0
NEW IPSWICH	0	418,129,512	0	418,129,512	60,000	2,338,600	0
NEW LONDON	0	1,066,756,400	381,600	1,066,374,800	60,000	775,000	558,563
NEWBURY	0	695,021,904	0	695,021,904	15,000	195,000	450
NEWFIELDS	0	218,273,032	20,000	218,253,032	0	2,484,400	160,000
NEWINGTON	0	854,907,056	42,953,367	811,953,689	0	4,595,500	0
NEWMARKET	0	722,536,664	0	722,536,664	160,000	7,252,700	485,100
NEWPORT	0	485,395,889	1,000	485,394,889	165,000	1,883,300	0
NEWTON	0	537,333,421	438,252	536,895,169	60,000	1,135,400	170,000
NORTH HAMPTON	0	910,247,092	0	910,247,092	0	11,575,700	10,000
NORTHFIELD	0	306,489,246	495,800	305,993,446	0	3,650,800	175,700
NORTHUMBERLAND	0	167,559,313	6,642,200	160,917,113	90,000	247,500	0
NORTHWOOD	0	549,974,864	19,405	549,955,459	30,000	4,852,000	487,284
NOTTINGHAM	0	634,005,584	20,000	633,985,584	99,450	3,632,350	789,600
ODELL	0	1,768,779	0	1,768,779	0	0	0
ORANGE	0	28,118,575	0	28,118,575	0	150,000	0
ORFORD	0	154,400,186	0	154,400,186	0	40,000	5,000
OSSIPEE	0	738,472,656	0	738,472,656	45,000	3,403,000	0
PELHAM	0	1,723,392,453	336,000	1,723,056,453	90,000	11,374,500	102,800
PEMBROKE	0	589,470,544	7,500	589,463,044	210,000	1,235,000	525,000
PETERBOROUGH	0	698,147,328	43,000	698,104,328	45,000	5,451,900	0
PIERMONT	0	91,844,481	0	91,844,481	0	532,780	1,950
PINKHAM'S GRANT	0	2,481,238	0	2,481,238	0	0	0
PITTSBURG	0	301,734,743	0	301,734,743	0	105,000	0
PITTSFIELD	0	310,710,552	0	310,710,552	15,000	2,201,140	0
PLAINFIELD	0	227,307,703	150,000	227,157,703	30,000	1,129,700	5,283,000
PLAISTOW	0	1,007,908,512	0	1,007,908,512	60,000	10,688,000	2,404,900
PLYMOUTH	0	353,384,485	0	353,384,485	150,000	840,400	0
PORTSMOUTH	0	3,782,915,215	27,419,600	3,755,495,615	302,800	23,400,400	807,000
RANDOLPH	0	50,961,311	0	50,961,311	15,000	50,000	16,500
RAYMOND	0	979,725,884	271,500	979,454,384	300,000	10,548,600	3,137,500
RICHMOND	0	97,386,390	0	97,386,390	15,000	205,000	0
RINDGE	0	582,654,417	307,008	582,347,409	15,000	6,857,015	1,421,500
ROCHESTER	0	2,349,020,540	314,100	2,348,706,440	1,229,300	28,355,800	2,823,200
ROLLINSFORD	0	284,014,219	371,200	283,643,019	0	3,266,500	0
ROXBURY	0	25,356,118	0	25,356,118	0	80,000	0
RUMNEY	0	200,620,255	0	200,620,255	90,000	306,000	33,600
RYE	0	1,817,357,300	0	1,817,357,300	30,000	11,182,500	2,500
SALEM	0	4,604,063,104	0	4,604,063,104	1,604,600	22,963,000	0
SALISBURY	0	119,946,976	0	119,946,976	15,000	690,000	40,000
SANBORNTON	0	398,753,160	310,100	398,443,060	0	540,000	74,896
SANDOWN	0	462,381,009	0	462,381,009	30,000	4,384,300	0
SANDWICH	0	379,148,050	852,400	378,295,650	0	360,000	0
SARGENT'S PURCHASE	0	1,891,940	0	1,891,940	0	0	0
SEABROOK	0	2,592,938,500	155,826,500	2,437,112,000	135,000	24,200,200	1,962,300
SECOND COLLEGE GRANT	0	1,044,691	0	1,044,691	0	0	0
SHARON	0	53,326,431	0	53,326,431	0	60,000	0
SHELBURNE	0	80,098,428	0	80,098,428	0	70,000	25,000

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MUNICIPALITY	NET VALUATION 2007	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2007 ACTUAL TAX RATE	2007 RESIDENTS TAX
MOULTONBOROUGH	2,886,389,533	20,159,851	201,059	19,958,792	\$6.99	0
NASHUA	9,281,224,534	161,078,196	1,813,500	159,264,696	\$17.40	0
NELSON	120,134,215	1,739,088	8,300	1,730,788	\$14.49	0
NEW BOSTON	628,584,691	8,799,936	92,500	8,707,436	\$14.02	0
NEW CASTLE	613,069,793	2,928,097	39,500	2,888,597	\$4.78	0
NEW DURHAM	431,575,920	7,867,369	81,200	7,786,169	\$18.24	0
NEW HAMPTON	259,376,553	4,980,086	30,506	4,949,580	\$19.33	0
NEW IPSWICH	415,730,912	6,783,856	108,500	6,675,356	\$16.35	0
NEW LONDON	1,064,981,237	14,334,572	212,000	14,122,572	\$13.47	0
NEWBURY	694,811,454	9,034,944	65,500	8,969,444	\$13.02	0
NEWFIELDS	215,608,632	4,883,856	41,400	4,842,456	\$22.66	0
NEWINGTON	807,358,189	6,415,337	27,500	6,387,837	\$8.91	0
NEWMARKET	714,638,864	15,138,298	168,500	14,969,798	\$21.20	65,000
NEWPORT	483,346,589	10,569,661	171,750	10,397,911	\$21.91	0
NEWTON	535,529,769	9,760,276	35,600	9,724,676	\$18.28	0
NORTH HAMPTON	898,661,392	15,081,948	187,000	14,894,948	\$16.82	0
NORTHFIELD	302,166,946	6,381,026	113,500	6,267,526	\$21.15	0
NORTHUMBERLAND	160,579,613	3,203,476	17,700	3,185,776	\$20.30	0
NORTHWOOD	544,586,175	9,485,675	61,950	9,423,725	\$17.43	0
NOTTINGHAM	629,464,184	8,339,864	120,900	8,218,964	\$13.27	0
ODELL	1,768,779	0	0	0	\$0.00	0
ORANGE	27,968,575	567,187	5,900	561,287	\$20.31	0
ORFORD	154,355,186	3,047,896	34,000	3,013,896	\$19.79	0
OSSIPEE	735,024,656	9,100,868	182,000	8,918,868	\$12.40	0
PELHAM	1,711,489,153	26,990,663	229,000	26,761,663	\$15.81	0
PEMBROKE	587,493,044	13,857,814	173,000	13,684,814	\$23.66	0
PETERBOROUGH	692,607,428	17,567,973	160,700	17,407,273	\$25.39	0
PIERMONT	91,309,751	1,819,726	24,200	1,795,526	\$19.95	4,250
PINKHAM'S GRANT	2,481,238	24,103	0	24,103	\$9.82	0
PITTSBURG	301,629,743	3,960,147	12,400	3,947,747	\$13.20	0
PITTSFIELD	308,494,412	7,372,067	30,500	7,341,567	\$23.92	0
PLAINFIELD	220,715,003	5,671,264	21,450	5,649,814	\$25.75	0
PLAISTOW	994,755,612	18,844,730	88,800	18,755,930	\$19.00	0
PLYMOUTH	352,394,085	8,056,105	59,250	7,996,855	\$22.95	0
PORTSMOUTH	3,730,985,415	60,558,893	601,000	59,957,893	\$16.34	0
RANDOLPH	50,879,811	820,273	2,900	817,373	\$16.27	0
RAYMOND	965,468,284	16,863,251	294,250	16,569,001	\$17.50	0
RICHMOND	97,166,390	1,970,823	12,300	1,958,523	\$20.37	0
RINDGE	574,053,894	11,630,654	159,352	11,471,302	\$20.30	0
ROCHESTER	2,316,298,140	43,477,323	491,000	42,986,323	\$18.81	0
ROLLINSFORD	280,376,519	4,306,689	88,450	4,218,239	\$15.38	15,000
ROXBURY	25,276,118	490,703	1,500	489,203	\$19.44	0
RUMNEY	200,190,655	3,079,484	14,700	3,064,784	\$15.46	0
RYE	1,806,142,300	16,076,418	225,500	15,850,918	\$8.91	0
SALEM	4,579,495,504	60,413,459	755,000	59,658,459	\$13.21	199,828
SALISBURY	119,201,976	2,720,045	43,100	2,676,945	\$22.98	0
SANBORNTON	397,828,164	7,276,096	107,920	7,168,176	\$18.30	0
SANDOWN	457,966,709	10,016,816	125,000	9,891,816	\$21.89	0
SANDWICH	377,935,650	3,943,765	72,000	3,871,765	\$10.48	0
SARGENT'S PURCHASE	1,891,940	0	0	0	\$0.00	0
SEABROOK	2,410,814,500	29,041,520	319,200	28,722,320	\$13.08	0
SECOND COLLEGE GRANT	1,044,691	0	0	0	\$0.00	0
SHARON	53,266,431	795,883	2,300	793,583	\$14.97	0
SHELBURNE	80,003,428	1,016,455	4,200	1,012,255	\$13.30	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	128,087	11,792	0	0	201,979,455	75,809,245
SOUTH HAMPTON	513,351	20	0	0	80,820,500	4,631,500
SPRINGFIELD	1,556,823	0	0	0	73,608,900	3,795,500
STARK	850,124	45,193	0	0	18,408,500	1,081,300
STEWARTSTOWN	2,203,694	0	0	0	10,766,700	478,900
STODDARD	1,605,810	203,040	0	0	168,705,290	0
STRAFFORD	2,197,899	0	0	4,000	246,234,000	1,290,600
STRATFORD	2,517,305	0	0	0	11,152,100	661,200
STRATHAM	361,839	107,609	0	0	324,188,900	37,166,700
SUCCESS	1,013,648	0	0	0	2,235,740	0
SUGAR HILL	707,861	77,657	251,063	0	52,597,000	2,129,200
SULLIVAN	940,094	12,122	0	0	14,214,600	312,400
SUNAPEE	972,251	0	0	0	491,412,900	7,861,300
SURRY	406,113	0	0	0	24,041,700	803,200
SUTTON	2,036,090	63,944	0	0	131,735,148	4,823,572
SWANZEY	1,833,543	0	0	0	99,555,100	22,339,298
TAMWORTH	2,074,814	0	0	0	94,970,688	12,560,100
TEMPLE	1,406,738	3,047	0	100	50,797,900	1,325,500
THOM & MES PURCHASE	0	0	0	0	1,945,800	1,433,580
THORNTON	1,019,741	0	0	0	92,075,900	1,954,600
TILTON	453,152	0	65,466	0	86,996,300	97,635,100
TROY	606,494	0	0	0	21,135,700	2,167,000
TUFTONBORO	1,216,468	35,245	0	0	652,035,200	11,784,300
UNITY	1,347,470	0	0	0	52,633,932	1,107,890
WAKEFIELD	1,147,935	15,892	0	0	497,928,700	6,253,200
WALPOLE	2,049,475	135,837	0	300	120,561,300	13,845,100
WARNER	2,292,220	0	0	530	104,848,760	10,636,710
WARREN	885,643	0	0	0	25,413,200	702,700
WASHINGTON	1,608,340	93,026	0	0	147,568,300	871,300
WATERVILLE VALLEY	38,640	0	0	0	57,654,600	7,080,400
WEARE	1,921,245	76,368	6,714	0	344,929,100	15,674,200
WEBSTER	1,410,799	81,241	0	100	99,939,600	1,767,000
WENTWORTH	1,722,156	0	0	0	31,466,100	1,760,000
WENTWORTH LOCATION	188,057	0	0	0	3,003,720	0
WESTMORELAND	3,011,635	0	0	0	55,920,900	7,821,100
WHITEFIELD	1,644,650	0	0	0	50,642,290	4,313,970
WILMOT	1,241,040	0	0	0	68,568,180	2,987,340
WILTON	1,158,779	0	0	0	170,187,986	19,055,600
WINCHESTER	1,874,053	1,152	0	0	73,008,537	7,389,900
WINDHAM	182,700	0	0	0	941,553,500	76,888,500
WINDSOR	228,366	31,929	0	0	12,838,200	0
WOLFEBORO	1,534,464	0	218,228	0	1,076,164,300	49,081,900
WOODSTOCK	244,350	0	0	0	48,160,800	9,930,730
STATE TOTALS	278,512,936	5,453,270	1,602,636	1,918,962	51,817,874,221	8,214,158,577

2007 TABLES BY COUNTY				
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TOTAL LOCAL ASSESSED VALUATION				
BUILDINGS				
MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL/ INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT
SOMERSWORTH	435,234,783	20,309,500	130,432,397	0
SOUTH HAMPTON	68,234,134	82,700	3,647,500	0
SPRINGFIELD	103,250,800	3,083,200	11,263,700	0
STARK	27,343,500	1,449,500	1,010,500	0
STEWARTSTOWN	30,859,100	4,065,400	3,181,800	0
STODDARD	105,060,270	148,610	2,230,340	0
STRAFFORD	231,362,500	4,663,500	2,266,700	29,500
STRATFORD	30,311,800	2,052,400	2,508,000	0
STRATHAM	588,014,638	3,980,900	101,431,100	24,562
SUCCESS	2,993,090	0	0	0
SUGAR HILL	73,846,700	97,200	5,844,000	0
SULLIVAN	30,724,600	1,512,700	630,700	0
SUNAPEE	517,685,200	2,480,700	24,826,700	0
SURRY	51,066,900	658,300	1,100,100	0
SUTTON	143,542,080	139,220	7,554,930	0
SWANZEY	290,296,110	12,703,700	47,013,421	0
TAMWORTH	188,443,200	8,800,400	23,218,500	49,700
TEMPLE	99,668,846	785,700	2,459,050	22,004
THOM & MES PURCHASE	0	0	1,000,000	0
THORNTON	227,198,600	5,171,900	4,350,500	0
TILTON	180,219,400	18,140,700	150,080,800	0
TROY	74,616,300	2,655,900	4,567,900	0
TUFTONBORO	344,053,500	10,893,100	13,410,100	0
UNITY	79,384,450	5,581,720	707,830	0
WAKEFIELD	472,399,200	14,381,000	18,602,600	0
WALPOLE	235,049,432	2,922,700	45,638,700	41,768
WARNER	141,550,960	1,962,220	18,856,180	5,850
WARREN	43,484,200	2,491,900	3,002,500	0
WASHINGTON	111,392,657	1,113,000	847,100	0
WATERVILLE VALLEY	292,033,700	0	24,812,100	0
WEARE	473,707,700	18,934,900	29,429,300	0
WEBSTER	105,603,478	2,573,800	2,005,400	18,522
WENTWORTH	52,743,687	2,138,400	5,119,200	0
WENTWORTH LOCATION	3,540,250	24,260	0	0
WESTMORELAND	120,716,700	536,100	9,965,100	0
WHITEFIELD	88,072,530	3,102,620	20,103,330	0
WILMOT	105,088,700	489,780	5,580,400	0
WILTON	241,125,900	520,900	21,481,600	0
WINCHESTER	138,055,700	15,817,400	33,072,200	0
WINDHAM	1,116,964,300	67,400	81,345,100	0
WINDSOR	14,224,300	571,300	0	0
WOLFEBORO	825,272,800	12,933,800	86,812,900	0
WOODSTOCK	173,967,084	4,902,670	15,887,146	0
STATE TOTALS	78,027,572,522	1,827,680,128	18,327,418,712	3,933,437

2007 TABLES BY COUNTY					
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MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				
	PUBLIC UTILITIES				
	PUBLIC WATER	GAS	ELECTRIC	OIL	OTHER
SOMERSWORTH	0	4,445,400	4,928,000	0	0
SOUTH HAMPTON	0	0	2,778,700	0	0
SPRINGFIELD	0	0	8,838,900	0	0
STARK	0	13,139,500	1,214,400	0	0
STEWARTSTOWN	0	10,714,200	1,988,300	0	41,000
STODDARD	0	0	1,795,825	0	0
STRAFFORD	43,500	0	2,302,200	0	20,300
STRATFORD	0	22,134,000	2,369,100	0	0
STRATHAM	1,830,000	13,567,500	10,332,400	0	0
SUCCESS	0	0	9,166	0	0
SUGAR HILL	0	0	999,965	0	0
SULLIVAN	0	0	1,338,900	0	0
SUNAPEE	0	0	9,322,272	0	0
SURRY	0	0	1,403,100	0	0
SUTTON	0	0	1,871,446	0	0
SWANZEY	132,121	0	3,155,800	0	0
TAMWORTH	88,700	0	15,258,400	0	0
TEMPLE	0	0	2,263,500	0	0
THOM & MES PURCHASE	0	0	502	0	0
THORNTON	151,700	0	3,152,900	0	0
TILTON	60,200	4,770,400	13,063,400	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	3,705,000	0	0
WALPOLE	0	0	18,529,000	0	0
WARNER	0	0	3,101,380	0	0
WARREN	0	0	8,919,400	0	0
WASHINGTON	0	0	2,787,500	0	0
WATERVILLE VALLEY	0	0	1,528,500	0	0
WEARE	0	0	12,266,100	0	0
WEBSTER	0	0	14,185,900	0	0
WENTWORTH	0	0	9,152,400	0	0
WENTWORTH LOCATION	0	0	54,273	0	0
WESTMORELAND	0	0	3,220,300	0	0
WHITEFIELD	0	0	12,083,631	0	0
WILMOT	0	0	1,208,810	0	0
WILTON	0	0	2,917,400	0	0
WINCHESTER	0	0	10,090,700	0	0
WINDHAM	1,355,000	1,235,000	7,070,000	0	0
WINDSOR	0	0	323,600	0	0
WOLFEBORO	0	0	103,000	0	0
WOODSTOCK	0	0	2,332,688	0	0
STATE TOTALS	142,518,317	512,466,228	4,691,524,611	23,476,500	14,536,884

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MUNICIPALITY	MATURE WOOD & TIMBER	GROSS VALUATION	EDUCATIONAL & SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	EXEMPTIONS		
					BLIND	ELDERLY	LOCAL OPTIONAL
SOMERSWORTH	0	873,278,659	192,200	873,086,459	325,000	1,413,900	0
SOUTH HAMPTON	0	160,708,405	0	160,708,405	0	1,910,000	0
SPRINGFIELD	0	205,397,823	604,648	204,793,175	0	633,300	0
STARK	0	64,542,517	0	64,542,517	45,000	110,000	0
STEWARTSTOWN	0	64,299,094	0	64,299,094	15,000	142,500	0
STODDARD	0	279,749,185	0	279,749,185	0	100,000	0
STRAFFORD	0	490,414,699	0	490,414,699	0	355,300	60,000
STRATFORD	0	73,705,905	0	73,705,905	30,000	321,100	0
STRATHAM	0	1,081,006,148	0	1,081,006,148	45,000	3,480,000	0
SUCCESS	0	6,251,644	0	6,251,644	0	0	0
SUGAR HILL	0	136,550,646	0	136,550,646	15,000	70,000	0
SULLIVAN	0	49,686,116	0	49,686,116	0	415,000	0
SUNAPEE	0	1,054,561,323	0	1,054,561,323	60,000	885,000	0
SURRY	0	79,479,413	0	79,479,413	0	5,000	21,674
SUTTON	0	291,766,430	0	291,766,430	0	330,000	0
SWANZEY	0	477,029,093	250,600	476,778,493	129,400	1,347,300	23,440
TAMWORTH	0	345,464,502	281,067	345,183,435	30,000	883,200	7,500
TEMPLE	0	158,732,385	0	158,732,385	0	25,000	0
THOM & MES PURCHASE	0	4,379,882	0	4,379,882	0	0	0
THORNTON	0	335,075,841	150,000	334,925,841	15,000	1,250,000	530,100
TILTON	0	551,484,918	150,000	551,334,918	169,400	4,892,900	12,433,635
TROY	0	111,867,994	0	111,867,994	45,000	300,000	0
TUFTONBORO	0	1,039,606,813	0	1,039,606,813	180,000	552,700	0
UNITY	0	143,505,102	0	143,505,102	0	182,000	0
WAKEFIELD	0	1,014,433,527	73,700	1,014,359,827	75,000	3,160,000	23,000
WALPOLE	0	438,773,612	150,000	438,623,612	45,000	476,100	497,400
WARNER	0	283,254,810	0	283,254,810	30,000	1,866,200	0
WARREN	0	84,899,543	169,500	84,730,043	0	205,000	0
WASHINGTON	0	266,281,223	0	266,281,223	15,000	220,000	46,090
WATERVILLE VALLEY	0	383,147,940	0	383,147,940	0	0	0
WEARE	0	896,945,627	250,000	896,695,627	45,000	5,884,613	240,000
WEBSTER	0	227,585,840	0	227,585,840	0	777,750	4,000
WENTWORTH	0	104,101,943	0	104,101,943	15,000	90,000	0
WENTWORTH LOCATION	0	6,810,560	0	6,810,560	0	0	0
WESTMORELAND	0	201,191,835	0	201,191,835	0	105,000	0
WHITEFIELD	0	179,963,021	0	179,963,021	15,000	1,138,530	0
WILMOT	0	185,164,250	0	185,164,250	0	105,000	20,000
WILTON	0	456,448,165	150,000	456,298,165	60,000	370,000	0
WINCHESTER	0	279,309,642	190,257	279,119,385	90,000	1,991,300	0
WINDHAM	0	2,226,661,500	379,075	2,226,282,425	60,000	17,559,900	2,620,000
WINDSOR	0	28,217,695	0	28,217,695	0	5,000	0
WOLFEBORO	0	2,052,121,392	325,000	2,051,796,392	105,000	2,975,700	86,900
WOODSTOCK	0	255,425,468	0	255,425,468	15,000	1,689,820	0
STATE TOTALS	18,157	163,890,666,098	285,009,521	163,605,656,577	38,437,158	1,211,061,245	222,164,633

2007 TABLES BY COUNTY

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MUNICIPALITY	NET VALUATION 2007	GROSS PROPERTY TAXES	LESS: VETERANS CREDITS	NET TAX COMMITMENT	* 2007 ACTUAL TAX RATE	2007 RESIDENTS TAX
SOMERSWORTH	871,347,559	19,582,636	232,200	19,350,436	\$22.50	70,000
SOUTH HAMPTON	158,798,405	2,216,032	3,900	2,212,132	\$13.99	0
SPRINGFIELD	204,159,875	3,026,355	49,500	2,976,855	\$14.92	0
STARK	64,387,517	965,887	10,150	955,737	\$15.52	0
STEWARTSTOWN	64,141,594	1,554,402	6,400	1,548,002	\$24.83	0
STODDARD	279,649,185	2,510,150	17,400	2,492,750	\$8.99	0
STRAFFORD	489,999,399	8,873,770	39,400	8,834,370	\$18.12	0
STRATFORD	73,354,805	1,414,926	5,200	1,409,726	\$19.98	0
STRATHAM	1,077,481,148	20,515,309	186,250	20,329,059	\$19.10	0
SUCCESS	6,251,644	0	0	0	\$0.00	0
SUGAR HILL	136,465,646	2,219,271	6,100	2,213,171	\$16.28	0
SULLIVAN	49,271,116	1,063,428	5,100	1,058,328	\$21.64	0
SUNAPEE	1,053,616,323	14,202,100	105,500	14,096,600	\$13.50	0
SURRY	79,452,739	1,494,864	9,800	1,485,064	\$18.85	0
SUTTON	291,436,430	5,075,714	74,000	5,001,714	\$17.43	0
SWANZEY	475,278,353	10,633,066	39,400	10,593,666	\$22.39	0
TAMWORTH	344,262,735	6,733,127	103,000	6,630,127	\$19.67	0
TEMPLE	158,707,385	2,804,232	7,100	2,797,132	\$17.70	0
THOM & MES PURCHASE	4,379,882	22,117	0	22,117	\$5.05	0
THORNTON	333,130,741	5,362,534	80,100	5,282,434	\$16.12	0
TILTON	533,838,983	10,015,834	104,000	9,911,834	\$18.84	0
TROY	111,522,994	2,711,529	29,350	2,682,179	\$24.47	0
TUFTONBORO	1,038,874,113	7,819,393	61,563	7,757,830	\$7.54	0
UNITY	143,323,102	2,150,014	11,400	2,138,614	\$15.04	0
WAKEFIELD	1,011,101,827	9,465,725	215,000	9,250,725	\$9.37	0
WALPOLE	437,605,112	7,266,315	52,950	7,213,365	\$16.70	0
WARNER	281,358,610	5,811,704	84,400	5,727,304	\$20.68	0
WARREN	84,525,043	1,586,758	25,900	1,560,858	\$18.99	0
WASHINGTON	266,000,133	4,010,526	18,450	3,992,076	\$15.10	0
WATERVILLE VALLEY	383,147,940	3,743,671	11,000	3,732,671	\$9.78	0
WEARE	890,526,014	13,572,819	159,200	13,413,619	\$15.27	0
WEBSTER	226,804,090	3,970,892	56,000	3,914,892	\$17.64	0
WENTWORTH	103,996,943	1,464,757	4,800	1,459,957	\$14.28	0
WENTWORTH LOCATION	6,810,560	0	150	0	\$0.00	0
WESTMORELAND	201,086,835	2,740,759	7,600	2,733,159	\$13.66	0
WHITEFIELD	178,809,491	3,811,707	42,900	3,768,807	\$21.48	0
WILMOT	185,039,250	3,244,792	33,500	3,211,292	\$17.55	0
WILTON	455,868,165	7,169,384	44,350	7,125,034	\$15.74	0
WINCHESTER	277,038,085	7,568,140	26,410	7,541,730	\$27.40	0
WINDHAM	2,206,042,525	35,495,839	243,000	35,252,839	\$16.10	0
WINDSOR	28,212,695	438,839	2,600	436,239	\$15.58	0
WOLFEBORO	2,048,628,792	20,383,635	132,800	20,250,835	\$9.95	0
WOODSTOCK	253,720,648	3,506,316	52,500	3,453,816	\$13.84	0
STATE TOTALS	162,133,993,541	2,768,734,722	26,864,425	2,741,870,447	\$16.91	405,318

APPENDIX 2

2007 EQUALIZATION SURVEY

Part I - Summary of Property Tax System

Part II - 2007 Equalization Survey Including Utility & Railroad

Part III - 2007 Equalization Survey Not Including Utility & Railroad

Part IV - Base Valuation for Debt Limits

Part V - 2007 Comparison of Full Value Tax Rates

STATE
OF
NEW HAMPSHIRE
DEPARTMENT OF REVENUE
ADMINISTRATION
2007 EQUALIZATION SURVEY

PROPERTY APPRAISAL DIVISION



2007 Equalization Survey Index

Part I Summary Of Property Tax System

Part II 2007 Equalization Survey Including Utility & Railroad Pages 1 thru 13

* Explanation of report contents

* Equalized figures for each municipality & county

* Set-off Districts - Concord & Penacook

Part III 2007 Equalization Survey Not Including Utility & Railroad Pages 14 thru 19

* Explanation of report contents

* Equalized figures for each municipality & county

Part IV Base Valuation For Debt Limits Pages 20 thru 26

* RSA 33:4-b

Part V 2007 Comparison Of Full Value Tax Rates Pages 27 thru 32

* Explanation of what full value represents

**NEW HAMPSHIRE PROPERTY TAX SYSTEM
SUMMARY
May 1, 2008**

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 15th prior to that year's tax bill.

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

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

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

spring once all the equalization ratios are completed.

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

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.

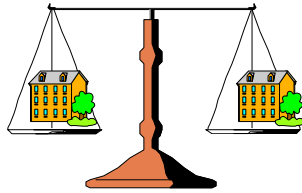
The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing by March 1st after the date the tax bills were mailed. If the local assessing officials neglect or refuse to satisfactorily abate the tax,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

2007 EQUALIZATION SURVEY



“Including Utility & Railroad”

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION



2007 EQUALIZATION SURVEY

“INCLUDING UTILITIES AND RAILROADS”

May 1, 2008

This report presents the results of the 2007 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, 2006, to September 30, 2007, 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 2007 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 2007 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 2007 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 2006 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 2005 total equalized valuation including utilities will be used to apportion 2007 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 2007 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

FULL VALUE TAX RATE: The 2007 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 2007 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.

2007 COUNTY SUMMARY

INCLUDING UTILITIES & RAILROAD 2007 SUMMARY BY COUNTY	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 & RAILROAD
BELKNAP	10,834,301,537	701,440,378	11,535,741,915	26,376,232	0	11,562,118,147
CARROLL	12,842,895,456	975,712,015	13,818,607,471	40,665,543	265,305	13,859,538,319
CHESHIRE	7,074,770,969	459,014,081	7,533,785,050	18,958,492	178,871	7,552,922,413
COOS	3,166,032,394	186,076,184	3,352,108,578	32,510,823	1,544,467	3,386,163,868
GRAFTON	12,539,253,241	1,244,048,014	13,783,301,255	118,488,453	0	13,901,789,707
HILLSBOROUGH	43,404,479,217	1,233,853,941	44,638,333,158	96,922,126	0	44,735,255,285
MERRIMACK	15,894,740,768	1,054,615,099	16,949,355,867	91,642,663	30,958	17,041,029,487
ROCKINGHAM	42,435,492,185	2,519,880,613	44,955,372,798	137,353,098	0	45,092,725,896
STRAFFORD	10,906,041,336	446,108,053	11,352,149,389	13,606,419	184,918	11,365,940,726
SULLIVAN	4,581,468,199	537,388,669	5,118,856,868	7,185,143	489,530	5,126,531,541
TOTALS	163,679,475,302	9,358,137,047	173,037,612,349	583,708,993	2,694,048	173,624,015,390

2007 COUNTY SUMMARY

INCLUDING UTILITIES & RAILROAD 2007 SUMMARY BY COUNTY	2007 LOCAL TAX RATE	2007 EQUAL. RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX STATE TAX	
BELKNAP	\$14.75	93.9	\$13.76	100.0000%	6.6593%
CARROLL	\$9.90	93.0	\$9.16	100.0000%	7.9825%
CHESHIRE	\$21.51	93.9	\$20.02	100.0000%	4.3502%
COOS	\$19.10	94.7	\$17.79	100.0000%	1.9503%
GRAFTON	\$17.03	90.8	\$15.24	100.0000%	8.0068%
HILLSBOROUGH	\$17.71	97.2	\$16.92	100.0000%	25.7656%
MERRIMACK	\$19.21	93.8	\$17.74	100.0000%	9.8149%
ROCKINGHAM	\$16.60	94.9	\$15.49	100.0000%	25.9715%
STRAFFORD	\$19.80	96.1	\$18.79	100.0000%	6.5463%
SULLIVAN	\$19.29	89.3	\$17.11	100.0000%	2.9527%
TOTALS	\$17.08	94.7	\$15.94	1000.0000%	100.0000%

2007 EQUALIZATION SURVEY WITH UTILITIES 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 & RAILROAD
ACWORTH	100,791,610	12,695,107	113,486,717	16,699	0	113,503,416
ALBANY	104,700,557	-226,217	104,474,340	3,017,100	0	107,491,440
ALEXANDRIA	235,905,038	1,508,642	237,413,680	260,359	0	237,674,039
ALLENSTOWN	291,894,495	9,755,940	301,650,435	459,127	0	302,109,563
ALSTEAD	186,927,034	18,495,467	185,422,501	174	0	185,422,674
ALTON	1,632,216,686	29,820,488	1,662,037,174	401,224	0	1,662,438,398
AMHERST	1,824,687,900	21,705,403	1,846,393,303	1,090,451	0	1,847,483,753
ANDOVER	294,730,777	19,992,387	314,723,164	20,705	0	314,743,868
ANTRIM	246,174,172	42,826,408	289,000,580	344,907	0	289,345,487
ASHLAND	195,346,778	46,267,223	241,614,001	2,202,493	0	243,816,494
ATKINSON	1,019,782,177	-29,629,778	990,152,399	0	0	990,152,399
ATKINSON & GILMANTON	538,160	201,329	739,489	0	0	739,489
AUBURN	687,838,863	-3,260,850	684,578,013	47,361,123	0	731,939,136
BARNSTEAD	537,717,357	34,379,061	572,096,418	0	0	572,096,418
BARRINGTON	947,208,140	-3,506,855	943,701,285	590,398	0	944,291,682
BARTLETT	1,075,833,219	225,112	1,076,058,331	2,057,221	0	1,078,115,552
BATH	112,132,923	-6,514,165	105,618,758	14,458,892	0	120,077,640
BEAN'S GRANT	330	0	330	0	0	330
BEAN'S PURCHASE	14,700	5,111	19,811	0	0	19,811
BEDFORD	3,130,129,400	460,347,167	3,590,476,567	8,849	0	3,590,485,416
BELMONT	795,145,655	-223,304	794,922,351	1,361,502	0	796,283,854
BENNINGTON	116,906,827	17,791,695	134,698,522	27,214	0	134,725,737
BENTON	15,701,689	10,421,414	26,123,103	1,622,874	0	27,745,977
BERLIN	465,098,486	-41,561,494	423,536,992	4,287,997	107,014	427,932,003
BETHEHEM	256,095,003	28,634,472	284,729,475	3,018,773	0	287,748,248
BOSCAWEN	295,768,353	-3,820,757	291,947,596	2,360,127	0	294,307,723
BOW	1,201,556,501	-75,684,541	1,125,871,960	8,489	0	1,125,880,449
BRADFORD	231,623,981	-1,612,681	230,011,300	68,214	0	230,079,514
BRENTWOOD	501,737,773	16,572,941	518,310,714	0	0	518,310,714
BRIDGEWATER	377,715,200	25,208,738	402,923,938	0	0	402,923,938
BRISTOL	551,349,188	-10,856,524	540,492,664	1,582,695	0	542,075,359
BROOKFIELD	111,510,290	30,892	111,541,182	0	0	111,541,182
BROOKLINE	466,497,652	81,457,606	547,955,258	0	0	547,955,258
CAMBRIDGE	6,307,223	2,191,890	8,499,113	0	0	8,499,113
CAMPTON	352,774,396	113,900,180	466,674,576	187,401	0	466,861,977
CANAAN	363,976,858	-3,062,377	360,914,481	121,247	0	361,035,728
CANDIA	378,018,076	89,963,158	467,981,234	19,508	0	468,000,742
CANTERBURY	306,044,416	-3,670,034	302,374,382	364,697	0	302,739,080
CARROLL	376,626,110	0	376,626,110	1,112,354	0	377,738,464
CENTER HARBOR	463,995,339	16	463,995,355	0	0	463,995,355
CHANDLER'S PURCHASE	29,509	9,697	39,206	0	0	39,206
CHARLESTOWN	280,046,973	30,994,500	311,041,473	115,442	204,201	311,361,116
CHATHAM	48,249,848	66,404	48,316,252	1,923,931	0	50,240,184
CHESTER	577,157,100	-27,675,703	549,481,397	0	0	549,481,397
CHESTERFIELD	388,620,705	143,160,064	531,780,769	961,282	0	532,742,052
CHICHESTER	238,323,771	39,036,819	277,360,590	0	0	277,360,590
CLAREMONT	740,454,574	137,406,864	877,861,438	3,169,779	221,831	881,253,047
CLARKSVILLE	40,259,412	4,367,588	44,627,000	4,835,986	0	49,462,986
COLEBROOK	170,862,237	18,649,992	189,512,229	0	0	189,512,229
COLUMBIA	86,937,637	-8,027,806	78,909,831	269,437	0	79,179,268
CONCORD	4,241,824,250	129,221,827	4,371,046,077	37,496,895	30,958	4,408,573,930
CONWAY	1,317,654,590	298,756,132	1,616,410,722	651,429	0	1,617,062,151
CORNISH	180,063,860	19,816,280	199,880,140	0	61,241	199,941,381
CRAWFORD'S PURCHASE	129,599	44,962	174,561	0	0	174,561
CROYDON	78,168,370	26,567,572	104,735,942	441,891	0	105,177,834
CUTT'S GRANT	0	0	0	0	0	0

2007 EQUALIZATION SURVEY WITH UTILITIES RAILROAD

MUNICIPALITY	2007 LOCAL TAX RATE	2007 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
ACWORTH	\$17.59	88.5	\$15.54	2.2140%	0.0654%
ALBANY	\$10.01	100.0	\$9.72	0.7756%	0.0619%
ALEXANDRIA	\$16.59	95.6	\$16.32	1.7097%	0.1369%
ALLENSTOWN	\$23.00	95.4	\$22.03	1.7728%	0.1740%
ALSTEAD	\$21.83	90.1	\$19.56	2.4550%	0.1068%
ALTON	\$10.57	98.2	\$10.36	14.3783%	0.9575%
AMHERST	\$19.47	98.5	\$19.06	4.1298%	1.0641%
ANDOVER	\$14.30	91.3	\$12.10	1.8470%	0.1813%
ANTRIM	\$20.49	84.9	\$16.80	0.6468%	0.1667%
ASHLAND	\$24.41	80.1	\$19.42	1.7538%	0.1404%
ATKINSON	\$14.10	103.0	\$14.39	2.1958%	0.5703%
ATKINSON & GILMANTON	\$0.00	74.2	\$0.00	0.0218%	0.0004%
AUBURN	\$13.71	100.0	\$12.70	1.6232%	0.4216%
BARNSTEAD	\$18.40	94.0	\$17.25	4.9480%	0.3295%
BARRINGTON	\$16.60	100.0	\$16.46	8.3081%	0.5439%
BARTLETT	\$7.19	100.0	\$7.16	7.7789%	0.6209%
BATH	\$13.58	100.0	\$12.48	0.8638%	0.0692%
BEAN'S GRANT	\$0.00	74.2	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	74.2	\$0.00	0.0006%	0.0000%
BEDFORD	\$18.99	86.9	\$16.46	8.0261%	2.0680%
BELMONT	\$17.64	100.0	\$17.47	6.8870%	0.4586%
BENNINGTON	\$21.24	86.5	\$18.19	0.3012%	0.0776%
BENTON	\$13.80	58.6	\$7.69	0.1996%	0.0160%
BERLIN	\$30.07	96.7	\$31.93	12.6377%	0.2465%
BETHLEHEM	\$24.14	89.7	\$21.36	2.0699%	0.1657%
BOSCAWEN	\$19.04	100.0	\$19.00	1.7271%	0.1695%
BOW	\$21.02	98.8	\$21.81	6.6069%	0.6485%
BRADFORD	\$17.19	100.0	\$17.26	1.3502%	0.1325%
BRENTWOOD	\$20.42	95.4	\$19.67	1.1494%	0.2985%
BRIDGEWATER	\$7.68	90.5	\$7.07	2.8984%	0.2321%
BRISTOL	\$14.19	100.0	\$14.36	3.8993%	0.3122%
BROOKFIELD	\$14.54	100.0	\$14.48	0.8048%	0.0642%
BROOKLINE	\$26.44	85.2	\$22.42	1.2249%	0.3156%
CAMBRIDGE	\$0.00	74.2	\$0.00	0.2510%	0.0049%
CAMPTON	\$19.16	75.6	\$14.29	3.3583%	0.2689%
CANAAN	\$21.31	100.0	\$20.25	2.5970%	0.2079%
CANDIA	\$18.59	80.8	\$14.83	1.0379%	0.2695%
CANTERBURY	\$18.11	100.0	\$18.19	1.7765%	0.1744%
CARROLL	\$13.62	100.0	\$13.56	11.1554%	0.2176%
CENTER HARBOR	\$9.86	100.0	\$9.85	4.0131%	0.2672%
CHANDLER'S PURCHASE	\$0.00	74.2	\$0.00	0.0012%	0.0000%
CHARLESTOWN	\$21.35	89.9	\$19.09	6.0735%	0.1793%
CHATHAM	\$11.78	100.0	\$11.29	0.3625%	0.0289%
CHESTER	\$17.64	103.2	\$18.06	1.2186%	0.3165%
CHESTERFIELD	\$21.45	73.1	\$15.57	7.0535%	0.3068%
CHICHESTER	\$23.37	84.9	\$19.93	1.6276%	0.1597%
CLAREMONT	\$32.90	84.0	\$26.84	17.1900%	0.5076%
CLARKSVILLE	\$15.10	89.8	\$12.25	1.4607%	0.0285%
COLEBROOK	\$21.96	87.3	\$19.61	5.5967%	0.1092%
COLUMBIA	\$15.25	109.4	\$16.28	2.3383%	0.0456%
CONCORD	\$19.63	96.4	\$18.77	25.8703%	2.5391%
CONWAY	\$15.34	81.3	\$12.44	11.6675%	0.9314%
CORNISH	\$16.55	89.0	\$14.74	3.9001%	0.1152%
CRAWFORD'S PURCHASE	\$0.00	74.2	\$0.00	0.0052%	0.0001%
CROYDON	\$15.50	73.0	\$11.43	2.0516%	0.0606%
CUTT'S GRANT	\$0.00	74.2	\$0.00	0.0000%	0.0000%

2007 EQUALIZATION SURVEY WITH UTILITIES 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 & RAILROAD
DALTON	58,684,747	42,196,185	100,880,932	27,873	0	100,908,805
DANBURY	141,782,380	0	141,782,380	0	0	141,782,380
DANVILLE	438,702,810	-65,459	438,637,351	213	0	438,637,563
DEERFIELD	583,189,159	-36,692,705	546,496,454	162,839	0	546,659,294
DEERING	220,545,408	-2,249,168	218,296,240	47,820	0	218,344,059
DERRY	3,002,192,848	-3,960,589	2,998,232,259	2,705,006	0	3,000,937,265
DIX GRANT	751,769	275,669	1,027,438	0	0	1,027,438
DIXVILLE	18,649,597	6,496,183	25,145,780	6,976	0	25,152,756
DORCHESTER	31,940,282	10,240,521	42,180,803	40,206	0	42,221,010
DOVER	2,885,588,500	142,415,990	3,028,004,490	2,958,642	0	3,030,963,132
DUBLIN	269,730,695	-1,775,378	267,955,317	1,173,787	0	269,129,104
DUMMER	46,841,082	1,515,619	48,356,701	0	22,939	48,379,640
DUNBARTON	325,627,490	16,794,758	342,422,248	4,633,292	0	347,055,540
DURHAM	816,634,609	40,784,664	857,419,273	1,717,403	0	859,136,676
EAST KINGSTON	290,234,506	39,158,601	329,393,107	2,709	0	329,395,817
EASTON	63,469,859	9,047,474	72,517,333	978,357	0	73,495,691
EATON	106,347,220	126,158	106,473,378	0	0	106,473,378
EFFINGHAM	184,390,923	11,803,047	196,193,970	2,175,676	0	198,369,647
ELLSWORTH	15,617,906	-1,058,260	14,559,646	835,666	0	15,395,312
ENFIELD	437,118,805	114,633,628	551,752,433	0	0	551,752,433
EPPING	641,550,400	33,104,229	674,654,629	0	0	674,654,629
EPSOM	457,286,671	-3,102,965	454,183,706	1,070,079	0	455,253,785
ERROL	64,580,779	22,103,763	86,684,542	3,527,581	0	90,212,123
ERVING'S GRANT	63,065	25,138	88,203	0	0	88,203
EXETER	1,688,375,882	91,544,582	1,779,920,464	1,723,819	0	1,781,644,283
FARMINGTON	483,844,090	40,045,276	523,889,366	19,991	0	523,909,357
FITZWILLIAM	275,796,253	4,252,101	280,048,354	36,183	0	280,084,537
FRANCESTOWN	187,800,440	44,369,588	232,170,028	0	0	232,170,028
FRANCONIA	295,629,906	-1,570,928	294,058,978	2,101,165	0	296,160,143
FRANKLIN	627,861,390	45,939,941	673,801,331	8,602,187	0	682,403,518
FREEDOM	551,121,193	-212,055	550,909,138	0	0	550,909,138
FREMONT	423,129,226	11,096,866	434,226,092	0	0	434,226,092
GILFORD	1,636,672,285	179,767,154	1,816,439,439	560,564	0	1,817,000,003
GILMANTON	467,759,263	72,963,395	540,722,658	143,290	0	540,865,948
GILSUM	58,396,623	12,787,161	71,183,784	0	0	71,183,784
GOFFSTOWN	1,262,163,230	308,050,374	1,570,213,604	0	0	1,570,213,604
GORHAM	328,118,200	-18,394,387	309,723,813	1,135,793	144,030	311,003,636
GOSHEN	79,845,458	13,181,988	93,027,446	50,411	0	93,077,857
GRAFTON	127,230,524	-21	127,230,503	0	0	127,230,503
GRANTHAM	556,557,700	0	556,557,700	0	0	556,557,700
GREENFIELD	165,542,410	-1,391,381	164,151,029	8,448,767	0	172,599,796
GREENLAND	515,318,466	106,670,278	621,988,744	0	0	621,988,744
GREEN'S GRANT	3,361,549	1,158,125	4,519,674	118,750	0	4,638,424
GREENVILLE	142,250,644	-13,212,087	129,038,557	1,185,948	0	130,224,506
GROTON	77,249,381	-4,505,483	72,743,898	53,564	0	72,797,462
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	71,802,700	13,863,858	85,666,558	102,574	0	85,769,132
HAMPSTEAD	1,045,967,081	108,452,692	1,154,419,773	0	0	1,154,419,773
HAMPTON	2,419,083,800	772,930,058	3,192,013,858	0	0	3,192,013,858
HAMPTON FALLS	382,037,200	84,426,405	466,463,605	0	0	466,463,605
HANCOCK	268,320,683	-1,648,232	266,672,451	2,070,699	0	268,743,150
HANOVER	1,533,670,700	394,866,465	1,928,537,165	2,837,295	0	1,931,374,460
HARRISVILLE	191,410,035	42,439,499	233,849,534	271,035	0	234,120,568
HART'S LOCATION	15,060,922	0	15,060,922	731,500	0	15,792,422
HAVERHILL	369,476,275	1,227,575	370,703,850	227,433	0	370,931,283
HEBRON	278,044,181	9,936,236	287,980,417	4,822,097	0	292,802,514

2007 EQUALIZATION SURVEY WITH UTILITIES RAILROAD

MUNICIPALITY	2007 LOCAL TAX RATE	2007 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
DALTON	\$25.46	55.4	\$14.65	2.9800%	0.0581%
DANBURY	\$16.97	100.0	\$16.88	0.8320%	0.0817%
DANVILLE	\$17.57	100.0	\$17.38	0.9727%	0.2526%
DEERFIELD	\$17.53	103.1	\$18.46	1.2123%	0.3149%
DEERING	\$19.53	100.0	\$19.41	0.4881%	0.1258%
DERRY	\$22.05	100.0	\$21.88	6.6550%	1.7284%
DIX GRANT	\$0.00	74.2	\$0.00	0.0303%	0.0006%
DIXVILLE	\$5.69	74.2	\$4.21	0.7428%	0.0145%
DORCHESTER	\$24.29	75.1	\$18.34	0.3037%	0.0243%
DOVER	\$19.63	94.7	\$18.33	26.6671%	1.7457%
DUBLIN	\$19.95	100.0	\$19.17	3.5632%	0.1550%
DUMMER	\$15.75	95.7	\$14.05	1.4287%	0.0279%
DUNBARTON	\$14.56	91.2	\$13.52	2.0366%	0.1999%
DURHAM	\$28.24	94.5	\$26.76	7.5589%	0.4948%
EAST KINGSTON	\$22.26	85.9	\$19.48	0.7305%	0.1897%
EASTON	\$9.74	87.4	\$8.39	0.5287%	0.0423%
EATON	\$10.39	100.0	\$10.37	0.7682%	0.0613%
EFFINGHAM	\$16.32	93.1	\$15.12	1.4313%	0.1143%
ELLSWORTH	\$11.47	106.1	\$11.58	0.1107%	0.0089%
ENFIELD	\$22.61	79.2	\$17.72	3.9689%	0.3178%
EPPING	\$19.53	94.6	\$18.45	1.4961%	0.3886%
EPSOM	\$15.14	100.0	\$15.13	2.6715%	0.2622%
ERROL	\$9.97	70.2	\$6.85	2.6641%	0.0520%
ERVING'S GRANT	\$0.00	74.2	\$0.00	0.0026%	0.0001%
EXETER	\$20.07	94.8	\$18.62	3.9511%	1.0262%
FARMINGTON	\$17.51	91.9	\$15.95	4.6095%	0.3017%
FITZWILLIAM	\$20.75	96.2	\$20.19	3.7083%	0.1613%
FRANCESTOWN	\$23.81	80.6	\$19.20	0.5190%	0.1337%
FRANCONIA	\$13.82	100.0	\$13.77	2.1304%	0.1706%
FRANKLIN	\$18.04	91.0	\$16.34	4.0045%	0.3930%
FREEDOM	\$9.20	100.0	\$9.18	3.9749%	0.3173%
FREMONT	\$21.23	96.8	\$20.61	0.9630%	0.2501%
GILFORD	\$15.83	90.0	\$14.21	15.7151%	1.0465%
GILMANTON	\$20.53	86.0	\$17.63	4.6779%	0.3115%
GILSUM	\$21.79	80.9	\$17.67	0.9425%	0.0410%
GOFFSTOWN	\$24.70	79.6	\$19.60	3.5100%	0.9044%
GORHAM	\$19.89	100.0	\$20.50	9.1845%	0.1791%
GOSHEN	\$18.97	85.6	\$16.24	1.8156%	0.0536%
GRAFTON	\$19.42	100.0	\$19.33	0.9152%	0.0733%
GRANTHAM	\$14.02	100.0	\$14.00	10.8564%	0.3206%
GREENFIELD	\$20.28	100.0	\$19.38	0.3858%	0.0994%
GREENLAND	\$17.30	82.6	\$14.22	1.3794%	0.3582%
GREEN'S GRANT	\$9.19	74.2	\$6.64	0.1370%	0.0027%
GREENVILLE	\$16.23	107.9	\$17.59	0.2911%	0.0750%
GROTON	\$13.28	94.6	\$13.75	0.5237%	0.0419%
HADLEY'S PURCHASE	\$0.00	74.2	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$4.17	83.8	\$3.49	0.6188%	0.0494%
HAMPSTEAD	\$18.54	90.6	\$16.57	2.5601%	0.6649%
HAMPTON	\$19.79	75.8	\$14.85	7.0788%	1.8385%
HAMPTON FALLS	\$20.49	81.4	\$16.60	1.0345%	0.2687%
HANCOCK	\$17.38	100.0	\$17.31	0.6007%	0.1548%
HANOVER	\$18.30	78.7	\$14.48	13.8930%	1.1124%
HARRISVILLE	\$13.51	81.6	\$11.02	3.0997%	0.1348%
HART'S LOCATION	\$7.09	100.0	\$6.73	0.1139%	0.0091%
HAVERHILL	\$17.55	95.4	\$17.35	2.6682%	0.2136%
HEBRON	\$7.13	95.4	\$6.73	2.1062%	0.1686%

2007 EQUALIZATION SURVEY WITH UTILITIES 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 & RAILROAD
HENNIKER	407,916,111	25,819,686	433,735,797	2,797,176	0	436,532,973
HILL	93,930,284	12,246,686	106,176,970	8,356,862	0	114,533,832
HILLSBOROUGH	598,884,724	3,954,124	602,838,848	160,823	0	602,999,671
HINSDALE	296,680,986	-5,360,990	291,319,996	108,995	0	291,428,991
HOLDERNESS	678,353,890	141,210,818	819,564,708	2,776,406	0	822,341,114
HOLLIS	1,065,502,761	312,490,691	1,377,993,452	2,479	0	1,377,995,931
HOOKSETT	1,356,605,597	366,845,403	1,723,451,000	71,341	0	1,723,522,341
HOPKINTON	766,164,820	-10,879,343	755,285,477	10,656,201	0	765,941,678
HUDSON	2,885,463,595	9,862,870	2,895,326,465	27,360,268	0	2,922,686,732
JACKSON	331,451,125	54,676,501	386,127,626	2,046,065	0	388,173,691
JAFFREY	466,505,415	33,342,542	499,847,957	361,905	0	500,209,861
JEFFERSON	137,659,920	7	137,659,927	503,570	0	138,163,497
KEENE	1,939,420,700	13,598,936	1,953,019,636	3,526,767	0	1,956,546,403
KENSINGTON	320,431,786	32,809,025	353,240,811	0	0	353,240,811
KILKENNY	9,791	0	9,791	0	0	9,791
KINGSTON	652,029,290	94,960,082	746,989,372	3,070	0	746,992,442
LACONIA	2,169,332,703	100,939,995	2,270,272,698	20,212,973	0	2,290,485,672
LANCASTER	230,334,350	68,890,822	299,225,172	1,924,998	0	301,150,170
LANDAFF	40,432,914	8,144,502	48,577,416	398,148	0	48,975,564
LANGDON	65,988,860	53,737	66,042,597	32,988	0	66,075,585
LEBANON	1,703,493,106	250,502,962	1,953,996,068	58,925,188	0	2,012,921,256
LEE	496,593,357	-18,844,610	477,748,747	0	0	477,748,747
LEMPSTER	117,857,379	-325,311	117,532,068	25,775	0	117,557,843
LINCOLN	822,509,129	22,908,113	845,417,242	5,711,413	0	851,128,655
LISBON	113,153,669	17,968,390	131,122,059	0	0	131,122,059
LITCHFIELD	945,865,017	-77,897,827	867,967,190	1,862,368	0	869,829,559
LITTLETON	797,033,310	-124,713,863	672,319,447	1,459,883	0	673,779,330
LIVERMORE	81,840	0	81,840	0	0	81,840
LONDONDERRY	3,334,816,363	-41,643,114	3,293,173,249	30,654,795	0	3,323,828,044
LOUDON	538,390,713	28,906,929	567,297,642	5,154,902	0	572,452,543
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	59,450,752	253,388	59,704,140	0	0	59,704,140
LYME	315,771,327	17,199,921	332,971,248	0	0	332,971,248
LYNDEBOROUGH	185,455,960	5,808,656	191,264,616	1,010	0	191,265,626
MADBURY	233,939,709	-6,661,765	227,277,944	0	0	227,277,944
MADISON	467,843,563	32,499,978	500,343,541	0	0	500,343,541
MANCHESTER	9,939,639,600	107,324,244	10,046,963,844	38,598,394	0	10,085,562,238
MARLBOROUGH	207,248,325	-11,620,462	195,627,863	648,600	0	196,276,463
MARLOW	69,312,533	6,510,534	75,823,067	52,521	0	75,875,588
MARTIN'S LOCATION	28,997	0	28,997	0	0	28,997
MASON	168,829,136	-617,639	168,211,497	30,285	0	168,241,783
MEREDITH	1,921,056,893	123,903,867	2,044,960,760	29,316	0	2,044,990,076
MERRIMACK	3,231,761,863	-11,807,907	3,219,953,956	312,472	0	3,220,266,427
MIDDLETON	199,447,124	-1,153,638	198,293,486	0	0	198,293,486
MILAN	124,092,009	16,491,680	140,583,689	351,196	226,960	141,161,845
MILFORD	1,566,218,497	15,100	1,566,233,597	1,214,980	0	1,567,448,557
MILLSFIELD	5,202,270	1,832,989	7,035,259	0	0	7,035,259
MILTON	414,085,120	53,161,432	467,246,552	0	66,831	467,313,383
MONROE	191,278,549	-23,756,936	167,521,613	0	0	167,521,613
MONT VERNON	254,315,050	28,373,702	282,688,752	0	0	282,688,752
MOULTONBOROUGH	2,889,214,533	164,495,603	3,053,710,136	7,889,140	0	3,061,579,275
NASHUA	9,457,364,784	-98,859,002	9,358,505,782	0	0	9,358,505,782
NELSON	120,332,740	-20,025,106	100,307,634	162,276	0	100,469,910
NEW BOSTON	630,711,191	-18,158,793	612,552,398	15,817	0	612,568,215
NEW CASTLE	613,719,793	122,259,633	735,979,426	0	0	735,979,426
NEW DURHAM	432,850,070	32,157,926	465,007,996	0	0	465,007,996

2007 EQUALIZATION SURVEY WITH UTILITIES RAILROAD

MUNICIPALITY	2007 LOCAL TAX RATE	2007 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
HENNIKER	\$24.78	93.1	\$22.83	2.5617%	0.2514%
HILL	\$19.21	84.5	\$15.55	0.6721%	0.0660%
HILLSBOROUGH	\$19.79	96.4	\$19.50	1.3479%	0.3473%
HINSDALE	\$22.39	91.8	\$22.35	3.8585%	0.1679%
HOLDERNESS	\$12.22	82.6	\$9.85	5.9154%	0.4736%
HOLLIS	\$23.38	77.2	\$17.97	3.0803%	0.7937%
HOOKSETT	\$22.68	77.1	\$17.33	10.1140%	0.9927%
HOPKINTON	\$21.05	100.0	\$20.89	4.4947%	0.4411%
HUDSON	\$15.01	97.4	\$14.57	6.5333%	1.6833%
JACKSON	\$8.56	85.8	\$7.29	2.8008%	0.2236%
JAFFREY	\$23.47	93.3	\$21.77	6.6227%	0.2881%
JEFFERSON	\$16.95	100.0	\$16.79	4.0802%	0.0796%
KEENE	\$25.79	98.7	\$25.46	25.9045%	1.1269%
KENSINGTON	\$17.54	91.0	\$15.73	0.7834%	0.2035%
KILKENNY	\$0.00	74.2	\$0.00	0.0003%	0.0000%
KINGSTON	\$20.66	86.9	\$17.89	1.6566%	0.4302%
LACONIA	\$16.20	95.2	\$15.26	19.8103%	1.3192%
LANCASTER	\$23.17	75.5	\$17.58	8.8935%	0.1734%
LANDAFF	\$16.49	83.2	\$13.58	0.3523%	0.0282%
LANGDON	\$20.79	100.0	\$20.56	1.2889%	0.0381%
LEBANON	\$22.45	85.7	\$18.77	14.4796%	1.1594%
LEE	\$24.69	103.7	\$25.03	4.2033%	0.2752%
LEMPSTER	\$16.10	100.0	\$16.01	2.2931%	0.0677%
LINCOLN	\$8.15	96.5	\$7.81	6.1224%	0.4902%
LISBON	\$26.19	86.2	\$22.42	0.9432%	0.0755%
LITCHFIELD	\$14.20	107.5	\$15.34	1.9444%	0.5010%
LITTLETON	\$20.83	85.5	\$23.59	4.8467%	0.3881%
LIVERMORE	\$0.00	100.0	\$0.00	0.0006%	0.0000%
LONDONDERRY	\$18.22	98.8	\$17.91	7.3711%	1.9144%
LOUDON	\$17.73	94.1	\$16.57	3.3593%	0.3297%
LOW & BURBANK GRANT	\$0.00	74.2	\$0.00	0.0000%	0.0000%
LYMAN	\$19.14	100.0	\$18.99	0.4295%	0.0344%
LYME	\$19.15	94.2	\$17.92	2.3952%	0.1918%
LYNDEBOROUGH	\$18.73	96.7	\$18.13	0.4276%	0.1102%
MADBURY	\$19.61	100.0	\$19.94	1.9996%	0.1309%
MADISON	\$12.49	93.5	\$11.65	3.6101%	0.2882%
MANCHESTER	\$16.57	98.6	\$15.79	22.5450%	5.8089%
MARLBOROUGH	\$20.92	104.8	\$22.02	2.5987%	0.1130%
MARLOW	\$18.99	91.6	\$17.23	1.0046%	0.0437%
MARTIN'S LOCATION	\$0.00	74.2	\$0.00	0.0009%	0.0000%
MASON	\$17.25	100.0	\$17.23	0.3761%	0.0969%
MEREDITH	\$10.91	93.9	\$10.23	17.6870%	1.1778%
MERRIMACK	\$17.64	100.0	\$17.50	7.1985%	1.8547%
MIDDLETON	\$14.81	100.0	\$14.84	1.7446%	0.1142%
MILAN	\$17.41	85.0	\$14.95	4.1688%	0.0813%
MILFORD	\$17.49	100.0	\$17.41	3.5038%	0.9028%
MILLSFIELD	\$6.64	74.2	\$4.90	0.2078%	0.0041%
MILTON	\$18.32	87.9	\$16.07	4.1115%	0.2692%
MONROE	\$13.90	58.3	\$13.38	1.2050%	0.0965%
MONT VERNON	\$22.00	90.0	\$19.70	0.6319%	0.1628%
MOULTONBOROUGH	\$6.99	94.6	\$6.58	22.0901%	1.7633%
NASHUA	\$17.40	100.0	\$17.21	20.9198%	5.3901%
NELSON	\$14.49	120.1	\$17.31	1.3302%	0.0579%
NEW BOSTON	\$14.02	102.4	\$14.37	1.3693%	0.3528%
NEW CASTLE	\$4.78	83.3	\$3.98	1.6321%	0.4239%
NEW DURHAM	\$18.24	93.1	\$16.92	4.0912%	0.2678%

2007 EQUALIZATION SURVEY WITH UTILITIES 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 & RAILROAD
NEW HAMPTON	260,627,378	33,874,542	294,501,920	1,155,056	0	295,656,976
NEW IPSWICH	418,129,512	42,349,134	460,478,646	54,255	0	460,532,901
NEW LONDON	1,066,374,800	186,104,654	1,252,479,454	0	0	1,252,479,454
NEWBURY	695,021,904	62,569,341	757,591,245	95,440	0	757,686,686
NEWFIELDS	218,253,032	55,582,319	273,835,351	0	0	273,835,351
NEWINGTON	811,953,689	41,328,297	853,281,986	742,427	0	854,024,413
NEWMARKET	727,120,659	81,629,537	808,750,196	2,288,894	0	811,039,090
NEWPORT	485,394,889	20,218,453	505,613,342	1,850,315	0	507,463,657
NEWTON	536,895,169	-27,696,531	509,198,638	0	0	509,198,638
NORTH HAMPTON	910,247,092	78,216,233	988,463,325	0	0	988,463,325
NORTHFIELD	305,993,446	58,041,931	364,035,377	1,999,187	0	366,034,565
NORTHUMBERLAND	160,917,113	-11,077,684	149,839,429	998,907	143,554	150,981,890
NORTHWOOD	549,955,459	51,647	550,007,106	186,696	0	550,193,802
NOTTINGHAM	633,985,584	-2,829,140	631,156,444	506,846	0	631,663,290
ODELL	1,768,779	631,098	2,399,877	0	0	2,399,877
ORANGE	28,118,575	3,973	28,122,548	343,166	0	28,465,714
ORFORD	154,400,186	-2,170,862	152,229,324	0	0	152,229,324
OSSIPEE	738,472,656	42,749,335	781,221,991	134,368	50,418	781,406,776
PELHAM	1,723,056,453	-91,651,108	1,631,405,345	845,641	0	1,632,250,986
PEMBROKE	591,589,760	68,733,085	660,322,845	576,347	0	660,899,192
PETERBOROUGH	708,992,005	44,974,601	753,966,606	2,720,554	0	756,687,160
PIERMONT	91,844,481	15,738,245	107,582,726	213,945	0	107,796,671
PINKHAM'S GRANT	2,481,238	831,709	3,312,947	133,360	0	3,446,307
PITTSBURG	301,734,743	10,509,215	312,243,958	5,097,596	0	317,341,554
PITTSFIELD	310,710,552	0	310,710,552	346,990	0	311,057,542
PLAINFIELD	227,157,703	51,012,068	278,169,771	55,673	0	278,225,443
PLAISTOW	1,007,908,512	34,708,918	1,042,617,430	0	0	1,042,617,430
PLYMOUTH	353,384,485	79,166,098	432,550,583	4,530,447	0	437,081,030
PORTSMOUTH	3,755,495,615	284,913,385	4,040,409,000	46,119,948	0	4,086,528,948
RANDOLPH	50,961,311	5,996,286	56,957,597	1,697,991	0	58,655,588
RAYMOND	979,454,384	-9,086,440	970,367,944	571,543	0	970,939,487
RICHMOND	97,386,390	10,547,303	107,933,693	98,072	0	108,031,764
RINDGE	582,347,409	32,180,677	614,528,086	617,314	0	615,145,401
ROCHESTER	2,348,706,440	70,467,289	2,419,173,729	5,030,948	77,344	2,424,282,021
ROLLINSFORD	283,643,019	-1,359,081	282,283,938	0	8,849	282,292,786
ROXBURY	25,356,118	3,190,457	28,546,575	3,808,154	0	32,354,730
RUMNEY	200,620,255	7,120,048	207,740,303	1,432,114	0	209,172,417
RYE	1,817,357,300	180,821,931	1,998,179,231	1,271,072	0	1,999,450,303
SALEM	4,604,063,104	-7,640,657	4,596,422,447	3,028,009	0	4,599,450,457
SALISBURY	119,946,976	30,961,029	150,908,005	4,083,725	0	154,991,730
SANBORNTON	398,443,060	47,257,071	445,700,131	2,131,633	0	447,831,764
SANDOWN	462,381,009	142,897,691	605,278,700	0	0	605,278,700
SANDWICH	378,295,650	47,670,884	425,966,534	1,307,747	0	427,274,280
SARGENT'S PURCHASE	1,891,940	657,844	2,549,784	0	0	2,549,784
SEABROOK	2,437,112,000	43,980,792	2,481,092,792	0	0	2,481,092,792
SECOND COLLEGE GRANT	1,044,691	394,535	1,439,226	0	0	1,439,226
SHARON	53,326,431	9,864,158	63,190,589	15,049	0	63,205,638
SHELBURNE	80,098,428	-2,333,152	77,765,276	1,046,158	304,523	79,115,957
SOMERSWORTH	873,086,459	98,645,815	971,732,274	3,289,038	31,894	975,053,206
SOUTH HAMPTON	160,708,405	-14,029,285	146,679,120	4,582	0	146,683,702
SPRINGFIELD	204,793,175	10,878,762	215,671,937	585,151	2,258	216,259,346
STARK	64,542,517	4,029,217	68,571,734	1,885,875	338,488	70,796,097
STEWARTSTOWN	64,299,094	32,427,692	96,726,786	103,995	0	96,830,782
STODDARD	279,749,185	0	279,749,185	64,110	0	279,813,295
STRAFFORD	490,414,699	-44,388	490,370,311	0	0	490,370,311
STRATFORD	73,705,905	-2,191,770	71,514,135	1,011,248	256,959	72,782,342

2007 EQUALIZATION SURVEY WITH UTILITIES RAILROAD

MUNICIPALITY	2007 LOCAL TAX RATE	2007 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
NEW HAMPTON	\$19.33	84.8	\$16.84	2.5571%	0.1703%
NEW IPSWICH	\$16.35	90.0	\$14.73	1.0295%	0.2652%
NEW LONDON	\$13.47	85.0	\$11.44	7.3498%	0.7214%
NEWBURY	\$13.02	91.3	\$11.92	4.4462%	0.4364%
NEWFIELDS	\$22.66	79.7	\$17.84	0.6073%	0.1577%
NEWINGTON	\$8.91	85.2	\$7.51	1.8939%	0.4919%
NEWMARKET	\$21.20	89.6	\$18.67	1.7986%	0.4671%
NEWPORT	\$21.91	95.3	\$20.83	9.8988%	0.2923%
NEWTON	\$18.28	105.1	\$19.17	1.1292%	0.2933%
NORTH HAMPTON	\$16.82	91.6	\$15.24	2.1943%	0.5699%
NORTHFIELD	\$21.15	83.7	\$17.43	2.1480%	0.2108%
NORTHUMBERLAND	\$20.30	100.0	\$21.22	4.4588%	0.0870%
NORTHWOOD	\$17.43	100.0	\$17.24	1.2201%	0.3169%
NOTTINGHAM	\$13.27	100.0	\$13.20	1.4008%	0.3638%
ODELL	\$0.00	74.2	\$0.00	0.0709%	0.0014%
ORANGE	\$20.31	100.0	\$19.93	0.2048%	0.0164%
ORFORD	\$19.79	100.0	\$20.02	1.0950%	0.0877%
OSSIPEE	\$12.40	94.4	\$11.65	5.6380%	0.4501%
PELHAM	\$15.81	104.5	\$16.54	3.6487%	0.9401%
PEMBROKE	\$23.66	88.0	\$20.97	3.8783%	0.3806%
PETERBOROUGH	\$25.39	93.7	\$23.22	1.6915%	0.4358%
PIERMONT	\$19.95	85.0	\$16.88	0.7754%	0.0621%
PINKHAM'S GRANT	\$9.82	74.2	\$6.99	0.1018%	0.0020%
PITTSBURG	\$13.20	96.6	\$12.48	9.3717%	0.1828%
PITTSFIELD	\$23.92	100.0	\$23.70	1.8253%	0.1792%
PLAINFIELD	\$25.75	80.8	\$20.38	5.4272%	0.1602%
PLAISTOW	\$19.00	95.5	\$18.07	2.3122%	0.6005%
PLYMOUTH	\$22.95	80.0	\$18.43	3.1441%	0.2517%
PORTSMOUTH	\$16.34	92.3	\$14.82	9.0625%	2.3537%
RANDOLPH	\$16.27	88.7	\$13.98	1.7322%	0.0338%
RAYMOND	\$17.50	100.0	\$17.37	2.1532%	0.5592%
RICHMOND	\$20.37	87.6	\$18.24	1.4303%	0.0622%
RINDGE	\$20.30	93.8	\$18.91	8.1445%	0.3543%
ROCHESTER	\$18.81	96.5	\$17.93	21.3294%	1.3963%
ROLLINSFORD	\$15.38	100.0	\$15.26	2.4837%	0.1626%
ROXBURY	\$19.44	88.1	\$15.17	0.4284%	0.0186%
RUMNEY	\$15.46	94.2	\$14.72	1.5046%	0.1205%
RYE	\$8.91	90.7	\$8.04	4.4341%	1.1516%
SALEM	\$13.21	100.0	\$13.13	10.2000%	2.6491%
SALISBURY	\$22.98	76.7	\$17.55	0.9095%	0.0893%
SANBORNTON	\$18.30	89.4	\$16.25	3.8733%	0.2579%
SANDOWN	\$21.89	76.4	\$16.55	1.3423%	0.3486%
SANDWICH	\$10.48	88.0	\$9.23	3.0829%	0.2461%
SARGENT'S PURCHASE	\$0.00	74.2	\$0.00	0.0753%	0.0015%
SEABROOK	\$13.08	91.5	\$11.71	5.5022%	1.4290%
SECOND COLLEGE GRANT	\$0.00	74.2	\$0.00	0.0425%	0.0008%
SHARON	\$14.97	83.5	\$12.59	0.1413%	0.0364%
SHELBURNE	\$13.30	100.0	\$12.85	2.3364%	0.0456%
SOMERSWORTH	\$22.50	89.4	\$20.08	8.5787%	0.5616%
SOUTH HAMPTON	\$13.99	108.6	\$15.11	0.3253%	0.0845%
SPRINGFIELD	\$14.92	93.3	\$13.99	4.2184%	0.1246%
STARK	\$15.52	91.2	\$13.64	2.0907%	0.0408%
STEWARTSTOWN	\$24.83	60.4	\$16.05	2.8596%	0.0558%
STODDARD	\$8.99	100.0	\$8.97	3.7047%	0.1612%
STRAFFORD	\$18.12	100.0	\$18.10	4.3144%	0.2824%
STRATFORD	\$19.98	92.1	\$19.44	2.1494%	0.0419%

2007 EQUALIZATION SURVEY WITH UTILITIES 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 & RAILROAD
STRATHAM	1,081,006,148	176,166,774	1,257,172,922	0	0	1,257,172,922
SUCCESS	6,251,644	2,222,152	8,473,796	0	0	8,473,796
SUGAR HILL	136,550,646	-1	136,550,645	0	0	136,550,645
SULLIVAN	49,686,116	8,439,921	58,126,037	0	0	58,126,037
SUNAPEE	1,054,561,323	217,576,172	1,272,137,495	0	0	1,272,137,495
SURRY	79,479,413	-683,346	78,796,067	5,149,959	0	83,946,026
SUTTON	291,766,430	21,412,547	313,178,977	2,609	0	313,181,586
SWANZEY	479,581,468	133,520,847	613,102,315	920,191	0	614,022,506
TAMWORTH	345,183,435	50,088,346	395,271,781	15,614,918	0	410,886,699
TEMPLE	158,732,385	16,835,019	175,567,404	22,362	0	175,589,766
THOM & MES PURCHASE	4,379,882	1,522,750	5,902,632	0	0	5,902,632
THORNTON	334,925,841	71,990,817	406,916,658	1,139,006	0	408,055,664
TILTON	551,334,918	78,758,092	630,093,010	380,674	0	630,473,684
TROY	111,867,994	28,421,964	140,289,958	12,723	0	140,302,681
TUFTONBORO	1,039,606,813	132,574,269	1,172,181,082	1,236,344	0	1,173,417,426
UNITY	143,505,102	-1,241,876	142,263,226	19,415	0	142,282,641
WAKEFIELD	1,014,359,827	33,590,787	1,047,950,614	0	210,512	1,048,161,126
WALPOLE	438,623,612	-3,246,862	435,376,750	0	178,871	435,555,621
WARNER	283,254,810	-1,129,342	282,125,468	724,378	0	282,849,846
WARREN	84,730,043	488,259	85,218,302	1,208,428	0	86,426,730
WASHINGTON	266,281,223	-1,445,647	264,835,576	821,604	0	265,657,180
WATERVILLE VALLEY	383,147,940	-46,418	383,101,522	2,912,455	0	386,013,977
WEARE	896,695,627	-6,190,052	890,505,575	8,172,631	0	898,678,205
WEBSTER	227,585,840	4,308,352	231,894,192	1,570,003	0	233,464,196
WENTWORTH	104,101,943	7,257,648	111,359,591	323,017	0	111,682,607
WENTWORTH LOCATION	6,810,560	2,358,782	9,169,352	0	0	9,169,352
WESTMORELAND	201,191,835	-10,785,953	190,405,882	1,225	0	190,407,107
WHITEFIELD	179,963,021	21,624,439	201,587,460	2,433,185	0	204,020,644
WILMOT	185,164,250	27,823,446	212,987,696	123,688	0	213,111,384
WILTON	456,298,165	-805,676	455,492,489	302,968	0	455,795,457
WINCHESTER	279,119,385	21,624,705	300,744,090	983,221	0	301,727,312
WINDHAM	2,226,282,425	-1,155,213	2,225,127,212	0	0	2,225,127,212
WINDSOR	28,217,695	-57,726	28,159,969	2,005,135	0	30,165,104
WOLFEBORO	2,051,796,392	92,932,981	2,144,729,373	1,797,531	4,375	2,146,531,279
WOODSTOCK	255,425,468	16,458,100	271,883,568	1,764,330	0	273,647,898
STATE TOTALS	163,679,475,302	9,358,137,047	173,037,612,349	583,708,993	2,694,048	173,624,015,390

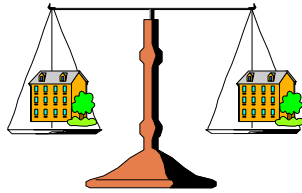
2007 EQUALIZATION SURVEY WITH UTILITIES RAILROAD

MUNICIPALITY	2007 LOCAL TAX RATE	2007 EQUALIZATION RATIO	FULL VALUE TAX RATE	PERCENTAGE PROPORTION TO COUNTY TAX	PERCENTAGE PROPORTION TO STATE TAX
STRATHAM	\$19.10	85.1	\$16.32	2.7880%	0.7241%
SUCCESS	\$0.00	74.2	\$0.00	0.2502%	0.0049%
SUGAR HILL	\$16.28	100.0	\$16.25	0.9823%	0.0786%
SULLIVAN	\$21.64	83.8	\$18.30	0.7696%	0.0335%
SUNAPEE	\$13.50	82.4	\$11.16	24.8148%	0.7327%
SURRY	\$18.85	100.0	\$17.81	1.1114%	0.0483%
SUTTON	\$17.43	93.1	\$16.21	1.8378%	0.1804%
SWANZEY	\$22.39	78.1	\$17.32	8.1296%	0.3537%
TAMWORTH	\$19.67	84.6	\$16.39	2.9646%	0.2367%
TEMPLE	\$17.70	89.6	\$15.97	0.3925%	0.1011%
THOM & MES PURCHASE	\$5.05	74.2	\$3.75	0.1743%	0.0034%
THORNTON	\$16.12	82.2	\$13.14	2.9353%	0.2350%
TILTON	\$18.84	86.1	\$15.89	5.4529%	0.3631%
TROY	\$24.47	76.5	\$19.33	1.8576%	0.0808%
TUFTONBORO	\$7.54	88.5	\$6.66	8.4665%	0.6758%
UNITY	\$15.04	100.0	\$15.11	2.7754%	0.0819%
WAKEFIELD	\$9.37	96.8	\$9.03	7.5627%	0.6037%
WALPOLE	\$16.70	100.0	\$16.68	5.7667%	0.2509%
WARNER	\$20.68	100.0	\$20.55	1.6598%	0.1629%
WARREN	\$18.99	93.0	\$18.36	0.6217%	0.0498%
WASHINGTON	\$15.10	100.0	\$15.10	5.1820%	0.1530%
WATERVILLE VALLEY	\$9.78	100.0	\$9.70	2.7767%	0.2223%
WEARE	\$15.27	100.0	\$15.10	2.0089%	0.5176%
WEBSTER	\$17.64	93.8	\$17.01	1.3700%	0.1345%
WENTWORTH	\$14.28	88.2	\$13.12	0.8034%	0.0643%
WENTWORTH LOCATION	\$0.00	74.2	\$0.00	0.2708%	0.0053%
WESTMORELAND	\$13.66	104.6	\$14.39	2.5210%	0.1097%
WHITEFIELD	\$21.48	86.1	\$18.68	6.0251%	0.1175%
WILMOT	\$17.55	86.8	\$15.23	1.2506%	0.1227%
WILTON	\$15.74	100.0	\$15.73	1.0189%	0.2625%
WINCHESTER	\$27.40	90.5	\$25.08	3.9948%	0.1738%
WINDHAM	\$16.10	100.0	\$15.95	4.9346%	1.2816%
WINDSOR	\$15.58	100.0	\$14.55	0.0674%	0.0174%
WOLFEBORO	\$9.95	95.7	\$9.50	15.4878%	1.2363%
WOODSTOCK	\$13.84	93.9	\$12.81	1.9684%	0.1576%
STATE TOTALS	\$17.08	94.7	\$15.94	1000.0000%	100.0000%

**2007 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION
FOR SCHOOL PURPOSES**

MUNICIPALITY	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,987,665,077	3,939,198,009	4,012,929,700
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	424,739,870	373,821,646	427,436,801
LOUDON SCHOOL DISTRICT	568,561,101	564,898,335	565,604,842

2007 EQUALIZATION SURVEY



“Not Including Utility & Railroad”

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION



2007 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2007

This report presents the results of the 2007 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, 2006, to September 30, 2007, 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 2007 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 2007 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 2007 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 2006 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 2005 “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 2007. The 2005 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 2007.

EQUALIZATION RATIO: The 2007 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 2007 Notification of Total Equalized Valuation on April 20, 2008.

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.

2007 COUNTY SUMMARY

NOT INCLD UTILITIES AND RAILROAD 2007 SUMMARY BY COUNTY	MODIFIED LOCAL ASSESSED VALUATION NOT INCLUDING UTILITIES	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCL UTILITIES & RAILROAD	2007 EQUAL. RATIO	PERCENTAGE PROPORTION TO STATE TAX
BELKNAP **	10,742,994,776	730,109,594	11,473,104,369	26,376,232	11,499,480,602	93.9	6.7604%
CARROLL	12,766,253,645	994,620,126	13,760,873,771	40,665,543	13,801,539,314	93.0	8.1137%
CHESHIRE **	6,913,967,798	536,008,940	7,449,976,738	18,958,492	7,468,935,231	93.9	4.3909%
COOS **	2,807,639,347	302,219,948	3,109,859,295	32,510,823	3,142,370,118	94.7	1.8474%
GRAFTON **	11,843,092,902	1,657,727,902	13,500,820,804	118,488,453	13,619,309,257	90.8	8.0066%
HILLSBOROUGH **	42,714,537,256	1,541,635,953	44,256,173,209	96,922,126	44,353,095,335	97.2	26.0745%
MERRIMACK **	15,330,451,846	1,294,400,515	16,624,852,361	91,642,663	16,716,495,023	93.8	9.8274%
ROCKINGHAM **	40,157,000,117	2,836,988,538	42,993,988,655	137,353,098	43,131,341,754	94.9	25.3563%
STRAFFORD **	10,767,185,156	505,710,174	11,272,895,330	13,606,419	11,286,501,749	96.1	6.6352%
SULLIVAN	4,513,766,968	561,164,846	5,074,931,814	7,185,143	5,082,116,957	89.3	2.9877%
TOTALS	158,556,889,811	10,960,586,536	169,517,476,348	583,708,993	170,101,185,341	94.7	100.0000%

*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.

2007 EQUALIZATION SURVEY NOT INCLUDING UTILITIES

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES & RAILROAD	2007 EQUAL RATIO	PERCENTAGE PROPORTION TO STATE TAX
ACWORTH	99,376,610	12,695,116	112,071,726	16,699	112,088,426	88.5	0.0659%
ALBANY	103,986,157	0	103,986,157	3,017,100	107,003,257	100.0	0.0629%
ALEXANDRIA	222,009,838	10,709,249	232,719,087	260,359	232,979,446	95.6	0.1370%
ALLENSTOWN	285,049,395	13,752,574	298,801,969	459,127	299,261,097	95.4	0.1759%
ALSTEAD	165,082,634	18,234,370	183,317,004	174	183,317,178	90.1	0.1078%
ALTON	1,627,356,306	29,819,824	1,657,176,130	401,224	1,657,577,354	98.2	0.9745%
AMHERST	1,801,792,000	27,458,375	1,829,250,375	1,090,451	1,830,340,826	98.5	1.0760%
ANDOVER	283,656,277	26,991,194	310,647,471	20,705	310,668,175	91.3	0.1826%
ANTRIM	243,223,102	43,275,968	286,499,070	344,907	286,843,977	84.9	0.1686%
ASHLAND	190,993,978	47,472,905	238,466,883	2,202,493	240,669,377	80.1	0.1415%
ATKINSON	1,015,230,675	-29,560,515	985,670,160	0	985,670,160	103.0	0.5795%
ATKINSON & GILMANTON	538,160	201,329	739,489	0	739,489	74.2	0.0004%
AUBURN	681,869,663	0	681,869,663	47,361,123	729,230,786	100.0	0.4287%
BARNSTEAD	534,698,761	34,151,853	568,850,614	0	568,850,614	94.0	0.3344%
BARRINGTON	939,091,090	0	939,091,090	590,398	939,681,488	100.0	0.5524%
BARTLETT	1,069,535,219	50,136	1,069,585,355	2,057,221	1,071,642,576	100.0	0.6300%
BATH	102,254,523	-121,250	102,133,273	14,458,882	116,592,155	100.0	0.0685%
BEAN'S GRANT	0	0	0	0	0	74.2	0.0000%
BEAN'S PURCHASE	14,700	5,111	19,811	0	19,811	74.2	0.0000%
BEDFORD	3,098,644,800	467,110,462	3,565,755,262	8,849	3,565,764,112	86.9	2.0963%
BELMONT	789,457,255	0	789,457,255	1,361,502	790,818,757	100.0	0.4649%
BENNINGTON	116,156,085	17,782,928	133,939,013	27,214	133,966,228	86.5	0.0788%
BENTON	14,771,677	10,421,415	25,193,092	1,622,874	26,815,966	58.6	0.0158%
BERLIN	374,382,686	12,775,838	387,158,524	4,287,997	391,446,520	96.7	0.2301%
BETHLEHEM	250,976,304	28,608,017	279,584,321	3,018,773	282,603,094	89.7	0.1661%
BOSCAWEN	285,654,453	0	285,654,453	2,360,127	288,014,580	100.0	0.1693%
BOW	1,000,133,863	12,139,867	1,012,273,730	8,489	1,012,282,218	98.8	0.5951%
BRADFORD	228,687,881	0	228,687,881	68,214	228,756,095	100.0	0.1345%
BRENTWOOD	489,419,022	23,635,640	513,054,662	0	513,054,662	95.4	0.3016%
BRIDGEWATER	358,167,300	37,511,763	395,679,063	0	395,679,063	90.5	0.2326%
BRISTOL	535,254,588	0	535,254,588	1,582,695	536,837,283	100.0	0.3156%
BROOKFIELD	110,977,090	0	110,977,090	0	110,977,090	100.0	0.0652%
BROOKLINE	464,574,652	80,728,702	545,303,354	0	545,303,354	85.2	0.3206%
CAMBRIDGE	6,194,714	2,191,890	8,386,604	0	8,386,604	74.2	0.0049%
CAMPTON	348,726,000	112,492,516	461,218,516	187,401	461,405,917	75.6	0.2713%
CANAAN	357,677,158	0	357,677,158	121,247	357,798,405	100.0	0.2103%
CANDIA	375,818,476	89,339,074	465,157,550	19,508	465,177,058	80.8	0.2735%
CANTERBURY	300,503,816	0	300,503,816	364,697	300,868,513	100.0	0.1769%
CARROLL	375,081,135	0	375,081,135	1,112,354	376,193,489	100.0	0.2212%
CENTER HARBOR	462,627,639	0	462,627,639	0	462,627,639	100.0	0.2720%
CHANDLER'S PURCHASE	27,890	9,698	37,588	0	37,588	74.2	0.0000%
CHARLESTOWN	274,616,678	30,738,748	305,355,426	115,442	305,470,868	89.9	0.1796%
CHATHAM	47,857,447	66,404	47,923,851	1,923,931	49,847,783	100.0	0.0293%
CHESTER	559,826,100	-17,304,261	542,521,839	0	542,521,839	103.2	0.3189%
CHESTERFIELD	386,979,200	142,499,319	529,478,519	961,282	530,439,802	73.1	0.3118%
CHICHESTER	233,528,171	41,639,306	275,167,477	0	275,167,477	84.9	0.1618%
CLAREMONT	728,372,174	138,751,956	867,124,130	3,169,779	870,293,909	84.0	0.5116%
CLARKSVILLE	39,526,512	4,367,647	43,894,159	4,835,986	48,730,144	89.8	0.0286%
COLEBROOK	156,576,237	22,381,767	178,958,004	0	178,958,004	87.3	0.1052%
COLUMBIA	69,415,637	-5,411,285	64,004,352	269,437	64,273,789	109.4	0.0378%
CONCORD	4,117,939,450	153,752,294	4,271,691,744	37,496,895	4,309,188,638	96.4	2.5333%
CONWAY	1,305,968,360	300,506,805	1,606,475,165	651,429	1,607,126,594	81.3	0.9448%
CORNISH	176,009,460	21,953,596	197,963,056	0	197,963,056	89.0	0.1164%
CRAWFORD'S PURCHASE	129,310	44,962	174,272	0	174,272	74.2	0.0001%
CROYDON	76,062,600	28,062,091	104,124,691	441,891	104,566,583	73.0	0.0615%
CUTT'S GRANT	0	0	0	0	0	74.2	0.0000%
DALTON	55,131,914	44,269,159	99,401,073	27,873	99,428,946	55.4	0.0585%
DANBURY	140,612,180	0	140,612,180	0	140,612,180	100.0	0.0827%
DANVILLE	435,085,910	9,789	435,095,699	213	435,095,911	100.0	0.2558%
DEERFIELD	553,745,364	-16,581,400	537,163,964	162,839	537,326,803	103.1	0.3159%
DEERING	216,913,608	0	216,913,608	47,820	216,961,428	100.0	0.1275%
DERRY	2,982,600,048	53,799	2,982,653,847	2,705,006	2,985,358,854	100.0	1.7550%
DIX GRANT	751,769	275,669	1,027,438	0	1,027,438	74.2	0.0006%

2007 EQUALIZATION SURVEY NOT INCLUDING UTILITIES

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES & RAILROAD	2007 EQUAL. RATIO	PERCENTAGE PROPORTION TO STATE TAX
DIXVILLE	18,560,597	6,496,183	25,056,780	6,976	25,063,755	74.2	0.0147%
DORCHESTER	31,385,482	10,240,550	41,626,032	40,206	41,666,238	75.1	0.0245%
DOVER	2,850,009,400	159,506,575	3,009,515,975	2,958,642	3,012,474,617	94.7	1.7710%
DUBLIN	266,742,095	0	266,742,095	1,173,787	267,915,882	100.0	0.1575%
DUMMER	28,584,482	1,668,234	30,252,716	0	30,252,716	95.7	0.0178%
DUNBARTON	307,798,390	29,693,380	337,491,770	4,633,292	342,125,062	91.2	0.2011%
DURHAM	806,563,509	47,015,874	853,579,383	1,717,403	855,296,786	94.5	0.5028%
EAST KINGSTON	272,577,806	44,762,496	317,340,302	2,709	317,343,011	85.9	0.1866%
EASTON	62,872,494	9,047,474	71,919,968	978,357	72,898,325	87.4	0.0429%
EATON	105,873,000	0	105,873,000	0	105,873,000	100.0	0.0622%
EFFINGHAM	181,303,223	13,495,707	194,798,930	2,175,676	196,974,607	93.1	0.1158%
ELLSWORTH	15,247,406	-882,231	14,365,175	835,666	15,200,841	106.1	0.0089%
ENFIELD	434,441,105	114,097,569	548,538,674	0	548,538,674	79.2	0.3225%
EPPING	634,738,300	36,289,859	671,028,159	0	671,028,159	94.6	0.3945%
EPSOM	451,512,671	0	451,512,671	1,070,079	452,582,750	100.0	0.2661%
ERROL	55,247,779	23,384,105	78,631,884	3,527,581	82,159,465	70.2	0.0483%
ERVING'S GRANT	63,065	25,138	88,203	0	88,203	74.2	0.0001%
EXETER	1,668,951,801	91,544,615	1,760,496,416	1,723,819	1,762,220,235	94.8	1.0360%
FARMINGTON	478,276,260	42,172,587	520,448,847	19,991	520,468,838	91.9	0.3060%
FITZWILLIAM	265,428,653	10,773,971	276,202,624	36,183	276,238,807	96.2	0.1624%
FRANCESTOWN	186,290,540	44,878,064	231,168,604	0	231,168,604	80.6	0.1359%
FRANCONIA	292,950,506	0	292,950,506	2,101,165	295,051,671	100.0	0.1735%
FRANKLIN	599,763,834	59,410,553	659,174,387	8,602,187	667,776,574	91.0	0.3926%
FREEDOM	548,186,293	229,988	548,416,281	0	548,416,281	100.0	0.3224%
FREMONT	418,584,026	13,855,047	432,439,073	0	432,439,073	96.8	0.2542%
GILFORD	1,630,543,300	181,144,755	1,811,688,055	560,564	1,812,248,619	90.0	1.0654%
GILMANTON	462,058,463	75,298,206	537,356,669	143,290	537,499,960	86.0	0.3160%
GILSUM	57,007,023	13,535,352	70,542,375	0	70,542,375	80.9	0.0415%
GOFFSTOWN	1,240,114,230	317,863,971	1,557,978,201	0	1,557,978,201	79.6	0.9159%
GORHAM	282,744,400	0	282,744,400	1,135,793	283,880,193	100.0	0.1669%
GOSHEN	79,160,805	13,181,988	92,342,793	50,411	92,393,204	85.6	0.0543%
GRAFTON	125,925,424	0	125,925,424	0	125,925,424	100.0	0.0740%
GRANTHAM	554,410,621	0	554,410,621	0	554,410,621	100.0	0.3259%
GREENFIELD	163,122,510	0	163,122,510	8,448,767	171,571,277	100.0	0.1009%
GREENLAND	503,347,500	106,062,582	609,410,082	0	609,410,082	82.6	0.3583%
GREEN'S GRANT	3,333,512	1,155,346	4,488,858	118,750	4,607,608	74.2	0.0027%
GREENVILLE	137,826,044	-10,059,490	127,766,554	1,185,948	128,952,503	107.9	0.0758%
GROTON	64,803,981	4,093,458	68,897,439	53,564	68,951,003	94.6	0.0405%
HADLEY'S PURCHASE	0	0	0	0	0	74.2	0.0000%
HALE'S LOCATION	71,665,700	13,854,228	85,519,928	102,574	85,622,503	83.8	0.0503%
HAMPSTEAD	1,041,307,881	108,047,445	1,149,355,326	0	1,149,355,326	90.6	0.6757%
HAMPTON	2,375,875,800	758,529,149	3,134,404,949	0	3,134,404,949	75.8	1.8427%
HAMPTON FALLS	374,296,500	85,542,378	459,838,878	0	459,838,878	81.4	0.2703%
HANCOCK	265,569,483	0	265,569,483	2,070,699	267,640,182	100.0	0.1573%
HANOVER	1,509,365,000	408,522,735	1,917,887,735	2,837,295	1,920,725,030	78.7	1.1292%
HARRISVILLE	190,312,535	42,769,064	233,081,599	271,035	233,352,633	81.6	0.1372%
HART'S LOCATION	14,792,162	0	14,792,162	731,500	15,523,662	100.0	0.0091%
HAVERHILL	349,097,018	16,629,779	365,726,797	227,433	365,954,230	95.4	0.2151%
HEBRON	273,236,381	13,164,752	286,401,133	4,822,097	291,223,230	95.4	0.1712%
HENNIKER	400,910,411	29,782,333	430,692,744	2,797,176	433,489,920	93.1	0.2548%
HILL	87,040,284	16,058,599	103,098,883	8,356,862	111,455,745	84.5	0.0655%
HILLSBOROUGH	574,594,324	21,401,445	595,995,769	160,823	596,156,592	96.4	0.3505%
HINSDALE	246,590,686	22,442,480	269,033,166	108,995	269,142,161	91.8	0.1582%
HOLDERNESS	674,992,790	142,041,366	817,034,156	2,776,406	819,810,563	82.6	0.4820%
HOLLIS	1,060,355,261	313,210,362	1,373,565,623	2,479	1,373,568,102	77.2	0.8075%
HOOKSETT	1,312,153,697	389,678,115	1,701,831,812	71,341	1,701,903,153	77.1	1.0005%
HOPKINTON	748,563,220	0	748,563,220	10,656,201	759,219,421	100.0	0.4463%
HUDSON	2,793,183,795	74,548,914	2,867,732,709	27,360,268	2,895,092,977	97.4	1.7020%
JACKSON	329,839,125	54,680,738	384,519,863	2,046,065	386,565,927	85.8	0.2273%
JAFFREY	463,188,588	33,342,542	496,531,130	361,905	496,893,034	93.3	0.2921%
JEFFERSON	132,797,220	0	132,797,220	503,570	133,300,790	100.0	0.0784%
KEENE	1,915,250,400	25,260,954	1,940,511,354	3,526,767	1,944,038,121	98.7	1.1429%
KENSINGTON	312,567,921	30,992,579	343,560,500	0	343,560,500	91.0	0.2020%

2007 EQUALIZATION SURVEY NOT INCLUDING UTILITIES

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES & RAILROAD	2007 EQUAL. RATIO	PERCENTAGE PROPORTION TO STATE TAX
KILKENNY	0	0	0	0	0	74.2	0.0000%
KINGSTON	643,720,590	97,053,717	740,774,307	3,070	740,777,377	86.9	0.4355%
LACONIA	2,146,217,303	108,205,643	2,254,422,946	20,212,973	2,274,635,919	95.2	1.3372%
LANCASTER	219,167,980	70,920,665	290,088,645	1,924,998	292,013,643	75.5	0.1717%
LANDAFF	39,921,624	8,106,242	48,027,866	398,148	48,426,015	83.2	0.0285%
LANGDON	65,209,560	0	65,209,560	32,988	65,242,548	100.0	0.0384%
LEBANON	1,635,809,406	272,823,033	1,908,632,439	58,925,188	1,967,557,627	85.7	1.1567%
LEE	492,601,757	-17,533,703	475,068,054	0	475,068,054	103.7	0.2793%
LEMPSTER	115,998,079	0	115,998,079	25,775	116,023,854	100.0	0.0682%
LINCOLN	813,109,266	29,492,892	842,602,158	5,711,413	848,313,571	96.5	0.4987%
LISBON	111,114,080	17,741,770	128,855,850	0	128,855,850	86.2	0.0758%
LITCHFIELD	919,576,617	-64,134,518	855,442,099	1,862,368	857,304,467	107.5	0.5040%
LITTLETON	526,861,500	89,458,449	616,319,949	1,459,883	617,779,832	85.5	0.3632%
LIVERMORE	81,840	0	81,840	0	81,840	100.0	0.0000%
LONDONDERRY	2,985,259,363	36,295,834	3,021,555,197	30,654,795	3,052,209,992	98.8	1.7943%
LOUDON	530,504,513	33,162,939	563,667,452	5,154,902	568,822,354	94.1	0.3344%
LOW & BURBANK GRANT	0	0	0	0	0	74.2	0.0000%
LYMAN	58,706,052	215,766	58,921,818	0	58,921,818	100.0	0.0346%
LYME	312,728,277	19,022,653	331,750,930	0	331,750,930	94.2	0.1950%
LYNDEBOROUGH	183,839,260	6,270,659	190,109,919	1,010	190,110,929	96.7	0.1118%
MADBURY	223,282,109	0	223,282,109	0	223,282,109	100.0	0.1313%
MADISON	464,581,663	32,315,340	496,897,003	0	496,897,003	93.5	0.2921%
MANCHESTER	9,795,028,200	139,080,843	9,934,109,043	38,598,394	9,972,707,438	98.6	5.8628%
MARLBOROUGH	203,753,915	-9,284,945	194,468,970	648,600	195,117,569	104.8	0.1147%
MARLOW	68,504,420	6,282,065	74,786,485	52,521	74,839,006	91.6	0.0440%
MARTIN'S LOCATION	0	0	0	0	0	74.2	0.0000%
MASON	167,109,036	88,761	167,197,797	30,285	167,228,083	100.0	0.0983%
MEREDITH	1,914,368,893	124,316,673	2,038,685,566	29,316	2,038,714,882	93.9	1.1985%
MERRIMACK	3,200,452,863	11,952	3,200,464,815	312,472	3,200,777,286	100.0	1.8817%
MIDDLETON	197,223,624	0	197,223,624	0	197,223,624	100.0	0.1159%
MILAN	110,698,209	19,343,360	130,041,569	351,196	130,392,765	85.0	0.0767%
MILFORD	1,554,499,397	15,131	1,554,514,528	1,214,960	1,555,729,488	100.0	0.9146%
MILLSFIELD	5,172,827	1,832,989	7,005,816	0	7,005,816	74.2	0.0041%
MILTON	407,977,220	56,236,863	464,214,083	0	464,214,083	87.9	0.2729%
MONROE	52,391,649	37,404,371	89,796,020	0	89,796,020	58.3	0.0528%
MONT VERNON	253,345,560	28,181,968	281,527,528	0	281,527,528	90.0	0.1655%
MOULTONBOROUGH	2,881,661,733	164,495,466	3,046,157,199	7,869,140	3,054,026,339	94.6	1.7954%
NASHUA	9,274,496,604	5,339	9,274,501,943	0	9,274,501,943	100.0	5.4523%
NELSON	119,375,240	-19,801,217	99,574,023	162,276	99,736,299	120.1	0.0586%
NEW BOSTON	624,331,991	-14,590,528	609,741,463	15,817	609,757,280	102.4	0.3585%
NEW CASTLE	612,712,893	122,835,457	735,548,350	0	735,548,350	83.3	0.4324%
NEW DURHAM	430,789,070	31,997,987	462,787,057	0	462,787,057	93.1	0.2721%
NEW HAMPTON	245,599,278	44,031,319	289,630,597	1,155,056	290,785,653	84.8	0.1709%
NEW IPSWICH	412,171,712	45,710,741	457,882,453	54,255	457,936,708	90.0	0.2692%
NEW LONDON	1,061,961,000	187,402,799	1,249,363,799	0	1,249,363,799	85.0	0.7345%
NEWBURY	690,021,904	65,757,674	755,779,578	95,440	755,875,018	91.3	0.4444%
NEWFIELDS	217,533,332	55,405,073	272,938,405	0	272,938,405	79.7	0.1605%
NEWINGTON	484,968,602	84,230,167	569,198,769	742,427	569,941,196	85.2	0.3351%
NEWMARKET	722,359,659	83,880,057	806,239,716	2,288,894	808,528,610	89.6	0.4753%
NEWPORT	475,921,589	25,549,237	501,470,826	1,850,315	503,321,141	95.3	0.2959%
NEWTON	522,853,069	-25,368,474	497,484,595	0	497,484,595	105.1	0.2925%
NORTH HAMPTON	898,438,400	82,466,757	980,905,157	0	980,905,157	91.6	0.5767%
NORTHFIELD	302,133,446	58,876,145	361,009,591	1,999,187	363,008,778	83.7	0.2134%
NORTHUMBERLAND	136,653,718	-47,253	136,606,465	998,907	137,605,372	100.0	0.0809%
NORTHWOOD	547,004,759	51,610	547,056,369	186,696	547,243,064	100.0	0.3217%
NOTTINGHAM	627,550,884	79,345	627,630,229	506,846	628,137,075	100.0	0.3693%
ODELL	1,768,779	631,098	2,399,877	0	2,399,877	74.2	0.0014%
ORANGE	27,724,625	0	27,724,625	343,166	28,067,791	100.0	0.0165%
ORFORD	151,340,386	0	151,340,386	0	151,340,386	100.0	0.0890%
OSSIPEE	732,104,356	43,460,816	775,565,172	134,368	775,699,540	94.4	0.4560%
PELHAM	1,690,838,053	-72,788,840	1,618,049,213	845,641	1,618,894,854	104.5	0.9517%
PEMBROKE	574,049,660	78,300,116	652,349,776	576,347	652,926,123	88.0	0.3838%
PETERBOROUGH	701,679,726	47,157,483	748,837,209	2,720,554	751,557,763	93.7	0.4418%

2007 EQUALIZATION SURVEY NOT INCLUDING UTILITIES

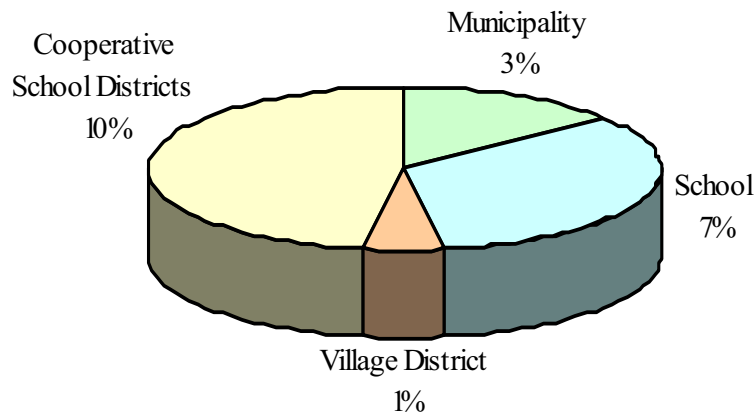
MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES & RAILROAD	2007 EQUAL RATIO	PERCENTAGE PROPORTION TO STATE TAX
PIERMONT	90,998,076	15,738,245	106,736,321	213,945	106,950,266	85.0	0.0629%
PINKHAM'S GRANT	2,391,970	831,709	3,223,679	133,360	3,357,039	74.2	0.0020%
PITTSBURG	291,158,143	12,037,657	303,195,800	5,097,596	308,293,396	96.6	0.1812%
PITTSFIELD	307,503,560	0	307,503,560	346,900	307,850,550	100.0	0.1810%
PLAINFIELD	222,573,803	53,025,819	275,599,622	55,673	275,655,295	80.8	0.1621%
PLAISTOW	984,634,408	46,397,136	1,031,031,544	0	1,031,031,544	95.5	0.6061%
PLYMOUTH	341,904,885	85,467,437	427,372,322	4,530,447	431,902,769	80.0	0.2539%
PORTSMOUTH	3,609,244,090	301,098,476	3,910,342,566	46,119,948	3,956,462,513	92.3	2.3259%
RANDOLPH	47,668,111	6,048,175	53,716,286	1,697,991	55,414,277	88.7	0.0326%
RAYMOND	964,707,484	14,164	964,721,648	571,543	965,293,190	100.0	0.5675%
RICHMOND	93,818,390	13,200,529	107,018,919	98,072	107,116,990	87.6	0.0630%
RINDGE	573,344,939	37,500,188	610,845,127	617,314	611,462,441	93.8	0.3595%
ROCHESTER	2,308,424,940	83,784,091	2,392,209,031	5,030,948	2,397,239,979	96.5	1.4093%
ROLLINSFORD	281,164,119	0	281,164,119	0	281,164,119	100.0	0.1653%
ROXBURY	25,074,518	3,313,184	28,387,702	3,808,154	32,195,857	88.1	0.0189%
RUMNEY	192,607,955	11,801,688	204,409,643	1,432,114	205,841,758	94.2	0.1210%
RYE	1,810,010,400	185,582,408	1,995,592,808	1,271,072	1,996,863,879	90.7	1.1739%
SALEM	4,568,551,604	5,933	4,568,557,537	3,028,009	4,571,585,546	100.0	2.6876%
SALISBURY	113,365,976	34,534,604	147,900,580	4,083,725	151,984,305	76.7	0.0893%
SANBORTON	396,626,660	47,034,854	443,661,514	2,131,633	445,793,147	89.4	0.2621%
SANDOWN	459,596,409	141,969,571	601,565,980	0	601,565,980	76.4	0.3537%
SANDWICH	372,309,650	50,825,987	423,135,637	1,307,747	424,443,384	88.0	0.2495%
SARGENT'S PURCHASE	1,891,940	657,844	2,549,784	0	2,549,784	74.2	0.0015%
SEABROOK	1,372,183,000	127,469,618	1,499,652,618	0	1,499,652,618	91.5	0.8816%
SECOND COLLEGE GRANT	1,044,691	394,535	1,439,226	0	1,439,226	74.2	0.0008%
SHARON	52,634,531	10,287,172	62,921,703	15,049	62,936,752	83.5	0.0370%
SHELBURNE	54,648,828	0	54,648,828	1,046,158	55,694,986	100.0	0.0327%
SOMERSWORTH	863,713,059	102,414,928	966,127,987	3,289,038	969,417,025	89.4	0.5699%
SOUTH HAMPTON	157,929,705	-12,465,750	145,463,955	4,582	145,468,537	108.6	0.0855%
SPRINGFIELD	196,558,923	14,003,366	210,562,289	585,151	211,147,441	93.3	0.1241%
STARK	50,188,617	4,756,371	54,944,988	1,885,875	56,830,863	91.2	0.0334%
STEWARTSTOWN	51,623,475	33,673,128	85,296,602	103,995	85,400,598	60.4	0.0502%
STODDARD	277,953,360	0	277,953,360	64,110	278,017,470	100.0	0.1634%
STRAFFORD	488,068,999	114,972	488,183,971	0	488,183,971	100.0	0.2870%
STRATFORD	49,202,805	4,004,511	53,207,316	1,011,248	54,218,563	92.1	0.0319%
STRATHAM	1,055,276,248	184,758,939	1,240,035,187	0	1,240,035,187	85.1	0.7290%
SUCCESS	6,242,478	2,222,152	8,464,630	0	8,464,630	74.2	0.0050%
SUGAR HILL	135,550,681	0	135,550,681	0	135,550,681	100.0	0.0797%
SULLIVAN	48,347,216	9,326,377	57,673,593	0	57,673,593	83.8	0.0339%
SUNAPEE	1,045,239,051	223,202,928	1,268,441,979	0	1,268,441,979	82.4	0.7457%
SURRY	78,076,313	228,439	78,304,752	5,149,959	83,454,710	100.0	0.0491%
SUTTON	289,894,984	21,412,547	311,307,531	2,609	311,310,140	93.1	0.1830%
SWANZEY	476,293,547	133,569,431	609,862,978	920,191	610,783,169	78.1	0.3591%
TAMWORTH	329,836,335	60,020,521	389,856,856	15,614,918	405,471,774	84.6	0.2384%
TEMPLE	156,468,885	18,128,383	174,597,268	22,362	174,619,630	89.6	0.1027%
THOM & MES PURCHASE	4,379,380	1,522,749	5,902,129	0	5,902,129	74.2	0.0035%
THORNTON	331,621,241	71,771,473	403,392,714	1,139,006	404,531,720	82.2	0.2378%
TILTON	533,440,918	86,106,466	619,547,384	380,674	619,928,058	86.1	0.3644%
TROY	105,749,294	32,434,617	138,183,911	12,723	138,196,634	76.5	0.0812%
TUFTONBORO	1,033,427,913	134,288,843	1,167,716,756	1,236,344	1,168,953,100	88.5	0.6872%
UNITY	140,763,292	0	140,763,292	19,415	140,782,707	100.0	0.0828%
WAKEFIELD	1,010,654,827	33,415,066	1,044,069,893	0	1,044,069,893	96.8	0.6138%
WALPOLE	420,094,612	762,392	420,857,004	0	420,857,004	100.0	0.2474%
WARNER	280,153,430	263,942	280,417,372	724,378	281,141,749	100.0	0.1653%
WARREN	75,810,643	5,703,115	81,513,758	1,208,428	82,722,186	93.0	0.0486%
WASHINGTON	263,493,723	0	263,493,723	821,604	264,315,327	100.0	0.1554%
WATERVILLE VALLEY	381,619,440	0	381,619,440	2,912,455	384,531,895	100.0	0.2261%
WEARE	884,429,527	0	884,429,527	8,172,631	892,602,158	100.0	0.5247%
WEBSTER	213,399,940	14,005,475	227,405,415	1,570,003	228,975,418	93.8	0.1346%
WENTWORTH	94,949,543	12,472,598	107,422,141	323,017	107,745,158	88.2	0.0633%
WENTWORTH LOCATION	6,756,287	2,358,792	9,115,079	0	9,115,079	74.2	0.0054%
WESTMORELAND	197,971,535	-8,573,762	189,397,773	1,225	189,398,998	104.6	0.1113%
WHITEFIELD	167,879,390	27,190,677	195,070,067	2,433,185	197,503,252	86.1	0.1161%

2007 EQUALIZATION SURVEY NOT INCLUDING UTILITIES

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	D.R.A. INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES & RAILROAD	2007 EQUAL. RATIO	PERCENTAGE PROPORTION TO STATE TAX
WILMOT	183,955,440	27,786,061	211,741,501	123,688	211,865,189	86.8	0.1246%
WILTON	453,380,765	11,705	453,392,470	302,968	453,695,438	100.0	0.2667%
WINCHESTER	269,028,685	28,193,590	297,222,275	983,221	298,205,496	90.5	0.1753%
WINDHAM	2,216,622,425	10,225	2,216,632,650	0	2,216,632,650	100.0	1.3031%
WINDSOR	27,894,095	0	27,894,095	2,005,135	29,899,230	100.0	0.0176%
WOLFEBORO	2,051,693,392	92,914,081	2,144,607,473	1,797,531	2,146,405,003	95.7	1.2618%
WOODSTOCK	253,092,780	16,458,100	269,550,880	1,764,330	271,315,210	93.9	0.1595%
STATE TOTALS	158,556,889,811	10,960,586,536	169,517,476,348	583,708,993	170,101,185,341	94.7	100.0000%

BASE VALUATION FOR DEBT LIMITS

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



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

2007 BASE VALUATION FOR DEBT LIMITS

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
ACWORTH	100,791,610	12,695,107	113,486,717	624,456	114,111,173
ALBANY	104,700,557	-226,217	104,474,340	561,838	105,036,178
ALEXANDRIA	235,905,038	1,508,642	237,413,680	894,386	238,308,066
ALLENSTOWN	291,894,495	9,755,940	301,650,435	4,173,503	305,823,938
ALSTEAD	166,927,034	18,495,467	185,422,501	876,920	186,299,421
ALTON	1,632,216,686	29,820,488	1,662,037,174	3,045,067	1,665,082,241
AMHERST	1,824,687,900	21,705,403	1,846,393,303	4,525,510	1,850,918,813
ANDOVER	294,730,777	19,992,387	314,723,164	1,737,222	316,460,386
ANTRIM	246,174,172	42,826,408	289,000,580	1,826,338	290,826,918
ASHLAND	195,346,778	46,267,223	241,614,001	3,531,227	245,145,228
ATKINSON	1,019,782,177	-29,629,778	990,152,399	2,126,833	992,279,232
ATKINSON & GILMANTON	538,160	201,329	739,489	0	739,489
AUBURN	687,838,863	-3,260,850	684,578,013	2,299,271	686,877,283
BARNSTEAD	537,717,357	34,379,061	572,096,418	2,458,314	574,554,732
BARRINGTON	947,208,140	-3,506,855	943,701,285	3,891,325	947,592,610
BARTLETT	1,075,833,219	225,112	1,076,058,331	2,104,255	1,078,162,585
BATH	112,132,923	-6,514,165	105,618,758	613,108	106,231,865
BEAN'S GRANT	330	0	330	0	330
BEAN'S PURCHASE	14,700	5,111	19,811	0	19,811
BEDFORD	3,130,129,400	460,347,167	3,590,476,567	9,428,377	3,599,904,944
BELMONT	795,145,655	-223,304	794,922,351	4,406,746	799,329,098
BENNINGTON	116,906,827	17,791,695	134,698,522	2,785,180	137,483,702
BENTON	15,701,689	10,421,414	26,123,103	198,472	26,321,575
BERLIN	465,098,486	-41,561,494	423,536,992	35,884,969	459,421,961
BETHLEHEM	256,095,003	28,634,472	284,729,475	1,534,182	286,263,658
BOSCAWEN	295,768,353	-3,820,757	291,947,596	2,614,026	294,561,622
BOW	1,201,556,501	-75,684,541	1,125,871,960	4,879,101	1,130,751,061
BRADFORD	231,623,981	-1,612,681	230,011,300	1,506,108	231,517,408
BRENTWOOD	501,737,773	16,572,941	518,310,714	1,512,986	519,823,700
BRIDGEWATER	377,715,200	25,208,738	402,923,938	801,393	403,725,330
BRISTOL	551,349,188	-10,856,524	540,492,664	4,745,455	545,238,118
BROOKFIELD	111,510,290	30,892	111,541,182	358,459	111,899,642
BROOKLINE	466,497,652	81,457,606	547,955,258	1,336,048	549,291,306
CAMBRIDGE	6,307,223	2,191,890	8,499,113	0	8,499,113
CAMPTON	352,774,396	113,900,180	466,674,576	2,333,271	469,007,847
CANAAN	363,976,858	-3,062,377	360,914,481	1,896,762	362,811,243
CANDIA	378,018,076	89,963,158	467,981,234	2,143,439	470,124,673
CANTERBURY	306,044,416	-3,670,034	302,374,382	878,520	303,252,902
CARROLL	376,626,110	0	376,626,110	451,322	377,077,432
CENTER HARBOR	463,995,339	16	463,995,355	2,629,817	466,625,172
CHANDLER'S PURCHASE	29,509	9,697	39,206	0	39,206
CHARLESTOWN	280,046,973	30,994,500	311,041,473	4,520,818	315,562,291

2007 BASE VALUATION FOR DEBT LIMITS

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
CHATHAM	48,249,848	66,404	48,316,252	106,621	48,422,874
CHESTER	577,157,100	-27,675,703	549,481,397	1,251,340	550,732,738
CHESTERFIELD	388,620,705	143,160,064	531,780,769	2,099,527	533,880,297
CHICHESTER	238,323,771	39,036,819	277,360,590	866,130	278,226,721
CLAREMONT	740,454,574	137,406,864	877,861,438	17,029,454	894,890,892
CLARKSVILLE	40,259,412	4,367,588	44,627,000	97,273	44,724,273
COLEBROOK	170,862,237	18,649,992	189,512,229	3,360,603	192,872,832
COLUMBIA	86,937,637	-8,027,806	78,909,831	516,498	79,426,330
CONCORD	4,241,824,250	129,221,827	4,371,046,077	65,489,407	4,436,535,484
CONWAY	1,317,654,590	298,756,132	1,616,410,722	10,296,920	1,626,707,642
CORNISH	180,063,860	19,816,280	199,880,140	1,694,355	201,574,495
CRAWFORD'S PURCHASE	129,599	44,962	174,561	0	174,561
CROYDON	78,168,370	26,567,572	104,735,942	751,392	105,487,334
CUTT'S GRANT	0	0	0	0	0
DALTON	58,684,747	42,196,185	100,880,932	1,150,598	102,031,530
DANBURY	141,782,380	0	141,782,380	595,286	142,377,666
DANVILLE	438,702,810	-65,459	438,637,351	1,237,621	439,874,972
DEERFIELD	583,189,159	-36,692,705	546,496,454	2,197,646	548,694,100
DEERING	220,545,408	-2,249,168	218,296,240	1,140,911	219,437,151
DERRY	3,002,192,848	-3,960,589	2,998,232,259	22,627,913	3,020,860,172
DIX GRANT	751,769	275,669	1,027,438	0	1,027,438
DIXVILLE	18,649,597	6,496,183	25,145,780	0	25,145,780
DORCHESTER	31,940,282	10,240,521	42,180,803	646,921	42,827,724
DOVER	2,885,588,500	142,415,990	3,028,004,490	32,289,166	3,060,293,656
DUBLIN	269,730,695	-1,775,378	267,955,317	1,094,586	269,049,903
DUMMER	46,841,082	1,515,619	48,356,701	280,042	48,636,743
DUNBARTON	325,627,490	16,794,758	342,422,248	1,285,892	343,708,140
DURHAM	816,634,609	40,784,664	857,419,273	6,073,564	863,492,837
EAST KINGSTON	290,234,506	39,158,601	329,393,107	660,623	330,053,730
EASTON	63,469,859	9,047,474	72,517,333	154,474	72,671,807
EATON	106,347,220	126,158	106,473,378	367,276	106,840,654
EFFINGHAM	184,390,923	11,803,047	196,193,970	608,072	196,802,043
ELLSWORTH	15,617,906	-1,058,260	14,559,646	79,789	14,639,435
ENFIELD	437,118,805	114,633,628	551,752,433	3,118,369	554,870,801
EPPING	641,550,400	33,104,229	674,654,629	3,633,376	678,288,005
EPSOM	457,286,671	-3,102,965	454,183,706	2,423,665	456,607,371
ERROL	64,580,779	22,103,763	86,684,542	628,095	87,312,637
ERVING'S GRANT	63,065	25,138	88,203	0	88,203
EXETER	1,688,375,882	91,544,582	1,779,920,464	14,928,236	1,794,848,700
FARMINGTON	483,844,090	40,045,276	523,889,366	5,013,271	528,902,637
FITZWILLIAM	275,796,253	4,252,101	280,048,354	1,483,606	281,531,960
FRANCESTOWN	187,800,440	44,369,588	232,170,028	1,111,623	233,281,651

2007 BASE VALUATION FOR DEBT LIMITS

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
FRANCONIA	295,629,906	-1,570,928	294,058,978	1,280,246	295,339,224
FRANKLIN	627,861,390	45,939,941	673,801,331	19,306,060	693,107,391
FREEDOM	551,121,193	-212,055	550,909,138	747,283	551,656,421
FREMONT	423,129,226	11,096,866	434,226,092	1,426,866	435,652,957
GILFORD	1,636,672,285	179,767,154	1,816,439,439	6,062,329	1,822,501,768
GILMANTON	467,759,263	72,963,395	540,722,658	1,863,195	542,585,852
GILSUM	58,396,623	12,787,161	71,183,784	579,699	71,763,483
GOFFSTOWN	1,262,163,230	308,050,374	1,570,213,604	11,813,775	1,582,027,380
GORHAM	328,118,200	-18,394,387	309,723,813	16,215,737	325,939,550
GOSHEN	79,845,458	13,181,988	93,027,446	725,691	93,753,137
GRAFTON	127,230,524	-21	127,230,503	545,623	127,776,126
GRANTHAM	556,557,700	0	556,557,700	773,395	557,331,095
GREENFIELD	165,542,410	-1,391,381	164,151,029	1,083,974	165,235,003
GREENLAND	515,318,466	106,670,278	621,988,744	1,209,814	623,198,558
GREEN'S GRANT	3,361,549	1,158,125	4,519,674	0	4,519,674
GREENVILLE	142,250,644	-13,212,087	129,038,557	3,584,022	132,622,579
GROTON	77,249,381	-4,505,483	72,743,898	323,493	73,067,391
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	71,802,700	13,863,858	85,666,558	0	85,666,558
HAMPSTEAD	1,045,967,081	108,452,692	1,154,419,773	3,454,615	1,157,874,389
HAMPTON	2,419,083,800	772,930,058	3,192,013,858	9,651,125	3,201,664,983
HAMPTON FALLS	382,037,200	84,426,405	466,463,605	838,487	467,302,091
HANCOCK	268,320,683	-1,648,232	266,672,451	1,150,748	267,823,199
HANOVER	1,533,670,700	394,866,465	1,928,537,165	13,228,349	1,941,765,514
HARRISVILLE	191,410,035	42,439,499	233,849,534	1,228,484	235,078,017
HART'S LOCATION	15,060,922	0	15,060,922	24,118	15,085,040
HAVERHILL	369,476,275	1,227,575	370,703,850	4,932,805	375,636,655
HEBRON	278,044,181	9,936,236	287,980,417	1,400,319	289,380,737
HENNIKER	407,916,111	25,819,686	433,735,797	2,792,956	436,528,753
HILL	93,930,284	12,246,686	106,176,970	300,263	106,477,232
HILLSBOROUGH	598,884,724	3,954,124	602,838,848	5,191,544	608,030,393
HINSDALE	296,680,986	-5,360,990	291,319,996	3,011,041	294,331,038
HOLDERNESS	678,353,890	141,210,818	819,564,708	1,670,346	821,235,053
HOLLIS	1,065,502,761	312,490,691	1,377,993,452	2,817,995	1,380,811,447
HOOKSETT	1,356,605,597	366,845,403	1,723,451,000	9,835,365	1,733,286,366
HOPKINTON	766,164,820	-10,879,343	755,285,477	3,419,240	758,704,717
HUDSON	2,885,463,595	9,862,870	2,895,326,465	17,046,199	2,912,372,664
JACKSON	331,451,125	54,676,501	386,127,626	1,716,800	387,844,426
JAFFREY	466,505,415	33,342,542	499,847,957	5,611,460	505,459,416
JEFFERSON	137,659,920	7	137,659,927	521,003	138,180,930
KEENE	1,939,420,700	13,598,936	1,953,019,636	41,594,588	1,994,614,224
KENSINGTON	320,431,786	32,809,025	353,240,811	835,014	354,075,826

2007 BASE VALUATION FOR DEBT LIMITS

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
KILKENNY	9,791	0	9,791	0	9,791
KINGSTON	652,029,290	94,960,082	746,989,372	2,629,899	749,619,272
LACONIA	2,169,332,703	100,939,995	2,270,272,698	41,948,465	2,312,221,163
LANCASTER	230,334,350	68,890,822	299,225,172	4,537,381	303,762,553
LANDAFF	40,432,914	8,144,502	48,577,416	322,457	48,899,872
LANGDON	65,988,860	53,737	66,042,597	316,643	66,359,240
LEBANON	1,703,493,106	250,502,962	1,953,996,068	19,874,166	1,973,870,234
LEE	496,593,357	-18,844,610	477,748,747	1,468,743	479,217,490
LEMPSTER	117,857,379	-325,311	117,532,068	818,323	118,350,391
LINCOLN	822,509,129	22,908,113	845,417,242	16,016,529	861,433,772
LISBON	113,153,669	17,968,390	131,122,059	2,155,629	133,277,688
LITCHFIELD	945,865,017	-77,897,827	867,967,190	4,217,360	872,184,550
LITTLETON	797,033,310	-124,713,863	672,319,447	7,845,354	680,164,801
LIVERMORE	81,840	0	81,840	0	81,840
LONDONDERRY	3,334,816,363	-41,643,114	3,293,173,249	16,431,259	3,309,604,508
LOUDON	538,390,713	28,906,929	567,297,642	2,198,643	569,496,284
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	59,450,752	253,388	59,704,140	296,604	60,000,744
LYME	315,771,327	17,199,921	332,971,248	1,117,948	334,089,196
LYNDEBOROUGH	185,455,960	5,808,656	191,264,616	658,462	191,923,077
MADBURY	233,939,709	-6,661,765	227,277,944	678,021	227,955,965
MADISON	467,843,563	32,499,978	500,343,541	1,945,685	502,289,226
MANCHESTER	9,939,639,600	107,324,244	10,046,963,844	242,117,037	10,289,080,881
MARLBOROUGH	207,248,325	-11,620,462	195,627,863	1,750,808	197,378,671
MARLOW	69,312,533	6,510,534	75,823,067	619,609	76,442,676
MARTIN'S LOCATION	28,997	0	28,997	0	28,997
MASON	168,829,136	-617,639	168,211,497	700,174	168,911,671
MEREDITH	1,921,056,893	123,903,867	2,044,960,760	7,485,585	2,052,446,345
MERRIMACK	3,231,761,863	-11,807,907	3,219,953,956	13,469,444	3,233,423,400
MIDDLETON	199,447,124	-1,153,638	198,293,486	953,612	199,247,098
MILAN	124,092,009	16,491,680	140,583,689	857,587	141,441,276
MILFORD	1,566,218,497	15,100	1,566,233,597	13,119,611	1,579,353,208
MILLSFIELD	5,202,270	1,832,989	7,035,259	0	7,035,259
MILTON	414,085,120	53,161,432	467,246,552	3,526,760	470,773,312
MONROE	191,278,549	-23,756,936	167,521,613	1,060,503	168,582,116
MONT VERNON	254,315,050	28,373,702	282,688,752	1,022,980	283,711,732
MOULTONBOROUGH	2,889,214,533	164,495,603	3,053,710,136	3,752,416	3,057,462,552
NASHUA	9,457,364,784	-98,859,002	9,358,505,782	139,478,851	9,497,984,632
NELSON	120,332,740	-20,025,106	100,307,634	595,547	100,903,181
NEW BOSTON	630,711,191	-18,158,793	612,552,398	2,486,194	615,038,592
NEW CASTLE	613,719,793	122,259,633	735,979,426	3,995,489	739,974,916
NEW DURHAM	432,850,070	32,157,926	465,007,996	1,291,999	466,299,995

2007 BASE VALUATION FOR DEBT LIMITS

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
NEW HAMPTON	260,627,378	33,874,542	294,501,920	1,117,324	295,619,244
NEW IPSWICH	418,129,512	42,349,134	460,478,646	4,089,161	464,567,807
NEW LONDON	1,066,374,800	186,104,654	1,252,479,454	5,038,211	1,257,517,665
NEWBURY	695,021,904	62,569,341	757,591,245	1,177,227	758,768,472
NEWFIELDS	218,253,032	55,582,319	273,835,351	1,031,450	274,866,801
NEWINGTON	811,953,689	41,328,297	853,281,986	10,288,988	863,570,974
NEWMARKET	727,120,659	81,629,537	808,750,196	7,189,711	815,939,908
NEWPORT	485,394,889	20,218,453	505,613,342	13,772,933	519,386,275
NEWTON	536,895,169	-27,696,531	509,198,638	2,065,502	511,264,140
NORTH HAMPTON	910,247,092	79,216,233	989,463,325	3,027,241	992,490,566
NORTHFIELD	305,993,446	58,041,931	364,035,377	4,131,196	368,166,574
NORTHUMBERLAND	160,917,113	-11,077,684	149,839,429	13,969,297	163,808,726
NORTHWOOD	549,955,459	51,647	550,007,106	1,924,096	551,931,203
NOTTINGHAM	633,985,584	-2,829,140	631,156,444	2,395,403	633,551,847
ODELL	1,768,779	631,098	2,399,877	0	2,399,877
ORANGE	28,118,575	3,973	28,122,548	137,962	28,260,510
ORFORD	154,400,186	-2,170,862	152,229,324	678,525	152,907,848
OSSIPEE	738,472,656	42,749,335	781,221,991	4,202,102	785,424,093
PELHAM	1,723,056,453	-91,651,108	1,631,405,345	5,720,079	1,637,125,424
PEMBROKE	591,589,760	68,733,085	660,322,845	4,256,128	664,578,974
PETERBOROUGH	708,992,005	44,974,601	753,966,606	12,355,851	766,322,456
PIERMONT	91,844,481	15,738,245	107,582,726	463,158	108,045,884
PINKHAM'S GRANT	2,481,238	831,709	3,312,947	0	3,312,947
PITTSBURG	301,734,743	10,509,215	312,243,958	541,831	312,785,790
PITTSFIELD	310,710,552	0	310,710,552	2,912,207	313,622,759
PLAINFIELD	227,157,703	51,012,068	278,169,771	1,443,766	279,613,537
PLAISTOW	1,007,908,512	34,708,918	1,042,617,430	4,159,989	1,046,777,419
PLYMOUTH	353,384,485	79,166,098	432,550,583	7,803,454	440,354,037
PORTSMOUTH	3,755,495,615	284,913,385	4,040,409,000	43,572,593	4,083,981,593
RANDOLPH	50,961,311	5,996,286	56,957,597	372,934	57,330,531
RAYMOND	979,454,384	-9,086,440	970,367,944	5,605,829	975,973,773
RICHMOND	97,386,390	10,547,303	107,933,693	645,703	108,579,396
RINDGE	582,347,409	32,180,677	614,528,086	3,044,944	617,573,031
ROCHESTER	2,348,706,440	70,467,289	2,419,173,729	29,250,784	2,448,424,513
ROLLINSFORD	283,643,019	-1,359,081	282,283,938	2,926,723	285,210,661
ROXBURY	25,356,118	3,190,457	28,546,575	101,071	28,647,646
RUMNEY	200,620,255	7,120,048	207,740,303	939,346	208,679,649
RYE	1,817,357,300	180,821,931	1,998,179,231	6,815,551	2,004,994,782
SALEM	4,604,063,104	-7,640,657	4,596,422,447	28,123,846	4,624,546,293
SALISBURY	119,946,976	30,961,029	150,908,005	518,052	151,426,057
SANBORNTON	398,443,060	47,257,071	445,700,131	1,353,651	447,053,782
SANDOWN	462,381,009	142,897,691	605,278,700	3,059,562	608,338,263

2007 BASE VALUATION FOR DEBT LIMITS

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
SANDWICH	378,295,650	47,670,884	425,966,534	1,807,230	427,773,764
SARGENT'S PURCHASE	1,891,940	657,844	2,549,784	0	2,549,784
SEABROOK	2,437,112,000	43,980,792	2,481,092,792	6,591,969	2,487,684,761
SECOND COLLEGE GRANT	1,044,691	394,535	1,439,226	0	1,439,226
SHARON	53,326,431	9,864,158	63,190,589	204,081	63,394,670
SHELBURNE	80,098,428	-2,333,152	77,765,276	301,729	78,067,005
SOMERSWORTH	873,086,459	98,645,815	971,732,274	19,505,245	991,237,518
SOUTH HAMPTON	160,708,405	-14,029,285	146,679,120	1,170,265	147,849,385
SPRINGFIELD	204,793,175	10,878,762	215,671,937	591,723	216,263,660
STARK	64,542,517	4,029,217	68,571,734	395,359	68,967,093
STEWARTSTOWN	64,299,094	32,427,692	96,726,786	898,894	97,625,680
STODDARD	279,749,185	0	279,749,185	531,813	280,280,998
STRAFFORD	490,414,699	-44,388	490,370,311	1,868,322	492,238,633
STRATFORD	73,705,905	-2,191,770	71,514,135	3,258,525	74,772,660
STRATHAM	1,081,006,148	176,166,774	1,257,172,922	2,568,460	1,259,741,382
SUCCESS	6,251,644	2,222,152	8,473,796	0	8,473,796
SUGAR HILL	136,550,646	-1	136,550,645	854,423	137,405,068
SULLIVAN	49,686,116	8,439,921	58,126,037	542,121	58,668,158
SUNAPEE	1,054,561,323	217,576,172	1,272,137,495	2,845,739	1,274,983,234
SURRY	79,479,413	-683,346	78,796,067	296,286	79,092,354
SUTTON	291,766,430	21,412,547	313,178,977	1,053,963	314,232,939
SWANZEY	479,581,468	133,520,847	613,102,315	5,263,388	618,365,702
TAMWORTH	345,183,435	50,088,346	395,271,781	1,582,013	396,853,794
TEMPLE	158,732,385	16,835,019	175,567,404	957,236	176,524,640
THOM & MES PURCHASE	4,379,882	1,522,750	5,902,632	0	5,902,632
THORNTON	334,925,841	71,990,817	406,916,658	927,955	407,844,613
TILTON	551,334,918	78,758,092	630,093,010	4,930,884	635,023,895
TROY	111,867,994	28,421,964	140,289,958	4,641,618	144,931,576
TUFTONBORO	1,039,606,813	132,574,269	1,172,181,082	2,779,301	1,174,960,384
UNITY	143,505,102	-1,241,876	142,263,226	1,285,439	143,548,665
WAKEFIELD	1,014,359,827	33,590,787	1,047,950,614	3,347,901	1,051,298,515
WALPOLE	438,623,612	-3,246,862	435,376,750	4,340,989	439,717,739
WARNER	283,254,810	-1,129,342	282,125,468	1,710,238	283,835,706
WARREN	84,730,043	488,259	85,218,302	563,001	85,781,303
WASHINGTON	266,281,223	-1,445,647	264,835,576	622,649	265,458,225
WATERVILLE VALLEY	383,147,940	-46,418	383,101,522	1,046,933	384,148,454
WEARE	896,695,627	-6,190,052	890,505,575	5,112,901	895,618,476
WEBSTER	227,585,840	4,308,352	231,894,192	675,860	232,570,052
WENTWORTH	104,101,943	7,257,648	111,359,591	612,308	111,971,899
WENTWORTH LOCATION	6,810,560	2,358,792	9,169,352	0	9,169,352
WESTMORELAND	201,191,835	-10,785,953	190,405,882	1,247,099	191,652,981
WHITEFIELD	179,963,021	21,624,439	201,587,460	1,943,466	203,530,925

2007 BASE VALUATION FOR DEBT LIMITS

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	SHARED REVENUES ADJUSTMENT RSA 31-A	BASE VALUATION FOR DEBT LIMITS
WILMOT	185,164,250	27,823,446	212,987,696	598,488	213,586,183
WILTON	456,298,165	-805,676	455,492,489	4,090,089	459,582,578
WINCHESTER	279,119,385	21,624,705	300,744,090	3,242,408	303,986,499
WINDHAM	2,226,282,425	-1,155,213	2,225,127,212	4,304,224	2,229,431,435
WINDSOR	28,217,695	-57,726	28,159,969	49,422	28,209,391
WOLFEBORO	2,051,796,392	92,932,981	2,144,729,373	6,782,187	2,151,511,560
WOODSTOCK	255,425,468	16,458,100	271,883,568	1,199,468	273,083,036
TOTALS	163,679,475,302	9,358,137,044	173,037,612,346	1,445,468,001	174,483,080,351

2007 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 2007 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 (1-216 for 2007). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by ***) have no 2007 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.

**2007 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2007 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2007 TOTAL TAX RATE	2007 RATIO	2007 FULL VALUE TAX RATE	RANKING*
ATKINSON & GILMANTON	538,160	739,489	\$0.00	74.2	\$0.00	*****
BEAN'S GRANT	330	330	\$0.00	74.2	\$0.00	*****
BEAN'S PURCHASE	14,700	19,811	\$0.00	74.2	\$0.00	*****
CAMBRIDGE	6,307,223	8,499,113	\$0.00	74.2	\$0.00	*****
CHANDLER'S PURCHASE	29,509	39,206	\$0.00	74.2	\$0.00	*****
CRAWFORD'S PURCHASE	129,599	174,561	\$0.00	74.2	\$0.00	*****
CUTT'S GRANT	0	0	\$0.00	74.2	\$0.00	*****
DIX GRANT	751,769	1,027,438	\$0.00	74.2	\$0.00	*****
ERVING'S GRANT	63,065	88,203	\$0.00	74.2	\$0.00	*****
HADLEY'S PURCHASE	0	0	\$0.00	74.2	\$0.00	*****
KILKENNY	9,791	9,791	\$0.00	74.2	\$0.00	*****
LIVERMORE	81,840	81,840	\$0.00	100.0	\$0.00	*****
LOW & BURBANK GRANT	0	0	\$0.00	74.2	\$0.00	*****
MARTIN'S LOCATION	28,997	28,997	\$0.00	74.2	\$0.00	*****
ODELL	1,768,779	2,399,877	\$0.00	74.2	\$0.00	*****
SARGENT'S PURCHASE	1,891,940	2,549,784	\$0.00	74.2	\$0.00	*****
SECOND COLLEGE GRANT	1,044,691	1,439,226	\$0.00	74.2	\$0.00	*****
SUCCESS	6,251,644	8,473,796	\$0.00	74.2	\$0.00	*****
WENTWORTH LOCATION	6,810,560	9,169,352	\$0.00	74.2	\$0.00	*****
HALE'S LOCATION	71,802,700	85,769,132	\$4.17	83.8	\$3.49	1
THOM & MES PURCHASE	4,379,882	5,902,632	\$5.05	74.2	\$3.75	2
NEW CASTLE	613,719,793	735,979,426	\$4.78	83.3	\$3.98	3
DIXVILLE	18,649,597	25,152,756	\$5.69	74.2	\$4.21	4
MILLSFIELD	5,202,270	7,035,259	\$6.64	74.2	\$4.90	5
MOULTONBOROUGH	2,889,214,533	3,061,579,275	\$6.99	94.6	\$6.58	6
GREEN'S GRANT	3,361,549	4,638,424	\$9.19	74.2	\$6.64	7
TUFTONBORO	1,039,606,813	1,173,417,426	\$7.54	88.5	\$6.66	8
HART'S LOCATION	15,060,922	15,792,422	\$7.09	100.0	\$6.73	9
HEBRON	278,044,181	292,802,514	\$7.13	95.4	\$6.73	9
ERROL	64,580,779	90,212,123	\$9.97	70.2	\$6.85	10
PINKHAM'S GRANT	2,481,238	3,446,307	\$9.82	74.2	\$6.99	11
BRIDGEWATER	377,715,200	402,923,938	\$7.68	90.5	\$7.07	12
BARTLETT	1,075,833,219	1,078,115,552	\$7.19	100.0	\$7.16	13
JACKSON	331,451,125	388,173,691	\$8.56	85.8	\$7.29	14
NEWINGTON	811,953,689	854,024,413	\$8.91	85.2	\$7.51	15
BENTON	15,701,689	27,745,977	\$13.80	58.6	\$7.69	16
LINCOLN	822,509,129	851,128,655	\$8.15	96.5	\$7.81	17
RYE	1,817,357,300	1,999,450,303	\$8.91	90.7	\$8.04	18
EASTON	63,469,859	73,495,691	\$9.74	87.4	\$8.39	19
STODDARD	279,749,185	279,813,295	\$8.99	100.0	\$8.97	20
WAKEFIELD	1,014,359,827	1,048,161,126	\$9.37	96.8	\$9.03	21
FREEDOM	551,121,193	550,909,138	\$9.20	100.0	\$9.18	22
SANDWICH	378,295,650	427,274,280	\$10.48	88.0	\$9.23	23
WOLFEBORO	2,051,796,392	2,146,531,279	\$9.95	95.7	\$9.50	24
WATERVILLE VALLEY	383,147,940	386,013,977	\$9.78	100.0	\$9.70	25
ALBANY	104,700,557	107,491,440	\$10.01	100.0	\$9.72	26
HOLDERNESS	678,353,890	822,341,114	\$12.22	82.6	\$9.85	27
CENTER HARBOR	463,995,339	463,995,355	\$9.86	100.0	\$9.85	27

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

**2007 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2007 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2007 TOTAL TAX RATE	2007 RATIO	2007 FULL VALUE TAX RATE	RANKING*
MEREDITH	1,921,056,893	2,044,990,076	\$10.91	93.9	\$10.23	28
ALTON	1,632,216,686	1,662,438,398	\$10.57	98.2	\$10.36	29
EATON	106,347,220	106,473,378	\$10.39	100.0	\$10.37	30
HARRISVILLE	191,410,035	234,120,568	\$13.51	81.6	\$11.02	31
SUNAPEE	1,054,561,323	1,272,137,495	\$13.50	82.4	\$11.16	32
CHATHAM	48,249,848	50,240,184	\$11.78	100.0	\$11.29	33
CROYDON	78,168,370	105,177,834	\$15.50	73.0	\$11.43	34
NEW LONDON	1,066,374,800	1,252,479,454	\$13.47	85.0	\$11.44	35
ELLSWORTH	15,617,906	15,395,312	\$11.47	106.1	\$11.58	36
OSSIPEE	738,472,656	781,406,776	\$12.40	94.4	\$11.65	37
MADISON	467,843,563	500,343,541	\$12.49	93.5	\$11.65	37
SEABROOK	2,437,112,000	2,481,092,792	\$13.08	91.5	\$11.71	38
NEWBURY	695,021,904	757,686,686	\$13.02	91.3	\$11.92	39
ANDOVER	294,730,777	314,743,868	\$14.30	91.3	\$12.10	40
CLARKSVILLE	40,259,412	49,462,986	\$15.10	89.8	\$12.25	41
CONWAY	1,317,654,590	1,617,062,151	\$15.34	81.3	\$12.44	42
BATH	112,132,923	120,077,640	\$13.58	100.0	\$12.48	43
PITTSBURG	301,734,743	317,341,554	\$13.20	96.6	\$12.48	43
SHARON	53,326,431	63,205,638	\$14.97	83.5	\$12.59	44
AUBURN	687,838,863	731,939,136	\$13.71	100.0	\$12.70	45
WOODSTOCK	255,425,468	273,647,898	\$13.84	93.9	\$12.81	46
SHELBURNE	80,098,428	79,115,957	\$13.30	100.0	\$12.85	47
WENTWORTH	104,101,943	111,682,607	\$14.28	88.2	\$13.12	48
SALEM	4,604,063,104	4,599,450,457	\$13.21	100.0	\$13.13	49
THORNTON	334,925,841	408,055,664	\$16.12	82.2	\$13.14	50
NOTTINGHAM	633,985,584	631,663,290	\$13.27	100.0	\$13.20	51
MONROE	191,278,549	167,521,613	\$13.90	58.3	\$13.38	52
DUNBARTON	325,627,490	347,055,540	\$14.56	91.2	\$13.52	53
CARROLL	376,626,110	377,738,464	\$13.62	100.0	\$13.56	54
LANDAFF	40,432,914	48,975,564	\$16.49	83.2	\$13.58	55
STARK	64,542,517	70,796,097	\$15.52	91.2	\$13.64	56
GROTON	77,249,381	72,797,462	\$13.28	94.6	\$13.75	57
FRANCONIA	295,629,906	296,160,143	\$13.82	100.0	\$13.77	58
RANDOLPH	50,961,311	58,655,588	\$16.27	88.7	\$13.98	59
SPRINGFIELD	204,793,175	216,259,346	\$14.92	93.3	\$13.99	60
GRANTHAM	556,557,700	556,557,700	\$14.02	100.0	\$14.00	61
DUMMER	46,841,082	48,379,640	\$15.75	95.7	\$14.05	62
GILFORD	1,636,672,285	1,817,000,003	\$15.83	90.0	\$14.21	63
GREENLAND	515,318,466	621,988,744	\$17.30	82.6	\$14.22	64
CAMPTON	352,774,396	466,861,977	\$19.16	75.6	\$14.29	65
BRISTOL	551,349,188	542,075,359	\$14.19	100.0	\$14.36	66
NEW BOSTON	630,711,191	612,568,215	\$14.02	102.4	\$14.37	67
ATKINSON	1,019,782,177	990,152,399	\$14.10	103.0	\$14.39	68
WESTMORELAND	201,191,835	190,407,107	\$13.66	104.6	\$14.39	68
HANOVER	1,533,670,700	1,931,374,460	\$18.30	78.7	\$14.48	69
BROOKFIELD	111,510,290	111,541,182	\$14.54	100.0	\$14.48	69
WINDSOR	28,217,695	30,165,104	\$15.58	100.0	\$14.55	70
HUDSON	2,885,463,595	2,922,686,732	\$15.01	97.4	\$14.57	71

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

**2007 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2007 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2007 TOTAL TAX RATE	2007 RATIO	2007 FULL VALUE TAX RATE	RANKING*
DALTON	58,684,747	100,908,805	\$25.46	55.4	\$14.65	72
RUMNEY	200,620,255	209,172,417	\$15.46	94.2	\$14.72	73
NEW IPSWICH	418,129,512	460,532,901	\$16.35	90.0	\$14.73	74
CORNISH	180,063,860	199,941,381	\$16.55	89.0	\$14.74	75
PORTSMOUTH	3,755,495,615	4,086,528,948	\$16.34	92.3	\$14.82	76
CANDIA	378,018,076	468,000,742	\$18.59	80.8	\$14.83	77
MIDDLETON	199,447,124	198,293,486	\$14.81	100.0	\$14.84	78
HAMPTON	2,419,083,800	3,192,013,858	\$19.79	75.8	\$14.85	79
MILAN	124,092,009	141,161,845	\$17.41	85.0	\$14.95	80
WASHINGTON	266,281,223	265,657,180	\$15.10	100.0	\$15.10	81
WEARE	896,695,627	898,678,205	\$15.27	100.0	\$15.10	81
SOUTH HAMPTON	160,708,405	146,683,702	\$13.99	108.6	\$15.11	82
UNITY	143,505,102	142,282,641	\$15.04	100.0	\$15.11	82
EFFINGHAM	184,390,923	198,369,647	\$16.32	93.1	\$15.12	83
EPSOM	457,286,671	455,253,785	\$15.14	100.0	\$15.13	84
ROXBURY	25,356,118	32,354,730	\$19.44	88.1	\$15.17	85
WILMOT	185,164,250	213,111,384	\$17.55	86.8	\$15.23	86
NORTH HAMPTON	910,247,092	989,463,325	\$16.82	91.6	\$15.24	87
ROLLINSFORD	283,643,019	282,292,786	\$15.38	100.0	\$15.26	88
LACONIA	2,169,332,703	2,290,485,672	\$16.20	95.2	\$15.26	88
LITCHFIELD	945,865,017	869,829,559	\$14.20	107.5	\$15.34	89
ACWORTH	100,791,610	113,503,416	\$17.59	88.5	\$15.54	90
HILL	93,930,284	114,533,832	\$19.21	84.5	\$15.55	91
CHESTERFIELD	388,620,705	532,742,052	\$21.45	73.1	\$15.57	92
KENSINGTON	320,431,786	353,240,811	\$17.54	91.0	\$15.73	93
WILTON	456,298,165	455,795,457	\$15.74	100.0	\$15.73	93
MANCHESTER	9,939,639,600	10,085,562,238	\$16.57	98.6	\$15.79	94
TILTON	551,334,918	630,473,684	\$18.84	86.1	\$15.89	95
FARMINGTON	483,844,090	523,909,357	\$17.51	91.9	\$15.95	96
WINDHAM	2,226,282,425	2,225,127,212	\$16.10	100.0	\$15.95	96
TEMPLE	158,732,385	175,589,766	\$17.70	89.6	\$15.97	97
LEMPSTER	117,857,379	117,557,843	\$16.10	100.0	\$16.01	98
STEWARTSTOWN	64,299,094	96,830,782	\$24.83	60.4	\$16.05	99
MILTON	414,085,120	467,313,383	\$18.32	87.9	\$16.07	100
SUTTON	291,766,430	313,181,585	\$17.43	93.1	\$16.21	101
GOSHEN	79,845,458	93,077,857	\$18.97	85.6	\$16.24	102
SANBORNTON	398,443,060	447,831,764	\$18.30	89.4	\$16.25	103
SUGAR HILL	136,550,646	136,550,645	\$16.28	100.0	\$16.25	103
COLUMBIA	86,937,637	79,179,268	\$15.25	109.4	\$16.28	104
STRATHAM	1,081,006,148	1,257,172,922	\$19.10	85.1	\$16.32	105
ALEXANDRIA	235,905,038	237,674,039	\$16.59	95.6	\$16.32	105
FRANKLIN	627,861,390	682,403,518	\$18.04	91.0	\$16.34	106
TAMWORTH	345,183,435	410,886,699	\$19.67	84.6	\$16.39	107
BARRINGTON	947,208,140	944,291,682	\$16.60	100.0	\$16.46	108
BEDFORD	3,130,129,400	3,590,485,416	\$18.99	86.9	\$16.46	108
PELHAM	1,723,056,453	1,632,250,986	\$15.81	104.5	\$16.54	109
SANDOWN	462,381,009	605,278,700	\$21.89	76.4	\$16.55	110
HAMPSTEAD	1,045,967,081	1,154,419,773	\$18.54	90.6	\$16.57	111

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

**2007 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2007 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2007 TOTAL TAX RATE	2007 RATIO	2007 FULL VALUE TAX RATE	RANKING*
LOUDON	538,390,713	572,452,543	\$17.73	94.1	\$16.57	111
HAMPTON FALLS	382,037,200	466,463,605	\$20.49	81.4	\$16.60	112
WALPOLE	438,623,612	435,555,621	\$16.70	100.0	\$16.68	113
JEFFERSON	137,659,920	138,163,497	\$16.95	100.0	\$16.79	114
ANTRIM	246,174,172	289,345,487	\$20.49	84.9	\$16.80	115
NEW HAMPTON	260,627,378	295,656,976	\$19.33	84.8	\$16.84	116
DANBURY	141,782,380	141,782,380	\$16.97	100.0	\$16.88	117
PIERMONT	91,844,481	107,796,671	\$19.95	85.0	\$16.88	117
NEW DURHAM	432,850,070	465,007,996	\$18.24	93.1	\$16.92	118
WEBSTER	227,585,840	233,464,196	\$17.64	93.8	\$17.01	119
NASHUA	9,457,364,784	9,358,505,782	\$17.40	100.0	\$17.21	120
MASON	168,829,136	168,241,783	\$17.25	100.0	\$17.23	121
MARLOW	69,312,533	75,875,588	\$18.99	91.6	\$17.23	121
NORTHWOOD	549,955,459	550,193,802	\$17.43	100.0	\$17.24	122
BARNSTEAD	537,717,357	572,096,418	\$18.40	94.0	\$17.25	123
BRADFORD	231,623,981	230,079,514	\$17.19	100.0	\$17.26	124
NELSON	120,332,740	100,469,910	\$14.49	120.1	\$17.31	125
HANCOCK	268,320,683	268,743,150	\$17.38	100.0	\$17.31	125
SWANZEY	479,581,468	614,022,506	\$22.39	78.1	\$17.32	126
HOOKSETT	1,356,605,597	1,723,522,341	\$22.68	77.1	\$17.33	127
HAVERHILL	369,476,275	370,931,283	\$17.55	95.4	\$17.35	128
RAYMOND	979,454,384	970,939,487	\$17.50	100.0	\$17.37	129
DANVILLE	438,702,810	438,637,563	\$17.57	100.0	\$17.38	130
MILFORD	1,566,218,497	1,567,448,557	\$17.49	100.0	\$17.41	131
NORTHFIELD	305,993,446	366,034,565	\$21.15	83.7	\$17.43	132
BELMONT	795,145,655	796,283,854	\$17.64	100.0	\$17.47	133
MERRIMACK	3,231,761,863	3,220,266,427	\$17.64	100.0	\$17.50	134
SALISBURY	119,946,976	154,991,730	\$22.98	76.7	\$17.55	135
LANCASTER	230,334,350	301,150,170	\$23.17	75.5	\$17.58	136
GREENVILLE	142,250,644	130,224,506	\$16.23	107.9	\$17.59	137
GILMANTON	467,759,263	540,865,948	\$20.53	86.0	\$17.63	138
GILSUM	58,396,623	71,183,784	\$21.79	80.9	\$17.67	139
ENFIELD	437,118,805	551,752,433	\$22.61	79.2	\$17.72	140
SURRY	79,479,413	83,946,026	\$18.85	100.0	\$17.81	141
NEWFIELDS	218,253,032	273,835,351	\$22.66	79.7	\$17.84	142
KINGSTON	652,029,290	746,992,442	\$20.66	86.9	\$17.89	143
LONDONDERRY	3,334,816,363	3,323,828,044	\$18.22	98.8	\$17.91	144
LYME	315,771,327	332,971,248	\$19.15	94.2	\$17.92	145
ROCHESTER	2,348,706,440	2,424,282,021	\$18.81	96.5	\$17.93	146
HOLLIS	1,065,502,761	1,377,995,931	\$23.38	77.2	\$17.97	147
CHESTER	577,157,100	549,481,397	\$17.64	103.2	\$18.06	148
PLAISTOW	1,007,908,512	1,042,617,430	\$19.00	95.5	\$18.07	149
STRAFFORD	490,414,699	490,370,311	\$18.12	100.0	\$18.10	150
LYNDEBOROUGH	185,455,960	191,265,626	\$18.73	96.7	\$18.13	151
CANTERBURY	306,044,416	302,739,080	\$18.11	100.0	\$18.19	152
BENNINGTON	116,906,827	134,725,737	\$21.24	86.5	\$18.19	152
RICHMOND	97,386,390	108,031,764	\$20.37	87.6	\$18.24	153
SULLIVAN	49,686,116	58,126,037	\$21.64	83.8	\$18.30	154

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

**2007 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2007 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2007 TOTAL TAX RATE	2007 RATIO	2007 FULL VALUE TAX RATE	RANKING*
DOVER	2,885,588,500	3,030,963,132	\$19.63	94.7	\$18.33	155
DORCHESTER	31,940,282	42,221,010	\$24.29	75.1	\$18.34	156
WARREN	84,730,043	86,426,730	\$18.99	93.0	\$18.36	157
PLYMOUTH	353,384,485	437,081,030	\$22.95	80.0	\$18.43	158
EPPING	641,550,400	674,654,629	\$19.53	94.6	\$18.45	159
DEERFIELD	583,189,159	546,659,294	\$17.53	103.1	\$18.46	160
EXETER	1,688,375,882	1,781,644,283	\$20.07	94.8	\$18.62	161
NEWMARKET	727,120,659	811,039,090	\$21.20	89.6	\$18.67	162
WHITEFIELD	179,963,021	204,020,644	\$21.48	86.1	\$18.68	163
LEBANON	1,703,493,106	2,012,921,256	\$22.45	85.7	\$18.77	164
CONCORD	4,241,824,250	4,408,573,930	\$19.63	96.4	\$18.77	164
RINDGE	582,347,409	615,145,401	\$20.30	93.8	\$18.91	165
LYMAN	59,450,752	59,704,140	\$19.14	100.0	\$18.99	166
BOSCAWEN	295,768,353	294,307,723	\$19.04	100.0	\$19.00	167
AMHERST	1,824,687,900	1,847,483,753	\$19.47	98.5	\$19.06	168
CHARLESTOWN	280,046,973	311,361,116	\$21.35	89.9	\$19.09	169
DUBLIN	269,730,695	269,129,104	\$19.95	100.0	\$19.17	170
NEWTON	536,895,169	509,198,638	\$18.28	105.1	\$19.17	170
FRANCESTOWN	187,800,440	232,170,028	\$23.81	80.6	\$19.20	171
TROY	111,867,994	140,302,681	\$24.47	76.5	\$19.33	172
GRAFTON	127,230,524	127,230,503	\$19.42	100.0	\$19.33	172
GREENFIELD	165,542,410	172,599,796	\$20.28	100.0	\$19.38	173
DEERING	220,545,408	218,344,059	\$19.53	100.0	\$19.41	174
ASHLAND	195,346,778	243,816,494	\$24.41	80.1	\$19.42	175
STRATFORD	73,705,905	72,782,342	\$19.98	92.1	\$19.44	176
EAST KINGSTON	290,234,506	329,395,817	\$22.26	85.9	\$19.48	177
HILLSBOROUGH	598,884,724	602,999,671	\$19.79	96.4	\$19.50	178
ALSTEAD	166,927,034	185,422,674	\$21.83	90.1	\$19.56	179
GOFFSTOWN	1,262,163,230	1,570,213,604	\$24.70	79.6	\$19.60	180
COLEBROOK	170,862,237	189,512,229	\$21.96	87.3	\$19.61	181
BRENTWOOD	501,737,773	518,310,714	\$20.42	95.4	\$19.67	182
MONT VERNON	254,315,050	282,688,752	\$22.00	90.0	\$19.70	183
ORANGE	28,118,575	28,465,714	\$20.31	100.0	\$19.93	184
CHICHESTER	238,323,771	277,360,590	\$23.37	84.9	\$19.93	184
MADBURY	233,939,709	227,277,944	\$19.61	100.0	\$19.94	185
ORFORD	154,400,186	152,229,324	\$19.79	100.0	\$20.02	186
SOMERSWORTH	873,086,459	975,053,206	\$22.50	89.4	\$20.08	187
FITZWILLIAM	275,796,253	280,084,537	\$20.75	96.2	\$20.19	188
CANAAN	363,976,858	361,035,728	\$21.31	100.0	\$20.25	189
PLAINFIELD	227,157,703	278,225,443	\$25.75	80.8	\$20.38	190
GORHAM	328,118,200	311,003,636	\$19.89	100.0	\$20.50	191
WARNER	283,254,810	282,849,846	\$20.68	100.0	\$20.55	192
LANGDON	65,988,860	66,075,585	\$20.79	100.0	\$20.56	193
FREMONT	423,129,226	434,226,092	\$21.23	96.8	\$20.61	194
NEWPORT	485,394,889	507,463,657	\$21.91	95.3	\$20.83	195
HOPKINTON	766,164,820	765,941,678	\$21.05	100.0	\$20.89	196
PEMBROKE	591,589,760	660,899,192	\$23.66	88.0	\$20.97	197
NORTHUMBERLAND	160,917,113	150,981,890	\$20.30	100.0	\$21.22	198

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

**2007 COMPARISON OF FULL VALUE TAX RATES
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2007 VALUATION		COMPARATIVE TAX RATES & RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES	2007 TOTAL TAX RATE	2007 RATIO	2007 FULL VALUE TAX RATE	RANKING*
BETHLEHEM	256,095,003	287,748,248	\$24.14	89.7	\$21.36	199
JAFFREY	466,505,415	500,209,861	\$23.47	93.3	\$21.77	200
BOW	1,201,556,501	1,125,880,449	\$21.02	98.8	\$21.81	201
DERRY	3,002,192,848	3,000,937,265	\$22.05	100.0	\$21.88	202
MARLBOROUGH	207,248,325	196,276,463	\$20.92	104.8	\$22.02	203
ALLENSTOWN	291,894,495	302,109,563	\$23.00	95.4	\$22.03	204
HINSDALE	296,680,986	291,428,991	\$22.39	91.8	\$22.35	205
BROOKLINE	466,497,652	547,955,258	\$26.44	85.2	\$22.42	206
LISBON	113,153,669	131,122,059	\$26.19	86.2	\$22.42	206
HENNIKER	407,916,111	436,532,973	\$24.78	93.1	\$22.83	207
PETERBOROUGH	708,992,005	756,687,160	\$25.39	93.7	\$23.22	208
LITTLETON	797,033,310	673,779,330	\$20.83	85.5	\$23.59	209
PITTSFIELD	310,710,552	311,057,542	\$23.92	100.0	\$23.70	210
LEE	496,593,357	477,748,747	\$24.69	103.7	\$25.03	211
WINCHESTER	279,119,385	301,727,312	\$27.40	90.5	\$25.08	212
KEENE	1,939,420,700	1,956,546,403	\$25.79	98.7	\$25.46	213
DURHAM	816,634,609	859,136,676	\$28.24	94.5	\$26.76	214
CLAREMONT	740,454,574	881,253,047	\$32.90	84.0	\$26.84	215
BERLIN	465,098,486	427,932,003	\$30.07	96.7	\$31.93	216
STATE TOTALS	163,679,475,302	173,624,015,390	\$17.08	94.7	\$15.94	

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

APPENDIX 3

2003 – 2005 ASSESSMENT REVIEW REPORTS

2003

ASSESSMENT

REVIEW

REPORT



**2003 – 2004 - 2005 ASSESSMENT REVIEW REPORTS
COMPARISON
BEFORE AND AFTER CORRECTIVE ACTION**

RSA 21-J:11-a authorizes the Commissioner of the Department of Revenue Administration to report the degree to which assessments of a municipality achieve substantial compliance with applicable statutes and rules.

The following report in summary spreadsheet form shows the state of assessing practices in the 178 towns that were scheduled for review in 2003, 2004 and 2005. The Town of Jefferson had originally been scheduled for review in 2003 but ran into contract problems and asked to be rescheduled to 2005. Contract problems persisted in 2005 and again petitioned the Commissioner to be rescheduled in 2006. The New Hampshire Assessing Standards Board established Guidelines in the five separate categories of assessing practices authorized in RSA 21-J:11-a. Those are Level and Uniformity of Appraisals, Assessment Practices, Exemptions and Credits, Accuracy of Data, and Proportionality. There are 24 subcategories embedded within the five major categories.

This summary reports the 5 different areas of Assessment Review as stated in the New Hampshire Assessing Standards Board Guidelines. See the summary document that follows. Due to the vast scope of the project and the many municipalities involved there is a broad timeline.

Compliance with Level and Uniformity of Assessments as well as Proportionality are determined by the Equalization Statistics. These typically are not ready until the spring of the following year. The other three areas of Assessing Practices, Exemptions and Credits, and Data Accuracy are based on findings derived from statistical sampling and personal inspections of the source documents sampled.

Corrective action for most municipalities requires considerable time in contracting with the various assessing contractors working in the state, negotiating contracts and schedules, etc.

The department re-surveyed the 2003, 2004 and 2005 municipalities to determine what corrective action was taken where appropriate and what were the results of that corrective action.

This report summarizes the department's findings complete through 2005 but before sufficient time was allowed for corrective action for 2006 municipalities. The last page of each year's spreadsheet shows the dramatic change after corrective action was taken.

The department is undergoing a similar re-surveying of the 2006 municipalities. That report will be ready for next year's Assessment 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
- Tax Maps – RSA 31:95-a
 - Show correct location
 - Drawn to scale
 - Update annually
 - Indexed by owner's name
 - Indexed by parcel identifier
- 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-9

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)
- 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

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Auburn	Auburn	Barnstead	Barnstead	Bedford	Bedford	Benton	Benton	Boscawen	Boscawen
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Met
PRD Asb III,E,3	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	0.00%	0.00%	0.00%	29.17%	0.00%	0.00%	0.00%	37.50%	0.00%
Corrective Action Taken By Town Following Review		Complete		None Needed		Complete		None Needed		Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Brookline	Brookline	Carroll	Carroll	Center Harbor	Center Harbor	Chesterfield	Chesterfield	Chichester	Chichester
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Met	Met	Met	Not Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Not Met	Not Met	Met	Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Met	Met	Not Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	25.00%	0.00%	29.17%	12.50%	20.83%	0.00%	0.00%	0.00%	12.50%	0.00%
Corrective Action Taken By Town Following Review		Complete		Not Complete		Complete		None Needed		Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Claremont	Claremont	Concord	Concord	Dalton	Dalton	Durham	Durham	Franklin	Franklin
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not Met	Met	Met	Not Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Not Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	0.00%	16.67%	12.50%	16.67%	0.00%	12.50%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Complete		Not Complete CU A-10 Ex/Credits A-9		Complete		Complete		None Needed

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Goffstown	Goffstown	Greenland	Greenland	Greenville	Greenville	Hampton	Hampton	Hampton Falls	Hampton Falls
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Not Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Not Met	Not Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Not Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	4.17%	4.17%	0.00%	54.17%	0.00%	0.00%	0.00%	8.33%	0.00%
Corrective Action Taken By Town Following Review		Not Complete		Complete		Complete		None Needed		Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Hanover	Hanover	Harrisville	Harrisville	Hinsdale	Hinsdale	Hollis	Hollis	Hooksett	Hooksett
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	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	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	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	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	4.17%	25.00%	16.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Not Complete		Not Complete CU Ex/Credits		None Needed		None Needed		None Needed

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Jefferson *	Jefferson *	Keene	Keene	Kensington	Kensington	Kingston	Kingston	Laconia	Laconia
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,6,a	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,6,b	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Not Met	Met	Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Not Met	Met	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	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	37.50%	37.50%	0.00%	0.00%	0.00%	0.00%	12.50%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Moved to 2006		None Needed		None Needed		Complete		None Needed

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Lancaster	Lancaster	Lee	Lee	Lisbon	Lisbon	Loudon	Loudon	Lyman	Lyman
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Met	Met	Met	Not Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
% Not Met By Town	25.00%	4.17%	0.00%	0.00%	4.17%	0.00%	8.33%	0.00%	8.33%	0.00%
Corrective Action Taken By Town Following Review		Complete		None Needed		Complete		Complete		Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Lyndeborough	Lyndeborough	Madbury	Madbury	Mason	Mason	Meredith	Meredith	Middleton	Middleton
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	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	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Not Met	Not Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	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	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	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	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	0.00%	4.17%	0.00%	4.17%	4.17%	0.00%	0.00%	20.83%	0.00%
Corrective Action Taken By Town Following Review		Complete		Complete		Not Complete		None Needed		Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Monroe	Monroe	New Ipswich	New Ipswich	Newfields	Newfields	North Hampton	North Hampton	Northfield	Northfield
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Met	Met	Met	Not Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Met	Met	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	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Not Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
% Not Met By Town	12.50%	0.00%	8.33%	0.00%	0.00%	0.00%	33.33%	4.17%	45.83%	0.00%
Corrective Action Taken By Town Following Review		Complete		Complete		None Needed		Not Complete		Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Northumberland	Northumberland	Pembroke	Pembroke	Salisbury	Salisbury	Sandwich	Sandwich	Seabrook	Seabrook
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	Not Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Met	Not Met	Met	Not Met	Met	Not Met	Not Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Met	Met	Not Met	Met	Not Met	Met	Not Met	Not Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met
80% Free of Material Errors Asb III,D,1	Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	16.67%	0.00%	8.33%	0.00%	8.33%	0.00%	29.17%	0.00%	12.50%	12.50%
Corrective Action Taken By Town Following Review		Complete		Complete		Complete		Complete		Not Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	South Hampton	South Hampton	Stewartstown	Stewartstown	Wakefield	Wakefield	Waterville Valley	Waterville Valley	Webster	Webster
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	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	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Met	Not Met	Met	Not Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Not Met	Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Met	Not Met	Met	Not 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	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	20.83%	0.00%	16.67%	4.17%	12.50%	0.00%	12.50%	0.00%	4.17%	0.00%
Corrective Action Taken By Town Following Review		Complete		Not Complete		Complete		Complete		Complete

2003 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2003 MUNICIPALITIES	Westmoreland	Westmoreland	Whitefield	Whitefield	Wilton	Wilton	% Not Met By Category	% Not Met By Category
ASB GUIDELINE	Before	After	Before	After	Before	After	Before Corrective Action	After Corrective Action
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	17.24%	0.00%
COD Asb III, A,2	Met	Met	Not Met	Met	Met	Met	15.52%	3.45%
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	0.00%	0.00%
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met	0.00%	0.00%
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	0.00%	0.00%
Revised Inventory Program Asb III,B,3	Met	Met	Not Met	Met	Met	Met	22.41%	1.72% *
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	3.45%	0.00%
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	3.45%	0.00%
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	3.45%	0.00%
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	0.00%	0.00%
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	0.00%	0.00%
Current Use A-10's Asb III,B,5,a	Not Met	Not Met	Met	Met	Not Met	Not Met	31.03%	10.34%
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	6.90%	3.45%
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Not Met	Not Met	24.14%	10.34% *
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	0.00%	0.00%
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	12.07%	1.72% *
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	13.79%	1.72% *
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Met	Met	Met	53.45%	6.90%
BTLA Form A-9's Asb III,C,1	Not Met	Met	Not Met	Met	Met	Met	41.38%	5.17% *
BTLA Form A-12s Asb III,C,2	Not Met	Met	Not Met	Met	Met	Met	36.21%	3.45% *
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	6.90%	1.72%
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	0.00%	0.00%
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Not Met	Met	Met	Met	6.90%	1.72% *
PRD Asb III,E,3	Met	Met	Not Met	Met	Met	Met	8.62%	1.72% *
% Not Met By Town	16.67%	4.17%	37.50%	0.00%	8.33%	8.33%		
Corrective Action Taken By Town Following Review		Not Complete		Complete		Not Complete		* Includes Jefferson which was moved to 2006.

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2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Andover	Andover	Antrim	Antrim	Ashland	Ashland	Bartlett	Bartlett	Bennington	Bennington	Brentwood	Brentwood
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Not Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Not Met	Not Met	Not Met	Not Met	Not Met	Not Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Not Met	Not Met	Not Met	Not Met	Not Met	Not Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Not Met	Not Met	Not Met	Not Met	Not Met	Not Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Met	Met	Not Met	Met	Not Met	Met	Not Met	Not Met	Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Met	Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Not 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	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	12.50%	0.00%	0.00%	0.00%	41.67%	12.50%	62.50%	50.00%	16.67%	16.67%	4.17%	0.00%
Corrective Action Taken By Town Following Review		Complete	None Needed	Complete		Not Complete		Not Complete		Not Complete		Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Campton	Campton	Canaan	Canaan	Candia	Candia	Chatham	Chatham	Colebrook	Colebrook	Conway	Conway
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	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	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	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	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Not Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
% Not Met By Town	8.33%	0.00%	25.00%	25.00%	4.17%	0.00%	4.17%	4.17%	8.33%	8.33%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Complete		Not Complete		Complete		Not Complete		Not Complete		Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Cornish	Cornish	Dorchester	Dorchester	Dover	Dover	Dublin	Dublin	Dummer	Dummer	E. Kingston	E. Kingston
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	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	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	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	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	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	Not Met	Not Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Not Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Not Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	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	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	8.33%	0.00%	25.00%	25.00%	16.67%	16.67%	12.50%	12.50%	0.00%	0.00%	8.33%	0.00%
Corrective Action Taken By Town Following Review		Complete		Not Complete		Not Complete		Not Complete		None Needed		Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Enfield	Enfield	Fitzwilliam	Fitzwilliam	Fracestown	Fracestown	Freedom	Freedom	Gilford	Gilford
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	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	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Not Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Not Met	Met	Met	Met	Not Met	Not Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	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	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	0.00%	0.00%	20.83%	0.00%	4.17%	0.00%	12.50%	0.00%	20.83%	8.33%
Corrective Action Taken By Town Following Review		None Needed		Complete		Complete		Complete		Not Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Gilmanston	Gilmanston	Gilsum	Gilsum	Gorham	Gorham	Greenfield	Greenfield	Hancock	Hancock	Hill	Hill
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Not Met	Not Met	Met	Not Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Not Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Not Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Not Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Not 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	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	0.00%	8.33%	0.00%	54.17%	20.83%	16.67%	4.17%	4.17%	0.00%	29.17%	12.50%
Corrective Action Taken By Town Following Review		Complete		Complete		Not Complete		Not Complete		Complete		Not Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Holderness	Holderness	Hopkinton	Hopkinton	Hudson	Hudson	Jackson	Jackson	Manchester	Manchester
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Not Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Not Met	Met	Met	Not Met	Not Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	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	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Not Met	Met	Not Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	29.17%	16.67%	0.00%	0.00%	8.33%	8.33%	12.50%	0.00%	29.17%	0.00%
Corrective Action Taken By Town Following Review		Not Complete		None Needed		Not Complete		Complete		Complete Stats in '06

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Milton	Milton	Peterborough	Peterborough	Pittsburg	Pittsburg	Plainfield	Plainfield	Plymouth	Plymouth
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Not Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Not Met	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Not Met	Not Met
Current Use A-12's Asb III,B,5,b	Not Met	Not Met	Not Met	Not Met	Met	Met	Met	Met	Not Met	Not Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Not Met	Met	Met	Met	Met	Not Met	Not Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Not Met	Not Met	Not Met	Not Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	12.50%	12.50%	25.00%	12.50%	0.00%	0.00%	12.50%	12.50%	37.50%	16.67%
Corrective Action Taken By Town Following Review		Not Complete		Not Complete		None Needed		Not Complete		Not Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Randolph	Randolph	Richmond	Richmond	Roxbury	Roxbury	Rumney	Rumney	Sharon	Sharon
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Not Met	2006 Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Not Met	2006 Met	Met	Met	Not Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Not Met	2006 Met	Met	Met	Not Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Not Met	2006 Met	Not Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Not Met	2006 Met	Met	Met	Not Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Not Met	2006 Met	Met	Met	Not Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not Met	Not Met	Met	Not Met	Not Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Not Met	Not Met	Met	Not Met	Not Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,6,b	Met	Met	Met	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	Not Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Met	Met	Not Met	Not Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	0.00%	0.00%	12.50%	12.50%	58.33%	0.00%	29.17%	25.00%	33.33%	0.00%
Corrective Action Taken By Town Following Review		None Needed		Not Complete		Complete		Not Complete		Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Somersworth	Somersworth	Stark	Stark	Stoddard	Stoddard	Strafford	Strafford	Sullivan	Sullivan
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Not Met	Met	Not Met	Not Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Not Met	Not Met	Not Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Not Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Not Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Not Met	Not Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not Met	Not Met	Met	Met	Met	Not Met	Not Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Not Met	Not Met	Met	Met	Met	Not Met	Not Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Not Met	Not Met	Met	Met	Met	Not Met	Not Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Not Met	Not Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Met	Met	Met	Not Met	Not Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Not Met	Not Met	Met	Met	Met	Met
% Not Met By Town	0.00%	0.00%	29.17%	12.50%	29.17%	12.50%	16.67%	16.67%	37.50%	25.00%
Corrective Action Taken By Town Following Review		None Needed		Not Complete		Not Complete		Not Complete		Not Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Surry	Surry	Swanzy	Swanzy	Tamworth	Tamworth	Temple	Temple	Thornton	Thornton
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	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	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not Met	Not Met	Not Met	Not Met	Not Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Not Met	Not Met	Not Met	Met	Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Not Met	Not Met	Not Met	Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Not Met	Met	Met	Met	Not Met	Not Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Met	Not Met	Met	Met	Met	Not Met	Not Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	12.50%	0.00%	25.00%	12.50%	12.50%	12.50%	12.50%	12.50%	25.00%	0.00%
Corrective Action Taken By Town Following Review		Complete		Not Complete		Not Complete		Not Complete		Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	Tilton	Tilton	Troy	Troy	Unity	Unity	Warren	Warren	Wentworth	Wentworth
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Not Met	Met	Met	Met	Not Met	2006 Met	Met	Met	Met	Met
COD Asb III, A,2	Not Met	Met	Met	Met	Met	Met	Not Met	2006 Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Not Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Not Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Not Met	Not Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Not Met	Not Met	Met	Not Met	Not Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Not Met	Met	Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Met	Met	Not Met	Met	Not Met	Not Met
80% Free of Material Errors Asb III,D,1	Not Met	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	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	37.50%	16.67%	12.50%	0.00%	25.00%	4.17%	20.83%	0.00%	8.33%	8.33%
Corrective Action Taken By Town Following Review		Not Complete		Complete		Not Complete		Complete		Not Complete

2004 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2004 Municipalities	# Not Met By Category	% Not Met By Category	# Not Met By Category	% Not Met By Category
ASB GUIDELINE	Before Corrective Action	Before Corrective Action	After Corrective Action	After Correction Action
Ratio Asb III,A,1	14	23.73%	14	23.73%
COD Asb III, A,2	11	18.64%	11	18.64%
Public Records Asb III,B,1	2	3.39%	2	3.39%
April 1st Assessment Date Asb III,B,2	5	8.47%	5	8.47%
No Value if Doesn't Exist April 1st Asb III,B,2	6	10.17%	6	10.17%
Revised Inventory Program Asb III,B,3	21	35.59%	21	35.59%
Maps - Proper Location Asb III,4,a	8	13.56%	8	13.56%
Maps - Drawn to Scale Asb III,B,4,a	10	16.95%	10	16.95%
Maps - Updated Annually Asb III,B,4,b	4	6.78%	4	6.78%
Maps - Indexed by Owner Name Asb III,B,4,c	2	3.39%	2	3.39%
Maps - Indexed by Parcel Identifier Asb III,B,4,c	2	3.39%	2	3.39%
Current Use A-10's Asb III,B,5,a	44	74.58%	44	74.58%
Current Use A-12's Asb III,B,5,b	42	71.19%	42	71.19%
Compliance with CUB 304 Asb III,B,5,c	39	66.10%	39	66.10%
Land Use Change Tax Asb III,B,5,d	2	3.39%	2	3.39%
Contracts Submitted Asb III,B,6,a	9	15.25%	9	15.25%
Contract Employees Asb III,B,6,b	11	18.64%	11	18.64%
Periodic Review of Exemptions/Credits Asb III,C,1	48	79.66%	48	79.66%
BTLA Form A-9's Asb III,C,1	35	57.63%	34	57.63%
BTLA Form A-12s Asb III,C,2	33	54.24%	32	54.24%
80% Free of Material Errors Asb III,D,1	5	8.47%	5	8.47%
Accuracy of Data Elements Asb III,D,2	1	1.69%	1	1.69%
Strata within 5% of Overall Median Asb III, E,1,a-c	2	3.39%	2	3.39%
PRD Asb III,E,3	5	8.47%	5	8.47%
% Not Met By Town				
Corrective Action Taken By Town Following Review				

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2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Albany	Albany	Alton	Alton	Amherst	Amherst	Berlin	Berlin	Bradford	Bradford
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	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	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	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	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Not Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Not Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	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	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	0.00%	0.00%	12.50%	0.00%	25.00%	0.00%	4.17%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		None Needed		Complete		Complete		Complete		None Needed

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Brookfield	Brookfield	Clarksville	Clarksville	Columbia	Columbia	Croydon	Croydon
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Not Met	Met	Met	Met	Not Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Not Met	Met	Met	Met	Not Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not MetA	Not Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Not Met	Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Not Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Not Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	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
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	0.00%	0.00%	20.83%	4.17%	12.50%	0.00%	25.00%	0.00%
Corrective Action Taken By Town Following Review		None Needed		Not Complete		Complete		Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Deering	Deering	Derry	Derry	Effingham	Effingham	Ellsworth	Ellsworth	Epping
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After	Before
Ratio Asb III,A,1	Met	Met	Not 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	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Not Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met
Maps - Drawn to Scale Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Not Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Not Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Not Met	Met	Met	Met	Not Met	Met	Not Met
Current Use A-12's Asb III,B,5,b	Not Met	Met	Not Met	Met	Met	Met	Not Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Met	Met	Not Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Not MetA	Met	Met	Met	Met	Met	Met	Not Met
BTLA Form A-9's Asb III,C,1	Not Met	Not MetA	Met	Met	Met	Met	Met	Met	Not Met
BTLA Form A-12s Asb III,C,2	Not Met	Not MetA	Met	Met	Met	Met	Met	Met	Not 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	Not Met	Met	Met	Met	Met*	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met*	Met	Met
% Not Met By Town	33.33%	12.50%	20.83%	0.00%	0.00%	0.00%	12.50%	0.00%	29.17%
Corrective Action Taken By Town Following Review		Not Complete		Complete		None Needed	Met* < 8 sales	Complete	

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Epping	Epsom	Epsom	Errol	Errol	Farmington	Farmington	Fremont	Fremont
ASB GUIDELINE	After	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Not 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	Not Met	Not MetA	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not MetA	Met	Met	Not Met	Not MetA	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Not Met	Not MetA	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Not Met	Not MetA	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not MetA	Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Not MetA	Not Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not MetA	Not 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
% Not Met By Town	16.67%	8.33%	0.00%	20.83%	16.67%	0.00%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review	Not Complete		Complete		Not Complete		None Needed		None Needed

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Goshen	Goshen	Grafton	Grafton	Hale's Location	Hale's Location	Hart's Location	Hart's Location
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Not Met	Met	Met	Met	Met*	Met
COD Asb III, A,2	Met	Met	Not Met	Met	Met	Met	Met*	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Not MetA	Not Met	Not MetA	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Not Met	Not MetA	Not Met	Not MetA	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Not MetA	Not Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Not Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Not Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not 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
Accuracy of Data Elements Asb III,D,2	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
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met*	Met
% Not Met By Town	25.00%	12.50%	37.50%	8.33%	0.00%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Not Complete		Not Complete		None Needed	Met* < 8 sales	None Needed

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Hillsborough	Hillsborough	Jaffrey	Jaffrey	Lebanon	Lebanon	Lempster	Lempster
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met**	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Not Met	Met	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Not Met	Met	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Met	Met	Met	Not Met	Not MetA
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Met	Met	Met	Not Met	Not MetA
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Not Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Not Met	Met	Not Met	Met	Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Met	Not Met	Met	Met	Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Not Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Not 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
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Not Met	Met
% Not Met By Town	29.17%	0.00%	25.00%	0.00%	0.00%	0.00%	29.17%	8.33%
Corrective Action Taken By Town Following Review		Complete		Not Complete		None Needed	Met** 75:8-a, II	Not Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Litchfield	Litchfield	Littleton	Littleton	Londonderry	Londonderry	Madison	Madison
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Not Met	Met	Met	Met	Not Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Met	Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Not Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Not Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	16.67%	0.00%	25.00%	0.00%	4.17%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Complete		Complete		Complete		None Needed

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Marlow	Marlow	Milan	Milan	Mont Vernon	Mont Vernon	Moultonborough	Moultonborough
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Not Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Not Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Not Met	Met	Not Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Not Met	Met	Not Met	Met	Not Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Met	Not Met	Met	Not Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	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
Accuracy of Data Elements Asb III,D,2	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
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	12.50%	0.00%	20.83%	0.00%	33.33%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Complete		Complete		Complete		None Needed

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Nashua	Nashua	New Durham	New Durham	New London	New London	Newbury	Newbury
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Not Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Not Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Not Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Not Met	Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Met	Met	Met	Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Not Met	Met	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	12.50%	0.00%	0.00%	0.00%	8.33%	0.00%	33.33%	0.00%
Corrective Action Taken By Town Following Review		Complete		None Needed		Complete		Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Newington	Newington	Newmarket	Newmarket	Northwood	Northwood	Orange	Orange
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Not Met	Not MetA	Not Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Not Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Met	Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Met	Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Not Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Not MetA
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	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
Accuracy of Data Elements Asb III,D,2	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
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	0.00%	0.00%	0.00%	4.17%	4.17%	33.33%	4.17%
Corrective Action Taken By Town Following Review		Complete		None Needed		Not Complete		Not Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Orford	Orford	Ossipee	Ossipee	Pittsfield	Pittsfield	Rindge	Rindge
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Not Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Not Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Not Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Met	Met	Not Met	Met
Current Use A-12's Asb III,B,5,b	Not Met	Met	Met	Met	Met	Met	Not Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Not MetA	Met	Met	Met	Met	Not Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Met	Met	Met	Not Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Not Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	29.17%	4.17%	8.33%	0.00%	12.50%	0.00%	25.00%	0.00%
Corrective Action Taken By Town Following Review		Not Complete		Complete		Complete		Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Rochester	Rochester	Rollinsford	Rollinsford	Rye	Rye	Sanbornton	Sanbornton
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Not Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Not Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Not MetA	Met	Met	Not Met	Not MetA
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Not MetA	Met	Met	Not Met	Not MetA
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Not MetA	Met	Met	Not Met	Not MetA
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Met	Met	Met	Met	Not Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Met	Met	Not Met	Met	Not Met	Met
BTLA Form A-12s Asb III,C,2	Met	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	Met
Accuracy of Data Elements Asb III,D,2	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
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	0.00%	0.00%	29.17%	12.50%	8.33%	0.00%	25.00%	12.50%
Corrective Action Taken By Town Following Review		None Needed		Not Complete		Complete		Not Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Springfield	Springfield	Stratham	Stratham	Sutton	Sutton	Tuftonboro	Tuftonboro
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met**	Met	Met**	Met	Met	Met
COD Asb III, A,2	Met	Met	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Not Met	Not MetA	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Not Met	Met	Met	Met	Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Met	Met	Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Not MetA	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Not Met	Not MetA	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Not Met	Not MetA	Met	Met	Not Met	Met	Not Met	Not MetA
BTLA Form A-9's Asb III,C,1	Not Met	Not MetA	Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Not Met	Not MetA	Met	Met	Not Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	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
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met	Met	Met
% Not Met By Town	29.17%	25.00%	0.00%	0.00%	12.50%	0.00%	4.17%	4.17%
Corrective Action Taken By Town Following Review		Not Complete	Met** 75:8-a, II	None Needed	Met** 75:8-a, II	Complete		Not Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Unincorp	Unincorp	Warner	Warner	Wilmot	Wilmot	Winchester	Winchester
ASB GUIDELINE	Before	After	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Met	Met	Met	Met	Met	Met	Met	Met
COD Asb III, A,2	Not Met	Not MetA	Met	Met	Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	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
Revised Inventory Program Asb III,B,3	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Not Met	Met	Met	Met	Not Met	Met	Met	Met
Current Use A-12's Asb III,B,5,b	Met	Met	Met	Met	Not Met	Met	Met	Met
Compliance with CUB 304 Asb III,B,5,c	Not Met	Met	Met	Met	Not Met	Met	Met	Met
Land Use Change Tax Asb III,B,5,d	Not Met	Met	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Met	Not Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	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
PRD Asb III,E,3	Not Met	Not MetA	Met	Met	Met	Met	Met	Met
% Not Met By Town	20.83%	8.33%	12.50%	0.00%	25.00%	0.00%	0.00%	0.00%
Corrective Action Taken By Town Following Review		Not Complete		Complete		Complete		None Needed

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	Windham	Windham	Wolfeboro	Wolfeboro	Woodstock	Woodstock
ASB GUIDELINE	Before	After	Before	After	Before	After
Ratio Asb III,A,1	Not Met	Met	Not Met	Met	Met	Met
COD Asb III, A,2	Met	Met	Not Met	Met	Met	Met
Public Records Asb III,B,1	Met	Met	Met	Met	Met	Met
April 1st Assessment Date Asb III,B,2	Met	Met	Met	Met	Met	Met
No Value if Doesn't Exist April 1st Asb III,B,2	Met	Met	Met	Met	Met	Met
Revised Inventory Program Asb III,B,3	Met	Met	Not Met	Met	Met	Met
Maps - Proper Location Asb III,4,a	Met	Met	Met	Met	Met	Met
Maps - Drawn to Scale Asb III,B,4,a	Met	Met	Met	Met	Met	Met
Maps - Updated Annually Asb III,B,4,b	Met	Met	Met	Met	Met	Met
Maps - Indexed by Owner Name Asb III,B,4,c	Met	Met	Met	Met	Met	Met
Maps - Indexed by Parcel Identifier Asb III,B,4,c	Met	Met	Met	Met	Met	Met
Current Use A-10's Asb III,B,5,a	Met	Met	Not Met	Met	Not Met	Not MetA
Current Use A-12's Asb III,B,5,b	Met	Met	Not Met	Met	Not Met	Not MetA
Compliance with CUB 304 Asb III,B,5,c	Met	Met	Not Met	Met	Not Met	Not MetA
Land Use Change Tax Asb III,B,5,d	Met	Met	Met	Met	Met	Met
Contracts Submitted Asb III,B,6,a	Met	Met	Met	Met	Met	Met
Contract Employees Asb III,B,6,b	Met	Met	Met	Met	Met	Met
Periodic Review of Exemptions/Credits Asb III,C,1	Met	Met	Not Met	Met	Met	Met
BTLA Form A-9's Asb III,C,1	Met	Met	Not Met	Met	Met	Met
BTLA Form A-12s Asb III,C,2	Met	Met	Not Met	Met	Met	Met
80% Free of Material Errors Asb III,D,1	Met	Met	Met	Met	Met	Met
Accuracy of Data Elements Asb III,D,2	Met	Met	Met	Met	Met	Met
Strata within 5% of Overall Median Asb III, E,1,a-c	Met	Met	Met	Met	Met	Met
PRD Asb III,E,3	Met	Met	Met	Met	Met	Met
% Not Met By Town	4.17%	0.00%	37.50%	0.00%	12.50%	12.50%
Corrective Action Taken By Town Following Review		Complete		Complete		Not Complete

2005 ASSESSMENT REVIEW REPORT SUMMARY COMPARISON
OF BEFORE AND AFTER CORRECTIVE ACTION

2005 Municipalities	# Not Met By Category	% Not Met By Category	# Not Met By Category	% Not Met By Category
ASB GUIDELINE	Before Corrective Action	Before Corrective Action	After Corrective Action	After Correction Action
Ratio Asb III,A,1	10	16.39%	0	0.00%
COD Asb III, A,2	6	9.84%	1	1.64%
Public Records Asb III,B,1	0	0.00%	0	0.00%
April 1st Assessment Date Asb III,B,2	2	3.28%	0	0.00%
No Value if Doesn't Exist April 1st Asb III,B,2	2	3.28%	0	0.00%
Revised Inventory Program Asb III,B,3	9	14.75%	3	4.92%
Maps - Proper Location Asb III,4,a	5	8.20%	0	0.00%
Maps - Drawn to Scale Asb III,B,4,a	6	9.84%	0	0.00%
Maps - Updated Annually Asb III,B,4,b	6	9.84%	0	0.00%
Maps - Indexed by Owner Name Asb III,B,4,c	2	3.28%	0	0.00%
Maps - Indexed by Parcel Identifier Asb III,B,4,c	1	1.64%	0	0.00%
Current Use A-10's Asb III,B,5,a	31	50.82%	9	14.75%
Current Use A-12's Asb III,B,5,b	27	44.26%	7	11.48%
Compliance with CUB 304 Asb III,B,5,c	25	40.98%	6	9.84%
Land Use Change Tax Asb III,B,5,d	1	1.64%	0	0.00%
Contracts Submitted Asb III,B,6,a	2	3.28%	1	1.64%
Contract Employees Asb III,B,6,b	2	3.28%	1	1.64%
Periodic Review of Exemptions/Credits Asb III,C,1	22	36.07%	5	8.20%
BTLA Form A-9's Asb III,C,1	21	34.43%	3	4.92%
BTLA Form A-12s Asb III,C,2	19	31.15%	3	4.92%
80% Free of Material Errors Asb III,D,1	4	6.56%	0	0.00%
Accuracy of Data Elements Asb III,D,2	1	1.64%	0	0.00%
Strata within 5% of Overall Median Asb III, E,1,a-c	4	6.56%	0	0.00%
PRD Asb III,E,3	2	3.28%	1	1.64%
% Not Met By Town				
Corrective Action Taken By Town Following Review				

