

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2007 claim must be postmarked no earlier than May 1, 2008 and no later than June 30, 2008

PRINT OR TYPE

FOR DRA USE ONLY

STEP 1

Name, Address and Social Security Number(s)

Form fields for Step 1: Social Security Number of Claimant, Social Security Number of Co-Claimant, Claimant's First Name, Initial, Last Name, Co-Claimant's First Name, Initial, Last Name, Current Mailing Address, City/Town, State, Zip Code.

STEP 2 Property Location

Form fields for Step 2: FROM YOUR FINAL 2007 PROPERTY TAX BILL: 7 Location of homestead property, 7(a) Multifamily Dwelling, 7(b) Map #, Lot #, 8 Did you reside in the homestead on April 1, 2007?, 9 Address where you resided on April 1, 2007, 9(a) Do other names appear on your property tax bill?

STEP 3 Eligibility

Form fields for Step 3: 10 I qualify under: Check one: Table 1 - Single or Table 2 - Married or Head of NH Household, 10(a) Check here if any adult member of this household was not required to file a federal income tax return, 10(b) Enter the 2007 total adjusted gross income, 10(c) If the property is owned by an income-bearing trust, 11(a) Enter the total adjusted gross income received by all adult member(s), 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a).

STEP 4 Figure Your Relief Amount

Form fields for Step 4: 12(a) Enter the decimal percentage of ownership for the homestead property, 12(b) Enter the total assessed value of property after exemptions, 12(c) Multiply Line 12(a) x Line 12(b), 12(d) Enter amount from Table 3, Column C on page 4, 12(e) Enter the lesser of Line 12(c) or Line 12(d), 13 Divide Line 12(e) by 1,000, 14 Enter State Education Property Tax rate, 15 Multiply Line 13 x Line 14, 16 Enter the decimal number from Table 1 or Table 2, Column B on page 3, 17 Multiply Line 15 x Line 16.

STEP 5 Copies and Signatures

IMPORTANT Staple: A copy of the final 2007 property tax bill, a copy of the first 2 pages of your 2007 federal income tax returns Form 1040, Form 1040A, Form 1040EZ, Form 1041 or TELEFILE WORKSHEET for all adult members of the NH household. I declare, under penalties of criminal prosecution, that I have owned an interest in, resided in and maintained the homestead as a primary residence on April 1, 2007, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

FOR DRA USE ONLY

SIGN HERE X

SIGN HERE X

SIGNATURE (IN INK) OF CLAIMANT - REQUIRED

SIGNATURE (IN INK) OF CO-CLAIMANT - REQUIRED, IF APPLICABLE

Day Time Phone #

DATE

DATE

This completed claim must be submitted with copies of your 2007 federal income tax return and your final 2007 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2008 and no later than June 30, 2008.


NH DRA MAIL DOCUMENT PROCESSING DIVISION TO: PO BOX 299 CONCORD, NH 03302-0299

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM PLEASE VISIT US ON THE WEB AT www.revenue.nh.gov.

**DP-8****LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**

Instructions

## INSTRUCTIONS

|  |   |
|--|---|
| <b>HOW DO I QUALIFY?</b>   | <b>How do I qualify for Low &amp; Moderate Income Homeowners Property Tax Relief?</b> You must own a homestead subject to the state education property tax; reside in such homestead on April 1 of the year for which the claim for relief is made; have a total household income of (1) \$20,000 or less if a single person or (2) \$40,000 or less if married or head of a NH household.  |
| <b>STEP 1</b><br>Name<br>Address<br>And<br>Social<br>Security<br>Number(s) | <b>Lines 1-2</b> Enter the claimant's social security number and the social security number of the co-claimant. Attach a list of the name and social security number of every adult living in the claimant's household who is not a joint owner. Social Security Numbers are required pursuant to RSA 198:57, VII and authorized by 42 U.S.C. Section 405(c)(2)(C)(i). The failure to provide Social Security Numbers will result in a denial of a claim. All documents shall be kept confidential.<br><b>Line 3-4</b> Enter the name of the claimant and co-claimant who meet the residency and ownership criteria. If your name has changed on the final property tax bill due to marriage, civil union, divorce or other reason, please attach a statement explaining the change. If the homestead is held in a trust through which the claimant holds equitable title or beneficial interest for life in the homestead, please attach a copy of the trust. If your final property tax bill names someone other than you, or in addition to you, please attach a copy of the deed evidencing your ownership interest. If there are additional claimants please attach a list of their names and social security numbers.<br><b>Lines 5-6</b> Enter the claimant's current mailing address (please include PO Box if applicable).   |
| <b>STEP 2</b><br>Property<br>Location                                      | <b>FROM YOUR FINAL 2007 PROPERTY TAX BILL</b><br><b>Line 7</b> Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located.<br><b>Line 7(a)</b> Check the box if multifamily dwelling.<br><b>Line 7(b)</b> Enter the map and lot number of the homestead property from the property tax bill that is the subject of your claim.<br><b>Line 8</b> Check only one box. Check yes if you resided in such homestead on April 1, 2007. Claimants on active duty in the US Armed Forces or temporarily away from the homestead but maintain the homestead as the primary domicile are eligible and should check yes. If you checked yes, proceed to the next line. <b>IF YOU CHECKED NO, YOU DO NOT QUALIFY FOR RELIEF. DO NOT FILE THIS CLAIM.</b><br><b>Line 9</b> Please enter the address where you resided on April 1, 2007 if different than the address listed in Step 1.<br><b>Line 9(a)</b> If other names appear on your tax bill other than the claimant/co-claimant, please check yes and attach a copy of the deed. This includes a homestead held by a trust. If not, check no.   |
| <b>STEP 3</b><br>Eligibility   | <b>Line 10</b> Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under <b>Table 1</b> . If the claimant is a married person or head of a NH household, the claimant qualifies under <b>Table 2</b> .<br><b>Line 10(a)</b> Check the box if any adult member of the NH household was not required to file a federal income tax return in 2007.<br><b>Line 10(b)</b> Enter sum of the total adjusted gross income from federal Form 1040, Line 37, or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet of the claimant, co-claimant, and any other adult member of the NH household.<br><b>Line 10(c)</b> If the homestead is in the name of an income-bearing trust, enter the 2007 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0.<br><b>Line 11(a)</b> Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2007 federal income tax return. If you are not required to file a federal income tax return, then your social security income is not includable on this line.<br><b>Line 11(b)</b> Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked <b>Table 1</b> on Line 10 and Line 11(b) is greater than \$20,000, or if you checked <b>Table 2</b> on Line 10 and Line 11(b) is greater than \$40,000, <b>STOP</b> , you are not eligible for property tax relief and should not file this claim.<br> <b>If you are single and your total household income is greater than \$20,000 you are not eligible. If you are a married person or head of a NH household and the total household income is greater than \$40,000 you are not eligible.</b> |
| <b>STEP 4</b><br>Figure<br>Your<br>Relief<br>Amount                        | <b>Line 12(a)</b> Enter the decimal percentage of ownership for the homestead property. Owners of multi-unit dwellings or a homestead that is not occupied by all owners must enter only the claimant's proportionate share of the homestead. For example, an owner of a duplex who resides in one-half of the homestead would enter .50; the owner who resides in a homestead, but owns only one-third of the homestead property would enter .3333.<br><b>Line 12(b)</b> Enter the total assessed value from the final 2007 property tax bill of your homestead after deducting any applicable exemption(s) granted by your municipality, such as an elderly exemption or an exemption for the blind. Do not include property listed on the tax bill that is assessed under current use.<br><b>Line 12(c)</b> Multiply Line 12(a) x Line 12(b).<br><b>Line 12(d)</b> Enter the number for your municipality (Town or City) from <b>Table 3, Column C on page 4</b> . This is the equalized value of property for your Town or City.<br><b>Line 12(e)</b> Enter the lesser (smaller) of Line 12(c) or Line 12(d).<br><b>Line 13</b> Divide Line 12(e) by 1,000.<br><b>Line 14</b> Enter the State Education Property Tax rate from <b>Table 3, Column B, page 4</b> .<br><b>Line 15</b> Multiply Line 13 by Line 14.<br><b>Line 16</b> Go to page 3. Find your income range in <b>Column A</b> from <b>Table 1</b> or <b>Table 2</b> and then enter on Line 16 the decimal number found in <b>Column B</b> next to your income range.<br><b>Line 17</b> Multiply Line 15 by Line 16. You should receive a relief check in approximately 4 months.   |
| <b>STEP 5</b><br>Copies and<br>Signature(s)                                | Under penalties of criminal prosecution, the claimant and co-claimant, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, and telephone number (2) that the claim is made in good faith, and (3) that the facts contained in the claim are true. Only one claim may be filed for a single homestead.   |
| <b>Attach-<br/>ments</b>   | This completed claim must be submitted with copies of your <b>2007</b> federal income tax returns, <b>the final 2007</b> property tax bill, a copy of your trust document if property is held by a trust and any explanatory statements, if necessary. This claim for relief must be postmarked <b>no earlier than May 1, 2008 and no later than June 30, 2008</b> .  |
| <b>NEED<br/>HELP</b>   | Call the Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 271-2191. For more information or to check the status of your claim, visit us on the web at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a> . Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.   |
| <b>AP-<br/>PEALS</b>   | If your claim for relief is denied or adjusted, you have the right to appeal the decision in writing, postmarked within 30 days of the Notice of Relief or Letter of Rejection to the Board of Tax and Land Appeals, Johnson Hall, 107 Pleasant Street, Concord, NH 03301.  |

**LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF**  
TABLES FOR 2007

| SINGLE PERSON<br>TABLE 1                |             |                               |
|---|-------------|-------------------------------|
| Column A<br>Household Income<br>From To |             | Column B<br>Decimal<br>Number |
| \$ 00                                   | \$12,499    | 1.0                           |
| \$12,500                                | \$14,999    | .60                           |
| \$15,000                                | \$17,499    | .40                           |
| \$17,500                                | \$20,000    | .20                           |
| \$20,001                                | and greater | you do not qualify            |

| MARRIED PERSON<br>OR HEAD OF NH HOUSEHOLD<br>TABLE 2 |             |                               |
|--|-------------|-------------------------------|
| Column A<br>Household Income<br>From To              |             | Column B<br>Decimal<br>Number |
| \$ 00  | \$24,999    | 1.0                           |
| \$25,000   | \$29,999    | .60                           |
| \$30,000   | \$34,999    | .40                           |
| \$35,000   | \$40,000    | .20                           |
| \$40,001   | and greater | you do not qualify            |

**DEFINITIONS**

"**HOMESTEAD**" means the dwelling owned by a claimant or, in the case of a multi-unit dwelling, the portion of the dwelling which is owned and used as the claimant's principal place of residence and the claimant's domicile.


"**HOUSEHOLD INCOME**" means the sum of the adjusted gross income for federal income tax purposes of the claimant and any adult member of the claimant's household who resides in the homestead, including civil union partners.

"**HEAD OF A NEW HAMPSHIRE HOUSEHOLD**" means any person filing a federal income tax return as head of household or 2 or more adults who jointly share the benefit of the homestead. "New Hampshire Household" shall not include those adults who share the homestead under a landlord-tenant relationship.

"**ADULT**" means a person who has attained the age of 18 years.

FOR HELP OR TO CHECK THE STATUS OF YOUR CLAIM, VISIT US ON THE WEB AT [www.revenue.nh.gov](http://www.revenue.nh.gov).

**EXAMPLE**

|   |   |                                     |  |
|---|---|-------------------------------------|--|
| <b>STEP 2</b><br><b>Property Location</b>   | <b>FROM YOUR FINAL 2007 PROPERTY TAX BILL:</b>  |                                     |  |
|   | 7 Location of homestead property: Town or City _____  | Manchester                          | 7(a) <input type="checkbox"/> Multifamily Dwelling |
|   | 7(b) <b>Map #</b> _____ <b>Lot #</b> _____  | 123                                 | 40   |
|   | 8 Did you reside in the homestead on April 1, 2007? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, give reason. _____   |                                     |  |
| <b>STEP 3</b><br><b>Eligibility</b>   | 9 Address where you resided on April 1, 2007, if <b>different than above</b> : _____  |                                     |  |
|   | 9(a) Do other names appear on your property tax bill other than claimant/co-claimant? No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> If yes, attach a copy of the DEED.  |                                     |  |
|   | 10 <b>I qualify under: Check one:</b> <input type="checkbox"/> <b>Table 1</b> - Single or <input checked="" type="checkbox"/> <b>Table 2</b> - Married or Head of NH Household (See definitions on page 3)  |                                     |  |
|   | 10(a) Check here if any adult member of this household was not required to file a federal income tax return ..... 10(a)   | <input checked="" type="checkbox"/> |  |
|   | 10(b) Enter the 2007 total adjusted gross income by all adult members of the household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4)..... 10(b)   |                                     | 17,600 00  |
|   | 10(c) If the property is owned by an income-bearing trust, enter the total taxable Trust Income (Federal Form 1041, Line 22) if zero, enter 0..... 10(c)  |                                     | 0 00   |
|   | 11(a) Enter the total adjusted gross income received by all adult member(s) of the NH household who were not required to file a federal income tax return. Do not include income from Line 10(b) Do not leave 11(a) blank, if zero, enter 0 ..... 11(a) |                                     | 6,400 00   |
| 11(b) Enter the sum of Lines 10(b), 10(c) and 11(a) on Line 11(b). If Line 11(b) is greater than \$20,000 for a single person, or \$40,000 for married or head of NH household, you are not eligible for property tax relief and should not file this claim ..... 11(b) |    | 24,000 00                           |  |
| <b>STEP 4</b><br><b>Figure Your Relief Amount</b>   | 12(a) Enter the decimal percentage of ownership for the homestead property ..... 12(a)  | 1                                   | ie. 50% = .50<br>ie. 100% = 1                      |
|   | 12(b) Enter the total assessed value of property after exemptions..... 12(b)  | 135,000 00                          |  |
|   | 12(c) Multiply Line 12(a) x Line 12(b)..... [ie, \$150,000 x 1.0 = \$150,000]..... 12(c)  |                                     | 135,000 00   |
|   | 12(d) Enter amount from <b>Table 3, Column C</b> on <b>page 4</b> for your municipality (Town or City)..... 12(d)   |                                     | 98,600 00  |
|   | 12(e) Enter the lesser (smaller) of Line 12(c) or Line 12(d) [the smaller number]..... 12(e)  |                                     | 98,600 00  |
|   | 13 Divide Line 12(e) by 1,000..... 13   | 98 60                               | ie. 100,000 ÷ 1,000 =100                           |
|   | 14 Enter State Education Property Tax rate from <b>Table 3, Column B</b> on <b>page 4</b> for your municipality(Town or City) ..... 14  | 2 42                                |  |
| 15 Multiply Line 13 x Line 14 ..... 15  |   | 238 61                              |  |
| 16 Enter the decimal number from <b>Table 1</b> or <b>Table 2, Column B</b> on <b>page 3</b> for which you qualify..... 16  |   | 1.0                                 |  |
| 17 Multiply Line 15 x Line 16..... 17<br>If all information on this form is correct, this will be the amount of your relief check.  |   | 238 61                              |  |

**DP-8****LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF  
TABLE 3 FOR 2007**

Tables

If your municipality appeals the ratios used to determine the number in Column C, the Department will recalculate your relief based on any corrected numbers.

VISIT US ON THE WEB AT [WWW.REVENUE.NH.GOV](http://WWW.REVENUE.NH.GOV) FOR UPDATES TO THIS TABLE.

| COLUMN                   |      |         | COLUMN            |      |         | COLUMN            |      |         | COLUMN               |      |         |
|--------------------------|------|---------|-------------------|------|---------|-------------------|------|---------|----------------------|------|---------|
| A                        | B    | C       | A                 | B    | C       | A                 | B    | C       | A                    | B    | C       |
| ACWORTH                  | 2.00 | 88,500  | DORCHESTER        | 2.53 | 75,100  | LANCASTER         | 2.69 | 75,500  | PLAISTOW             | 2.39 | 95,500  |
| ALBANY                   | 2.22 | 92,800  | DOVER             | 2.31 | 94,700  | LANDAFF           | 2.39 | 83,200  | PLYMOUTH             | 2.73 | 80,000  |
| ALEXANDRIA               | 2.06 | 95,600  | DUBLIN            | 2.36 | 100,000 | LANGDON           | 2.17 | 100,000 | PORTSMOUTH           | 2.34 | 92,300  |
| ALLENSTOWN               | 2.38 | 95,400  | DUMMER            | 2.98 | 95,700  | LEBANON           | 2.24 | 85,700  | RANDOLPH             | 2.29 | 88,700  |
| ALSTEAD                  | 2.31 | 90,100  | DUNBARTON         | 2.26 | 91,200  | LEE               | 2.18 | 103,700 | RAYMOND              | 2.20 | 100,000 |
| ALTON                    | 2.07 | 98,200  | DURHAM            | 2.52 | 94,500  | LEMPSTER          | 1.92 | 100,000 | RICHMOND             | 2.37 | 87,600  |
| AMHERST                  | 2.22 | 98,500  | EAST KINGSTON     | 2.51 | 85,900  | LINCOLN           | 2.21 | 96,500  | RINDGE               | 2.37 | 93,800  |
| ANDOVER                  | 2.38 | 91,300  | EASTON            | 2.18 | 87,400  | LISBON            | 2.25 | 86,200  | ROCHESTER            | 2.29 | 96,500  |
| ANTRIM                   | 2.37 | 84,900  | EATON             | 1.90 | 100,000 | LITCHFIELD        | 2.00 | 107,500 | ROLLINSFORD          | 2.22 | 100,000 |
| ASHLAND                  | 2.70 | 80,100  | EFFINGHAM         | 2.22 | 93,100  | LITTLETON         | 2.28 | 85,500  | ROXBURY              | 2.36 | 88,100  |
| ATKINSON                 | 2.28 | 103,000 | ELLSWORTH         | 2.15 | 106,100 | LIVERMORE         | 2.24 | 100,000 | RUMNEY               | 1.93 | 94,200  |
| ATKINSON & GILMANTON     | 2.98 | 74,200  | ENFIELD           | 2.60 | 79,200  | LONDONDERRY       | 2.31 | 98,800  | RYE                  | 2.22 | 90,700  |
| AUBURN                   | 2.33 | 100,000 | EPPING            | 2.24 | 94,600  | LOUDON            | 2.18 | 94,100  | SALEM                | 2.30 | 100,000 |
| BARNSTEAD                | 2.26 | 94,000  | EPSOM             | 2.14 | 100,000 | LOW & BURBANK GR  | 0.00 | 74,200  | SALISBURY            | 2.92 | 76,700  |
| BARRINGTON               | 2.11 | 100,000 | ERROL             | 2.79 | 70,200  | LYMAN             | 2.15 | 100,000 | SANBORNTON           | 2.29 | 89,400  |
| BARTLETT                 | 2.17 | 100,000 | ERVING'S GRANT    | 3.14 | 74,200  | LYME              | 2.28 | 94,200  | SANDOWN              | 2.90 | 76,400  |
| BATH                     | 2.44 | 100,000 | EXETER            | 2.30 | 94,800  | LYNDEBOROUGH      | 2.28 | 96,700  | SANDWICH             | 2.84 | 88,000  |
| BEAN'S GRANT             | 0.00 | 74,200  | FARMINGTON        | 2.30 | 91,900  | MADBURY           | 2.08 | 100,000 | SARGENT'S PURCHASE   | 2.75 | 74,200  |
| BEAN'S PURCHASE          | 2.72 | 74,200  | FITZWILLIAM       | 2.16 | 96,200  | MADISON           | 2.27 | 93,500  | SEABROOK             | 2.34 | 91,500  |
| BEDFORD                  | 2.42 | 86,900  | FRANCESTOWN       | 2.71 | 80,600  | MANCHESTER        | 2.42 | 98,600  | SECOND COLLEGE GRANT | 3.12 | 74,200  |
| BELMONT                  | 1.94 | 100,000 | FRANCONIA         | 2.20 | 100,000 | MARLBOROUGH       | 1.94 | 104,800 | SHARON               | 2.19 | 83,500  |
| BENNINGTON               | 2.20 | 86,500  | FRANKLIN          | 2.33 | 91,000  | MARLOW            | 2.23 | 91,600  | SHELburne            | 1.87 | 100,000 |
| BENTON                   | 3.29 | 58,600  | FREEDOM           | 2.05 | 100,000 | MARTIN'S LOCATION | 0.00 | 74,200  | SOMERSWORTH          | 2.42 | 89,400  |
| BERLIN                   | 2.34 | 96,700  | FREMONT           | 2.20 | 96,800  | MASON             | 2.27 | 100,000 | SOUTH HAMPTON        | 2.00 | 108,600 |
| BETHLEHEM                | 2.38 | 89,700  | GILFORD           | 2.33 | 90,000  | MEREDITH          | 2.15 | 93,900  | SPRINGFIELD          | 2.23 | 93,300  |
| BOSCAWEN                 | 2.04 | 100,000 | GILMANTON         | 2.40 | 86,000  | MERRIMACK         | 2.27 | 100,000 | STARK                | 2.26 | 91,200  |
| BOW                      | 2.31 | 98,800  | GILSUM            | 2.37 | 80,900  | MIDDLETON         | 2.05 | 100,000 | STEWARTSTOWN         | 3.01 | 60,400  |
| BRADFORD                 | 2.12 | 100,000 | GOFFSTOWN         | 2.87 | 79,600  | MILAN             | 2.18 | 85,000  | STODDARD             | 2.17 | 100,000 |
| BRENTWOOD                | 2.23 | 95,400  | GORHAM            | 1.78 | 100,000 | MILFORD           | 2.11 | 100,000 | STRAFFORD            | 2.14 | 100,000 |
| BRIDGEWATER              | 2.51 | 90,500  | GOSHEN            | 2.20 | 85,600  | MILLSFIELD        | 2.63 | 74,200  | STRATFORD            | 2.02 | 92,100  |
| BRISTOL                  | 2.07 | 100,000 | GRAFTON           | 2.21 | 100,000 | MILTON            | 2.36 | 87,900  | STRATHAM             | 2.51 | 85,100  |
| BROOKFIELD               | 2.21 | 100,000 | GRANTHAM          | 2.17 | 100,000 | MONROE            | 3.00 | 58,300  | SUCCESS              | 2.74 | 74,200  |
| BROOKLINE                | 2.58 | 85,200  | GREENFIELD        | 2.52 | 100,000 | MONT VERNON       | 2.52 | 90,000  | SUGAR HILL           | 2.39 | 100,000 |
| CAMBRIDGE                | 2.79 | 74,200  | GREENLAND         | 2.77 | 82,600  | MOULTONBOROUGH    | 2.12 | 94,600  | SULLIVAN             | 2.09 | 83,800  |
| CAMPTON                  | 2.52 | 75,600  | GREEN'S GRANT     | 2.88 | 74,200  | NASHUA            | 2.27 | 100,000 | SUNAPEE              | 2.33 | 82,400  |
| CANAAN                   | 2.10 | 100,000 | GREENVILLE        | 2.20 | 107,900 | NELSON            | 1.73 | 120,100 | SURRY                | 2.01 | 100,000 |
| CANDIA                   | 2.64 | 80,800  | GROTON            | 1.99 | 94,600  | NEW BOSTON        | 2.01 | 102,400 | SUTTON               | 2.15 | 93,100  |
| CANTERBURY               | 2.11 | 100,000 | HADLEY'S PURCHASE | 0.00 | 74,200  | NEW CASTLE        | 2.36 | 83,300  | SWANZEY              | 2.56 | 78,100  |
| CARROLL                  | 1.76 | 100,000 | HALE'S LOCATION   | 1.89 | 83,200  | NEW DURHAM        | 2.22 | 93,100  | TAMWORTH             | 2.51 | 84,600  |
| CENTER HARBOR            | 1.97 | 100,000 | HAMPSTEAD         | 2.55 | 90,600  | NEW HAMPTON       | 2.24 | 84,800  | TEMPLE               | 2.16 | 89,600  |
| CHANDLER'S PURCHASE      | 2.76 | 74,200  | HAMPTON           | 2.91 | 75,800  | NEW IPSWICH       | 2.24 | 90,000  | THOM & MES PURCHASE  | 2.75 | 74,200  |
| CHARLESTOWN              | 2.01 | 89,900  | HAMPTON FALLS     | 2.67 | 81,400  | NEW LONDON        | 2.43 | 85,000  | THORNTON             | 2.28 | 82,200  |
| CHATHAM                  | 2.65 | 100,000 | HANCOCK           | 2.35 | 100,000 | NEWBURY           | 2.30 | 91,300  | TILTON               | 2.33 | 86,100  |
| CHESTER                  | 2.27 | 103,200 | HANOVER           | 2.80 | 78,700  | NEWFIELDS         | 2.55 | 79,700  | TROY                 | 2.85 | 76,500  |
| CHESTERFIELD             | 3.25 | 73,100  | HARRISVILLE       | 2.32 | 81,600  | NEWINGTON         | 2.38 | 85,200  | TUFTONBORO           | 2.22 | 88,500  |
| CHICHESTER               | 2.46 | 84,900  | HART'S LOCATION   | 2.05 | 100,000 | NEWMARKET         | 2.53 | 89,600  | UNITY                | 2.03 | 100,000 |
| CLAREMONT                | 2.54 | 84,000  | HAVERHILL         | 1.88 | 95,400  | NEWPORT           | 2.16 | 95,300  | WAKEFIELD            | 2.24 | 96,800  |
| CLARKSVILLE              | 2.33 | 89,800  | HEBRON            | 2.32 | 95,400  | NEWTON            | 2.08 | 105,100 | WALPOLE              | 2.25 | 100,000 |
| COLEBROOK                | 2.12 | 87,100  | HENNIKER          | 2.29 | 93,100  | NORTH HAMPTON     | 2.84 | 91,600  | WARNER               | 2.19 | 100,000 |
| COLUMBIA                 | 1.98 | 109,400 | HILL              | 2.78 | 84,500  | NORTHFIELD        | 2.54 | 83,700  | WARREN               | 2.06 | 93,000  |
| CONCORD (ConcSchoolDist) | 2.13 | 96,400  | HILLSBOROUGH      | 2.21 | 96,400  | NORTHUMBERLAND    | 2.32 | 100,000 | WASHINGTON           | 2.18 | 100,000 |
| CONCORD (MerrVlySchDist) | 2.16 | 96,400  | HINSDALE          | 2.12 | 91,800  | NORTHWOOD         | 2.19 | 100,000 | WATERVILLE VALLEY    | 2.30 | 100,000 |
| CONWAY                   | 2.55 | 81,300  | HOLDERNESS        | 2.53 | 82,600  | NOTTINGHAM        | 2.04 | 100,000 | WEARE                | 2.08 | 100,000 |
| CORNISH                  | 2.22 | 89,000  | HOLLIS            | 2.77 | 77,200  | ODELL             | 2.81 | 74,200  | WEBSTER              | 2.11 | 93,800  |
| CRAWFORD'S PURCHASE      | 2.75 | 74,200  | HOOKSETT          | 2.72 | 77,100  | ORANGE            | 2.17 | 100,000 | WENTWORTH            | 2.22 | 88,200  |
| CROYDON                  | 2.33 | 73,000  | HOPKINTON         | 2.08 | 100,000 | ORFORD            | 2.22 | 100,000 | WENTWORTH LOCATION   | 2.78 | 74,200  |
| CUTT'S GRANT             | 0.00 | 74,200  | HUDSON            | 2.33 | 97,400  | OSSIPEE           | 2.11 | 94,400  | WESTMORELAND         | 1.89 | 104,600 |
| DALTON                   | 2.97 | 55,400  | JACKSON           | 2.56 | 85,800  | PELHAM            | 2.11 | 104,500 | WHITEFIELD           | 2.41 | 86,100  |
| DANBURY                  | 1.93 | 100,000 | JAFFREY           | 2.35 | 93,300  | PEMBROKE          | 2.41 | 88,000  | WILMOT               | 2.19 | 86,800  |
| DANVILLE                 | 2.26 | 100,000 | JEFFERSON         | 2.29 | 100,000 | PETERBOROUGH      | 2.37 | 93,700  | WILTON               | 2.05 | 100,000 |
| DEERFIELD                | 2.15 | 103,100 | KEENE             | 2.02 | 98,700  | PIERMONT          | 2.25 | 85,000  | WINCHESTER           | 2.25 | 90,500  |
| DEERING                  | 2.15 | 100,000 | KENSINGTON        | 2.47 | 91,000  | PINKHAM'S GRANT   | 2.94 | 74,200  | WINDHAM              | 2.22 | 100,000 |
| DERRY                    | 2.44 | 100,000 | KILKENNY          | 0.00 | 74,200  | PITTSBURG         | 2.02 | 96,600  | WINDSOR              | 2.21 | 100,000 |
| DIX GRANT                | 2.64 | 74,200  | KINGSTON          | 2.60 | 86,900  | PITTSFIELD        | 2.22 | 100,000 | WOLFEBORO            | 2.15 | 95,700  |
| DIXVILLE                 | 2.74 | 74,200  | LACONIA           | 2.17 | 95,200  | PLAINFIELD        | 2.65 | 80,800  | WOODSTOCK            | 2.22 | 93,900  |