

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

This 2009 claim must be postmarked no earlier than May 1, 2010 and no later than June 30, 2010

Effective July 1, 2009, the Low & Moderate Homeowners Property Tax Relief Form (DP-8) will not be automatically mailed.

FOR DRA USE ONLY

STEP 1

Name, Address & Social Security Number(s)

PRINT OR TYPE

SOCIAL SECURITY NUMBER OF CLAIMANT

SOCIAL SECURITY NUMBER OF CO-CLAIMANT

1 [Social Security Number of Claimant]

2 [Social Security Number of Co-claimant]

CLAIMANT'S FIRST NAME

INITIAL

LAST NAME

3 [Claimant's Name]

[Initial]

[Last Name]

CO-CLAIMANT'S FIRST NAME

INITIAL

LAST NAME

4 [Co-claimant's Name]

[Initial]

[Last Name]

CURRENT MAILING ADDRESS

5 [Mailing Address]

CITY/TOWN

STATE

ZIP CODE

6 [City/Town]

[State]

[Zip Code]

STEP 2

Property Location

FROM YOUR FINAL 2009 PROPERTY TAX BILL:

7 Location of homestead property: Town or City \_\_\_\_\_ 7(a)  Multifamily Dwelling

7(b) Map # \_\_\_\_\_ Lot # \_\_\_\_\_

8 Did you reside in the homestead on April 1, 2009? Yes  No  If no, give reason. \_\_\_\_\_

9 Address where you resided on April 1, 2009, if different than above: \_\_\_\_\_

9(a) Do other names appear on your property tax bill other than claimant/co-claimant? No  Yes  If yes, attach a copy of the DEED.

STEP 3

Eligibility

10 I qualify under: Check one:  Table 1- Single or  Table 2 - 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)

10(b) Enter the 2009 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) [ ]

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) [ ]

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 blank, if zero, enter 0 ..... 11(a) [ ]

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) [ ]



STEP 4

Figure Your Relief Amount

12(a) Enter the decimal percentage of ownership for the homestead property ..... 12(a) [ ] ex. 50% = .50

12(b) Enter the total assessed value of property after exemptions..... 12(b) [ ] ex. 100% = 1

12(c) Multiply Line 12(a) x Line 12(b) [ex. \$150,000 x 1.0 = \$150,000] ..... 12(c) [ ]

12(d) Enter amount from Table 3, Column C on page 4 for your municipality (Town or City)..... 12(d) [ ]

12(e) Enter the lesser of Line 12(c) or Line 12(d) [the smaller number] ..... 12(e) [ ]

13 Divide Line 12(e) by 1,000..... 13 [ ] ex. 100,000 ÷ 1,000 = 100

14 Enter State Education Property Tax rate from Table 3, Column B on page 4 for your municipality (Town or City) ..... 14 [ ]

15 Multiply Line 13 x Line 14 ..... 15 [ ]

16 Enter the decimal number from Table 1 or Table 2, Column B on page 3 for which you qualify ..... 16 [ ]

17 Multiply Line 15 x Line 16..... 17 [ ]

If all information on this form is correct, this will be the amount of your relief check.

STEP 5

Copies & Signatures

IMPORTANT Staple: A copy of the final 2009 property tax bill, a copy of the first 2 pages of your 2009 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, 2009, 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

Day Time Phone #

SIGN HERE X

SIGNATURE (IN INK) OF CLAIMANT - REQUIRED

DATE

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

DATE

This completed claim must be submitted with copies of your 2009 federal income tax return and your final 2009 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2010 and no later than June 30, 2010.

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.nh.gov/revenue

Effective July 1, 2009, the Low & Moderate Homeowners Property Tax Relief Form (DP-8) will not be automatically mailed.

**HOW DO I QUALIFY?**

**How do I qualify for Low & Moderate Income Homeowners Property Tax Relief?** 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.

**STEP 1: NAME, ADDRESS, & SOCIAL SECURITY NUMBERS**

**Lines 1-2** 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.

**Line 3-4** 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.

**Lines 5-6** Enter the claimant's current mailing address (please include PO Box if applicable).

**STEP 2: PROPERTY LOCATION FROM YOUR FINAL 2009 PROPERTY TAX BILL**

**Line 7** Enter the name of the municipality (Town, City or Unincorporated place) where the homestead property is located.

**Line 7(a)** Check the box if multifamily dwelling.

**Line 7(b)** Enter the map and lot number of the homestead property from the property tax bill that is the subject of your claim.

**Line 8** Check only one box. Check yes if you resided in such homestead on April 1, 2009. 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.

**IF YOU CHECKED NO, YOU DO NOT QUALIFY FOR RELIEF. DO NOT FILE THIS CLAIM.**

**Line 9** Please enter the address where you resided on April 1, 2009 if different than the address listed in Step 1.

**Line 9(a)** 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.

**STEP 3: ELIGIBILITY**

**Line 10** Check the table under which the claimant qualifies. If the claimant is a single person, the claimant qualifies under **Table 1**. If the claimant is a married person or head of a NH household, the claimant qualifies under **Table 2**.

**Line 10(a)** Check the box if any adult member of the NH household was not required to file a federal income tax return in 2009.

**Line 10(b)** Enter the 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.

**Line 10(c)** If the homestead is in the name of an income-bearing trust, enter the 2009 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0.

**Line 11(a)** Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2009 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.

**Line 11(b)** Enter the sum of Lines 10(b), 10(c) and 11(a). If you checked **Table 1** on Line 10 and Line 11(b) is greater than \$20,000, or if you checked **Table 2** on Line 10 and Line 11(b) is greater than \$40,000, **STOP**, you are not eligible for property tax relief and should not file this claim.



**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.**

**STEP 4: FIGURE YOUR RELIEF AMOUNT**

**Line 12(a)** 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.

**Line 12(b)** Enter the total assessed value from the final 2009 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.

**Line 12(c)** Multiply Line 12(a) x Line 12(b).

**Line 12(d)** Enter the number for your municipality (Town or City) from **Table 3, Column C on page 4**. This is the equalized value of property for your Town or City.

**Line 12(e)** Enter the lesser (smaller) of Line 12(c) or Line 12(d).

**Line 13** Divide Line 12(e) by 1,000.

**Line 14** Enter the State Education Property Tax rate from **Table 3, Column B, page 4**.

**Line 15** Multiply Line 13 by Line 14.

**Line 16** Go to page 3. Find your income range in **Column A** from **Table 1** or **Table 2** and then enter on Line 16 the decimal number found in **Column B** next to your income range.

**Line 17** Multiply Line 15 by Line 16. You should receive a relief check in approximately 4 months.

**STEP 5: COPIES & 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.

**ATTACHMENTS**

This completed claim must be submitted with copies of your **2009** federal income tax returns, **the final 2009** 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 **no earlier than May 1, 2010 and no later than June 30, 2010**.

**NEED HELP?**

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 [www.nh.gov/revenue](http://www.nh.gov/revenue). Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

**APPEALS**

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 2009

SINGLE PERSON TABLE 1		
Column A Household Income From To		Column B Decimal 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 OR HEAD OF NH HOUSEHOLD TABLE 2		
Column A Household Income From To		Column B Decimal 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.nh.gov/revenue](http://www.nh.gov/revenue).

**EXAMPLE**

<b>STEP 2</b> Property Location	<b>FROM YOUR FINAL 2009 PROPERTY TAX BILL:</b>		
	7	Location of homestead property: Town or City	Manchester 7(a) <input type="checkbox"/> Multifamily Dwelling
	7(b)	Map # 123 Lot # 40	
	8	Did you reside in the homestead on April 1, 2009? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, give reason.	
	9	Address where you resided on April 1, 2009, if different than above:	
<b>STEP 3</b> Eligibility	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	I qualify under: Check one: <input type="checkbox"/> Table 1- Single or <input checked="" type="checkbox"/> Table 2 - 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 2009 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
<b>STEP 4</b> Figure Your Relief Amount	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
	12(a)	Enter the decimal percentage of ownership for the homestead property ..... 12(a)	1 ex. 50% = .50 ex. 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).....[ex. \$150,000 x 1.0 = \$150,000]..... 12(c)	135,000 00
	12(d)	Enter amount from Table 3, Column C on page 4 for your municipality (Town or City)..... 12(d)	117,200 00
	12(e)	Enter the lesser (smaller) of Line 12(c) or Line 12(d) [the smaller number]..... 12(e)	117,200 00
	13	Divide Line 12(e) by 1,000..... 13	117 20 ex. 100,000 ÷ 1,000 = 100
	14	Enter State Education Property Tax rate from Table 3, Column B on page 4 for your municipality(Town or City) ..... 14	2 22
	15	Multiply Line 13 x Line 14 ..... 15	260 18
	16	Enter the decimal number from Table 1 or Table 2, Column B on page 3 for which you qualify..... 16	1.0
17	Multiply Line 15 x Line 16..... 17 If all information on this form is correct, this will be the amount of your relief check.	260 18	

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

Tables

**TABLE 3 FOR 2009**

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.nh.gov/revenue](http://www.nh.gov/revenue) FOR UPDATES TO THIS TABLE.

COLUMN			COLUMN			COLUMN			COLUMN		
A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	2.38	100,000	DORCHESTER	2.31	100,000	LANCASTER	2.30	106,300	PLAISTOW	2.72	87,900
ALBANY	2.12	100,000	DOVER	2.52	94,700	LANDAFF	2.56	84,100	PLYMOUTH	2.13	107,500
ALEXANDRIA	2.24	108,900	DUBLIN	2.28	100,000	LANGDON	2.08	108,900	PORTSMOUTH	2.32	92,900
ALLENSTOWN	2.47	100,000	DUMMER	2.08	100,000	LEBANON	2.48	100,000	RANDOLPH	1.87	96,300
ALSTEAD	2.34	93,200	DUNBARTON	2.30	107,900	LEE	2.07	114,900	RAYMOND	2.09	119,300
ALTON	2.28	98,800	DURHAM	2.07	100,000	LEMPSTER	2.03	100,000	RICHMOND	2.33	100,000
AMHERST	2.15	108,500	EAST KINGSTON	2.46	100,000	LINCOLN	2.13	100,000	RINDGE	2.31	100,000
ANDOVER	2.64	100,000	EASTON	2.40	100,000	LISBON	2.53	100,000	ROCHESTER	2.53	94,800
ANTRIM	2.57	96,100	EATON	2.06	100,000	LITCHFIELD	1.95	125,200	ROLLINSFORD	2.12	103,600
ASHLAND	2.00	106,900	EFFINGHAM	2.31	100,000	LITTLETON	2.54	100,000	ROXBURY	2.83	98,700
ATKINSON	2.08	115,600	ELLSWORTH	2.10	116,900	LIVERMORE	1.21	100,000	RUMNEY	2.43	100,000
ATKINSON & GILMANTON	2.23	100,000	ENFIELD	2.17	93,900	LONDONDERRY	2.30	106,800	RYE	2.34	100,000
AUBURN	2.27	116,100	EPPING	2.16	108,000	LOUDON	2.22	100,000	SALEM	2.12	120,300
BARNSTEAD	2.22	106,700	EPSOM	2.17	116,600	LOW & BURBANK GR	0.00	100,000	SALISBURY	2.26	100,000
BARRINGTON	2.28	101,900	ERROL	2.27	97,300	LYMAN	2.09	100,000	SANBORNTON	2.23	100,000
BARTLETT	2.24	100,000	ERVING'S GRANT	2.15	100,000	LYME	2.25	93,200	SANDOWN	2.21	106,900
BATH	2.31	100,000	EXETER	2.37	100,000	LYNDEBOROUGH	2.16	112,000	SANDWICH	2.10	94,200
BEAN'S GRANT	0.00	100,000	FARMINGTON	2.40	100,000	MADBURY	2.08	100,000	SARGENT'S PURCHASE	2.94	100,000
BEAN'S PURCHASE	2.49	100,000	FITZWILLIAM	2.19	113,800	MADISON	2.24	101,600	SEABROOK	2.31	95,100
BEDFORD	2.30	100,000	FRANCESTOWN	2.38	93,900	MANCHESTER	2.22	117,200	SECOND COLLEGE GRANT	2.05	100,000
BELMONT	2.35	100,000	FRANCONIA	2.09	100,000	MARLBOROUGH	2.03	107,300	SHARON	2.52	92,700
BENNINGTON	2.56	100,000	FRANKLIN	2.67	96,800	MARLOW	2.31	103,500	SHELburne	2.17	118,600
BENTON	2.26	99,800	FREEDOM	2.12	107,500	MARTIN'S LOCATION	0.00	100,000	SOMERSWORTH	2.51	95,800
BERLIN	2.29	120,900	FREMONT	2.18	116,700	MASON	2.10	100,000	SOUTH HAMPTON	1.96	106,500
BETHLEHEM	2.39	100,000	GILFORD	2.51	86,600	MEREDITH	2.40	100,000	SPRINGFIELD	2.27	106,500
BOSCAWEN	2.29	108,100	GILMANTON	2.49	95,700	MERRIMACK	2.14	109,100	STARK	2.22	100,000
BOW	2.44	94,900	GILSUM	2.41	95,400	MIDDLETON	2.36	100,000	STEWARTSTOWN	1.89	106,100
BRADFORD	2.11	100,000	GOFFSTOWN	2.41	100,000	MILAN	2.50	111,100	STODDARD	2.18	100,000
BRENTWOOD	2.18	108,300	GORHAM	2.34	108,100	MILFORD	2.12	115,400	STRAFFORD	2.11	105,000
BRIDGEWATER	2.32	104,700	GOSHEN	2.45	108,700	MILLSFIELD	2.06	100,000	STRATFORD	2.30	100,000
BRISTOL	2.09	119,000	GRAFTON	2.16	100,000	MILTON	2.60	91,800	STRATHAM	2.25	100,000
BROOKFIELD	2.08	104,800	GRANTHAM	2.11	104,400	MONROE	2.15	100,000	SUCCESS	1.59	100,000
BROOKLINE	2.05	109,800	GREENFIELD	2.40	108,000	MONT VERNON	2.41	100,000	SUGAR HILL	1.97	100,000
CAMBRIDGE	2.16	100,000	GREENLAND	2.08	102,100	MOULTONBOROUGH	2.31	95,100	SULLIVAN	2.30	93,100
CAMPTON	2.52	100,000	GREEN'S GRANT	2.46	100,000	NASHUA	2.42	98,600	SUNAPEE	2.52	91,700
CANAAN	2.19	100,000	GREENVILLE	2.10	104,800	NELSON	1.78	100,000	SURRY	2.24	100,000
CANDIA	2.51	93,300	GROTON	2.23	100,000	NEW BOSTON	2.01	118,300	SUTTON	2.24	109,800
CANTERBURY	2.12	112,700	HADLEY'S PURCHASE	0.00	100,000	NEW CASTLE	2.23	110,800	SWANZEY	2.35	100,000
CARROLL	2.02	112,600	HALE'S LOCATION	2.47	100,000	NEW DURHAM	2.28	105,000	TAMWORTH	2.55	100,000
CENTER HARBOR	2.10	103,600	HAMPSTEAD	2.51	100,000	NEW HAMPTON	2.05	102,600	TEMPLE	2.51	100,000
CHANDLER'S PURCHASE	1.69	100,000	HAMPTON	2.27	104,300	NEW IPSWICH	2.42	100,000	THOM & MES PURCHASE	2.31	100,000
CHARLESTOWN	2.35	100,000	HAMPTON FALLS	2.36	104,400	NEW LONDON	2.51	92,600	THORNTON	2.41	97,100
CHATHAM	2.11	92,900	HANCOCK	2.13	108,900	NEWBURY	2.31	96,000	TILTON	2.68	96,000
CHESTER	2.10	109,200	HANOVER	2.15	95,500	NEWFIELDS	2.29	100,000	TROY	2.51	93,100
CHESTERFIELD	2.05	104,300	HARRISVILLE	2.37	100,000	NEWINGTON	2.41	100,000	TUFONBORO	2.39	100,000
CHICHESTER	2.05	109,200	HART'S LOCATION	2.20	92,200	NEWMARKET	2.44	100,000	UNITY	2.35	100,000
CLAREMONT	2.44	100,000	HVERHILL	2.12	103,900	NEWPORT	2.23	110,900	WAKEFIELD	2.23	104,200
CLARKSVILLE	2.61	110,900	HEBRON	2.23	105,200	NEWTON	1.97	124,300	WALPOLE	2.11	100,000
COLEBROOK	2.20	110,400	HENNIKER	2.31	100,000	NORTH HAMPTON	2.11	100,000	WARNER	2.12	100,000
COLUMBIA	1.95	100,000	HILL	2.45	96,300	NORTHFIELD	2.25	108,600	WARREN	2.30	100,000
CONCORD (ConcSchDist)	2.35	101,400	HILLSBOROUGH	2.22	112,500	NORTHUMBERLAND	2.60	107,500	WASHINGTON	2.10	113,100
CONCORD (MerrVlySchDist)	2.42	101,400	HINSDALE	2.30	100,000	NORTHWOOD	2.11	110,200	WATERVILLE VALLEY	2.29	100,000
CONWAY	2.54	90,900	HOLDERNESS	2.58	100,000	NOTTINGHAM	2.12	112,800	WEARE	2.12	117,200
CORNISH	2.35	104,600	HOLLIS	2.38	100,000	ODELL	1.75	100,000	WEBSTER	2.28	107,400
CRAWFORD'S PURCHASE	3.30	100,000	HOOKSETT	2.33	100,000	ORANGE	2.12	90,800	WENTWORTH	2.32	111,400
CROYDON	2.38	96,600	HOPKINTON	2.64	96,300	ORFORD	2.10	90,600	WENTWORTH LOCATION	2.08	100,000
CUTT'S GRANT	0.00	100,000	HUDSON	2.22	111,300	OSSIPEE	2.21	100,000	WESTMORELAND	2.01	103,100
DALTON	2.40	95,200	JACKSON	2.17	100,000	PELHAM	2.50	96,800	WHITEFIELD	2.26	100,000
DANBURY	2.10	107,700	JAFFREY	2.29	100,000	PEMBROKE	2.39	94,800	WILMOT	2.40	94,400
DANVILLE	2.15	119,400	JEFFERSON	2.15	100,000	PETERBOROUGH	2.33	90,500	WILTON	2.12	118,100
DEERFIELD	2.06	121,200	KEENE	2.21	102,500	PIERMONT	2.51	100,000	WINCHESTER	2.35	110,500
DEERING	2.15	111,100	KENSINGTON	2.21	105,700	PINKHAM'S GRANT	2.60	100,000	WINDHAM	2.09	107,000
DERRY	2.59	94,800	KILKENNY	0.00	100,000	PITTSBURG	2.44	100,000	WINDSOR	2.33	85,900
DIX GRANT	2.08	100,000	KINGSTON	2.29	108,800	PITTSFIELD	2.14	117,200	WOLFEBORO	2.23	100,000
DIXVILLE	3.18	100,000	LACONIA	2.32	104,600	PLAINFIELD	2.19	100,000	WOODSTOCK	2.28	104,900