

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

This 2004 claim must be postmarked no earlier than May 1, 2005 and no later than June 30, 2005

PLEASE PRINT OR TYPE

FOR DRA USE ONLY

STEP 1

Name, Address and Social Security Number(s)

1 SOCIAL SECURITY NUMBER OF CLAIMANT
2 SOCIAL SECURITY NUMBER OF CO-CLAIMANT
3 CLAIMANT'S FIRST NAME INITIAL LAST NAME
4 CO-CLAIMANT'S FIRST NAME INITIAL LAST NAME
5 CURRENT MAILING ADDRESS
6 CITY/TOWN STATE ZIP CODE

STEP 2

Property Location

7 FROM YOUR FINAL 2004 PROPERTY TAX BILL:
7 Location of homestead property: Town or City
7(a) Address where you resided on April 1, 2004, if different than above:
8 Map # Lot # Account # of the homestead property
9 Did you reside in the homestead on April 1, 2004? Yes No If no, do not file.
9(a) Do other names appear on your property tax bill other than claimant/co-claimant? Yes No If yes, please attach an explanation.

STEP 3

Eligibility

10 I qualify under: Check one: Table 1 - Single or Table 2 - Married or Head of NH household
10(a) Enter the 2004 total adjusted gross income
10(b) If the property is owned by an income-bearing trust, enter the total taxable Trust income
10(c) Enter the total adjusted gross income received by all adult member(s) of the NH household
11(a) Enter the sum of Lines 10(a), 10(b) and 10(c) on Line 11(a). If Line 11(a) 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) Check here if any adult member of this household was not required to file a federal income tax return

STEP 4

Figure Your Relief Amount

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 for your municipality
12(e) Enter on Line 12(e) whichever number is lower, Line 12(c) or Line 12(d)
13 Divide Line 12(e) by 1,000
14 Enter State Education Property Tax rate from Table 3, Column B on page 4 for your municipality
15 Multiply Line 13 x Line 14
16 Enter the decimal number from Table 1 or Table 2, Column B on page 3 for which you qualify
17 Multiply Line 15 x Line 16
If all information on this form is correct, this will be the amount of your relief check.

STEP 5

Copies and Signatures

IMPORTANT Staple: A copy of the final 2004 property tax bill, a copy of page 1 and 2 of your 2004 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, 2004, that this claim is made in good faith, and that the facts contained in this claim are true and complete.

FOR DRA USE ONLY

X SIGNATURE (IN INK) OF CLAIMANT - REQUIRED DATE

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


This completed claim must be submitted with copies of your 2004 federal income tax return and your 2004 property tax bill. This claim for relief must be postmarked no earlier than May 1, 2005 and no later than June 30, 2005.

NH DEPT OF REVENUE ADMINISTRATION
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.

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

INSTRUCTIONS

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 And Social Security Number(s)	Lines 1-2 Enter the claimant's social security number and the social security number of the co-claimant. Attach a list of the names and social security numbers of all the adults living in the household if more than one adult lives with the claimant and 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, 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 statement so stating. If your final property tax bill names someone other than you, or in addition to you please attach a statement explaining the ownership of the property and a copy of the deed or other document 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.
STEP 2 Property Location	 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. FROM YOUR FINAL 2004 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) Please enter the address where you resided on April 1, 2004 if different than the address listed in Step 1. Line 8 Enter the map and lot number of the homestead property from the property tax bill that is the subject of your claim. Enter the account number if applicable. Line 9 Check only one box. Check yes if you resided in such homestead on April 1, 2004. 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(a) If other names appear on your tax bill other than the claimant/co-claimant, please check yes and attach an explanation. 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) Enter sum of the total adjusted gross income from federal Form 1040, Line 36, or Form 1040EZ, Line 4 or Telefile Worksheet of the claimant, co-claimant, and any other adult member of the NH household. Line 10(b) If the homestead is in the name of an income bearing Trust, enter the 2004 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0. Line 10(c) Enter the total adjusted gross income of all adult members of the NH household who are not required to file a 2004 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(a) Enter the sum of Lines 10(a), 10(b) and 10(c). If you checked Table 1 on Line 10 and Line 11(a) is greater than \$20,000, or If you checked Table 2 on Line 10 and Line 11(a) is greater than \$40,000, STOP , you are not eligible for property tax relief and should not file this claim. Line 11(b) Check the box if any adult member of the NH household was not required to file a federal income tax return in 2004.
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 2004 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 on Line 12(e) whichever number is lower, 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 and Signature(s)	Under penalties of criminal prosecution, the claimant and co-claimant of the homestead, if applicable, must sign and date the claim to declare (1) ownership and residence of the homestead property, (2) that the claim is made in good faith, (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 pages 1 and 2 of your 2004 federal income tax returns, the final 2004 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, 2005 and no later than June 30, 2005 .
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.revenue.nh.gov . 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 3rd Floor, 107 Pleasant Street, Concord, NH 03301.

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.

"**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.

EXAMPLE

FROM YOUR FINAL 2004 PROPERTY TAX BILL:			
STEP 2	7 Location of homestead property: Town or City <u>Boscawen</u>		
Property Location	7(a) Address where you resided on April 1, 2004, if different than above: _____		
	8 Map # <u>123</u> Lot # <u>40</u> Account # of the homestead property <u>n/a</u>		
	9 Did you reside in the homestead on April 1, 2004? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> If no, do not file.		
	9(a) Do other names appear on your property tax bill other than claimant/co-claimant? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> If yes, attach an explanation.		
STEP 3	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)		
Eligibility	10(a) Enter the 2004 total adjusted gross income (Federal Form 1040, Line 36 or Form 1040A, Line 21 or Form 1040 EZ, Line 4) 10(a) <table border="1" style="float: right;"><tr><td style="text-align: right;">17,600</td><td style="text-align: right;">00</td></tr></table>	17,600	00
17,600	00		
	10(b) 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(b) <table border="1" style="float: right;"><tr><td style="text-align: right;">0</td><td style="text-align: right;">00</td></tr></table>	0	00
0	00		
	10(c) 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 leave 10(c) blank, if zero, enter 0 10(c) <table border="1" style="float: right;"><tr><td style="text-align: right;">6,400</td><td style="text-align: right;">00</td></tr></table>	6,400	00
6,400	00		
	11(a) Enter the sum of Lines 10(a), 10(b) and 10(c) on Line 11(a). If Line 11(a) 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(a) <table border="1" style="float: right;"><tr><td style="text-align: right;">24,000</td><td style="text-align: right;">00</td></tr></table>	24,000	00
24,000	00		
	11(b) Check here if any adult member of this household was not required to file a federal income tax return .. 11(b) <input checked="" type="checkbox"/>		
STEP 4	12(a) Enter the decimal percentage of ownership for the homestead property .. 12(a) <table border="1" style="float: right;"><tr><td style="text-align: right;">1.0</td></tr></table> ie. 50% = .50 ie. 100% = 1.0	1.0	
1.0			
Figure Your Relief Amount	12(b) Enter the total assessed value of property after exemptions 12(b) <table border="1" style="float: right;"><tr><td style="text-align: right;">73,000</td><td style="text-align: right;">00</td></tr></table>	73,000	00
73,000	00		
	12(c) Multiply Line 12(a) x Line 12(b) [ie, \$150,000 x 1.0 = \$150,000] 12(c) <table border="1" style="float: right;"><tr><td style="text-align: right;">73,000</td><td style="text-align: right;">00</td></tr></table>	73,000	00
73,000	00		
	12(d) Enter amount from Table 3, Column C on page 4 for your municipality (Town or City) 12(d) <table border="1" style="float: right;"><tr><td style="text-align: right;">85,800</td><td style="text-align: right;">00</td></tr></table>	85,800	00
85,800	00		
	12(e) Enter on Line 12(e) whichever number is lower, Line 12(c) or Line 12(d) 12(e) <table border="1" style="float: right;"><tr><td style="text-align: right;">73,000</td><td style="text-align: right;">00</td></tr></table>	73,000	00
73,000	00		
	13 Divide Line 12(e) by 1,000 13 <table border="1" style="float: right;"><tr><td style="text-align: right;">73</td><td style="text-align: right;">00</td></tr></table> ie. 100,000 ÷ 1,000 =100	73	00
73	00		
	14 Enter State Education Property Tax rate from Table 3, Column B on page 4 for your municipality(Town or City) 14 <table border="1" style="float: right;"><tr><td style="text-align: right;">3</td><td style="text-align: right;">19</td></tr></table>	3	19
3	19		
	15 Multiply Line 13 x Line 14 15 <table border="1" style="float: right;"><tr><td style="text-align: right;">232</td><td style="text-align: right;">87</td></tr></table>	232	87
232	87		
	16 Enter the decimal number from Table 1 or Table 2, Column B on page 3 for which you qualify 16 <table border="1" style="float: right;"><tr><td style="text-align: right;">1.0</td></tr></table>	1.0	
1.0			
	17 Multiply Line 15 x Line 16 17 <table border="1" style="float: right;"><tr><td style="text-align: right;">232</td><td style="text-align: right;">87</td></tr></table> If all information on this form is correct, this will be the amount of your relief check.	232	87
232	87		

LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

TABLE 3 FOR 2004

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 FOR UPDATES TO THIS TABLE.

COLUMN A			COLUMN B			COLUMN C			COLUMN A			COLUMN B			COLUMN C		
A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
ACWORTH	4.03	58,600	DORCHESTER	2.55	115,500	LANCASTER	2.62	90,600	PLAISTOW	3.72	67,800						
ALBANY	4.12	55,900	DOVER	2.80	94,100	LANDAFF	4.32	60,300	PLYMOUTH	2.27	97,500						
ALEXANDRIA	2.06	100,000	DUBLIN	2.05	104,300	LANGDON	3.38	68,700	PORTSMOUTH	3.20	88,600						
ALLENSTOWN	2.56	95,300	DUMMER	4.26	100,000	LEBANON	3.57	73,900	RANDOLPH	2.80	109,300						
ALSTEAD	5.19	54,400	DUNBARTON	4.50	54,200	LEE	2.95	88,500	RAYMOND	4.70	59,300						
ALTON	3.88	62,100	DURHAM	2.89	96,000	LEMPSTER	2.63	92,400	RICHMOND	2.39	100,000						
AMHERST	3.43	80,600	EAST KINGSTON	2.53	92,200	LINCOLN	5.27	46,300	RINDGE	5.29	52,500						
ANDOVER	2.12	100,000	EASTON	4.30	50,300	LISBON	3.33	81,900	ROCHESTER	2.94	87,800						
ANTRIM	2.48	100,000	EATON	4.84	53,900	LITCHFIELD	4.58	61,200	ROLLINSFORD	5.53	45,800						
ASHLAND	2.66	96,100	EFFINGHAM	3.47	60,100	LITTLETON	4.46	55,900	ROXBURY	4.57	74,500						
ATKINSON	2.99	92,700	ELLSWORTH	4.24	61,400	LIVERMORE	2.09	100,000	RUMNEY	2.77	100,000						
ATK & GILMANTON ACAD	3.97	100,000	ENFIELD	2.59	92,400	LONDONDERRY	3.31	78,900	RYE	4.02	67,900						
AUBURN	3.03	92,000	EPPING	5.79	41,200	LOUDON	3.18	86,700	SALEM	4.90	57,800						
BARNSTEAD	3.01	77,800	EPSOM	5.34	50,100	LOW & BURBANK GRANT	0.00	100,000	SALISBURY	2.62	100,000						
BARRINGTON	2.34	101,500	ERROL	2.00	100,000	LYMAN	3.53	67,700	SANBORTON	3.16	80,500						
BARTLETT	2.95	82,500	ERVING'S GRANT	3.56	100,000	LYME	2.82	100,000	SANDOWN	3.42	75,600						
BATH	3.93	68,300	EXETER	2.82	94,200	LYNDEBOROUGH	3.32	70,000	SANDWICH	2.62	93,300						
BEAN'S GRANT	0.00	100,000	FARMINGTON	2.37	102,200	MADBURY	3.13	83,500	SARGENT'S PURCHASE	10.24	100,000						
BEAN'S PURCHASE	20.68	100,000	FITZWILLIAM	3.69	71,500	MADISON	3.38	66,600	SEABROOK	2.96	80,900						
BEDFORD	2.81	96,600	FRANCESTOWN	2.49	86,900	MANCHESTER	4.34	57,100	SECOND COLLEGE GRANT	4.09	100,000						
BELMONT	3.45	77,200	FRANCONIA	3.10	79,500	MARLBOROUGH	2.96	100,000	SHARON	2.36	115,900						
BENNINGTON	2.35	97,800	FRANKLIN	3.04	80,300	MARLOW	4.16	47,300	SHELburne	3.36	78,000						
BENTON	3.85	90,000	FREEDOM	2.36	100,000	MARTIN'S LOCATION	0.00	100,000	SOMERSWORTH	2.65	94,800						
BERLIN	4.24	58,000	FREMONT	4.28	57,600	MASON	2.53	92,200	SOUTH HAMPTON	3.31	83,200						
BETHLEHEM	2.84	100,000	GILFORD	2.71	92,300	MEREDITH	3.04	74,500	SPRINGFIELD	4.48	59,700						
BOSCAWEN	3.19	85,800	GILMANTON	2.30	98,600	MERRIMACK	3.12	88,000	STARK	3.32	57,700						
BOW	3.65	76,200	GILSUM	2.07	100,000	MIDDLETON	2.22	102,600	STEWARTSTOWN	3.20	81,300						
BRADFORD	3.79	66,000	GOFFSTOWN	3.09	85,700	MILAN	3.15	91,500	STODDARD	2.98	75,700						
BRENTWOOD	2.98	81,300	GORHAM	3.37	77,200	MILFORD	4.47	57,000	STRAFFORD	2.69	95,600						
BRIDGEWATER	2.73	92,700	GOSHEN	4.22	59,500	MILLSFIELD	3.76	100,000	STRATFORD	3.50	100,000						
BRISTOL	3.74	58,500	GRAFTON	3.11	69,700	MILTON	2.41	97,900	STRATHAM	3.01	89,900						
BROOKFIELD	4.71	50,300	GRANTHAM	4.54	54,200	MONROE	3.40	83,300	SUCCESS	4.87	100,000						
BROOKLINE	2.93	87,300	GREENFIELD	3.46	75,900	MONT VERNON	2.70	100,000	SUGAR HILL	2.73	103,100						
CAMBRIDGE	3.33	100,000	GREENLAND	3.13	86,700	MOULTONBOROUGH	2.68	95,400	SULLIVAN	2.10	105,900						
CAMPTON	2.30	95,500	GREEN'S GRANT	2.69	100,000	NASHUA	3.46	84,900	SUNAPEE	4.52	48,200						
CANAAN	3.28	78,400	GREENVILLE	2.01	103,900	NELSON	3.76	63,600	SURRY	3.04	91,600						
CANDIA	3.04	93,200	GROTON	2.30	91,600	NEW BOSTON	4.71	53,500	SUTTON	2.70	81,200						
CANTERBURY	5.13	47,300	HADLEY'S PURCHASE	0.00	100,000	NEW CASTLE	2.43	100,000	SWANZEY	2.87	94,300						
CARROLL	2.51	95,400	HALE'S LOCATION	2.83	100,000	NEW DURHAM	2.73	83,500	TAMWORTH	2.49	100,000						
CENTER HARBOR	3.38	82,900	HAMPSTEAD	2.72	98,100	NEW HAMPTON	2.57	100,000	TEMPLE	2.44	106,100						
CHANDLER'S PURCHASE	2.37	100,000	HAMPTON	3.29	83,000	NEW IPSWICH	2.51	104,200	THOM. & MES PURCHASE	4.06	100,000						
CHARLESTOWN	3.87	77,400	HAMPTON FALLS	2.95	85,400	NEW LONDON	3.39	84,200	THORNTON	2.25	96,400						
CHATHAM	2.32	100,000	HANCOCK	3.09	82,400	NEWBURY	2.90	77,400	TILTON	3.89	66,100						
CHESTER	4.47	59,400	HANOVER	3.35	81,900	NEWFIELDS	3.25	90,500	TROY	2.98	89,900						
CHESTERFIELD	3.10	87,200	HARRISVILLE	2.68	86,900	NEWINGTON	3.39	100,000	TUFTONBORO	5.18	43,800						
CHICHESTER	2.81	90,900	HART'S LOCATION	5.59	45,600	NEWMARKET	2.75	94,300	UNITY	3.20	79,000						
CLAREMONT	3.33	82,800	HAVERHILL	3.54	64,600	NEWPORT	4.03	59,500	WAKEFIELD	2.51	89,800						
CLARKSVILLE	2.13	123,000	HEBRON	2.09	101,500	NEWTON	4.96	53,900	WALPOLE	2.78	84,100						
COLEBROOK	2.44	100,000	HENNIKER	5.22	49,500	NORTH HAMPTON	3.30	92,200	WARNER	3.15	83,800						
COLUMBIA	2.66	91,500	HILL	2.75	94,100	NORTHFIELD	2.36	96,600	WARREN	3.36	75,800						
CONCORD (ConcSchoolDist)	2.84	93,300	HILLSBOROUGH	4.74	44,500	NORTHUMBERLAND	3.51	81,400	WASHINGTON	4.45	45,900						
CONCORD (MerrVlySchDist)	2.91	93,300	HINSDALE	3.02	79,900	NORTHWOOD	5.11	45,600	WATERVILLE VALLEY	2.33	101,700						
CONWAY	2.74	94,700	HOLDERNESS	2.25	90,900	NOTTINGHAM	4.79	52,800	WEARE	4.72	54,100						
CORNISH	3.43	73,900	HOLLIS	3.24	83,300	ODELL	3.28	100,000	WEBSTER	2.90	87,300						
CRAWFORD'S PURCHASE	4.26	100,000	HOOKSETT	3.51	83,800	ORANGE	3.61	63,200	WENTWORTH	2.69	91,100						
CROYDON	4.08	56,900	HOPKINTON	2.91	96,900	ORFORD	4.96	51,700	WENTWORTH LOCATION	3.11	100,000						
CUTT'S GRANT	0.00	100,000	HUDSON	2.89	93,300	OSSIPEE	2.83	84,700	WESTMORELAND	2.74	86,800						
DALTON	3.87	70,500	JACKSON	3.09	90,300	PELHAM	5.23	49,300	WHITEFIELD	2.50	100,000						
DANBURY	3.87	55,500	JAFFREY	5.34	48,200	PEMBROKE	2.67	97,100	WILMOT	3.76	60,400						
DANVILLE	5.39	49,500	JEFFERSON	3.80	56,200	PETERBOROUGH	2.69	96,500	WILTON	3.34	79,700						
DEERFIELD	4.30	57,400	KEENE	2.76	100,000	PIERMONT	3.24	55,300	WINCHESTER	2.80	87,000						
DEERING	2.26	100,000	KENSINGTON	2.83	93,200	PINKHAM'S GRANT	4.86	100,000	WINDHAM	3.49	72,700						
DERRY	3.41	80,600	KILKENNY	0.00	100,000	PITTSBURG	2.10	100,000	WINDSOR	3.12	80,500						
DIX GRANT	3.75	100,000	KINGSTON	2.90	91,400	PITTSFIELD	3.11	81,100	WOLFEBORO	2.85	83,000						
DIXVILLE	3.57	100,000	LACONIA	2.71	91,800	PLAINFIELD	2.91	84,700	WOODSTOCK	3.29	72,100						