



LOW AND MODERATE INCOME HOMEOWNERS PROPERTY TAX RELIEF

This 2014 claim must be postmarked no earlier than May 1, 2015 and no later than June 30, 2015.

The Low and Moderate Homeowners Property Tax Relief Form (DP-8) is not automatically mailed.

STEP 1 - Name, Address & Social Security Number(s)

PRINT or TYPE

1 Social Security No. of Claimant

3 Claimant's First Name MI

Last name

2 Social Security No. of Co-Claimant

4 Co-Claimant's First Name MI

Last Name

5 Current Mailing Address

6 City / Town State Zip Code + 4 (or Canadian Postal Code)

STEP 2 - Property Location

FROM YOUR FINAL 2014 PROPERTY TAX BILL

7 Location of homestead property: Town or City 7(a) Multi-Family Dwelling

7(b) Map # 8 Did you reside in the homestead on April 1, 2014? Yes No

Lot # If no, give reason

9 Address where you resided on April 1, 2014:

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

STEP 3 - Eligibility

10 I qualify under: **Table 1** - Single **Table 2** - Married or Head of NH Household (See Definitions on page 5)

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 2014 total adjusted gross income of all adult members of the NH household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4). Do not leave blank. If zero or negative, enter 0. 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). Do not leave blank. If zero or negative, 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 or negative, 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. Do not leave blank. If zero or negative, enter 0. 11(b)

STOP



INSTRUCTIONS

HOW DO I QUALIFY?

How do I qualify for Low and Moderate Income Homeowners Property Tax Relief? You must own or have an interest in 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 and 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, if applicable. Attach a list of the names and Social Security Numbers 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.

Lines 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, 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, attach a copy of the trust. If your final property tax bill names someone other than you, or in addition to you, attach a copy of the deed evidencing your ownership interest. If there are additional claimants, attach a list of their names and Social Security Numbers.

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

STEP 2: PROPERTY LOCATION - FROM YOUR FINAL 2014 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 multi-family 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 the homestead on April 1, 2014. 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.

Line 9 Enter the address where you resided on April 1, 2014 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, 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 for 2014.

Line 10(b) Enter the sum of the 2014 total adjusted gross income from Federal Form 1040, Line 37, or Form 1040A, Line 21 or Form 1040EZ, Line 4 or Telefile Worksheet for the claimant, co-claimant, and any other adult member of the NH household. Do not leave blank, if zero or negative, enter 0.

Line 10(c) If the homestead is in the name of an income-bearing trust, enter the 2014 total taxable income from federal Form 1041, Line 22. If the trust's taxable income is zero, enter 0. Do not leave blank, if zero or negative, 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 2014 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. Do not leave blank, if zero or negative, enter 0.

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.** Do not leave blank, if zero or negative, enter 0.

STOP

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.



INSTRUCTIONS - continued

STEP 4: CALCULATE YOUR RELIEF AMOUNT

Line 12(a) Enter the decimal percentage of ownership multiplied by the percentage of the homestead property used as the claimants' principle residence and domicile. Homestead property shall not include land and buildings taxed under RSA 79-A (current use), or land and buildings or a portion of land and buildings rented or used for commercial or industrial purposes, such as the business portion claimed on the IRS Federal Form 8829 (Expenses for Business Use of Your Home). To calculate the decimal percentage to be entered on Line 12(a), complete the DP-8 Worksheet to the right. (e.g., 50% = .50 and 100% = 1.00)

| DP-8 Worksheet | Line 12(a) Example 1 | Line 12(a) Example 2 | Claimant Line 12(a) |
|--|-------------------------|-------------------------|------------------------|
| 1. % Ownership | 1.00 | 1.00 | |
| 2. % Homestead Property | x 1.00 | x .50 | x |
| 3. Line 12(a) decimal % (Line 1 x Line 2) | 1.00 | .50 | |

Line 12(b) Enter the total assessed value from the final 2014 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) Enter the total of Line 12(a) multiplied by Line 12(b).

Line 12(d) Enter the number for your municipality (Town or City) from **Table 3, Column C** on **page 6** or **7**. This is the equalized value of property for your Town or City.

Line 12(e) Enter the smaller amount of either Line 12(c) or Line 12(d).

Line 13 Enter the total of Line 12(e) divided by 1,000.

Line 14 Enter the State Education Property Tax rate from **Table 3, Column B, page 6** or **7**.

Line 15 Enter the total of Line 13 multiplied by Line 14.

Line 16 Go to the bottom of this page. 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 Enter the total of Line 15 multiplied by Line 16.

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 and complete. Only one claim may be filed for a single homestead.

ATTACHMENTS

This completed claim must be submitted with copies of your **2014** federal income tax returns, **the final 2014** 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, 2015 and no later than June 30, 2015**.

NEED HELP?

Call for Low and Moderate Income Homeowners Property Tax Relief Assistance at (603) 230-5920. 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.

TABLES FOR 2014

| SINGLE PERSON TABLE 1 | | |
|------------------------------|-------------|----------------------------|
| Column A Household Income | | Column B Decimal Number |
| From | To | |
| \$ 00 | \$12,499.99 | 1.00 |
| \$12,500 | \$14,999.99 | .60 |
| \$15,000 | \$17,499.99 | .40 |
| \$17,500 | \$20,000 | .20 |
| \$20,000.01 | and greater | you do not qualify |

| MARRIED PERSON OR HEAD OF NH HOUSEHOLD TABLE 2 | | |
|---|-------------|----------------------------|
| Column A Household Income | | Column B Decimal Number |
| From | To | |
| \$ 00 | \$24,999.99 | 1.00 |
| \$25,000 | \$29,999.99 | .60 |
| \$30,000 | \$34,999.99 | .40 |
| \$35,000 | \$40,000 | .20 |
| \$40,000.01 | and greater | you do not qualify |



INSTRUCTIONS - continued

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 for purposes of RSA 654:1. "Homestead" shall not include land and buildings taxed under RSA 79-A or land and buildings or the portion of land and buildings rented or used for commercial or industrial purposes. The term "owned" includes:

- (a) A vendee in possession under a land contract;
- (b) One or more joint tenants or tenants in common; or
- (c) A person who has equitable title, or the beneficial interest for life in the homestead.

"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 for which a claim is made. "Household income" shall also include all income of any trust through which the claimant holds equitable title, or the beneficial interest for life, 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.

Below is a sample portion of an application

STEP 2 - Property Location **FROM YOUR FINAL 2014 PROPERTY TAX BILL**

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

7(b) Map # 1 2 3 8 Did you reside in the homestead on April 1, 2014? Yes No

Lot # 4 0 If no, give reason

9 Address where you resided on April 1, 2014, if different than above:

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

STEP 3 - Eligibility

10 I qualify under: Table 1 - Single Table 2 - Married or Head of NH Household (See Definitions on page 5)

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 2014 total adjusted gross income by all adult members of the NH household (Federal Form 1040, Line 37 or Form 1040A, Line 21 or Form 1040 EZ, Line 4). Do not leave blank, if zero or negative, enter 0. 10(b) 1 7 6 0 0 . 0 0

10(c) If the property is owned by an income-bearing trust, enter the total taxable trust income. (Federal Form 1041, Line 22). Do not leave blank, if zero or negative, enter 0. 10(c) . 0 0

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 or negative, enter 0. 11(a) 6 4 0 0 . 0 0

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. Do not leave blank, if zero or negative, enter 0. 11(b) 2 4 0 0 0 . 0 0

STOP

STEP 4 - Calculate Your Relief Amount

12(a) Enter the decimal percentage of ownership for the homestead property as calculated on DP-8 Worksheet (see Instructions on page 4) 12(a) 1 . 0 0 0 0 ex. 50% = .50
ex. 100% = 1.00

12(b) Enter the total assessed value of property after exemptions 12(b) 1 3 5 0 0 0 . 0 0

12(c) Enter the total amount of Line 12(a) multiplied by Line 12(b) [ex. 1.00 x \$150,000 = \$150,000] 12(c) 1 3 5 0 0 0 . 0 0

12(d) Enter amount from Table 3, Column C on page 6 or 7 for your municipality (Town or City) 12(d) 9 8 4 0 0

12(e) Enter the smaller amount of either Line 12(c) or Line 12(d) 12(e) 9 8 4 0 0 . 0 0

13 Enter the total of Line 12(e) divided by 1,000 13 9 8 . 4 0 ex. 100,000 ÷ 1,000 = 100

14 Enter State Education Property Tax rate from Table 3, Column B on pages 6 or 7 for your municipality (Town or City) 14 2 . 4 1

15 Enter the total of Line 13 multiplied by Line 14 15 2 3 7 . 1 4

16 Enter the decimal number from Table 1 or Table 2, Column B on page 4 for which you qualify (1.0, .60, .40, .20) 1 . 0 0

17 Enter the total of Line 15 multiplied by Line 16 2 3 7 . 1 4

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



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

| Column | | | Column | | | Column | | | Column | | |
|----------------------|------|---------|--------------------------|------|---------|-------------------|------|---------|-----------------|------|---------|
| A | B | C | A | B | C | A | B | C | A | B | C |
| ACWORTH | 2.66 | 92,600 | CANAAN | 2.75 | 94,300 | DURHAM | 2.51 | 94,900 | HAMPTON | 2.52 | 91,500 |
| ALBANY | 2.47 | 102,600 | CANDIA | 2.46 | 98,000 | EAST KINGSTON | 2.44 | 97,600 | HAMPTON FALLS | 2.44 | 95,400 |
| ALEXANDRIA | 2.47 | 112,700 | CANTERBURY | 2.49 | 103,600 | EASTON | 2.46 | 103,700 | HANCOCK | 2.50 | 97,500 |
| ALLENSTOWN | 2.28 | 95,800 | CARROLL | 2.50 | 99,900 | EATON | 2.45 | 106,200 | HANOVER | 2.52 | 88,000 |
| ALSTEAD | 2.33 | 114,300 | CENTER HARBOR | 2.60 | 96,000 | EFFINGHAM | 2.51 | 110,200 | HARRISVILLE | 2.61 | 100,900 |
| ALTON | 2.35 | 96,900 | CHANDLER'S PURCHASE | 3.06 | 90,900 | ELLSWORTH | 2.52 | 102,800 | HART'S LOCATION | 2.34 | 107,000 |
| AMHERST | 2.49 | 98,700 | CHARLESTOWN | 2.47 | 99,000 | ENFIELD | 2.47 | 100,300 | HAYERHILL | 2.48 | 102,700 |
| ANDOVER | 2.65 | 100,200 | CHATHAM | 2.72 | 96,600 | EPPING | 2.25 | 97,500 | HEBRON | 2.52 | 105,700 |
| ANTRIM | 2.53 | 98,800 | CHESTER | 2.39 | 95,000 | EPSOM | 2.25 | 105,900 | HENNIKER | 2.31 | 102,100 |
| ASHLAND | 2.48 | 96,600 | CHESTERFIELD | 2.50 | 91,600 | ERROL | 2.61 | 99,700 | HILL | 2.38 | 106,200 |
| ATKINSON | 2.48 | 96,800 | CHICHESTER | 2.47 | 98,200 | ERVING'S GRANT | 2.69 | 90,900 | HILLSBOROUGH | 2.42 | 104,500 |
| ATKINSON & GILMANTON | 2.35 | 90,900 | CLAREMONT | 2.72 | 100,800 | EXETER | 2.5 | 94,800 | HINSDALE | 2.47 | 108,000 |
| AUBURN | 2.57 | 96,900 | CLARKSVILLE | 2.65 | 111,200 | FARMINGTON | 2.44 | 97,700 | HOLDERNESS | 2.79 | 88,800 |
| BARNSTEAD | 2.32 | 109,700 | COLEBROOK | 2.21 | 103,400 | FITZWILLIAM | 2.50 | 90,200 | HOLLIS | 2.53 | 98,600 |
| BARRINGTON | 2.29 | 99,800 | COLUMBIA | 2.52 | 93,800 | FRANCESTOWN | 2.45 | 99,300 | HOOKSETT | 2.36 | 90,200 |
| BARTLETT | 2.55 | 93,700 | CONCORD (ConcSchDist) | 2.60 | 97,500 | FRANCONIA | 2.48 | 100,900 | HOPKINTON | 2.54 | 94,800 |
| BATH | 2.46 | 115,400 | CONCORD (MerrVlySchDist) | 2.49 | 97,500 | FRANKLIN | 2.37 | 100,000 | HUDSON | 2.49 | 94,900 |
| BEAN'S GRANT | 0.00 | 90,900 | CONWAY | 2.59 | 94,800 | FREEDOM | 2.25 | 102,100 | JACKSON | 2.28 | 99,600 |
| BEAN'S PURCHASE * | 0.00 | 90,900 | CORNISH | 2.71 | 98,200 | FREMONT | 2.25 | 98,200 | JAFFREY | 2.20 | 108,900 |
| BEDFORD | 2.49 | 90,300 | CRAWFORDS PURCHASE | 2.15 | 90,900 | GILFORD | 2.53 | 96,800 | JEFFERSON | 2.47 | 104,800 |
| BELMONT | 2.48 | 100,100 | CROYDON | 2.48 | 100,300 | GILMANTON | 2.67 | 100,300 | KEENE | 2.39 | 103,800 |
| BENNINGTON | 2.59 | 103,400 | CUTT'S GRANT | 0.00 | 90,900 | GILSUM | 2.61 | 98,800 | KENSINGTON | 2.51 | 96,200 |
| BENTON | 2.40 | 104,600 | DALTON | 2.59 | 98,000 | GOFFSTOWN | 2.50 | 95,200 | KILKENNY | 0.00 | 90,900 |
| BERLIN | 2.19 | 126,800 | DANBURY | 2.49 | 94,200 | GORHAM | 2.64 | 101,700 | KINGSTON | 2.49 | 92,500 |
| BETHLEHEM | 2.50 | 96,000 | DANVILLE | 2.35 | 93,800 | GOSHEN | 2.34 | 112,000 | LACONIA | 2.58 | 95,100 |
| BOSCAWEN | 2.42 | 99,300 | DEERFIELD | 2.27 | 104,400 | GRAFTON | 2.47 | 97,800 | LANCASTER | 2.14 | 103,500 |
| BOW | 2.42 | 96,300 | DEERING | 2.28 | 116,400 | GRANTHAM | 2.26 | 113,400 | LANDAFF | 2.27 | 108,300 |
| BRADFORD | 2.46 | 109,500 | DERRY | 2.44 | 96,300 | GREENFIELD | 2.77 | 99,500 | LANGDON | 2.46 | 104,200 |
| BRENTWOOD | 2.40 | 96,000 | DIX GRANT | 2.68 | 90,900 | GREENLAND | 2.53 | 92,200 | LEBANON | 2.56 | 98,700 |
| BRIDGEWATER | 2.43 | 93,400 | DIXVILLE | 2.48 | 90,900 | GREEN'S GRANT | 3.38 | 90,900 | LEE | 2.51 | 96,400 |
| BRISTOL | 2.56 | 103,400 | DORCHESTER | 2.64 | 107,100 | GREENVILLE | 2.29 | 95,500 | LEMPSTER | 2.39 | 114,500 |
| BROOKFIELD | 2.47 | 99,900 | DOVER | 2.49 | 94,300 | GROTON | 2.36 | 115,300 | LINCOLN | 2.65 | 91,600 |
| BROOKLINE | 2.53 | 92,900 | DUBLIN | 2.51 | 101,400 | HADLEY'S PURCHASE | 0.00 | 90,900 | LISBON | 2.60 | 95,200 |
| CAMBRIDGE | 2.36 | 90,900 | DUMMER | 2.42 | 101,900 | HALE'S LOCATION | 2.44 | 111,300 | LITCHFIELD | 2.35 | 94,800 |
| CAMPTON | 2.40 | 98,900 | DUNBARTON | 2.22 | 102,000 | HAMPSTEAD | 2.32 | 98,600 | LITTLETON | 2.32 | 106,100 |



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

| Column | | | Column | | | Column | | | Column | | |
|-------------------|------|---------|-----------------|------|---------|----------------------|------|---------|---------------------|------|---------|
| A | B | C | A | B | C | A | B | C | A | B | C |
| LIVERMORE | 1.36 | 100,000 | NEW IPSWICH | 2.38 | 101,600 | RICHMOND | 2.49 | 99,300 | SURRY | 2.68 | 97,400 |
| LONDONDERRY | 2.17 | 102,300 | NEW LONDON | 2.45 | 98,400 | RINDGE | 2.28 | 106,400 | SUTTON | 2.47 | 101,400 |
| LOUDON | 2.37 | 103,500 | NEWBURY | 2.45 | 90,600 | ROCHESTER | 2.60 | 96,200 | SWANZEY | 2.49 | 98,400 |
| LOW & BURBANK GR | 0.00 | 90,900 | NEWFIELDS | 2.66 | 98,400 | ROLLINSFORD | 2.59 | 89,600 | TAMWORTH | 2.34 | 103,800 |
| LYMAN | 2.46 | 98,100 | NEWINGTON | 2.50 | 97,100 | ROXBURY | 3.17 | 101,000 | TEMPLE | 2.44 | 94,600 |
| LYME | 2.47 | 96,400 | NEWMARKET | 2.43 | 96,100 | RUMNEY | 2.65 | 100,500 | THOM & MES PURCHASE | 2.74 | 90,900 |
| LYNDEBOROUGH | 2.27 | 102,800 | NEWPORT | 2.51 | 106,800 | RYE | 2.53 | 89,600 | THORNTON | 2.36 | 107,600 |
| MADBURY | 2.28 | 104,200 | NEWTON | 2.11 | 102,100 | SALEM | 2.36 | 87,800 | TILTON | 2.42 | 100,000 |
| MADISON | 2.47 | 94,500 | NORTH HAMPTON | 2.52 | 93,600 | SALISBURY | 2.54 | 100,300 | TROY | 2.83 | 104,300 |
| MANCHESTER | 2.41 | 98,400 | NORTHFIELD | 2.62 | 98,200 | SANBORNTON | 2.54 | 96,100 | TUFTONBORO | 2.64 | 91,800 |
| MARLBOROUGH | 2.27 | 114,300 | NORTHUMBERLAND | 2.60 | 102,400 | SANDOWN | 2.53 | 91,800 | UNITY | 2.34 | 98,200 |
| MARLOW | 2.28 | 102,200 | NORTHWOOD | 2.49 | 98,500 | SANDWICH | 2.80 | 100,700 | WAKEFIELD | 2.41 | 101,900 |
| MARTIN'S LOCATION | 0.00 | 90,900 | NOTTINGHAM | 2.48 | 97,400 | SARGENT'S PURCHASE | 2.18 | 90,900 | WALPOLE | 2.47 | 107,700 |
| MASON | 2.21 | 115,500 | ODELL | 2.33 | 90,900 | SEABROOK | 2.52 | 89,600 | WARNER | 2.27 | 106,400 |
| MEREDITH | 2.65 | 95,300 | ORANGE | 2.54 | 100,500 | SECOND COLLEGE GRANT | 2.54 | 90,900 | WARREN | 2.48 | 116,200 |
| MERRIMACK | 2.41 | 97,000 | ORFORD | 2.48 | 107,300 | SHARON | 2.57 | 97,000 | WASHINGTON | 2.31 | 101,200 |
| MIDDLETON | 2.29 | 103,300 | OSSIPEE | 2.42 | 107,900 | SHELBURNE | 2.50 | 107,400 | WATERVILLE VALLEY | 2.59 | 89,400 |
| MILAN | 2.51 | 111,000 | PELHAM | 2.43 | 96,300 | SOMERSWORTH | 2.40 | 99,100 | WEARE | 2.34 | 104,300 |
| MILFORD | 2.40 | 98,800 | PEMBROKE | 2.49 | 98,600 | SOUTH HAMPTON | 2.43 | 101,600 | WEBSTER | 2.51 | 104,400 |
| MILLSFIELD | 2.76 | 90,900 | PETERBOROUGH | 2.62 | 92,600 | SPRINGFIELD | 2.28 | 101,200 | WENTWORTH | 2.41 | 104,200 |
| MILTON | 2.37 | 98,400 | PIERMONT | 2.60 | 107,800 | STARK | 2.31 | 98,700 | WENTWORTH LOCATION | 3.19 | 90,900 |
| MONROE | 2.36 | 97,500 | PINKHAM'S GRANT | 2.67 | 90,900 | STEWARTSTOWN | 2.57 | 103,100 | WESTMORELAND | 2.48 | 104,300 |
| MONT VERNON | 2.34 | 99,200 | PITTSBURG | 2.54 | 108,000 | STODDARD | 2.52 | 99,900 | WHITEFIELD | 2.19 | 107,300 |
| MOULTONBOROUGH | 2.53 | 98,500 | PITTSFIELD | 2.05 | 110,900 | STRAFFORD | 2.39 | 104,300 | WILMOT | 2.46 | 96,000 |
| NASHUA | 2.48 | 93,100 | PLAINFIELD | 2.60 | 95,900 | STRATFORD | 2.51 | 92,400 | WILTON | 2.28 | 104,400 |
| NELSON | 2.57 | 93,600 | PLAISTOW | 2.52 | 92,900 | STRATHAM | 2.47 | 98,500 | WINCHESTER | 2.33 | 105,500 |
| NEW BOSTON | 2.38 | 96,700 | PLYMOUTH | 2.47 | 96,500 | SUCCESS | 2.31 | 90,900 | WINDHAM | 2.44 | 92,000 |
| NEW CASTLE | 2.25 | 88,200 | PORTSMOUTH | 2.53 | 86,400 | SUGAR HILL | 2.60 | 102,300 | WINDSOR | 2.70 | 98,700 |
| NEW DURHAM | 2.34 | 100,100 | RANDOLPH | 2.47 | 102,700 | SULLIVAN | 2.53 | 100,300 | WOLFEBORO | 2.50 | 99,800 |
| NEW HAMPTON | 2.49 | 104,300 | RAYMOND | 2.36 | 99,500 | SUNAPEE | 2.45 | 91,700 | WOODSTOCK | 2.63 | 97,900 |

* No taxable property for 2014