

FINANCE COMMITTEE MEETING

March 12, 2013
City Council Chambers
7:00 PM

Present: Mayor Jean, Councilor Varney, Councilor Keans, Councilor Larochelle, Councilor Walker, Councilor Lauterborn, Councilor Torr
Others Present: City Manager Fitzpatrick, Deputy City Manager Cox, Tom French, French Engineering, Assessor Mullin, Tom Kaczynski, Resident; Gregg DeNobile, Resident; George Maglaras, Chair Strafford County Commissioners

MINUTES

1] Call to Order

Mayor Jean called the meeting to order at 7:02 P.M. All Committee members were present.

2] Public Input

Resident Tom Kaczynski addressed the Committee regarding renovations to the City Hall Annex building.

Resident Gregg DeNobile addressed the Committee regarding renovations to the City Hall Annex building.

3] Meeting Minutes of December 11, 2012

Councilor Walker **MOVED** to accept the February 12, 2013 Meeting Minutes as written. Councilor Larochelle provided a second to the motion. Mayor Jean conducted a voice vote and the motion was **ADOPTED** unanimously.

4] Old Business

4.1 City Hall Annex

Engineer Tom French addressed the Committee providing an update of his work on the City Hall Annex property including the following points:

- Testing has indicated that the mold that exists in the Annex has not migrated through the basement tunnel or through the second floor connector to City Hall.
- A contractor will be on site next week to evaluate the existing roof conditions to determine what is needed to prevent further water infiltration.
- After the roof issues are addressed, mold remediation can begin.
- Approximately 20 linear feet of piping asbestos will also need to be abated.

4.2 Elderly Exemptions Data and Discussion

Assessor Mullin addressed the Committee in response to issues and questions raised at the February 12, 2013 Committee meeting. He also provided the Committee with a handout (attached).

In response to a question raised by Councilor Walker, Mr. Mullin suggested that the gap in income and assets between married applicants versus single applicants might be too wide.

Mr. Mullin suggested that the Committee keep this item in Committee until August, at which time he would have more complete data to share with the Committee for possible action. The consensus of the Committee was to follow Mr. Mullin's suggestion.

4.3 Community Center Space Analysis

Assessor Mullin explained his analysis to date on the space analysis of the Community Center. He does not see this facility as "commercial office space" because of the physical attributes of the facility as well as the current occupancy, which includes school and gymnasium activity. He will continue to work up a full market analysis which he will bring back to the Committee this summer.

5] New Business

5.1 Channings Lane Funding Transfer

Several Councilors questioned why additional funds were necessary to complete the work needed at Channing's Lane over and above the surety funds already in place. The Mayor deferred discussion of this item to next week's Public Works Committee meeting.

5.2 House Finance Committee March 18th Discussion

Councilor Keans suggested that the City's list of issues to be raised be specific to Rochester. Councilor Lauterborn expressed agreement. Specific items cited included:

- Rooms and Meals Tax
- New Hampshire Retirement Employer Contributions Rate
- Highway Block Grant Funds
- State Adequacy Grant

Deputy City Manager Cox was directed to provide data on these items looking back

3 to 5 years.

Councilor Keans also suggested that as the host for this event, the City should provide refreshments.

6] Finance Director's Report

There were no questions or comments regarding this agenda item.

7] Monthly Financial Reports

There were no questions or comments regarding this agenda item.

8] Other

No "Other" items were raised.

9] Non-public Session

Councilor Walker **MOVED** to enter Non-Public session per RSA 91-A: 3, II (a) for Personnel. Councilor Varney provided a second to the motion. The **MOTION** was **ADOPTED** unanimously on a Roll Call vote. The Committee entered Non-public session at 7:40 P.M.

Present: All Committee members, City Manager Fitzpatrick, Deputy City Manager Cox, Strafford County Commissioner Maglaras.

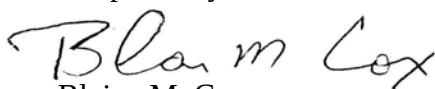
Commissioner Maglaras exited the Non-public session at 8:40 P.M.

Councilor Walker **MOVED** to exit Non-Public session and seal the minutes indefinitely. Councilor Torr provided a second to the motion. The **MOTION** was **ADOPTED** unanimously on a voice vote. The Committee exited Non-public session at 9:17 P.M.

10] Adjournment

Councilor Walker **MOVED** to adjourn the Finance Committee meeting. Councilor Torr provided a second to the motion. The **MOTION** was **ADOPTED** on a unanimous voice vote. The meeting adjourned at 9:18 P.M.

Respectfully submitted,



Blaine M. Cox
Deputy City Manager

2011 ELDERLY EXEMPTION REPORT - ALPHA ORDER

MUNICIPALITY	65+	65-74	75-79	80+	80+	80+	80+	80+	80+	80+	TOTAL FAMILY SIZE	MAXIMUM ALLOWABLE EXEMPTION	TOTAL AMOUNT GRANTED RSA 72-39	2011 TOTAL TAX RATE	TAXES LOST
ACWORTH	15,000	30,000	40,000	0	0	a	3	3	3	0	9	255,000	244,700	0.02119	5,185
ALBANY	25,000	30,000	35,000	0	a	0	3	1	2	a	6	175,000	158,800	0.01076	1,709
ALEXANDRIA	27,500	42,000	61,000	1	0	a	8	9	8	1	25	1,086,000	1,086,000	0.02237	24,294
ALLENSTOWN	20,000	30,000	50,000	5	0	a	23	18	25	5	66	2,250,000	2,088,300	0.0293	61,187
ALSTEAD	20,000	40,000	60,000	0	0	0	0	1	3	0	4	220,000	197,200	0.02094	4,129
ALTON	40,000	60,000	80,000	1	1	a	14	6	12	2	32	1,880,000	1,788,400	0.01307	23,374
AMHERST	88,000	132,000	176,000	5	1	a	31	20	30	6	81	10,648,000	10,042,600	0.02537	254,781
ANDOVER	20,000	40,000	50,000	0	0	0	2	1	4	0	7	280,000	280,000	0.01834	5,135
ANTRIM	25,000	50,000	65,000	0	0	0	12	8	9	0	29	1,285,000	1,272,500	0.02314	29,446
ASHLAND	30,000	40,000	50,000	0	0	0	2	5	11	0	18	810,000	743,333	0.02011	14,948
ATKINSON	100,000	150,000	200,000	1	0	1	17	8	26	2	51	8,100,000	7,886,200	0.0188	148,261
ATKINSON & GILMANTON	5,000	5,000	5,000	0	0	0	0	0	a	0	0	0	0	0	0
AUBURN	150,000	170,000	210,000	1	0	0	12	8	19	1	39	7,150,000	6,808,900	0.01894	128,961
BARNSTEAD	25,000	30,000	35,000	1	1	0	11	5	16	2	32	985,000	985,000	0.02343	23,079
BARRINGTON	85,000	127,500	161,500	1	0	0	42	19	27	1	88	10,353,000	8,046,300	0.02078	167,202
BARTLETT	10,000	20,000	30,000	0	0	1	3	3	15	1	21	540,000	529,100	0.01048	5,545
BATH	5,000	5,000	5,000	a	0	0	0	1	1	0	2	10,000	10,000	0.01692	169
BEAN'S GRANT	5,000	5,000	5,000	0	0	0	a	a	0	0	0	0	0	a	a
BEAN'S PURCHASE	5,000	5,000	5,000	a	0	0	a	0	0	a	0	0	a	0	0
BEDFORD	76,350	81,350	120,000	a	0	0	25	44	66	a	135	13,408,150	13,408,150	0.02054	275,403
BELMONT	65,000	80,000	125,000	7	0	0	28	16	47	7	91	8,975,000	6,550,816	0.02156	141,236
BENNINGTON	25,000	50,000	75,000	a	a	a	7	5	7	0	19	950,000	950,000	0.0232	22,040
BENTON	5,000	10,000	15,000	0	0	0	0	0	1	0	1	15,000	15,000	0.01506	226
BERUN	14,000	21,000	42,000	3	0	2	22	21	54	5	97	3,017,000	2,966,000	0.0317	94,022
BETHLEHEM	50,000	75,000	100,000	1	a	5	10	4	16	6	30	2,400,000	2,178,700	0.02987	65,078
BOSCAWEN	15,800	23,700	31,600	1	0	2	8	8	24	3	40	1,074,400	1,034,900	0.02105	21,785
BOW	117,000	143,000	169,000	1	1	0	12	11	36	2	59	9,061,000	8,759,200	0.02715	237,812
BRADFORD	25,000	40,000	50,000	0	a	0	1	1	4	0	6	255,000	265,000	0.0229	6,069
BRENTWOOD	70,000	85,000	98,000	0	0	0	4	4	4	a	12	1,012,000	1,012,000	0.02301	23,286
BRIDGEWATER	20,000	30,000	40,000	0	0	0	1	4	2	a	7	220,000	220,000	0.00985	2,167
BRISTOL	25,000	30,000	45,000	0	a	a	6	6	9	0	21	735,000	720,500	0.02017	14,532
BROOKFIELD	30,000	45,000	60,000	0	0	0	a	a	0	0	0	0	0	0.01573	0
BROOKLINE	84,000	126,000	168,000	0	0	0	16	6	8	0	30	3,444,000	3,363,000	0.02408	80,981
CAMBRIDGE	5,000	5,000	5,000	a	0	0	0	a	0	a	0	0	a	0	a
CAMPTON	40,000	60,000	200,000	0	0	0	3	9	15	0	27	3,660,000	2,604,600	0.01899	49,461
CANAAN	21,000	28,000	35,000	0	0	0	15	6	16	0	37	1,043,000	1,036,400	0.02334	24,190
CANDIA	35,000	55,000	70,000	5	1	5	24	11	32	11	67	3,685,000	3,672,400	0.01938	71,171
CANTERBURY	60,000	60,000	60,000	0	0	0	5	6	6	0	17	1,020,000	1,016,000	0.02533	25,735
CARROLL	35,000	52,500	70,000	1	0	1	2	4	6	2	12	700,000	700,000	0.01355	9,485
CENTER HARBOR	15,000	25,000	45,000	1	0	a	2	0	1	1	3	75,000	75,000	0.01096	822

2011 ELDERLY EXEMPTION REPORT - ALPHA ORDER

MUNICIPALITY	AMOUNT OF EXEMPTION			NO OF EXEMPT APPLIED			NO OF EXEMPT GRANTED			TOTAL APPLIED		TOTAL GRANTED		MAXIMUM ALLOWABLE EXEMPTION	TOTAL AMOUNT GRANTED	2011 TOTAL TAX RATE	TAXES LOST
	55-74	75-79	80+	55-74	75-79	80+	55-74	75-79	80+	55-74	75-79						
CHANDLER'S PURCHASE									0	0	1	0	1	0	0	0	0
CHARLESTOWN									13	5	34		970,000	786,600	0.02753	21,659	
CHATHAM	5,000	5,000	5,000	0	0	0	0	1	0	0	1	1	5,000	5,000	0.0132	66	
CHESTER	110,000	140,000	170,000	5	0	0	41	18	21	5	1	80	10,600,000	10,239,200	0.02466	252,499	
CHESTERFIELD	40,000	60,000	80,000	0	0	0	8	4	9	0	1	21	1,280,000	1,280,000	0.01733	22,182	
CHICHESTER	40,000	55,000	170,000	0	0	0	4	4	10	0	1	18	1,080,000	1,020,400	0.0193	19,694	
CLAREMONT	30,000	50,000	77,000	6	2	3	21	19	70	11	110		6,970,000	6,179,700	0.03318	205,042	
CLARKSVILLE	15,000	15,000	20,000	0	0	0	0	1	0	0	1	1	15,000	15,000	0.00925	139	
COLEBROOK	10,000	12,500	15,000	0	0	0	15	2	6	10	13		165,000	165,000	0.02171	3,581	
COLUMBIA	10,000	15,000	20,000	0	1	0	3	2	3	11	8		120,000	115,900	0.01654	1,917	
CONCORD	72,818	118,420	202,124	7	4	3	59	64	125	14	248		37,140,642	24,050,480	0.0246	591,642	
CONWAY	37,500	60,000	75,000	4	5	0	20	16	35	19	71		4,335,000	4,018,400	0.0172	69,116	
CORNISH	45,000	60,000	75,000	0	0	0	6	4	7	0	17		1,035,000	1,035,000	0.01934	20,017	
CRAWFORD'S PURCHASE	5,000	5,000	5,000	0	0	0	0	0	0	0	0		0	0	0	0	
CROYDON	10,000	20,000	30,000	1	0	0	4	1	5	1	10		210,000	210,000	0.01295	2,720	
CUTT'S GRANT	5,000	5,000	5,000	0	0	0	0	0	0	0	0		0	0	0	0	
DALTON	10,000	15,000	20,000	1	0	0	3	3	7	1	13		215,000	1205,900	0.01858	3,826	
DANBURY	25,000	35,000	50,000	0	0	0	2	2	5	0	9		370,000	370,000	0.02546	9,420	
DANVILLE			155,000	5	1	0	19	12	21	6	52		6,439,000			106,938	
DEERFIELD	70,000	110,000	154,000	4	0	0	13	4	10	4	27		2,890,000			59,344	
DEERING	45,000	60,000	75,000	0	0	0	30	14	22	0	66		3,840,000	3,316,700	0.02616	86,765	
DERRY	85,000	125,000	165,000	17	10	3	117	61	96	30	274		33,410,000	29,186,575	0.02727	795,918	
DIX GRANT	5,000	5,000	5,000	0	0	0	0	0	0	0	0		0	0	0	0	
DIXVILLE	5,000	5,000	5,000	0	0	0	0	0	0	0	0		0	0	0.00304	0	
DORCHESTER	13,000	18,000	23,000	0	0	0	0	1	0	0	1		18,000	18,000	0.0206	371	
DOVER	107,000	149,000	191,000	13	2	2	81	68	129	17	278		43,438,000	42,354,900	0.02512	1,063,955	
DUBLIN	10,000	15,000	20,000	0	0	0	0	2	2	0	4		70,000	70,000	0.02254	1,578	
DUMMER	30,000	40,000	50,000	0	0	0	2	5	2	0	9		360,000	360,000	0.01911	6,880	
DUNBARTON	70,650	86,350	157,000	0	0	0	4	10	1	0	5		439,600	341,650	0.02144	7,325	
DURHAM	125,000	175,000	225,000	1	0	0	5	1	11	1	17		3,275,000	3,275,000	0.0282	92,355	
EAST KINGSTON	10,000	15,000	20,000	0	0	0	0	0	2	0	2		40,000	30,200	0.02319	700	
EASTON	5,000	10,000	20,000	0	0	0	0	0	0	0	0		0	0	0.01083	0	
EATON	5,000	10,000	20,000	0	0	0	0	0	0	0	0		0	0	0.01136	0	
EFFINGHAM	15,000	20,000	25,000	1	0	0	3	2	6	1	11		2,35,000	235,000	0.01916	4,503	
ELLSWORTH	5,000	5,000	5,000	0	0	0	0	0	0	0	0		0	0	0.01334	0	
ENFIELD	46,000	69,000	92,000	2	0	0	5	3	16	2	24		1,909,000	1,623,300	0.02061	33,456	
EPPING	120,000	130,000	140,000	8	1	1	23	13	22	10	58		7,530,000	5,711,600	0.02427	138,621	
EPSOM	30,000	60,000	120,000	0	1	0	5	6	4	1	15		990,000	740,300	0.02165	16,027	
ERROL	5,000	10,000	20,000	0	0	0	0	0	0	0	0		0	0	0.0105	0	
ERVING'S GRANT	5,000	5,000	5,000	0	0	0	0	0	0	0	0		0	0	0	0	

2011 ELDERLY EXEMPTION REPORT - ALPHA ORDER

MUNICIPALITY	TOTAL #									TOTAL # APPLIED	TOTAL # GRANTED	MAXIMUM ALLOWABLE EXEMPTION	TOTAL AMOUNT GRANTED RCA 72.39	2011 TOTAL TAX RATE	TAXES LOST
	65-74	75-79	80+	65-74	75-79	80+	65-74	75-79	80+						
EXETER	152,251	183,751	236,251	18	5	8	113	70	142	31	325	63,614,575	36,331,443	0.02528	918,459
FARMINGTON	50,000	70,000	100,000	6	4	3	29	18	39	13	86	6,610,000	0,080,850	0.02	121,617
FITZWILUAM	30,000	60,000	120,000	0	0	0	6	3	10	a	19	1,560,000	1,486,400	0.02459	36,403
FRANCESTOWN	40,000	60,000	80,000	0	a	0	1	0	3	0	4	280,000	280,000	0.02075	5,810
FRANCONIA	15,000	20,000	25,000	0	0	0	2	0	4	a	6	130,000	130,000	0.01629	2,118
FRANKLIN	25,600	64,100	109,900	2	1	1	17	16	45	4	78	6,406,300	5,548,800	0.02152	119,410
FREEDOM	12,000	25,000	50,000	1	0	0	4	1	9	1	14	523,000	523,000	0.01149	6,009
FREMONT	50,000	70,000	90,000	3	1	2	5	6	11	6	22	1,660,000	1,613,333	0.02727	43,996
GILFORD	45,000	60,000	75,000	1	1	2	16	15	49	4	80	5,295,000	3,800,700	0.01855	70,503
GILMANTON	60,000	80,900	100,000	a	0	2	9	6	13	2	28	2,320,000	2,256,700	0.02351	53,055
GILSUM	30,000	40,000	50,000	a	0	a	1	1	6	0	8	370,000	370,000	0.02595	9,602
GOFFSTOWN	45,000	60,000	80,000	17	2	6	65	47	104	25	216	14,065,000	14,065,000	0.02417	339,951
GORHAM	25,000	50,000	100,000	a	4	4	6	7	25	8	38	3,000,000	2,012,300	0.0268	53,930
GOSHEN	20,000	30,000	40,000	0	0	a	1	0	1	a	2	60,000	60,000	0.02176	1,306
GRAFTON	10,000	15,000	20,000	0	0	0	3	4	4	a	11	170,000	165,000	0.01793	2,958
GRANTHAM	30,000	40,000	50,000	2	0	0	2	0	6	2	8	360,000	360,000	0.0193	6,948
GREENFIELD	20,000	40,000	60,000	1	0	0	5	1	3	1	9	320,000	320,000	0.02092	6,694
GREENLAND	90,000	115,000	145,000	1	1	2	6	8	12	4	26	3,200,000	3,200,000	0.01375	44,000
GREEN'S GRANT	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0.00683	0
GREENVILLE	20,000	30,000	40,000	1	a	0	6	2	6	1	14	420,000	411,100	0.02059	8,465
GROTON	5,000	5,000	5,000	1	0	0	2	2	4	1	8	40,000	40,000	0.01224	490
HADLEY'S PURCHASE	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
HALE'S LOCATION	5,000	5,000	5,000	a	0	0	0	0	a	0	a	0	0	0.00336	0
HAMPSTEAD	125,000	150,000	200,000	2	0	1	29	25	48	3	102	16,975,000	12,131,700	0.02228	270,294
HAMPTON	120,000	150,000	178,000	12	6	3	78	53	81	21	212	31,728,000	31,550,000	0.01793	565,692
HAMPTON FALLS	135,000	155,000	175,000	2	1	4	5	2	17	7	24	3,960,000	3,960,000	0.01896	75,082
HANCOCK	35,000	35,000	35,000	0	0	0	1	2	4	0	7	245,000	245,000	0.02025	4,961
HANOVER	80,000	120,000	185,000	1	0	0	2	2	5	1	9	1,225,000	1,225,000	0.01679	20,568
HARRISVILLE	20,000	25,000	30,000	0	0	0	1	0	5	0	6	170,000	170,000	0.0146	2,482
HART'S LOCATION	5,000	5,000	5,000	a	0	0	0	0	0	a	0	0	0	0.00898	0
HAVERHILL	10,000	20,000	40,000	0	0	0	10	10	21	0	41	1,140,000	1,076,000	0.02379	25,598
HEBRON	5,000	5,000	5,000	0	0	a	0	0	0	a	0	0	a	0.00773	0
HENNIKER	130,000	150,000	350,000	0	0	1	10	6	10	1	26	5,700,000	2,039,918	0.03	61,198
HILL	20,000	30,000	40,000	0	0	0	1	1	3	0	5	170,000	170,000	0.01901	3,232
HILLSBOROUGH	30,000	45,000	55,000	7	0	3	18	5	20	10	43	1,865,000	1,835,200	0.02297	42,155
HINSDALE	14,000	27,000	56,000	2	0	1	6	5	21	3	32	1,395,000	1,325,300	0.026	34,458
HOLDERNESS	25,000	30,000	50,000	0	0	1	0	1	3	1	4	180,000	144,400	0.01316	1,900
HOLLIS	144,000	172,500	201,500	3	1	0	13	15	26	4	54	9,698,500	6,055,200	0.02091	126,614
HOOKSETT	68,800	96,300	123,800	15	15	17	101	66	127	47	294	29,027,200	26,351,400	0.02168	571,298
HOPKINTON	60,000	80,000	100,000	2	0	0	22	15	27	2	64	5,220,000	4,890,400	0.02754	134,682

2011 ELDERLY EXEMPTION REPORT - ALPHA O.RDER

MUNICIPALITY	AMOUNT OF EXEMPTION			TOTAL EXEMPT APPLIED			TOTAL EXEMPT GRANTED			TOTAL APPLIED	TOTAL GRANTED	MAXIMUM ALLOWABLE EXEMPTION	TOTAL AMOUNT GRANTED	2011 TAX RATE	TAXES LOST
	65-74	75-79	80+	65-74	75-79	80+	65-74	75-79	80+				65-79		
HUDSON	105,000	125,000	150,000	12	6	6	80	58	90	24	228	29,150,000	28,960,000	0.01662	481,315
JACKSON	23,100	34,650	57,750	0	0	0	0	2	2	0	2	115,500	115,500	0.01025	1,184
JAFFREY	40,000	60,000	75,000	1	0	2	1	7	19	3	12	1,885,000	1,463,207	0.02737	40,048
JEFFERSON	10,000	15,000	20,000	0	0	0	0	2	1	10	3	50,000	50,000	0.0185	925
KEENE	29,700	37,400	44,900	10	0	5	30	18	76	15	124	4,976,600	4,514,400	0.03082	139,134
KENSINGTON	155,000	180,000	1200,000	0	0	0	0	3	7	0	17	3,025,000	3,025,000	0.01887	57,082
KILKENNY	5,000	5,000	15,000	0	0	0	0	0	10	0	0	0	0	0	0
KINGSTON	65,000	85,000	105,000	0	0	0	11	6	14	0	131	2,695,000	2,695,000	0.02072	55,840
LACONIA	50,000	65,000	185,000	2	0	3	16	12	59	5	87	6,595,000	6,595,000	0.02056	135,593
LANCASTER	20,000	25,000	30,000	0	0	0	6	8	9	0	23	590,000	571,880	0.01853	10,597
LANDAFF	5,000	5,000	5,000	0	0	0	3	0	0	0	3	15,000	15,000	0.01729	259
LANGDON	25,000	50,000	100,000	0	0	0	1	2	2	0	5	325,000	325,000	0.02499	18,122
LEBANON	45,000	80,000	170,000	2	1	5	18	28	82	8	128	16,990,000	14,447,600	0.02432	351,366
LEE	174,000	210,000	270,000	0	0	0	25	15	26	0	66	14,520,000	8,961,889	0.03012	269,932
LEMPSTER	40,000	60,000	80,000	0	0	0	2	0	4	0	6	400,000	386,800	0.01996	7,721
LINCOLN	50,000	75,000	100,000	0	2	2	9	5	22	4	36	3,025,000	2,931,300	0.01169	34,267
LISBON	20,000	30,000	50,000	1	0	0	6	5	8	1	19	1670,000	667,100	0.0286	19,079
LITCHFIELD	50,000	80,000	125,000	5	1	0	17	11	17	0	45	3,855,000	3,368,600	0.01791	60,332
LITTLETON	35,000	52,500	70,000	4	1	0	32	15	35	5	82	4,357,500	4,008,033	0.0204	81,764
LIVERMORE	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
LONDONDERRY	98,900	123,600	184,800	10	3	1	87	33	77	14	197	25,372,700	21,259,150	0.02034	432,411
LOUDON	7,500	20,000	50,000	1	0	0	2	3	7	1	12	425,000	382,150	0.02037	7,784
LOW, & BURBANK GRANT	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
LYMAN															
LYME															
LYNDEBOROUGH	20,000	30,000	60,000	0	0	1	11	0	1	1	2	80,000	80,000	0.0236	1,888
MADBURY	60,000	80,000	100,000	1	0	0	9	3	9	1	21	1,680,000	1,574,200	0.02418	38,064
MADISON	12,000	25,000	50,000	0	0	0	0	4	6	0	10	400,000	400,000	0.01583	6,332
MANCHESTER	109,500	148,500	195,500	18	6	11	180	186	563	35	929	157,397,500	137,171,300	0.02196	3,012,282
MARLBOROUGH	10,000	15,000	25,000	0	0	10	2	0	6	0	8	170,000	170,000	0.02543	4,323
MARLOW	55,000	90,000	140,000	0	1	0	0	0	5	0	5	550,000	408,890	0.0251	10,263
MARTIN'S LOCATION	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
MASON	70,000	100,000	130,000	0	0	1	1	1	4	1	6	690,000	685,100	0.02433	16,668
MEREDITH	40,000	55,000	75,000	0	2	11	6	7	21	3	34	2,200,000	2,184,400	0.01265	27,633
MERRIMACK	75,000	100,000	125,000	4	1	0	154	99	121	5	374	36,575,000	35,014,700	0.02343	820,394
MIDDLETON	20,000	25,000	30,000	1	0	1	2	3	5	2	10	265,000	265,000	0.01946	5,157
MILAN	20,000	30,000	40,000	0	0	0	3	4	20	0	27	980,000	980,000	0.01759	17,238
MILFORD	67,000	100,000	133,000	6	5	2	23	21	19	13	63	6,168,000	5,785,900	0.02473	143,085
MILLSFIELD	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
MILTON	42,500	64,000	85,000	5	0	1	23	17	22	6	62	3,935,500	3,594,233	0.02402	86,333

2011 ELDERLY EXEMPTION REPORT - ALPHA ORDER

MUNICIPALITY	APPLIED GRANTED										MAXIMUM ALLOWABLE EXEMPTION	TOTAL AMOUNT GRANTED	2011 TOTAL TAX RATE	TAXES LOST	
	65-74	75-79	80+	65-74	75-79	80+	65-74	75-79	80+						
MONROE	30,000.	30,000	30,000	0	0	0	2	1	0	0	3	90,000	90,000	0.01055	950
MONT VERNON	60,000	70,000	80,000	1	1	0	4	8	5	2	17	1,200,000	1,148,920	0.0266	30,561
MOULTONBOROUGH	50,000	75,000	100,000	1	0	0	9	4	9	1	22	1,650,000	1,645,200	0.00833	13,705
NASHUA	155,000	180,000	225,000	31	12	8	208	193	376	51	777	15,580,000	125,071,600	0.02097	2,622,751
NELSON	28,750	43,125	57,500	0	0	0	1	2	3	0	6	287,500	262,800	0.02055	5,401
NEW BOSTON	88,000	121,000.	176,000	2	1	0	12	6	5	3	23	2,662,000	2,496,800	0.02351	58,000
NEWCASTLE	100,000	150,000	150,000	0	0	0	0	3	1	0	4	600,000	600,000	0.00539	3,834
NEW DURHAM	45,000	65,000	90,000	2	0	1	7	8	8	3	23	1,555,000	1,547,900	0.0224	34,673
NEW HAMPTON	35,000	45,000	125,000	0	0	0	1	5	6	0	12	1,010,000	991,950	0.01707	15,933
NEW IPSWICH	50,000	75,000	100,000	1	0	0	6	9	14	1	29	2,375,000	2,302,300	0.02026	46,645
NEW LONDON	35,000	50,000	70,000	0	0	1	6	3	7	1	16	850,000	850,000	0.01706	14,501
NEWBURY	30,000	45,000	60,000	0	0	0	1	2	0	0	3	120,000	120,000	0.01468	1,762
NEWFIELDS	200,000	200,000	200,000.	0	0	0	4	5	7	0	16	3,200,000	3,199,800	0.02218	70,972
NEWINGTON	200,000	300,000	300,000	0	0	0	3	6	8	0	17	4,800,000	4,303,800	0.00895	38,519
NEWMARKET	80,000	100,000	120,000	1	0	0	19	9	35	1	63	6,620,000	6,062,800	0.02531	153,449
NEWPORT	34,400	51,600	68,800	6	1	1	16	8	17	8	41	2,132,800	2,040,800	0.02537	51,775
NEWTON	45,000	65,000	85,000	0	1	0	1	4	8	1	13	985,000	929,000	0.02412	22,407
NORTH HAMPTON	120,000	160,000	200,000	4	2	1	38	27	29	7	94	14,680,000	12,022,100	0.01611	193,676
NORTHFIELD	75,000	80,000	115,000	0	0	0	22	13	18	0	53	4,760,000	4,467,500	0.01965	87,786
NORTHUMBERLAND	10,000	15,000	20,000	3	1	1	12	6	7	5	25	350,000	350,000	0.02616	9,156
NORTHWOOD	87,400	125,000	162,500	2	1	1	21	11	19	4	51	6,297,900	5,031,300	0.02461	123,820
NOTTINGHAM	98,700	138,125	179,600	2	1	0	24	8	12	3	44	5,629,000	5,227,800	0.02024	105,811
ODELL	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
ORANGE	25,000	33,000	50,000	0	0	0	1	0	2	0	3	125,000	125,000	0.02097	2,621
ORFORD	15,000	20,000	25,000	0	0	0	1	1	0	0	2	35,000	35,000	0.02591	907
OSSIPEE	40,000	60,000	80,000	0	0	0	26	21	25	0	72	4,300,000	3,931,400	0.01579	62,077
PELHAM	33,000	500,000	500,000	1	5	0	4	40	0	6	44	20,132,000	9,051,900	0.02141	193,801
PEMBROKE	35,000	65,000	125,000	0	0	0	1	1	4	0	6	600,000	379,900	0.02644	10,045
PETERBOROUGH	80,000	120,000	160,000	3	2	1	13	20	20	6	53	6,640,000	6,260,600	0.02734	171,165
PIERMONT	20,000	30,000	40,000.	0	0	0	1	1	2	0	4	130,000	130,000	0.0221	2,873
PINKHAM'S GRANT	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0.00674	0
PITTSBURG	15,000	15,000	15,000	1	1	0	1	2	4	2	7	105,000	105,000	0.0139	1,460
PITTSFIELD	50,000	75,000	125,000	1	0	0	5	10	15	1	30	2,875,000	2,544,700	0.03066	78,021
PLAINFIELD	64,000	92,000	141,000	0	0	0	3	3	7	0	13	1,455,000	1,223,100	0.02385	29,171
PLAISTOW	110,000	150,000	190,000	4	1	3	14	15	39	8	68	11,200,000	10,546,500	0.02471	260,604
PLYMOUTH	35,000	45,000	55,000	2	2	2	9	9	17	6	35	1,655,000	1,461,100	0.02125	31,048
PORTSMOUTH	125,000	175,000	225,000	9	1	4	41	23	64	14	128	23,550,000	20,652,300	0.01727	356,665
RANDOLPH	10,000	15,000	20,000	0	0	0	0	1	2	0	3	55,000	55,000	0.01491	820
RAYMOND	100,000	110,000	130,000	5	3	0	49	24	42	8	115	13,000,000	9,157,000	0.0228	208,780
RICHMOND	10,000	15,000	20,000	0	0	0	2	4	4	0	10	160,000	160,000	0.023	3,680

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MUNICIPALITY	AMOUNT OF EXEMPTION			# OF EXEMPT APPLIED			# OF EXEMPT GRANTED			TOTAL -		MAXIMUM ALLOWABLE EXEMPTION	TOTAL AMOUNT GRANTED	2011 TOTAL TAX RATE	TAXES LOST
	65-74	75-79	80+	65-74	75-79	80+	65-74	75-79	80+	APPLIED	GRANTED				
RINDGE		140,000	200,000	5	1	1	24	12	31	7	67	10,280,000	8,186,992	0.02532	207,299
ROCHESTER	48,000	84,000	108,000	42	20	16	141	94	155	78	390	31,404,000	23,524,900	0.02486	584,829
ROLINSFORD	150,000	15,000	100,000	0	0	0	4	7	25	0	36	3,225,000	3,142,800	0.02156	67,759
ROXBURY	20,000	25,000	30,000	0	0	0	0	2	1	0	2	50,000	50,000	0.02355	1,178
RUMNEY	20,000	25,000	30,000	1	0	1	3	2	10	2	15	410,000	410,000	0.0192	7,872
RYE	75,000	90,000	105,000	0	2	3	13	21	48	5	82	7,905,000	7,727,500	0.0106	81,912
SALEM	60,000	90,000	120,000	8	2	0	68	48	112	10	228	21,840,000	18,135,400	0.02014	365,247
SALISBURY	40,000	60,000	80,000	1	0	0	7	3	10	1	20	1,260,000	1,260,000	0.01887	23,776
SANBORNTON	30,000	35,000	40,000	0	1	0	7	2	12	1	21	760,000	760,000	0.01968	14,957
SANDOWN	85,000	100,000	125,000	5	3	8	45	16	35	16	96	9,800,000	9,784,400	0.02075	203,026
SANDWICH	15,000	25,000	45,000	0	0	0	0	2	2	0	4	140,000	140,000	0.01129	1,581
SARGENT'S PURCHASE	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
SEABROOK	125,000	150,000	175,000	11	5	4	56	39	99	20	194	30,175,000	21,849,500	0.01388	303,271
SECOND COLLEGE GRANT	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
SHARON	20,000	30,000	40,000	0	0	0	1	1	1	0	3	90,000	90,000	0.01861	1,675
SHELBURNE	10,000	20,000	30,000	0	0	0	1	2	1	0	4	80,000	80,000	0.0145	1,160
SOMERSWORTH	45,000	50,000	55,000	6	1	2	16	9	23	9	48	2,435,000	2,221,700	0.02783	61,830
SOUTH HAMPTON	150,000	180,000	230,000	0	0	0	1	4	7	0	12	2,480,000	2,480,000	0.0147	36,456
SPRINGFIELD	20,000	30,000	40,000	0	0	0	2	1	4	0	7	230,000	230,000		4,595
STARK	45,000	15,000	20,000	0	0	0	0	0	4	0	4	50,000	50,000		735
STEWARTSTOWN	5,000	7,500	10,000	0	1	0	3	5	6	0	14	112,500	112,500	0.01815	1,817
STODDARD	30,000	50,000	60,000	1	0	2	1	1	5	3	7	380,000	380,000	0.01438	5,464
STRAFFORD	30,000	40,000	50,000	1	0	0	5	4	4	1	13	510,000	474,900	0.0228	10,828
STRATFORD									4	0	13	345,000	312,900	0.02354	7,366
STRATHAM	60,000	80,000	100,000	1	1	0	12	13	18	2	43	3,560,000	3,538,800	0.01895	67,060
SUCCESS "	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0	0
SUGAR HILL	10,000	15,000	20,000	1	1	0	0	1	0	1	2	30,000	30,000	0.01863	559
SULLIVAN	60,000	75,000	85,000	0	1	0	3	1	1	0	6	425,000	425,000	0.02683	11,403
SUNAPEE	35,000	55,000	75,000	0	0	0	0	3	1	5	8	540,000	540,000	0.0414	7,636
SURRY	5,000	5,000	5,000	0	0	0	1	0	1	0	1	5,000	5,000	0.01695	85
SURROU	20,000	30,000	100,000	0	0	0	3	1	6	0	9	690,000	690,000	0.02176	15,014
SWANZEY	25,000	35,000	40,000	2	1	1	15	9	29	4	53	1,850,000	1,754,300	0.02529	44,366
TAMWORTH	20,000	25,000	30,000	1	0	0	14	8	14	1	36	900,000	900,000	0.01857	16,713
TEMPLE	25,000	25,000	25,000	0	0	0	0	1	3	0	3	75,000	75,000	0.02194	1,646
THOMAS & MES PURCHASE	5,000	5,000	5,000	0	0	0	0	0	0	0	0	0	0	0.00125	0
THORNTON	30,000	40,000	50,000	0	0	0	3	4	10	0	17	750,000	750,000	0.01731	12,983
TILTON	50,000	80,000	125,000	4	1	0	19	14	32	5	65	6,070,000	4,537,000	0.0184	83,481
TROY	12,000	25,000	50,000	0	1	0	0	2	4	1	6	250,000	250,000	0.0283	7,075
TUFTONBORO	20,000	40,000	60,000	1	0	0	4	4	4	2	12	480,000	438,300	0.00871	3,818
UNITY	7,000	14,000	28,000	0	0	0	2	2	2	0	6	98,000	98,000	0.0212	2,078

2011 ELDERLY EXEMPTION REPORT - ALPHA ORDER

MUNICIPALITY	AMOUNT OF EXEMPTION										APPLIED GRANTED	MAXIMUM ALLOWABLE EXEMPTION	TOTAL AMOUNT GRANTED	2011 TOTAL TAX RATE	TAXES LOST
	65-74	75-79	80+	65-74	75-79	80+	65-74	75-79	80+	65-74					
WAKEFIELD	46,000	62,000	77,000	2	0	0	8	8	26	2	42	2,866,000	2,786,800	0.01197	33,358
WALPOLE	20,000	30,000	40,000	0	a	0	5	3	8	0	16	510,000	495,400	0.01897	9,398
WARNER	50,000	75,000	100,000	1	1	0	3	6	9	2	18	1,500,000	1,435,290	0.02497	35,839
WARREN	15,000	20,000	25,000	0	0	1	3	1	7	1	11	240,000	237,000	0.02062	4,887
WASHINGTON	20,000	30,000	40,000	2	0	1	3	0	3	3	6	180,000	180,000	0.01592	2,866
WATERVILLE VALLEY	20,000	30,000	40,000	0	0	0	0	0	0	0	0	0	0	0.0112	0
WEARE	70,000	90,000	300,000	7	1	2	19	10	22	10	51	8,830,000	5,157,798	0.0206	106,251
WEBSTER	63,750	76,500	89,250	0	0	0	1	a	6	0	7	599,250	599,250	0.01764	10,571
WENTWORTH	10,000	15,000	25,000	0	0	0	1	2	0	0	3	40,000	40,000	0.02078	831
WENTWORTH LOCATION	5,000	5,000	5,000	0	a	a	0	0	0	0	a	0	0	0.00857	a
WESTMORELAND	15,000	20,000	25,000	0	2	2	0	3	5	4	8	185,000	185,000	0.02047	3,787
WHITEFIELD	10,000	20,000	40,000	0	0	a	6	7	20	0	33	1,000,000	994,010	0.02025	20,129
WILMOT	15,000	20,000	40,000	0	0	0	2	2	1	0	5	110,000	110,000	0.02128	2,341
WILTON	15,000	20,000	30,000	0	0	0	2	2	5	a	9	220,000	220,000	0.02545	5,599
WINCHESTER	20,000	30,000	60,000	0	0	1	8	9	29	1	46	2,170,000	1,918,900	0.03003	57,625
WINDHAM	160,000	190,000	500,000	3	2	3	29	21	29	8	79	23,130,000	14,989,400	0.02308	345,955
WINDSOR	5,000	5,000	5,000	0	0	a	0	0	0	0	0	0	0	0.01448	0
WOLFEBORO	60,000	90,000	120,000	a	0	0	14	5	28	0	47	4,650,000	4,240,500	0.0122	51,734
WOODSTOCK	40,000	60,000	80,000	a	0	1	11	5	11	1	27	1,620,000	1,591,330	0.01732	27,562
STATE TOTALS												13,107,817	11,622,502		240,476



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	TOTAL # GRANTED	2012 ASSESSED VALUATION
6. CERTAIN DISABLED VETERANS RSA 72:36-a (Paraplegic & Double Amputees Owning Special Adapted Homesteads with VA Assistance)	1	
7. IMPROVEMENTS TO ASSIST THE DEAF RSA 72:38-B-V		
8. IMPROVEMENTS TO ASSIST PERSONS WITH DISABILITIES RSA 72:37-a		
9. SCHOOL DINING/DORMITORY/KITCHEN EXEMPTION RSA 72:23-IV (Standard Exemption Up to \$150,000 For Each)		
10a. NON UTILITY WATER AND AIR POLLUTION CONTROL EXEMPTION RSA 72:12-a		
10b. UTILITY WATER AND AIR POLLUTION CONTROL EXEMPTION RSA 72:12-a		
11. MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 Minus Lines 6, 7, 8, 9, 10a, and 10b) (This figure will be used to calculate the total Equalized Value For the Municipality)		2033953864
	AMOUNT PER EXEMPTION	TOTAL # GRANTED
12. BLIND EXEMPTION RSA 72:37	48000	31
13. ELDERLY EXEMPTION RSA 72:39-a, b, c, d, e, f, g, h, i, j, k, l, m, n, o, p, q, r, s, t, u, v, w, x, y, z		382
14. DEAF EXEMPTION RSA 72:38-B		
15. DISABLED EXEMPTION RSA 72:7-B	48000	84
		TOTAL # GRANTED
16. WOOD HEATING ENERGY SYSTEMS EXEMPTION RSA 72:70		
17. SOLAR ENERGY SYSTEMS EXEMPTION RSA 72:62		
18. WIND POWERED ENERGY SYSTEMS EXEMPTION RSA 72:66		
19. ADDITIONAL SCHOOL DINING/DORMITORY/KITCHEN EXEMPTIONS RSA 72:23-IV		
20. TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)		29336560
21. NET VALUATION (Used to compute Municipal, County and Local Education tax rates) (Line 11 minus Line 20)		2004617304
22. LESS UTILITIES (Line 3A) Do not include the value of other utilities listed in Line 3E		46514100
23. NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22)		1958103204

NOTES:



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ELDERLY EXEMPTION REPORT - RSA 72:39-a

NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT TAX YEAR		PER AGE CATEGORY		TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT TAX YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL		AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT GRANTED
65-74	20	48000		65-74	140	6720000	6552060
75-79	4	84000		75-79	86	7224000	5534200
80+	11	108000		80+	156	16848000	12753800
				TOTAL	382	30792000	24840060
INCOME LIMITS	SINGLE	28500		ASSET LIMITS	SINGLE	50000	
	MARRIED	39500			MARRIED	50000	

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE - RSA 79:E

Adopted: ☐ YES ☐ NO FISCAL YEAR ADOPTED:

CURRENT USE REPORT - RSA 79-A

	TOTAL NUMBER OF ACRES RECEIVING CURRENT USE	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND	1757.89	593310	RECEIVING 20% REPARATION ADJUST	4375.38
FOREST LAND	6745.39	497321	REMOVED FROM CURRENT USE DURING CURRENT TAX YEAR	7.85
FOREST LAND W/ DOCUMENTED STEWARDSHIP	1097.53	88703		
UNPRODUCTIVE LAND	782.26	14532		TOTAL NUMBER
WETLAND	293.28	5498	TOTAL NUMBER OF OWNERS IN CURRENT USE	258
TOTAL (in Use - Match No 2)	10676.35	1199364	TOTAL NUMBER OF PARCELS IN CURRENT USE	552

2009 to 2012 Comparison

					Limits			
Single	2012	2009	%Change		\$28,500			
Average Income	17,545	16,753	4.7%					
Median Income	17,009	15,723	8.2%					
Avg Asset	11,612	10,858	6.9%		\$50,000			
Median Asset	7,199	6,427	12.0%					
Married					\$39,500			
Average Income	27,579	27,639	-0.2%					
Median Income	28,212	28,638	-1.5%					
Average Asset	14,340	14,662	-2.2%		\$50,000			
Median Assets	10,714	9,158	17.0%					
	tax rate	count	total amount exempted	average assessed value of property with exemption	48000 is worth	84000 is worth	108000 is worth	average remaining balance on tax bill
2009	0.02294	266	\$414,725	\$99,446	\$1,101	\$1,927	\$2,478	722
2010	0.02389	298	\$464,305	\$92,699	\$1,147	\$2,007	\$2,580	657
2011	0.02486	338	\$510,987	\$87,677	\$1,193	\$2,088	\$2,685	668
2012	0.02568	372	\$572,895	\$86,109	\$1,233	\$2,157	\$2,773	671

m/s	AGE	ASSESS	INCOME	ASSETS			
M	65	184,000	45,405	1,868	R	Income	
M	75	117,600	46,552	O NEW		Income	
M	80	179,100	48,652	30,006	NEW	Income	
M	80	300,900	45,177	5,947	NEW	Income	
S	65	23,500	42,845	25,417	NEW	income	
S	65	20,800	29,824	1,010	NEW	Income	
S	65	34,100	24,423	70,567	NEW	assets	
S	65	103,400	28,712	7,940	R	Income	Lottery win
S	75	169,800	27,991	66,000	NEW	assets	
S	75	80,200	28,689	38,472	R	income	
S	80	164,400	16,178	58,919	NEW	assets	
S	80	161,000	19,928	61,510	NEW	assets	