

FORM MS-1

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2008
Municipal Services Division
PO Box 487, Concord, NH 03302-0487 Phone (603) 271-2687
E-mail: nduffy@rev.state.nh.us

Original Date: 8/13/08
Copy (check box if copy) [checked]
Revision Date:

2008

CITY/TOWN OF GRANTHAM IN SULLIVAN COUNTY

CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief. Rev 1707 03(d)(7)

Table with 2 columns: PRINT NAMES OF CITY/TOWN OFFICIALS and SIGNATURES OF CITY/TOWN OFFICIALS (Sign in ink). Rows include Harold Haddock, Jr, Constance A Jones, and G Warren Kimball. Includes date signed August 27, 2008 and check one: Governing Body [checked], Assessors [unchecked]. Due Date: September 1, 2008.

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink.

REPORTS REQUIRED: RSA 21-J:34, as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/town tax assessments and sworn to uphold under oath per RSA 75:7. Please complete all applicable pages and refer to the instructions (pages 10 through 15) provided for individual items.

THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1st.

Village Districts - pages 8-9 must be completed for EACH village district within the municipality.

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO: NH Department of Revenue Administration, Municipal Services Division, PO Box 487, Concord, NH 03302-0487.

Contact Person: TINA STEARNS, TOWN ADMINISTRATOR (Print/Type) E-Mail Address: admin@granthamnh.net

Regular office hours: Monday - Thursday 8am-5pm & Friday 8am-4pm

FOR DRA USE ONLY

See instructions beginning on page 10, as needed.

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| LAND BUILDINGS | Lines 1A, B, C, D, E & F List all improved and unimproved land (include wells, septic & paving) Lines 2 A, B, C and D List all buildings | NUMBER OF ACRES | 2008 ASSESSED VALUATION By CITY/TOWN |
|----------------|--|-----------------|--------------------------------------|
| 1 | VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4 A Current Use (At Current Use Values) RSA 79-A (See page 10) | 9,907.38 | \$ 797,652 |
| | B Conservation Restriction Assessment (At Current Use Values) RSA 79-B | 0.00 | \$ 0 |
| | C Discretionary Easement RSA 79-C | 0.29 | \$ 600 |
| | D Discretionary Preservation Easement RSA 79-D | 0.00 | \$ 0 |
| | E Residential Land (Improved and Unimproved Land) | 5,522.96 | \$ 142,964,655 |
| | F Commercial/Industrial (DO NOT Include Utility Land) | 256.68 | \$ 3,804,600 |
| | G Total of Taxable Land (Sum of lines 1A, 1B, 1C, 1D, 1E and 1F) | 15,687.31 | \$ 147,567,507 |
| | H Tax Exempt & Non-Taxable Land (\$ 3,408,962) | 773.44 | |
| 2 | VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B A Residential | | \$ 404,953,400 |
| | B Manufactured Housing as defined In RSA 674:31 | | \$ 616,300 |
| | C Commercial/Industrial (DO NOT Include Utility Buildings) | | \$ 8,065,100 |
| | D Discretionary Preservation Easement RSA 79-D Number of Structures | 1 | \$ 12,100 |
| | E Total of Taxable Buildings (Sum of lines 2A, 2B, 2C and 2D) | | \$ 413,646,900 |
| | F Tax Exempt & Non-Taxable Buildings (\$ 5,475,000) | | |
| 3 | UTILITIES (see RSA 83-F:1V for complete definition) A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.) | | \$ 2,603,104 |
| | B Other Utilities (Total of Section B From Utility Summary) | | \$ 0 |
| 4 | MATURE WOOD AND TIMBER RSA 79:5 | | \$ 0 |
| 5 | VALUATION BEFORE EXEMPTIONS (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality. | | \$ 563,817,511 |
| 6 | Certain Disabled Veterans RSA 72:36-a (Paraplegic and Double Amputees Owning Specially Adapted Homesteads with VA Assistance) Total # granted | 1 | \$ 324,200 |
| 7 | Improvements to Assist the Deaf RSA 72:38-b Total # granted | 0 | \$ 0 |
| 8 | Improvements to Assist Persons with Disabilities RSA 72:37-a Total # granted | 0 | \$ 0 |
| 9 | School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption up to \$150,000 for each) (See page 10) Total # granted | 0 | \$ 0 |
| 10 | Water/Air Pollution Control Exemptions RSA 72:12-a Total # granted | 0 | \$ 0 |
| 11 | MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9 and 10) This figure will be used for calculating the total equalized value for your municipality. | | \$ 563,493,311 |
| 12 | Blind Exemption RSA 72:37 Total # granted | 0 | \$ 0 |
| | Amount granted per exemption | \$ 0 | |
| 13 | Elderly Exemption RSA 72:39-a & b Total # granted | 8 | \$ 370,000 |
| 14 | Deaf Exemption RSA 72:38-b Total # granted | 0 | \$ 0 |
| | Amount granted per exemption | \$ 0 | |
| 15 | Disabled Exemption RSA 72:37-b Total # granted | 0 | \$ 0 |
| | Amount granted per exemption | \$ 0 | |

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| | | | | | |
|----|--|-----------------|---|----|-------------|
| 16 | Wood-Heating Energy Systems Exemption RSA 72:70 | Total # granted | 0 | \$ | 0 |
| 17 | Solar Energy Exemption RSA 72:62 | Total # granted | 0 | \$ | 0 |
| 18 | Wind Powered Energy Systems Exemption RSA 72:66 | Total # granted | 0 | \$ | 0 |
| 19 | Additional School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Amounts in excess of \$150,000 exemption) | Total # granted | 0 | \$ | 0 |
| 20 | TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19) | | | \$ | 370,000 |
| 21 | NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20) | | | \$ | 563,123,311 |
| 22 | LESS Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B | | | \$ | 26,043,104 |
| 23 | NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22) | | | \$ | 560,520,207 |

Additional notes (example: update, reveal changes to exemptions, mapping, increases to value, decreases to value, etc.)



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UTILITY SUMMARY: ELECTRIC, HYDROELECTRIC, RENEWABLE-MISC., NUCLEAR, GAS/PIPELINES WATER & SEWER RSA 83-F
List by individual company/legal entity the valuation of operating plants employed in the production, distribution and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See Instruction page 11)

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES? YES NO
IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box if applicable) YES NO

| SECTION A: LIST ELECTRIC COMPANIES (Attach additional sheet if needed.) (See Instruction page 11) | 2008 VALUATION |
|---|-------------------|
| PUBLIC SERVICE CO OF NH | \$ 2,150,343 |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION (See instructions page 11 for the names of the limited number of companies) | \$ 2,150,343 |

| GAS, OIL & PIPELINE COMPANIES | |
|--|----|
| | \$ |
| | \$ |
| | \$ |
| A2 TOTAL OF ALL GAS COMPANIES LISTED (See instructions page 11 for the names of the limited number of companies) | \$ |

| WATER & SEWER COMPANIES | |
|--|------------|
| EASTMAN SEWER COMPANY | \$ 452,761 |
| | \$ |
| | \$ |
| A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED (See instructions page 11 for the names of the limited number of companies) | \$ |

| | |
|--|--------------|
| GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2, and A3) This grand total of all sections must agree with the total listed on page 2, Line 3A. | \$ 2,603,104 |
|--|--------------|

| SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies) (Attach additional sheet if needed.) | 2008 VALUATION |
|---|-------------------|
| | \$ |
| | \$ |
| | \$ |
| B TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B. Total must agree with total listed on Page 2, Line 3B. | \$ 0 |

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| TAX CREDITS | LIMITS | *NUMBER OF INDIVIDUALS | ESTIMATED TAX CREDITS |
|---|--------|------------------------|-----------------------|
| RSA 72:28 Veterans' Tax Credit / Optional Veterans' Tax Credit \$50 Standard Credit \$51 up to \$500 upon adoption by city or town | \$ 500 | 162 | \$ 81,000 |
| RSA 72:29-a Surviving Spouse "The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town | \$ 0 | 0 | \$ 0 |
| RSA 72:35 Tax Credit for Service-Connected Total Disability "Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." \$700 Standard Credit \$701 up to \$2,000 upon adoption by city or town | \$ 700 | 5 | \$ 3,500 |
| TOTAL NUMBER AND AMOUNT | | 167 | \$ 84,500 |

*If both husband & wife/civil union partner qualify for the credit they count as 2.

*If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

| DISABLED EXEMPTION REPORT | | | |
|---------------------------|-------------------------------|----|----------------------------------|
| INCOME LIMITS: | SINGLE | \$ | ASSET LIMITS: SINGLE \$ |
| | MARRIED / CIVIL UNION PARTNER | \$ | MARRIED / CIVIL UNION PARTNER \$ |

| DEAF EXEMPTION REPORT | | | |
|-----------------------|-------------------------------|----|----------------------------------|
| INCOME LIMITS: | SINGLE | \$ | ASSET LIMITS: SINGLE \$ |
| | MARRIED / CIVIL UNION PARTNER | \$ | MARRIED / CIVIL UNION PARTNER \$ |

| ELDERLY EXEMPTION REPORT - RSA 72:39-a | | | | | | |
|--|-------------------------------|-----------------------|---|-------------------------------|------------------------------------|-------------------------------|
| NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR | | PER AGE CATEGORY | TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTION GRANTED | | | |
| AGE | # | AMOUNT PER INDIVIDUAL | AGE | # | MAXIMUM ALLOWABLE EXEMPTION AMOUNT | TOTAL ACTUAL EXEMPTION AMOUNT |
| 65 - 74 | 0 | \$ 0 | 65 - 74 | 1 | \$ 30,000 | \$ 30,000 |
| 75 - 79 | 0 | \$ 0 | 75 - 79 | 1 | \$ 40,000 | \$ 40,000 |
| 80 + | 0 | \$ 0 | 80 + | 6 | \$ 300,000 | \$ 300,000 |
| | | | TOTAL | 8 | \$ 370,000 | \$ 370,000 |
| INCOME LIMITS: | SINGLE | \$ 22,000 | ASSET LIMIT: | SINGLE | \$ 65,000 | |
| | MARRIED / CIVIL UNION PARTNER | \$ 31,000 | | MARRIED / CIVIL UNION PARTNER | \$ 65,000 | |

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| CURRENT USE REPORT - RSA 79-A | | | | |
|--------------------------------------|--|--------------------|--|-----------------------|
| | TOTAL No. ACRES RECEIVING CURRENT USE ASSESSMENT | ASSESSED VALUATION | OTHER CURRENT USE STATISTICS | TOTAL NUMBER OF ACRES |
| FARM LAND | 265.15 | \$ 82,408 | RECEIVING 20% RECREATION ADJUSTMENT | 3,913.30 |
| FOREST LAND | 5,036.54 | \$ 376,267 | REMOVED FROM CURRENT USE DURING CURRENT YEAR | 0.00 |
| FOREST LAND W/DOCUMENTED STEWARDSHIP | 3,396.66 | \$ 225,811 | | |
| UNPRODUCTIVE LAND | 1,086.16 | \$ 111,518 | TOTAL NUMBER OF OWNERS IN CURRENT USE | 72 |
| WET LAND | 122.87 | \$ 1,648 | TOTAL NUMBER OF PARCELS IN CURRENT USE | 126 |
| TOTAL (must match page 2) | 9,907.38 | \$ 797,652 | | |

| LAND USE CHANGE TAX | | | | |
|---|--|--|--|------|
| GROSS MONIES RECEIVED FOR CALENDAR YEAR (January 1, 2007 through December 31, 2007) | | | | 0 |
| CONSERVATION ALLOCATION: PERCENTAGE 100% AND/OR DOLLAR AMOUNT | | | | |
| MONIES TO CONSERVATION FUND | | | | \$ 0 |
| MONIES TO GENERAL FUND | | | | \$ 0 |

| CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B | | | | |
|---|---|--------------------|--|-----------------------|
| | TOTAL No. ACRES RECEIVING CONS. RES. ASSESSMENT | ASSESSED VALUATION | OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS | TOTAL NUMBER OF ACRES |
| FARM LAND | | \$ | RECEIVING 20% RECREATION ADJUSTMENT | |
| FOREST LAND | | \$ | REMOVED FROM CONSERVATION RESTRICTION ASSESSMENT DURING CURRENT YEAR | |
| FOREST LAND WITH/DOCUMENTED STEWARDSHIP | | \$ | | |
| UNPRODUCTIVE LAND | | \$ | | |
| WET LAND | | \$ | TOTAL No. OF OWNERS IN CONSERVATION RESTRICTION | |
| TOTAL (must match page 2) | | \$ | TOTAL No. OF PARCELS IN CONSERVATION RESTRICTION | |

| DISCRETIONARY EASEMENTS - RSA 79-C | | | |
|--|--|--|---------------------------|
| TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS | TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS | DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: Map/Lot-Percentage Granted (i.e. Golf Course, Ball Park, etc.) | |
| 0.29 | 1 | 1 | 242-021-000 100% Barn Lot |
| ASSESSED VALUATION | | 2 | |
| \$ 600 | | 3 | |
| | | 4 | |

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| DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures | | |
|---|--|----|
| TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS | DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.: Barns, Silos, etc.) MAP & LOT - PERCENTAGE GRANTED | |
| 1 | 1 Barn - 242-021-000 100% | 10 |
| TOTAL NUMBER OF ACRES | 2 | 11 |
| 0.29 | 3 | 12 |
| | 4 | 13 |
| ASSESSED VALUATION | 5 | 14 |
| \$ 600 L/O | 6 | 15 |
| \$ 12,100 B/O | 7 | 16 |
| TOTAL NUMBER OF OWNERS | 8 | 17 |
| 1 | 9 | 18 |

| TAX INCREMENT FINANCING (TIF) DISTRICTS RSA 162-K | TIF#1 | TIF#2 | TIF#3 | TIF#4 |
|--|----------|----------|----------|----------|
| Date of adoption/modification | mm/dd/yy | mm/dd/yy | mm/dd/yy | mm/dd/yy |
| Original assessed value | \$ | \$ | \$ | \$ |
| + Unretained captured assessed value | \$ | \$ | \$ | \$ |
| = Amounts used on Page 2 (tax rates) | \$ | \$ | \$ | \$ |
| + Retained captured assessed value | \$ | \$ | \$ | \$ |
| Current assessed value | \$ | \$ | \$ | \$ |

| *LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAXES Amounts listed below should not be included in assessed valuation column on page 2. | MUNICIPALITY | LIST SOURCE(S) OF PAYMENT In Lieu of Taxes Number of Acres |
|---|--------------|--|
| State and Federal Forest Land, Recreation, and/or Flood Control Land From MS-4, acct. 3356 & 3357 | \$ | |
| White Mountain National Forest, Only acct. 3186 | \$ | |
| Other from MS-4, acct. 3186 | \$ | |
| Other from MS-4, acct. 3186 | \$ | |
| Other from MS-4, acct. 3186 | \$ | |
| Other from MS-4, acct. 3186 | \$ | |
| TOTALS of account 3186 (Exclude WMNF) | \$ | |

* RSA 362-A:6 was reinstated, effective 4/1/2006. This statute allows municipalities to enter into payment in lieu of tax agreements with small scale power facilities. However, these new PILOT agreements are also taxable under RSA 83-F.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

FORM MS-1 NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION SUMMARY INVENTORY OF VALUATION FORM MS-1 FOR 2008 2008

VILLAGE DISTRICT/PRECINCT ONLY EASTMAN

| LAND BUILDINGS | Lines 1A, B, C, D, E & F List all improved and unimproved land (include wells, septic & paving) Lines 2 A, B, C and D List all buildings | NUMBER OF ACRES | 2008 ASSESSED VALUATION By CITY/TOWN |
|----------------|--|-----------------|--------------------------------------|
| 1 | VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4 | | |
| | A Current Use (At Current Use Values) RSA 79-A | 3.30 | \$ 255 |
| | B Conservation Restriction Assessment (At Current Use Values) RSA 79-B | 0.00 | \$ 0 |
| | C Discretionary Easement RSA 79-C | 0.00 | \$ 0 |
| | D Discretionary Preservation Easement RSA 79-D | 0.00 | \$ 0 |
| | E Residential Land (Improved and Unimproved Land) | 1,731.18 | \$ 96,832,130 |
| | F Commercial/Industrial (DO NOT Include Utility Land) | 2.97 | \$ 259,800 |
| | G Total of Taxable Land (Sum of lines 1A, 1B, 1C, 1D, 1E and 1F) | 1,737.45 | \$ 97,092,185 |
| | H Tax Exempt & Non-Taxable Land (\$ 1,284,900) | 159.09 | |
| 2 | VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B | | |
| | A Residential | | \$ 302,367,900 |
| | B Manufactured Housing as defined in RSA 674:31 | | \$ 0 |
| | C Commercial/Industrial (DO NOT Include Utility Buildings) | | \$ 893,400 |
| | D Discretionary Preservation Easement RSA 79-D Number of Structures | 0 | \$ 0 |
| | E Total of Taxable Buildings (sum of Lines 2A, 2B, 2C and 2D) | | \$ 303,281,300 |
| | F Tax Exempt & Non-Taxable Buildings (\$ 904,900) | | |
| 3 | UTILITIES (see RSA 83-F:1 V for complete definition) within district | | |
| | A Utilities (Real Estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.) | | \$ 0 |
| | B Other Utilities (Total of Section B From Utility Summary) | | \$ 0 |
| 4 | MATURE WOOD AND TIMBER (RSA 79:5) | | \$ 0 |
| 5 | VALUATION BEFORE EXEMPTIONS (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality. | | \$ 400,373,485 |
| 6 | Certain Disabled Veterans RSA 72:36-a (Paraplegic and Double Amputees Owning Specially Adapted Homesteads with VA Assistance) Total # granted | 1 | \$ 324,200 |
| 7 | Improvements to Assist the Deaf RSA 72:38-b Total # granted | 0 | \$ 0 |
| 8 | Improvements to Assist Persons with Disabilities RSA 72:37-a Total # granted | 0 | \$ 0 |
| 9 | School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption up to \$150,000 for each) (See page 15) Total # granted | 0 | \$ 0 |
| 10 | Water/Air Pollution Control Exemptions RSA 72:12-a Total # granted | 0 | \$ 0 |
| 11 | MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9 and 10) This figure will be used for calculating the total equalized value for your municipality. | | \$ 400,049,285 |
| 12 | Blind Exemption RSA 72:37 Total # granted | 0 | \$ 0 |
| | Amount granted per exemption | \$ 0 | |
| 13 | Elderly Exemption RSA 72:39-a & b Total # granted | 0 | \$ 0 |
| 14 | Deaf Exemption RSA 72:38-b Total # granted | 0 | \$ 0 |
| | Amount granted per exemption | \$ 0 | |
| 15 | Disabled Exemption RSA 72:37-b Total # granted | 0 | \$ 0 |
| | Amount granted per exemption | \$ 0 | |

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VILLAGE DISTRICT/PRECINCT ONLY EASTMAN

| | | | | | |
|----|---|-----------------|---|----|-------------|
| 16 | Wood-Heating Energy Systems Exemption RSA 72:70 | Total # granted | 0 | \$ | 0 |
| 17 | Solar Energy Exemption RSA 72:62 | Total # granted | 0 | \$ | 0 |
| 18 | Wind Powered Energy Systems Exemption RSA 72:66 | Total # granted | 0 | \$ | 0 |
| 19 | Additional School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Amounts in excess of \$150,000 exemption) | Total # granted | 0 | \$ | 0 |
| 20 | TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19) | | | \$ | 0 |
| 21 | NET VALUATION ON WHICH THE TAX RATE FOR VILLAGE DISTRICT IS COMPUTED (Line 11 minus Line 20) | | | \$ | 400,049,285 |

