

TAX COLLECTOR'S WARRANT
PROPERTY TAX LEVY
STATE OF NEW HAMPSHIRE


HILLSBOROUGH ss.

TO: ELIZABETH MAXCY-HUMPHREY, Collector of Taxes for Temple, New Hampshire in said county.

In the name of the State you are hereby directed to collect the property taxes in the list herewith committed to you, amounting to the sum of One Million Eight Hundred Five Thousand Nine Hundred Fifty Dollars (\$1,805,950.00) and with interest at eight (8%) percent per annum from December 21, 2019 thereafter, on all sums not paid on or before that day.

And we further order you to remit all monies collected to the Town Treasurer, or to the Town Treasurer's designee as provided by RSA 41:29, VI, at least on a weekly basis, or daily whenever tax receipts total One Thousand Five Hundred Dollars (\$1,500.00) or more.

Given under our hands at Temple, New Hampshire, this Nineteenth day of November in 2019.



BILL EZELL

KEN CAISSE


GEORGE WILLARD

Board Of Selectmen
Temple, New Hampshire

Temple
Tax Totals

Tax Warrant: 2019P02 of 2
 Number of Parcels: 747

Valuations

Non-Utility Land Value:	76,941,000	
Current Use Credits:	(24,921,249)	
Non-Utility Improvements Value:	120,936,500	
Utility Value:	2,919,800	
Exempt Property Value:	(10,463,800)	
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Valuation Before Exemptions:	165,412,251	*
Exemptions Applied:	(4,005,211)	*
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Net Valuation:	161,407,040	
Net Non-Utility Valuation:	158,487,240	
Net Utility Valuation:	2,919,800	

* These values include one or more Religious, Charitable, and/or Educational Exemption(s). When comparing these values to the corresponding values on the MS-1 Report, note that on the MS-1 Report Religious, Charitable, and Educational Exemptions are deducted from the Total of Taxable Buildings and thus the Total Valuation Before Exemptions rather than included as a portion of the Total Dollar Amount of Exemptions.

Tax Rates

Total: 22.58	Municipal: 5.25	State Education Tax: 1.96	
	School: 14.35	County: 1.02	

Taxes

Total Property Tax:	3,638,846.00	
Veterans Credits Applied:	(8,400.00)	
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Commitment Amount:	3,630,446.00	
Penalties:	0.00	
First Bills Minus Abatements:	1,824,539.00	
First Bills Exceeding Total Tax Needing Refund:	(43.00)	
Adjusted First Bills:	(1,824,496.00)	
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Total Tax Bills:	1,805,950.00	

Temple
2019P02 Negative Tax Bills

The following properties are parcels for which the invoice from the first property tax warrant of the year exceeded the property's total tax liability for the year. These scenarios arise, for example, when, between the first and the second invoices, either the assessment decreased significantly, a credit or exemption was added to the property, or the property was marked as exempt. You should review these parcels with the Tax Collector to determine whether, based on if the first invoice was paid or not, either the Selectmen should issue the taxpayer a refund or the first invoice should be abated.

Map	Lot	Sub	Owner	Land Use	Second Bill
00008A	000002	0001-8	EZELL TRUSTEE, WILLIAM JOSEPH	R1	-7.00
00008A	000002	003-10	RIVA, CARLOS	R1	-35.00
00007B	000030	000000	WILLARD TRUSTEE, GEORGE M	R1	-1.00



New Hampshire
Department of
Revenue
Administration

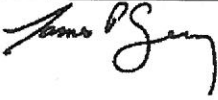
2019
\$22.58

Tax Rate Breakdown Temple

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$848,861	\$161,407,040	\$5.25
County	\$163,989	\$161,407,040	\$1.02
Local Education	\$2,315,787	\$161,407,040	\$14.35
State Education	\$310,211	\$158,487,240	\$1.96
Total	\$3,638,848		\$22.58

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total	\$0		\$0.00

Tax Commitment Calculation	
Total Municipal Tax Effort	\$3,638,848
War Service Credits	(\$8,400)
Village District Tax Effort	\$0
Total Property Tax Commitment	\$3,630,448

 James P. Gerry Director of Municipal and Property Division New Hampshire Department of Revenue Administration	11/15/2019
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Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$1,441,906	
Net Revenues (Not Including Fund Balance)		(\$504,811)
Fund Balance Voted Surplus		\$0
Fund Balance to Reduce Taxes		(\$103,000)
War Service Credits	\$8,400	
Special Adjustment	\$0	
Actual Overlay Used	\$6,366	
Net Required Local Tax Effort	\$848,861	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$163,989	
Net Required County Tax Effort	\$163,989	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$0	
Net Cooperative School Appropriations	\$3,022,468	
Net Education Grant		(\$396,470)
Locally Retained State Education Tax		(\$310,211)
Net Required Local Education Tax Effort	\$2,315,787	
State Education Tax	\$310,211	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$310,211	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$161,407,040	\$141,487,747
Total Assessment Valuation without Utilities	\$158,487,240	\$138,597,347
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$161,407,040	\$141,487,747

Village (MS-1V)

Description	Current Year
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Temple

Tax Commitment Verification

2019 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$3,630,448
1/2% Amount	\$18,152
Acceptable High	\$3,648,600
Acceptable Low	\$3,612,296

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2019 commitment amount on the property tax warrant. \$ 3,638,446.00

Tax Collector/Deputy Signature: *E. J. Maxey-Humphrey* **Date:** 11/19/19

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Temple	Total Tax Rate	Semi-Annual Tax Rate
Total 2019 Tax Rate	\$22.58	\$11.29

Associated Villages

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$4,231,893
Final Overlay	\$6,366

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1)*, pg. 17.
 [2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.
 [3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2019 Fund Balance Retention Guidelines: Temple	
Description	Amount
Current Amount Retained (12.72%)	\$538,253
17% Retained (<i>Maximum Recommended</i>)	\$719,422
10% Retained	\$423,189
8% Retained	\$338,551
5% Retained (<i>Minimum Recommended</i>)	\$211,595

TOWN OF TEMPLE
 423 NH RT 45
 PO BOX 216
 TEMPLE, NH 03084
 Temp - Return Service Requested

139 RT 101 REAL ESTATE LLC
 139 NH RT 101
 TEMPLE, NH 03084

2019 TEMPLE PROPERTY TAX -- BILL 2 OF 2

Invoice: 2019P02000101
 Billing Date: 11/19/2019
 Payment Due Date: 12/21/2019
 Amount Due: \$ 5,335.00

8% APR Charged After 12/21/2019

Please see back of bill for important information.
 The Tax Collector will be open on the due date, December 21, 2019, from 9:00AM to Noon.

Property Owner		Assessments	
Owner: 139 RT 101 REAL ESTATE LLC			
Tax Rates		Assessments	
County:	\$ 1.02	Taxable Land:	160,438
School:	\$ 14.35	Buildings:	324,400
Town:	\$ 5.25	Total:	484,838
State Education:	\$ 1.96		
Total Tax Rate:	\$ 22.58	Net Value:	484,838

Property Description		
Map: 00008A	Lot: 000005	Sub: 000000
Location: 139 NH RT 101 Acres: 18.760		
Summary Of Taxes		
Total Tax:		\$ 10,948.00
- First Bill:		\$ 5,613.00
- Abated/Paid:		\$ 0.00
- Veteran Credits:		\$ 0.00

Taxable Land Includes Current Use

Amount Due By 12/21/2019: \$ 5,335.00

2019 TEMPLE PROPERTY TAX -- BILL 2 OF 2

Mailed To:
 139 RT 101 REAL ESTATE LLC
 139 NH RT 101
 TEMPLE, NH 03084

TOWN OF TEMPLE
 TUES 12PM - 6PM, WED 9AM - 2PM,
 THURS 9AM - 1PM
 (603) 878-3873

Tax Collector: ELIZABETH J. MAXCY-HUMPHREY
 Owner: 139 RT 101 REAL ESTATE LLC

Location: 139 NH RT 101
 Map: 00008A Lot: 000005 Sub: 000000
 Invoice: 2019P02000101

Amount Due By 12/21/2019: \$ 5,335.00

Remit To:
 TOWN OF TEMPLE
 423 NH RT 45
 PO BOX 216
 TEMPLE, NH 03084
 Temp - Return Service Requested

RETURN THIS PORTION WITH PAYMENT

REMITTED AMOUNT: _____

TOWN OF TEMPLE
OFFICE OF THE TAX COLLECTOR
423 NH RT 45 • P.O. BOX 216
TEMPLE, NH 03084

INFORMATION TO TAXPAYERS

RSA 76:11-a information required. The tax bill which is sent to every person taxed, as provided under RSA 76:11, shall show the rate for municipal, local education, state education and county taxes separately, the assessed valuation of all lands and buildings for which said person is being taxed, and the right to apply in writing to the selectmen or assessors for an abatement of the tax assessed as provided under RSA 76:16.

THE TAXPAYER MAY, BY MARCH 1 FOLLOWING THE DATE OF NOTICE OF TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE BOARD OF SELECTMEN FOR A TAX ABATEMENT OR DEFERRAL.

THE TAXPAYER MAY, BY APRIL 15 FOLLOWING THE DATE OF NOTICE OF TAX AND NOT AFTERWARDS, APPLY IN WRITING TO THE BOARD OF SELECTMEN FOR A TAX EXEMPTION OR CREDIT.

TAXPAYERS DESIRING ANY INFORMATION IN REGARD TO TAXATION OR CORRECTION OF ERRORS MUST ADDRESS ALL INQUIRIES TO THE BOARD OF SELECTMEN (603) 878-2536 AND NOT TO THE TAX COLLECTOR.

HOURS:
TUES. NOON - 6 P.M.
WED. 9 A.M. - 2 P.M.
THURS. 9 A.M. - 1 P.M.
603-878-3873

IF YOU ARE ELDERLY, DISABLED, BLIND, A VETERAN OR VETERAN'S SPOUSE, OR ARE UNABLE TO PAY TAXES DUE TO POVERTY OR OTHER GOOD CAUSE, YOU MAY BE ELIGIBLE FOR A TAX EXEMPTION, CREDIT, ABATEMENT OR DEFERRAL. FOR DETAILS AND APPLICATION INFORMATION, CONTACT THE BOARD OF SELECTMEN (603) 878-2536.

PAYMENT POLICIES:

- PLEASE MAKE CHECKS PAYABLE TO: THE TOWN OF TEMPLE.
- PAYMENT OF THIS BILL DOES NOT PREVENT THE COLLECTION OF PREVIOUS UNPAID TAXES, NOR DOES AN ERROR IN THE NAME OF THE PERSON TAXED PREVENT COLLECTION.
- A \$40 FEE PLUS ALL ADDITIONAL DELIQUENCY PENALTIES AND COLLECTION COSTS WILL BE CHARGED FOR ANY CHECK RETURNED BY THE BANK FOR ANY REASON.
- IF THIS BILL IS PAID BY CHECK OR MONEY ORDER, IT IS NOT CONSIDERED PAID UNTIL CHECK OR MONEY ORDER IS CLEARED BY THE BANK.