

DEPARTMENT OF REVENUE ADMINISTRATION

**Municipal Services Division
2014 Tax Rate Calculation**

Sgt. W. K. L.
10/29/14

TOWN/CITY: NEWMARKET

Gross Appropriations	10,193,435
Less: Revenues	6,029,854
	0
Add: Overlay (RSA 76:6)	98,371
War Service Credits	168,500

Net Town Appropriation	4,430,452
Special Adjustment	0

Approved Town/City Tax Effort	4,430,452
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**TOWN RATE
6.22**

SCHOOL PORTION

Net Local School Budget:			
Gross Approp. - Revenue	17,247,363	1,786,751	15,460,612
Regional School Apportionment			0
Less: Education Grant			(2,351,838)

Education Tax (from below)	(1,719,407)
Approved School(s) Tax Effort	11,389,367

**LOCAL
SCHOOL RATE
16.00**

EDUCATION TAX

Equalized Valuation(no utilities) x	\$2.480	
693,309,112		1,719,407
Divide by Local Assessed Valuation (no utilities)		
707,226,512		

**STATE
SCHOOL RATE
2.43**

COUNTY PORTION

Due to County	782,489
	0

Approved County Tax Effort	782,489
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**COUNTY RATE
1.10**

**TOTAL RATE
25.75**

Total Property Taxes Assessed	18,321,715
Less: War Service Credits	(168,500)
Add: Village District Commitment(s)	0
Total Property Tax Commitment	18,153,215

PROOF OF RATE

Local Assessed Valuation	Tax Rate	Assessment
Education Tax (no utilities)	2.43	1,719,407
All Other Taxes	23.32	16,602,308
		18,321,715

**TRC#
50**

**TRC#
50**

Tax Collector for Town/City of:

NEWMARKET

**2014 Tax Commitment Verification
RSA 76:10, II**

Commitment Amount	\$18,153,215
1/2% Amount	\$90,766
Acceptable High	\$18,243,981
Acceptable Low	\$18,062,449

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 230-5090, before you issue the bills. See RSA 76:10, II

Enter 2014 commitment amount

\$

*** USE THIS BOX ONLY IF YOU HAVE AN RSA 162-K Tax Increment Financing District ***

Subtract 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 2014 commitment amount on the property tax warrant.

Tax Collector/Deputy: _____

Signature Required

Date: _____

Please fax or mail signed warrant total page and a copy of an actual bill to the fax or address below.

FOR DRA USE ONLY

Fax: (603) 230-5947
NH Department of Revenue Administration
Municipal & Property Division
P.O. Box 487
Concord, NH 03302-0487

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.

NEWMARKET

TOTAL 2014 TAX RATE*	\$25.75
JUNE 2015 BILL (1/2 of 2014 rate)	\$12.88

Please contact your DRA Municipal Accounts Advisor if you have any questions or concerns.

*Does not include Village District rates, which would be added to June bill at 1/2 of 2014 rate if applicable.

NH Department of Revenue Administration
Municipal Services Division
P.O. Box 487
Concord, NH 03302-0487
(603) 230-5090

TOWN/CITY: **NEWMARKET** Advisor's Initials: **jd** Date: **10/27/2014**

OVERLAY – Amount Raised for Abatements

RSA 76:6 limits overlay to an amount not to exceed 5% of the net tax commitment for the municipality, its state education tax amount and local school tax, its share of the county budget, and village district(s), if any. For your municipality, we anticipate the following:

5% Limit **\$916,167** Requested Amount **\$100,000**

*Your actual overlay will be slightly different due to rounding.

BUDGETARY FUND BALANCE RETENTION

Responsible long term financial planning requires an adequate level of general fund unassigned fund balance to mitigate future risks and to ensure stable tax rates. The GFOA suggests municipalities retain between 8% and 17% of regular general fund operating expenditures. In NH, this is calculated by adding the municipality's general fund operating appropriations, the education tax amount, the local school net tax commitment, and the county appropriation. Based on our best available information, the suggested levels for your municipality would be:

5% **\$1,063,614** 8% **\$1,701,782** 10% **\$2,127,228** 17% **\$3,616,287**

Your **budgetary unassigned fund balance** from the MS-5 is: **\$2,391,318**
The amount **voted** from "surplus" is: **\$435,960**
The amount used for RSA 32:11 **emergency** appropriation is: **\$0**
The amount you wish to use to **set tax rate**: **\$0**
The amount you wish to **retain** is: **\$1,955,358**

I hereby acknowledge that I have been advised by the DRA on the recommended retainage ranges as described above.

Signature of town/city official: Matthew Anger

Title of town/city official: Interim Finance Director

2014 APPROPRIATIONS

MS-2 - As Adjusted

Town/City Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

RETAIN FOR YOUR
AUDITOR

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4130	Executive	\$195,194	\$0	\$195,194
A4140	Election, Reg. and Vital Statistics	\$166,544	\$0	\$166,544
A4150	Financial Administration	\$199,175	\$0	\$199,175
A4152	Revaluation of Property	\$66,723	\$0	\$66,723
A4153	Legal Expenses	\$75,000	\$0	\$75,000
A4155	Personnel Administration	\$1,286,798	\$0	\$1,286,798
A4191	Planning and Zoning	\$128,153	\$0	\$128,153
A4194	General Government Buildings	\$449,362	\$0	\$449,362
A4195	Cemeteries	\$36,963	\$0	\$36,963
A4196	Insurance	\$98,911	\$0	\$98,911
A4197	Advertising and Regional Assoc.	\$0	\$0	\$0
A4199	Other General Government	\$169,539	\$0	\$169,539
A4210	Police	\$1,264,752	\$0	\$1,264,752
A4215	Ambulance	\$0	\$0	\$0
A4220	Fire	\$335,785	\$0	\$335,785
A4240	Building Inspection	\$66,723	\$0	\$66,723
A4290	Emergency Management	\$1,950	\$0	\$1,950
A4299	Other (Including Communications)	\$0	\$0	\$0
A4301	Airport Operations	\$0	\$0	\$0
A4311	Administration	\$417,247	\$0	\$417,247
A4312	Highways and Streets	\$384,070	\$0	\$384,070
A4313	Bridges	\$0	\$0	\$0
A4316	Street Lighting	\$46,250	\$0	\$46,250
A4319	Other	\$174,810	\$0	\$174,810
A4321	Administration	\$449,611	\$0	\$449,611
A4323	Solid Waste Collection	\$0	\$0	\$0
A4324	Solid Waste Disposal	\$0	\$0	\$0
A4325	Solid Waste Clean-up	\$0	\$0	\$0
A4326	Sewage Coll. and Disposal and Other	\$0	\$0	\$0
A4331	Administration	\$0	\$0	\$0
A4332	Water Services	\$0	\$0	\$0
A4335	Water Treatment, Conserv. and Other	\$0	\$0	\$0
A4351	Electrical Operations	\$0	\$0	\$0
A4411	Administration	\$0	\$0	\$0
A4414	Pest Control	\$0	\$0	\$0
A4415	Health Agencies and Hosp. and Other	\$0	\$0	\$0
A4441	Administration and Direct Assistance	\$64,720	\$0	\$64,720
A4444	Intergovernmental Welfare Payments	\$45,023	\$0	\$45,023

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-2	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)	
A4445	Vendor Payments and Other	\$0	\$0	\$0	
A4520	Parks and Recreation	\$395,286	\$0	\$395,286	
A4550	Library	\$303,736	\$0	\$303,736	
A4583	Patriotic Purposes	\$2,000	\$0	\$2,000	
A4589	Other Culture and Recreation	\$65,048	\$0	\$65,048	
A4611	Admin. and Purch. of Nat. Resources	\$1,941	\$0	\$1,941	
A4619	Other Conservation	\$0	\$0	\$0	
A4631	Redevelopment and Housing	\$0	\$0	\$0	
A4651	Economic Development	\$1,000	\$0	\$1,000	
A4711	Princ. - Long Term Bonds and Notes	\$100,000	\$0	\$100,000	
A4721	Interest - Long Term Bonds and Notes	\$41,550	\$0	\$41,550	
A4723	Int. on Tax Anticipation Note	\$0	\$0	\$0	
A4790	Othe Debt Service	\$0	\$0	\$0	
A4901	Land	\$0	\$0	\$0	
A4902	Machinery, Vehicles and Equipment	\$0	\$0	\$0	
A4903	Buildings	\$0	\$0	\$0	
A4909	Improvements other than Buildings	\$0	\$1,055,000	\$1,055,000	
A4912	To Special Revenue Fund	\$0	\$0	\$0	
A4913	To Capital Projects Fund	\$0	\$0	\$0	
A4914	To Proprietary Fund	\$0	\$0	\$0	
A4914S	Sewer-	\$947,896	\$0	\$947,896	
A4914W	Water-	\$829,062	\$0	\$829,062	
A4914E	Electric-	\$0	\$0	\$0	
A4914A	Airport-	\$0	\$0	\$0	
A4915	To Capital Reserve Fund	\$296,113	\$0	\$296,113	
A4916	To Exp. Tr. Fund - except #4917	\$0	\$0	\$0	
A4917	To Health Maint. Trust Funds	\$0	\$0	\$0	
A4918	To Nonexpendable Trust Funds	\$31,500	\$0	\$31,500	
A4919	To Agency Funds	\$0	\$0	\$0	
TOTALS		\$9,138,435	\$1,055,000	\$10,193,435	\$0

Explanation of Adjustments

Town Code	Account#	Reason for Adjustment	WA#
337	4909	DRA Adjustment	2

2014 REVENUE ESTIMATES MS-4 - As Adjusted

Town/City Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
R3120	Land Use Change	\$0	\$0	\$0
R3180	Resident Taxes	\$0	\$0	\$0
R3185	Timber Taxes	\$1,500	\$0	\$1,500
R3186	Payment in Lieu of Taxes	\$19,175	\$1,869	\$21,044
R3189	Other Taxes	\$0	\$0	\$0
R3190	Interest and Penalties on Delinq Taxes	\$87,000	\$0	\$87,000
	Inventory Penalties	\$0	\$0	\$0
R3187	Excavation Tax	\$0	\$0	\$0
R3210	Business Licenses and Permits	\$0	\$0	\$0
R3220	Motor Vehicle Permit Fees	\$1,157,036	\$0	\$1,157,036
R3230	Building Permits	\$21,602	\$0	\$21,602
R3290	Other Licenses, Permits and Fees	\$200,300	\$0	\$200,300
R3311-3319	FROM FEDERAL GOVERNMENT	\$0	\$0	\$0
R3351	Shared Revenues	\$0	\$0	\$0
R3352	Meals and Rental Tax Distribution	\$397,992	\$44,246	\$442,238
R3353	Highway Block Grant	\$155,381	\$0	\$155,381
R3354	Water Pollution Grant	\$43,523	\$575	\$44,098
R3355	Housing and Community Development	\$0	\$0	\$0
R3356	State and Federal Forest Land Reimb.	\$0	\$0	\$0
R3357	Flood Control Reimbursement	\$0	\$0	\$0
R3359	Other (Including Railroad Tax)	\$1,199	\$0	\$1,199
R3379	FROM OTHER GOVERNMENTS	\$0	\$0	\$0
R3401-3406	Income from Departments	\$139,850	\$0	\$139,850
R3409	Other Charges	\$0	\$0	\$0
R3501	Sale of Municipal Property	\$65,000	\$0	\$65,000
R3502	Interest on Investments	\$6,000	\$0	\$6,000
R3503	Other	\$3,601	\$0	\$3,601
R3912	From Special Revenue Funds	\$435,622	\$0	\$435,622
R3913	From Capital Projects Funds	\$0	\$0	\$0
R3914	From Enterprise Funds	\$0	\$0	\$0
R3914s	Sewer - (Offset)	\$928,361	\$0	\$928,361
R3914w	Water - (Offset)	\$829,062	\$0	\$829,062
R3914e	Electric - (Offset)	\$0	\$0	\$0
R3914a	Airport - (Offset)	\$0	\$0	\$0
R3915	From Capital Reserve Funds	\$0	\$0	\$0
R3916	From Trust and Fiduciary Funds	\$0	\$0	\$0
R3917	From Conservation Funds	\$0	\$0	\$0
R3934	Proc. from Long Term Bonds and Notes	\$0	\$1,055,000	\$1,055,000

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-4	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
SUBTOTAL OF ESTIMATED REVENUES		\$4,492,204	\$1,101,690	\$5,593,894

General Fund Balance

	As Submitted on MS-4	Change Amount (+ or -)	As Adjusted	
UNASSIGNED_FB	\$2,391,318	\$0	\$2,391,318	XXXXXXXXXX
LESS EMERG APPROP	\$0	\$0	\$0	XXXXXXXXXX
FB_VOTED_SURPLUS	\$435,960	\$0	\$435,960	
FB_REDUCE_TAXES	\$0	\$0	\$0	
RETAINED	\$1,955,358	\$0	\$1,955,358	XXXXXXXXXX
TOTAL ESTIMATED REVENUES AND CREDITS				\$6,029,854
OVERLAY	\$100,000	\$0	\$100,000	

Explanation of Adjustments

Town Code	Account#	Reason for Adjustment	WA#
337	3186	State Revenue	
337	3352	State Revenue	
337	3354	State Revenue	
337	3934	DRA Adjustment	2

2014 APPROPRIATIONS

MS-22 - As Adjusted

School District Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the appropriations used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A1100	Regular Programs	\$6,093,138	\$0	\$6,093,138
A1200	Special Programs	\$3,658,932	\$0	\$3,658,932
A1300	Vocational Programs	\$129,980	\$0	\$129,980
A1400	Other Programs	\$647,436	\$0	\$647,436
A1500	Non-Public Programs	\$0	\$0	\$0
A1600	Adult and Community Prog	\$0	\$0	\$0
A1700	Community/Jr.Coll Ed. Prog	\$0	\$0	\$0
A1800	Comm. Service Program	\$0	\$0	\$0
A2000	Student Support Services	\$1,126,271	\$0	\$1,126,271
A2200	Instructional Staff Service	\$874,389	\$0	\$874,389
A2310 840	School Board Contingency	\$0	\$0	\$0
A2310	Other School Board	\$213,717	\$0	\$213,717
A2320 310	SAU Management Services	\$0	\$0	\$0
A2320	Other Executive Admin	\$742,491	\$0	\$742,491
A2400	School Admin Service	\$788,927	\$0	\$788,927
A2500	Business	\$0	\$0	\$0
A2600	Operation/Maint of Plant	\$1,022,927	\$0	\$1,022,927
A2700	Student Transportation	\$561,502	\$0	\$561,502
A2800	Support Serv,Central/Other	\$2,253	\$0	\$2,253
A3100	Food Service Operations	\$0	\$0	\$0
A3200	Enterprise Operations	\$0	\$0	\$0
A4100	Site Acquisition	\$0	\$0	\$0
A4200	Site Improvement	\$0	\$0	\$0
A4300	Architectural/Engineering	\$0	\$0	\$0
A4400	Educ Specification Develop	\$0	\$0	\$0
A4500	Bldg Acq/Construction	\$0	\$0	\$0

Acct. #	Purpose of Appropriation (RSA 32:3, V)	Appropriations as Voted and Submitted on MS-22	Change Amount (+ or -)	Appropriations Adjusted (RSA 21-J:35)
A4600	Bldg Improvement Services	\$0	\$0	\$0
A4900	Other Fac Acq/Cons Service	\$0	\$0	\$0
A5110	Debt Service - Principal	\$0	\$0	\$0
A5120	Debt Service - Interest	\$0	\$0	\$0
A5220	To Food Service	\$335,400	\$0	\$335,400
A5222	To Other Special Revenue	\$450,000	\$0	\$450,000
A5230	To Capital Projects	\$600,000	\$0	\$600,000
A5251	To Capital Reserves	\$0	\$0	\$0
A5252	To Expendable Trust	\$0	\$0	\$0
A5253	To Non-Expendable Trust	\$0	\$0	\$0
A5254	To Fiduciary Funds	\$0	\$0	\$0
A5310	To Charter Schools	\$0	\$0	\$0
A5390	To Other Agencies	\$0	\$0	\$0
Deficit Approp	Deficit Appropriation	\$0	\$0	\$0
Supplemental	Supplemental Appropriation	\$0	\$0	\$0
	TOTAL	\$17,247,363	\$0	\$17,247,363

Explanation of Adjustments

2014 REVENUE ESTIMATES MS-24 - As Adjusted

School District Newmarket

In accordance with RSA 21-J:35, the department is notifying you of the following changes in the estimated revenues used in computing the tax rate.

**RETAIN FOR YOUR
AUDITOR**

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
REVENUE FROM LOCAL SOURCES				
R1300-1349	Tuition	\$12,500	\$0	\$12,500
R1400-1449	Transportation Fees	\$0	\$0	\$0
R1500-1599	Earnings on Investments	\$8,000	\$0	\$8,000
R1600-1699	Food Service Sales	\$200,900	\$0	\$200,900
R1700-1799	Student Activities	\$0	\$0	\$0
R1800-1899	Community Services Activities	\$0	\$0	\$0
R1900-1999	Other Local Services	\$10,000	\$0	\$10,000
REVENUE FROM STATE SOURCES				
R3210	School Building Aid	\$0	\$0	\$0
R3215	Kindergarten Building Aid	\$0	\$0	\$0
R3220	Kindergarten Aid	\$0	\$0	\$0
R3230	Catastrophic Aid	\$51,000	(\$10,202)	\$40,798
R3240-3249	Vocational Aid	\$8,000	\$0	\$8,000
R3250	Adult Education	\$0	\$0	\$0
R3260	Child Nutrition	\$4,500	\$0	\$4,500
R3270	Driver Education	\$0	\$0	\$0
R3290-3299	Other State Sources	\$0	\$0	\$0
REVENUE FROM FEDERAL SOURCES				
R4100-4539	Federal Program Grants	\$450,000	\$0	\$450,000
R4540	Vocational Education	\$0	\$0	\$0
R4550	Adult Education	\$0	\$0	\$0
R4560	Child Nutrition	\$130,000	\$0	\$130,000
R4570	Disabilities Programs	\$0	\$0	\$0
R4580	Medicaid Distribution	\$200,000	\$0	\$200,000
R4590-4999	Other Federal Sources (except 4810)	\$0	\$0	\$0
R4810	Federal Forest Reserve	\$0	\$0	\$0
OTHER FINANCING SOURCES				
R5110-5139	Sale of Bonds or Notes	\$0	\$0	\$0
R5221	Transfer from Food Serv-Spec. Rev. Fund	\$0	\$0	\$0
R5222	Transfer from Other Special Revenue Funds	\$0	\$0	\$0
R5230	Transfer from Capital Projects Funds	\$0	\$0	\$0
R5251	Transfer from Capital Reserve Funds	\$0	\$0	\$0
R5252	Transfer from Expendable Trust Funds	\$0	\$0	\$0
R5253	Transfer from Non-Expendable Trust Funds	\$0	\$0	\$0
	Other Financing Sources	\$0	\$0	\$0
R5140	RAN's	\$0	\$0	\$0

Acct. #	Source of Revenue	Revenue Estimates as Submitted on MS-24	Change Amount (+ or -)	Revenue Estimates Adjusted (RSA 21-J:35)
	Supplemental Appropriation (Contra)	\$0	\$0	\$0
	SUBTOTAL OF ESTIMATED REVENUE	\$1,074,900	(\$10,202)	\$1,064,698

General Fund Balance

	As Submitted on MS-24	Change Amount (+ or -)	As Adjusted	
UNASSIGNED_FB	\$722,053	\$0	\$722,053	XXXXXXXXXX
FB_VOTED_SURPLUS	\$100,000	\$0		\$100,000
FB_REDUCE_TAXES	\$622,053	\$0		\$622,053
TOTAL ESTIMATED REVENUES AND CREDITS				\$1,786,751

TOTAL APPROPRIATIONS	\$17,247,363
LESS: TOTAL REVENUES AND CREDITS	\$1,786,751
DISTRICT ASSESSMENT (Prior to State Grants)	\$15,460,612

Explanation of Adjustments

Code	Account#	Reason for Adjustment	WA#
337S	3230	State Revenue	

SCHOOL: **Newmarket** Advisor's Initials: **JD** Date: **10/24/2014**

BUDGETARY FUND BALANCE RETENTION

Completing this form indicates that the School District has adopted Fund Balance Retention under RSA 198:4-b II

RSA 198:4-b II. Notwithstanding any other provision of law, a school district by a vote of the legislative body may authorize, indefinitely until specific rescission, the school district to retain year-end unassigned general funds in an amount not to exceed, in any fiscal year, 2.5 percent of the current fiscal year's net assessment pursuant to RSA 198:5, for the purpose of having funds on hand to use as a revenue source for emergency expenditures and overexpenditures under RSA 32:11, or to be used as a revenue source to reduce the tax rate.

Prior Year amount retained:
Less Emergency Expenditure approved by DOE: 0
Retained amount available for Current Year: 0

Your District's calculated 2.5% of Net Assessment amount is: **\$323,036**

Unassigned fund balance from the MS-25 form: **\$722,053**

Amount voted from surplus: **\$100,000**

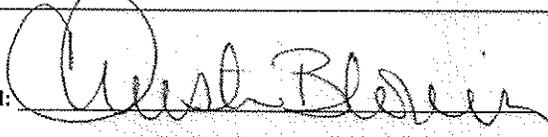
Amount used for RSA 32:11 emergency appropriation: **\$0**

Amount to reduce taxes: **\$622,053**

Amount to be retained: **\$0**

Amount retained cannot be greater than the 2.5% of the net assessment amount listed above.

"I certify under the pains and penalties of perjury, to the best of my knowledge and belief, that all information contained in this document is true, accurate and complete." Per RSA 198:4-d

Signature of school official: 

Date: 10/24/14

Title of school official: Business Administrator

When complete, please email or fax the signed copy to your Municipal Advisor at the Department of Revenue for processing.

SCHOOL FUND BALANCE RETENTION FOR TAX YEAR 2015

If your school district voted under RSA 198:4-b, II, to retain unassigned fund balance in an amount up to 2.5% of that year's net assessment the calculation is below.

1	Local School District	NEWMARKET
2	Fiscal Year End	FY 14-15
3	Net Assessment for Year of Report	\$13,108,774
4	2.5% of Net Assessment	\$327,719

1	1st Regional School District	N/A
2	Fiscal Year End	FY 14-15
3	Net Assessment for Year of Report	#N/A
4	2.5% of Net Assessment	#N/A

1	2nd Regional School District	N/A
2	Fiscal Year End	FY 14-15
3	Net Assessment for Year of Report	#N/A
4	2.5% of Net Assessment	#N/A

*2014 Tax Net Assessment for FY15 = MS-22 Voted Appropriation less MS-24 Est. Rev. less Adeq. Ed. Grant