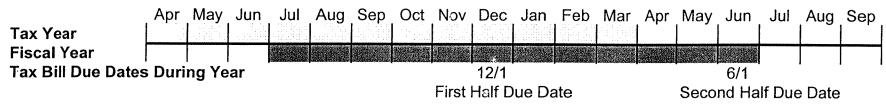
Comparison of Tax Year and Fiscal Year

And the Period Covered by Tax Due Dates





PERIODS RELATED TO TAX DUE DATES:

Accounting Period Covered by Due Dates:

•	12/1 Due Date	6/1 Due date
Based on Fiscal Year	The second secon	

Period Covered for Proration of Taxes*:

Per Strafford County Bar Association's	12/1 Due Date	6/1 Due date
Recommended Policy		

^{*}The apportionment of property taxes is a matter of agreement between the buyer and seller of real estate. The municipality and the state do not have an interest in the apportionment of property taxes between the buyer and seller. The buyer and seller are free to agree to any apportionment method which they may select.