

The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

2020 Annual Report

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Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Carolynn J. Lear
Assistant Commissioner

September 23, 2020

His Excellency,
Governor Christopher T. Sununu
And Honorable Council

Dear Governor Sununu and Honorable Councilors,

It is my pleasure to present the Department of Revenue Administration's (DRA) 2020 annual report, as required by RSA 20:7, to you and the citizens of New Hampshire. This report is intended to provide readers with current insight into the activities of the operational units within the DRA, as well as data regarding the taxes we collect and the municipal finance and assessing laws that we administer.

The DRA faced and conquered numerous challenges, some planned and some unplanned, during State Fiscal Year (FY) 2020. The planned challenges included implementing the first of three phases of DRA's new Revenue Information Management System (RIMS), including a new on-line portal called Granite Tax Connect (GTC). The first phase included more than 9,000 taxpayers of the Meals and Rentals, Medicaid Enhancement Tax, and Nursing Facility Quality Assessment. The second phase will be going live in October 2020 and will include DRA's largest tax types with the Business Profit Tax, Business Enterprise Tax, Interest and Dividends Tax, and Communication Services Tax. Additional information on RIMS and GTC can be found in the body of this report. The unplanned challenges were primarily due to the COVID-19 pandemic. The majority of DRA employees transitioned to working remotely while still meeting the DRA's mission of fairly and efficiently administering the tax laws of New Hampshire, collecting the proper amount of taxes due, and providing support to municipal units of government. In addition, the DRA assisted taxpayers and businesses with the extension of Business Tax and Interest and Dividends Tax due dates from April 15th to June 15th, as well as with the administration of various COVID-19 relief programs, most notably the Main Street Relief Fund (MSRF). While the COVID-19 pandemic presented the DRA with many challenges, I am extremely proud of the work of DRA employees to face and conquer the various unforeseen events.

Thank you for taking the time to review this annual report. If you have any questions, or if you require any additional information, please do not hesitate to contact me directly.

Sincerely,

Lindsey M. Stepp
Commissioner

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.



Our Mission

The mission of the Department of Revenue Administration is to fairly and efficiently administer the tax laws of the State of New Hampshire, collecting the proper amount of taxes due, incurring the least cost to the taxpayers, in a manner that merits the highest degree of public confidence in our integrity. Further, we will provide prompt and constructive assistance to the municipal units of government in matters of budget, finance, and the appraisal of real estate.

This report is submitted to
Governor Christopher T. Sununu

And

Members of the Executive Council

District 1 – Michael J. Cryans

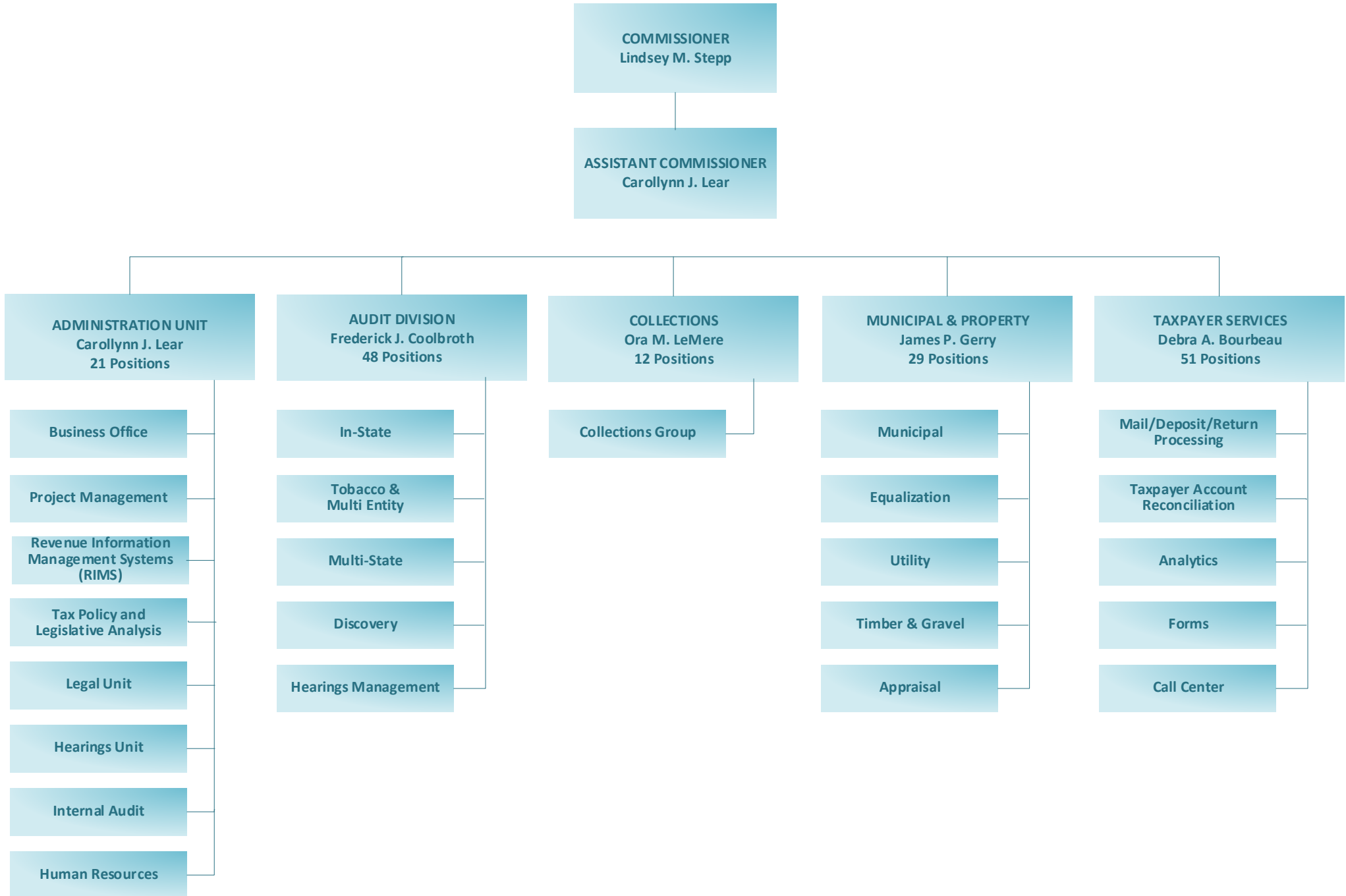
District 2 – Andru Volinsky

District 3 – Russell E. Prescott

District 4 – Theodore L. Gatsas

District 5 – Debora B. Pignatelli

Department of Revenue Administration



Division Primary Functions

Administration Unit

The Administration unit performs administrative functions necessary to support Department of Revenue Administration (DRA) operations including accounting, purchasing, administrative hearings, tax policy and legislative analysis, fleet and facility maintenance, human resources, legal services, and project management.

Audit Division

The Audit Division conducts audits of tax returns of individuals, partnerships, estates, trusts, corporations, and documents filed with DRA to ensure compliance with New Hampshire tax laws and rules.

Collections Division

The Collections Division initiates collection activities in pursuit of delinquent tax returns and outstanding payments for all taxes administered by DRA. Issues wholesale tobacco tax licenses, meals and rentals tax licenses, and sells tobacco tax stamps.

Municipal and Property Division

The Municipal and Property Division (M&P) establishes and approves municipal, school, county and village district tax rates. Provides technical assistance, relative to taxation and finance, to the political subdivisions of the state; and prescribes a uniform chart of accounts for all municipalities, schools, counties, and village districts. Assists and educates municipalities with the methods of appraisal and assessment of real property. Provides revaluation monitoring statewide to municipalities and conducts once in five-year assessment reviews. M&P equalizes the local assessed valuation of each municipality to bring such valuations to the full and true market value of the property. Advises and assists municipalities and taxpayers in timely collection of the excavation tax. Advises and assists municipalities and taxpayers in full and true appraisals and timely collection of timber yield tax. M&P appraises public utility, railroad property for equalization and state utility property tax, as well as local tax purposes. The Division assists local municipalities with the administration of the Current Use law RSA 79-A.

Department of Information Technology

The embedded Department of Information Technology personnel designs, develops, and maintains computerized systems to support the administration of taxes and to automate labor intensive functions.

Taxpayer Services Division

The Taxpayer Services Division processes taxpayer documents in an accurate and efficient manner. Provides general taxpayer assistance to the public for all taxes administered by the Department and maintains taxpayer accounts.

Employee of the Year



Ms. Leroy has worked for the Department of Revenue Administration in the Audit Division for over 12 years and tackles some of the Division's toughest audits. Violeta's analysis and work product are thorough and demonstrate a sophisticated understanding of very complicated issues. Violeta's work is always of the highest quality and she is recognized by everyone in the Audit Division as a valuable resource. Co-workers regularly seek her advice and help on difficult issues. Despite the overwhelming amount of work that everyone has to do, Violeta's willingness to assist others is unequalled.

Recently DRA was asked to support two other New Hampshire agencies with a very challenging and sensitive project, naturally, we sought Violeta's assistance! This project, which included imbedding herself at another agency, placed demands that far exceeded her job duties as a state tax auditor.

Violeta is a natural leader and inspires others to follow in her footsteps. Violeta consistently displays a positive attitude which includes being energetic and motivated and taking pride in work by improving and learning new job skills. The Employee Code of Respect at DRA reads "We will cultivate respect and teamwork among fellow co-workers by encouraging each other to live up to our full potential through honesty, understanding, dignity, tolerance and accountability". Violeta has the propensity to always look on the bright side and focuses on solutions to problems. Violeta unfailingly treats everyone with respect, is always cheerful, upbeat and positive. Violeta is a great asset to the Department of Revenue Administration and is completely deserving of this recognition.

SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2020

This is only a brief summary of certain New Hampshire taxes administered by the Department of Revenue Administration. This summary is not intended to be relied upon as a full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

BUSINESS PROFITS TAX – RSA CHAPTER 77-A

The Business Profits Tax (BPT) has historically been one of the largest sources of general fund revenue. Enacted in 1970 as a replacement for the municipal property tax on stock-in-trade, farm livestock, poultry, fuel pumps, mills and machinery, the initial rate was established at 6%. The rate steadily increased to a high of 9.56% in Fiscal Year (FY) 1983. The rate then decreased to 7% beginning FY 1995, then increased to 8% for tax years ending on or after July 1, 1999. The rate of 8.5% was effective for all returns and taxes due on account of taxable periods ending on or after July 1, 2001. For taxable periods ending on or after December 31, 2016, the BPT rate was reduced to 8.2%. For taxable periods ending on or after December 31, 2018, the BPT rate was reduced to 7.9%, because, in accordance with Chapter 274:23, Laws of 2015, the amount of combined unrestricted general and education trust fund revenue collected for the biennium ending June 30, 2017 was more than \$4.64 billion. For taxable periods ending on or after December 31, 2019, the BPT rate is reduced to 7.7%. For taxable periods ending on or after December 31, 2021, the BPT rate will depend on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020, excluding \$68,100,000 appropriated to the education trust fund (the “combined revenue”). If the combined revenue is 6% or more below the official revenue estimates, the BPT rate will be 7.9%. If the combined revenue is 6% or more above the official revenue estimates, the BPT rate will be 7.5%. Otherwise, the BPT rate will continue to be 7.7%. The BPT is assessed on income from conducting business activity within the state. For multi-state businesses, income is apportioned using a weighted sales factor of two and the standard payroll and property factors. Organizations operating a unitary business must use combined reporting in filing their NH return. Four annual estimate payments are required on liabilities greater than \$200, paid at 25% each. BPT return due dates are consistent with federal return due dates based on the taxpayer’s entity type. Business organizations with \$50,000 or less of gross business income from all their activities are not required to file a return. Business organizations, however, that realize a gain or loss on the sale or exchange of an interest in the business organization shall file a return for the taxable period, regardless of whether or not the business organization's gross business income is in excess of \$50,000 during the taxable period.

BUSINESS ENTERPRISE TAX – RSA CHAPTER 77-E

In 1993, a 0.25% tax was enacted on taxable enterprise value tax base, which is the sum of all compensation paid or accrued, interest paid or accrued, and dividends paid after special adjustments and apportionment. Chapter 17, Laws of 1999 increased the rate from 0.25% to 0.5%. The rate was increased to 0.75% in 2001. For taxable periods ending on or after December 31, 2016, the Business Enterprise Tax (BET) rate was reduced to 0.72%. For taxable periods ending on or after December 31, 2018, the BET rate was reduced to .675%, because, in accordance with Chapter 274:24, Laws of 2015, the amount of combined unrestricted general and education trust fund revenue collected for the biennium ending June 30, 2017 was more than \$4.64 billion. For taxable periods ending on or after December 31, 2019, the BET rate is reduced to 0.60%. For taxable periods ending on or after December 31, 2021, the BET rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020, excluding \$68,100,000 appropriated to the education trust fund (the “combined revenue”). If the combined revenue is 6% or more below the official revenue estimates, the BET rate will be 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BET rate will be 0.50%. Otherwise, the BET rate will continue to be 0.60%. In 2001, the filing threshold increased to \$150,000 (from \$100,000) of gross business receipts or \$75,000 (from \$50,000) of the enterprise value tax base. In 2013, the filing thresholds increased to \$200,000 of gross business receipts or \$100,000 of the enterprise value tax base. Beginning with taxable periods ending on or after December 31, 2015, the Commissioner is required to biennially adjust these filing threshold amounts using the Consumer Price Index, Northeast Region. Four annual estimate payments are required on liabilities greater than \$260 for taxable periods ending on or after December 31, 2013; paid at 25% each on the 15th day of the 4th, 6th, 9th and 12th months of the taxable year. The BET return is due at the same time the BPT return is due. The BET may be used as a credit against the BPT under RSA 77-A:5. Any unused portion of the credit may be carried forward and allowed against the BPT for 5 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending before December 31, 2014, and for 10 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending on or after December 31, 2014.

COMMUNICATIONS SERVICES TAX – RSA CHAPTER 82-A

First enacted in 1990 at 5.5%, this tax was assessed upon two-way communications services. Chapter 158, Laws of 2001, increased the permanent portion of the tax to 4.5% and continued the surtax of 2.5%, resulting in an overall tax rate of 7% for the period beginning July 1, 2001 and ending June 30, 2003. A permanent rate of 7% was passed effective July 1, 2003. Retailers must register with the Department and are required to collect and remit the tax. Communications Services Tax returns must be filed by the retailer on the 15th day of the month for the preceding calendar month unless the average monthly liability is less than \$100. Any retailer who can reasonably estimate its average monthly liability to be in excess of \$10,000 is required to make an estimated payment equal to 90% of the actual tax collected. This payment is due on or before the 15th day of the month during which the liability is incurred.

EDUCATION PROPERTY TAX – RSA 76:3

Under Chapter 17, Laws of 1999, the Education Property Tax was established. The tax is assessed and collected by municipalities to be retained for use by their local school districts. The rate was originally \$6.60 per thousand of equalized valuation without utilities. The tax appears on the same bill with the other property taxes administered at the local level. The effective date of this tax was April 1, 1999. The sunset provision of the Education Property Tax was repealed, making the tax a permanent revenue source dedicated to funding education. As of April 1, 2005, the rate was \$3.33 per \$1,000. Beginning July 1, 2005, and every fiscal year thereafter, the Commissioner is required to set the education tax rate at a level sufficient to generate revenue of \$363,000,000.

INTEREST & DIVIDENDS TAX – RSA CHAPTER 77

The Interest & Dividends (I&D) Tax, which was first enacted in 1923, applied a tax based on the “average rate of property taxation” upon the income and dividend income received by New Hampshire residents from sources other than New Hampshire and Vermont banks. The tax was changed significantly in FY 1995 to eliminate the exemption on income from New Hampshire and Vermont banks. In conjunction with this change, the personal exemption increased from \$1,200 to \$2,400. The exemption for joint filers increased from \$2,400 to \$4,800. Estimated I&D Tax payments are due on tax liabilities greater than \$500 on the 4th, 6th, 9th, and 12th months of the tax year, unless the taxpayer is a calendar year taxpayer in which case the final payment is due on January 15th following the tax year. The I&D Tax return is due on the 15th day of the 4th month following the tax year. Additional exemptions are available for residents who are 65 years of age or older, who are blind, or who are disabled, unable to work, and have not yet reached their 65th birthday. The current tax rate of 5% has remained the same since FY 1977. For taxable periods ending on or after December 31, 2013, trusts are no longer taxable under the I&D Tax. Instead, interest and dividend income received by the grantors or beneficiaries of trusts, to the extent that they are inhabitants or residents of New Hampshire, is subject to taxation.

LOCAL PROPERTY TAX – RSA CHAPTER 76

Property taxes, based upon local assessed valuations, are administered and collected by the individual cities and towns. The majority of property taxes collected are based on the market value of the property at its highest and best use. Some property taxes, however, are based on the market value of a property’s actual use, such as:

- Current use assessments under RSA Chapter 79-A for certain farm land, forest land, and unproductive land. The program is for properties dedicated to remaining as open space. A Land Use Change Tax of 10% of the market value of the property is charged upon the occurrence of a disqualifying event (usually a development, use or sale of a portion of a property). Typically ten acres or more of dedicated land is required. Application to local officials on or before April 15th is required.

- Taxes on the value of standing timber assessed under RSA Chapter 79. These are assessed by local officials, at a rate of 10% of the value of the standing timber. The annual filing of an intent to cut and the subsequent report of timber cut are required.
- Taxes on the value of gravel and excavated materials assessed under RSA Chapter 72-B. These are assessed at a rate of \$.02 per cubic yard of earth excavated.

Local Property Tax Exemptions, Credits and Deferrals

Elderly Exemption – RSA 72:39-a

Effective July 23, 1996, RSA 72:39-a replaced the Standard, Expanded, Adjusted and Optional Adjusted Elderly Exemptions. The statute sets the minimum exemption, which the cities and towns may modify as follows:

- Different dollar amounts for qualified residents ages 65-75, 75-80, and 80 or older;
- Net income limitations, including social security or pension payments; and
- Net asset limitations.

Blind Exemption – RSA 72:37

The exemption for the legally blind must be adopted by the municipality. The exemption is a minimum \$15,000 reduction of the assessed value of residential real estate (as defined in RSA 72:29, II) and could be higher if modified by the municipality.

Deferral for the Elderly or Disabled – RSA 72:38-a

Property taxes are deferred and accrue interest at the rate of 5% per annum for qualifying taxpayers. The deferred property tax may not exceed more than 85% of the equity value of the residence. If granted by the assessing officials, the deferral is available to any resident property owner who is 65 years or older or eligible under the federal Social Security Act for benefits for the disabled, has owned the home for at least 5 years (or one year if eligible under the federal Social Security Act), and is currently residing there.

Veterans' Tax Credits and Disabled Exemption

Qualified residents are entitled to the following tax credits in the following amounts, which are to be deducted from their tax bills:

- **RSA 72:28** – The standard veterans' tax credit in the amount of \$50 unless, alternatively, the municipality adopts the optional veterans' tax credit which is an amount from \$51 up to \$750;
- **RSA 72:28-b** – The all veterans' property tax credit if adopted by the municipality, in the amount of the standard or optional veterans' tax credit in effect in the municipality;

- **RSA 72:28-c** – The combat service tax credit if adopted by the municipality, in an amount from \$50 up to \$500;
- **RSA 72:29-a** – The standard surviving spouse tax credit in the amount of \$700 unless, alternatively, the municipality adopts the optional surviving spouse tax credit which is an amount from \$701 up to \$2,000; and
- **RSA 72:35** – The standard service-connected total disability tax credit in the amount of \$700 unless, alternatively, the municipality adopts the optional service-connected total disability tax credit which is an amount from \$701 up to \$4,000.

Certain Disabled Veterans’ Exemption under RSA 72:36-a: A resident discharged under conditions other than dishonorable or honorably separated from military service, who is 100% totally and permanently disabled from service connection, who is a double amputee, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection, and who owns a specially adapted home acquired with the assistance of the United States Department of Veterans Affairs is exempt from all taxation on that home.

Tax Exemption for Improvements to Assist Persons with Disabilities – RSA 72:37-a

This exemption is limited to any increase in the assessed value of residential real estate owing to improvements made by the resident owner for the purpose of assisting a person with a disability who also resides on the residential real estate.

Tax Exemptions for Wind-Powered, Solar, and Woodheating Energy Systems RSAs 72:66, 72:62, 72:70

These exemptions are optional to the cities and towns, and must be voted upon locally.

Tax Exemption for the Disabled – RSA 72:37-b

This exemption is available to persons eligible under the federal Social Security Act for benefits to the disabled. It is applicable only on the applicant’s principal place of abode. The exemption is optional and must be voted on by the municipality, which also determines the amount of the exemption and the income/asset limitations.

MEALS & ROOMS (RENTALS) TAX – RSA CHAPTER 78-A

The Meals and Rooms (Rentals) (M&R) Tax was enacted in 1967 at a rate of 5%. The tax is assessed upon patrons of hotels, restaurants, and motor vehicle rental establishments on certain rentals of rooms and motor vehicles, and upon meals costing \$.36 or more, but collected and remitted to the State by operators. Chapter 144, Laws of 2009, increased the rate from 8% to the current rate of 9%. An M&R Tax operator’s license is required. The M&R Tax is required to be remitted to the State on the 15th day of the month following the collection of tax, accompanied by the M&R Tax return. An M&R Tax operator is required to maintain books and records showing

the amount of tax collected and to remit the tax monthly to the State, less a 3% commission if the return and payment are filed both timely and electronically.

MEDICAID ENHANCEMENT TAX – RSA CHAPTER 84-A

The Medicaid Enhancement Tax (MET) was enacted in 1991 at a rate of 8% of gross patient services revenue of every hospital. In 1993, the rate was changed to be established by legislation each biennium upon the gross patient services revenue of every hospital for the hospital's fiscal year ending during the first full calendar year preceding the taxable period. If the Legislature failed to set the rate of tax on or before April 1, preceding the first fiscal year of the biennium, the tax rate was to be zero for that biennium. In no event was the rate of the tax to be greater than 6 percent for any biennium. In 1998, the law was amended to require the Legislature to set the tax rate on or before May 1. In 2003, the tax rate was changed to 6% of gross patient services revenue. In 2004, the 6% tax on gross patient services revenue was changed to a 6% tax upon the “net” patient services revenue of every hospital. In 2007, the tax rate was reduced to 5.5% of net patient services revenue. For taxable periods ending June 30, 2014 and prior, hospitals were required to pay 100% of the tax due for the taxable period no later than the 15th day of the fourth month of the taxable period and were required to file a tax return with the Department on or before the 10th day of the month following the expiration of the taxable period. For taxable periods beginning July 1, 2014 and after, special hospitals for rehabilitation are no longer included in the definition of “hospital” and hospitals are required to file a return on or before the 15th day of April in the taxable period. In addition, every hospital shall on or before January 15 in the taxable period make a nonbinding estimate of its projected tax payment. The tax rate decreased to 5.45% for the taxable period ending June 30, 2016, and to 5.4% for the taxable period ending June 30, 2017, and for every taxable period thereafter.

REAL ESTATE TRANSFER TAX – RSA CHAPTER 78-B

The Real Estate Transfer Tax (RETT) was first enacted in 1967. Chapter 17, Laws of 1999, increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a combined tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there is a minimum tax of \$20 assessed on both the buyer and seller. The tax is paid at the Registry of Deeds office in the county where the property is located. A Declaration of Consideration (Form CD-57) must be filed with the Department by both the purchaser and seller no later than 30 days from the recording of the deed at the Registry of Deeds or transfer of real estate, whichever is later.

RAILROAD TAX – RSA CHAPTER 82

Every railroad, railway, express, and every parlor, sleeping or dining car company, or other company not a railroad company owning any cars operated for profit on any railroad in this state shall pay an annual Railroad Tax. The Railroad Tax is assessed on the market value of the property and estate in this state of any such company as of April 1 of each year. The tax is imposed at the

average rate of taxation at that time upon other property throughout the State. Railroad “property” applies to both railroad companies (an enterprise, corporation, partnership, etc.) and private rail cars operated for profit on any railroad in the State.

TOBACCO TAX – RSA CHAPTER 78

The Tobacco Tax is a direct tax upon the consumer at retail. However, it is pre-collected and paid by the wholesaler. It is presumed the Tobacco Tax has been pre-collected and paid by the wholesaler by the affixing of a Tobacco Tax stamp on the tobacco product. The Tobacco Tax was first enacted in 1939. Originally the tax was based upon the value at the usual selling price of all tobacco products. In 1975, the tax was changed to a flat rate of \$0.12 per package of 20 cigarettes. At that time, there was no tax on other tobacco products. Over the next 34 years the tax was increased from \$0.12 to \$1.78 per package. In 2011, the Tobacco Tax rate was decreased from \$1.78 to \$1.68 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes. As of August 1, 2013, the Tobacco Tax rate increased from \$1.68 back to \$1.78 for each package containing 20 cigarettes, per Chapter 224:379 through 381, Laws of 2011. In 1991, the Legislature enacted a tax on tobacco products other than cigarettes (OTP Tax) at the rate “proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes.” In 2003, the OTP Tax was changed to 19% of the wholesale sales price. The OTP Tax rate was changed again in 2009 to 48.59% of the wholesale sales price, and then in 2010 to a rate of 65.03% of the wholesale sales price. In 2011, the OTP Tax rate was decreased to 48% of the wholesale sales price. As of August 1, 2013, the OTP Tax rate increased from 48% back to 65.03% of the wholesale sales price, per Chapter 224:379 through 381, Laws of 2011. Chapter 346, Laws of 2019 amends the Tobacco Tax to include electronic cigarettes effective January 1, 2020. Electronic cigarettes are treated as OTP but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or “closed system” devices), and the other for containers that are intended to be opened (“open system” devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine. Wholesalers are required to report their tax liability for the collection of the OTP Tax on a monthly basis. The return is due on or before the 15th day of the month following the end of the reporting period. Wholesalers may file quarterly, but permission to file quarterly must be pre-approved, in writing, by the Department.

UTILITY PROPERTY TAX-RSA CHAPTER 83-F

Utility property is defined, in part, as “all real estate, buildings and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, water, or sewage subject to tax under RSA 72:6, 72:7 and 72:8, but not exempt under RSA 72:23,” excluding water and air pollution control

facilities exempt from local property taxation under RSA 72:12-a. In 2011, “utility property” was amended to also exclude: the electrical generation, production, and supply equipment of an “eligible customer-generator” as defined in RSA 362-A:1-a, II-b; property used for the retail distribution of fuel for personal, non-commercial use, use as a fuel in a motorized vehicle, home cooking, or heating; and that portion of a manufacturing establishment’s generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, water, or sewage subject to tax under RSA 72:6, 72:7, and 72:8, but not exempt under RSA 72:23, that is expended, used, or consumed on-site primarily for the operation of the manufacturing establishment and that does not otherwise enter the stream of commerce.

The Utility Property Tax rate is \$6.60 per \$1,000 of value of utility property. On December 1 of each year the Department determines the market value of utility property as of the previous April 1. The tax is due annually on or before January 15th. Every utility or property owner required to pay Utility Property Tax must file a declaration of its estimated Utility Property Tax for the subsequent taxable period, accompanied by payment of 1/4 of the estimated tax due, on or before April 15 of each year. Additional quarterly estimated payments of the Utility Property Tax are due on June 15th, September 15th, and December 15th.

New Hampshire Legislative Session in Review – FY 2020/2021 State Budget

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2019 Legislative Session in the FY 2020-2021 state budget by the New Hampshire General Court. Due to last year's continuing resolution, the FY 2020/2021 state budget was not adopted as of the date of the last DRA Annual Report. Therefore, the statutory changes made in the FY 2020/2021 state budget are being presented here. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as a full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

BUSINESS TAX

Tax Rates

HB 4 (Chapter 346, Sections 200-202) amends RSA 77-A:2 and RSA 77-E:2 to establish the rates of the Business Profits Tax (BPT) and Business Enterprise Tax (BET). For taxable periods ending on or after December 31, 2019, the rates remain unchanged, namely, 7.7% for BPT, and 0.6% for BET. The rate reductions formerly established by Laws of 2017, 156:215-217, however, were repealed and instead replaced with varying rate levels contingent on the amount of revenue collected for the fiscal year ending June 30, 2020.

For all taxable periods ending on or after December 31, 2021, the BPT and BET rates depend on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020, excluding \$68,100,000 appropriated to the education trust fund (the "combined revenue"). If the combined revenue is 6% or more below the official revenue estimates, the BPT and BET rates will be 7.9% and 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BPT and BET rates will be 7.5% and 0.50%. Otherwise, the BPT and BET rates will continue to be 7.7% and 0.60%.

Statutes Amended: RSA 77-A:2 and RSA 77-E:2

Effective Date: July 1, 2019

Internal Revenue Code applicable to BPT

HB 4 (Chapter 346, Sections 203-206, 251) amends RSA 77-A:1, XX to generally conform the BPT to the United States Internal Revenue Code (IRC) of 1986 in effect on December 31, 2018, subject to the adjustments provided in RSA 77-A:3-b, for taxable periods beginning on or after January 1, 2020. The starting point for calculating taxable business profits is federal taxable income before net operating loss and special deductions as determined under the provisions of the IRC as it existed at a specific point in time, subject to the adjustments provided in RSA 77-A:3-b. Currently, for taxable periods beginning on January 1, 2018 through December 31, 2019, the applicable version is the IRC of 1986 in effect on December 31, 2016. For all taxable periods beginning on or after January 1, 2020, the applicable version will be the IRC of 1986 in effect on December 31, 2018. This will incorporate the federal Tax Cut and Jobs Act changes into the BPT, including global intangible low-taxed income (GILTI), except that New Hampshire will continue to decouple from the section 168(k) bonus depreciation provision and the section 179 immediate expensing deduction.

GILTI is a new category of foreign earnings included in federal taxable income but subject to a special deduction under IRC section 250(a). Since the starting point for calculating taxable business profits does not include special deductions, chapter 346, section 204 inserts new RSA 77-A:4, XIX to permit an adjustment so that the BPT also conforms to the federal GILTI deduction. GILTI is a deemed income inclusion taxed federally at the time it is earned and not again if such earnings are ever repatriated to the United States as foreign dividends. Foreign dividends, however, are taxed under the BPT. Therefore, to avoid double taxation, chapter 346, section 203 amends RSA 77-A:3, II(b)(5) to provide an adjustment for repatriated foreign earnings also subject to BPT as GILTI.

Statute Added: RSA 77-A:4, XIX

Statutes Amended: RSA 77-A:1, XX and RSA 77-A:3, II(b)(5)

Statute Repealed: RSA 77-A:3-b, II

Effective Date: July 1, 2019, for taxable periods beginning on or after January 1, 2020

Apportionment

Market-Based Sourcing

HB 4 (Chapter 346, Sections 424-425, 430) amends RSA 77-A:3, I(c) and RSA 77-E:4, I(c)(3) to adopt the market-based sourcing method of apportioning sales of services and intangibles for purposes of the BPT and BET. The change is effective January 1, 2021, for taxable periods ending on or after December 31, 2021. The BPT currently utilizes a three factor apportionment formula based on payroll, property, and a double-weighted sales factor. Each of these three factors consist of a numerator which reflects the payroll, property, and sales within New Hampshire, and a denominator which reflects the payroll, property, and sales everywhere. Each numerator is

divided by the respective denominator. The three factors are summed and divided by four to arrive at the New Hampshire apportionment percentage. The sales factor consists of two broad categories: (1) sales of tangible personal property (e.g., merchandise) and (2) everything else (intangible property and services). For BET purposes, the sales factor is one-third of the apportionment formula for the portion of the enterprise value tax base from dividends.

Market-based sourcing impacts the second category of sales only: sales that are not tangible personal property, particularly sales of services. Under current law, sales of services are apportioned to the state where the income-producing activity is performed. If the income-producing activity is performed in more than one state, the sales are assigned entirely to the state where a greater proportion of the income-producing activity is performed than in any other state, based on “costs of performance.” The cost-of-performance method is an “all or nothing” approach, because it assigns all the sales of services to the state that has a plurality of the costs of performance. Thus, a state with 5% of the costs (whether New Hampshire or another state) gets 100% of the sales if each of the other states account for less than 5% of the costs.

Market-based sourcing will replace the cost-of-performance method and assign sales of services to a state based on the location of the market where the service is delivered (or where the customer “receives” the service). Market-based sourcing abandons the all-or-nothing approach. Instead, if New Hampshire has 4% of the market for sales of services then it gets 4% of the sales, regardless of where the plurality of the costs of performance occurs.

Statutes Amended: RSA 77-A:3, I(c) and RSA 77-E:4, I(c)(3)

Effective Date: January 1, 2021, for taxable periods ending on or after December 31, 2021

Single Sales Factor Apportionment

HB 4 (Chapter 346, Sections 426-429) amends RSA 77-A:3, I-III and related provisions to change the BPT apportionment formula from a three-factor formula that includes payroll, property, and double-weighted sales to a single sales factor apportionment formula. The change is effective January 1, 2022 for taxable periods ending on or after December 31, 2022, unless rescinded by majority vote of the Legislative Committee on Apportionment described below in November 2020. For example, under the current three factor apportionment formula based on payroll, property, and a double-weighted sales factor, if a taxpayer has half of its property and half of its employees in New Hampshire but makes no sales within the state, then one-quarter of the taxpayer’s income is subject to BPT $((50\% + 50\% + (0\%*2))/4 = 25\%)$. In contrast, a single sales factor apportionment formula is based on sales only. The share of a taxpayer’s income subject to BPT is based solely on the percentage of the taxpayer’s sales occurring in New Hampshire. Thus, under single sales factor apportionment, the taxpayer described above will pay no BPT because 0% of its sales are made to New Hampshire customers. However, a taxpayer with 10% of its sales made to New Hampshire customers will have 10% of its income subject to BPT, even if the taxpayer has no property and/or payroll in this state.

Statute Added: RSA 77-A:1, XVIII-a

Statutes Amended: RSA 77-A:3, I-III; RSA 77-A:5, XIII(b)(1); and RSA 77-E:13, I and II
Effective Date: January 1, 2022, for taxable periods ending on or after December 31, 2022, unless rescinded by majority vote of the Legislative Committee on Apportionment

Legislative Committee on Apportionment

HB 4 (Chapter 346, Sections 431-433) enacts RSA 77-A:23-a to establish a legislative committee to study apportionment under the BPT, including by monitoring the laws and legislation of other states concerning market-based sourcing and related issues. The committee is also authorized to rescind the enactment of the single sales factor apportionment formula described above by majority vote in November 2020. The committee will be repealed effective December 1, 2020.

Statute Added: RSA 77-A:23-a
Effective Date: July 1, 2019

Coos County Job Creation Tax Credit

HB 4 (Chapter 346, Section 199) amends RSA 77-E:3-c, II to extend the Coos county job creation tax credit awarded by the Department of Business and Economic Affairs to any tax period ending on or before December 31, 2027.

Statute Amended: RSA 77-E:3-c, II
Effective Date: July 1, 2019

COMMUNICATIONS SERVICES TAX

HB 4 (Chapter 346, Sections 252-258) clarifies the applicability of the Communications Services Tax (CST), RSA 82-A, to voice over Internet protocol (VoIP) and prepaid wireless telecommunications services, effective January 1, 2020. Under new RSA 82-A:4-d, VoIP services will be subject to CST if they are used by a person whose residential or primary business street address (or “place of primary use”) is in this state. In addition, under new RSA 82-A:4-e, prepaid wireless telecommunications services will be subject to the CST if the purchase occurs in person in this state, or, alternatively, if the consumer gives a New Hampshire delivery or billing address at the time of the sale or has a New Hampshire telephone number, consistent with the sourcing rules for the e911 surcharge on prepaid commercial mobile radio service.

The CST is paid by the consumer but collected and remitted by the retailer/seller. Every retailer/seller of VoIP and/or prepaid wireless telecommunications services must register with the DRA, collect and remit the CST, and file monthly returns. If a retailer/seller is registered for purposes of the e911 surcharge with the New Hampshire Department of Safety, Bureau of Emergency Communications, it must also register with the DRA for collection and payment of the CST.

Statutes Added: RSA 82-A:2, XXVII-XXX; RSA 82-A:4-d; RSA 82-A:4-e

Statutes Amended: RSA 82-A:1; RSA 82-A:2, III; RSA 82-A:2, X; RSA 82-A:4

Effective Date: January 1, 2020, for taxable periods ending after December 31, 2019

ICF QUALITY ASSESSMENT

HB 4 (Chapter 346, Section 358, I) repeals the ICF quality assessment under RSA 84-D.

Statute Repealed: RSA 84-D

Effective Date: July 1, 2019

TOBACCO TAX

HB 4 (Chapter 346, Sections 92-94) amends “tobacco products” as defined in RSA 78:1, XIII to include electronic cigarettes (or “e-cigarettes,” among other names), and separately defines “electronic cigarette” in new RSA 78:1, III-a, effective January 1, 2020. The result is to impose the Tobacco Tax on e-cigarettes, particularly on the liquids or other substances containing nicotine that are intended to be used with or in such devices. E-cigarettes will be treated as tobacco products other than cigarettes (or “other tobacco products”) but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or “closed system” devices), and the other for containers that are intended to be opened (“open system” devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine. The tax must be pre-collected and paid along with the filing of monthly returns by every wholesaler that ships or transports e-cigarettes to retailers in this state. Also, every manufacturer, wholesaler, retailer, and sampler in the business of selling or distributing e-cigarettes in this state must register with the New Hampshire Secretary of State, obtain a license issued by the DRA or the New Hampshire Liquor Commission under RSA 178, as applicable, and otherwise comply with the Tobacco Tax law.

Statute Added: RSA 78:1, III-a

Statutes Amended: RSA 78:1, XIII and RSA 78:2, II

Effective Date: January 1, 2020

ADMINISTRATIVE

SB 242 (Chapter 280) addresses concerns relating to the issues raised in the United States Supreme Court’s decision in *South Dakota v. Wayfair, Inc.* In the wake of *Wayfair*, it is possible that states, or localities within those states, with sales and use taxes, will require New Hampshire businesses that do not have a physical presence but remotely sell goods in those states or localities to collect and remit their sales and use taxes. This bill requires a state or

locality that seeks to determine or impose a sales or use tax liability or collection obligation on a New Hampshire business to first provide written notice to the New Hampshire Department of Justice (DOJ) at least 45 days before taking any action; encourages New Hampshire businesses to notify the DOJ whenever a state or locality requests information for use in determining a sales or use tax liability or collection obligation; requires the DOJ to develop a system providing for voluntary information sharing and collaboration with New Hampshire businesses, including by transmitting periodic bulletins in collaboration with the DRA; and establishes a commission to monitor actions concerning the imposition of collection obligations on New Hampshire businesses. The members of the commission include the commissioner of the DRA, or designee.

Statute Added: RSA 78-E

Effective Date: July 19, 2019

MISCELLANEOUS

SB 29 (Chapter 138) establishes a commission to study acts of violence by the public against New Hampshire state employees and to recommend processes and policies to reduce future incidents of violence in the workplace. The members of the commission include the commissioner of the DRA, or designee.

Statute Added: RSA 273:28-a

Effective Date: June 25, 2019

SB 98 (Chapter 230, Sections 5-10) establishes a committee to study the effects of past New Hampshire trust code legislation. The committee's duties include investigating whether past New Hampshire trust legislation is having its desired effect; and whether there is a state revenue opportunity to be generated from the assets which reside within New Hampshire chartered trust companies to offset the cost of administration by the state of New Hampshire.

Statute Amended: N/A

Effective Date: July 12, 2019

New Hampshire FY 2020 Legislative Session in Review

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2020 Legislative Session by the New Hampshire General Court. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as a full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

BUSINESS TAX

HB 1558 (Chapter 38, Sections 3-7) clarifies the timing and procedure for the Commissioner of Business and Economic Affairs to certify applications for Economic Revitalization Zone Tax Credits. Extends the prospective repeal of the Economic Revitalization Zone Tax Credit program from July 1, 2020 to January 1, 2028.

Statute Amended: RSA 162-N

Effective Date: June 30, 2020 (Sections 6 and 7), July 1, 2020 (Sections 3-5)

MUNICIPAL AND PROPERTY

HB 130 (Chapter 1) clarifies the applicability of the Veterans' Property Tax Exemption to those veterans who are 100 percent permanently and totally disabled pursuant to federal regulations governing total and permanent disability ratings.

Statute Amended: RSA 72:36-a

Effective Date: April 1, 2020

HB 1111 (Chapter 28) provides for the establishment of communications districts (under new Chapter RSA 53-G) for the purpose of contracting and bonding the creation or maintenance of communications infrastructure and for contracting with service providers and grants communications districts to issue broadband infrastructure bonds.

Statutes Amended: RSA 33:3-g, RSA 33-B:1, RSA 38:38

Statutes Added: RSA 53-G

Effective Date: July 22, 2020 (Sections 4-8), September 20, 2020 (Sections 1-3)

HB 1129 (Chapter 8, Sections 2-3) temporarily modifies municipal spending authority due to the COVID-19 state of emergency to permit towns and districts with a June 30 fiscal year end to make

expenditures between July 1 and the date a budget is adopted which are reasonable in light of prior year's appropriations and expenditures during the same time period. Permits towns, village districts, and school districts that are unable to hold in-person annual meetings in 2020 or 2021 due to COVID-19 to conduct such meetings virtually and sets forth procedures for holding such virtual annual meetings.

Statute Amended: N/A

Effective Date: July 10, 2020

HB 1182 (Chapter 33, Section 6) modifies the timeline and procedure for the New Hampshire Department of Transportation to provide municipal assessing officials a copy of any lease or other agreement, the terms of which provide for the use or occupation by others of real or personal property owned by the state.

Statute Amended: RSA 72:23

Effective Date: January 1, 2021

HB 1558 (Chapter 38, Sections 19-22 and 25) modifies the vote required to authorize the issuance of certain municipal bonds or notes from 2/3 to 3/5. Increases the amount of the year-end unassigned fund balance a school district may retain from 2.5% to 5% of the current fiscal year's net assessment under RSA 198:5, expands the purposes for which such funds may be retained, and modifies the approvals necessary.

Statutes Amended: RSA 33:8, RSA 374-B, RSA 198:4-b

Effective Date: September 27, 2020

SB 558 (Chapter 7) extends the reporting date of the Commission to Study School Funding from September 1, 2020 to January 10, 2021.

Statute Amended: RSA 198-E:2-e

Effective Date: May 10, 2020

MISCELLANEOUS

HB 1245 (Chapter 37, Section 100) creates a legislative commission to study the identification of unregistered animal feed products being sold remotely in New Hampshire. The members of the commission include the commissioner of the DRA, or designee.

Did you know the DRA collects more than 80% of the state's general fund revenue?

DRA HIGHLIGHTS FY 2020

DRA Revenue Information Management System. During the last fiscal year, the DRA has worked hard to ensure that the replacement of the DRA's existing tax administration system with a new Revenue Information Management System (RIMS) is a success. In October 2019 the DRA launched the first of three phases of the new RIMS system for more than 9,000 taxpayers of the Meals & Rentals Tax, Medicaid

Enhancement Tax, and Nursing Facility Quality Assessment. One of the most exciting aspects of the RIMS project is the new online user portal, Granite Tax Connect (GTC). GTC allows taxpayers, operators and practitioners to complete tasks online, such as file taxes electronically, schedule automated online payments, view correspondence from NHDRA, check on the status of returns, payments, web requests, and more. Phase two of the RIMS project will be available on October 5, 2020 and will provide these exciting online tools and features to Business Profits Tax, Business Enterprise Tax, Interest & Dividends Tax, and Communication Services Tax taxpayers. Learn more about the project on page 38.

COVID-19 Relief Programs. Some of the most rewarding work the DRA has done over the last year relates to our administration of the Main Street Relief Fund (MSRF) for New Hampshire businesses. Through the MSRF grant program, the DRA was able to distribute approximately \$340 million to over 5,000 New Hampshire businesses to assist them during the COVID-19 pandemic. During the course of the DRA's administration of the MSRF, the DRA Call Center answered 3,156 calls related to MSRF.

Tax Season at DRA. Normally, tax filing season, or "rush" as it is called at DRA, occurs in April of each year. This year, the COVID-19 pandemic resulted in an extension of the normal April filing due date to June 15, 2020. Therefore, the DRA saw a modified busy period, with a substantial increase in return filings during the normal filing period around April 15 and a second busy period around June 15. As we typically do, DRA staff took an "all hands on deck" approach in order to ensure that documents and revenue were quickly processed and deposited. In April of this year, the DRA processed 60,752 documents totaling almost \$191 million. In June of this year, the DRA processed 51,049 documents totaling almost \$195 million.

The New Hampshire Department of Revenue Administration's staff will always be ready to take your important phone call. To request forms, please email: forms@dra.nh.gov, or call the Forms Line at (603) 230-5001. For any other questions, please contact Taxpayer Services at (603) 230-5920.



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The Legal Bureau

The Office of Revenue Counsel (the Legal Bureau) provides legal advice and representation to the Department, including rendering advice and legal opinions to Department personnel; managing bankruptcy cases; drafting and coordinating the adoption of administrative rules; responding to Right-to-Know requests; representing the Department before the Board of Tax and Land Appeals and the Department's Hearings Bureau; and providing assistance and advice to the Commissioner's Office, the Municipal and Property Division (M&P Division), and in connection with audits and other stages of the enforcement and administration of tax laws. In addition, the Legal Bureau coordinates and assists with the Department of Justice's representation of the Department before state and federal court and acts as co-counsel in certain cases.

During FY2020, the Legal Bureau represented the Department in administrative tribunals concerning tax assessments and license actions, challenges to state taxing statutes, and complex collection matters, and managed bankruptcy cases in which the Department is a creditor. Revenue Counsel also represented and advised the M&P Division in a number of matters involving DRA certified assessors, assessment issues, municipal budget problems, and timber and gravel tax questions. In addition, the Legal Bureau represented the M&P Division in numerous utility property tax appeals. Often, the cases managed by the Office of Revenue Counsel have the potential for a substantial fiscal impact or significant precedential value. Below is a description of some noteworthy cases.

Noteworthy Cases from FY2020

In re City of Berlin; Board of Tax and Land Appeals

A taxpayer complained to the BTLA that members of the City of Berlin Board of Assessors granted their own abatement applications without third party review in circumstances that appeared to yield a less than fair result. The BTLA ordered an investigatory proceeding and the Legal Bureau intervened. On the eve of a hearing, the BTLA suspended proceedings due to the COVID-19 State of Emergency. This case is ongoing.

In re City of Nashua, Board of Tax and Land Appeals

This case arose from a citizen's complaint to the BTLA regarding the legality and proportionality of the City of Nashua's assessments. The BTLA ordered an investigatory proceeding and directed the Department to provide the BTLA with information regarding the City's assessing practices. The Department and the City submitted a joint motion to revalue the City's properties that resulted in a BTLA order requiring the City to complete a full measure and list of property in the City, which had not been completed since 1991.

In re Town of Derry, Board of Tax and Land Appeals

This case arose from the Director of M&P Division’s determination that since the Town of Derry did not determine values anew on all properties in the Town since 2014, Derry must complete a reappraisal in 2019 and set values anew for all properties in Derry in accordance with law. Derry disputed this determination. The Department and Town decided to remedy its dispute in a way that was equitable and fair to the taxpayers of Derry and the State of New Hampshire by filing a joint motion asking the Board to approve a revaluation plan of all property in the Town during year 2020. The BTLA granted the joint motion and ordered Derry to fulfill its obligations under RSA 75:8-a.

In re Town of Hanover, Board of Tax and Land Appeals

This case arose from a citizen petition complaining of assessment irregularities and seeking an order requiring Hanover to complete a revaluation of all property in the town. The Department and the Town filed a joint motion asking the board to approve a revaluation plan, which included a full measure and list of all properties in the town, to be performed by DRA certified personnel with oversight by the Town Assessor. The BTLA granted the joint motion. Certain property owners in Hanover attempted to intervene and have the BTLA reconsider the order to which the Department objected. The Board denied the motions and the Town is in the process of performing its revaluation.

Declaratory Ruling – Smith and Newco LLC

This declaratory ruling concerned whether the Petitioner Smith’s proposed transfer of three parcels of real estate, owned by the Petitioner personally, to an entity structure owned by the Smith Revocable Trust, in which Petitioner is the sole grantor and trustee, is exempt from the Real Estate Transfer Tax (RETT). In response, the Department found that the proposed transfers were exempt from RETT under RSA 78-B:2, XXII.

PA -71 Proceedings

The Legal Bureau assisted the M&P Division in disciplining assessors accused of misconduct pursuant to RSA 21-J:14-g. Sanctions were agreed to in two cases as summarized in the table below:

| Year | Finding/Decision | Type of Discipline | Amount of Discipline | Asb Rule |
|------|------------------|------------------------------------|--|---|
| 2020 | Consent | Decertified; remedial education | 1-year demotion 4 continuing education courses. | 308.05 308.09 |
| 2020 | Consent | Decertified; remedial education | 30-days decertified, but suspended for 1 year with conditions. 4 continuing education courses. | 307.02(i) 304.04(b) 308.05 301.36(b) |

Bankruptcy Cases

The Legal Bureau filed 45 Proofs of Claim in United States Bankruptcy Courts throughout the United States for unpaid taxes, penalties, and interest in an amount exceeding \$2.2 million, and collected claims from bankruptcy cases in an amount over \$66,000. Several of these cases also involved bankruptcy litigation concerning objections to claims, sales of

property, and debtor reorganization plans which the Legal Bureau litigated in conjunction with DOJ.

Utility Property Tax Appeals

The complexity of utility property tax appeals is a laborious process requiring significant time and investment. The Legal Bureau handled 15 utility property tax appeals during Utility Property Tax Year 2019 (April 1, 2019 – March 31, 2020). In these contested matters, the Legal Bureau worked with the Department's utility property appraisers to achieve favorable results for the Department. While some appeals settled, others are under advisement with Department's Hearing Officer.

Right to Know Requests

The Legal Bureau responded to 128 requests for government records pursuant to RSA 91-A:4 over the course of the past year.

Appeals from Final Orders, Board of Tax and Land Appeals

The Legal Bureau litigated five appeals to BTLA from M&R license renewal denials and appeals of assessments, which all resulted in favorable rulings for the Department.

Appeals from Final Orders, Superior Court

The Legal Bureau coordinated with DOJ on two appeals to Superior Court.

Phillip Hughes v. Department of Revenue Administration.

Due to the failure of the M&R operator to file M&R tax returns and pay M&R taxes, the Department denied the Operator's M&R license renewal, and the Hearings Bureau upheld the renewal denial. The Operator filed an appeal to Rockingham County Superior Court. Through DOJ, the Legal Bureau timely filed a Motion to Dismiss the appeal, which was granted.

Holland & Perryman v. Department of Revenue Administration.

The Legal Bureau assisted the Audit Division in coordination with DOJ in settling an appeal of an audit assessment, which resulted in the voluntary dismissal of the appeal to the Superior Court.

Criminal Investigations and Prosecutions

With the assistance of DOJ, the Legal Bureau conducted extensive investigations into criminal violations of New Hampshire tax laws.

In *State of New Hampshire v. Darvi Rosenberg*, DOJ conducted a 4-day jury trial in the Merrimack County Superior Court. Rosenberg was the CPA tax preparer for Thomas Katsiantonis who had previously pleaded guilty and served a sentence for tax fraud and other crimes. Rosenberg was charged with assisting Katsiantonis and providing false documents to the Department. Unfortunately, the jury deadlocked and a mistrial was declared by the court. The question of retrying Mr. Rosenberg remains under consideration.

Collection Matters

The Legal Bureau provided representation and counsel to the Department in negotiating and documenting favorable settlements to collect significant sums owed by a number of taxpayers.

| Administrative Rule Making During FY 2018 | | | |
|---|---|----------------|-----------------|
| Document # | Rule # short Title | Effective Date | Expiration Date |
| 12823 | Rev 2300 – Medicaid Enhancement Tax | 7/4/2019 | 7/4/2029 |
| 12832 | Rev 806.04(c); Rev 807.04(a)(2); Rev 809.03(b); Rev 809.06; Rev 809.07 – Indicia of RETT Paid | 7/25/2019 | 7/25/2029 |
| 12833 | Rev 3002.07(b)(1); Rev 3003.02(a); Rev 3004.02(b)(2); Rev 3004.06 – Indicia of L-CHIP Paid | 7/25/2019 | 7/25/2029 |
| 12834 | Rev 500 – Excavation Tax and Taxation of Excavation Area | 7/25/2019 | 7/25/2029 |
| 12854 | Rev 3402.01(e) and (f); Rev 3402.03(a) and (b) intro. and (b)(2) and (3) – Notice of Intent to Cut Wood or Timber | 8/21/2019 | 8/21/2029 |
| 12881 | Rev 3200 (various) – Education Tax Credit Program Update | 9/27/2019 | 9/27/2029 |
| 12883 | Rev 306.07, Rev 904.05, Rev 2406.06 – Use of Education Tax Credit Against Tax Liability | 9/27/2019 | 9/27/2029 |
| 12905 | Rev 204.02(a); Rev 204.03 – Agency Action on Petitions for Redetermination or Reconsideration | 10/23/2019 | Do not expire |
| 12906 | Rev 303.03(a) intro; (a)(2), & (e), 304.09(f)(2)c. & d., 2402.01(a) intro. & (a)(7) – Business Tax Technical Corrections | 10/23/2019 | 10/23/2029 |
| 12907 | Rev 700, 2300, 2500, 2700, 2900 various sections and paragraphs – First Rollout of Revenue Information Management System (RIMS) | 10/23/2019 | 10/23/2029 |
| 12923 | Rev 1200 – Low and Moderate Income Homeowners Property Tax Relief | 11/26/2019 | 11/26/2029 |
| 12925 | Rev 401.05; Rev 402.02; Rev 405; Rev 418.01(a) and (c) – Tax Credit for Combat Service | 11/26/2019 | 11/26/2029 |
| 12979 | Rev 307.11(a), (c) – Business Profits Tax Corrections Regarding Federal Refund Subject to Joint Committee on Taxation Review | 1/23/2020 | 1/23/2030 |
| 13002 | Rev 1601.15, 1601.20, 1601.20, 1601.21, 1601.22, 1601.24 & 1605 – Communications Services | 3/17/2020 | 3/17/3030 |
| 13040 | Rev 304.12 – Global Intangible Low – Taxed Income | 4/22/2020 | 4/22/2030 |
| 13049 | Rev 1000 – Tobacco Tax | 6/4/2020 | 6/4/2030 |

Technical Information Releases FY 2019

| TIR # | Description | Date Issued |
|----------|--|-------------|
| 2019-004 | Interest Rates Set for Calendar Year 2020 | 8/22/2019 |
| 2019-005 | 2019 Legislative Session In Review | 8/27/2019 |
| 2019-006 | 2019 Legislative Session in Review-Fiscal Years 2020/2021 State Budget | 11/19/2019 |
| 2019-007 | RSA 82-A Communications Services Tax Applicable to Prepaid Wireless Telecommunications Services and Voice Over Internet Protocol | 11/25/2019 |
| 2019-008 | Electronic Cigarettes Taxable Under The RSA 78 Tobacco Tax Effective January 1, 2020 | 12/9/2019 |
| 2020-001 | COVID-19 Pandemic Relief for Business Tax and Interest & Dividends Tax | 3/30/2020 |
| 2020-002 | Allowable Average Value of Scholarships for 2020-2021 Education Tax Credit Program Year | 4/22/2020 |



Hearings Bureau

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Hearings Bureau

During FY 2020, the Hearings Bureau continued to strive to provide better service to the taxpayer given our available resources. We have continued to review administrative tasks and work flow to ensure that our processes are as lean and efficient as possible to maximize our productivity.

In FY 2020, with respect to taxpayer petitions, the time to produce a final order after the close of the record averaged 133.86 days. Although our goal for FY 2020 for taxpayer petitions was to produce final orders within an average of 90 days after the close of the record, there were several older, very complex cases that were issued during this period. With respect to cases involving license denials, suspensions and revocations, bonds, and tobacco seizures, the time to produce a final order after the close of the record averaged 9.45 days. Our goal for cases involving license denials, suspensions and revocations, bonds, and tobacco seizures was to produce final orders within an average of 14 days after the close of the record. The total number of final orders issued in FY 2020 decreased by 18.92% from the number issued in FY 2019, as there were several months in which no hearings were held due to the COVID-19 pandemic. In cases in which a final order was not issued within the timeframe we had set as a goal for FY 2020, the cause of the delays generally include, but are not limited to, the following: that the order involved complex legal issues which needed additional time to research and write orders, that the Hearing Bureau's full hearing schedule reduced the time available to research and write orders, that delays resulted from the unavailability of necessary personnel due to the COVID-19 pandemic, that time was spent developing a telephonic hearings process due to the COVID-19 pandemic, including drafting the necessary forms, and/or that legislative changes necessitated a revision of Hearings Bureau documents. The number of docketed appeals filed in FY 2020 decreased by 39.68% from the number filed in FY 2019, which we suspect is the result of the new Revenue Information Management System.

During FY 2020, the Hearings Bureau has trained the Paralegal II to preside over simple licensing and tobacco seizures as a designated Hearing Officer. This strategy was implemented to allow the Hearing Officer to dedicate more time to drafting final orders on complex cases in order to decrease the amount of time it takes to issue these orders. We have also continued to make progress in implementing the use of technology in order to increase efficiency. We have implemented an electronic indexing and filing system for older paper case files in order to quickly access older information prior to implementation of our electronic case management systems, and continue to catalog those cases as time permits. As the

Revenue Information Management System and Granite Tax Connect systems continue to go online for more taxes administered by the DRA, we believe that these systems will continue to reduce the number of appeals with respect to some issues.

The Hearings Bureau’s goal for FY 2020 is to continue to maintain an appeal process which provides a fair and efficient system that ensures the highest degree of confidence in the integrity of this system, and timely performance. This includes continuing to streamline administrative processes in order to allow us to meet our goal of issuing Final Orders in a timely manner.

The following statistics summarize the activity of the Hearings Bureau during the past fiscal year as compared to the prior fiscal year:

| | FY 19 | FY 20 | % of Change |
|---|------------|------------|-----------------|
| Appeals Filed | 247 | 149 | (39.68%) |
| Cases Closed | 217 | 183 | (15.67%) |
| Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court | 1 | 7 | 600.00% |
| Cases open as of June 30 | 124 | 83 | (33.06%) |
| Final Orders Issued for the period of 7/1/2018 to 6/30/2019 | | | |
| Assessor Decertification, Suspension, or Discipline | 0 | 0 | *** |
| Business Tax | 27 | 34 | 25.93% |
| Business Tax & Interest & Dividends Tax | 0 | 1 | *** |
| Business Tax & Meals & Rentals Tax | 3 | 1 | (66.67%) |
| Communication Services Tax | 0 | 1 | *** |
| Interest & Dividends Tax | 5 | 8 | 60.00% |
| Meals & Rentals Tax | 59 | 46 | (22.03%) |
| Real Estate Transfer Tax | 2 | 0 | (100.00%) |
| Tobacco Tax | 36 | 16 | (55.56%) |
| Utility Property Tax | 0 | 0 | *** |
| Total Final Orders Issued | 132 | 107 | (18.94%) |

***Please note that mathematically there cannot be a percentage of increase from the number zero.





The Taxpayer Services Division

Director of
Taxpayer Services:

Debra Bourbeau

Taxpayer Services
PO Box 637
Concord, NH 03302-0637

603.230.5941 Fax

Tax Forms
PO Box 637
Concord, NH 03302-0637

Call Center
603.230.5920

The Taxpayer Services Division

The mission of the Division of Taxpayer Services is to continuously improve taxpayer experiences through efficient data processing, accurate account maintenance and exemplary customer service.

The document imaging system allows employees to scan, validate and process large volumes of tax forms more efficiently. The division operates two high speed scanners to ensure efficiency in operations for processing documents and revenue.

| Documents Processed | FY 2018 | FY 2019 | FY 2020 |
|--------------------------------------|---------|---------|---------|
| # Documents Scanned | 332,643 | 340,242 | 353,175 |
| # Documents Processed Manually | 18,521 | 16,178 | 6,922 |
| # Documents Processed Electronically | 170,329 | 180,609 | 205,618 |
| Total | 521,493 | 453,962 | 565,715 |

The Department of Revenue Taxpayer Assistance call center is staffed Monday – Friday 8:00 AM to 4:30 PM. The call center is staffed by a manager and five employees.

| Call Handling | FY 2018 | FY 2019 | FY 2020 |
|--|---------|---------|---------|
| General Taxpayer Questions | 17,961 | 21,699 | 23,405 |
| Written response Taxpayer Questions | 8,669 | 10,588 | 10,098 |
| Collection of outstanding tax due | 3,261 | 5,613 | 5,011 |
| Low and Moderate homeowner's property tax relief program, municipal tax rate, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits or current use property questions, technical calls and Main Street Grant. | 3,685 | 5,537 | 7,274 |
| Total | 33,576 | 43,437 | 45,788 |

| 2021 Forms Calendar Business Return Due Dates Assume a Calendar Year Tax Period | January | | February | | March | | April | | May | | June | | July | | August | | September | | October | | November | | December | |
|---|----------|---------------|----------|---------------|----------|---------------------------|----------|---------------------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|-----------|---------------|----------|---------------|----------|---------------|----------|---------------|
| | Estimate | Return / Form | Estimate | Return / Form | Estimate | Return / Form / Extension | Estimate | Return / Form / Extension | Estimate | Return / Form | Estimate | Return / Form | Estimate | Return / Form | Estimate | Return / Form | Estimate | Return / Form | Estimate | Return / Form | Estimate | Return / Form | Estimate | Return / Form |
| Corporate | | | | | | | X | X | | | X | | | | | X | | | | | X | X | | |
| Communications Service Tax | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X | X |
| Fiduciary | | | | | | | X | X | | | X | | | | | X | | | | | X | X | | |
| Interest & Dividends | X | | | | | | X | X | | | X | | | | | X | | | | | X | | | |
| Low and Moderate Property Tax Relief | | | | | | | | | | X | | X | | | | | | | | | | | | |
| Meals & Rentals | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X |
| Medicaid Enhancement | X | | | | | | | X | | | | | | | | | | | | | | | | |
| Nursing Facility Quality Assessment | | X | | | | | | X | | | | | | X | | | | | | X | | | | |
| Partnerships | | | | | | X | X | | | | X | | | | | X | | | X | | | | X | |
| Private Rail Car | | | | | | | | | | X | | | | | | | | | | | | | | |
| Proprietorship | | | | | | | X | X | | | X | | | | | | X | | | | X | X | | |
| Railroad | | | | | | | X | | | | X | | | | | | X | | | | | | X | |
| Railroad Company | | | | | | | | | | X | | | | | | | | | | | | | | |
| Real Estate Transfer | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X |
| Utility Property | | X | | | | | X | | | | X | | | | | | X | | | | | | X | |
| Utility Property Tax Information Update | | | | | | | | | | X | | | | | | | | | | | | | | |
| Wholesalers Other Tobacco Products | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X | | X |



The Collections Division

Director of
Collections:

Ora LeMere

Collections Division
PO Box 454
Concord, NH 03302-0454

603.230.5900
603.230.5946 Fax

The Collections Division

The mission of the Collections Division is to ensure taxpayer compliance with the tax laws of New Hampshire by fairly and effectively recovering overdue taxes through the uniform application of state laws, rules, and policies.

The Division of Collections is established by RSA 21-J:8 with two defined tasks in statute:

- a) Collecting all outstanding taxes owed to the state, which are within the department's jurisdiction.
- b) Securing all delinquent returns required to be filed with the state by any taxpayer.

The division carries out these tasks by:

- Collecting delinquent notices of assessment resulting from tax returns.
- Following up on Meals and Rentals (M&R) tax returns not filed by the 15th of the month as mandated by RSA 78-A.
- Selling tobacco stamps to be affixed to packages of cigarettes.
- Licensing and educating M&R operators charging for taxable meals, room rentals and motor vehicle rentals.

The division budget authorized twelve full time positions, 1 unclassified and 11 classified and the division was fully staffed for the entire year. However, one position was outsourced for six months of FY2020 to act as a subject matter expert for our revenue management system implementation project.

| FY2020 Value of Inventory and Collections | |
|--|--------------|
| Delinquent Inventory – beginning July 1, 2019 | \$35,650,335 |
| Delinquent Inventory – ending June 30, 2020 | \$59,720,002 |
| Delinquent Payments Collected | \$8,149,011 |

| FY2020 Statistical Counts | |
|---|------|
| New Meals & Rentals Operators Licensed | 998 |
| Meals and Rentals Unfiled Returns Followed Up | 8791 |
| Tax Liens Recorded | 452 |
| Tobacco Tax Field Compliance Visits | 25 |
| Payment Plans Initiated | 50 |
| Field Visits Conducted | 608 |

The Collections Division underwent many changes in FY2020, including a system upgrade that rolled out in October 2019 and a complete shift in business operations due to the novel Coronavirus pandemic in March 2020. While these adjustments were challenging and demanded our entire focus for most of the fiscal year, the team worked tirelessly to overcome them.

The first phase of the implementation of the Revenue Information Management System (RIMS) involved many processes that directly affected the Collections Division, including Meals and Rentals license registration, payment plans and other resolution remedies, lien placement and release, field visit coordination, and administrative hearing collaboration. These adjustments to the processes and procedures of the Collection Division were extensive; however, they will ultimately provide tremendous efficiencies to the users and more importantly, the taxpayers of New Hampshire.

The pandemic also affected the Collection Division as the majority of staff quickly transitioned to telework in an effort to reduce the risk of transmission, which involved restructuring many areas of communication with internal and external customers. During this time, the Division was also unable to conduct some of the more personal support offered throughout the year, such as outreach seminars and field visits.

Toward the end of the fiscal year, the Collection Division also played a pivotal role in the administration of the Main Street Relief Fund grant, addressing, reviewing, and responding to the appeals of applicants who were denied relief or had discrepancies in the information submitted on their applications.

In summary, FY2020 has provided some trials for the Collection Division, but provided an opportunity to rise to the occasion and reevaluate processes and approaches in order to make significant changes that will benefit the division, department, and taxpayers alike.

Collections Division
PO Box 454
Concord, NH 03302-0454

603.230.5900
603.230.5946 Fax



The Municipal and Property Division

Director of
Municipal and Property:

James P. Gerry

Assistant Director of
Municipal and Property

Samuel T. Greene

Municipal and Property
Division
PO Box 487
Concord, NH 03302-0487

Municipal Bureau
603.230.5090
603.230.5947 Fax

Property Appraisal
Bureau
603.230.5950
603.230.5943 Fax

The mission of the Municipal and Property Division is to assure fairness, equity and proportionality in the assessment and collection of property taxes and the administration of municipal finances in the state by establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property and administering timber and gravel taxation.

The Division consists of two bureaus, **Municipal and Property**.

The **Municipal Bureau** establishes and approves municipal, school, county, state education and village district tax rates. It provides technical assistance on taxation and finance to the approximately 564 political subdivisions of the state, and the general supervision of municipal tax collectors. Other services include:

- Prescribing a uniform chart of accounts for all municipalities.
- Establishing a standard technical assistance manual for municipalities' use.
- Reviewing trustee reports of municipal trust funds in conjunction with the Department of Justice Charitable Trust Unit.
- Conducting workshops and seminars for municipal officials, including selectmen, budget committees, trustees of trust funds, tax collectors, and school officials.

The **Property Appraisal Bureau** oversees the assessment review process and monitors revaluations and revaluation contracts, as well as the following specialized services:

- The Equalization Group determines the total equalized value of all taxable property within the state on an annual basis. This allows shared tax burdens, such as the state education tax and county property taxes, to be apportioned at a single standard, market value. The equalization process includes compiling assessment data, conducting ratio studies and preparing statistical reports.
- Utility Appraisers value all utility and railroad properties in order to determine the correct assessment of RSA 82 Railroad Taxes and RSA 83-F Utility Property Taxes.
- Provides administrative, technical and enforcement support to all municipalities in their assessment and collection of the RSA 79 Timber Tax and the RSA 72-B Excavation Tax.
- Provides direct education on property assessments to municipal officials and assessors, as well as taxation and finance professionals.
- Provides support to two administratively attached boards, the Assessing Standards Board (ASB) and the Current Use Board (CUB).

ADMINISTRATIVELY ATTACHED BOARDS

ASSESSING STANDARDS BOARD (ASB)

ASB@dra.nh.gov

Chairman – Betsey Patten Vice-Chairman – Robert Gagne

CURRENT USE BOARD (CUB)

CUB@dra.nh.gov

Chairman – Charles Souther

Accomplishments of FY 2020 Municipal and Property Division

The Division had some significant accomplishments in their efforts to improve its services to municipalities and municipal officials and to improve its transparency. Some of these efforts are completed while others are ongoing. During FY 2020, the Division accomplished the following:

- In FY 2020, the last 4 months of the year was dominated by the COVID-19 State of Emergency. Protocols were put in place to ensure Municipal and Property employees remained as safe as possible during the State of Emergency and worked with numerous parties to develop emergency orders and other procedures that allowed M&P to continue to perform all of their mandated tasks.
- Fully staffed the Property Bureau with 5 new employees.
- Presented educational courses prepared by the International Association of Assessing Officials which provided greater opportunity for professional assessors.
- Improved timely filing of municipal finance reports and continued timeliness of tax rate setting via MTRSP. It was the fifth consecutive year of setting over 60% of tax rates by October 31st.
- Audited and appraised \$6.5B in utility property, railroad property and railcar company assets resulting in billing \$43+M in utility/railroad property taxes. Additional special projects included attending continuing education classes on utility valuation issues; holding public forums on the valuation of regulated public utilities, low-income housing tax credits (LIHTC) and telecommunications poles and conduits costs; researching and publishing LIHTC capitalization rates, telecommunications poles and conduit replacement costs, and current use land values; assisting other State agencies with special appraisal projects within our area of expertise; and worked with Axiomatic to analyze the feasibility of developing a new utility valuation software system.
- The Timber Group participated in a NHMA webinar and provided numerous other educational opportunities for municipal officials in New Hampshire.

The following are brief descriptions of the efforts that are being undertaken in FY 2021:

- Continue to ensure that the repercussions of COVID-19 do not significantly impact the stated goals of the Municipal and Property Division.
- The Municipal and Property Bureaus will develop on-line classes to replace the current classroom offerings.
- The Timber Group will work on developing a method to obtain a chain of custody for timber harvested in the State of New Hampshire.
- The Municipal Bureau will work with municipalities to ensure that laws regulating municipal finance are being followed.
- Continue to monitor and review assessing practices throughout the state to ensure the assessment of property and collection of property taxes is equitable, efficient, and transparent and performed in an ethical manner.
- Continue working with Axiomatic towards developing, testing and implementing a web-based utility valuation system to administer the Department’s duties under RSA 83-F. This system will provide a more standardized and efficient computer assisted appraisal model and database.

MUNICIPAL AND PROPERTY DIVISION

Summary of Education Provided to Municipal and Assessing Officials

| Title of Presentation / Organization (Number of presentations) | Participants |
|---|------------------------------|
| Appropriations (6) | Town Officials |
| Budget Drafting (6) | Town Officials |
| Current Use Mini-Course (1) | Assessing / Town Officials |
| Equalization (7) | Assessing / Town Officials |
| Excavation (2) | Assessing / Town Officials |
| MS-1/1V Filing (4) | Assessing / Town Officials |
| State Statutes Part I | Assessing / Town Officials |
| State Statutes Update | Assessing / Town Officials |
| Tax Collector Workshops (3) | Town Clerks / Tax Collectors |
| Tax Rate Setting (6) | Town Officials |
| Trustee of Trust Funds Workshop | Trustees of Trust Funds |
| Association of School Business Officials (ASBO) | School Officials |



The Audit Division

Director of Audit:
Frederick J. Coolbroth, Jr.

Assistant Director of Audit:
John W. Frasier

Reporting Tax Fraud
PO Box 1338
Concord, NH 03302-1388
Tax Fraud Hotline
603.230.5030
603.230.5949 Fax

taxfraudhotline@dra.nh.gov

Audit Division
PO Box 1388
Concord, NH 03302-1388

603.230.5030

Discovery Bureau
PO Box 488
Concord, NH 03302-0488

603.230.5086

The mission of the Audit Division is to promote taxpayer compliance with New Hampshire's tax laws through: fair, impartial, and efficient selection and review of taxpayers' returns; taxpayer education; and discovery of non-filers. The Audit Division is committed to team work, professional development, and high standards of professionalism. Members of the audit staff conduct both desk audits and field audits. The type of audit depends on the nature and scope of the audit and the proficiency of the auditor.

The global COVID-19 pandemic had an impact on the Division's operations in fiscal year 2020. Nonetheless, DRA auditors completed the review of 819 taxpayers' returns. Of that number, 523 taxpayers' returns were audited resulting in assessments totaling \$24,180,481 in tax, penalties, and interest as well as reductions to refund requests, net operating loss deductions and business enterprise tax credit carry-forwards totaling \$1,973,264. Of all the returns reviewed, the Division ultimately did not pursue full formal audits of 310, because no material issues were identified.

In addition to the work described above, the Discovery/Nexus Bureau researches federal and state filings, as well as online resources, to discover non-filers who may have a duty to file and pay New Hampshire business taxes, meals and rooms taxes, or interest and dividends taxes. As a result of their efforts in fiscal year 2020, an additional \$3,391,513 in tax, penalties, and interest was collected despite the pandemic, of which \$18,800 came in through the voluntary disclosure program.

The Tobacco Unit conducted 66 compliance checks resulting in seizures of contraband tobacco products at 7 separate locations. Four audits of New Hampshire licensed tobacco wholesalers were completed. The Unit also continued to conduct joint tobacco/liquor investigations with the state Liquor Commission. The Unit worked to revise the tobacco tax rules to align with the recently modernized statute (RSA 78). With the expansion of the tobacco tax to include electronic cigarettes, the Unit helped oversee the additional licensing of 57 manufacturers and 69 wholesalers. The Unit also continued to work directly with the New Hampshire Department of Justice to ensure diligent enforcement of the Master Settlement Agreement by tobacco manufacturers and wholesalers.



Department of Information Technology

*Karen Sampson
Information Technology
Manager*

*Agency Software Division
at The Department of
Revenue Administration*

603-230-5990

*27 Hazen Drive
Concord, NH 03301*

The DRA, with the support of the Department of Information Technology (DoIT), uses technology to provide an efficient and streamlined end-to-end tax process, which benefits the NH taxpayer, by providing modernized operations and accurate information.

During FY 2020 the embedded DoIT development team began the efforts to retire the 30 year old Legacy Tax Information Management System (TIMS). All Meals and Rental Tax, Nursing Facility Quality Assessment, and Medicaid Enhancement Tax functionality is now inquiry only. The development team also worked to process all affiliated tax forms through the Document Imaging and Electronic Remittance application in order to flow seamlessly in to the new Revenue Information Management System (RIMS). This Document Imaging and Electronic Remittance initiative processes paper documents, utilizing barcodes and Optical Character Recognition (OCR), to reduce the need for manual data entry. Payments collected are remitted to the State's financial institution by an Image Cash Letter (ICL) which in turn provides the State with same day credit of the funds.

Ongoing efforts continue to maintain the highest level of security and comply with IRS standards. DoIT has introduced changes to improve security on individual devices as well as the entire infrastructure.

In addition to the major projects above, DoIT worked diligently to get employees out of the building when the 2019 novel Coronavirus hit. DoIT was busy insuring that employees had remote access, the proper hardware and collaborative software needed to perform their job functions. Two-thirds of the Department as well as the entire vendor team left the office to shelter in place for an extended period. During the early stages of the pandemic, the IRS updated tax-filing deadlines and the DRA implemented a plan for pandemic relief to the taxpayers of NH. The embedded DoIT developers made the appropriate changes to the legacy system in order to meet the aggressive deadlines.



Revenue Information Management System (RIMS)

DRA Project Director

Lisa Crowley

Subject Matter

Experts

Donald Dibble

Nicole Tilton

Brian Quigley

Meghan Johnson

Angela Camire

Spiro Millios

RIMS Goes Live

As fiscal year 2020 comes to a close, the Department of Revenue Administration (DRA), like many across the globe, have experienced an unprecedented time in its history. Facing a global pandemic forced us to move the majority of our staff to remote work locations. Given the importance of DRA’s contributions to overall state funding, as well as the fact that DRA is in the middle of the second phase of a major system upgrade scheduled to go live on October 5, 2020, many of these changes were initially met with trepidation. However, DRA has remained steadfast, keeping our agency goals and taxpayer needs at the forefront of our minds.

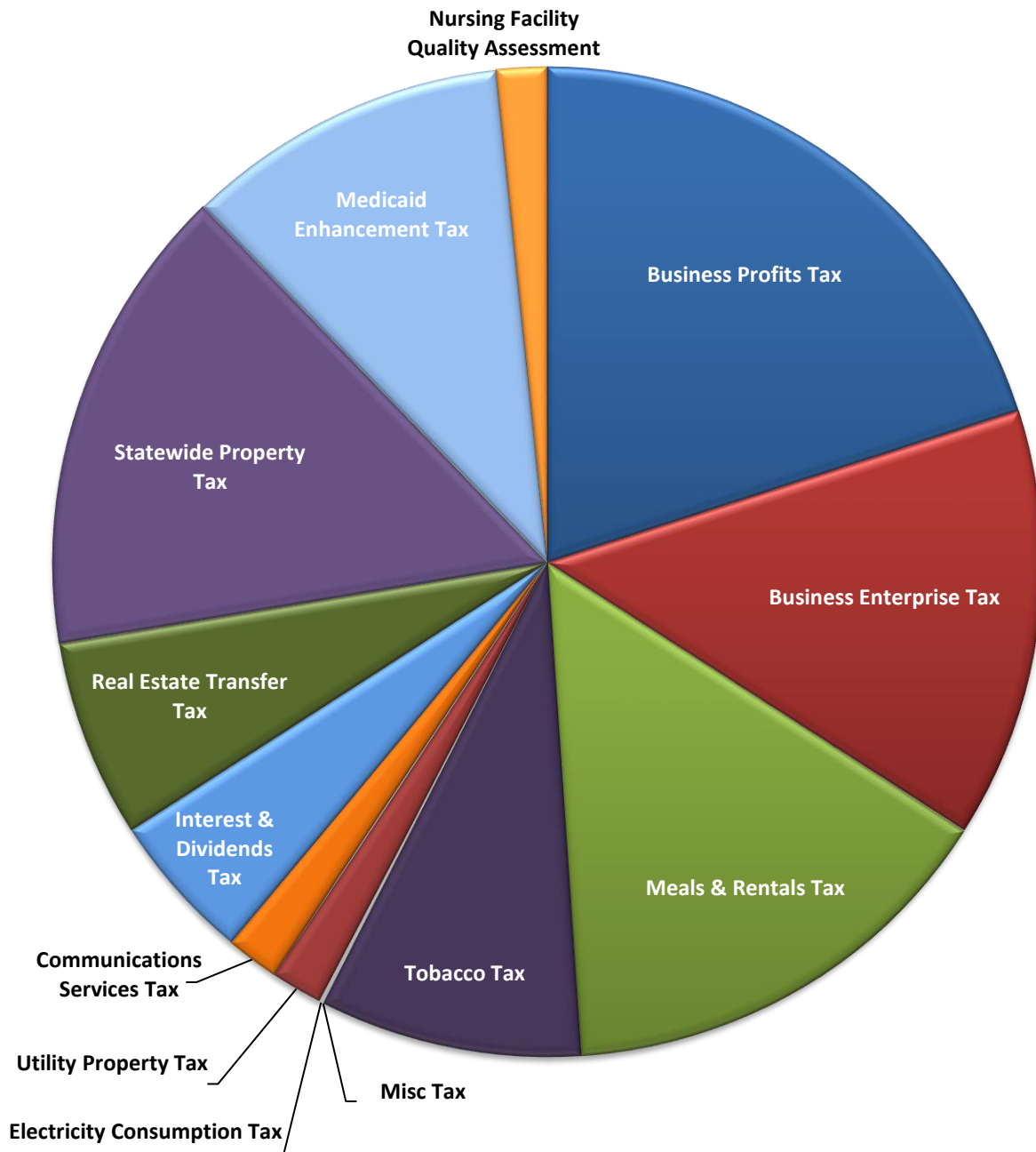
On October 28, 2019, DRA successfully implemented the first phase of its Revenue Information Management System (RIMS), and its external facing web portal Granite Tax Connect (GTC) for our Meals & Rentals Tax, Medicaid Enhancement Tax, and Nursing Facility Quality Assessment taxpayers. Since this date, DRA has processed more than 59,000 returns through the system, more than 45,000 of those filed via GTC, we processed over \$515 million in payments, collected over \$2.8 million in aged debt, issued more than 69,000 taxpayer letters, and instituted numerous internal processing efficiencies. The improvements introduced in this initial phase, both internally and externally, have made for a much more user-friendly experience for all, and we look forward to increasing these benefits with phase 2 of the project.

The second phase of the RIMS Project will go live on October 5, 2020 for our NH Business Profits, Business Enterprise, Interest and Dividends, and Communication Services Taxpayers. Given the complexity and volume of these tax types, our project team didn’t waste any time jumping into the definition and development phases of the project. In spite of the more than 30 DRA and FAST project staff members working remotely, we’re proud to say that this has merely been a bump in the road for our team. On October 5, 2020, NH taxpayers of phase 2 tax types can expect new and exciting changes in the way they manage their accounts and interact with DRA in general. These changes include online account access through GTC, the ability to link multiple tax accounts under one GTC login, grant GTC login permissions to tax preparers, file returns, make payments, receive DRA correspondence via their GTC account, and file many DRA forms online, including the NH Power of Attorney, Certificate Requests, and CST Registrations, just to name a few.

Fiscal year 2020 may have had its challenges, but DRA remains focused on the future!

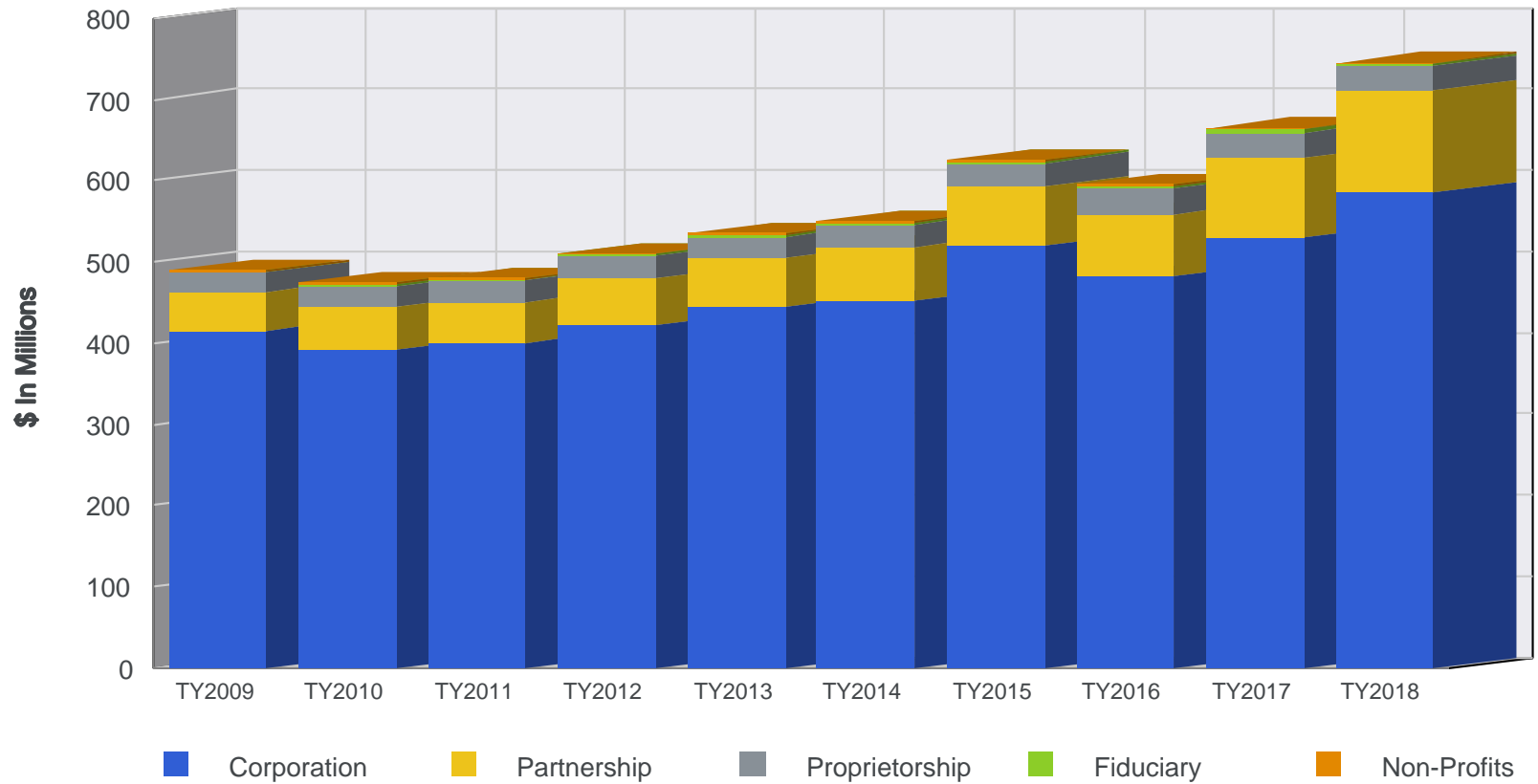


Taxes Administered by NH Department of Revenue Administration (Pie Chart is based on FY 2019 Audited Revenue)



Business Tax Revenue by Entity Type 10-Year Trend

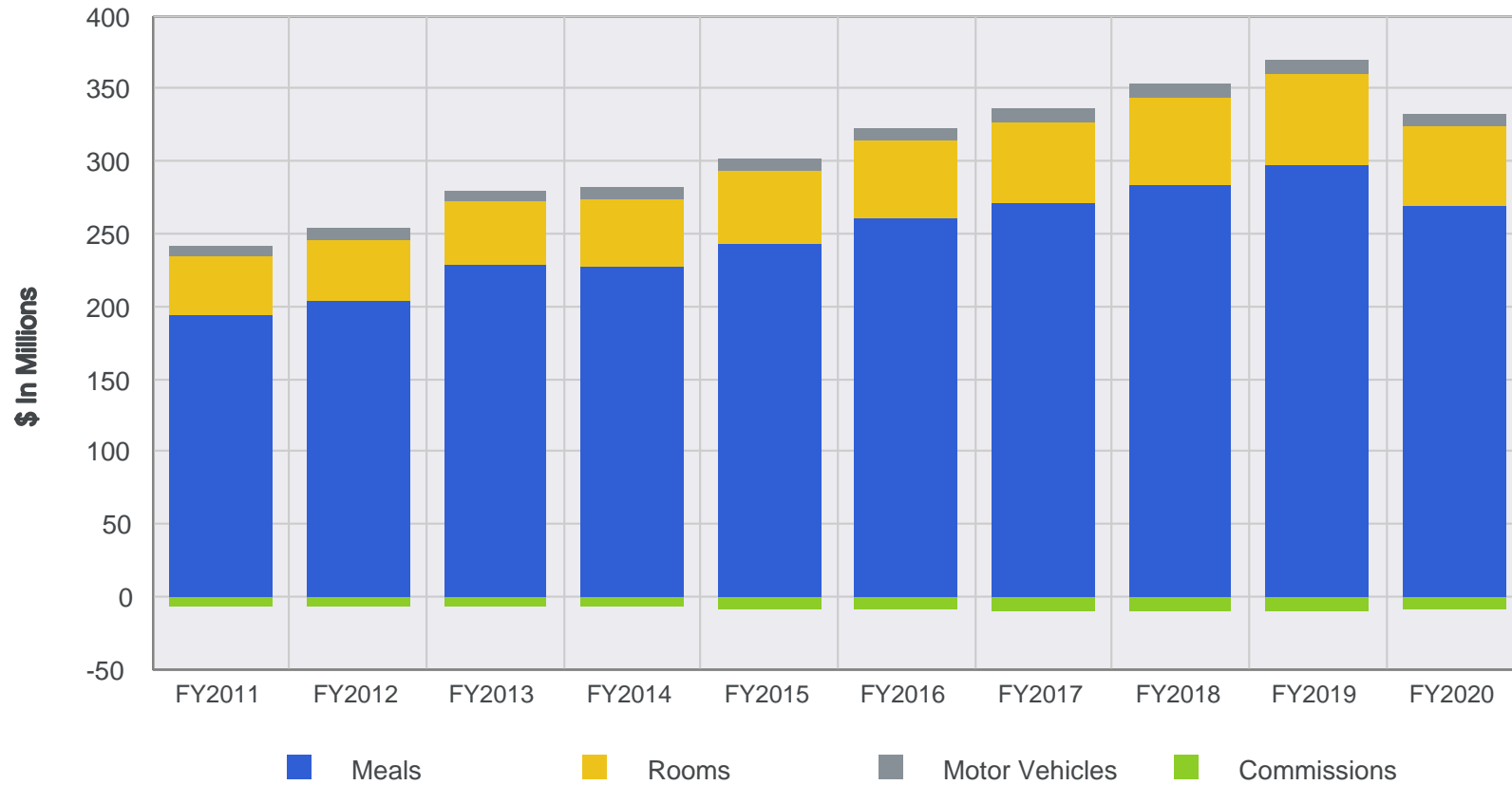
Tax Liability Reported



| Entity Type | TY2009 | TY2010 | TY2011 | TY2012 | TY2013 | TY2014 | TY2015 | TY2016 | TY2017 | TY2018 |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Corporation | \$415.3 | \$391.9 | \$400.6 | \$421.6 | \$445.2 | \$452.7 | \$519.4 | \$482.2 | \$529.4 | \$584.7 |
| Partnership | \$48.3 | \$52.5 | \$50.2 | \$58.3 | \$59.4 | \$66.3 | \$73.6 | \$76.7 | \$98.0 | \$126.6 |
| Proprietorship | \$23.1 | \$25.9 | \$26.1 | \$27.3 | \$27.0 | \$27.7 | \$29.2 | \$30.7 | \$32.2 | \$30.4 |
| Fiduciary | \$1.3 | \$1.9 | \$1.8 | \$2.3 | \$2.3 | \$2.2 | \$2.4 | \$3.4 | \$3.4 | \$2.3 |
| Non-Profits | \$2.2 | \$1.8 | \$1.3 | \$1.3 | \$1.2 | \$1.3 | \$1.7 | \$1.6 | \$1.5 | \$1.3 |
| TOTAL | \$490.2 | \$474.0 | \$480.0 | \$510.8 | \$535.1 | \$550.2 | \$626.3 | \$594.6 | \$664.5 | \$745.3 |

Meals & Rentals (M&R) Tax Liability Reported by Activity Type

(Not Net of Refunds)



| | FY2011 | FY2012 | FY2013 | FY2014 | FY2015 | FY2016 | FY2017 | FY2018 | FY2019 | FY2020 |
|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tax Rate | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% | 9.0% |
| Meals | \$194.6 | \$203.7 | \$228.6 | \$228.3 | \$243.2 | \$261.4 | \$271.4 | \$284.0 | \$296.9 | \$268.9 |
| Rooms | \$39.6 | \$41.9 | \$43.4 | \$45.5 | \$49.8 | \$53.0 | \$55.8 | \$59.9 | \$63.2 | \$55.2 |
| Motor Vehicles | \$8.0 | \$7.9 | \$7.9 | \$8.3 | \$8.7 | \$8.8 | \$8.8 | \$9.5 | \$10.3 | \$8.9 |
| Commissions | -\$6.7 | -\$7.0 | -\$7.6 | -\$7.7 | -\$8.2 | -\$8.9 | -\$9.2 | -\$9.7 | -\$10.1 | -\$9.0 |
| Total | \$235.5 | \$246.6 | \$272.3 | \$274.5 | \$293.5 | \$314.4 | \$326.8 | \$343.7 | \$360.3 | \$324.0 |

| SURROUNDING STATE'S TOBACCO TAX STAMPS SALES ANALYSIS – 5 YEARS | | | | | | | | | |
|---|--------|-----|--------|------|--------|-----|--------|-----|--------|
| (IN MILLIONS) ONE STAMP PER PACKAGE | | | | | | | | | |
| | FY2019 | | FY2018 | | FY2017 | | FY2016 | | FY2015 |
| | STAMP | | STAMP | | STAMP | | STAMP | | STAMP |
| | SALES | | SALES | | SALES | | SALES | | SALES |
| Maine | 57.1 | -6% | 60.7 | -8% | 66.1 | 2% | 64.9 | 4% | 62.3 |
| Massachusetts | 147.1 | -7% | 157.8 | -5% | 165.3 | -5% | 174 | 0% | 174.7 |
| New Hampshire | 106.4 | -5% | 112 | -4% | 116.5 | -4% | 121.8 | 3% | 118.8 |
| Vermont | 19.7 | -4% | 20.5 | -10% | 22.7 | -3% | 23.4 | -8% | 25.3 |

Source: The Tax Burden on Tobacco

| TOBACCO TAX REVENUE | | | |
|--------------------------------------|----------------|----------------|-----------------|
| | TOBACCO STAMPS | OTP | TOTAL |
| FY2020 | \$ 196,310,930 | \$ 16,311,842* | \$ 212,622,772* |
| FY2019 | \$ 186,054,789 | \$ 13,663,625 | \$ 199,718,414 |
| FY2018 | \$ 203,441,366 | \$ 13,028,199 | \$ 216,469,565 |
| FY2017 | \$ 203,945,525 | \$ 12,222,220 | \$ 216,167,746 |
| FY2016 | \$ 219,217,341 | \$ 10,397,227 | \$ 229,614,568 |
| OTP VERSUS TOBACCO STAMP TAX REVENUE | | | |
| | TOBACCO STAMPS | OTP | TOTAL |
| FY2020 | 92% | 8% | 100% |
| FY2019 | 93% | 7% | 100% |
| FY2018 | 94% | 6% | 100% |
| FY2017 | 94% | 6% | 100% |
| FY2016 | 95% | 5% | 100% |
| YEAR-OVER-YEAR DIFFERENCE | | | |
| | TOBACCO STAMPS | OTP | TOTAL |
| FY2020 | 5.5% | 19.4% | -6.1% |
| FY2019 | -8.5% | 4.9% | 8.4% |
| FY2018 | -0.2% | 6.6% | -0.1% |
| FY2017 | -7.0% | 17.6% | 6.2% |
| FY2016 | 3.4% | 3.9% | -3.3% |

*Figure includes E-Cigarette Tax implemented 1/1/2020.

| | TOTAL TOBACCO COMPLIANCE CHECKS | TOBACCO SEIZURES |
|--------|---------------------------------|------------------|
| FY2020 | 66* | 7* |
| FY2019 | 219 | 34 |
| FY2018 | 173 | 17 |
| FY2017 | 177 | 21 |
| FY2016 | 83 | 13 |

*Numbers were reduced due to COVID-19 impact.

The Audit Tobacco Group and members of the Collections Division are responsible for conducting tobacco compliance checks at NH retail locations as part of the diligent enforcement provision of the Master Settlement Agreement (MSA). These checks are to ensure that NH retailers are purchasing tobacco products on which the NH tobacco tax has been paid and to identify product in the state from Non-Participating Manufacturers as outlined in the MSA. When tobacco products are found without the tax paid, it is considered contraband and subject to seizure.

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2020)

| STATE | TAX RATE (¢ per pack) | RANK | STATE | TAX RATE (¢ per pack) | RANK |
|---------------|--------------------------|------|-----------------------|--------------------------|------|
| Alabama (a) | 67.5 | 41 | Nebraska | 64 | 42 |
| Alaska | 200 | 17 | Nevada | 180 | 23 |
| Arizona | 200 | 17 | New Hampshire | 178 | 24 |
| Arkansas | 115 | 35 | New Jersey | 270 | 12 |
| California | 287 | 11 | New Mexico | 200 | 17 |
| Colorado | 84 | 39 | New York (a) | 435 | 2 |
| Connecticut | 435 | 2 | North Carolina | 45 | 47 |
| Delaware | 210 | 15 | North Dakota | 44 | 48 |
| Florida (b) | 133.9 | 31 | Ohio | 160 | 27 |
| Georgia | 37 | 49 | Oklahoma | 203 | 16 |
| Hawaii | 320 | 6 | Oregon | 133 | 32 |
| Idaho | 57 | 45 | Pennsylvania | 260 | 13 |
| Illinois (a) | 298 | 10 | Rhode Island | 425 | 4 |
| Indiana | 99.5 | 38 | South Carolina | 57 | 45 |
| Iowa | 136 | 30 | South Dakota | 153 | 28 |
| Kansas | 129 | 33 | Tennessee (a) (c) | 62 | 43 |
| Kentucky | 110 | 36 | Texas | 141 | 29 |
| Louisiana | 108 | 37 | Utah | 170 | 25 |
| Maine | 200 | 17 | Vermont | 308 | 7 |
| Maryland | 200 | 17 | Virginia (a) | 30 | 50 |
| Massachusetts | 351 | 5 | Washington | 302.5 | 9 |
| Michigan | 200 | 17 | West Virginia | 120 | 34 |
| Minnesota (d) | 304 | 8 | Wisconsin | 252 | 14 |
| Mississippi | 68 | 40 | Wyoming | 60 | 44 |
| Missouri (a) | 17 | 51 | | | |
| Montana | 170 | 25 | Dist. of Columbia (e) | 450 | 1 |
| | | | U. S. Median | 170 | |

Source: Compiled by FTA from state sources.

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(b) Florida's rate includes a surcharge of \$1 per pack.

(c) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 61.0¢ through December 31, 2020.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 48¢

OTHER TOBACCO PRODUCTS TAX

(January 1, 2020)

| State | Tax Rate/Base (1) | State | Tax Rate/Base (1) |
|-------------------------|------------------------------|--------------------------|----------------------------|
| Alabama (2) | | Minnesota (7) | 95% Wholesale Price |
| Cigars | 3.0¢-40.5¢/ 10 cigars | Mississippi | 15% Manufacturer's Price |
| Tobacco/Snuff | 2¢-8¢/ ounce | Missouri | 10% Manufacturer's Price |
| Alaska | 75% Wholesale Price | Montana (4) | 50% Wholesale Price |
| Arizona | | Nebraska (4) | 20% Wholesale Price |
| Cigars | 22.01¢-\$2.18/10 cigars | Nevada (7) | 30% Wholesale Price |
| Tobacco/Snuff | 22.3¢/ounce | New Hampshire (7) | 65.03% Wholesale Price |
| Arkansas | 68% Manufacturer's Price | New Jersey (4)(7) | 30% Wholesale Price |
| California (7) | 59.27% Wholesale Price | New Mexico (7) | 25% Product value |
| Colorado | 40% Manufacturer's Price | New York (4)(7) | 75% Wholesale Price |
| Connecticut (4)(7) | 50% Wholesale Price | North Carolina (7) | 12.8% Wholesale Price |
| Delaware (4) (7) | 30% Wholesale Price | North Dakota | |
| Florida (5) | | Cigars & Tobacco | 28% Wholesale Price |
| Tobacco/Snuff | 85% Wholesale Price | Chew Tobacco & Snuff | 16¢-60¢ /ounce |
| Georgia | | Ohio (7) | 17% Wholesale Price |
| Little Cigars | 2.5¢/10 cigars | Oklahoma | |
| Other Cigars | 23% Wholesale Price | Cigars Little&Large | \$1.20/ 10 cigars |
| Tobacco | 10% Wholesale Price | Snuff&Tobacco | 60%-80% Factory list price |
| Hawaii (6) | | Oregon (4) | 65% Wholesale Price |
| Large Cigars | 50% Wholesale Price | Pennsylvania (6)(7) | \$0.55 /ounce - tobacco |
| Tobacco/Snuff | 70% Wholesale Price | Rhode Island | 80% Wholesale Price |
| Idaho | 40% Wholesale Price | South Carolina | 5% Manufacturer's Price |
| Illinois (4)(7) | 36% Wholesale Price | South Dakota | 35% Wholesale Price |
| Indiana | 24% Wholesale Price | Tennessee | 6.6% Wholesale Price |
| Iowa (6) | 50% Wholesale Price | Texas | |
| Kansas (7) | 10% Wholesale Price | Cigar | 1.0¢-15.0¢ /10 cigars |
| Kentucky (4) | 15% Wholesale Price | Tobacco/Snuff | \$1.22 /ounce |
| Louisiana (7) | | Utah (4) (6) | 86% Manufacturer's Price |
| Cigars | 8%-20% Manufacturer's Price | Virginia (4) | 10% Manufacturer's Price |
| Snuff/Smoking Tobacco | 20%-33% Manufacturer's Price | Vermont (4) (7) | 92% Wholesale Price |
| Maine | | Cigar | \$20-\$40 /10 cigars |
| Chewing Tob./Snuff | \$2.02/ounce | Tobacco/Snuff | \$2.57 /ounce |
| Smoking Tob./Cigars (7) | 43% Wholesale Price | Washington (4)(6)(7) | 95% Wholesale Price |
| Maryland | | West Virginia (7) | 12% Wholesale Price |
| Tobacco/Snuff | 30% Wholesale Price | Wisconsin (4)(7) | 71% Manufacturer's Price |
| Cigars | 70% Wholesale Price | Wyoming (4) | 20% Wholesale Price |
| Massachusetts (7) | 40% Wholesale Price | | |
| Michigan | 32% Wholesale Price | Dist.of Columbia (3) (7) | 91% Wholesale Price |

Source: Compiled by FTA from various sources.

- (1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.
- (2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) The Dist. of Columbia adjusts the tax rate annually, effective October 1st each year.
- (4) Tax rate on Snuff per ounce is \$3.00 in CT, 92¢ in DE, 30¢ in IL, 4.75¢ in KY, 95% in MN, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.57 in VT, \$2.105 in WA, 100% in WI and 60¢ in WY.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) Twenty-one states (and Massachusetts effective June 1, 2020) impose an excise tax on e-cigarettes or vaping products. See www.taxadmin.org/e-cigarettes for current rates.

XI. REVENUE AND STATISTICS

| RECEIPTS | FY 20 |
|------------------------------|---------------------------|
| Tax Collections ¹ | \$1,798,757,382.12 |
| TOTAL | \$1,798,757,382.12 |

| EXPENDITURES | FY 20 |
|---|------------------------|
| Classified Salaries | \$5,984,620.83 |
| Unclassified Salaries | \$2,712,605.06 |
| Benefits | \$4,391,686.99 |
| SUBTOTAL | \$13,088,912.88 |
| Current Expense | \$274,886.48 |
| Equipment | \$78,274.67 |
| SUBTOTAL | \$353,161.15 |
| In-State Travel | \$43,123.77 |
| Out-of-State Travel | \$97,352.68 |
| Miscellaneous Expenditures ² | \$3,542,399.10 |
| SUBTOTAL | \$3,682,875.55 |
| Expenditures Total | \$17,124,949.58 |
| DISBURSEMENT/TOWNS | |
| Flood Control | \$789,327.89 |
| Forest Land | \$90,186.10 |
| Disbursements Total | \$879,513.99 |
| Hardship Grants | \$705,122.25 |
| Capital Projects | \$6,254,397.00 |
| TOTAL | \$24,963,982.82 |

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

| PERSONNEL DATA | POSITIONS AS OF JUNE 30, 2020 |
|----------------------------------|--------------------------------------|
| Number of authorized Positions | 161 |
| Unclassified Positions | 31 |
| Classified Positions | 110 |
| Full-Time Temporary Positions | 2 |
| Temporary Positions | 0 |
| Total Number of Positions | 143 |

| PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2020 | |
|--|---------------------|
| Equipment | \$934,795.26 |
| Motor Vehicles | \$49,424.00 |
| Physical Plant | |
| Farm | |
| Highways | |
| Total Property Value | \$984,219.26 |

¹ Tax Collections includes \$262,311,907.00 from Medicaid Enhancement Tax and \$40,620,359.32 from Nursing Facility Quality Assessment Tax (Unaudited)

² Miscellaneous Expenditures include: year-end FY20 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 37, 38, 49, 50, 61, 62, 66, 102, and 103.

| REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93 | |
|---|--------------------|
| FOR PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020 | |
| Beginning Fund Balance 7/1/19 | \$10,007.04 |
| Expenditure | \$0 |
| Revenues | \$0 |
| Ending Fund Balance 6/30/20 | \$10,007.04 |

| REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020 | |
|--|-------------------|
| Beginning Fund Balance 7/1/19 | \$4,767.42 |
| Expenditure | \$5,828.19 |
| Revenues | \$5,860.00 |
| Ending Fund Balance 6/30/20 | \$4,799.23 |

GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE³

| | FY19 | FY20 | Change |
|---------------------------------------|------------------------|------------------------|----------------|
| Business Profits Tax | \$511,882,210 | \$426,154,962 | -16.75% |
| Business Enterprise Tax | \$329,401,227 | \$251,041,385 | -23.79% |
| Meals & Rental Tax ⁴ | \$348,259,847 | \$325,577,496 | -6.51% |
| Tobacco Tax | \$198,790,528 | \$209,734,311 | 5.51% |
| Interest & Dividends Tax | \$114,138,786 | \$108,285,625 | -5.13% |
| Communications Svs Tax | \$41,371,334 | \$39,824,256 | -3.74% |
| Real Estate Transfer Tax ⁵ | \$153,725,545 | \$158,258,783 | 2.95% |
| Utility Property Tax | \$39,519,121 | \$43,235,831 | 9.40% |
| Electricity Consumption Tax | \$4,238,779 | \$0.00 | -100.00% |
| Other | \$1,137,203 | \$553,160 | -51.36% |
| TOTAL | \$1,742,464,580 | \$1,562,665,809 | -10.36% |

OF THE REVENUES COLLECTED IN THE TABLE ABOVE, THE FOLLOWING TRANSFERS WERE MADE TO THE EDUCATION TRUST FUND RESULTING IN THE NET GENERAL FUND AMOUNT LISTED BELOW.

| | FY19 | FY20 | Change |
|-----------------------------|------------------------|------------------------|---------------|
| Business Profits Tax | \$98,410,904 | \$83,645,485 | -15.00% |
| Business Enterprise Tax | \$242,491,717 | \$206,560,255 | -14.82% |
| Meals & Rentals Tax | \$10,001,484 | \$8,968,911 | -10.32% |
| Real Estate Transfer Tax | \$51,242,312 | \$52,715,861 | 2.88% |
| Tobacco Tax | \$81,125,374 | \$84,742,339 | 4.46% |
| Utility Property Tax | \$39,475,568 | \$43,232,689 | 9.52% |
| EDUCATION TRUST FUND | \$522,747,359 | \$479,865,540 | -8.20% |
| NET GENERAL FUND | \$1,219,717,221 | \$1,082,800,269 | -11.23 |

³ Source: Reconciled FY20 actuals, after refunds and other adjustments.

⁴ The Meals and Rentals Tax portion of General and Education Trust Fund revenue is net of debt service payments. School Building Debt Aid debt service is \$11,490,450.62

⁵ The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of \$4,411,154 in LCHIP distributions.

Annual Report - Historical Data (Cash Deposit Net of Refunds)

| State FYE | Communications Services Tax | % Change | Utility Property Tax | % Change | Electricity Consumption Tax ¹ | % Change | Misc Taxes ² | % Change | Total Taxes | Change | % Change | State FYE |
|-----------|-----------------------------|----------|----------------------|----------|--|----------|-------------------------|----------|-----------------|-----------------|----------|-----------|
| 1973 | | | | | | | \$333,678 | | \$79,834,905 | | | 1973 |
| 1974 | | | | | | | \$359,720 | 7.8% | \$84,979,557 | \$5,144,652 | 6.4% | 1974 |
| 1975 | | | | | | | \$7,710,438 | 2043.5% | \$85,005,761 | \$26,204 | 0.0% | 1975 |
| 1976 | | | | | | | \$8,815,505 | 14.3% | \$89,128,838 | \$4,123,077 | 4.9% | 1976 |
| 1977 | | | | | | | \$8,872,647 | 0.6% | \$101,081,603 | \$11,952,765 | 13.4% | 1977 |
| 1978 | | | | | | | \$9,138,967 | 3.0% | \$130,565,844 | \$29,484,241 | 29.2% | 1978 |
| 1979 | | | | | | | \$12,042,285 | 31.8% | \$151,147,613 | \$20,581,769 | 15.8% | 1979 |
| 1980 | | | | | | | \$10,538,922 | -12.5% | \$152,573,529 | \$1,425,916 | 0.9% | 1980 |
| 1981 | | | | | | | \$10,156,720 | -3.6% | \$156,418,864 | \$3,845,335 | 2.5% | 1981 |
| 1982 | | | | | | | \$8,533,012 | -16.0% | \$187,200,276 | \$30,781,412 | 19.7% | 1982 |
| 1983 | | | | | | | \$6,433,211 | -24.6% | \$189,651,857 | \$2,451,581 | 1.3% | 1983 |
| 1984 | | | | | | | \$6,233,320 | -3.1% | \$281,137,838 | \$91,485,981 | 48.2% | 1984 |
| 1985 | | | | | | | \$6,914,946 | 10.9% | \$287,831,332 | \$6,693,494 | 2.4% | 1985 |
| 1986 | | | | | | | \$7,262,188 | 5.0% | \$303,191,188 | \$15,359,856 | 5.3% | 1986 |
| 1987 | | | | | | | \$6,697,750 | -7.8% | \$365,527,760 | \$62,336,572 | 20.6% | 1987 |
| 1988 | | | | | | | \$7,605,989 | 13.6% | \$358,790,194 | (\$6,737,566) | -1.8% | 1988 |
| 1989 | | | | | | | \$8,809,300 | 15.8% | \$381,900,647 | \$23,110,453 | 6.4% | 1989 |
| 1990 | | | | | | | \$8,482,072 | -3.7% | \$363,060,271 | (\$18,840,376) | -4.9% | 1990 |
| 1991 | \$22,205,619 | | | | | | \$637,500 | -92.5% | \$377,330,276 | \$14,270,005 | 3.9% | 1991 |
| 1992 | \$26,681,057 | 20.2% | | | | | \$803,428 | 26.0% | \$373,837,793 | (\$3,492,483) | -0.9% | 1992 |
| 1993 | \$29,621,244 | 11.0% | | | | | \$791,530 | -1.5% | \$405,330,148 | \$31,492,355 | 8.4% | 1993 |
| 1994 | \$30,430,075 | 2.7% | | | | | \$877,211 | 10.8% | \$438,656,024 | \$33,325,876 | 8.2% | 1994 |
| 1995 | \$32,900,476 | 8.1% | | | | | \$878,303 | 0.1% | \$463,841,048 | \$25,185,024 | 5.7% | 1995 |
| 1996 | \$35,266,871 | 7.2% | | | | | \$1,424,895 | 62.2% | \$505,612,212 | \$41,771,164 | 9.0% | 1996 |
| 1997 | \$38,263,312 | 8.5% | | | | | \$1,995,890 | 40.1% | \$562,633,582 | \$57,021,370 | 11.3% | 1997 |
| 1998 | \$40,219,738 | 5.1% | | | | | \$1,918,204 | -3.9% | \$650,358,868 | \$87,725,286 | 15.6% | 1998 |
| 1999 | \$45,824,952 | 13.9% | | | | | \$1,277,630 | -33.4% | \$686,058,317 | \$35,699,449 | 5.5% | 1999 |
| 2000 | \$47,416,610 | 3.5% | \$31,167,539 | | | | \$1,027,627 | -19.6% | \$882,058,932 | \$196,000,615 | 28.6% | 2000 |
| 2001 | \$49,256,789 | 3.9% | \$15,625,403 | -49.9% | | | \$1,210,757 | 17.8% | \$927,090,749 | \$45,031,817 | 5.1% | 2001 |
| 2002 | \$62,508,517 | 26.9% | \$18,192,984 | 16.4% | \$5,735,676 | | \$1,226,191 | 1.3% | \$980,409,577 | \$53,318,828 | 5.8% | 2002 |
| 2003 | \$63,452,424 | 1.5% | \$18,833,596 | 3.5% | \$6,024,844 | 5.0% | \$815,634 | -33.5% | \$1,025,170,080 | \$44,760,503 | 4.6% | 2003 |
| 2004 | \$65,595,263 | 3.4% | \$20,159,763 | 7.0% | \$6,217,227 | 3.2% | \$923,468 | 13.2% | \$1,041,073,752 | \$15,903,672 | 1.6% | 2004 |
| 2005 | \$69,557,473 | 6.0% | \$20,087,776 | -0.4% | \$6,229,864 | 0.2% | \$871,900 | -5.6% | \$1,094,364,702 | \$53,290,950 | 5.1% | 2005 |
| 2006 | \$70,330,594 | 1.1% | \$20,789,572 | 3.5% | \$6,344,187 | 1.8% | \$360,933 | -58.6% | \$1,243,345,494 | \$148,980,792 | 13.6% | 2006 |
| 2007 | \$73,369,315 | 4.3% | \$21,801,715 | 4.9% | \$6,258,150 | -1.4% | \$288,579 | -20.0% | \$1,281,011,866 | \$37,666,372 | 3.0% | 2007 |
| 2008 | \$79,509,885 | 8.4% | \$24,209,319 | 11.0% | \$6,285,323 | 0.4% | \$515,220 | 78.5% | \$1,319,445,402 | \$38,433,536 | 3.0% | 2008 |
| 2009 | \$80,932,268 | 1.8% | \$28,942,542 | 19.6% | \$6,073,712 | -3.4% | \$672,438 | 30.5% | \$1,181,848,901 | (\$137,596,501) | -10.4% | 2009 |
| 2010 | \$78,367,621 | -3.2% | \$29,923,585 | 3.4% | \$5,957,300 | -1.9% | \$470,432 | -30.0% | \$1,208,798,552 | \$26,949,651 | 2.3% | 2010 |
| 2011 | \$78,199,323 | -0.2% | \$32,327,619 | 8.0% | \$6,060,651 | 1.7% | \$2,361,824 | 402.1% | \$1,284,046,410 | \$75,247,858 | 6.2% | 2011 |
| 2012 | \$79,224,828 | 1.3% | \$33,066,272 | 2.3% | \$5,931,956 | -2.1% | \$746,248 | -68.4% | \$1,267,269,029 | (\$16,777,381) | -1.3% | 2012 |
| 2013 | \$60,078,877 | -24.2% | \$33,270,669 | 0.6% | \$6,045,591 | 1.9% | \$571,980 | -23.4% | \$1,311,656,739 | \$44,387,710 | 3.5% | 2013 |
| 2014 | \$58,730,642 | -2.2% | \$35,789,133 | 7.6% | \$6,157,463 | 1.9% | \$323,085 | -43.5% | \$1,339,411,679 | \$27,754,940 | 2.1% | 2014 |
| 2015 | \$57,799,218 | -1.6% | \$41,256,585 | 15.3% | \$6,019,769 | -2.2% | \$441,142 | 36.5% | \$1,404,790,053 | \$65,378,374 | 4.9% | 2015 |
| 2016 | \$52,571,774 | -9.0% | \$43,256,315 | 4.8% | \$5,983,567 | -0.6% | \$785,718 | 78.1% | \$1,561,348,506 | \$156,558,453 | 11.1% | 2016 |
| 2017 | \$47,776,163 | -9.1% | \$41,754,714 | -3.5% | \$5,996,757 | 0.2% | \$404,269 | -48.5% | \$1,521,083,977 | (\$40,264,529) | -2.6% | 2017 |
| 2018 | \$43,570,762 | -8.8% | \$45,325,062 | 8.6% | \$5,936,558 | -1.0% | \$709,767 | 75.6% | \$1,692,146,773 | \$171,062,796 | 11.2% | 2018 |
| 2019 | \$41,371,415 | -5.0% | \$39,525,716 | -12.8% | \$4,241,915 | -28.5% | \$435,536 | -38.6% | \$1,761,236,834 | \$69,090,061 | 4.1% | 2019 |
| 2020 | \$39,826,820 | -3.7% | \$43,041,658 | 8.9% | | | \$528,337 | 21.3% | \$1,588,015,359 | (\$173,221,475) | -9.8% | 2020 |

¹Electricity Consumption Tax was repealed January 1, 2019

²Misc Tax consists of Gambling Winnings Tax, Railroad Tax, Private Car Tax and Excavation Tax

Summary of 2017 Business Taxes¹

- Approximately 170,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.^{2 3}
 - 72,979 Business Entities filed business tax returns
 - 28,895 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 44,084 Business Entities filed business tax returns with payments totaling \$619.1m, of which
 - 1,374 (3.1%) of those paid 72.9% of BET/BPT (\$451.1m out of \$619.1m)
 - 1,068 (77.7%) are corporations paying a total of \$396.0m
 - 258 (18.8%) are partnerships paying a total of \$49.3m
 - 48 (23.5%) are proprietors and fiduciaries paying a total of \$5.9m
 - The remaining 42,710 (96.9%) paid 27.1% of BET/BPT (\$168.0m out of \$619.1m)
 - Of the 42,710 Business Entities that filed and paid 27.1% of BPT/BET:
 - 9,742 (22.8%) paid under \$500 = \$2.0m (1.2%)
 - 7,437 (17.4%) paid \$500 - \$1,000 = \$5.6m (3.3%)
 - 21,142 (49.5%) paid \$1,000 - \$10,000 = \$69.4m (41.3%)
 - 4,389 (10.3%) paid \$10,000 - \$50,000 = \$91.0m (54.2%)

| Entities | BET | BPT | Combined | % |
|---------------------|----------------------|----------------------|----------------------|---------------|
| Corporations | \$183,578,567 | \$315,010,595 | \$498,589,162 | 80.5% |
| Partnerships | \$23,747,930 | \$61,955,151 | \$85,703,081 | 13.8% |
| Proprietors | \$15,552,662 | \$15,905,192 | \$31,457,854 | 5.1% |
| Fiduciaries | \$76,223 | \$3,274,207 | \$3,350,430 | 0.5% |
| <i>Total</i> | <i>\$222,955,382</i> | <i>\$396,145,145</i> | <i>\$619,100,527</i> | <i>100.0%</i> |

- If there are 170,000 business entities operating in the state of NH then 125,916 or 74% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 591 (1.6 %) are paying 50.5% of BET
 - 541 (95.4%) are corporations paying a total of \$107.6m
 - 50 (8.5%) are partnerships, proprietors and fiduciaries paying a total of \$5.1m
 - 891 (1.2%) are paying 80.9% of BPT
 - 650 (73.0%) are corporations paying a total of \$274.9m
 - 198 (22.2%) are partnerships paying a total of \$40.8m
 - 43 (4.8%) are proprietors and fiduciaries paying a total of \$4.9m

¹ Per returns received as of August 28, 2019.

² Information is provided by NH SoS as of August 29, 2019.

³ Businesses that want to preserve a trade name have to register a trade name with the NH SoS. A corporation, LLC or limited partnership must also register with the NH SoS. Being registered with the NH SoS does not necessarily mean that the business is engaging in business activity in NH or that they meet the BET or BPT filing threshold. Proprietorships and rental businesses do not register unless they want to protect the name of the business.

BET - Tax Year 2017

| Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i> DRAFT as of 8/27/2020 | | | | |
|--|---------------|----------------------|----------|---------------------------|
| Tax Year 2017 Range in Tax Reported | COUNT | Sum BE TAX | % of POP | % of Tax Liability by POP |
| \$0 | 35,992 | \$0 | 48.3% | 0.0% |
| \$1 - \$500 | 9,845 | \$1,981,445 | 13.2% | 0.8% |
| \$500 - \$1K | 7,678 | \$5,732,562 | 10.3% | 2.4% |
| \$1K - \$10K | 17,838 | \$53,521,428 | 23.9% | 22.6% |
| \$10K - \$50K | 2,532 | \$51,954,213 | 3.4% | 22.0% |
| \$50K - \$100K | 334 | \$23,141,686 | 0.4% | 9.8% |
| \$100K - \$1MIL | 277 | \$67,436,581 | 0.4% | 28.5% |
| >\$1MIL | 15 | \$32,768,856 | 0.0% | 13.9% |
| Totals: | 74,511 | \$236,536,772 | 100.0% | 100.0% |

| 2017 | COUNT | Sum BE TAX | % of Total POP | % of Total Tax Liability by POP |
|--------------|---------------|----------------------|----------------|---------------------------------|
| Corporations | 25,919 | \$72,767,041 | 34.8% | 30.8% |
| Water's Edge | 4,292 | \$123,760,256 | 5.8% | 52.3% |
| Partnerships | 13,105 | \$23,930,902 | 17.6% | 10.1% |
| Proprietors | 30,612 | \$16,000,344 | 41.1% | 6.8% |
| Fiduciaries | 583 | \$78,230 | 0.8% | 0.0% |
| Totals: | 74,511 | \$236,536,772 | 100.0% | 100.0% |

BPT - Tax Year 2017

| Business Profits Tax Stats by Tax Year and Amount of Tax Liability <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i> DRAFT as of 8/27/2020 | | | | |
|---|---------------|----------------------|----------|---------------------------|
| Tax Year 2017 Range in Tax Reported | COUNT | Sum BP TAX | % of POP | % of Tax Liability by POP |
| \$0 | 57,565 | \$0 | 77.3% | 0.0% |
| \$1 - \$500 | 4,812 | \$784,140 | 6.5% | 0.2% |
| \$500 - \$1K | 1,702 | \$1,243,444 | 2.3% | 0.3% |
| \$1K - \$10K | 7,193 | \$26,759,448 | 9.7% | 6.3% |
| \$10K - \$50K | 2,315 | \$48,707,890 | 3.1% | 11.4% |
| \$50K - \$100K | 368 | \$25,490,768 | 0.5% | 6.0% |
| \$100K - \$1MIL | 493 | \$135,624,860 | 0.7% | 31.8% |
| >\$1MIL | 63 | \$188,074,327 | 0.1% | 44.1% |
| Totals: | 74,511 | \$426,684,876 | 100.0% | 100.0% |

| 2017 | COUNT | Sum BP TAX | % of Total POP | % of Total Tax Liability by POP |
|--------------|---------------|----------------------|----------------|---------------------------------|
| Corporations | 25,919 | \$86,179,198 | 34.8% | 20.2% |
| Water's Edge | 4,292 | \$246,866,505 | 5.8% | 57.9% |
| Partnerships | 13,105 | \$74,110,533 | 17.6% | 17.4% |
| Proprietors | 30,612 | \$16,250,471 | 41.1% | 3.8% |
| Fiduciaries | 583 | \$3,278,170 | 0.8% | 0.8% |
| Totals: | 74,511 | \$426,684,876 | 100.0% | 100.0% |

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

Summary of 2018 Business Taxes¹

- Approximately 170,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.^{2 3}
 - 74,343 Business Entities filed business tax returns
 - 29,116 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 45,227 Business Entities filed business tax returns with payments totaling \$751.3m, of which
 - 1,532 (3.4%) of those paid 77.3% of BET/BPT (\$581.0m out of \$751.3m)
 - 1,228 (80.2%) are corporations paying a total of \$487.7m
 - 266 (17.4%) are partnerships paying a total of \$90.1m
 - 38 (2.5%) are proprietors and fiduciaries paying a total of \$3.2m
 - The remaining 43,695 (96.6%) paid 22.7% of BET/BPT (\$170.2m out of \$751.3m)
 - Of the 43,695 Business Entities that filed and paid 22.7% of BPT/BET:
 - 10,309 (23.6%) paid under \$500 = \$2.1m (1.2%)
 - 7,712 (17.6%) paid \$500 - \$999 = \$5.8m (3.4%)
 - 21,193 (48.5%) paid \$1,000 - \$9,999 = \$69.2m (40.7%)
 - 4,481 (10.3%) paid \$10,000 - \$49,999 = \$93.1m (54.7%)

| Entities | BET | BPT | Combined | % |
|---------------------|---------------|---------------|---------------|--------|
| Corporations | \$189,099,525 | \$402,667,322 | \$591,766,847 | 78.8% |
| Partnerships | \$25,842,079 | \$100,946,766 | \$126,788,845 | 16.9% |
| Proprietors | \$15,496,911 | \$14,887,124 | \$30,384,035 | 4.0% |
| Fiduciaries | \$105,650 | \$2,237,061 | \$2,342,711 | 0.3% |
| Total | \$230,544,165 | \$520,738,273 | \$751,282,438 | 100.0% |

- If there are 170,000 business entities operating in the state of NH then 124,773 or 73% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 601 (1.6%) are paying 53.0% of BET
 - 552 (91.8%) are corporations paying a total of \$115.1m
 - 49 (8.2%) are partnerships, proprietors and fiduciaries paying a total of \$7.1m
 - 1,077 (1.4%) are paying 84.5% of BPT
 - 831 (77.2%) are corporations paying a total of \$357.9m
 - 216 (20.1%) are partnerships paying a total of \$80.0m
 - 30 (2.8%) are proprietors and fiduciaries paying a total of \$2.3m

¹ Per returns received as of August 27, 2020.

² Information is provided by NH SoS as of August 26, 2020.

³ Businesses that want to preserve a trade name have to register a trade name with the NH SoS. A corporation, LLC or limited partnership must also register with the NH SoS. Being registered with the NH SoS does not necessarily mean that the business is engaging in business activity in NH or that they meet the BET or BPT filing threshold. Proprietorships and rental businesses do not register unless they want to protect the name of the business.

BET - Tax Year 2018

| Business <u>Enterprise</u> Tax Stats by Tax Year and Amount of Tax Liability This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax DRAFT as of 8/27/2020 | | | | |
|--|---------------|----------------------|----------|---------------------------|
| Tax Year 2018 Range in Tax Reported | COUNT | Sum BE TAX | % of POP | % of Tax Liability by POP |
| \$0 | 35,831 | \$0 | 48.2% | 0.0% |
| \$1 - \$500 | 10,227 | \$2,059,619 | 13.8% | 0.9% |
| \$500 - \$1K | 7,865 | \$5,862,797 | 10.6% | 2.5% |
| \$1K - \$10K | 17,415 | \$51,946,741 | 23.4% | 22.5% |
| \$10K - \$50K | 2,404 | \$48,495,003 | 3.2% | 21.0% |
| \$50K - \$100K | 333 | \$22,918,289 | 0.4% | 9.9% |
| \$100K - \$1MIL | 250 | \$59,296,020 | 0.3% | 25.7% |
| >\$1MIL | 18 | \$39,965,695 | 0.0% | 17.3% |
| Totals: | 74,343 | \$230,544,165 | 100.0% | 100.0% |

| 2018 | COUNT | Sum BE TAX | % of Total POP | % of Total Tax Liability by POP |
|--------------|---------------|----------------------|----------------|---------------------------------|
| Corporations | 25,623 | \$68,057,767 | 34.5% | 29.5% |
| Water's Edge | 4,189 | \$121,041,758 | 5.6% | 52.5% |
| Partnerships | 13,388 | \$25,842,079 | 18.0% | 11.2% |
| Proprietors | 30,571 | \$15,496,911 | 41.1% | 6.7% |
| Fiduciaries | 572 | \$105,650 | 0.8% | 0.0% |
| Totals: | 74,343 | \$230,544,165 | 100.0% | 100.0% |

BPT - Tax Year 2018

| Business <u>Profits</u> Tax Stats by Tax Year and Amount of Tax Liability This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax DRAFT as of 8/27/2020 | | | | |
|---|---------------|----------------------|----------|---------------------------|
| Tax Year 2018 Range in Tax Reported | COUNT | Sum BP TAX | % of POP | % of Tax Liability by POP |
| \$0 | 56,856 | \$0 | 76.5% | 0.0% |
| \$1 - \$500 | 4,901 | \$797,252 | 6.6% | 0.2% |
| \$500 - \$1K | 1,801 | \$1,320,449 | 2.4% | 0.3% |
| \$1K - \$10K | 7,291 | \$27,465,386 | 9.8% | 5.3% |
| \$10K - \$50K | 2,417 | \$50,945,903 | 3.3% | 9.8% |
| \$50K - \$100K | 464 | \$32,578,674 | 0.6% | 6.3% |
| \$100K - \$1MIL | 537 | \$151,952,630 | 0.7% | 29.2% |
| >\$1MIL | 76 | \$255,677,979 | 0.1% | 49.1% |
| Totals: | 74,343 | \$520,738,272 | 100.0% | 100.0% |

| 2018 | COUNT | Sum BP TAX | % of Total POP | % of Total Tax Liability by POP |
|--------------|---------------|----------------------|----------------|---------------------------------|
| Corporations | 25,623 | \$81,384,942 | 34.5% | 15.6% |
| Water's Edge | 4,189 | \$321,282,380 | 5.6% | 61.7% |
| Partnerships | 13,388 | \$100,946,766 | 18.0% | 19.4% |
| Proprietors | 30,571 | \$14,887,124 | 41.1% | 2.9% |
| Fiduciaries | 572 | \$2,237,061 | 0.8% | 0.4% |
| Totals: | 74,343 | \$520,738,272 | 100.0% | 100.0% |

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability

All I&D Entity Types

This Population includes all Individual and Joint filers, Partnerships & Estates

DRAFT as of 8/27/2020

| Tax Year 2017 Range in Tax Reported | COUNT | Sum TAX | % of POP | % of Tax Liability by POP |
|--|---------------|----------------------|-----------------|----------------------------------|
| \$0 | 16,108 | \$0 | 24.8% | 0.0% |
| \$1 - \$500 | 25,725 | \$4,892,832 | 39.6% | 4.8% |
| \$500 - \$1K | 8,206 | \$5,884,430 | 12.6% | 5.8% |
| \$1K - \$10K | 13,579 | \$37,935,105 | 20.9% | 37.3% |
| \$10K - \$50K | 1,199 | \$22,688,362 | 1.8% | 22.3% |
| \$50K - \$100K | 108 | \$7,272,638 | 0.2% | 7.1% |
| \$100K - \$250K | 51 | \$7,769,506 | 0.1% | 7.6% |
| >\$250K | 22 | \$15,276,259 | 0.0% | 15.0% |
| Totals: | 64,998 | \$101,719,132 | 100.0% | 100.0% |

| 2017 | COUNT | Sum TAX | % of Total POP | % of Total Tax Liability by POP |
|------------------------------|---------------|----------------------|-----------------------|--|
| Individuals and Joint Filers | 63,272 | \$100,183,601 | 97.3% | 98.5% |
| Estates | 683 | \$410,365 | 1.1% | 0.4% |
| Partnerships | 1,043 | \$1,125,166 | 1.6% | 1.1% |
| Totals: | 64,998 | \$101,719,132 | 100.0% | 100.0% |

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability

All I&D Entity Types

This Population includes all Individual and Joint filers, Partnerships & Estates

DRAFT as of 8/27/2020

| Tax Year 2018 Range in Tax Reported | COUNT | Sum TAX | % of POP | % of Tax Liability by POP |
|--|---------------|----------------------|-----------------|----------------------------------|
| \$0 | 13,462 | \$0 | 20.3% | 0.0% |
| \$1 - \$500 | 27,275 | \$5,194,825 | 41.1% | 4.9% |
| \$500 - \$1K | 8,927 | \$6,414,256 | 13.5% | 6.1% |
| \$1K - \$10K | 15,026 | \$42,406,810 | 22.7% | 40.0% |
| \$10K - \$50K | 1,385 | \$26,353,843 | 2.1% | 24.9% |
| \$50K - \$100K | 131 | \$8,647,140 | 0.2% | 8.2% |
| \$100K - \$250K | 62 | \$9,787,261 | 0.1% | 9.2% |
| >\$250K | 16 | \$7,084,658 | 0.0% | 6.7% |
| Totals: | 66,284 | \$105,888,793 | 100.0% | 100.0% |

| 2018 | COUNT | Sum TAX | % of Total POP | % of Total Tax Liability by POP |
|------------------------------|---------------|----------------------|-----------------------|--|
| Individuals and Joint Filers | 64,523 | \$104,142,873 | 97.3% | 98.4% |
| Estates | 626 | \$521,445 | 0.9% | 0.5% |
| Partnerships | 1,135 | \$1,224,475 | 1.7% | 1.2% |
| Totals: | 66,284 | \$105,888,793 | 100.0% | 100.0% |

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

Low and Moderate Income Homeowners Property Tax Relief Historical Claims Data

The Low and Moderate Income Homeowners Property Tax Relief program (RSA 198:56-57) was designed to lessen the economic burden of the Education Property Tax on certain at-risk taxpayers.

Eligible claimants apply for relief to the New Hampshire Department of Revenue using Form DP-8. Claimants must include a copy of their final property tax bill and federal income tax return for the claim year and any additional documentation as required by law. Completed Forms DP-8 must be postmarked no earlier than May 1, and no later than June 30 following the due date of the final property tax bill.

| Claim Year * | Claims Granted | Total Relief Paid |
|--------------|----------------|-------------------|
| 2009 | 16,066 | \$3.1 million |
| 2010 | 12,100 | \$2.3 million |
| 2011 | 11,622 | \$2.3 million |
| 2012 | 11,674 | \$2.3 million |
| 2013 | 10,222 | \$2.0 million |
| 2014 | 9,414 | \$1.8 million |
| 2015 | 8,541 | \$1.6 million |
| 2016 | 7,938 | \$1.4 million |
| 2017 | 7,258 | \$1.2 million |
| 2018 | 6,865 | \$1.1 million |
| 2019 | 5,818 | \$886,789 |

* The claim year corresponds with the taxable period, starting April 1st, for the property tax bill from which relief is being sought.

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------|--|---------------------------------------|---|---|--|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|----------|-------|
| 1970 Special Session | 4/27/70 Inception of the law | CH 5:1 | | \$3,000, Gross Business Income | 6% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1971 | 7/1/71 | CH 515:14 | | | Increased Rate 7% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1973 | Returns due on periods ending on or after 12/31/73 | CH 579:1 | | \$6,000, Gross Business Income | 7% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1977 | 7/1/77 | CH 593:1 | | | Increased Rate 8% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1979 | 8/24/79 | CH 446:4 | 25% each quarter estimate payments | | 8% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1981 | 7/1/81 | CH 461:1 [Rev 305.01(a), Doc.#4192] | | \$12,000, Gross Business Income | 8% plus, surtax of 13.5% Effective rate 9.08% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1982 | 7/1/82 | CH 568:65,II, CH 42:70 | Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$ | \$12,000, Gross Business Income | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1983 | 7/1/83 | CH 469.42 [Rev 305.01 (b), Doc.#4192] | | \$12,000, Gross Business Income for all tax years ending on and after 7/1/83 and on or before 6/30/84 | 8% plus, surtax of 19.5% Effective rate 9.56% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1983 | 7/1/84 | CH 469.42 [Rev 305.01 (b), Doc.#4192] | | \$12,000, Gross Business Income for all tax years ending on and after 7/1/84 and on or before 6/30/85 | 8% plus, surtax of 13.5% Effective rate 9.08% (surtax ended 6/30/85) | | | | | | | | | | | | | | | | | | | | | | | | |
| 1985 | 7/1/85 | CH 408:1 | | \$12,000, Gross Business Income | An effective rate that declines monthly during the State of NH's fiscal year ending 6/30/86 | | | | | | | | | | | | | | | | | | | | | | | | |
| 1985 | 7/1/85 | CH 408 | | | All tax years ending on or after 7/1/85 and on or before 6/30/86 except short period tax years. The eff. Rate shall be as follows: <table style="font-size: small; border: none;"> <tr> <td>07/31/85</td><td>9.01%</td> <td>01/31/86</td><td>8.60%</td> </tr> <tr> <td>08/31/85</td><td>8.94%</td> <td>02/28/86</td><td>8.53%</td> </tr> <tr> <td>09/30/85</td><td>8.87%</td> <td>03/31/86</td><td>8.46%</td> </tr> <tr> <td>10/31/85</td><td>8.80%</td> <td>04/30/86</td><td>8.39%</td> </tr> <tr> <td>11/30/85</td><td>8.73%</td> <td>05/31/86</td><td>8.32%</td> </tr> <tr> <td>12/31/85</td><td>8.66%</td> <td>06/30/86</td><td>8.25%</td> </tr> </table> | 07/31/85 | 9.01% | 01/31/86 | 8.60% | 08/31/85 | 8.94% | 02/28/86 | 8.53% | 09/30/85 | 8.87% | 03/31/86 | 8.46% | 10/31/85 | 8.80% | 04/30/86 | 8.39% | 11/30/85 | 8.73% | 05/31/86 | 8.32% | 12/31/85 | 8.66% | 06/30/86 | 8.25% |
| 07/31/85 | 9.01% | 01/31/86 | 8.60% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 08/31/85 | 8.94% | 02/28/86 | 8.53% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 09/30/85 | 8.87% | 03/31/86 | 8.46% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10/31/85 | 8.80% | 04/30/86 | 8.39% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11/30/85 | 8.73% | 05/31/86 | 8.32% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12/31/85 | 8.66% | 06/30/86 | 8.25% | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1985 | Short period tax years beginning before 7/1/85 and ending after 6/30/86. | CH 469:42 | | Multiply the number of months of the tax period occurring prior to 7/1/85 by the monthly eff. tax rate (.007566) for such period. Multiply the number of months of the tax period occurring subsequent to 7/1/85 by the monthly eff. Tax rate (.006875) for such period. Add the product of these calculations; divide this sum by the total number of months in the short period tax year; and multiply the resulting product by 12. | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1986 | 6/30/86 | CH 153 | | \$12,000, Gross Business Income | Effective rate 8.25% for tax years ending on or after 7/1/86 and before 7/1/87 | | | | | | | | | | | | | | | | | | | | | | | | |
| 1988 | 6/30/88 | | | \$12,000, Gross Business Income | Decreased Rate 8% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1990 | 4/1/90 | CH 3:71 | 30%, 30%, 20%, 20% quarterly estimate payments | \$12,000, Gross Business Income | 8% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1991 | 3/28/91 | CH 5:1 CH 354 CH 354:7 | Business tax credits expanded, RSA 77-A:5, VI-VII Sales apportionment factor x 1.5 Payroll, Property & Sales ÷ 3.5 eff. 1/1/92 | \$12,000, Gross Business Income | 8% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1991 | 5/27/91 | CH 163:17 | 35%, 35%, 15%, 15% quarterly estimate payments | \$12,000, Gross Business Income | 8% | | | | | | | | | | | | | | | | | | | | | | | | |
| 1993 | 7/1/94 & 7/1/99 | CH 350:11 CH 350:12 | 30%, 30%, 20%, 20% quarterly estimate payments Sales apportionment factor x 2, plus Payroll & Property ÷ 4 (Effective for federal tax year ending 7/1/94). For tax years ending on or after 7/1/99 the factors revert back to: Sales apportionment factor x 1.5, plus Payroll & Property ÷ 3.5 | | | | | | | | | | | | | | | | | | | | | | | | | | |

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---|---|---|---|
| 1993 | 7/1/93 | CH 202:1 CH 350:8 CH 350:9 CH 313 CH 350:18 | Allowing & Regulating LLCs eff. 7/1/93 Effective 7/1/93, 25%, 25%, 25%, 25% quarterly estimate payments | \$50,000, Gross Business Income applies to returns ending after 6/30/93 | 7.5% for FY 94 7.0% for FY 95 eff. 7/1/94 |
| 1995 | 7/1/95 | CH 188 CH 308:93 CH 172, section 162L:9 | Repealed all credits Repealed the CH 188 repeals, but did not reinstate the research & development tax credit, RSA 77-A:5, IX Extended CDFA to 8 years | | 7% |
| 1996 | 7/1/96 | CH 154:1 | Modified QIC definition | | |
| 1997 | 7/1/97 | CH 351:43 | Authorized a Tax Amnesty Program to run from Dec. 1, 1997 to Feb. 15, 1998 | | |
| 1998 | 8/1/98 | CH 105 | Adopted the IRC of 1986 in eff. on 12/31/97 except NOL carryover which is eff. 12/31/96. The changes are eff. for tax years beginning after 1/1/97. May not exceed \$250,000 in a tax year. | | |
| 1998 | 7/1/98 | CH 163 | Repeals the tax on Qualified Venture Capital Funds and also related definitions. It also expands the activities of Qualified Investment Companies to include a QICC. Apply to taxable periods ending after 6/3/98. | | |
| 1998 | 7/1/99 | CH 338 | Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET. | | |
| 1999 | 7/1/99 | CH 17 | | | Increased Rate 8% |
| 2001 | 7/1/01 | CH 158 | | | Increased Rate 8.5% |
| 2002 | 7/1/02 | CH 211 | Net operating loss may only be carried forward for the 10 years following the loss year. For taxable periods ending: (a) on or before June 30, 2003, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$250,000; (b) on or after July 1, 2003, and on or before June 30, 2004, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$500,000; (c) on or after July 1, 2004, and on or before June 30, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000; (d) on or after July 1, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000. A deduction for the amount of the net operating loss carryover shall be limited to losses incurred on or after July 1, 1997 | | |
| 2003 | 7/1/03 | CH 301 77A:4 XIII | Granting business tax credits for investments in crop zone projects added. | | |
| 2003 | 7/1/03 | 77:55 XII | Amended by including CROP zone tax credit | | |
| 2004 | 5/24/04 | CH 143 | Amends definition of QIC and election and reporting for QICs. | | |
| 2007 | 7/1/07 | CH 263 | Eff. 8/21/07 - Repeals and reenacted in RSA162-N:6 Economic Rev. Tax Zone Credit | | |
| 2007 | 7/1/07 | CH 271-4-6 122 | Research & Development Credit: (1) applies to tax periods ending on or after 9/7/07; (2) Repeals R&D credit eff. 7/1/13 | | |
| 2007 | 8/17/07 | CH 146 | Repeals foreign dividend deductions of gross business profits. | | |

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|-------------------|---|------------------|----------|
| 2009 | 7/17/09 | CH 144:273 | RSA 77-A:6, I-a, File on a sale or exchange of interest whether or not gross income is in excess of \$50,000 during taxable period ending on or after 7/1/09. | | |
| 2009 | 7/15/09 | CH 223 | Establish a committee to study business tax credits and report findings 12/1/2009. | | |
| 2010 | 7/8/10 | CH 286 | RSA 77-4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes. | | |
| 2010 | 7/13/10 | CH 311 | RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits. | | |
| 2010 | 7/20/10 | CH 324:2, 4 and 5 | RSA 77-A:4, III the amount of the deduction for compensation for personal services shall be determined, as applicable to NH's tax structure, using the standards set forth in IRC §162(a)(1). Beginning on or after 1/1/11 there is a record-keeping safe harbor for deductions up to \$50,000 as total compensation for the tax year. Also creates a study committee to study safe harbors and the taxation of investment organizations (report due 11/1/11). | | |
| 2011 | 6/14/11 | CH 181:2 | RSA 77-A:1, XXI(a), to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority. | | |
| 2011 | 6/25/11 | CH 207 | RSA 77-A:4, III, for taxable periods beginning on or after January 1, 2011: Modified the standards and burden of proof with respect to the Business Profits Tax deduction for reasonable compensation attributable to owners of partnerships, limited liability companies, and sole proprietorships that file a business tax return as a partnership or proprietorship. Keeps the standards set forth in IRC §162(a)(1) and the \$50,000 "record-keeping safe harbor." Amends the burden of proving the reasonableness of the compensation deduction: A business organization claiming a deduction bears the burden of proving that all proprietors, partners, or members for whom a deduction is being claimed provided actual personal services to the business organization at any time during the taxable period. Once a business organization satisfies this burden of proof, the amount claimed as a deduction shall be presumed to be reasonable, unless the Department proves by a preponderance of the evidence that the deduction claimed by the business organization is clearly unreasonable. | | |

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|--------------|--|------------------|---|
| 2011 | 7/1/13 | CH 224:363 | RSA 77-A:4, XIII, increases the amount of Net Operating Loss that may be generated in a tax year from \$1,000,000 to \$10,000,000. | | |
| 2011 | 7/1/14 | CH 225 | RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> , changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods. | | |
| 2012 | 6/27/12 | CH 287:2 | RSA 77-G, establishes an Education Tax Credit against the BPT equal to 85% of a business organization's donation to a scholarship organization under new chapter RSA 77-G. <u>First year of program to begin January 1, 2013.</u> | | |
| 2012 | 5/23/12 | CH 71 | RSA 77-A:4, XIII (e), changes the applicability date for CH 224:363, Laws of 2011 (see above) from July 1, 2013 to January 1, 2013. | | |
| 2012 | 8/4/12 | CH 116 | Changes the prospective repeal date for the Research and Development Tax Credit under RSA 77-A:5, XIII from July 1, 2013 to July 1, 2015. | | |
| 2012 | 7/1/12 | CH 253 | RSA 77-A:7, I (a) puts into statute the current practice of allowing a taxpayer to apply the BET credit against the BPT on a quarterly basis when <u>making estimate payments.</u> | | |
| 2012 | 6/21/12 | CH 279:10 | Creates new section RSA 77-A:3-a "Expense Deductions," which allows an IRC §179 deduction not to exceed \$25,000. <u>Applicable to any qualifying IRC §179 property placed into service on or after January 1, 2012.</u> | | |
| 2013 | 5/20/13 | CH 5 | Increased the maximum aggregate amount of R&D tax credit awarded from \$1,000,000 to \$2,000,000 under RSA 77-A:5, effective May 20, 2013. Also removed the prospective repeal of the R&D tax credit. The R&D tax credit remains in effect indefinitely. | | |
| 2013 | 8/19/13 | CH 90:3 | RSA 77-A:10 amended to require the DRA to give notice to a taxpayer within 6 months of the taxpayer's filing of a Report of Change that their return is being reviewed. | | |
| 2013 | 7/1/13 | CH 71 | RSA 77-A:4, III (c) increasing the deduction amount for the personal compensation deduction record-keeping safe harbor from \$50,000 to \$75,000, effective July 1, 2013. | | |
| 2014 | 7/1/14 | CH 192 | RSA 77-A:5, X, clarifying CH. 225, Laws of 2011, any unused BET credit from <u>taxable periods ending on or after December 31, 2014</u> may be carried forward for 10 years from the taxable period in which it was paid. | | |
| 2015 | 7/1/15 | CH 599 | RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years. | | |
| 2015 | 1/1/16 | CH 274:23-24 | | | 8.2% (for taxable periods ending on or after 12/31/2016) 7.9% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017) |

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------------|---|------------------|--|
| 2015 | 7/1/17 | CH 276:241 | RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million. | | |
| 2015 | 7/1/15 | CH 276:242-243 | Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from 12/1/15-02/15/16. | | |
| 2016 | 6/21/16 | CH 295 | Adopted the IRC of 1986 in eff. on 12/31/15 except IRC §§ 168(k) (bonus depreciation), 199 (domestic production activities), 181 (movie production expenses), and 179 (maximum deduction limited to \$100,000 for NH purposes). The changes are eff. for tax years beginning on or after 1/1/17. | | |
| 2016 | 6/21/16 | CH 300 | RSA 77-A:4, XIV, eliminates the requirement that a business organization make an addition to gross business profits when an interest or beneficial interest in the business organization is sold or exchanged in an amount equal to the net increase in the basis of all underlying assets. Any portion of the annual depreciation or amortization attributable to the increase in basis federally from the sale of an ownership interest shall be added back to the gross business profits of the business organization and the gain or loss on the sale or disposition of the asset shall be calculated without regard to the basis increase recognized federally. The business organization may make an irrevocable election to recognize the basis increase for any particular sale or exchange and if made, the business organization shall make an addition to gross business profits in an amount equal to the net increase in the basis of its assets in the tax period when the sale or exchange of the ownership interest occurs. The business organization may then deduct against gross business profits any annual depreciation or amortization attributable to the increased basis and take into consideration the basis increase upon the sale or disposition of the asset. Applicable to sales or exchanges occurring on or after 1/1/16. | | |
| 2017 | 7/1/19 | CH 156:213 | | | 7.7% (for taxable periods ending on or after 12/31/2019) |
| 2017 | 7/1/21 | CH 156:215 | | | 7.5% (for taxable periods ending on or after 12/31/2021) REPEALED |
| 2018 | 7/29/18 | CH 157 | Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017. | | |
| 2018 | 7/1/18 | CH 357 | Allows a business organization to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year. | | |
| 2019 | 7/1/19 | CH 247 | Establishes a tax credit against the Business Profits Tax for qualifying charitable donations to career and technical education centers. The program is scheduled to be repealed after state fiscal year 2022. | | |
| 2019 | 7/1/19 | CH 346:200-202 | | | 7.7% (for taxable periods ending on or after 12/31/2019) |

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------------------|--|------------------|---|
| 2019 | 7/1/19 | CH 346:200-202 | | | For all taxable periods ending on or after December 31, 2021, the BPT rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020. If the combined revenue is 6% or more below the official revenue estimates, the BPT rate will be 7.9%. If the combined revenue is 6% or more above the official revenue estimates, the BPT rate will be 7.5%. Otherwise, the BPT rate will continue to be 7.7%. |
| 2019 | 1/1/21 | CH 346:424-425, 430 | Adopts the market-based sourcing method of apportioning sales of services and intangibles for purposes of the BPT (effective January 1, 2021, for taxable periods ending on or after December 31, 2021). | | |
| 2019 | 1/1/22 | CH 346:426-429 | Adopts a single sales factor apportionment formula (effective January 1, 2022 for taxable periods ending on or after December 31, 2022 unless rescinded by majority vote of the Legislative Committee on Apportionment). | | |

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Business Enterprise Tax, RSA 77-E, was enacted by Laws of 1993, chapter 350, effective July 1, 1993.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|-------------------------|--|--|--|
| 1993 | 7/1/93 | CH 350 | | Total Gross Receipts in excess of \$100,000, <u>or</u> the enterprise value tax base of which is greater than \$50,000. The sum of all compensation paid or accrued, interest paid or accrued and dividends paid by the business enterprise, before special adjustments or apportionments. | .25% of the enterprise value tax base, calculated using three components: Compensation, Dividends and Interest & % of total sales. |
| 1996 | 7/1/96 | CH 235:2 | Amended RSA 77-E:5 to establish estimate payments and to require a declaration of estimated tax; and RSA 77-E:6 to establish 25% quarterly payment schedule. If the estimated tax is less than \$200 a declaration need not be filed. Apply to returns & taxes due ending on or after 1/1/97 | | |
| 1999 | 7/1/99 | CH 17 | | | .25% to .5% for entire tax period and not just for the months after 6/3/99. |
| 2001 | 7/1/01 | CH 158 | | Increased filing threshold to gross business receipts in excess of \$150,000 <u>or</u> the enterprise value tax base greater than \$75,000 | From 5% to .75% (three quarters of 1%) for periods ending on or after 7/1/01. |
| 2003 | 7/1/03 | CH 301 77E:3-a | Crop Zone Credit | | |
| 2004 | 5/24/04 | CH 143 77E 1,5 | QIC | | |
| 2007 | 7/1/07 | CH 263 3-a CH 271 3b | Repealed and reenacted Economic Revitalization Zone tax credit eff. 7/1/07. R&D Credit unused portion available to apply to BET eff 7/1/07 | | |
| 2009 | 7/15/09 | CH 223 | Establish a study committee to study business tax credits. Report due 12/1/09. | | |
| 2010 | 7/13/10 | CH 311 | RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four more years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits. | | |
| 2011 | 7/1/14 | CH 225 | RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods. | | |
| 2011 | 6/14/11 | CH 181:3 | RSA 77-E:1, XIV(a) to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority. | | |
| 2012 | 6/27/12 | CH 287:3 | RSA 77-G, establishes an Education Tax Credit against the BET equal to 85% of a business enterprise's donation to a scholarship organization under new chapter RSA 77-G. The credit is not deemed taxes paid for purposes of RSA 77-A:5, X. <u>First year of program to begin January 1, 2013.</u> | | |
| 2012 | 12/31/13 | CH 279:1 | RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , if the estimated tax is less than \$260 a declaration need not be filed. | RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , increases the BET filing threshold to gross business receipts in excess of \$200,000 <u>or</u> the enterprise value tax base greater than \$100,000. | |

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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The Business Enterprise Tax, RSA 77-E, was enacted by Laws of 1993, chapter 350, effective July 1, 1993.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------------|---|------------------|---|
| 2013 | 5/20/13 | CH 144:124 | RSA 77-E:1, V, <u>applicable for taxable periods beginning on or after January 1, 2013</u> , amended to define "compensation" as "paid directly or accrued by" the enterprise and excludes any tips required to be reported by the employee to the employer under IRC Sec. 6053(a) (gratuitous tips). | | |
| 2013 | 7/1/13 | CH 73 | RSA 77-E:3-c, II extending the availability of the Coos County Job Creation tax credit to any tax period ending before December 31, 2018, which shall be renewable for 4 consecutive additional years, provided no additional Coos County Job Creation tax credits are granted for any tax period after <u>December 31, 2022</u> . | | |
| 2015 | 7/1/15 | CH 599 | RSA 162-N, altering the the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years. | | |
| 2015 | 7/1/15 | CH 216 | RSA 77-E, allows an employee leasing company and client company to elect to make the client company solely responsible for paying BET with respect to leased employees. <u>Applicable to periods beginning on or after January 1, 2016</u> . | | |
| 2015 | 8/28/15 | CH 183:2 | RSA 77-E:5, I, the BET threshold amounts shall be biennially adjusted based on the 2-year percentage change in the CPI for All Urban Consumers, Northeast Region, as published by the Bureau of Labor Statistics, U.S. Department of Labor, using the amount published for the month of June in the year prior to the start of the tax year. Effective for taxable periods beginning January 1, 2015. | | |
| 2015 | 1/1/16 | CH 274:23-24 | | | .72% (for taxable periods ending on or after 12/31/2016) .675% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017) |
| 2015 | 1/1/17 | CH 276:241 | RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million. | | |
| 2015 | 7/1/15 | CH 276:242-243 | Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from <u>12/1/15-02/15/16</u> . | | |
| 2017 | 7/1/19 | CH 156:214 | | | .60% (for taxable periods ending on or after 12/31/2019) |
| 2017 | 7/1/21 | CH 156:216 | | | .50% (for taxable periods ending on or after 12/31/2021) REPEALED |
| 2018 | 7/29/18 | CH 157 | Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, <u>2017</u> . | | |
| 2018 | 7/1/18 | CH 357 | Allows a business enterprise to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year. | | |
| 2019 | 7/1/19 | CH 346:200-202 | | | 0.6% (for taxable periods ending on or after 12/31/2019) |

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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The Business Enterprise Tax, RSA 77-E, was enacted by Laws of 1993, chapter 350, effective July 1, 1993.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------------|-------------------|------------------|---|
| 2019 | 7/1/19 | CH 346:200-202 | | | For all taxable periods ending on or after December 31, 2021, the BET rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020. If the combined revenue is 6% or more below the official revenue estimates, the BET rate will be 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BET rate will be 0.5%. Otherwise, the BPT rate will continue to be 0.6%. |

HISTORICAL SUMMARY OF COMMUNICATIONS SERVICES TAX, RSA 82-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Communications Services Tax, RSA 82-A, was enacted by Laws of 1990, chapter 9, effective April 1, 1990.

Current Due Date: Returns are due on or before the 15th day of each month for the preceding calendar month.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | RATE |
|--------------|--|------------------------------|--|---|--|
| 1990 | 4/1/1990 for communication services purchased at retail on or after 3/1/90 | CH 9 CH 101 | 90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month. | Communication service retailers with sales in excess of \$10,000. | 3% with a surtax of 66 2/3% |
| 1991 | 7/1/91 | CH 354:13 | | | Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93 |
| 1993 | 7/1/93 | CH 350:37 | | | 5.5% for the period beginning 7/1/93 and ending 6/30/95 |
| 1995 | 7/1/01 | CH 96:2 | | | 5.5% for the period beginning 7/1/95 and ending 6/30/97 |
| 1997 | 7/1/97 | CH 130:2 | | | 5.5% for the biennium ending 6/30/99 |
| 1997 | | CH 351:35 | Amended the RSA 82-A:2, V (f) exemption for charges paid by coin-operated phones. Repealed RSA 82-A:2 V (g) relative to the exemption from the CST tax for charges paid by coin-operated phones. | | |
| 1997 | | CH 351:36 CH 351:37 | Amended RSA 82-A:4-a requiring that tax on coin-operated telephone service may be computed to the nearness multiple of \$.05 except that, where the tax is midway. | | |
| 2001 | 7/1/01 | CH 158 | | | Tax shall be 7% for period beginning 7/1/01 and ending 6/30/03 |
| 2002 | 7/1/02 | CH 219 | Amendment to RSA 82-A:1 imposes tax to source mobile telecommunications services determined under P.L. 106-252 to be the place of primary use. | | |
| 2003 | 7/1/03 | CH 319 82-A 3,4 See 39,40 | | | Intrastate Communications Services Tax 7% Rate imposed. |
| 2004 | 7/1/04 | CH 111 See 1-7 | Amends definition of gross charge service address paid calling server. Special rules for private communication server place of primary use. | | |
| 2005 | 7/1/05 | CH 190 | Unbundling services to apply CST. Adds audits of retailers of enhanced 911 services surcharge. | | |
| 2005 | 7/14/05 | CH 251 | Adds examinations of telephone Co. records, 911 | | |
| 2007 | 7/1/07 | CH 263:79 | Repeals exemption eff 7/1/07 | | |
| 2012 | 6/21/12 | CH 279:4 through 279:8 | Adds the definition of "Internet" and "Internet access" to RSA 82-A:2; then excludes "Internet access" from the definition of "communication services" under RSA 82-A:2, III and excludes charges for Internet access from the definition of "gross charges" under RSA 82-A:2,V. CH 279:8, Laws of 2012 instructs the DRA not to enforce any existing assessments, to promptly withdraw any pending assessments and prohibits the DRA from issuing any additional assessments with respect to Internet access and CST. | | |
| 2019 | 1/1/20 | CH 346:252-258 | Clarifies the applicability of the CST to VoIP and prepaid wireless telecommunications services. | | |

HISTORICAL SUMMARY OF EXCAVATION TAX, RSA 72-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Excavation Tax, RSA 72-B, was enacted by Laws of 1997, chapter 219, effective January 1, 1998.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------|-------------------|--|--|
| 1997 | 1/1/98 | CH 219 | | A \$.02 per cubic yard of material charge on earth taken from a "taxable excavation" A notice of Intent to Excavate will have to be filed with the municipal assessing official. After the operation is complete or no later than 4/15 of each year a Report of Excavated Material must be filed with the municipality and DRA | \$.02 per cubic yard assessed at the time of excavation by the local assessing official within 30 days after receipt of a report of excavated material |

HISTORICAL SUMMARY OF EXCAVATION ACTIVITY TAX, RSA 72-B

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The Excavation Tax, RSA 72-B, was enacted by Laws of 1997, chapter 219, effective January 1, 1998.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------|-------------------|--|---------------------------|
| 1997 | 1/1/98 | CH 219 | | The tax is imposed on the pit area and shall be determined as of 4/1 each year, which is the area from which the earth has been excavated. Owner must provide this information annually to their local assessing official so they can calculate the size of the pit area. Provided however, that this paragraph shall not apply to any excavation which ceased commercially useful operation prior to 8/24/77. | Based on size of pit area |

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Interest and Dividends Tax, RSA 77, was enacted by Laws of 1923, chapter 65, section 1.

Current Due Date: Returns are due on or before the 15th day of the fourth month following the expiration of the tax year.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|-----------------|--|--|---|--|----------|
| 1923 | | CH 65:1 | Enacted this tax. Exempted interest income from NH banks to prevent double taxation, as these monies are already taxed under RSA 84. | \$600 of individual income | |
| 1955 to 6/30/77 | 1/1/56 | CH 309:1 | Annotation: Opinion of the Justices (1955) 99 NH 515, 112 A2d, 46, affirmed how the tax was being assessed; but allowed the Legislature to set a fixed rate. | | 4.25% |
| 5/30/1905 | 7/1/77 | CH 561:1 CH 561:2 | Added an additional \$600 exemption for elderly, blind or handicapped persons | | 5% |
| 1977 | 6/21/77 | CH 251:1 | Expanded exemption to interest from deposits in Vermont banks | | |
| 1981 | 9/1/81 | CH 314:1 | | Increased exemption to \$1,200 for individuals, partnerships, associations, trusts & fiduciaries | |
| 1981 | 9/2/81 | CH 314:3 | Added an additional \$1,200 if both or either taxpayers are 65 or older, is blind or handicapped | | |
| 6/3/1905 | 9/3/81 | CH 314:4 | | Allowed married taxpayers to file joint returns; with a filing threshold of \$2,400 | |
| 1981 | 9/4/81 | CH 314:6 | Amended RSA 77:18 and made the returns due on or before the first day of the 5th month following the expiration of the tax year. | | |
| 1983 | 12/31/83 | CH 469:93 | Established due date of return on or before the 15th day of the 4th month following the expiration of the tax year Effective for the first year ending after 12/31/83 | | |
| 1983 | 1/1/84 | CH 469:93 III(a) | 1/4 due on 4th, 6th, 9th, and 12th months. Transition year - estimated taxes are to be paid as follows: 12½% of the estimated tax is due 4th month, 12½% the 6th month, 12½% 9th month and 12½% the 12th month. | | |
| 1986 | | CH 197:1 | Joint filers with less than \$2,400 from NH and Vermont banks or credit unions are not taxable. | | |
| 1995 | Effective for taxable periods on or after 1/1/95 | CH 188:2 CH 188:4 CH 188:5 CH 160:1 | Repealed RSA 77:4a relative to the taxability of interest from deposits in VT banks Amends RSA 77:18 1/4 due on 4th, 6th, 9th, and 12th months Calendar year taxpayers, final 1/4 due January instead of December | Increased to \$2,400 exemption for individuals, partnerships, LLC, associations, trusts & fiduciaries. | |
| 1998 | 7/1/98 | CH 163 | Allows deduction from taxable I&D income an amount equal to any cash distribution made to a QICC. Also requires recapture of a previously taken deduction relating to distribution or return of capital within 3 taxable periods after the taxable period is which it was deducted. Effective to taxable periods ending after 6/30/98 | | |
| 1998 | 7/2/98 | CH 163:8 | Repeal RSA 77-A:2-c relative to the tax on Qualified Venture Capital Fund | | |
| 2002 | 1/1/04 | CH 45 | Increases the threshold annual tax liability amount for which quarterly payments of estimated interest and dividends tax are required from \$200 to \$500 | | |
| 2003 | 7/1/03 | CH 64 Section 1 | I&D from funds invested in college tuition savings plan not taxed | | |
| 2004 | 5/24/04 | CH 143 | QIC transition RSA's in effect as enacted prior to effective date for qualified QIC who submits valid election prior to 5/24/04 | | |
| 2007 | 8/17/07 | CH 152:1 | Taxpayer records added RSA 77:37 | | |
| 2009 | Apply to t/p ending on or after 12/31/09 | CH 144:275 | RSA 77:1-a, New definitions of accumulated profits and dividends | | |
| 2009 | | CH 144:276 | RSA 77:3,I-b, Eliminates partnerships, LLCs, | | |
| 2009 | | CH 144:277 | RSA 77:4, III, Dividends other than stock or changes | | |

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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The Interest and Dividends Tax, RSA 77, was enacted by Laws of 1923, chapter 65, section 1.

Current Due Date: Returns are due on or before the 15th day of the fourth month following the expiration of the tax year.

| | | | | | |
|------|---------|------------------------|---|--|--|
| 2009 | | CH 144:278 | <p>Repeal RSA 77:14, Tax of partnerships and LLCs Repeal RSA 77:15, Tax of partners and members Repeal RSA 77:16, Tax of out of state partnerships and LLCs Repeal RSA 77:17, Re to 77:14-16</p> | | |
| 2010 | 1/1/11 | CH 324:5 | Amends RSA 77:11 deleting a provision subjecting certain income accumulated in trust for the benefit of unborn or unascertained persons to taxation | | |
| 2010 | 7/1/10 | CH 1:50-54 | Repeals CH 144, Laws of 2009 that made distributions from limited liability companies, partnerships and associations with non-transferable shares subject to the Interest and Dividends Tax. The repeal is effective for taxable periods ending on or after December 31, 2010. | | |
| 2011 | 6/14/11 | CH 181:4 CH 181:5 | <p>For taxable periods beginning on or after January 1, 2011 and also taxable periods ending before January 1, 2011 if the taxable period is subject to assessment of tax and appeal under RSA 21-J:28-b. RSA 77:4,V, amounts reported and taxed federally as interest or dividends to a holder of an ownership interest in a Qualified Investment Company (QIC), a mutual fund, or a unit investment trust are taxable under the Interest and Dividends Tax.</p> <p>RSA 77:4-d,I, amounts accruing to the holder of an ownership interest in a QIC or a mutual fund, or investment income earned or distributions received by the holder of an ownership interest in a unit investment trust, which QIC, mutual fund, or unit investment trust invests solely in New Hampshire tax-exempt tax anticipation notes, bond anticipation notes, and other instruments exempt under New Hampshire law are not treated as interest or dividend income for Interest and Dividend Tax purposes.</p> <p>RSA 77:4-d,II, amounts reported and taxed federally as capital gains to the holder of an ownership interest in a QIC, a mutual fund, or a unit investment trust are not treated as interest or dividend income for Interest and Dividend Tax purposes.</p> | | |
| 2011 | 6/25/11 | CH 207:4 | For taxable periods beginning on or after January 1, 2011, excess compensation determined by an audit of the Department shall not be considered a dividend under RSA chp. 77, unless such determination is accepted by the Internal Revenue Service. | | |
| 2012 | 6/27/12 | CH 286:3 through 286:8 | <u>For taxable periods ending on or after December 31, 2013</u> , eliminates the taxation of trusts under RSA Chp. 77. Under the new law, interest and dividend income received by estates held by trustees treated as grantor trusts under section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire. Income reported by, and taxed federally as interest or dividends to, a trust beneficiary who is an individual inhabitant or resident of New Hampshire with respect to distributions from a trust that is not treated as a grantor trust under section 671 of the United States Internal Revenue Code shall be included as interest or dividends in the return of such beneficiary and subject to taxation in accordance with the provisions of RSA Chp. 77. | | |
| 2018 | 7/1/18 | CH 341 | Allows individuals (including "any entity having taxable interest and dividend income as described in RSA 77:3") to apply for and, if granted, use the education tax credit against the Interest and Dividends Tax. | | |

HISTORICAL SUMMARY OF MEALS AND ROOMS (RENTALS) TAX, RSA 78-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Meals and Rooms (Rentals) Tax, RSA 78-A, was enacted by Laws of 1967, chapter 213, section 1, effective July 7, 1967.

Current Due Date: Returns are due on or before the 15th day of the calendar month following the collection of taxes.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|-------------------------|-------------------------------------|-------------------------|---|--|---|
| 1967 | 8/19/67 - rate 7/7/67 - language | CH 213 | Enacted RSA 78-A Meals & Rooms Tax for sales over \$.25. Every operator who sells taxable meals or rents rooms is required to file a monthly return even though no tax may be due unless granted permission by the department to file other than on a monthly basis. 1% commission | | 5% |
| 1969 | 7/1/69 | CH 287:14 CH 287:15 | Commission: 3% if remitted before 11th day. 2% if remitted before 11th & 20th day; and 1% if remitted between the 21st & the last day of the month. | Established a threshold, starting at \$.01 for a charge between \$.16 & \$.25. | 5% |
| 1977 | 7/1/77 | CH 330:1 | | | Increased to 6% |
| 1981 | 10/1/81 7/1/81 | CH 568:150 CH 569:23 | Repealed commissions, ending with 2nd quarter of 1981 | Threshold changed to start at \$.01 for a charge between \$.14 & \$.25. | Increased to 7% |
| 1982 Special Session | 7/1/82 | CH 42:93 | Reinstate commission at 3% starting with the 2nd quarter of 1982 | | 7% |
| 1983 | 7/1/83 | CH 226:1 | 3% commission | Threshold changed to start at \$.02 for a charge between \$.36 & \$.38 | 7% |
| 1990 | 4/1/90 | CH 8 CH 8:1 | 3% commission | Threshold changed to start at \$.03 for a charge between \$.36 & \$.37 | Set a tax rate of 8% for the period 4/1/90 to 6/30/91 |
| 1991 | 7/1/91 | CH 354:12 | 3% commission | | Reinstate temporary rate of 8% for the period 7/1/91 to 6/30/93 |
| 1993 | 7/1/93 | CH 350:36 | 3% commission | | Reinstate temporary rate of 8% for the period 7/1/93 to 6/30/95 |
| 1995 | 7/1/95 | CH 45 | | No change in threshold LLCs are liable for the tax as property lien | Reinstate temporary rate of 8% for biennium beginning 7/1/95 and ending 6/30/97 |
| 1995 | 7/1/95 | CH 80 | Reinstated the exemption for hospitals | | |
| 1996 | 7/1/96 | CH 53 | Clarified taxation of gratuities | | |
| 1997 | 7/1/97 | CH 132 | Established Electronic Data Submission (Electronic Funds Transfer) | | Reinstate temporary rate of 8% for period beginning 7/1/97 and ending 6/30/99 |
| 1998 | 7/1/98 | CH 383 | RSA 78-A:8 eff 7/1/98 amended to allow any M&R operator to choose not to file and pay electronically | | |
| 1999 | 7/1/99 | CH 17 | RSA 78-A - The rental of motor vehicles designed to transport persons or property on public highways will be subject to the 8% tax | | 8% tax on the gross rental receipts from rentals of MV became permanent |
| 2002 | 5/1/02 | CH 232 | Clarification of gratuity charge exception. Method of allocating items not customarily associated with the purchase of a taxable room or taxable meal | | |
| 2003 | 7/1/03 | CH 61 CH 231 | If non-profit organization, other than education institutes, selling meals requires liquor license for 3 or less days per year, meals are taxable. | | |
| 2003 | | CH 249 | Gratuities not taxable under certain conditions | | |
| 2004 | 7/1/04 | CH 257 | Reference to Office of State Planning & Energy programs name change | | |
| 2007 | 7/1/07 | CH 147:1 CH 17:1 | Penalty under 21-J:39 Tax in MV rentals exemption | | |
| 2009 | 7/1/09 | CH 144:4 | RSA 78-A:6 | | Increase from 8 to 9% |
| 2009 | 7/2/09 | CH 144:5 | RSA 78-A:3,III, To include campsites | | |
| 2009 | 6/30/09 | CH 144:6 | RSA 78-A:26 I (a), General fund 3.15% net income to DRED | | |
| 2009 | 6/30/09 | CH 144:7 | RSA 78-A:26 I (a) Special fund Receives 3.15% | | |
| 2009 | 7/1/09 | CH 144:8 | RSA-A: 26 I & II, Distribution to municipalities until 6/30/2011 at no more that 2009 level | | |
| 2009 | 1/10/10 | CH 144:269 | RSA 78-A:8-b, I-a, \$5000 bond to secure tax on I&P deed | | |
| 2009 | 1/10/10 | CH 144:271 | RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge. | | |
| 2010 | 5/3/10 | CH 6 CH 231 | RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites | | |

HISTORICAL SUMMARY OF MEALS AND ROOMS (RENTALS) TAX, RSA 78-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Meals and Rooms (Rentals) Tax, RSA 78-A, was enacted by Laws of 1967, chapter 213, section 1, effective July 7, 1967.

Current Due Date: Returns are due on or before the 15th day of the calendar month following the collection of taxes.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|--------------------------|---|------------------|----------|
| 2010 | 1/17/10 | CH 48 | RSA 78-A:4, IV makes licenses, operator information displayed on licenses and license dispositions (such as issuance, renewal, suspension and revocation) public record. Amends RSA 21-J:14, IV. | | |
| 2010 | 5/18/10 | CH 58 | Repeals RSA 78-A:8-b, 1-a requiring a surety bond. | | |
| 2010 | 8/20/10 | CH 187 | Repeals RSA 78-A:8-b, 1-a requiring a surety bond. | | |
| 2011 | 7/1/11 | CH 224:1,2 CH 224:316 | RSA 78-A:26, for each fiscal year of the biennium ending June 30, 2013, the State Treasurer shall fund the distribution of revenue at no more than the fiscal year 2011 distribution. For the biennium ending June 30, 2013, distribution of net income pursuant to RSA 78-A:26, I(a)(2) credited to the Department of Resources and Economic Development, Division of Travel and Tourism Development is suspended. RSA 78-A:4, II, repeals the \$5.00 fee for a Meals & Rentals Operator's License. | | |
| 2012 | 5/23/12 | CH 73:3 through 73:6 | RSA 78-A:5, II clarifies that an M&R License shall remain valid during the pendency of an appeal for a refusal to renew such license. RSA 78-A:7, I(a) and RSA 78-A:7, IV clarifies the current tax rate at 9%. RSA 78-A:8-b, I clarifies the timing of filing a surety bond to be <i>after</i> a hearing. | | |
| 2016 | 8/23/16 | CH 323 | RSA 78-A:4-a, requiring that advertisements for short-term rentals include the M&R License number of the Operator. | | |
| 2019 | 1/1/20 | CH 304 | Simplifies, clarifies, and modernizes the M&R Tax Law as it relates to meals. Although changes primarily editorial in nature, there are substantive changes including: (1) modifications to meals-related definitions; (2) a penalty provision (after a warning, a license revocation, suspension, or denial) for violating the requirement that a license "shall be conspicuously posted in a public area upon the premises"; (3) authority to require a surety bond or cash from an operator without an initial hearing; and (4) an extension of the deadline for an operator to appeal a license revocation, suspension, or denial to the BTLA or Superior Court, from 10 days to 15 days. | | |

HISTORICAL SUMMARY OF MEDICAID ENHANCEMENT TAX, RSA 84-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Medicaid Enhancement Tax, RSA 84-A, was enacted by Laws of 1991, chapter 299, effective June 20, 1991.

Current Due Date: Returns are due on or before the 15th day of April.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------------------------|---|------------------|--|
| 1991 | 6/20/91 | CH 299 | Medicaid Enhancement Tax enacted RSA 84-A. This tax was designed to be paid by <u>electronic transfer</u> to the State Treasurer | | 8% of gross patient services revenue |
| 1991 | 11/12/91 | CH 390 | Supplemental Medicaid Tax enacted RSA 84-B | | Imposed on medical patient discharges in the amount of \$250 M, times the number of Medicaid patient discharges of each hospital for the same period during each hospital's fiscal year ending during the first full calendar year preceding the taxable period. |
| 1993 | 7/1/93 | CH 4:16 | Supplemental Medicaid Tax repealed RSA 84-B | | |
| 1995 | 5/10/95 | CH 80 | Setting the rate on or before 4/1 preceding the first fiscal year of the biennium, the rate of tax for the period beginning 7/1/95 and ending 6/30/97 | | 6% upon the gross patient services revenue of every hospital |
| 1999 | | | | | 6% of gross patient services revenue |
| 2003 | 7/1/03 | CH 319 | | | Impose 6% upon gross patient services revenue |
| 2004 | 7/1/05 | CH 260 | | | Impose 6% upon gross patient services revenue |
| 2007 | 7/1/07 | CH 263:50 | | | Impose tax of 5.5% |
| 2010 | 7/1/10 | CH 1:12 | Amends RSA 84-A:3, II-a, tax due no later than the 15th day of the 4th month of the taxable period. | | |
| 2011 | 7/1/11 | CH 224:34 CH 224:38-40 | Transfers the authority for the Medicaid Enhancement Tax Account from the DHHS to the DRA. Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a In addition, paragraphs I and II of RSA 84-A:3, as they were applied in 1991 and 1992, were declared null and void. | | |
| 2014 | 7/1/14 | CH158:1-11 and :19 | Adds new definitions for "inpatient hospital services" and "outpatient hospital services". Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a In addition, a "non-binding estimate" is now due by January 15 and 100% of payment is due April 15 with the filing of the return due the same day. | | No change until 2016 - reduces the current tax rate of 5.5% to 5.45% in 2016 and to 5.4% in 2017 and beyond, unless the total aggregate uncompensated care for hospitals with both a critical and noncritical designation falls below \$375,000,000, at which point the rate shall be 5.25%. |
| 2018 | 6/6/18 | CH 162:34 | Removes the possibility of a future rate reduction (from 5.4% to 5.25%) to the extent the total aggregate uncompensated care for hospitals with both a critical and a noncritical access hospital designation falls below \$375 million for the taxable period. | | 5.4% |

HISTORICAL SUMMARY OF NURSING FACILITY QUALITY ASSESSMENT TAX, RSA 84-C

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Nursing Facility Quality Assessment Tax, RSA 84-C, was enacted by Laws of 2003, chapter 223, effective July 1, 2003.

Current Due Date: Returns are due on or before the 10th day of the month following the expiration of the assessment period.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------------|--|------------------|--------------------------------------|
| 2004 | 6/16/04 | CH 260 | Impose 6% tax net patient revenue | | 6% of net patient services revenue |
| 2007 | 7/1/07 | CH 263:51 | | | 5.5% of net patient services revenue |
| 2010 | 8/13/10 | CH 152:1 | Amend RSA 21-J:3, XXI exempting RSA 84-C:5 from electronic payment threshold of \$100,000. | | |
| 2010 | 8/13/10 | CH 152:5 | Amend RSA 84-C:3, no penalties or interest for late payments if paid by the last day of the month due. | | |
| 2011 | 7/1/11 | CH 224:46-48 | Provides a contingency for the biennium ending June 30, 2013, that no Nursing Facility Quality Assessment (NFQA) shall be assessed and no return shall be required. For the biennium ending June 30, 2013, 25% of the receipts from the NFQA and the ICF Quality Assessment shall be deposited as restricted revenue in accounts of the DHHS. | | |
| 2019 | 1/1/19 | CH 346:358, I | Repeals the ICF quality assessment under RSA 84-D. | | |

HISTORICAL SUMMARY OF REAL ESTATE TRANSFER TAX, RSA 78-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Real Estate Transfer Tax, RSA 78-B, was enacted by Laws of 1967, chapter 320.

Current Due Date: Returns are due no later than 30 days from the recording of the deed at the registry of deeds or transfer of real estate, whichever is later.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|-----------------|----------------|----------------------|--|--|---|
| | | | This was a Federal Tax \$1.10 per \$1,000 , or fraction thereof, assessed to buyer only. | | |
| 1/2/68-6/30/72 | | CH 320, Laws of 1967 | Enacted RSA 78-B. | If the transfer was less than \$100. No tax was due. | \$0.10 per \$100 , or fraction thereof, assessed to buyer only. |
| 7/1/72-9/11/77 | | | | | \$0.15 per \$100 , or fraction thereof, assessed to buyer only |
| 9/12/77-6/30/81 | 9/12/77 | CH 495 | Established Minimum Tax of \$10 | | \$0.25 per \$100 , or fraction thereof, assessed to buyer only. |
| 7/1/81-6/30/83 | 7/1/81 | CH 568:152,I | | | \$0.25 per \$100 , or fraction thereof, <u>assessed to both the buyer and seller.</u> \$10 minimum to both buyer and seller |
| 1983 | 7/1/83 | CH 469:97 | | | For the biennium ending 6/30/85 \$0.50 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller.</u> \$20 minimum to both buyer and seller |
| 7/1/85-6/30/87 | 7/1/85 | CH 407:I | | | For the biennium ending 6/30/87 of \$0.375 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller.</u> \$15 minimum to both the buyer and seller |
| 7/1/87-6/30/89 | 7/1/87 | CH 308:I | | | For the biennium ending 6/30/89 of \$0.35 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u> \$14 minimum to both buyer and seller |
| 1989 | 1/1/90 | CH 416 | | | Changed permanent rate from \$0.25 to \$0.35 , and set rate for the biennium ending 6/30/91 of \$0.475 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u> (See 4/1/90 change to the tax rate per CH 2, below) \$19 minimum to both buyer and seller |
| 1990 | 2/20/90 | CH 2 | | | For the biennium beginning 4/1/90 and ending 6/30/91 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u> \$21 minimum to both buyer and seller |
| 7/1/91-6/30/93 | 7/1/91 | CH 354:11 | For the biennium ending 6/30/93 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller.</u> | \$21 to both buyer and seller | For the biennium ending 6/30/93 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u> \$21 minimum to both buyer and seller |
| 1994 | 7/1/93 | CH 350:38 | | | For the biennium ending 6/30/95 of \$0.50 per \$100 , or fractional part thereof, <u>assessed to both buyer and seller</u> Minimum tax of \$20 to both buyer and seller |
| 1994 | 7/1/93 | CH 325 | Established the real estate transfer questionnaire. | | |
| 1995 | 7/1/95 | CH 96:3 | | | For the biennium ending 6/30/97 of \$0.50 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u> Minimum tax of \$20 to both buyer and seller |

HISTORICAL SUMMARY OF REAL ESTATE TRANSFER TAX, RSA 78-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Real Estate Transfer Tax, RSA 78-B, was enacted by Laws of 1967, chapter 320.

Current Due Date: Returns are due no later than 30 days from the recording of the deed at the registry of deeds or transfer of real estate, whichever is later.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------------|--|------------------|---|
| 1997 | 7/1/97 | CH 130:3 | | | For the period beginning 7/1/97 and ending 6/30/99, the tax is \$0.50 per \$100 or fractional part thereof <u>assessed to both buyer and seller</u> . Minimum tax of \$20 to both buyer and seller |
| 1998 | 7/18/98 | CH 91 | Require the filing of a questionnaire with DRA <u>and</u> the local assessor or selectmen. | | |
| 1998 | 6/25/98 | CH 238 | Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed. | | |
| 1999 | 7/1/99 | CH 17 | | | Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$0.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a total tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there shall be a minimum tax of \$20, which is assessed, on both the buyer and seller, for a total tax of \$40. |
| 2001 | 7/1/01 | CH 158 | Declaration of Consideration Amended. Transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2 | | |
| 2004 | 7/1/04 | CH 195 | Manufactured housing real estate transfer tax | | |
| 2005 | 7/1/05 | CH 177 | Gave tax amnesty to P&I 12/1/05-2/15/06 due by unpaid on or before 7/1/06 | | |
| 2005 | 7/9/05 | CH 31 | Added procedure for Assessment or refund of tax | | |
| 2006 | 7/1/06 | CH 149:1 | RSA 78-B:1-a, V, definition of "sale, granting and transfer" | | |
| 2006 | 7/1/06 | CH 149:1 | RSA 78-B:1-a, VI, definition of "real state holding company" | | |
| 2006 | 7/1/06 | CH 219:1 | RSA 78-B:2, XIX, exempts certain transfer between charitable organizations | | |
| 2007 | 7/1/07 | CH 263:46 & 48 | 8 1V 46 added / 48 repealed 46 - Comm. Heritage Inv. Program. Surcharge admin | | |
| 2007 | 8/17/07 | CH 146:1, IV | RSA 78-B:2, XIX repealed | | |
| 2011 | 8/13/11 | CH 179 | RSA 78-B:10, requires a purchaser and seller in a real estate transfer (or transfer of interest therein) to each file a separate Declaration of Consideration (Form CD-57-P and Form CD-57-S) with the Department. | | |
| 2015 | 7/1/15 | CH 255 | RSA 78-B, exempts any lease, including any sale, transfer or assignment of any interest in leased property, from the RETT when the term of the lease is for less than 99 years, including all renewals. | | |
| 2015 | 7/1/15 | CH 133 | RSA 78-B:1, IV, clarifying the definition of "price or consideration, and RSA 78-B:2, clarifying the exception for transfers by devise or testamentary disposition. | | |

HISTORICAL SUMMARY OF REAL ESTATE TRANSFER TAX, RSA 78-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Real Estate Transfer Tax, RSA 78-B, was enacted by Laws of 1967, chapter 320.

Current Due Date: Returns are due no later than 30 days from the recording of the deed at the registry of deeds or transfer of real estate, whichever is later.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------|---|------------------|----------|
| 2016 | 6/21/16 | CH 288 | RSA 78-B:2, XXI, exempting transfers that are coincidental to a change in the transferor's form of organization, provided: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor immediately preceding the transfer and the assets and liabilities of the transferee immediately following the transfer are the same; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:2, XXII, exempting transfers from the owners of an entity to the entity, or from the entity to the owners of the entity, provided that: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor and transferee remain the same except with respect to the transferred real estate; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:1-a, IV, the definition of "price or consideration," is amended to provide that transfers made solely to obtain financing or refinancing, as required by the lending institution, shall not be sufficient consideration to make a transfer a contractual transfer. The definition of "price or consideration" is further amended to specify that the definition does not include the recitation of nominal consideration of \$10 or other valuable consideration for purposes of satisfying the statute of frauds. | | |
| 2018 | 7/1/18 | CH 171 | Removes the references to stamps as being required to indicate payment of the Real Estate Transfer Tax and the land and community heritage investment program (L-CHIP) recording surcharge. | | |
| 2019 | 7/1/19 | CH 136 | Adds an exception to the Real Estate Transfer Tax (RETT) for transfers of interest in certain low-income housing projects subject to federal, state, or local land use restriction and rental housing affordability covenants which limit allowable rents charged to individuals or families, provided that the RETT was paid when the real property was acquired. | | |

HISTORICAL SUMMARY OF STATE EDUCATION PROPERTY TAX, RSA 76

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---|---|------------------|----------|
| 1999 | 4/1/99 | CH 17 - RSA 76:3 is repealed and reenacted to read as follows: (see Tax Rate) | RSA 76:3 - An annual education property tax at the uniform rate of \$6.60 on each \$1,000 of the value of taxable property is hereby imposed on all persons and property taxable pursuant to RSA 72 and RSA 73, except property subject to tax under RSA 82 and RSA 83-F | | |
| 2001 | 4/1/02 | HB 170 | Uniform rate of \$5.80 on each \$1,000 of the value of taxable property, except property subject to tax under RSA 82 and RSA 83-F | | |
| 2003 | 7/1/05 | CH 241 | State wide enhanced education tax. Set rate to raise \$363,677,547 | | |
| 2004 | 7/1/04 | CH 195 | Tax rate \$3.24 on each \$1,000 value of taxable property | | |
| 2005 | 7/1/05 | CH 257:21,22 | Constitutionally of law CH 96:1 Repealed RSA 198:40 & 49 and contingent applicability | | |
| 2009 | 7/1/09 | CH 144:270 | RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time | | |
| 2009 | 7/1/09 | CH 144:285 | RSA 72:28, Tax exemption on Commercial Industrial Construction changed to preceding the tax year for which exemption is claimed | | |
| 2010 | 6/14/10 | CH 153 | RSA 76:15-aa,1, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st. | | |
| 2011 | 7/1/11 | CH 258 | RSA 198 and RSA 76 - Changes the name of the "State Education Property Tax" to "Education Tax" and repeals the requirement for excess payments to be remitted to the Department, thereby allowing municipalities to retain all of the state tax accessed. It also repeals RSA 198:47 regarding the DP-5 form and amends the calculation of adequate education grants and makes other changes to the education grant formula and distribution. | | |
| 2011 | 7/13/11 | CH 262 | RSA 76:15-a and RSA 76:15-aa - Allows for the adjustment in the method of calculating the partial payment of taxes related to an increase or decrease in local education taxes resulting from a change to the town's or city's adequate education grant or excess tax amount. The changes apply to both semi-annual and quarterly collection of taxes. | | |
| 2012 | 7/1/12 | CH 29 | RSA 76:11 - Allows any town, with the approval of the governing body, to send tax bills or notices by electronic means to those taxpayers who have specifically requested such delivery. | | |
| | 4/1/13 | CH 169 | RSA 76:2 and RSA 76:21 - Establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use. | | |
| 2016 | 7/2/16 | CH 37 | RSA 80:90, I(f), reduces the penalty paid from 15% to 10% of the assessed value of the property when a former owner repurchases tax-deeded property. Amends RSA 80:89, II to provide that the penalty referenced above shall not be assessed when the property being repurchased was the former owner's principal residence. RSA 80:89, II is also amended to provide that the former owner has 30 days (instead of the current 15) to pay all monies owed after providing the municipality notice of the intent to repurchase tax-deeded property. | | |
| 2018 | 4/1/19 | CH 282:1-2 | Lowers the interest rate charged on delinquent property taxes from 12 to 8 percent per annum. The lower interest rates apply to taxes assessed on or after April 1, 2019. | | |

HISTORICAL SUMMARY OF TIMBER TAX, RSA 79

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Timber Tax, RSA 79, was enacted by Laws of 1949, chapter 295.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------------------------------|---|------------------|--|
| 1949 | | CH 295:1 | Forest Conservation and Taxation statute enacted. | | 10% of stumpage value taxable at time of cutting |
| 1955 | | RSA 79:20 and RSA 79:23 CH 287:1 | Addition of special aid to heavily timbered towns | | 12% of stumpage value |
| 1975 | | CH 457:3 | Repealed special aid to heavily timbered towns | | Effective 4/1/80. Tax rate returned to 10% of stumpage value |
| 1999 | | | Current requirements for filing: All timber is taxable except as provided in RSA 79:1,II,b,1-5 and RSA 79:2. The normal yield tax shall be deposited into the general fund within the town the timber was cut. | | |
| 2003 | | | Amend language no tax change | | |
| 2004 | | | Intent to cut | | |
| 2012 | 7/1/12 | CH 141 | RSA 79:1, II(a), changes the definition of an owner of timber right to address joint tenants and tenants in common. | | |
| 2018 | 9/1/18 | CH 182 | CH 182 (1) authorizes a municipality to waive the yield tax on timber harvested from land owned by, and located in, the municipality; (2) eliminates the requirement of filing a supplemental notice when the total volume of the cut exceeds the total volume reported in the intent to cut by less than 25 percent, except where a bond is required by RSA 79:3-a or RSA 79:10-a, II; (3) reduces the time for assessing officials to sign an intent to cut from 30 days to 15 days if all conditions for approval have been met, but allows them to sign it outside a public meeting; and (4) requires a municipality to provide public notice of an intent to cut before it is signed by assessing officials. | | |
| 2019 | 8/17/19 | CH 84 | Clarifies that public notice of an intent to cut timber is required only when the intent to cut will be signed by the assessing officials outside a public meeting. | | |

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Tobacco Tax, RSA 78, was enacted by Laws of 1939, chapter 167.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|-----------------|---|------------------|--|
| 1939 | | RSA 78 CH 167:1 | <u>For cigarettes</u> , the Department sells tobacco tax stamps to licensed wholesalers. | | 15%, based on the value at usual selling price of all Tobacco Products |
| 1965 | | CH 132 | RSA 78:9 establishes a discount rate, based on the volume of sales, as follows: 2-3/4% sales up to the first \$500,000; 2-3/8% sales from \$501,000 to \$1M; 2% sales in excess of \$1M. Based on annual sales from July 1st through June 30th. | | Increased to 21% |
| 1967 | | CH 159 | | | Increased to 30% |
| 1970 | | CH 5 | | | Increased to 34% |
| 1971 | 7/1/71 | CH 475 | | | Increased to 42% |
| 1975 | 7/1/75 | CH 466 | | | Changed the flat rate of \$0.12 per package of 20 cigarettes; no tax on other tobacco products. |
| 1983 | 7/1/83 | CH 469:103 | | | Increased to \$0.17 per package (to match the State of Vermont) |
| 1985 | 8/25/85 | CH 396:1 | Contingency plan to adjust the tax rate only if Vermont changed their tax rate. | | |
| 1986 | | CH 75:1 | | | Rate fixed at \$0.17 per package of 20 cigarettes, and \$0.21 per package of 25 cigarettes. |
| 1989 | 7/1/89 | CH 336:1 | | | Rate fixed at \$0.21 per package of 20 cigarettes, and \$0.26½ per package of 25 cigarettes, and proportional to packages of more or less. |
| 1990 | 2/20/90 | CH 5:1 | | | Increased to \$0.25 per package of 20 cigarettes, and \$0.31½ per package of 25 cigarettes. |
| 1991 | 7/1/91 | CH 292 | Enacted a Smokeless Tobacco Tax, with a rate "...proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes." This is a rate that must be periodically calculated by the Collection Division. | | |
| 1993 | 1/1/94 | CH 114 | Restructured licensing process so the license will expire in each even-numbered year (good for two years), with prices as follows: Manufacturer \$100 Wholesalers \$250 Sub-jobber \$150 Retailer \$10 Vending Machine \$10 Vending Machine Operator \$70 | | |
| 1995 | 8/18/95 | CH 259:2 | Enacted a prohibition against the sale or distribution to persons under 18 years of age; anyone not complying is guilty of a violation with a fine of \$100 for each offense. Also enacted restrictions on sale of tobacco products through vending machines. | | |
| 1997 | 1/1/97 | CH 351:57 | | | Increased the tax rate from \$0.25 to \$0.37 . |
| 1997 | 1/1/98 | CH 338:2 | Added license fees for tobacco samplers and for each vending machine location. | | |
| 1997 | 1/1/98 | CH 338:7 | Enacted further restrictions on sale of tobacco products through vending machines. | | |
| 1999 | | CH 351:57 | | | Increased the rate of tobacco to \$0.52 per pack of 20 not to include cigars, pipe tobacco and loose tobacco. |
| 2003 | 7/1/03 | CH 152 | | | Rate \$0.52 per pack. 19% tax on tobacco other than cigarettes. |
| 2003 | 7/1/03 | CH 319 | Tax stamps discount removed. Repealed comp for collecting tax. | | |

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Tobacco Tax, RSA 78, was enacted by Laws of 1939, chapter 167.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|------------------------------|---|------------------|---|
| 2005 | 7/1/05 | CH 177 | Added "loose tobacco" to definition of tobacco products. Inventory submitted as of 20 days of effective date. | | Increased tax from \$0.52 to \$0.80 |
| 2007 | 7/1/07 | CH 263 | | | \$1.08 Tax imposed |
| 2009 | 7/1/09 | CH 144:2 (HB 2) | | | RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78 |
| 2009 | 7/1/09 | CH 144:3 | RSA 78:2, Inventory | | |
| 2009 | 7/1/09 | CH 144:177 | RSA 78:1 XIV, Added: Includes snuff and cigars but not premium cigars | | |
| 2009 | 7/1/09 | CH 144:178 | RSA 78:1 XX, Adds definition of premium cigars | | |
| 2009 | 7/1/09 | CH 144:179 | | | RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars |
| 2009 | 7/1/09 | CH 144:257 | | | RSA 78:32, I, Amount changed from \$0.37 to \$1.00 |
| 2010 | 6/10/10 | CH 1:45 | | | RSA 78:7-c, rate increase from 48.59% to 65.03% of wholesale price. No tax on premium cigars. |
| 2011 | 6/27/11 | CH 27 | RSA 78:12, substituting the word "return" for the word "report." | | |
| 2011 | 7/1/11 | CH 224:377-381 | | | RSA 78:7, \$0.10 decrease in tax from \$1.78 to \$1.68 RSA 78:7-c, decrease in tax from 65.03% to 48% of wholesale price. Contingency for decrease in tax to remain - if the DRA reports that the amount of Tobacco Tax revenue received for July 1, 2011 through June 30, 2013 was equal to or above the amount received for the period of July 1, 2009 through June 30, 2011, then the Tobacco Tax rates shall remain at the decreased rates. |
| 2013 | 5/31/13 | CH 35 | RSA 78:1, XVII the definition of "cigarette" is amended to conform with the definition of "cigarette" under RSA 541-C:2, IV, the Master Settlement Agreement. | | |
| 2013 | 8/1/13 | CH 224:379-381, Laws of 2011 | | | The tax rate for each pack containing 20 cigarettes is increased from \$1.68 to \$1.78 per pack – a 10¢ increase. The tax rate for each pack containing 25 cigarettes is increased from \$2.10 to \$2.23 per pack – a 13¢ increase. The tax rate for all other tobacco products (OTP), except premium cigars, is increased from 48% to 65.03% of the wholesale sales price. |
| 2016 | 7/1/16 | CH 320 | Amends RSA 78:1, XXI, the definition of "premium cigar," to eliminate the criteria that the product wholesale for \$2 or more. | | |

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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The Tobacco Tax, RSA 78, was enacted by Laws of 1939, chapter 167.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|--------------|--|------------------|----------|
| 2019 | 1/1/20 | CH 178 | Simplifies, clarifies, and modernizes the Tobacco Tax Law. Although changes primarily editorial in nature, there are substantive changes including: (1) the wholesaler required to collect and pay the Tobacco Tax is the wholesaler who ships or transports the tobacco products to a retailer in this state; (2) every wholesaler is required to keep a sufficient number of recently purchased stamps on hand to pay the Tobacco Tax due on all cigarettes present at any premises in this state, and to file a monthly accounting of cigarettes and little cigars sold in packages of other than 20 or 25 and other tobacco products transferred to and from any premises in this state; (3) authority to suspend or revoke licenses to retailer, and assess an administrative fine in addition to or instead of a period of suspension. | | |
| 2019 | 1/1/20 | CH 346:92-94 | Amends the Tobacco Tax to include electronic cigarettes. Electronic cigarettes are treated as OTP but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or "closed system" devices), and the other for containers that are intended to be opened ("open system" devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine. | | |

HISTORICAL SUMMARY OF RAILROAD TAX, RSA 82

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Railroad Tax, RSA 82, was enacted by Laws of 1990, chapter 9, effective March 31, 1990.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|-----------|---|------------------|----------|
| 2005 | 7/1/05 | CH Law 93 | Changes assessment, collection, and appeals procedures. | | |
| 2010 | 7/1/10 | CH 60 | Makes various changes to RSA 82 relative to the definitions and procedures relating to the Railroad Tax. (Market value versus actual value, evidence of value, information filing to DRA on or before May 1st each year, and Failure to File penalty of 1% of the property tax (no less than \$250 or more than \$2,500) for failure to file the information, or obtain an extension to file. | | |

HISTORICAL SUMMARY OF UTILITY PROPERTY TAX: 83-F

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Utility Property Tax, RSA 83-F, was enacted by Laws of 1999, chapter 17, effective April 29, 1999.

Current Due Date: Payment forms are due on or before January 15 each year.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|--------------|---|------------------|--|
| 1999 | 4/29/99 | CH 17 | RSA 83-F was adopted | | The rate is \$6.60 per \$1,000 of value of utility property. On December 1st of each year the DRA will determine the value of utility property as of the previous April 1st. |
| 2004 | 7/1/04 | CH 200 | Exempt from enhanced statewide education tax. | | |
| 2005 | 7/1/05 | CH 93:4,1,23 | Determine value Appeals payments and tax notice repealed public hearings | | |
| 2007 | 8/24/07 | CH 216:2 | RSA 83-F:5, VII and VIII added Info filing penalties change of ownership | | |
| 2010 | 8/27/10 | CH 219:2 | RSA 83-F:3 amended to require utility property to be appraised at market value using generally accepted appraisal methods and techniques and to require the Commissioner to hold one annual public hearing prior to performing assessments for valuation of utility property of regulated public utilities. | | |
| 2010 | 8/27/10 | CH 219:3 | RSA 83-F:5, VIII amended to require a taxpayer acquiring utility property or assets to notify the Commissioner, in writing, no later than 30 days subsequent to the sale or transfer of the utility's property or asset. | | |
| 2011 | 7/1/11 | CH 59 | RSA 83-F:1, V amended to exclude from the definition of "utility property" anything that does not go into the stream of commerce. | | |

HISTORICAL SUMMARY OF COMMUTERS INCOME TAX, RSA 77-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Commuters Income Tax, RSA 77-B, was repealed by Laws of 2017, chapter 54, effective August 1, 2017.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------|---|---|------------------------------------|
| 1970 | | CH 20 | COMMUTERS INCOME TAX: 77-B DECLARED UNCONSTITUTIONAL 1975 | Enacted RSA 77-B. The tax was found unconstitutional in <u>Austin v. New Hampshire</u> , 420 U.S. 656, 95 Sect. 1191, 43 L.Ed.2d 530 (1975) | 4% of income derived outside of NH |
| 1975 | | | | Declared Unconstitutional | |
| 2017 | 8/1/17 | CH 54 | Repealed | | |

HISTORICAL SUMMARY OF ELECTRICITY CONSUMPTION TAX, RSA 83-E

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Electricity Consumption Tax, RSA 83-E, was repealed by Laws of 2017, chapter 156, section 224, effective January 1, 2019.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|-----------------|-------------------|--|---|
| 1997 | 5/1/01 | CH 347 (HB 602) | | All persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this state. Effective 30 days after PUC certified (5/1/01). Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electric utility deregulation is implemented. | A tax is imposed on the consumption in this state of electrical energy at the rate of \$.00055 per kilowatt-hour. |
| 2017 | 1/1/19 | CH 156:224 | Repealed | | |

HISTORICAL SUMMARY OF ESTATE TAX, RSA 87¹

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Estate Tax, RSA 87, is currently void because the federal estate tax provisions that allow a credit for state death taxes against the decedent's federal estate (Internal Revenue Code section 2011) terminated with respect to the estates of decedents dying after December 31, 2004.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------|---|------------------|---|
| 1931 | | CH 125:1 | A resident decedent's estate, which has a total gross estate of \$600,000 or more and files a federal Form 706, must file with NH. A non-resident decedent's estate, which has real estate in NH and files a federal Form 706, must file with NH. | | The amount of the federal credit taken for state death taxes paid is what is sent to NH |
| 1995 | 8/18/95 | CH 246 | Apportionment of credit between states and report of federal changes | | |

¹ **RSA 87:9 Chapter Void, When.** - This chapter shall become void and of no effect in respect to the estates of persons who die subsequent to the effective date of the repeal of the federal estate tax provisions within the United States Internal Revenue Code of 1986, as amended, or that portion of such provisions that allow a credit for state death taxes against the decedent's federal estate tax. Source: 1931, 125:1, RL 88:9. 1995, 246:3, eff. Aug. 18, 1995.

HISTORICAL SUMMARY OF FRANCHISE TAX (Electric), RSA 83-C

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Franchise Tax, RSA 83-C, was repealed by Laws of 1997, chapter 347, section 5, I, effective May 1, 2001.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|--------------|--|------------------|--|
| 1959 | 01/01/60 | CH 86:2 | RSA 83-A Franchise Tax was repealed | | |
| 1983 | 07/01/83 | CH 469:100 | RSA 83-B Franchise Tax was repealed | | 9% of the net utility operating income |
| | 07/01/83 | CH 469:98 | Enacted the present RSA 83-C. Public utilities engaged in the manufacture, generation, distribution, transmission or sale of gas or electricity pursuant to franchises granted by this state | | 1% |
| 1991 | 07/01/91 | CH 354:4 | Removed "electricity" from the language | | |
| 1993 | 04/16/93 | CH 49:2 | Reinserted "electricity" into the language | | |
| 1994 | 06/02/94 | CH 263: 1, 2 | Removed "Gas" from the language | | |
| 1997 | 07/01/97 | CH 347:5, I | Repealed 5/1/01 Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electricity utility deregulation is implemented | | |
| 2001 | | | Repealed | | |

HISTORICAL SUMMARY OF GAMBLING WINNINGS TAX, RSA 77:38-50

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Gambling Winnings Tax, RSA 77:38-50, was repealed by Laws of 2011, chapter 47, effective May 23, 2011.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------------|---|------------------|----------|
| 2009 | 7/1/09 | CH 144:249-253 | Enacted this tax. The New Hampshire Gambling Tax is a 10% tax on any and all gambling winnings. RSA 77:38, III defines "gambling winnings" as winnings from lotteries and games of chance including, but not limited to bingo, slot machines, keno, poker tournaments, and any other gambling winnings subject to federal income tax withholding. | | 10% |
| 2010 | 7/23/10 | CH 371 | Amends RSA 77:41, II exempting the gambling tax on gambling winnings won prior to 1/1/1999 and distributed in annuity payments. | | |
| 2011 | 5/23/11 | CH 47 | Repealed. Applicable to all gambling winnings received on or after May 23, 2011. | | |

HISTORICAL SUMMARY OF LEGACY AND SUCCESSION TAX, RSA 86

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Legacy and Succession Tax, RSA 86, was repealed by Laws of 2002, chapter 232, section 14, II, effective January 1, 2003.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|-----------------|--|------------------|---------------------------|
| 1905 | | | RSA 86, first enacted in 1905, as far as can be determined, it was enacted at 8½% Executors or administrators of every estate subject to tax under this chapter. A tax liability occurs when a bequest, joint transfer, or the rest and residue is granted to a taxable legatee such as, but not limited to brothers, sisters, aunts, uncles, cousins, friends and neighbors. | | 9% |
| 1965 | | CH 65:1 | | | Increased the rate to 10% |
| 1970 | | CH 5:4 | | | Increased the rate to 15% |
| 1977 | 6/30/97 | CH 467 | Amended 86:6 I to read: All property within the jurisdiction of the state, real or personal and any interest therein, belonging to domiciliaries of the state. Amended 86:6 II to include the decedent's share of a homestead, which for a period of one year immediately preceding the date of death of the decedent, was jointly owned and occupied as a place of residence by the decedent and by the brother or sister or both, shall be exempt from the tax if said homestead passes to or for the use of said brother or sister. | | |
| 1991 | 7/31/91 | CH 348 | Significantly restructured how this tax is administered, resulting in extensive redesign of the tax forms | | Increased the rate to 18% |
| 1991 | 7/2/91 | CH 353:1 | | | |
| 1995 | 7/1/95 | CH 250:6 | RSA 86:21 amended, effective 7/1/95 requiring executors, administrators and trustees to file an inventory with Probate and DRA | | |
| 1995 | 7/1/95 | CH 250 | Clarifications on adopted or step children, allowed compensation and deductions, reports of trusts... | | |
| 1997 | 7/1/97 | CH 128 | If a return is not filed within 9 months, penalties shall not accrue as of the date an estimated tax payment is made of a least 90% of the tax due | | |
| 2001 | 1/1/03 | CH 158 | Repeal RSA 86:6, relative to taxable property under and tax rate of the legacies and successions tax, is repealed. This act shall apply only to estates established as the result of deaths on or after January 1, 2003. | | |
| 2002 | 1/1/03 | CH 232:14, II | Entire chapter repealed. | | |
| 2004 | 1/1/05 | CH 99 Section 3 | Change reference from Natural Parent to Birth Parent | | |

HISTORICAL SUMMARY OF NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX, RSA 89

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Non-Resident Personal Property Transfer Tax, RSA 89, was repealed by Laws of 2002, chapter 232, section 14, III, effective January 1, 2003.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|----------------|--|------------------|----------|
| 1921 | | CH 70 | A non-resident decedent's estate owning tangible personal property in NH must file | | 2% |
| 2002 | 1/1/03 | CH 232:14, III | Repealed | | |

HISTORICAL SUMMARY OF NUCLEAR STATION PROPERTY TAX, RSA 83-D

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Nuclear Station Property Tax, RSA 83-D, was repealed by Laws of 1999, chapter 17, section 58, V, effective April 1, 1999.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|--|-------------|--|------------------|--|
| 1991 | 7/1/91 | CH 354:1 | Enacted RSA 83-D, and amended RSA 83-C to remove electric companies | | For taxable periods ending <u>before</u> 1/1/93, 0.64 percent of valuation as of April 1. For taxable period ending 12/31/93, 0.491 percent of valuation as of April 1. For taxable periods ending after 12/31/94, 0.25 percent of valuation as of April 1. |
| 1992 | 5/19/92 | CH 13:10 | Repealed relative to the administration of the tax on nuclear station property | | |
| 1993 | For taxable periods ending before 1/1/93 | CH 49:4 | A tax is imposed upon the value of nuclear station property | | .64% of valuation, to be assessed annually as of 4/1 |
| 1993 | For taxable periods ending 12/31/93 | | A tax is imposed upon the value of nuclear station property | | .491% of valuation, to be assessed as of 4/1/93 |
| 1993 | For taxable periods ending 12/31/94 | | A tax is imposed upon the value of nuclear station property | | .491% of valuation, to be assessed as of 4/1/94. For taxable periods ending after 12/31/94 a tax is imposed upon the value of |
| 1993 | 1/1/93 | CH 83-D:4 | | | Valuation - for the purposes of the tax assessed prior to 4/1/93, the Commissioner of DRA shall determine the valuation of nuclear station property using the standard estimate pursuant to RSA 75:1. For purposes of the tax imposed by this chapter assessed as of 4/1/93 and for every year thereafter, the valuation of nuclear property shall be \$3,000,000,000. |
| 1999 | 4/1/99 | CH 17:58, V | The Nuclear Station Property Tax is repealed eff. 4/1/99 | | Subject to the utility property tax |

HISTORICAL SUMMARY OF SAVINGS BANK TAX, RSA 84

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Savings Bank Tax, RSA 84, was repealed by Laws of 1993, chapter 350, section 41, IV, effective July 1, 1993.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | STATUTORY CHANGES | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------------|---|---|----------|
| 1923 | | CH 22 | | | |
| 1935 | | | Since 1935, it was based upon Capital Stock value, plus interest, Dividends, and other divided profits for the 12 months preceding April 1st, less \$10,000, multiplied by 1% | | |
| 1961 | 3/31/62 | CH 249:2 | Repealed 84:8 - 84:16, Savings Banks, Trust Companies, Building and Loan associations, etc. Added 84:16 a-e | | |
| 1989 | 6/18/89 | CH 50 | Amended 84:16 - b, c & d | Established a Declaration of Estimated Tax, with payment of 1/4 of the estimated tax to be made on 6/15, 9/15, 12/15 and 3/15 | |
| 1993 | 7/1/93 | CH 350:41, IV | Repealed RSA 84. The banks are now paying the BET and included in their enterprise base is the interest, which they pay to depositors. | | |

HISTORICAL SUMMARY OF TELEPHONE TAX (Property Tax), RSA 82

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Telephone Tax, RSA 82, was repealed by Laws of 1990, chapter 9, effective March 31, 1990.

| SESSION YEAR | EFFECTIVE DATE | CHAPTER | Statutory Changes | FILING THRESHOLD | TAX RATE |
|--------------|----------------|---------|-------------------|------------------|----------|
| 1911 | | RSA 82 | Enacted | | |
| 1990 | 3/31/90 | CH 9:3 | Repealed | | |

MUNICIPAL AND PROPERTY DIVISION 2019 TABLES BY COUNTY

This report presents the 2019 Tables by Counties as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XII, which states:

“XII. File with the secretary of state his report showing all the taxable property in the state and its assessed value, in tabulated form, and such other statistics and information as may be deemed of interest. This report shall be filed not later than 30 days after all necessary figures become available.”

Annually, each municipality is required to certify to the Department of Revenue Administration the assessed valuation of all taxable property in that municipality. This information is reported on the MS-1 Report, Summary Inventory of Valuation.

Assessment information is also gathered with regards to exemptions and tax credits as well as taxes raised by each municipality. An exemption is an amount deducted from a taxpayer’s assessment versus a tax credit which is an amount deducted from the taxes due by a taxpayer.

The following is an explanation of the information contained in this report.

LAND VALUATION: The sum of the taxable land valuations for the following land subcategories:

- Current Use: RSA 79-A
- Conservation Restriction: RSA 79-B
- Discretionary Easement: RSA 79-C
- Discretionary Preservation Easement: RSA 79-D
- Taxation of Farm Structures and Land Under Farm Structures: RSA 79-F
- Residential
- Commercial/Industrial

The values in the above columns are prior to the application of any exemption and do not include any utility land value.

BUILDING VALUATION: The sum of the taxable building valuations for the following building subcategories:

- Residential
- Manufactured (MFG) Housing: RSA 674:31
- Commercial/Industrial
- Discretionary Preservation Easement: RSA 79-D
- Taxation of Farm Structures and Land Under Farm Structures: RSA 79-F

The values in the above columns are prior to the application of any exemptions and do not include any utility building value.

PUBLIC UTILITIES: The figure represents the sum of all utility values classified as PUBLIC WATER, GAS, ELECTRIC, OIL, PIPELINE or OTHER pursuant to RSA 83-F. OTHER utilities include utilities that the Department of Revenue Administration has not appraised. Some examples of OTHER utilities include hydro plants, water and certain gas companies.

MATURE WOOD & TIMBER: RSA 79:5

GROSS VALUATION: Gross valuation represents the valuation of all taxable property in each municipality prior to adjustments for property tax exemptions.

EDUCATIONAL & SPECIAL EXEMPTIONS: The sum of the following exemptions granted:

- RSA 72:36-a, Certain Disabled Veterans
- RSA 72:37-a, Improvements to Assist Persons with Disabilities
- RSA 72:38-b, Improvements to Assist the Deaf
- RSA 72:23, IV, School Dining, Dormitory and Kitchen Exemption (maximum \$150,000 per property)
- RSA 72:12-a, Water & Air Pollution Control Facilities Exemption

MODIFIED ASSESSED VALUATION: Modified assessed valuation represents the sum of the gross valuation minus the educational and special exemptions. The modified assessed valuation is the basis for calculating the equalized values for each municipality.

LOCAL OPTIONAL EXEMPTIONS OR EXEMPTIONS WITH OPTIONAL ELEMENTS: Each municipality has adopted an elderly exemption. The amount of the exemption and the specific criteria (asset and income limits) to qualify are determined locally within statutory requirements. Each municipality may adopt the other exemptions listed below in this section:

- RSA 72:37, Blind Exemption
- RSA 72:37-b, Disabled Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:39-a & b, Elderly Exemption
- RSA 72:70, Wood-Heating Energy Systems Exemption
- RSA 72:62, Solar Energy Systems Exemption
- RSA 72:66, Wind-Powered Energy Systems Exemption
- RSA 72:23, IV, Additional School Dining, Dormitory and Kitchen Exemption (amount > \$150,000 per property)

NET LOCAL ASSESSED VALUATION: Net local assessed valuation represents the sum of the modified assessed valuation minus the value of the blind, elderly and local optional exemptions.

GROSS PROPERTY TAXES: Gross Property taxes represent the sum of the net tax commitment plus the veteran's tax credits. The Department of Revenue's Municipal Services Division establishes the property tax rate using this figure.

LESS VETERANS TAX CREDITS: Veterans' tax credits represent the sum of tax credits granted pursuant to RSA 72:28; 72:28-b; 72:28-c; 72:29-a; 72:32 and RSA 72:35.

NET TAX COMMITMENT: Net tax commitment represents the sum of gross property taxes minus the sum of the veteran's tax credits. The amount a municipality must actually raise in taxes equals the sum of the amount appropriated by the municipal legislative body minus any revenues.

ACTUAL TAX RATE: The actual tax rate equals the sum of the municipal, county, local and state school education tax rates. This tax rate does not include village district or precinct tax rates.

RESIDENTS TAX: Residents tax represents the sum of monies collected by a municipality for the Residents Tax pursuant to RSA 72:1.

COUNTY SUMMARY: The county summary represents the totals for each of the above listed columns for all ten counties in the state. The county tax rate listed is the average county tax rate and is calculated by taking the sum of the tax rates for all municipalities in a county and dividing by the number of municipalities.

EDUCATIONAL & SPECIAL EXEMPTIONS REPORT: This report provides a breakdown of the educational and special exemptions granted by municipalities. These are not optional.

LOCAL OPTIONAL EXEMPTIONS REPORT: This report provides a breakdown of what each municipality currently grants. These are optional and must be adopted by the legislative body of the municipality.

For further explanation about any information contained in this report, please contact the Department of Revenue Administration, Municipal & Property Division at (603) 230-5950.

This document may be found on our web site at:

<http://www.revenue.nh.gov/mun-prop/property/index.htm>

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

County Summary

| County | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|--------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| Belknap | 12,020,750 | 64,777 | 451,055 | 47,763 | 293 | 4,388,710,777 | 397,173,482 |
| Carroll | 17,123,521 | 222,493 | 72,873 | 53,335 | 0 | 6,050,382,341 | 431,969,725 |
| Cheshire | 23,122,120 | 207,535 | 19,132 | 23,050 | 10 | 1,840,529,715 | 307,731,806 |
| Coos | 28,854,207 | 10,992 | 0 | 15,975 | 0 | 625,548,430 | 99,614,722 |
| Grafton | 36,837,841 | 247,633 | 4,069 | 54,430 | 0 | 3,757,149,301 | 716,044,035 |
| Hillsborough | 24,043,677 | 40,606 | 196,753 | 245,988 | 93,330 | 10,576,592,302 | 2,798,649,872 |
| Merrimack | 29,614,842 | 99,665 | 95,523 | 98,473 | 3,354 | 4,457,468,151 | 986,900,298 |
| Rockingham | 14,266,942 | 101,433 | 431,254 | 71,925 | 0 | 15,339,969,594 | 3,086,346,730 |
| Strafford | 10,597,056 | 65,299 | 225,988 | 29,700 | 0 | 3,223,163,180 | 682,132,460 |
| Sullivan | 19,757,851 | 13,140 | 153,296 | 2,700 | 0 | 1,424,055,528 | 104,723,086 |
| State Totals | 216,238,807 | 1,073,573 | 1,649,943 | 643,339 | 96,987 | 51,683,569,319 | 9,611,286,216 |

| County | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|--------------|--------------------------|-------------------------|---|--|-----------------------------|------------------------------|------------------------|
| Belknap | 5,844,202,020 | 157,084,993 | 871,190,917 | 164,863 | 73,771 | 5,487,650 | 28,220,020 |
| Carroll | 6,664,504,226 | 137,971,700 | 751,898,103 | 473,812 | 0 | 4,865,289 | 0 |
| Cheshire | 3,686,147,818 | 96,662,918 | 974,154,594 | 236,859 | 19,237 | 330,600 | 4,133,300 |
| Coos | 1,539,718,667 | 63,085,070 | 359,340,210 | 116,293 | 0 | 536,500 | 216,315,381 |
| Grafton | 6,877,892,620 | 169,748,091 | 1,688,384,619 | 376,114 | 0 | 509,100 | 0 |
| Hillsborough | 23,761,084,302 | 196,809,890 | 7,623,236,387 | 533,543 | 783,844 | 154,552,350 | 296,559,692 |
| Merrimack | 8,489,244,455 | 214,882,690 | 2,420,000,396 | 906,968 | 141,294 | 7,526,200 | 125,693,500 |
| Rockingham | 24,227,780,234 | 502,557,800 | 6,313,928,271 | 1,184,431 | 0 | 68,272,415 | 274,744,573 |
| Strafford | 6,525,882,287 | 338,536,700 | 1,915,228,435 | 312,980 | 0 | 639,800 | 78,110,300 |
| Sullivan | 2,548,056,385 | 69,731,410 | 416,284,502 | 208,586 | 0 | 0 | 0 |
| State Totals | 90,164,513,014 | 1,947,071,262 | 23,333,646,434 | 4,514,449 | 1,018,146 | 242,719,904 | 1,023,776,766 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

County Summary

| County | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption |
|--------------|--------------------|---------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|
| Belknap | 137,930,823 | 0 | 0 | 11,842,823,954 | 1,147,370 | 11,841,676,584 | 967,300 |
| Carroll | 198,985,700 | 0 | 0 | 14,258,523,118 | 303,600 | 14,258,219,518 | 385,000 |
| Cheshire | 355,391,522 | 0 | 0 | 7,288,710,216 | 6,043,260 | 7,282,666,956 | 568,500 |
| Coos | 338,276,914 | 22,600 | 0 | 3,271,455,961 | 690,990 | 3,270,764,971 | 330,000 |
| Grafton | 817,459,300 | 335,600 | 0 | 14,065,042,753 | 2,182,050 | 14,062,860,703 | 597,050 |
| Hillsborough | 911,941,236 | 0 | 0 | 46,345,363,772 | 8,081,565 | 46,337,282,207 | 10,901,950 |
| Merrimack | 668,284,658 | 179,300 | 0 | 17,401,139,767 | 5,775,405 | 17,395,364,362 | 4,643,750 |
| Rockingham | 3,035,720,838 | 133,568 | 0 | 52,865,510,008 | 144,878,410 | 52,720,631,598 | 3,714,400 |
| Strafford | 243,316,147 | 15,800 | 0 | 13,018,256,132 | 1,627,125 | 13,016,629,007 | 4,044,400 |
| Sullivan | 143,159,416 | 0 | 0 | 4,726,145,900 | 1,112,500 | 4,725,033,400 | 315,300 |
| State Totals | 6,850,466,554 | 686,868 | 0 | 185,082,971,581 | 171,842,275 | 184,911,129,306 | 26,467,650 |

| County | Elderly Exemption | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2018 Actual Tax Rate | 2018 Residents Tax |
|--------------|-------------------|---------------------------|-----------------|----------------------|------------------------|--------------------|----------------------|--------------------|
| Belknap | 22,135,930 | 4,643,508 | 11,813,929,846 | 210,883,078 | 2,070,818 | 208,812,260 | 17.68 | 0 |
| Carroll | 17,362,650 | 2,720,650 | 14,237,751,218 | 181,391,743 | 1,708,992 | 179,682,751 | 12.62 | 0 |
| Cheshire | 23,155,916 | 9,082,155 | 7,249,860,385 | 210,358,735 | 1,476,488 | 208,882,247 | 28.81 | 0 |
| Coos | 6,407,720 | 847,630 | 3,263,179,621 | 79,161,157 | 407,100 | 78,754,107 | 24.13 | 0 |
| Grafton | 33,530,216 | 5,807,332 | 14,022,926,105 | 304,828,638 | 1,598,337 | 303,230,301 | 21.62 | 19,540 |
| Hillsborough | 395,700,428 | 48,782,390 | 45,881,897,439 | 1,060,669,208 | 7,658,085 | 1,053,011,123 | 22.95 | 0 |
| Merrimack | 82,417,026 | 10,352,877 | 17,297,950,709 | 428,360,865 | 2,835,215 | 425,525,650 | 24.60 | 0 |
| Rockingham | 310,773,041 | 34,804,803 | 52,371,339,354 | 1,011,849,748 | 7,905,639 | 1,003,944,109 | 19.17 | 0 |
| Strafford | 105,977,085 | 18,985,829 | 12,887,621,693 | 322,902,605 | 2,791,772 | 320,110,833 | 24.84 | 0 |
| Sullivan | 10,029,266 | 3,405,990 | 4,711,282,844 | 123,425,047 | 836,177 | 122,588,870 | 26.02 | 0 |
| State Totals | 1,007,489,278 | 139,433,164 | 183,737,739,214 | 3,933,830,824 | 29,288,623 | 3,904,542,251 | 21.25 | 19,540 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|----------------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| Acworth | 1,465,700 | 0 | 0 | 0 | 0 | 32,667,100 | 722,600 |
| Albany | 213,586 | 0 | 0 | 0 | 0 | 34,233,100 | 4,704,900 |
| Alexandria | 1,196,751 | 0 | 0 | 0 | 0 | 56,892,400 | 1,216,000 |
| Allenstown | 231,121 | 475 | 0 | 0 | 0 | 81,775,500 | 16,971,100 |
| Alstead | 1,175,312 | 31,581 | 0 | 0 | 0 | 50,221,000 | 738,900 |
| Alton | 1,592,140 | 6,816 | 0 | 11,300 | 0 | 931,863,700 | 30,740,100 |
| Amherst | 743,900 | 15,800 | 0 | 0 | 0 | 475,965,850 | 67,800,050 |
| Andover | 1,074,790 | 0 | 0 | 100 | 0 | 102,180,600 | 5,687,900 |
| Antrim | 1,087,121 | 0 | 0 | 52,518 | 47,800 | 79,742,454 | 4,116,917 |
| Ashland | 227,484 | 0 | 0 | 0 | 0 | 75,954,300 | 12,190,400 |
| Atkinson | 97,975 | 0 | 0 | 100 | 0 | 337,709,200 | 15,519,800 |
| Atkinson & Gilmanton | 320,253 | 0 | 0 | 0 | 0 | 246,300 | 0 |
| Auburn | 295,404 | 0 | 0 | 2,700 | 0 | 333,459,800 | 22,115,900 |
| Barnstead | 1,717,691 | 43,927 | 276 | 3,300 | 0 | 211,374,650 | 5,507,400 |
| Barrington | 1,177,947 | 0 | 78 | 0 | 0 | 318,412,100 | 30,740,700 |
| Bartlett | 493,767 | 273 | 0 | 0 | 0 | 285,275,200 | 32,057,100 |
| Bath | 2,904,576 | 0 | 0 | 2,175 | 0 | 33,435,125 | 1,032,100 |
| Bean's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bedford | 334,271 | 81 | 0 | 0 | 0 | 968,551,638 | 195,847,000 |
| Belmont | 971,191 | 0 | 0 | 33,163 | 0 | 182,615,077 | 42,610,035 |
| Bennington | 389,877 | 0 | 0 | 0 | 0 | 27,690,100 | 2,826,800 |
| Benton | 385,734 | 0 | 0 | 0 | 0 | 8,264,300 | 0 |
| Berlin | 337,683 | 0 | 0 | 0 | 0 | 37,821,425 | 3,500,200 |
| Bethlehem | 1,191,776 | 0 | 0 | 0 | 0 | 41,937,025 | 4,601,875 |
| Boscawen | 1,037,464 | 0 | 0 | 700 | 0 | 97,796,500 | 8,238,800 |
| Bow | 366,991 | 0 | 0 | 2,700 | 0 | 274,313,352 | 62,979,150 |
| Bradford | 1,075,572 | 0 | 0 | 0 | 0 | 67,769,400 | 2,408,000 |
| Brentwood | 654,817 | 0 | 0 | 0 | 0 | 149,563,510 | 25,428,145 |
| Bridgewater | 620,000 | 0 | 0 | 0 | 0 | 153,206,200 | 5,563,600 |
| Bristol | 387,373 | 0 | 0 | 0 | 0 | 132,521,100 | 15,883,500 |
| Brookfield | 828,092 | 0 | 0 | 0 | 0 | 37,446,300 | 264,700 |
| Brookline | 514,733 | 1,102 | 2,902 | 0 | 0 | 224,935,200 | 11,818,200 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|----------------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|---------------------|
| Acworth | 56,994,000 | 1,283,100 | 3,147,500 | 0 | 0 | 0 | 0 |
| Albany | 60,376,100 | 1,962,600 | 11,149,200 | 0 | 0 | 34,000 | 0 |
| Alexandria | 113,688,800 | 4,558,100 | 3,036,600 | 0 | 0 | 0 | 0 |
| Allenstown | 123,389,600 | 21,810,800 | 44,573,900 | 0 | 0 | 0 | 2,992,300 |
| Alstead | 102,037,580 | 2,504,200 | 3,282,800 | 17,820 | 0 | 0 | 0 |
| Alton | 725,811,794 | 13,669,400 | 40,677,000 | 50,500 | 0 | 0 | 0 |
| Amherst | 1,000,559,870 | 2,784,300 | 151,612,550 | 0 | 0 | 8,090,100 | 4,250,700 |
| Andover | 153,905,854 | 3,436,700 | 20,262,400 | 4,946 | 0 | 0 | 0 |
| Antrim | 142,393,530 | 1,633,800 | 11,106,910 | 25,770 | 27,630 | 0 | 0 |
| Ashland | 125,721,490 | 3,248,600 | 26,296,200 | 0 | 0 | 0 | 0 |
| Atkinson | 603,968,803 | 0 | 38,216,100 | 17,697 | 0 | 2,792,100 | 939,600 |
| Atkinson & Gilmanton | 251,820 | 0 | 0 | 0 | 0 | 0 | 0 |
| Auburn | 444,115,048 | 1,226,300 | 46,206,000 | 35,252 | 0 | 0 | 79,900 |
| Barnstead | 355,315,083 | 9,858,100 | 7,950,800 | 13,117 | 0 | 4,074,374 | 0 |
| Barrington | 677,856,700 | 28,003,300 | 80,875,800 | 0 | 0 | 0 | 0 |
| Bartlett | 665,112,900 | 2,225,800 | 71,028,700 | 0 | 0 | 0 | 0 |
| Bath | 65,478,267 | 1,390,400 | 1,976,600 | 7,133 | 0 | 0 | 0 |
| Bean's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bedford | 2,279,495,400 | 126,000 | 598,348,500 | 0 | 0 | 6,325,750 | 6,220,000 |
| Belmont | 376,960,528 | 43,880,900 | 85,540,570 | 52,000 | 0 | 431,318 | 1,819,200 |
| Bennington | 79,587,900 | 1,664,000 | 13,080,800 | 0 | 0 | 0 | 0 |
| Benton | 14,611,900 | 1,159,900 | 52,000 | 0 | 0 | 0 | 0 |
| Berlin | 198,038,570 | 1,319,200 | 36,567,280 | 0 | 0 | 0 | 20,199,300 |
| Bethlehem | 170,086,975 | 4,826,700 | 32,098,749 | 0 | 0 | 85,900 | 0 |
| Boscawen | 142,017,324 | 6,626,700 | 22,852,900 | 17,776 | 0 | 0 | 886,700 |
| Bow | 695,663,841 | 0 | 149,126,925 | 91,500 | 0 | 1,192,100 | 5,730,900 |
| Bradford | 113,297,500 | 1,215,500 | 10,041,000 | 0 | 0 | 0 | 0 |
| Brentwood | 327,801,809 | 987,900 | 56,018,850 | 16,075 | 0 | 0 | 478,700 |
| Bridgewater | 173,549,700 | 2,734,500 | 8,329,700 | 0 | 0 | 0 | 0 |
| Bristol | 252,358,800 | 12,769,700 | 38,841,600 | 0 | 0 | 0 | 0 |
| Brookfield | 84,027,851 | 46,900 | 691,900 | 0 | 0 | 0 | 0 |
| Brookline | 399,797,716 | 767,100 | 19,249,600 | 0 | 0 | 0 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|----------------------|--------------------|---------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|-------------------|
| Acworth | 2,348,456 | 0 | 0 | 98,628,456 | 0 | 98,628,456 | 13,800 | 195,000 |
| Albany | 3,145,200 | 0 | 0 | 115,818,686 | 0 | 115,818,686 | 0 | 152,600 |
| Alexandria | 17,578,400 | 0 | 0 | 198,167,051 | 0 | 198,167,051 | 15,000 | 994,000 |
| Allenstown | 5,745,400 | 0 | 0 | 297,490,196 | 0 | 297,490,196 | 30,000 | 1,929,200 |
| Alstead | 3,269,400 | 0 | 0 | 163,278,593 | 0 | 163,278,593 | 15,000 | 130,600 |
| Alton | 8,529,600 | 0 | 0 | 1,752,952,350 | 0 | 1,752,952,350 | 30,000 | 2,060,000 |
| Amherst | 36,860,900 | 0 | 0 | 1,748,684,020 | 1,091,600 | 1,747,592,420 | 185,000 | 8,963,300 |
| Andover | 17,805,300 | 0 | 0 | 304,358,590 | 150,000 | 304,208,590 | 0 | 770,000 |
| Antrim | 9,176,500 | 0 | 0 | 249,410,950 | 75,000 | 249,335,950 | 15,000 | 640,000 |
| Ashland | 4,276,440 | 0 | 0 | 247,914,914 | 707,550 | 247,207,364 | 60,000 | 370,000 |
| Atkinson | 5,502,400 | 0 | 0 | 1,004,763,775 | 244,200 | 1,004,519,575 | 45,000 | 6,616,700 |
| Atkinson & Gilmanton | 0 | 0 | 0 | 818,373 | 0 | 818,373 | 0 | 0 |
| Auburn | 16,023,700 | 0 | 0 | 863,560,004 | 174,576 | 863,385,428 | 100,000 | 2,486,600 |
| Barnstead | 5,698,300 | 0 | 0 | 601,557,018 | 0 | 601,557,018 | 60,000 | 1,519,500 |
| Barrington | 13,463,700 | 0 | 0 | 1,150,530,325 | 0 | 1,150,530,325 | 30,000 | 10,052,314 |
| Bartlett | 8,835,000 | 0 | 0 | 1,065,028,740 | 0 | 1,065,028,740 | 0 | 428,300 |
| Bath | 18,988,600 | 0 | 0 | 125,214,976 | 0 | 125,214,976 | 0 | 15,000 |
| Bean's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bedford | 41,384,000 | 0 | 0 | 4,096,632,640 | 825,800 | 4,095,806,840 | 70,000 | 12,026,000 |
| Belmont | 8,849,600 | 0 | 0 | 743,763,582 | 540,800 | 743,222,782 | 105,000 | 5,239,200 |
| Bennington | 2,037,600 | 0 | 0 | 127,277,077 | 0 | 127,277,077 | 0 | 725,000 |
| Benton | 1,025,700 | 0 | 0 | 25,499,534 | 0 | 25,499,534 | 0 | 15,000 |
| Berlin | 115,133,200 | 0 | 0 | 412,916,858 | 690,990 | 412,225,868 | 105,000 | 1,867,000 |
| Bethlehem | 6,272,060 | 335,600 | 0 | 261,436,660 | 150,000 | 261,286,660 | 0 | 1,400,000 |
| Boscawen | 9,455,000 | 0 | 0 | 288,929,864 | 0 | 288,929,864 | 44,400 | 373,500 |
| Bow | 105,055,705 | 79,300 | 0 | 1,294,602,464 | 84,549 | 1,294,517,915 | 150,000 | 6,054,300 |
| Bradford | 5,463,000 | 0 | 0 | 201,269,972 | 0 | 201,269,972 | 15,000 | 385,000 |
| Brentwood | 21,524,200 | 0 | 0 | 582,474,006 | 0 | 582,474,006 | 125,000 | 1,175,000 |
| Bridgewater | 6,935,600 | 0 | 0 | 350,939,300 | 0 | 350,939,300 | 0 | 100,000 |
| Bristol | 18,777,900 | 0 | 0 | 471,539,973 | 5,500 | 471,534,473 | 30,000 | 740,000 |
| Brookfield | 1,006,300 | 0 | 0 | 124,312,043 | 0 | 124,312,043 | 40,000 | 30,000 |
| Brookline | 10,257,600 | 0 | 0 | 667,344,153 | 0 | 667,344,153 | 20,000 | 5,681,783 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|----------------------|---------------------------------|------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| Acworth | 0 | 98,419,656 | 2,856,175 | 11,000 | 2,845,175 | 29.07 | 0 |
| Albany | 0 | 115,666,086 | 1,609,942 | 17,000 | 1,592,942 | 13.97 | 0 |
| Alexandria | 120,000 | 197,038,051 | 4,698,649 | 36,950 | 4,661,699 | 24.04 | 0 |
| Allenstown | 221,400 | 295,309,596 | 9,165,867 | 105,500 | 9,060,367 | 31.10 | 0 |
| Alstead | 90,000 | 163,042,993 | 4,534,241 | 22,100 | 4,512,141 | 27.85 | 0 |
| Alton | 635,756 | 1,750,226,594 | 21,877,678 | 328,900 | 21,548,778 | 12.51 | 0 |
| Amherst | 608,100 | 1,737,836,020 | 46,741,847 | 321,800 | 46,420,047 | 26.96 | 0 |
| Andover | 709,300 | 302,729,290 | 6,516,520 | 59,000 | 6,457,520 | 21.64 | 0 |
| Antrim | 144,700 | 248,536,250 | 6,683,844 | 66,000 | 6,617,844 | 26.97 | 0 |
| Ashland | 0 | 246,777,364 | 6,888,447 | 31,600 | 6,856,847 | 27.95 | 0 |
| Atkinson | 269,410 | 997,588,465 | 17,607,626 | 204,415 | 17,403,211 | 17.67 | 0 |
| Atkinson & Gilmanton | 0 | 818,373 | 0 | 0 | 0 | 0.00 | 0 |
| Auburn | 250,000 | 860,548,828 | 16,155,360 | 180,500 | 15,974,860 | 18.81 | 0 |
| Barnstead | 0 | 599,977,518 | 13,679,506 | 174,100 | 13,505,406 | 22.83 | 0 |
| Barrington | 2,086,800 | 1,138,361,211 | 25,781,202 | 295,150 | 25,486,052 | 22.67 | 0 |
| Bartlett | 0 | 1,064,600,440 | 9,924,815 | 54,440 | 9,870,375 | 9.34 | 0 |
| Bath | 0 | 125,199,976 | 2,636,745 | 12,200 | 2,624,545 | 21.40 | 0 |
| Bean's Grant | 0 | 0 | 0 | 0 | 0 | 0.00 | 0 |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 | 0.00 | 0 |
| Bedford | 1,785,370 | 4,081,925,470 | 76,652,082 | 511,000 | 76,141,082 | 18.95 | 0 |
| Belmont | 1,021,258 | 736,857,324 | 18,407,822 | 250,900 | 18,156,922 | 25.01 | 0 |
| Bennington | 0 | 126,552,077 | 3,657,688 | 37,580 | 3,620,108 | 28.93 | 0 |
| Benton | 0 | 25,484,534 | 447,952 | 1,300 | 446,652 | 17.67 | 0 |
| Berlin | 0 | 410,253,868 | 16,039,930 | 77,125 | 15,962,805 | 39.82 | 0 |
| Bethlehem | 28,100 | 259,858,560 | 6,931,778 | 93,500 | 6,838,278 | 26.73 | 0 |
| Boscawen | 373,200 | 288,138,764 | 8,081,882 | 29,050 | 8,052,832 | 28.12 | 0 |
| Bow | 982,300 | 1,287,331,315 | 33,198,668 | 218,000 | 32,980,668 | 26.21 | 0 |
| Bradford | 69,860 | 200,800,112 | 5,591,493 | 47,400 | 5,544,093 | 27.91 | 0 |
| Brentwood | 125,000 | 581,049,006 | 16,044,671 | 105,300 | 15,939,371 | 27.70 | 0 |
| Bridgewater | 0 | 350,839,300 | 3,409,141 | 4,350 | 3,404,791 | 9.76 | 0 |
| Bristol | 169,400 | 470,595,073 | 10,686,942 | 110,900 | 10,576,042 | 22.80 | 0 |
| Brookfield | 120,000 | 124,122,043 | 2,071,067 | 16,950 | 2,054,117 | 16.70 | 0 |
| Brookline | 1,022,100 | 660,620,270 | 19,713,136 | 99,500 | 19,613,636 | 29.87 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|---------------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| Cambridge | 824,165 | 0 | 0 | 0 | 0 | 5,383,400 | 50,000 |
| Campton | 1,087,236 | 0 | 0 | 0 | 0 | 128,999,200 | 9,234,300 |
| Canaan | 1,531,387 | 0 | 0 | 1,250 | 0 | 122,908,600 | 6,683,400 |
| Candia | 542,232 | 0 | 0 | 8,600 | 0 | 188,286,444 | 10,690,235 |
| Canterbury | 1,519,695 | 5,542 | 0 | 3,360 | 0 | 85,059,000 | 4,160,200 |
| Carroll | 389,891 | 0 | 0 | 0 | 0 | 54,984,300 | 13,538,700 |
| Center Harbor | 383,659 | 4,663 | 0 | 0 | 0 | 269,768,500 | 4,722,200 |
| Chandler's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 31,200 |
| Charlestown | 1,274,837 | 0 | 0 | 400 | 0 | 46,197,578 | 5,628,122 |
| Chatham | 316,849 | 0 | 0 | 0 | 0 | 20,890,400 | 0 |
| Chester | 817,122 | 0 | 0 | 200 | 0 | 214,005,100 | 3,494,100 |
| Chesterfield | 983,700 | 5,930 | 18,900 | 0 | 0 | 189,544,940 | 12,827,200 |
| Chichester | 823,090 | 0 | 0 | 500 | 2,700 | 90,529,900 | 16,575,500 |
| Claremont | 1,372,260 | 940 | 0 | 200 | 0 | 81,241,500 | 38,893,864 |
| Clarksville | 1,397,135 | 0 | 0 | 0 | 0 | 12,437,300 | 259,400 |
| Colebrook | 1,806,553 | 0 | 0 | 0 | 0 | 31,385,100 | 6,346,215 |
| Columbia | 1,820,464 | 0 | 0 | 1,100 | 0 | 15,765,900 | 939,500 |
| Concord | 1,862,874 | 0 | 0 | 15,192 | 0 | 749,512,308 | 474,887,900 |
| Conway | 1,891,000 | 3,400 | 0 | 0 | 0 | 346,251,400 | 194,187,000 |
| Cornish | 2,943,233 | 0 | 0 | 1,600 | 0 | 61,262,950 | 622,600 |
| Crawford's Purchase | 0 | 0 | 0 | 0 | 0 | 45,800 | 178,270 |
| Croydon | 1,076,862 | 0 | 0 | 0 | 0 | 31,370,900 | 1,001,200 |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dalton | 764,461 | 0 | 0 | 0 | 0 | 20,268,200 | 1,416,100 |
| Danbury | 1,214,534 | 6,031 | 0 | 0 | 0 | 35,490,400 | 1,145,800 |
| Danville | 183,309 | 0 | 0 | 50 | 0 | 117,547,700 | 5,115,900 |
| Deerfield | 1,462,160 | 81 | 0 | 18,550 | 0 | 204,505,200 | 5,892,800 |
| Deering | 1,077,007 | 1,539 | 0 | 0 | 0 | 71,816,325 | 914,800 |
| Derry | 804,596 | 0 | 16,700 | 0 | 0 | 1,012,712,587 | 124,826,663 |
| Dix's Grant | 306,829 | 0 | 0 | 0 | 0 | 116,000 | 0 |
| Dixville | 716,968 | 0 | 0 | 0 | 0 | 574,500 | 897,600 |
| Dorchester | 1,155,137 | 1,775 | 0 | 0 | 0 | 17,182,700 | 0 |
| Dover | 708,600 | 0 | 0 | 0 | 0 | 962,613,720 | 207,791,820 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|---------------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|---------------------|
| Cambridge | 2,551,270 | 41,700 | 80,970 | 0 | 0 | 0 | 0 |
| Campton | 253,171,400 | 8,669,800 | 21,174,400 | 0 | 0 | 41,000 | 0 |
| Canaan | 152,759,313 | 15,833,600 | 41,440,200 | 8,592 | 0 | 0 | 0 |
| Candia | 285,386,435 | 1,334,200 | 19,289,000 | 47,015 | 0 | 0 | 0 |
| Canterbury | 155,077,838 | 105,300 | 11,451,000 | 61,062 | 0 | 0 | 250,000 |
| Carroll | 209,934,810 | 1,789,760 | 45,183,660 | 0 | 0 | 536,500 | 0 |
| Center Harbor | 144,462,045 | 1,495,320 | 11,801,880 | 0 | 0 | 0 | 0 |
| Chandler's Purchase | 0 | 0 | 5,850 | 0 | 0 | 0 | 0 |
| Charlestown | 148,582,598 | 22,637,400 | 35,803,202 | 47,000 | 0 | 0 | 0 |
| Chatham | 35,857,700 | 725,800 | 355,500 | 0 | 0 | 0 | 0 |
| Chester | 439,585,245 | 11,978,500 | 9,073,400 | 10,500 | 0 | 59,200 | 0 |
| Chesterfield | 278,484,000 | 1,192,700 | 32,324,100 | 0 | 0 | 0 | 0 |
| Chichester | 173,124,055 | 3,786,400 | 30,339,900 | 21,451 | 53,994 | 0 | 0 |
| Claremont | 417,661,752 | 5,991,700 | 180,929,800 | 48,000 | 0 | 0 | 0 |
| Clarksville | 24,736,500 | 1,064,800 | 866,400 | 0 | 0 | 0 | 0 |
| Colebrook | 88,911,800 | 4,867,800 | 38,318,200 | 0 | 0 | 0 | 9,761,000 |
| Columbia | 38,432,991 | 2,438,300 | 2,634,500 | 31,209 | 0 | 0 | 20,485,200 |
| Concord | 1,788,447,300 | 50,484,300 | 1,152,504,000 | 50,200 | 0 | 0 | 62,013,200 |
| Conway | 848,984,100 | 18,276,500 | 277,606,853 | 0 | 0 | 1,305,900 | 0 |
| Cornish | 121,724,048 | 2,559,500 | 1,791,900 | 44,852 | 0 | 0 | 0 |
| Crawford's Purchase | 0 | 0 | 5,660 | 0 | 0 | 0 | 0 |
| Croydon | 50,887,200 | 1,813,200 | 2,733,600 | 0 | 0 | 0 | 0 |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dalton | 48,715,200 | 4,929,300 | 1,893,800 | 0 | 0 | 0 | 0 |
| Danbury | 64,293,580 | 3,201,140 | 3,244,120 | 0 | 0 | 0 | 0 |
| Danville | 250,330,700 | 14,785,000 | 7,337,000 | 9,000 | 0 | 81,400 | 0 |
| Deerfield | 286,994,611 | 4,236,300 | 15,241,000 | 113,489 | 0 | 0 | 0 |
| Deering | 91,433,539 | 4,138,900 | 3,904,600 | 0 | 0 | 0 | 0 |
| Derry | 1,742,318,090 | 23,945,800 | 323,737,741 | 0 | 0 | 4,601,415 | 3,975,746 |
| Dix's Grant | 581,090 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dixville | 2,147,620 | 28,800 | 3,424,360 | 0 | 0 | 0 | 0 |
| Dorchester | 23,928,700 | 1,409,600 | 93,900 | 0 | 0 | 0 | 0 |
| Dover | 1,729,210,600 | 46,615,600 | 681,621,500 | 0 | 0 | 0 | 34,521,400 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|---------------------|--------------------|--------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|-------------------|
| Cambridge | 160,567 | 0 | 0 | 9,092,072 | 0 | 9,092,072 | 0 | 0 |
| Campton | 13,625,500 | 0 | 0 | 436,002,836 | 0 | 436,002,836 | 30,000 | 2,259,600 |
| Canaan | 7,453,800 | 0 | 0 | 348,620,142 | 150,000 | 348,470,142 | 0 | 2,514,936 |
| Candia | 8,019,947 | 0 | 0 | 513,604,108 | 0 | 513,604,108 | 0 | 3,235,000 |
| Canterbury | 6,390,100 | 0 | 0 | 264,083,097 | 102,374 | 263,980,723 | 15,000 | 820,400 |
| Carroll | 3,076,180 | 0 | 0 | 329,433,801 | 0 | 329,433,801 | 0 | 612,500 |
| Center Harbor | 2,129,130 | 0 | 0 | 434,767,397 | 0 | 434,767,397 | 15,000 | 190,000 |
| Chandler's Purchase | 4,071 | 0 | 0 | 41,121 | 0 | 41,121 | 0 | 0 |
| Charlestown | 22,811,100 | 0 | 0 | 282,982,237 | 0 | 282,982,237 | 0 | 1,066,266 |
| Chatham | 1,353,800 | 0 | 0 | 59,500,049 | 0 | 59,500,049 | 0 | 0 |
| Chester | 45,027,606 | 0 | 0 | 724,050,973 | 0 | 724,050,973 | 60,000 | 10,555,500 |
| Chesterfield | 5,835,163 | 0 | 0 | 521,216,633 | 0 | 521,216,633 | 0 | 840,000 |
| Chichester | 8,238,400 | 0 | 0 | 323,495,890 | 383,500 | 323,112,390 | 25,000 | 979,400 |
| Claremont | 41,604,800 | 0 | 0 | 767,744,816 | 0 | 767,744,816 | 105,000 | 2,758,200 |
| Clarksville | 1,196,300 | 0 | 0 | 41,957,835 | 0 | 41,957,835 | 0 | 35,000 |
| Colebrook | 6,147,300 | 0 | 0 | 187,543,968 | 0 | 187,543,968 | 45,000 | 220,000 |
| Columbia | 3,546,000 | 0 | 0 | 86,095,164 | 0 | 86,095,164 | 0 | 59,300 |
| Concord | 156,840,800 | 0 | 0 | 4,436,618,074 | 3,516,200 | 4,433,101,874 | 3,294,350 | 22,596,968 |
| Conway | 58,755,200 | 0 | 0 | 1,747,261,353 | 0 | 1,747,261,353 | 75,000 | 3,834,300 |
| Cornish | 6,233,500 | 0 | 0 | 197,184,183 | 0 | 197,184,183 | 15,000 | 375,000 |
| Crawford's Purchase | 342 | 0 | 0 | 230,072 | 0 | 230,072 | 0 | 0 |
| Croydon | 2,410,500 | 0 | 0 | 91,293,462 | 0 | 91,293,462 | 0 | 150,000 |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dalton | 5,152,600 | 0 | 0 | 83,139,661 | 0 | 83,139,661 | 0 | 124,400 |
| Danbury | 2,796,333 | 0 | 0 | 111,391,938 | 0 | 111,391,938 | 15,000 | 135,000 |
| Danville | 15,044,400 | 76,400 | 0 | 410,510,859 | 0 | 410,510,859 | 75,000 | 3,633,317 |
| Deerfield | 69,842,700 | 0 | 0 | 588,306,891 | 0 | 588,306,891 | 45,000 | 2,620,700 |
| Deering | 12,951,200 | 0 | 0 | 186,237,910 | 0 | 186,237,910 | 15,000 | 2,736,300 |
| Derry | 37,516,012 | 50,200 | 0 | 3,274,505,550 | 651,400 | 3,273,854,150 | 500,000 | 27,892,766 |
| Dix's Grant | 0 | 0 | 0 | 1,003,919 | 0 | 1,003,919 | 0 | 0 |
| Dixville | 180,141 | 0 | 0 | 7,969,989 | 0 | 7,969,989 | 0 | 0 |
| Dorchester | 1,188,500 | 0 | 0 | 44,960,312 | 0 | 44,960,312 | 0 | 23,000 |
| Dover | 38,571,600 | 0 | 0 | 3,701,654,840 | 295,500 | 3,701,359,340 | 2,300,000 | 37,650,800 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|---------------------|---------------------------------|------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| Cambridge | 0 | 9,092,072 | 0 | 0 | 0 | 0.00 | 0 |
| Campton | 590,000 | 433,123,236 | 10,026,277 | 128,000 | 9,898,277 | 23.21 | 0 |
| Canaan | 1,308,300 | 344,646,906 | 11,332,601 | 43,600 | 11,289,001 | 32.93 | 0 |
| Candia | 2,166,853 | 508,202,255 | 9,436,924 | 76,700 | 9,360,224 | 18.60 | 0 |
| Canterbury | 540,000 | 262,605,323 | 7,303,937 | 71,000 | 7,232,937 | 27.87 | 0 |
| Carroll | 56,840 | 328,764,461 | 6,567,776 | 31,500 | 6,536,276 | 20.00 | 0 |
| Center Harbor | 131,560 | 434,430,837 | 6,607,609 | 42,253 | 6,565,356 | 15.22 | 0 |
| Chandler's Purchase | 0 | 41,121 | 0 | 0 | 0 | 0.01 | 0 |
| Charlestown | 193,100 | 281,722,871 | 10,970,962 | 134,700 | 10,836,262 | 39.11 | 0 |
| Chatham | 0 | 59,500,049 | 842,437 | 15,000 | 827,437 | 14.20 | 0 |
| Chester | 2,774,100 | 710,661,373 | 14,694,738 | 132,000 | 14,562,738 | 20.80 | 0 |
| Chesterfield | 190,300 | 520,186,333 | 11,598,481 | 103,000 | 11,495,481 | 22.32 | 0 |
| Chichester | 698,362 | 321,409,628 | 7,505,415 | 73,400 | 7,432,015 | 23.40 | 0 |
| Claremont | 134,750 | 764,746,866 | 30,096,449 | 126,100 | 29,970,349 | 40.26 | 0 |
| Clarksville | 0 | 41,922,835 | 648,992 | 8,050 | 640,942 | 15.55 | 0 |
| Colebrook | 5,000 | 187,273,968 | 5,613,294 | 21,175 | 5,592,119 | 30.13 | 0 |
| Columbia | 15,000 | 86,020,864 | 1,572,243 | 10,400 | 1,561,843 | 18.92 | 0 |
| Concord | 529,100 | 4,406,681,456 | 122,811,900 | 269,125 | 122,542,775 | 27.78 | 0 |
| Conway | 591,150 | 1,742,760,903 | 30,065,698 | 342,167 | 29,723,531 | 17.32 | 0 |
| Cornish | 0 | 196,794,183 | 3,829,330 | 38,262 | 3,791,068 | 19.52 | 0 |
| Crawford's Purchase | 0 | 230,072 | 0 | 0 | 0 | 0.00 | 0 |
| Croydon | 0 | 91,143,462 | 1,777,920 | 10,250 | 1,767,670 | 19.56 | 0 |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 | 0.00 | 0 |
| Dalton | 0 | 83,015,261 | 1,968,944 | 41,600 | 1,927,344 | 23.86 | 0 |
| Danbury | 75,000 | 111,166,938 | 2,661,938 | 29,200 | 2,632,738 | 24.00 | 0 |
| Danville | 49,250 | 406,753,292 | 11,379,766 | 172,000 | 11,207,766 | 28.06 | 0 |
| Deerfield | 0 | 585,641,191 | 13,373,530 | 133,625 | 13,239,905 | 23.11 | 0 |
| Deering | 148,000 | 183,338,610 | 5,583,652 | 53,400 | 5,530,252 | 30.62 | 0 |
| Derry | 0 | 3,245,461,384 | 83,732,434 | 535,834 | 83,196,600 | 26.12 | 0 |
| Dix's Grant | 0 | 1,003,919 | 0 | 0 | 0 | 0.00 | 0 |
| Dixville | 0 | 7,969,989 | 62,653 | 0 | 62,653 | 7.92 | 0 |
| Dorchester | 59,220 | 44,878,092 | 934,927 | 8,100 | 926,827 | 20.88 | 0 |
| Dover | 5,520,000 | 3,655,888,540 | 91,075,856 | 717,747 | 90,358,109 | 25.19 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|-------------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| Dublin | 1,048,332 | 0 | 0 | 4,100 | 0 | 90,552,500 | 9,888,700 |
| Dummer | 1,117,605 | 0 | 0 | 0 | 0 | 11,950,100 | 79,100 |
| Dunbarton | 647,710 | 0 | 0 | 0 | 0 | 82,513,012 | 2,236,471 |
| Durham | 666,998 | 1,514 | 0 | 0 | 0 | 277,835,900 | 120,679,300 |
| East Kingston | 424,993 | 0 | 0 | 0 | 0 | 135,169,800 | 2,943,700 |
| Easton | 274,062 | 0 | 0 | 0 | 0 | 26,429,400 | 268,600 |
| Eaton | 790,255 | 0 | 0 | 0 | 0 | 44,764,600 | 1,172,300 |
| Effingham | 843,227 | 0 | 0 | 300 | 0 | 55,934,400 | 3,884,900 |
| Ellsworth | 62,247 | 0 | 0 | 0 | 0 | 5,190,400 | 0 |
| Enfield | 903,906 | 9,589 | 0 | 0 | 0 | 228,657,500 | 16,534,800 |
| Epping | 625,600 | 0 | 0 | 0 | 0 | 193,120,400 | 46,042,800 |
| Epsom | 1,483,761 | 0 | 0 | 2,800 | 0 | 133,161,900 | 21,277,900 |
| Errol | 599,665 | 0 | 0 | 0 | 0 | 33,641,300 | 1,459,200 |
| Erving's Location | 51,387 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exeter | 187,624 | 0 | 2,800 | 1,800 | 0 | 560,234,156 | 138,865,944 |
| Farmington | 1,017,860 | 17,592 | 225,910 | 0 | 0 | 155,621,400 | 18,706,200 |
| Fitzwilliam | 883,262 | 0 | 0 | 18,050 | 10 | 79,542,600 | 3,111,300 |
| Francestown | 1,128,233 | 1,908 | 0 | 0 | 0 | 74,626,504 | 3,585,100 |
| Franconia | 503,146 | 0 | 0 | 0 | 0 | 94,413,600 | 6,781,500 |
| Franklin | 883,006 | 52,835 | 0 | 300 | 0 | 196,580,400 | 22,817,100 |
| Freedom | 793,204 | 0 | 0 | 350 | 0 | 231,765,200 | 4,418,500 |
| Fremont | 586,507 | 0 | 0 | 100 | 0 | 117,801,134 | 5,720,185 |
| Gilford | 470,500 | 2,430 | 0 | 0 | 0 | 707,676,080 | 69,548,800 |
| Gilmanton | 2,286,078 | 1,897 | 0 | 0 | 0 | 217,897,200 | 2,055,600 |
| Gilsum | 495,214 | 0 | 0 | 0 | 0 | 18,568,300 | 1,080,500 |
| Goffstown | 941,100 | 0 | 100 | 85,700 | 0 | 583,899,400 | 69,238,700 |
| Gorham | 363,185 | 0 | 0 | 0 | 0 | 23,992,000 | 25,128,500 |
| Goshen | 785,387 | 0 | 0 | 500 | 0 | 25,562,000 | 843,100 |
| Grafton | 1,370,608 | 0 | 0 | 0 | 0 | 41,834,000 | 403,500 |
| Grantham | 473,863 | 0 | 0 | 0 | 0 | 101,813,900 | 5,096,400 |
| Greenfield | 985,613 | 9,894 | 0 | 0 | 0 | 54,930,200 | 1,814,200 |
| Greenland | 447,100 | 0 | 98,800 | 0 | 0 | 348,625,000 | 45,906,700 |
| Green's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 1,890,300 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|-------------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|---------------------|
| Dublin | 141,006,781 | 478,700 | 26,447,500 | 13,767 | 0 | 0 | 0 |
| Dummer | 20,086,700 | 1,020,300 | 433,200 | 0 | 0 | 0 | 16,082,600 |
| Dunbarton | 204,954,444 | 365,100 | 4,623,016 | 0 | 0 | 0 | 0 |
| Durham | 505,654,900 | 171,000 | 263,242,400 | 0 | 0 | 0 | 8,241,900 |
| East Kingston | 225,961,400 | 1,814,200 | 5,715,200 | 0 | 0 | 175,400 | 18,366,700 |
| Easton | 35,839,498 | 0 | 433,200 | 2,802 | 0 | 0 | 0 |
| Eaton | 62,614,000 | 55,000 | 2,827,500 | 0 | 0 | 0 | 0 |
| Effingham | 83,720,780 | 5,234,600 | 13,067,900 | 11,937 | 0 | 0 | 0 |
| Ellsworth | 8,129,900 | 56,800 | 23,700 | 0 | 0 | 0 | 0 |
| Enfield | 296,901,600 | 13,994,600 | 31,782,400 | 0 | 0 | 0 | 0 |
| Epping | 364,405,000 | 15,149,600 | 97,615,100 | 0 | 0 | 114,600 | 0 |
| Epsom | 213,040,741 | 16,356,500 | 42,566,200 | 63,179 | 0 | 0 | 0 |
| Errol | 38,181,430 | 1,250,490 | 4,169,040 | 0 | 0 | 0 | 0 |
| Erving's Location | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exeter | 1,079,480,899 | 52,827,000 | 378,293,094 | 89,700 | 0 | 11,200 | 22,447,000 |
| Farmington | 289,847,700 | 31,952,500 | 55,508,000 | 0 | 0 | 0 | 0 |
| Fitzwilliam | 141,396,919 | 10,547,800 | 11,464,500 | 50,344 | 19,237 | 0 | 0 |
| Francestown | 123,351,830 | 555,400 | 10,123,500 | 0 | 0 | 0 | 0 |
| Franconia | 155,808,100 | 1,111,600 | 24,457,300 | 0 | 0 | 0 | 0 |
| Franklin | 284,616,060 | 24,121,600 | 92,207,900 | 22,440 | 0 | 0 | 4,456,200 |
| Freedom | 224,234,001 | 21,398,600 | 8,700,200 | 71,499 | 0 | 260,700 | 0 |
| Fremont | 254,429,327 | 9,734,200 | 17,743,715 | 11,100 | 0 | 110,400 | 0 |
| Gilford | 1,076,599,100 | 22,068,700 | 147,002,000 | 0 | 0 | 365,600 | 521,400 |
| Gilmanton | 304,621,000 | 847,400 | 5,244,200 | 0 | 0 | 0 | 0 |
| Gilsum | 43,076,209 | 983,700 | 4,469,500 | 0 | 0 | 0 | 0 |
| Goffstown | 862,749,800 | 23,960,600 | 109,535,900 | 95,700 | 0 | 0 | 3,557,400 |
| Gorham | 93,146,500 | 7,652,800 | 60,485,100 | 0 | 0 | 0 | 18,221,900 |
| Goshen | 40,510,050 | 1,930,840 | 1,526,350 | 2,110 | 0 | 0 | 0 |
| Grafton | 63,807,950 | 5,412,200 | 1,296,600 | 10,850 | 0 | 0 | 0 |
| Grantham | 345,999,300 | 793,900 | 10,587,570 | 0 | 0 | 0 | 0 |
| Greenfield | 100,480,900 | 1,609,700 | 5,747,200 | 0 | 0 | 0 | 0 |
| Greenland | 356,271,199 | 0 | 89,399,000 | 0 | 0 | 0 | 10,493,300 |
| Green's Grant | 14,200 | 0 | 5,891,700 | 0 | 0 | 0 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|-------------------|--------------------|-------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|-------------------|
| Dublin | 3,933,200 | 0 | 0 | 273,373,580 | 300,000 | 273,073,580 | 15,000 | 55,000 |
| Dummer | 48,313,300 | 0 | 0 | 99,082,905 | 0 | 99,082,905 | 0 | 300,000 |
| Dunbarton | 20,395,900 | 0 | 0 | 315,735,653 | 0 | 315,735,653 | 0 | 369,700 |
| Durham | 32,366,700 | 0 | 0 | 1,208,860,612 | 53,825 | 1,208,806,787 | 150,000 | 4,612,500 |
| East Kingston | 5,843,400 | 0 | 0 | 396,414,793 | 0 | 396,414,793 | 30,000 | 0 |
| Easton | 887,600 | 0 | 0 | 64,135,162 | 0 | 64,135,162 | 0 | 20,000 |
| Eaton | 1,176,500 | 0 | 0 | 113,400,155 | 0 | 113,400,155 | 0 | 0 |
| Effingham | 4,821,900 | 0 | 0 | 167,519,944 | 0 | 167,519,944 | 0 | 140,000 |
| Ellsworth | 384,600 | 0 | 0 | 13,847,647 | 139,300 | 13,708,347 | 0 | 0 |
| Enfield | 7,988,300 | 0 | 0 | 596,772,695 | 0 | 596,772,695 | 30,000 | 1,151,700 |
| Epping | 11,244,400 | 0 | 0 | 728,317,500 | 0 | 728,317,500 | 30,000 | 5,689,700 |
| Epsom | 7,318,100 | 0 | 0 | 435,271,081 | 0 | 435,271,081 | 30,000 | 827,200 |
| Errol | 9,533,400 | 0 | 0 | 88,834,525 | 0 | 88,834,525 | 0 | 0 |
| Erving's Location | 0 | 0 | 0 | 51,387 | 0 | 51,387 | 0 | 0 |
| Exeter | 18,581,600 | 0 | 0 | 2,251,022,817 | 987,700 | 2,250,035,117 | 60,000 | 29,119,047 |
| Farmington | 12,959,500 | 0 | 0 | 565,856,662 | 0 | 565,856,662 | 45,000 | 6,898,500 |
| Fitzwilliam | 47,594,808 | 0 | 0 | 294,628,830 | 30,700 | 294,598,130 | 15,000 | 1,605,000 |
| Francestown | 3,511,400 | 0 | 0 | 216,883,875 | 0 | 216,883,875 | 0 | 80,000 |
| Franconia | 5,247,800 | 0 | 0 | 288,323,046 | 0 | 288,323,046 | 0 | 50,000 |
| Franklin | 66,988,630 | 0 | 0 | 692,746,471 | 0 | 692,746,471 | 30,000 | 6,191,500 |
| Freedom | 3,837,800 | 0 | 0 | 495,480,054 | 0 | 495,480,054 | 0 | 162,000 |
| Fremont | 6,111,700 | 0 | 0 | 412,248,368 | 0 | 412,248,368 | 0 | 1,260,000 |
| Gilford | 10,076,200 | 0 | 0 | 2,034,330,810 | 303,570 | 2,034,027,240 | 45,000 | 1,906,700 |
| Gilmanton | 7,977,500 | 0 | 0 | 540,930,875 | 3,000 | 540,927,875 | 0 | 2,016,300 |
| Gilsum | 2,258,700 | 0 | 0 | 70,932,123 | 0 | 70,932,123 | 0 | 130,000 |
| Goffstown | 73,027,300 | 0 | 0 | 1,727,091,700 | 565,300 | 1,726,526,400 | 135,000 | 14,988,750 |
| Gorham | 43,803,200 | 0 | 0 | 272,793,185 | 0 | 272,793,185 | 45,000 | 856,000 |
| Goshen | 1,704,750 | 0 | 0 | 72,865,087 | 0 | 72,865,087 | 15,000 | 80,000 |
| Grafton | 3,527,400 | 0 | 0 | 117,663,108 | 0 | 117,663,108 | 0 | 135,000 |
| Grantham | 5,096,300 | 0 | 0 | 469,861,233 | 265,700 | 469,595,533 | 0 | 946,000 |
| Greenfield | 3,322,500 | 0 | 0 | 168,900,207 | 0 | 168,900,207 | 15,000 | 200,000 |
| Greenland | 13,347,900 | 0 | 0 | 864,588,999 | 0 | 864,588,999 | 15,000 | 2,292,500 |
| Green's Grant | 90,294 | 0 | 0 | 7,886,494 | 0 | 7,886,494 | 0 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|-------------------|---------------------------------|------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| Dublin | 1,236,240 | 271,767,340 | 6,686,393 | 38,100 | 6,648,293 | 24.63 | 0 |
| Dummer | 171,000 | 98,611,905 | 1,279,143 | 6,900 | 1,272,243 | 14.16 | 0 |
| Dunbarton | 0 | 315,365,953 | 8,531,137 | 64,165 | 8,466,972 | 27.21 | 0 |
| Durham | 2,395,429 | 1,201,648,858 | 32,732,428 | 116,500 | 32,615,928 | 27.43 | 0 |
| East Kingston | 0 | 396,384,793 | 8,881,717 | 71,100 | 8,810,617 | 22.52 | 0 |
| Easton | 0 | 64,115,162 | 830,886 | 2,500 | 828,386 | 12.99 | 0 |
| Eaton | 0 | 113,400,155 | 1,364,178 | 18,000 | 1,346,178 | 12.05 | 0 |
| Effingham | 69,800 | 167,310,144 | 4,490,420 | 47,750 | 4,442,670 | 26.90 | 0 |
| Ellsworth | 0 | 13,708,347 | 282,075 | 600 | 281,475 | 20.64 | 0 |
| Enfield | 609,500 | 594,981,495 | 14,499,594 | 73,000 | 14,426,594 | 25.05 | 0 |
| Epping | 0 | 722,597,800 | 19,988,015 | 188,000 | 19,800,015 | 27.70 | 0 |
| Epsom | 628,908 | 433,784,973 | 11,735,062 | 168,050 | 11,567,012 | 27.09 | 0 |
| Errol | 0 | 88,834,525 | 1,171,407 | 2,900 | 1,168,507 | 13.43 | 0 |
| Erving's Location | 0 | 51,387 | 0 | 0 | 0 | 0.00 | 0 |
| Exeter | 2,627,400 | 2,218,228,670 | 50,530,768 | 287,500 | 50,243,268 | 23.27 | 0 |
| Farmington | 556,200 | 558,356,962 | 12,360,529 | 220,250 | 12,140,279 | 22.24 | 0 |
| Fitzwilliam | 488,190 | 292,489,940 | 7,647,634 | 91,075 | 7,556,559 | 26.49 | 0 |
| Francestown | 304,440 | 216,499,435 | 5,226,225 | 33,700 | 5,192,525 | 24.17 | 0 |
| Franconia | 405,156 | 287,867,890 | 5,451,820 | 19,700 | 5,432,120 | 18.98 | 0 |
| Franklin | 381,930 | 686,143,041 | 15,216,297 | 149,025 | 15,067,272 | 22.47 | 0 |
| Freedom | 20,000 | 495,298,054 | 6,707,142 | 28,400 | 6,678,742 | 13.56 | 0 |
| Fremont | 200,000 | 410,788,368 | 12,739,859 | 125,250 | 12,614,609 | 31.05 | 0 |
| Gilford | 0 | 2,032,075,540 | 32,208,107 | 244,750 | 31,963,357 | 15.86 | 0 |
| Gilmanton | 316,500 | 538,595,075 | 12,259,824 | 116,900 | 12,142,924 | 22.79 | 0 |
| Gilsum | 0 | 70,802,123 | 1,978,830 | 3,100 | 1,975,730 | 28.01 | 0 |
| Goffstown | 792,900 | 1,710,609,750 | 41,889,023 | 453,750 | 41,435,273 | 24.58 | 0 |
| Gorham | 100,000 | 271,792,185 | 9,040,106 | 30,700 | 9,009,406 | 33.77 | 0 |
| Goshen | 0 | 72,770,087 | 2,025,319 | 23,800 | 2,001,519 | 27.88 | 0 |
| Grafton | 60,000 | 117,468,108 | 3,724,624 | 42,500 | 3,682,124 | 31.77 | 0 |
| Grantham | 124,100 | 468,525,433 | 12,105,059 | 72,900 | 12,032,159 | 25.86 | 0 |
| Greenfield | 253,380 | 168,431,827 | 4,586,624 | 17,800 | 4,568,824 | 27.27 | 0 |
| Greenland | 347,500 | 861,933,999 | 14,088,512 | 165,000 | 13,923,512 | 16.40 | 0 |
| Green's Grant | 0 | 7,886,494 | 41,314 | 0 | 41,314 | 5.25 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|-------------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| Greenville | 308,481 | 0 | 0 | 0 | 0 | 25,780,000 | 4,967,100 |
| Groton | 638,450 | 52,399 | 0 | 0 | 0 | 26,157,200 | 43,600 |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hale's Location | 0 | 0 | 0 | 0 | 0 | 28,514,800 | 1,023,400 |
| Hampstead | 76,689 | 0 | 0 | 3,400 | 0 | 467,300,500 | 54,166,400 |
| Hampton | 97,500 | 0 | 0 | 2,700 | 0 | 1,217,736,683 | 183,441,117 |
| Hampton Falls | 458,244 | 0 | 0 | 4,200 | 0 | 185,675,900 | 14,784,800 |
| Hancock | 1,050,227 | 796 | 0 | 0 | 0 | 84,989,000 | 991,100 |
| Hanover | 1,101,707 | 10,937 | 0 | 26,780 | 0 | 736,713,741 | 127,899,915 |
| Harrisville | 654,587 | 5,544 | 0 | 0 | 0 | 93,897,000 | 1,133,200 |
| Hart's Location | 2,771 | 0 | 0 | 0 | 0 | 6,441,000 | 235,500 |
| Haverhill | 2,989,428 | 10,439 | 0 | 3,500 | 0 | 55,570,000 | 14,784,500 |
| Hebron | 128,305 | 43,750 | 0 | 0 | 0 | 139,040,700 | 1,458,500 |
| Henniker | 1,447,533 | 0 | 0 | 44,046 | 0 | 139,295,358 | 20,161,050 |
| Hill | 939,916 | 0 | 0 | 0 | 0 | 24,241,400 | 265,300 |
| Hillsborough | 1,465,406 | 6,198 | 0 | 47,600 | 0 | 131,656,728 | 21,472,190 |
| Hinsdale | 767,816 | 0 | 0 | 0 | 0 | 48,563,910 | 14,225,190 |
| Holderness | 973,406 | 47,665 | 0 | 500 | 0 | 390,038,500 | 22,891,900 |
| Hollis | 868,421 | 0 | 0 | 0 | 0 | 491,991,186 | 16,696,605 |
| Hooksett | 335,272 | 0 | 0 | 0 | 0 | 383,395,355 | 189,644,987 |
| Hopkinton | 2,081,741 | 0 | 16,482 | 21,230 | 0 | 193,715,500 | 9,789,400 |
| Hudson | 337,376 | 0 | 416 | 0 | 0 | 708,780,455 | 216,440,242 |
| Jackson | 433,833 | 1,796 | 0 | 0 | 0 | 143,518,400 | 8,803,300 |
| Jaffrey | 984,300 | 0 | 0 | 600 | 0 | 92,143,061 | 12,374,502 |
| Jefferson | 979,071 | 0 | 0 | 0 | 0 | 31,054,000 | 1,562,000 |
| Keene | 1,231,470 | 0 | 0 | 0 | 0 | 285,071,800 | 166,160,600 |
| Kensington | 698,926 | 18,877 | 0 | 2,100 | 0 | 168,571,500 | 3,590,700 |
| Kilkenny | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kingston | 336,029 | 0 | 0 | 200 | 0 | 208,234,300 | 25,704,500 |
| Laconia | 271,146 | 5,044 | 0 | 0 | 0 | 528,944,750 | 75,600,771 |
| Lancaster | 2,167,635 | 207 | 0 | 8,700 | 0 | 44,921,100 | 16,820,700 |
| Landaff | 894,473 | 0 | 0 | 0 | 0 | 14,982,700 | 222,300 |
| Langdon | 869,501 | 0 | 0 | 0 | 0 | 15,415,800 | 1,057,700 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|-------------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|---------------------|
| Greenville | 51,361,300 | 11,747,100 | 18,260,000 | 0 | 0 | 0 | 0 |
| Groton | 39,446,100 | 3,491,100 | 222,400 | 0 | 0 | 0 | 0 |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hale's Location | 41,038,100 | 0 | 5,029,600 | 0 | 0 | 0 | 0 |
| Hampstead | 658,922,733 | 46,700,300 | 97,967,100 | 15,367 | 0 | 2,023,200 | 0 |
| Hampton | 1,985,489,772 | 19,662,500 | 282,213,128 | 129,900 | 0 | 24,348,800 | 27,571,000 |
| Hampton Falls | 249,059,044 | 128,800 | 33,346,300 | 16,056 | 0 | 0 | 27,000 |
| Hancock | 153,485,618 | 378,200 | 3,920,200 | 0 | 0 | 0 | 0 |
| Hanover | 1,023,878,400 | 12,100 | 387,478,000 | 19,800 | 0 | 0 | 0 |
| Harrisville | 103,226,964 | 804,100 | 5,122,000 | 0 | 0 | 0 | 0 |
| Hart's Location | 8,301,700 | 0 | 1,425,300 | 0 | 0 | 0 | 0 |
| Haverhill | 174,967,933 | 15,179,400 | 57,694,200 | 85,071 | 0 | 0 | 0 |
| Hebron | 114,987,505 | 303,700 | 3,451,800 | 0 | 0 | 0 | 0 |
| Henniker | 195,554,700 | 2,744,300 | 38,680,800 | 146,400 | 0 | 0 | 0 |
| Hill | 60,750,067 | 2,304,300 | 1,052,900 | 0 | 0 | 0 | 0 |
| Hillsborough | 265,117,800 | 5,556,000 | 63,399,900 | 95,335 | 0 | 0 | 0 |
| Hinsdale | 114,820,248 | 18,958,848 | 35,513,480 | 0 | 0 | 0 | 0 |
| Holderness | 254,859,911 | 15,559,800 | 57,805,100 | 18,872 | 0 | 0 | 0 |
| Hollis | 796,098,882 | 4,799,800 | 45,102,570 | 0 | 0 | 430,400 | 250,500 |
| Hooksett | 970,010,855 | 26,674,300 | 380,099,995 | 0 | 0 | 892,700 | 25,071,800 |
| Hopkinton | 483,897,231 | 15,178,600 | 51,945,900 | 280,969 | 0 | 0 | 0 |
| Hudson | 1,704,909,118 | 9,820,400 | 384,101,356 | 0 | 0 | 0 | 23,058,700 |
| Jackson | 270,139,200 | 84,300 | 34,630,100 | 0 | 0 | 0 | 0 |
| Jaffrey | 267,627,588 | 3,952,900 | 44,125,729 | 56,700 | 0 | 0 | 0 |
| Jefferson | 73,380,500 | 3,417,000 | 11,498,900 | 0 | 0 | 0 | 2,832,000 |
| Keene | 790,830,300 | 9,585,000 | 535,882,300 | 0 | 0 | 0 | 4,133,300 |
| Kensington | 194,877,620 | 976,800 | 11,179,200 | 155,680 | 0 | 0 | 1,498,000 |
| Kilkenny | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Kingston | 499,441,777 | 4,963,400 | 66,093,900 | 84,723 | 0 | 171,300 | 0 |
| Laconia | 1,395,301,519 | 30,286,563 | 216,672,400 | 0 | 0 | 157,558 | 13,677,520 |
| Lancaster | 144,950,248 | 3,782,000 | 48,723,000 | 26,252 | 0 | 0 | 2,303,200 |
| Landaff | 31,865,516 | 841,700 | 473,800 | 0 | 0 | 0 | 0 |
| Langdon | 36,022,910 | 896,870 | 1,650,280 | 0 | 0 | 0 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|-------------------|--------------------|-------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|-------------------|
| Greenville | 4,166,700 | 0 | 0 | 116,590,681 | 0 | 116,590,681 | 15,000 | 308,300 |
| Groton | 11,843,060 | 0 | 0 | 81,894,309 | 0 | 81,894,309 | 0 | 290,000 |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Hale's Location | 222,700 | 0 | 0 | 75,828,600 | 0 | 75,828,600 | 0 | 0 |
| Hampstead | 11,383,200 | 0 | 0 | 1,338,558,889 | 0 | 1,338,558,889 | 300,000 | 9,186,500 |
| Hampton | 52,373,600 | 0 | 0 | 3,793,066,700 | 0 | 3,793,066,700 | 225,000 | 28,008,600 |
| Hampton Falls | 5,408,300 | 0 | 0 | 488,908,644 | 0 | 488,908,644 | 0 | 3,980,000 |
| Hancock | 5,540,700 | 0 | 0 | 250,355,841 | 0 | 250,355,841 | 0 | 377,500 |
| Hanover | 13,569,400 | 0 | 0 | 2,290,710,780 | 160,000 | 2,290,550,780 | 60,000 | 1,060,000 |
| Harrisville | 1,826,300 | 0 | 0 | 206,669,695 | 0 | 206,669,695 | 0 | 60,000 |
| Hart's Location | 410,000 | 0 | 0 | 16,816,271 | 0 | 16,816,271 | 0 | 0 |
| Haverhill | 25,050,400 | 0 | 0 | 346,334,871 | 0 | 346,334,871 | 30,000 | 745,300 |
| Hebron | 5,459,800 | 0 | 0 | 264,874,060 | 0 | 264,874,060 | 0 | 0 |
| Henniker | 10,031,700 | 0 | 0 | 408,105,887 | 150,000 | 407,955,887 | 150,000 | 5,402,577 |
| Hill | 3,495,300 | 0 | 0 | 93,049,183 | 0 | 93,049,183 | 0 | 20,000 |
| Hillsborough | 33,329,874 | 0 | 0 | 522,147,031 | 25,000 | 522,122,031 | 45,000 | 2,171,600 |
| Hinsdale | 105,983,350 | 0 | 0 | 338,832,842 | 0 | 338,832,842 | 0 | 675,100 |
| Holderness | 14,868,800 | 0 | 0 | 757,064,454 | 150,000 | 756,914,454 | 15,000 | 17,500 |
| Hollis | 15,269,700 | 0 | 0 | 1,371,508,064 | 753,200 | 1,370,754,864 | 0 | 8,916,300 |
| Hooksett | 93,239,300 | 0 | 0 | 2,069,364,564 | 150,000 | 2,069,214,564 | 350,000 | 17,435,100 |
| Hopkinton | 30,417,900 | 0 | 0 | 787,344,953 | 389,282 | 786,955,671 | 210,000 | 5,410,600 |
| Hudson | 118,735,504 | 0 | 0 | 3,166,183,567 | 286,000 | 3,165,897,567 | 1,680,000 | 29,942,500 |
| Jackson | 2,497,800 | 0 | 0 | 460,108,729 | 0 | 460,108,729 | 0 | 115,500 |
| Jaffrey | 7,026,400 | 0 | 0 | 428,291,780 | 0 | 428,291,780 | 60,000 | 983,900 |
| Jefferson | 4,532,600 | 0 | 0 | 129,256,071 | 0 | 129,256,071 | 0 | 487,500 |
| Keene | 70,040,400 | 0 | 0 | 1,862,935,170 | 9,100 | 1,862,926,070 | 313,500 | 3,483,416 |
| Kensington | 13,321,033 | 0 | 0 | 394,890,436 | 0 | 394,890,436 | 0 | 3,055,000 |
| Kilkenny | 11,199 | 0 | 0 | 11,199 | 0 | 11,199 | 0 | 0 |
| Kingston | 44,439,100 | 0 | 0 | 849,469,229 | 383,900 | 849,085,329 | 0 | 2,202,500 |
| Laconia | 25,366,893 | 0 | 0 | 2,286,284,164 | 0 | 2,286,284,164 | 520,000 | 4,411,200 |
| Lancaster | 12,317,600 | 0 | 0 | 276,020,642 | 0 | 276,020,642 | 0 | 338,600 |
| Landaff | 1,440,300 | 0 | 0 | 50,720,789 | 0 | 50,720,789 | 0 | 25,000 |
| Langdon | 1,532,810 | 0 | 0 | 57,445,871 | 0 | 57,445,871 | 0 | 228,500 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|-------------------|---------------------------------|------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| Greenville | 0 | 116,267,381 | 3,175,855 | 50,000 | 3,125,855 | 27.39 | 0 |
| Groton | 30,000 | 81,574,309 | 1,330,023 | 19,500 | 1,310,523 | 16.83 | 0 |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 | 0.00 | 0 |
| Hale's Location | 0 | 75,828,600 | 316,485 | 12,500 | 303,985 | 4.18 | 0 |
| Hampstead | 100,000 | 1,328,972,389 | 27,869,122 | 270,000 | 27,599,122 | 20.99 | 0 |
| Hampton | 2,720,900 | 3,762,112,200 | 60,023,871 | 716,100 | 59,307,771 | 16.01 | 0 |
| Hampton Falls | 430,500 | 484,498,144 | 10,700,785 | 71,400 | 10,629,385 | 22.11 | 0 |
| Hancock | 0 | 249,978,341 | 6,136,779 | 51,100 | 6,085,679 | 24.60 | 0 |
| Hanover | 0 | 2,289,430,780 | 42,127,536 | 71,500 | 42,056,036 | 18.45 | 0 |
| Harrisville | 0 | 206,609,695 | 3,591,447 | 7,000 | 3,584,447 | 17.40 | 0 |
| Hart's Location | 0 | 16,816,271 | 66,568 | 150 | 66,418 | 4.00 | 0 |
| Haverhill | 0 | 345,559,571 | 10,416,346 | 145,000 | 10,271,346 | 30.30 | 19,540 |
| Hebron | 0 | 264,874,060 | 2,554,236 | 4,950 | 2,549,286 | 9.69 | 0 |
| Henniker | 1,159,727 | 401,243,583 | 14,156,775 | 38,800 | 14,117,975 | 35.34 | 0 |
| Hill | 0 | 93,029,183 | 2,356,810 | 19,300 | 2,337,510 | 25.41 | 0 |
| Hillsborough | 482,389 | 519,423,042 | 16,321,998 | 180,500 | 16,141,498 | 31.56 | 0 |
| Hinsdale | 210,000 | 337,947,742 | 11,247,753 | 73,050 | 11,174,703 | 34.07 | 0 |
| Holderness | 509,456 | 756,372,498 | 9,930,796 | 48,500 | 9,882,296 | 13.17 | 0 |
| Hollis | 189,700 | 1,361,648,864 | 31,420,593 | 189,000 | 31,231,593 | 23.10 | 0 |
| Hooksett | 0 | 2,051,429,464 | 43,501,809 | 240,300 | 43,261,509 | 21.55 | 0 |
| Hopkinton | 205,000 | 781,130,071 | 22,571,380 | 198,400 | 22,372,980 | 29.12 | 0 |
| Hudson | 5,314,300 | 3,128,960,767 | 63,157,557 | 640,750 | 62,516,807 | 20.28 | 0 |
| Jackson | 175,500 | 459,817,729 | 5,172,877 | 24,950 | 5,147,927 | 11.26 | 0 |
| Jaffrey | 169,141 | 427,078,739 | 14,301,918 | 143,150 | 14,158,768 | 34.80 | 0 |
| Jefferson | 0 | 128,768,571 | 2,816,007 | 5,800 | 2,810,207 | 21.99 | 0 |
| Keene | 2,001,900 | 1,857,127,254 | 68,090,054 | 303,063 | 67,786,991 | 37.60 | 0 |
| Kensington | 640,800 | 391,194,636 | 7,584,639 | 36,975 | 7,547,664 | 19.46 | 0 |
| Kilkenny | 0 | 11,199 | 0 | 0 | 0 | 0.00 | 0 |
| Kingston | 1,635,000 | 845,247,829 | 18,506,232 | 172,600 | 18,333,632 | 22.00 | 0 |
| Laconia | 0 | 2,281,352,964 | 46,147,011 | 410,200 | 45,736,811 | 20.59 | 0 |
| Lancaster | 187,250 | 275,494,792 | 6,832,919 | 26,700 | 6,806,219 | 24.90 | 0 |
| Landaff | 0 | 50,695,789 | 1,136,441 | 7,100 | 1,129,341 | 22.47 | 0 |
| Langdon | 0 | 57,217,371 | 1,587,225 | 19,500 | 1,567,725 | 27.80 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|-----------------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| Lebanon | 793,495 | 0 | 0 | 100 | 0 | 283,987,460 | 290,839,850 |
| Lee | 800,338 | 25,317 | 0 | 1,800 | 0 | 129,822,700 | 19,150,300 |
| Lempster | 973,481 | 0 | 0 | 0 | 0 | 30,783,900 | 683,900 |
| Lincoln | 58,500 | 0 | 0 | 0 | 0 | 154,847,450 | 31,353,350 |
| Lisbon | 1,362,051 | 1,032 | 0 | 0 | 0 | 23,623,700 | 5,607,000 |
| Litchfield | 321,517 | 0 | 0 | 0 | 0 | 313,254,300 | 11,460,100 |
| Littleton | 1,265,040 | 0 | 0 | 0 | 0 | 70,844,700 | 60,256,600 |
| Livermore | 0 | 0 | 0 | 0 | 0 | 103,900 | 0 |
| Londonderry | 580,050 | 0 | 273,300 | 20,900 | 0 | 836,650,370 | 267,633,530 |
| Loudon | 1,616,056 | 30,132 | 9,241 | 700 | 0 | 159,898,000 | 24,785,500 |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lyman | 1,200,224 | 0 | 0 | 0 | 0 | 14,902,100 | 230,800 |
| Lyme | 2,489,100 | 15,900 | 0 | 19,500 | 0 | 121,206,600 | 5,659,400 |
| Lyndeborough | 1,222,940 | 0 | 0 | 34,810 | 230 | 57,538,450 | 2,788,400 |
| Madbury | 505,668 | 0 | 0 | 200 | 0 | 80,618,600 | 6,648,400 |
| Madison | 1,377,841 | 0 | 0 | 0 | 0 | 196,724,500 | 6,974,800 |
| Manchester | 78,728 | 0 | 177,500 | 0 | 0 | 1,569,835,362 | 717,273,228 |
| Marlborough | 800,776 | 0 | 232 | 0 | 0 | 35,826,500 | 7,324,200 |
| Marlow | 979,660 | 0 | 0 | 0 | 0 | 23,154,700 | 603,300 |
| Martin's Location | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mason | 544,588 | 0 | 0 | 0 | 13,000 | 55,086,000 | 1,241,900 |
| Meredith | 778,979 | 0 | 0 | 0 | 0 | 901,635,422 | 52,180,878 |
| Merrimack | 322,045 | 0 | 0 | 300 | 0 | 1,020,487,200 | 194,521,400 |
| Middleton | 444,282 | 0 | 0 | 200 | 0 | 72,207,000 | 1,075,300 |
| Milan | 1,393,526 | 53 | 0 | 0 | 0 | 33,620,700 | 1,062,800 |
| Milford | 597,320 | 0 | 0 | 0 | 7,800 | 269,373,290 | 64,233,310 |
| Millsfield | 774,218 | 0 | 0 | 0 | 0 | 3,966,800 | 276,887 |
| Milton | 1,104,671 | 3,928 | 0 | 200 | 0 | 158,695,300 | 7,142,100 |
| Monroe | 804,726 | 0 | 0 | 0 | 0 | 23,332,900 | 801,400 |
| Mont Vernon | 521,815 | 0 | 3,999 | 0 | 0 | 95,825,300 | 1,053,100 |
| Moultonborough | 645,310 | 78,168 | 0 | 20,600 | 0 | 1,838,055,820 | 36,604,425 |
| Nashua | 91,276 | 0 | 0 | 1,325 | 0 | 1,649,808,000 | 1,075,759,520 |
| Nelson | 634,515 | 6,343 | 0 | 0 | 0 | 59,986,600 | 944,400 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|-----------------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|---------------------|
| Lebanon | 768,478,400 | 5,802,700 | 491,786,551 | 24,900 | 0 | 0 | 0 |
| Lee | 259,839,641 | 6,103,300 | 44,083,600 | 43,759 | 0 | 15,100 | 0 |
| Lempster | 65,438,448 | 3,840,400 | 3,346,300 | 0 | 0 | 0 | 0 |
| Lincoln | 551,431,300 | 2,822,700 | 91,091,464 | 0 | 0 | 0 | 0 |
| Lisbon | 59,969,622 | 3,687,501 | 20,400,200 | 17,578 | 0 | 0 | 0 |
| Litchfield | 514,865,800 | 4,293,100 | 30,145,100 | 0 | 0 | 14,888,800 | 1,033,400 |
| Littleton | 295,277,838 | 11,296,300 | 136,167,720 | 0 | 0 | 0 | 0 |
| Livermore | 32,700 | 0 | 0 | 0 | 0 | 0 | 0 |
| Londonderry | 2,121,243,435 | 24,431,400 | 631,971,765 | 42,100 | 0 | 15,745,700 | 51,766,500 |
| Loudon | 290,170,857 | 14,382,000 | 60,265,100 | 71,243 | 0 | 0 | 11,279,000 |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lyman | 39,547,800 | 1,499,100 | 927,200 | 0 | 0 | 0 | 0 |
| Lyme | 206,618,700 | 1,047,000 | 12,185,400 | 71,500 | 0 | 0 | 0 |
| Lyndeborough | 101,209,800 | 1,186,200 | 2,950,600 | 117,550 | 211,800 | 0 | 0 |
| Madbury | 134,990,616 | 3,044,100 | 6,074,000 | 17,784 | 0 | 0 | 263,800 |
| Madison | 249,395,005 | 2,947,000 | 16,808,800 | 0 | 0 | 0 | 0 |
| Manchester | 4,074,223,044 | 2,250,300 | 2,634,967,451 | 0 | 0 | 386,900 | 96,734,400 |
| Marlborough | 110,783,140 | 1,697,380 | 16,349,030 | 50,880 | 0 | 0 | 0 |
| Marlow | 35,795,890 | 1,296,700 | 2,054,690 | 0 | 0 | 0 | 0 |
| Martin's Location | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mason | 93,955,800 | 497,700 | 2,466,900 | 0 | 0 | 0 | 0 |
| Meredith | 885,505,653 | 7,018,400 | 102,552,792 | 17,400 | 0 | 0 | 0 |
| Merrimack | 1,455,756,498 | 9,654,400 | 664,637,795 | 5,300 | 0 | 9,044,800 | 16,467,600 |
| Middleton | 94,875,978 | 5,669,300 | 4,236,400 | 31,222 | 0 | 505,500 | 0 |
| Milan | 58,746,100 | 4,659,400 | 5,151,900 | 0 | 0 | 0 | 18,841,400 |
| Milford | 1,030,269,060 | 20,095,000 | 200,856,668 | 0 | 190,200 | 2,595,100 | 5,061,800 |
| Millsfield | 3,550,590 | 101,110 | 218,450 | 0 | 0 | 0 | 0 |
| Milton | 249,229,785 | 19,919,000 | 37,496,300 | 6,515 | 0 | 0 | 0 |
| Monroe | 51,107,000 | 1,695,000 | 4,980,600 | 0 | 0 | 0 | 0 |
| Mont Vernon | 208,807,220 | 1,699,090 | 1,536,960 | 0 | 0 | 0 | 0 |
| Moultonborough | 1,389,774,650 | 16,195,200 | 62,044,550 | 92,000 | 0 | 2,106,889 | 0 |
| Nashua | 5,027,935,500 | 58,936,700 | 2,308,674,906 | 24,200 | 0 | 107,736,500 | 110,301,992 |
| Nelson | 57,594,304 | 696,300 | 2,062,500 | 0 | 0 | 0 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County
Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|-----------------------|--------------------|-------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|-------------------|
| Lebanon | 83,290,800 | 0 | 0 | 1,925,004,256 | 274,700 | 1,924,729,556 | 96,800 | 8,372,200 |
| Lee | 7,261,100 | 0 | 0 | 467,146,955 | 252,800 | 466,894,155 | 15,000 | 8,476,284 |
| Lempster | 5,268,700 | 0 | 0 | 110,335,129 | 0 | 110,335,129 | 0 | 161,500 |
| Lincoln | 19,926,900 | 0 | 0 | 851,531,664 | 0 | 851,531,664 | 0 | 1,412,500 |
| Lisbon | 3,539,300 | 0 | 0 | 118,207,984 | 0 | 118,207,984 | 0 | 450,600 |
| Litchfield | 27,755,200 | 0 | 0 | 918,017,317 | 0 | 918,017,317 | 45,000 | 3,740,900 |
| Littleton | 70,116,700 | 0 | 0 | 645,224,898 | 0 | 645,224,898 | 105,000 | 4,462,500 |
| Livermore | 0 | 0 | 0 | 136,600 | 0 | 136,600 | 0 | 0 |
| Londonderry | 719,825,600 | 0 | 0 | 4,670,184,650 | 0 | 4,670,184,650 | 200,000 | 21,433,650 |
| Loudon | 9,537,400 | 0 | 0 | 572,045,229 | 0 | 572,045,229 | 15,000 | 1,022,000 |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lyman | 1,348,300 | 0 | 0 | 59,655,524 | 0 | 59,655,524 | 0 | 180,000 |
| Lyme | 5,745,700 | 0 | 0 | 355,058,800 | 0 | 355,058,800 | 0 | 3,745,000 |
| Lyndeborough | 2,298,600 | 0 | 0 | 169,559,380 | 0 | 169,559,380 | 15,000 | 360,000 |
| Madbury | 15,255,600 | 0 | 0 | 247,418,768 | 342,200 | 247,076,568 | 0 | 1,463,566 |
| Madison | 11,835,000 | 0 | 0 | 486,062,946 | 0 | 486,062,946 | 0 | 599,000 |
| Manchester | 155,036,700 | 0 | 0 | 9,250,963,613 | 300,000 | 9,250,663,613 | 3,841,550 | 96,416,669 |
| Marlborough | 3,270,620 | 0 | 0 | 176,102,758 | 468,400 | 175,634,358 | 0 | 141,480 |
| Marlow | 1,291,520 | 0 | 0 | 65,176,460 | 0 | 65,176,460 | 0 | 343,240 |
| Martin's Location | 210,718 | 0 | 0 | 210,718 | 0 | 210,718 | 0 | 0 |
| Mason | 2,547,400 | 0 | 0 | 156,353,288 | 0 | 156,353,288 | 0 | 424,600 |
| Meredith | 10,142,400 | 0 | 0 | 1,959,831,924 | 0 | 1,959,831,924 | 153,100 | 1,519,600 |
| Merrimack | 113,086,800 | 0 | 0 | 3,483,984,138 | 1,142,900 | 3,482,841,238 | 60,000 | 26,542,200 |
| Middleton | 5,346,900 | 0 | 0 | 184,392,082 | 0 | 184,392,082 | 15,000 | 130,000 |
| Milan | 4,375,500 | 0 | 0 | 127,851,379 | 0 | 127,851,379 | 15,000 | 410,000 |
| Milford | 16,913,500 | 0 | 0 | 1,610,193,048 | 625,616 | 1,609,567,432 | 105,000 | 8,727,000 |
| Millsfield | 51,598 | 0 | 0 | 8,939,653 | 0 | 8,939,653 | 0 | 0 |
| Milton | 20,386,947 | 0 | 0 | 493,984,746 | 0 | 493,984,746 | 15,000 | 3,752,879 |
| Monroe | 358,238,500 | 0 | 0 | 440,960,126 | 0 | 440,960,126 | 0 | 90,000 |
| Mont Vernon | 2,135,760 | 0 | 0 | 311,583,244 | 0 | 311,583,244 | 15,000 | 833,310 |
| Moultonborough | 33,146,300 | 0 | 0 | 3,378,763,912 | 0 | 3,378,763,912 | 75,000 | 941,300 |
| Nashua | 117,009,108 | 0 | 0 | 10,456,279,027 | 1,697,260 | 10,454,581,767 | 4,304,400 | 151,359,940 |
| Nelson | 2,616,100 | 0 | 0 | 124,541,062 | 0 | 124,541,062 | 0 | 93,000 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|-----------------------|---------------------------------|------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| Lebanon | 0 | 1,916,260,556 | 58,004,431 | 55,100 | 57,949,331 | 30.37 | 0 |
| Lee | 0 | 458,402,871 | 14,417,717 | 94,050 | 14,323,667 | 31.49 | 0 |
| Lempster | 0 | 110,173,629 | 2,998,358 | 24,100 | 2,974,258 | 27.31 | 0 |
| Lincoln | 75,100 | 850,044,064 | 12,349,005 | 39,000 | 12,310,005 | 14.58 | 0 |
| Lisbon | 0 | 117,757,384 | 3,604,930 | 15,700 | 3,589,230 | 30.67 | 0 |
| Litchfield | 0 | 914,231,417 | 21,521,115 | 136,702 | 21,384,413 | 23.65 | 0 |
| Littleton | 0 | 640,657,398 | 14,661,056 | 147,800 | 14,513,256 | 23.10 | 0 |
| Livermore | 0 | 136,600 | 0 | 0 | 0 | 0.00 | 0 |
| Londonderry | 3,688,480 | 4,644,862,520 | 88,560,069 | 585,200 | 87,974,869 | 19.39 | 0 |
| Loudon | 100,700 | 570,907,529 | 13,021,243 | 178,500 | 12,842,743 | 22.98 | 0 |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 | 0.00 | 0 |
| Lyman | 28,100 | 59,447,424 | 1,431,419 | 15,500 | 1,415,919 | 24.13 | 0 |
| Lyme | 1,545,000 | 349,768,800 | 9,497,344 | 37,500 | 9,459,844 | 27.19 | 0 |
| Lyndeborough | 30,000 | 169,154,380 | 4,923,849 | 35,800 | 4,888,049 | 29.14 | 0 |
| Madbury | 847,600 | 244,765,402 | 7,275,018 | 31,750 | 7,243,268 | 29.86 | 0 |
| Madison | 0 | 485,463,946 | 8,838,652 | 82,915 | 8,755,737 | 18.26 | 0 |
| Manchester | 14,372,275 | 9,136,033,119 | 221,613,405 | 1,140,153 | 220,473,252 | 24.32 | 0 |
| Marlborough | 1,300 | 175,491,578 | 5,515,949 | 58,000 | 5,457,949 | 31.47 | 0 |
| Marlow | 0 | 64,833,220 | 2,066,842 | 13,100 | 2,053,742 | 31.92 | 0 |
| Martin's Location | 0 | 210,718 | 0 | 0 | 0 | 0.00 | 0 |
| Mason | 22,000 | 155,906,688 | 4,085,107 | 36,000 | 4,049,107 | 26.24 | 0 |
| Meredith | 1,759,334 | 1,956,399,890 | 31,065,388 | 231,000 | 30,834,388 | 15.89 | 0 |
| Merrimack | 2,853,000 | 3,453,386,038 | 83,028,058 | 711,000 | 82,317,058 | 24.13 | 0 |
| Middleton | 67,200 | 184,179,882 | 4,828,250 | 46,300 | 4,781,950 | 26.28 | 0 |
| Milan | 0 | 127,426,379 | 2,970,904 | 10,700 | 2,960,204 | 23.69 | 0 |
| Milford | 550,000 | 1,600,185,432 | 41,509,395 | 174,200 | 41,335,195 | 25.97 | 0 |
| Millsfield | 0 | 8,939,653 | 63,622 | 0 | 63,622 | 7.13 | 0 |
| Milton | 0 | 490,216,867 | 11,511,385 | 151,600 | 11,359,785 | 23.56 | 0 |
| Monroe | 0 | 440,870,126 | 4,282,990 | 7,000 | 4,275,990 | 11.34 | 0 |
| Mont Vernon | 206,670 | 310,528,264 | 8,013,910 | 43,000 | 7,970,910 | 25.82 | 0 |
| Moultonborough | 213,000 | 3,377,534,612 | 24,080,276 | 179,155 | 23,901,121 | 7.15 | 0 |
| Nashua | 16,112,066 | 10,282,805,361 | 222,074,072 | 1,551,000 | 220,523,072 | 21.76 | 0 |
| Nelson | 174,700 | 124,273,362 | 2,138,457 | 11,000 | 2,127,457 | 17.25 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|-----------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| New Boston | 1,336,528 | 0 | 0 | 5,500 | 0 | 222,268,200 | 8,538,000 |
| New Castle | 9,851 | 0 | 371 | 0 | 0 | 457,777,100 | 20,806,100 |
| New Durham | 975,350 | 16,948 | 0 | 1,300 | 0 | 197,589,450 | 2,973,950 |
| New Hampton | 1,351,321 | 0 | 0 | 0 | 0 | 102,522,498 | 11,443,998 |
| New Ipswich | 1,388,194 | 0 | 2,436 | 0 | 0 | 112,028,000 | 6,197,700 |
| New London | 702,186 | 2,265 | 0 | 0 | 0 | 487,142,200 | 26,714,900 |
| Newbury | 698,211 | 0 | 0 | 0 | 654 | 376,705,586 | 8,727,060 |
| Newfields | 163,231 | 58,023 | 7,573 | 0 | 0 | 112,828,000 | 8,323,800 |
| Newington | 87,563 | 0 | 0 | 0 | 0 | 112,114,360 | 91,952,000 |
| Newmarket | 358,085 | 10,243 | 0 | 100 | 0 | 285,500,750 | 49,671,950 |
| Newport | 1,566,083 | 0 | 153,296 | 0 | 0 | 96,398,300 | 26,565,400 |
| Newton | 182,857 | 1,511 | 0 | 400 | 0 | 149,954,500 | 10,181,500 |
| North Hampton | 219,300 | 1,200 | 30,300 | 1,950 | 0 | 407,380,000 | 60,551,600 |
| Northfield | 1,136,347 | 2,385 | 0 | 0 | 0 | 97,840,300 | 8,845,600 |
| Northumberland | 1,159,634 | 8,281 | 0 | 0 | 0 | 16,643,150 | 1,872,800 |
| Northwood | 653,172 | 0 | 0 | 175 | 0 | 181,611,357 | 18,572,600 |
| Nottingham | 1,266,850 | 0 | 0 | 500 | 0 | 256,978,500 | 2,221,300 |
| Odell | 241,523 | 0 | 0 | 0 | 0 | 47,500 | 0 |
| Orange | 537,235 | 0 | 0 | 0 | 0 | 9,277,300 | 215,300 |
| Orford | 1,496,814 | 937 | 0 | 0 | 0 | 37,173,500 | 2,788,200 |
| Ossipee | 1,510,308 | 0 | 0 | 0 | 0 | 296,755,000 | 49,934,300 |
| Pelham | 379,902 | 0 | 0 | 0 | 0 | 620,637,448 | 40,156,420 |
| Pembroke | 1,062,578 | 0 | 69,800 | 0 | 0 | 180,168,900 | 38,641,800 |
| Peterborough | 1,193,000 | 0 | 9,400 | 10,535 | 0 | 113,557,060 | 28,192,590 |
| Piermont | 1,525,980 | 13,823 | 0 | 0 | 0 | 35,481,200 | 595,000 |
| Pinkham's Grant | 0 | 0 | 0 | 0 | 0 | 0 | 174,000 |
| Pittsburg | 4,445,881 | 0 | 0 | 0 | 0 | 95,563,100 | 6,062,400 |
| Pittsfield | 969,692 | 0 | 0 | 600 | 0 | 67,669,300 | 6,273,600 |
| Plainfield | 2,762,586 | 0 | 0 | 0 | 0 | 73,391,000 | 3,295,100 |
| Plaistow | 75,198 | 0 | 0 | 0 | 0 | 264,057,286 | 110,974,840 |
| Plymouth | 909,218 | 15,045 | 0 | 100 | 0 | 67,556,300 | 42,010,745 |
| Portsmouth | 59,114 | 0 | 0 | 0 | 0 | 1,237,584,800 | 652,189,238 |
| Randolph | 168,816 | 0 | 0 | 300 | 0 | 23,601,900 | 567,000 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|-----------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|---------------------|
| New Boston | 406,415,849 | 2,362,800 | 21,370,900 | 25,951 | 0 | 0 | 0 |
| New Castle | 193,845,201 | 0 | 57,902,800 | 0 | 0 | 0 | 0 |
| New Durham | 195,495,280 | 4,123,600 | 9,012,820 | 25,800 | 0 | 0 | 0 |
| New Hampton | 144,932,410 | 7,891,810 | 33,224,775 | 13,990 | 0 | 0 | 0 |
| New Ipswich | 321,364,100 | 4,723,800 | 19,802,900 | 0 | 0 | 0 | 0 |
| New London | 668,163,600 | 68,900 | 54,941,900 | 0 | 0 | 0 | 0 |
| Newbury | 338,056,000 | 372,700 | 23,039,200 | 0 | 87,300 | 0 | 0 |
| Newfields | 162,498,600 | 272,500 | 15,958,600 | 0 | 0 | 0 | 0 |
| Newington | 97,513,930 | 115,800 | 299,173,970 | 0 | 0 | 0 | 27,303,400 |
| Newmarket | 529,841,900 | 8,770,300 | 103,745,200 | 4,800 | 0 | 273,000 | 0 |
| Newport | 184,838,700 | 11,833,700 | 98,310,900 | 0 | 0 | 0 | 0 |
| Newton | 315,185,895 | 2,633,700 | 23,818,600 | 34,905 | 0 | 76,400 | 7,380,800 |
| North Hampton | 590,176,060 | 38,233,800 | 87,869,740 | 125,500 | 0 | 7,554,800 | 1,400,700 |
| Northfield | 187,984,400 | 7,728,800 | 31,759,400 | 0 | 0 | 0 | 2,840,200 |
| Northumberland | 46,199,780 | 2,969,000 | 14,268,810 | 0 | 0 | 0 | 19,725,100 |
| Northwood | 222,203,292 | 12,815,500 | 45,643,400 | 36,498 | 0 | 0 | 0 |
| Nottingham | 346,746,034 | 3,646,000 | 6,722,000 | 11,066 | 0 | 155,400 | 0 |
| Odell | 1,976,550 | 0 | 0 | 0 | 0 | 0 | 0 |
| Orange | 20,247,700 | 1,168,700 | 428,200 | 0 | 0 | 0 | 0 |
| Orford | 84,519,559 | 2,336,700 | 6,962,000 | 52,241 | 0 | 0 | 0 |
| Ossipee | 334,623,400 | 18,788,800 | 60,955,000 | 0 | 0 | 381,600 | 0 |
| Pelham | 1,180,636,179 | 273,800 | 81,166,321 | 0 | 0 | 4,593,000 | 29,623,200 |
| Pembroke | 404,597,300 | 2,171,900 | 107,051,100 | 0 | 0 | 0 | 10,173,200 |
| Peterborough | 429,854,400 | 505,300 | 148,910,600 | 55,311 | 0 | 0 | 0 |
| Piermont | 54,235,100 | 1,082,600 | 1,967,700 | 0 | 0 | 0 | 0 |
| Pinkham's Grant | 0 | 0 | 2,616,630 | 0 | 0 | 0 | 0 |
| Pittsburg | 151,748,000 | 4,908,200 | 14,720,900 | 0 | 0 | 0 | 2,246,700 |
| Pittsfield | 134,737,300 | 4,937,600 | 38,521,200 | 6,000 | 0 | 5,441,400 | 0 |
| Plainfield | 203,309,876 | 5,133,800 | 12,247,500 | 66,624 | 0 | 0 | 0 |
| Plaistow | 590,355,200 | 732,400 | 195,186,820 | 0 | 0 | 1,312,200 | 17,608,660 |
| Plymouth | 222,363,535 | 5,778,000 | 117,479,965 | 11,000 | 0 | 0 | 0 |
| Portsmouth | 2,299,667,800 | 26,624,300 | 1,784,429,711 | 0 | 0 | 0 | 47,820,667 |
| Randolph | 37,678,472 | 504,600 | 2,656,800 | 4,328 | 0 | 0 | 1,949,300 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County
Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|-----------------|--------------------|---------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|-------------------|
| New Boston | 10,275,700 | 0 | 0 | 672,599,428 | 36,646 | 672,562,782 | 66,000 | 3,591,900 |
| New Castle | 1,760,800 | 0 | 0 | 732,102,223 | 0 | 732,102,223 | 0 | 625,000 |
| New Durham | 7,687,700 | 0 | 0 | 417,902,198 | 0 | 417,902,198 | 15,000 | 1,010,000 |
| New Hampton | 33,121,600 | 0 | 0 | 334,502,402 | 150,000 | 334,352,402 | 15,000 | 958,830 |
| New Ipswich | 13,249,400 | 0 | 0 | 478,756,530 | 18,700 | 478,737,830 | 30,000 | 1,477,300 |
| New London | 12,405,300 | 0 | 0 | 1,250,141,251 | 362,600 | 1,249,778,651 | 30,000 | 785,000 |
| Newbury | 4,916,900 | 0 | 0 | 752,603,611 | 0 | 752,603,611 | 0 | 120,000 |
| Newfields | 2,042,130 | 0 | 0 | 302,152,457 | 20,000 | 302,132,457 | 0 | 3,179,891 |
| Newington | 478,560,500 | 0 | 0 | 1,106,821,523 | 42,478,200 | 1,064,343,323 | 0 | 3,269,070 |
| Newmarket | 5,649,300 | 0 | 0 | 983,825,628 | 0 | 983,825,628 | 60,000 | 5,709,100 |
| Newport | 17,391,100 | 0 | 0 | 437,057,479 | 4,200 | 437,053,279 | 57,500 | 1,569,300 |
| Newton | 5,535,000 | 0 | 0 | 514,986,068 | 368,000 | 514,618,068 | 60,000 | 2,393,500 |
| North Hampton | 6,200,400 | 0 | 0 | 1,199,745,350 | 0 | 1,199,745,350 | 50,000 | 8,699,600 |
| Northfield | 12,711,800 | 0 | 0 | 350,849,232 | 263,800 | 350,585,432 | 60,000 | 4,935,200 |
| Northumberland | 25,365,600 | 0 | 0 | 128,212,155 | 0 | 128,212,155 | 60,000 | 178,640 |
| Northwood | 6,697,300 | 0 | 0 | 488,233,294 | 9,405 | 488,223,889 | 60,000 | 6,072,000 |
| Nottingham | 14,595,400 | 0 | 0 | 632,343,050 | 2,500 | 632,340,550 | 74,400 | 5,965,600 |
| Odell | 0 | 0 | 0 | 2,265,573 | 0 | 2,265,573 | 0 | 0 |
| Orange | 919,100 | 0 | 0 | 32,793,535 | 0 | 32,793,535 | 0 | 115,000 |
| Orford | 2,012,200 | 0 | 0 | 137,342,151 | 0 | 137,342,151 | 0 | 70,000 |
| Ossipee | 12,485,200 | 0 | 0 | 775,433,608 | 0 | 775,433,608 | 45,000 | 3,624,500 |
| Pelham | 23,728,190 | 0 | 0 | 1,981,194,460 | 0 | 1,981,194,460 | 150,000 | 4,841,600 |
| Pembroke | 18,223,900 | 100,000 | 0 | 762,260,478 | 0 | 762,260,478 | 90,000 | 306,000 |
| Peterborough | 11,890,800 | 0 | 0 | 734,178,996 | 43,000 | 734,135,996 | 60,000 | 4,652,600 |
| Piermont | 2,235,700 | 0 | 0 | 97,137,103 | 0 | 97,137,103 | 0 | 215,000 |
| Pinkham's Grant | 144,196 | 0 | 0 | 2,934,826 | 0 | 2,934,826 | 0 | 0 |
| Pittsburg | 10,456,300 | 0 | 0 | 290,151,481 | 0 | 290,151,481 | 0 | 60,000 |
| Pittsfield | 8,795,000 | 0 | 0 | 267,351,692 | 0 | 267,351,692 | 60,000 | 2,256,811 |
| Plainfield | 7,626,000 | 0 | 0 | 307,832,486 | 150,000 | 307,682,486 | 94,000 | 1,637,500 |
| Plaistow | 12,233,060 | 6,968 | 0 | 1,192,542,632 | 0 | 1,192,542,632 | 75,000 | 8,379,200 |
| Plymouth | 25,177,200 | 0 | 0 | 481,301,108 | 0 | 481,301,108 | 35,000 | 678,300 |
| Portsmouth | 123,339,345 | 0 | 0 | 6,171,714,975 | 1,171,599 | 6,170,543,376 | 250,000 | 17,528,000 |
| Randolph | 4,368,300 | 0 | 0 | 71,499,816 | 0 | 71,499,816 | 0 | 30,000 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|-----------------|---------------------------------|------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| New Boston | 1,164,000 | 667,740,882 | 16,705,433 | 154,500 | 16,550,933 | 25.05 | 0 |
| New Castle | 0 | 731,477,223 | 4,524,252 | 26,500 | 4,497,752 | 6.19 | 0 |
| New Durham | 133,500 | 416,743,698 | 9,868,325 | 100,900 | 9,767,425 | 23.72 | 0 |
| New Hampton | 0 | 333,378,572 | 6,343,324 | 65,515 | 6,277,809 | 19.24 | 0 |
| New Ipswich | 804,500 | 476,426,030 | 10,328,624 | 185,250 | 10,143,374 | 21.73 | 0 |
| New London | 500,000 | 1,248,463,651 | 18,340,834 | 151,000 | 18,189,834 | 14.71 | 0 |
| Newbury | 135,000 | 752,348,611 | 11,937,315 | 80,500 | 11,856,815 | 15.88 | 0 |
| Newfields | 73,000 | 298,879,566 | 6,149,866 | 36,900 | 6,112,966 | 20.59 | 0 |
| Newington | 0 | 1,061,074,253 | 8,931,862 | 43,250 | 8,888,612 | 9.34 | 0 |
| Newmarket | 850,700 | 977,205,828 | 23,695,406 | 150,000 | 23,545,406 | 24.26 | 0 |
| Newport | 421,350 | 435,005,129 | 14,056,393 | 114,100 | 13,942,293 | 32.53 | 0 |
| Newton | 511,900 | 511,652,668 | 13,468,035 | 105,300 | 13,362,735 | 26.38 | 0 |
| North Hampton | 262,400 | 1,190,733,350 | 19,853,267 | 177,750 | 19,675,517 | 16.70 | 0 |
| Northfield | 1,381,500 | 344,208,732 | 8,098,558 | 132,750 | 7,965,808 | 23.80 | 0 |
| Northumberland | 115,740 | 127,857,775 | 4,051,663 | 13,300 | 4,038,363 | 32.44 | 0 |
| Northwood | 477,300 | 481,614,589 | 10,830,234 | 76,050 | 10,754,184 | 22.52 | 0 |
| Nottingham | 1,515,000 | 624,785,550 | 14,025,075 | 262,500 | 13,762,575 | 22.50 | 0 |
| Odell | 0 | 2,265,573 | 7,159 | 0 | 7,159 | 3.16 | 0 |
| Orange | 0 | 32,678,535 | 867,281 | 1,600 | 865,681 | 26.60 | 0 |
| Orford | 5,000 | 137,267,151 | 4,110,803 | 34,200 | 4,076,603 | 29.98 | 0 |
| Ossipee | 0 | 771,764,108 | 13,180,694 | 169,500 | 13,011,194 | 17.11 | 0 |
| Pelham | 93,300 | 1,976,109,560 | 38,227,010 | 293,250 | 37,933,760 | 19.40 | 0 |
| Pembroke | 0 | 761,864,478 | 17,911,378 | 148,500 | 17,762,878 | 23.58 | 0 |
| Peterborough | 0 | 729,423,396 | 20,841,828 | 201,750 | 20,640,078 | 29.75 | 0 |
| Piermont | 0 | 96,922,103 | 2,563,429 | 19,600 | 2,543,829 | 26.50 | 0 |
| Pinkham's Grant | 0 | 2,934,826 | 33,206 | 0 | 33,206 | 11.51 | 0 |
| Pittsburg | 0 | 290,091,481 | 4,616,948 | 13,400 | 4,603,548 | 16.00 | 0 |
| Pittsfield | 0 | 265,034,881 | 8,677,869 | 65,300 | 8,612,569 | 32.86 | 0 |
| Plainfield | 2,126,125 | 303,824,861 | 7,885,186 | 59,165 | 7,826,021 | 26.00 | 0 |
| Plaistow | 2,177,610 | 1,181,910,822 | 25,124,835 | 172,000 | 24,952,835 | 21.31 | 0 |
| Plymouth | 2,700 | 480,585,108 | 13,496,081 | 67,667 | 13,428,414 | 28.19 | 0 |
| Portsmouth | 924,900 | 6,151,840,476 | 91,091,670 | 540,883 | 90,550,787 | 14.86 | 0 |
| Randolph | 39,000 | 71,430,816 | 1,045,046 | 4,400 | 1,040,646 | 14.80 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|----------------------|---------------------------------|---|---|--|--|---------------------|------------------------------------|
| Raymond | 321,673 | 0 | 1,410 | 100 | 0 | 253,121,550 | 42,076,140 |
| Richmond | 1,286,324 | 0 | 0 | 0 | 0 | 26,066,700 | 0 |
| Rindge | 1,289,271 | 3,194 | 0 | 0 | 0 | 153,603,679 | 18,855,096 |
| Rochester | 1,098,877 | 0 | 0 | 21,500 | 0 | 433,365,065 | 190,965,535 |
| Rollinsford | 457,701 | 0 | 0 | 0 | 0 | 103,337,100 | 10,201,900 |
| Roxbury | 314,954 | 0 | 0 | 0 | 0 | 5,038,700 | 209,100 |
| Rumney | 992,475 | 22,749 | 0 | 525 | 0 | 63,216,200 | 5,737,000 |
| Rye | 150,250 | 9,900 | 0 | 0 | 0 | 1,157,389,100 | 40,603,550 |
| Salem | 168,081 | 0 | 0 | 100 | 0 | 1,169,472,827 | 567,003,773 |
| Salisbury | 1,412,765 | 0 | 0 | 0 | 0 | 40,635,200 | 255,800 |
| Sanbornton | 1,835,868 | 0 | 37,889 | 0 | 293 | 245,552,700 | 4,341,000 |
| Sandown | 231,080 | 0 | 0 | 100 | 0 | 231,283,210 | 5,162,890 |
| Sandwich | 1,785,995 | 120,604 | 0 | 2,285 | 0 | 219,820,221 | 5,296,500 |
| Sargent's Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 1,507,100 |
| Seabrook | 15,250 | 100 | 0 | 0 | 0 | 706,172,970 | 237,646,230 |
| Second College Grant | 716,452 | 0 | 0 | 0 | 0 | 351,000 | 0 |
| Sharon | 816,818 | 0 | 0 | 0 | 0 | 14,328,900 | 108,200 |
| Shelburne | 635,561 | 0 | 0 | 75 | 0 | 14,594,600 | 1,423,800 |
| Somersworth | 149,564 | 0 | 0 | 0 | 0 | 146,787,945 | 64,492,455 |
| South Hampton | 455,918 | 0 | 0 | 0 | 0 | 63,661,800 | 4,293,400 |
| Springfield | 909,438 | 12,200 | 0 | 0 | 0 | 63,994,400 | 4,233,700 |
| Stark | 627,984 | 2,451 | 0 | 0 | 0 | 24,089,300 | 930,500 |
| Stewartstown | 1,315,859 | 0 | 0 | 0 | 0 | 26,172,855 | 766,100 |
| Stoddard | 924,410 | 0 | 0 | 0 | 0 | 123,793,840 | 640,000 |
| Strafford | 1,489,200 | 0 | 0 | 4,500 | 0 | 186,256,900 | 1,564,500 |
| Stratford | 1,535,940 | 0 | 0 | 5,800 | 0 | 7,948,900 | 568,100 |
| Stratham | 400,632 | 1,498 | 0 | 2,900 | 0 | 412,622,800 | 83,991,900 |
| Success | 741,188 | 0 | 0 | 0 | 0 | 7,755,500 | 0 |
| Sugar Hill | 579,821 | 1,593 | 4,069 | 0 | 0 | 54,208,500 | 1,108,800 |
| Sullivan | 585,374 | 7,024 | 0 | 0 | 0 | 14,537,900 | 666,700 |
| Sunapee | 515,417 | 0 | 0 | 0 | 0 | 593,351,800 | 13,821,000 |
| Surry | 419,985 | 0 | 0 | 0 | 0 | 23,199,200 | 750,900 |
| Sutton | 1,172,059 | 0 | 0 | 0 | 0 | 102,403,800 | 2,618,450 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|----------------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|---------------------|
| Raymond | 524,021,730 | 34,631,300 | 80,639,320 | 25,400 | 0 | 1,889,600 | 0 |
| Richmond | 66,803,400 | 2,182,600 | 363,200 | 0 | 0 | 0 | 0 |
| Rindge | 302,472,925 | 4,079,800 | 68,103,335 | 0 | 0 | 0 | 0 |
| Rochester | 1,350,421,300 | 167,356,500 | 483,292,600 | 86,500 | 0 | 0 | 27,206,400 |
| Rollinsford | 142,815,100 | 489,500 | 35,663,400 | 0 | 0 | 0 | 179,000 |
| Roxbury | 16,881,700 | 313,700 | 889,500 | 0 | 0 | 0 | 0 |
| Rumney | 96,025,218 | 3,327,700 | 12,719,700 | 24,465 | 0 | 0 | 0 |
| Rye | 909,507,940 | 2,824,100 | 42,374,460 | 0 | 0 | 1,804,900 | 0 |
| Salem | 1,884,383,403 | 36,089,700 | 865,574,697 | 19,700 | 0 | 544,900 | 13,983,100 |
| Salisbury | 92,596,000 | 1,381,300 | 1,906,500 | 0 | 0 | 0 | 0 |
| Sanbornton | 244,421,088 | 2,439,600 | 23,325,900 | 17,856 | 73,771 | 0 | 179,000 |
| Sandown | 409,071,650 | 13,588,600 | 5,371,750 | 10,800 | 0 | 516,800 | 0 |
| Sandwich | 205,171,041 | 771,200 | 4,214,500 | 113,159 | 0 | 0 | 0 |
| Sargent's Purchase | 0 | 0 | 381,430 | 0 | 0 | 0 | 0 |
| Seabrook | 490,589,030 | 80,160,600 | 227,962,270 | 0 | 0 | 0 | 9,559,600 |
| Second College Grant | 336,780 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sharon | 38,630,100 | 9,100 | 907,700 | 0 | 0 | 0 | 0 |
| Shelburne | 24,280,196 | 594,400 | 9,756,500 | 13,104 | 0 | 0 | 22,241,600 |
| Somersworth | 614,944,687 | 20,840,700 | 207,105,603 | 0 | 0 | 0 | 7,697,800 |
| South Hampton | 88,241,980 | 2,143,700 | 7,848,400 | 0 | 0 | 0 | 0 |
| Springfield | 114,980,650 | 3,059,000 | 16,152,700 | 0 | 0 | 0 | 0 |
| Stark | 30,240,400 | 1,845,700 | 1,974,100 | 0 | 0 | 0 | 14,890,981 |
| Stewartstown | 51,236,900 | 4,339,900 | 4,034,000 | 0 | 0 | 0 | 17,054,000 |
| Stoddard | 155,710,040 | 1,172,390 | 2,595,630 | 0 | 0 | 0 | 0 |
| Strafford | 280,700,000 | 4,248,300 | 7,016,012 | 101,400 | 0 | 119,200 | 0 |
| Stratford | 26,569,100 | 2,228,000 | 3,826,800 | 41,400 | 0 | 0 | 29,481,100 |
| Stratham | 885,577,292 | 3,966,500 | 142,053,700 | 122,108 | 0 | 1,024,400 | 10,573,300 |
| Success | 3,653,820 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sugar Hill | 99,200,590 | 94,600 | 3,822,600 | 21,310 | 0 | 0 | 0 |
| Sullivan | 39,073,600 | 2,394,600 | 1,547,100 | 0 | 0 | 0 | 0 |
| Sunapee | 591,735,400 | 1,071,800 | 32,550,300 | 0 | 0 | 0 | 0 |
| Surry | 53,215,700 | 656,200 | 1,513,700 | 0 | 0 | 0 | 0 |
| Sutton | 142,860,280 | 128,260 | 7,822,910 | 0 | 0 | 0 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|----------------------|--------------------|--------|--------------------|-----------------|----------------------------------|-----------------------------|-----------------|-------------------|
| Raymond | 18,135,305 | 0 | 0 | 954,863,528 | 225,300 | 954,638,228 | 150,000 | 9,314,600 |
| Richmond | 4,381,130 | 0 | 0 | 101,083,354 | 0 | 101,083,354 | 0 | 115,000 |
| Rindge | 13,918,231 | 0 | 0 | 562,325,531 | 4,927,847 | 557,397,684 | 15,000 | 10,442,080 |
| Rochester | 71,166,300 | 0 | 0 | 2,724,980,577 | 353,500 | 2,724,627,077 | 1,409,400 | 26,556,042 |
| Rollinsford | 3,692,000 | 0 | 0 | 296,835,701 | 329,300 | 296,506,401 | 0 | 1,200,000 |
| Roxbury | 901,900 | 0 | 0 | 24,549,554 | 0 | 24,549,554 | 0 | 30,000 |
| Rumney | 15,253,400 | 0 | 0 | 197,319,432 | 0 | 197,319,432 | 30,000 | 205,000 |
| Rye | 6,213,100 | 0 | 0 | 2,160,877,300 | 0 | 2,160,877,300 | 30,000 | 3,852,600 |
| Salem | 72,362,200 | 0 | 0 | 4,609,602,481 | 0 | 4,609,602,481 | 900,000 | 18,202,300 |
| Salisbury | 12,935,900 | 0 | 0 | 151,123,465 | 0 | 151,123,465 | 0 | 999,300 |
| Sanbornton | 8,668,300 | 0 | 0 | 530,893,265 | 0 | 530,893,265 | 0 | 450,000 |
| Sandown | 7,603,600 | 0 | 0 | 672,840,480 | 0 | 672,840,480 | 30,000 | 9,203,400 |
| Sandwich | 8,174,100 | 0 | 0 | 445,469,605 | 0 | 445,469,605 | 15,000 | 195,000 |
| Sargent's Purchase | 0 | 0 | 0 | 1,888,530 | 0 | 1,888,530 | 0 | 0 |
| Seabrook | 1,110,697,800 | 0 | 0 | 2,862,803,850 | 97,537,200 | 2,765,266,650 | 45,000 | 27,465,100 |
| Second College Grant | 0 | 0 | 0 | 1,404,232 | 0 | 1,404,232 | 0 | 0 |
| Sharon | 802,400 | 0 | 0 | 55,603,218 | 0 | 55,603,218 | 0 | 0 |
| Shelburne | 5,139,500 | 0 | 0 | 78,679,336 | 0 | 78,679,336 | 0 | 80,000 |
| Somersworth | 10,374,000 | 0 | 0 | 1,072,392,754 | 0 | 1,072,392,754 | 50,000 | 3,474,200 |
| South Hampton | 4,137,300 | 0 | 0 | 170,782,498 | 135,000 | 170,647,498 | 0 | 1,890,000 |
| Springfield | 6,864,500 | 0 | 0 | 210,206,588 | 329,000 | 209,877,588 | 0 | 180,000 |
| Stark | 2,190,800 | 0 | 0 | 76,792,216 | 0 | 76,792,216 | 15,000 | 55,000 |
| Stewartstown | 4,817,200 | 22,600 | 0 | 109,759,414 | 0 | 109,759,414 | 0 | 82,500 |
| Stoddard | 8,541,500 | 0 | 0 | 293,377,810 | 0 | 293,377,810 | 0 | 310,000 |
| Strafford | 4,784,100 | 15,800 | 0 | 486,299,912 | 0 | 486,299,912 | 0 | 700,000 |
| Stratford | 4,347,800 | 0 | 0 | 76,552,940 | 0 | 76,552,940 | 30,000 | 294,700 |
| Stratham | 14,136,200 | 0 | 0 | 1,554,473,230 | 0 | 1,554,473,230 | 60,000 | 4,695,600 |
| Success | 39,012 | 0 | 0 | 12,189,520 | 0 | 12,189,520 | 0 | 0 |
| Sugar Hill | 4,218,500 | 0 | 0 | 163,260,383 | 0 | 163,260,383 | 0 | 20,000 |
| Sullivan | 2,951,900 | 0 | 0 | 61,764,198 | 0 | 61,764,198 | 0 | 327,000 |
| Sunapee | 14,577,800 | 0 | 0 | 1,247,623,517 | 0 | 1,247,623,517 | 15,000 | 260,000 |
| Surry | 2,847,900 | 0 | 0 | 82,603,585 | 0 | 82,603,585 | 0 | 5,000 |
| Sutton | 3,609,450 | 0 | 0 | 260,615,209 | 0 | 260,615,209 | 0 | 450,000 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|----------------------|---------------------------------|------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| Raymond | 2,998,650 | 942,174,978 | 25,007,577 | 312,700 | 24,694,877 | 26.59 | 0 |
| Richmond | 93,600 | 100,874,754 | 2,431,486 | 16,600 | 2,414,886 | 24.19 | 0 |
| Rindge | 2,256,910 | 544,683,694 | 15,087,433 | 162,000 | 14,925,433 | 27.76 | 0 |
| Rochester | 5,777,000 | 2,690,884,635 | 65,914,693 | 675,125 | 65,239,568 | 24.90 | 0 |
| Rollinsford | 0 | 295,306,401 | 6,669,291 | 52,900 | 6,616,391 | 22.61 | 0 |
| Roxbury | 17,200 | 24,502,354 | 617,364 | 1,300 | 616,064 | 25.28 | 0 |
| Rumney | 16,000 | 197,068,432 | 4,492,531 | 45,970 | 4,446,561 | 22.94 | 0 |
| Rye | 201,400 | 2,156,793,300 | 22,024,948 | 164,000 | 21,860,948 | 10.22 | 0 |
| Salem | 420,000 | 4,590,080,181 | 100,698,804 | 641,167 | 100,057,637 | 21.98 | 0 |
| Salisbury | 240,000 | 149,884,165 | 3,441,154 | 44,000 | 3,397,154 | 23.14 | 0 |
| Sanbornton | 564,500 | 529,878,765 | 10,168,698 | 107,300 | 10,061,398 | 19.22 | 0 |
| Sandown | 0 | 663,607,080 | 17,873,388 | 229,500 | 17,643,888 | 26.96 | 0 |
| Sandwich | 565,000 | 444,694,605 | 6,310,839 | 70,665 | 6,240,174 | 14.23 | 0 |
| Sargent's Purchase | 0 | 1,888,530 | 0 | 0 | 0 | 0.00 | 0 |
| Seabrook | 5,419,500 | 2,732,337,050 | 40,907,050 | 259,000 | 40,648,050 | 15.75 | 0 |
| Second College Grant | 0 | 1,404,232 | 0 | 0 | 0 | 0.00 | 0 |
| Sharon | 0 | 55,603,218 | 1,228,419 | 4,200 | 1,224,219 | 22.12 | 0 |
| Shelburne | 108,600 | 78,490,736 | 1,158,229 | 5,200 | 1,153,029 | 15.44 | 0 |
| Somersworth | 1,437,100 | 1,067,431,454 | 29,085,737 | 246,500 | 28,839,237 | 27.28 | 0 |
| South Hampton | 424,850 | 168,332,648 | 2,997,208 | 15,340 | 2,981,868 | 17.85 | 0 |
| Springfield | 311,075 | 209,386,513 | 4,591,208 | 42,000 | 4,549,208 | 21.99 | 0 |
| Stark | 49,200 | 76,673,016 | 1,353,196 | 7,900 | 1,345,296 | 18.07 | 0 |
| Stewartstown | 0 | 109,676,914 | 2,542,438 | 17,300 | 2,525,138 | 23.58 | 0 |
| Stoddard | 183,500 | 292,884,310 | 4,406,239 | 16,350 | 4,389,889 | 15.10 | 0 |
| Strafford | 165,000 | 485,434,912 | 11,382,174 | 43,000 | 11,339,174 | 23.47 | 0 |
| Stratford | 0 | 76,228,240 | 1,898,178 | 9,000 | 1,889,178 | 25.74 | 0 |
| Stratham | 0 | 1,549,717,630 | 28,822,859 | 207,750 | 28,615,109 | 18.63 | 0 |
| Success | 0 | 12,189,520 | 89,738 | 0 | 89,738 | 7.37 | 0 |
| Sugar Hill | 0 | 163,240,383 | 3,268,600 | 17,900 | 3,250,700 | 20.07 | 0 |
| Sullivan | 25,200 | 61,411,998 | 1,361,222 | 8,900 | 1,352,322 | 22.25 | 0 |
| Sunapee | 0 | 1,247,348,517 | 19,839,357 | 81,500 | 19,757,857 | 15.93 | 0 |
| Surry | 21,674 | 82,576,911 | 2,382,201 | 20,800 | 2,361,401 | 28.92 | 0 |
| Sutton | 194,410 | 259,970,799 | 7,813,642 | 71,000 | 7,742,642 | 30.09 | 0 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | RSA 79-A Current Use Land | RSA 79-B Conservation Restriction Land | RSA 79-C Discretionary Easement Land | RSA 79-D Discretionary Preservation Easement Land | RSA 79-F Land Under Farm Structures | Residential Land | Commercial / Industrial Land |
|------------------------------|---------------------------------|---|---|--|--|-----------------------|------------------------------------|
| Swanzy | 1,971,990 | 0 | 0 | 0 | 0 | 163,652,234 | 22,780,918 |
| Tamworth | 2,044,125 | 533 | 0 | 0 | 0 | 111,506,700 | 16,791,900 |
| Temple | 830,363 | 3,288 | 0 | 100 | 8,300 | 44,458,700 | 1,726,900 |
| Thomson & Meserve's Purchase | 0 | 0 | 0 | 0 | 0 | 300 | 4,518,250 |
| Thornton | 652,832 | 0 | 0 | 0 | 0 | 127,381,100 | 2,755,600 |
| Tilton | 362,177 | 0 | 412,890 | 0 | 0 | 88,860,200 | 98,422,700 |
| Troy | 387,417 | 0 | 0 | 0 | 0 | 24,494,251 | 2,055,100 |
| Tuftonboro | 1,004,408 | 0 | 0 | 100 | 0 | 672,634,800 | 12,177,800 |
| Unity | 1,508,258 | 0 | 0 | 0 | 0 | 55,282,000 | 1,132,700 |
| Wakefield | 1,038,450 | 9,167 | 0 | 0 | 0 | 499,620,400 | 8,477,000 |
| Walpole | 2,031,644 | 22,072 | 0 | 300 | 0 | 129,820,400 | 17,882,000 |
| Warner | 1,867,950 | 0 | 0 | 6,045 | 0 | 77,905,980 | 6,915,830 |
| Warren | 454,848 | 0 | 0 | 0 | 0 | 19,886,400 | 406,800 |
| Washington | 1,260,945 | 0 | 0 | 0 | 0 | 115,322,400 | 1,125,700 |
| Waterville Valley | 12,995 | 0 | 0 | 0 | 0 | 48,399,400 | 5,935,800 |
| Weare | 1,461,973 | 0 | 0 | 7,600 | 0 | 280,142,200 | 13,342,700 |
| Webster | 1,141,356 | 0 | 0 | 200 | 0 | 81,532,900 | 1,615,400 |
| Wentworth | 1,037,881 | 0 | 0 | 0 | 0 | 24,644,300 | 1,263,400 |
| Wentworth's Location | 261,134 | 0 | 0 | 0 | 0 | 2,876,100 | 0 |
| Westmoreland | 1,674,064 | 125,683 | 0 | 0 | 0 | 44,248,200 | 5,349,900 |
| Whitefield | 873,541 | 0 | 0 | 0 | 0 | 43,730,000 | 5,788,000 |
| Wilmot | 810,572 | 0 | 0 | 0 | 0 | 48,236,100 | 2,259,800 |
| Wilton | 1,455,765 | 0 | 0 | 0 | 16,200 | 121,504,652 | 13,527,400 |
| Winchester | 1,597,743 | 164 | 0 | 0 | 0 | 65,001,700 | 8,130,100 |
| Windham | 71,960 | 0 | 0 | 0 | 0 | 883,549,400 | 78,240,000 |
| Windsor | 249,139 | 0 | 0 | 0 | 0 | 11,104,200 | 0 |
| Wolfeboro | 1,110,500 | 8,552 | 72,873 | 29,700 | 0 | 980,230,100 | 44,961,400 |
| Woodstock | 137,414 | 0 | 0 | 0 | 0 | 46,747,600 | 10,784,700 |
| State Totals | 216,238,807 | 1,073,573 | 1,649,943 | 643,339 | 96,987 | 51,683,569,319 | 9,611,286,216 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Residential Buildings | Manufactured Housing | Commercial / Industrial Buildings | RSA 79-D Discretionary Preservation Easement Buildings | RSA 79-F Farm Structures | Public Water Utilities | Gas / Oil Utilities |
|------------------------------|-----------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|----------------------|
| Swanzy | 340,152,581 | 14,170,100 | 66,394,200 | 5,580 | 0 | 330,600 | 0 |
| Tamworth | 204,051,645 | 9,795,900 | 41,406,600 | 46,370 | 0 | 346,500 | 0 |
| Temple | 104,337,471 | 905,600 | 6,199,800 | 22,004 | 127,114 | 0 | 0 |
| Thomson & Meserve's Purchase | 0 | 0 | 843,620 | 0 | 0 | 0 | 0 |
| Thornton | 283,269,600 | 5,296,200 | 6,362,600 | 0 | 0 | 382,200 | 0 |
| Tilton | 190,271,800 | 17,628,800 | 197,198,600 | 0 | 0 | 458,800 | 12,022,900 |
| Troy | 80,520,829 | 2,695,900 | 6,730,900 | 0 | 0 | 0 | 0 |
| Tuftonboro | 473,268,727 | 13,531,200 | 14,976,500 | 11,873 | 0 | 429,700 | 0 |
| Unity | 54,701,639 | 5,793,000 | 12,513,400 | 0 | 0 | 0 | 0 |
| Wakefield | 553,811,800 | 16,095,800 | 27,999,000 | 0 | 0 | 0 | 0 |
| Walpole | 208,628,036 | 1,979,600 | 59,382,700 | 41,768 | 0 | 0 | 0 |
| Warner | 163,864,250 | 1,915,390 | 29,791,530 | 51,280 | 0 | 0 | 0 |
| Warren | 41,131,300 | 3,363,500 | 2,415,200 | 0 | 0 | 0 | 0 |
| Washington | 114,669,814 | 1,093,200 | 2,993,200 | 0 | 0 | 0 | 0 |
| Waterville Valley | 260,211,900 | 0 | 14,551,600 | 0 | 0 | 0 | 0 |
| Weare | 494,056,378 | 18,740,700 | 37,628,300 | 66,422 | 0 | 461,000 | 0 |
| Webster | 124,425,578 | 2,590,600 | 3,206,500 | 18,522 | 0 | 0 | 0 |
| Wentworth | 52,913,700 | 2,516,400 | 6,157,900 | 0 | 0 | 0 | 0 |
| Wentworth's Location | 4,289,330 | 89,180 | 0 | 0 | 0 | 0 | 0 |
| Westmoreland | 103,468,800 | 446,200 | 8,486,300 | 0 | 0 | 0 | 0 |
| Whitefield | 115,151,400 | 7,243,330 | 38,708,650 | 0 | 0 | 0 | 0 |
| Wilmot | 119,747,900 | 793,700 | 6,122,200 | 0 | 0 | 0 | 0 |
| Wilton | 212,706,500 | 394,300 | 23,029,300 | 0 | 227,100 | 0 | 0 |
| Winchester | 132,540,284 | 13,873,500 | 39,049,900 | 0 | 0 | 0 | 0 |
| Windham | 1,318,270,350 | 426,800 | 94,996,240 | 0 | 0 | 2,885,300 | 1,470,900 |
| Windsor | 15,237,400 | 740,700 | 490,600 | 0 | 0 | 0 | 0 |
| Wolfeboro | 870,001,526 | 9,836,500 | 96,980,400 | 126,974 | 0 | 0 | 0 |
| Woodstock | 145,463,300 | 4,369,490 | 19,519,570 | 0 | 0 | 0 | 0 |
| State Totals | 90,164,513,014 | 1,947,071,262 | 23,333,646,434 | 4,514,449 | 1,018,146 | 242,719,904 | 1,023,776,766 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Electric Utilities | Other | Mature Wood Timber | Gross Valuation | Educational & Special Exemptions | Modified Assessed Valuation | Blind Exemption | Elderly Exemption |
|------------------------------|----------------------|----------------|--------------------|------------------------|----------------------------------|-----------------------------|-------------------|----------------------|
| Swanzy | 22,994,600 | 0 | 0 | 632,452,803 | 288,730 | 632,164,073 | 75,000 | 1,345,000 |
| Tamworth | 17,627,800 | 0 | 0 | 403,618,073 | 3,600 | 403,614,473 | 15,000 | 717,600 |
| Temple | 2,919,800 | 0 | 0 | 161,539,440 | 0 | 161,539,440 | 0 | 25,000 |
| Thomson & Meserve's Purchase | 6,435 | 0 | 0 | 5,368,605 | 0 | 5,368,605 | 0 | 0 |
| Thornton | 8,228,300 | 0 | 0 | 434,328,432 | 25,000 | 434,303,432 | 30,000 | 570,000 |
| Tilton | 17,371,300 | 0 | 0 | 623,010,167 | 150,000 | 622,860,167 | 24,200 | 1,864,600 |
| Troy | 14,683,500 | 0 | 0 | 131,567,897 | 0 | 131,567,897 | 15,000 | 104,900 |
| Tuftonboro | 14,626,700 | 0 | 0 | 1,202,661,808 | 0 | 1,202,661,808 | 0 | 292,700 |
| Unity | 3,435,300 | 0 | 0 | 134,366,297 | 363,600 | 134,002,697 | 0 | 272,000 |
| Wakefield | 14,674,700 | 0 | 0 | 1,121,726,317 | 0 | 1,121,726,317 | 60,000 | 1,182,750 |
| Walpole | 10,720,200 | 0 | 0 | 430,508,720 | 0 | 430,508,720 | 30,000 | 490,500 |
| Warner | 7,581,740 | 0 | 0 | 289,899,995 | 0 | 289,899,995 | 15,000 | 1,367,020 |
| Warren | 15,469,200 | 0 | 0 | 83,127,248 | 270,000 | 82,857,248 | 0 | 295,000 |
| Washington | 4,253,800 | 0 | 0 | 240,719,059 | 0 | 240,719,059 | 0 | 150,000 |
| Waterville Valley | 2,697,800 | 0 | 0 | 331,809,495 | 150,000 | 331,659,495 | 250 | 0 |
| Weare | 36,539,800 | 0 | 0 | 882,447,073 | 295,543 | 882,151,530 | 15,000 | 4,075,076 |
| Webster | 24,095,200 | 0 | 0 | 238,626,256 | 0 | 238,626,256 | 15,000 | 395,250 |
| Wentworth | 8,425,200 | 0 | 0 | 96,958,781 | 0 | 96,958,781 | 0 | 25,000 |
| Wentworth's Location | 100,041 | 0 | 0 | 7,615,785 | 0 | 7,615,785 | 0 | 0 |
| Westmoreland | 2,409,700 | 0 | 0 | 166,208,847 | 0 | 166,208,847 | 0 | 75,000 |
| Whitefield | 23,465,620 | 0 | 0 | 234,960,541 | 0 | 234,960,541 | 15,000 | 316,580 |
| Wilmot | 3,795,200 | 0 | 0 | 181,765,472 | 223,100 | 181,542,372 | 0 | 80,000 |
| Wilton | 5,426,700 | 0 | 0 | 378,287,917 | 150,000 | 378,137,917 | 0 | 875,000 |
| Winchester | 16,095,000 | 0 | 0 | 276,288,391 | 18,483 | 276,269,908 | 15,000 | 1,370,700 |
| Windham | 25,441,300 | 0 | 0 | 2,405,352,250 | 489,430 | 2,404,862,820 | 60,000 | 9,885,400 |
| Windsor | 753,900 | 0 | 0 | 28,575,939 | 150,000 | 28,425,939 | 0 | 0 |
| Wolfeboro | 353,700 | 0 | 0 | 2,003,712,225 | 300,000 | 2,003,412,225 | 60,000 | 4,947,100 |
| Woodstock | 4,226,540 | 0 | 0 | 231,248,614 | 0 | 231,248,614 | 30,000 | 698,080 |
| State Totals | 6,850,466,554 | 686,868 | 0 | 185,082,971,581 | 171,842,275 | 184,911,129,306 | 26,467,650 | 1,007,489,278 |

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

Alpha Order by Municipality

| MUNICIPALITY | Local Optional Exemptions | Net Valuation | Gross Property Taxes | Less Veterans' Credits | Net Tax Commitment | 2019 Actual Tax Rate | 2019 Residents Tax |
|------------------------------|---------------------------------|------------------------|----------------------------|------------------------------|--------------------------|----------------------------|--------------------------|
| Swanzy | 591,350 | 630,152,723 | 16,032,288 | 127,000 | 15,905,288 | 25.76 | 0 |
| Tamworth | 671,300 | 402,210,573 | 8,628,567 | 80,600 | 8,547,967 | 21.54 | 0 |
| Temple | 107,400 | 161,407,040 | 3,638,848 | 8,400 | 3,630,448 | 22.58 | 0 |
| Thomson & Meserve's Purchase | 0 | 5,368,605 | 18,989 | 0 | 18,989 | 3.54 | 0 |
| Thornton | 246,300 | 433,457,132 | 8,081,824 | 91,500 | 7,990,324 | 18.68 | 0 |
| Tilton | 214,600 | 620,756,767 | 12,118,111 | 99,000 | 12,019,111 | 19.61 | 0 |
| Troy | 0 | 131,447,997 | 3,513,303 | 47,500 | 3,465,803 | 26.95 | 0 |
| Tuftonboro | 0 | 1,202,369,108 | 12,127,495 | 106,000 | 12,021,495 | 10.11 | 0 |
| Unity | 0 | 133,730,697 | 3,803,357 | 53,900 | 3,749,457 | 28.49 | 0 |
| Wakefield | 62,400 | 1,120,421,167 | 13,943,330 | 203,500 | 13,739,830 | 12.47 | 0 |
| Walpole | 1,054,200 | 428,934,020 | 10,920,130 | 97,000 | 10,823,130 | 25.51 | 0 |
| Warner | 1,067,180 | 287,450,795 | 8,596,786 | 93,000 | 8,503,786 | 29.96 | 0 |
| Warren | 0 | 82,562,248 | 1,931,103 | 25,200 | 1,905,903 | 23.77 | 0 |
| Washington | 95,490 | 240,473,569 | 5,002,749 | 24,900 | 4,977,849 | 20.84 | 0 |
| Waterville Valley | 0 | 331,659,245 | 4,684,131 | 7,900 | 4,676,231 | 14.14 | 0 |
| Weare | 1,166,800 | 876,894,654 | 20,712,361 | 198,450 | 20,513,911 | 23.71 | 0 |
| Webster | 120,000 | 238,096,006 | 5,180,398 | 57,000 | 5,123,398 | 21.96 | 0 |
| Wentworth | 0 | 96,933,781 | 2,233,363 | 12,600 | 2,220,763 | 23.22 | 0 |
| Wentworth's Location | 0 | 7,615,785 | 58,401 | 50 | 58,401 | 7.70 | 0 |
| Westmoreland | 0 | 166,133,847 | 4,455,538 | 16,800 | 4,438,738 | 26.85 | 0 |
| Whitefield | 0 | 234,628,961 | 5,598,712 | 63,000 | 5,535,712 | 24.04 | 0 |
| Wilmot | 40,000 | 181,422,372 | 4,434,798 | 33,950 | 4,400,848 | 24.49 | 0 |
| Wilton | 255,000 | 377,007,917 | 10,936,752 | 73,900 | 10,862,852 | 29.04 | 0 |
| Winchester | 276,750 | 274,607,458 | 9,753,532 | 96,500 | 9,657,032 | 35.64 | 0 |
| Windham | 522,400 | 2,394,395,020 | 53,924,774 | 255,550 | 53,669,224 | 22.55 | 0 |
| Windsor | 0 | 28,425,939 | 334,119 | 4,650 | 329,469 | 11.81 | 0 |
| Wolfeboro | 232,500 | 1,998,172,625 | 31,650,261 | 239,350 | 31,410,911 | 15.84 | 0 |
| Woodstock | 0 | 230,520,534 | 4,990,481 | 51,250 | 4,939,231 | 21.69 | 0 |
| State Totals | 139,433,164 | 183,737,739,214 | 3,933,830,824 | 29,288,623 | 3,904,542,251 | 21.25 | 19,540 |

New Hampshire Property Tax Summary

The following explanation summarizes the budget, assessment, equalization and assessment review processes to assist taxpayers in understanding New Hampshire's property tax system.

STEP I: THE BUDGET PROCESS

Every property owner is responsible for paying a portion of the money necessary to operate their town or city, their school district, their village district (if any) and their county. Each town or city, school district, village district and county must establish a budget, hold public hearings on the budget and submit the budget to their legislative body for approval.

Who are the legislative bodies that vote the appropriations necessary to fund the town or city, school and county budgets? For a town, the annual town meeting is the legislative body, which appropriates money to operate the town. The annual school district meeting does the same for the schools, and the annual village district meeting does the same for districts. Generally for a city, or a town with a town council form of government, the council or board of mayor and alderman vote the appropriations. The county delegation comprised of the State Representatives from the county, appropriate the money necessary to fund county government. This amount is apportioned to each town or city in that county based on its proportion of the total equalized property value in that county.

It is these appropriations, voted by either your elected representatives at county delegation meetings and council meetings, or voted by you at your annual town and annual school district meetings, which establish the basis for property taxes in New Hampshire.

STEP II: THE ASSESSMENT PROCESS

Your property taxes are based upon the assessed value of your property as of April 1. This means that your tax bill, generally due in December, reflects the assessment of your property on the previous April 1. For example, if you built a garage on May 15 of this year, you would not be assessed taxes on that garage until next year, since the garage did not exist on April 1.

It is the responsibility of the selectmen or the assessor to annually determine the local assessed value of the property within your municipality as of April 1 each year. This assessment is best determined by a complete revaluation or update of all property within your town or city.

During a revaluation, property is physically reviewed and then valued based upon either the sale prices of other comparable properties or by other means. Theoretically, the intent of a revaluation is to assess property at its “full and true” value, often referred to as “market value.” But more importantly, the purpose of a revaluation is to insure that property within your municipality is assessed proportionally so that each property owner bears their share of the property tax burden based upon the “value” of their property.

A complete annual revaluation can be costly and time consuming. Consequently, a complete revaluation is not conducted every year. A revaluation establishes base year property values. In the years following a revaluation, the assessors value the pick-ups: the new construction, the subdivisions, and other changes to the property. Depending on the amount of change reflected in current sales, assessors may also conduct partial revaluations or statistical updates. In any event, assessors must maintain proportionality among all property values on an annual basis. Pick-ups (new construction and improvements) are assessed as of April 1. Unless all properties are updated to current market value; pick-ups are valued not at current year values, but valued at the revaluation year values. That way, if a revaluation had been done in 2016, a 3-bedroom cape style home built in 2015 will be assessed comparably to a 3-bedroom cape style home built in 2015. This assumes all other factors affecting the value of the home are the same, such as the neighborhood, the amount of land, the quality of construction, the number of bathrooms, etc.

STEP III: THE TAX RATE

The appropriations voted by the town or city, the school district, village district (if any) and the county, less revenue from all other sources, equals the amount of money needed to be raised by taxes. The money needed to be raised by taxes is then divided by the local assessed property values to arrive at the property tax rates.

For example, if an annual town meeting appropriated \$1,000,000 to fund town appropriations and anticipates receiving \$300,000 from motor vehicle registrations, other fees, gifts and grants to the town, then the balance of money needed to be raised by taxes would be \$700,000. This amount divided by a local assessed property value of \$25,000,000, for example, would equal a tax rate of \$28.00. Property tax rates are normally expressed per \$1,000 of valuation. The equation for determining the local property tax rate is as follows:

$$\frac{\text{VOTED APPROPRIATIONS minus ALL OTHER REVENUE}}{\text{LOCAL ASSESSED PROPERTY VALUE}} \times 1,000 = \text{PROPERTY TAX RATE}$$

By law, your property tax bill must show the assessed value of your property, along with the tax rate for each component of the tax: the town/city, village districts (if any), county, local education and state education tax rates.

STEP IV: EXEMPTIONS AND TAX CREDITS

An exemption is a reduction in the local assessed value of property, while a credit is a reduction of the amount of tax due.

Every municipality offers some form of an exemption for elderly property owners meeting certain qualifications, and a tax credit for veterans. In addition, municipalities may adopt and grant the following exemptions: blind, disabled, deaf, wood-heating energy system, wind-powered energy system, and solar energy system exemptions. Property tax credits are available to qualifying veterans or their surviving spouses.

Applications for an exemption or a tax credit must be made to the municipality by [April 15th](#) prior to that year's tax bill. A tax deferral may be granted for elderly or disabled taxpayers meeting certain criteria on an application submitted to the municipality by [March 1st](#) prior to that year's tax bill.

Education property tax relief is available to low and moderate income homeowners who:

- Own a homestead or an interest in a homestead subject to the education property tax;
- Have resided in the homestead on April 1 of the year for which the claim is made; and
- Had a total "household income" of:
 1. \$20,000 or less if a single person;
 2. \$40,000 or less if married or head of a New Hampshire household.

Forms for the low and moderate income homeowner's property tax relief program are available by May 1st on the Department of Revenue Administration's website at <http://revenue.nh.gov/>. The form [\[DP-8\]](#) is a fillable PDF form which can be opened, completed, and saved.

Pursuant to [RSA 198:57, VI](#), education property tax relief claims must be filed with the Department of Revenue Administration between May 1st and June 30th following the due date of the final tax bill as defined in RSA 76:1-a for state education property taxes. The Department of Revenue Administration rules for the low and moderate income homeowner's property tax relief are located at [Rev 1200](#).

STEP V: THE EQUALIZATION PROCESS

All towns and cities do not conduct revaluations in the same year. Some may be assessing property close to full value (because they just conducted a revaluation) while other towns and cities are assessing property at more or less than full value (because their revaluation is not current). This inconsistency makes it difficult to compare towns and cities to one another since the local assessed valuations are based upon different revaluation years.

The annual equalization survey conducted by the Department of Revenue Administration addresses this inconsistency by adjusting each municipality's total local assessed property value to full value.

The sole purpose for equalizing local assessed property values is to ensure that public taxes and state revenues shared by towns and cities will be reasonably apportioned. This includes state education tax, county tax, some cooperative school district taxes and some village districts taxes. The equalization process involves a detailed study of property sales throughout the state and compares those sales with the local property assessments. A by-product of the equalization process is the determination of a ratio.

Generally, the ratio shows the average level at which the town or city assessed property in the previous year in comparison to full value. Ratios for each municipality are issued by the department generally by April as a result of the Equalization Process. For more information, contact the Department at (603) 230-5950 or visit our web site at <http://revenue.nh.gov/>

For example, a ratio of 90% would indicate that the town generally assessed property at approximately 90% of full value. The ratio does not necessarily apply to any specific property assessment, but rather indicates the average level of assessment throughout the town or city.

Over a period of several years, as the value of property increases or decreases due to market fluctuations, the ratio (the comparison of the local assessed value to full value) also fluctuates. A ratio of 100% indicates that, on the average, the municipality is assessing at full value. A ratio below 100% indicates average assessments are below full value, and a ratio above 100% indicates average assessments are above full value.

Neither a high nor a low ratio, in itself, should be cause for alarm. Whether a town or city is assessing at 110% or 90% of full value is really not significant. What's important is that the assessments are proportional, so that each property owner bears their share of the property tax burden based upon the value of their property.

STEP VI: ASSESSMENT REVIEW

As a result of the Supreme Court’s decision in *Sirrell v. State of New Hampshire*, [RSA 75:8-a](#) was adopted which requires all towns and cities in New Hampshire to reappraise all real estate within the municipality so that the assessments are at the full and true value at least as often as every fifth year. The Department of Revenue Administration is mandated by [RSA 21:J:11-a & b](#) to review and report the degree to which assessments of municipalities achieve compliance with applicable statutes and rules. The fourth five-year cycle began in 2018. Approximately one-fourth of the towns and cities will be scheduled for this Assessment Review in 2018, 2019, 2020, 2021 and 2022 respectively. The Assessing Standards Board (ASB) has adopted recommended standards to be met by towns and cities for their assessment review. The Department’s staff conducts field reviews of the records and assessing practices of all towns and cities in accordance with the ASB recommended standards and reports their findings to the municipalities and to the ASB. This report becomes a public document upon its issuance.

STEP VII: PROPERTY ASSESSMENT APPEAL PROCESS

There is a two-level appeal process available to any property owner who believes the assessment of their property is in error. The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing by March 1st after the date the tax bills were mailed. If the local assessing officials neglect or refuse to satisfactorily abate the tax, the second level of appeal is either to the Board of Tax and Land Appeals or to the Superior Court in the county where the property is located.

An opinion that property taxes are “too high” is not adequate grounds to justify an abatement. The “amount of tax” is usually not appealable since the amount of money needed to fund local government operations is determined by the local legislative bodies through the budget process. Generally, there must be an error in the assessment of your property in order to qualify for an abatement.

CONCLUSION

Property taxation in New Hampshire is a process involving all levels of government, from the voters at town and school district meeting, city councilors, and local assessing officials, to state legislators and court officials. It is an annual process beginning with the preparation of the budget and voting of appropriations, continuing with the assessment of property and the setting of the tax rates, and concluding with the appeal process. Residents and non-residents, homeowners and landlords, commercial and industrial businesses, all bear the responsibility for paying their proportional share of property taxes.

2019 Equalization Survey

“Including Utilities and Railroads”

May 1, 2020

This report presents the results of the 2019 Equalization Survey “including utilities and railroads” conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (*Revised 4/1/99*), which states:

"XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70 by adding to or deducting from the aggregate valuation of the property in towns, cities and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a."

To accomplish this assessment, ratio studies were conducted to determine how the average level of assessment for all cities and towns compared with the statutory ratio of 100%, so that taxes can be apportioned equitably.

The Department of Revenue Administration (DRA) has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2018, to September 30, 2019, against the actual assessments applied by the municipalities. Sales information was verified by the grantee whenever possible by means of Form PA-34, Inventory of Property Transfer. Our goal is to use only arms-length sales transferred for market value in this analysis. Every effort has been made to exclude non-arms-length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2019 sales assessment ratio. These ratios were used in conjunction with other DRA adjustments to determine each municipality's total equalized value for purposes of RSA 21-J:3, XIII.

The following is an explanation of the information contained in this report.

MODIFIED ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2019 MS-1, Summary Inventory of Valuation.

GROSS LOCAL ASSESSED VALUATION is the sum of all assessed values in the municipality minus:

- Certain Disabled Veteran's: RSA 72:36-a
- Improvements to Assist Persons who are Deaf: RSA 72:38-b,V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23,IV (\$150,000 max per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

= **MODIFIED ASSESSED VALUATION** minus:

- Blind Exemption: RSA 72:37
- Disabled Exemption: RSA 72:37-b
- Deaf Exemption: RSA 72:38-b
- Elderly Exemption: RSA 72:39-a & b
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Wood-Heating Energy System Exemption: RSA 72:70
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23,IV (Exemption amount > \$150,000)

= **NET LOCAL ASSESSED VALUATION** is used to compute the municipal, county and local school tax rates.

TAX INCREMENT FINANCE DISTRICTS (TIFS): RSA 162-K:10,III. - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value plus any unretained value is used to set a municipality's tax rates.

DRA INVENTORY ADJUSTMENT is the sum of the adjustments of the modified local assessed valuation and is divided into three categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements and utilities), buildings and manufactured housing is equalized by the 2019 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are applied. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2018 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, and discretionary easements. If a municipality has had a full revaluation, cyclical revaluation or full statistical revaluation as defined by Rev 601.24, 601.16 and 601.25, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction assessments, and discretionary easements.

Category 3: The total modified local assessed value of public utilities, as defined by RSA 83-F, is equalized by the 2019 ratio. The value of public utilities is not added into the “Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes.”

EQUALIZED ASSESSED VALUATION: The equalized assessed valuation represents the equalized value of all “taxable” properties in a municipality and is the sum of the “modified local assessed valuation” plus the DRA inventory adjustment.

PAYMENT IN LIEU OF TAXES: The equalized value for payments received in lieu of taxes includes State & Federal Forest Land Reimbursements, Recreation Land Reimbursements, Flood Land Reimbursements, renewable energy facilities (if applicable) and others.

RAILROAD TAX: The equalized value for monies received from the railroad tax. This figure is not included in the “Total Equalized Valuation Not Including Utility Values and Equalized Railroad Taxes.”

TOTAL EQUALIZED VALUATIONS INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: This figure represents the sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

The Total Equalized Valuation including the value of utilities and equalized value of railroad monies reimbursed to municipalities represents the equalized value of all property in a municipality including utilities and will be used to:

- Apportion county taxes for the 2020 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2021 tax year.

LOCAL TAX RATE: The local tax rate, also known as the actual tax rate, is calculated by the Department of Revenue Administration, Municipal Services Division. The tax rate includes the municipal, county, local school and state education property tax rates.

EQUALIZATION RATIO: The 2019 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization staff.

FULL VALUE TAX RATE: The 2019 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

% PROPORTION TO COUNTY TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the county comparing each municipality's total equalized value to the total equalized value of the county.

% PROPORTION TO STATE TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing the town's total equalized value to the total equalized value of the state.

COUNTY & STATE TAX RATE: The sum of the 2019 gross property taxes to be raised by each municipality in each county and the state divided by the total net local assessed value for each municipality in each county and the state.

STATE & COUNTY RATIOS: The state and county gross assessed values divided by the total equalized valuation. The state and county ratios are calculated for statistical purposes only and are not applied to any figure as part of the equalization process.

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2019 Notification of Total Equalized Valuations on **April 21, 2020**.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA must appeal to the Board of Tax and Land Appeals in writing **within 30 days of the town's notification** of the municipality's total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the DRA and a municipality regarding the total equalized valuation.

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
County Summary

| County | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Equalized Railroad Tax |
|---------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|------------------------|
| Belknap | 11,841,676,584 | 1,178,870,293 | 13,020,546,877 | 37,515,708 | 2,565 |
| Carroll | 14,258,219,518 | 1,251,440,123 | 15,509,659,641 | 22,437,493 | 484,971 |
| Cheshire | 7,282,666,956 | 673,448,191 | 7,956,115,147 | 67,949,199 | 201,360 |
| Coos | 3,270,764,971 | 389,966,773 | 3,660,731,744 | 76,902,873 | 1,169,084 |
| Grafton | 14,058,420,003 | 1,901,386,230 | 15,959,806,233 | 377,881,275 | 0 |
| Hillsborough | 46,337,282,207 | 7,004,227,674 | 53,341,509,881 | 72,460,360 | 440,079 |
| Merrimack | 17,395,364,362 | 1,743,688,638 | 19,139,053,000 | 79,845,097 | 192,389 |
| Rockingham | 52,720,631,598 | 6,320,963,661 | 59,041,595,259 | 167,598,507 | 305,048 |
| Strafford | 13,016,629,007 | 965,643,555 | 13,982,272,562 | 73,457,603 | 445,743 |
| Sullivan | 4,725,033,400 | 532,689,535 | 5,257,722,935 | 38,449,920 | 646,443 |
| State Totals | 184,906,688,606 | 21,962,324,673 | 206,869,013,279 | 1,014,498,035 | 3,887,682 |

| County | Total Equalized Valuation** | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | % Proportion to County Tax | % Proportion to State Tax |
|---------------------|-----------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------------|
| Belknap | 13,058,065,150 | | | | 100.00% | 6.2813% |
| Carroll | 15,532,582,105 | | | | 100.00% | 7.4716% |
| Cheshire | 8,024,265,706 | | | | 100.00% | 3.8599% |
| Coos | 3,738,803,701 | | | | 100.00% | 1.7985% |
| Grafton | 16,337,687,508 | | | | 100.00% | 7.8589% |
| Hillsborough | 53,414,410,320 | | | | 100.00% | 25.6939% |
| Merrimack | 19,219,090,486 | | | | 100.00% | 9.2450% |
| Rockingham | 59,209,498,814 | | | | 100.00% | 28.4815% |
| Strafford | 14,056,175,908 | | | | 100.00% | 6.7614% |
| Sullivan | 5,296,819,298 | | | | 100.00% | 2.5479% |
| State Totals | 207,887,398,996 | | | | 100.00% | 100.0000% |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Equalized Railroad Tax |
|----------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|------------------------|
| Acworth | 98,628,456 | 2,833,432 | 101,461,888 | 5,861 | 0 |
| Albany | 115,818,686 | 6,342,066 | 122,160,752 | 1,312,733 | 0 |
| Alexandria | 198,167,051 | 40,824,401 | 238,991,452 | 239,317 | 0 |
| Allenstown | 297,490,196 | 39,024,218 | 336,514,414 | 386,564 | 0 |
| Alstead | 163,278,593 | 23,793,771 | 187,072,364 | 70 | 0 |
| Alton | 1,752,952,350 | 229,941,519 | 1,982,893,869 | 485,596 | 0 |
| Amherst | 1,747,592,420 | 322,972,043 | 2,070,564,463 | 220,275 | 18,717 |
| Andover | 304,208,590 | 6,818,961 | 311,027,551 | 8,174 | 0 |
| Antrim | 249,335,950 | 29,502,586 | 278,838,536 | 5,360,916 | 0 |
| Ashland | 247,207,364 | 10,294,527 | 257,501,891 | 2,144,572 | 0 |
| Atkinson & Gilmanton | 818,373 | 86,967 | 905,340 | 0 | 0 |
| Atkinson | 1,004,519,575 | 194,184,304 | 1,198,703,879 | 0 | 899 |
| Auburn | 863,385,428 | 73,017,478 | 936,402,906 | 17,678,786 | 0 |
| Barnstead | 601,557,018 | 28,229,745 | 629,786,763 | 0 | 0 |
| Barrington | 1,150,530,325 | 37,995,117 | 1,188,525,442 | 833,920 | 0 |
| Bartlett | 1,065,028,740 | 183,514,836 | 1,248,543,576 | 929,008 | 0 |
| Bath | 125,214,976 | 6,280,757 | 131,495,733 | 9,339,462 | 0 |
| Bean's Grant | 0 | 0 | 0 | 0 | 0 |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 |
| Bedford | 4,095,806,840 | 229,208,070 | 4,325,014,910 | 3,687 | 13,349 |
| Belmont | 743,222,782 | 86,154,203 | 829,376,985 | 1,001,767 | 0 |
| Bennington | 127,277,077 | 2,721,789 | 129,998,866 | 17,654 | 0 |
| Benton | 25,499,534 | 1,622,457 | 27,121,991 | 701,580 | 0 |
| Berlin | 412,225,868 | 48,336,882 | 460,562,750 | 44,263,036 | 82,909 |
| Bethlehem | 261,286,660 | 34,836,673 | 296,123,333 | 1,492,896 | 0 |
| Boscawen | 288,929,864 | 12,307,189 | 301,237,053 | 4,406,680 | 2,961 |
| Bow | 1,294,517,915 | 23,721,707 | 1,318,239,622 | 3,404 | 55,846 |
| Bradford | 201,269,972 | 51,717,255 | 252,987,227 | 33,677 | 0 |
| Brentwood | 582,474,006 | 120,119,081 | 702,593,087 | 0 | 0 |
| Bridgewater | 350,939,300 | 74,973,759 | 425,913,059 | 0 | 0 |
| Bristol | 471,534,473 | 99,999,204 | 571,533,677 | 1,445,385 | 0 |
| Brookfield | 124,312,043 | (4,290,947) | 120,021,096 | 0 | 0 |
| Brookline | 667,344,153 | 34,353,360 | 701,697,513 | 0 | 0 |
| Cambridge | 9,092,072 | 1,314,109 | 10,406,181 | 0 | 0 |
| Campton | 436,002,836 | 6,175,273 | 442,178,109 | 822,771 | 0 |
| Canaan | 348,470,142 | 63,725,359 | 412,195,501 | 110,780 | 0 |
| Candia | 513,604,108 | 24,175,690 | 537,779,798 | 8,923 | 0 |
| Canterbury | 263,980,723 | 59,815,869 | 323,796,592 | 426,380 | 3,299 |
| Carroll | 329,433,801 | 54,065,890 | 383,499,691 | 1,458,241 | 0 |
| Center Harbor | 434,767,397 | 78,511,699 | 513,279,096 | 116,622 | 0 |
| Chandler's Purchase | 41,121 | 6,417 | 47,538 | 0 | 0 |
| Charlestown | 282,982,237 | 49,068,910 | 332,051,147 | 346,212 | 301,569 |
| Chatham | 59,500,049 | 718,824 | 60,218,873 | 833,885 | 0 |
| Chester | 724,050,973 | 51,936,406 | 775,987,379 | 0 | 0 |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Total Equalized Valuation** | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | % Proportion to County Tax | % Proportion to State Tax |
|----------------------|-----------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------------|
| Acworth | 101,467,749 | 29.07 | 97.2 | 28.15 | 1.9156% | 0.0488% |
| Albany | 123,473,485 | 13.97 | 94.8 | 13.04 | 0.7949% | 0.0594% |
| Alexandria | 239,230,769 | 24.04 | 82.9 | 19.64 | 1.4643% | 0.1151% |
| Allenstown | 336,900,978 | 31.10 | 88.4 | 27.21 | 1.7529% | 0.1621% |
| Alstead | 187,072,434 | 27.85 | 87.3 | 24.24 | 2.3313% | 0.0900% |
| Alton | 1,983,379,465 | 12.51 | 88.4 | 11.03 | 15.1889% | 0.9541% |
| Amherst | 2,070,803,455 | 26.96 | 84.4 | 22.57 | 3.8769% | 0.9961% |
| Andover | 311,035,725 | 21.64 | 97.8 | 20.95 | 1.6184% | 0.1496% |
| Antrim | 284,199,452 | 26.97 | 89.4 | 23.52 | 0.5321% | 0.1367% |
| Ashland | 259,646,463 | 27.95 | 96.0 | 26.53 | 1.5892% | 0.1249% |
| Atkinson & Gilmanton | 905,340 | 0.00 | 86.5 | 0.00 | 0.0242% | 0.0004% |
| Atkinson | 1,198,704,778 | 17.67 | 83.8 | 14.69 | 2.0245% | 0.5766% |
| Auburn | 954,081,692 | 18.81 | 92.2 | 16.93 | 1.6114% | 0.4589% |
| Barnstead | 629,786,763 | 22.83 | 95.5 | 21.72 | 4.8230% | 0.3029% |
| Barrington | 1,189,359,362 | 22.67 | 96.8 | 21.68 | 8.4615% | 0.5721% |
| Bartlett | 1,249,472,584 | 9.34 | 85.3 | 7.94 | 8.0442% | 0.6010% |
| Bath | 140,835,195 | 21.40 | 95.0 | 18.72 | 0.8620% | 0.0677% |
| Bean's Grant | 0 | 0.00 | 86.5 | 0.00 | 0.0000% | 0.0000% |
| Bean's Purchase | 0 | 0.00 | 86.5 | 0.00 | 0.0000% | 0.0000% |
| Bedford | 4,325,031,946 | 18.95 | 94.7 | 17.72 | 8.0971% | 2.0805% |
| Belmont | 830,378,752 | 25.01 | 89.6 | 22.17 | 6.3591% | 0.3994% |
| Bennington | 130,016,520 | 28.93 | 97.9 | 28.13 | 0.2434% | 0.0625% |
| Benton | 27,823,571 | 17.67 | 94.0 | 16.10 | 0.1703% | 0.0134% |
| Berlin | 504,908,695 | 39.82 | 89.5 | 31.77 | 13.5046% | 0.2429% |
| Bethlehem | 297,616,229 | 26.73 | 88.2 | 23.29 | 1.8217% | 0.1432% |
| Boscawen | 305,646,694 | 28.12 | 95.9 | 26.44 | 1.5903% | 0.1470% |
| Bow | 1,318,298,872 | 26.21 | 98.2 | 25.18 | 6.8593% | 0.6341% |
| Bradford | 253,020,904 | 27.91 | 79.5 | 22.10 | 1.3165% | 0.1217% |
| Brentwood | 702,593,087 | 27.70 | 82.9 | 22.84 | 1.1866% | 0.3380% |
| Bridgewater | 425,913,059 | 9.76 | 82.4 | 8.00 | 2.6069% | 0.2049% |
| Bristol | 572,979,062 | 22.80 | 82.5 | 18.65 | 3.5071% | 0.2756% |
| Brookfield | 120,021,096 | 16.70 | 103.6 | 17.26 | 0.7727% | 0.0577% |
| Brookline | 701,697,513 | 29.87 | 95.1 | 28.09 | 1.3137% | 0.3375% |
| Cambridge | 10,406,181 | 0.00 | 86.5 | 0.00 | 0.2783% | 0.0050% |
| Campton | 443,000,880 | 23.21 | 98.6 | 22.63 | 2.7115% | 0.2131% |
| Canaan | 412,306,281 | 32.93 | 84.5 | 27.48 | 2.5237% | 0.1983% |
| Candia | 537,788,721 | 18.60 | 95.5 | 17.55 | 0.9083% | 0.2587% |
| Canterbury | 324,226,271 | 27.87 | 81.5 | 22.53 | 1.6870% | 0.1560% |
| Carroll | 384,957,932 | 20.00 | 85.9 | 17.06 | 10.2963% | 0.1852% |
| Center Harbor | 513,395,718 | 15.22 | 84.7 | 12.87 | 3.9316% | 0.2470% |
| Chandler's Purchase | 47,538 | 0.01 | 86.5 | 0.00 | 0.0013% | 0.0000% |
| Charlestown | 332,698,928 | 39.11 | 85.2 | 32.98 | 6.2811% | 0.1600% |
| Chatham | 61,052,758 | 14.20 | 98.8 | 13.80 | 0.3931% | 0.0294% |
| Chester | 775,987,379 | 20.80 | 93.3 | 18.94 | 1.3106% | 0.3733% |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Equalized Railroad Tax |
|---------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|------------------------|
| Chesterfield | 521,216,633 | 86,830,506 | 608,047,139 | 1,646,799 | 0 |
| Chichester | 323,112,390 | 22,777,495 | 345,889,885 | 0 | 0 |
| Claremont | 767,744,816 | 17,239,443 | 784,984,259 | 2,550,521 | 239,840 |
| Clarksville | 41,957,835 | 8,632,576 | 50,590,411 | 3,428,244 | 0 |
| Colebrook | 187,543,968 | 3,790,559 | 191,334,527 | 0 | 0 |
| Columbia | 86,095,164 | 21,909,061 | 108,004,225 | 209,361 | 0 |
| Conway | 4,433,101,874 | 141,763,064 | 4,574,864,938 | 32,095,748 | 56,644 |
| Concord | 1,747,261,353 | 107,464,208 | 1,854,725,561 | 1,223,476 | 0 |
| Cornish | 197,184,183 | 2,558,393 | 199,742,576 | 374,697 | 105,034 |
| Crawford's Purchase | 230,072 | 35,907 | 265,979 | 0 | 0 |
| Croydon | 91,293,462 | 8,439,845 | 99,733,307 | 0 | 0 |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 |
| Dalton | 83,139,661 | 15,837,595 | 98,977,256 | 7,196,443 | 59,027 |
| Danbury | 111,391,938 | 25,289,140 | 136,681,078 | 0 | 0 |
| Danville | 410,510,859 | 77,606,384 | 488,117,243 | 87 | 0 |
| Deerfield | 588,306,891 | 140,604,246 | 728,911,137 | 73,078 | 0 |
| Deering | 186,237,910 | 41,133,571 | 227,371,481 | 9,774 | 0 |
| Derry | 3,273,854,150 | 400,458,047 | 3,674,312,197 | 3,656,582 | 0 |
| Dix's Grant | 1,003,919 | 117,633 | 1,121,552 | 0 | 0 |
| Dixville | 7,969,989 | 23,910,827 | 31,880,816 | 4,233 | 0 |
| Dorchester | 44,960,312 | (604,780) | 44,355,532 | 25,548 | 0 |
| Dover | 3,701,359,340 | 257,264,489 | 3,958,623,829 | 6,483,347 | 63,288 |
| Dublin | 273,073,580 | (6,893,428) | 266,180,152 | 1,645,941 | 0 |
| Dummer | 99,082,905 | (9,673,658) | 89,409,247 | 0 | 26,524 |
| Dunbarton | 315,735,653 | 104,053,199 | 419,788,852 | 3,535,635 | 0 |
| Durham | 1,208,806,787 | 93,759,113 | 1,302,565,900 | 10,293,246 | 24,574 |
| East Kingston | 396,414,793 | 8,081,424 | 404,496,217 | 1,222 | 24,725 |
| Easton | 64,135,162 | 11,933,696 | 76,068,858 | 416,241 | 0 |
| Eaton | 113,400,155 | 1,076,727 | 114,476,882 | 0 | 0 |
| Effingham | 167,519,944 | 30,886,886 | 198,406,830 | 93,995 | 0 |
| Ellsworth | 13,708,347 | 3,312,111 | 17,020,458 | 372,290 | 0 |
| Enfield | 596,772,695 | 30,701,472 | 627,474,167 | 0 | 0 |
| Epping | 728,317,500 | 232,502,312 | 960,819,812 | 4,381,662 | 0 |
| Epsom | 435,271,081 | 79,219,351 | 514,490,432 | 978,133 | 0 |
| Errol | 88,834,525 | (1,371,615) | 87,462,910 | 1,613,440 | 0 |
| Erving's Location | 51,387 | 1,480 | 52,867 | 0 | 0 |
| Exeter | 2,250,035,117 | 166,744,665 | 2,416,779,782 | 1,906,540 | 31,331 |
| Farmington | 565,856,662 | 2,267,451 | 568,124,113 | 1,845,023 | 0 |
| Fitzwilliam | 294,598,130 | 13,542,767 | 308,140,897 | 29,206 | 0 |
| Francestown | 216,883,875 | 4,178,717 | 221,062,592 | 0 | 0 |
| Franconia | 288,323,046 | 43,038,552 | 331,361,598 | 855,675 | 0 |
| Franklin | 692,746,471 | 32,594,678 | 725,341,149 | 2,057,251 | 0 |
| Freedom | 495,480,054 | 108,721,073 | 604,201,127 | 0 | 0 |
| Fremont | 412,248,368 | 144,790,118 | 557,038,486 | 0 | 0 |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Total Equalized Valuation** | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | % Proportion to County Tax | % Proportion to State Tax |
|---------------------|-----------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------------|
| Chesterfield | 609,693,938 | 22.32 | 85.7 | 19.02 | 7.5981% | 0.2933% |
| Chichester | 345,889,885 | 23.40 | 93.4 | 21.70 | 1.7997% | 0.1664% |
| Claremont | 787,774,620 | 40.26 | 97.8 | 38.20 | 14.8726% | 0.3789% |
| Clarksville | 54,018,655 | 15.55 | 82.8 | 12.01 | 1.4448% | 0.0260% |
| Colebrook | 191,334,527 | 30.13 | 98.0 | 29.34 | 5.1175% | 0.0920% |
| Columbia | 108,213,586 | 18.92 | 79.5 | 14.53 | 2.8943% | 0.0521% |
| Conway | 4,607,017,330 | 27.78 | 96.9 | 26.66 | 23.9710% | 2.2161% |
| Concord | 1,855,949,037 | 17.32 | 94.2 | 16.20 | 11.9487% | 0.8928% |
| Cornish | 200,222,307 | 19.52 | 98.7 | 19.12 | 3.7800% | 0.0963% |
| Crawford's Purchase | 265,979 | 0.00 | 86.5 | 0.00 | 0.0071% | 0.0001% |
| Croydon | 99,733,307 | 19.56 | 91.5 | 17.83 | 1.8829% | 0.0480% |
| Cutt's Grant | 0 | 0.00 | 86.5 | 0.00 | 0.0000% | 0.0000% |
| Dalton | 106,232,726 | 23.86 | 83.9 | 18.53 | 2.8414% | 0.0511% |
| Danbury | 136,681,078 | 24.00 | 81.4 | 19.48 | 0.7112% | 0.0657% |
| Danville | 488,117,330 | 28.06 | 84.1 | 23.31 | 0.8244% | 0.2348% |
| Deerfield | 728,984,215 | 23.11 | 80.7 | 18.34 | 1.2312% | 0.3507% |
| Deering | 227,381,255 | 30.62 | 81.9 | 24.56 | 0.4257% | 0.1094% |
| Derry | 3,677,968,779 | 26.12 | 89.1 | 22.76 | 6.2118% | 1.7692% |
| Dix's Grant | 1,121,552 | 0.00 | 86.5 | 0.00 | 0.0300% | 0.0005% |
| Dixville | 31,885,049 | 7.92 | 86.5 | 1.96 | 0.8528% | 0.0153% |
| Dorchester | 44,381,080 | 20.88 | 101.4 | 21.06 | 0.2716% | 0.0213% |
| Dover | 3,965,170,464 | 25.19 | 93.5 | 22.97 | 28.2095% | 1.9074% |
| Dublin | 267,826,093 | 24.63 | 102.6 | 24.96 | 3.3377% | 0.1288% |
| Dummer | 89,435,771 | 14.16 | 99.9 | 14.30 | 2.3921% | 0.0430% |
| Dunbarton | 423,324,487 | 27.21 | 75.2 | 20.15 | 2.2026% | 0.2036% |
| Durham | 1,312,883,720 | 27.43 | 92.8 | 24.93 | 9.3403% | 0.6315% |
| East Kingston | 404,522,164 | 22.52 | 98.0 | 21.96 | 0.6832% | 0.1946% |
| Easton | 76,485,099 | 12.99 | 84.3 | 10.86 | 0.4682% | 0.0368% |
| Eaton | 114,476,882 | 12.05 | 99.1 | 11.92 | 0.7370% | 0.0551% |
| Effingham | 198,500,825 | 26.90 | 84.4 | 22.62 | 1.2780% | 0.0955% |
| Ellsworth | 17,392,748 | 20.64 | 80.5 | 16.22 | 0.1065% | 0.0084% |
| Enfield | 627,474,167 | 25.05 | 95.1 | 23.11 | 3.8407% | 0.3018% |
| Epping | 965,201,474 | 27.70 | 75.8 | 20.71 | 1.6301% | 0.4643% |
| Epsom | 515,468,565 | 27.09 | 84.6 | 22.76 | 2.6821% | 0.2480% |
| Errol | 89,076,350 | 13.43 | 101.6 | 13.15 | 2.3825% | 0.0428% |
| Erving's Location | 52,867 | 0.00 | 86.5 | 0.00 | 0.0014% | 0.0000% |
| Exeter | 2,418,717,653 | 23.27 | 93.1 | 20.89 | 4.0850% | 1.1635% |
| Farmington | 569,969,136 | 22.24 | 99.6 | 21.69 | 4.0549% | 0.2742% |
| Fitzwilliam | 308,170,103 | 26.49 | 95.6 | 24.82 | 3.8405% | 0.1482% |
| Francestown | 221,062,592 | 24.17 | 98.1 | 23.64 | 0.4139% | 0.1063% |
| Franconia | 332,217,273 | 18.98 | 87.0 | 16.41 | 2.0334% | 0.1598% |
| Franklin | 727,398,400 | 22.47 | 95.5 | 20.92 | 3.7848% | 0.3499% |
| Freedom | 604,201,127 | 13.56 | 82.0 | 11.10 | 3.8899% | 0.2906% |
| Fremont | 557,038,486 | 31.05 | 74.0 | 22.87 | 0.9408% | 0.2680% |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Equalized Railroad Tax |
|-------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|------------------------|
| Gilford | 2,034,027,240 | 91,371,823 | 2,125,399,063 | 2,234,071 | 0 |
| Gilmanton | 540,927,875 | 5,440,807 | 546,368,682 | 92,349 | 0 |
| Gilsum | 70,932,123 | (1,381,116) | 69,551,007 | 0 | 0 |
| Goffstown | 1,726,526,400 | 202,482,174 | 1,929,008,574 | 0 | 0 |
| Gorham | 272,793,185 | 22,424,378 | 295,217,563 | 347,532 | 88,682 |
| Goshen | 72,865,087 | 8,308,583 | 81,173,670 | 19,137 | 0 |
| Grafton | 117,663,108 | 20,654,457 | 138,317,565 | 0 | 0 |
| Grantham | 469,595,533 | 86,114,692 | 555,710,225 | 0 | 0 |
| Greenfield | 168,900,207 | 336,482 | 169,236,689 | 9,735,606 | 0 |
| Greenland | 864,588,999 | 89,676,799 | 954,265,798 | 0 | 42,099 |
| Green's Grant | 7,886,494 | 1,230,840 | 9,117,334 | 67,792 | 0 |
| Greenville | 116,590,681 | 1,294,259 | 117,884,940 | 1,521,930 | 0 |
| Groton | 81,894,309 | 2,641,938 | 84,536,247 | 46,692,948 | 0 |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 |
| Hale's Location | 75,828,600 | 5,184,861 | 81,013,461 | 37,511 | 0 |
| Hampstead | 1,338,558,889 | 49,984,813 | 1,388,543,702 | 2,100,388 | 0 |
| Hampton | 3,793,066,700 | 246,401,619 | 4,039,468,319 | 18,230,460 | 0 |
| Hampton Falls | 488,908,644 | 59,778,940 | 548,687,584 | 729,517 | 0 |
| Hancock | 250,355,841 | 30,546,943 | 280,902,784 | 2,069,822 | 0 |
| Hanover | 2,286,110,080 | 237,121,150 | 2,523,231,230 | 2,751,724 | 0 |
| Harrisville | 206,669,695 | 12,454,314 | 219,124,009 | 175,426 | 0 |
| Hart's Location | 16,816,271 | 2,163,484 | 18,979,755 | 335,640 | 0 |
| Haverhill | 346,334,871 | 37,849,928 | 384,184,799 | 455,849 | 0 |
| Hebron | 264,874,060 | 49,329,080 | 314,203,140 | 5,956,784 | 0 |
| Henniker | 407,955,887 | 82,355,045 | 490,310,932 | 3,357,191 | 0 |
| Hill | 93,049,183 | 2,848,740 | 95,897,923 | 1,657,812 | 0 |
| Hillsborough | 522,122,031 | 77,907,406 | 600,029,437 | 191,102 | 0 |
| Hinsdale | 338,832,842 | 63,488,131 | 402,320,973 | 41,675 | 0 |
| Holderness | 756,914,454 | 102,137,315 | 859,051,769 | 937 | 0 |
| Hollis | 1,370,754,864 | 183,336,151 | 1,554,091,015 | 1,076 | 653 |
| Hooksett | 2,069,214,564 | 397,023,992 | 2,466,238,556 | 31,754 | 70,665 |
| Hopkinton | 786,955,671 | 16,835,553 | 803,791,224 | 13,364,265 | 0 |
| Hudson | 3,165,897,567 | 444,003,442 | 3,609,901,009 | 714,793 | 0 |
| Jackson | 460,108,729 | 14,705,744 | 474,814,473 | 921,176 | 0 |
| Jaffrey | 428,291,780 | 108,452,958 | 536,744,738 | 5,016 | 0 |
| Jefferson | 129,256,071 | 19,262,299 | 148,518,370 | 721,026 | 0 |
| Keene | 1,862,926,070 | 98,036,575 | 1,960,962,645 | 31,832,776 | 0 |
| Kensington | 394,890,436 | 20,319,822 | 415,210,258 | 0 | 0 |
| Kilkenny | 11,199 | 1,748 | 12,947 | 0 | 0 |
| Kingston | 849,085,329 | 67,835,235 | 916,920,564 | 1,499 | 19,599 |
| Laconia | 2,286,284,164 | 248,368,937 | 2,534,653,101 | 20,763,788 | 0 |
| Lancaster | 276,020,642 | 19,311,062 | 295,331,704 | 3,290,079 | 0 |
| Landaff | 50,720,789 | 5,426,203 | 56,146,992 | 142,611 | 0 |
| Langdon | 57,445,871 | 3,982,750 | 61,428,621 | 13,736 | 0 |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Total Equalized Valuation** | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | % Proportion to County Tax | % Proportion to State Tax |
|-------------------|-----------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------------|
| Gilford | 2,127,633,134 | 15.86 | 95.7 | 15.14 | 16.2936% | 1.0235% |
| Gilmanton | 546,461,031 | 22.79 | 99.0 | 22.43 | 4.1849% | 0.2629% |
| Gilsum | 69,551,007 | 28.01 | 102.0 | 28.45 | 0.8668% | 0.0335% |
| Goffstown | 1,929,008,574 | 24.58 | 89.5 | 21.72 | 3.6114% | 0.9279% |
| Gorham | 295,653,777 | 33.77 | 92.4 | 30.58 | 7.9077% | 0.1422% |
| Goshen | 81,192,807 | 27.88 | 89.7 | 24.94 | 1.5329% | 0.0391% |
| Grafton | 138,317,565 | 31.77 | 85.0 | 26.93 | 0.8466% | 0.0665% |
| Grantham | 555,710,225 | 25.86 | 84.5 | 21.78 | 10.4914% | 0.2673% |
| Greenfield | 178,972,295 | 27.27 | 99.8 | 25.63 | 0.3351% | 0.0861% |
| Greenland | 954,307,897 | 16.40 | 90.6 | 14.76 | 1.6117% | 0.4591% |
| Green's Grant | 9,185,126 | 5.25 | 86.5 | 4.50 | 0.2457% | 0.0044% |
| Greenville | 119,406,870 | 27.39 | 98.9 | 26.60 | 0.2235% | 0.0574% |
| Groton | 131,229,195 | 16.83 | 96.9 | 10.14 | 0.8032% | 0.0631% |
| Hadley's Purchase | 0 | 0.00 | 86.5 | 0.00 | 0.0000% | 0.0000% |
| Hale's Location | 81,050,972 | 4.18 | 93.6 | 3.90 | 0.5218% | 0.0390% |
| Hampstead | 1,390,644,090 | 20.99 | 96.4 | 20.04 | 2.3487% | 0.6689% |
| Hampton | 4,057,698,779 | 16.01 | 93.9 | 14.79 | 6.8531% | 1.9519% |
| Hampton Falls | 549,417,101 | 22.11 | 89.1 | 19.48 | 0.9279% | 0.2643% |
| Hancock | 282,972,606 | 24.60 | 89.1 | 21.69 | 0.5298% | 0.1361% |
| Hanover | 2,525,982,954 | 18.45 | 90.6 | 16.68 | 15.4611% | 1.2151% |
| Harrisville | 219,299,435 | 17.40 | 94.3 | 16.38 | 2.7330% | 0.1055% |
| Hart's Location | 19,315,395 | 4.00 | 88.6 | 3.45 | 0.1244% | 0.0093% |
| Haverhill | 384,640,648 | 30.30 | 90.1 | 27.08 | 2.3543% | 0.1850% |
| Hebron | 320,159,924 | 9.69 | 84.3 | 7.98 | 1.9596% | 0.1540% |
| Henniker | 493,668,123 | 35.34 | 83.2 | 28.68 | 2.5686% | 0.2375% |
| Hill | 97,555,735 | 25.41 | 97.0 | 24.16 | 0.5076% | 0.0469% |
| Hillsborough | 600,220,539 | 31.56 | 87.0 | 27.19 | 1.1237% | 0.2887% |
| Hinsdale | 402,362,648 | 34.07 | 84.2 | 27.95 | 5.0143% | 0.1935% |
| Holderness | 859,052,706 | 13.17 | 88.1 | 11.56 | 5.2581% | 0.4132% |
| Hollis | 1,554,092,744 | 23.10 | 88.2 | 20.22 | 2.9095% | 0.7476% |
| Hooksett | 2,466,340,975 | 21.55 | 83.9 | 17.64 | 12.8328% | 1.1864% |
| Hopkinton | 817,155,489 | 29.12 | 97.9 | 27.62 | 4.2518% | 0.3931% |
| Hudson | 3,610,615,802 | 20.28 | 87.7 | 17.49 | 6.7596% | 1.7368% |
| Jackson | 475,735,649 | 11.26 | 96.9 | 10.87 | 3.0628% | 0.2288% |
| Jaffrey | 536,749,754 | 34.80 | 79.8 | 26.64 | 6.6891% | 0.2582% |
| Jefferson | 149,239,396 | 21.99 | 87.0 | 18.87 | 3.9916% | 0.0718% |
| Keene | 1,992,795,421 | 37.60 | 95.0 | 34.17 | 24.8346% | 0.9586% |
| Kensington | 415,210,258 | 19.46 | 95.1 | 18.27 | 0.7013% | 0.1997% |
| Kilkenny | 12,947 | 0.00 | 86.5 | 0.00 | 0.0003% | 0.0000% |
| Kingston | 916,941,662 | 22.00 | 92.6 | 20.18 | 1.5486% | 0.4411% |
| Laconia | 2,555,416,889 | 20.59 | 90.2 | 18.06 | 19.5696% | 1.2292% |
| Lancaster | 298,621,783 | 24.90 | 93.4 | 22.88 | 7.9871% | 0.1436% |
| Landaff | 56,289,603 | 22.47 | 90.2 | 20.19 | 0.3445% | 0.0271% |
| Langdon | 61,442,357 | 27.80 | 93.5 | 25.83 | 1.1600% | 0.0296% |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Equalized Railroad Tax |
|-----------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|------------------------|
| Lebanon | 1,924,729,556 | 511,558,446 | 2,436,288,002 | 77,972,091 | 0 |
| Lee | 466,894,155 | 136,272,123 | 603,166,278 | 256,716 | 0 |
| Lempster | 110,335,129 | 14,445,728 | 124,780,857 | 31,488,183 | 0 |
| Lincoln | 851,531,664 | 186,918,346 | 1,038,450,010 | 2,381,589 | 0 |
| Lisbon | 118,207,984 | 2,263,051 | 120,471,035 | 0 | 0 |
| Litchfield | 918,017,317 | 196,061,589 | 1,114,078,906 | 1,497,885 | 0 |
| Littleton | 645,224,898 | 60,578,883 | 705,803,781 | 216,598,094 | 0 |
| Livermore | 136,600 | 0 | 136,600 | 0 | 0 |
| Londonderry | 4,670,184,650 | 109,922,846 | 4,780,107,496 | 36,218,693 | 0 |
| Loudon | 572,045,229 | 116,294,279 | 688,339,508 | 4,980,516 | 0 |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 |
| Lyman | 59,655,524 | 16,242,851 | 75,898,375 | 0 | 0 |
| Lyme | 355,058,800 | 21,850,126 | 376,908,926 | 189,748 | 0 |
| Lyndeborough | 169,559,380 | 49,758,987 | 219,318,367 | 508 | 0 |
| Madbury | 247,076,568 | 47,750,139 | 294,826,707 | 0 | 18,616 |
| Madison | 486,062,946 | 114,741,907 | 600,804,853 | 1,023,061 | 0 |
| Manchester | 9,250,663,613 | 2,459,025,680 | 11,709,689,293 | 40,832,778 | 60,959 |
| Marlborough | 175,634,358 | 32,144,433 | 207,778,791 | 857,170 | 0 |
| Marlow | 65,176,460 | 9,200,230 | 74,376,690 | 154,782 | 0 |
| Martin's Location | 210,718 | 32,887 | 243,605 | 0 | 0 |
| Mason | 156,353,288 | 28,017,365 | 184,370,653 | 12,953 | 0 |
| Meredith | 1,959,831,924 | 364,972,774 | 2,324,804,698 | 10,298,988 | 0 |
| Merrimack | 3,482,841,238 | 614,606,959 | 4,097,448,197 | 357,622 | 99,929 |
| Middleton | 184,392,082 | 16,431,958 | 200,824,040 | 0 | 0 |
| Milan | 127,851,379 | 12,091,816 | 139,943,195 | 160,372 | 145,286 |
| Milford | 1,609,567,432 | 178,774,456 | 1,788,341,888 | 1,681,899 | 39,290 |
| Millsfield | 8,939,653 | 85,888,477 | 94,828,130 | 0 | 0 |
| Milton | 493,984,746 | 17,347,608 | 511,332,354 | 483,326 | 112,245 |
| Monroe | 440,960,126 | 31,102,254 | 472,062,380 | 0 | 0 |
| Mont Vernon | 311,583,244 | 6,348,111 | 317,931,355 | 0 | 0 |
| Moultonborough | 3,378,763,912 | 227,125,450 | 3,605,889,362 | 4,823,452 | 0 |
| Nashua | 10,454,581,767 | 1,425,618,270 | 11,880,200,037 | 0 | 204,339 |
| Nelson | 124,541,062 | 5,056,304 | 129,597,366 | 207,212 | 0 |
| New Boston | 672,562,782 | 78,854,021 | 751,416,803 | 6,599 | 0 |
| New Castle | 732,102,223 | 70,640,559 | 802,742,782 | 0 | 0 |
| New Durham | 417,902,198 | 124,022,514 | 541,924,712 | 0 | 0 |
| New Hampton | 334,352,402 | 26,252,373 | 360,604,775 | 1,334,510 | 0 |
| New Ipswich | 478,737,830 | 11,738,046 | 490,475,876 | 3,422 | 0 |
| New London | 1,249,778,651 | 71,300,219 | 1,321,078,870 | 0 | 0 |
| Newbury | 752,603,611 | 158,486,004 | 911,089,615 | 2,158,860 | 0 |
| Newfields | 302,132,457 | (10,493,796) | 291,638,661 | 0 | 19,342 |
| Newington | 1,064,343,323 | 6,424,080 | 1,070,767,403 | 2,428,920 | 25,804 |
| Newmarket | 983,825,628 | 86,681,220 | 1,070,506,848 | 1,189,732 | 32,832 |
| Newport | 437,053,279 | 36,926,828 | 473,980,107 | 3,108,894 | 0 |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Total Equalized Valuation** | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | % Proportion to County Tax | % Proportion to State Tax |
|-----------------------|-----------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------------|
| Lebanon | 2,514,260,093 | 30.37 | 79.0 | 23.07 | 15.3893% | 1.2094% |
| Lee | 603,422,994 | 31.49 | 77.4 | 23.89 | 4.2929% | 0.2903% |
| Lempster | 156,269,040 | 27.31 | 88.4 | 19.19 | 2.9502% | 0.0752% |
| Lincoln | 1,040,831,599 | 14.58 | 82.0 | 11.86 | 6.3707% | 0.5007% |
| Lisbon | 120,471,035 | 30.67 | 98.1 | 29.92 | 0.7374% | 0.0580% |
| Litchfield | 1,115,576,791 | 23.65 | 82.4 | 19.29 | 2.0885% | 0.5366% |
| Littleton | 922,401,875 | 23.10 | 91.4 | 15.89 | 5.6459% | 0.4437% |
| Livermore | 136,600 | 0.00 | 100.0 | 0.00 | 0.0008% | 0.0001% |
| Londonderry | 4,816,326,189 | 19.39 | 97.7 | 18.39 | 8.1344% | 2.3168% |
| Loudon | 693,320,024 | 22.98 | 83.1 | 18.77 | 3.6075% | 0.3335% |
| Low & Burbank's Grant | 0 | 0.00 | 86.5 | 0.00 | 0.0000% | 0.0000% |
| Lyman | 75,898,375 | 24.13 | 78.4 | 18.86 | 0.4646% | 0.0365% |
| Lyme | 377,098,674 | 27.19 | 94.2 | 25.18 | 2.3082% | 0.1814% |
| Lyndeborough | 219,318,875 | 29.14 | 77.2 | 22.45 | 0.4106% | 0.1055% |
| Madbury | 294,845,323 | 29.86 | 83.8 | 24.67 | 2.0976% | 0.1418% |
| Madison | 601,827,914 | 18.26 | 80.9 | 14.69 | 3.8746% | 0.2895% |
| Manchester | 11,750,583,030 | 24.32 | 79.0 | 18.86 | 21.9989% | 5.6524% |
| Marlborough | 208,635,961 | 31.47 | 84.5 | 26.44 | 2.6001% | 0.1004% |
| Marlow | 74,531,472 | 31.92 | 87.5 | 27.73 | 0.9288% | 0.0359% |
| Martin's Location | 243,605 | 0.00 | 86.5 | 0.00 | 0.0065% | 0.0001% |
| Mason | 184,383,606 | 26.24 | 84.8 | 22.16 | 0.3452% | 0.0887% |
| Meredith | 2,335,103,686 | 15.89 | 84.3 | 13.30 | 17.8825% | 1.1233% |
| Merrimack | 4,097,905,748 | 24.13 | 85.0 | 20.26 | 7.6719% | 1.9712% |
| Middleton | 200,824,040 | 26.28 | 91.8 | 24.04 | 1.4287% | 0.0966% |
| Milan | 140,248,853 | 23.69 | 91.3 | 21.18 | 3.7512% | 0.0675% |
| Milford | 1,790,063,077 | 25.97 | 90.0 | 23.19 | 3.3513% | 0.8611% |
| Millsfield | 94,828,130 | 7.13 | 86.5 | 0.67 | 2.5363% | 0.0456% |
| Milton | 511,927,925 | 23.56 | 96.6 | 22.49 | 3.6420% | 0.2463% |
| Monroe | 472,062,380 | 11.34 | 93.4 | 9.07 | 2.8894% | 0.2271% |
| Mont Vernon | 317,931,355 | 25.82 | 98.0 | 25.21 | 0.5952% | 0.1529% |
| Moultonborough | 3,610,712,814 | 7.15 | 93.7 | 6.67 | 23.2461% | 1.7369% |
| Nashua | 11,880,404,376 | 21.76 | 88.0 | 18.69 | 22.2419% | 5.7148% |
| Nelson | 129,804,578 | 17.25 | 96.1 | 16.47 | 1.6177% | 0.0624% |
| New Boston | 751,423,402 | 25.05 | 89.5 | 22.23 | 1.4068% | 0.3615% |
| New Castle | 802,742,782 | 6.19 | 91.2 | 5.64 | 1.3558% | 0.3861% |
| New Durham | 541,924,712 | 23.72 | 77.1 | 18.21 | 3.8554% | 0.2607% |
| New Hampton | 361,939,285 | 19.24 | 92.7 | 17.52 | 2.7718% | 0.1741% |
| New Ipswich | 490,479,298 | 21.73 | 97.6 | 21.06 | 0.9183% | 0.2359% |
| New London | 1,321,078,870 | 14.71 | 94.6 | 13.88 | 6.8738% | 0.6355% |
| Newbury | 913,248,475 | 15.88 | 82.6 | 13.07 | 4.7518% | 0.4393% |
| Newfields | 291,658,003 | 20.59 | 103.6 | 21.08 | 0.4926% | 0.1403% |
| Newington | 1,073,222,127 | 9.34 | 99.4 | 8.32 | 1.8126% | 0.5163% |
| Newmarket | 1,071,729,412 | 24.26 | 91.9 | 22.11 | 1.8101% | 0.5155% |
| Newport | 477,089,001 | 32.53 | 92.2 | 29.46 | 9.0071% | 0.2295% |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
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Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Equalized Railroad Tax |
|----------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|------------------------|
| Newton | 514,618,068 | 109,912,089 | 624,530,157 | 0 | 23,878 |
| North Hampton | 1,199,745,350 | 90,307,836 | 1,290,053,186 | 0 | 0 |
| Northfield | 350,585,432 | 46,834,456 | 397,419,888 | 3,378,066 | 2,974 |
| Northumberland | 128,212,155 | 12,104,912 | 140,317,067 | 1,315,408 | 93,430 |
| Northwood | 488,223,889 | 128,189,351 | 616,413,240 | 558,468 | 0 |
| Nottingham | 632,340,550 | 134,025,510 | 766,366,060 | 257,867 | 0 |
| Odell | 2,265,573 | 322,850 | 2,588,423 | 574,504 | 0 |
| Orange | 32,793,535 | 1,141,843 | 33,935,378 | 140,989 | 0 |
| Orford | 137,342,151 | 22,393,146 | 159,735,297 | 139,861 | 0 |
| Ossipee | 775,433,608 | 38,168,305 | 813,601,913 | 59,664 | 86,368 |
| Pelham | 1,981,194,460 | 63,369,712 | 2,044,564,172 | 1,337,750 | 0 |
| Pembroke | 762,260,478 | 18,716,265 | 780,976,743 | 1,835,789 | 0 |
| Peterborough | 734,135,996 | 60,319,218 | 794,455,214 | 3,738,388 | 0 |
| Piermont | 97,137,103 | 3,974,408 | 101,111,511 | 67,553 | 0 |
| Pinkham's Grant | 2,934,826 | 458,037 | 3,392,863 | 1,397,384 | 0 |
| Pittsburg | 290,151,481 | 35,829,509 | 325,980,990 | 4,374,105 | 0 |
| Pittsfield | 267,351,692 | 65,041,871 | 332,393,563 | 400,160 | 0 |
| Plainfield | 307,682,486 | 9,068,630 | 316,751,116 | 42,733 | 0 |
| Plaistow | 1,192,542,632 | 40,694,339 | 1,233,236,971 | 0 | 32,939 |
| Plymouth | 481,301,108 | 60,022,099 | 541,323,207 | 2,077,379 | 0 |
| Portsmouth | 6,170,543,376 | 543,862,051 | 6,714,405,427 | 69,936,223 | 45,804 |
| Randolph | 71,499,816 | (1,123,323) | 70,376,493 | 1,710,176 | 0 |
| Raymond | 954,638,228 | 237,152,910 | 1,191,791,138 | 469,608 | 0 |
| Richmond | 101,083,354 | 8,366,581 | 109,449,935 | 0 | 0 |
| Rindge | 557,397,684 | 141,911,343 | 699,309,027 | 640,117 | 0 |
| Rochester | 2,724,627,077 | 27,510,386 | 2,752,137,463 | 47,588,739 | 134,188 |
| Rollinsford | 296,506,401 | 31,851,194 | 328,357,595 | 0 | 36,249 |
| Roxbury | 24,549,554 | (660,086) | 23,889,468 | 3,185,548 | 0 |
| Rumney | 197,319,432 | 9,465,402 | 206,784,834 | 356,967 | 0 |
| Rye | 2,160,877,300 | 372,394,390 | 2,533,271,690 | 3,166,561 | 0 |
| Salem | 4,609,602,481 | 1,145,196,652 | 5,754,799,133 | 3,975,922 | 0 |
| Salisbury | 151,123,465 | 20,477,034 | 171,600,499 | 2,483,913 | 0 |
| Sanbornton | 530,893,265 | 15,241,120 | 546,134,385 | 955,155 | 0 |
| Sandown | 672,840,480 | 100,522,513 | 773,362,993 | 0 | 0 |
| Sandwich | 445,469,605 | 9,052,307 | 454,521,912 | 744,349 | 0 |
| Sargent's Purchase | 1,888,530 | 294,742 | 2,183,272 | 0 | 0 |
| Seabrook | 2,765,266,650 | 240,456,636 | 3,005,723,286 | 0 | 0 |
| Second College Grant | 1,404,232 | 127,980 | 1,532,212 | 0 | 0 |
| Sharon | 55,603,218 | (1,388,350) | 54,214,868 | 5,197 | 0 |
| Shelburne | 78,679,336 | (7,146,832) | 71,532,504 | 426,318 | 226,443 |
| Somersworth | 1,072,392,754 | 26,366,635 | 1,098,759,389 | 5,673,286 | 56,583 |
| South Hampton | 170,647,498 | 2,398,555 | 173,046,053 | 2,083 | 0 |
| Springfield | 209,877,588 | 18,502,845 | 228,380,433 | 343,107 | 0 |
| Stark | 76,792,216 | 305,870 | 77,098,086 | 598,400 | 252,778 |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
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Alpha Order by Municipality

| Municipality | Total Equalized Valuation** | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | % Proportion to County Tax | % Proportion to State Tax |
|----------------------|-----------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------------|
| Newton | 624,554,035 | 26.38 | 82.4 | 21.56 | 1.0548% | 0.3004% |
| North Hampton | 1,290,053,186 | 16.70 | 93.0 | 15.39 | 2.1788% | 0.6206% |
| Northfield | 400,800,928 | 23.80 | 88.2 | 20.20 | 2.0854% | 0.1928% |
| Northumberland | 141,725,905 | 32.44 | 91.3 | 28.59 | 3.7907% | 0.0682% |
| Northwood | 616,971,708 | 22.52 | 79.2 | 17.55 | 1.0420% | 0.2968% |
| Nottingham | 766,623,927 | 22.50 | 82.5 | 18.29 | 1.2948% | 0.3688% |
| Odell | 3,162,927 | 3.16 | 86.5 | 2.26 | 0.0846% | 0.0015% |
| Orange | 34,076,367 | 26.60 | 96.7 | 25.45 | 0.2086% | 0.0164% |
| Orford | 159,875,158 | 29.98 | 86.0 | 25.71 | 0.9786% | 0.0769% |
| Ossipee | 813,747,945 | 17.11 | 95.3 | 16.20 | 5.2390% | 0.3914% |
| Pelham | 2,045,901,922 | 19.40 | 96.9 | 18.68 | 3.8302% | 0.9841% |
| Pembroke | 782,812,532 | 23.58 | 97.6 | 22.88 | 4.0731% | 0.3766% |
| Peterborough | 798,193,602 | 29.75 | 92.4 | 26.11 | 1.4943% | 0.3840% |
| Piermont | 101,179,064 | 26.50 | 96.1 | 25.34 | 0.6193% | 0.0487% |
| Pinkham's Grant | 4,790,247 | 11.51 | 86.5 | 6.93 | 0.1281% | 0.0023% |
| Pittsburg | 330,355,095 | 16.00 | 88.9 | 13.98 | 8.8359% | 0.1589% |
| Pittsfield | 332,793,723 | 32.86 | 80.4 | 26.08 | 1.7316% | 0.1601% |
| Plainfield | 316,793,849 | 26.00 | 97.1 | 24.89 | 5.9808% | 0.1524% |
| Plaistow | 1,233,269,910 | 21.31 | 96.7 | 20.37 | 2.0829% | 0.5932% |
| Plymouth | 543,400,586 | 28.19 | 88.9 | 24.84 | 3.3261% | 0.2614% |
| Portsmouth | 6,784,387,454 | 14.86 | 91.9 | 13.43 | 11.4583% | 3.2635% |
| Randolph | 72,086,669 | 14.80 | 101.6 | 14.50 | 1.9281% | 0.0347% |
| Raymond | 1,192,260,746 | 26.59 | 80.1 | 20.97 | 2.0136% | 0.5735% |
| Richmond | 109,449,935 | 24.19 | 92.3 | 22.22 | 1.3640% | 0.0526% |
| Rindge | 699,949,144 | 27.76 | 79.7 | 21.56 | 8.7229% | 0.3367% |
| Rochester | 2,799,860,390 | 24.90 | 99.0 | 23.54 | 19.9191% | 1.3468% |
| Rollinsford | 328,393,844 | 22.61 | 90.3 | 20.31 | 2.3363% | 0.1580% |
| Roxbury | 27,075,016 | 25.28 | 102.8 | 22.80 | 0.3374% | 0.0130% |
| Rumney | 207,141,801 | 22.94 | 95.4 | 21.69 | 1.2679% | 0.0996% |
| Rye | 2,536,438,251 | 10.22 | 85.3 | 8.68 | 4.2838% | 1.2201% |
| Salem | 5,758,775,055 | 21.98 | 80.1 | 17.49 | 9.7261% | 2.7701% |
| Salisbury | 174,084,412 | 23.14 | 88.0 | 19.77 | 0.9058% | 0.0837% |
| Sanbornton | 547,089,540 | 19.22 | 97.2 | 18.59 | 4.1897% | 0.2632% |
| Sandown | 773,362,993 | 26.96 | 87.0 | 23.11 | 1.3061% | 0.3720% |
| Sandwich | 455,266,261 | 14.23 | 98.0 | 13.86 | 2.9310% | 0.2190% |
| Sargent's Purchase | 2,183,272 | 0.00 | 86.5 | 0.00 | 0.0584% | 0.0011% |
| Seabrook | 3,005,723,286 | 15.75 | 92.0 | 13.61 | 5.0764% | 1.4458% |
| Second College Grant | 1,532,212 | 0.00 | 86.5 | 0.00 | 0.0410% | 0.0007% |
| Sharon | 54,220,065 | 22.12 | 102.6 | 22.66 | 0.1015% | 0.0261% |
| Shelburne | 72,185,265 | 15.44 | 110.0 | 16.04 | 1.9307% | 0.0347% |
| Somersworth | 1,104,489,258 | 27.28 | 97.6 | 26.33 | 7.8577% | 0.5313% |
| South Hampton | 173,048,136 | 17.85 | 98.6 | 17.32 | 0.2923% | 0.0832% |
| Springfield | 228,723,540 | 21.99 | 91.9 | 20.07 | 4.3181% | 0.1100% |
| Stark | 77,949,264 | 18.07 | 99.6 | 17.36 | 2.0849% | 0.0375% |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Equalized Railroad Tax |
|------------------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|------------------------|
| Stewartstown | 109,759,414 | 4,450,075 | 114,209,489 | 44,883 | 0 |
| Stoddard | 293,377,810 | 10,921,496 | 304,299,306 | 31,639 | 0 |
| Strafford | 486,299,912 | 146,804,827 | 633,104,739 | 0 | 0 |
| Stratford | 76,552,940 | 9,006,698 | 85,559,638 | 373,790 | 177,320 |
| Stratham | 1,554,473,230 | 22,065,918 | 1,576,539,148 | 0 | 5,796 |
| Success | 12,189,520 | 1,808,085 | 13,997,605 | 619,477 | 0 |
| Sugar Hill | 163,260,383 | 6,954,818 | 170,215,201 | 0 | 0 |
| Sullivan | 61,764,198 | 2,153,045 | 63,917,243 | 0 | 0 |
| Sunapee | 1,247,623,517 | 242,944,116 | 1,490,567,633 | 0 | 0 |
| Surry | 82,603,585 | 6,110,273 | 88,713,858 | 1,917,711 | 0 |
| Sutton | 260,615,209 | 66,299,788 | 326,914,997 | 1,118 | 0 |
| Swanzy | 632,164,073 | 10,898,541 | 643,062,614 | 2,009,906 | 0 |
| Tamworth | 403,614,473 | (3,187,062) | 400,427,411 | 5,949,656 | 0 |
| Temple | 161,539,440 | 970,056 | 162,509,496 | 17,427 | 0 |
| Thomson & Meserve's Purchase | 5,368,605 | 837,874 | 6,206,479 | 369,847 | 0 |
| Thornton | 434,303,432 | (8,502,953) | 425,800,479 | 428,981 | 0 |
| Tilton | 622,860,167 | 4,385,292 | 627,245,459 | 232,862 | 2,565 |
| Troy | 131,567,897 | 17,216,852 | 148,784,749 | 5,195 | 0 |
| Tuftonboro | 1,202,661,808 | (1,200,457) | 1,201,461,351 | 794,577 | 0 |
| Unity | 134,002,697 | (1,051,543) | 132,951,154 | 35 | 0 |
| Wakefield | 1,121,726,317 | 89,557,477 | 1,211,283,794 | 1,260,996 | 391,407 |
| Walpole | 430,508,720 | (5,084,593) | 425,424,127 | 21,902,557 | 201,360 |
| Warner | 289,899,995 | 30,580,669 | 320,480,664 | 656,901 | 0 |
| Warren | 82,857,248 | 6,804,159 | 89,661,407 | 521,901 | 0 |
| Washington | 240,719,059 | 33,306,883 | 274,025,942 | 156,804 | 0 |
| Waterville Valley | 331,659,495 | 332,477 | 331,991,972 | 1,115,666 | 0 |
| Weare | 882,151,530 | 139,992,584 | 1,022,144,114 | 1,886,580 | 0 |
| Webster | 238,626,256 | 15,426,526 | 254,052,782 | 1,558,252 | 0 |
| Wentworth | 96,958,781 | 15,779,791 | 112,738,572 | 115,068 | 0 |
| Wentworth's Location | 7,615,785 | 1,155,358 | 8,771,143 | 8,992 | 0 |
| Westmoreland | 166,208,847 | 21,237,052 | 187,445,899 | 547 | 0 |
| Whitefield | 234,960,541 | 4,290,801 | 239,251,342 | 2,329,790 | 16,685 |
| Wilmot | 181,542,372 | 36,066,071 | 217,608,443 | 48,854 | 0 |
| Wilton | 378,137,917 | 90,879,121 | 469,017,038 | 231,797 | 2,843 |
| Winchester | 276,269,908 | 15,652,241 | 291,922,149 | 1,659,906 | 0 |
| Windham | 2,404,862,820 | 722,392,618 | 3,127,255,438 | 625,686 | 0 |
| Windsor | 28,425,939 | (2,695,144) | 25,730,795 | 1,002,920 | 0 |
| Wolfboro | 2,003,412,225 | 320,694,432 | 2,324,106,657 | 2,094,314 | 7,196 |
| Woodstock | 231,248,614 | 70,233,552 | 301,482,166 | 1,808,018 | 0 |
| State Totals | 184,906,688,606 | 21,962,324,673 | 206,869,013,279 | 1,014,498,035 | 3,887,682 |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Total Equalized Valuation** | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | % Proportion to County Tax | % Proportion to State Tax |
|------------------------------|-----------------------------|---------------------|-------------------------|---------------------|----------------------------|---------------------------|
| Stewartstown | 114,254,372 | 23.58 | 96.1 | 22.25 | 3.0559% | 0.0550% |
| Stoddard | 304,330,945 | 15.10 | 96.4 | 14.48 | 3.7926% | 0.1464% |
| Strafford | 633,104,739 | 23.47 | 76.8 | 17.98 | 4.5041% | 0.3045% |
| Stratford | 86,110,748 | 25.74 | 89.4 | 22.04 | 2.3032% | 0.0414% |
| Stratham | 1,576,544,944 | 18.63 | 98.6 | 18.28 | 2.6627% | 0.7584% |
| Success | 14,617,082 | 7.37 | 86.5 | 6.14 | 0.3910% | 0.0070% |
| Sugar Hill | 170,215,201 | 20.07 | 95.9 | 19.20 | 1.0419% | 0.0819% |
| Sullivan | 63,917,243 | 22.25 | 96.6 | 21.30 | 0.7965% | 0.0307% |
| Sunapee | 1,490,567,633 | 15.93 | 83.7 | 13.31 | 28.1408% | 0.7170% |
| Surry | 90,631,569 | 28.92 | 93.1 | 26.28 | 1.1295% | 0.0436% |
| Sutton | 326,916,115 | 30.09 | 79.7 | 23.90 | 1.7010% | 0.1573% |
| Swanzy | 645,072,520 | 25.76 | 98.3 | 24.85 | 8.0390% | 0.3103% |
| Tamworth | 406,377,067 | 21.54 | 100.8 | 21.23 | 2.6163% | 0.1955% |
| Temple | 162,526,923 | 22.58 | 99.4 | 22.39 | 0.3043% | 0.0782% |
| Thomson & Meserve's Purchase | 6,576,326 | 3.54 | 86.5 | 2.89 | 0.1759% | 0.0032% |
| Thornton | 426,229,460 | 18.68 | 102.0 | 18.96 | 2.6089% | 0.2050% |
| Tilton | 627,480,886 | 19.61 | 99.3 | 19.31 | 4.8053% | 0.3018% |
| Troy | 148,789,944 | 26.95 | 88.4 | 23.61 | 1.8542% | 0.0716% |
| Tuftonboro | 1,202,255,928 | 10.11 | 100.1 | 10.09 | 7.7402% | 0.5783% |
| Unity | 132,951,189 | 28.49 | 100.8 | 28.61 | 2.5100% | 0.0640% |
| Wakefield | 1,212,936,197 | 12.47 | 92.6 | 11.50 | 7.8090% | 0.5835% |
| Walpole | 447,528,044 | 25.51 | 101.2 | 24.40 | 5.5772% | 0.2153% |
| Warner | 321,137,565 | 29.96 | 90.5 | 26.77 | 1.6709% | 0.1545% |
| Warren | 90,183,308 | 23.77 | 92.4 | 21.41 | 0.5520% | 0.0434% |
| Washington | 274,182,746 | 20.84 | 87.8 | 18.25 | 5.1764% | 0.1319% |
| Waterville Valley | 333,107,638 | 14.14 | 99.9 | 14.06 | 2.0389% | 0.1602% |
| Weare | 1,024,030,694 | 23.71 | 86.3 | 20.23 | 1.9171% | 0.4926% |
| Webster | 255,611,034 | 21.96 | 93.9 | 20.27 | 1.3300% | 0.1230% |
| Wentworth | 112,853,640 | 23.22 | 86.0 | 19.79 | 0.6908% | 0.0543% |
| Wentworth's Location | 8,780,135 | 7.70 | 86.5 | 6.65 | 0.2348% | 0.0042% |
| Westmoreland | 187,446,446 | 26.85 | 88.6 | 23.77 | 2.3360% | 0.0902% |
| Whitefield | 241,597,817 | 24.04 | 98.2 | 23.17 | 6.4619% | 0.1162% |
| Wilmot | 217,657,297 | 24.49 | 83.4 | 20.38 | 1.1325% | 0.1047% |
| Wilton | 469,251,678 | 29.04 | 80.6 | 23.31 | 0.8785% | 0.2257% |
| Winchester | 293,582,055 | 35.64 | 94.6 | 33.22 | 3.6587% | 0.1412% |
| Windham | 3,127,881,124 | 22.55 | 76.9 | 17.24 | 5.2827% | 1.5046% |
| Windsor | 26,733,715 | 11.81 | 110.6 | 12.50 | 0.0500% | 0.0129% |
| Wolfeboro | 2,326,208,167 | 15.84 | 86.2 | 13.60 | 14.9763% | 1.1190% |
| Woodstock | 303,290,184 | 21.69 | 76.7 | 16.45 | 1.8564% | 0.1459% |
| State Totals | 207,887,398,996 | | | | 100.0000% | 100.0000% |

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

2019 Equalization Survey

“Not Including Utilities and Railroads”

May 1, 2020

This report presents the results of the 2019 Equalization Survey “**not including utilities and railroads.**” It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3, XIII (*Revised 4/1/99*), which states:

"XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70 by adding to or deducting from the aggregate valuation of the property in towns, cities and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a."

To accomplish the foregoing, assessment ratio studies were conducted to determine how the average level of assessment for all cities and towns compares with the statutory 100% ratio so that taxes can be apportioned equitably.

The Department of Revenue Administration has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2018, to September 30, 2019, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of Form PA-34, Inventory of Property Transfer. Our goal is to use only arm's-length sales that transferred for market value in this analysis. Every effort has been made to exclude non-arm's length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2019 sales assessment ratio. These ratios were used in conjunction with other Department of Revenue adjustments to determine each municipality's total equalized value for purposes of RSA 21-J:3 XIII.

The following is an explanation of the information contained in this report.

MODIFIED ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2019 MS-1, Summary Inventory of Valuation "not including utility values taxed pursuant to RSA 83-F."

GROSS LOCAL ASSESSED VALUATION is the sum of all assessed values in the municipality minus:

- Certain Disabled Veteran's: RSA 72:36-a
- Improvements to Assist Persons who are Deaf: RSA 72:38-b V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23, IV (\$150,000 max per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

= MODIFIED ASSESSED VALUATION is used to calculate the total equalized valuation minus:

- Blind Exemption: RSA 72:37
- Disabled Exemption: RSA 72:37-b
- Deaf Exemption: RSA 72:38-b
- Elderly Exemption: RSA 72:39-a & b
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Wood-Heating Energy System Exemption: RSA 72:70
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23, IV (Exemption amount > \$150,000)

= NET LOCAL ASSESSED VALUATION Not Including Utility Valuation

The State Education property tax rate is computed using the Net Local Assessed Valuation Not Including Utility Valuation.

TAX INCREMENT FINANCE DISTRICTS (TIFS): RSA 162-K:10, III - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value and any unretained value is used to set a municipality's tax rates.

DRA INVENTORY ADJUSTMENT is the sum of the adjustments of the modified local assessed valuation is divided into two categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2019 equalization ratio. This category includes discretionary preservation

easements, taxation of farm structures, and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2018 equalization ratio to obtain the equalized value of current use, conservation restriction assessments and discretionary easements. If a municipality has had a full revaluation, cyclical revaluation or full statistical revaluation as defined by Rev 601.24, Rev 601.16, and Rev 601.25, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction assessments, and discretionary easements.

EQUALIZED ASSESSED VALUATION: The equalized assessed valuation represents the sum of the “modified local assessed valuation” plus the DRA inventory adjustment. The equalized assessed valuation represents the equalized value of all “taxable” properties in a municipality.

PAYMENT IN LIEU OF TAXES: The equalized value for payments received in lieu of taxes includes State & Federal Forest Land Reimbursements, Recreation Land Reimbursements, Flood Land Reimbursements, renewable energy facilities (if applicable) and others.

TOTAL EQUALIZED VALUATIONS NOT INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: This figure represents the sum of the equalized assessed valuation and the equalized value of payments in lieu of taxes.

The 2019 “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” will be used to apportion the state education property tax for the tax year 2021. The 2018 total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities was used to apportion the state education property tax for the tax year 2020.

EQUALIZATION RATIO: The 2019 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration’s equalization staff.

% PROPORTION TO STATE TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing the town’s total equalized value to the total equalized value of the state.

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2019 Notification of Total Equalized Valuations on April 21, 2020.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA must appeal to the Board of Tax and Land Appeals in writing **within 30 days of the town's notification** of the municipality's total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the DRA and a municipality regarding the total equalized valuation.

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Summary

| County | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State |
|---------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|-----------------------|
| Belknap | 11,670,038,091 | 1,165,822,647 | 12,835,860,738 | 37,515,708 | 12,873,376,446 | | 6.4671% |
| Carroll | 14,054,368,529 | 1,237,076,697 | 15,291,445,226 | 22,437,493 | 15,313,882,719 | | 7.6931% |
| Cheshire | 6,922,811,534 | 635,429,442 | 7,558,240,976 | 67,949,199 | 7,626,190,175 | | 3.8311% |
| Coos | 2,715,636,176 | 249,950,606 | 2,965,586,782 | 76,902,873 | 3,042,489,655 | | 1.5284% |
| Grafton | 13,240,451,603 | 1,811,368,182 | 15,051,819,785 | 377,881,275 | 15,429,701,060 | | 7.7513% |
| Hillsborough | 44,974,228,929 | 6,788,925,350 | 51,763,154,279 | 72,460,360 | 51,835,614,639 | | 26.0403% |
| Merrimack | 16,597,135,004 | 1,673,500,498 | 18,270,635,502 | 79,845,097 | 18,350,480,599 | | 9.2186% |
| Rockingham | 49,480,479,771 | 6,086,082,746 | 55,566,562,517 | 167,598,507 | 55,734,161,024 | | 27.9988% |
| Strafford | 12,694,562,760 | 944,930,910 | 13,639,493,670 | 73,457,603 | 13,712,951,273 | | 6.8889% |
| Sullivan | 4,582,202,984 | 519,811,171 | 5,102,014,155 | 38,449,920 | 5,140,464,075 | | 2.5824% |
| State Totals | 176,931,915,381 | 21,112,898,249 | 198,044,813,630 | 1,014,498,035 | 199,059,311,665 | | 100.00% |

* Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|----------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Acworth | 96,280,000 | 2,765,781 | 99,045,781 | 5,861 | 99,051,642 | 97.2 | 0.0498% |
| Albany | 112,639,486 | 6,167,679 | 118,807,165 | 1,312,733 | 120,119,898 | 94.8 | 0.0603% |
| Alexandria | 180,588,651 | 37,198,457 | 217,787,108 | 239,317 | 218,026,425 | 82.9 | 0.1095% |
| Allenstown | 288,752,496 | 37,877,640 | 326,630,136 | 386,564 | 327,016,700 | 88.4 | 0.1643% |
| Alstead | 160,009,193 | 23,318,154 | 183,327,347 | 70 | 183,327,417 | 87.3 | 0.0921% |
| Alton | 1,744,422,750 | 228,822,250 | 1,973,245,000 | 485,596 | 1,973,730,596 | 88.4 | 0.9915% |
| Amherst | 1,698,390,720 | 313,877,890 | 2,012,268,610 | 220,275 | 2,012,488,885 | 84.4 | 1.0110% |
| Andover | 286,403,290 | 6,418,432 | 292,821,722 | 8,174 | 292,829,896 | 97.8 | 0.1471% |
| Antrim | 240,159,450 | 28,414,545 | 268,573,995 | 5,360,916 | 273,934,911 | 89.4 | 0.1376% |
| Ashland | 242,930,924 | 10,116,342 | 253,047,266 | 2,144,572 | 255,191,838 | 96.0 | 0.1282% |
| Atkinson & Gilmanton | 818,373 | 86,967 | 905,340 | 0 | 905,340 | 86.5 | 0.0005% |
| Atkinson | 995,285,475 | 192,399,192 | 1,187,684,667 | 0 | 1,187,684,667 | 83.8 | 0.5966% |
| Auburn | 847,281,828 | 71,655,135 | 918,936,963 | 17,678,786 | 936,615,749 | 92.2 | 0.4705% |
| Barnstead | 591,784,344 | 27,769,253 | 619,553,597 | 0 | 619,553,597 | 95.5 | 0.3112% |
| Barrington | 1,137,066,625 | 37,550,036 | 1,174,616,661 | 833,920 | 1,175,450,581 | 96.8 | 0.5905% |
| Bartlett | 1,056,193,740 | 181,992,274 | 1,238,186,014 | 929,008 | 1,239,115,022 | 85.3 | 0.6225% |
| Bath | 106,226,376 | 5,281,357 | 111,507,733 | 9,339,462 | 120,847,195 | 95.0 | 0.0607% |
| Bean's Grant | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Bedford | 4,041,877,090 | 226,189,826 | 4,268,066,916 | 3,687 | 4,268,070,603 | 94.7 | 2.1441% |
| Belmont | 732,122,664 | 84,865,796 | 816,988,460 | 1,001,767 | 817,990,227 | 89.6 | 0.4109% |
| Bennington | 125,239,477 | 2,678,081 | 127,917,558 | 17,654 | 127,935,212 | 97.9 | 0.0643% |
| Benton | 24,473,834 | 1,556,987 | 26,030,821 | 701,580 | 26,732,401 | 94.0 | 0.0134% |
| Berlin | 276,893,368 | 32,459,885 | 309,353,253 | 44,263,036 | 353,616,289 | 89.5 | 0.1776% |
| Bethlehem | 254,928,700 | 33,986,061 | 288,914,761 | 1,492,896 | 290,407,657 | 88.2 | 0.1459% |
| Boscawen | 278,588,164 | 11,865,052 | 290,453,216 | 4,406,680 | 294,859,896 | 95.9 | 0.1481% |
| Bow | 1,182,539,210 | 21,669,144 | 1,204,208,354 | 3,404 | 1,204,211,758 | 98.2 | 0.6050% |
| Bradford | 195,806,972 | 50,308,557 | 246,115,529 | 33,677 | 246,149,206 | 79.5 | 0.1237% |
| Brentwood | 560,471,106 | 115,580,485 | 676,051,591 | 0 | 676,051,591 | 82.9 | 0.3396% |
| Bridgewater | 344,003,700 | 73,492,369 | 417,496,069 | 0 | 417,496,069 | 82.4 | 0.2097% |
| Bristol | 452,756,573 | 96,016,012 | 548,772,585 | 1,445,385 | 550,217,970 | 82.5 | 0.2764% |
| Brookfield | 123,305,743 | (4,255,980) | 119,049,763 | 0 | 119,049,763 | 103.6 | 0.0598% |

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MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|---------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Brookline | 657,086,553 | 33,824,840 | 690,911,393 | 0 | 690,911,393 | 95.1 | 0.3471% |
| Cambridge | 8,931,505 | 1,289,049 | 10,220,554 | 0 | 10,220,554 | 86.5 | 0.0051% |
| Campton | 422,336,336 | 5,981,224 | 428,317,560 | 822,771 | 429,140,331 | 98.6 | 0.2156% |
| Canaan | 341,016,342 | 62,358,094 | 403,374,436 | 110,780 | 403,485,216 | 84.5 | 0.2027% |
| Candia | 505,584,161 | 23,797,787 | 529,381,948 | 8,923 | 529,390,871 | 95.5 | 0.2659% |
| Canterbury | 257,340,623 | 58,308,607 | 315,649,230 | 426,380 | 316,075,610 | 81.5 | 0.1588% |
| Carroll | 325,821,121 | 53,472,889 | 379,294,010 | 1,458,241 | 380,752,251 | 85.9 | 0.1913% |
| Center Harbor | 432,638,267 | 78,127,098 | 510,765,365 | 116,622 | 510,881,987 | 84.7 | 0.2566% |
| Chandler's Purchase | 37,050 | 5,782 | 42,832 | 0 | 42,832 | 86.5 | 0.0000% |
| Charlestown | 260,171,137 | 45,106,419 | 305,277,556 | 346,212 | 305,623,768 | 85.2 | 0.1535% |
| Chatham | 58,146,249 | 702,381 | 58,848,630 | 833,885 | 59,682,515 | 98.8 | 0.0300% |
| Chester | 678,964,167 | 48,698,662 | 727,662,829 | 0 | 727,662,829 | 93.3 | 0.3656% |
| Chesterfield | 515,381,470 | 85,856,843 | 601,238,313 | 1,646,799 | 602,885,112 | 85.7 | 0.3029% |
| Chichester | 314,873,990 | 22,195,339 | 337,069,329 | 0 | 337,069,329 | 93.4 | 0.1693% |
| Claremont | 726,140,016 | 16,303,548 | 742,443,564 | 2,550,521 | 744,994,085 | 97.8 | 0.3743% |
| Clarksville | 40,761,535 | 8,384,069 | 49,145,604 | 3,428,244 | 52,573,848 | 82.8 | 0.0264% |
| Colebrook | 171,635,668 | 3,465,900 | 175,101,568 | 0 | 175,101,568 | 98.0 | 0.0880% |
| Columbia | 62,063,964 | 15,712,337 | 77,776,301 | 209,361 | 77,985,662 | 79.5 | 0.0392% |
| Concord | 4,217,522,874 | 134,866,316 | 4,352,389,190 | 32,095,748 | 4,384,484,938 | 96.9 | 2.2026% |
| Conway | 1,687,200,253 | 103,766,178 | 1,790,966,431 | 1,223,476 | 1,792,189,907 | 94.2 | 0.9003% |
| Cornish | 190,950,683 | 2,476,289 | 193,426,972 | 374,697 | 193,801,669 | 98.7 | 0.0974% |
| Crawford's Purchase | 229,730 | 35,854 | 265,584 | 0 | 265,584 | 86.5 | 0.0001% |
| Croydon | 88,882,962 | 8,215,919 | 97,098,881 | 0 | 97,098,881 | 91.5 | 0.0488% |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Dalton | 77,987,061 | 14,848,836 | 92,835,897 | 7,196,443 | 100,032,340 | 83.9 | 0.0503% |
| Danbury | 108,595,605 | 24,650,174 | 133,245,779 | 0 | 133,245,779 | 81.4 | 0.0669% |
| Danville | 395,385,059 | 74,746,690 | 470,131,749 | 87 | 470,131,836 | 84.1 | 0.2362% |
| Deerfield | 518,464,191 | 123,900,849 | 642,365,040 | 73,078 | 642,438,118 | 80.7 | 0.3227% |
| Deering | 173,286,710 | 38,271,340 | 211,558,050 | 9,774 | 211,567,824 | 81.9 | 0.1063% |
| Derry | 3,227,760,977 | 394,819,263 | 3,622,580,240 | 3,656,582 | 3,626,236,822 | 89.1 | 1.8217% |
| Dix's Grant | 1,003,919 | 117,633 | 1,121,552 | 0 | 1,121,552 | 86.5 | 0.0006% |
| Dixville | 7,789,848 | 1,124,513 | 8,914,361 | 4,233 | 8,918,594 | 86.5 | 0.0045% |

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|-------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Dorchester | 43,771,812 | (588,371) | 43,183,441 | 25,548 | 43,208,989 | 101.4 | 0.0217% |
| Dover | 3,628,266,340 | 252,183,158 | 3,880,449,498 | 6,483,347 | 3,886,932,845 | 93.5 | 1.9527% |
| Dublin | 269,140,380 | (6,793,756) | 262,346,624 | 1,645,941 | 263,992,565 | 102.6 | 0.1326% |
| Dummer | 34,687,005 | 33,603 | 34,720,608 | 0 | 34,720,608 | 99.9 | 0.0174% |
| Dunbarton | 295,339,753 | 97,326,892 | 392,666,645 | 3,535,635 | 396,202,280 | 75.2 | 0.1990% |
| Durham | 1,168,198,187 | 90,608,445 | 1,258,806,632 | 10,293,246 | 1,269,099,878 | 92.8 | 0.6375% |
| East Kingston | 372,029,293 | 7,583,761 | 379,613,054 | 1,222 | 379,614,276 | 98.0 | 0.1907% |
| Easton | 63,247,562 | 11,768,390 | 75,015,952 | 416,241 | 75,432,193 | 84.3 | 0.0379% |
| Eaton | 112,223,655 | 1,066,043 | 113,289,698 | 0 | 113,289,698 | 99.1 | 0.0569% |
| Effingham | 162,698,044 | 29,995,634 | 192,693,678 | 93,995 | 192,787,673 | 84.4 | 0.0968% |
| Ellsworth | 13,323,747 | 3,218,947 | 16,542,694 | 372,290 | 16,914,984 | 80.5 | 0.0085% |
| Enfield | 588,784,395 | 30,289,878 | 619,074,273 | 0 | 619,074,273 | 95.1 | 0.3110% |
| Epping | 716,958,500 | 228,875,824 | 945,834,324 | 4,381,662 | 950,215,986 | 75.8 | 0.4774% |
| Epsom | 427,952,981 | 77,887,214 | 505,840,195 | 978,133 | 506,818,328 | 84.6 | 0.2546% |
| Errol | 79,301,125 | (1,221,483) | 78,079,642 | 1,613,440 | 79,693,082 | 101.6 | 0.0400% |
| Erving's Location | 51,387 | 1,480 | 52,867 | 0 | 52,867 | 86.5 | 0.0000% |
| Exeter | 2,208,995,317 | 163,703,048 | 2,372,698,365 | 1,906,540 | 2,374,604,905 | 93.1 | 1.1929% |
| Farmington | 552,897,162 | 2,215,405 | 555,112,567 | 1,845,023 | 556,957,590 | 99.6 | 0.2798% |
| Fitzwilliam | 247,003,322 | 11,352,211 | 258,355,533 | 29,206 | 258,384,739 | 95.6 | 0.1298% |
| Francestown | 213,372,475 | 4,110,708 | 217,483,183 | 0 | 217,483,183 | 98.1 | 0.1093% |
| Franconia | 283,075,246 | 42,254,396 | 325,329,642 | 855,675 | 326,185,317 | 87.0 | 0.1639% |
| Franklin | 621,301,641 | 29,228,168 | 650,529,809 | 2,057,251 | 652,587,060 | 95.5 | 0.3278% |
| Freedom | 491,381,554 | 107,821,402 | 599,202,956 | 0 | 599,202,956 | 82.0 | 0.3010% |
| Fremont | 406,026,268 | 142,603,975 | 548,630,243 | 0 | 548,630,243 | 74.0 | 0.2756% |
| Gilford | 2,023,064,040 | 90,879,224 | 2,113,943,264 | 2,234,071 | 2,116,177,335 | 95.7 | 1.0631% |
| Gilmanton | 532,950,375 | 5,360,226 | 538,310,601 | 92,349 | 538,402,950 | 99.0 | 0.2705% |
| Gilsum | 68,673,423 | (1,336,828) | 67,336,595 | 0 | 67,336,595 | 102.0 | 0.0338% |
| Goffstown | 1,649,941,700 | 193,497,376 | 1,843,439,076 | 0 | 1,843,439,076 | 89.5 | 0.9261% |
| Gorham | 210,768,085 | 17,322,746 | 228,090,831 | 347,532 | 228,438,363 | 92.4 | 0.1148% |
| Goshen | 71,160,337 | 8,112,832 | 79,273,169 | 19,137 | 79,292,306 | 89.7 | 0.0398% |
| Grafton | 114,135,708 | 20,031,975 | 134,167,683 | 0 | 134,167,683 | 85.0 | 0.0674% |
| Grantham | 464,499,233 | 85,179,868 | 549,679,101 | 0 | 549,679,101 | 84.5 | 0.2761% |

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| Greenfield | 165,577,707 | 329,824 | 165,907,531 | 9,735,606 | 175,643,137 | 99.8 | 0.0882% |
| Greenland | 840,747,799 | 87,203,209 | 927,951,008 | 0 | 927,951,008 | 90.6 | 0.4662% |
| Green's Grant | 7,796,200 | 1,216,748 | 9,012,948 | 67,792 | 9,080,740 | 86.5 | 0.0046% |
| Greenville | 112,423,981 | 1,247,916 | 113,671,897 | 1,521,930 | 115,193,827 | 98.9 | 0.0579% |
| Groton | 70,051,249 | 2,263,057 | 72,314,306 | 46,692,948 | 119,007,254 | 96.9 | 0.0598% |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Hale's Location | 75,605,900 | 5,169,634 | 80,775,534 | 37,511 | 80,813,045 | 93.6 | 0.0406% |
| Hampstead | 1,325,152,489 | 49,484,158 | 1,374,636,647 | 2,100,388 | 1,376,737,035 | 96.4 | 0.6916% |
| Hampton | 3,688,773,300 | 239,626,436 | 3,928,399,736 | 18,230,460 | 3,946,630,196 | 93.9 | 1.9826% |
| Hampton Falls | 483,473,344 | 59,114,016 | 542,587,360 | 729,517 | 543,316,877 | 89.1 | 0.2729% |
| Hancock | 244,815,141 | 29,869,124 | 274,684,265 | 2,069,822 | 276,754,087 | 89.1 | 0.1390% |
| Hanover | 2,272,540,680 | 235,713,287 | 2,508,253,967 | 2,751,724 | 2,511,005,691 | 90.6 | 1.2614% |
| Harrisville | 204,843,395 | 12,343,923 | 217,187,318 | 175,426 | 217,362,744 | 94.3 | 0.1092% |
| Hart's Location | 16,406,271 | 2,110,730 | 18,517,001 | 335,640 | 18,852,641 | 88.6 | 0.0095% |
| Haverhill | 321,284,471 | 35,097,443 | 356,381,914 | 455,849 | 356,837,763 | 90.1 | 0.1793% |
| Hebron | 259,414,260 | 48,312,249 | 307,726,509 | 5,956,784 | 313,683,293 | 84.3 | 0.1576% |
| Henniker | 397,924,187 | 80,329,413 | 478,253,600 | 3,357,191 | 481,610,791 | 83.2 | 0.2419% |
| Hill | 89,553,883 | 2,740,638 | 92,294,521 | 1,657,812 | 93,952,333 | 97.0 | 0.0472% |
| Hillsborough | 488,792,157 | 72,927,080 | 561,719,237 | 191,102 | 561,910,339 | 87.0 | 0.2823% |
| Hinsdale | 232,849,492 | 43,600,519 | 276,450,011 | 41,675 | 276,491,686 | 84.2 | 0.1389% |
| Holderness | 742,045,654 | 100,128,930 | 842,174,584 | 937 | 842,175,521 | 88.1 | 0.4231% |
| Hollis | 1,354,804,264 | 181,202,170 | 1,536,006,434 | 1,076 | 1,536,007,510 | 88.2 | 0.7716% |
| Hooksett | 1,950,010,764 | 374,149,365 | 2,324,160,129 | 31,754 | 2,324,191,883 | 83.9 | 1.1676% |
| Hopkinton | 756,537,771 | 16,183,075 | 772,720,846 | 13,364,265 | 786,085,111 | 97.9 | 0.3949% |
| Hudson | 3,024,103,363 | 424,116,684 | 3,448,220,047 | 714,793 | 3,448,934,840 | 87.7 | 1.7326% |
| Jackson | 457,610,929 | 14,625,835 | 472,236,764 | 921,176 | 473,157,940 | 96.9 | 0.2377% |
| Jaffrey | 421,265,380 | 106,674,345 | 527,939,725 | 5,016 | 527,944,741 | 79.8 | 0.2652% |
| Jefferson | 121,891,471 | 18,161,842 | 140,053,313 | 721,026 | 140,774,339 | 87.0 | 0.0707% |
| Keene | 1,788,752,370 | 94,132,696 | 1,882,885,066 | 31,832,776 | 1,914,717,842 | 95.0 | 0.9619% |
| Kensington | 380,071,403 | 19,556,276 | 399,627,679 | 0 | 399,627,679 | 95.1 | 0.2008% |
| Kilkenny | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Kingston | 804,474,929 | 64,270,256 | 868,745,185 | 1,499 | 868,746,684 | 92.6 | 0.4364% |

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|-----------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Laconia | 2,247,082,193 | 244,109,743 | 2,491,191,936 | 20,763,788 | 2,511,955,724 | 90.2 | 1.2619% |
| Lancaster | 261,399,842 | 18,277,900 | 279,677,742 | 3,290,079 | 282,967,821 | 93.4 | 0.1422% |
| Landaff | 49,280,489 | 5,269,718 | 54,550,207 | 142,611 | 54,692,818 | 90.2 | 0.0275% |
| Langdon | 55,913,061 | 3,876,191 | 59,789,252 | 13,736 | 59,802,988 | 93.5 | 0.0300% |
| Lebanon | 1,841,438,756 | 489,417,853 | 2,330,856,609 | 77,972,091 | 2,408,828,700 | 79.0 | 1.2101% |
| Lee | 459,617,955 | 134,147,548 | 593,765,503 | 256,716 | 594,022,219 | 77.4 | 0.2984% |
| Lempster | 105,066,429 | 13,754,360 | 118,820,789 | 31,488,183 | 150,308,972 | 88.4 | 0.0755% |
| Lincoln | 831,604,764 | 182,544,148 | 1,014,148,912 | 2,381,589 | 1,016,530,501 | 82.0 | 0.5107% |
| Lisbon | 114,668,684 | 2,194,502 | 116,863,186 | 0 | 116,863,186 | 98.1 | 0.0587% |
| Litchfield | 874,339,917 | 186,732,436 | 1,061,072,353 | 1,497,885 | 1,062,570,238 | 82.4 | 0.5338% |
| Littleton | 575,108,198 | 53,981,470 | 629,089,668 | 216,598,094 | 845,687,762 | 91.4 | 0.4248% |
| Livermore | 136,600 | 0 | 136,600 | 0 | 136,600 | 100.0 | 0.0001% |
| Londonderry | 3,882,846,850 | 91,387,769 | 3,974,234,619 | 36,218,693 | 4,010,453,312 | 97.7 | 2.0147% |
| Loudon | 551,228,829 | 112,060,860 | 663,289,689 | 4,980,516 | 668,270,205 | 83.1 | 0.3357% |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Lyman | 58,307,224 | 15,871,380 | 74,178,604 | 0 | 74,178,604 | 78.4 | 0.0373% |
| Lyme | 349,313,100 | 21,496,356 | 370,809,456 | 189,748 | 370,999,204 | 94.2 | 0.1864% |
| Lyndeborough | 167,260,780 | 49,080,126 | 216,340,906 | 508 | 216,341,414 | 77.2 | 0.1087% |
| Madbury | 231,557,168 | 44,749,969 | 276,307,137 | 0 | 276,307,137 | 83.8 | 0.1388% |
| Madison | 474,227,946 | 111,947,735 | 586,175,681 | 1,023,061 | 587,198,742 | 80.9 | 0.2950% |
| Manchester | 8,998,505,613 | 2,391,996,337 | 11,390,501,950 | 40,832,778 | 11,431,334,728 | 79.0 | 5.7427% |
| Marlborough | 172,363,738 | 31,544,497 | 203,908,235 | 857,170 | 204,765,405 | 84.5 | 0.1029% |
| Marlow | 63,884,940 | 9,015,727 | 72,900,667 | 154,782 | 73,055,449 | 87.5 | 0.0367% |
| Martin's Location | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Mason | 153,805,888 | 27,560,756 | 181,366,644 | 12,953 | 181,379,597 | 84.8 | 0.0911% |
| Meredith | 1,949,689,524 | 363,083,857 | 2,312,773,381 | 10,298,988 | 2,323,072,369 | 84.3 | 1.1670% |
| Merrimack | 3,344,242,038 | 590,148,277 | 3,934,390,315 | 357,622 | 3,934,747,937 | 85.0 | 1.9767% |
| Middleton | 178,539,682 | 15,909,194 | 194,448,876 | 0 | 194,448,876 | 91.8 | 0.0977% |
| Milan | 104,634,479 | 9,879,472 | 114,513,951 | 160,372 | 114,674,323 | 91.3 | 0.0576% |
| Milford | 1,584,997,032 | 176,044,412 | 1,761,041,444 | 1,681,899 | 1,762,723,343 | 90.0 | 0.8855% |
| Millsfield | 8,888,055 | 1,288,624 | 10,176,679 | 0 | 10,176,679 | 86.5 | 0.0051% |
| Milton | 473,597,799 | 16,630,055 | 490,227,854 | 483,326 | 490,711,180 | 96.6 | 0.2465% |

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| Monroe | 82,721,626 | 5,787,756 | 88,509,382 | 0 | 88,509,382 | 93.4 | 0.0445% |
| Mont Vernon | 309,447,484 | 6,304,524 | 315,752,008 | 0 | 315,752,008 | 98.0 | 0.1586% |
| Moultonborough | 3,343,510,723 | 224,755,172 | 3,568,265,895 | 4,823,452 | 3,573,089,347 | 93.7 | 1.7950% |
| Nashua | 10,119,534,167 | 1,379,929,960 | 11,499,464,127 | 0 | 11,499,464,127 | 88.0 | 5.7769% |
| Nelson | 121,924,962 | 4,950,136 | 126,875,098 | 207,212 | 127,082,310 | 96.1 | 0.0638% |
| New Boston | 662,287,082 | 77,648,492 | 739,935,574 | 6,599 | 739,942,173 | 89.5 | 0.3717% |
| New Castle | 730,341,423 | 70,470,658 | 800,812,081 | 0 | 800,812,081 | 91.2 | 0.4023% |
| New Durham | 410,214,498 | 121,739,137 | 531,953,635 | 0 | 531,953,635 | 77.1 | 0.2672% |
| New Hampton | 301,230,802 | 23,644,091 | 324,874,893 | 1,334,510 | 326,209,403 | 92.7 | 0.1639% |
| New Ipswich | 465,488,430 | 11,412,241 | 476,900,671 | 3,422 | 476,904,093 | 97.6 | 0.2396% |
| New London | 1,237,373,351 | 70,592,094 | 1,307,965,445 | 0 | 1,307,965,445 | 94.6 | 0.6571% |
| Newbury | 747,686,711 | 157,450,241 | 905,136,952 | 2,158,860 | 907,295,812 | 82.6 | 0.4558% |
| Newfields | 300,090,327 | (10,422,834) | 289,667,493 | 0 | 289,667,493 | 103.6 | 0.1455% |
| Newington | 598,356,623 | 3,611,282 | 601,967,905 | 2,428,920 | 604,396,825 | 99.4 | 0.3036% |
| Newmarket | 977,903,328 | 86,159,233 | 1,064,062,561 | 1,189,732 | 1,065,252,293 | 91.9 | 0.5351% |
| Newport | 419,662,179 | 35,455,563 | 455,117,742 | 3,108,894 | 458,226,636 | 92.2 | 0.2302% |
| Newton | 501,625,868 | 107,137,057 | 608,762,925 | 0 | 608,762,925 | 82.4 | 0.3058% |
| North Hampton | 1,184,589,450 | 89,167,068 | 1,273,756,518 | 0 | 1,273,756,518 | 93.0 | 0.6399% |
| Northfield | 335,033,432 | 44,753,803 | 379,787,235 | 3,378,066 | 383,165,301 | 88.2 | 0.1925% |
| Northumberland | 83,121,455 | 7,808,207 | 90,929,662 | 1,315,408 | 92,245,070 | 91.3 | 0.0463% |
| Northwood | 481,526,589 | 126,430,464 | 607,957,053 | 558,468 | 608,515,521 | 79.2 | 0.3057% |
| Nottingham | 617,589,750 | 130,896,552 | 748,486,302 | 257,867 | 748,744,169 | 82.5 | 0.3761% |
| Odell | 2,265,573 | 322,850 | 2,588,423 | 574,504 | 3,162,927 | 86.5 | 0.0016% |
| Orange | 31,874,435 | 1,110,477 | 32,984,912 | 140,989 | 33,125,901 | 96.7 | 0.0166% |
| Orford | 135,329,951 | 22,065,578 | 157,395,529 | 139,861 | 157,535,390 | 86.0 | 0.0791% |
| Ossipee | 762,566,808 | 37,533,741 | 800,100,549 | 59,664 | 800,160,213 | 95.3 | 0.4020% |
| Pelham | 1,923,250,070 | 61,515,970 | 1,984,766,040 | 1,337,750 | 1,986,103,790 | 96.9 | 0.9977% |
| Pembroke | 733,863,378 | 18,017,975 | 751,881,353 | 1,835,789 | 753,717,142 | 97.6 | 0.3786% |
| Peterborough | 722,245,196 | 59,341,187 | 781,586,383 | 3,738,388 | 785,324,771 | 92.4 | 0.3945% |
| Piermont | 94,901,403 | 3,883,676 | 98,785,079 | 67,553 | 98,852,632 | 96.1 | 0.0497% |
| Pinkham's Grant | 2,790,630 | 435,532 | 3,226,162 | 1,397,384 | 4,623,546 | 86.5 | 0.0023% |
| Pittsburg | 277,448,481 | 34,243,419 | 311,691,900 | 4,374,105 | 316,066,005 | 88.9 | 0.1588% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|----------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Pittsfield | 253,115,292 | 61,571,306 | 314,686,598 | 400,160 | 315,086,758 | 80.4 | 0.1583% |
| Plainfield | 300,056,486 | 8,840,872 | 308,897,358 | 42,733 | 308,940,091 | 97.1 | 0.1552% |
| Plaistow | 1,161,388,712 | 39,631,175 | 1,201,019,887 | 0 | 1,201,019,887 | 96.7 | 0.6033% |
| Plymouth | 456,123,908 | 56,878,490 | 513,002,398 | 2,077,379 | 515,079,777 | 88.9 | 0.2588% |
| Portsmouth | 6,000,554,963 | 528,879,395 | 6,529,434,358 | 69,936,223 | 6,599,370,581 | 91.9 | 3.3153% |
| Randolph | 65,182,216 | (1,023,833) | 64,158,383 | 1,710,176 | 65,868,559 | 101.6 | 0.0331% |
| Raymond | 934,613,323 | 232,177,934 | 1,166,791,257 | 469,608 | 1,167,260,865 | 80.1 | 0.5864% |
| Richmond | 96,702,224 | 8,001,091 | 104,703,315 | 0 | 104,703,315 | 92.3 | 0.0526% |
| Rindge | 543,479,453 | 138,366,298 | 681,845,751 | 640,117 | 682,485,868 | 79.7 | 0.3429% |
| Rochester | 2,626,254,377 | 26,516,722 | 2,652,771,099 | 47,588,739 | 2,700,359,838 | 99.0 | 1.3566% |
| Rollinsford | 292,635,401 | 31,435,372 | 324,070,773 | 0 | 324,070,773 | 90.3 | 0.1628% |
| Roxbury | 23,647,654 | (635,521) | 23,012,133 | 3,185,548 | 26,197,681 | 102.8 | 0.0132% |
| Rumney | 182,066,032 | 8,729,913 | 190,795,945 | 356,967 | 191,152,912 | 95.4 | 0.0960% |
| Rye | 2,152,859,300 | 371,012,625 | 2,523,871,925 | 3,166,561 | 2,527,038,486 | 85.3 | 1.2695% |
| Salem | 4,522,712,281 | 1,123,609,700 | 5,646,321,981 | 3,975,922 | 5,650,297,903 | 80.1 | 2.8385% |
| Salisbury | 138,187,565 | 18,713,046 | 156,900,611 | 2,483,913 | 159,384,524 | 88.0 | 0.0801% |
| Sanbornton | 522,045,965 | 14,986,260 | 537,032,225 | 955,155 | 537,987,380 | 97.2 | 0.2703% |
| Sandown | 664,720,080 | 99,309,120 | 764,029,200 | 0 | 764,029,200 | 87.0 | 0.3838% |
| Sandwich | 437,295,505 | 8,885,488 | 446,180,993 | 744,349 | 446,925,342 | 98.0 | 0.2245% |
| Sargent's Purchase | 1,888,530 | 294,742 | 2,183,272 | 0 | 2,183,272 | 86.5 | 0.0011% |
| Seabrook | 1,742,546,450 | 151,524,443 | 1,894,070,893 | 0 | 1,894,070,893 | 92.0 | 0.9515% |
| Second College Grant | 1,404,232 | 127,980 | 1,532,212 | 0 | 1,532,212 | 86.5 | 0.0008% |
| Sharon | 54,800,818 | (1,368,016) | 53,432,802 | 5,197 | 53,437,999 | 102.6 | 0.0268% |
| Shelburne | 51,298,236 | (4,657,640) | 46,640,596 | 426,318 | 47,066,914 | 110.0 | 0.0236% |
| Somersworth | 1,054,320,954 | 25,922,247 | 1,080,243,201 | 5,673,286 | 1,085,916,487 | 97.6 | 0.5455% |
| South Hampton | 166,510,198 | 2,339,812 | 168,850,010 | 2,083 | 168,852,093 | 98.6 | 0.0848% |
| Springfield | 203,342,088 | 17,926,810 | 221,268,898 | 343,107 | 221,612,005 | 91.9 | 0.1113% |
| Stark | 59,710,435 | 237,269 | 59,947,704 | 598,400 | 60,546,104 | 99.6 | 0.0304% |
| Stewartstown | 87,888,214 | 3,562,482 | 91,450,696 | 44,883 | 91,495,579 | 96.1 | 0.0460% |
| Stoddard | 284,836,310 | 10,602,519 | 295,438,829 | 31,639 | 295,470,468 | 96.4 | 0.1484% |
| Strafford | 481,396,612 | 145,323,622 | 626,720,234 | 0 | 626,720,234 | 76.8 | 0.3148% |
| Stratford | 42,724,040 | 4,995,664 | 47,719,704 | 373,790 | 48,093,494 | 89.4 | 0.0242% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|------------------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Stratham | 1,528,739,330 | 21,700,528 | 1,550,439,858 | 0 | 1,550,439,858 | 98.6 | 0.7789% |
| Success | 12,150,508 | 1,801,996 | 13,952,504 | 619,477 | 14,571,981 | 86.5 | 0.0073% |
| Sugar Hill | 159,041,883 | 6,774,465 | 165,816,348 | 0 | 165,816,348 | 95.9 | 0.0833% |
| Sullivan | 58,812,298 | 2,049,148 | 60,861,446 | 0 | 60,861,446 | 96.6 | 0.0306% |
| Sunapee | 1,233,045,717 | 240,105,190 | 1,473,150,907 | 0 | 1,473,150,907 | 83.7 | 0.7401% |
| Surry | 79,755,685 | 5,899,204 | 85,654,889 | 1,917,711 | 87,572,600 | 93.1 | 0.0440% |
| Sutton | 257,005,759 | 65,380,443 | 322,386,202 | 1,118 | 322,387,320 | 79.7 | 0.1620% |
| Swanzey | 608,838,873 | 10,495,155 | 619,334,028 | 2,009,906 | 621,343,934 | 98.3 | 0.3121% |
| Tamworth | 385,640,173 | (3,044,409) | 382,595,764 | 5,949,656 | 388,545,420 | 100.8 | 0.1952% |
| Temple | 158,619,640 | 952,430 | 159,572,070 | 17,427 | 159,589,497 | 99.4 | 0.0802% |
| Thomson & Meserve's Purchase | 5,362,170 | 836,870 | 6,199,040 | 369,847 | 6,568,887 | 86.5 | 0.0033% |
| Thornton | 425,692,932 | (8,334,120) | 417,358,812 | 428,981 | 417,787,793 | 102.0 | 0.2099% |
| Tilton | 593,007,167 | 4,174,849 | 597,182,016 | 232,862 | 597,414,878 | 99.3 | 0.3001% |
| Troy | 116,884,397 | 15,290,058 | 132,174,455 | 5,195 | 132,179,650 | 88.4 | 0.0664% |
| Tuftonboro | 1,187,605,408 | (1,185,416) | 1,186,419,992 | 794,577 | 1,187,214,569 | 100.1 | 0.5964% |
| Unity | 130,567,397 | (1,024,279) | 129,543,118 | 35 | 129,543,153 | 100.8 | 0.0651% |
| Wakefield | 1,107,051,617 | 88,384,769 | 1,195,436,386 | 1,260,996 | 1,196,697,382 | 92.6 | 0.6012% |
| Walpole | 419,788,520 | (4,957,476) | 414,831,044 | 21,902,557 | 436,733,601 | 101.2 | 0.2194% |
| Warner | 282,318,255 | 29,784,796 | 312,103,051 | 656,901 | 312,759,952 | 90.5 | 0.1571% |
| Warren | 67,388,048 | 5,531,801 | 72,919,849 | 521,901 | 73,441,750 | 92.4 | 0.0369% |
| Washington | 236,465,259 | 32,715,808 | 269,181,067 | 156,804 | 269,337,871 | 87.8 | 0.1353% |
| Waterville Valley | 328,961,695 | 329,777 | 329,291,472 | 1,115,666 | 330,407,138 | 99.9 | 0.1660% |
| Weare | 845,150,730 | 134,118,761 | 979,269,491 | 1,886,580 | 981,156,071 | 86.3 | 0.4929% |
| Webster | 214,531,056 | 13,861,236 | 228,392,292 | 1,558,252 | 229,950,544 | 93.9 | 0.1155% |
| Wentworth | 88,533,581 | 14,408,248 | 102,941,829 | 115,068 | 103,056,897 | 86.0 | 0.0518% |
| Wentworth's Location | 7,515,744 | 1,139,745 | 8,655,489 | 8,992 | 8,664,481 | 86.5 | 0.0044% |
| Westmoreland | 163,799,147 | 20,927,000 | 184,726,147 | 547 | 184,726,694 | 88.6 | 0.0928% |
| Whitefield | 211,494,921 | 3,860,677 | 215,355,598 | 2,329,790 | 217,685,388 | 98.2 | 0.1094% |
| Wilmot | 177,747,172 | 35,310,672 | 213,057,844 | 48,854 | 213,106,698 | 83.4 | 0.1071% |
| Wilton | 372,711,217 | 89,572,943 | 462,284,160 | 231,797 | 462,515,957 | 80.6 | 0.2324% |
| Winchester | 260,174,908 | 14,733,499 | 274,908,407 | 1,659,906 | 276,568,313 | 94.6 | 0.1389% |
| Windham | 2,375,065,320 | 713,441,743 | 3,088,507,063 | 625,686 | 3,089,132,749 | 76.9 | 1.5519% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|---------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Windsor | 27,672,039 | (2,622,890) | 25,049,149 | 1,002,920 | 26,052,069 | 110.6 | 0.0131% |
| Wolfeboro | 2,003,058,525 | 320,637,807 | 2,323,696,332 | 2,094,314 | 2,325,790,646 | 86.2 | 1.1684% |
| Woodstock | 227,022,074 | 68,949,610 | 295,971,684 | 1,808,018 | 297,779,702 | 76.7 | 0.1496% |
| State Totals | 176,931,915,381 | 21,112,898,249 | 198,044,813,630 | 1,014,498,035 | 199,059,311,665 | | 100.0000% |

| 2019 School Set-Of Districts | | | |
|--|--|--|--|
| Total Equalized Valuation for School Purposes | | | |
| Municipalities | Total Equalized Valuation Including Utilities Used to Apportion Local School Tax | Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax | Base Valuation for Debt Limit for School Purposes Only |
| Concord - Concord Union School District | 4,192,929,768 | 4,004,593,744 | 4,163,693,926 |
| Penacook - Merrimack Valley School District | 418,635,859 | 384,439,491 | 415,719,309 |
| Loudon School District | 688,764,413 | 663,714,605 | 683,783,897 |

*Flood control, forest, recreation lands, and others.

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MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| BELKNAP COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|--|--|---------------------------------|-------------------------------------|---|------------------------------------|--------------------------------|----------------------------------|
| Alton | 1,744,422,750 | 228,822,250 | 1,973,245,000 | 485,596 | 1,973,730,596 | 88.4 | 0.9915% |
| Barnstead | 591,784,344 | 27,769,253 | 619,553,597 | 0 | 619,553,597 | 95.5 | 0.3112% |
| Belmont | 732,122,664 | 84,865,796 | 816,988,460 | 1,001,767 | 817,990,227 | 89.6 | 0.4109% |
| Center Harbor | 432,638,267 | 78,127,098 | 510,765,365 | 116,622 | 510,881,987 | 84.7 | 0.2566% |
| Gilford | 2,023,064,040 | 90,879,224 | 2,113,943,264 | 2,234,071 | 2,116,177,335 | 95.7 | 1.0631% |
| Gilmanton | 532,950,375 | 5,360,226 | 538,310,601 | 92,349 | 538,402,950 | 99.0 | 0.2705% |
| Laconia | 2,247,082,193 | 244,109,743 | 2,491,191,936 | 20,763,788 | 2,511,955,724 | 90.2 | 1.2619% |
| Meredith | 1,949,689,524 | 363,083,857 | 2,312,773,381 | 10,298,988 | 2,323,072,369 | 84.3 | 1.1670% |
| New Hampton | 301,230,802 | 23,644,091 | 324,874,893 | 1,334,510 | 326,209,403 | 92.7 | 0.1639% |
| Sanbornton | 522,045,965 | 14,986,260 | 537,032,225 | 955,155 | 537,987,380 | 97.2 | 0.2703% |
| Tilton | 593,007,167 | 4,174,849 | 597,182,016 | 232,862 | 597,414,878 | 99.3 | 0.3001% |
| Belknap County Totals | 11,670,038,091 | 1,165,822,647 | 12,835,860,738 | 37,515,708 | 12,873,376,446 | | 6.4671% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| CARROLL COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|--------------------------------|--|--------------------------------|------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|
| Albany | 112,639,486 | 6,167,679 | 118,807,165 | 1,312,733 | 120,119,898 | 94.8 | 0.0603% |
| Bartlett | 1,056,193,740 | 181,992,274 | 1,238,186,014 | 929,008 | 1,239,115,022 | 85.3 | 0.6225% |
| Brookfield | 123,305,743 | -4,255,980 | 119,049,763 | 0 | 119,049,763 | 103.6 | 0.0598% |
| Chatham | 58,146,249 | 702,381 | 58,848,630 | 833,885 | 59,682,515 | 98.8 | 0.0300% |
| Conway | 1,687,200,253 | 103,766,178 | 1,790,966,431 | 1,223,476 | 1,792,189,907 | 94.2 | 0.9003% |
| Eaton | 112,223,655 | 1,066,043 | 113,289,698 | 0 | 113,289,698 | 99.1 | 0.0569% |
| Effingham | 162,698,044 | 29,995,634 | 192,693,678 | 93,995 | 192,787,673 | 84.4 | 0.0968% |
| Freedom | 491,381,554 | 107,821,402 | 599,202,956 | 0 | 599,202,956 | 82.0 | 0.3010% |
| Hale's Location | 75,605,900 | 5,169,634 | 80,775,534 | 37,511 | 80,813,045 | 93.6 | 0.0406% |
| Hart's Location | 16,406,271 | 2,110,730 | 18,517,001 | 335,640 | 18,852,641 | 88.6 | 0.0095% |
| Jackson | 457,610,929 | 14,625,835 | 472,236,764 | 921,176 | 473,157,940 | 96.9 | 0.2377% |
| Madison | 474,227,946 | 111,947,735 | 586,175,681 | 1,023,061 | 587,198,742 | 80.9 | 0.2950% |
| Moultonborough | 3,343,510,723 | 224,755,172 | 3,568,265,895 | 4,823,452 | 3,573,089,347 | 93.7 | 1.7950% |
| Ossipee | 762,566,808 | 37,533,741 | 800,100,549 | 59,664 | 800,160,213 | 95.3 | 0.4020% |
| Sandwich | 437,295,505 | 8,885,488 | 446,180,993 | 744,349 | 446,925,342 | 98.0 | 0.2245% |
| Tamworth | 385,640,173 | -3,044,409 | 382,595,764 | 5,949,656 | 388,545,420 | 100.8 | 0.1952% |
| Tuftonboro | 1,187,605,408 | -1,185,416 | 1,186,419,992 | 794,577 | 1,187,214,569 | 100.1 | 0.5964% |
| Wakefield | 1,107,051,617 | 88,384,769 | 1,195,436,386 | 1,260,996 | 1,196,697,382 | 92.6 | 0.6012% |
| Wolfeboro | 2,003,058,525 | 320,637,807 | 2,323,696,332 | 2,094,314 | 2,325,790,646 | 86.2 | 1.1684% |
| Carroll County Totals | 14,054,368,529 | 1,237,076,697 | 15,291,445,226 | 22,437,493 | 15,313,882,719 | | 7.6931% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| CHESHIRE COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|---------------------------------|--|--------------------------------|------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|
| Alstead | 160,009,193 | 23,318,154 | 183,327,347 | 70 | 183,327,417 | 87.3 | 0.0921% |
| Chesterfield | 515,381,470 | 85,856,843 | 601,238,313 | 1,646,799 | 602,885,112 | 85.7 | 0.3029% |
| Dublin | 269,140,380 | -6,793,756 | 262,346,624 | 1,645,941 | 263,992,565 | 102.6 | 0.1326% |
| Fitzwilliam | 247,003,322 | 11,352,211 | 258,355,533 | 29,206 | 258,384,739 | 95.6 | 0.1298% |
| Gilsum | 68,673,423 | -1,336,828 | 67,336,595 | 0 | 67,336,595 | 102.0 | 0.0338% |
| Harrisville | 204,843,395 | 12,343,923 | 217,187,318 | 175,426 | 217,362,744 | 94.3 | 0.1092% |
| Hinsdale | 232,849,492 | 43,600,519 | 276,450,011 | 41,675 | 276,491,686 | 84.2 | 0.1389% |
| Jaffrey | 421,265,380 | 106,674,345 | 527,939,725 | 5,016 | 527,944,741 | 79.8 | 0.2652% |
| Keene | 1,788,752,370 | 94,132,696 | 1,882,885,066 | 31,832,776 | 1,914,717,842 | 95.0 | 0.9619% |
| Marlborough | 172,363,738 | 31,544,497 | 203,908,235 | 857,170 | 204,765,405 | 84.5 | 0.1029% |
| Marlow | 63,884,940 | 9,015,727 | 72,900,667 | 154,782 | 73,055,449 | 87.5 | 0.0367% |
| Nelson | 121,924,962 | 4,950,136 | 126,875,098 | 207,212 | 127,082,310 | 96.1 | 0.0638% |
| Richmond | 96,702,224 | 8,001,091 | 104,703,315 | 0 | 104,703,315 | 92.3 | 0.0526% |
| Rindge | 543,479,453 | 138,366,298 | 681,845,751 | 640,117 | 682,485,868 | 79.7 | 0.3429% |
| Roxbury | 23,647,654 | -635,521 | 23,012,133 | 3,185,548 | 26,197,681 | 102.8 | 0.0132% |
| Stoddard | 284,836,310 | 10,602,519 | 295,438,829 | 31,639 | 295,470,468 | 96.4 | 0.1484% |
| Sullivan | 58,812,298 | 2,049,148 | 60,861,446 | 0 | 60,861,446 | 96.6 | 0.0306% |
| Surry | 79,755,685 | 5,899,204 | 85,654,889 | 1,917,711 | 87,572,600 | 93.1 | 0.0440% |
| Swanzy | 608,838,873 | 10,495,155 | 619,334,028 | 2,009,906 | 621,343,934 | 98.3 | 0.3121% |
| Troy | 116,884,397 | 15,290,058 | 132,174,455 | 5,195 | 132,179,650 | 88.4 | 0.0664% |
| Walpole | 419,788,520 | -4,957,476 | 414,831,044 | 21,902,557 | 436,733,601 | 101.2 | 0.2194% |
| Westmoreland | 163,799,147 | 20,927,000 | 184,726,147 | 547 | 184,726,694 | 88.6 | 0.0928% |
| Winchester | 260,174,908 | 14,733,499 | 274,908,407 | 1,659,906 | 276,568,313 | 94.6 | 0.1389% |
| Cheshire County Totals | 6,922,811,534 | 635,429,442 | 7,558,240,976 | 67,949,199 | 7,626,190,175 | | 3.8311% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| COOS COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|-----------------------------|--|--------------------------------|------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|
| Atkinson & Gilmanton | 818,373 | 86,967 | 905,340 | 0 | 905,340 | 86.5 | 0.0005% |
| Bean's Grant | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Berlin | 276,893,368 | 32,459,885 | 309,353,253 | 44,263,036 | 353,616,289 | 89.5 | 0.1776% |
| Cambridge | 8,931,505 | 1,289,049 | 10,220,554 | 0 | 10,220,554 | 86.5 | 0.0051% |
| Carroll | 325,821,121 | 53,472,889 | 379,294,010 | 1,458,241 | 380,752,251 | 85.9 | 0.1913% |
| Chandler's Purchase | 37,050 | 5,782 | 42,832 | 0 | 42,832 | 86.5 | 0.0000% |
| Clarksville | 40,761,535 | 8,384,069 | 49,145,604 | 3,428,244 | 52,573,848 | 82.8 | 0.0264% |
| Colebrook | 171,635,668 | 3,465,900 | 175,101,568 | 0 | 175,101,568 | 98.0 | 0.0880% |
| Columbia | 62,063,964 | 15,712,337 | 77,776,301 | 209,361 | 77,985,662 | 79.5 | 0.0392% |
| Crawford's Purchase | 229,730 | 35,854 | 265,584 | 0 | 265,584 | 86.5 | 0.0001% |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Dalton | 77,987,061 | 14,848,836 | 92,835,897 | 7,196,443 | 100,032,340 | 83.9 | 0.0503% |
| Dix's Grant | 1,003,919 | 117,633 | 1,121,552 | 0 | 1,121,552 | 86.5 | 0.0006% |
| Dixville | 7,789,848 | 1,124,513 | 8,914,361 | 4,233 | 8,918,594 | 86.5 | 0.0045% |
| Dummer | 34,687,005 | 33,603 | 34,720,608 | 0 | 34,720,608 | 99.9 | 0.0174% |
| Errol | 79,301,125 | -1,221,483 | 78,079,642 | 1,613,440 | 79,693,082 | 101.6 | 0.0400% |
| Erving's Location | 51,387 | 1,480 | 52,867 | 0 | 52,867 | 86.5 | 0.0000% |
| Gorham | 210,768,085 | 17,322,746 | 228,090,831 | 347,532 | 228,438,363 | 92.4 | 0.1148% |
| Green's Grant | 7,796,200 | 1,216,748 | 9,012,948 | 67,792 | 9,080,740 | 86.5 | 0.0046% |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Jefferson | 121,891,471 | 18,161,842 | 140,053,313 | 721,026 | 140,774,339 | 87.0 | 0.0707% |
| Kilkenny | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Lancaster | 261,399,842 | 18,277,900 | 279,677,742 | 3,290,079 | 282,967,821 | 93.4 | 0.1422% |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Martin's Location | 0 | 0 | 0 | 0 | 0 | 86.5 | 0.0000% |
| Milan | 104,634,479 | 9,879,472 | 114,513,951 | 160,372 | 114,674,323 | 91.3 | 0.0576% |
| Millsfield | 8,888,055 | 1,288,624 | 10,176,679 | 0 | 10,176,679 | 86.5 | 0.0051% |
| Northumberland | 83,121,455 | 7,808,207 | 90,929,662 | 1,315,408 | 92,245,070 | 91.3 | 0.0463% |
| Odell | 2,265,573 | 322,850 | 2,588,423 | 574,504 | 3,162,927 | 86.5 | 0.0016% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| COOS COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|------------------------------|--|--------------------------------|------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|
| COOS COUNTY Continued | | | | | | | |
| Pinkham's Grant | 2,790,630 | 435,532 | 3,226,162 | 1,397,384 | 4,623,546 | 86.5 | 0.0023% |
| Pittsburg | 277,448,481 | 34,243,419 | 311,691,900 | 4,374,105 | 316,066,005 | 88.9 | 0.1588% |
| Randolph | 65,182,216 | -1,023,833 | 64,158,383 | 1,710,176 | 65,868,559 | 101.6 | 0.0331% |
| Sargent's Purchase | 1,888,530 | 294,742 | 2,183,272 | 0 | 2,183,272 | 86.5 | 0.0011% |
| Second College Grant | 1,404,232 | 127,980 | 1,532,212 | 0 | 1,532,212 | 86.5 | 0.0008% |
| Shelburne | 51,298,236 | -4,657,640 | 46,640,596 | 426,318 | 47,066,914 | 110.0 | 0.0236% |
| Stark | 59,710,435 | 237,269 | 59,947,704 | 598,400 | 60,546,104 | 99.6 | 0.0304% |
| Stewartstown | 87,888,214 | 3,562,482 | 91,450,696 | 44,883 | 91,495,579 | 96.1 | 0.0460% |
| Stratford | 42,724,040 | 4,995,664 | 47,719,704 | 373,790 | 48,093,494 | 89.4 | 0.0242% |
| Success | 12,150,508 | 1,801,996 | 13,952,504 | 619,477 | 14,571,981 | 86.5 | 0.0073% |
| Thomson & Meserve's Purchase | 5,362,170 | 836,870 | 6,199,040 | 369,847 | 6,568,887 | 86.5 | 0.0033% |
| Wentworth's Location | 7,515,744 | 1,139,745 | 8,655,489 | 8,992 | 8,664,481 | 86.5 | 0.0044% |
| Whitefield | 211,494,921 | 3,860,677 | 215,355,598 | 2,329,790 | 217,685,388 | 98.2 | 0.1094% |
| Coos County Totals | 2,715,636,176 | 249,950,606 | 2,965,586,782 | 76,902,873 | 3,042,489,655 | | 1.5284% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| GRAFTON COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|--|--|---------------------------------|-------------------------------------|---|------------------------------------|--------------------------------|----------------------------------|
| Alexandria | 180,588,651 | 37,198,457 | 217,787,108 | 239,317 | 218,026,425 | 82.9 | 0.1095% |
| Ashland | 242,930,924 | 10,116,342 | 253,047,266 | 2,144,572 | 255,191,838 | 96.0 | 0.1282% |
| Bath | 106,226,376 | 5,281,357 | 111,507,733 | 9,339,462 | 120,847,195 | 95.0 | 0.0607% |
| Benton | 24,473,834 | 1,556,987 | 26,030,821 | 701,580 | 26,732,401 | 94.0 | 0.0134% |
| Bethlehem | 254,928,700 | 33,986,061 | 288,914,761 | 1,492,896 | 290,407,657 | 88.2 | 0.1459% |
| Bridgewater | 344,003,700 | 73,492,369 | 417,496,069 | 0 | 417,496,069 | 82.4 | 0.2097% |
| Bristol | 452,756,573 | 96,016,012 | 548,772,585 | 1,445,385 | 550,217,970 | 82.5 | 0.2764% |
| Campton | 422,336,336 | 5,981,224 | 428,317,560 | 822,771 | 429,140,331 | 98.6 | 0.2156% |
| Canaan | 341,016,342 | 62,358,094 | 403,374,436 | 110,780 | 403,485,216 | 84.5 | 0.2027% |
| Dorchester | 43,771,812 | -588,371 | 43,183,441 | 25,548 | 43,208,989 | 101.4 | 0.0217% |
| Easton | 63,247,562 | 11,768,390 | 75,015,952 | 416,241 | 75,432,193 | 84.3 | 0.0379% |
| Ellsworth | 13,323,747 | 3,218,947 | 16,542,694 | 372,290 | 16,914,984 | 80.5 | 0.0085% |
| Enfield | 588,784,395 | 30,289,878 | 619,074,273 | 0 | 619,074,273 | 95.1 | 0.3110% |
| Franconia | 283,075,246 | 42,254,396 | 325,329,642 | 855,675 | 326,185,317 | 87.0 | 0.1639% |
| Grafton | 114,135,708 | 20,031,975 | 134,167,683 | 0 | 134,167,683 | 85.0 | 0.0674% |
| Groton | 70,051,249 | 2,263,057 | 72,314,306 | 46,692,948 | 119,007,254 | 96.9 | 0.0598% |
| Hanover | 2,272,540,680 | 235,713,287 | 2,508,253,967 | 2,751,724 | 2,511,005,691 | 90.6 | 1.2614% |
| Haverhill | 321,284,471 | 35,097,443 | 356,381,914 | 455,849 | 356,837,763 | 90.1 | 0.1793% |
| Hebron | 259,414,260 | 48,312,249 | 307,726,509 | 5,956,784 | 313,683,293 | 84.3 | 0.1576% |
| Holderness | 742,045,654 | 100,128,930 | 842,174,584 | 937 | 842,175,521 | 88.1 | 0.4231% |
| Landaff | 49,280,489 | 5,269,718 | 54,550,207 | 142,611 | 54,692,818 | 90.2 | 0.0275% |
| Lebanon | 1,841,438,756 | 489,417,853 | 2,330,856,609 | 77,972,091 | 2,408,828,700 | 79.0 | 1.2101% |
| Lincoln | 831,604,764 | 182,544,148 | 1,014,148,912 | 2,381,589 | 1,016,530,501 | 82.0 | 0.5107% |
| Lisbon | 114,668,684 | 2,194,502 | 116,863,186 | 0 | 116,863,186 | 98.1 | 0.0587% |
| Littleton | 575,108,198 | 53,981,470 | 629,089,668 | 216,598,094 | 845,687,762 | 91.4 | 0.4248% |
| Livermore | 136,600 | 0 | 136,600 | 0 | 136,600 | 100.0 | 0.0001% |
| Lyman | 58,307,224 | 15,871,380 | 74,178,604 | 0 | 74,178,604 | 78.4 | 0.0373% |
| Lyme | 349,313,100 | 21,496,356 | 370,809,456 | 189,748 | 370,999,204 | 94.2 | 0.1864% |
| Monroe | 82,721,626 | 5,787,756 | 88,509,382 | 0 | 88,509,382 | 93.4 | 0.0445% |
| Orange | 31,874,435 | 1,110,477 | 32,984,912 | 140,989 | 33,125,901 | 96.7 | 0.0166% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| GRAFTON COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|---------------------------------|--|--------------------------------|------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|
| GRAFTON COUNTY Continued | | | | | | | |
| Orford | 135,329,951 | 22,065,578 | 157,395,529 | 139,861 | 157,535,390 | 86.0 | 0.0791% |
| Piermont | 94,901,403 | 3,883,676 | 98,785,079 | 67,553 | 98,852,632 | 96.1 | 0.0497% |
| Plymouth | 456,123,908 | 56,878,490 | 513,002,398 | 2,077,379 | 515,079,777 | 88.9 | 0.2588% |
| Rumney | 182,066,032 | 8,729,913 | 190,795,945 | 356,967 | 191,152,912 | 95.4 | 0.0960% |
| Sugar Hill | 159,041,883 | 6,774,465 | 165,816,348 | 0 | 165,816,348 | 95.9 | 0.0833% |
| Thornton | 425,692,932 | -8,334,120 | 417,358,812 | 428,981 | 417,787,793 | 102.0 | 0.2099% |
| Warren | 67,388,048 | 5,531,801 | 72,919,849 | 521,901 | 73,441,750 | 92.4 | 0.0369% |
| Waterville Valley | 328,961,695 | 329,777 | 329,291,472 | 1,115,666 | 330,407,138 | 99.9 | 0.1660% |
| Wentworth | 88,533,581 | 14,408,248 | 102,941,829 | 115,068 | 103,056,897 | 86.0 | 0.0518% |
| Woodstock | 227,022,074 | 68,949,610 | 295,971,684 | 1,808,018 | 297,779,702 | 76.7 | 0.1496% |
| Grafton County Totals | 13,240,451,603 | 1,811,368,182 | 15,051,819,785 | 377,881,275 | 15,429,701,060 | | 7.7513% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| HILLSBOROUGH COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|-------------------------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Amherst | 1,698,390,720 | 313,877,890 | 2,012,268,610 | 220,275 | 2,012,488,885 | 84.4 | 1.0110% |
| Antrim | 240,159,450 | 28,414,545 | 268,573,995 | 5,360,916 | 273,934,911 | 89.4 | 0.1376% |
| Bedford | 4,041,877,090 | 226,189,826 | 4,268,066,916 | 3,687 | 4,268,070,603 | 94.7 | 2.1441% |
| Bennington | 125,239,477 | 2,678,081 | 127,917,558 | 17,654 | 127,935,212 | 97.9 | 0.0643% |
| Brookline | 657,086,553 | 33,824,840 | 690,911,393 | 0 | 690,911,393 | 95.1 | 0.3471% |
| Deering | 173,286,710 | 38,271,340 | 211,558,050 | 9,774 | 211,567,824 | 81.9 | 0.1063% |
| Francestown | 213,372,475 | 4,110,708 | 217,483,183 | 0 | 217,483,183 | 98.1 | 0.1093% |
| Goffstown | 1,649,941,700 | 193,497,376 | 1,843,439,076 | 0 | 1,843,439,076 | 89.5 | 0.9261% |
| Greenfield | 165,577,707 | 329,824 | 165,907,531 | 9,735,606 | 175,643,137 | 99.8 | 0.0882% |
| Greenville | 112,423,981 | 1,247,916 | 113,671,897 | 1,521,930 | 115,193,827 | 98.9 | 0.0579% |
| Hancock | 244,815,141 | 29,869,124 | 274,684,265 | 2,069,822 | 276,754,087 | 89.1 | 0.1390% |
| Hillsborough | 488,792,157 | 72,927,080 | 561,719,237 | 191,102 | 561,910,339 | 87.0 | 0.2823% |
| Hollis | 1,354,804,264 | 181,202,170 | 1,536,006,434 | 1,076 | 1,536,007,510 | 88.2 | 0.7716% |
| Hudson | 3,024,103,363 | 424,116,684 | 3,448,220,047 | 714,793 | 3,448,934,840 | 87.7 | 1.7326% |
| Litchfield | 874,339,917 | 186,732,436 | 1,061,072,353 | 1,497,885 | 1,062,570,238 | 82.4 | 0.5338% |
| Lyndeborough | 167,260,780 | 49,080,126 | 216,340,906 | 508 | 216,341,414 | 77.2 | 0.1087% |
| Manchester | 8,998,505,613 | 2,391,996,337 | 11,390,501,950 | 40,832,778 | 11,431,334,728 | 79.0 | 5.7427% |
| Mason | 153,805,888 | 27,560,756 | 181,366,644 | 12,953 | 181,379,597 | 84.8 | 0.0911% |
| Merrimack | 3,344,242,038 | 590,148,277 | 3,934,390,315 | 357,622 | 3,934,747,937 | 85.0 | 1.9767% |
| Milford | 1,584,997,032 | 176,044,412 | 1,761,041,444 | 1,681,899 | 1,762,723,343 | 90.0 | 0.8855% |
| Mont Vernon | 309,447,484 | 6,304,524 | 315,752,008 | 0 | 315,752,008 | 98.0 | 0.1586% |
| Nashua | 10,119,534,167 | 1,379,929,960 | 11,499,464,127 | 0 | 11,499,464,127 | 88.0 | 5.7769% |
| New Boston | 662,287,082 | 77,648,492 | 739,935,574 | 6,599 | 739,942,173 | 89.5 | 0.3717% |
| New Ipswich | 465,488,430 | 11,412,241 | 476,900,671 | 3,422 | 476,904,093 | 97.6 | 0.2396% |
| Pelham | 1,923,250,070 | 61,515,970 | 1,984,766,040 | 1,337,750 | 1,986,103,790 | 96.9 | 0.9977% |
| Peterborough | 722,245,196 | 59,341,187 | 781,586,383 | 3,738,388 | 785,324,771 | 92.4 | 0.3945% |
| Sharon | 54,800,818 | -1,368,016 | 53,432,802 | 5,197 | 53,437,999 | 102.6 | 0.0268% |
| Temple | 158,619,640 | 952,430 | 159,572,070 | 17,427 | 159,589,497 | 99.4 | 0.0802% |
| Weare | 845,150,730 | 134,118,761 | 979,269,491 | 1,886,580 | 981,156,071 | 86.3 | 0.4929% |
| Wilton | 372,711,217 | 89,572,943 | 462,284,160 | 231,797 | 462,515,957 | 80.6 | 0.2324% |
| Windsor | 27,672,039 | -2,622,890 | 25,049,149 | 1,002,920 | 26,052,069 | 110.6 | 0.0131% |
| Hillsborough County Totals | 44,974,228,929 | 6,788,925,350 | 51,763,154,279 | 72,460,360 | 51,835,614,639 | | 26.0403% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| MERRIMACK COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|----------------------------------|--|--------------------------------|------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|
| Allenstown | 288,752,496 | 37,877,640 | 326,630,136 | 386,564 | 327,016,700 | 88.4 | 0.1643% |
| Andover | 286,403,290 | 6,418,432 | 292,821,722 | 8,174 | 292,829,896 | 97.8 | 0.1471% |
| Boscawen | 278,588,164 | 11,865,052 | 290,453,216 | 4,406,680 | 294,859,896 | 95.9 | 0.1481% |
| Bow | 1,182,539,210 | 21,669,144 | 1,204,208,354 | 3,404 | 1,204,211,758 | 98.2 | 0.6050% |
| Bradford | 195,806,972 | 50,308,557 | 246,115,529 | 33,677 | 246,149,206 | 79.5 | 0.1237% |
| Canterbury | 257,340,623 | 58,308,607 | 315,649,230 | 426,380 | 316,075,610 | 81.5 | 0.1588% |
| Chichester | 314,873,990 | 22,195,339 | 337,069,329 | 0 | 337,069,329 | 93.4 | 0.1693% |
| Concord | 4,217,522,874 | 134,866,316 | 4,352,389,190 | 32,095,748 | 4,384,484,938 | 96.9 | 2.2026% |
| Danbury | 108,595,605 | 24,650,174 | 133,245,779 | 0 | 133,245,779 | 81.4 | 0.0669% |
| Dunbarton | 295,339,753 | 97,326,892 | 392,666,645 | 3,535,635 | 396,202,280 | 75.2 | 0.1990% |
| Epsom | 427,952,981 | 77,887,214 | 505,840,195 | 978,133 | 506,818,328 | 84.6 | 0.2546% |
| Franklin | 621,301,641 | 29,228,168 | 650,529,809 | 2,057,251 | 652,587,060 | 95.5 | 0.3278% |
| Henniker | 397,924,187 | 80,329,413 | 478,253,600 | 3,357,191 | 481,610,791 | 83.2 | 0.2419% |
| Hill | 89,553,883 | 2,740,638 | 92,294,521 | 1,657,812 | 93,952,333 | 97.0 | 0.0472% |
| Hooksett | 1,950,010,764 | 374,149,365 | 2,324,160,129 | 31,754 | 2,324,191,883 | 83.9 | 1.1676% |
| Hopkinton | 756,537,771 | 16,183,075 | 772,720,846 | 13,364,265 | 786,085,111 | 97.9 | 0.3949% |
| Loudon | 551,228,829 | 112,060,860 | 663,289,689 | 4,980,516 | 668,270,205 | 83.1 | 0.3357% |
| New London | 1,237,373,351 | 70,592,094 | 1,307,965,445 | 0 | 1,307,965,445 | 94.6 | 0.6571% |
| Newbury | 747,686,711 | 157,450,241 | 905,136,952 | 2,158,860 | 907,295,812 | 82.6 | 0.4558% |
| Northfield | 335,033,432 | 44,753,803 | 379,787,235 | 3,378,066 | 383,165,301 | 88.2 | 0.1925% |
| Pembroke | 733,863,378 | 18,017,975 | 751,881,353 | 1,835,789 | 753,717,142 | 97.6 | 0.3786% |
| Pittsfield | 253,115,292 | 61,571,306 | 314,686,598 | 400,160 | 315,086,758 | 80.4 | 0.1583% |
| Salisbury | 138,187,565 | 18,713,046 | 156,900,611 | 2,483,913 | 159,384,524 | 88.0 | 0.0801% |
| Sutton | 257,005,759 | 65,380,443 | 322,386,202 | 1,118 | 322,387,320 | 79.7 | 0.1620% |
| Warner | 282,318,255 | 29,784,796 | 312,103,051 | 656,901 | 312,759,952 | 90.5 | 0.1571% |
| Webster | 214,531,056 | 13,861,236 | 228,392,292 | 1,558,252 | 229,950,544 | 93.9 | 0.1155% |
| Wilmot | 177,747,172 | 35,310,672 | 213,057,844 | 48,854 | 213,106,698 | 83.4 | 0.1071% |
| Merrimack County Totals | 16,597,135,004 | 1,673,500,498 | 18,270,635,502 | 79,845,097 | 18,350,480,599 | | 9.2186% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| ROCKINGHAM COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|-----------------------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Atkinson | 995,285,475 | 192,399,192 | 1,187,684,667 | 0 | 1,187,684,667 | 83.8 | 0.5966% |
| Auburn | 847,281,828 | 71,655,135 | 918,936,963 | 17,678,786 | 936,615,749 | 92.2 | 0.4705% |
| Brentwood | 560,471,106 | 115,580,485 | 676,051,591 | 0 | 676,051,591 | 82.9 | 0.3396% |
| Candia | 505,584,161 | 23,797,787 | 529,381,948 | 8,923 | 529,390,871 | 95.5 | 0.2659% |
| Chester | 678,964,167 | 48,698,662 | 727,662,829 | 0 | 727,662,829 | 93.3 | 0.3656% |
| Danville | 395,385,059 | 74,746,690 | 470,131,749 | 87 | 470,131,836 | 84.1 | 0.2362% |
| Deerfield | 518,464,191 | 123,900,849 | 642,365,040 | 73,078 | 642,438,118 | 80.7 | 0.3227% |
| Derry | 3,227,760,977 | 394,819,263 | 3,622,580,240 | 3,656,582 | 3,626,236,822 | 89.1 | 1.8217% |
| East Kingston | 372,029,293 | 7,583,761 | 379,613,054 | 1,222 | 379,614,276 | 98.0 | 0.1907% |
| Epping | 716,958,500 | 228,875,824 | 945,834,324 | 4,381,662 | 950,215,986 | 75.8 | 0.4774% |
| Exeter | 2,208,995,317 | 163,703,048 | 2,372,698,365 | 1,906,540 | 2,374,604,905 | 93.1 | 1.1929% |
| Fremont | 406,026,268 | 142,603,975 | 548,630,243 | 0 | 548,630,243 | 74.0 | 0.2756% |
| Greenland | 840,747,799 | 87,203,209 | 927,951,008 | 0 | 927,951,008 | 90.6 | 0.4662% |
| Hampstead | 1,325,152,489 | 49,484,158 | 1,374,636,647 | 2,100,388 | 1,376,737,035 | 96.4 | 0.6916% |
| Hampton | 3,688,773,300 | 239,626,436 | 3,928,399,736 | 18,230,460 | 3,946,630,196 | 93.9 | 1.9826% |
| Hampton Falls | 483,473,344 | 59,114,016 | 542,587,360 | 729,517 | 543,316,877 | 89.1 | 0.2729% |
| Kensington | 380,071,403 | 19,556,276 | 399,627,679 | 0 | 399,627,679 | 95.1 | 0.2008% |
| Kingston | 804,474,929 | 64,270,256 | 868,745,185 | 1,499 | 868,746,684 | 92.6 | 0.4364% |
| Londonderry | 3,882,846,850 | 91,387,769 | 3,974,234,619 | 36,218,693 | 4,010,453,312 | 97.7 | 2.0147% |
| New Castle | 730,341,423 | 70,470,658 | 800,812,081 | 0 | 800,812,081 | 91.2 | 0.4023% |
| Newfields | 300,090,327 | -10,422,834 | 289,667,493 | 0 | 289,667,493 | 103.6 | 0.1455% |
| Newington | 598,356,623 | 3,611,282 | 601,967,905 | 2,428,920 | 604,396,825 | 99.4 | 0.3036% |
| Newmarket | 977,903,328 | 86,159,233 | 1,064,062,561 | 1,189,732 | 1,065,252,293 | 91.9 | 0.5351% |
| Newton | 501,625,868 | 107,137,057 | 608,762,925 | 0 | 608,762,925 | 82.4 | 0.3058% |
| North Hampton | 1,184,589,450 | 89,167,068 | 1,273,756,518 | 0 | 1,273,756,518 | 93.0 | 0.6399% |
| Northwood | 481,526,589 | 126,430,464 | 607,957,053 | 558,468 | 608,515,521 | 79.2 | 0.3057% |
| Nottingham | 617,589,750 | 130,896,552 | 748,486,302 | 257,867 | 748,744,169 | 82.5 | 0.3761% |
| Plaistow | 1,161,388,712 | 39,631,175 | 1,201,019,887 | 0 | 1,201,019,887 | 96.7 | 0.6033% |
| Portsmouth | 6,000,554,963 | 528,879,395 | 6,529,434,358 | 69,936,223 | 6,599,370,581 | 91.9 | 3.3153% |
| Raymond | 934,613,323 | 232,177,934 | 1,166,791,257 | 469,608 | 1,167,260,865 | 80.1 | 0.5864% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

| ROCKINGHAM COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|------------------------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| ROCKINGHAM COUNTY Continued | | | | | | | |
| Rye | 2,152,859,300 | 371,012,625 | 2,523,871,925 | 3,166,561 | 2,527,038,486 | 85.3 | 1.2695% |
| Salem | 4,522,712,281 | 1,123,609,700 | 5,646,321,981 | 3,975,922 | 5,650,297,903 | 80.1 | 2.8385% |
| Sandown | 664,720,080 | 99,309,120 | 764,029,200 | 0 | 764,029,200 | 87.0 | 0.3838% |
| Seabrook | 1,742,546,450 | 151,524,443 | 1,894,070,893 | 0 | 1,894,070,893 | 92.0 | 0.9515% |
| South Hampton | 166,510,198 | 2,339,812 | 168,850,010 | 2,083 | 168,852,093 | 98.6 | 0.0848% |
| Stratham | 1,528,739,330 | 21,700,528 | 1,550,439,858 | 0 | 1,550,439,858 | 98.6 | 0.7789% |
| Windham | 2,375,065,320 | 713,441,743 | 3,088,507,063 | 625,686 | 3,089,132,749 | 76.9 | 1.5519% |
| Rockingham County Totals | 49,480,479,771 | 6,086,082,746 | 55,566,562,517 | 167,598,507 | 55,734,161,024 | | 27.9988% |

| STRAFFORD COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|----------------------------------|-----------------------------------|--------------------------|------------------------------|--------------------------------------|-----------------------------|-------------------------|---------------------------|
| Barrington | 1,137,066,625 | 37,550,036 | 1,174,616,661 | 833,920 | 1,175,450,581 | 96.8 | 0.5905% |
| Dover | 3,628,266,340 | 252,183,158 | 3,880,449,498 | 6,483,347 | 3,886,932,845 | 93.5 | 1.9527% |
| Durham | 1,168,198,187 | 90,608,445 | 1,258,806,632 | 10,293,246 | 1,269,099,878 | 92.8 | 0.6375% |
| Farmington | 552,897,162 | 2,215,405 | 555,112,567 | 1,845,023 | 556,957,590 | 99.6 | 0.2798% |
| Lee | 459,617,955 | 134,147,548 | 593,765,503 | 256,716 | 594,022,219 | 77.4 | 0.2984% |
| Madbury | 231,557,168 | 44,749,969 | 276,307,137 | 0 | 276,307,137 | 83.8 | 0.1388% |
| Middleton | 178,539,682 | 15,909,194 | 194,448,876 | 0 | 194,448,876 | 91.8 | 0.0977% |
| Milton | 473,597,799 | 16,630,055 | 490,227,854 | 483,326 | 490,711,180 | 96.6 | 0.2465% |
| New Durham | 410,214,498 | 121,739,137 | 531,953,635 | 0 | 531,953,635 | 77.1 | 0.2672% |
| Rochester | 2,626,254,377 | 26,516,722 | 2,652,771,099 | 47,588,739 | 2,700,359,838 | 99.0 | 1.3566% |
| Rollinsford | 292,635,401 | 31,435,372 | 324,070,773 | 0 | 324,070,773 | 90.3 | 0.1628% |
| Somersworth | 1,054,320,954 | 25,922,247 | 1,080,243,201 | 5,673,286 | 1,085,916,487 | 97.6 | 0.5455% |
| Strafford | 481,396,612 | 145,323,622 | 626,720,234 | 0 | 626,720,234 | 76.8 | 0.3148% |
| Strafford County Totals | 12,694,562,760 | 944,930,910 | 13,639,493,670 | 73,457,603 | 13,712,951,273 | | 6.8889% |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

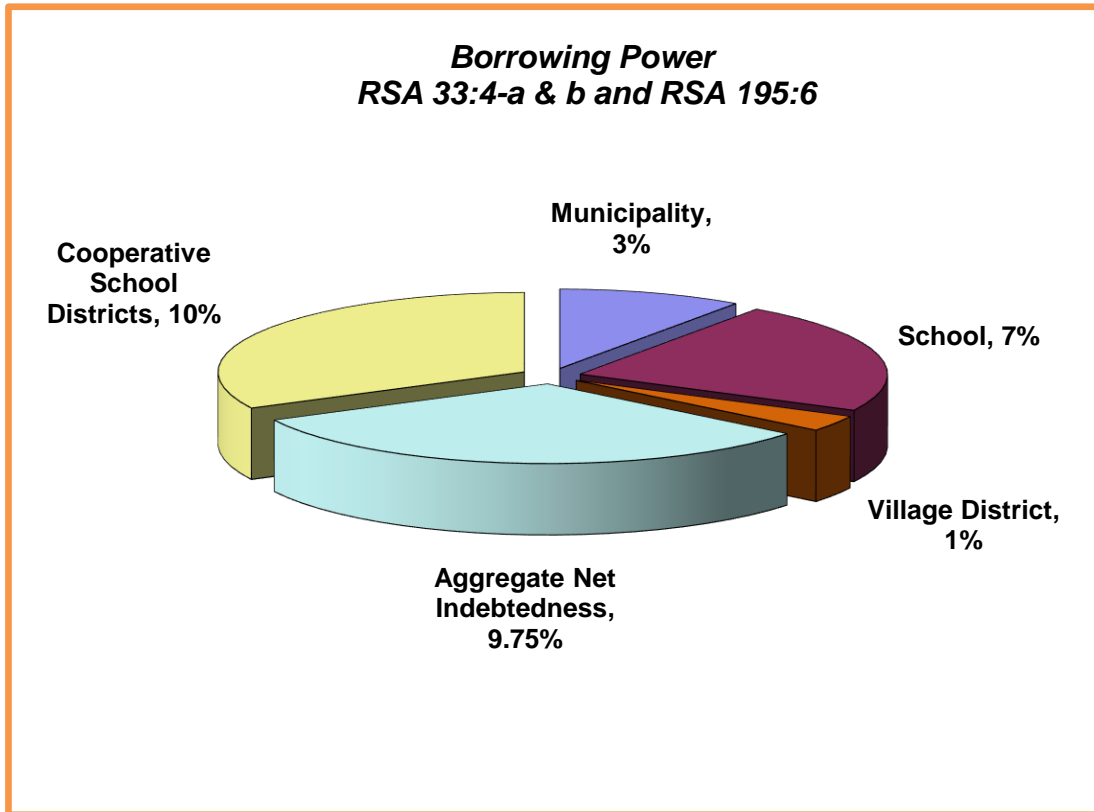
| SULLIVAN COUNTY Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Equalized Payments in Lieu of Taxes* | Total Equalized Valuation** | 2019 Equalization Ratio | % Proportion to State Tax |
|---------------------------------|--|--------------------------------|------------------------------------|---|-----------------------------------|-------------------------------|---------------------------------------|
| Acworth | 96,280,000 | 2,765,781 | 99,045,781 | 5,861 | 99,051,642 | 97.2 | 0.0498% |
| Charlestown | 260,171,137 | 45,106,419 | 305,277,556 | 346,212 | 305,623,768 | 85.2 | 0.1535% |
| Claremont | 726,140,016 | 16,303,548 | 742,443,564 | 2,550,521 | 744,994,085 | 97.8 | 0.3743% |
| Cornish | 190,950,683 | 2,476,289 | 193,426,972 | 374,697 | 193,801,669 | 98.7 | 0.0974% |
| Croydon | 88,882,962 | 8,215,919 | 97,098,881 | 0 | 97,098,881 | 91.5 | 0.0488% |
| Goshen | 71,160,337 | 8,112,832 | 79,273,169 | 19,137 | 79,292,306 | 89.7 | 0.0398% |
| Grantham | 464,499,233 | 85,179,868 | 549,679,101 | 0 | 549,679,101 | 84.5 | 0.2761% |
| Langdon | 55,913,061 | 3,876,191 | 59,789,252 | 13,736 | 59,802,988 | 93.5 | 0.0300% |
| Lempster | 105,066,429 | 13,754,360 | 118,820,789 | 31,488,183 | 150,308,972 | 88.4 | 0.0755% |
| Newport | 419,662,179 | 35,455,563 | 455,117,742 | 3,108,894 | 458,226,636 | 92.2 | 0.2302% |
| Plainfield | 300,056,486 | 8,840,872 | 308,897,358 | 42,733 | 308,940,091 | 97.1 | 0.1552% |
| Springfield | 203,342,088 | 17,926,810 | 221,268,898 | 343,107 | 221,612,005 | 91.9 | 0.1113% |
| Sunapee | 1,233,045,717 | 240,105,190 | 1,473,150,907 | 0 | 1,473,150,907 | 83.7 | 0.7401% |
| Unity | 130,567,397 | -1,024,279 | 129,543,118 | 35 | 129,543,153 | 100.8 | 0.0651% |
| Washington | 236,465,259 | 32,715,808 | 269,181,067 | 156,804 | 269,337,871 | 87.8 | 0.1353% |
| Sullivan County Totals | 4,582,202,984 | 519,811,171 | 5,102,014,155 | 38,449,920 | 5,140,464,075 | | 2.5824% |
| State Totals | 176,931,915,381 | 21,112,898,249 | 198,044,813,630 | 1,014,498,035 | 199,059,311,665 | | 100.0000% |

| 2019 School Set-Off Districts | | | |
|--|--|--|---|
| Total Equalized Valuation for School Purposes | | | |
| Municipalities | Total Equalized Valuation Including Utilities Used to Apportion Local School Tax | Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax | Base Valuation for Debt Limit for School Purposes Only |
| Concord - Concord Union School District | 4,192,929,768 | 4,004,593,744 | 4,163,693,926 |
| Penacook - Merrimack Valley School District | 418,635,859 | 384,439,491 | 415,719,309 |
| Loudon School District | 688,764,413 | 663,714,605 | 683,783,897 |

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

Base Valuation for Debt Limits



RSA 33:4-b Debt Limit; Computation. *The debt limitations hereinbefore prescribed, except for counties, shall be based upon the applicable last locally assessed valuation of the municipality as last equalized by the commissioner of revenue administration under RSA 21-J:3, XIII and shall include the equalized value of property formerly taxed pursuant to the provisions of RSA 72:7; 72:15, I, V, VII, VIII, IX, X and XI; 72:16; 72:17; 73:26; 73:27 and 73:11 through 16 inclusive, all as amended, which was relieved from taxation by 1970, 5:3, 5:8, and 57:12, as determined under the provisions of RSA 71:11 as amended. Whenever several municipalities possessing the power to incur indebtedness cover or extend over identical territory, each such municipality shall so exercise the power to incur indebtedness of such municipalities shall not exceed 9.75 percent of the valuation of the taxable property as hereinbefore determined, except as provided for cooperative school districts under RSA 195:6. A written certificate signed by the commissioner of the department of revenue administration shall be conclusive evidence of the base valuation of municipalities for computing debt limits hereunder.*

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Shared Revenues Adjustment RSA 31-A | Base Valuation for Debt Limits |
|----------------------|-----------------------------------|--------------------------|------------------------------|-------------------------------------|--------------------------------|
| Acworth | 98,628,456 | 2,833,432 | 101,461,888 | 0 | 101,461,888 |
| Albany | 115,818,686 | 6,342,066 | 122,160,752 | 0 | 122,160,752 |
| Alexandria | 198,167,051 | 40,824,401 | 238,991,452 | 0 | 238,991,452 |
| Allenstown | 297,490,196 | 39,024,218 | 336,514,414 | 0 | 336,514,414 |
| Alstead | 163,278,593 | 23,793,771 | 187,072,364 | 0 | 187,072,364 |
| Alton | 1,752,952,350 | 229,941,519 | 1,982,893,869 | 0 | 1,982,893,869 |
| Amherst | 1,747,592,420 | 322,972,043 | 2,070,564,463 | 0 | 2,070,564,463 |
| Andover | 304,208,590 | 6,818,961 | 311,027,551 | 0 | 311,027,551 |
| Antrim | 249,335,950 | 29,502,586 | 278,838,536 | 0 | 278,838,536 |
| Ashland | 247,207,364 | 10,294,527 | 257,501,891 | 0 | 257,501,891 |
| Atkinson & Gilmanton | 818,373 | 86,967 | 905,340 | 0 | 905,340 |
| Atkinson | 1,004,519,575 | 194,184,304 | 1,198,703,879 | 0 | 1,198,703,879 |
| Auburn | 863,385,428 | 73,017,478 | 936,402,906 | 0 | 936,402,906 |
| Barnstead | 601,557,018 | 28,229,745 | 629,786,763 | 0 | 629,786,763 |
| Barrington | 1,150,530,325 | 37,995,117 | 1,188,525,442 | 0 | 1,188,525,442 |
| Bartlett | 1,065,028,740 | 183,514,836 | 1,248,543,576 | 0 | 1,248,543,576 |
| Bath | 125,214,976 | 6,280,757 | 131,495,733 | 0 | 131,495,733 |
| Beans' Grant | 0 | 0 | 0 | 0 | 0 |
| Bean's Purchase | 0 | 0 | 0 | 0 | 0 |
| Bedford | 4,095,806,840 | 229,208,070 | 4,325,014,910 | 0 | 4,325,014,910 |
| Belmont | 743,222,782 | 86,154,203 | 829,376,985 | 0 | 829,376,985 |
| Bennington | 127,277,077 | 2,721,789 | 129,998,866 | 0 | 129,998,866 |
| Benton | 25,499,534 | 1,622,457 | 27,121,991 | 0 | 27,121,991 |
| Berlin | 412,225,868 | 48,336,882 | 460,562,750 | 0 | 460,562,750 |
| Bethlehem | 261,286,660 | 34,836,673 | 296,123,333 | 0 | 296,123,333 |
| Boscawen | 288,929,864 | 12,307,189 | 301,237,053 | 0 | 301,237,053 |
| Bow | 1,294,517,915 | 23,721,707 | 1,318,239,622 | 0 | 1,318,239,622 |
| Bradford | 201,269,972 | 51,717,255 | 252,987,227 | 0 | 252,987,227 |
| Brentwood | 582,474,006 | 120,119,081 | 702,593,087 | 0 | 702,593,087 |
| Bridgewater | 350,939,300 | 74,973,759 | 425,913,059 | 0 | 425,913,059 |
| Bristol | 471,534,473 | 99,999,204 | 571,533,677 | 0 | 571,533,677 |
| Brookfield | 124,312,043 | 4,290,947 | 120,021,096 | 0 | 120,021,096 |
| Brookline | 667,344,153 | 34,353,360 | 701,697,513 | 0 | 701,697,513 |
| Cambridge | 9,092,072 | 1,314,109 | 10,406,181 | 0 | 10,406,181 |
| Campton | 436,002,836 | 6,175,273 | 442,178,109 | 0 | 442,178,109 |
| Canaan | 348,470,142 | 63,725,359 | 412,195,501 | 0 | 412,195,501 |
| Candia | 513,604,108 | 24,175,690 | 537,779,798 | 0 | 537,779,798 |
| Canterbury | 263,980,723 | 59,815,869 | 323,796,592 | 0 | 323,796,592 |
| Carroll | 329,433,801 | 54,065,890 | 383,499,691 | 0 | 383,499,691 |
| Center Harbor | 434,767,397 | 78,511,699 | 513,279,096 | 0 | 513,279,096 |
| Chandler's Purchase | 41,121 | 6,417 | 47,538 | 0 | 47,538 |
| Charlestown | 282982237 | 49068910 | 332051147 | 0 | 332051147 |
| Chatham | 59500049 | 718824 | 60218873 | 0 | 60218873 |
| Chester | 724,050,973 | 51,936,406 | 775,987,379 | 0 | 775,987,379 |
| Chesterfield | 521,216,633 | 86,830,506 | 608,047,139 | 0 | 608,047,139 |
| Chichester | 323,112,390 | 22,777,495 | 345,889,885 | 0 | 345,889,885 |

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Shared Revenues Adjustment RSA 31-A | Base Valuation for Debt Limits |
|---------------------|-----------------------------------|--------------------------|------------------------------|-------------------------------------|--------------------------------|
| Claremont | 767,744,816 | 17,239,443 | 784,984,259 | 0 | 784,984,259 |
| Clarksville | 41,957,835 | 8,632,576 | 50,590,411 | 0 | 50,590,411 |
| Colebrook | 187,543,968 | 3,790,559 | 191,334,527 | 0 | 191,334,527 |
| Columbia | 86,095,164 | 21,909,061 | 108,004,225 | 0 | 108,004,225 |
| Concord | 4,433,101,874 | 141,763,064 | 4,574,864,938 | 0 | 4,574,864,938 |
| Conway | 1,747,261,353 | 107,464,208 | 1,854,725,561 | 0 | 1,854,725,561 |
| Cornish | 197,184,183 | 2,558,393 | 199,742,576 | 0 | 199,742,576 |
| Crawford's Purchase | 230,072 | 35,907 | 265,979 | 0 | 265,979 |
| Croydon | 91,293,462 | 8,439,845 | 99,733,307 | 0 | 99,733,307 |
| Cutt's Grant | 0 | 0 | 0 | 0 | 0 |
| Dalton | 83,139,661 | 15,837,595 | 98,977,256 | 0 | 98,977,256 |
| Danbury | 111,391,938 | 25,289,140 | 136,681,078 | 0 | 136,681,078 |
| Danville | 410,510,859 | 77,606,384 | 488,117,243 | 0 | 488,117,243 |
| Deerfield | 588,306,891 | 140,604,246 | 728,911,137 | 0 | 728,911,137 |
| Deering | 186,237,910 | 41,133,571 | 227,371,481 | 0 | 227,371,481 |
| Derry | 3,273,854,150 | 400,458,047 | 3,674,312,197 | 0 | 3,674,312,197 |
| Dix's Grant | 1,003,919 | 117,633 | 1,121,552 | 0 | 1,121,552 |
| Dixville | 7,969,989 | 23,910,827 | 31,880,816 | 0 | 31,880,816 |
| Dorchester | 44,960,312 | 604,780 | 44,355,532 | 0 | 44,355,532 |
| Dover | 3701359340 | 257264489 | 3958623829 | 0 | 3958623829 |
| Dublin | 273073580 | 6893428 | 266180152 | 0 | 266180152 |
| Dummer | 99,082,905 | 9,673,658 | 89,409,247 | 0 | 89,409,247 |
| Dunbarton | 315,735,653 | 104,053,199 | 419,788,852 | 0 | 419,788,852 |
| Durham | 1,208,806,787 | 93,759,113 | 1,302,565,900 | 0 | 1,302,565,900 |
| East Kingston | 396,414,793 | 8,081,424 | 404,496,217 | 0 | 404,496,217 |
| Easton | 64,135,162 | 11,933,696 | 76,068,858 | 0 | 76,068,858 |
| Eaton | 113,400,155 | 1,076,727 | 114,476,882 | 0 | 114,476,882 |
| Effingham | 167,519,944 | 30,886,886 | 198,406,830 | 0 | 198,406,830 |
| Ellsworth | 13,708,347 | 3,312,111 | 17,020,458 | 0 | 17,020,458 |
| Enfield | 596,772,695 | 30,701,472 | 627,474,167 | 0 | 627,474,167 |
| Epping | 728,317,500 | 232,502,312 | 960,819,812 | 0 | 960,819,812 |
| Epsom | 435,271,081 | 79,219,351 | 514,490,432 | 0 | 514,490,432 |
| Errol | 88,834,525 | 1,371,615 | 87,462,910 | 0 | 87,462,910 |
| Erving's Location | 51,387 | 1,480 | 52,867 | 0 | 52,867 |
| Exeter | 2,250,035,117 | 166,744,665 | 2,416,779,782 | 0 | 2,416,779,782 |
| Farmington | 565,856,662 | 2,267,451 | 568,124,113 | 0 | 568,124,113 |
| Fitzwilliam | 294,598,130 | 13,542,767 | 308,140,897 | 0 | 308,140,897 |
| Francestown | 216,883,875 | 4,178,717 | 221,062,592 | 0 | 221,062,592 |
| Franconia | 288,323,046 | 43,038,552 | 331,361,598 | 0 | 331,361,598 |
| Franklin | 692,746,471 | 32,594,678 | 725,341,149 | 0 | 725,341,149 |
| Freedom | 495,480,054 | 108,721,073 | 604,201,127 | 0 | 604,201,127 |
| Fremont | 412,248,368 | 144,790,118 | 557,038,486 | 0 | 557,038,486 |
| Gilford | 2,034,027,240 | 91,371,823 | 2,125,399,063 | 0 | 2,125,399,063 |
| Gilmanton | 540927875 | 5440807 | 546368682 | 0 | 546368682 |
| Gilsum | 70932123 | 1381116 | 69551007 | 0 | 69551007 |
| Goffstown | 1,726,526,400 | 202,482,174 | 1,929,008,574 | 0 | 1,929,008,574 |

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Shared Revenues Adjustment RSA 31-A | Base Valuation for Debt Limits |
|-------------------|-----------------------------------|--------------------------|------------------------------|-------------------------------------|--------------------------------|
| Gorham | 272,793,185 | 22,424,378 | 295,217,563 | 0 | 295,217,563 |
| Goshen | 72,865,087 | 8,308,583 | 81,173,670 | 0 | 81,173,670 |
| Grafton | 117,663,108 | 20,654,457 | 138,317,565 | 0 | 138,317,565 |
| Grantham | 469,595,533 | 86,114,692 | 555,710,225 | 0 | 555,710,225 |
| Greenfield | 168,900,207 | 336,482 | 169,236,689 | 0 | 169,236,689 |
| Greenland | 864,588,999 | 89,676,799 | 954,265,798 | 0 | 954,265,798 |
| Green's Grant | 7,886,494 | 1,230,840 | 9,117,334 | 0 | 9,117,334 |
| Greenville | 116,590,681 | 1,294,259 | 117,884,940 | 0 | 117,884,940 |
| Groton | 81,894,309 | 2,641,938 | 84,536,247 | 0 | 84,536,247 |
| Hadley's Purchase | 0 | 0 | 0 | 0 | 0 |
| Hale's Location | 75,828,600 | 5,184,861 | 81,013,461 | 0 | 81,013,461 |
| Hampstead | 1,338,558,889 | 49,984,813 | 1,388,543,702 | 0 | 1,388,543,702 |
| Hampton | 3,793,066,700 | 246,401,619 | 4,039,468,319 | 0 | 4,039,468,319 |
| Hampton Falls | 488,908,644 | 59,778,940 | 548,687,584 | 0 | 548,687,584 |
| Hancock | 250,355,841 | 30,546,943 | 280,902,784 | 0 | 280,902,784 |
| Hanover | 2,286,110,080 | 237,121,150 | 2,523,231,230 | 0 | 2,523,231,230 |
| Harrisville | 206,669,695 | 12,454,314 | 219,124,009 | 0 | 219,124,009 |
| Hart's Location | 16,816,271 | 2,163,484 | 18,979,755 | 0 | 18,979,755 |
| Haverhill | 346,334,871 | 37,849,928 | 384,184,799 | 0 | 384,184,799 |
| Hebron | 264,874,060 | 49,329,080 | 314,203,140 | 0 | 314,203,140 |
| Henniker | 407,955,887 | 82,355,045 | 490,310,932 | 0 | 490,310,932 |
| Hill | 93049183 | 2848740 | 95897923 | 0 | 95897923 |
| Hillsborough | 522122031 | 77907406 | 600029437 | 0 | 600029437 |
| Hinsdale | 338,832,842 | 63,488,131 | 402,320,973 | 0 | 402,320,973 |
| Holderness | 756,914,454 | 102,137,315 | 859,051,769 | 0 | 859,051,769 |
| Hollis | 1,370,754,864 | 183,336,151 | 1,554,091,015 | 0 | 1,554,091,015 |
| Hooksett | 2,069,214,564 | 397,023,992 | 2,466,238,556 | 0 | 2,466,238,556 |
| Hopkinton | 786,955,671 | 16,835,553 | 803,791,224 | 0 | 803,791,224 |
| Hudson | 3,165,897,567 | 444,003,442 | 3,609,901,009 | 0 | 3,609,901,009 |
| Jackson | 460,108,729 | 14,705,744 | 474,814,473 | 0 | 474,814,473 |
| Jaffrey | 428,291,780 | 108,452,958 | 536,744,738 | 0 | 536,744,738 |
| Jefferson | 129,256,071 | 19,262,299 | 148,518,370 | 0 | 148,518,370 |
| Keene | 1,862,926,070 | 98,036,575 | 1,960,962,645 | 0 | 1,960,962,645 |
| Kensington | 394,890,436 | 20,319,822 | 415,210,258 | 0 | 415,210,258 |
| Kilkenny | 11,199 | 1,748 | 12,947 | 0 | 12,947 |
| Kingston | 849,085,329 | 67,835,235 | 916,920,564 | 0 | 916,920,564 |
| Laconia | 2,286,284,164 | 248,368,937 | 2,534,653,101 | 0 | 2,534,653,101 |
| Lancaster | 276,020,642 | 19,311,062 | 295,331,704 | 0 | 295,331,704 |
| Landaff | 50,720,789 | 5,426,203 | 56,146,992 | 0 | 56,146,992 |
| Langdon | 57,445,871 | 3,982,750 | 61,428,621 | 0 | 61,428,621 |
| Lebanon | 1,924,729,556 | 511,558,446 | 2,436,288,002 | 0 | 2,436,288,002 |
| Lee | 466,894,155 | 136,272,123 | 603,166,278 | 0 | 603,166,278 |
| Lempster | 110,335,129 | 14,445,728 | 124,780,857 | 0 | 124,780,857 |
| Lincoln | 851,531,664 | 186,918,346 | 1,038,450,010 | 0 | 1,038,450,010 |
| Lisbon | 118,207,984 | 2,263,051 | 120,471,035 | 0 | 120,471,035 |
| Litchfield | 918017317 | 196061589 | 1114078906 | 0 | 1114078906 |

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Shared Revenues Adjustment RSA 31-A | Base Valuation for Debt Limits |
|-----------------------|-----------------------------------|--------------------------|------------------------------|-------------------------------------|--------------------------------|
| Littleton | 645224898 | 60578883 | 705803781 | 0 | 705803781 |
| Livermore | 136,600 | 0 | 136,600 | 0 | 136,600 |
| Londonderry | 4,670,184,650 | 109,922,846 | 4,780,107,496 | 0 | 4,780,107,496 |
| Loudon | 572,045,229 | 116,294,279 | 688,339,508 | 0 | 688,339,508 |
| Low & Burbank's Grant | 0 | 0 | 0 | 0 | 0 |
| Lyman | 59,655,524 | 16,242,851 | 75,898,375 | 0 | 75,898,375 |
| Lyme | 355,058,800 | 21,850,126 | 376,908,926 | 0 | 376,908,926 |
| Lyndeborough | 169,559,380 | 49,758,987 | 219,318,367 | 0 | 219,318,367 |
| Madbury | 247,076,568 | 47,750,139 | 294,826,707 | 0 | 294,826,707 |
| Madison | 486,062,946 | 114,741,907 | 600,804,853 | 0 | 600,804,853 |
| Manchester | 9,250,663,613 | 2,459,025,680 | 11,709,689,293 | 0 | 11,709,689,293 |
| Marlborough | 175,634,358 | 32,144,433 | 207,778,791 | 0 | 207,778,791 |
| Marlow | 65,176,460 | 9,200,230 | 74,376,690 | 0 | 74,376,690 |
| Martin's Location | 210,718 | 32,887 | 243,605 | 0 | 243,605 |
| Mason | 156,353,288 | 28,017,365 | 184,370,653 | 0 | 184,370,653 |
| Meredith | 1,959,831,924 | 364,972,774 | 2,324,804,698 | 0 | 2,324,804,698 |
| Merrimack | 3,482,841,238 | 614,606,959 | 4,097,448,197 | 0 | 4,097,448,197 |
| Middleton | 184,392,082 | 16,431,958 | 200,824,040 | 0 | 200,824,040 |
| Milan | 127,851,379 | 12,091,816 | 139,943,195 | 0 | 139,943,195 |
| Milford | 1,609,567,432 | 178,774,456 | 1,788,341,888 | 0 | 1,788,341,888 |
| Millsfield | 8,939,653 | 85,888,477 | 94,828,130 | 0 | 94,828,130 |
| Milton | 493,984,746 | 17,347,608 | 511,332,354 | 0 | 511,332,354 |
| Monroe | 440,960,126 | 31,102,254 | 472,062,380 | 0 | 472,062,380 |
| Mont Vernon | 311583244 | 6348111 | 317931355 | 0 | 317931355 |
| Moultonborough | 3378763912 | 227125450 | 3605889362 | 0 | 3605889362 |
| Nashua | 10,454,581,767 | 1,425,618,270 | 11,880,200,037 | 0 | 11,880,200,037 |
| Nelson | 124,541,062 | 5,056,304 | 129,597,366 | 0 | 129,597,366 |
| New Boston | 672,562,782 | 78,854,021 | 751,416,803 | 0 | 751,416,803 |
| New Castle | 732,102,223 | 70,640,559 | 802,742,782 | 0 | 802,742,782 |
| New Durham | 417,902,198 | 124,022,514 | 541,924,712 | 0 | 541,924,712 |
| New Hampton | 334,352,402 | 26,252,373 | 360,604,775 | 0 | 360,604,775 |
| New Ipswich | 478,737,830 | 11,738,046 | 490,475,876 | 0 | 490,475,876 |
| New London | 1,249,778,651 | 71,300,219 | 1,321,078,870 | 0 | 1,321,078,870 |
| Newbury | 752,603,611 | 158,486,004 | 911,089,615 | 0 | 911,089,615 |
| Newfields | 302,132,457 | 10,493,796 | 291,638,661 | 0 | 291,638,661 |
| Newington | 1,064,343,323 | 6,424,080 | 1,070,767,403 | 0 | 1,070,767,403 |
| Newmarket | 983,825,628 | 86,681,220 | 1,070,506,848 | 0 | 1,070,506,848 |
| Newport | 437,053,279 | 36,926,828 | 473,980,107 | 0 | 473,980,107 |
| Newton | 514,618,068 | 109,912,089 | 624,530,157 | 0 | 624,530,157 |
| North Hampton | 1,199,745,350 | 90,307,836 | 1,290,053,186 | 0 | 1,290,053,186 |
| Northfield | 350,585,432 | 46,834,456 | 397,419,888 | 0 | 397,419,888 |
| Northumberland | 128,212,155 | 12,104,912 | 140,317,067 | 0 | 140,317,067 |
| Northwood | 488,223,889 | 128,189,351 | 616,413,240 | 0 | 616,413,240 |
| Nottingham | 632,340,550 | 134,025,510 | 766,366,060 | 0 | 766,366,060 |
| Odell | 2,265,573 | 322,850 | 2,588,423 | 0 | 2,588,423 |
| Orange | 32,793,535 | 1,141,843 | 33,935,378 | 0 | 33,935,378 |

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Shared Revenues Adjustment RSA 31-A | Base Valuation for Debt Limits |
|----------------------|-----------------------------------|--------------------------|------------------------------|-------------------------------------|--------------------------------|
| Orford | 137,342,151 | 22,393,146 | 159,735,297 | 0 | 159,735,297 |
| Ossipee | 775433608 | 38168305 | 813601913 | 0 | 813601913 |
| Pelham | 1981194460 | 63369712 | 2044564172 | 0 | 2044564172 |
| Pembroke | 762,260,478 | 18,716,265 | 780,976,743 | 0 | 780,976,743 |
| Peterborough | 734,135,996 | 60,319,218 | 794,455,214 | 0 | 794,455,214 |
| Piermont | 97,137,103 | 3,974,408 | 101,111,511 | 0 | 101,111,511 |
| Pinkham's Grant | 2,934,826 | 458,037 | 3,392,863 | 0 | 3,392,863 |
| Pittsburg | 290,151,481 | 35,829,509 | 325,980,990 | 0 | 325,980,990 |
| Pittsfield | 267,351,692 | 65,041,871 | 332,393,563 | 0 | 332,393,563 |
| Plainfield | 307,682,486 | 9,068,630 | 316,751,116 | 0 | 316,751,116 |
| Plaistow | 1,192,542,632 | 40,694,339 | 1,233,236,971 | 0 | 1,233,236,971 |
| Plymouth | 481,301,108 | 60,022,099 | 541,323,207 | 0 | 541,323,207 |
| Portsmouth | 6,170,543,376 | 543,862,051 | 6,714,405,427 | 0 | 6,714,405,427 |
| Randolph | 71,499,816 | 1,123,323 | 70,376,493 | 0 | 70,376,493 |
| Raymond | 954,638,228 | 237,152,910 | 1,191,791,138 | 0 | 1,191,791,138 |
| Richmond | 101,083,354 | 8,366,581 | 109,449,935 | 0 | 109,449,935 |
| Rindge | 557,397,684 | 141,911,343 | 699,309,027 | 0 | 699,309,027 |
| Rochester | 2,724,627,077 | 27,510,386 | 2,752,137,463 | 0 | 2,752,137,463 |
| Rollinsford | 296,506,401 | 31,851,194 | 328,357,595 | 0 | 328,357,595 |
| Roxbury | 24,549,554 | 660,086 | 23,889,468 | 0 | 23,889,468 |
| Rumney | 197,319,432 | 9,465,402 | 206,784,834 | 0 | 206,784,834 |
| Rye | 2,160,877,300 | 372,394,390 | 2,533,271,690 | 0 | 2,533,271,690 |
| Salem | 4,609,602,481 | 1,145,196,652 | 5,754,799,133 | 0 | 5,754,799,133 |
| Salisbury | 151,123,465 | 20,477,034 | 171,600,499 | 0 | 171,600,499 |
| Sanbornton | 530,893,265 | 15,241,120 | 546,134,385 | 0 | 546,134,385 |
| Sandown | 672840480 | 100522513 | 773362993 | 0 | 773362993 |
| Sandwich | 445469605 | 9052307 | 454521912 | 0 | 454521912 |
| Sargent's Purchase | 1,888,530 | 294,742 | 2,183,272 | 0 | 2,183,272 |
| Seabrook | 2,765,266,650 | 240,456,636 | 3,005,723,286 | 0 | 3,005,723,286 |
| Second College Grant | 1,404,232 | 127,980 | 1,532,212 | 0 | 1,532,212 |
| Sharon | 55,603,218 | 1,388,350 | 54,214,868 | 0 | 54,214,868 |
| Shelburne | 78,679,336 | 7,146,832 | 71,532,504 | 0 | 71,532,504 |
| Somersworth | 1,072,392,754 | 26,366,635 | 1,098,759,389 | 0 | 1,098,759,389 |
| South Hampton | 170,647,498 | 2,398,555 | 173,046,053 | 0 | 173,046,053 |
| Springfield | 209,877,588 | 18,502,845 | 228,380,433 | 0 | 228,380,433 |
| Stark | 76,792,216 | 305,870 | 77,098,086 | 0 | 77,098,086 |
| Stewartstown | 109,759,414 | 4,450,075 | 114,209,489 | 0 | 114,209,489 |
| Stoddard | 293,377,810 | 10,921,496 | 304,299,306 | 0 | 304,299,306 |
| Strafford | 486,299,912 | 146,804,827 | 633,104,739 | 0 | 633,104,739 |
| Stratford | 76,552,940 | 9,006,698 | 85,559,638 | 0 | 85,559,638 |
| Stratham | 1,554,473,230 | 22,065,918 | 1,576,539,148 | 0 | 1,576,539,148 |
| Success | 12,189,520 | 1,808,085 | 13,997,605 | 0 | 13,997,605 |
| Sugar Hill | 163,260,383 | 6,954,818 | 170,215,201 | 0 | 170,215,201 |
| Sullivan | 61,764,198 | 2,153,045 | 63,917,243 | 0 | 63,917,243 |
| Sunapee | 1,247,623,517 | 242,944,116 | 1,490,567,633 | 0 | 1,490,567,633 |
| Surry | 82,603,585 | 6,110,273 | 88,713,858 | 0 | 88,713,858 |

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

| Municipality | Modified Local Assessed Valuation | DRA Inventory Adjustment | Equalized Assessed Valuation | Shared Revenues Adjustment RSA 31-A | Base Valuation for Debt Limits |
|-------------------------------|-----------------------------------|--------------------------|------------------------------|-------------------------------------|--------------------------------|
| Sutton | 260,615,209 | 66,299,788 | 326,914,997 | 0 | 326,914,997 |
| Swanzey | 632,164,073 | 10,898,541 | 643,062,614 | 0 | 643,062,614 |
| Tamworth | 403,614,473 | 3,187,062 | 400,427,411 | 0 | 400,427,411 |
| Temple | 161539440 | 970056 | 162509496 | 0 | 162509496 |
| Thompson & Meserve's Purchase | 5368605 | 837874 | 6206479 | 0 | 6206479 |
| Thornton | 434,303,432 | 8,502,953 | 425,800,479 | 0 | 425,800,479 |
| Tilton | 622,860,167 | 4,385,292 | 627,245,459 | 0 | 627,245,459 |
| Troy | 131,567,897 | 17,216,852 | 148,784,749 | 0 | 148,784,749 |
| Tuftonboro | 1,202,661,808 | 1,200,457 | 1,201,461,351 | 0 | 1,201,461,351 |
| Unity | 134,002,697 | 1,051,543 | 132,951,154 | 0 | 132,951,154 |
| Wakefield | 1,121,726,317 | 89,557,477 | 1,211,283,794 | 0 | 1,211,283,794 |
| Walpole | 430,508,720 | 5,084,593 | 425,424,127 | 0 | 425,424,127 |
| Warner | 289,899,995 | 30,580,669 | 320,480,664 | 0 | 320,480,664 |
| Warren | 82,857,248 | 6,804,159 | 89,661,407 | 0 | 89,661,407 |
| Washington | 240,719,059 | 33,306,883 | 274,025,942 | 0 | 274,025,942 |
| Waterville Valley | 331,659,495 | 332,477 | 331,991,972 | 0 | 331,991,972 |
| Weare | 882,151,530 | 139,992,584 | 1,022,144,114 | 0 | 1,022,144,114 |
| Webster | 238,626,256 | 15,426,526 | 254,052,782 | 0 | 254,052,782 |
| Wentworth | 96,958,781 | 15,779,791 | 112,738,572 | 0 | 112,738,572 |
| Wentworth's Location | 7,615,785 | 1,155,358 | 8,771,143 | 0 | 8,771,143 |
| Westmoreland | 166,208,847 | 21,237,052 | 187,445,899 | 0 | 187,445,899 |
| Whitefield | 234,960,541 | 4,290,801 | 239,251,342 | 0 | 239,251,342 |
| Wilmot | 181,542,372 | 36,066,071 | 217,608,443 | 0 | 217,608,443 |
| Wilton | 378,137,917 | 90,879,121 | 469,017,038 | 0 | 469,017,038 |
| Winchester | 276,269,908 | 15,652,241 | 291,922,149 | 0 | 291,922,149 |
| Windham | 2,404,862,820 | 722,392,618 | 3,127,255,438 | 0 | 3,127,255,438 |
| Windsor | 28,425,939 | 2,695,144 | 25,730,795 | 0 | 25,730,795 |
| Wolfeboro | 2003412225 | 320694432 | 2324106657 | 0 | 2324106657 |
| Woodstock | 231248614 | 70233552 | 301482166 | 0 | 301482166 |
| State Totals | 184,906,688,606 | 21,962,324,673 | 206,869,013,279 | 0 | 206,869,013,279 |

2019 Comparison of Full Value Tax Rates

The full value tax rate represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

The full value tax rate is calculated as follows: The 2019 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes.

The full value rates are ranked in ascending order from lowest to highest. If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by N/A in the Rank column) have no 2019 tax rate, and thus are not ranked.

The full value tax rate can only be used to make a limited comparison of what a property in one municipality would pay for taxes to a property of equal value in another municipality.

| | | | |
|---------------------|---------------|-------------------------------|-------------------|
| For example: | Town A | <u>100,000 X 21.95</u> | |
| | | 1000 = | \$2,195.00 |
| | Town B | <u>100,000 X 26.56</u> | |
| | | 1000 = | \$2,656.00 |

Due to diverse real estate values in New Hampshire, properties of equal value do not equate to properties of equal size or quality.

Prior to making any assumptions or decisions regarding a property owner's tax burden in a municipality, other factors should be considered such as real estate values, municipal services, schools, community make-up, and locational factors including proximity to urban areas, medical facilities, highways, recreation areas, etc.

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

| Municipality | 2019 Modified Local Assessed Valuation | 2019 Total Equalized Valuation Including Utilities and Railroad | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | Rank |
|-----------------------|--|---|---------------------|-------------------------|---------------------|------|
| Atkinson & Gilmanton | 818,373 | 905,340 | 0.00 | 86.5 | 0.00 | N/A |
| Bean's Grant | 0 | 0 | 0.00 | 86.5 | 0.00 | N/A |
| Bean's Purchase | 0 | 0 | 0.00 | 86.5 | 0.00 | N/A |
| Cambridge | 9,092,072 | 10,406,181 | 0.00 | 86.5 | 0.00 | N/A |
| Chandler's Purchase | 41,121 | 47,538 | 0.00 | 86.5 | 0.00 | N/A |
| Crawford's Purchase | 230,072 | 265,979 | 0.00 | 86.5 | 0.00 | N/A |
| Cutt's Grant | 0 | 0 | 0.00 | 86.5 | 0.00 | N/A |
| Dix's Grant | 1,003,919 | 1,121,552 | 0.00 | 86.5 | 0.00 | N/A |
| Erving's Location | 51,387 | 52,867 | 0.00 | 86.5 | 0.00 | N/A |
| Hadley's Purchase | 0 | 0 | 0.00 | 86.5 | 0.00 | N/A |
| Kilkenny | 11,199 | 12,947 | 0.00 | 86.5 | 0.00 | N/A |
| Livermore | 136,600 | 136,600 | 0.00 | 100.0 | 0.00 | N/A |
| Low & Burbank's Grant | 0 | 0 | 0.00 | 86.5 | 0.00 | N/A |
| Martin's Location | 210,718 | 243,605 | 0.00 | 86.5 | 0.00 | N/A |
| Sargent's Purchase | 1,888,530 | 2,183,272 | 0.00 | 86.5 | 0.00 | N/A |
| Second College Grant | 1,404,232 | 1,532,212 | 0.00 | 86.5 | 0.00 | N/A |
| Millsfield | 8,939,653 | 94,828,130 | 7.13 | 86.5 | 0.67 | 1 |
| Dixville | 7,969,989 | 31,885,049 | 7.92 | 86.5 | 1.96 | 2 |
| Odell | 2,265,573 | 3,162,927 | 3.16 | 86.5 | 2.26 | 3 |
| Thompson & Meserve's | 5,368,605 | 6,576,326 | 3.54 | 86.5 | 2.89 | 4 |
| Hart's Location | 16,816,271 | 19,315,395 | 4.00 | 88.6 | 3.45 | 5 |
| Hale's Location | 75,828,600 | 81,050,972 | 4.18 | 93.6 | 3.90 | 6 |
| Green's Grant | 7,886,494 | 9,185,126 | 5.25 | 86.5 | 4.50 | 7 |
| New Castle | 732,102,223 | 802,742,782 | 6.19 | 91.2 | 5.64 | 8 |
| Success | 12,189,520 | 14,617,082 | 7.37 | 86.5 | 6.14 | 9 |
| Wentworth's Location | 7,615,785 | 8,780,135 | 7.70 | 86.5 | 6.65 | 10 |
| Moultonborough | 3,378,763,912 | 3,610,712,814 | 7.15 | 93.7 | 6.67 | 11 |
| Pinkham's Grant | 2,934,826 | 4,790,247 | 11.51 | 86.5 | 6.93 | 12 |
| Bartlett | 1,065,028,740 | 1,249,472,584 | 9.34 | 85.3 | 7.94 | 13 |
| Hebron | 264,874,060 | 320,159,924 | 9.69 | 84.3 | 7.98 | 14 |
| Bridgewater | 350,939,300 | 425,913,059 | 9.76 | 82.4 | 8.00 | 15 |
| Newington | 1,064,343,323 | 1,073,222,127 | 9.34 | 99.4 | 8.32 | 16 |
| Rye | 2,160,877,300 | 2,536,438,251 | 10.22 | 85.3 | 8.68 | 17 |
| Monroe | 440,960,126 | 472,062,380 | 11.34 | 93.4 | 9.07 | 18 |
| Tuftonboro | 1,202,661,808 | 1,202,255,928 | 10.11 | 100.1 | 10.09 | 19 |
| Groton | 81,894,309 | 131,229,195 | 16.83 | 96.9 | 10.14 | 20 |
| Easton | 64,135,162 | 76,485,099 | 12.99 | 84.3 | 10.86 | 21 |
| Jackson | 460,108,729 | 475,735,649 | 11.26 | 96.9 | 10.87 | 22 |
| Alton | 1,752,952,350 | 1,983,379,465 | 12.51 | 88.4 | 11.03 | 23 |
| Freedom | 495,480,054 | 604,201,127 | 13.56 | 82.0 | 11.10 | 24 |
| Wakefield | 1,121,726,317 | 1,212,936,197 | 12.47 | 92.6 | 11.50 | 25 |
| Holderness | 756,914,454 | 859,052,706 | 13.17 | 88.1 | 11.56 | 26 |
| Lincoln | 851,531,664 | 1,040,831,599 | 14.58 | 82.0 | 11.86 | 27 |
| Eaton | 113,400,155 | 114,476,882 | 12.05 | 99.1 | 11.92 | 28 |

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

| Municipality | 2019 Modified Local Assessed Valuation | 2019 Total Equalized Valuation Including Utilities and Railroad | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | Rank |
|-------------------|--|---|---------------------|-------------------------|---------------------|------|
| Clarksville | 41,957,835 | 54,018,655 | 15.55 | 82.8 | 12.01 | 29 |
| Windsor | 28,425,939 | 26,733,715 | 11.81 | 110.6 | 12.50 | 30 |
| Center Harbor | 434,767,397 | 513,395,718 | 15.22 | 84.7 | 12.87 | 31 |
| Albany | 115,818,686 | 123,473,485 | 13.97 | 94.8 | 13.04 | 32 |
| Newbury | 752,603,611 | 913,248,475 | 15.88 | 82.6 | 13.07 | 33 |
| Errol | 88,834,525 | 89,076,350 | 13.43 | 101.6 | 13.15 | 34 |
| Meredith | 1,959,831,924 | 2,335,103,686 | 15.89 | 84.3 | 13.30 | 35 |
| Sunapee | 1,247,623,517 | 1,490,567,633 | 15.93 | 83.7 | 13.31 | 36 |
| Portsmouth | 6,170,543,376 | 6,784,387,454 | 14.86 | 91.9 | 13.43 | 37 |
| Wolfboro | 2,003,412,225 | 2,326,208,167 | 15.84 | 86.2 | 13.60 | 38 |
| Seabrook | 2,765,266,650 | 3,005,723,286 | 15.75 | 92.0 | 13.61 | 39 |
| Chatham | 59,500,049 | 61,052,758 | 14.20 | 98.8 | 13.80 | 40 |
| Sandwich | 445,469,605 | 455,266,261 | 14.23 | 98.0 | 13.86 | 41 |
| New London | 1,249,778,651 | 1,321,078,870 | 14.71 | 94.6 | 13.88 | 42 |
| Pittsburg | 290,151,481 | 330,355,095 | 16.00 | 88.9 | 13.98 | 43 |
| Waterville Valley | 331,659,495 | 333,107,638 | 14.14 | 99.9 | 14.06 | 44 |
| Dummer | 99,082,905 | 89,435,771 | 14.16 | 99.9 | 14.30 | 45 |
| Stoddard | 293,377,810 | 304,330,945 | 15.10 | 96.4 | 14.48 | 46 |
| Randolph | 71,499,816 | 72,086,669 | 14.80 | 101.6 | 14.50 | 47 |
| Columbia | 86,095,164 | 108,213,586 | 18.92 | 79.5 | 14.53 | 48 |
| Madison | 486,062,946 | 601,827,914 | 18.26 | 80.9 | 14.69 | 49 |
| Atkinson | 1,004,519,575 | 1,198,704,778 | 17.67 | 83.8 | 14.69 | 49 |
| Greenland | 864,588,999 | 954,307,897 | 16.40 | 90.6 | 14.76 | 50 |
| Hampton | 3,793,066,700 | 4,057,698,779 | 16.01 | 93.9 | 14.79 | 51 |
| Gilford | 2,034,027,240 | 2,127,633,134 | 15.86 | 95.7 | 15.14 | 52 |
| North Hampton | 1,199,745,350 | 1,290,053,186 | 16.70 | 93.0 | 15.39 | 53 |
| Littleton | 645,224,898 | 922,401,875 | 23.10 | 91.4 | 15.89 | 54 |
| Shelburne | 78,679,336 | 72,185,265 | 15.44 | 110.0 | 16.04 | 55 |
| Benton | 25,499,534 | 27,823,571 | 17.67 | 94.0 | 16.10 | 56 |
| Conway | 1,747,261,353 | 1,855,949,037 | 17.32 | 94.2 | 16.20 | 57 |
| Ossipee | 775,433,608 | 813,747,945 | 17.11 | 95.3 | 16.20 | 57 |
| Ellsworth | 13,708,347 | 17,392,748 | 20.64 | 80.5 | 16.22 | 58 |
| Harrisville | 206,669,695 | 219,299,435 | 17.40 | 94.3 | 16.38 | 59 |
| Franconia | 288,323,046 | 332,217,273 | 18.98 | 87.0 | 16.41 | 60 |
| Woodstock | 231,248,614 | 303,290,184 | 21.69 | 76.7 | 16.45 | 61 |
| Nelson | 124,541,062 | 129,804,578 | 17.25 | 96.1 | 16.47 | 62 |
| Hanover | 2,286,110,080 | 2,525,982,954 | 18.45 | 90.6 | 16.68 | 63 |
| Auburn | 863,385,428 | 954,081,692 | 18.81 | 92.2 | 16.93 | 64 |
| Carroll | 329,433,801 | 384,957,932 | 20.00 | 85.9 | 17.06 | 65 |
| Windham | 2,404,862,820 | 3,127,881,124 | 22.55 | 76.9 | 17.24 | 66 |
| Brookfield | 124,312,043 | 120,021,096 | 16.70 | 103.6 | 17.26 | 67 |
| South Hampton | 170,647,498 | 173,048,136 | 17.85 | 98.6 | 17.32 | 68 |
| Stark | 76,792,216 | 77,949,264 | 18.07 | 99.6 | 17.36 | 69 |
| Hudson | 3,165,897,567 | 3,610,615,802 | 20.28 | 87.7 | 17.49 | 70 |

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

| Municipality | 2019 Modified Local Assessed Valuation | 2019 Total Equalized Valuation Including Utilities and Railroad | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | Rank |
|---------------|--|---|---------------------|-------------------------|---------------------|------|
| Salem | 4,609,602,481 | 5,758,775,055 | 21.98 | 80.1 | 17.49 | 70 |
| New Hampton | 334,352,402 | 361,939,285 | 19.24 | 92.7 | 17.52 | 71 |
| Candia | 513,604,108 | 537,788,721 | 18.60 | 95.5 | 17.55 | 72 |
| Northwood | 488,223,889 | 616,971,708 | 22.52 | 79.2 | 17.55 | 72 |
| Hooksett | 2,069,214,564 | 2,466,340,975 | 21.55 | 83.9 | 17.64 | 73 |
| Bedford | 4,095,806,840 | 4,325,031,946 | 18.95 | 94.7 | 17.72 | 74 |
| Croydon | 91,293,462 | 99,733,307 | 19.56 | 91.5 | 17.83 | 75 |
| Strafford | 486,299,912 | 633,104,739 | 23.47 | 76.8 | 17.98 | 76 |
| Laconia | 2,286,284,164 | 2,555,416,889 | 20.59 | 90.2 | 18.06 | 77 |
| New Durham | 417,902,198 | 541,924,712 | 23.72 | 77.1 | 18.21 | 78 |
| Washington | 240,719,059 | 274,182,746 | 20.84 | 87.8 | 18.25 | 79 |
| Kensington | 394,890,436 | 415,210,258 | 19.46 | 95.1 | 18.27 | 80 |
| Stratham | 1,554,473,230 | 1,576,544,944 | 18.63 | 98.6 | 18.28 | 81 |
| Nottingham | 632,340,550 | 766,623,927 | 22.50 | 82.5 | 18.29 | 82 |
| Deerfield | 588,306,891 | 728,984,215 | 23.11 | 80.7 | 18.34 | 83 |
| Londonderry | 4,670,184,650 | 4,816,326,189 | 19.39 | 97.7 | 18.39 | 84 |
| Dalton | 83,139,661 | 106,232,726 | 23.86 | 83.9 | 18.53 | 85 |
| Sanbornton | 530,893,265 | 547,089,540 | 19.22 | 97.2 | 18.59 | 86 |
| Bristol | 471,534,473 | 572,979,062 | 22.80 | 82.5 | 18.65 | 87 |
| Pelham | 1,981,194,460 | 2,045,901,922 | 19.40 | 96.9 | 18.68 | 88 |
| Nashua | 10,454,581,767 | 11,880,404,376 | 21.76 | 88.0 | 18.69 | 89 |
| Bath | 125,214,976 | 140,835,195 | 21.40 | 95.0 | 18.72 | 90 |
| Loudon | 572,045,229 | 693,320,024 | 22.98 | 83.1 | 18.77 | 91 |
| Lyman | 59,655,524 | 75,898,375 | 24.13 | 78.4 | 18.86 | 92 |
| Manchester | 9,250,663,613 | 11,750,583,030 | 24.32 | 79.0 | 18.86 | 92 |
| Jefferson | 129,256,071 | 149,239,396 | 21.99 | 87.0 | 18.87 | 93 |
| Chester | 724,050,973 | 775,987,379 | 20.80 | 93.3 | 18.94 | 94 |
| Thornton | 434,303,432 | 426,229,460 | 18.68 | 102.0 | 18.96 | 95 |
| Chesterfield | 521,216,633 | 609,693,938 | 22.32 | 85.7 | 19.02 | 96 |
| Cornish | 197,184,183 | 200,222,307 | 19.52 | 98.7 | 19.12 | 97 |
| Lempster | 110,335,129 | 156,269,040 | 27.31 | 88.4 | 19.19 | 98 |
| Sugar Hill | 163,260,383 | 170,215,201 | 20.07 | 95.9 | 19.20 | 99 |
| Litchfield | 918,017,317 | 1,115,576,791 | 23.65 | 82.4 | 19.29 | 100 |
| Tilton | 622,860,167 | 627,480,886 | 19.61 | 99.3 | 19.31 | 101 |
| Danbury | 111,391,938 | 136,681,078 | 24.00 | 81.4 | 19.48 | 102 |
| Hampton Falls | 488,908,644 | 549,417,101 | 22.11 | 89.1 | 19.48 | 102 |
| Alexandria | 198,167,051 | 239,230,769 | 24.04 | 82.9 | 19.64 | 103 |
| Salisbury | 151,123,465 | 174,084,412 | 23.14 | 88.0 | 19.77 | 104 |
| Wentworth | 96,958,781 | 112,853,640 | 23.22 | 86.0 | 19.79 | 105 |
| Hampstead | 1,338,558,889 | 1,390,644,090 | 20.99 | 96.4 | 20.04 | 106 |
| Springfield | 209,877,588 | 228,723,540 | 21.99 | 91.9 | 20.07 | 107 |
| Dunbarton | 315,735,653 | 423,324,487 | 27.21 | 75.2 | 20.15 | 108 |
| Kingston | 849,085,329 | 916,941,662 | 22.00 | 92.6 | 20.18 | 109 |
| Landaff | 50,720,789 | 56,289,603 | 22.47 | 90.2 | 20.19 | 110 |

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

| Municipality | 2019 Modified Local Assessed Valuation | 2019 Total Equalized Valuation Including Utilities and Railroad | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | Rank |
|---------------|--|---|---------------------|-------------------------|---------------------|------|
| Northfield | 350,585,432 | 400,800,928 | 23.80 | 88.2 | 20.20 | 111 |
| Hollis | 1,370,754,864 | 1,554,092,744 | 23.10 | 88.2 | 20.22 | 112 |
| Weare | 882,151,530 | 1,024,030,694 | 23.71 | 86.3 | 20.23 | 113 |
| Merrimack | 3,482,841,238 | 4,097,905,748 | 24.13 | 85.0 | 20.26 | 114 |
| Webster | 238,626,256 | 255,611,034 | 21.96 | 93.9 | 20.27 | 115 |
| Rollinsford | 296,506,401 | 328,393,844 | 22.61 | 90.3 | 20.31 | 116 |
| Plaistow | 1,192,542,632 | 1,233,269,910 | 21.31 | 96.7 | 20.37 | 117 |
| Wilmot | 181,542,372 | 217,657,297 | 24.49 | 83.4 | 20.38 | 118 |
| Epping | 728,317,500 | 965,201,474 | 27.70 | 75.8 | 20.71 | 119 |
| Exeter | 2,250,035,117 | 2,418,717,653 | 23.27 | 93.1 | 20.89 | 120 |
| Franklin | 692,746,471 | 727,398,400 | 22.47 | 95.5 | 20.92 | 121 |
| Andover | 304,208,590 | 311,035,725 | 21.64 | 97.8 | 20.95 | 122 |
| Raymond | 954,638,228 | 1,192,260,746 | 26.59 | 80.1 | 20.97 | 123 |
| Dorchester | 44,960,312 | 44,381,080 | 20.88 | 101.4 | 21.06 | 124 |
| New Ipswich | 478,737,830 | 490,479,298 | 21.73 | 97.6 | 21.06 | 124 |
| Newfields | 302,132,457 | 291,658,003 | 20.59 | 103.6 | 21.08 | 125 |
| Milan | 127,851,379 | 140,248,853 | 23.69 | 91.3 | 21.18 | 126 |
| Tamworth | 403,614,473 | 406,377,067 | 21.54 | 100.8 | 21.23 | 127 |
| Sullivan | 61,764,198 | 63,917,243 | 22.25 | 96.6 | 21.30 | 128 |
| Warren | 82,857,248 | 90,183,308 | 23.77 | 92.4 | 21.41 | 129 |
| Rindge | 557,397,684 | 699,949,144 | 27.76 | 79.7 | 21.56 | 130 |
| Newton | 514,618,068 | 624,554,035 | 26.38 | 82.4 | 21.56 | 130 |
| Barrington | 1,150,530,325 | 1,189,359,362 | 22.67 | 96.8 | 21.68 | 131 |
| Rumney | 197,319,432 | 207,141,801 | 22.94 | 95.4 | 21.69 | 132 |
| Hancock | 250,355,841 | 282,972,606 | 24.60 | 89.1 | 21.69 | 132 |
| Farmington | 565,856,662 | 569,969,136 | 22.24 | 99.6 | 21.69 | 132 |
| Chichester | 323,112,390 | 345,889,885 | 23.40 | 93.4 | 21.70 | 133 |
| Barnstead | 601,557,018 | 629,786,763 | 22.83 | 95.5 | 21.72 | 134 |
| Goffstown | 1,726,526,400 | 1,929,008,574 | 24.58 | 89.5 | 21.72 | 134 |
| Grantham | 469,595,533 | 555,710,225 | 25.86 | 84.5 | 21.78 | 135 |
| East Kingston | 396,414,793 | 404,522,164 | 22.52 | 98.0 | 21.96 | 136 |
| Stratford | 76,552,940 | 86,110,748 | 25.74 | 89.4 | 22.04 | 137 |
| Bradford | 201,269,972 | 253,020,904 | 27.91 | 79.5 | 22.10 | 138 |
| Newmarket | 983,825,628 | 1,071,729,412 | 24.26 | 91.9 | 22.11 | 139 |
| Mason | 156,353,288 | 184,383,606 | 26.24 | 84.8 | 22.16 | 140 |
| Belmont | 743,222,782 | 830,378,752 | 25.01 | 89.6 | 22.17 | 141 |
| Richmond | 101,083,354 | 109,449,935 | 24.19 | 92.3 | 22.22 | 142 |
| New Boston | 672,562,782 | 751,423,402 | 25.05 | 89.5 | 22.23 | 143 |
| Stewartstown | 109,759,414 | 114,254,372 | 23.58 | 96.1 | 22.25 | 144 |
| Temple | 161,539,440 | 162,526,923 | 22.58 | 99.4 | 22.39 | 145 |
| Gilmanton | 540,927,875 | 546,461,031 | 22.79 | 99.0 | 22.43 | 146 |
| Lyndeborough | 169,559,380 | 219,318,875 | 29.14 | 77.2 | 22.45 | 147 |
| Milton | 493,984,746 | 511,927,925 | 23.56 | 96.6 | 22.49 | 148 |
| Canterbury | 263,980,723 | 324,226,271 | 27.87 | 81.5 | 22.53 | 149 |

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

| Municipality | 2019 Modified Local Assessed Valuation | 2019 Total Equalized Valuation Including Utilities and Railroad | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | Rank |
|--------------|--|---|---------------------|-------------------------|---------------------|------|
| Amherst | 1,747,592,420 | 2,070,803,455 | 26.96 | 84.4 | 22.57 | 150 |
| Effingham | 167,519,944 | 198,500,825 | 26.90 | 84.4 | 22.62 | 151 |
| Campton | 436,002,836 | 443,000,880 | 23.21 | 98.6 | 22.63 | 152 |
| Sharon | 55,603,218 | 54,220,065 | 22.12 | 102.6 | 22.66 | 153 |
| Epsom | 435,271,081 | 515,468,565 | 27.09 | 84.6 | 22.76 | 154 |
| Derry | 3,273,854,150 | 3,677,968,779 | 26.12 | 89.1 | 22.76 | 154 |
| Roxbury | 24,549,554 | 27,075,016 | 25.28 | 102.8 | 22.80 | 155 |
| Brentwood | 582,474,006 | 702,593,087 | 27.70 | 82.9 | 22.84 | 156 |
| Fremont | 412,248,368 | 557,038,486 | 31.05 | 74.0 | 22.87 | 157 |
| Lancaster | 276,020,642 | 298,621,783 | 24.90 | 93.4 | 22.88 | 158 |
| Pembroke | 762,260,478 | 782,812,532 | 23.58 | 97.6 | 22.88 | 158 |
| Dover | 3,701,359,340 | 3,965,170,464 | 25.19 | 93.5 | 22.97 | 159 |
| Lebanon | 1,924,729,556 | 2,514,260,093 | 30.37 | 79.0 | 23.07 | 160 |
| Enfield | 596,772,695 | 627,474,167 | 25.05 | 95.1 | 23.11 | 161 |
| Sandown | 672,840,480 | 773,362,993 | 26.96 | 87.0 | 23.11 | 161 |
| Whitefield | 234,960,541 | 241,597,817 | 24.04 | 98.2 | 23.17 | 162 |
| Milford | 1,609,567,432 | 1,790,063,077 | 25.97 | 90.0 | 23.19 | 163 |
| Bethlehem | 261,286,660 | 297,616,229 | 26.73 | 88.2 | 23.29 | 164 |
| Wilton | 378,137,917 | 469,251,678 | 29.04 | 80.6 | 23.31 | 165 |
| Danville | 410,510,859 | 488,117,330 | 28.06 | 84.1 | 23.31 | 165 |
| Antrim | 249,335,950 | 284,199,452 | 26.97 | 89.4 | 23.52 | 166 |
| Rochester | 2,724,627,077 | 2,799,860,390 | 24.90 | 99.0 | 23.54 | 167 |
| Troy | 131,567,897 | 148,789,944 | 26.95 | 88.4 | 23.61 | 168 |
| Francestown | 216,883,875 | 221,062,592 | 24.17 | 98.1 | 23.64 | 169 |
| Westmoreland | 166,208,847 | 187,446,446 | 26.85 | 88.6 | 23.77 | 170 |
| Lee | 466,894,155 | 603,422,994 | 31.49 | 77.4 | 23.89 | 171 |
| Sutton | 260,615,209 | 326,916,115 | 30.09 | 79.7 | 23.90 | 172 |
| Middleton | 184,392,082 | 200,824,040 | 26.28 | 91.8 | 24.04 | 173 |
| Hill | 93,049,183 | 97,555,735 | 25.41 | 97.0 | 24.16 | 174 |
| Alstead | 163,278,593 | 187,072,434 | 27.85 | 87.3 | 24.24 | 175 |
| Walpole | 430,508,720 | 447,528,044 | 25.51 | 101.2 | 24.40 | 176 |
| Deering | 186,237,910 | 227,381,255 | 30.62 | 81.9 | 24.56 | 177 |
| Madbury | 247,076,568 | 294,845,323 | 29.86 | 83.8 | 24.67 | 178 |
| Fitzwilliam | 294,598,130 | 308,170,103 | 26.49 | 95.6 | 24.82 | 179 |
| Plymouth | 481,301,108 | 543,400,586 | 28.19 | 88.9 | 24.84 | 180 |
| Swanzey | 632,164,073 | 645,072,520 | 25.76 | 98.3 | 24.85 | 181 |
| Plainfield | 307,682,486 | 316,793,849 | 26.00 | 97.1 | 24.89 | 182 |
| Durham | 1,208,806,787 | 1,312,883,720 | 27.43 | 92.8 | 24.93 | 183 |
| Goshen | 72,865,087 | 81,192,807 | 27.88 | 89.7 | 24.94 | 184 |
| Dublin | 273,073,580 | 267,826,093 | 24.63 | 102.6 | 24.96 | 185 |
| Lyme | 355,058,800 | 377,098,674 | 27.19 | 94.2 | 25.18 | 186 |
| Bow | 1,294,517,915 | 1,318,298,872 | 26.21 | 98.2 | 25.18 | 186 |
| Mont Vernon | 311,583,244 | 317,931,355 | 25.82 | 98.0 | 25.21 | 187 |
| Piermont | 97,137,103 | 101,179,064 | 26.50 | 96.1 | 25.34 | 188 |

MUNICIPAL AND PROPERTY DIVISION
 2019 Comparison of Full Value Tax Rates
 Average Level of Assessments (Ratio) Shown in Column 5
 Ranking Order

| Municipality | 2019 Modified Local Assessed Valuation | 2019 Total Equalized Valuation Including Utilities and Railroad | 2019 Local Tax Rate | 2019 Equalization Ratio | Full Value Tax Rate | Rank |
|---------------------|--|---|---------------------|-------------------------|---------------------|------|
| Orange | 32,793,535 | 34,076,367 | 26.60 | 96.7 | 25.45 | 189 |
| Greenfield | 168,900,207 | 178,972,295 | 27.27 | 99.8 | 25.63 | 190 |
| Orford | 137,342,151 | 159,875,158 | 29.98 | 86.0 | 25.71 | 191 |
| Langdon | 57,445,871 | 61,442,357 | 27.80 | 93.5 | 25.83 | 192 |
| Pittsfield | 267,351,692 | 332,793,723 | 32.86 | 80.4 | 26.08 | 193 |
| Peterborough | 734,135,996 | 798,193,602 | 29.75 | 92.4 | 26.11 | 194 |
| Surry | 82,603,585 | 90,631,569 | 28.92 | 93.1 | 26.28 | 195 |
| Somersworth | 1,072,392,754 | 1,104,489,258 | 27.28 | 97.6 | 26.33 | 196 |
| Marlborough | 175,634,358 | 208,635,961 | 31.47 | 84.5 | 26.44 | 197 |
| Boscawen | 288,929,864 | 305,646,694 | 28.12 | 95.9 | 26.44 | 197 |
| Ashland | 247,207,364 | 259,646,463 | 27.95 | 96.0 | 26.53 | 198 |
| Greenville | 116,590,681 | 119,406,870 | 27.39 | 98.9 | 26.60 | 199 |
| Jaffrey | 428,291,780 | 536,749,754 | 34.80 | 79.8 | 26.64 | 200 |
| Concord | 4,433,101,874 | 4,607,017,330 | 27.78 | 96.9 | 26.66 | 201 |
| Warner | 289,899,995 | 321,137,565 | 29.96 | 90.5 | 26.77 | 202 |
| Grafton | 117,663,108 | 138,317,565 | 31.77 | 85.0 | 26.93 | 203 |
| Haverhill | 346,334,871 | 384,640,648 | 30.30 | 90.1 | 27.08 | 204 |
| Hillsborough | 522,122,031 | 600,220,539 | 31.56 | 87.0 | 27.19 | 205 |
| Allenstown | 297,490,196 | 336,900,978 | 31.10 | 88.4 | 27.21 | 206 |
| Canaan | 348,470,142 | 412,306,281 | 32.93 | 84.5 | 27.48 | 207 |
| Hopkinton | 786,955,671 | 817,155,489 | 29.12 | 97.9 | 27.62 | 208 |
| Marlow | 65,176,460 | 74,531,472 | 31.92 | 87.5 | 27.73 | 209 |
| Hinsdale | 338,832,842 | 402,362,648 | 34.07 | 84.2 | 27.95 | 210 |
| Brookline | 667,344,153 | 701,697,513 | 29.87 | 95.1 | 28.09 | 211 |
| Bennington | 127,277,077 | 130,016,520 | 28.93 | 97.9 | 28.13 | 212 |
| Acworth | 98,628,456 | 101,467,749 | 29.07 | 97.2 | 28.15 | 213 |
| Gilsum | 70,932,123 | 69,551,007 | 28.01 | 102.0 | 28.45 | 214 |
| Northumberland | 128,212,155 | 141,725,905 | 32.44 | 91.3 | 28.59 | 215 |
| Unity | 134,002,697 | 132,951,189 | 28.49 | 100.8 | 28.61 | 216 |
| Henniker | 407,955,887 | 493,668,123 | 35.34 | 83.2 | 28.68 | 217 |
| Colebrook | 187,543,968 | 191,334,527 | 30.13 | 98.0 | 29.34 | 218 |
| Newport | 437,053,279 | 477,089,001 | 32.53 | 92.2 | 29.46 | 219 |
| Lisbon | 118,207,984 | 120,471,035 | 30.67 | 98.1 | 29.92 | 220 |
| Gorham | 272,793,185 | 295,653,777 | 33.77 | 92.4 | 30.58 | 221 |
| Berlin | 412,225,868 | 504,908,695 | 39.82 | 89.5 | 31.77 | 222 |
| Charlestown | 282,982,237 | 332,698,928 | 39.11 | 85.2 | 32.98 | 223 |
| Winchester | 276,269,908 | 293,582,055 | 35.64 | 94.6 | 33.22 | 224 |
| Keene | 1,862,926,070 | 1,992,795,421 | 37.60 | 95.0 | 34.17 | 225 |
| Claremont | 767,744,816 | 787,774,620 | 40.26 | 97.8 | 38.20 | 226 |
| State Totals | 184,906,688,606 | 207,887,398,996 | | | | |