



State of New Hampshire Department of Revenue Administration

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MUNICIPAL AND PROPERTY
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PUBLIC HEARING

LOW INCOME HOUSING TAX CREDIT (LIHTC) CAPITALIZATION RATES

RSA 75:1-a and Rev 611

A Public Hearing will be held on Thursday, February 13, 2020 at 10:00 AM to receive public input regarding the establishment of market capitalization rates for use in LIHTC assessments pursuant to RSA 75:1-a, VI and Rev 611.03.

At the public hearing, written and oral testimony shall be accepted concerning how the capitalization rate shall be established, including but not limited to:

- (1) The industry resources that should be considered prior to establishing the capitalization rate;
- (2) The proper method for calculating the capitalization rate;
- (3) The geographic area adjustments that should be made so that the market capitalization rate adequately reflects the geographic area where the property is located; and
- (4) Any other information relevant to the establishment of a market capitalization rate pursuant to RSA 75:1-a, VI.

The Commissioner shall consider all relevant written and oral testimony received at the public hearing when establishing a market capitalization rate.

Written material and testimony may be forwarded to:

NH Department of Revenue Administration
Municipal and Property Division
PO Box 487
Concord NH 03302-0487

NOTE: This is a secure building and a photo ID is required to enter. Please allow sufficient time to check-in at the reception area and get a temporary badge.

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.