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.