

2019
ADDITIONAL SCHOOL / DINING / DORMITORY and KITCHEN
EXEMPTIONS TAXES LOST REPORT

This report presents the 2019 School, Dining, Dormitory and Kitchen Exemptions Taxes Lost Report as compiled by the New Hampshire Department of Revenue Administration.

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 Summary Inventory of Valuation, MS-1 Report.

Assessment information is also gathered regarding exemptions and tax credits as well as taxes raised by each municipality. An exemption is an amount deducted from a taxpayer's assessment vs. 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.

ADD'L SCHOOL, DINING, DORMITORY and KITCHEN EXEMPTION: [RSA 72:23 IV](#) - The buildings and structures of schools, seminaries of learning, colleges, academies and universities organized, incorporated or legally doing business in this state and owned, used and occupied by them directly for the purposes for which they are established, including but not limited to the dormitories, dining rooms, kitchens, auditoriums, classrooms, infirmaries, administrative and utility rooms and buildings connected therewith, athletic fields and facilities and gymnasiums, boat houses and wharves belonging to them and used in connection therewith, and the land thereto appertaining but not including lands and buildings not used and occupied directly for the purposes for which they are organized or incorporated, and the personal property used by them directly for the purposes for which they are established, provided none of the income or profits are divided among the members or stockholders or used or appropriated for any other purpose than the purpose for which they are organized or established; provided further that if the value of the dormitories, dining rooms and kitchens shall exceed \$150,000, the value thereof in excess of said sum shall be taxable. The information presented in this report includes:

- Name of municipalities
- Whether they have adopted the additional school, dining, dormitory and kitchen exemption
- Number of exemptions granted
- Total amount of monies granted
- Current year's total tax rate
- Amount of tax monies lost due to exemption amount by multiplying by tax rate

To apply for any tax credits or exemptions and file with the municipality, complete the form [PA-29](#), Permanent Application for Property Tax Credits/Exemptions. If property is held in a life estate or trust, the form [PA-33](#), Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral under RSA 72:33, V must also accompany the PA-29. The PA-29 is available on our web site @ <https://www.revenue.nh.gov/forms/exempt-credit.htm>

The department's administrative rules, [REV 400](#) for credits and exemptions from property taxes, are also available on the web.

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 report may be found on our web site at:
<https://www.revenue.nh.gov/mun-prop/property/exemptions-tax-credits.htm>

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
2019 Additonal School Dining / Dormitory / Kitchen Exemptions Report
RSA 72:33 IV
Alphabetical Order by Municipality

| Municipality | Number of Exemptions Granted | Additional School Dining/Dormitory/Kitchen Exemptions | 2019 Total Tax Rate | Taxes Lost |
|----------------------|------------------------------|---|---------------------|------------|
| Acworth | 0 | \$0 | 0.02907 | \$0 |
| Albany | 0 | \$0 | 0.01397 | \$0 |
| Alexandria | 0 | \$0 | 0.02404 | \$0 |
| Allenstown | 0 | \$0 | 0.03110 | \$0 |
| Alstead | 0 | \$0 | 0.02785 | \$0 |
| Alton | 0 | \$0 | 0.01251 | \$0 |
| Amherst | 0 | \$0 | 0.02696 | \$0 |
| Andover | 0 | \$0 | 0.02164 | \$0 |
| Antrim | 0 | \$0 | 0.02697 | \$0 |
| Ashland | 0 | \$0 | 0.02795 | \$0 |
| Atkinson & Gilmanton | 0 | \$0 | 0.00000 | \$0 |
| Atkinson | 0 | \$0 | 0.01767 | \$0 |
| Auburn | 0 | \$0 | 0.01881 | \$0 |
| Barnstead | 0 | \$0 | 0.02283 | \$0 |
| Barrington | 0 | \$0 | 0.02267 | \$0 |
| Bartlett | 0 | \$0 | 0.00934 | \$0 |
| Bath | 0 | \$0 | 0.02140 | \$0 |
| Bean's Grant | 0 | \$0 | 0.00000 | \$0 |
| Bean's Purchase | 0 | \$0 | 0.00000 | \$0 |
| Bedford | 0 | \$0 | 0.01895 | \$0 |
| Belmont | 0 | \$0 | 0.02501 | \$0 |
| Bennington | 0 | \$0 | 0.02893 | \$0 |
| Benton | 0 | \$0 | 0.01767 | \$0 |
| Berlin | 0 | \$0 | 0.03982 | \$0 |
| Bethlehem | 0 | \$0 | 0.02673 | \$0 |
| Boscawen | 0 | \$0 | 0.02812 | \$0 |
| Bow | 0 | \$0 | 0.02621 | \$0 |
| Bradford | 0 | \$0 | 0.02791 | \$0 |
| Brentwood | 0 | \$0 | 0.02770 | \$0 |
| Bridgewater | 0 | \$0 | 0.00976 | \$0 |
| Bristol | 0 | \$0 | 0.02280 | \$0 |
| Brookfield | 0 | \$0 | 0.01670 | \$0 |
| Brookline | 0 | \$0 | 0.02987 | \$0 |
| Cambridge | 0 | \$0 | 0.00000 | \$0 |
| Campton | 0 | \$0 | 0.02321 | \$0 |
| Canaan | 0 | \$0 | 0.03293 | \$0 |
| Candia | 0 | \$0 | 0.01860 | \$0 |
| Canterbury | 0 | \$0 | 0.02787 | \$0 |
| Carroll | 0 | \$0 | 0.02000 | \$0 |
| Center Harbor | 0 | \$0 | 0.01522 | \$0 |
| Chandler's Purchase | 0 | \$0 | 0.00000 | \$0 |
| Charlestown | 0 | \$0 | 0.03911 | \$0 |
| Chatham | 0 | \$0 | 0.01420 | \$0 |
| Chester | 0 | \$0 | 0.02080 | \$0 |

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|---------------------|------------------------------|---|---------------------|------------|
| Chesterfield | 0 | \$0 | 0.02232 | \$0 |
| Chichester | 0 | \$0 | 0.02340 | \$0 |
| Claremont | 0 | \$0 | 0.04026 | \$0 |
| Clarksville | 0 | \$0 | 0.01555 | \$0 |
| Colebrook | 0 | \$0 | 0.03013 | \$0 |
| Columbia | 0 | \$0 | 0.01892 | \$0 |
| Concord | 0 | \$0 | 0.02778 | \$0 |
| Conway | 0 | \$0 | 0.01732 | \$0 |
| Cornish | 0 | \$0 | 0.01952 | \$0 |
| Crawford's Purchase | 0 | \$0 | 0.00000 | \$0 |
| Croydon | 0 | \$0 | 0.01956 | \$0 |
| Cutts Grant | 0 | \$0 | 0.00000 | \$0 |
| Dalton | 0 | \$0 | 0.02386 | \$0 |
| Danbury | 0 | \$0 | 0.02400 | \$0 |
| Danville | 0 | \$0 | 0.02806 | \$0 |
| Deerfield | 0 | \$0 | 0.02311 | \$0 |
| Deering | 0 | \$0 | 0.03062 | \$0 |
| Derry | 0 | \$0 | 0.02612 | \$0 |
| Dix's Grant | 0 | \$0 | 0.00000 | \$0 |
| Dixville | 0 | \$0 | 0.00792 | \$0 |
| Dorchester | 0 | \$0 | 0.02088 | \$0 |
| Dover | 0 | \$0 | 0.02519 | \$0 |
| Dublin | 0 | \$0 | 0.02463 | \$0 |
| Dummer | 0 | \$0 | 0.01416 | \$0 |
| Dunbarton | 0 | \$0 | 0.02721 | \$0 |
| Durham | 0 | \$0 | 0.02743 | \$0 |
| East Kingston | 0 | \$0 | 0.02252 | \$0 |
| Easton | 0 | \$0 | 0.01299 | \$0 |
| Eaton | 0 | \$0 | 0.01205 | \$0 |
| Effingham | 0 | \$0 | 0.02690 | \$0 |
| Ellsworth | 0 | \$0 | 0.02064 | \$0 |
| Enfield | 0 | \$0 | 0.02505 | \$0 |
| Epping | 0 | \$0 | 0.02770 | \$0 |
| Epsom | 0 | \$0 | 0.02709 | \$0 |
| Errol | 0 | \$0 | 0.01343 | \$0 |
| Erving's Location | 0 | \$0 | 0.00000 | \$0 |
| Exeter | 0 | \$0 | 0.02327 | \$0 |
| Farmington | 0 | \$0 | 0.02224 | \$0 |
| Fitzwilliam | 0 | \$0 | 0.02649 | \$0 |
| Fracestown | 0 | \$0 | 0.02417 | \$0 |
| Franconia | 0 | \$0 | 0.01898 | \$0 |
| Franklin | 0 | \$0 | 0.02247 | \$0 |
| Freedom | 0 | \$0 | 0.01356 | \$0 |
| Fremont | 0 | \$0 | 0.03105 | \$0 |

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Alphabetical Order by Municipality

| Municipality | Number of Exemptions Granted | Additional School Dining/Dormitory/Kitchen Exemptions | 2019 Total Tax Rate | Taxes Lost |
|-------------------|------------------------------|---|---------------------|------------|
| Gilford | 0 | \$0 | 0.01586 | \$0 |
| Gilmanton | 0 | \$0 | 0.02279 | \$0 |
| Gilsum | 0 | \$0 | 0.02801 | \$0 |
| Goffstown | 0 | \$0 | 0.02458 | \$0 |
| Gorham | 0 | \$0 | 0.03377 | \$0 |
| Goshen | 0 | \$0 | 0.02788 | \$0 |
| Grafton | 0 | \$0 | 0.03177 | \$0 |
| Grantham | 0 | \$0 | 0.02586 | \$0 |
| Greenfield | 0 | \$0 | 0.02727 | \$0 |
| Greenland | 0 | \$0 | 0.01640 | \$0 |
| Green's Grant | 0 | \$0 | 0.00525 | \$0 |
| Greenville | 0 | \$0 | 0.02739 | \$0 |
| Groton | 0 | \$0 | 0.01683 | \$0 |
| Hadley's Purchase | 0 | \$0 | 0.00000 | \$0 |
| Hale's Location | 0 | \$0 | 0.00418 | \$0 |
| Hampstead | 0 | \$0 | 0.02099 | \$0 |
| Hampton | 0 | \$0 | 0.01601 | \$0 |
| Hampton Falls | 0 | \$0 | 0.02211 | \$0 |
| Hancock | 0 | \$0 | 0.02460 | \$0 |
| Hanover | 0 | \$0 | 0.01845 | \$0 |
| Harrisville | 0 | \$0 | 0.01740 | \$0 |
| Hart's Location | 0 | \$0 | 0.00400 | \$0 |
| Haverhill | 0 | \$0 | 0.03030 | \$0 |
| Hebron | 0 | \$0 | 0.00969 | \$0 |
| Henniker | 0 | \$0 | 0.03534 | \$0 |
| Hill | 0 | \$0 | 0.02541 | \$0 |
| Hillsborough | 0 | \$0 | 0.03156 | \$0 |
| Hinsdale | 0 | \$0 | 0.03407 | \$0 |
| Holderness | 0 | \$0 | 0.01317 | \$0 |
| Hollis | 0 | \$0 | 0.02310 | \$0 |
| Hooksett | 0 | \$0 | 0.02155 | \$0 |
| Hopkinton | 0 | \$0 | 0.02912 | \$0 |
| Hudson | 0 | \$0 | 0.02028 | \$0 |
| Jackson | 0 | \$0 | 0.01126 | \$0 |
| Jaffrey | 0 | \$0 | 0.03480 | \$0 |
| Jefferson | 0 | \$0 | 0.02199 | \$0 |
| Keene | 0 | \$0 | 0.03760 | \$0 |
| Kensington | 0 | \$0 | 0.01946 | \$0 |
| Kilkenny | 0 | \$0 | 0.00000 | \$0 |
| Kingston | 0 | \$0 | 0.02200 | \$0 |
| Laconia | 0 | \$0 | 0.02059 | \$0 |
| Lancaster | 0 | \$0 | 0.02490 | \$0 |
| Landaff | 0 | \$0 | 0.02247 | \$0 |
| Langdon | 0 | \$0 | 0.02780 | \$0 |

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|-----------------------|------------------------------|---|---------------------|------------|
| Lebanon | 0 | \$0 | 0.03037 | \$0 |
| Lee | 0 | \$0 | 0.03149 | \$0 |
| Lempster | 0 | \$0 | 0.02731 | \$0 |
| Lincoln | 0 | \$0 | 0.01458 | \$0 |
| Lisbon | 0 | \$0 | 0.03067 | \$0 |
| Litchfield | 0 | \$0 | 0.02365 | \$0 |
| Littleton | 0 | \$0 | 0.02310 | \$0 |
| Livermore | 0 | \$0 | 0.00000 | \$0 |
| Londonderry | 0 | \$0 | 0.01939 | \$0 |
| Loudon | 0 | \$0 | 0.02298 | \$0 |
| Low & Burbank's Grant | 0 | \$0 | 0.00000 | \$0 |
| Lyman | 0 | \$0 | 0.02413 | \$0 |
| Lyme | 0 | \$0 | 0.02719 | \$0 |
| Lyndeborough | 0 | \$0 | 0.02914 | \$0 |
| Madbury | 0 | \$0 | 0.02986 | \$0 |
| Madison | 0 | \$0 | 0.01826 | \$0 |
| Manchester | 0 | \$0 | 0.02432 | \$0 |
| Marlborough | 0 | \$0 | 0.03147 | \$0 |
| Marlow | 0 | \$0 | 0.03192 | \$0 |
| Martin's Location | 0 | \$0 | 0.00000 | \$0 |
| Mason | 0 | \$0 | 0.02624 | \$0 |
| Meredith | 0 | \$0 | 0.01589 | \$0 |
| Merrimack | 0 | \$0 | 0.02413 | \$0 |
| Middleton | 0 | \$0 | 0.02628 | \$0 |
| Milan | 0 | \$0 | 0.02369 | \$0 |
| Milford | 0 | \$0 | 0.02597 | \$0 |
| Millsfield | 0 | \$0 | 0.00713 | \$0 |
| Milton | 0 | \$0 | 0.02356 | \$0 |
| Monroe | 0 | \$0 | 0.01134 | \$0 |
| Mont Vernon | 0 | \$0 | 0.02582 | \$0 |
| Moultonborough | 0 | \$0 | 0.00715 | \$0 |
| Nashua | 0 | \$0 | 0.02176 | \$0 |
| Nelson | 0 | \$0 | 0.01725 | \$0 |
| New Boston | 0 | \$0 | 0.02505 | \$0 |
| New Castle | 0 | \$0 | 0.00619 | \$0 |
| New Durham | 0 | \$0 | 0.02372 | \$0 |
| New Hampton | 0 | \$0 | 0.01924 | \$0 |
| New Ipswich | 0 | \$0 | 0.02173 | \$0 |
| New London | 1 | \$500,000 | 0.01471 | \$7,355 |
| Newbury | 0 | \$0 | 0.01588 | \$0 |
| Newfields | 0 | \$0 | 0.02059 | \$0 |
| Newington | 0 | \$0 | 0.00934 | \$0 |
| Newmarket | 0 | \$0 | 0.02426 | \$0 |
| Newport | 0 | \$0 | 0.03253 | \$0 |

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|----------------------|------------------------------|---|---------------------|------------|
| Newton | 0 | \$0 | 0.02638 | \$0 |
| North Hampton | 0 | \$0 | 0.01670 | \$0 |
| Northfield | 0 | \$0 | 0.02380 | \$0 |
| Northumberland | 0 | \$0 | 0.03244 | \$0 |
| Northwood | 0 | \$0 | 0.02252 | \$0 |
| Nottingham | 0 | \$0 | 0.02250 | \$0 |
| Odell | 0 | \$0 | 0.00316 | \$0 |
| Orange | 0 | \$0 | 0.02660 | \$0 |
| Orford | 0 | \$0 | 0.02998 | \$0 |
| Ossipee | 0 | \$0 | 0.01711 | \$0 |
| Pelham | 0 | \$0 | 0.01940 | \$0 |
| Pembroke | 0 | \$0 | 0.02358 | \$0 |
| Peterborough | 0 | \$0 | 0.02975 | \$0 |
| Piermont | 0 | \$0 | 0.02650 | \$0 |
| Pinkham's Grant | 0 | \$0 | 0.01151 | \$0 |
| Pittsburg | 0 | \$0 | 0.01600 | \$0 |
| Pittsfield | 0 | \$0 | 0.03286 | \$0 |
| Plainfield | 0 | \$0 | 0.02600 | \$0 |
| Plaistow | 0 | \$0 | 0.02131 | \$0 |
| Plymouth | 0 | \$0 | 0.02819 | \$0 |
| Portsmouth | 0 | \$0 | 0.01486 | \$0 |
| Randolph | 0 | \$0 | 0.01480 | \$0 |
| Raymond | 0 | \$0 | 0.02659 | \$0 |
| Richmond | 0 | \$0 | 0.02419 | \$0 |
| Rindge | 0 | \$0 | 0.02776 | \$0 |
| Rochester | 0 | \$0 | 0.02490 | \$0 |
| Rollinsford | 0 | \$0 | 0.02261 | \$0 |
| Roxbury | 0 | \$0 | 0.02528 | \$0 |
| Rumney | 0 | \$0 | 0.02294 | \$0 |
| Rye | 0 | \$0 | 0.01022 | \$0 |
| Salem | 0 | \$0 | 0.02198 | \$0 |
| Salisbury | 0 | \$0 | 0.02314 | \$0 |
| Sanbornton | 0 | \$0 | 0.01922 | \$0 |
| Sandown | 0 | \$0 | 0.02696 | \$0 |
| Sandwich | 0 | \$0 | 0.01423 | \$0 |
| Sargent's Purchase | 0 | \$0 | 0.00000 | \$0 |
| Seabrook | 0 | \$0 | 0.01575 | \$0 |
| Second College Grant | 0 | \$0 | 0.00000 | \$0 |
| Sharon | 0 | \$0 | 0.02212 | \$0 |
| Shelburne | 0 | \$0 | 0.01544 | \$0 |
| Somersworth | 0 | \$0 | 0.02728 | \$0 |
| South Hampton | 0 | \$0 | 0.01785 | \$0 |
| Springfield | 0 | \$0 | 0.02199 | \$0 |
| Stark | 0 | \$0 | 0.01807 | \$0 |

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|-------------------------------|------------------------------|---|---------------------|----------------|
| Stewartstown | 0 | \$0 | 0.02358 | \$0 |
| Stoddard | 0 | \$0 | 0.01510 | \$0 |
| Strafford | 0 | \$0 | 0.02347 | \$0 |
| Stratford | 0 | \$0 | 0.02574 | \$0 |
| Stratham | 0 | \$0 | 0.01863 | \$0 |
| Success | 0 | \$0 | 0.00737 | \$0 |
| Sugar Hill | 0 | \$0 | 0.02007 | \$0 |
| Sullivan | 0 | \$0 | 0.02225 | \$0 |
| Sunapee | 0 | \$0 | 0.01593 | \$0 |
| Surry | 0 | \$0 | 0.02892 | \$0 |
| Sutton | 0 | \$0 | 0.03009 | \$0 |
| Swanzy | 0 | \$0 | 0.02576 | \$0 |
| Tamworth | 0 | \$0 | 0.02154 | \$0 |
| Temple | 0 | \$0 | 0.02258 | \$0 |
| Thompson & Meserve's Purchase | 0 | \$0 | 0.00354 | \$0 |
| Thornton | 0 | \$0 | 0.01868 | \$0 |
| Tilton | 0 | \$0 | 0.01961 | \$0 |
| Troy | 0 | \$0 | 0.02695 | \$0 |
| Tuftsboro | 0 | \$0 | 0.01011 | \$0 |
| Unity | 0 | \$0 | 0.02849 | \$0 |
| Wakefield | 0 | \$0 | 0.01247 | \$0 |
| Walpole | 0 | \$0 | 0.02551 | \$0 |
| Warner | 0 | \$0 | 0.02996 | \$0 |
| Warren | 0 | \$0 | 0.02377 | \$0 |
| Washington | 0 | \$0 | 0.02084 | \$0 |
| Waterville Valley | 0 | \$0 | 0.01414 | \$0 |
| Weare | 0 | \$0 | 0.02371 | \$0 |
| Webster | 0 | \$0 | 0.02196 | \$0 |
| Wentworth | 0 | \$0 | 0.02322 | \$0 |
| Wentworth's Location | 0 | \$0 | 0.00770 | \$0 |
| Westmoreland | 0 | \$0 | 0.02685 | \$0 |
| Whitefield | 0 | \$0 | 0.02404 | \$0 |
| Wilmot | 0 | \$0 | 0.02449 | \$0 |
| Wilton | 0 | \$0 | 0.02904 | \$0 |
| Winchester | 0 | \$0 | 0.03564 | \$0 |
| Windham | 0 | \$0 | 0.02255 | \$0 |
| Windsor | 0 | \$0 | 0.01181 | \$0 |
| Wolfeboro | 0 | \$0 | 0.01584 | \$0 |
| Woodstock | 0 | \$0 | 0.02169 | \$0 |
| State Totals | 1 | \$500,000 | | \$7,355 |