2019 WIND-POWERED EXEMPTIONS TAXES LOST REPORT

This report presents the 2019 Wind-Powered 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.

<u>WIND-POWERED ENERGY SYSTEMS EXEMPTION</u>: <u>RSA 72:66</u> - If adopted by municipality. An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a wind-powered energy system. The information presented in this report includes:

- Name of municipalities
- Whether they have adopted the wind-powered 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 <u>PA-29</u>, Permanent Application for Property Tax Credits/Exemptions. If property is held in a life estate or trust, the form <u>PA-33</u>, 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 @ <u>https://www.revenue.nh.gov/forms/exempt-credit.htm</u>

The department's administrative rules, <u>REV 400</u> 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

Municipality	Number of Exemptions Granted	Wind-Powered Energy Systems Exemption	2019 Total Tax Rate	Taxes Lost
		Exemption		
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	1	72,500	0.01895	\$1,373
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	1	10,000	0.02791	\$279
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

Municipality	Number of Exemptions Granted	Wind-Powered Energy Systems Exemption	2019 Total Tax Rate	Taxes Lost
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
Cutt's 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	1	5,000	0.02690	\$134
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
Francestown	0	0	0.02417	\$0
Franconia	0	0	0.01898	\$0 \$0
Franklin	0	0	0.02247	\$0 \$0
Freedom	0	0	0.01356	\$0 \$0
Fremont	0	0	0.03105	\$0 \$0

Municipality	Number of Exemptions Granted	Wind-Powered Energy Systems	2019 Total Tax Rate	Taxes Lost
	Granted	Exemption	IdX Note	
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	1	13,000	0.02211	\$287
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	2	10,000	0.02310	\$231
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

Municipality	Number of Exemptions Granted	Wind-Powered Energy Systems Exemption	2019 Total Tax Rate	Taxes Lost
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	1	7,000	0.02505	\$175
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	0	0	0.01471	\$0
Newbury	2	10,000	0.01588	\$158
Newfields	0	0	0.02059	\$0
Newington	0	0	0.00934	\$0
Newmarket	0	0	0.02426	\$0
Newport	0	0	0.03253	\$0

Municipality	Number of Exemptions Granted	Wind-Powered Energy Systems Exemption	2019 Total Tax Rate	Taxes Lost
		-		4.4
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	1	8,800	0.02600	\$228
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 \$0
South Hampton	0	0	0.01785	\$0 \$0
Springfield	1	10,500	0.02199	\$230
	0	0	0.02199	\$230

Municipality	Number of Exemptions Granted	Wind-Powered Energy Systems Exemption	2019 Total Tax Rate	Taxes Lost
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
Swanzey	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
Tuftonboro	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	1	5,000	0.02084	\$104
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	12	151,800		\$3,199