2019 WOOD-HEATING EXEMPTIONS TAXES LOST REPORT

This report presents the 2019 Wood-Heating 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>WOOD-HEATING ENERGY SYSTEMS EXEMPTION</u>: <u>RSA 72:70</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 wood-heating energy system. The information presented in this report includes:

- Name of municipalities
- Whether they have adopted the wood-heating 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, <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

MUNICIPAL AND PROPERTY DIVISION

2019 Woodheating Energy Systems Exemption Report RSA 72:70

Municipality	Number of Exemptions Granted	Woodheating Exemption	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	10	64,200	0.01895	\$1,216
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	2	28,100	0.02673	\$751
Boscawen	0	0	0.02812	\$0
Bow	9	21,800	0.02621	\$571
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	3	750	0.02340	\$17
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	4	7,000	0.02690	\$188
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	2	10,000	0.02224	\$222
Fitzwilliam	0	0	0.02649	\$0
Francestown	0	0	0.02417	\$0
Franconia	7	89,356	0.01898	\$1,695
Franklin	0	0	0.02247	\$0
Freedom	0	0	0.01356	\$0
Fremont	0	0	0.03105	\$0

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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	25	58,427	0.03534	\$2,064
Hill	0	0	0.02541	\$0
Hillsborough	3	43,800	0.03156	\$1,382
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	12	108,100	0.03760	\$4,064
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	0.03037	\$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	6	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	0	0	0.01471	\$0
Newbury	4	20,000	0.01588	\$317
Newfields	0	0	0.02059	\$0
Newington	0	0	0.00934	\$0
Newmarket	4	22,100	0.02426	\$536
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	13	46,865	0.02252	\$1,055
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	18	39,500	0.01940	\$766
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	1	4,900	0.02131	\$104
Plymouth	0	0	0.02819	\$0
Portsmouth	0	0	0.01486	\$0
Randolph	7	10,500	0.01480	\$155
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	\$C
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	37	185,000	0.01423	\$2,632
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	\$C
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
Swanzey	0	0	0.02576	\$0
Tamworth	10	5,000	0.02154	\$107
Temple	0	0	0.02258	\$0
Thompson & Meserve's	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	2	2,000	0.01247	\$24
Walpole	0	0	0.02551	\$0
Warner	0	0	0.02996	\$0
Warren	0	0	0.02377	\$0
Washington	18	44,000	0.02084	\$916
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	197	811,398		\$18,782