THE STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION



2020

RSA 72:62 SOLAR ENERGY SYSTEMS EXEMPTION REPORT

2020 SOLAR EXEMPTIONS TAXES LOST REPORT

This report presents the 2020 Solar 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; a tax credit is an amount deducted from the taxes due by a taxpayer.

The following is an explanation of the information contained in this report.

<u>RSA 72:62 SOLAR ENERGY SYSTEMS EXEMPTION</u>: Must be adopted by a municipality. An exemption from the assessed value, for property tax purposes, for persons owning real property which is equipped with a solar energy system as defined in RSA 72:61. The information presented in this report includes:

- Name of municipalities
- Whether they have adopted the solar exemption [Note: Not all municipalities assess/show for this 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 a tax credit or exemption, you must complete and file form PA-29, <u>Permanent Application for Property Tax Credits/Exemptions</u> with the municipality. If the property is held in a life estate or trust, form PA-33, <u>Statement of Qualification for Property Tax Credit, Exemption or Tax Deferral</u> (RSA 72:33, V) must accompany the PA-29. These forms may be found on the Department's website at: https://www.revenue.nh.gov/forms/index.htm

For more detailed information, relating to veterans' tax credits and exemptions, see the RSA 72, Persons and Property Liable to Taxation, and Administrative Rules, Rev 400, Property Tax Credits, Exemptions and Deferrals, available on the Department's website at: https://www.revenue.nh.gov/laws/index.htm.

For further explanation about any information contained in this report, please contact the Department of Revenue Administration, Municipal & Property Division at (603) 230-5950.

Municipality	Number of Exemptions Granted	Solar Exemption	2020 Total Tax Rate	Taxes Lost
Acworth	0	0	0.02937	\$0
Albany	0	0	0.01205	\$0
Alexandria	0	0	0.02792	\$0
Allenstown	9	221,400	0.02930	\$6,487
Alstead	18	103,000	0.02442	\$2,515
Alton	21	317,296	0.01395	\$4,426
Amherst	8	60,500	0.02848	\$1,723
Andover	54	693,100	0.02134	\$14,790
Antrim	14	150,130	0.02855	\$4,286
Ashland	0	0	0.02843	\$0
Atkinson	10	145,200	0.01834	\$2,662
Atkinson & Gilmanton	0	0	0.00000	\$0
Auburn	0	0	0.01848	\$0
Barnstead	0	0	0.02310	\$0
Barrington	101	505,000	0.02277	\$11,498
Bartlett	0	0	0.00966	\$0
Bath	0	0	0.02286	\$0
Bean's Grant	0	0	0.00000	\$0
Bean's Purchase	0	0	0.00000	\$0
Bedford	117	1,272,670	0.02002	\$25,478
Belmont	21	751,158	0.02534	\$19,034
Bennington	6	80,500	0.02939	\$2,365
Benton	0	0	0.01790	\$0
Berlin	0	0	0.03593	\$0
Bethlehem	0	0	0.02520	\$0
Boscawen	21	427,200	0.02679	\$11,444
Bow	9	314,400	0.02558	\$8,042
Bradford	4	31,000	0.02386	\$739
Brentwood	0	0	0.02319	\$0
Bridgewater	0	0	0.00838	\$0
Bristol	0	0	0.02069	\$0
Brookfield	0	0	0.01718	\$0
Brookline	49	893,100	0.02780	\$24,828
Cambridge	0	0	0.00000	\$0
Campton	17	265,000	0.02427	\$6,431
Canaan	4	200	0.03440	\$6
Candia	50	1,999,323	0.02004	\$40,066
Canterbury	0	0	0.02759	\$0
Carroll	8	73,940	0.02125	\$1,571
Center Harbor	17	244,360	0.01533	\$3,746
Chandler's Purchase	0	0	0.00000	\$0
Charlestown	0	0	0.03865	\$0
Chatham	0	0	0.01342	\$0
Chester	6	24,100	0.02053	\$494

Municipality	Number of Exemptions Granted	Solar Exemption	2020 Total Tax Rate	Taxes Lost
Chesterfield	13	190,300	0.02261	\$4,302
Chichester	23	532,212	0.02318	\$12,336
Claremont	0	0	0.04072	\$0
Clarksville	0	0	0.01626	\$0
Colebrook	0	0	0.02778	\$0
Columbia	1	15,000	0.01607	\$241
Concord	150	543,400	0.02676	\$14,541
Conway	0	0	0.01632	\$0
Cornish	40	447,020	0.02129	\$9,517
Crawford's Purchase	0	0	0.00000	\$0
Croydon	0	0	0.01396	\$0
Cutt's Grant	0	0	0.00000	\$0
Dalton	0	0	0.02413	\$0
Danbury	0	0	0.02400	\$0
Danville	2	49,250	0.02630	\$1,295
Deerfield	0	0	0.01967	\$0
Deering	13	195,160	0.02481	\$4,841
Derry	0	0	0.02434	\$0
Dix's Grant	0	0	0.00000	\$0
Dixville	0	0	0.00660	\$0
Dorchester	7	66,420	0.02086	\$1,385
Dover	120	2,217,500	0.02485	\$55,104
Dublin	20	1,251,840	0.02463	\$30,832
Dummer	10	171,000	0.01633	\$2,792
Dunbarton	0	0	0.02228	\$0
Durham	90	2,208,452	0.02773	\$61,240
East Kingston	16	331,800	0.02240	\$7,432
Easton	0	0	0.01186	\$0
Eaton	0	0	0.01426	\$0
Effingham	5	90,200	0.02125	\$1,916
Ellsworth	0	0	0.01506	\$0
Enfield	45	185,775	0.02545	\$4,727
Epping	0	0	0.02364	\$0
Epsom	14	279,308	0.02183	\$6,097
Errol	0	0	0.01325	\$0
Erving's Location	0	0	0.00000	\$0
Exeter	0	0	0.02449	\$0
Farmington	45	737,600	0.02292	\$16,905
Fitzwilliam	15	169,290	0.02576	\$4,360
Francestown	23	338,640	0.02586	\$8,757
Franconia	17	315,800	0.01850	\$5,842
Franklin	28	412,530	0.02284	\$9,422
Freedom	0	0	0.01067	\$0
Fremont	0	0	0.02313	\$0

Municipality	Number of Exemptions Granted	Solar Exemption	2020 Total Tax Rate	Taxes Lost
Gilford	0	0	0.01503	\$0
Gilmanton	17	306,385	0.02320	\$7,108
Gilsum	0	0	0.02575	\$0
Goffstown	113	883,600	0.02482	\$21,930
Gorham	0	0	0.03185	\$0
Goshen	0	0	0.02297	\$0
Grafton	12	107,250	0.02685	\$2,879
Grantham	7	181,740	0.02346	\$4,263
Greenfield	18	331,980	0.02715	\$9,013
Greenland	17	365,000	0.01658	\$6,051
Green's Grant	0	0	0.00513	\$0
Greenville	0	0	0.02317	\$0
Groton	0	0	0.01816	\$0
Hadley's Purchase	0	0	0.00000	\$0
Hale's Location	0	0	0.00360	\$0
Hampstead	0	0	0.02155	\$0
Hampton	0	0	0.01593	\$0
Hampton Falls	8	139,500	0.02135	\$2,978
Hancock	39	446,150	0.02622	\$11,698
Hanover	0	0	0.01868	\$0
Harrisville	0	0	0.01768	\$0
Hart's Location	0	0	0.00700	\$0
Haverhill	0	0	0.02841	\$0
Hebron	0	0	0.00960	\$0
Henniker	24	813,080	0.03124	\$25,400
Hill	0	0	0.02569	\$0
Hillsborough	13	275,127	0.02873	\$7,904
Hinsdale	0	0	0.03415	\$0
Holderness	16	530,999	0.01358	\$7,210
Hollis	35	169,700	0.02318	\$3,933
Hooksett	2	500	0.02251	\$11
Hopkinton	49	245,000	0.02925	\$7,166
Hudson	61	439,100	0.02137	\$9,383
Jackson	15	175,500	0.01099	\$1,928
Jaffrey	9	59,141	0.02753	\$1,628
Jefferson	0	0	0.02255	\$0
Keene	43	2,804,600	0.03728	\$104,555
Kensington	17	640,800	0.02055	\$13,168
Kilkenny	0	0	0.00000	\$0
Kingston	19	95,000	0.02088	\$1,983
Laconia	0	0	0.01972	\$0
Lancaster	17	209,900	0.02474	\$5,192
Landaff	0	0	0.02314	\$0
Langdon	0	0	0.02694	\$0

Municipality	Number of Exemptions Granted	Solar Exemption	2020 Total Tax Rate	Taxes Lost
Lebanon	0	0	0.02709	\$0
Lee	0	0	0.03186	\$0
Lempster	0	0	0.02484	\$0
Lincoln	2	75,100	0.01545	\$1,160
Lisbon	0	0	0.03392	\$0
Litchfield	0	0	0.01858	\$0
Littleton	0	0	0.02165	\$0
Livermore	0	0	0.00000	\$0
Londonderry	61	633,800	0.02011	\$12,745
Loudon	0	0	0.02299	\$0
Low & Burbank's Grant	0	0	0.00000	\$0
Lyman	3	28,100	0.02142	\$601
Lyme	55	835,000	0.02666	\$22,261
Lyndeborough	0	0	0.02134	\$0
Madbury	29	1,025,800	0.02525	\$25,901
Madison	35	596,688	0.01530	\$9,129
Manchester	0	0	0.02466	\$0
Marlborough	4	35,270	0.03147	\$1,109
Marlow	2	0	0.02971	\$0
Martin's Location	0	0	0.00000	\$0
Mason	3	22,000	0.02701	\$594
Meredith	63	1,091,974	0.01402	\$15,309
Merrimack	39	710,000	0.02406	\$17,082
Middleton	4	67,200	0.02827	\$1,899
Milan	21	337,500	0.02008	\$6,777
Milford	61	610,000	0.02537	\$15,475
Millsfield	0	0	0.00668	\$0
Milton	0	0	0.02216	\$0
Monroe	0	0	0.01198	\$0
Mont Vernon	16	223,500	0.02658	\$5,940
Moultonborough	15	261,600	0.00713	\$1,865
Nashua	271	5,440,100	0.02261	\$123,000
Nelson	14	174,700	0.01887	\$3,296
New Boston	30	1,099,600	0.02409	\$26,489
New Castle	0	0	0.00630	\$0
New Durham	7	130,000	0.01688	\$2,194
New Hampton	0	0	0.01795	\$0
New Ipswich	34	692,600	0.02125	\$14,717
New London	85	1,047,500	0.01494	\$15,649
Newbury	15	75,000	0.01652	\$1,239
Newfields	4	73,000	0.02124	\$1,550
Newington	0	0	0.00989	\$0
Newmarket	45	385,000	0.02546	\$9,802
Newport	11	294,450	0.03310	\$9,746

Municipality	Number of Exemptions Granted	Solar Exemption	2020 Total	Taxes Lost
	Granted		Tax Rate	
Newton	0	0	0.02090	\$0
North Hampton	8	8,000	0.01691	\$135
Northfield	0	0	0.02277	\$0
Northumberland	17	129,700	0.03301	\$4,281
Northwood	12	258,296	0.01777	\$4,589
Nottingham	0	0	0.01876	\$0
Odell	0	0	0.00354	\$0
Orange	0	0	0.02481	\$0
Orford	0	0	0.02613	\$0
Ossipee	1	1,000	0.01705	\$17
Pelham	15	71,800	0.02020	\$1,450
Pembroke	0	0	0.02460	\$0
Peterborough	0	0	0.03084	\$0
Piermont	0	0	0.01979	\$0
Pinkham's Grant	0	0	0.01460	\$0
Pittsburg	0	0	0.01575	\$0
Pittsfield	4	293,400	0.02472	\$7,252
Plainfield	79	2,277,325	0.02540	\$57,844
Plaistow	0	0	0.02165	\$0
Plymouth	1	2,700	0.02849	\$76
Portsmouth	67	374,200	0.01470	\$5,500
Randolph	15	180,900	0.01510	\$2,731
Raymond	27	202,650	0.02620	\$5,309
Richmond	6	93,600	0.02371	\$2,219
Rindge	1	38,750	0.02245	\$869
Rochester	0	0	0.02461	\$0
Rollinsford	0	0	0.02468	\$0
Roxburv	4	37,200	0.02537	\$943
Rumney	2	16,000	0.02394	\$383
Rye	19	302,600	0.01022	\$3,092
Salem	0	0	0.02202	\$3,032
Salisbury	0	0	0.02460	\$0 \$0
Sanbornton	31	620,000	0.02018	\$12,511
Sandown	0	020,000	0.02766	\$12,511
Sandwich	78	390,000	0.01447	\$5,643
Sargent's Purchase	0	0	0.00000	\$3,0 4 3 \$0
Seabrook	0	0	0.01597	\$0 \$0
Second College Grant	0	0	0.00000	\$0 \$0
Sharon	0	0	0.02260	\$0 \$0
Shelburne	11		0.02280	\$1,709
Somersworth	39	108,600	0.01374	\$1,709
		1,487,500		
South Hampton	17	374,850	0.01899	\$7,118 \$4.14E
Springfield	15	211,700	0.01958	\$4,145
Stark	5	49,200	0.01800	\$885

Municipality	Number of Exemptions Granted	Solar Exemption	2020 Total Tax Rate	Taxes Lost
Stewartstown	0	0	0.02362	\$0
Stoddard	5	60,200	0.01641	\$987
Strafford	0	0	0.02565	\$0
Stratford	0	0	0.02693	\$0
Stratham	0	0	0.01895	\$0
Success	0	0	0.00673	\$0
Sugar Hill	0	0	0.02158	\$0
Sullivan	5	69,600	0.02626	\$1,827
Sunapee	0	0	0.01384	\$0
Surry	1	21,674	0.02842	\$615
Sutton	27	247,640	0.02487	\$6,158
Swanzey	37	736,773	0.02568	\$18,920
Tamworth	30	904,230	0.02248	\$20,327
Temple	13	242,400	0.02416	\$5,856
Thompson & Meserve's		2.2,400	2.3223	72,200
Purchase	0	0	0.00278	\$0
Thornton	3	39,000	0.02011	\$784
Tilton	0	0	0.01847	\$0
Troy	0	0	0.02826	\$0
Tuftonboro	0	0	0.00956	\$0
Unity	1	16,800	0.02778	\$466
Wakefield	9	77,800	0.01238	\$963
Walpole	46	1,054,200	0.02566	\$27,050
Warner	53	1,129,142	0.02840	\$32,067
Warren	0	0	0.02308	\$0
Washington	5	46,490	0.02109	\$980
Waterville Valley	0	0	0.01425	\$0
Weare	68	1,036,000	0.02395	\$24,812
Webster	15	150,000	0.02219	\$3,328
Wentworth	0	0	0.02576	\$0
Wentworth's Location	0	0	0.00723	\$0
Westmoreland	0	0	0.02540	\$0
Whitefield	0	0	0.02622	\$0
Wilmot	23	309,150	0.02114	\$6,535
Wilton	16	295,000	0.02939	\$8,670
Winchester	30	400,600	0.02877	\$11,525
Windham	2	46,000	0.01913	\$879
Windsor	0	40,000	0.00981	\$0
Wolfeboro	24	232,500	0.01301	\$3,024
Woodstock	0	232,300	0.01301	\$3,024
State Totals	3,628	59,151,778	0.01993	\$1,403,325