THE STATE OF NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION



2021

RSA 72:62 SOLAR ENERGY SYSTEMS EXEMPTION REPORT

2021 SOLAR EXEMPTION REPORT

This report presents the Solar Exemptions granted in 2021, 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 exemption amount granted
- Current year tax rate
- Total taxes redistributed within the municipality's tax base. This is calculated by multiplying the total exemption amount by the 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.

MUNICIPAL AND PROPERTY DIVISION

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Municipality	2021 S	Solar Energy Sy	stems Exem	mption		
	Number of Exemptions Granted	Exemption Amount	2021 Tax Rate	Taxes Redistributed		
Acworth	0	0	0.02293	\$0		
Albany	0	0	0.01240	\$0		
Alexandria	0	0	0.01882	\$0		
Allenstown	8	184,200	0.03150	\$5,802		
Alstead	19	145,211	0.02325	\$3,376		
Alton	24	353,501	0.01138	\$4,022		
Amherst	7	48,200	0.02131	\$1,027		
Andover	59	776,500	0.02091	\$16,236		
Antrim	15	189,730	0.02607	\$4,946		
Ashland	0	0	0.02747	\$0		
Atkinson	8	123,700	0.01236	\$1,528		
Atkinson & Gilmanton	0	0	0.00000	\$0		
Auburn	0	0	0.01814	\$0		
Barnstead	0	0	0.02196	\$(
Barrington	107	535,000	0.01950	\$10,432		
Bartlett	0	0	0.00953	\$0		
Bath	0	0	0.02008	\$0		
Bean's Grant	0	0	0.00000	\$0		
Bean's Purchase	0	0	0.00000	\$0		
Bedford	120	1,788,670	0.01714	\$30,657		
Belmont	25	824,558	0.02667	\$21,990		
Bennington	6	89,500	0.03034	\$2,715		
Benton	0	0	0.01726	\$0		
Berlin	0	0	0.03654	\$0		
Bethlehem	0	0	0.02479	\$0		
Boscawen	27	529,800	0.02838	\$15,035		
Bow	9	314,400	0.02549	\$8,014		
Bradford	6	60,000	0.02391	\$1,434		
Brentwood	0	0	0.02224	\$0		
Bridgewater	0	0	0.00827	\$0		
Bristol	0	0	0.02021	\$0		
Brookfield	0	0	0.01772	\$0		
Brookline	59	1,074,300	0.02858	\$30,703		
Cambridge	0	0	0.00373	\$0		
Campton	21	303,000	0.02497	\$7,565		
Canaan	4	200	0.02670	\$5		
Candia	50	1,999,280	0.01955	\$39,085		
Canterbury	0	0	0.02051	\$0		
Carroll	9	152,790	0.01913	\$2,922		
Center Harbor	18	267,160	0.01527	\$4,079		
Chandler's Purchase	0	0	0.00001	\$0		
Charlestown	0	0	0.03161	\$(

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Municipality	2021 9	2021 Solar Energy Systems Exemption		
	Number of Exemptions Granted	Exemption Amount	2021 Tax Rate	Taxes Redistributed
Chatham	0	0	0.01133	\$0
Chester	6	24,100	0.02084	\$502
Chesterfield	21	359,100	0.01901	\$6,826
Chichester	25	651,612	0.02310	\$15,052
Claremont	0	0	0.04098	\$0
Clarksville	0	0	0.01898	\$0
Colebrook	0	0	0.02932	\$0
Columbia	1	15,000	0.01531	\$229
Concord	165	587,300	0.02512	\$14,752
Conway	0	0	0.01634	\$0
Cornish	39	437,420	0.02271	\$9,933
Crawford's Purchase	0	0	0.00000	\$0
Croydon	0	0	0.01422	\$0
Cutt's Grant	0	0	0.00000	\$0
Dalton	0	0	0.02515	\$0
Danbury	0	0	0.01800	\$0
Danville	2	49,250	0.02020	\$994
Deerfield	0	0	0.01880	\$0
Deering	19	245,660	0.02256	\$5,542
Derry	0	0	0.02476	\$0
Dix's Grant	0	0	0.00000	\$0
Dixville	0	0	0.00627	\$0
Dorchester	7	66,420	0.02216	\$1,471
Dover	154	2,962,500	0.02170	\$64,286
Dublin	20	1,258,440	0.02342	\$29,472
Dummer	13	212,400	0.01607	\$3,413
Dunbarton	48	593,600	0.02341	\$13,896
Durham	96	2,322,052	0.02791	\$64,808
East Kingston	17	343,800	0.02201	\$7,567
Easton	0	0	0.01226	\$0
Eaton	0	0	0.01115	\$0
Effingham	9	154,856	0.02249	\$3,482
Ellsworth	0	0	0.01432	\$0
Enfield	57	250,800	0.02511	\$6,297
Epping	0	0	0.02242	\$0
Epsom	16	319,588	0.02364	\$7,555
Errol	0	0	0.01386	\$0
Erving's Location	0	0	0.00507	\$0
Exeter	76	2,012,000	0.02401	\$48,308
Farmington	52	881,100	0.02337	\$20,591
Fitzwilliam	15	169,290	0.02583	\$4,372
Francestown	23	338,640	0.02452	\$8,303

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Municipality	2021 S	2021 Solar Energy Systems Exemption		
	Number of Exemptions Granted	Exemption Amount	2021 Tax Rate	Taxes Redistributed
Franconia	17	315,800	0.01295	\$4,089
Franklin	29	442,530	0.02321	\$10,271
Freedom	0	0	0.01085	\$0
Fremont	0	0	0.02232	\$0
Gilford	0	0	0.01228	\$0
Gilmanton	19	232,800	0.02350	\$5,470
Gilsum	0	0	0.02320	\$0
Goffstown	117	919,000	0.02482	\$22,809
Gorham	0	0	0.03560	\$0
Goshen	1	8,000	0.02529	\$202
Grafton	13	124,050	0.02588	\$3,210
Grantham	8	290,788	0.02292	\$6,664
Greenfield	23	747,180	0.02680	\$20,024
Greenland	20	435,000	0.01872	\$8,143
Green's Grant	0	0	0.00668	\$0
Greenville	0	0	0.02515	\$0
Groton	0	0	0.00897	\$0
Hadley's Purchase	0	0	0.00000	\$0
Hale's Location	0	0	0.00351	\$0
Hampstead	0	0	0.02275	\$0
Hampton	0	0	0.01584	\$0
Hampton Falls	8	139,500	0.02112	\$2,946
Hancock	46	680,976	0.02196	\$14,954
Hanover	0		0.01627	\$0
Harrisville	0	0	0.01761	\$0
Hart's Location	0	0	0.00993	\$0
Haverhill	0	0	0.02489	\$0
Hebron	0	0	0.00652	\$0
Henniker	27	922,680	0.03256	\$30,042
Hill	0	0	0.02565	\$0
Hillsborough	12	245,127	0.02892	\$7,089
Hinsdale	0	0	0.03265	\$(
Holderness	17	571,884	0.01131	\$6,468
Hollis	36	174,700	0.02270	\$3,965
Hooksett	3	600	0.02222	\$13
Hopkinton	47	265,000	0.03087	\$8,180
Hudson	68	505,600	0.02167	\$10,956
Jackson	22	239,150	0.01126	\$2,692
Jaffrey	11	87,400	0.02789	\$2,437
Jefferson	0	0	0.01782	\$2,437
Keene	50	3,189,000	0.01782	\$99,751
Kensington	17	640,800	0.03128	\$11,995

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	Number of Exemptions Granted	Exemption Amount	2021 Tax Rate	Taxes Redistributed	
Kilkenny	0	0	0.00000	\$0	
Kingston	19	95,000	0.02128	\$2,021	
Laconia	0	0	0.01886	\$0	
Lancaster	23	258,550	0.02619	\$6,771	
Landaff	0	0	0.01849	\$0	
Langdon	0	0	0.02189	\$0	
Lebanon	111	0	0.02698	\$0	
Lee	0	0	0.02177	\$0	
Lempster	0	0	0.02376	\$0	
Lincoln	2	75,100	0.01054	\$791	
Lisbon	0	0	0.03243	\$0	
Litchfield	0	0	0.01844	\$0	
Littleton	0	0	0.02306	\$0	
Livermore	0	0	0.00000	\$0	
Londonderry	61	289,700	0.01838	\$5,324	
Loudon	0	0	0.01920	\$0	
Low & Burbank's Grant	0	0	0.00000	\$0	
Lyman	3	28,100	0.01922	\$540	
Lyme	60	945,000	0.02407	\$22,746	
Lyndeborough	20	385,000	0.02210	\$8,508	
Madbury	37	1,224,200	0.02540	\$31,094	
Madison	36	620,688	0.01377	\$8,546	
Manchester	0	0	0.01768	\$0	
Marlborough	5	63,220	0.02490	\$1,574	
Marlow	2	0	0.02471	\$0	
Martin's Location	0	0	0.00000	\$0	
Mason	3	22,000	0.01984	\$436	
Meredith	65	1,129,474	0.01343	\$15,168	
Merrimack	47	565,800	0.01717	\$9,714	
Middleton	5	2,256,000	0.02746	\$61,949	
Milan	22	353,100	0.02108	\$7,443	
Milford	66	660,000	0.02015	\$13,299	
Millsfield	0	0	0.00637	\$0	
Milton	0	0	0.02286	\$0	
Monroe	0	0	0.01311	\$0	
Mont Vernon	16	223,500	0.02844	\$6,356	
Moultonborough	15	261,600	0.00698	\$1,825	
Nashua	276	5,590,700	0.02322	\$129,816	
Nelson	15	142,100	0.01521	\$2,161	
New Boston	36	612,000	0.01850	\$11,322	
New Castle	0	0	0.00478	\$(
New Durham	14	406,300	0.01786	\$7,256	

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	Number of Exemptions Granted	Exemption Amount	2021 Tax Rate	Taxes Redistributed	
New Hampton	0	0	0.01874	\$0	
New Ipswich	34	692,600	0.02222	\$15,389	
New London	95	1,203,750	0.01539	\$18,525	
Newbury	12	75,000	0.01138	\$853	
Newfields	8	148,500	0.02055	\$3,051	
Newington	0	0	0.00998	\$(
Newmarket	53	520,000	0.02636	\$13,707	
Newport	10	255,850	0.03300	\$8,443	
Newton	0	0	0.02090	\$0	
North Hampton	8	8,000	0.01657	\$132	
Northfield	0	0	0.02221	\$0	
Northumberland	17	129,700	0.03531	\$4,579	
Northwood	11	117,709	0.01547	\$1,820	
Nottingham	0	0	0.01942	\$0	
Odell	0	0	0.00739	\$0	
Orange	0	0	0.02335	\$0	
Orford	0	0	0.02646	\$0	
Ossipee	1	1,000	0.01833	\$18	
Pelham	13	74,700	0.01596	\$1,192	
Pembroke	0	0	0.02400	\$0	
Peterborough	0	0	0.02576	\$0	
Piermont	14	103,840	0.01872	\$1,943	
Pinkham's Grant	0	0	0.01608	\$0	
Pittsburg	0	0	0.01556	\$0	
Pittsfield	9	363,600	0.02399	\$8,722	
Plainfield	83	2,449,175	0.02655	\$65,025	
Plaistow	0	0	0.01896	\$0	
Plymouth	1	2,700	0.03049	\$82	
Portsmouth	68	328,000	0.01503	\$4,929	
Randolph	14	186,600	0.01546	\$2,884	
Raymond	32	240,450	0.01851	\$4,450	
Richmond	6	93,600	0.02345	\$2,194	
Rindge	2	38,750	0.02265	\$877	
Rochester	0	0	0.02465	\$0	
Rollinsford	0	0	0.02438	\$0	
Roxbury	4	37,200	0.02604	\$968	
Rumney	2	16,000	0.02384	\$381	
Rye	20	371,200	0.01022	\$3,793	
Salem	0	0	0.01598	\$0	
Salisbury	0	0	0.02375	\$0	
Sanbornton	37	740,000	0.01838	\$13,601	
Sandown	0	0	0.02898	\$0	

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	Number of Exemptions Granted	Exemption Amount	2021 Tax Rate	Taxes Redistributed		
Sandwich	80	398,312	0.01447	\$5,763		
Sargent's Purchase	0	0	0.00000	\$0		
Seabrook	0	0	0.01373	\$0		
Second College Grant	0	0	0.00000	\$0		
Sharon	0	0	0.02235	\$0		
Shelburne	12	153,600	0.01625	\$2,496		
Somersworth	39	1,482,400	0.02753	\$40,810		
South Hampton	17	374,850	0.01993	\$7,470		
Springfield	17	258,900	0.01983	\$5,133		
Stark	5	49,200	0.01992	\$980		
Stewartstown	0	0	0.02387	\$0		
Stoddard	5	60,200	0.01657	\$997		
Strafford	0	0	0.01846	\$0		
Stratford	0	0	0.01928	\$0		
Stratham	0	0	0.01852	\$0		
Success	0	0	0.00607	\$0		
Sugar Hill	0	0	0.02205	\$0		
Sullivan	5	69,600	0.02349	\$1,634		
Sunapee	0	0	0.01363	\$0		
Surry	1	21,674	0.02452	\$531		
Sutton	30	290,170	0.02416	\$7,010		
Swanzey	38	755,371	0.02451	\$18,514		
Tamworth	39	1,197,230	0.02214	\$26,506		
Temple	14	256,800	0.02341	\$6,011		
Thompson & Meserve's	0	0	0.00276	\$0		
Thornton	5	69,360	0.02077	\$1,440		
Tilton	0	0	0.01636	\$0		
Troy	1	5,400	0.02958	\$159		
Tuftonboro	0	0	0.01008	\$0		
Unity	1	16,800	0.02862	\$480		
Wakefield	11	99,000	0.01234	\$1,221		
Walpole	43	1,015,200	0.02543	\$25,816		
Warner	56	1,214,287	0.02631	\$31,947		
Warren	0	0	0.01812	\$0		
Washington	5	46,490	0.02243	\$1,042		
Waterville Valley	0	0	0.01566	\$0		
Weare	65	650,720	0.01720	\$11,192		
Webster	16	177,000	0.02229	\$3,945		
Wentworth	0	0	0.02038	\$0		
Wentworth's Location	0	0	0.00920	\$0		
Westmoreland	0	0	0.02040	\$0		
Whitefield	0	0	0.02556	\$0		

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Municipality	Number of Exemptions Granted	Exemption Amount	2021 Tax Rate	Taxes Redistributed	
Wilmot	25	356,190	0.02114	\$7,529	
Wilton	41	795,000	0.01922	\$15,279	
Winchester	30	412,600	0.03179	\$13,116	
Windham	2	46,000	0.01862	\$856	
Windsor	0	0	0.00894	\$0	
Wolfeboro	26	252,500	0.01367	\$3,451	
Woodstock	0	0	0.01900	\$0	
State Totals	4,235	70,122,103		\$1,605,140	