

THE STATE OF NEW HAMPSHIRE

DEPARTMENT OF REVENUE

ADMINISTRATION



2022

PROPERTY TAX

TABLES BY COUNTY

VALUATIONS, TAXES AND TAX RATES

(AS REQUIRED BY RSA 21-J:3 XII)

2022 TABLES BY COUNTY

This report presents the 2022 Tables by Counties as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XII, which states:

“XII. File with the secretary of state his report showing all the taxable property in the state and its assessed value, in tabulated form, and such other statistics and information as may be deemed of interest. This report shall be filed not later than 30 days after all necessary figures become available.”

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.

LAND VALUATION: The sum of the *taxable* land valuations for the following land subcategories:

- RSA 79-A, CURRENT USE
- RSA 79-B, CONSERVATION RESTRICTION
- RSA 79-C, DISCRETIONARY EASEMENT
- RSA 79-D, DISCRETIONARY PRESERVATION EASEMENT
- RSA 79-F, TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES
- RESIDENTIAL
- RSA 72:81 COMMERCIAL AND INDUSTRIAL CONSTRUCTION EXEMPTION STATEWIDE

The values in the above columns are prior to the application of any exemption and do not include any utility land value.

BUILDING VALUATION: The sum of the *taxable* building valuations for the following building subcategories:

- RESIDENTIAL
- RSA 674:31, MANUFACTURED (MFG) HOUSING
- COMMERCIAL/INDUSTRIAL
- RSA 79-D, DISCRETIONARY PRESERVATION EASEMENT
- RSA 79-F, TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES

The values in the above columns are prior to the application of any exemptions and do not include any utility building value.

PUBLIC UTILITIES: The sum of all utility values classified as PUBLIC WATER, GAS, ELECTRIC, OIL, PIPELINE or OTHER pursuant to RSA 83-F. OTHER utilities include utilities that the Department of Revenue Administration has not appraised. Some examples of OTHER utilities include hydro plants, water and certain gas companies.

MATURE WOOD & TIMBER: RSA 79:5

GROSS VALUATION: The valuation of all taxable property in each municipality prior to adjustments for property tax exemptions.

EDUCATIONAL & SPECIAL EXEMPTIONS: The sum of the following exemptions:

- RSA 72:36-a, Certain Disabled Veterans
- RSA 72:38-b, Improvements to Assist the Deaf
- RSA 72:37-a, Improvements to Assist Persons with Disabilities
- RSA 72:23 IV., School Dining, Dormitory and Kitchen Exemption (maximum \$150,000 per property)
- RSA 72:12-a, Water & Air Pollution Control Facilities Exemption

MODIFIED ASSESSED VALUATION: The sum of the gross valuation minus the educational and special exemptions. The modified assessed valuation is the basis for calculating the equalized values for each municipality.

LOCAL OPTIONAL EXEMPTIONS OR EXEMPTIONS WITH OPTIONAL ELEMENTS: The amount of the exemption and the specific criteria (asset and income limits) to qualify are determined locally within statutory requirements. Each municipality may adopt the other exemptions listed below in this section:

- RSA 72:37, Blind Exemption
- RSA 72:39-a & b, Elderly Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:37-b, Disabled Exemption
- RSA 72:70, Wood-Heating Energy Systems Exemption
- RSA 72:62, Solar Energy Systems Exemption
- RSA 72:66, Wind-Powered Energy Systems Exemption
- RSA 72:23 IV., Additional School Dining, Dormitory and Kitchen Exemption (amount > \$150,000 per property)
- RSA 72:85, Electric Energy Storage Systems
- RSA 72:87, Renewable Generation Facilities & Electric Energy Systems

NET LOCAL ASSESSED VALUATION: The sum of the modified assessed valuation minus the value of the blind, elderly and local optional exemptions.

GROSS PROPERTY TAXES: The sum of the net tax commitment plus the veteran's tax credits. The Department of Revenue's Municipal Services Division establishes the property tax rate using this figure.

LESS VETERANS' TAX CREDITS: The sum of tax credits granted pursuant to RSA 72:28; RSA 72:28-b; RSA 72:28-c, RSA 72:29-a; RSA 72:32 and RSA 72:35.

NET TAX COMMITMENT: The sum of the gross property taxes minus the sum of the veterans' credits. The amount a municipality must actually raise in taxes equals the sum of the amount appropriated by the municipal legislative body minus any revenues.

ACTUAL TAX RATE: The sum of the municipal, county, local and state school education tax rate. This tax rate does not include any village district or precinct tax rates.

RESIDENTS TAX: The sum of monies collected by a municipality for the Resident's Tax pursuant to RSA 72:1.

COUNTY SUMMARY: The total of each of the above listed columns for all ten counties in the state. The county tax rate listed is the average county tax rate and is calculated by taking the sum of the tax rates for all municipalities in a county and dividing by the number of municipalities.

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