

# **PUBLIC HEARING**

## **LOW-INCOME HOUSING TAX CREDIT (LIHTC) CAPITALIZATION RATES RSA 75:1-a and Rev 611**

A Public Hearing will be held on **Wednesday, February 26, 2025, at 10:00 a.m. at the NH Department of Revenue Administration, 109 Pleasant Street, Concord**, to receive public input regarding the establishment of market capitalization rates for use in Low-Income Housing Tax Credit assessments pursuant to RSA 75:1-a VI and Rev 611.03.

At the public hearing, written and oral testimony shall be accepted concerning how the capitalization rate shall be established, including but not limited to:

- (1) The industry resources that should be considered prior to establishing the capitalization rate.
- (2) The proper method for calculating the capitalization rate.
- (3) The geographic area adjustments that should be made so that the market capitalization rate adequately reflects the geographic area where the property is located.
- (4) Any other information relevant to the establishment of a market capitalization rate pursuant to RSA 75:1-a VI.

The Commissioner shall consider all relevant written and oral testimony received at the public hearing when establishing a market capitalization rate.

The hearing will be held at the NH Department of Revenue Administration, 109 Pleasant Street, Concord, NH. Written material and testimony may be forwarded to:

NH Department of Revenue Administration  
Municipal and Property Division  
PO Box 487  
Concord NH 03302-0487  
or  
E-mailed to [utilities@dra.nh.gov](mailto:utilities@dra.nh.gov)