



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.revenue.nh.gov



Carollynn J. Lear
Assistant Commissioner

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October 2, 2019

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the acceptance of the Department of Revenue Administration's Annual Report for the period July 1, 2018 through June 30, 2019 as required by RSA 20:7. Effective upon Governor and Council approval.

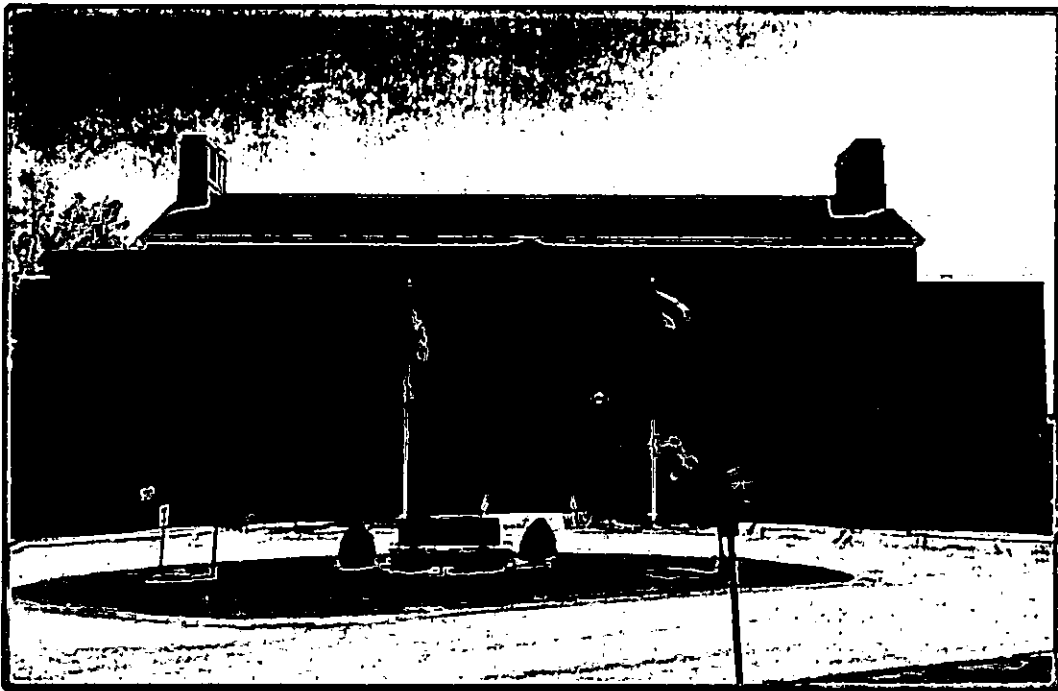
EXPLANATION

Attached please find copies of the Annual Report for the Department of Revenue Administration for the 2019 Fiscal Year as required by law. In the report, there is a section for each Division outlining its mission and accomplishments.

Respectfully submitted,

Lindsey M. Stepp
Commissioner

The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

2019 Annual Report

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Our Mission

The mission of the Department of Revenue Administration is to fairly and efficiently administer the tax laws of the State of New Hampshire, collecting the proper amount of taxes due, incurring the least cost to the taxpayers, in a manner that merits the highest degree of public confidence in our integrity. Further, we will provide prompt and constructive assistance to the municipal units of government in matters of budget, finance, and the appraisal of real estate.

This report is submitted to
Governor Christopher T. Sununu
And
Members of the Executive Council
District 1 – Michael J. Cryans
District 2 – Andru Volinsky
District 3 – Russell E. Prescott
District 4 – Theodore L. Gatsas
District 5 – Debora B. Pignatelli



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Commissioner

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Carolynn J. Lear
Assistant Commissioner

October 2, 2019

His Excellency,
Governor Christopher T. Sununu
And Honorable Council

Dear Governor Sununu and Honorable Councilors,

It is my pleasure to present the Department of Revenue Administration's (DRA) 2019 annual report, as required by RSA 20:7, to you and the citizens of New Hampshire. This report is intended to provide readers with current insight into the activities of the operational units within the DRA, as well as data regarding the taxes we collect and the municipal finance and assessing laws that we administer.

During State Fiscal Year (FY) 2019, DRA focused on continuing to modernize various aspects of tax administration through both technology and statutory changes. From a technology perspective, the DRA entered into a contract for a modernized integrated tax system and began the first phase of implementation in FY 2019. This new system, known as the Revenue Information Management System (RIMS), will not only improve tax administration for the DRA but will also allow for greater transparency and efficiency for taxpayers and tax practitioners through an on-line portal called Granite Tax Connect (GTC). Additional information on RIMS and GTC can be found in the body of this report. In addition to modern software, the DRA also sought legislation during the 2019 Legislative Session that would modernize both the Tobacco Tax and the Meals and Rentals Tax. Both of these taxes have been in place for a number of years with few updates to the regulatory framework despite many changes to the world in which these taxes are supposed to operate. Both pieces of legislation, detailed later in this report, received bi-partisan support and have been signed into law. These are just a few examples of what the DRA is doing to continue to build a foundation for modernizing tax administration and the operations of the DRA over the next few years.

Thank you for taking the time to review this annual report. If you have any questions, or if you require any additional information, please do not hesitate to contact me directly.

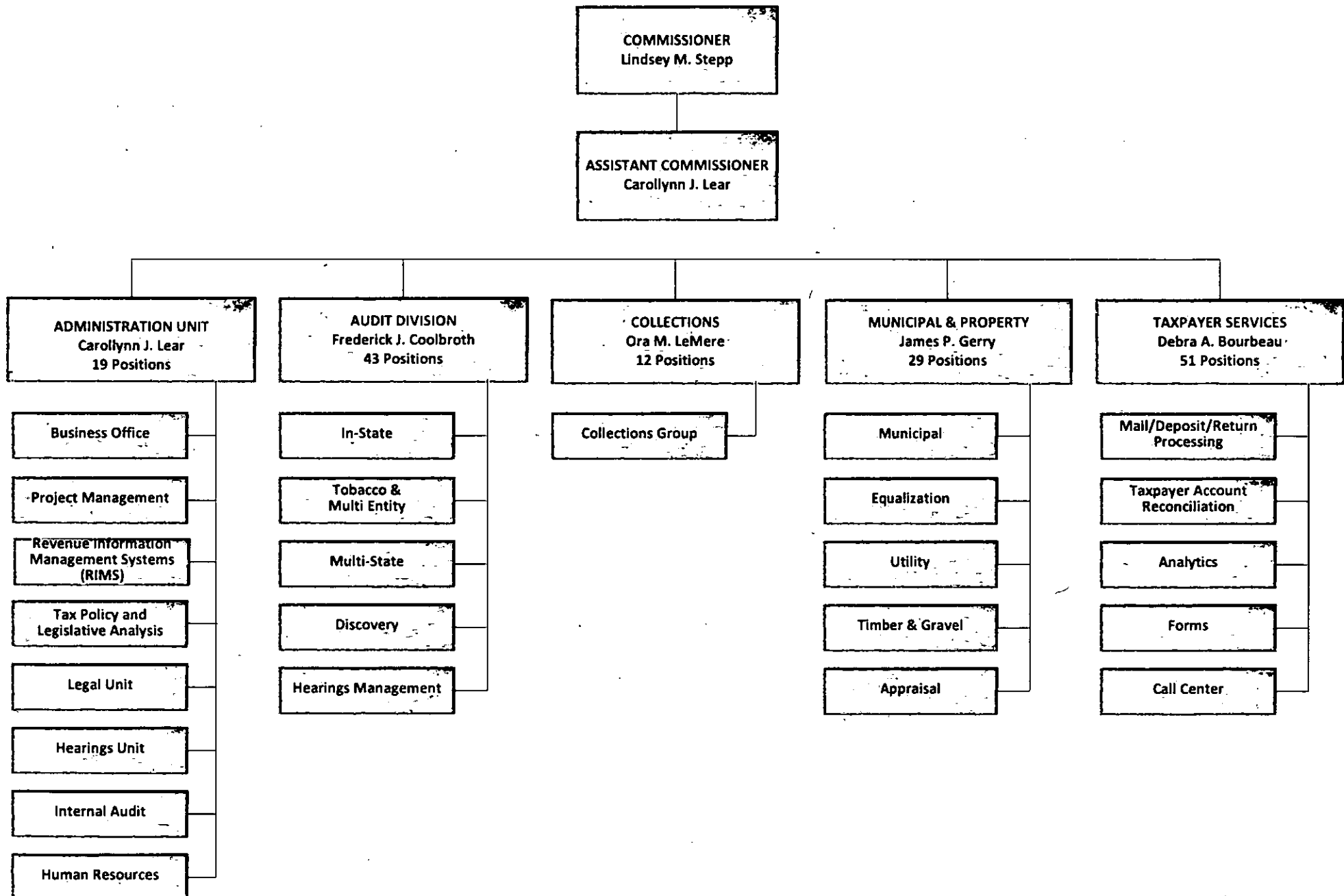
Sincerely,

Lindsey M. Stepp
Commissioner

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Department of Revenue Administration



Division Primary Functions

Administration Unit

The Administration unit performs administrative functions necessary to support Department of Revenue Administration (DRA) operations including accounting, purchasing, administrative hearings, tax policy and legislative analysis, fleet and facility maintenance, human resources, legal services, and project management.

Audit Division

The Audit Division conducts audits of tax returns of individuals, partnerships, estates, trusts, corporations, and documents filed with DRA to ensure compliance with New Hampshire tax laws and rules.

Collections Division

The Collections Division initiates collection activities in pursuit of delinquent tax returns and outstanding payments for all taxes administered by DRA. Issues wholesale tobacco tax licenses, meals and rentals tax licenses, and sells tobacco tax stamps.

Municipal and Property Division

The Municipal and Property Division (M&P) establishes and approves municipal, school, county and village district tax rates. Provides technical assistance, relative to taxation and finance, to the political subdivisions of the state; and prescribes a uniform chart of accounts for all municipalities, schools, counties, and village districts. Assists and educates municipalities with the methods of appraisal and assessment of real property. Provides revaluation monitoring statewide to municipalities and conducts once in five-year assessment reviews. M&P equalizes the local assessed valuation of each municipality to bring such valuations to the full and true market value of the property. Advises and assists municipalities and taxpayers in timely collection of the excavation tax. Advises and assists municipalities and taxpayers in full and true appraisals and timely collection of timber yield tax. M&P appraises public utility, railroad property for equalization and state utility property tax, as well as local tax purposes. The Division assists local municipalities with the administration of the Current Use law RSA 79-A.

Department of Information Technology

The embedded Department of Information Technology personnel designs, develops, and maintains computerized systems to support the administration of taxes and to automate labor intensive functions.

Taxpayer Services Division

The Taxpayer Services Division processes taxpayer documents in an accurate and efficient manner. Provides general taxpayer assistance to the public for all taxes administered by the Department and maintains taxpayer accounts.

Employee of the Year



Lisa Crowley

Lisa began employment with the DRA in 2002 in the Document Processing Division. Between the years, 2002 and 2005 Lisa was promoted in the Document Processing Division and into the Municipal and Property Division. Since 2005, Lisa has worked in the Audit Division, most recently as the Hearings Manager. Lisa brings true professional attributes to DRA and genuinely cares about delivering excellent quality work. Lisa is also best known for being unfailingly cheerful and her positive attitude!

Because of Lisa's tax knowledge, leadership and organizational skills, Lisa was asked to take on a new challenge in the very important role of the RIMS (Revenue Information Management System) Project Director. Lisa has tackled the largest project DRA has seen with a confident, graceful determination. Lisa quickly set about educating herself about all aspects of the RIMS project and has unquestionably become the 'go-to' person for anything regarding RIMS due to her effort. Her knowledge is well past comprehensive – she has been able to explain things clearly for the staff at DRA – even as she is learning it – and has kept the RIMS project moving forward.

SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2019

This is only a brief summary of certain New Hampshire taxes administered by the Department of Revenue Administration. This summary is not intended to be relied upon as a full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

BUSINESS PROFITS TAX – RSA CHAPTER 77-A

The Business Profits Tax (BPT) has historically been one of the largest sources of general fund revenue. Enacted in 1970 as a replacement for the municipal property tax on stock-in-trade, farm livestock, poultry, fuel pumps, mills and machinery, the initial rate was established at 6%. The rate steadily increased to a high of 9.56% in Fiscal Year (FY) 1983. The rate then decreased to 7% beginning FY 1995, then increased to 8% for tax years ending on or after July 1, 1999. The rate of 8.5% was effective for all returns and taxes due on account of taxable periods ending on or after July 1, 2001. For taxable periods ending on or after December 31, 2016, the BPT rate was reduced to 8.2%. For taxable periods ending on or after December 31, 2018, the BPT rate was reduced to 7.9%, because, in accordance with Chapter 274:23, Laws of 2015, the amount of combined unrestricted general and education trust fund revenue collected for the biennium ending June 30, 2017 was more than \$4.64 billion. For taxable periods ending on or after December 31, 2019, the BPT rate is reduced to 7.7%; and for taxable periods ending on or after December 31, 2021, the BPT rate is set to be reduced to 7.5%. The BPT is assessed on income from conducting business activity within the state. For multi-state businesses, income is apportioned using a weighted sales factor of two and the standard payroll and property factors. Organizations operating a unitary business must use combined reporting in filing their NH return. Four annual estimate payments are required on liabilities greater than \$200, paid at 25% each. BPT return due dates are consistent with federal return due dates based on the taxpayer's entity type. Business organizations with \$50,000 or less of gross business income from all their activities are not required to file a return. Business organizations, however, that realize a gain or loss on the sale or exchange of an interest in the business organization shall file a return for the taxable period, regardless of whether or not the business organization's gross business income is in excess of \$50,000 during the taxable period.

BUSINESS ENTERPRISE TAX – RSA CHAPTER 77-E

In 1993, a 0.25% tax was enacted on taxable enterprise value tax base, which is the sum of all compensation paid or accrued, interest paid or accrued, and dividends paid after special adjustments and apportionment. Chapter 17, Laws of 1999 increased the rate from 0.25% to 0.5%. The rate was increased to 0.75% in 2001. For taxable periods ending on or after December 31, 2016, the Business Enterprise Tax (BET) rate was reduced to 0.72%. For taxable periods ending on or after December 31, 2018, the BET rate was reduced to .675%, because, in accordance with Chapter 274:24, Laws of 2015, the amount of combined unrestricted general and education trust fund revenue collected for the biennium ending June 30, 2017 was more than \$4.64 billion. For taxable periods ending on or after December 31, 2019, the BET rate is reduced to .6%; and for taxable periods ending on or after December 31, 2021, the BET rate is set to be reduced to .5%. In 2001, the filing threshold increased to \$150,000 (from \$100,000) of gross business receipts or \$75,000 (from \$50,000) of the enterprise value tax base. In 2013, the filing thresholds increased to \$200,000 of gross business receipts or \$100,000 of the enterprise value tax base. Beginning with taxable periods ending on or after December 31, 2015, the Commissioner is required to biennially adjust these filing threshold amounts using the Consumer Price Index, Northeast Region. Four annual estimate payments are required on liabilities greater than \$260 for taxable periods ending on or after December 31, 2013; paid at 25% each on the 15th day of the 4th, 6th, 9th and 12th months of the taxable year. The BET return is due at the same time the BPT return is due. The BET may be used as a credit against the BPT under RSA 77-A:5. Any unused portion of the credit may be carried forward and allowed against the BPT for 5 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending before December 31, 2014, and for 10 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending on or after December 31, 2014.

COMMUNICATIONS SERVICES TAX – RSA CHAPTER 82-A

First enacted in 1990 at 5.5%, this tax was assessed upon two-way communications services. Chapter 158, Laws of 2001, increased the permanent portion of the tax to 4.5% and continued the surtax of 2.5%, resulting in an overall tax rate of 7% for the period beginning July 1, 2001 and ending June 30, 2003. A permanent rate of 7% was passed effective July 1, 2003. Retailers must register with the Department and are required to collect and remit the tax. Communications Services Tax returns must be filed by the retailer on the 15th day of the month for the preceding calendar month unless the average monthly liability is less than \$100. Any retailer who can reasonably estimate its average monthly liability to be in excess of \$10,000 is required to make an estimated payment equal to 90% of the actual tax collected. This payment is due on or before the 15th day of the month during which the liability is incurred.

EDUCATION PROPERTY TAX – RSA 76:3

Under Chapter 17, Laws of 1999, the Education Property Tax was established. The tax is assessed and collected by municipalities to be retained for use by their local school districts. The rate was originally \$6.60 per thousand of equalized valuation without utilities. The tax appears on the same bill with the other property taxes administered at the local level. The effective date of this tax was April 1, 1999. The sunset provision of the Education Property Tax was repealed, making the tax a permanent revenue source dedicated to funding education. As of April 1, 2005, the rate was \$3.33 per \$1,000. Beginning July 1, 2005, and every fiscal year thereafter, the Commissioner is required to set the education tax rate at a level sufficient to generate revenue of \$363,000,000.

ELECTRICITY CONSUMPTION TAX – RSA CHAPTER 83-E

Effective May 1, 2001, the Electricity Consumption Tax was imposed at a rate of \$.00055 per kilowatt hour on persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this state. The tax was paid by the consumer and collected and submitted by distribution companies, except in the case of consumers who generate their own power. These self-generating companies or individuals were required to submit tax returns on their own behalf. Returns (Form DP-133) were required to be filed on the 15th day of the second month following the month in which the electrical energy was provided to a consumer and for which tax was due. Effective January 1, 2019, the Electricity Consumption Tax was repealed.

INTEREST & DIVIDENDS TAX – RSA CHAPTER 77

The Interest & Dividends (I&D) Tax, which was first enacted in 1923, applied a tax based on the “average rate of property taxation” upon the income and dividend income received by New Hampshire residents from sources other than New Hampshire and Vermont banks. The tax was changed significantly in FY 1995 to eliminate the exemption on income from New Hampshire and Vermont banks. In conjunction with this change, the personal exemption increased from \$1,200 to \$2,400. The exemption for joint filers increased from \$2,400 to \$4,800. Estimated I&D Tax payments are due on tax liabilities greater than \$500 on the 4th, 6th, 9th, and 12th months of the tax year, unless the taxpayer is a calendar year taxpayer in which case the final payment is due on January 15th following the tax year. The I&D Tax return is due on the 15th day of the 4th month following the tax year. Additional exemptions are available for residents who are 65 years of age or older, who are blind, or who are disabled, unable to work, and have not yet reached their 65th birthday. The current tax rate of 5% has remained the same since FY 1977. For taxable periods ending on or after December 31, 2013, trusts are no longer taxable under the I&D Tax. Instead, interest and dividend income received by the grantors or beneficiaries of trusts, to the extent that they are inhabitants or residents of New Hampshire, is subject to taxation.

LOCAL PROPERTY TAX – RSA CHAPTER 76

Property taxes, based upon local assessed valuations, are administered and collected by the individual cities and towns. The majority of property taxes collected are based on the market value of the property at its highest and best use. Some property taxes, however, are based on the market value of a property's actual use, such as:

- Current use assessments under RSA Chapter 79-A for certain farm land, forest land, and unproductive land. The program is for properties dedicated to remaining as open space. A Land Use Change Tax of 10% of the market value of the property is charged upon the occurrence of a disqualifying event (usually a development, use or sale of a portion of a property). Typically ten acres or more of dedicated land is required. Application to local officials on or before April 15th is required.
- Taxes on the value of standing timber assessed under RSA Chapter 79. These are assessed by local officials, at a rate of 10% of the value of the standing timber. The annual filing of an intent to cut and the subsequent report of timber cut are required.
- Taxes on the value of gravel and excavated materials assessed under RSA Chapter 72-B. These are assessed at a rate of \$.02 per cubic yard of earth excavated.

Local Property Tax Exemptions, Credits and Deferrals

Elderly Exemption – RSA 72:39-a

Effective July 23, 1996, RSA 72:39-a replaced the Standard, Expanded, Adjusted and Optional Adjusted Elderly Exemptions. The statute sets the minimum exemption, which the cities and towns may modify as follows:

- Different dollar amounts for qualified residents ages 65-75, 75-80, and 80 or older;
- Net income limitations, including social security or pension payments; and
- Net asset limitations.

Blind Exemption – RSA 72:37

The exemption for the legally blind must be adopted by the municipality. The exemption is a minimum \$15,000 reduction of the assessed value of residential real estate (as defined in RSA 72:29, II) and could be higher if modified by the municipality.

Deferral for the Elderly or Disabled – RSA 72:38-a

Property taxes are deferred and accrue interest at the rate of 5% per annum for qualifying taxpayers. The deferred property tax may not exceed more than 85% of the equity value of the residence. If granted by the assessing officials, the deferral is available to any resident property owner who is 65 years or older or eligible under the federal Social Security Act for benefits for

the disabled, has owned the home for at least 5 years (or one year if eligible under the federal Social Security Act), and is currently residing there.

Veterans' Tax Credits and Disabled Exemption

Qualified residents are entitled to the following tax credits in the following amounts, which are to be deducted from their tax bills:

- **RSA 72:28** – The standard veterans' tax credit in the amount of \$50 unless, alternatively, the municipality adopts the optional veterans' tax credit which is an amount from \$51 up to \$750;
- **RSA 72:28-b** – The all veterans' property tax credit if adopted by the municipality, in the amount of the standard or optional veterans' tax credit in effect in the municipality;
- **RSA 72:28-c** – The combat service tax credit if adopted by the municipality, in an amount from \$50 up to \$500.
- **RSA 72:29-a** – The standard surviving spouse tax credit in the amount of \$700 unless, alternatively, the municipality adopts the optional surviving spouse tax credit which is an amount from \$701 up to \$2,000; and
- **RSA 72:35** – The standard service-connected total disability tax credit in the amount of \$700 unless, alternatively, the municipality adopts the optional service-connected total disability tax credit which is an amount from \$701 up to \$4,000.

Certain Disabled Veterans' Exemption under RSA 72:36-a: A resident discharged under conditions other than dishonorable or honorably separated from military service, who is totally and permanently disabled from service connection, who is a double amputee, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection, and who owns a specially adapted home acquired with the assistance of the United States Department of Veterans Affairs is exempt from all taxation on that home.

Tax Exemption for Improvements to Assist Persons with Disabilities – RSA 72:37-a

This exemption is limited to any increase in the assessed value of residential real estate owing to improvements made by the resident owner for the purpose of assisting a person with a disability who also resides on the residential real estate.

Tax Exemptions for Wind-Powered, Solar, and Woodheating Energy Systems RSAs 72:66, 72:62, 72:70

These exemptions are optional to the cities and towns, and must be voted upon locally.

Tax Exemption for the Disabled – RSA 72:37-b

This exemption is available to persons eligible under the federal Social Security Act for benefits to the disabled. It is applicable only on the applicant's principal place of abode. The exemption is optional and must be voted on by the municipality, which also determines the amount of the exemption and the income/asset limitations.

MEALS & ROOMS (RENTALS) TAX – RSA CHAPTER 78-A

The Meals and Rooms (Rentals) (M&R) Tax was enacted in 1967 at a rate of 5%. The tax is assessed upon patrons of hotels, restaurants, and motor vehicle rental establishments on certain rentals of rooms and motor vehicles, and upon meals costing \$.36 or more, but collected and remitted to the State by operators. Chapter 144, Laws of 2009, increased the rate from 8% to the current rate of 9%. An M&R Tax operator's license is required. The M&R Tax is required to be remitted to the State on the 15th day of the month following the collection of tax, accompanied by the M&R Tax return. An M&R Tax operator is required to maintain books and records showing the amount of tax collected and to remit the tax monthly to the State, less a 3% commission if the return and payment are filed both timely and electronically.

MEDICAID ENHANCEMENT TAX – RSA CHAPTER 84-A

The Medicaid Enhancement Tax (MET) was enacted in 1991 at a rate of 8% of gross patient services revenue of every hospital. In 1993, the rate was changed to be established by legislation each biennium upon the gross patient services revenue of every hospital for the hospital's fiscal year ending during the first full calendar year preceding the taxable period. If the Legislature failed to set the rate of tax on or before April 1, preceding the first fiscal year of the biennium, the tax rate was to be zero for that biennium. In no event was the rate of the tax to be greater than 6 percent for any biennium. In 1998, the law was amended to require the Legislature to set the tax rate on or before May 1. In 2003, the tax rate was changed to 6% of gross patient services revenue. In 2004, the 6% tax on gross patient services revenue was changed to a 6% tax upon the "net" patient services revenue of every hospital. In 2007, the tax rate was reduced to 5.5% of net patient services revenue. For taxable periods ending June 30, 2014 and prior, hospitals were required to pay 100% of the tax due for the taxable period no later than the 15th day of the fourth month of the taxable period and were required to file a tax return with the Department on or before the 10th day of the month following the expiration of the taxable period. For taxable periods beginning July 1, 2014 and after, special hospitals for rehabilitation are no longer included in the definition of "hospital" and hospitals are required to file a return on or before the 15th day of April in the taxable period. In addition, every hospital shall on or before January 15 in the taxable period make a nonbinding estimate of its projected tax payment. The tax rate

decreased to 5.45% for the taxable period ending June 30, 2016, and to 5.4% for the taxable period ending June 30, 2017, and for every taxable period thereafter.

REAL ESTATE TRANSFER TAX – RSA CHAPTER 78-B

The Real Estate Transfer Tax (RETT) was first enacted in 1967. Chapter 17, Laws of 1999, increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a combined tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there is a minimum tax of \$20 assessed on both the buyer and seller. The tax is paid at the Registry of Deeds office in the county where the property is located. A Declaration of Consideration (Form CD-57) must be filed with the Department by both the purchaser and seller no later than 30 days from the recording of the deed at the Registry of Deeds or transfer of real estate, whichever is later.

RAILROAD TAX – RSA CHAPTER 82

Every railroad, railway, express, and every parlor, sleeping or dining car company, or other company not a railroad company owning any cars operated for profit on any railroad in this state shall pay an annual Railroad Tax. The Railroad Tax is assessed on the market value of the property and estate in this state of any such company as of April 1 of each year. The tax is imposed at the average rate of taxation at that time upon other property throughout the State. Railroad "property" applies to both railroad companies (an enterprise, corporation, partnership, etc.) and private rail cars operated for profit on any railroad in the State.

TOBACCO TAX – RSA CHAPTER 78

The Tobacco Tax is a direct tax upon the consumer at retail. However, it is pre-collected and paid by the wholesaler. It is presumed the Tobacco Tax has been pre-collected and paid by the wholesaler by the affixing of a Tobacco Tax stamp on the tobacco product. The Tobacco Tax was first enacted in 1939. Originally the tax was based upon the value at the usual selling price of all tobacco products. In 1975, the tax was changed to a flat rate of \$0.12 per package of 20 cigarettes. At that time, there was no tax on other tobacco products. Over the next 34 years the tax was increased from \$0.12 to \$1.78 per package. In 2011, the Tobacco Tax rate was decreased from \$1.78 to \$1.68 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes. As of August 1, 2013, the Tobacco Tax rate increased from \$1.68 back to \$1.78 for each package containing 20 cigarettes, per Chapter 224:379 through 381, Laws of 2011. In 1991, the Legislature enacted a tax on tobacco

products other than cigarettes (OTP Tax) at the rate "proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes." In 2003, the OTP Tax was changed to 19% of the wholesale sales price. The OTP Tax rate was changed again in 2009 to 48.59% of the wholesale sales price, and then in 2010 to a rate of 65.03% of the wholesale sales price. In 2011, the OTP Tax rate was decreased to 48% of the wholesale sales price. As of August 1, 2013, the OTP Tax rate increased from 48% back to 65.03% of the wholesale sales price, per Chapter 224:379 through 381, Laws of 2011. Wholesalers are required to report their tax liability for the collection of the OTP Tax on a monthly basis. The return is due on or before the 15th day of the month following the end of the reporting period. Wholesalers may file quarterly, but permission to file quarterly must be pre-approved, in writing, by the Department.

UTILITY PROPERTY TAX-RSA CHAPTER 83-F

Utility property is defined, in part, as "all real estate, buildings and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, water, or sewage subject to tax under RSA 72:6, 72:7 and 72:8, but not exempt under RSA 72:23," excluding water and air pollution control facilities exempt from local property taxation under RSA 72:12-a. In 2011, "utility property" was amended to also exclude: the electrical generation, production, and supply equipment of an "eligible customer-generator" as defined in RSA 362-A:1-a, II-b; property used for the retail distribution of fuel for personal, non-commercial use, use as a fuel in a motorized vehicle, home cooking, or heating; and that portion of a manufacturing establishment's generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, water, or sewage subject to tax under RSA 72:6, 72:7, and 72:8, but not exempt under RSA 72:23, that is expended, used, or consumed on-site primarily for the operation of the manufacturing establishment and that does not otherwise enter the stream of commerce.

The Utility Property Tax rate is \$6.60 per \$1,000 of value of utility property. On December 1 of each year the Department determines the market value of utility property as of the previous April 1. The tax is due annually on or before January 15th. Every utility or property owner required to pay Utility Property Tax must file a declaration of its estimated Utility Property Tax for the subsequent taxable period, accompanied by payment of 1/4 of the estimated tax due, on or before April 15 of each year. Additional quarterly estimated payments of the Utility Property Tax are due on June 15th, September 15th, and December 15th.

New Hampshire FY 2019 Legislative Session in Review

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2019 Legislative Session by the New Hampshire General Court. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as a full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

BUSINESS TAX

SB 270 (Chapter 247) establishes a tax credit against the Business Profits Tax (BPT) for qualifying charitable donations to career and technical education (CTE) centers, administered by the New Hampshire Department of Education. The maximum amount of tax credits issued to all donors for any state fiscal year will be \$500,000. A taxpayer may only use the credit in the tax year during which it made the donation, and only in an amount up to 25% of the taxpayer's BPT due before credits. The program is scheduled to be repealed after fiscal year 2022.

Statute Added: RSA 188-E:9-a

Statute Amended: RSA 77-A:5

Effective Date: July 1, 2019

MEALS AND ROOMS (RENTALS) TAX

SB 134 (Chapter 304) simplifies, clarifies, and modernizes the Meals and Rooms (Rentals) (M&R) Tax Law as it relates to meals. The changes are primarily editorial in nature to make the law easier to read and understand. There are relatively few substantive changes which address regular compliance issues, including: (1) modifications to meals-related definitions, particularly the definitions of "meal" and "restaurant," as well as "taxable meal," along with new definitions, to clarify the taxability of food generally and meals provided by nonprofit organizations; (2) a penalty provision (after a warning, a license revocation, suspension, or denial) for violating the requirement that a license "shall be conspicuously posted in a public area upon the premises"; (3) the DRA may require a surety bond or cash from an operator without an initial hearing, in order to protect state revenues; and (4) the deadline for an operator to appeal a license revocation, suspension, or denial to the Board of Tax and Land Appeals or Superior Court will be extended from 10 days to 15 days. This bill does not affect the taxability of meals.

Statute Amended: RSA 78:A

Effective Date: January 1, 2020

REAL ESTATE TRANSFER TAX

HB 600 (Chapter 136) adds an exception to the Real Estate Transfer Tax (RETT) for transfers of interests in certain low-income housing projects subject to federal, state, or local land use restriction and rental housing affordability covenants which limit allowable rents charged to individuals or families, provided that the RETT was paid when the real property title was acquired.

Statute Amended: RSA 78-B:2

Effective Date: July 1, 2019

TIMBER TAX

SB 21 (Chapter 84) clarifies that public notice of an intent to cut timber is required only when the intent to cut will be signed by the assessing officials outside a public meeting. The notice must be posted before the intent to cut is signed for at least 24 hours, excluding Sundays and holidays.

Statute Amended: RSA 79:10, i(b)

Effective Date: August 17, 2019

TOBACCO TAX

HB 595 (Chapter 178) simplifies, clarifies, and modernizes the Tobacco Tax law. The changes are primarily editorial in nature to make the law easier to read and understand. There are relatively few substantive changes which address regular compliance issues, including: (1) the wholesaler required to collect and pay the Tobacco Tax will be the wholesaler who ships or transports the tobacco products to a retailer in this state; (2) every wholesaler will be required to keep a sufficient number of recently purchased stamps on hand to pay the Tobacco Tax due on all cigarettes present at any premises in this state, and to file a monthly accounting of cigarettes and little cigars sold in packages of other than 20 or 25 and other tobacco products transferred to and from any premises in this state; and (3) the DRA may suspend or revoke licenses to retailers, and may assess an administrative fine in addition to or instead of a period of suspension. This bill does not affect the taxability of tobacco products.

Statute Amended: RSA 78

Effective Date: January 1, 2020

MUNICIPAL AND PROPERTY

HB 128 (Chapter 76) establishes a committee to study the use of property tax credits and exemptions to recognize the service of New Hampshire veterans. The committee will review the eligibility criteria for each property tax credit or exemption available to veterans in New Hampshire, the amount of the credit or exemption, the cost to each municipality of adopting or granting the credit or exemption, and the number of veterans who benefit.

Statute Amended: N/A

Effective Date: June 18, 2019

HB 464 (Chapter 327) changes the definitions of "solar energy system" and "wind-powered energy systems" for purposes of the local option property tax exemptions for solar or wind-powered energy systems, in a municipality that adopts or re-adopts the exemption on or after January 1, 2020. This bill also enables a city or town to adopt a property tax exemption for electric energy storage systems.

Statutes Added: RSA 72:84-86

Statutes Amended: RSA 21-J:3, XIII; RSA 72:27-a, I; RSA 72:36, I; RSA 72:61; and RSA 72:65

Effective Date: October 15, 2019

HB 540 (Chapter 32) authorizes county commissioners to establish a redevelopment district in an unincorporated place and, with the approval of a majority of the county convention present and voting, to issue bonds by the county, the source for repayment of which will be limited to the assessment revenues generated by the redevelopment district. The incremental increase in value of any project located in a redevelopment district will not be considered in the apportionment of county taxes to the unincorporated place, for so long as any bonds issued remain outstanding.

Statute Added: RSA 33:20

Effective Date: May 15, 2019

HB 635 (Chapter 266) authorizes the governing body of a municipality to enter into a voluntary agreement with a combined heat and power agricultural facility to make a payment in lieu of taxes, after a public hearing. A combined heat and power agricultural facility is a facility that engages in commercial agricultural production and uses an on-site combined heat and power system.

Statute Added: RSA 72:74-a

Statutes Amended: RSA 21-J:3, XIII and RSA 75:1

Effective Date: April 1, 2019

HB 700 (Chapter 117) establishes a uniform methodology for the valuation for local property tax purposes of utility company distribution assets. The methodology does not apply to generation or transmission assets. For electric and gas utility company distribution assets, excluding land rights, the value is a weighted average of 70 percent of each asset's original cost and 30 percent of each asset's net book cost. For water utility company distribution assets, it is 25 percent of each asset's original cost and 75 percent of each asset's net book cost. For the use of public rights of way and private easements, the value is increased by 3 percent. Every utility company will be required to report by May 1 of each year (beginning May 1, 2020) to both the municipality and DRA, the original cost and net book value of each category of assets located within the municipality. The methodology will be phased in over a 5-year period. The value in the first year (the tax year effective April 1, 2020) will be a weighted average of 80 percent of the final locally assessed value for the 2018 tax year and 20 percent of the value determined using the methodology. The value determined using the methodology will be weighted an additional 20 percent in each subsequent year until the methodology is fully implemented in the fifth year. The methodology does not affect the determination of value in any litigation pending on the effective date of this bill.

Statutes Added: RSA 72:8-d and RSA 72:8-e

Statutes Amended: RSA 75:1 and RSA 79-C:3, II

Effective Date: August 20, 2019

SB 22 (Chapter 221) modifies the local option property tax exemption for new commercial or industrial construction. This bill provides that, once adopted by the legislative body, the percentage rate and duration of the exemption will be granted by the governing body on a case-by-case basis (rather than uniformly to all projects), based on the public benefit to be generated by the commercial or industrial project. As part of the adoption of the exemption, the legislative body must define "public benefit" and specify whether the exemption will be made available to all properties within the municipality or to a specific group of parcels.

Statutes Amended: RSA 72:81 and RSA 72:82, I

Effective Date: July 12, 2019

SB 101 (Chapter 191) clarifies the procedures for county audits and rearranges provisions concerning the powers of the county convention to conduct performance or forensic audits.

Statutes Added: RSA 28:3-b and RSA 28:3-c

Statutes Amended: RSA 24:13, II and II-a; and RSA 28:3-a

Statute Repealed: RSA 24:26

Effective Date: September 8, 2019

SB 104 (Chapter 192) clarifies the procedures for a moderator to postpone the deliberative or business session or the official ballot voting day of a town meeting. The moderator may postpone any session if the National Weather Service has issued a weather event warning applicable to the town on the date of the session which the moderator reasonably believes may cause the roads to be hazardous or unsafe, or if an accident, fire, natural disaster, or other emergency occurs which the moderator reasonably believes may render use of the meeting location unsafe. To the extent practical, prior to making a decision to postpone, the moderator must consult with the governing body, the clerk, and certain other town officials as appropriate for the circumstances. If the official ballot voting day is postponed, it must be rescheduled to the Tuesday 2 weeks after the original date of the session. In instances when a ballot to be used at an election contains questions that will be voted on simultaneously by more than one town, the election may be postponed only if a majority of the moderators vote to postpone. The postponement process for town elections also applies to city elections.

Statutes Added: RSA 652:16-e; RSA 652:16-f; RSA 652:16-g; RSA 669:1-a; RSA 670:1-a; and RSA 671:22-a

Statutes Amended: RSA 40:4, II; RSA 40:13, VII; RSA 44:11; RSA 657:1, I; RSA 657:1, II(a)-(c); and RSA 669:1

Effective Date: July 10, 2019

SB 154 (Chapter 237) establishes a committee to study and make recommendations for legislation to create tax incentives for promoting development of dense workforce housing in community centers.

Statute Amended: N/A

Effective Date: July 12, 2019

ADMINISTRATIVE

SB 242 (Chapter 280) addresses concerns relating to the issues raised in the United States Supreme Court's decision in *South Dakota v. Wayfair, Inc.* In the wake of *Wayfair*, it is possible that states, or localities within those states, with sales and use taxes, will require New Hampshire businesses that do not have a physical presence but remotely sell goods in those states or localities to collect and remit their sales and use taxes. This bill requires a state or locality that seeks to determine or impose a sales or use tax liability or collection obligation on a New Hampshire business to first provide written notice to the New Hampshire Department of Justice (DOJ) at least 45 days before taking any action; encourages New Hampshire businesses to notify the DOJ whenever a state or locality requests information for use in determining a sales or use tax liability or collection obligation; requires the DOJ to develop a system providing for voluntary information sharing and collaboration with New Hampshire businesses, including by transmitting periodic bulletins in collaboration with the DRA; and establishes a commission to monitor actions concerning the imposition of collection obligations on New Hampshire businesses. The members of the commission include the commissioner of the DRA, or designee.

Statute Added: RSA 78-E

Effective Date: July 19, 2019

MISCELLANEOUS

SB 29 (Chapter 138) establishes a commission to study acts of violence by the public against New Hampshire state employees and to recommend processes and policies to reduce future incidents of violence in the workplace. The members of the commission include the commissioner of the DRA, or designee.

Statute Added: RSA 273:28-a

Effective Date: June 25, 2019

SB 98 (Chapter 230, Sections 5-10) establishes a committee to study the effects of past New Hampshire trust code legislation. The committee's duties include investigating whether past New Hampshire trust legislation is having its desired effect; and whether there is a state revenue opportunity to be generated from the assets which reside within New Hampshire chartered trust companies to offset the cost of administration by the state of New Hampshire.

Statute Amended: N/A

Effective Date: July 12, 2019

Did you know the DRA collected more than 80% of the state's general fund revenue?

DRA HIGHLIGHTS FY 2019

DRA Revenue Information Management System. Over the course of the last fiscal year, the DRA negotiated and executed a contract for the replacement of the DRA's existing tax administration system with a new Revenue Information Management System (RIMS). Following contract execution, the DRA assigned six employees to the project full-time and welcomed 20 vendor employees to our building following their relocation to New Hampshire. Learn more about the project, including

Granite Tax Connect, our new on-line taxpayer portal on page 34!

Legislative Initiatives. As part of the DRA's role in administering the tax laws of the state of New Hampshire, we have a statutory duty to formulate and recommend legislation to improve tax administration in our state. During the 2019 Legislative Session, the Department sought sponsorship of two pieces of legislation, SB 134, relative to the administration of the Meals and Rooms (M&R) Tax; and HB 595, relative to the administration of the Tobacco Tax. Both pieces of legislation were crafted after the DRA completed a substantial comprehensive review of the M&R Tax and Tobacco Tax laws. Both bills substantially revised and reorganized the relevant statutes in an effort to simplify, clarify, and modernize the law in order to improve taxpayer understand and streamline enforcement. The DRA is pleased to report that both bills were passed by the NH General Court and signed into law by Governor Sununu.

Additionally, members of our team are often tasked with assisting the work of the General Court by providing information, statistics and tax administration expertise. During FY 2019, the DRA participated substantially in the legislature's commission to study apportionment of gross business profits under the business profits tax and the legislative special session to consider legislation in response to the US Supreme Court's decision in *South Dakota v. Wayfair*. The work of both the apportionment study commission and the *Wayfair* special session resulted in legislation passed during the 2019 Legislative Session.

Tax Season at DRA. The months of March and April of each year are termed "rush" here at DRA. Rush is the period when the vast majority of our taxpayers (about 90%) file their tax returns. We take an "all hands on deck" approach to rush, with employees from all areas of the DRA pitching in to open mail and process tax returns in a timely and efficient manner. This year, DRA, led by our Taxpayer Services team, continued to excel. In March of 2019, DRA processed 35,896 tax returns and other documents representing over \$94 million in revenue. In April of 2019, DRA processed 77,190 tax returns and other documents representing nearly \$197 million in revenue.

The New Hampshire Department of Revenue Administration's staff will always be ready to take your important phone call. To request forms, please email: forms@dra.nh.gov, or call the Forms Line at (603) 230-5001. For any other questions, please contact Taxpayer.Services at (603) 230-5920.



Revenue Counsel

Revenue Counsel

Peter C.L. Roth

Assistant Revenue
Counsel

Derek Kline

Revenue Counsel
PO Box 457
Concord, NH 03302-0457

603.230.5026
603.230.5932 Fax

The Legal Bureau

The Office of Revenue Counsel provides legal advice and representation to the Department, including rendering advice and legal opinions to Department personnel; managing bankruptcy cases; drafting and coordinating the adoption of administrative rules; handling Right-to-Know Law requests; representing the Department before the Board of Tax and Land Appeals and the Department's Hearings Bureau; and providing assistance and advice in connection with audits and other stages of the enforcement and administration of tax laws. In addition, the Office of Revenue Counsel coordinates and assists with the Department of Justice's representation of the Department and acts as co-counsel in certain cases.

During FY 2019, the Office of Revenue Counsel represented the Department in administrative tribunals concerning tax assessments and license actions, challenges to state taxing statutes, and complex collection matters, and managed bankruptcy cases in which the Department is a creditor. Revenue Counsel also represented and advised the Municipal & Property Division in a number of matters involving DRA certified assessors and assessment issues involving municipalities. In addition, the Legal Bureau represented the M&P division in numerous utility property tax appeals. Often, the cases managed by the Office of Revenue Counsel have the potential for a substantial fiscal impact or significant precedential value. Below is a description of a few noteworthy cases.

Noteworthy Cases From FY 2019

***State of New Hampshire v. Priceline.com*; N.H. Supreme Court.**

The Department brought suit against a number of on-line travel companies alleging that they were liable for Meals and Rentals Taxes for online sales of hotel rooms and car rentals. After an adverse trial court ruling the State appealed to the New Hampshire Supreme Court. The Court ruled in March affirming the trial court. Its decision is based on canons of statutory interpretation and interpreted the plain meaning of the term "operator." The Court held that without day to day management of hotels, the on-line travel companies could not be operators required to have a license from the State and required to collect and remit taxes.

***United States v. Aldean Khater and United States v. Imtiaz Shakh*; U.S. D. Ct.**

In both of these cases the Legal Bureau provided assistance and consultation to the U.S. Attorney's office as it prosecuted the primary members of a complex scheme to defraud the State of tobacco taxes. Both defendants pleaded guilty, forfeited substantial sums of money, were ordered to pay restitution, and received sentences ranging from 16 months in prison to 3-years' probation.

State v. Michael Gill;

After successful defense of appeal of a judgment in the amount of over \$3 million, the Legal Bureau working with the Attorney General's office handled the auction sale of Gill's property in two counties which netted a substantial recovery to the State.

Colonial Village, Inc. v. State of New Hampshire; Rockingham Superior Court.

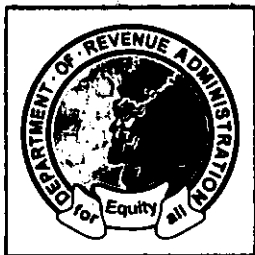
This case concerned an appeal of the Hearing Officer's decision that affirmed the Audit Department's Notice of Assessments for Real Estate Transfer Tax (RETT) in the amount of \$587,696. The taxpayer's Appeal challenged the RETT assessments on the basis that price or consideration on which the Department based its decision should be discounted due to the limited nature of the ownership interests involved. The Department and the taxpayer settled.

Petitions for Reassessment of Landaff and Hill; Board of Tax and Land Appeals

Under RSA 71-B:16, V, and RSA 21-J:3, XXV, the Legal Bureau petitioned the Board of Tax and Land Appeals on the Commissioner's behalf to require the Towns of Landaff and Hill to reassess certain utility property in the Towns because the Towns had not reappraised all the utility property every five years as required under N.H. Const. pt. 2, Art. 6. The cases are on-going but should be resolved by the end of the year.

Administrative Rule Making During FY 2018			
Document #	Rule # short Title	Effective Date	Expiration Date
12639	Rev 1001.03, 1001.11, 1001.12, 1002.02, 1007.01(c), 1007.02, 1009.07(c), 1009.10 – Tobacco Tax Reporting and Payment	09/29/2018	09/29/2028
12706	Rev 1400 – Utility Property Tax	01/08/2019	01/08/2029
12730	Rev 307.13 – Qualified Regenerative Manufacturing Companies	02/21/2019	02/21/2029
12745	Cub 304.03, 304.07, 304.08, 304.13, 304.14 – Current Use Assessment Ranges	03/22/2019	03/22/2029
12776	Asb 300 – Certification of Assessors	05/09/2019	05/09/2029

Technical Information Releases FY 2018		
TIR #	Description	Date Issued
2018-001	Business Tax Rate Reductions	01/05/2018
2018-002	New Hampshire 2018 Legislative Session in Review	09/13/2018
2018-003	Interest Rates Set for Calendar Year 2019	09/14/2018
2018-004	Rental Use and Subsequent Sale of a Home	11/09/2018
2018-005	Business Enterprise Tax Filing Threshold Adjustment	12/05/2018
2018-006	Electricity Consumption Tax Repealed Effective January 1, 2019	12/14/2018
2019-001	Education Tax Credit Program Update	01/04/2019
2019-002	New Schedule IV-Other Internal Revenue Code Reconciling Adjustments	02/04/2019
2019-003	Allowable Average Value of Scholarships for the 2019-2020 Education Tax Credit Program	05/28/2019



Hearings Bureau

Hearing Officer

Denise Daniel

Hearings Bureau

During FY 2019, the Hearings Bureau continued to strive to provide better service to the taxpayer given our available resources. We have continued to review administrative tasks and work flow to ensure that our processes are as lean and efficient as possible to maximize our productivity. In December of 2018, we also hired an additional person to help manage our increasing workload which brought our total staff to three people, namely the Hearing Officer, a Paralegal II, and a Paralegal I.

In FY 2019, the overall time required to produce a Final Order after the close of the record decreased to an average of 13.39 days; as compared to 20.13 days in FY 2018. With respect to taxpayer petitions, the time to produce a Final Order after the close of the record averaged 18.35 days, and we met our goal of issuing an order within 60 days 98.28% of the time, which was an increase from 81.58% in FY 2018. With respect to cases involving license denials, suspensions and revocations, bonds, and tobacco seizures, the time to produce a Final Order after the close of the record averaged 9.38 days, and we met our goal of issuing an order within 14 days 90.54% of the time, which was an increase from 90.41% in FY 2018. However, the total number of final orders issued in FY 2019 also increased by 18.92% from the number issued in FY 2018. In cases in which an order was not issued within the timeframe we had set as a goal for FY 2019, the cause of the delays generally include, but are not limited to, the following: that the order involved complex legal issues which needed additional time to research and write orders, that the Hearing Bureau's full hearing schedule reduced the time available to research and write orders, and/or that delays resulted from the unavailability of necessary personnel. The number of appeals filed in FY 2019 increased by 3.78% from the number filed in FY 2018, which was a 54.55% increase from the number filed in FY 2017.

Hearings Bureau
PO Box 1467
Concord, NH 03302-1467

603.230.5002
603.230.5948 Fax

During FY 2019, the Hearings Bureau has continued to make progress in more fully implementing the use of technology in order to increase efficiency. We have implemented an electronic indexing and filing system for older paper case files in order to quickly access older information prior to implementation of our electronic case management systems, and continue to catalog those cases as time permits. We are also looking forward to the changes in the new tax management system as we believe some of the changes in the new system will reduce the necessity for appeals filed with respect to some issues.

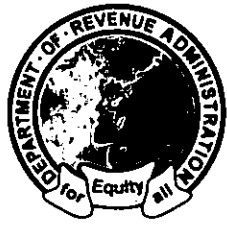
The Hearings Bureau's goal for FY 2019 is to continue to maintain an appeal process which provides a fair and efficient system that ensures the highest degree of confidence in the integrity of this system, and timely performance. This includes continuing to streamline administrative processes in order to allow us to meet our goal of issuing Final Orders in a timely manner.

The following statistics summarize the activity of the Hearings Bureau during the past fiscal year as compared to the prior fiscal year:

	FY 18	FY 19	% of Change
Appeals Filed	238	247	3.78%
Cases Closed	178	217	21.91%
Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court	6	1	(83.33%)
Cases open as of June 30	95	124	30.53%
Final Orders Issued for the period of 7/1/2018 to 6/30/2019			
Assessor Decertification, Suspension, or Discipline	0	0	(0.00%)
Business Tax	15	27	80.00%
Business Tax & Meals & Rentals Tax	0	3	***
Communication Services Tax	1	0	(100.00%)
Interest & Dividends Tax	1	5	400.00%
Meals & Rentals Tax	74	59	(20.27%)
Real Estate Transfer Tax	2	2	0.00%
Tobacco Tax	18	36	100.00%
Utility Property Tax	0	0	0.00%
Total Final Orders Issued	111	132	18.92%

***Please note that mathematically there cannot be a percentage of increase from the number zero.





The Taxpayer Services Division

Director of
Taxpayer Services:

Debra Bourbeau

Taxpayer Services
PO Box 637
Concord, NH 03302-0637

603.230.5941 Fax

Tax Forms
PO Box 637
Concord, NH 03302-0637

Call Center
603.230.5920

The Taxpayer Services Division

The mission of the Division of Taxpayer Services is to continuously improve taxpayer experiences through efficient data processing, accurate account maintenance and exemplary customer service.

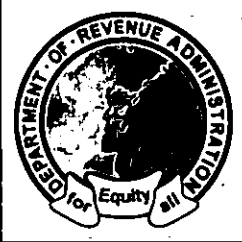
During FY 2018, the Taxpayer Services Division upgraded its document management system that had been implemented in 2012. The improved system now allows employees to scan, validate and process large volumes of tax forms more efficiently. The division also refurbished its document scanner, as well as purchased a second scanner in order to process documents at greater speeds - during peak tax season.

Documents Processed	FY 2017	FY 2018	FY 2019
# Documents Scanned	350,287	332,643	340,242
# Documents Processed Manually	15,239	18,521	16,178
# Documents Processed Electronically	142,267	170,329	180,609
Total	507,793	521,493	537,029

The Department of Revenue Taxpayer Assistance call center is staffed Monday – Friday 8:00 AM to 4:30 PM. The call center is staffed by a manager and five employees.

Call Handling	FY 2017	FY 2018	FY 2019
General Taxpayer Questions	19,762	17,961	21,699
Written response Taxpayer Questions	8,934	8,669	10,588
Collection of outstanding tax due	4,236	3,261	5,613
Low and Moderate homeowner's property tax relief program, municipal tax rate, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits or current use property questions, technical calls.	3,692	3,685	5,537
Total	36,624	33,576	43,437

2020 Forms Calendar Business Return Due Dates Assume a Calendar Year Tax Period	January		February		March		April		May		June		July		August		September		October		November		December	
	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form / Extension	Estimate	Return / Form / Extension	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form
Corporate Business Taxes							X	X			X						X					X	X	
Communications Service Tax	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Fiduciary Business Taxes							X	X			X						X					X	X	
Interest & Dividends	X						X	X			X						X					X		
Low and Moderate Property Tax Relief										X		X												
Meals & Rentals		X		X		X		X		X		X		X		X		X		X		X		X
Medicaid Enhancement	X							X																
Nursing Facility Quality Assessment		X						X						X						X				
Partnership Business Taxes						X	X					X					X			X				X
Private Rail Car										X														
Proprietorship Business Taxes							X	X			X						X					X	X	
Railroad							X				X						X							X
Railroad Company										X														
Real Estate Transfer		X		X		X		X		X		X		X		X		X		X		X		X
Utility Property		X					X				X						X							X
Utility Property Tax Information Update										X														
Wholesalers Other Tobacco Products		X		X		X		X		X		X		X		X		X		X		X		X



The Collections Division

Director of
Collections:

Ora LeMere

The Collections Division

The mission of the Collections Division is to ensure taxpayer compliance with the tax laws of New Hampshire by fairly and effectively recovering overdue taxes through the uniform application of state laws, rules, and policies.

The Division of Collections is established by RSA 21-J:8 with two defined tasks in statute:

- a) Collecting all outstanding taxes owed to the state, which are within the department's jurisdiction.
- b) Securing all delinquent returns required to be filed with the state by any taxpayer.

The division carries out these tasks by:

- Collecting delinquent notices of assessment resulting from tax returns.
- Following up on Meals and Rentals (M&R) tax returns not filed by the 15th of the month as mandated by RSA 78-A.
- Selling tobacco stamps to be affixed to packages of cigarettes.
- Licensing and educating M&R operators charging for taxable meals, room rentals and motor vehicle rentals.

The division budget authorized twelve full time positions, 1 unclassified and 11 classified; however, the division was fully staffed for five of the twelve months.

FY2019 Value of Inventory and Collections

Delinquent Inventory – beginning July 1, 2018	\$29,934,932
Delinquent Inventory – ending June 30, 2019	\$35,650,335
Delinquent Payments Collected	\$10,928,018

FY2019 Statistical Counts

New Meals & Rentals Operators Licensed	1,081
Meals and Rentals Unfiled Returns Followed Up	5,941
Delinquent Tax Notices Resolved	9,718
Tax Liens Recorded	519
Tobacco Tax Field Compliance Visits	121
Payment Plans Initiated	90
Collection Calls Placed	5,016
Field Visits Conducted	1,237

Collections Division
PO Box 454
Concord, NH 03302-0454

603.230.5900
603.230.5946 Fax

The Collection Division also offers seminars on a biannual basis to all Meals and Rentals operators who are licensed within the calendar year. In addition to the biannual seminars offered at the DRA in Concord, educational “refresher courses” were also offered to Meals and Rentals operators who were licensed prior to January 2017 and were held at Community College System of NH locations in Portsmouth, Nashua, Laconia, Claremont, and Littleton. Over 8,000 invitations were sent to M&R operators and over 200 individuals registered for the events. As communication methods broaden, registration for the seminars is expected to increase.



Photo Caption: The NH Department of Revenue Administration (NHDRA) is focused on streamlining communication with its most active taxpayer group, particularly during the busy summer season and in preparation for a new taxpayer user portal. Pictured above, NHDRA compliance officers interact with M&R operators during NH's Ultimate Yard Sale and Food Truck Festival at the Hopkinton State Fairgrounds in Contoocook earlier this year.

Left to Right: Marissa Berry (NHDRA), Betty Rheauime (NHDRA), Nicole Dow and Tara Bachman (PHILLY's GOOD EATS), Shernelle Williams (NHDRA), and Shawn Jones (NHDRA).

The division's goals for FY 19 included: (1) Review criminal laws for referrals to the Legal Bureau (2) Review lien/distrain laws to explore levy options (3) Review and update Tobacco Stamp processes (4) Review and update M&R bond processes (5) Organize and update resources in shared drive (6) Review and update language of all division letters (7) Assign permanent and reliable transportation for field officers (8) Explore safety and self-defense training for field officers (9) Implement a mechanism to identify M&R operators and (10) Establish and conduct monthly meetings with outside collection agency.

Eight of the ten goals were executed, leaving two incomplete at the end of the fiscal year. The resource folder in the division's shared drive continues to be updated and the safety/self-defense training was reviewed as part of the Risk Assessment team and will progress into FY2020.

Collections Division
PO Box 454
Concord, NH 03302-0454

603.230.5900
603.230.5946 Fax



The Municipal and Property Division

Director of
Municipal and Property:

James P. Gerry

Assistant Director of
Municipal and Property

Samuel T. Greene

Municipal and Property
Division
PO Box 487
Concord, NH 03302-0487

Municipal Bureau
603.230.5090
603.230.5947 Fax

Property Appraisal
Bureau
603.230.5950
603.230.5943 Fax

The mission of the Municipal and Property Division is to assure fairness, equity and proportionality in the assessment and collection of property taxes and the administration of municipal finances in the state by establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property and administering timber and gravel taxation.

The Division consists of two bureaus, **Municipal and Property**.

The **Municipal Bureau** establishes and approves municipal, school, county, state and village district tax rates. It provides technical assistance on taxation and finance to the approximately 564 political subdivisions of the state, and the general supervision of municipal tax collectors. Other services include:

- Prescribing a uniform chart of accounts for all municipalities.
- Establishing a standard technical assistance manual for municipalities' use.
- Reviewing trustee reports of municipal trust funds in conjunction with the Department of Justice Charitable Trust Unit.
- Conducting workshops and seminars for municipal officials, including selectman, budget committees, trustees of trust funds, tax collectors, and school officials.

The **Property Appraisal Bureau** oversees the assessment review process and monitors revaluations and revaluation contracts, as well as the following specialized services:

- The Equalization Group determines the total equalized value of all taxable property within the state on an annual basis. This allows shared tax burdens, such as the state education tax and county property taxes, to be apportioned at a single standard, market value. The equalization process includes compiling assessment data, conducting ratio studies and preparing statistical reports.
- Utility Appraisers value all utility and railroad properties in order to determine the correct assessment of RSA 82 Railroad Taxes and RSA 83-F Utility Property Taxes.
- Provides administrative, technical and enforcement support to all municipalities in their assessment and collection of the RSA 79 Timber Tax and the RSA 72-B Excavation Tax.
- Provides direct education on property assessments to municipal officials and assessors, as well as taxation and finance professionals.
- Provides support to two administratively attached boards, the Assessing Standards Board (ASB) and the Current Use Board (CUB).

ADMINISTRATIVELY ATTACHED BOARDS

ASSESSING STANDARDS BOARD

ASB@dra.nh.gov

Chairman – Betsey Patten Vice-Chairman – Robert Gagne

CURRENT USE BOARD CUB

CUB@dra.nh.gov

Chairman – Charles Souther

Accomplishments of FY 2019 Municipal and Property Division

The Division had some significant accomplishments in their efforts to improve its services to municipalities and municipal officials and to improve its transparency. Some of these efforts are completed while others are ongoing. During FY 2019, the Division accomplished the following:

- In FY 2019, due to a number of retirements and departures the Municipal and Property Division replaced the Director, Assistant Director, the Gravel Appraiser, two Appraiser/Supervisors and the Division's Administrator.
- Presented educational courses prepared by the International Association of Assessing Officials which provided greater opportunity for professional assessors.
- Continued working with Axiomatic to transition information and processes from Access databases to the Equalization portal. The ultimate goal is eliminate the use of Access databases altogether
- Improved timely filing of municipal finance reports and continued timeliness of tax rate setting via MTRSP. It was the fourth consecutive year of setting over 60% of tax rates by October 31st.
- Prepared and presented dozens of educational presentations for municipal officials, contractors, agents, employees and county and school finance officials. This education also included several direct presentations to taxpayers that included basic revaluation and tax rate calculations.
- Assisted the Assessing Standards Board and the Current Board with rulemaking for the CUB 100-300 and ASB 100-300 administrative rules.
- Launched a pilot effort to expand educational opportunities for municipalities by scheduling local visits intended to encourage in-depth analysis and discussion.

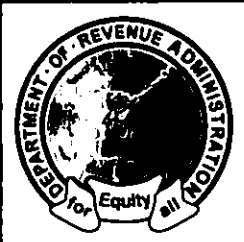
The following are brief descriptions of the efforts that are being undertaken in FY 2020:

- Continue working with Axiomatic towards developing, testing and implementing a web-based utility valuation system to administer the Department's duties under RSA 83-F. This system will provide a more standardized and efficient computer assisted appraisal model and database.
- Work with stakeholders to fulfill the requirements of HB 700 which establishes a methodology for the valuation of PUC regulated electric, gas and water utility distribution assets within each municipality for property tax purposes.
- Continue with numerous investigations into assessing practices throughout the State in order to ensure that property taxes are collected in an equitable, efficient and ethical manner.
- Continue to monitor and review assessing practices throughout the state to ensure the assessment of property and collection of property taxes is equitable, efficient, and transparent and performed in an ethical manner.
- Work with municipalities to help them recapture past revenues due to falsely reported PA-8's (Report of Wood Cut).
- Develop "Community Action Reports" for timber and gravel to better educate municipalities on what our findings are within their borders.

MUNICIPAL AND PROPERTY DIVISION

Summary of Education Provided to Municipal and Assessing Officials

Title of Presentation / Organization (Number of presentations)	Participants
Appropriations (6)	Town Officials
Budget Drafting (6)	Town Officials
Current Use Mini-Course (1)	Assessing / Town Officials
Equalization (7)	Assessing / Town Officials
Excavation (2)	Assessing / Town Officials
MS-1/1V Filing (4)	Assessing / Town Officials
State Statutes Part 1	Assessing / Town Officials
State Statutes Update	Assessing / Town Officials
Tax Collector Workshops (3)	Town Clerks / Tax Collectors
Tax Rate Setting (6)	Town Officials
Trustee of Trust Funds Workshop	Trustees of Trust Funds
Association of School Business Officials (ASBO)	School Officials



The Audit Division

Director of Audit:
Frederick J. Coolbroth, Jr.

Assistant Director of Audit:
John W. Frasier

Reporting Tax Fraud
PO Box 1338
Concord, NH 03302-1388
Tax Fraud Hotline
603.230.5030
603.230.5949 Fax

taxfraudhotline@dra.nh.gov

Audit Division
PO Box 1388
Concord, NH 03302-1388

603.230.5030

Discovery Bureau
PO Box 488
Concord, NH 03302-0488

603.230.5086

The mission of the Audit Division is to promote taxpayer compliance with New Hampshire's tax laws through: fair, impartial, and efficient selection and review of taxpayers' returns; taxpayer education; and discovery of non-filers. The Audit Division is committed to team work, professional development, and high standards of professionalism. Members of the audit staff conduct both desk audits and field audits. The type of audit depends on the nature and scope of the audit and the proficiency of the auditor.

In fiscal year 2019, DRA auditors completed the review of 961 taxpayers' returns. Of that number, 644 taxpayers' returns were audited resulting in assessments totaling \$48,769,261 in tax, penalties, and interest as well as reductions to refund requests, net operating loss deductions and business enterprise tax credit carry-forwards totaling \$3,503,793. This assessment amount was a significant increase over prior years, and largely the result of one unusually high assessment that we do not expect to duplicate next year. Of all the returns reviewed, the Division ultimately did not pursue full formal audits of 317, because no material issues were identified.

In addition to the work described above, the Discovery/Nexus Bureau researches federal and state filings, as well as online resources, to discover non-filers who may have a duty to file and pay New Hampshire business taxes, meals and rooms taxes, or interest and dividends taxes. As a result of their efforts in fiscal year 2019, an additional \$4,412,152 in tax, penalties, and interest was collected, of which \$894,792 came in through the voluntary disclosure program.

The Tobacco Unit conducted 87 compliance checks resulting in seizures of contraband tobacco products at 34 separate locations. Five audits of New Hampshire licensed tobacco wholesalers were completed. The Unit also assisted the U.S. Attorney's Office in two major tobacco tax evasion cases, which resulted in federal sentencing restitution orders in the total amount of \$15,158,647. The Unit also conducted joint tobacco/liquor investigations with the state Liquor Commission. The Unit worked with the legislature as well as industry stakeholders to clarify and modernize the tobacco tax statute (RSA 78). The Unit also continued to work directly with the New Hampshire Department of Justice to ensure diligent enforcement of the Master Settlement Agreement by tobacco manufacturers and wholesalers.



Department of Information Technology

*Karen Sampson
Information Technology
Manager*

*Agency Software Division
at The Department of
Revenue Administration*

603-230-5990

**27 Hazen Drive
Concord, NH 03301**

The DRA, with the support of the Department of Information Technology (DoIT), uses technology to provide an efficient and streamlined end-to-end tax process, which benefits the NH taxpayer, by providing modernized operations and accurate information.

During FY 2019 the embedded DoIT development team maintained the Modernized eFile (MeF) system for annual tax year changes. The project continues to be a success with more than 62,000 returns accepted and 4.5 million dollars in ACH debit payments received.

Also during FY 2019, DRA and DoIT completed the upgrade of the Document Imaging and Electronic Remittance application to a new and improved version of the software. This initiative processes paper documents, utilizing barcodes and Optical Character Recognition (OCR), to reduce the need for manual data entry. Payments collected are remitted to the State's financial institution by an Image Cash Letter (ICL) which in turn provides the State with same day credit of the funds.

After completing the upgrade of the Document Imaging and Electronic Remittance application, DRA and DoIT ended FY 2019 by implementing a second high-speed scanner. The ImageTrac 6 will act as the primary scanner and the newly refurbished ImageTrac 5 will act as a backup device to support DRA's Continuity of Operations Plan (COOP).

In order to remain compliant with IRS standards and ensure stability with the current Tax Information System (TIMS), the mainframe hardware and operating system were recently upgraded. This upgrade also improved system performance.

In addition to the major projects above, DoIT has committed three full time employees to the Revenue Information Management System (RIMS) project. Two System Development Specialists and one Database Administrator work side by side with the FAST Enterprises, LLC employees as DRA embarks on a three year implementation to replace a 28 year old Tax Information Management System (TIMS).

Lastly, DRA is wrapping up the project to phase out desktop and network printers.



Revenue Information Management System (RIMS)

DRA Project Director
Lisa Crowley

Subject Matter
Experts

Donald Dibble
Devin Rodrigue
Sunita Negi
Meghan Johnson
Angela Camire



A New Beginning for DRA

As fiscal year 2019 comes to an end, the Department of Revenue Administration is looking forward to a new beginning. On October 31, 2018, NH's Governor and Executive Council approved DRA's request for a three-year contract with FAST Enterprises, LLC, to implement its GenTax, Commercial-Off-The-Shelf (COTS) software product specifically designed for the administration of tax, revenue and license programs. Through implementation of the COTS product, DRA is well on the way to replacing its 28 year old Tax Information Management System (TIMS), and approximately 20 additional disparate systems, with the new and improved Revenue Information Management System (RIMS).

During the last half of fiscal year 2019 the RIMS project team was hard at work defining DRA's business needs, developing base configuration, defining application security needs, and refining work flow processes necessary to meet the DRA's mission of fairly and efficiently administering the tax laws of the State of New Hampshire. In addition to enhancing internal processing functionality, the RIMS team defined and developed Granite Tax Connect (GTC), an external facing, smartphone friendly, web portal that will allow taxpayers to file and amend returns, make payments, view balances, update account information, view correspondence from DRA, and authorize third party representatives to perform these functions on their behalf through separate GTC login credentials.

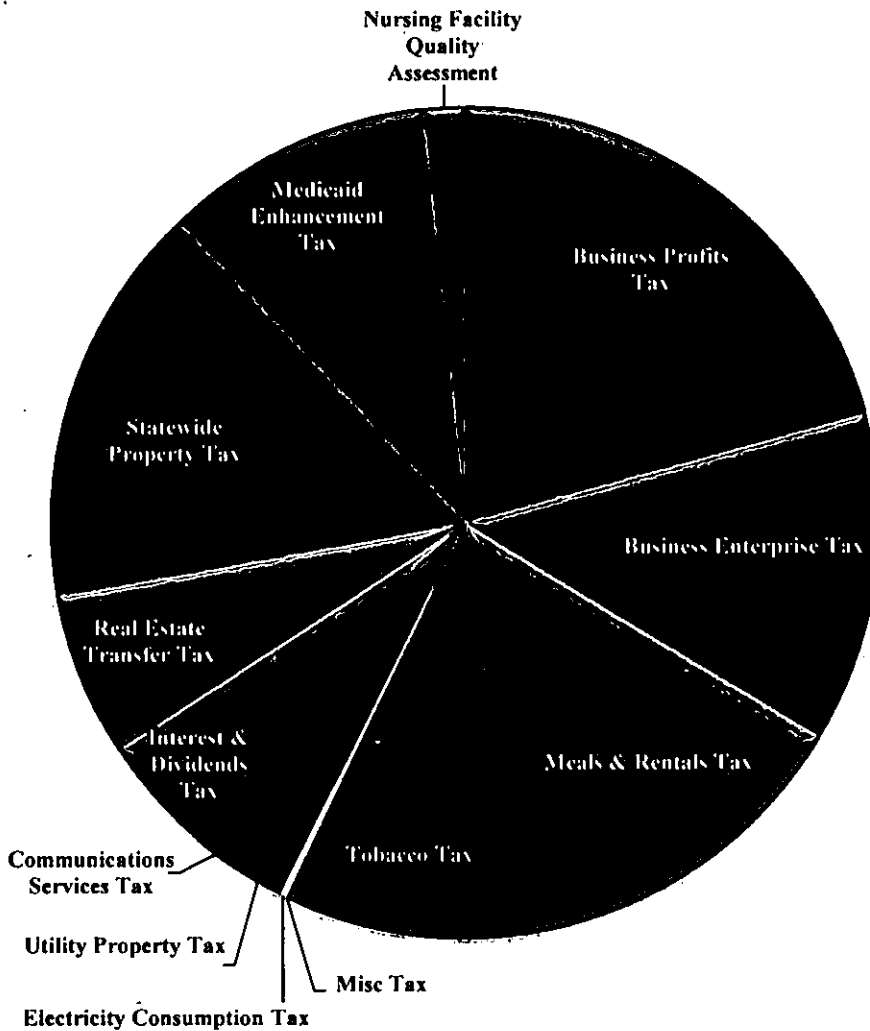
In addition to the DRA employees assigned to the RIMS project on a full-time basis, a project of this magnitude requires an all hands on deck approach. To that end, all DRA employees have been involved in the project in one way or another, whether as a system tester, agency trainer, subject matter expert, assisting in the data conversion process, taking part in system demonstrations, or assisting in internal and external communication efforts, just to name a few. DRA is proud of the effort put forth by all its employees, and we are confident that our constituents will reap the benefits.

The first of three scheduled rollouts will take place on October 28, 2019, and will include Meals and Rentals Tax, Medicaid Enhancement Tax, and the Nursing Facility Quality Assessment. Taxpayers of these tax types will be the first of three taxpayer groups to experience all that RIMS and GTC have to offer.

Transparency

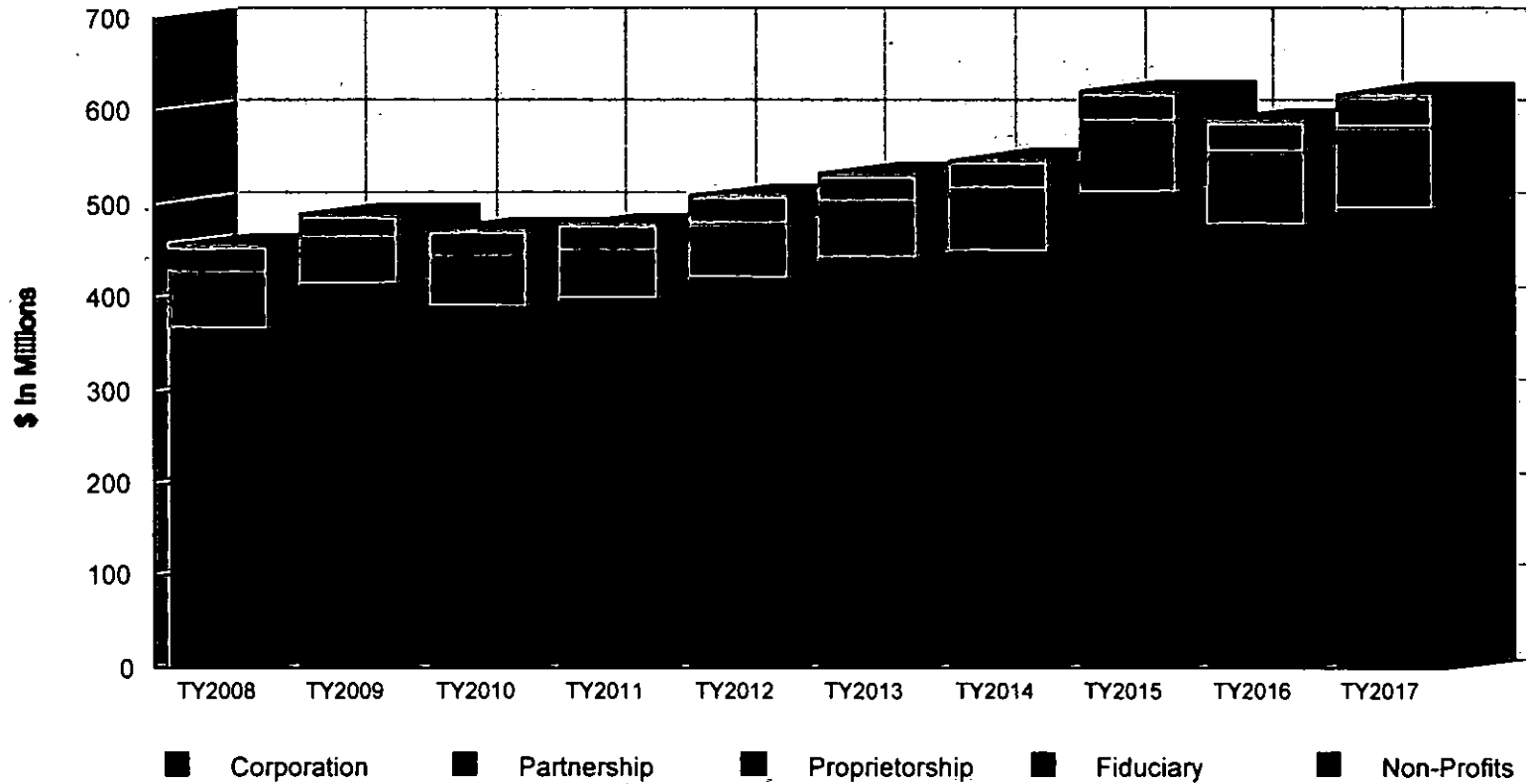
The New Hampshire Department of Revenue Administration's "Transparency" webpage is devoted to the distribution of revenue information with respect to the taxes administered by the Department. This webpage was created to promote transparency by providing the public with on-line access to aggregate tax revenue information, data and reports, which are not confidential. <http://www.revenue.nh.gov/transparency/index.htm>

Taxes Administered by NH Department of Revenue Administration (Pie Chart is based on FY 2018 Audited Revenue)



Business Tax Revenue by Entity Type 10-Year Trend

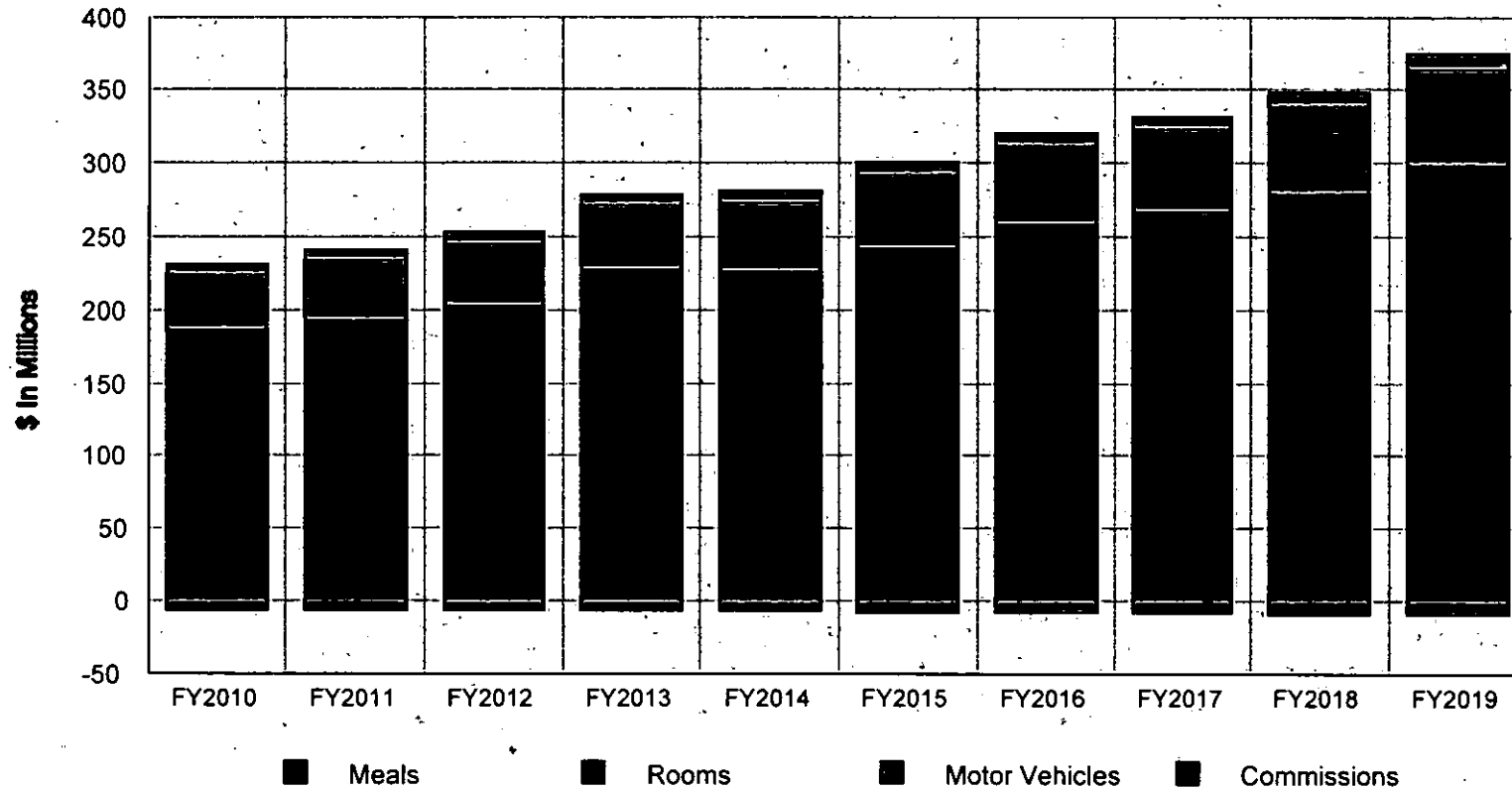
Tax Liability Reported



Entity Type	TY2008	TY2009	TY2010	TY2011	TY2012	TY2013	TY2014	TY2015	TY2016	TY2017
Corporation	\$368.0	\$415.4	\$391.8	\$400.5	\$421.9	\$445.1	\$451.1	\$514.1	\$479.5	\$497.2
Partnership	\$58.0	\$48.2	\$52.5	\$50.2	\$58.1	\$59.1	\$66.4	\$74.7	\$76.7	\$85.7
Proprietorship	\$27.8	\$23.1	\$25.9	\$26.1	\$27.1	\$26.9	\$27.6	\$28.8	\$30.2	\$31.5
Fiduciary	\$1.4	\$1.3	\$1.9	\$1.8	\$2.3	\$2.3	\$2.2	\$2.4	\$3.4	\$3.3
Non-Profits	\$2.2	\$2.2	\$1.8	\$1.3	\$1.2	\$1.2	\$1.3	\$1.6	\$1.6	\$1.4
TOTAL	\$457.4	\$490.2	\$473.9	\$479.9	\$510.6	\$534.6	\$548.6	\$621.6	\$591.4	\$619.1

Meals & Rentals (M&R) Tax Liability Reported by Activity Type

(Not Net of Refunds)



	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Tax Rate	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Meals	\$187.7	\$194.6	\$203.7	\$228.6	\$228.3	\$243.2	\$259.5	\$268.5	\$280.6	\$300.4
Rooms	\$37.2	\$39.6	\$41.9	\$43.4	\$45.5	\$49.8	\$52.7	\$55.2	\$59.2	\$64.6
Motor Vehicles	\$7.3	\$8.0	\$7.9	\$7.9	\$8.3	\$8.7	\$8.8	\$8.8	\$9.4	\$10.3
Commissions	-\$6.4	-\$6.7	-\$7.0	-\$7.6	-\$7.7	-\$8.2	-\$8.8	-\$9.1	-\$9.5	-\$10.2
Total	\$225.9	\$235.5	\$246.6	\$272.3	\$274.5	\$293.5	\$312.3	\$323.4	\$339.7	\$365.0

SURROUNDING STATE'S TOBACCO TAX STAMPS SALES ANALYSIS – 5 YEARS

(IN MILLIONS) ONE STAMP PER PACKAGE

	FY2018		FY2017		FY2016		FY2015		FY2014
	STAMP		STAMP		STAMP		STAMP		STAMP
	SALES		SALES		SALES		SALES		SALES
Maine	60.7	-8%	66.1	2%	64.9	4%	62.3	-1%	62.9
Massachusetts	157.8	-5%	165.3	-5%	174	0%	174.7	-4%	181.6
New Hampshire	112	-4%	116.5	-4%	121.8	3%	118.8	-1%	119.9
Vermont	20.5	-10%	22.7	-3%	23.4	-8%	25.3	0%	25.3

Source: The Tax Burden on Tobacco

TOBACCO TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2019	\$ 186,054,789.20	\$ 13,663,624.53	\$ 199,718,413.73
FY2018	\$ 203,441,365.94	\$ 13,028,199.26	\$ 216,469,565.20
FY2017	\$ 203,945,525.47	\$ 12,222,220.26	\$ 216,167,745.73
FY2016	\$ 219,217,340.92	\$ 10,397,227.16	\$ 229,614,568.08
FY2015	\$ 211,993,503.12	\$ 10,005,473.65	\$ 221,998,976.77
OTP VERSUS TOBACCO STAMP TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2019	93%	7%	100%
FY2018	94%	6%	100%
FY2017	94%	6%	100%
FY2016	95%	5%	100%
FY2015	95%	5%	100%
YEAR-OVER-YEAR DIFFERENCE			
	TOBACCO STAMPS	OTP	TOTAL
FY2019	-8.5%	4.9%	8.4%
FY2018	-0.2%	6.6%	-0.1%
FY2017	-7.0%	17.6%	6.2%
FY2016	3.4%	3.9%	-3.3%
FY2015	-	-	-

	TOTAL TOBACCO COMPLIANCE CHECKS	TOBACCO SEIZURES
FY2019	219	34
FY2018	173	17
FY2017	177	21
FY2016	83	13
FY2015	195	20

The Audit Tobacco Group and members of the Collections Division are responsible for conducting tobacco compliance checks at NH retail locations as part of the diligent enforcement provision of the Master Settlement Agreement (MSA). These checks are to ensure that NH retailers are purchasing tobacco products on which the NH tobacco tax has been paid and to identify product in the state from Non-Participating Manufacturers as outlined in the MSA. When tobacco products are found without the tax paid, it is considered contraband and subject to seizure.

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2019)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	41	Nebraska	64	42
Alaska	200	16	Nevada	180	22
Arizona	200	16	New Hampshire	178	23
Arkansas	115	35	New Jersey	270	11
California	287	10	New Mexico	166	26
Colorado	84	39	New York (a)	435	2
Connecticut	435	2	North Carolina	45	47
Delaware	210	14	North Dakota	44	48
Florida (b)	133.9	31	Ohio	160	27
Georgia	37	49	Oklahoma	203	15
Hawaii	320	6	Oregon	133	32
Idaho	57	45	Pennsylvania	260	12
Illinois (a)	198	21	Rhode Island	425	4
Indiana	99.5	38	South Carolina	57	45
Iowa	136	30	South Dakota	153	28
Kansas	129	33	Tennessee (a) (c)	62	43
Kentucky	110	36	Texas	141	29
Louisiana	108	37	Utah	170	24
Maine	200	16	Vermont	308	7
Maryland	200	16	Virginia (a)	30	50
Massachusetts	351	5	Washington	302.5	9
Michigan	200	16	West Virginia	120	34
Minnesota (d)	304	8	Wisconsin	252	13
Mississippi	68	40	Wyoming	60	44
Missouri (a)	17	51	Dist. of Columbia (e)	450	1
Montana	170	24	U. S. Median	166	

Source: Compiled by FTA from state sources.

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(b) Florida's rate includes a surcharge of \$1 per pack.

(c) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 58.8¢ through December 31, 2019.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 44¢

OTHER TOBACCO PRODUCTS TAX

(January 1, 2019)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama (2)		Minnesota (7)	95% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Mississippi	15% Manufacturer's Price
Tobacco/Snuff	2¢-8¢/ ounce	Missouri	10% Manufacturer's Price
Alaska	75% Wholesale Price	Montana (4)	50% Wholesale Price
Arizona		Nebraska (4)	20% Wholesale Price
Cigars	22.01¢-\$2.18/10 cigars	Nevada	30% Wholesale Price
Tobacco/Snuff	22.3¢/ounce	New Hampshire	65.03% Wholesale Price
Arkansas	68% Manufacturer's Price	New Jersey (4)	30% Wholesale Price
California (7)	62.78% Wholesale Price	New Mexico	25% Product value
Colorado	40% Manufacturer's Price	New York (4)	75% Wholesale Price
Connecticut (4)	50% Wholesale Price	North Carolina (7)	12.8% Wholesale Price
Delaware (4) (7)	30% Wholesale Price	North Dakota	
Florida (5)		Cigars & Tobacco	28% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	Chew Tobacco & Snuff	16¢-60¢ /ounce
Georgia		Ohio	17% Wholesale Price
Little Cigars	2.5¢/10 cigars	Oklahoma	
Other Cigars	23% Wholesale Price	Cigars Little&Large	\$1.20/ 10 cigars
Tobacco	10% Wholesale Price	Snuff&Tobacco	60%-80% Factory list price
Hawaii (6)		Oregon (4)	65% Wholesale Price
Large Cigars	50% Wholesale Price	Pennsylvania (6)(7)	\$0.55 /ounce - tobacco
Tobacco/Snuff	70% Wholesale Price	Rhode Island	80% Wholesale Price
Idaho	40% Wholesale Price	South Carolina	5% Manufacturer's Price
Illinois (4)	36% Wholesale Price	South Dakota	35% Wholesale Price
Indiana	24% Wholesale Price	Tennessee	6.6% Wholesale Price
Iowa (6)	50% Wholesale Price	Texas	
Kansas (7)	10% Wholesale Price	Cigar	1.0¢-15.0¢ /10 cigars
Kentucky (4)	15% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Louisiana (7)		Utah (4) (6)	86% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Virginia (4)	10% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Vermont (4) (7)	92% Wholesale Price
Maine		Cigar	\$20-\$40 /10 cigars
Chewing Tob./Snuff	\$2.02/ounce	Tobacco/Snuff	\$2.57 /ounce
Smoking Tob./Cigars	20% Wholesale Price	Washington (4) (6)	95% Wholesale Price
Maryland		West Virginia (7)	12% Wholesale Price
Tobacco/Snuff	30% Wholesale Price	Wisconsin (4)	71% Manufacturer's Price
Cigars	70% Wholesale Price	Wyoming (4)	20% Wholesale Price
Massachusetts	40% Wholesale Price		
Michigan	32% Wholesale Price	Dist.of Columbia (3) (7)	96% Wholesale Price

Source: Compiled by FTA from various sources.

- (1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.
- (2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) The Dist. of Columbia adjusts the tax rate annually, effective October 1st each year.
- (4) Tax rate on Snuff per ounce is \$3.00 in CT, 92¢ in DE, 30¢ in IL, 4.75¢ in KY, 95% in MN, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.57 in VT, \$2.105 in WA, 100% in WI and 60¢ in WY.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) Ten states apply tax to E-cigarette/Vapor Products. CA, DC and MN apply general OTP tax. DE, KS, LA and NC applies a 5 cent/milliliter of vapor product, while WV applies a 7.5 cent/milliliter and NJ a 10 cent/milliliter tax. PA applies a 40% tax on the wholesale price. VT will apply the 92% tax to e-cigarette products after July 1, 2019.

XI. REVENUE AND STATISTICS

RECEIPTS	FY 19
Tax Collections ¹	\$2,150,512,773.45
TOTAL	\$2,150,512,773.45

EXPENDITURES	FY 19
Classified Salaries	\$5,861,482.89
Unclassified Salaries	\$2,457,428.88
Benefits	\$4,305,805.65
SUBTOTAL	\$12,624,717.42
Current Expense	\$305,359.81
Equipment	\$387,832.64
SUBTOTAL	\$693,192.45
In-State Travel	\$42,103.94
Out-of-State Travel	\$172,224.47
Miscellaneous Expenditures ²	\$3,414,071.77
SUBTOTAL	\$3,628,400.18
Expenditures Total	\$16,946,310.05
DISBURSEMENT/TOWNS	
Flood Control	\$844,871.31
Forest Land	\$90,000.00
Disbursements Total	\$934,871.31
Hardship Grants	\$1,103,629.79
Capital Projects	\$7,023,697.00
TOTAL	\$26,008,508.15

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

PERSONNEL DATA	POSITIONS AS OF JUNE 30, 2019
Number of authorized Positions	156
Unclassified Positions	29
Classified Positions	110
Full-Time Temporary Positions	2
Temporary Positions	0
Total Number of Positions	141

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2019	
Equipment	\$307,466.69
Motor Vehicles	\$52,221.60
Physical Plant	\$0
Farm	\$0
Highways	\$0
Total Property Value	\$359,688.29

¹ Tax Collections includes \$250,218,353.00 from Medicaid Enhancement Tax and \$39,282,139.61 from Nursing Facility Quality Assessment Tax (Unaudited)

² Miscellaneous Expenditures include: year-end FY19 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 37, 38, 49, 50, 61, 62, 66, 102, and 103.

REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93	
FOR PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019	
Beginning Fund Balance 7/1/18	\$10,007.04
Expenditure	\$0
Revenues	\$0
Ending Fund Balance 6/30/19	\$10,007.04

REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019	
Beginning Fund Balance 7/1/18	\$4,931.61
Expenditure	\$5,099.70
Revenues	\$4,935.51
Ending Fund Balance 6/30/19	\$4,767.42

GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE³

	FY18	FY19	Change
Business Profits Tax	478,860,160	511,882,210	6.90%
Business Enterprise Tax	297,036,564	329,401,227	10.90%
Meals & Rental Tax ⁴	329,988,445	348,259,847	5.54%
Tobacco Tax	216,160,499	198,790,528	-8.04%
Interest & Dividends Tax	106,152,324	114,138,786	7.52%
Estate & Legacy Tax	0	1,276	100.00%
Communications Svs Tax	43,557,515	41,371,334	-5.02%
Real Estate Transfer Tax ⁵	148,702,907	153,725,545	3.38%
Utility Property Tax	45,166,155	39,519,121	-12.50%
Electricity Consumption Tax	5,837,397	4,238,779	-27.39%
Gambling Tax	151,813	1,451	-99.04%
Other	709,103	1,137,203	60.37%
TOTAL	1,672,322,882	1,742,467,308	4.19%

OF THE REVENUES COLLECTED IN THE TABLE ABOVE, THE FOLLOWING TRANSFERS WERE MADE TO THE EDUCATION TRUST FUND RESULTING IN THE NET GENERAL FUND AMOUNT LISTED BELOW.

	FY18	FY19	Change
Business Profits Tax	86,325,100	98,410,904.15	14.00%
Business Enterprise Tax	203,073,416	242,491,717.36	19.41%
Meals & Rentals Tax	9,128,096	10,001,483.81	9.57%
Real Estate Transfer Tax	49,567,874	51,242,311.71	3.38%
Tobacco Tax	89,005,553	81,125,374.34	-8.85%
Utility Property Tax	44,496,332	39,475,568.11	-11.28%
EDUCATION TRUST FUND	481,596,371	522,747,359.48	8.54%
NET GENERAL FUND	1,190,726,510	1,219,719,949	2.43%

³ Source: Reconciled FY19 actuals, after refunds and other adjustments.

⁴ The Meals and Rentals Tax portion of General and Education Trust Fund revenue is net of debt service payments. School Building Debt Aid debt service is \$11,902,559.79

⁵ The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of \$3,751,560 in LCHIP distributions.

Annual Report - Historical Data (Cash Deposit Net of Refunds)

State FYE	Tobacco Tax	% Change	Business Profits Tax & Business Enterprise Tax	% Change	Meals & Rentals Tax	% Change	Interest & Dividends Tax	% Change	Estate and Legacy Tax	% Change	Real Estate Transfer Tax	% Change
1973	\$24,946,507		\$24,397,020		\$17,987,701		\$4,169,840		\$7,055,524		\$942,662	
1974	\$23,504,946	-5.8%	\$30,072,497	23.3%	\$18,090,062	0.6%	\$5,038,721	20.8%	\$5,785,708	-18.0%	\$745,290	-20.9%
1975	\$23,876,124	1.6%	\$26,843,979	-10.7%	\$12,813,408	-29.2%	\$5,794,286	15.0%	\$5,882,019	1.7%	\$518,338	-30.5%
1976	\$27,526,968	15.3%	\$24,169,700	-10.0%	\$14,098,938	10.0%	\$6,151,735	6.2%	\$5,936,160	0.9%	\$662,408	27.8%
1977	\$26,838,701	-2.5%	\$32,556,760	34.7%	\$15,749,858	11.7%	\$7,004,073	13.9%	\$7,339,690	23.6%	\$912,850	37.8%
1978	\$26,807,244	-0.1%	\$52,453,232	61.1%	\$21,248,439	34.9%	\$8,934,421	27.6%	\$6,980,010	-4.9%	\$2,623,754	187.4%
1979	\$25,948,944	-3.2%	\$64,017,845	22.0%	\$25,542,747	20.2%	\$10,028,131	12.2%	\$7,527,734	7.8%	\$3,303,553	25.9%
1980	\$25,811,731	-1.3%	\$62,786,373	-1.9%	\$27,048,739	5.9%	\$11,637,871	16.1%	\$8,255,749	9.7%	\$3,308,599	0.2%
1981	\$26,753,946	4.5%	\$57,339,717	-8.7%	\$30,231,760	11.8%	\$14,021,728	20.5%	\$10,371,777	25.8%	\$3,031,327	-8.4%
1982	\$26,249,960	-1.9%	\$79,737,252	39.1%	\$37,246,943	23.2%	\$15,070,913	7.5%	\$9,478,041	-8.6%	\$5,164,164	70.4%
1983	\$25,992,045	-1.0%	\$73,625,927	-7.7%	\$43,119,834	15.8%	\$16,762,818	11.2%	\$10,582,542	11.7%	\$7,021,612	36.0%
1984	\$33,610,893	28.3%	\$103,791,353	41.0%	\$57,409,639	33.1%	\$22,509,584	34.3%	\$11,894,496	12.4%	\$21,604,174	207.7%
1985	\$32,755,456	-2.5%	\$108,522,266	4.6%	\$56,644,696	-1.3%	\$24,688,791	9.7%	\$12,002,575	0.9%	\$28,615,918	32.5%
1986	\$32,389,000	-1.1%	\$110,497,000	1.8%	\$61,672,000	8.9%	\$24,973,000	1.2%	\$14,121,000	17.6%	\$33,810,000	18.2%
1987	\$31,788,225	-1.9%	\$150,293,655	36.0%	\$68,938,740	11.8%	\$27,010,105	8.2%	\$20,824,464	47.5%	\$43,147,975	27.8%
1988	\$31,818,530	0.1%	\$138,398,145	-7.9%	\$76,324,821	10.7%	\$29,994,574	11.0%	\$20,397,785	-2.0%	\$35,710,318	-17.2%
1989	\$31,758,544	-0.2%	\$143,170,703	3.4%	\$81,654,391	7.0%	\$38,165,831	20.6%	\$30,428,049	49.2%	\$29,507,058	-17.4%
1990	\$37,574,259	18.3%	\$113,170,448	-21.0%	\$82,690,546	1.3%	\$41,185,227	13.9%	\$25,093,842	-17.5%	\$30,422,231	3.1%
1991	\$39,182,468	4.3%	\$111,889,162	-1.1%	\$89,806,369	8.8%	\$36,874,798	-10.5%	\$22,882,849	-8.8%	\$31,531,363	3.6%
1992	\$39,409,121	0.6%	\$88,642,475	-20.8%	\$92,055,899	2.5%	\$34,985,058	-5.1%	\$25,524,248	11.5%	\$34,758,217	10.2%
1993	\$40,991,088	4.0%	\$119,454,080	34.8%	\$95,064,348	3.3%	\$35,662,683	1.9%	\$32,006,083	25.4%	\$27,276,954	-21.5%
1994	\$42,859,252	4.6%	\$144,403,149	20.9%	\$101,263,635	6.5%	\$35,980,018	0.9%	\$33,219,462	3.8%	\$28,985,629	6.3%
1995	\$44,489,670	3.8%	\$163,953,839	13.5%	\$107,328,282	6.0%	\$37,958,245	5.5%	\$30,266,348	-8.9%	\$28,992,391	0.0%
1996	\$45,420,240	2.1%	\$180,114,322	9.9%	\$112,454,174	4.8%	\$51,658,363	36.1%	\$31,707,415	4.8%	\$30,077,586	3.7%
1997	\$49,837,128	9.7%	\$209,898,593	16.5%	\$118,721,973	5.6%	\$52,698,495	2.0%	\$41,234,484	30.0%	\$32,423,790	7.8%
1998	\$75,244,227	51.0%	\$240,329,945	14.5%	\$127,720,467	7.8%	\$81,833,319	17.3%	\$42,774,343	3.7%	\$42,587,934	31.3%
1999	\$73,327,818	-2.5%	\$257,267,608	7.0%	\$136,499,008	6.9%	\$62,911,196	1.7%	\$47,482,309	11.0%	\$51,066,185	19.9%
2000	\$92,570,165	26.2%	\$313,738,870	22.0%	\$153,311,197	12.3%	\$85,203,307	3.7%	\$60,835,156	27.7%	\$82,864,095	62.3%
2001	\$87,959,255	-5.0%	\$352,471,608	12.3%	\$183,049,648	6.4%	\$76,842,273	17.9%	\$57,064,323	-5.9%	\$90,350,287	9.0%
2002	\$84,976,512	-3.4%	\$382,873,659	8.6%	\$169,703,721	4.1%	\$71,470,243	-7.0%	\$57,088,030	0.0%	\$97,371,970	7.8%
2003	\$93,267,036	9.8%	\$393,381,018	2.7%	\$175,114,686	3.2%	\$58,417,343	-21.1%	\$68,193,847	19.5%	\$117,003,621	20.2%
2004	\$100,040,497	7.3%	\$408,195,387	3.8%	\$184,259,885	5.2%	\$53,789,043	-4.7%	\$35,050,805	-48.6%	\$137,018,703	17.1%
2005	\$99,307,075	-0.7%	\$445,909,590	9.2%	\$192,196,642	4.3%	\$66,929,900	24.5%	\$11,909,724	-66.0%	\$160,430,527	17.1%
2006	\$145,022,895	46.0%	\$553,466,686	24.1%	\$204,907,839	6.6%	\$80,256,331	19.9%	\$3,925,281	-67.0%	\$157,941,376	-1.6%
2007	\$139,510,631	-3.8%	\$585,401,676	5.8%	\$207,287,472	1.2%	\$106,017,526	32.1%	\$445,818	-98.6%	\$140,630,984	-11.0%
2008	\$165,821,083	18.9%	\$595,652,862	1.8%	\$214,258,477	3.4%	\$115,928,152	9.3%	\$111,396	-75.0%	\$117,153,685	-16.7%
2009	\$193,893,330	16.9%	\$480,353,626	-19.4%	\$210,069,413	-2.0%	\$97,372,040	-16.0%	\$61,887	-44.4%	\$83,477,646	-28.7%
2010	\$239,904,388	23.7%	\$458,782,067	-4.5%	\$229,325,552	9.2%	\$83,007,576	-14.8%	\$23,970	-61.3%	\$83,036,064	-0.5%
2011	\$232,102,488	-3.3%	\$527,641,934	15.0%	\$241,701,762	5.4%	\$77,387,749	-6.8%	\$91,853	283.2%	\$86,171,206	3.8%
2012	\$212,001,724	-8.7%	\$514,652,160	-2.5%	\$252,811,433	4.6%	\$82,500,161	6.6%	\$6,094	-93.4%	\$86,327,658	0.2%
2013	\$204,232,873	-3.7%	\$554,092,466	7.7%	\$263,009,438	-4.0%	\$93,352,225	13.2%	(\$58,782)	-1064.6%	\$97,061,402	12.4%
2014	\$222,666,904	9.0%	\$555,698,398	0.3%	\$276,002,485	4.9%	\$80,216,034	-14.1%	\$42,808	27.2%	\$103,784,727	6.9%
2015	\$221,643,257	-0.5%	\$569,739,618	2.5%	\$294,698,673	6.8%	\$96,487,456	20.3%	\$7,517	-82.4%	\$116,696,818	12.4%
2016	\$229,249,121	3.4%	\$688,246,410	20.8%	\$314,131,099	6.6%	\$89,806,344	-6.9%	\$28,558	279.9%	\$137,289,600	17.6%
2017	\$215,647,416	-5.9%	\$642,025,652	-6.7%	\$326,999,061	4.1%	\$94,137,307	4.8%	\$7,402	-74.1%	\$146,335,236	6.6%
2018	\$216,238,681	0.3%	\$778,373,918	21.2%	\$343,044,828	4.9%	\$106,292,542	12.9%		-100.0%	\$152,654,654	4.3%
2019	\$199,096,114	-7.9%	\$843,807,669	8.4%	\$361,383,699	5.3%	\$113,895,444	7.2%	\$1,276		\$157,479,326	3.2%

Meals and Rentals Tax includes School Building Aid Debt Service

Real Estate Transfer Tax includes L-CHIP

Annual Report - Historical Data (Cash Deposit Net of Refunds)

State FYE	Communications Services Tax	% Change	Utility Property Tax	% Change	Electricity Consumption Tax	% Change	Misc Taxes*	% Change	Total Taxes	Change	% Change	State FYE
1973							\$333,678		\$79,834,905			1973
1974							\$359,720	7.8%	\$84,979,557	\$5,144,652	6.4%	1974
1975							\$7,710,438	2043.5%	\$85,005,761	\$26,204	0.0%	1975
1976							\$8,815,505	14.3%	\$89,128,838	\$4,123,077	4.9%	1976
1977							\$8,872,647	0.8%	\$101,081,603	\$11,952,765	13.4%	1977
1978							\$9,138,967	3.0%	\$130,565,844	\$29,484,241	29.2%	1978
1979							\$12,042,285	31.8%	\$161,147,613	\$20,581,769	15.8%	1979
1980							\$10,538,922	-12.5%	\$162,573,529	\$1,425,916	0.9%	1980
1981							\$10,156,720	-3.6%	\$166,418,864	\$3,845,335	2.5%	1981
1982							\$8,533,012	-16.0%	\$187,200,276	\$30,781,412	19.7%	1982
1983							\$6,433,211	-24.6%	\$189,651,857	\$2,451,581	1.3%	1983
1984							\$6,233,320	-3.1%	\$281,137,836	\$91,485,981	48.2%	1984
1985							\$6,914,946	10.9%	\$287,831,332	\$6,693,494	2.4%	1985
1986							\$7,262,188	5.0%	\$303,191,188	\$15,359,856	5.3%	1986
1987							\$6,697,750	-7.8%	\$365,527,760	\$62,336,572	20.6%	1987
1988							\$7,605,989	13.6%	\$358,790,194	(\$6,737,566)	-1.8%	1988
1989							\$8,809,300	15.8%	\$381,900,647	\$23,110,453	6.4%	1989
1990							\$8,482,072	-3.7%	\$363,060,271	(\$18,840,376)	-4.9%	1990
1991	\$22,205,619						\$637,500	-92.5%	\$377,330,276	\$14,270,005	3.9%	1991
1992	\$26,681,057	20.2%					\$803,428	26.0%	\$373,837,793	(\$3,492,483)	-0.9%	1992
1993	\$29,621,244	11.0%					\$791,530	-1.5%	\$405,330,148	\$31,492,355	8.4%	1993
1994	\$30,430,075	2.7%					\$877,211	10.8%	\$438,656,024	\$33,325,876	8.2%	1994
1995	\$32,900,476	8.1%					\$878,303	0.1%	\$463,841,048	\$25,185,024	5.7%	1995
1996	\$35,266,871	7.2%					\$1,424,895	62.2%	\$505,612,212	\$41,771,164	9.0%	1996
1997	\$38,263,312	8.5%					\$1,995,890	40.1%	\$562,633,682	\$57,021,370	11.3%	1997
1998	\$40,219,738	5.1%					\$1,918,204	-3.9%	\$650,358,868	\$87,725,286	15.6%	1998
1999	\$45,824,952	13.9%					\$1,277,603	-33.4%	\$686,058,317	\$35,699,449	5.5%	1999
2000	\$47,416,610	3.5%	\$31,167,539				\$1,027,627	-19.6%	\$882,058,932	\$196,000,615	28.6%	2000
2001	\$49,256,789	3.9%	\$15,825,403	-49.9%			\$1,210,757	17.8%	\$927,090,749	\$45,031,817	5.1%	2001
2002	\$62,508,517	26.9%	\$18,192,984	16.4%	\$5,735,676		\$1,226,191	1.3%	\$980,409,677	\$53,318,828	5.8%	2002
2003	\$63,452,424	1.5%	\$18,633,596	3.5%	\$6,024,844	5.0%	\$815,634	-33.5%	\$1,025,170,080	\$44,760,503	4.6%	2003
2004	\$65,595,263	3.4%	\$20,159,763	7.0%	\$6,217,227	3.2%	\$923,468	13.2%	\$1,041,073,752	\$15,903,672	1.6%	2004
2005	\$69,557,473	6.0%	\$20,087,776	-0.4%	\$6,229,864	0.2%	\$871,900	-5.6%	\$1,094,364,702	\$53,290,950	5.1%	2005
2006	\$70,330,594	1.1%	\$20,789,572	3.5%	\$6,344,187	1.8%	\$360,933	-58.6%	\$1,243,345,494	\$146,980,792	13.6%	2006
2007	\$73,369,315	4.3%	\$21,801,715	4.9%	\$6,258,150	-1.4%	\$288,579	-20.0%	\$1,281,011,866	\$37,666,372	3.0%	2007
2008	\$78,509,885	8.4%	\$24,209,319	11.0%	\$6,285,323	0.4%	\$515,220	78.5%	\$1,319,445,402	\$38,433,536	3.0%	2008
2009	\$80,932,268	1.8%	\$26,942,542	19.6%	\$6,073,712	-3.4%	\$672,438	30.5%	\$1,181,848,901	(\$137,596,501)	-10.4%	2009
2010	\$78,367,621	-3.2%	\$28,923,585	3.4%	\$5,957,300	-1.9%	\$470,432	-30.0%	\$1,208,798,552	\$26,949,651	2.3%	2010
2011	\$78,199,323	-0.2%	\$32,327,619	8.0%	\$6,060,651	1.7%	\$2,381,824	402.1%	\$1,284,046,410	\$75,247,858	6.2%	2011
2012	\$79,224,828	1.3%	\$33,066,272	2.3%	\$5,931,956	-2.1%	\$746,248	-68.4%	\$1,267,269,029	(\$16,777,381)	-1.3%	2012
2013	\$60,078,877	-24.2%	\$33,270,669	0.6%	\$6,045,591	1.9%	\$571,980	-23.4%	\$1,311,656,739	\$44,387,710	3.5%	2013
2014	\$58,730,642	-2.2%	\$35,789,133	7.6%	\$6,157,463	1.9%	\$323,085	-43.5%	\$1,339,411,679	\$27,754,940	2.1%	2014
2015	\$57,799,218	-1.8%	\$41,256,585	15.3%	\$6,019,769	-2.2%	\$441,142	36.5%	\$1,404,790,053	\$65,378,374	4.9%	2015
2016	\$52,571,774	-9.0%	\$43,256,315	4.8%	\$5,983,587	-0.6%	\$785,718	78.1%	\$1,561,348,506	\$156,558,453	11.1%	2016
2017	\$47,776,163	-9.1%	\$41,754,714	-3.5%	\$5,996,757	0.2%	\$404,269	-48.5%	\$1,521,083,977	(\$40,264,529)	-2.6%	2017
2018	\$43,570,762	-8.8%	\$45,325,062	8.6%	\$5,936,558	-1.0%	\$709,767	75.6%	\$1,692,146,773	\$171,062,796	11.2%	2018
2019	\$41,371,415	-5.0%	\$39,525,716	-12.8%	\$4,241,915	-28.5%	\$435,536	-38.6%	\$1,761,238,110	\$69,091,337	-59.6%	2019

*Misc Tax consists of Gambling Winnings Tax, Railroad Tax, Private Car Tax and Excavation Tax

Summary of 2016 Business Taxes¹

- Approximately 170,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.^{2 3}
 - 73,748 Business Entities filed business tax returns
 - 29,360 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 44,388 Business Entities filed business tax returns with payments totaling \$589.8m, of which
 - 1,415 (3.2%) of those paid 71.7% of BET/BPT (\$423.0m out of \$589.8m)
 - 1,114 (78.7%) are corporations paying a total of \$375.0m
 - 250 (17.7%) are partnerships paying a total of \$42.0m
 - 51 (3.6%) are proprietors and fiduciaries paying a total of \$6.0m
 - The remaining 42,973 (96.8%) paid 28.3% of BET/BPT (\$166.9m out of \$589.8m)
 - Of the 42,973 Business Entities that filed and paid 28.3% of BPT/BET:
 - 9,938 (23.1%) paid under \$500 = \$2.0m (1.2%)
 - 7,506 (17.5%) paid \$500 - \$1,000 = \$5.6m (3.4%)
 - 21,170 (49.3%) paid \$1,000 - \$10,000 = \$68.8m (41.2%)
 - 4,359 (10.1%) paid \$10,000 - \$50,000 = \$90.4m (54.2%)

Entity	BET	BPT	Combined	%
Corporations	\$186,727,407	\$292,814,806	\$479,542,213	81.3%
Partnerships	\$22,933,791	\$53,732,576	\$76,666,367	13.0%
Proprietors	\$15,115,519	\$15,110,051	\$30,225,570	5.1%
Fiduciaries	\$71,191	\$3,310,033	\$3,381,224	0.6%
Total	\$224,847,908	\$364,967,466	\$589,815,374	100.0%

- If there are 170,000 business entities operating in the state of NH then 125,612 or 74% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 595 (1.6 %) are paying 51.4% of BET
 - 544 (91.4%) are corporations paying a total of \$110.5m
 - 51 (8.6%) are partnerships, proprietors and fiduciaries paying a total of \$5.1m
 - 950 (1.3%) are paying 79.2% of BPT
 - 712 (74.9%) are corporations paying a total of \$250.5m
 - 194 (20.4%) are partnerships paying a total of \$33.6m
 - 44 (4.6%) are proprietors and fiduciaries paying a total of \$5.1m

¹ Per returns received as of August 28, 2019.

² Information is provided by NH SoS as of August 29, 2019.

³ Businesses that want to preserve a trade name have to register a trade name with the NH SoS. A corporation, LLC or limited partnership must also register with the NH SoS. Being registered with the NH SoS does not necessarily mean that the business is engaging in business activity in NH or that they meet the BET or BPT filing threshold. Proprietorships and rental businesses do not register unless they want to protect the name of the business.

BET - Tax Year 2016

Business <u>Enterprise</u> Tax Stats by Tax Year and Amount of Tax Liability				
This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax				
DRAFT as of 8/28/19				
Tax Year 2016 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	35,772	\$0	48.5%	0.0%
\$1 - \$500	9,868	\$ 1,953,724.73	13.4%	0.9%
\$500 - \$1K	7,552	\$ 5,662,915.00	10.2%	2.5%
\$1K - \$10K	17,528	\$ 52,222,901.00	23.8%	23.2%
\$10K - \$50K	2,433	\$ 49,331,087.00	3.3%	21.8%
\$50K - \$100K	328	\$ 22,897,870.00	0.4%	10.2%
\$100K - \$1MIL	254	\$ 63,533,607.00	0.3%	28.3%
>\$1MIL	13	\$ 29,245,803.00	0.0%	13.0%
Totals:	73,748	\$224,847,908	100.0%	100.0%

2016	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,834	\$71,451,498	35.0%	31.8%
Water's Edge	4,054	\$115,275,909	5.5%	51.3%
Partnerships	12,777	\$22,933,791	17.3%	10.2%
Proprietors	30,501	\$15,115,519	41.4%	6.7%
Fiduciaries	582	\$71,191	0.8%	0.0%
Totals:	73,748	\$224,847,908	100.0%	100.0%

BPT - Tax Year 2016

Business <u>Profits</u> Tax Stats by Tax Year and Amount of Tax Liability				
This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax				
DRAFT as of 8/28/19				
Tax Year 2016 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	56,768	\$0	77.0%	0.0%
\$1 - \$500	4,942	\$806,814	6.7%	0.2%
\$500 - \$1K	1,814	\$1,317,246	2.5%	0.4%
\$1K - \$10K	7,035	\$26,312,359	9.5%	7.2%
\$10K - \$50K	2,239	\$47,372,485	3.0%	13.0%
\$50K - \$100K	401	\$28,143,528	0.5%	7.7%
\$100K - \$1MIL	500	\$141,730,019	0.7%	38.8%
>\$1MIL	49	\$119,285,016	0.1%	32.7%
Totals:	73,748	\$364,967,466	100.0%	100.0%

2016	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,834	\$85,156,497	35.0%	23.3%
Water's Edge	4,054	\$207,658,310	5.5%	56.9%
Partnerships	12,777	\$53,732,576	17.3%	14.7%
Proprietors	30,501	\$15,110,051	41.4%	4.1%
Fiduciaries	582	\$3,310,033	0.8%	0.9%
Totals:	73,748	\$364,967,466	100.0%	100.0%

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

Summary of 2017 Business Taxes¹

- Approximately 170,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.^{2 3}
 - 72,979 Business Entities filed business tax returns
 - 28,895 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 44,084 Business Entities filed business tax returns with payments totaling \$619.1m, of which
 - 1,374 (3.1%) of those paid 72.9% of BET/BPT (\$451.1m out of \$619.1m)
 - 1,068 (77.7%) are corporations paying a total of \$396.0m
 - 258 (18.8%) are partnerships paying a total of \$49.3m
 - 48 (23.5%) are proprietors and fiduciaries paying a total of \$5.9m
 - The remaining 42,710 (96.9%) paid 27.1% of BET/BPT (\$168.0m out of \$619.1m)
 - Of the 42,710 Business Entities that filed and paid 27.1% of BPT/BET:
 - 9,742 (22.8%) paid under \$500 = \$2.0m (1.2%)
 - 7,437 (17.4%) paid \$500 - \$1,000 = \$5.6m (3.3%)
 - 21,142 (49.5%) paid \$1,000 - \$10,000 = \$69.4m (41.3%)
 - 4,389 (10.3%) paid \$10,000 - \$50,000 = \$91.0m (54.2%)

Entities	BET	BPT	Combined	%
Corporations	\$183,578,567	\$315,010,595	\$498,589,162	80.5%
Partnerships	\$23,747,930	\$61,955,151	\$85,703,081	13.8%
Proprietors	\$15,552,662	\$15,905,192	\$31,457,854	5.1%
Fiduciaries	\$76,223	\$3,274,207	\$3,350,430	0.5%
Total	\$222,955,382	\$396,145,145	\$619,100,527	100.0%

- If there are 170,000 business entities operating in the state of NH then 125,916 or 74% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 591 (1.6 %) are paying 50.5% of BET
 - 541 (95.4%) are corporations paying a total of \$107.6m
 - 50 (8.5%) are partnerships, proprietors and fiduciaries paying a total of \$5.1m
 - 891 (1.2%) are paying 80.9% of BPT
 - 650 (73.0%) are corporations paying a total of \$274.9m
 - 198 (22.2%) are partnerships paying a total of \$40.8m
 - 43 (4.8%) are proprietors and fiduciaries paying a total of \$4.9m

¹ Per returns received as of August 28, 2019.

² Information is provided by NH SoS as of August 29, 2019.

³ Businesses that want to preserve a trade name have to register a trade name with the NH SoS. A corporation, LLC or limited partnership must also register with the NH SoS. Being registered with the NH SoS does not necessarily mean that the business is engaging in business activity in NH or that they meet the BET or BPT filing threshold. Proprietorships and rental businesses do not register unless they want to protect the name of the business.

BET - Tax Year 2017

Business <u>Enterprise</u> Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 8/28/19				
Tax Year 2017 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	35,371	\$0	48.5%	0.0%
\$1 - \$500	9,638	\$ 1,933,710.33	13.2%	0.9%
\$500 - \$1K	7,510	\$ 5,608,392.32	10.3%	2.5%
\$1K - \$10K	17,404	\$ 52,216,403.80	23.8%	23.4%
\$10K - \$50K	2,465	\$ 50,502,262.00	3.4%	22.7%
\$50K - \$100K	321	\$ 22,209,228.00	0.4%	10.0%
\$100K - \$MIL	258	\$ 62,882,980.00	0.4%	28.2%
>\$1MIL	12	\$ 27,602,405.00	0.0%	12.4%
Totals:	72,979	<u>\$222,955,381</u>	100.0%	100.0%

2017	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,414	\$71,735,978	34.8%	32.2%
Water's Edge	3,961	\$111,842,589	5.4%	50.2%
Partnerships	12,973	\$23,747,930	17.8%	10.7%
Proprietors	30,053	\$15,552,662	41.2%	7.0%
Fiduciaries	578	\$76,223	0.8%	0.0%
Totals:	72,979	<u>\$222,955,381</u>	100.0%	100.0%

BPT - Tax Year 2017

Business <u>Profits</u> Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 8/28/19				
Tax Year 2017 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	56,335	\$0	77.2%	0.0%
\$1 - \$500	4,749	\$774,792	6.5%	0.2%
\$500 - \$1K	1,681	\$1,228,760	2.3%	0.3%
\$1K - \$10K	7,062	\$26,225,666	9.7%	6.8%
\$10K - \$50K	2,261	\$47,278,898	3.1%	11.9%
\$50K - \$100K	357	\$24,833,603	0.5%	6.3%
\$100K - \$MIL	478	\$131,468,448	0.7%	33.2%
>\$1MIL	56	\$164,334,978	0.1%	41.5%
Totals:	72,979	<u>\$396,145,145</u>	100.0%	100.0%

2017	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,414	\$85,900,575	34.8%	21.7%
Water's Edge	3,961	\$229,110,020	5.4%	57.8%
Partnerships	12,973	\$61,955,151	17.8%	15.6%
Proprietors	30,053	\$15,905,192	41.2%	4.0%
Fiduciaries	578	\$3,274,207	0.8%	0.8%
Totals:	72,979	<u>\$396,145,145</u>	100.0%	100.0%

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability				
All I&D Entity Types				
This Population includes all Individual and Joint filers, Partnerships & Estates				
DRAFT as of 8/28/2019				
Tax Year 2016 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	11,676	\$0	20.2%	0.0%
\$1 - \$500	24,584	\$4,643,167	42.6%	5.2%
\$500 - \$1K	7,723	\$5,537,992	13.4%	6.2%
\$1K - \$10K	12,469	\$34,693,458	21.6%	39.1%
\$10K - \$50K	1,081	\$20,428,651	1.9%	23.0%
\$50K - \$100K	87	\$5,877,093	0.2%	6.6%
\$100K - \$250K	46	\$6,959,004	0.1%	7.8%
>\$250K	21	\$10,606,973	0.0%	12.0%
Totals:	57,687	<u>\$88,746,338</u>	100.0%	100.0%

2016	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	55,957	\$87,034,918	97.0%	98.1%
Estates	757	\$494,105	1.3%	0.6%
Partnerships	973	\$1,217,315	1.7%	1.4%
Totals:	57,687	<u>\$88,746,338</u>	100.0%	100.0%

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability				
All I&D Entity Types				
This Population includes all Individual and Joint filers, Partnerships & Estates				
DRAFT as of 8/28/2019				
Tax Year 2017 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	16,077	\$0	24.9%	0.0%
\$1 - \$500	25,546	\$4,858,012	39.5%	4.8%
\$500 - \$1K	8,147	\$5,844,374	12.6%	5.8%
\$1K - \$10K	13,497	\$37,776,680	20.9%	37.7%
\$10K - \$50K	1,186	\$22,453,333	1.8%	22.4%
\$50K - \$100K	107	\$7,204,426	0.2%	7.2%
\$100K - \$250K	51	\$7,769,506	0.1%	7.8%
>\$250K	21	\$14,265,770	0.0%	14.2%
Totals:	64,632	<u>\$100,172,101</u>	100.0%	100.0%

2017	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	62,934	\$98,608,429	97.4%	98.4%
Estates	661	\$442,023	1.0%	0.4%
Partnerships	1,037	\$1,121,649	1.6%	1.1%
Totals:	64,632	<u>\$100,172,101</u>	100.0%	100.0%

NOTE: Figures are unaudited and subject to change until all final and amended returns for the Tax Year are filed.

Low and Moderate Income Homeowners Property Tax Relief

Historical Claims Data

The Low and Moderate Income Homeowners Property Tax Relief program (RSA 198:56-57) was designed to lessen the economic burden of the Education Property Tax on certain at-risk taxpayers.

Eligible claimants apply for relief to the New Hampshire Department of Revenue using Form DP-8. Claimants must include a copy of their final property tax bill and federal income tax return for the claim year and any additional documentation as required by law. Completed Forms DP-8 must be postmarked no earlier than May 1, and no later than June 30 following the due date of the final property tax bill.

Claim Year *	Claims Granted	Total Relief Paid
2003	27,208	\$7.5 million
2004	25,059	\$4.9 million
2005	22,381	\$3.9 million
2006	19,570	\$3.3 million
2007	18,579	\$3.1 million
2008	17,600	\$3.1 million
2009	16,066	\$3.1 million
2010	12,100	\$2.3 million
2011	11,622	\$2.3 million
2012	11,674	\$2.3 million
2013	10,222	\$2.0 million
2014	9,414	\$1.8 million
2015	8,541	\$1.6 million
2016	7,938	\$1.4 million
2017	7,258	\$1.2 million
2018	6,865	\$1.1 million

* The claim year corresponds with the taxable period, starting April 1st, for the property tax bill from which relief is being sought.

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.
Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE																								
1970 Special Session	4/27/70 Inception of the law	CH 5:1		\$3,000, Gross Business Income	6%																								
1971	7/1/71	CH 515:14			Increased Rate 7%																								
1973	Returns due on periods ending on or after 12/31/73	CH 579:1		\$6,000, Gross Business Income	7%																								
1977	7/1/77	CH 593:1			Increased Rate 8%																								
1979	8/24/79	CH 446:4	25% each quarter estimate payments		8%																								
1981	7/1/81	CH 461:1 [Rev 305.01(a), Doc.#4192]		\$12,000, Gross Business Income	8% plus, surtax of 13.5% Effective rate 9.08%																								
1982	7/1/82	CH 568:65, II, CH 42:70	Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$	\$12,000, Gross Business Income																									
1983	7/1/83	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/83 and on or before 6/30/84	8% plus, surtax of 19.5% Effective rate 9.56%																								
1983	7/1/84	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/84 and on or before 6/30/85	8% plus, surtax of 13.5% Effective rate 9.08% (surtax ended 6/30/85)																								
1985	7/1/85	CH 408:1		\$12,000, Gross Business Income	An effective rate that declines monthly during the State of NH's fiscal year ending 6/30/86																								
1985	7/1/85	CH 408			All tax years ending on or after 7/1/85 and on or before 6/30/86 except short period tax years. The eff. Rate shall be as follows: <table style="font-size: small; border-collapse: collapse; width: 100%;"> <tr> <td>07/31/85</td><td>9.01%</td><td>01/31/86</td><td>8.60%</td> </tr> <tr> <td>08/31/85</td><td>8.94%</td><td>02/28/86</td><td>8.53%</td> </tr> <tr> <td>09/30/85</td><td>8.87%</td><td>03/31/86</td><td>8.46%</td> </tr> <tr> <td>10/31/85</td><td>8.80%</td><td>04/30/86</td><td>8.39%</td> </tr> <tr> <td>11/30/85</td><td>8.73%</td><td>05/31/86</td><td>8.32%</td> </tr> <tr> <td>12/31/85</td><td>8.66%</td><td>06/30/86</td><td>8.25%</td> </tr> </table>	07/31/85	9.01%	01/31/86	8.60%	08/31/85	8.94%	02/28/86	8.53%	09/30/85	8.87%	03/31/86	8.46%	10/31/85	8.80%	04/30/86	8.39%	11/30/85	8.73%	05/31/86	8.32%	12/31/85	8.66%	06/30/86	8.25%
07/31/85	9.01%	01/31/86	8.60%																										
08/31/85	8.94%	02/28/86	8.53%																										
09/30/85	8.87%	03/31/86	8.46%																										
10/31/85	8.80%	04/30/86	8.39%																										
11/30/85	8.73%	05/31/86	8.32%																										
12/31/85	8.66%	06/30/86	8.25%																										
1985	Short period tax years beginning before 7/1/85 and ending after 6/30/86.	CH 469:42		Multiply the number of months of the tax period occurring prior to 7/1/85 by the monthly eff. tax rate (.007566) for such period. Multiply the number of months of the tax period occurring subsequent to 7/1/85 by the monthly eff. Tax rate (.006875) for such period. Add the product of these calculations; divide this sum by the total number of months in the short period tax year; and multiply the resulting product by 12.																									
1986	6/30/86	CH 153		\$12,000, Gross Business Income	Effective rate 8.25% for tax years ending on or after 7/1/86 and before 7/1/87																								
1988	6/30/88			\$12,000, Gross Business Income	Decreased Rate 8%																								
1990	4/1/90	CH 3:71	30%, 30%, 20%, 20% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1991	3/28/91	CH 5:1 CH 354 CH 354:7	Business tax credits expanded, RSA 77-A:5, VI-VII Sales apportionment factor x 1.5 Payroll, Property & Sales + 3.5 eff. 1/1/92 35%, 35%, 15%, 15% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1991	5/27/91	CH 163:17	30%, 30%, 20%, 20% quarterly estimate payments	\$12,000, Gross Business Income	8%																								

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1993	7/1/94 & 7/1/99	CH 350:11 CH 350:12	Sales apportionment factor x 2, plus Payroll & Property + 4 (Effective for federal tax year ending 7/1/94). For tax years ending on or after 7/1/99 the factors revert back to: Sales apportionment factor x 1.5, plus Payroll & Property + 3.5		
1993	7/1/93	CH 202:1 CH 350:8 CH 350:9 CH 313 CH 350:18	Allowing & Regulating LLCs eff. 7/1/93 Effective 7/1/93, 25%, 25%, 25%, 25% quarterly estimate payments	\$50,000, Gross Business Income applies to returns ending after 6/30/93	7.5% for FY 94 7.0% for FY 95 eff. 7/1/94
1995	7/1/95	CH 188 CH 308:93 CH 172, section 162L:9	Repealed all credits Repealed the CH 188 repeals, but did not reinstate the research & development tax credit, RSA 77-A:5, IX Extended CDFA to 8 years		7%
1996	7/1/96	CH 154:1	Modified QIC definition		
1997	7/1/97	CH 351:43	Authorized a Tax Amnesty Program to run from Dec. 1, 1997 to Feb. 15, 1998		
1998	8/1/98	CH 105	Adopted the IRC of 1986 in eff. on 12/31/97 except NOL carryover which is eff. 12/31/96. The changes are eff. for tax years beginning after 1/1/97. May not exceed \$250,000 in a tax year.		
1998	7/1/98	CH 163	Repeals the tax on Qualified Venture Capital Funds and also related definitions. It also expands the activities of Qualified Investment Companies to include a QICC. Apply to taxable periods ending after 6/3/98.		
1998	7/1/99	CH 338	Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET.		
1999	7/1/99	CH 17			Increased Rate 8%
2001	7/1/01	CH 158			Increased Rate 8.5%
2002	7/1/02	CH 211	Net operating loss may only be carried forward for the 10 years following the loss year. For taxable periods ending: (a) on or before June 30, 2003, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$250,000; (b) on or after July 1, 2003, and on or before June 30, 2004, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$500,000; (c) on or after July 1, 2004, and on or before June 30, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000; (d) on or after July 1, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000. A deduction for the amount of the net operating loss carryover shall be limited to losses incurred on or after July 1, 1997.		
2003	7/1/03	CH 301 77A:4 XIII	Granting business tax credits for investments in crop zone projects added.		
2003	7/1/03	77:55 XII	Amended by including CROP zone tax credit		
2004	5/24/04	CH 143	Amends definition of QIC and election and reporting for QICs.		
2007	7/1/07	CH 263	Eff. 8/21/07 - Repeals and reenacted in RSA162-N:6 Economic Rev. Tax Zone Credit		

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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2007	7/1/07	CH 271-4-6 122	Research & Development Credit: (1) applies to tax periods ending on or after 9/7/07; (2) Repeals R&D credit eff. 7/1/13		
2007	8/17/07	CH 146	Repeals foreign dividend deductions of gross business profits.		
2009	7/17/09	CH 144:273	RSA 77-A:6, I-a, File on a sale or exchange of interest whether or not gross income is in excess of \$50,000 during taxable period ending on or after 7/1/09.		
2009	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.		
2010	7/8/10	CH 286	RSA 77-4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2010	7/20/10	CH 324:2, 4 and 5	RSA 77-A:4, III the amount of the deduction for compensation for personal services shall be determined, as applicable to NH's tax structure, using the standards set forth in IRC §162(a)(1). Beginning on or after 1/1/11 there is a record-keeping safe harbor for deductions up to \$50,000 as total compensation for the tax year. Also creates a study committee to study safe harbors and the taxation of investment organizations (report due 11/1/11).		
2011	6/14/11	CH 181:2	RSA 77-A:1, XXI(a), to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2011	6/25/11	CH 207	RSA 77-A:4, III, for taxable periods beginning on or after January 1, 2011: Modified the standards and burden of proof with respect to the Business Profits Tax deduction for reasonable compensation attributable to owners of partnerships, limited liability companies, and sole proprietorships that file a business tax return as a partnership or proprietorship. Keeps the standards set forth in IRC §162(a)(1) and the \$50,000 "record-keeping safe harbor." Amends the burden of proving the reasonableness of the compensation deduction: A business organization claiming a deduction bears the burden of proving that all proprietors, partners, or members for whom a deduction is being claimed provided actual personal services to the business organization at any time during the taxable period. Once a business organization satisfies this burden of proof, the amount claimed as a deduction shall be presumed to be reasonable, unless the Department proves by a preponderance of the evidence that the deduction claimed by the business organization is clearly unreasonable.		
2011	7/1/13	CH 224:363	RSA 77-A:4, XIII, increases the amount of Net Operating Loss that may be generated in a tax year from \$1,000,000 to \$10,000,000.		
2011	7/1/14	CH 225	RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> , changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.		
2012	6/27/12	CH 287:2	RSA 77-G, establishes an Education Tax Credit against the BPT equal to 85% of a business organization's donation to a scholarship organization under new chapter RSA 77-G. <u>First year of program to begin January 1, 2013.</u>		
2012	5/23/12	CH 71	RSA 77-A:4, XIII (e), changes the applicability date for CH 224:363, Laws of 2011 (see above) from July 1, 2013 to January 1, 2013.		
2012	8/4/12	CH 116	Changes the prospective repeal date for the Research and Development Tax Credit under RSA 77-A:5, XIII from July 1, 2013 to July 1, 2015.		
2012	7/1/12	CH 253	RSA 77-A:7, I (a) puts into statute the current practice of allowing a taxpayer to apply the BET credit against the BPT on a quarterly basis when making estimate payments.		
2012	6/21/12	CH 279:10	Creates new section RSA 77-A:3-a "Expense Deductions," which allows an IRC §179 deduction not to exceed \$25,000. <u>Applicable to any qualifying IRC §179 property placed into service on or after January 1, 2012.</u>		
2013	5/20/13	CH 5	Increased the maximum aggregate amount of R&D tax credit awarded from \$1,000,000 to \$2,000,000 under RSA 77-A:5, effective May 20, 2013. Also removed the prospective repeal of the R&D tax credit. The R&D tax credit remains in effect indefinitely.		

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2013	8/19/13	CH 90:3	RSA 77-A:10 amended to require the DRA to give notice to a taxpayer within 6 months of the taxpayer's filing of a Report of Change that their return is being reviewed.		
2013	7/1/13	CH 71	RSA 77-A:4, III (c) increasing the deduction amount for the personal compensation deduction record-keeping safe harbor from \$50,000 to \$75,000, effective July 1, 2013.		
2014	7/1/14	CH 192	RSA 77-A:5, X, clarifying CH. 225, Laws of 2011, any unused BET credit from taxable periods ending on or after December 31, 2014 may be carried forward for 10 years from the taxable period in which it was paid.		
2015	7/1/15	CH 599	RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.		
2015	1/1/16	CH 274:23-24			8.2% (for taxable periods ending on or after 12/31/2016) 7.9% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017)
2015	7/1/17	CH 276:241	RSA 77-A:5, XIII (a)(1) Increasing the total aggregate amount of the R&D Tax Credit to \$7 million.		
2015	7/1/15	CH 276:242-243	Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from 12/1/15-02/15/16.		
2016	6/21/16	CH 295	Adopted the IRC of 1986 in eff. on 12/31/15 except IRC §§ 168(k) (bonus depreciation), 199 (domestic production activities), 181 (movie production expenses), and 179 (maximum deduction limited to \$100,000 for NH purposes). The changes are eff. for tax years beginning on or after 1/1/17.		

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.
Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2016	6/21/16	CH 300	RSA 77-A:4, XIV, eliminates the requirement that a business organization make an addition to gross business profits when an interest or beneficial interest in the business organization is sold or exchanged in an amount equal to the net increase in the basis of all underlying assets. Any portion of the annual depreciation or amortization attributable to the increase in basis federally from the sale of an ownership interest shall be added back to the gross business profits of the business organization and the gain or loss on the sale or disposition of the asset shall be calculated without regard to the basis increase recognized federally. The business organization may make an irrevocable election to recognize the basis increase for any particular sale or exchange and if made, the business organization shall make an addition to gross business profits in an amount equal to the net increase in the basis of its assets in the tax period when the sale or exchange of the ownership interest occurs. The business organization may then deduct against gross business profits any annual depreciation or amortization attributable to the increased basis and take into consideration the basis increase upon the sale or disposition of the asset. Applicable to sales or exchanges occurring on or after 1/1/16.		
2017	7/1/19	CH 156:213			7.7% (for taxable periods ending on or after 12/31/2019)
2017	7/1/21	CH 156:215			7.5% (for taxable periods ending on or after 12/31/2021)
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017.		
2018	7/1/18	CH 357	Allows a business organization to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year.		
2019	7/1/19	CH 247	Establishes a tax credit against the Business Profits Tax for qualifying charitable donations to career and technical education centers. The program is scheduled to be repealed after state fiscal year 2022.		

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Business Enterprise Tax, RSA 77-E, was enacted by Laws of 1993, chapter 350, effective July 1, 1993.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1993	7/1/93	CH 350		Total Gross Receipts in excess of \$100,000, <u>or</u> the enterprise value tax base of which is greater than \$50,000. The sum of all compensation paid or accrued, interest paid or accrued and dividends paid by the business enterprise, before special adjustments or apportionments.	.25% of the enterprise value tax base, calculated using three components: Compensation, Dividends and Interest & % of total sales.
1996	7/1/96	CH 235:2	Amended RSA 77-E:5 to establish estimate payments and to require a declaration of estimated tax; and RSA 77-E:6 to establish 25% quarterly payment schedule. If the estimated tax is less than \$200 a declaration need not be filed. Apply to returns & taxes due ending on or after 1/1/97		
1999	7/1/99	CH 17			.25% to .5% for entire tax period and not just for the months after 6/3/99.
2001	7/1/01	CH 158		Increased filing threshold to gross business receipts in excess of \$150,000 <u>or</u> the enterprise value tax base greater than \$75,000	From 5% to .75% (three quarters of 1%) for periods ending on or after 7/1/01.
2003	7/1/03	CH 301 77E:3-a	Crop Zone Credit		
2004	5/24/04	CH 143 77E 1,5	QIC		
2007	7/1/07	CH 263 3-a CH 271 3b	Repealed and reenacted Economic Revitalization Zone tax credit eff. 7/1/07. R&D Credit unused portion available to apply to BET eff 7/1/07.		
2009	7/15/09	CH 223	Establish a study committee to study business tax credits. Report due 12/1/09.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four more years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2011	7/1/14	CH 225	RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.		
2011	6/14/11	CH 181:3	RSA 77-E:1, XIV(a) to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		
2012	6/27/12	CH 287:3	RSA 77-G, establishes an Education Tax Credit against the BET equal to 85% of a business enterprise's donation to a scholarship organization under new chapter RSA 77-G. The credit is not deemed taxes paid for purposes of RSA 77-A:5, X. <u>First year of program to begin January 1, 2013.</u>		
2012	12/31/13	CH 279:1	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , if the estimated tax is less than \$260 a declaration need not be filed.	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , increases the BET filing threshold to gross business receipts in excess of \$200,000 <u>or</u> the enterprise value tax base greater than \$100,000.	

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Business Enterprise Tax, RSA 77-E, was enacted by Laws of 1993, chapter 350, effective July 1, 1993.

Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2013	5/20/13	CH 144:124	RSA 77-E:1, V, <u>applicable for taxable periods beginning on or after January 1, 2013</u> , amended to define "compensation" as "paid directly or accrued by" the enterprise and excludes any tips required to be reported by the employee to the employer under IRC Sec. 6053(a) (gratuitous tips).		
2013	7/1/13	CH 73	RSA 77-E:3-c, II extending the availability of the Coos County Job Creation tax credit to any tax period ending before December 31, 2018, which shall be renewable for 4 consecutive additional years, provided no additional Coos County Job Creation tax credits are granted for any tax period after <u>December 31, 2022</u> .		
2015	7/1/15	CH 599	RSA 162-N, altering the the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.		
2015	7/1/15	CH 216	RSA 77-E, allows an employee leasing company and client company to elect to make the client company solely responsible for paying BET with respect to leased employees. <u>Applicable to periods beginning on or after January 1, 2016</u> .		
2015	8/28/15	CH 183:2	RSA 77-E:5, I, the BET threshold amounts shall be biennially adjusted based on the 2-year percentage change in the CPI for All Urban Consumers, Northeast Region, as published by the Bureau of Labor Statistics, U.S. Department of Labor, using the amount published for the month of June in the year prior to the start of the tax year. Effective for taxable periods beginning January 1, 2015.		
2015	1/1/16	CH 274:23-24			.72% (for taxable periods ending on or after 12/31/2016) .675% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017)
2015	1/1/17	CH 276:241	RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million.		
2015	7/1/15	CH 276:242-243	Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from <u>12/1/15-02/15/16</u> .		
2017	7/1/19	CH 156:214			.60% (for taxable periods ending on or after 12/31/2019)
2017	7/1/21	CH 156:216			.50% (for taxable periods ending on or after 12/31/2021)
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, <u>2017</u> .		
2018	7/1/18	CH 357	Allows a business enterprise to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than <u>\$1,000,000</u> in any given tax year.		

HISTORICAL SUMMARY OF COMMUNICATIONS SERVICES TAX, RSA 82-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Communications Services Tax, RSA 82-A, was enacted by Laws of 1990, chapter 9, effective April 1, 1990.
Current Due Date: Returns are due on or before the 15th day of each month for the preceding calendar month.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 9 CH 101	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.	Communication service retailers with sales in excess of \$10,000.	3% with a surtax of 66 2/3%
1991	7/1/91	CH 354:13			Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93
1993	7/1/93	CH 350:37			5.5% for the period beginning 7/1/93 and ending 6/30/95
1995	7/1/01	CH 96:2			5.5% for the period beginning 7/1/95 and ending 6/30/97
1997	7/1/97	CH 130:2			5.5% for the biennium ending 6/30/99
1997		CH 351:35	Amended the RSA 82-A:2, V (f) exemption for charges paid by coin-operated phones. Repealed RSA 82-A:2 V (g) relative to the exemption from the CST tax for charges paid by coin-operated phones.		
1997		CH 351:36 CH 351:37	Amended RSA 82-A:4-a requiring that tax on coin-operated telephone service may be computed to the nearest multiple of \$.05 except that, where the tax is midway.		
2001	7/1/01	CH 158			Tax shall be 7% for period beginning 7/1/01 and ending 6/30/03
2002	7/1/02	CH 219	Amendment to RSA 82-A:1 imposes tax to source mobile telecommunications services determined under P.L. 106-252 to be the place of primary use.		
2003	7/1/03	CH 319 82-A 3,4 See 39,40			Intrastate Communications Services Tax 7% Rate imposed.
2004	7/1/04	CH 111 See 1-7	Amends definition of gross charge service address paid calling server. Special rules for private communication server place of primary use.		
2005	7/1/05	CH 190	Unbundling services to apply CST. Adds audits of retailers of enhanced 911 services surcharge.		
2005	7/14/05	CH 251	Adds examinations of telephone Co. records, 911		
2007	7/1/07	CH 263:79	Repeals exemption eff 7/1/07		
2012	6/21/12	CH 279:4 through 279:8	Adds the definition of "Internet" and "Internet access" to RSA 82-A:2; then excludes "Internet access" from the definition of "communication services" under RSA 82-A:2, III and excludes charges for Internet access from the definition of "gross charges" under RSA 82-A:2,V. CH 279:8, Laws of 2012 instructs the DRA not to enforce any existing assessments, to promptly withdraw any pending assessments and prohibits the DRA from issuing any additional assessments with respect to Internet access and CST.		

HISTORICAL SUMMARY OF EXCAVATION TAX, RSA 72-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Excavation Tax, RSA 72-B, was enacted by Laws of 1997, chapter 219, effective January 1, 1998.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	1/1/98	CH 219		A \$.02 per cubic yard of material charge on earth taken from a "taxable excavation" A notice of Intent to Excavate will have to be filed with the municipal assessing official. After the operation is complete or no later than 4/15 of each year a Report of Excavated Material must be filed with the municipality and DRA	\$.02 per cubic yard assessed at the time of excavation by the local assessing official within 30 days after receipt of a report of excavated material

HISTORICAL SUMMARY OF EXCAVATION ACTIVITY TAX, RSA 72-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Excavation Tax, RSA 72-B, was enacted by Laws of 1997, chapter 219, effective January 1, 1998.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	1/1/98	CH 219		<p>The tax is imposed on the pit area and shall be determined as of 4/1 each year, which is the area from which the earth has been excavated. Owner must provide this information annually to their local assessing official so they can calculate the size of the pit area. Provided however, that this paragraph shall not apply to any excavation which ceased commercially useful operation prior to 8/24/77.</p>	Based on size of pit area

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Interest and Dividends Tax, RSA 77, was enacted by Laws of 1923, chapter 65, section 1.

Current Due Date: Returns are due on or before the 15th day of the fourth month following the expiration of the tax year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1923		CH 65:1	Enacted this tax. Exempted interest income from NH banks to prevent double taxation, as these monies are already taxed under RSA 84.	\$600 of Individual Income	
1955 to 6/30/77	1/1/56	CH 309:1	Annotation: Opinion of the Justices (1955) 99 NH 515, 112 A2d, 46, affirmed how the tax was being assessed; but allowed the Legislature to set a fixed rate.		4.25%
5/30/1905	7/1/77	CH 561:1 CH 561:2	Added an additional \$600 exemption for elderly, blind or handicapped persons		5%
1977	6/21/77	CH 251:1	Expanded exemption to interest from deposits in Vermont banks		
1981	9/1/81	CH 314:1		Increased exemption to \$1,200 for individuals, partnerships, associations, trusts & fiduciaries	
1981	9/2/81	CH 314:3	Added an additional \$1,200 if both or either taxpayers are 65 or older, is blind or handicapped		
6/3/1905	9/3/81	CH 314:4		Allowed married taxpayers to file joint returns; with a filing threshold of \$2,400	
1981	9/4/81	CH 314:6	Amended RSA 77:18 and made the returns due on or before the first day of the 5th month following the expiration of the tax year.		
1983	12/31/83	CH 469:93	Established due date of return on or before the 15th day of the 4th month following the expiration of the tax year Effective for the first year ending after 12/31/83		
1983	1/1/84	CH 469:93 III(a)	1/4 due on 4th, 6th, 9th, and 12th months. Transition year - estimated taxes are to be paid as follows: 12% of the estimated tax is due 4th month, 12% the 6th month, 12% 9th month and 12% the 12th month.		
1986		CH 197:1	Joint filers with less than \$2,400 from NH and Vermont banks or credit unions are not taxable.		
1995	Effective for taxable periods on or after 1/1/95	CH 188:2 CH 188:4 CH 188:5 CH 160:1	Repealed RSA 77:4a relative to the taxability of interest from deposits in VT banks Amends RSA 77:18 1/4 due on 4th, 6th, 9th, and 12th months Calendar year taxpayers, final 1/4 due January instead of December	Increased to \$2,400 exemption for individuals, partnerships, LLC, associations, trusts & fiduciaries.	
1998	7/1/98	CH 163	Allows deduction from taxable I&D income an amount equal to any cash distribution made to a QJCC. Also requires recapture of a previously taken deduction relating to distribution or return of capital within 3 taxable periods after the taxable period in which it was deducted. Effective to taxable periods ending after 6/30/98		
1998	7/2/98	CH 163:8	Repeal RSA 77-A:2-c relative to the tax on Qualified Venture Capital Fund		
2002	1/1/04	CH 45	Increases the threshold annual tax liability amount for which quarterly payments of estimated interest and dividends tax are required from \$200 to \$500		
2003	7/1/03	CH 64 Section 1	I&D from funds invested in college tuition savings plan not taxed		
2004	5/24/04	CH 143	QJC transition RSA's in effect as enacted prior to effective date for qualified QJC who submits valid election prior to 5/24/04		
2007	8/17/07	CH 152:1	Taxpayer records added RSA 77:37		
2009	Apply to t/p ending on or after 12/31/09	CH 144:275	RSA 77:1-a, New definitions of accumulated profits and dividends		
2009		CH 144:276	RSA 77:3-I-b, Eliminates partnerships, LLCs,		
2009		CH 144:277	RSA 77:4, III, Dividends other than stock or changes		

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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The Interest and Dividends Tax, RSA 77, was enacted by Laws of 1923, chapter 65, section 1.

Current Due Date: Returns are due on or before the 15th day of the fourth month following the expiration of the tax year.

2009		CH 144:278	<p>Repeal RSA 77:14, Tax of partnerships and LLCs</p> <p>Repeal RSA 77:15, Tax of partners and members</p> <p>Repeal RSA 77:16, Tax of out of state partnerships and LLCs</p> <p>Repeal RSA 77:17, Re to 77:14-16</p>		
2010	1/1/11	CH 324:5	Amends RSA 77:11 deleting a provision subjecting certain income accumulated in trust for the benefit of unborn or unascertained persons to taxation		
2010	7/1/10	CH 1:50-54	Repeals CH 144, Laws of 2009 that made distributions from limited liability companies, partnerships and associations with non-transferable shares subject to the Interest and Dividends Tax. The repeal is effective for taxable periods ending on or after December 31, 2010.		
2011	6/14/11	CH 181:4 CH 181:5	<p>For taxable periods beginning on or after January 1, 2011 and also taxable periods ending before January 1, 2011 if the taxable period is subject to assessment of tax and appeal under RSA 21-J:28-b, RSA 77:4,V, amounts reported and taxed federally as interest or dividends to a holder of an ownership interest in a Qualified Investment Company (QIC), a mutual fund, or a unit investment trust are taxable under the Interest and Dividends Tax.</p> <p>RSA 77:4-d, amounts accruing to the holder of an ownership interest in a QIC or a mutual fund, or investment income earned or distributions received by the holder of an ownership interest in a unit investment trust, which QIC, mutual fund, or unit investment trust invests solely in New Hampshire tax-exempt tax anticipation notes, bond anticipation notes, and other instruments exempt under New Hampshire law are not treated as interest or dividend income for interest and Dividend Tax purposes.</p> <p>RSA 77:4-d,II, amounts reported and taxed federally as capital gains to the holder of an ownership interest in a QIC, a mutual fund, or a unit investment trust are not treated as interest or dividend income for interest and Dividend Tax purposes.</p>		
2011	6/25/11	CH 207:4	For taxable periods beginning on or after January 1, 2011, excess compensation determined by an audit of the Department shall not be considered a dividend under RSA chp. 77, unless such determination is accepted by the Internal Revenue Service.		
2012	6/27/12	CH 286:3 through 286:8	For taxable periods ending on or after December 31, 2013, eliminates the taxation of trusts under RSA Chp. 77. Under the new law, interest and dividend income received by estates held by trustees treated as grantor trusts under section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire. Income reported by, and taxed federally as interest or dividends to, a trust beneficiary who is an individual inhabitant or resident of New Hampshire with respect to distributions from a trust that is not treated as a grantor trust under section 671 of the United States Internal Revenue Code shall be included as interest or dividends in the return of such beneficiary and subject to taxation in accordance with the provisions of RSA Chp. 77.		
2018	7/1/18	CH 341	Allows individuals (including "any entity having taxable interest and dividend income as described in RSA 77:3") to apply for and, if granted, use the education tax credit against the Interest and Dividends Tax.		

HISTORICAL SUMMARY OF MEALS AND ROOMS (RENTALS) TAX, RSA 78-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Meals and Rooms (Rentals) Tax, RSA 78-A, was enacted by Laws of 1967, chapter 213, section 1, effective July 7, 1967.
Current Due Date: Returns are due on or before the 15th day of the calendar month following the collection of taxes.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1967	8/19/67 - rate 7/7/67 - language	CH 213	Enacted RSA 78-A Meals & Rooms Tax for sales over \$.25. Every operator who sells taxable meals or rents rooms is required to file a monthly return even though no tax may be due unless granted permission by the department to file other than on a monthly basis. 1% commission		5%
1969	7/1/69	CH 287:14 CH 287:15	Commission: 3% if remitted before 11th day. 2% if remitted before 11th & 20th day; and 1% if remitted between the 21st & the last day of the month.	Established a threshold, starting at \$.01 for a charge between \$.16 & \$.25.	5%
1977	7/1/77	CH 330:1			Increased to 6%
1981	10/1/81 7/1/81	CH 568:150 CH 569:23	Repealed commissions, ending with 2nd quarter of 1981	Threshold changed to start at \$.01 for a charge between \$.14 & \$.25.	Increased to 7%
1982 Special Session	7/1/82	CH 42:93	Reinstate commission at 3% starting with the 2nd quarter of 1982		7%
1983	7/1/83	CH 226:1	3% commission	Threshold changed to start at \$.02 for a charge between \$.36 & \$.38	7%
1990	4/1/90	CH 8 CH 8:1	3% commission	Threshold changed to start at \$.03 for a charge between \$.36 & \$.37	Set a tax rate of 8% for the period 4/1/90 to 6/30/91
1991	7/1/91	CH 354:12	3% commission		Reinstate temporary rate of 8% for the period 7/1/91 to 6/30/93
1993	7/1/93	CH 350:36	3% commission		Reinstate temporary rate of 8% for the period 7/1/93 to 6/30/95
1995	7/1/95	CH 45		No change in threshold LLCs are liable for the tax as property lien	Reinstate temporary rate of 8% for biennium beginning 7/1/95 and ending 6/30/97
1995	7/1/95	CH 80	Reinstated the exemption for hospitals		
1996	7/1/96	CH 53	Clarified taxation of gratuities		
1997	7/1/97	CH 132	Established Electronic Data Submission (Electronic Funds Transfer)		Reinstate temporary rate of 8% for period beginning 7/1/97 and ending 6/30/99
1998	7/1/98	CH 383	RSA 78-A:8 eff 7/1/98 amended to allow any M&R operator to choose not to file and pay electronically		
1999	7/1/99	CH 17	RSA 78-A - The rental of motor vehicles designed to transport persons or property on public highways will be subject to the 8% tax		8% tax on the gross rental receipts from rentals of MV became permanent
2002	5/1/02	CH 232	Clarification of gratuity charge exception. Method of allocating items not customarily associated with the purchase of a taxable room or taxable meal		
2003	7/1/03	CH 61 CH 231	If non-profit organization, other than education institutes, selling meals requires liquor license for 3 or less days per year, meals are taxable.		
2003		CH 249	Gratuities not taxable under certain conditions		
2004	7/1/04	CH 257	Reference to Office of State Planning & Energy programs name change		
2007	7/1/07	CH 147:1 CH 17:1	Penalty under 21-J:39 Tax in MV rentals exemption		
2009	7/1/09	CH 144:4	RSA 78-A:6		Increase from 8 to 9%
2009	7/2/09	CH 144:5	RSA 78-A:3,III, To include campsites		
2009	6/30/09	CH 144:6	RSA 78-A:26 I (a), General fund 3.15% net income to DRED		
2009	6/30/09	CH 144:7	RSA 78-A:26 I (a) Special fund Receives 3.15%		
2009	7/1/09	CH 144:8	RSA-A: 26 I & II, Distribution to municipalities until 6/30/2011 at no more than 2009 level		
2009	1/10/10	CH 144:269	RSA 78-A:8-b, I-a, \$5000 bond to secure tax on I&P deed		
2009	1/10/10	CH 144:271	RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge.		
2010	5/3/10	CH 6 CH 231	RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites		

HISTORICAL SUMMARY OF MEALS AND ROOMS (RENTALS) TAX, RSA 78-A

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The Meals and Rooms (Rentals) Tax, RSA 78-A, was enacted by Laws of 1967, chapter 213, section 1, effective July 7, 1967.

Current Due Date: Returns are due on or before the 15th day of the calendar month following the collection of taxes.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2010	1/17/10	CH 48	RSA 78-A:4, IV makes licenses, operator information displayed on licenses and license dispositions (such as issuance, renewal, suspension and revocation) public record. Amends RSA 21-J:14, IV.		
2010	5/18/10	CH 58	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2010	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2011	7/1/11	CH 224:1,2 CH 224:316	RSA 78-A:26, for each fiscal year of the biennium ending June 30, 2013, the State Treasurer shall fund the distribution of revenue at no more than the fiscal year 2011 distribution. For the biennium ending June 30, 2013, distribution of net income pursuant to RSA 78-A:26, I(a)(2) credited to the Department of Resources and Economic Development, Division of Travel and Tourism Development is suspended. RSA 78-A:4, II, repeals the \$5.00 fee for a Meals & Rentals Operator's License.		
2012	5/23/12	CH 73:3 through 73:6	RSA 78-A:5, II clarifies that an M&R License shall remain valid during the pendency of an appeal for a refusal to renew such license. RSA 78-A:7, I(a) and RSA 78-A:7, IV clarifies the current tax rate at 9%. RSA 78-A:8-b, I clarifies the timing of filing a surety bond to be <u>after</u> a hearing.		
2016	8/23/16	CH 323	RSA 78-A:4-a, requiring that advertisements for short-term rentals include the M&R License number of the Operator.		
2019	1/1/20	CH 304	Simplifies, clarifies, and modernizes the M&R Tax Law as it relates to meals. Although changes primarily editorial in nature, there are substantive changes including: (1) modifications to meals-related definitions; (2) a penalty provision (after a warning, a license revocation, suspension, or denial) for violating the requirement that a license "shall be conspicuously posted in a public area upon the premises"; (3) authority to require a surety bond or cash from an operator without an initial hearing; and (4) an extension of the deadline for an operator to appeal a license revocation, suspension, or denial to the BTLA or Superior Court, from 10 days to 15 days.		

HISTORICAL SUMMARY OF MEDICAID ENHANCEMENT TAX, RSA 84-A

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Medicaid Enhancement Tax, RSA 84-A, was enacted by Laws of 1991, chapter 299, effective June 20, 1991.

Current Due Date: Returns are due on or before the 15th day of April.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1991	6/20/91	CH 299	Medicaid Enhancement Tax enacted RSA 84-A. This tax was designed to be paid by <u>electronic transfer</u> to the State Treasurer		8% of gross patient services revenue
1991	11/12/91	CH 390	Supplemental Medicaid Tax enacted RSA 84-B		Imposed on medical patient discharges in the amount of \$250 M, times the number of Medicaid patient discharges of each hospital for the same period during each hospital's fiscal year ending during the first full calendar year preceding the taxable period.
1993	7/1/93	CH 4:16	Supplemental Medicaid Tax repealed RSA 84-B		
1995	5/10/95	CH 80	Setting the rate on or before 4/1 preceding the first fiscal year of the biennium, the rate of tax for the period beginning 7/1/95 and ending 6/30/97		6% upon the gross patient services revenue of every hospital
1999					6% of gross patient services revenue
2003	7/1/03	CH 319			Impose 6% upon gross patient services revenue
2004	7/1/05	CH 260			Impose 6% upon gross patient services revenue
2007	7/1/07	CH 263:50			Impose tax of 5.5%
2010	7/1/10	CH 1:12	Amends RSA 84-A:3, II-a, tax due no later than the 15th day of the 4th month of the taxable period.		
2011	7/1/11	CH 224:34 CH 224:38-40	Transfers the authority for the Medicaid Enhancement Tax Account from the DHHS to the DRA. Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a. In addition, paragraphs I and II of RSA 84-A:3, as they were applied in 1991 and 1992, were declared null and void.		
2014	7/1/14	CH158:1-11 and :19	Adds new definitions for "inpatient hospital services" and "outpatient hospital services". Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a. In addition, a "non-binding estimate" is now due by January 15 and 100% of payment is due April 15 with the filing of the return due the same day.		No change until 2016 - reduces the current tax rate of 5.5% to 5.45% in 2016 and to 5.4% in 2017 and beyond, unless the total aggregate uncompensated care for hospitals with both a critical and noncritical designation falls below \$375,000,000, at which point the rate shall be 5.25%.
2018	6/6/18	CH 162:34	Removes the possibility of a future rate reduction (from 5.4% to 5.25%) to the extent the total aggregate uncompensated care for hospitals with both a critical and a noncritical access hospital designation falls below \$375 million for the taxable period.		5.4%

HISTORICAL SUMMARY OF NURSING FACILITY QUALITY ASSESSMENT TAX, RSA 84-C

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The Nursing Facility Quality Assessment Tax, RSA 84-C, was enacted by Laws of 2003, chapter 223, effective July 1, 2003.

Current Due Date: Returns are due on or before the 10th day of the month following the expiration of the assessment period.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2004	6/16/04	CH 260	Impose 6% tax net patient revenue		6% of net patient services revenue
2007	7/1/07	CH 263:51			5.5% of net patient services revenue
2010	8/13/10	CH 152:1	Amend RSA 21-J:3, XXI exempting RSA 84-C:5 from electronic payment threshold of \$100,000.		
2010	8/13/10	CH 152:5	Amend RSA 84-C:3, no penalties or interest for late payments if paid by the last day of the month due.		
2011	7/1/11	CH 224:46-48	Provides a contingency for the biennium ending June 30, 2013, that no Nursing Facility Quality Assessment (NFQA) shall be assessed and no return shall be required. For the biennium ending June 30, 2013, 25% of the receipts from the NFQA and the ICF Quality Assessment shall be deposited as restricted revenue in accounts of the DHHS.		

HISTORICAL SUMMARY OF REAL ESTATE TRANSFER TAX, RSA 78-B

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The Real Estate Transfer Tax, RSA 78-B, was enacted by Laws of 1967, chapter 320.

Current Due Date: Returns are due no later than 30 days from the recording of the deed at the registry of deeds or transfer of real estate, whichever is later.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
			This was a Federal Tax \$1.10 per \$1,000, or fraction thereof, assessed to buyer only.		
1/2/68-6/30/72		CH 320, Laws of 1967	Enacted RSA 78-B.	If the transfer was less than \$100. No tax was due.	\$0.10 per \$100, or fraction thereof, assessed to buyer only.
7/1/72-9/11/77					\$0.15 per \$100, or fraction thereof, assessed to buyer only.
9/12/77-6/30/81	9/12/77	CH 495	Established Minimum Tax of \$10		\$0.25 per \$100, or fraction thereof, assessed to buyer only.
7/1/81-6/30/83	7/1/81	CH 568:152,I			\$0.25 per \$100, or fraction thereof, assessed to both the buyer and seller. \$10 minimum to both buyer and seller
1983	7/1/83	CH 469:97			For the biennium ending 6/30/85 \$0.50 per \$100, or fractional part thereof, assessed to both buyer and seller. \$20 minimum to both buyer and seller
7/1/85-6/30/87	7/1/85	CH 407:I			For the biennium ending 6/30/87 of \$0.375 per \$100, or fractional part thereof, assessed to both buyer and seller. \$15 minimum to both the buyer and seller
7/1/87-6/30/89	7/1/87	CH 308:I			For the biennium ending 6/30/89 of \$0.35 per \$100, or fraction thereof, assessed to both buyer and seller. \$14 minimum to both buyer and seller
1989	1/1/90	CH 416			Changed permanent rate from \$0.25 to \$0.35, and set rate for the biennium ending 6/30/91 of \$0.475 per \$100, or fraction thereof, assessed to both buyer and seller. (See 4/1/90 change to the tax rate per CH 2, below) \$19 minimum to both buyer and seller
1990	2/20/90	CH 2			For the biennium beginning 4/1/90 and ending 6/30/91 of \$0.525 per \$100, or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
7/1/91-6/30/93	7/1/91	CH 354:11	For the biennium ending 6/30/93 of \$0.525 per \$100, or fraction thereof, assessed to both buyer and seller	\$21 to both buyer and seller	For the biennium ending 6/30/93 of \$0.525 per \$100, or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
1994	7/1/93	CH 350:38			For the biennium ending 6/30/95 of \$0.50 per \$100, or fractional part thereof, assessed to both buyer and seller Minimum tax of \$20 to both buyer and seller
1994	7/1/93	CH 325	Established the real estate transfer questionnaire.		
1995	7/1/95	CH 96:3			For the biennium ending 6/30/97 of \$0.50 per \$100, or fraction thereof, assessed to both buyer and seller Minimum tax of \$20 to both buyer and seller

HISTORICAL SUMMARY OF REAL ESTATE TRANSFER TAX, RSA 78-B

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The Real Estate Transfer Tax, RSA 78-B, was enacted by Laws of 1967, chapter 320.

Current Due Date: Returns are due no later than 30 days from the recording of the deed at the registry of deeds or transfer of real estate, whichever is later.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	7/1/97	CH 130:3			For the period beginning 7/1/97 and ending 6/30/99, the tax is \$0.50 per \$100 or fractional part thereof assessed to both buyer and seller. Minimum tax of \$20 to both buyer and seller.
1998	7/18/98	CH 91	Require the filing of a questionnaire with DRA and the local assessor or selectmen.		
1998	6/25/98	CH 238	Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed.		
1999	7/1/99	CH 17			Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$0.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a total tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there shall be a minimum tax of \$20, which is assessed, on both the buyer and seller, for a total tax of \$40.
2001	7/1/01	CH 158	Declaration of Consideration Amended. Transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2.		
2004	7/1/04	CH 195	Manufactured housing real estate transfer tax		
2005	7/1/05	CH 177	Gave tax amnesty to P&I 12/1/05-2/15/06 due by unpaid on or before 7/1/06		
2005	7/9/05	CH 31	Added procedure for Assessment or refund of tax		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, V, definition of "sale, granting and transfer"		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, VI, definition of "real state holding company"		
2006	7/1/06	CH 219:1	RSA 78-B:2, XIX, exempts certain transfer between charitable organizations		
2007	7/1/07	CH 263:46 & 48	8 1V 46 added / 48 repealed 46 - Comm. Heritage Inv. Program. Surcharge admin		
2007	8/17/07	CH 146:1, IV	RSA 78-B:2, XIX repealed		
2011	8/13/11	CH 179	RSA 78-B:10, requires a purchaser and seller in a real estate transfer (or transfer of interest therein) to each file a separate Declaration of Consideration (Form CD-57-P and Form CD-57-S) with the Department.		
2015	7/1/15	CH 255	RSA 78-B, exempts any lease, including any sale, transfer or assignment of any interest in leased property, from the RETT when the term of the lease is for less than 99 years, including all renewals.		
2015	7/1/15	CH 133	RSA 78-B:1, IV, clarifying the definition of "price or consideration, and RSA 78-B:2, clarifying the exception for transfers by devise or testamentary disposition.		

HISTORICAL SUMMARY OF REAL ESTATE TRANSFER TAX, RSA 78-B

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The Real Estate Transfer Tax, RSA 78-B, was enacted by Laws of 1967, chapter 320.

Current Due Date: Returns are due no later than 30 days from the recording of the deed at the registry of deeds or transfer of real estate, whichever is later.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2016	6/21/16	CH 288	RSA 78-B:2, XXI, exempting transfers that are coincidental to a change in the transferor's form of organization, provided: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor immediately preceding the transfer and the assets and liabilities of the transferee immediately following the transfer are the same; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:2, XXII, exempting transfers from the owners of an entity to the entity, or from the entity to the owners of the entity, provided that: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor and transferee remain the same except with respect to the transferred real estate; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:1-a, IV, the definition of "price or consideration," is amended to provide that transfers made solely to obtain financing or refinancing, as required by the lending institution, shall not be sufficient consideration to make a transfer a contractual transfer. The definition of "price or consideration" is further amended to specify that the definition does not include the recitation of nominal consideration of \$10 or other valuable consideration for purposes of satisfying the statute of frauds.		
2018	7/1/18	CH 171	Removes the references to stamps as being required to indicate payment of the Real Estate Transfer Tax and the land and community heritage investment program (L-CHIP) recording surcharge.		
2019	7/1/19	CH 136	Adds an exception to the Real Estate Transfer Tax (RETT) for transfers of interest in certain low-income housing projects subject to federal, state, or local land use restriction and rental housing affordability covenants which limit allowable rents charged to individuals or families, provided that the RETT was paid when the real property was acquired.		

HISTORICAL SUMMARY OF STATE EDUCATION PROPERTY TAX, RSA 76

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1999	4/1/99	CH 17 - RSA 76:3 is repealed and reenacted to read as follows: (see Tax Rate)	RSA 76:3 - An annual education property tax at the uniform rate of \$6.60 on each \$1,000 of the value of taxable property is hereby imposed on all persons and property taxable pursuant to RSA 72 and RSA 73, except property subject to tax under RSA 82 and RSA 83-F		
2001	4/1/02	HB 170	Uniform rate of \$5.80 on each \$1,000 of the value of taxable property, except property subject to tax under RSA 82 and RSA 83-F		
2003	7/1/05	CH 241	State wide enhanced education tax. Set rate to raise \$363,677,547		
2004	7/1/04	CH 195	Tax rate \$3.24 on each \$1,000 value of taxable property		
2005	7/1/05	CH 257:21,22	Constitutionally of law CH 96:1 Repealed RSA 198:40 & 49 and contingent applicability		
2009	7/1/09	CH 144:270	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time		
2009	7/1/09	CH 144:285	RSA 72:28, Tax exemption on Commercial Industrial Construction changed to preceding the tax year for which exemption is claimed		
2010	6/14/10	CH 153	RSA 76:15-aa,1, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st.		
2011	7/1/11	CH 258	RSA 198 and RSA 76 - Changes the name of the "State Education Property Tax" to "Education Tax" and repeals the requirement for excess payments to be remitted to the Department, thereby allowing municipalities to retain all of the state tax accessed. It also repeals RSA 198:47 regarding the DP-5 form and amends the calculation of adequate education grants and makes other changes to the education grant formula and distribution.		
2011	7/13/11	CH 262	RSA 76:15-a and RSA 76:15-aa - Allows for the adjustment in the method of calculating the partial payment of taxes related to an increase or decrease in local education taxes resulting from a change to the town's or city's adequate education grant or excess tax amount. The changes apply to both semi-annual and quarterly collection of taxes.		
2012	7/1/12	CH 29	RSA 76:11 - Allows any town, with the approval of the governing body, to send tax bills or notices by electronic means to those taxpayers who have specifically requested such delivery.		
	4/1/13	CH 169	RSA 76:2 and RSA 76:21 - Establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use.		
2016	7/2/16	CH 37	RSA 80:90, I(f), reduces the penalty paid from 15% to 10% of the assessed value of the property when a former owner repurchases tax-deeded property. Amends RSA 80:89, II to provide that the penalty referenced above shall not be assessed when the property being repurchased was the former owner's principal residence. RSA 80:89, II is also amended to provide that the former owner has 30 days (instead of the current 15) to pay all monies owed after providing the municipality notice of the intent to repurchase tax-deeded property.		
2018	4/1/19	CH 282:1-2	Lowers the interest rate charged on delinquent property taxes from 12 to 8 percent per annum. The lower interest rates apply to taxes assessed on or after April 1, 2019.		

HISTORICAL SUMMARY OF TIMBER TAX, RSA 79

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The Timber Tax, RSA 79, was enacted by Laws of 1949, chapter 295.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1949		CH 295:1	Forest Conservation and Taxation statute enacted.		10% of stumpage value taxable at time of cutting
1955		RSA 79:20 and RSA 79:23 CH 287:1	Addition of special aid to heavily timbered towns		12% of stumpage value
1975		CH 457:3	Repealed special aid to heavily timbered towns		Effective 4/1/80. Tax rate returned to 10% of stumpage value
1999			Current requirements for filing: All timber is taxable except as provided in RSA 79:1, II, b, 1-5 and RSA 79:2. The normal yield tax shall be deposited into the general fund within the town the timber was cut.		
2003			Amend language no tax change		
2004			Intent to cut		
2012	7/1/12	CH 141	RSA 79:1, II(a), changes the definition of an owner of timber right to address joint tenants and tenants in common.		
2018	9/1/18	CH 182	CH 182 (1) authorizes a municipality to waive the yield tax on timber harvested from land owned by, and located in, the municipality; (2) eliminates the requirement of filing a supplemental notice when the total volume of the cut exceeds the total volume reported in the intent to cut by less than 25 percent, except where a bond is required by RSA 79:3-a or RSA 79:10-a, II; (3) reduces the time for assessing officials to sign an intent to cut from 30 days to 15 days if all conditions for approval have been met, but allows them to sign it outside a public meeting; and (4) requires a municipality to provide public notice of an intent to cut before it is signed by assessing officials.		
2019	8/17/19	CH 84	Clarifies that public notice of an intent to cut timber is required only when the intent to cut will be signed by the assessing officials outside a public meeting.		

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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The Tobacco Tax, RSA 78, was enacted by Laws of 1939, chapter 167.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1939		RSA 78 CH 167:1	For cigarettes, the Department sells tobacco tax stamps to licensed wholesalers.		15%, based on the value at usual selling price of all Tobacco Products
1965		CH 132	RSA 78:9 establishes a discount rate, based on the volume of sales, as follows: 2-3/4% sales up to the first \$500,000; 2-3/8% sales from \$501,000 to \$1M; 2% sales in excess of \$1M. Based on annual sales from July 1st through June 30th.		Increased to 21%
1967		CH 159			Increased to 30%
1970		CH 5			Increased to 34%
1971	7/1/71	CH 475			Increased to 42%
1975	7/1/75	CH 466			Changed the flat rate of \$0.12 per package of 20 cigarettes; no tax on other tobacco products.
1983	7/1/83	CH 469:103			Increased to \$0.17 per package (to match the State of Vermont)
1985	8/25/85	CH 396:1	Contingency plan to adjust the tax rate only if Vermont changed their tax rate.		
1986		CH 75:1			Rate fixed at \$0.17 per package of 20 cigarettes, and \$0.21 per package of 25 cigarettes.
1989	7/1/89	CH 336:1			Rate fixed at \$0.21 per package of 20 cigarettes, and \$0.26% per package of 25 cigarettes, and proportional to packages of more or less.
1990	2/20/90	CH 5:1			Increased to \$0.25 per package of 20 cigarettes, and \$0.31% per package of 25 cigarettes.
1991	7/1/91	CH 292	Enacted a Smokeless Tobacco Tax, with a rate "...proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes." This is a rate that must be periodically calculated by the Collection Division.		
1993	1/1/94	CH 114	Restructured licensing process so the license will expire in each even-numbered year (good for two years), with prices as follows: Manufacturer \$100 Wholesalers \$250 Sub-jobber \$150 Retailer \$10 Vending Machine \$10 Vending Machine Operator \$70		
1995	8/18/95	CH 259:2	Enacted a prohibition against the sale or distribution to persons under 18 years of age; anyone not complying is guilty of a violation with a fine of \$100 for each offense. Also enacted restrictions on sale of tobacco products through vending machines.		
1997	1/1/97	CH 351:57			Increased the tax rate from \$0.25 to \$0.37.
1997	1/1/98	CH 338:2	Added license fees for tobacco samplers and for each vending machine location.		
1997	1/1/98	CH 338:7	Enacted further restrictions on sale of tobacco products through vending machines.		
1999		CH 351:57			Increased the rate of tobacco to \$0.52 per pack of 20 not to include cigars, pipe tobacco and loose tobacco.
2003	7/1/03	CH 152			Rate \$0.52 per pack. 19% tax on tobacco other than cigarettes.
2003	7/1/03	CH 319	Tax stamps discount removed. Repealed comp for collecting tax.		

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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The Tobacco Tax, RSA 78, was enacted by Laws of 1939, chapter 167.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2005	7/1/05	CH 177	Added "loose tobacco" to definition of tobacco products. Inventory submitted as of 20 days of effective date.		Increased tax from \$0.52 to \$0.80
2007	7/1/07	CH 263			\$1.08 Tax Imposed
2009	7/1/09	CH 144:2 (HB 2)			RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78
2009	7/1/09	CH 144:3	RSA 78:2, Inventory		
2009	7/1/09	CH 144:177	RSA 78:1 XIV, Added: Includes snuff and cigars but not premium cigars		
2009	7/1/09	CH 144:178	RSA 78:1 XX, Adds definition of premium cigars		
2009	7/1/09	CH 144:179			RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars
2009	7/1/09	CH 144:257			RSA 78:32, I, Amount changed from \$0.37 to \$1.00
2010	6/10/10	CH 1:45			RSA 78:7-c, rate increase from 48.59% to 65.03% of wholesale price. No tax on premium cigars.
2011	6/27/11	CH 27	RSA 78:12, substituting the word "return" for the word "report."		
2011	7/1/11	CH 224:377-381			RSA 78:7, \$0.10 decrease in tax from \$1.78 to \$1.68 RSA 78:7-c, decrease in tax from 65.03% to 48% of wholesale price. Contingency for decrease in tax to remain - if the DRA reports that the amount of Tobacco Tax revenue received for July 1, 2011 through June 30, 2013 was equal to or above the amount received for the period of July 1, 2009 through June 30, 2011, then the Tobacco Tax rates shall remain at the decreased rates.
2013	5/31/13	CH 35	RSA 78:1, XVII the definition of "cigarette" is amended to conform with the definition of "cigarette" under RSA 541-C:2, IV, the Master Settlement Agreement.		
2013	8/1/13	CH 224:379-381, Laws of 2011			The tax rate for each pack containing 20 cigarettes is increased from \$1.68 to \$1.78 per pack – a 10¢ increase. The tax rate for each pack containing 25 cigarettes is increased from \$2.10 to \$2.23 per pack – a 13¢ increase. The tax rate for all other tobacco products (OTP), except premium cigars, is increased from 48% to 65.03% of the wholesale sales price.
2016	7/1/16	CH 320	Amends RSA 78:1, XXI, the definition of "premium cigar," to eliminate the criteria that the product wholesale for \$2 or more.		

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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The Tobacco Tax, RSA 78, was enacted by Laws of 1939, chapter 167.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2019	1/1/20	CH 178	Simplifies, clarifies, and modernizes the Tobacco Tax Law. Although changes primarily editorial in nature, there are substantive changes including: (1) the wholesaler required to collect and pay the Tobacco Tax is the wholesaler who ships or transports the tobacco products to a retailer in this state; (2) every wholesaler is required to keep a sufficient number of recently purchased stamps on hand to pay the Tobacco Tax due on all cigarettes present at any premises in this state, and to file a monthly accounting of cigarettes and little cigars sold in packages of other than 20 or 25 and other tobacco products transferred to and from any premises in this state; (3) authority to suspend or revoke licenses to retailer, and assess an administrative fine in addition to or instead of a period of suspension.		

HISTORICAL SUMMARY OF RAILROAD TAX, RSA 82

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The Railroad Tax, RSA 82, was enacted by Laws of 1990, chapter 9, effective March 31, 1990.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2005	7/1/05	CH Law 93	Changes assessment, collection, and appeals procedures.		
2010	7/1/10	CH 60	Makes various changes to RSA 82 relative to the definitions and procedures relating to the Railroad Tax. (Market value versus actual value, evidence of value, information filing to DRA on or before May 1st each year, and Failure to File penalty of 1% of the property tax (no less than \$250 or more than \$2,500) for failure to file the information, or obtain an extension to file.		

HISTORICAL SUMMARY OF UTILITY PROPERTY TAX: 83-F

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Utility Property Tax, RSA 83-F, was enacted by Laws of 1999, chapter 17, effective April 29, 1999.
Current Due Date: Payment forms are due on or before January 15 each year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1999	4/29/99	CH 17	RSA 83-F was adopted		The rate is \$6.60 per \$1,000 of value of utility property. On December 1st of each year the DRA will determine the value of utility property as of the previous April 1st.
2004	7/1/04	CH 200	Exempt from enhanced statewide education tax.		
2005	7/1/05	CH 93:4,1,23	Determine value Appeals payments and tax notice repealed public hearings		
2007	8/24/07	CH 216:2	RSA 83-F:5, VII and VIII added Info filing penalties change of ownership		
2010	8/27/10	CH 219:2	RSA 83-F:3 amended to require utility property to be appraised at market value using generally accepted appraisal methods and techniques and to require the Commissioner to hold one annual public hearing prior to performing assessments for valuation of utility property of regulated public utilities.		
2010	8/27/10	CH 219:3	RSA 83-F:5, VIII amended to require a taxpayer acquiring utility property or assets to notify the Commissioner, in writing, no later than 30 days subsequent to the sale or transfer of the utility's property or asset.		
2011	7/1/11	CH 59	RSA 83-F:1, V amended to exclude from the definition of "utility property" anything that does not go into the stream of commerce.		

HISTORICAL SUMMARY OF COMMUTERS INCOME TAX, RSA 77-B

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Commuters Income Tax, RSA 77-B, was repealed by Laws of 2017, chapter 54, effective August 1, 2017.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1970		CH 20	COMMUTERS INCOME TAX: 77-B DECLARED UNCONSTITUTIONAL 1975	Enacted RSA 77-B. The tax was found unconstitutional in <u>Austin v. New Hampshire</u> , 420 U.S. 656, 95 Sect. 1191, 43 L.Ed.2d 530 (1975)	4% of income derived outside of NH
1975				Declared Unconstitutional	
2017	8/1/17	CH 54	Repealed		

HISTORICAL SUMMARY OF ELECTRICITY CONSUMPTION TAX, RSA 83-E

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Electricity Consumption Tax, RSA 83-E, was repealed by Laws of 2017, chapter 156, section 224, effective January 1, 2019.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	5/1/01	CH 347 (HB 602)		All persons, including governmental units, distributing, redistributing or transmitting electrical energy for consumption in this state. Effective 30 days after PUC certified (5/1/01). Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electric utility deregulation is implemented.	A tax is imposed on the consumption in this state of electrical energy at the rate of \$.00055 per kilowatt-hour.
2017	1/1/19	CH 156:224	Repealed		

HISTORICAL SUMMARY OF ESTATE TAX, RSA 87¹

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Estate Tax, RSA 87, is currently void because the federal estate tax provisions that allow a credit for state death taxes against the decedent's federal estate (Internal Revenue Code section 2011) terminated with respect to the estates of decedents dying after December 31, 2004.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1931		CH 125:1	A resident decedent's estate, which has a total gross estate of \$600,000 or more and files a federal Form 706, must file with NH. A non-resident decedent's estate, which has real estate in NH and files a federal Form 706, must file with NH.		The amount of the federal credit taken for state death taxes paid is what is sent to NH
1995	8/18/95	CH 246	Apportionment of credit between states and report of federal changes		

¹ RSA 87:9 Chapter Void, When. - This chapter shall become void and of no effect in respect to the estates of persons who die subsequent to the effective date of the repeal of the federal estate tax provisions within the United States Internal Revenue Code of 1986, as amended, or that portion of such provisions that allow a credit for state death taxes against the decedent's federal estate tax. Source: 1931, 125:1, RL 88:9. 1995, 246:3, eff. Aug. 18, 1995.

HISTORICAL SUMMARY OF FRANCHISE TAX (Electric), RSA 83-C

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Franchise Tax, RSA 83-C, was repealed by Laws of 1997, chapter 347, section 5, I, effective May 1, 2001.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1959	01/01/60	CH 86:2	RSA 83-A Franchise Tax was repealed		
1983	07/01/83	CH 469:100	RSA 83-B Franchise Tax was repealed		9% of the net utility operating income
	07/01/83	CH 469:98	Enacted the present RSA 83-C. Public utilities engaged in the manufacture, generation, distribution, transmission or sale of gas or electricity pursuant to franchises granted by this state		.1%
1991	07/01/91	CH 354:4	Removed "electricity" from the language		
1993	04/16/93	CH 49:2	Reinserted "electricity" into the language		
1994	06/02/94	CH 263: 1, 2	Removed "Gas" from the language		
1997	07/01/97	CH 347:5, I	Repealed 5/1/01 Enacted a new RSA 83-E, Electricity Consumption tax replacing RSA 83-C, Franchise Tax effective when electricity utility deregulation is implemented		
2001			Repealed		

HISTORICAL SUMMARY OF GAMBLING WINNINGS TAX, RSA 77:38-50

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Gambling Winnings Tax, RSA 77:38-50, was repealed by Laws of 2011, chapter 47, effective May 23, 2011.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2009	7/1/09	CH 144:249-253	Enacted this tax. The New Hampshire Gambling Tax is a 10% tax on any and all gambling winnings. RSA 77:38, III defines "gambling winnings" as winnings from lotteries and games of chance including, but not limited to bingo, slot machines, keno, poker tournaments, and any other gambling winnings subject to federal income tax withholding.		10%
2010	7/23/10	CH 371	Amends RSA 77:41, II exempting the gambling tax on gambling winnings won prior to 1/1/1999 and distributed in annuity payments.		
2011	5/23/11	CH 47	Repealed. Applicable to all gambling winnings received on or after May 23, 2011.		

HISTORICAL SUMMARY OF LEGACY AND SUCCESSION TAX, RSA 86

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Legacy and Succession Tax, RSA 86, was repealed by Laws of 2002, chapter 232, section 14, II, effective January 1, 2003.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1905			RSA 86, first enacted in 1905, as far as can be determined, it was enacted at 8½% Executors or administrators of every estate subject to tax under this chapter. A tax liability occurs when a bequest, joint transfer, or the rest and residue is granted to a taxable legatee such as, but not limited to brothers, sisters, aunts, uncles, cousins, friends and neighbors.		9%
1965		CH 65:1			Increased the rate to 10%
1970		CH 5:4			Increased the rate to 15%
1977	6/30/97	CH 467	Amended 86:6 I to read: All property within the jurisdiction of the state, real or personal and any interest therein, belonging to domiciliaries of the state. Amended 86:6 II to include the decedent's share of a homestead, which for a period of one year immediately preceding the date of death of the decedent, was jointly owned and occupied as a place of residence by the decedent and by the brother or sister or both, shall be exempt from the tax if said homestead passes to or for the use of said brother or sister.		
1991	7/31/91	CH 348	Significantly restructured how this tax is administered, resulting in extensive redesign of the tax forms		Increased the rate to 18%
1991	7/2/91	CH 353:1			
1995	7/1/95	CH 250:6	RSA 86:21 amended, effective 7/1/95 requiring executors, administrators and trustees to file an inventory with Probate and DRA		
1995	7/1/95	CH 250	Clarifications on adopted or step children, allowed compensation and deductions, reports of trusts...		
1997	7/1/97	CH 128	If a return is not filed within 9 months, penalties shall not accrue as of the date an estimated tax payment is made of a least 90% of the tax due		
2001	1/1/03	CH 158	Repeal RSA 86:6, relative to taxable property under and tax rate of the legacies and successions tax, is repealed. This act shall apply only to estates established as the result of deaths on or after January 1, 2003.		
2002	1/1/03	CH 232:14, II	Entire chapter repealed.		
2004	1/1/05	CH 99 Section 3	Change reference from Natural Parent to Birth Parent		

HISTORICAL SUMMARY OF NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX, RSA 89

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Non-Resident Personal Property Transfer Tax, RSA 89, was repealed by Laws of 2002, chapter 232, section 14, III, effective January 1, 2003.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1921		CH 70	A non-resident decedent's estate owning tangible personal property in NH must file		2%
2002	1/1/03	CH 232:14, III	Repealed		

HISTORICAL SUMMARY OF NUCLEAR STATION PROPERTY TAX, RSA 83-D

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Nuclear Station Property Tax, RSA 83-D, was repealed by Laws of 1999, chapter 17, section 58, V, effective April 1, 1999.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1991	7/1/91	CH 354:1	Enacted RSA 83-D, and amended RSA 83-C to remove electric companies		For taxable periods ending before 1/1/93, 0.64 percent of valuation as of April 1. For taxable period ending 12/31/93, 0.491 percent of valuation as of April 1. For taxable periods ending after 12/31/94, 0.25 percent of valuation as of April 1.
1992	5/19/92	CH 13:10	Repealed relative to the administration of the tax on nuclear station property		
1993	For taxable periods ending before 1/1/93	CH 49:4	A tax is imposed upon the value of nuclear station property		.64% of valuation, to be assessed annually as of 4/1
1993	For taxable periods ending 12/31/93		A tax is imposed upon the value of nuclear station property		.491% of valuation, to be assessed as of 4/1/93
1993	For taxable periods ending 12/31/94		A tax is imposed upon the value of nuclear station property		.491% of valuation, to be assessed as of 4/1/94. For taxable periods ending after 12/31/94 a tax is imposed upon the value of
1993	1/1/93	CH 83-D:4			Valuation - for the purposes of the tax assessed prior to 4/1/93, the Commissioner of DRA shall determine the valuation of nuclear station property using the standard estimate pursuant to RSA 75:1. For purposes of the tax imposed by this chapter assessed as of 4/1/93 and for every year thereafter, the valuation of nuclear property shall be \$3,000,000,000.
1999	4/1/99	CH 17:58, V	The Nuclear Station Property Tax is repealed eff. 4/1/99		Subject to the utility property tax

HISTORICAL SUMMARY OF SAVINGS BANK TAX, RSA 84

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Savings Bank Tax, RSA 84, was repealed by Laws of 1993, chapter 350, section 41, IV, effective July 1, 1993.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1923		CH 22			
1935			Since 1935, it was based upon Capital Stock value, plus interest, Dividends, and other divided profits for the 12 months preceding April 1st, less \$10,000, multiplied by 1%		
1961	3/31/62	CH 249:2	Repealed 84:8 - 84:16, Savings Banks, Trust Companies, Building and Loan associations, etc. Added 84:16 a-e		
1989	6/18/89	CH 50	Amended 84:16 - b, c & d	Established a Declaration of Estimated Tax, with payment of 1/4 of the estimated tax to be made on 6/15, 9/15, 12/15 and 3/15	
1993	7/1/93	CH 350:41, IV	Repealed RSA 84. The banks are now paying the BET and included in their enterprise base is the interest, which they pay to depositors.		

HISTORICAL SUMMARY OF TELEPHONE TAX (Property Tax), RSA 82

This document is only a brief summary of the subject matter, current as of the last revision date. It is not intended to be relied upon as the full and complete text. Please refer to the applicable forms, instructions, rules and to the laws cited below to determine how this information applies to specific persons or situations.

The Telephone Tax, RSA 82, was repealed by Laws of 1990, chapter 9, effective March 31, 1990.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	Statutory Changes	FILING THRESHOLD	TAX RATE
1911		RSA 82	Enacted		
1990	3/31/90	CH 9:3	Repealed		

2018 Tables by County

This report presents the 2018 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 MS-1 Report, Summary Inventory of Valuation.

Assessment information is also gathered with regards to exemptions and tax credits as well as taxes raised by each municipality. An exemption is an amount deducted from a taxpayer's assessment versus 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:

- Current Use: RSA 79-A
- Conservation Restriction: RSA 79-B
- Discretionary Easement: RSA 79-C
- Discretionary Preservation Easement: RSA 79-D
- Taxation of Farm Structures and Land Under Farm Structures: RSA 79-F
- Residential
- Commercial/Industrial

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
- Manufactured (MFG) Housing: RSA 674:31
- Commercial/Industrial
- Discretionary Preservation Easement: RSA 79-D
- Taxation of Farm Structures and Land Under Farm Structures: RSA 79-F

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

PUBLIC UTILITIES: This represents 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: Gross valuation represents 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 granted:

- RSA 72:36-a, Certain Disabled Veterans
- RSA 72:37-a, Improvements to Assist Persons with Disabilities
- RSA 72:38-b, Improvements to Assist the Deaf
- 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: Modified assessed valuation represents 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: Each municipality has adopted an elderly exemption. 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 72:37-b, Disabled Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:39-a & b, Elderly 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)

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

GROSS PROPERTY TAXES: Gross Property taxes represent 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: Veterans' tax credits represent the sum of tax credits granted pursuant to RSA 72:28; 72:28-b; 72:29-a; 72:32 and RSA 72:35.

NET TAX COMMITMENT: Net tax commitment represents the sum of gross property taxes minus the sum of the veteran's tax 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 actual tax rate equals the sum of the municipal, county, local and state school education tax rates. This tax rate does not include village district or precinct tax rates.

RESIDENTS TAX: Residents tax represents the sum of monies collected by a municipality for the Residents Tax pursuant to RSA 72:1.

COUNTY SUMMARY: The county summary represents the totals for 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.

EDUCATIONAL & SPECIAL EXEMPTIONS REPORT: This report provides a breakdown of the educational and special exemptions granted by municipalities. These are not optional.

LOCAL OPTIONAL EXEMPTIONS REPORT: This report provides a breakdown of what each municipality currently grants. These are optional and must be adopted by the legislative body of the municipality.

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 document may be found on our web site at:
<http://www.revenue.nh.gov/mun-prop/property/index.htm>

MUNICIPAL AND PROPERTY DIVISION

2018 Tables by County

County Summary

County	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Belknap	11,661,930	59,762	423,810	32,967	293	4,222,543,497	357,823,371
Carroll	15,975,395	195,351	72,873	51,935	0	5,522,121,667	385,943,025
Cheshire	23,385,527	85,198	19,132	23,250	10	1,760,980,798	310,726,294
Coos	27,882,036	10,914	0	15,975	0	612,613,355	98,968,672
Grafton	36,381,808	204,896	4,260	53,830	0	3,701,741,357	732,406,995
Hillsborough	23,489,533	28,253	192,537	159,988	63,904	10,460,691,035	2,787,314,241
Merrimack	29,522,675	97,787	135,793	196,709	3,354	4,278,857,595	973,962,945
Rockingham	13,911,675	96,479	430,243	68,775	0	14,155,768,246	2,824,053,213
Strafford	10,338,764	51,790	219,437	17,100	0	2,978,386,905	662,087,975
Sullivan	19,928,621	13,955	153,344	2,700	0	1,411,348,178	96,702,886
State Totals	212,477,964	844,385	1,651,429	623,229	67,561	49,105,052,633	9,229,989,617

County	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Belknap	5,397,292,676	137,298,225	824,964,783	120,754	73,771	5,327,465	25,850,900
Carroll	6,172,925,354	125,871,800	711,095,793	503,383	0	4,397,389	0
Cheshire	3,578,189,343	92,737,358	975,285,778	227,180	19,237	229,500	4,201,100
Coos	1,512,138,822	61,128,230	346,044,850	116,293	0	435,420	220,437,167
Grafton	6,731,373,907	156,335,970	1,680,346,006	310,141	0	413,019	0
Hillsborough	22,799,000,348	189,600,820	7,472,530,994	481,117	493,392	163,512,861	299,855,288
Merrimack	7,983,612,759	202,225,910	2,319,707,633	933,512	141,294	7,488,600	121,061,300
Rockingham	22,420,776,115	441,162,740	5,829,758,506	1,114,386	7,623	63,545,171	265,917,840
Strafford	6,012,339,977	273,599,400	1,698,223,403	238,575	0	637,800	63,478,100
Sullivan	2,508,352,098	67,573,850	405,601,882	226,911	0	0	0
State Totals	85,116,001,399	1,747,534,303	22,263,559,628	4,272,252	735,317	245,987,225	1,000,801,695

MUNICIPAL AND PROPERTY DIVISION

2018 Tables by County

County Summary

County	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special	Modified Assessed	Blind Exemption
Belknap	130,202,155	0	9,142	11,113,685,501	524,270	11,113,161,231	788,400
Carroll	197,592,166	0	0	13,136,746,131	567,800	13,136,178,331	460,000
Cheshire	389,702,156	0	0	7,135,811,861	5,916,774	7,129,895,087	486,000
Coos	335,782,820	22,600	0	3,215,597,154	690,990	3,214,906,164	315,000
Grafton	997,270,616	335,600	0	14,037,178,405	2,182,050	14,034,996,355	735,800
Hillsborough	985,011,750	275,500	0	45,182,701,561	7,039,608	45,175,661,953	10,188,050
Merrimack	722,779,787	179,300	0	16,640,906,953	20,278,505	16,620,628,448	4,502,050
Rockingham	3,050,056,305	132,732	0	49,066,800,049	149,510,211	48,917,289,838	3,589,700
Strafford	219,981,900	15,800	0	11,919,616,926	1,236,325	11,918,380,601	3,750,800
Sullivan	136,435,472	0	0	4,646,339,897	1,515,700	4,644,824,197	377,300
State Totals	7,164,815,127	961,532	9,142	176,095,384,438	189,462,233	175,905,922,205	25,193,100

County	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax	2018 Actual Tax Rate	2018 Residents Tax
Belknap	23,463,430	4,500,365	11,084,409,036	205,529,900	1,974,844	203,555,056	18.36	0
Carroll	16,458,750	2,352,800	13,116,906,781	174,696,312	1,663,000	173,033,312	13.19	0
Cheshire	23,980,327	6,230,090	7,099,198,670	207,422,621	1,396,666	206,025,955	29.02	0
Coos	6,701,980	503,640	3,207,385,544	78,441,033	405,050	78,035,983	24.33	0
Grafton	34,015,016	5,622,062	13,994,623,477	298,857,864	1,567,680	297,290,184	21.24	20,310
Hillsborough	379,354,096	44,661,561	44,741,458,246	1,027,593,362	7,356,005	1,020,237,357	22.80	0
Merrimack	79,038,970	9,001,462	16,528,085,966	339,454,200	2,752,040	336,702,160	20.37	0
Rockingham	306,472,742	30,973,437	48,576,253,959	976,397,794	7,044,888	969,352,906	19.96	0
Strafford	105,964,776	14,675,597	11,793,989,428	310,530,602	2,643,519	307,887,083	26.11	13,000
Sullivan	10,509,500	3,203,715	4,630,733,682	121,532,160	844,352	120,687,808	26.06	0
State Totals	985,959,587	121,724,729	174,773,044,789	3,740,455,848	27,648,044	3,712,807,804	21.24	33,310

MUNICIPAL AND PROPERTY DIVISION

2018 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Acworth	1,434,250	0	0	0	0	32,742,800	722,600
Albany	227,600	0	0	0	0	34,254,700	4,688,500
Alexandria	1,250,293	0	0	0	0	57,049,800	1,170,900
Allenstown	235,193	478	0	0	0	81,406,700	16,963,200
Alstead	1,340,402	36,134	0	0	0	50,170,000	738,900
Alton	1,585,670	8,598	0	11,300	0	932,470,580	30,604,900
Amherst	795,100	9,000	0	0	0	475,867,650	67,401,550
Andover	987,068	0	0	100	0	87,941,400	5,402,100
Antrim	1,120,874	0	0	52,518	47,800	78,814,285	4,091,000
Ashland	223,131	0	0	0	0	76,090,100	12,317,800
Atkinson	106,664	0	0	100	0	337,061,900	15,752,000
Atkinson & Gilmanton	282,402	0	0	0	0	246,300	0
Auburn	281,092	0	0	2,700	0	331,804,700	22,121,000
Barnstead	1,417,928	37,392	244	3,300	0	211,797,050	4,856,100
Barrington	1,010,933	0	78	0	0	291,435,400	27,405,200
Bartlett	494,402	0	0	0	0	285,813,100	32,148,000
Bath	2,702,077	0	0	2,175	0	33,480,925	1,032,100
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	329,869	81	0	0	0	960,380,140	196,105,500
Belmont	1,163,470	0	0	17,467	0	163,159,858	32,969,450
Bennington	359,955	0	0	0	0	21,178,500	2,332,300
Benton	395,930	0	0	0	0	8,252,100	0
Berlin	337,315	0	0	0	0	38,246,850	3,533,550
Bethlehem	1,002,419	0	0	0	0	41,969,725	4,655,075
Boscawen	1,035,122	0	0	700	0	97,220,900	8,343,700
Bow	356,595	0	0	2,700	0	248,531,924	52,245,950
Bradford	1,020,244	0	0	0	0	67,913,000	2,408,000
Brentwood	587,035	0	0	0	0	149,200,229	25,737,226
Bridgewater	548,500	0	0	0	0	152,979,400	5,405,700
Bristol	393,893	0	0	0	0	132,573,000	15,960,000
Brookfield	713,439	0	0	0	0	31,777,400	210,900
Brookline	508,844	1,095	1,481	0	0	222,203,900	11,833,300

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Acworth	57,165,800	1,265,000	3,147,500	0	0	0	0
Albany	59,505,700	1,956,400	10,415,600	0	0	37,900	0
Alexandria	113,092,900	4,493,900	3,235,700	0	0	0	0
Allenstown	121,432,000	20,884,300	44,373,300	0	0	0	2,992,300
Alestead	101,774,380	2,494,800	3,324,700	17,820	0	0	0
Alton	697,963,294	12,332,000	39,964,200	50,500	0	0	0
Amherst	986,252,558	2,712,300	144,870,450	0	0	8,090,100	4,250,700
Andover	129,927,254	4,239,900	18,109,300	4,946	0	0	0
Antrim	140,818,970	1,476,300	10,806,890	25,770	27,630	0	0
Ashland	124,471,320	3,256,720	26,357,400	0	0	0	0
Atkinson	585,108,003	0	38,479,500	17,697	0	2,984,800	288,300
Atkinson & Gilmanton	250,930	0	0	0	0	0	0
Auburn	433,386,948	1,140,400	45,299,600	35,252	0	0	79,900
Barnstead	352,037,283	9,283,700	7,343,700	13,117	0	3,955,032	0
Barrington	597,529,700	22,763,800	73,994,000	0	0	0	0
Bartlett	661,089,500	2,259,200	73,811,700	0	0	0	0
Bath	64,411,267	1,373,000	1,649,600	7,133	0	0	0
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	2,047,173,000	118,500	562,939,600	0	0	6,557,161	5,054,400
Belmont	296,248,398	32,467,915	74,954,800	25,375	0	313,963	1,618,700
Bennington	65,639,000	1,446,100	12,206,500	0	0	0	0
Benton	14,616,600	1,142,600	52,000	0	0	0	0
Berlin	198,899,570	1,200,400	36,665,780	0	0	0	19,640,800
Bethlehem	167,312,115	4,848,100	36,413,059	0	0	77,319	0
Boscawen	138,635,424	6,383,500	23,346,500	17,776	0	0	886,700
Bow	588,950,091	0	120,910,975	105,600	0	1,154,500	5,797,000
Bradford	112,300,400	1,295,700	9,940,500	0	0	0	0
Brentwood	320,455,809	1,269,040	56,616,425	16,075	0	0	496,400
Bridgewater	171,439,300	2,732,400	8,123,700	0	0	0	0
Bristol	250,702,200	12,776,900	37,770,700	0	0	0	0
Brookfield	62,539,965	40,700	570,900	0	0	0	0
Brookline	393,176,398	771,500	19,066,700	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Acworth	2,305,100	0	0	98,783,050	0	98,783,050	13,800	200,000
Albany	3,608,400	0	0	114,694,800	0	114,694,800	0	147,600
Alexandria	18,008,400	0	0	198,301,893	0	198,301,893	15,000	933,000
Allentown	5,745,400	0	0	294,032,871	0	294,032,871	45,000	1,867,700
Alstead	3,784,800	0	0	163,681,936	0	163,681,936	15,000	110,600
Alton	8,221,500	0	0	1,723,212,542	0	1,723,212,542	30,000	1,897,300
Amherst	36,860,900	0	0	1,727,110,308	0	1,727,110,308	185,000	9,048,000
Andover	12,342,300	0	0	258,954,368	150,000	258,804,368	0	620,000
Antrim	11,224,900	0	0	248,506,937	0	248,506,937	15,000	804,230
Ashland	4,276,440	0	0	246,992,911	707,550	246,285,361	60,000	340,000
Atkinson	5,618,800	0	0	985,417,764	174,200	985,243,564	45,000	6,857,100
Atkinson & Gilmanton	0	0	0	779,632	0	779,632	0	0
Auburn	16,023,700	0	0	850,175,292	174,576	850,000,716	50,000	4,156,600
Barnstead	5,410,600	0	0	596,155,446	0	596,155,446	45,000	1,330,000
Barrington	10,931,500	0	0	1,025,070,611	0	1,025,070,611	30,000	9,333,458
Bartlett	8,889,100	0	0	1,064,505,002	0	1,064,505,002	0	358,300
Bath	19,033,200	0	0	123,691,477	0	123,691,477	0	10,000
Bean's Grant	510	0	0	510	0	510	0	0
Bean's Purchase	0	0	0	0	0	0	0	0
Bedford	39,299,800	0	0	3,817,958,051	777,300	3,817,180,751	70,000	12,478,700
Belmont	7,383,725	0	0	610,323,121	0	610,323,121	90,000	4,743,700
Bennington	3,636,400	0	0	106,798,755	0	106,798,755	0	750,000
Benton	1,093,900	0	0	25,553,130	0	25,553,130	0	15,000
Berlin	114,375,600	0	0	412,899,865	690,990	412,208,875	105,000	1,772,100
Bethlehem	6,879,246	335,600	0	263,492,658	150,000	263,342,658	0	1,155,800
Boscawen	9,455,000	0	0	285,325,322	0	285,325,322	29,400	389,300
Bow	167,302,487	79,300	0	1,185,437,122	14,259,549	1,171,177,573	150,000	6,219,500
Bradford	4,916,500	0	0	199,794,344	0	199,794,344	0	320,000
Brentwood	21,831,800	0	0	576,210,039	0	576,210,039	187,500	1,212,500
Bridgewater	7,137,000	0	0	348,366,000	0	348,366,000	0	100,000
Bristol	20,250,000	0	0	470,426,693	5,500	470,421,193	30,000	755,000
Brookfield	1,360,400	0	0	97,213,704	0	97,213,704	40,000	30,000
Brookline	10,257,600	0	0	657,820,818	0	657,820,818	30,000	3,862,200

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Acworth	0	98,569,250	2,757,617	7,700	2,749,917	28.03	0
Albany	0	114,547,200	1,693,150	17,500	1,675,650	14.85	0
Alexandria	135,000	197,218,893	4,452,848	36,630	4,416,218	22.78	0
Allentown	221,400	291,898,771	8,782,399	111,000	8,671,399	30.15	0
Alstead	90,000	163,466,336	4,413,514	22,700	4,390,814	27.05	0
Alton	610,056	1,720,675,186	24,055,063	228,800	23,826,263	13.99	0
Amherst	478,100	1,717,399,208	46,654,569	285,300	46,369,269	27.23	0
Andover	30,000	258,154,368	5,896,636	63,900	5,832,736	22.94	0
Antrim	0	247,687,707	6,905,037	68,000	6,837,037	27.97	0
Ashland	0	245,885,361	6,577,946	29,550	6,548,396	26.79	0
Atkinson	255,410	978,086,054	17,517,699	200,415	17,317,284	17.93	0
Atkinson & Gilmanton	0	779,632	0	0	0	0.00	0
Auburn	500,000	845,294,116	14,389,638	175,000	14,214,638	17.06	0
Barnstead	0	594,780,446	13,217,475	176,100	13,041,375	22.25	0
Barrington	1,513,400	1,014,193,753	25,109,093	283,100	24,825,993	24.78	0
Bartlett	0	1,064,146,702	9,696,905	52,540	9,644,365	9.13	0
Bath	0	123,681,477	2,657,999	11,900	2,646,099	21.84	0
Bean's Grant	0	510	0	0	0	0.00	0
Bean's Purchase	0	0	0	0	0	0.00	0
Bedford	1,356,070	3,803,275,981	76,922,129	507,500	76,414,629	20.40	0
Belmont	875,140	604,614,281	17,663,260	244,100	17,419,160	29.25	0
Bennington	0	106,048,755	3,439,027	35,830	3,403,197	32.51	0
Benton	5,000	25,533,130	400,710	2,050	398,660	15.80	0
Berlin	0	410,331,775	15,840,335	80,075	15,760,260	39.27	0
Bethlehem	28,100	262,158,758	6,793,167	99,500	6,693,667	25.97	0
Boscawen	294,000	284,612,622	7,550,219	22,950	7,527,269	26.60	0
Bow	839,300	1,163,968,773	31,981,889	180,250	31,801,639	27.78	0
Bradford	50,000	199,424,344	5,363,177	48,400	5,314,777	26.95	0
Brentwood	187,500	574,622,539	14,792,708	69,300	14,723,408	25.83	0
Bridgewater	0	348,266,000	3,285,860	6,450	3,279,410	9.48	0
Bristol	169,400	469,466,793	10,189,017	107,500	10,081,517	21.80	0
Brookfield	120,000	97,023,704	2,051,983	17,950	2,034,033	21.18	0
Brookline	862,300	653,066,318	19,284,433	93,500	19,190,933	29.56	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Cambridge	730,880	0	0	0	0	5,383,400	50,000
Campton	1,011,239	0	0	0	0	107,851,100	8,074,900
Canaan	1,530,484	0	0	1,250	0	122,620,900	6,441,900
Candia	440,168	0	0	8,600	0	137,720,644	8,540,635
Canterbury	1,565,866	5,769	0	3,360	0	84,703,100	4,063,200
Carroll	407,714	0	0	0	0	54,968,600	13,687,700
Center Harbor	430,441	4,531	0	900	0	271,476,900	4,683,200
Chandler's Purchase	0	0	0	0	0	0	31,200
Charlestown	1,343,530	0	0	400	0	46,316,978	5,582,122
Chatham	279,519	0	0	0	0	16,082,500	0
Chester	672,000	0	0	200	0	170,553,400	3,982,000
Chesterfield	986,230	5,930	18,900	0	0	189,545,940	12,827,200
Chichester	808,432	0	0	500	2,700	90,079,700	16,651,800
Claremont	1,365,830	940	0	200	0	80,583,300	30,897,664
Clarksville	1,417,174	0	0	0	0	12,429,200	259,400
Colebrook	1,915,788	0	0	0	0	33,919,100	6,722,715
Columbia	1,514,616	0	0	1,100	0	15,739,200	879,700
Concord	1,872,474	0	0	13,868	0	732,052,232	484,845,400
Conway	1,988,600	3,300	0	0	0	299,823,400	160,888,400
Cornish	2,907,476	0	0	1,600	0	56,501,500	582,300
Crawford's Purchase	0	0	0	0	0	45,800	178,270
Croydon	1,111,569	0	0	0	0	31,299,700	1,001,200
Cutt's Grant	0	0	0	0	0	0	0
Dalton	762,086	0	0	0	0	20,320,200	1,413,500
Danbury	1,145,937	5,748	0	0	0	35,309,100	1,137,500
Danville	194,001	0	0	50	0	115,792,300	5,114,300
Deerfield	1,512,378	80	0	18,400	0	203,266,600	5,237,300
Deering	1,194,386	1,706	0	0	0	71,551,725	914,800
Derry	765,757	0	16,700	0	0	1,011,801,775	125,412,576
Dix's Grant	276,073	0	0	0	0	116,000	0
Dixville	642,534	0	0	0	0	574,500	897,600
Dorchester	1,141,361	1,796	0	0	0	14,406,200	0
Dover	714,915	0	0	0	0	882,625,235	194,694,370

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Cambridge	2,549,600	41,700	80,970	0	0	0	0
Campton	230,860,201	8,346,200	19,576,600	0	0	39,300	0
Canaan	151,341,413	15,180,600	41,054,300	8,592	0	0	0
Candia	228,316,435	1,161,100	17,659,600	47,015	0	0	0
Canterbury	153,965,338	167,200	11,369,000	61,062	0	0	305,400
Carroll	207,841,780	1,765,870	44,950,490	0	0	435,420	0
Center Harbor	140,728,575	1,502,750	11,516,910	4,410	0	0	0
Chandler's Purchase	0	0	5,850	0	0	0	0
Charlestown	147,894,318	22,586,900	36,276,182	47,000	0	0	0
Chatham	30,771,100	743,500	349,800	0	0	0	0
Chester	349,617,100	7,106,500	6,620,600	6,600	0	68,700	0
Chesterfield	273,368,300	1,193,000	32,309,700	0	0	0	0
Chichester	170,378,355	3,781,900	30,370,500	21,451	53,994	0	0
Claremont	406,966,503	5,801,900	178,787,840	48,000	0	0	0
Clarksville	24,081,400	1,057,500	866,400	0	0	0	0
Colebrook	81,714,575	4,131,900	37,111,800	0	0	0	10,112,400
Columbia	37,722,191	2,396,100	2,390,400	31,209	0	0	20,485,200
Concord	1,682,650,900	45,587,200	1,117,636,457	50,200	0	0	57,052,600
Conway	685,068,600	15,440,200	257,556,286	0	0	1,022,000	0
Cornish	109,061,123	2,053,000	1,721,800	63,177	0	0	0
Crawford's Purchase	0	0	0	0	0	0	0
Croydon	50,214,700	1,766,900	2,749,100	0	0	0	0
Cutt's Grant	0	0	0	0	0	0	0
Dalton	48,231,500	4,833,200	1,924,100	0	0	0	0
Danbury	62,823,580	3,247,850	3,257,810	0	0	0	0
Danville	246,466,100	14,712,800	6,976,800	9,000	0	81,400	0
Deerfield	284,187,548	4,191,200	13,552,300	91,152	0	0	0
Deering	90,248,334	4,063,900	3,952,300	0	0	0	0
Derry	1,729,655,004	23,658,800	319,496,427	0	0	4,976,871	3,154,010
Dix's Grant	577,490	0	0	0	0	0	0
Dixville	2,152,520	28,800	3,424,360	0	0	0	0
Dorchester	22,222,000	1,592,000	52,600	0	0	0	0
Dover	1,677,683,400	43,590,400	659,724,170	0	0	0	32,011,800

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Cambridge	158,350	0	0	8,994,900	0	8,994,900	0	0
Campton	11,341,300	0	0	387,100,840	0	387,100,840	30,000	2,355,100
Canaan	7,510,500	0	0	345,689,939	150,000	345,539,939	0	2,453,436
Candia	5,417,219	0	0	399,311,416	0	399,311,416	0	3,265,000
Canterbury	6,635,300	0	0	262,844,595	102,374	262,742,221	30,000	760,400
Carroll	2,585,280	0	0	326,642,854	0	326,642,854	0	612,500
Center Harbor	2,129,130	0	0	432,477,747	0	432,477,747	15,000	225,000
Chandler's Purchase	2,010	0	0	39,060	0	39,060	0	0
Charlestown	23,802,800	0	0	283,850,230	0	283,850,230	0	971,900
Chatham	1,067,700	0	0	49,294,119	0	49,294,119	0	0
Chester	38,388,700	0	0	577,015,800	0	577,015,800	30,000	10,501,600
Chesterfield	6,958,500	0	0	517,213,700	0	517,213,700	0	950,000
Chichester	8,238,400	0	0	320,387,732	383,500	320,004,232	0	994,400
Claremont	34,929,100	0	0	739,381,277	0	739,381,277	90,000	3,157,600
Clarksville	1,308,900	0	0	41,419,974	0	41,419,974	0	35,000
Colebrook	5,687,200	0	0	181,315,478	0	181,315,478	45,000	205,000
Columbia	3,063,700	0	0	84,223,416	0	84,223,416	0	72,100
Concord	146,082,900	0	0	4,267,844,231	3,914,100	4,263,930,131	3,227,650	21,630,201
Conway	50,431,000	0	0	1,472,221,786	0	1,472,221,786	100,000	3,314,650
Cornish	5,555,000	0	0	178,446,976	0	178,446,976	15,000	420,000
Crawford's Purchase	340	0	0	224,410	0	224,410	0	0
Groydon	2,410,500	0	0	90,553,669	0	90,553,669	0	170,000
Cutt's Grant	0	0	0	0	0	0	0	0
Dalton	4,450,500	0	0	81,935,086	0	81,935,086	0	147,200
Danbury	2,223,110	0	0	109,150,635	0	109,150,635	15,000	135,000
Danville	15,119,200	76,400	0	404,542,351	0	404,542,351	75,000	3,956,079
Deerfield	69,842,700	0	0	581,899,658	0	581,899,658	30,000	2,690,700
Deering	12,951,200	0	0	184,878,351	0	184,878,351	30,000	2,798,000
Derry	35,113,087	50,200	0	3,254,101,207	340,400	3,253,760,807	460,000	28,580,366
Dix's Grant	0	0	0	969,563	0	969,563	0	0
Dixville	130,730	0	0	7,851,044	0	7,851,044	0	0
Dorchester	735,300	0	0	40,151,257	0	40,151,257	0	23,000
Dover	34,998,400	0	0	3,526,042,690	258,200	3,525,784,490	1,840,000	41,147,000

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Cambridge	0	8,994,900	(393)	0	(393)	0.00	0
Campton	569,700	384,146,040	9,781,187	110,000	9,671,187	25.53	0
Canaan	1,389,100	341,697,403	11,009,902	44,400	10,965,502	32.27	0
Candia	121,300	395,925,116	9,519,846	78,700	9,441,146	24.08	0
Canterbury	660,000	261,291,821	6,927,463	72,000	6,855,463	26.57	0
Carroll	56,840	325,973,514	6,411,259	31,000	6,380,259	19.69	0
Center Harbor	123,560	432,114,187	6,192,003	44,753	6,147,250	14.34	0
Chandler's Purchase	0	39,060	(5)	0	(5)	0.00	0
Charlestown	203,100	282,675,230	10,558,786	140,050	10,418,736	37.54	0
Chatham	0	49,294,119	802,507	16,500	786,007	16.33	0
Chester	2,774,100	563,710,100	13,583,056	134,500	13,448,556	24.25	0
Chesterfield	170,300	516,093,400	10,389,343	102,178	10,287,165	20.16	0
Chichester	610,162	318,399,670	7,441,431	74,400	7,367,031	23.42	0
Claremont	154,000	735,979,677	30,359,068	126,025	30,233,043	42.08	0
Clarksville	0	41,384,974	739,444	8,050	731,394	17.95	0
Colebrook	10,000	181,055,478	5,423,286	23,475	5,399,811	30.13	0
Columbia	15,000	84,136,316	1,412,738	9,500	1,403,238	17.46	0
Concord	491,400	4,238,580,880	52,887,254	264,550	52,622,704	28.19	0
Conway	461,300	1,468,345,836	28,908,283	293,125	28,615,158	19.77	0
Cornish	0	178,011,976	3,902,484	39,262	3,863,222	21.99	0
Crawford's Purchase	0	224,410	0	0	0	0.00	0
Croydon	0	90,383,669	1,461,985	9,000	1,452,985	16.23	0
Cutt's Grant	0	0	0	0	0	0.00	0
Dalton	0	81,787,886	1,940,867	41,700	1,899,167	23.86	0
Danbury	75,000	108,925,635	2,555,016	32,200	2,522,816	23.50	0
Danville	49,250	400,462,022	11,155,316	103,000	11,052,316	27.94	0
Deerfield	0	579,178,958	13,205,910	125,125	13,080,785	23.07	0
Deering	148,000	181,902,351	5,435,212	54,000	5,381,212	30.05	0
Derry	0	3,224,720,441	82,519,227	557,500	81,961,727	26.03	0
Dix's Grant	0	969,563	0	0	0	0.00	0
Dixville	0	7,851,044	58,529	0	58,529	7.50	0
Dorchester	0	40,128,257	929,001	8,000	921,001	23.19	0
Dover	5,635,000	3,477,162,490	85,752,148	599,994	85,152,154	24.92	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Dublin	1,009,614	0	0	4,300	0	77,779,100	9,965,800
Dummer	1,091,513	0	0	0	0	9,795,100	58,200
Dunbarton	648,513	0	0	0	0	82,133,531	2,236,400
Durham	669,822	0	0	0	0	278,805,100	120,212,100
East Kingston	384,178	0	0	0	0	100,831,600	2,072,800
Easton	286,958	0	0	0	0	26,363,600	268,600
Eaton	665,571	0	0	0	0	44,798,600	964,000
Effingham	880,290	0	0	0	0	56,200,900	3,841,100
Ellsworth	62,232	0	0	0	0	5,211,700	0
Enfield	872,744	7,352	0	0	0	209,308,739	15,783,901
Epping	632,500	0	0	0	0	191,708,800	46,650,800
Epsom	1,585,902	0	0	3,600	0	132,002,300	20,824,300
Errol	588,062	0	0	0	0	33,630,700	1,340,200
Erving's Location	45,672	0	0	0	0	0	0
Exeter	167,242	0	2,800	1,800	0	393,100,509	103,386,291
Farmington	975,968	8,925	219,359	0	0	118,364,900	15,440,475
Fitzwilliam	892,216	0	0	18,050	10	79,305,800	3,089,400
Francestown	1,077,546	305	0	0	0	59,026,304	3,079,500
Franconia	501,734	0	0	0	0	94,406,300	6,781,500
Franklin	848,489	52,243	40,166	300	0	196,516,100	22,791,700
Freedom	834,918	0	0	350	0	231,638,700	4,418,500
Fremont	493,630	0	0	100	0	117,274,185	5,785,215
Gilford	481,570	2,430	0	0	0	643,121,557	64,736,700
Gilmanton	2,071,965	1,775	0	0	0	184,877,400	1,798,600
Gilsum	457,876	0	0	0	0	14,816,200	709,000
Goffstown	943,900	0	100	0	0	583,750,500	69,421,300
Gorham	344,554	0	0	0	0	23,890,900	25,174,200
Goshen	782,059	0	0	500	0	25,475,100	843,100
Grafton	1,369,820	0	0	0	0	41,789,600	403,500
Grantham	468,126	0	0	0	0	101,792,400	5,096,400
Greenfield	848,275	8,684	0	0	0	43,627,800	1,555,000
Greenland	469,300	0	98,800	0	0	346,477,100	45,624,600
Green's Grant	0	0	0	0	0	0	1,890,300

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Dublin	123,340,119	366,800	15,050,200	12,598	0	0	0
Dummer	19,533,200	1,082,000	398,500	0	0	0	16,050,000
Dunbarton	201,097,644	346,900	4,583,816	0	0	0	0
Durham	500,789,100	171,000	260,587,900	0	0	0	8,152,000
East Kingston	180,239,300	1,382,600	5,114,000	0	0	236,900	19,508,300
Easton	35,336,098	0	460,400	2,802	0	0	0
Eaton	61,592,300	55,000	2,827,100	0	0	0	0
Effingham	82,916,625	4,828,900	12,887,900	0	0	0	0
Ellsworth	8,010,200	56,800	23,700	0	0	0	0
Enfield	284,877,500	4,997,700	28,891,500	0	0	0	0
Epping	357,699,200	14,699,300	95,403,300	0	0	135,800	0
Epsom	214,063,640	15,477,100	38,498,500	59,129	0	0	0
Errol	37,423,650	1,258,590	3,486,880	0	0	0	0
Erving's Location	0	0	0	0	0	0	0
Exeter	945,871,484	34,311,400	288,133,939	65,500	0	8,700	19,559,400
Farmington	239,639,500	22,697,200	44,848,100	0	0	0	0
Fitzwilliam	139,043,619	10,478,400	11,465,200	50,344	19,237	0	0
Francestown	114,265,735	524,600	10,945,600	0	0	0	0
Franconia	153,530,228	1,110,700	24,497,100	0	0	0	0
Franklin	284,171,860	24,201,400	94,318,200	22,440	0	0	4,456,200
Freedom	222,737,501	21,275,200	8,743,700	71,499	0	267,200	0
Fremont	251,471,455	9,714,700	17,575,045	12,100	0	110,400	0
Gilford	900,908,355	19,324,900	136,689,100	0	0	342,470	447,800
Gilmanton	258,505,700	863,900	4,626,500	0	0	0	0
Gilsum	38,500,153	836,900	3,981,700	0	0	0	0
Goffstown	852,934,800	23,992,800	107,735,200	68,600	0	0	2,868,400
Gorham	92,305,300	7,183,600	62,989,700	0	0	0	18,892,000
Goshen	40,271,940	1,950,980	1,552,930	2,110	0	0	0
Grafton	63,260,950	5,415,500	1,338,500	10,850	0	0	0
Grantham	344,759,600	790,800	10,766,080	0	0	0	0
Greenfield	84,691,700	1,402,600	5,453,900	0	0	0	0
Greenland	351,814,300	0	88,004,600	0	0	0	10,417,100
Green's Grant	14,200	0	3,686,510	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Dublin	4,008,800	0	0	231,537,331	197,500	231,339,831	15,000	75,000
Dummer	50,954,900	0	0	98,963,413	0	98,963,413	0	290,000
Dunbarton	20,133,700	0	0	311,180,504	0	311,180,504	0	299,050
Durham	31,634,800	0	0	1,201,021,822	53,825	1,200,967,997	150,000	4,587,500
East Kingston	5,278,000	0	0	315,047,678	0	315,047,678	30,000	20,000
Easton	928,500	0	0	63,646,958	0	63,646,958	0	20,000
Eaton	1,215,400	0	0	112,117,971	0	112,117,971	0	0
Effingham	6,083,900	0	0	167,639,615	0	167,639,615	0	90,000
Ellsworth	384,600	0	0	13,749,232	139,300	13,609,932	0	0
Enfield	7,611,400	0	0	552,350,836	0	552,350,836	15,000	1,221,500
Epping	14,332,900	0	0	721,262,600	0	721,262,600	60,000	5,742,600
Epsom	8,257,500	0	0	430,771,971	0	430,771,971	30,000	747,300
Errol	8,805,200	0	0	86,533,282	0	86,533,282	0	0
Erving's Location	0	0	0	45,672	0	45,672	0	0
Exeter	16,087,400	0	0	1,800,696,465	859,800	1,799,836,665	45,000	25,412,242
Farmington	13,074,100	0	0	455,268,527	0	455,268,527	45,000	6,011,000
Fitzwilliam	47,594,808	0	0	291,957,084	30,700	291,926,384	15,000	1,605,000
Francestown	3,550,500	0	0	192,470,090	0	192,470,090	0	80,000
Franconia	5,240,000	0	0	286,067,562	0	286,067,562	0	95,000
Franklin	66,988,630	0	0	694,407,728	0	694,407,728	45,000	5,410,200
Freedom	3,751,500	0	0	493,739,068	0	493,739,068	0	237,000
Fremont	8,849,800	0	0	411,286,630	0	411,286,630	0	1,187,700
Gilford	9,378,100	0	0	1,775,432,982	221,570	1,775,211,412	45,000	2,543,000
Gilmanton	9,312,400	0	0	462,058,240	2,700	462,055,540	0	1,862,900
Gilsum	2,304,300	0	0	61,606,129	0	61,606,129	0	150,000
Goffstown	68,798,300	0	0	1,710,513,900	565,300	1,709,948,600	135,000	14,950,150
Gorham	40,363,100	0	0	271,143,354	0	271,143,354	45,000	880,600
Goshen	1,647,140	0	0	72,525,859	0	72,525,859	15,000	80,000
Grafton	3,527,400	0	0	117,116,120	0	117,116,120	0	135,000
Grantham	5,096,300	0	0	468,769,706	265,700	468,504,006	0	731,500
Greenfield	3,133,700	0	0	140,721,659	431,400	140,290,259	15,000	200,000
Greenland	13,342,600	0	0	856,248,400	0	856,248,400	15,000	2,232,500
Green's Grant	93,680	0	0	5,684,690	0	5,684,690	0	0

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Dublin	7,425	231,242,406	6,566,364	36,600	6,529,764	28.43	0
Dummer	0	98,673,413	1,265,216	6,650	1,258,566	14.16	0
Dunbarton	0	310,881,454	6,956,241	61,765	6,894,476	22.53	0
Durham	1,806,097	1,194,424,400	31,787,709	125,000	31,662,709	26.80	0
East Kingston	113,000	314,884,678	8,143,691	72,600	8,071,091	26.05	0
Easton	0	63,626,958	747,380	2,950	744,430	11.78	0
Eaton	0	112,117,971	1,418,055	17,000	1,401,055	12.67	0
Effingham	69,800	167,479,815	3,713,954	42,750	3,671,204	22.25	0
Ellsworth	0	13,609,932	358,258	400	357,858	26.39	0
Enfield	500,000	550,614,336	14,199,051	58,400	14,140,651	26.41	0
Epping	0	715,460,000	18,522,571	179,000	18,343,571	25.94	0
Epsom	563,848	429,430,823	11,134,070	153,950	10,980,120	25.97	0
Erröl	0	86,533,282	1,126,050	2,600	1,123,450	13.25	0
Erving's Location	0	45,672	0	0	0	0.00	0
Exeter	2,024,800	1,772,354,623	48,051,895	291,500	47,760,395	27.50	0
Farmington	39,900	449,172,627	11,749,689	216,750	11,532,939	26.26	0
Fitzwilliam	518,190	289,788,194	6,893,508	95,575	6,797,933	24.11	0
Francestown	74,000	192,316,090	5,135,183	35,200	5,099,983	26.74	0
Franconia	323,556	285,649,006	5,392,951	21,500	5,371,451	18.92	0
Franklin	294,930	688,657,598	14,905,216	144,825	14,760,391	21.96	0
Freedom	20,000	493,482,068	6,371,962	29,400	6,342,562	12.93	0
Fremont	250,000	409,848,930	12,027,874	114,500	11,913,374	29.40	0
Gilford	0	1,772,623,412	30,183,437	254,250	29,929,187	17.04	0
Gilmanton	332,200	459,860,440	11,632,562	112,500	11,520,062	25.34	0
Gilsum	0	61,456,129	1,637,038	3,300	1,633,738	26.72	0
Goffstown	638,100	1,694,225,350	31,369,258	424,750	30,944,508	18.60	0
Gorham	34,100	270,183,654	9,733,451	26,800	9,706,651	36.51	0
Goshen	0	72,430,859	2,034,564	25,800	2,008,764	28.14	0
Grafton	50,000	116,931,120	3,358,546	42,750	3,315,796	28.79	0
Grantham	124,100	467,648,406	12,189,430	70,000	12,119,430	26.09	0
Greenfield	0	140,075,259	4,295,435	18,500	4,276,935	30.72	0
Greenland	100,000	853,900,900	13,435,101	125,000	13,310,101	15.79	0
Green's Grant	0	5,684,690	37,897	0	37,897	6.69	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial/ Industrial Land
Greenville	304,693	0	0	0	0	25,813,200	4,804,100
Groton	776,672	56,518	0	0	0	26,110,100	43,600
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	0	0	0	0	0	28,541,800	1,023,400
Hampstead	61,804	0	0	4,200	0	274,863,200	39,195,400
Hampton	116,000	0	0	2,700	0	1,079,256,452	157,120,148
Hampton Falls	443,900	0	0	4,200	0	186,484,400	14,806,000
Hancock	1,054,942	0	0	0	0	84,797,200	991,100
Hanover	1,090,150	10,712	0	26,780	0	751,175,341	146,566,115
Harrisville	641,224	3,186	0	0	0	94,339,800	1,176,100
Hart's Location	2,986	0	0	0	0	6,481,400	235,500
Haverhill	3,024,475	3,229	0	3,500	0	55,252,700	14,776,000
Hebron	135,868	45,655	0	0	0	139,094,400	1,458,500
Henniker	1,471,793	0	0	44,046	0	139,060,463	20,211,850
Hill	841,507	0	0	0	0	23,408,800	229,000
Hillsborough	1,337,434	4,281	0	47,600	0	131,300,095	21,472,190
Hinsdale	746,020	0	0	0	0	48,590,810	14,419,490
Holderness	933,632	28,394	0	0	0	390,216,700	22,697,900
Hollis	917,872	0	0	0	0	487,556,365	16,234,255
Hooksett	345,986	0	0	0	0	377,835,555	187,579,745
Hopkinton	2,032,162	0	16,112	21,230	0	130,716,100	7,279,900
Hudson	364,184	0	442	0	0	705,668,164	216,999,133
Jackson	396,488	1,694	0	0	0	124,363,400	6,866,600
Jaffrey	1,041,900	0	0	600	0	92,229,351	12,545,449
Jefferson	917,198	0	0	0	0	31,135,700	1,587,000
Keene	1,259,840	0	0	0	0	281,927,300	171,894,600
Kensington	688,893	18,747	0	2,100	0	168,199,900	3,590,700
Kilkenny	0	0	0	0	0	0	0
Kingston	340,754	0	0	200	0	208,126,100	24,698,100
Laconia	268,614	5,036	0	0	0	498,168,392	73,324,353
Lancaster	2,122,815	207	0	8,700	0	44,812,200	17,118,500
Landaff	956,186	0	0	0	0	15,075,500	239,000
Langdon	831,273	0	0	0	0	15,410,900	1,213,100

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Greenville	51,251,100	11,587,000	17,989,700	0	0	0	0
Groton	38,514,300	3,496,600	222,700	0	0	0	0
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	40,202,300	0	5,029,600	0	0	0	0
Hampstead	591,069,896	33,245,600	86,697,800	25,304	0	1,929,000	0
Hampton	1,790,977,869	16,442,500	247,963,931	145,100	0	24,329,000	25,714,000
Hampton Falls	248,047,100	128,400	31,272,800	15,800	0	0	0
Hancock	152,485,200	402,400	3,992,900	0	0	0	0
Hanover	1,020,642,400	12,100	393,134,320	19,800	0	0	0
Harrisville	102,213,013	810,800	5,091,700	0	0	0	0
Hart's Location	7,934,700	0	1,291,000	0	0	0	0
Haverhill	175,089,334	14,814,400	57,524,400	85,071	0	0	0
Hebron	113,217,572	342,300	3,451,800	0	0	0	0
Henniker	193,523,078	2,488,000	38,876,900	146,400	0	0	0
Hill	53,341,550	2,048,100	982,300	0	0	0	0
Hillsborough	262,535,900	5,527,400	63,791,600	95,335	0	0	0
Hinsdale	114,813,748	18,609,348	38,636,580	0	0	0	0
Holderness	252,571,683	15,394,500	56,962,500	0	0	0	0
Hollis	782,393,383	4,813,900	45,433,850	0	0	418,300	271,000
Hooksett	945,906,023	26,558,500	377,946,595	0	0	892,700	25,071,800
Hopkinton	409,620,090	9,388,100	41,909,100	139,710	0	0	0
Hudson	1,680,996,561	9,780,800	377,843,659	0	0	0	24,105,800
Jackson	237,725,700	87,100	30,985,700	0	0	0	0
Jaffrey	266,184,976	3,865,800	44,118,345	48,700	0	0	0
Jefferson	71,767,000	3,417,700	11,617,200	0	0	0	2,832,000
Keene	775,970,700	9,479,400	548,943,419	0	0	0	4,201,100
Kensington	190,738,020	896,600	10,932,700	155,680	0	0	1,498,000
Kilkenny	0	0	0	0	0	0	0
Kingston	495,699,277	4,855,300	62,273,600	77,100	7,623	171,300	0
Laconia	1,347,769,694	29,500,730	213,222,398	0	0	150,400	12,748,500
Lancaster	143,738,248	3,789,300	48,458,500	26,252	0	0	3,681,400
Landaff	31,654,033	910,300	443,200	0	0	0	0
Langdon	35,957,580	896,870	1,650,350	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Greenville	5,655,200	0	0	117,404,993	0	117,404,993	30,000	364,300
Groton	11,843,060	0	0	81,063,550	0	81,063,550	30,000	275,000
Hadley's Purchase	0	0	0	0	0	0	0	0
Hale's Location	246,800	0	0	75,043,900	0	75,043,900	0	0
Hampstead	12,254,300	0	0	1,039,346,504	0	1,039,346,504	300,000	8,272,500
Hampton	50,026,000	0	0	3,392,093,700	0	3,392,093,700	250,000	32,400,600
Hampton Falls	6,294,900	0	0	487,497,500	0	487,497,500	0	2,670,000
Hancock	7,372,900	0	0	251,096,642	0	251,096,642	0	255,000
Hanover	13,569,400	0	0	2,326,247,118	160,000	2,326,087,118	60,000	1,020,000
Harrisville	1,788,200	0	0	206,064,023	0	206,064,023	0	60,000
Hart's Location	429,100	0	0	16,374,686	0	16,374,686	0	0
Haverhill	25,804,700	0	0	346,377,809	0	346,377,809	30,000	800,300
Hebron	5,459,800	0	0	263,205,895	0	263,205,895	0	0
Henniker	13,223,300	0	0	409,045,830	150,000	408,895,830	150,000	4,902,255
Hill	9,114,300	0	0	89,965,557	0	89,965,557	0	20,000
Hillsborough	39,361,400	0	0	525,473,235	25,000	525,448,235	30,000	2,374,150
Hinsdale	111,827,450	0	0	347,643,446	0	347,643,446	0	536,500
Holderness	14,377,300	0	0	753,182,609	150,000	753,032,609	15,000	17,500
Hollis	20,169,100	275,500	0	1,358,483,525	753,200	1,357,730,325	0	8,525,400
Hooksett	93,239,300	0	0	2,035,376,204	150,000	2,035,226,204	300,000	16,442,300
Hopkinton	26,566,400	0	0	627,688,904	326,782	627,362,122	180,000	5,249,800
Hudson	128,454,900	0	0	3,144,213,643	286,000	3,143,927,643	1,680,000	28,645,000
Jackson	2,143,800	0	0	402,570,482	0	402,570,482	0	92,400
Jaffrey	7,408,100	0	0	427,443,221	0	427,443,221	30,000	843,900
Jefferson	4,622,800	0	0	127,896,598	0	127,896,598	0	562,500
Keene	83,918,200	0	0	1,877,594,559	9,100	1,877,585,459	231,000	3,144,916
Kensington	13,320,987	0	0	390,042,327	0	390,042,327	0	3,210,000
Kilkenny	11,220	0	0	11,220	0	11,220	0	0
Kingston	44,378,100	0	0	840,627,454	648,700	839,978,754	0	2,177,500
Laconia	20,797,700	0	9,142	2,195,964,959	0	2,195,964,959	360,000	4,770,000
Lancaster	12,121,600	0	0	275,877,722	0	275,877,722	0	312,700
Landaff	1,784,500	0	0	51,062,719	0	51,062,719	0	20,000
Langdon	1,532,810	0	0	57,492,883	0	57,492,883	0	250,000

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Greenville	0	117,010,693	3,407,969	56,500	3,351,469	29.22	0
Groton	45,000	80,713,550	1,079,065	17,500	1,061,565	14.00	0
Hadley's Purchase	0	0	0	0	0	0.00	0
Hale's Location	0	75,043,900	247,114	12,500	234,614	3.30	0
Hampstead	50,000	1,030,724,004	26,269,470	266,000	26,003,470	25.52	0
Hampton	2,414,500	3,357,028,600	56,916,474	442,700	56,473,774	17.02	0
Hampton Falls	395,500	484,432,000	9,627,166	49,200	9,577,966	19.90	0
Hancock	0	250,841,642	5,896,854	30,161	5,866,693	23.57	0
Hanover	165,000	2,324,842,118	41,225,256	76,000	41,149,256	17.78	0
Harrisville	0	206,004,023	3,453,117	7,400	3,445,717	16.78	0
Hart's Location	0	16,374,686	80,287	150	80,137	4.96	0
Haverhill	0	345,547,509	10,758,351	148,500	10,609,851	31.30	20,310
Hebron	0	263,205,895	2,188,336	5,250	2,183,086	8.36	0
Henniker	1,175,102	402,668,473	13,535,223	38,000	13,497,223	33.69	0
Hill	0	89,945,557	2,216,451	18,100	2,198,351	24.86	0
Hillsborough	393,890	522,650,195	15,334,341	187,500	15,146,841	29.50	0
Hinsdale	187,500	346,919,446	11,930,415	73,550	11,856,865	35.20	0
Holderness	476,506	752,523,603	9,653,924	46,000	9,607,924	12.87	0
Hollis	189,700	1,349,015,225	29,188,523	182,500	29,006,023	21.67	0
Hooksett	0	2,018,483,904	43,967,990	223,800	43,744,190	22.12	0
Hopkinton	173,100	621,759,222	21,536,953	197,000	21,339,953	34.74	0
Hudson	4,355,900	3,109,246,743	62,169,380	634,580	61,534,800	20.10	0
Jackson	170,600	402,307,482	4,665,945	22,150	4,643,795	11.61	0
Jaffrey	169,141	426,400,180	13,528,557	140,350	13,388,207	33.00	0
Jefferson	0	127,334,098	2,665,926	6,400	2,659,526	21.06	0
Keene	1,127,500	1,873,082,043	67,626,542	226,613	67,399,929	37.12	0
Kensington	60,600	386,771,727	7,145,569	36,475	7,109,094	18.55	0
Kilkenny	0	11,220	0	0	0	0.00	0
Kingston	1,775,000	836,026,254	17,501,339	110,200	17,391,139	21.04	0
Laconia	0	2,190,834,959	44,925,681	409,650	44,516,031	20.85	0
Lancaster	168,700	275,396,322	7,171,498	27,000	7,144,498	26.16	0
Landaff	0	51,042,719	994,048	8,100	985,948	19.55	0
Langdon	0	57,242,883	1,621,769	20,000	1,601,769	28.39	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Lebanon	791,350	0	0	0	0	286,811,157	292,523,729
Lee	805,870	25,317	0	1,900	0	127,400,800	19,251,200
Lempster	1,060,130	0	0	0	0	30,617,300	683,900
Lincoln	60,750	0	0	0	0	154,933,950	31,296,850
Lisbon	1,413,813	1,068	0	0	0	24,252,900	4,494,700
Litchfield	334,901	0	0	0	0	311,222,700	10,765,000
Littleton	1,158,910	0	0	0	0	71,238,800	60,478,300
Livermore	0	0	0	0	0	103,900	0
Londonderry	569,663	0	271,600	17,600	0	691,102,860	216,743,140
Loudon	1,580,716	28,926	9,715	700	0	158,951,700	25,622,000
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	1,188,833	0	0	0	0	14,880,900	230,800
Lyme	2,276,600	13,300	0	19,500	0	121,341,500	5,946,300
Lyndeborough	1,131,560	0	0	34,810	4	57,377,780	2,788,400
Madbury	528,077	0	0	200	0	79,432,100	6,644,900
Madison	1,364,220	0	0	0	0	196,733,900	6,968,700
Manchester	87,934	0	177,500	0	0	1,563,715,922	712,948,734
Marlborough	867,600	0	232	0	0	35,726,200	7,401,100
Marlow	973,855	0	0	0	0	23,046,900	603,300
Martin's Location	0	0	0	0	0	0	0
Mason	535,196	0	0	0	0	54,638,400	1,241,900
Meredith	784,461	0	0	0	0	902,394,662	51,787,038
Merrimack	346,209	0	0	300	0	1,015,896,300	190,094,600
Middleton	428,872	0	0	200	0	72,279,600	1,075,300
Milan	1,431,992	53	0	0	0	33,606,100	1,020,500
Milford	570,454	0	0	0	7,800	264,636,090	64,325,910
Millsfield	692,630	0	0	0	0	3,966,800	276,887
Milton	1,088,711	3,928	0	900	0	110,873,300	5,481,100
Monroe	804,422	0	0	0	0	23,288,800	801,400
Mont Vernon	483,582	0	172	0	0	87,031,900	1,064,100
Moultonborough	632,097	65,699	0	19,500	0	1,598,846,074	36,102,825
Nashua	91,276	0	0	1,325	0	1,650,091,300	1,075,436,059
Nelson	675,061	7,304	0	0	0	59,902,700	944,400

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Lebanon	760,266,862	5,739,900	488,063,823	0	0	0	0
Lee	254,374,747	5,929,700	44,304,000	47,753	0	15,100	0
Lempster	64,465,248	3,813,000	3,252,100	0	0	0	0
Lincoln	544,315,900	2,797,900	91,284,064	0	0	0	0
Lisbon	52,806,722	3,464,100	17,836,000	17,578	0	0	0
Litchfield	509,402,700	4,273,200	27,762,400	0	0	14,888,800	1,033,400
Littleton	294,040,011	11,194,400	134,511,360	0	0	0	0
Livermore	32,700	0	0	0	0	0	0
Londonderry	1,748,593,600	17,508,600	562,227,800	41,700	0	10,663,300	44,715,300
Loudon	285,997,624	14,243,900	60,185,700	72,676	0	0	11,360,600
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	39,468,300	1,504,800	919,000	0	0	0	0
Lyme	205,399,600	943,400	12,528,700	71,500	0	0	0
Lyndeborough	99,875,400	1,119,400	2,839,900	117,550	154,400	0	0
Madbury	130,839,816	3,023,700	6,204,900	17,784	0	0	263,800
Madison	245,137,647	2,783,300	16,959,900	0	0	0	0
Manchester	4,045,166,924	2,250,700	2,593,920,597	0	0	463,200	97,918,000
Marlborough	110,019,650	1,688,070	16,692,460	50,370	0	0	0
Marlow	35,231,530	1,251,970	2,054,690	0	0	0	0
Martin's Location	0	0	0	0	0	0	0
Mason	93,316,300	507,500	2,504,800	0	0	0	0
Meredith	866,837,990	7,048,300	101,501,972	17,400	0	0	0
Merrimack	1,437,731,298	9,478,300	664,802,979	5,300	0	4,629,300	16,467,600
Middleton	94,197,278	5,608,100	4,267,000	31,222	0	505,500	0
Milan	58,510,300	4,722,200	5,127,400	0	0	0	18,841,400
Millford	825,149,890	15,309,300	198,934,787	0	190,200	2,361,800	4,157,700
Millsfield	3,507,400	87,410	212,600	0	0	0	0
Milton	242,660,384	17,056,700	33,947,600	6,516	0	0	0
Monroe	50,593,800	1,715,800	4,993,200	0	0	0	0
Mont Vernon	167,854,880	1,513,020	1,028,220	0	0	0	0
Moultonborough	1,340,574,575	16,200,400	60,448,025	87,400	0	2,003,189	0
Nashua	5,001,019,303	58,814,800	2,278,175,871	24,200	0	121,524,100	117,559,488
Nelson	55,875,106	697,200	2,092,500	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Lebanon	83,290,800	0	0	1,917,487,621	274,700	1,917,212,921	75,800	8,174,300
Lee	6,233,300	0	0	458,389,687	252,800	458,136,887	0	8,508,087
Lempster	5,268,700	0	0	109,160,378	0	109,160,378	0	193,100
Lincoln	22,459,200	0	0	847,148,614	0	847,148,614	0	1,512,500
Lisbon	3,542,800	0	0	107,829,681	0	107,829,681	15,000	597,400
Litchfield	27,755,200	0	0	907,438,301	35,400	907,402,901	45,000	4,080,900
Littleton	246,571,600	0	0	819,193,381	0	819,193,381	120,000	4,462,500
Livermore	0	0	0	136,600	0	136,600	0	0
Londonderry	699,532,804	0	0	3,991,987,967	0	3,991,987,967	250,000	18,663,450
Loudon	11,990,000	0	0	570,044,257	0	570,044,257	15,000	1,232,700
Low & Burbank's Grant	0	0	0	0	0	0	0	0
Lyman	1,439,300	0	0	59,631,933	0	59,631,933	0	190,000
Lyme	6,585,100	0	0	355,125,500	0	355,125,500	135,000	3,686,500
Lyndeborough	2,039,300	0	0	167,478,504	0	167,478,504	0	310,000
Madbury	15,255,600	0	0	242,210,877	342,200	241,868,677	0	1,569,075
Madison	12,195,200	0	0	482,142,867	0	482,142,867	15,000	437,000
Manchester	159,978,200	0	0	9,176,627,711	300,000	9,176,327,711	4,333,150	100,480,119
Marlborough	3,323,620	0	0	175,769,302	456,400	175,312,902	0	171,480
Marlow	1,414,930	0	0	64,577,175	0	64,577,175	0	178,240
Martin's Location	146,480	0	0	146,480	0	146,480	0	0
Mason	2,547,400	0	0	155,291,496	0	155,291,496	0	394,600
Meredith	9,808,200	0	0	1,940,180,023	0	1,940,180,023	153,100	1,464,600
Merrimack	113,086,800	0	0	3,452,538,986	1,142,900	3,451,396,086	75,000	28,605,000
Middleton	5,346,900	0	0	183,739,972	0	183,739,972	15,000	105,000
Milan	4,375,500	0	0	127,635,445	0	127,635,445	15,000	530,000
Milford	18,518,100	0	0	1,394,162,031	632,041	1,393,529,990	105,000	8,866,950
Millsfield	48,970	0	0	8,792,697	0	8,792,697	0	0
Milton	6,138,400	0	0	417,257,539	0	417,257,539	15,000	3,761,103
Monroe	355,278,700	0	0	437,476,122	0	437,476,122	0	90,000
Mont Vernon	1,905,550	0	0	260,881,424	0	260,881,424	15,000	849,800
Moultonborough	38,814,800	0	0	3,093,794,584	0	3,093,794,584	50,000	1,011,700
Nashua	157,832,100	0	0	10,460,569,822	1,415,877	10,459,153,945	3,118,900	131,935,000
Nelson	2,616,100	0	0	122,810,371	0	122,810,371	0	166,600

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Lebanon	0	1,908,962,821	56,538,641	60,400	56,478,241	29.72	0
Lee	0	449,628,800	13,730,844	89,550	13,641,294	30.57	0
Lempster	0	108,967,278	3,176,387	23,600	3,152,787	29.25	0
Lincoln	75,100	845,561,014	11,923,734	38,500	11,885,234	14.16	0
Lisbon	0	107,217,281	3,361,079	17,100	3,343,979	31.42	0
Litchfield	0	903,277,001	20,957,987	133,102	20,824,885	23.31	0
Littleton	0	814,610,881	18,302,176	147,000	18,155,176	23.10	0
Livermore	0	136,600	0	0	0	0.00	0
Londonderry	3,193,111	3,969,881,406	84,205,437	477,700	83,727,737	21.80	0
Loudon	66,300	568,730,257	4,259,790	172,300	4,087,490	22.06	0
Low & Burbank's Grant	0	0	0	0	0	0.00	0
Lyman	28,100	59,413,833	1,341,977	16,100	1,325,877	22.64	0
Lyme	1,467,100	349,836,900	9,496,788	40,500	9,456,288	27.19	0
Lyndeborough	0	167,168,504	4,711,215	34,400	4,676,815	28.21	0
Madbury	847,600	239,452,002	7,144,163	34,250	7,109,913	29.98	0
Madison	0	481,690,867	9,089,993	85,415	9,004,578	18.93	0
Manchester	14,566,075	9,056,948,367	213,876,895	1,163,537	212,713,358	23.68	0
Marlborough	1,300	175,140,122	5,802,119	58,000	5,744,119	33.17	0
Marlow	0	64,398,935	1,634,651	12,200	1,622,451	25.43	0
Martin's Location	0	146,480	0	0	0	0.00	0
Mason	35,000	154,861,896	3,893,665	35,500	3,858,165	25.18	0
Meredith	1,703,634	1,936,858,689	30,232,057	231,000	30,001,057	15.62	0
Merrimack	3,279,600	3,419,436,486	82,188,312	695,000	81,493,312	24.12	0
Middleton	51,000	183,568,972	5,126,449	42,300	5,084,149	27.99	0
Milan	0	127,090,445	2,991,468	10,800	2,980,668	23.94	0
Milford	500,000	1,384,058,040	40,400,183	174,400	40,225,783	29.23	0
Millsfield	0	8,792,697	60,202	0	60,202	6.86	0
Milton	0	413,481,436	10,522,985	146,800	10,376,185	25.48	0
Monroe	0	437,386,122	3,940,230	7,400	3,932,830	10.69	0
Mont Vernon	188,560	259,828,064	7,899,720	46,000	7,853,720	30.42	0
Moultonborough	169,400	3,092,563,484	23,788,873	191,255	23,597,618	7.72	0
Nashua	14,661,566	10,309,438,479	217,061,391	1,521,670	215,539,721	21.21	0
Nelson	129,700	122,514,071	2,231,613	11,500	2,220,113	18.26	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
New Boston	1,371,793	0	0	5,500	0	220,105,700	8,538,000
New Castle	10,501	0	390	0	0	456,740,700	20,806,100
New Durham	945,720	13,620	0	1,300	0	197,618,550	3,023,850
New Hampton	1,310,942	0	0	0	0	102,332,898	11,526,830
New Ipswich	1,230,310	0	2,182	0	0	97,972,100	5,185,600
New London	731,831	2,069	0	100,600	0	461,197,430	25,151,670
Newbury	730,095	0	0	0	654	376,312,140	8,703,960
Newfields	159,852	57,148	7,483	0	0	112,606,000	8,417,800
Newington	53,892	0	0	0	0	93,873,698	97,662,700
Newmarket	302,183	7,209	0	100	0	174,699,400	36,505,200
Newport	1,622,141	0	153,344	0	0	96,484,900	26,578,600
Newton	186,100	1,511	0	400	0	149,400,100	10,191,700
North Hampton	227,600	900	30,800	1,950	0	413,457,200	60,358,500
Northfield	1,199,022	2,554	0	0	0	97,646,300	8,846,700
Northumberland	1,106,311	8,088	0	0	0	16,672,650	1,848,800
Northwood	750,177	0	0	175	0	181,315,757	18,604,900
Nottingham	1,331,054	0	0	0	0	255,580,600	2,123,900
Odell	215,294	0	0	0	0	47,500	0
Orange	519,441	0	0	0	0	9,285,000	215,300
Orford	1,638,728	0	0	0	0	37,229,700	2,787,500
Ossipee	1,449,856	0	0	0	0	234,614,600	43,610,400
Pelham	388,684	0	0	0	0	606,014,180	40,154,020
Pembroke	1,124,636	0	69,800	0	0	160,363,410	32,474,490
Peterborough	1,201,720	0	10,660	10,535	0	113,299,380	28,690,490
Piermont	1,458,319	13,415	0	0	0	35,451,400	618,000
Pinkham's Grant	0	0	0	0	0	0	174,000
Pittsburg	4,292,458	0	0	0	0	95,368,900	6,032,300
Pittsfield	951,987	0	0	600	0	67,548,500	6,285,100
Plainfield	2,720,010	0	0	0	0	73,380,100	3,295,100
Plaistow	71,336	0	0	0	0	232,200,530	112,477,420
Plymouth	918,126	0	0	100	0	66,970,920	43,052,525
Portsmouth	57,811	0	0	0	0	1,126,573,300	563,749,629
Randolph	173,514	0	0	300	0	21,720,700	399,800

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
New Boston	396,569,349	2,415,200	21,261,300	25,951	0	0	0
New Castle	191,684,401	0	58,118,300	0	0	0	0
New Durham	192,558,230	4,120,500	7,708,170	25,800	0	0	0
New Hampton	143,141,780	7,153,230	32,591,103	0	0	0	0
New Ipswich	254,433,100	4,364,800	17,180,500	0	0	0	0
New London	602,146,510	0	49,872,890	161,100	0	0	0
Newbury	330,239,000	369,700	21,112,400	0	87,300	0	0
Newfields	160,685,900	272,300	16,202,600	0	0	0	0
Newington	95,751,000	160,900	257,833,300	0	0	0	24,640,100
Newmarket	452,407,400	7,348,800	93,289,300	5,100	0	240,200	0
Newport	184,070,900	11,632,400	98,529,100	0	0	0	0
Newton	312,461,995	2,629,200	23,828,800	34,905	0	98,600	7,923,300
North Hampton	584,598,870	37,309,200	86,565,830	125,500	0	7,063,200	860,400
Northfield	186,288,200	7,816,500	32,082,900	0	0	0	2,989,400
Northumberland	45,529,560	2,971,790	13,554,510	0	0	0	19,725,100
Northwood	216,554,376	13,132,100	44,768,600	36,498	0	0	0
Nottingham	341,760,000	3,576,900	6,757,200	0	0	155,400	0
Odell	1,976,550	0	0	0	0	0	0
Orange	19,778,100	1,243,900	462,900	0	0	0	0
Orford	83,831,160	2,363,200	7,000,600	30,040	0	0	0
Ossipee	289,806,800	18,875,300	55,713,500	0	0	426,600	0
Pelham	1,002,930,309	276,400	69,452,191	0	0	4,119,100	26,168,800
Pembroke	344,241,240	2,047,600	93,357,460	0	0	0	10,149,300
Peterborough	427,875,200	505,300	142,087,000	55,311	0	0	0
Piermont	54,537,900	1,089,800	2,039,100	0	0	0	0
Pinkham's Grant	0	0	2,616,430	0	0	0	0
Pittsburg	147,822,200	4,923,900	14,620,100	0	0	0	2,246,700
Pittsfield	133,765,100	4,863,900	38,985,200	6,000	0	5,441,400	0
Plainfield	200,181,376	5,153,700	12,080,800	66,624	0	0	0
Plaistow	452,413,800	554,900	187,836,860	0	0	1,195,500	16,826,260
Plymouth	220,554,885	5,740,600	118,087,800	11,000	0	0	0
Portsmouth	2,036,493,000	21,916,900	1,649,736,327	0	0	0	52,391,670
Randolph	41,537,472	497,000	1,544,300	4,328	0	0	2,379,500

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
New Boston	13,888,200	0	0	664,180,993	36,646	664,144,347	66,000	3,433,500
New Castle	1,760,800	0	0	729,121,192	0	729,121,192	0	625,000
New Durham	3,533,200	0	0	409,548,940	0	409,548,940	30,000	1,055,000
New Hampton	33,558,100	0	0	331,614,883	150,000	331,464,883	30,000	1,228,830
New Ipswich	12,862,800	0	0	393,231,392	0	393,231,392	30,000	1,407,200
New London	11,053,800	0	0	1,150,417,900	355,300	1,150,062,600	30,000	905,000
Newbury	4,916,900	0	0	742,472,149	0	742,472,149	0	270,000
Newfields	1,552,028	0	0	299,961,111	20,000	299,941,111	0	3,119,845
Newington	499,867,500	0	0	1,069,843,090	45,959,700	1,023,883,390	0	3,549,800
Newmarket	4,522,000	0	0	769,326,892	0	769,326,892	60,000	6,031,100
Newport	19,996,400	0	0	439,067,785	4,200	439,063,585	87,500	1,695,900
Newton	5,585,000	0	0	512,341,611	368,000	511,973,611	60,000	1,925,300
North Hampton	5,954,600	0	0	1,196,554,550	0	1,196,554,550	25,000	8,626,200
Northfield	14,229,300	0	0	351,100,876	263,800	350,837,076	60,000	4,658,800
Northumberland	22,669,000	0	0	124,085,809	0	124,085,809	60,000	206,110
Northwood	6,697,300	0	0	481,859,883	9,405	481,850,478	60,000	5,484,700
Nottingham	14,595,400	0	0	625,880,454	2,500	625,877,954	37,200	5,819,500
Odell	0	0	0	2,239,344	0	2,239,344	0	0
Orange	919,100	0	0	32,423,741	0	32,423,741	0	65,000
Orford	2,108,200	0	0	136,989,128	0	136,989,128	0	65,000
Ossipee	11,863,400	0	0	656,360,456	0	656,360,456	45,000	3,623,900
Pelham	25,112,800	0	0	1,774,616,484	0	1,774,616,484	120,000	4,756,600
Pembroke	20,258,500	100,000	0	664,186,436	0	664,186,436	120,000	351,100
Peterborough	12,609,200	0	0	726,344,796	43,000	726,301,796	45,000	4,326,600
Piermont	2,235,700	0	0	97,443,634	0	97,443,634	0	215,000
Pinkham's Grant	160,340	0	0	2,950,770	0	2,950,770	0	0
Pittsburg	10,456,300	0	0	285,762,858	0	285,762,858	0	45,000
Pittsfield	8,795,000	0	0	266,642,787	0	266,642,787	45,000	2,128,894
Plainfield	7,626,000	0	0	304,503,710	150,000	304,353,710	141,000	1,671,500
Plaistow	10,556,940	6,132	0	1,014,139,678	0	1,014,139,678	75,000	8,541,460
Plymouth	28,608,700	0	0	483,944,656	0	483,944,656	0	1,239,800
Portsmouth	137,368,840	0	0	5,588,287,477	1,740,000	5,586,547,477	275,000	17,581,400
Randolph	2,218,600	0	0	70,475,514	0	70,475,514	0	50,000

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
New Boston	893,200	659,751,647	15,719,106	153,000	15,566,106	23.87	0
New Castle	0	728,496,192	4,367,085	27,500	4,339,585	6.00	0
New Durham	110,500	408,353,440	9,526,715	94,500	9,432,215	23.35	0
New Hampton	0	330,206,053	5,834,001	64,641	5,769,360	17.87	0
New Ipswich	678,000	391,116,192	10,921,927	122,075	10,799,852	28.00	0
New London	500,000	1,148,627,600	18,020,068	149,500	17,870,568	15.71	0
Newbury	115,000	742,087,149	11,491,828	79,000	11,412,828	15.50	0
Newfields	64,000	296,757,266	5,887,668	32,500	5,855,168	19.85	0
Newington	0	1,020,333,590	8,298,924	29,800	8,269,124	9.27	0
Newmarket	1,113,100	762,122,692	22,272,752	157,000	22,115,752	29.24	0
Newport	421,350	436,858,835	13,183,946	117,300	13,066,646	30.40	0
Newton	460,000	509,528,311	13,002,847	104,400	12,898,447	25.58	0
North Hampton	260,400	1,187,642,950	19,256,789	175,750	19,081,039	16.24	0
Northfield	1,297,300	344,820,976	7,650,743	127,300	7,523,443	22.46	0
Northumberland	99,000	123,720,699	4,114,794	12,900	4,101,894	34.04	0
Northwood	442,300	475,863,478	12,204,499	74,200	12,130,299	25.68	0
Nottingham	1,616,000	618,405,254	13,967,948	145,800	13,822,148	22.64	0
Odell	0	2,239,344	16,459	0	16,459	7.35	0
Orange	0	32,358,741	835,135	1,600	833,535	25.87	0
Orford	5,000	136,919,128	3,807,064	34,200	3,772,864	27.84	0
Ossipee	0	652,691,556	13,548,087	176,000	13,372,087	20.80	0
Pelham	106,300	1,769,633,584	37,860,549	276,750	37,583,799	21.46	0
Pembroke	0	663,715,336	17,348,082	151,500	17,196,582	26.24	0
Peterborough	0	721,930,196	21,105,897	113,500	20,992,397	30.09	0
Piermont	0	97,228,634	2,324,836	17,400	2,307,436	23.96	0
Pinkham's Grant	0	2,950,770	26,558	0	26,558	9.28	0
Pittsburg	0	285,717,858	4,309,886	13,000	4,296,886	15.18	0
Pittsfield	0	264,468,893	8,789,856	71,400	8,718,456	33.35	0
Plainfield	1,954,300	300,586,910	8,070,307	59,165	8,011,142	26.90	0
Plaistow	1,936,036	1,003,587,182	24,613,621	172,500	24,441,121	24.59	0
Plymouth	2,700	482,702,156	12,148,567	74,250	12,074,317	25.30	0
Portsmouth	1,016,800	5,567,674,277	87,776,435	505,833	87,270,602	15.84	0
Randolph	39,000	70,386,514	1,011,285	4,500	1,006,785	14.51	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Raymond	323,545	0	1,410	100	0	250,934,050	41,545,240
Richmond	1,289,722	0	0	0	0	26,124,700	0
Rindge	1,731,212	3,194	0	0	0	152,986,029	18,722,296
Rochester	1,091,114	0	0	8,100	0	348,550,217	189,776,683
Rollinsford	458,073	0	0	0	0	103,085,000	10,309,100
Roxbury	311,510	0	0	0	0	4,980,300	212,800
Rumney	967,185	22,015	0	525	0	51,325,000	4,394,800
Rye	148,250	9,500	0	0	0	1,153,952,550	40,737,000
Salem	179,501	0	0	100	0	1,169,595,987	550,332,113
Salisbury	1,436,221	0	0	0	0	40,711,100	255,800
Sanbornton	1,813,863	0	37,927	0	293	245,868,200	4,341,000
Sandown	288,940	0	260	100	0	230,719,670	5,437,330
Sandwich	1,642,117	107,049	0	2,285	0	196,085,393	4,550,000
Sargent's Purchase	0	0	0	0	0	0	1,507,100
Seabrook	17,950	100	0	0	0	666,942,050	237,255,650
Second College Grant	641,596	0	0	0	0	351,000	0
Sharon	808,994	0	0	0	0	14,296,100	77,800
Shelburne	584,318	0	0	75	0	14,542,800	1,456,000
Somersworth	156,789	0	0	0	0	182,583,903	67,209,197
South Hampton	427,579	0	0	0	0	63,534,100	4,701,600
Springfield	963,502	13,015	0	0	0	63,242,700	4,233,700
Stark	652,543	2,566	0	0	0	17,785,700	763,500
Stewartstown	1,315,720	0	0	0	0	26,197,255	747,200
Stoddard	871,010	0	0	0	0	118,309,460	536,000
Strafford	1,463,900	0	0	4,500	0	185,332,800	1,564,500
Stratford	1,609,815	0	0	5,800	0	7,840,500	568,100
Stratham	358,745	1,284	0	2,900	0	329,924,100	64,679,100
Success	661,911	0	0	0	0	7,755,500	0
Sugar Hill	561,875	1,442	4,260	0	0	53,686,700	1,108,800
Sullivan	613,889	6,720	0	0	0	13,415,300	318,700
Sunapee	527,591	0	0	0	0	592,323,100	13,821,000
Surry	429,452	0	0	0	0	22,646,600	750,900
Sutton	1,140,285	0	0	0	0	102,289,000	2,618,450

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Raymond	511,949,420	34,355,200	80,425,320	25,400	0	2,090,200	0
Richmond	66,423,100	2,220,600	372,500	0	0	0	0
Rindge	297,696,725	3,235,400	68,520,925	0	0	0	0
Rochester	1,259,998,917	129,677,300	358,621,283	15,300	0	0	16,387,100
Rollinsford	139,390,400	489,500	24,845,400	0	0	0	179,000
Roxbury	15,567,000	295,300	816,600	0	0	0	0
Rumney	91,933,523	3,350,500	10,161,800	24,465	0	0	0
Rye	899,898,765	2,818,800	43,092,235	0	0	1,903,800	0
Salem	1,841,370,193	35,161,100	826,589,307	19,700	0	544,900	13,983,100
Salisbury	92,148,900	1,372,100	1,992,800	0	0	0	0
Sanbornton	242,774,907	2,331,100	24,160,200	9,952	73,771	0	132,700
Sandown	403,915,450	13,402,500	5,690,350	10,800	0	537,000	0
Sandwich	187,157,138	738,200	3,369,900	113,162	0	0	0
Sargent's Purchase	0	0	381,430	0	0	0	0
Seabrook	479,749,930	77,514,900	230,710,870	0	0	0	12,563,600
Second College Grant	336,780	0	0	0	0	0	0
Sharon	34,948,800	0	400,200	0	0	0	0
Shelburne	23,946,796	586,200	9,747,700	13,104	0	0	22,241,600
Somersworth	406,999,805	13,995,700	171,952,980	0	0	0	6,484,400
South Hampton	87,331,850	1,624,200	7,863,700	0	0	0	0
Springfield	113,828,150	2,897,100	11,401,800	0	0	0	0
Stark	30,973,300	1,790,700	1,751,200	0	0	0	16,964,967
Stewartstown	50,569,100	4,319,200	3,768,800	0	0	0	16,863,000
Stoddard	130,021,880	777,390	2,522,230	0	0	0	0
Strafford	275,678,700	4,475,800	7,217,900	94,200	0	117,200	0
Stratford	26,245,700	2,117,300	3,867,200	41,400	0	0	29,481,100
Stratham	739,171,267	2,911,200	118,279,700	95,408	0	884,900	9,790,000
Success	3,647,280	0	0	0	0	0	0
Sugar Hill	85,647,790	131,100	3,665,700	21,310	0	0	0
Sullivan	33,525,300	1,858,800	1,251,600	0	0	0	0
Sunapee	581,649,800	1,045,300	29,859,600	0	0	0	0
Surry	51,955,000	650,300	1,513,700	0	0	0	0
Sutton	141,088,210	128,260	7,822,910	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Raymond	23,147,600	0	0	944,797,485	225,300	944,572,185	150,000	7,657,100
Richmond	4,381,130	0	0	100,811,752	0	100,811,752	0	135,000
Rindge	9,464,618	0	0	552,360,399	4,915,861	547,444,538	15,000	11,474,153
Rochester	75,856,300	0	0	2,379,982,314	0	2,379,982,314	1,576,300	24,194,353
Rollinsford	3,644,300	0	0	282,400,773	329,300	282,071,473	0	1,450,000
Roxbury	793,300	0	0	22,976,810	0	22,976,810	0	30,000
Rumney	15,368,100	0	0	177,547,913	0	177,547,913	30,000	215,000
Rye	4,984,800	0	0	2,147,545,700	0	2,147,545,700	30,000	4,137,600
Salem	72,362,200	0	0	4,510,138,201	0	4,510,138,201	780,000	18,859,800
Salisbury	11,886,800	0	0	149,803,721	0	149,803,721	0	999,300
Sanbornton	8,362,900	0	0	529,906,813	0	529,906,813	0	480,000
Sandown	6,498,400	0	0	666,500,800	0	666,500,800	45,000	9,536,300
Sandwich	7,633,500	0	0	401,398,744	0	401,398,744	30,000	285,000
Sargent's Purchase	0	0	0	1,888,530	0	1,888,530	0	0
Seabrook	1,121,340,800	0	0	2,826,095,850	98,363,200	2,727,732,650	45,000	25,354,500
Second College Grant	0	0	0	1,329,376	0	1,329,376	0	0
Sharon	803,800	0	0	51,335,694	0	51,335,694	0	30,000
Shelburne	5,376,000	0	0	78,494,593	0	78,494,593	0	80,000
Somersworth	9,303,200	0	0	858,685,974	0	858,685,974	49,500	3,673,200
South Hampton	4,137,300	0	0	169,620,329	135,000	169,485,329	0	2,170,000
Springfield	8,939,900	0	0	205,519,867	731,600	204,788,267	0	220,000
Stark	1,815,100	0	0	72,499,576	0	72,499,576	15,000	40,000
Stewartstown	5,373,200	22,600	0	109,176,075	0	109,176,075	0	77,500
Stoddard	5,091,500	0	0	258,129,470	0	258,129,470	0	358,540
Strafford	4,031,900	15,800	0	479,997,200	0	479,997,200	0	570,000
Stratford	7,499,200	0	0	79,276,115	0	79,276,115	15,000	315,600
Stratham	13,181,000	0	0	1,279,279,604	0	1,279,279,604	60,000	3,059,100
Success	22,130	0	0	12,086,821	0	12,086,821	0	0
Sugar Hill	3,852,700	0	0	148,681,677	0	148,681,677	0	20,000
Sullivan	1,685,600	0	0	52,675,909	0	52,675,909	0	276,114
Sunapee	10,089,722	0	0	1,229,316,113	0	1,229,316,113	15,000	260,000
Surry	2,847,900	0	0	80,793,852	0	80,793,852	0	5,000
Sutton	3,821,820	0	0	258,908,935	0	258,908,935	0	450,000

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Raymond	2,923,940	933,841,145	24,550,181	304,600	24,245,581	26.35	0
Richmond	77,400	100,599,352	2,784,225	17,200	2,767,025	27.77	0
Rindge	2,224,410	533,730,975	14,656,306	158,500	14,497,806	27.50	0
Rochester	4,507,100	2,349,704,561	63,470,684	668,375	62,802,309	27.52	0
Rollinsford	0	280,621,473	6,766,058	60,800	6,705,258	24.14	13,000
Roxbury	0	22,946,810	571,735	1,400	570,335	25.00	0
Rumney	16,000	177,286,913	4,259,157	49,670	4,209,487	24.22	0
Rye	161,000	2,143,217,100	21,652,700	165,500	21,487,200	10.11	0
Salem	369,500	4,490,128,901	96,830,969	646,000	96,184,969	21.61	0
Salisbury	280,000	148,524,421	3,429,716	46,400	3,383,316	23.26	0
Sanbornton	518,875	528,907,938	10,202,275	105,050	10,097,225	19.32	0
Sandown	0	656,919,500	17,419,729	153,500	17,266,229	26.54	0
Sandwich	530,000	400,553,744	5,831,061	63,665	5,767,396	14.60	0
Sargent's Purchase	0	1,888,530	0	0	0	0.00	0
Seabrook	5,401,200	2,696,931,950	41,619,442	257,000	41,362,442	16.25	0
Second College Grant	0	1,329,376	0	0	0	0.00	0
Sharon	0	51,305,694	1,094,160	4,800	1,089,360	21.36	0
Shelburne	81,000	78,333,593	1,141,200	3,700	1,137,500	15.33	0
Somersworth	0	854,963,274	28,528,643	241,400	28,287,243	33.41	0
South Hampton	422,690	166,892,639	2,773,909	15,340	2,758,569	16.67	0
Springfield	278,775	204,289,492	4,609,099	43,000	4,566,099	22.65	0
Stark	0	72,444,576	1,260,165	7,450	1,252,715	17.96	0
Stewartstown	0	109,098,575	2,415,784	15,650	2,400,134	22.51	0
Stoddard	150,000	257,620,930	4,108,564	16,850	4,091,714	15.99	0
Strafford	165,000	479,262,200	11,315,422	40,700	11,274,722	23.63	0
Stratford	0	78,945,515	1,738,509	6,750	1,731,759	23.01	0
Stratham	0	1,276,160,504	26,745,695	211,500	26,534,195	21.00	0
Success	0	12,086,821	140,995	0	140,995	11.67	0
Sugar Hill	0	148,661,677	3,064,746	15,900	3,048,846	20.67	0
Sullivan	120,000	52,279,795	1,757,581	9,850	1,747,731	33.69	0
Sunapee	0	1,229,041,113	19,113,468	84,500	19,028,968	15.57	0
Surry	21,674	80,767,178	1,789,133	20,800	1,768,333	22.23	0
Sutton	118,690	258,340,245	7,234,765	70,000	7,164,765	28.04	0

MUNICIPAL AND PROPERTY DIVISION

2018 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial // Industrial Land
Swanzy	1,471,761	0	0	0	0	111,413,707	20,669,559
Tamworth	1,399,612	0	0	0	0	81,761,100	12,669,200
Temple	776,028	3,101	0	100	8,300	42,053,300	1,616,000
Thomson & Meserve's Purchase	0	0	0	0	0	300	4,518,250
Thornton	649,142	0	0	0	0	110,165,500	2,119,700
Tilton	333,006	0	385,639	0	0	66,876,000	77,195,200
Troy	369,697	0	0	0	0	24,186,901	2,148,800
Tuftonboro	890,954	0	0	100	0	575,177,800	11,077,200
Unity	1,509,324	0	0	0	0	49,405,600	1,026,400
Wakefield	1,017,708	9,057	0	0	0	499,967,200	8,477,000
Walpole	2,041,502	22,572	0	300	0	130,408,500	17,560,600
Warner	1,848,950	0	0	4,205	0	77,733,410	6,915,830
Warren	443,789	0	0	0	0	20,022,400	406,800
Washington	1,281,810	0	0	0	0	115,771,800	1,125,700
Waterville Valley	12,125	0	0	0	0	48,572,800	5,935,800
Weare	1,506,076	0	0	7,300	0	278,218,800	13,625,200
Webster	1,140,618	0	0	200	0	81,272,600	1,615,400
Wentworth	1,160,802	0	0	0	0	24,615,500	1,182,000
Wentworth's Location	233,824	0	0	0	0	2,888,900	46,500
Westmoreland	1,785,433	0	0	0	0	44,026,400	5,360,600
Whitefield	873,714	0	0	0	0	38,615,000	4,787,700
Wilmot	837,031	0	0	0	0	48,001,100	2,259,800
Wilton	1,224,090	0	0	0	0	121,504,955	13,527,400
Winchester	1,578,501	158	0	0	0	65,102,800	8,131,300
Windham	89,700	0	0	0	0	879,091,800	76,897,100
Windsor	242,852	0	0	0	0	11,080,300	0
Wolfeboro	1,095,018	8,552	72,873	29,700	0	979,159,700	47,202,800
Woodstock	147,800	0	0	0	0	46,286,600	10,736,700
State Totals	212,477,964	844,385	1,651,429	623,229	67,561	49,105,052,633	9,229,989,617

MUNICIPAL AND PROPERTY DIVISION

2018 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas/Oil Utilities
Swanzy	323,609,669	13,225,080	64,693,529	5,580	0	229,500	0
Tamworth	198,957,850	7,389,800	31,991,182	92,475	0	325,600	0
Temple	87,908,052	639,100	5,475,200	22,004	121,162	0	0
Thomson & Meserve's Purchase	0	0	843,620	0	0	0	0
Thornton	244,317,500	2,626,700	5,613,400	0	0	296,400	0
Tilton	150,376,700	15,489,700	178,393,900	0	0	565,600	10,903,200
Troy	80,036,055	2,616,800	6,549,100	0	0	0	0
Tuftsboro	360,759,827	8,048,500	14,937,800	11,873	0	314,900	0
Unity	56,905,360	4,778,400	10,801,300	0	0	0	0
Wakefield	548,442,400	15,349,500	28,028,400	0	0	0	0
Walpole	207,953,036	1,990,200	57,922,700	41,768	0	0	0
Warner	162,878,670	1,886,700	28,891,420	46,500	0	0	0
Warren	41,083,400	3,336,900	2,483,000	0	0	0	0
Washington	114,959,700	1,141,600	3,025,400	0	0	0	0
Waterville Valley	259,335,100	0	14,468,300	0	0	0	0
Weare	485,802,904	18,460,200	36,816,800	41,096	0	461,000	0
Webster	123,469,878	2,621,600	3,189,800	18,522	0	0	0
Wentworth	52,334,100	2,498,200	5,668,800	0	0	0	0
Wentworth's Location	4,036,230	78,630	210,050	0	0	0	0
Westmoreland	103,224,800	434,100	8,473,900	0	0	0	0
Whitefield	104,697,000	6,847,240	29,742,070	0	0	0	0
Wilmot	118,562,200	780,000	5,784,400	0	0	0	0
Wilton	209,194,600	380,300	22,400,600	0	0	0	0
Winchester	131,841,484	13,660,900	38,887,800	0	0	0	0
Windham	1,283,164,050	48,800	91,869,140	0	0	3,135,300	1,508,700
Windsor	14,958,700	673,200	458,800	0	0	0	0
Wolfeboro	850,005,126	9,800,600	95,177,800	126,974	0	0	0
Woodstock	143,922,940	4,301,450	19,322,680	0	0	0	0
State Totals	85,116,001,399	1,747,534,303	22,263,559,628	4,272,252	735,317	245,987,225	1,000,801,695

MUNICIPAL AND PROPERTY DIVISION

2018 Tables by County
Alpha Order by Municipality

MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Swanzy	24,163,100	0	0	559,481,485	288,730	559,192,755	75,000	1,370,000
Tamworth	16,078,166	0	0	350,664,985	267,800	350,397,185	15,000	786,000
Temple	2,890,400	0	0	141,512,747	0	141,512,747	0	25,000
Thomson & Meserve's Purchase	760	0	0	5,362,930	0	5,362,930	0	0
Thornton	7,023,300	0	0	372,811,642	25,000	372,786,642	30,000	614,300
Tilton	15,839,800	0	0	516,358,745	150,000	516,208,745	20,300	2,918,100
Troy	14,492,200	0	0	130,399,553	0	130,399,553	30,000	217,900
Tuftonboro	14,727,800	0	0	985,946,754	0	985,946,754	30,000	201,800
Unity	3,035,900	0	0	127,462,284	364,200	127,098,084	0	328,000
Wakefield	16,887,700	0	0	1,118,178,965	0	1,118,178,965	60,000	1,108,000
Walpole	31,509,000	0	0	449,450,178	0	449,450,178	45,000	610,500
Warner	7,581,740	0	0	287,787,425	0	287,787,425	15,000	1,367,020
Warren	16,524,700	0	0	84,300,989	270,000	84,030,989	0	260,000
Washington	4,200,100	0	0	241,506,110	0	241,506,110	0	160,000
Waterville Valley	2,161,500	0	0	330,485,625	150,000	330,335,625	0	0
Weare	36,539,800	0	0	871,479,176	295,544	871,183,632	15,000	4,282,697
Webster	23,986,200	0	0	237,314,818	0	237,314,818	15,000	573,750
Wentworth	8,425,200	0	0	95,884,602	0	95,884,602	0	25,000
Wentworth's Location	95,520	0	0	7,589,654	0	7,589,654	0	0
Westmoreland	2,231,000	0	0	165,536,233	0	165,536,233	0	75,000
Whitefield	26,790,100	0	0	212,352,824	0	212,352,824	15,000	468,070
Wilmot	3,795,200	0	0	180,019,731	223,100	179,796,631	0	95,000
Wilton	5,161,400	0	0	373,393,345	150,000	373,243,345	0	435,000
Winchester	16,095,000	0	0	275,297,943	18,483	275,279,460	15,000	1,435,884
Windham	24,890,800	0	0	2,360,695,390	489,430	2,360,205,960	60,000	11,185,000
Windsor	753,900	0	0	28,167,752	150,000	28,017,752	0	0
Wolfboro	164,500	0	0	1,982,843,643	300,000	1,982,543,643	75,000	4,735,400
Woodstock	4,079,970	0	0	228,798,140	0	228,798,140	45,000	838,080
State Totals	7,164,815,127	961,532	9,142	176,095,384,438	189,462,233	175,905,922,205	25,193,100	985,959,587

MUNICIPAL AND PROPERTY DIVISION

2018 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Swanzy	28,200	557,719,555	16,327,860	125,250	16,202,610	29.69	0
Tamworth	575,800	349,020,385	8,012,978	85,000	7,927,978	23.06	0
Temple	0	141,487,747	3,632,678	8,400	3,624,278	25.72	0
Thomson & Meserve's Purchase	0	5,362,930	24,507	0	24,507	4.57	0
Thornton	171,700	371,970,642	7,602,002	68,380	7,533,622	20.48	0
Tilton	336,900	512,933,445	11,392,086	104,000	11,288,086	22.33	0
Troy	0	130,151,653	4,497,690	35,350	4,462,340	34.78	0
Tuftonboro	0	985,714,954	10,986,448	102,500	10,883,948	11.18	0
Unity	0	126,770,084	3,789,364	54,200	3,735,164	29.94	0
Wakefield	43,400	1,116,967,565	12,543,955	204,750	12,339,205	11.26	0
Walpole	960,600	447,834,078	11,140,530	102,200	11,038,330	25.02	0
Warner	1,035,930	285,369,475	8,151,504	90,600	8,060,904	28.62	0
Warren	0	83,770,989	1,902,733	24,200	1,878,533	23.11	0
Washington	68,090	241,278,020	4,703,886	24,750	4,679,136	19.53	0
Waterville Valley	0	330,335,625	4,665,910	7,000	4,658,910	14.14	0
Weare	1,097,200	865,788,735	19,859,933	193,500	19,666,433	23.03	0
Webster	80,000	236,646,068	5,048,904	51,500	4,997,404	21.54	0
Wentworth	0	95,859,602	2,367,157	13,000	2,354,157	24.89	0
Wentworth's Location	0	7,589,654	59,346	50	59,296	7.85	0
Westmoreland	0	165,461,233	4,210,977	16,800	4,194,177	25.48	0
Whitefield	0	211,869,754	5,303,777	67,000	5,236,777	25.30	0
Wilmot	30,000	179,671,631	4,391,316	35,450	4,355,866	24.49	0
Wilton	160,000	372,648,345	10,705,960	61,650	10,644,310	28.76	0
Winchester	246,750	273,581,826	9,471,239	102,500	9,368,739	34.73	0
Windham	522,400	2,348,438,560	54,626,614	257,750	54,368,864	23.29	0
Windsor	0	28,017,752	266,434	4,900	261,534	9.57	0
Wolfeboro	192,500	1,977,540,743	31,244,772	232,850	31,011,922	15.80	0
Woodstock	0	227,915,060	4,943,129	51,750	4,891,379	21.73	0
State Totals	121,724,729	174,773,044,789	3,740,455,848	27,648,044	3,712,807,804	21.24	33,310

New Hampshire Property Tax Summary

May 1, 2019

The following explanation summarizes the budget, assessment, equalization and assessment review processes to assist taxpayers in understanding New Hampshire's property tax system.

STEP I: THE BUDGET PROCESS

Every property owner is responsible for paying a portion of the money necessary to operate their town or city, their school district, their village district (if any) and their county. Each town or city, school district, village district and county must establish a budget, hold public hearings on the budget and submit the budget to their legislative body for approval.

Who are the legislative bodies that vote the appropriations necessary to fund the town or city, school and county budgets? For a town, the annual town meeting is the legislative body, which appropriates money to operate the town. The annual school district meeting does the same for the schools, and the annual village district meeting does the same for districts. Generally for a city, or a town with a town council form of government, the council or board of mayor and alderman vote the appropriations. The county delegation comprised of the State Representatives from the county, appropriate the money necessary to fund county government. This amount is apportioned to each town or city in that county based on its proportion of the total equalized property value in that county.

It is these appropriations, voted by either your elected representatives at county delegation meetings and council meetings, or voted by you at your annual town and annual school district meetings, which establish the basis for property taxes in New Hampshire.

STEP II: THE ASSESSMENT PROCESS

Your property taxes are based upon the assessed value of your property as of April 1. This means that your tax bill, generally due in December, reflects the assessment of your property on the previous April 1. For example, if you built a garage on May 15 of this year, you would not be assessed taxes on that garage until next year, since the garage did not exist on April 1.

It is the responsibility of the selectmen or the assessor to annually determine the local assessed value of the property within your municipality as of April 1 each year. This assessment is best determined by a complete revaluation or update of all property within your town or city.

During a revaluation, property is physically reviewed and then valued based upon either the sale prices of other comparable properties or by other means. Theoretically, the intent of a revaluation is to assess property at its “full and true” value, often referred to as “market value.” But more importantly, the purpose of a revaluation is to insure that property within your municipality is assessed proportionally so that each property owner bears their share of the property tax burden based upon the “value” of their property.

A complete annual revaluation can be costly and time consuming. Consequently, a complete revaluation is not conducted every year. A revaluation establishes base year property values. In the years following a revaluation, the assessors value the pick-ups: the new construction, the subdivisions, and other changes to the property. Depending on the amount of change reflected in current sales, assessors may also conduct partial revaluations or statistical updates. In any event, assessors must maintain proportionality among all property values on an annual basis. Pick-ups (new construction and improvements) are assessed as of April 1. Unless all properties are updated to current market value; pick-ups are valued not at current year values, but valued at the revaluation year values. That way, if a revaluation had been done in 2016, a 3-bedroom cape style home built in 2015 will be assessed comparably to a 3-bedroom cape style home built in 2015. This assumes all other factors affecting the value of the home are the same, such as the neighborhood, the amount of land, the quality of construction, the number of bathrooms, etc.

STEP III: THE TAX RATE

The appropriations voted by the town or city, the school district, village district (if any) and the county, less revenue from all other sources, equals the amount of money needed to be raised by taxes. The money needed to be raised by taxes is then divided by the local assessed property values to arrive at the property tax rates.

For example, if an annual town meeting appropriated \$1,000,000 to fund town appropriations and anticipates receiving \$300,000 from motor vehicle registrations, other fees, gifts and grants to the town, then the balance of money needed to be raised by taxes would be \$700,000. This amount divided by a local assessed property value of \$25,000,000, for example, would equal a tax rate of \$28.00. Property tax rates are normally expressed per \$1,000 of valuation. The equation for determining the local property tax rate is as follows:

$$\frac{\text{VOTED APPROPRIATIONS minus ALL OTHER REVENUE} \times 1,000}{\text{LOCAL ASSESSED PROPERTY VALUE}} = \text{PROPERTY TAX RATE}$$

By law, your property tax bill must show the assessed value of your property, along with the tax rate for each component of the tax: the town/city, village districts (if any), county, local education and state education tax rates.

STEP IV: EXEMPTIONS AND TAX CREDITS

An exemption is a reduction in the local assessed value of property, while a credit is a reduction of the amount of tax due.

Every municipality offers some form of an exemption for elderly property owners meeting certain qualifications, and a tax credit for veterans. In addition, municipalities may adopt and grant the following exemptions: blind, disabled, deaf, wood-heating energy system, wind-powered energy system, and solar energy system exemptions. Property tax credits are available to qualifying veterans or their surviving spouses.

Applications for an exemption or a tax credit must be made to the municipality by April 15th prior to that year's tax bill. A tax deferral may be granted for elderly or disabled taxpayers meeting certain criteria on an application submitted to the municipality by March 1st prior to that year's tax bill.

Education property tax relief is available to low and moderate income homeowners who:

- Own a homestead or an interest in a homestead subject to the education property tax;
- Have resided in the homestead on April 1 of the year for which the claim is made; and
- Had a total "household income" of:
 1. \$20,000 or less if a single person;
 2. \$40,000 or less if married or head of a New Hampshire household.

Forms for the low and moderate income homeowner's property tax relief program are available by May 1st on the Department of Revenue Administration's website at <http://revenue.nh.gov/>. The form [DP-8] is a fillable PDF form which can be opened, completed, and saved.

Pursuant to RSA 198:57, VI, education property tax relief claims must be filed with the Department of Revenue Administration between May 1st and June 30th following the due date of the final tax bill as defined in RSA 76:1-a for state education property taxes. The Department of Revenue Administration rules for the low and moderate income homeowner's property tax relief are located at Rev 1200.

STEP V: THE EQUALIZATION PROCESS

All towns and cities do not conduct revaluations in the same year. Some may be assessing property close to full value (because they just conducted a revaluation) while other towns and cities are assessing property at more or less than full value (because their revaluation is not current). This inconsistency makes it difficult to compare towns and cities to one another since the local assessed valuations are based upon different revaluation years.

The annual equalization survey conducted by the Department of Revenue Administration addresses this inconsistency by adjusting each municipality's total local assessed property value to full value.

The sole purpose for equalizing local assessed property values is to ensure that public taxes and state revenues shared by towns and cities will be reasonably apportioned. This includes state education tax, county tax, some cooperative school district taxes and some village district taxes. The equalization process involves a detailed study of property sales throughout the state and compares those sales with the local property assessments. A by-product of the equalization process is the determination of a ratio.

Generally, the ratio shows the average level at which the town or city assessed property in the previous year in comparison to full value. Ratios for each municipality are issued by the Department generally by April as a result of the equalization process. For more information, contact the Department at (603) 230-5950 or visit our web site at <http://revenue.nh.gov/>.

For example, a ratio of 90% would indicate that the town generally assessed property at approximately 90% of full value. The ratio does not necessarily apply to any specific property assessment, but rather indicates the average level of assessment throughout the town or city.

Over a period of several years, as the value of property increases or decreases due to market fluctuations, the ratio (the comparison of the local assessed value to full value) also fluctuates. A ratio of 100% indicates that, on the average, the municipality is assessing at full value. A ratio below 100% indicates average assessments are below full value, and a ratio above 100% indicates average assessments are above full value.

Neither a high nor a low ratio, in itself, should be cause for alarm. Whether a town or city is assessing at 110% or 90% of full value is really not significant. What's important is that the assessments are proportional, so that each property owner bears their share of the property tax burden based upon the value of their property.

STEP VI: ASSESSMENT REVIEW

As a result of the Supreme Court's decision in *Sirrell v. State of New Hampshire*, RSA 75:8-a was adopted which requires all towns and cities in New Hampshire to reappraise all real estate within the municipality so that the assessments are at the full and true value at least as often as every fifth year. The Department of Revenue Administration is mandated by RSA 21:J:11-a & b to review and report the degree to which assessments of municipalities achieve compliance with applicable statutes and rules. The fourth five-year cycle began in 2018. Approximately one-fourth of the towns and cities will be scheduled for this Assessment Review in 2018, 2019, 2020, 2021 and 2022 respectively. The Assessing Standards Board (ASB) has adopted recommended standards to be met by towns and cities for their assessment review. The Department's staff conducts field reviews of the records and assessing practices of all towns and cities in accordance with the ASB recommended standards and reports their findings to the municipalities and to the ASB. This report becomes a public document upon its issuance.

STEP VII: PROPERTY ASSESSMENT APPEAL PROCESS

There is a two-level appeal process available to any property owner who believes the assessment of their property is in error. The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing by March 1st after the date the tax bills were mailed. If the local assessing officials neglect or refuse to satisfactorily abate the tax, the second level of appeal is either to the Board of Tax and Land Appeals or to the Superior Court in the county where the property is located.

An opinion that property taxes are "too high" is not adequate grounds to justify an abatement. The "amount of tax" is usually not appealable since the amount of money needed to fund local government operations is determined by the local legislative bodies through the budget process. Generally, there must be an error in the assessment of your property in order to qualify for an abatement.

CONCLUSION

Property taxation in New Hampshire is a process involving all levels of government, from the voters at town and school district meeting, city councilors, and local assessing officials, to state legislators and court officials. It is an annual process beginning with the preparation of the budget and voting of appropriations, continuing with the assessment of property and the setting of the tax rates, and concluding with the appeal process. Residents and non-residents, homeowners and landlords, commercial and industrial businesses, all bear the responsibility for paying their proportional share of property taxes.

2018 Equalization Survey

"Including Utilities and Railroads"

May 1, 2019

This report presents the results of the 2018 Equalization Survey "including utilities and railroads" conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (Revised 4/1/99) which states:

"XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70 by adding to or deducting from the aggregate valuation of the property in towns, cities and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a."

To accomplish this assessment, ratio studies were conducted to determine how the average level of assessment for all cities and towns compared with the statutory ratio of 100%, so that taxes can be apportioned equitably.

The Department of Revenue Administration (DRA) has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2017, to September 30, 2018, against the actual assessments applied by the municipalities. Sales information was verified by the grantee whenever possible by means of Form PA-34, Inventory of Property Transfer. Our goal is to use only arms-length sales transferred for market value in this analysis. Every effort has been made to exclude non-arm's length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2018 sales assessment ratio. These ratios were used in conjunction with other DRA adjustments to determine each municipality's total equalized value for purposes of RSA 21-J:3 XIII.

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

MODIFIED ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2018 MS-1, Summary Inventory of Valuation.

GROSS LOCAL ASSESSED VALUATION is the sum of all assessed values in the municipality minus:

- Certain Disabled Veteran's: RSA 72:36-a
- Improvements to Assist Persons who are Deaf: RSA 72:38-b,V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23,IV (\$150,000 max per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

= **MODIFIED ASSESSED VALUATION**

- Blind Exemption: RSA 72:37
- Disabled Exemption: RSA 72:37-b
- Deaf Exemption: RSA 72:38-b
- Elderly Exemption: RSA 72:39-a & b
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Wood-Heating Energy System Exemption: RSA 72:70
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23,IV (Exemption amount > \$150,000)

= **NET LOCAL ASSESSED VALUATION** is used to compute the municipal, county and local school tax rates:

TAX INCREMENT FINANCE DISTRICTS (TIFS): RSA 162-K:10,III. - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value plus any unretained value is used to set a municipality's tax rates.

DRA INVENTORY ADJUSTMENT is the sum of the adjustments of the modified local assessed valuation and is divided into three categories.

- Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements and utilities), buildings and manufactured housing is equalized by the 2018 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are applied. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2017 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, and discretionary easements. If a municipality has had a full revaluation or cyclical revaluation as defined by Rev 601.11 and 601.08, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction assessments, and discretionary easements.

Category 3: A DRA adjustment for public utilities, as defined by RSA 83-F, is made by comparing the market value of the utility as determined by the DRA to the net local assessed value of the utility. The difference between the assessed value and the market value equals the adjustment. The value of public utilities is not added into the "Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes."

EQUALIZED ASSESSED VALUATION: The equalized assessed valuation represents the equalized value of all "taxable" properties in a municipality and is the sum of the "modified local assessed valuation" plus the DRA inventory adjustment.

PAYMENT IN LIEU OF TAXES: The equalized value for payments received in lieu of taxes includes State & Federal Forest Land Reimbursements, Recreation Land Reimbursements, Flood Land Reimbursements, renewable energy facilities (if applicable) and others.

RAILROAD TAX: The equalized value for monies received from the railroad tax. This figure is not included in the "Total Equalized Valuation Not Including Utility Values and Equalized Railroad Taxes."

TOTAL EQUALIZED VALUATIONS INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: This figure represents the sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

The Total Equalized Valuation including the value of utilities and equalized value of railroad monies reimbursed to municipalities represents the equalized value of all property in a municipality including utilities and will be used to:

- Apportion county taxes for the 2019 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2019 tax year.

LOCAL TAX RATE: The local tax rate, also known as the actual tax rate, is calculated by the Department of Revenue Administration, Municipal Services Division. The tax rate includes the municipal, county, local school and state education property tax rates.

EQUALIZATION RATIO: The 2018 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization staff.

FULL VALUE TAX RATE: The 2018 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

% PROPORTION TO COUNTY TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the county comparing each municipality's total equalized value to the total equalized value of the county.

% PROPORTION TO STATE TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing the town's total equalized value to the total equalized value of the state.

COUNTY & STATE TAX RATE: The sum of the 2018 gross property taxes to be raised by each municipality in each county and the state divided by the total net local assessed value for each municipality in each county and the state.

STATE & COUNTY RATIOS: The state and county gross assessed values divided by the total equalized valuation. The state and county ratios are calculated for statistical purposes only and are not applied to any figure as part of the equalization process.

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2018 Notification of Total Equalized Valuations on **April 26, 2019**.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA must appeal to the Board of Tax and Land Appeals in writing **within 30 days of the town's notification** of the municipality's total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the DRA and a municipality regarding the total equalized valuation.

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments In Lieu of Taxes*	Equalized Railroad Tax
Belknap	11,113,161,231	1,154,229,904	12,267,391,135	35,854,092	4,564
Carroll	13,136,178,331	1,424,851,902	14,561,030,233	22,630,230	300,858
Cheshire	7,129,895,087	395,408,952	7,525,304,039	27,924,244	172,059
Coos	3,214,906,164	(67,112,329)	3,147,793,835	70,371,774	1,319,154
Grafton	14,030,555,655	943,369,730	14,973,925,385	172,141,222	24,228
Hillsborough	45,175,661,953	4,889,459,958	50,065,121,911	76,478,181	403,692
Merrimack	16,620,628,448	1,070,644,855	17,691,273,303	74,960,596	183,046
Rockingham	48,917,289,838	6,439,480,610	55,356,770,448	164,629,224	294,131
Strafford	11,918,380,601	1,441,782,059	13,360,162,660	68,804,140	318,441
Sullivan	4,644,824,197	308,976,781	4,953,800,978	36,339,302	607,082
State Totals	175,901,481,505	18,001,092,422	193,902,573,927	750,133,005	3,627,255

County	Total Equalized Valuation**	2018 Local Tax	2018 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	12,303,249,791				100.00%	6.3205%
Carroll	14,583,961,321				100.00%	7.4922%
Cheshire	7,553,400,342				100.00%	3.8804%
Coos	3,219,484,763				100.00%	1.6539%
Grafton	15,146,090,835				100.00%	7.7809%
Hillsborough	50,142,003,784				100.00%	25.7592%
Merrimack	17,766,416,945				100.00%	9.1271%
Rockingham	55,521,693,803				100.00%	28.5229%
Strafford	13,429,285,241				100.00%	6.8990%
Sullivan	4,990,747,362				100.00%	2.5639%
State Totals	194,656,334,187				100.00%	100.0000%

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes ^a	Equalized Railroad Tax
Acworth	98,783,050	2,296,543	101,079,593	5,665	0
Albany	114,694,800	(1,124,054)	113,570,746	1,334,183	0
Alexandria	198,301,893	18,865,826	217,167,719	242,842	0
Allenstown	294,032,871	17,541,805	311,574,676	376,702	0
Alstead	163,681,936	28,339,584	192,021,520	84	0
Alton	1,723,212,542	135,244,302	1,858,456,844	396,794	0
Amherst	1,727,110,308	203,200,817	1,930,311,125	1,314,134	16,770
Andover	258,804,368	41,535,705	300,340,073	8,740	0
Antrim	248,506,937	9,748,789	258,255,726	3,688,748	0
Ashland	246,285,361	3,728,859	250,014,220	2,287,009	0
Atkinson & Gilmanton	779,632	14,323	793,955	0	0
Atkinson	985,243,564	121,265,396	1,106,508,960	0	792
Auburn	850,000,716	(5,093,472)	844,907,244	17,655,617	0
Barnstead	596,155,446	(10,933,120)	585,222,326	0	0
Barrington	1,025,070,611	104,471,915	1,129,542,526	933,323	0
Bartlett	1,064,505,002	129,470,262	1,193,975,264	977,736	0
Bath	123,691,477	(19,151,440)	104,540,037	8,310,470	0
Bean's Grant	510	1	511	0	0
Bean's Purchase	0	0	0	0	0
Bedford	3,817,180,751	416,437,324	4,233,618,075	3,636	12,410
Belmont	610,323,121	153,821,271	764,144,392	1,000,915	0
Bennington	106,798,755	15,591,506	122,390,261	17,988	0
Benton	25,553,130	1,213,255	26,766,385	708,941	0
Berlin	412,208,875	(45,921,672)	366,287,203	38,930,257	87,914
Bethlehem	263,342,658	7,225,823	270,568,481	1,365,210	4,806
Boscawen	285,325,322	(4,147,065)	281,178,257	1,921,325	2,849
Bow	1,171,177,573	55,053,265	1,226,230,838	3,576	55,921
Bradford	199,794,344	14,900,664	214,695,008	24,847	0
Brentwood	576,210,039	78,028,707	654,238,746	0	0
Bridgewater	348,366,000	78,092,546	426,458,546	0	0
Bristol	470,421,193	58,338,356	528,759,549	1,403,292	0
Brookfield	97,213,704	29,240,711	126,454,415	0	0
Brookline	657,820,818	(11,094,113)	646,726,705	0	0
Cambridge	8,994,900	233,492	9,228,392	0	0
Campton	387,100,840	62,285,246	449,386,086	824,478	0
Canaan	345,539,939	17,368,216	362,908,155	100,523	0
Candia	399,311,416	127,616,499	526,927,915	9,024	0
Canterbury	262,742,221	39,529,577	302,271,798	413,047	5,613
Carroll	326,642,854	45,779,876	372,422,730	1,351,162	0
Center Harbor	432,477,747	51,543,363	484,021,110	117,388	0
Chandler's Purchase	39,060	1,064	40,124	0	0
Charlestown	283,850,230	18,033,983	301,884,213	693,445	293,247
Chatham	49,294,119	6,033,249	55,327,368	836,708	0
Chester	577,015,800	106,128,167	683,143,967	0	0

^aFlood control, forest, recreation lands, and others.

^{**}Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Acworth	101,085,258	28.03	97.7	27.28	2.0255%	0.0519%
Albany	114,904,929	14.85	99.6	14.74	0.7879%	0.0590%
Alexandria	217,410,561	22.78	86.0	20.48	1.4354%	0.1117%
Allenstown	311,951,378	30.15	93.0	28.15	1.7558%	0.1603%
Alstead	192,021,604	27.05	84.8	22.98	2.5422%	0.0986%
Alton	1,858,853,638	13.99	92.7	12.94	15.1086%	0.9549%
Amherst	1,931,642,029	27.23	88.6	24.15	3.8523%	0.9923%
Andover	300,348,813	22.94	84.2	19.63	1.6905%	0.1543%
Antrim	261,944,474	27.97	94.1	26.36	0.5224%	0.1346%
Ashland	252,301,229	26.79	98.4	26.07	1.6658%	0.1296%
Atkinson & Gilmanton	793,955	0.00	97.2	0.00	0.0247%	0.0004%
Atkinson	1,106,509,752	17.93	89.0	15.83	1.9929%	0.5684%
Auburn	862,562,861	17.06	99.6	16.68	1.5536%	0.4431%
Barnstead	585,222,326	22.25	101.9	22.58	4.7566%	0.3006%
Barrington	1,130,475,849	24.78	90.8	22.21	8.4180%	0.5808%
Bartlett	1,194,953,000	9.13	89.1	8.11	8.1936%	0.6139%
Bath	112,850,507	21.84	105.7	23.55	0.7451%	0.0580%
Bean's Grant	511	0.00	97.2	0.00	0.0000%	0.0000%
Bean's Purchase	0	0.00	97.2	0.00	0.0000%	0.0000%
Bedford	4,233,634,121	20.40	89.9	18.17	8.4433%	2.1749%
Belmont	765,145,307	29.25	79.7	23.08	6.2191%	0.3931%
Bennington	122,408,249	32.51	85.5	28.09	0.2441%	0.0629%
Benton	27,475,326	15.80	95.2	14.58	0.1814%	0.0141%
Berlin	405,305,374	39.27	95.8	39.08	12.5891%	0.2082%
Bethlehem	271,938,497	25.97	96.8	24.98	1.7954%	0.1397%
Boscawen	283,102,431	26.60	100.1	26.67	1.5935%	0.1454%
Bow	1,226,290,335	27.78	87.9	26.08	6.9023%	0.6300%
Bradford	214,719,855	26.95	91.9	24.98	1.2086%	0.1103%
Brentwood	654,238,746	25.83	86.1	22.61	1.1783%	0.3361%
Bridgewater	426,458,546	9.48	80.7	7.70	2.8156%	0.2191%
Bristol	530,162,841	21.80	86.8	19.22	3.5003%	0.2724%
Brookfield	126,454,415	21.18	76.3	16.23	0.8671%	0.0650%
Brookline	646,726,705	29.56	100.9	29.82	1.2898%	0.3322%
Cambridge	9,228,392	0.00	97.2	0.00	0.2866%	0.0047%
Campton	450,210,564	25.53	85.8	21.72	2.9725%	0.2313%
Canaan	363,008,678	32.27	94.7	30.33	2.3967%	0.1865%
Gandia	526,936,939	24.08	75.7	18.07	0.9491%	0.2707%
Canterbury	302,690,458	26.57	86.4	22.89	1.7037%	0.1555%
Carroll	373,773,892	19.69	87.6	17.15	11.6097%	0.1920%
Center Harbor	484,138,498	14.34	89.3	12.79	3.9350%	0.2487%
Chandler's Purchase	40,124	0.00	97.2	0.00	0.0012%	0.0000%
Charlestown	302,870,905	37.54	90.5	34.86	6.0686%	0.1556%
Chatham	56,164,076	16.33	89.0	14.29	0.3851%	0.0289%
Chester	683,143,967	24.25	81.3	19.88	1.2304%	0.3509%

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Chesterfield	517,213,700	12,896,878	530,110,578	1,561,445	0
Chichester	320,004,232	(2,153,627)	317,850,605	0	0
Claremont	739,381,277	(20,978,767)	718,402,510	2,199,431	217,253
Clarksville	41,419,974	6,017,824	47,437,798	3,149,004	0
Colebrook	181,315,478	(12,413,424)	168,902,054	0	4,309
Columbia	84,223,416	(7,024,509)	77,198,907	174,117	14,244
Conway	4,263,930,131	136,953,744	4,400,883,875	29,281,746	56,014
Concord	1,472,221,786	288,996,122	1,761,217,908	1,240,175	0
Cornish	178,446,976	12,095,994	190,542,970	353,598	96,582
Crawford's Purchase	224,410	6,457	230,867	0	0
Croydon	90,553,669	4,419,656	94,973,325	0	0
Cutt's Grant	0	0	0	0	0
Dalton	81,935,086	425,630	82,360,716	6,302,559	8,906
Danbury	109,150,635	10,252,660	119,403,295	0	0
Danville	404,542,351	60,693,167	465,235,518	87	0
Deerfield	581,899,658	56,420,592	638,320,250	70,154	0
Deering	184,878,351	28,786,314	213,664,665	10,583	0
Derry	3,253,760,807	208,513,096	3,462,273,903	3,796,425	0
Dix's Grant	969,563	19,977	989,540	0	0
Dixville	7,851,044	22,962,088	30,813,132	3,912	0
Dorchester	40,151,257	846,778	40,998,035	15,869	0
Dover	3,525,784,490	267,605,335	3,793,389,825	6,610,149	61,301
Dublin	231,339,831	36,847,276	268,187,107	1,721,913	0
Dummer	98,963,413	(29,765,467)	69,197,946	0	28,684
Dunbarton	311,180,504	50,401,882	361,582,386	4,181,455	0
Durham	1,200,967,997	20,829,170	1,221,797,167	2,675,702	22,978
East Kingston	315,047,678	66,706,978	381,754,656	1,282	25,254
Easton	63,646,958	9,210,726	72,857,684	413,540	0
Eaton	112,117,971	7,297,781	119,415,752	0	0
Effingham	167,639,615	11,731,303	179,370,918	94,311	0
Ellsworth	13,609,932	1,304,648	14,914,580	354,007	0
Enfield	552,350,836	50,356,750	602,707,586	0	0
Epping	721,262,600	194,627,241	915,889,841	4,558,671	0
Epsom	430,771,971	69,739,685	500,511,656	1,051,353	0
Errol	86,533,282	(582,106)	85,951,176	1,497,844	0
Erving's Location	45,672	35,669	81,341	0	0
Exeter	1,799,836,665	464,049,140	2,263,885,805	1,977,513	29,532
Farmington	455,268,527	80,924,756	536,193,283	2,010,821	0
Fitzwilliam	291,926,384	(11,313,682)	280,612,702	28,829	0
Francestown	192,470,090	12,999,508	205,469,598	0	0
Franconia	286,067,562	14,925,023	300,992,585	793,978	0
Franklin	694,407,728	(28,045,838)	666,361,890	3,796,012	0
Freedom	493,739,068	81,093,058	574,832,126	0	0
Fremont	411,286,630	99,414,923	510,701,553	0	0

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Chesterfield	531,672,023	20.16	97.3	19.54	7.0388%	0.2731%
Chichester	317,850,605	23.42	99.6	23.41	1.7891%	0.1633%
Claremont	720,819,194	42.08	100.5	42.12	14.4431%	0.3703%
Clarksville	50,586,802	17.95	87.1	14.62	1.5713%	0.0260%
Colebrook	168,906,363	30.13	104.7	32.11	5.2464%	0.0868%
Columbia	77,387,268	17.46	91.1	18.26	2.4037%	0.0398%
Conway	4,430,221,635	28.19	96.0	27.00	24.9359%	2.2759%
Concord	1,762,458,083	19.77	82.6	16.40	12.0849%	0.9054%
Cornish	190,993,150	21.99	92.7	20.43	3.8269%	0.0981%
Crawford's Purchase	230,867	0.00	97.2	0.00	0.0072%	0.0001%
Croydon	94,973,325	16.23	94.8	15.39	1.9030%	0.0488%
Cutt's Grant	0	0.00	97.2	0.00	0.0000%	0.0000%
Dalton	88,672,181	23.86	96.2	21.89	2.7542%	0.0456%
Danbury	119,403,295	23.50	91.4	21.40	0.6721%	0.0613%
Danville	465,235,605	27.94	86.1	23.98	0.8379%	0.2390%
Deerfield	638,390,404	23.07	85.1	20.69	1.1498%	0.3280%
Deering	213,675,248	30.05	83.5	25.44	0.4261%	0.1098%
Derry	3,466,070,328	26.03	93.9	23.81	6.2427%	1.7806%
Dix's Grant	989,540	0.00	97.2	0.00	0.0307%	0.0005%
Dixville	30,817,044	7.50	97.2	1.90	0.9572%	0.0158%
Dorchester	41,013,904	23.19	98.1	22.65	0.2708%	0.0211%
Dover	3,800,061,275	24.92	92.7	22.56	28.2968%	1.9522%
Dublin	269,909,020	28.43	85.4	24.33	3.5733%	0.1387%
Dummer	69,226,630	14.16	103.4	18.28	2.1502%	0.0356%
Dunbarton	365,763,841	22.53	82.1	19.02	2.0587%	0.1879%
Durham	1,224,495,847	26.80	96.5	25.96	9.1181%	0.6291%
East Kingston	381,781,192	26.05	78.8	21.33	0.6876%	0.1961%
Easton	73,271,224	11.78	87.2	10.20	0.4838%	0.0376%
Eaton	119,415,752	12.67	93.6	11.87	0.8188%	0.0613%
Effingham	179,465,229	22.25	91.4	20.69	1.2306%	0.0922%
Ellsworth	15,268,587	26.39	90.5	23.46	0.1008%	0.0078%
Enfield	602,707,586	26.41	91.6	23.56	3.9793%	0.3096%
Epping	920,448,512	25.94	77.8	20.12	1.6578%	0.4729%
Epsom	501,563,009	25.97	85.3	22.20	2.8231%	0.2577%
Errol	87,449,020	13.25	97.1	12.88	2.7162%	0.0449%
Erving's Location	81,341	0.00	97.2	0.00	0.0025%	0.0000%
Exeter	2,265,892,850	27.50	79.4	21.21	4.0811%	1.1640%
Farmington	538,204,104	26.26	83.6	21.83	4.0077%	0.2765%
Fitzwilliam	280,641,531	24.11	97.3	24.56	3.7154%	0.1442%
Francestown	205,469,598	26.74	92.8	24.99	0.4098%	0.1056%
Franconia	301,786,563	18.92	94.2	17.87	1.9925%	0.1550%
Franklin	670,157,902	21.96	100.4	22.24	3.7720%	0.3443%
Freedom	574,832,126	12.93	85.8	11.08	3.9415%	0.2953%
Fremont	510,701,553	29.40	79.4	23.55	0.9198%	0.2624%

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

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Gilford	1,775,211,412	268,414,177	2,043,625,589	2,179,903	0
Gilmanton	462,055,540	47,136,848	509,192,388	100,034	0
Gilsum	61,606,129	5,871,210	67,477,339	0	0
Goffstown	1,709,948,600	39,035,189	1,748,983,789	0	0
Gorham	271,143,354	(19,694,247)	251,449,107	454,411	88,741
Goshen	72,525,859	2,849,374	75,375,233	17,762	0
Grafton	117,116,120	9,396,193	126,512,313	0	0
Grantham	468,504,006	59,471,278	527,975,284	0	0
Greenfield	140,290,259	20,950,329	161,240,588	9,817,194	0
Greenland	856,248,400	43,171,244	899,419,644	0	39,699
Green's Grant	5,684,690	161,062	5,845,752	62,654	0
Greenville	117,404,993	(3,064,894)	114,340,099	1,613,440	0
Groton	81,063,550	(3,316,094)	77,747,456	65,544,395	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	75,043,900	5,360,401	80,404,301	37,682	0
Hampstead	1,039,346,504	280,886,505	1,320,233,009	2,107,257	0
Hampton	3,392,093,700	499,404,328	3,891,498,028	18,743,440	0
Hampton Falls	487,497,500	26,211,248	513,708,748	886,490	0
Hancock	251,096,642	8,121,232	259,217,874	988,251	0
Hanover	2,321,646,418	94,090,077	2,415,736,495	3,520,868	0
Harrisville	206,064,023	238,310	206,302,333	197,144	0
Hart's Location	16,374,686	684,341	17,059,027	328,736	0
Haverhill	346,377,809	(1,933,979)	344,443,830	405,050	0
Hebron	263,205,895	43,164,338	306,370,233	7,689,820	0
Henniker	408,895,830	67,476,688	476,372,518	3,447,898	0
Hill	89,965,557	(30,950)	89,934,607	1,747,913	0
Hillsborough	525,448,235	19,380,353	544,828,588	121,284	0
Hinsdale	347,643,446	(13,666,361)	333,977,085	434,183	0
Holderness	753,032,609	26,863,454	779,896,063	864	0
Hollis	1,357,730,325	85,093,620	1,442,823,945	1,066	626
Hooksett	2,035,226,204	28,929,243	2,064,155,447	28,880	57,519
Hopkinton	627,362,122	88,435,187	715,797,309	11,515,241	0
Hudson	3,143,927,643	188,943,706	3,332,871,349	676,584	0
Jackson	402,570,482	8,395,491	410,965,973	845,640	0
Jaffrey	427,443,221	123,609,082	551,052,303	5,621	0
Jefferson	127,896,598	7,648,136	135,544,734	718,400	9,437
Keene	1,877,585,459	28,816,310	1,906,401,769	13,846,514	0
Kensington	390,042,327	(181,496)	389,860,831	0	0
Kilkenny	11,220	2	11,222	0	0
Kingston	839,978,754	9,188,559	849,167,313	1,430	18,490
Laconia	2,195,964,959	141,474,434	2,337,439,393	19,183,236	0
Lancaster	275,877,722	(13,965,161)	261,912,561	2,869,532	7,933
Landaff	51,062,719	(233,782)	50,828,937	138,559	0
Langdon	57,492,883	3,325,335	60,818,218	12,882	0

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**Includes utilities and railroads

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Municipality	Total Equalized Valuation**	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Gilford	2,045,805,492	17.04	86.8	14.75	16.6282%	1.0510%
Gilmanton	509,292,422	25.34	89.8	22.84	4.1395%	0.2616%
Gilsum	67,477,339	26.72	89.6	24.26	0.8933%	0.0347%
Goffstown	1,748,983,789	18.60	96.0	17.94	3.4881%	0.8985%
Gorham	251,992,259	36.51	95.6	38.62	7.8271%	0.1295%
Goshen	75,392,995	28.14	96.1	26.99	1.5107%	0.0387%
Grafton	126,512,313	28.79	91.2	26.55	0.8353%	0.0650%
Grantham	527,975,284	26.09	88.3	23.09	10.5791%	0.2712%
Greenfield	171,057,782	30.72	86.1	25.11	0.3411%	0.0879%
Greenland	899,459,343	15.79	94.8	14.94	1.6200%	0.4621%
Green's Grant	5,908,406	6.69	97.2	6.41	0.1835%	0.0030%
Greenville	115,953,539	29.22	99.7	29.39	0.2313%	0.0596%
Groton	143,291,851	14.00	94.0	7.53	0.9461%	0.0736%
Hadley's Purchase	0	0.00	97.2	0.00	0.0000%	0.0000%
Hale's Location	80,441,983	3.30	93.3	3.07	0.5516%	0.0413%
Hampstead	1,322,340,266	25.52	78.1	19.86	2.3817%	0.6793%
Hampton	3,910,241,468	17.02	86.4	14.56	7.0427%	2.0088%
Hampton Falls	514,595,238	19.90	94.9	18.71	0.9268%	0.2644%
Hancock	260,206,125	23.57	95.6	22.66	0.5189%	0.1337%
Hanover	2,419,257,363	17.78	96.0	17.04	15.9728%	1.2428%
Harrisville	206,499,477	16.78	99.7	16.72	2.7339%	0.1061%
Hart's Location	17,387,763	4.96	95.8	4.62	0.1192%	0.0089%
Haverhill	344,848,880	31.30	96.0	31.20	2.2768%	0.1772%
Hebron	314,060,053	8.36	84.7	6.97	2.0735%	0.1613%
Henniker	479,820,416	33.69	84.2	28.21	2.7007%	0.2465%
Hill	91,682,520	24.86	93.7	24.18	0.5160%	0.0471%
Hillsborough	544,949,872	29.50	93.1	28.14	1.0868%	0.2800%
Hinsdale	334,411,268	35.20	93.8	35.68	4.4273%	0.1718%
Holderness	779,896,927	12.87	96.6	12.38	5.1492%	0.4007%
Hollis	1,442,825,637	21.67	93.2	20.23	2.8775%	0.7412%
Hooksett	2,064,241,846	22.12	95.4	21.30	11.6188%	1.0605%
Hopkinton	727,312,550	34.74	85.2	29.61	4.0937%	0.3736%
Hudson	3,333,547,933	20.10	91.6	18.65	6.6482%	1.7125%
Jackson	411,811,613	11.61	98.0	11.33	2.8237%	0.2116%
Jaffrey	551,057,924	33.00	77.4	24.55	7.2955%	0.2831%
Jefferson	136,272,571	21.06	91.2	19.56	4.2327%	0.0700%
Keene	1,920,248,283	37.12	95.9	35.22	25.4223%	0.9865%
Kensington	389,860,831	18.55	98.6	18.33	0.7022%	0.2003%
Kilkenny	11,222	0.00	97.2	0.00	0.0003%	0.0000%
Kingston	849,187,233	21.04	97.5	20.61	1.5295%	0.4362%
Laconia	2,356,622,629	20.85	93.9	19.06	19.1545%	1.2107%
Lancaster	264,790,026	26.16	101.9	27.08	8.2246%	0.1360%
Landaff	50,967,496	19.55	98.6	19.50	0.3365%	0.0262%
Langdon	60,831,100	28.39	94.6	26.66	1.2189%	0.0313%

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**Includes utilities and railroads

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Lebanon	1,917,212,921	319,388,956	2,236,601,877	62,702,118	0
Lee	458,136,887	102,000,362	560,137,249	250,524	0
Lempster	109,160,378	7,880,928	117,041,306	29,293,216	0
Lincoln	847,148,614	116,770,976	963,919,590	2,380,420	0
Lisbon	107,829,681	19,266,508	127,096,189	0	0
Litchfield	907,402,901	112,293,439	1,019,696,340	1,393,304	0
Littleton	819,193,381	(53,208,230)	765,985,151	6,036,904	19,422
Livermore	136,600	0	136,600	0	0
Londonderry	3,991,987,967	476,147,105	4,468,135,072	37,042,799	0
Loudon	570,044,257	90,573,156	660,617,413	5,799,876	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	59,631,933	6,455,815	66,087,748	0	0
Lyme	355,125,500	16,161,701	371,287,201	0	0
Lyndeborough	167,478,504	5,849,754	173,328,258	365	0
Madbury	241,868,677	34,005,574	275,874,251	0	17,204
Madison	482,142,867	99,958,787	582,101,654	1,009,265	0
Manchester	9,176,327,711	1,982,115,593	11,158,443,304	34,530,874	57,371
Marlborough	175,312,902	15,908,850	191,221,752	577,321	0
Marlow	64,577,175	1,854,488	66,431,663	183,865	0
Martin's Location	146,480	0	146,480	0	0
Mason	155,291,496	24,785,864	180,077,360	13,215	0
Meredith	1,940,180,023	296,143,524	2,236,323,547	9,937,855	0
Merrimack	3,451,396,086	416,250,401	3,867,646,487	335,547	91,944
Middleton	183,739,972	(2,534,166)	181,205,806	0	0
Milan	127,635,445	(11,873,087)	115,762,358	130,182	151,312
Milford	1,393,529,990	253,139,770	1,646,669,760	1,658,274	35,405
Millsfield	8,792,697	84,823,723	93,616,420	0	0
Milton	417,257,539	61,289,076	478,546,615	488,914	69,633
Monroe	437,476,122	(76,922,470)	360,553,652	0	0
Mont Vernon	260,881,424	56,204,564	317,085,988	0	0
Moultonborough	3,093,794,584	195,246,543	3,289,041,127	4,858,730	0
Nashua	10,459,153,945	511,400,096	10,970,554,041	11,645,752	186,645
Nelson	122,810,371	3,888,443	126,698,814	194,362	0
New Boston	664,144,347	44,552,837	708,697,184	6,559	0
New Castle	729,121,192	6,392,667	735,513,859	0	0
New Durham	409,548,940	79,116,602	488,665,542	0	0
New Hampton	331,464,883	(8,684,788)	322,780,095	1,050,223	0
New Ipswich	393,231,392	45,095,216	438,326,608	3,326	0
New London	1,150,062,600	110,047,031	1,260,109,631	0	0
Newbury	742,472,149	98,662,330	841,134,479	2,066,572	0
Newfields	299,941,111	(3,824,128)	296,116,983	0	19,493
Newington	1,023,883,390	(14,914,531)	1,008,968,859	2,265,487	26,202
Newmarket	769,326,892	268,352,698	1,037,679,590	1,166,298	32,095
Newport	439,063,585	12,471,846	451,535,431	3,230,221	0

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^{**}Includes utilities and railroads

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Lebanon	2,299,303,995	29.72	85.7	24.59	15.1808%	1.1812%
Lee	560,387,773	30.57	81.7	24.50	4.1729%	0.2879%
Lempster	146,334,522	29.25	91.1	21.71	2.9321%	0.0752%
Lincoln	966,300,010	14.16	85.9	12.34	6.3799%	0.4964%
Lisbon	127,096,189	31.42	84.1	26.44	0.8391%	0.0653%
Litchfield	1,021,089,644	23.31	86.8	20.52	2.0364%	0.5246%
Littleton	772,041,477	23.10	101.0	23.71	5.0973%	0.3966%
Livermore	136,600	0.00	100.0	0.00	0.0009%	0.0001%
Londonderry	4,505,177,871	21.80	83.3	18.69	8.1143%	2.3144%
Loudon	666,417,289	22.06	84.9	18.66	3.7510%	0.3424%
Low & Burbank's Grant	0	0.00	97.2	0.00	0.0000%	0.0000%
Lyman	66,087,748	22.64	89.7	20.30	0.4363%	0.0340%
Lyme	371,287,201	27.19	94.6	25.58	2.4514%	0.1907%
Lyndeborough	173,328,623	28.21	96.6	27.18	0.3457%	0.0890%
Madbury	275,891,455	29.98	85.8	25.89	2.0544%	0.1417%
Madison	583,110,919	18.93	81.6	15.59	3.9983%	0.2996%
Manchester	11,193,031,549	23.68	81.9	19.11	22.3227%	5.7502%
Marlborough	191,799,073	33.17	91.5	30.25	2.5392%	0.0985%
Marlow	66,615,528	25.43	97.1	24.54	0.8819%	0.0342%
Martin's Location	146,480	0.00	97.2	0.00	0.0045%	0.0001%
Mason	180,090,575	25.18	85.9	21.62	0.3592%	0.0925%
Meredith	2,246,261,402	15.62	86.7	13.46	18.2575%	1.1540%
Merrimack	3,868,073,978	24.12	87.8	21.25	7.7142%	1.9871%
Middleton	181,205,806	27.99	99.8	28.29	1.3493%	0.0931%
Milan	116,043,852	23.94	97.1	25.78	3.6044%	0.0596%
Milford	1,648,363,439	29.23	84.3	24.51	3.2874%	0.8468%
Millsfield	93,616,420	6.86	97.2	0.64	2.9078%	0.0481%
Milton	479,105,162	25.48	88.3	21.96	3.5676%	0.2461%
Monroe	360,553,652	10.69	100.1	10.93	2.3805%	0.1852%
Mont Vernon	317,085,988	30.42	82.2	24.91	0.6324%	0.1629%
Moultonborough	3,293,899,857	7.72	93.3	7.22	22.5858%	1.6922%
Nashua	10,982,386,438	21.21	93.9	19.76	21.9026%	5.6419%
Nelson	126,893,176	18.26	95.8	17.59	1.6799%	0.0652%
New Boston	708,703,743	23.87	92.6	22.18	1.4134%	0.3641%
New Castle	735,513,859	6.00	99.0	5.94	1.3247%	0.3779%
New Durham	488,665,542	23.35	83.7	19.50	3.6388%	0.2510%
New Hampton	323,830,318	17.87	97.9	18.02	2.6321%	0.1664%
New Ipswich	438,329,934	28.00	88.0	24.92	0.8742%	0.2252%
New London	1,260,109,631	15.71	91.0	14.30	7.0926%	0.6474%
Newbury	843,201,051	15.50	88.1	13.63	4.7460%	0.4332%
Newfields	296,136,476	19.85	101.3	19.88	0.5334%	0.1521%
Newington	1,011,260,548	9.27	93.7	8.21	1.8214%	0.5195%
Newmarket	1,038,877,983	29.24	74.1	21.44	1.8711%	0.5337%
Newport	454,765,652	30.40	94.6	28.99	9.1122%	0.2336%

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Newton	511,973,611	90,419,338	602,392,949	0	22,732
North Hampton	1,196,554,550	110,535,185	1,307,089,735	0	0
Northfield	350,837,076	15,648,313	366,485,389	2,764,668	5,130
Northumberland	124,085,809	(23,831,923)	100,253,886	1,522,542	95,778
Northwood	481,850,478	100,889,845	582,740,323	474,261	0
Nottingham	625,877,954	72,669,486	698,547,440	220,415	0
Odell	2,239,344	93,975	2,333,319	530,964	0
Orange	32,423,741	2,079,228	34,502,969	147,388	0
Orford	136,989,128	24,905,019	161,894,147	150,325	0
Ossipee	656,360,456	135,903,310	792,263,766	64,473	50,392
Pelham	1,774,616,484	231,603,680	2,006,220,164	1,334,719	0
Pembroke	664,186,436	55,823,619	720,010,055	1,814,776	0
Peterborough	726,301,796	17,149,895	743,451,691	3,478,115	0
Piermont	97,443,634	4,963,326	102,406,960	63,921	0
Pinkham's Grant	2,950,770	80,385	3,031,155	1,695,693	0
Pittsburg	285,762,858	6,117,678	291,880,536	4,186,391	0
Pittsfield	266,642,787	19,821,633	286,464,420	344,297	0
Plainfield	304,353,710	(6,563,768)	297,789,942	39,602	0
Plaistow	1,014,139,678	243,398,770	1,257,538,448	0	32,820
Plymouth	483,944,656	4,708,998	488,653,654	2,141,705	0
Portsmouth	5,586,547,477	486,577,314	6,073,124,791	65,854,202	41,408
Randolph	70,475,514	(8,645,437)	61,830,077	1,657,366	0
Raymond	944,572,185	165,961,915	1,110,534,100	454,046	0
Richmond	100,811,752	976,310	101,788,062	0	0
Rindge	547,444,538	110,717,374	658,161,912	471,838	0
Rochester	2,379,982,314	321,348,842	2,701,331,156	48,283,035	84,827
Rollinsford	282,071,473	28,679,290	310,750,763	1,819,824	27,225
Roxbury	22,976,810	326,911	23,303,721	3,500,682	0
Rumney	177,547,913	(5,138,778)	172,409,135	342,176	0
Rye	2,147,545,700	423,285,844	2,570,831,544	2,943,549	0
Salem	4,510,138,201	797,066,788	5,307,204,989	3,842,516	0
Salisbury	149,803,721	(1,795,268)	148,008,453	2,538,211	0
Sanbornton	529,906,813	(4,125,759)	525,781,054	1,710,488	0
Sandown	666,500,800	50,748,585	717,249,385	0	0
Sandwich	401,398,744	28,654,100	430,052,844	750,832	0
Sargent's Purchase	1,888,530	54,402	1,942,932	0	0
Seabrook	2,727,732,650	(33,408,475)	2,694,324,175	0	0
Second College Grant	1,329,376	19,812	1,349,188	0	0
Sharon	51,335,694	790,348	52,126,042	77,179	0
Shelburne	78,494,593	(18,659,394)	59,835,199	401,293	257,862
Somersworth	858,685,974	231,590,381	1,090,276,355	5,731,848	35,273
South Hampton	169,485,329	(8,422,639)	161,062,690	1,837	0
Springfield	204,788,267	13,293,144	218,081,411	352,744	0
Stark	72,499,576	(3,539,520)	68,960,056	677,151	315,742

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Newton	602,415,681	25.58	84.8	21.58	1.0850%	0.3095%
North Hampton	1,307,089,735	16.24	91.5	14.73	2.3542%	0.6715%
Northfield	369,255,187	22.46	93.2	20.72	2.0784%	0.1897%
Northumberland	101,872,206	34.04	100.1	40.39	3.1642%	0.0523%
Northwood	583,214,584	25.68	82.3	20.93	1.0504%	0.2996%
Nottingham	698,767,855	22.64	88.7	19.99	1.2585%	0.3590%
Odell	2,864,283	7.35	97.2	5.75	0.0890%	0.0015%
Orange	34,650,357	25.87	92.9	24.10	0.2288%	0.0178%
Orford	162,044,472	27.84	84.3	23.49	1.0699%	0.0832%
Ossipee	792,378,631	20.80	82.4	17.10	5.4332%	0.4071%
Pelham	2,007,554,883	21.46	87.8	18.86	4.0037%	1.0313%
Pembroke	721,824,831	26.24	90.2	24.03	4.0629%	0.3708%
Peterborough	746,929,806	30.09	97.2	28.26	1.4896%	0.3837%
Piermont	102,470,881	23.96	94.2	22.69	0.6766%	0.0526%
Pinkham's Grant	4,726,848	9.28	97.2	5.62	0.1468%	0.0024%
Pittsburg	296,066,927	15.18	96.6	14.56	9.1961%	0.1521%
Pittsfield	286,808,717	33.35	90.4	30.65	1.6143%	0.1473%
Plainfield	297,829,544	26.90	101.4	27.10	5.9676%	0.1530%
Plaistow	1,257,571,268	24.59	79.9	19.57	2.2650%	0.6460%
Plymouth	490,795,359	25.30	95.6	24.75	3.2404%	0.2521%
Portsmouth	6,139,020,401	15.84	90.6	14.30	11.0570%	3.1538%
Randolph	63,487,443	14.51	108.5	15.93	1.9720%	0.0326%
Raymond	1,110,988,146	26.35	83.6	22.10	2.0010%	0.5707%
Richmond	101,788,062	27.77	96.9	27.35	1.3476%	0.0523%
Rindge	658,633,750	27.50	82.8	22.25	8.7197%	0.3384%
Rochester	2,749,699,018	27.52	86.9	23.08	20.4754%	1.4126%
Rollinsford	312,597,812	24.14	90.2	21.64	2.3277%	0.1606%
Roxbury	26,804,403	25.00	96.8	21.33	0.3549%	0.0138%
Rumney	172,751,311	24.22	96.8	24.65	1.1406%	0.0887%
Rye	2,573,775,093	10.11	83.5	8.41	4.6356%	1.3222%
Salem	5,311,047,505	21.61	84.3	18.23	9.5657%	2.7284%
Salisbury	150,546,664	23.26	95.8	22.78	0.8474%	0.0773%
Sanbornton	527,491,542	19.32	99.9	19.34	4.2874%	0.2710%
Sandown	717,249,385	26.54	92.9	24.29	1.2918%	0.3685%
Sandwich	430,803,676	14.60	92.6	13.54	2.9540%	0.2213%
Sargent's Purchase	1,942,932	0.00	97.2	0.00	0.0603%	0.0010%
Seabrook	2,694,324,175	16.25	91.5	15.45	4.8527%	1.3841%
Second College Grant	1,349,188	0.00	97.2	0.00	0.0419%	0.0007%
Sharon	52,203,221	21.36	97.8	20.96	0.1041%	0.0268%
Shelburne	60,494,354	15.33	108.9	18.86	1.8790%	0.0311%
Somersworth	1,096,043,476	33.41	78.4	26.03	8.1616%	0.5631%
South Hampton	161,064,527	16.67	104.1	17.22	0.2901%	0.0827%
Springfield	218,434,155	22.65	91.5	21.10	4.3768%	0.1122%
Stark	69,952,949	17.96	89.8	18.01	2.1728%	0.0359%

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Stewartstown	109,176,075	(9,478,202)	99,697,873	44,492	0
Stoddard	258,129,470	19,754,892	277,884,362	33,152	0
Strafford	479,997,200	112,454,922	592,452,122	0	0
Stratford	79,276,115	(20,894,281)	58,381,834	380,020	224,949
Stratham	1,279,279,604	209,175,281	1,488,454,885	0	5,614
Success	12,086,821	328,478	12,415,299	402,084	0
Sugar Hill	148,681,677	5,903,278	154,584,955	0	0
Sullivan	52,675,909	1,822,750	54,498,659	0	0
Sunapee	1,229,316,113	183,767,428	1,413,083,541	0	0
Surry	80,793,852	3,719,355	84,513,207	2,538,277	0
Sutton	258,908,935	48,125,501	307,034,436	1,036	0
Swanzey	559,192,755	52,624,289	611,817,044	1,746,971	0
Tamworth	350,397,185	28,627,733	379,024,918	6,211,640	0
Temple	141,512,747	10,965,094	152,477,841	17,444	0
Thomson & Meserve's Purchase	5,362,930	154,462	5,517,392	341,818	0
Thornton	372,786,642	28,096,470	400,883,112	469,430	0
Tilton	516,208,745	84,195,652	600,404,397	177,256	4,564
Troy	130,399,553	996,067	131,395,620	4,646	0
Tuftonboro	985,946,754	123,287,164	1,109,233,918	936,206	0
Unity	127,098,084	12,143,501	139,241,585	37	0
Wakefield	1,118,178,965	(9,051,391)	1,109,127,574	1,061,101	246,161
Walpole	449,450,178	(24,326,026)	425,124,152	43	172,059
Warner	287,787,425	47,404,914	335,192,339	743,748	0
Warren	84,030,989	(8,403,776)	75,627,213	544,886	0
Washington	241,506,110	4,470,306	245,976,416	140,699	0
Waterville Valley	330,335,625	12,517,358	342,852,983	1,186,868	0
Weare	871,183,632	89,794,539	960,978,171	1,837,100	0
Webster	237,314,818	(18,700,784)	218,614,034	1,041,268	0
Wentworth	95,884,602	9,886,919	105,771,521	126,842	0
Wentworth's Location	7,589,654	209,147	7,798,801	8,310	0
Westmoreland	165,536,233	7,225,466	172,761,699	506	0
Whitefield	212,352,824	(16,011,562)	196,341,262	2,879,616	23,343
Wilmot	179,796,631	18,661,785	198,458,416	47,409	0
Wilton	373,243,345	53,131,244	426,374,589	175,072	2,521
Winchester	275,279,460	(11,718,824)	263,560,636	876,848	0
Windham	2,360,205,960	561,378,740	2,921,584,700	556,424	0
Windsor	28,017,752	207,944	28,225,696	1,718,428	0
Wolfeboro	1,982,543,643	255,046,991	2,237,590,634	2,042,812	4,305
Woodstock	228,798,140	43,297,613	272,095,753	1,728,524	0
State Totals	175,901,481,505	18,001,092,422	193,902,573,927	750,133,005	3,627,255

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Stewartstown	99,742,365	22.51	96.4	24.22	3.0981%	0.0512%
Stoddard	277,917,514	15.99	92.0	14.78	3.6794%	0.1428%
Strafford	592,452,122	23.63	80.9	19.10	4.4116%	0.3044%
Stratford	58,986,803	23.01	93.2	29.47	1.8322%	0.0303%
Stratham	1,488,460,499	21.00	85.8	17.97	2.6809%	0.7647%
Success	12,817,383	11.67	97.2	11.00	0.3981%	0.0066%
Sugar Hill	154,584,955	20.67	95.4	19.82	1.0206%	0.0794%
Sullivan	54,498,659	33.69	95.2	32.25	0.7215%	0.0280%
Sunapee	1,413,083,541	15.57	86.8	13.53	28.3141%	0.7259%
Surry	87,051,484	22.23	95.6	20.55	1.1525%	0.0447%
Sutton	307,035,472	28.04	84.3	23.56	1.7282%	0.1577%
Swanzy	613,564,015	29.69	89.1	26.61	8.1230%	0.3152%
Tamworth	385,236,558	23.06	92.3	20.80	2.6415%	0.1979%
Temple	152,495,285	25.72	92.0	23.82	0.3041%	0.0783%
Thomson & Meserve's Purchase	5,859,210	4.57	97.2	4.18	0.1820%	0.0030%
Thornton	401,352,542	20.48	92.4	18.94	2.6499%	0.2062%
Tilton	600,586,217	22.33	84.3	18.97	4.8815%	0.3085%
Troy	131,400,266	34.78	99.2	34.23	1.7396%	0.0675%
Tuftonboro	1,110,170,124	11.18	88.1	9.90	7.6123%	0.5703%
Unity	139,241,622	29.94	90.6	27.21	2.7900%	0.0715%
Wakefield	1,110,434,836	11.26	100.0	11.30	7.6141%	0.5705%
Walpole	425,296,254	25.02	100.2	26.19	5.6305%	0.2185%
Warner	335,936,087	28.62	84.4	24.26	1.8908%	0.1726%
Warren	76,172,099	23.11	94.5	24.98	0.5029%	0.0391%
Washington	246,117,115	19.53	97.4	19.11	4.9315%	0.1264%
Waterville Valley	344,039,851	14.14	96.3	13.56	2.2715%	0.1767%
Weare	962,815,271	23.03	88.8	20.63	1.9202%	0.4946%
Webster	219,655,302	21.54	100.1	22.98	1.2364%	0.1128%
Wentworth	105,898,363	24.89	86.3	22.35	0.6992%	0.0544%
Wentworth's Location	7,807,111	7.85	97.2	7.60	0.2425%	0.0040%
Westmoreland	172,762,205	25.48	95.6	24.37	2.2872%	0.0888%
Whitefield	199,244,221	25.30	100.2	26.62	6.1887%	0.1024%
Wilmot	198,505,825	24.49	89.7	22.12	1.1173%	0.1020%
Wilton	426,552,182	28.76	87.2	25.10	0.8507%	0.2191%
Winchester	264,437,484	34.73	101.7	35.82	3.5009%	0.1358%
Windham	2,922,141,124	23.29	80.7	18.69	5.2631%	1.5012%
Windsor	29,944,124	9.57	97.9	8.90	0.0597%	0.0154%
Wolfeboro	2,239,637,751	15.80	88.6	13.95	15.3569%	1.1506%
Woodstock	273,824,277	21.73	83.9	18.05	1.8079%	0.1407%
State Totals	194,656,334,187				100.00%	100.0000%

*Flood control, forest, recreation lands, and others.

**Includes utilities and railroads

2018 Equalization Survey

“Not Including Utilities and Railroads”

May 1, 2019

This report presents the results of the 2018 Equalization Survey “not including utilities and railroads.” It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (Revised 4/1/99) which states:

“XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70 by adding to or deducting from the aggregate valuation of the property in towns, cities and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a.”

To accomplish the foregoing, assessment ratio studies were conducted to determine how the average level of assessment for all cities and towns compares with the statutory 100% ratio so that taxes can be apportioned equitably.

The Department of Revenue Administration has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2017, to September 30, 2018, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of Form PA-34, Inventory of Property Transfer. Our goal is to use only arm’s-length sales that transferred for market value in this analysis. Every effort has been made to exclude non-arm’s length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2018 sales assessment ratio. These ratios were used in conjunction with other Department of Revenue adjustments to determine each municipality’s total equalized value for purposes of RSA 21-J:3 XIII.

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

MODIFIED ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2018 MS-1, Summary Inventory of Valuation "not including utility values taxed pursuant to RSA 83-F."

GROSS LOCAL ASSESSED VALUATION is the sum of all assessed values in the municipality minus:

- Certain Disabled Veteran's: RSA 72:36-a
- Improvements to Assist Persons who are Deaf: RSA 72:38-b, V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23, IV (\$150,000 max per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

= **MODIFIED ASSESSED VALUATION** is used to calculate the total equalized valuation minus:

- Blind Exemption: RSA 72:37
- Disabled Exemption: RSA 72:37-b
- Deaf Exemption: RSA 72:38-b
- Elderly Exemption: RSA 72:39-a & b
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Wood-Heating Energy System Exemption: RSA 72:70
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23, IV (Exemption amount > \$150,000)

= **NET LOCAL ASSESSED VALUATION Not Including Utility Valuation**

The State Education property tax rate is computed using the Net Local Assessed Valuation Not Including Utility Valuation.

TAX INCREMENT FINANCE DISTRICTS (TIFS): RSA 162-K:10, III - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value and any unretained value is used to set a municipality's tax rates.

DRA INVENTORY ADJUSTMENT is the sum of the adjustments of the modified local assessed valuation is divided into two categories.

- Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2018 equalization ratio. This category includes discretionary preservation

easements, taxation of farm structures, and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2017 equalization ratio to obtain the equalized value of current use, conservation restriction assessments and discretionary easements. If a municipality has had a full revaluation cyclical revaluation or statistical revaluation as defined by Rev 601.24, 601.25 and 601.16, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction assessments, and discretionary easements.

EQUALIZED ASSESSED VALUATION: The equalized assessed valuation represents the sum of the “modified local assessed valuation” plus the DRA inventory adjustment. The equalized assessed valuation represents the equalized value of all “taxable” properties in a municipality.

PAYMENT IN LIEU OF TAXES: The equalized value for payments received in lieu of taxes includes State & Federal Forest Land Reimbursements, Recreation Land Reimbursements, Flood Land Reimbursements, renewable energy facilities (if applicable) and others.

TOTAL EQUALIZED VALUATIONS NOT INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: This figure represents the sum of the equalized assessed valuation and the equalized value of payments in lieu of taxes.

The **2018** “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” will be used to apportion the State Education property tax for the tax year 2020. The **2017** total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the state education property tax for the tax year 2019.

EQUALIZATION RATIO: The 2018 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration’s equalization staff.

% PROPORTION TO STATE TAX: The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing the town’s total equalized value to the total equalized value of the state.

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2018 Notification of Total Equalized Valuations on **April 26, 2019**.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA must appeal to the Board of Tax and Land Appeals in writing **within 30 days of the town's notification** of the municipality's total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the DRA and a municipality regarding the total equalized valuation.

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Not Including Utilities and Railroad
County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State
Belknap	10,951,780,711	1,182,545,539	12,134,326,250	35,854,092	12,170,180,342		6.4527%
Carroll	12,934,188,776	1,490,076,434	14,424,265,210	22,630,230	14,446,895,440		7.6598%
Cheshire	6,735,762,331	545,267,886	7,281,030,217	27,924,244	7,308,954,461		3.8752%
Coos	2,658,250,757	99,804,485	2,758,055,242	70,371,774	2,828,427,016		1.4996%
Grafton	13,032,872,020	1,196,244,208	14,229,116,228	172,141,222	14,401,257,450		7.6356%
Hillsborough	43,727,282,054	5,318,113,449	49,045,395,503	76,478,181	49,121,873,684		26.0445%
Merrimack	15,787,133,761	1,408,308,761	17,195,442,522	74,960,596	17,270,403,118		9.1568%
Rockingham	45,681,232,422	7,105,620,940	52,786,853,362	164,629,224	52,951,482,586		28.0750%
Strafford	11,634,282,801	1,495,310,543	13,129,593,344	68,804,140	13,198,397,484		6.9978%
Sullivan	4,509,120,325	363,959,524	4,873,079,849	36,339,302	4,909,419,151		2.6030%
State Totals	167,651,905,958	20,205,251,769	187,857,157,727	750,133,005	188,607,290,732		100.00%

* Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Acworth	96,477,950	2,251,954	98,729,904	5,665	98,735,569	97.7	0.0523%
Albany	111,048,500	427,040	111,475,540	1,334,183	112,809,723	99.6	0.0598%
Alexandria	180,293,493	29,210,988	209,504,481	242,842	209,747,323	86.0	0.1112%
Allentown	285,295,171	21,462,382	306,757,553	376,702	307,134,255	93.0	0.1628%
Alstead	159,897,136	28,384,438	188,281,574	84	188,281,658	84.8	0.0998%
Alton	1,714,991,042	134,966,889	1,849,957,931	396,794	1,850,354,725	92.7	0.9811%
Amherst	1,677,908,608	215,873,398	1,893,782,006	1,314,134	1,895,096,140	88.6	1.0048%
Andover	246,462,068	46,154,700	292,616,768	8,740	292,625,508	84.2	0.1552%
Antrim	237,282,037	14,807,129	252,089,166	3,688,748	255,777,914	94.1	0.1356%
Ashland	242,008,921	3,931,476	245,940,397	2,287,009	248,227,406	98.4	0.1316%
Atkinson & Gilmanton	779,632	14,323	793,955	0	793,955	97.2	0.0004%
Atkinson	976,351,664	120,667,646	1,097,019,310	0	1,097,019,310	89.0	0.5816%
Auburn	833,897,116	3,347,856	837,244,972	17,655,617	854,900,589	99.6	0.4533%
Barnstead	586,789,814	(10,913,985)	575,875,829	0	575,875,829	101.9	0.3053%
Barrington	1,014,139,111	102,697,173	1,116,836,284	933,323	1,117,769,607	90.8	0.5926%
Bartlett	1,055,615,902	129,090,391	1,184,706,293	977,736	1,185,684,029	89.1	0.6287%
Bath	104,658,277	(5,445,777)	99,212,500	8,310,470	107,522,970	105.7	0.0570%
Bean's Grant	0	0	0	0	0	97.2	0.0000%
Bean's Purchase	0	0	0	0	0	97.2	0.0000%
Bedford	3,766,269,390	423,112,139	4,189,381,529	3,636	4,189,385,165	89.9	2.2212%
Belmont	601,006,733	152,916,763	753,923,496	1,000,915	754,924,411	79.7	0.4003%
Bennington	103,162,355	17,440,923	120,603,278	17,988	120,621,266	85.5	0.0640%
Benton	24,459,230	1,213,276	25,672,506	708,941	26,381,447	95.2	0.0140%
Berlin	278,192,475	12,181,541	290,374,016	38,930,257	329,304,273	95.8	0.1746%
Bethlehem	256,386,093	8,442,436	264,828,529	1,365,210	266,193,739	96.8	0.1411%
Boscawen	274,983,622	(273,675)	274,709,947	1,921,325	276,631,272	100.1	0.1467%
Bow	1,011,098,586	139,152,718	1,150,251,304	3,576	1,150,254,880	87.9	0.6099%
Bradford	194,877,844	17,237,574	212,115,418	24,847	212,140,265	91.9	0.1125%
Brentwood	553,881,839	89,406,348	643,288,187	0	643,288,187	86.1	0.3411%
Bridgewater	341,229,000	81,513,758	422,742,758	0	422,742,758	80.7	0.2241%
Bristol	450,171,193	68,441,142	518,612,335	1,403,292	520,015,627	86.8	0.2757%

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Brookfield	95,853,304	29,633,886	125,487,190	0	125,487,190	76.3	0.0665%
Brookline	647,563,218	(5,771,522)	641,791,696	0	641,791,696	100.9	0.3403%
Cambridge	8,836,550	233,497	9,070,047	0	9,070,047	97.2	0.0048%
Campton	375,720,240	62,074,765	437,795,005	824,478	438,619,483	85.8	0.2326%
Canaan	338,029,439	18,956,664	356,986,103	100,523	357,086,626	94.7	0.1893%
Candia	393,894,197	126,394,968	520,289,165	9,024	520,298,189	75.7	0.2759%
Canterbury	255,801,521	40,161,791	295,963,312	413,047	296,376,359	86.4	0.1571%
Carroll	323,622,154	45,755,518	369,377,672	1,351,162	370,728,834	87.6	0.1966%
Center Harbor	430,348,617	51,519,682	481,868,299	117,388	481,985,687	89.3	0.2555%
Chandler's Purchase	37,050	1,067	38,117	0	38,117	97.2	0.0000%
Charlestown	260,047,430	27,164,873	287,212,303	693,445	287,905,748	90.5	0.1526%
Chatham	48,226,419	5,940,423	54,166,842	836,708	55,003,550	89.0	0.0292%
Chester	538,558,400	123,850,397	662,408,797	0	662,408,797	81.3	0.3512%
Chesterfield	510,255,200	14,131,132	524,386,332	1,561,445	525,947,777	97.3	0.2789%
Chichester	311,765,832	1,248,825	313,014,657	0	313,014,657	99.6	0.1660%
Claremont	704,452,177	(3,533,870)	700,918,307	2,199,431	703,117,738	100.5	0.3728%
Clarksville	40,111,074	5,925,867	46,036,941	3,149,004	49,185,945	87.1	0.0261%
Colebrook	165,515,878	(7,469,366)	158,046,512	0	158,046,512	104.7	0.0838%
Columbia	60,674,516	5,984,202	66,658,718	174,117	66,832,835	91.1	0.0354%
Concord	4,064,454,631	169,274,256	4,233,728,887	29,281,746	4,263,010,633	96.0	2.2603%
Conway	1,420,768,786	299,184,216	1,719,953,002	1,240,175	1,721,193,177	82.6	0.9126%
Cornish	172,891,976	13,510,353	186,402,329	353,598	186,755,927	92.7	0.0990%
Crawford's Purchase	224,070	6,455	230,525	0	230,525	97.2	0.0001%
Croydon	88,143,169	4,765,063	92,908,232	0	92,908,232	94.8	0.0493%
Cutt's Grant	0	0	0	0	0	97.2	0.0000%
Dalton	77,484,586	3,030,618	80,515,204	6,302,559	86,817,763	96.2	0.0460%
Danbury	106,927,525	10,051,437	116,978,962	0	116,978,962	91.4	0.0620%
Danville	389,341,751	62,842,804	452,184,555	87	452,184,642	86.1	0.2397%
Deerfield	512,056,958	89,608,326	601,665,284	70,154	601,735,438	85.1	0.3190%
Deering	171,927,151	33,895,761	205,822,912	10,583	205,833,495	83.5	0.1091%
Derry	3,210,516,839	208,513,096	3,419,029,935	3,796,425	3,422,826,360	93.9	1.8148%

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Dix's Grant	969,563	19,977	989,540	0	989,540	97.2	0.0005%
Dixville	7,720,314	203,887	7,924,201	3,912	7,928,113	97.2	0.0042%
Dorchester	39,415,957	727,712	40,143,669	15,869	40,159,538	98.1	0.0213%
Dover	3,458,774,290	272,317,513	3,731,091,803	6,610,149	3,737,701,952	92.7	1.9817%
Dublin	227,331,031	38,745,089	266,076,120	1,721,913	267,798,033	85.4	0.1420%
Dummer	31,958,513	(1,058,965)	30,899,548	0	30,899,548	103.4	0.0164%
Dunbarton	291,046,804	63,457,931	354,504,735	4,181,455	358,686,190	82.1	0.1902%
Durham	1,161,181,197	42,091,086	1,203,272,283	2,675,702	1,205,947,985	96.5	0.6394%
East Kingston	290,024,478	77,981,956	368,006,434	1,282	368,007,716	78.8	0.1951%
Easton	62,718,458	9,188,871	71,907,329	413,540	72,320,869	87.2	0.0383%
Eaton	110,902,571	7,518,815	118,421,386	0	118,421,386	93.6	0.0628%
Effingham	161,555,715	15,132,570	176,688,285	94,311	176,782,596	91.4	0.0937%
Ellsworth	13,225,332	1,386,590	14,611,922	354,007	14,965,929	90.5	0.0079%
Enfield	544,739,436	49,960,606	594,700,042	0	594,700,042	91.6	0.3153%
Epping	706,793,900	201,635,234	908,429,134	4,558,671	912,987,805	77.8	0.4841%
Epsom	422,514,471	72,681,519	495,195,990	1,051,353	496,247,343	85.3	0.2631%
Errol	77,728,082	2,303,873	80,031,955	1,497,844	81,529,799	97.1	0.0432%
Erving's Location	45,672	0	45,672	0	45,672	97.2	0.0000%
Exeter	1,764,181,165	457,695,362	2,221,876,527	1,977,513	2,223,854,040	79.4	1.1791%
Farmington	442,194,427	86,655,841	528,850,268	2,010,821	530,861,089	83.6	0.2815%
Fitzwilliam	244,331,576	6,786,658	251,118,234	28,829	251,147,063	97.3	0.1332%
Francestown	188,919,590	14,604,977	203,524,567	0	203,524,567	92.8	0.1079%
Franconia	280,827,562	17,314,489	298,142,051	793,978	298,936,029	94.2	0.1585%
Franklin	622,962,898	(2,478,175)	620,484,723	3,796,012	624,280,735	100.4	0.3310%
Freedom	489,720,368	80,988,672	570,709,040	0	570,709,040	85.8	0.3026%
Fremont	402,326,430	104,349,981	506,676,411	0	506,676,411	79.4	0.2686%
Gilford	1,765,043,042	268,368,018	2,033,411,060	2,179,903	2,035,590,963	86.8	1.0793%
Gilmanston	452,743,140	51,329,050	504,072,190	100,034	504,172,224	89.8	0.2673%
Gilsum	59,301,829	6,869,917	66,171,746	0	66,171,746	89.6	0.0351%
Goffstown	1,638,281,900	68,222,412	1,706,504,312	0	1,706,504,312	96.0	0.9048%
Gorham	211,888,254	9,754,838	221,643,092	454,411	222,097,503	95.6	0.1178%

[†]Flood control, forest, recreation lands, and others.

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Goshen	70,878,719	2,851,020	73,729,739	17,762	73,747,501	96.1	0.0391%
Grafton	113,588,720	10,857,523	124,446,243	0	124,446,243	91.2	0.0660%
Grantham	463,407,706	61,364,408	524,772,114	0	524,772,114	88.3	0.2782%
Greenfield	137,156,559	22,079,764	159,236,323	9,817,194	169,053,517	86.1	0.0896%
Greenland	832,488,700	45,632,776	878,121,476	0	878,121,476	94.8	0.4656%
Green's Grant	5,591,010	161,058	5,752,068	62,654	5,814,722	97.2	0.0031%
Greenville	111,749,793	335,341	112,085,134	1,613,440	113,698,574	99.7	0.0603%
Groton	69,220,490	4,396,262	73,616,752	65,544,395	139,161,147	94.0	0.0738%
Hadley's Purchase	0	0	0	0	0	97.2	0.0000%
Hale's Location	74,797,100	5,371,282	80,168,382	37,682	80,206,064	93.3	0.0425%
Hampstead	1,025,163,204	287,461,700	1,312,624,904	2,107,257	1,314,732,161	78.1	0.6971%
Hampton	3,292,024,700	518,179,679	3,810,204,379	18,743,440	3,828,947,819	86.4	2.0301%
Hampton Falls	481,202,600	25,836,347	507,038,947	886,490	507,925,437	94.9	0.2693%
Hancock	243,723,742	11,291,306	255,015,048	988,251	256,003,299	95.6	0.1357%
Hanover	2,308,077,018	96,124,006	2,404,201,024	3,520,868	2,407,721,892	96.0	1.2766%
Harrisville	204,275,823	612,732	204,888,555	197,144	205,085,699	99.7	0.1087%
Hart's Location	15,945,586	698,476	16,644,062	328,736	16,972,798	95.8	0.0090%
Haverhill	320,573,109	13,363,797	333,936,906	405,050	334,341,956	96.0	0.1773%
Hebron	257,746,095	46,543,347	304,289,442	7,689,820	311,979,262	84.7	0.1654%
Henniker	395,672,530	74,138,334	469,810,864	3,447,898	473,258,762	84.2	0.2509%
Hill	80,851,257	5,434,191	86,285,448	1,747,913	88,033,361	93.7	0.0467%
Hillsborough	486,086,835	35,970,684	522,057,519	121,284	522,178,803	93.1	0.2769%
Hinsdale	235,815,996	15,561,541	251,377,537	434,183	251,811,720	93.8	0.1335%
Holderness	738,655,309	25,964,360	764,619,669	864	764,620,533	96.6	0.4054%
Hollis	1,336,871,925	97,473,042	1,434,344,967	1,066	1,434,346,033	93.2	0.7605%
Hooksett	1,916,022,404	92,370,142	2,008,392,546	28,880	2,008,421,426	95.4	1.0649%
Hopkinton	600,795,722	104,284,441	705,080,163	11,515,241	716,595,404	85.2	0.3799%
Hudson	2,991,366,943	274,294,945	3,265,661,888	676,584	3,266,338,472	91.6	1.7318%
Jackson	400,426,682	8,181,738	408,608,420	845,640	409,454,060	98.0	0.2171%
Jaffrey	420,035,121	122,531,350	542,566,471	5,621	542,572,092	77.4	0.2877%
Jefferson	120,441,798	11,573,287	132,015,085	718,400	132,733,485	91.2	0.0704%

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Keene	1,789,466,159	76,476,659	1,865,942,818	13,846,514	1,879,789,332	95.9	0.9967%
Kensington	375,223,340	5,317,667	380,541,007	0	380,541,007	98.6	0.2018%
Kilkenny	0	0	0	0	0	97.2	0.0000%
Kingston	795,429,354	20,386,887	815,816,241	1,430	815,817,671	97.5	0.4325%
Laconia	2,162,268,359	140,449,070	2,302,717,429	19,183,236	2,321,900,665	93.9	1.2311%
Lancaster	260,074,722	(4,809,698)	255,265,024	2,869,532	258,134,556	101.9	0.1369%
Landaff	49,278,219	599,979	49,878,198	138,559	50,016,757	98.6	0.0265%
Langdon	55,960,073	3,215,260	59,175,333	12,882	59,188,215	94.6	0.0314%
Lebanon	1,833,922,121	305,959,438	2,139,881,559	62,702,118	2,202,583,677	85.7	1.1678%
Lee	451,888,487	101,179,098	553,067,585	250,524	553,318,109	81.7	0.2934%
Lempster	103,891,678	10,024,307	113,915,985	29,293,216	143,209,201	91.1	0.0759%
Lincoln	824,689,414	135,363,710	960,053,124	2,380,420	962,433,544	85.9	0.5103%
Lisbon	104,286,881	19,466,231	123,753,112	0	123,753,112	84.1	0.0656%
Litchfield	863,725,501	131,346,437	995,071,938	1,393,304	996,465,242	86.8	0.5283%
Littleton	572,621,781	(5,658,048)	566,963,733	6,036,904	573,000,637	101.0	0.3038%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Londonderry	3,237,076,563	648,898,721	3,885,975,284	37,042,799	3,923,018,083	83.3	2.0800%
Loudon	546,693,657	97,114,887	643,808,544	5,799,876	649,608,420	84.9	0.3444%
Low & Burbank's Grant	0	0	0	0	0	97.2	0.0000%
Lyman	58,192,633	6,670,381	64,863,014	0	64,863,014	89.7	0.0344%
Lyme	348,540,400	19,966,658	368,507,058	0	368,507,058	94.6	0.1954%
Lyndeborough	165,439,204	5,941,787	171,380,991	365	171,381,356	96.6	0.0909%
Madbury	226,349,277	37,422,098	263,771,375	0	263,771,375	85.8	0.1399%
Madison	469,947,667	105,760,509	575,708,176	1,009,265	576,717,441	81.6	0.3058%
Manchester	8,917,968,311	1,970,852,063	10,888,820,374	34,530,874	10,923,351,248	81.9	5.7916%
Marlborough	171,989,282	15,908,850	187,898,132	577,321	188,475,453	91.5	0.0999%
Marlow	63,162,245	1,857,326	65,019,571	183,865	65,203,436	97.1	0.0346%
Martin's Location	0	0	0	0	0	97.2	0.0000%
Mason	152,744,096	25,055,834	177,799,930	13,215	177,813,145	85.9	0.0943%
Meredith	1,930,371,823	296,046,627	2,226,418,450	9,937,855	2,236,356,305	86.7	1.1857%
Merrimack	3,317,212,386	460,910,197	3,778,122,583	335,547	3,778,458,130	87.8	2.0033%

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Middleton	177,887,572	355,629	178,243,201	0	178,243,201	99.8	0.0945%
Milan	104,418,545	3,078,677	107,497,222	130,182	107,627,404	97.1	0.0571%
Milford	1,368,492,390	254,818,370	1,623,310,760	1,658,274	1,624,969,034	84.3	0.8616%
Millsfield	8,743,727	231,925	8,975,652	0	8,975,652	97.2	0.0048%
Milton	411,119,139	54,329,672	465,448,811	488,914	465,937,725	88.3	0.2470%
Monroe	82,197,422	(81,312)	82,116,110	0	82,116,110	100.1	0.0435%
Mont Vernon	258,975,874	56,016,104	314,991,978	0	314,991,978	82.2	0.1670%
Moultonborough	3,052,976,595	219,188,295	3,272,164,890	4,858,730	3,277,023,620	93.3	1.7375%
Nashua	10,062,238,257	653,664,500	10,715,902,757	11,645,752	10,727,548,509	93.9	5.6878%
Nelson	120,194,271	5,238,200	125,432,471	194,362	125,626,833	95.8	0.0666%
New Boston	650,256,147	51,922,343	702,178,490	6,559	702,185,049	92.6	0.3723%
New Castle	727,360,392	7,346,965	734,707,357	0	734,707,357	99.0	0.3895%
New Durham	406,015,740	78,951,946	484,967,686	0	484,967,686	83.7	0.2571%
New Hampton	297,906,783	6,362,117	304,268,900	1,050,223	305,319,123	97.9	0.1619%
New Ipswich	380,368,592	51,809,008	432,177,600	3,326	432,180,926	88.0	0.2291%
New London	1,139,008,800	112,602,469	1,251,611,269	0	1,251,611,269	91.0	0.6636%
Newbury	737,555,249	99,530,166	837,085,415	2,066,572	839,151,987	88.1	0.4449%
Newfields	298,389,083	(3,826,397)	294,562,686	0	294,562,686	101.3	0.1562%
Newington	542,734,490	36,494,189	579,228,679	2,265,487	581,494,166	93.7	0.3083%
Newmarket	764,564,692	267,199,067	1,031,763,759	1,166,298	1,032,930,057	74.1	0.5477%
Newport	419,067,185	23,876,834	442,944,019	3,230,221	446,174,240	94.6	0.2366%
Newton	498,366,711	89,315,948	587,682,659	0	587,682,659	84.8	0.3116%
North Hampton	1,182,676,350	109,842,021	1,292,518,371	0	1,292,518,371	91.5	0.6853%
Northfield	333,618,376	24,253,586	357,871,962	2,764,668	360,636,630	93.2	0.1912%
Northumberland	81,691,709	(80,497)	81,611,212	1,522,542	83,133,754	100.1	0.0441%
Northwood	475,153,178	102,122,966	577,276,144	474,261	577,750,405	82.3	0.3063%
Nottingham	611,127,154	77,793,334	688,920,488	220,415	689,140,903	88.7	0.3654%
Odell	2,239,344	58,306	2,297,650	530,964	2,828,614	97.2	0.0015%
Orange	31,504,641	2,393,701	33,898,342	147,388	34,045,730	92.9	0.0181%
Orford	134,880,928	24,951,685	159,832,613	150,325	159,982,938	84.3	0.0848%
Ossipee	644,070,456	137,384,843	781,455,299	64,473	781,519,772	82.4	0.4144%

^aFlood control, forest, recreation lands, and others.

^{**}Does not include utilities or railroads

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Pelham	1,719,215,784	238,855,202	1,958,070,986	1,334,719	1,959,405,705	87.8	1.0389%
Pembroke	633,778,636	68,794,178	702,572,814	1,814,776	704,387,590	90.2	0.3735%
Peterborough	713,692,596	20,524,121	734,216,717	3,478,115	737,694,832	97.2	0.3911%
Piermont	95,207,934	5,899,420	101,107,354	63,921	101,171,275	94.2	0.0536%
Pinkham's Grant	2,790,430	80,383	2,870,813	1,695,693	4,566,506	97.2	0.0024%
Pittsburg	273,059,858	9,459,722	282,519,580	4,186,391	286,705,971	96.6	0.1520%
Pittsfield	252,406,387	26,761,737	279,168,124	344,297	279,512,421	90.4	0.1482%
Plainfield	296,727,710	(4,059,278)	292,668,432	39,602	292,708,034	101.4	0.1552%
Plaistow	985,560,978	247,923,253	1,233,484,231	0	1,233,484,231	79.9	0.6540%
Plymouth	455,335,956	20,914,628	476,250,584	2,141,705	478,392,289	95.6	0.2536%
Portsmouth	5,398,526,967	560,106,071	5,958,633,038	65,854,202	6,024,487,240	90.6	3.1942%
Randolph	65,877,414	(5,165,901)	60,711,513	1,657,366	62,368,879	108.5	0.0331%
Raymond	919,334,385	180,316,285	1,099,650,670	454,046	1,100,104,716	83.6	0.5833%
Richmond	96,430,622	3,003,732	99,434,354	0	99,434,354	96.9	0.0527%
Rindge	537,979,920	111,664,683	649,644,603	471,838	650,116,441	82.8	0.3447%
Rochester	2,287,738,914	344,766,188	2,632,505,102	48,283,035	2,680,788,137	86.9	1.4214%
Rollinsford	278,248,173	30,180,728	308,428,901	1,819,824	310,248,725	90.2	0.1645%
Roxbury	22,183,510	729,399	22,912,909	3,500,682	26,413,591	96.8	0.0140%
Rumney	162,179,813	5,339,618	167,519,431	342,176	167,861,607	96.8	0.0890%
Rye	2,140,657,100	422,983,173	2,563,640,273	2,943,549	2,566,583,822	83.5	1.3608%
Salem	4,423,248,001	823,769,004	5,247,017,005	3,842,516	5,250,859,521	84.3	2.7840%
Salisbury	137,916,921	5,989,264	143,906,185	2,538,211	146,444,396	95.8	0.0776%
Sanbornton	521,411,213	520,080	521,931,293	1,710,488	523,641,781	99.9	0.2776%
Sandown	659,465,400	50,378,375	709,843,775	0	709,843,775	92.9	0.3764%
Sandwich	393,765,244	31,559,188	425,324,432	750,832	426,075,264	92.6	0.2259%
Sargent's Purchase	1,888,530	54,402	1,942,932	0	1,942,932	97.2	0.0010%
Seabrook	1,692,191,450	157,196,436	1,849,387,886	0	1,849,387,886	91.5	0.9805%
Second College Grant	1,329,376	19,812	1,349,188	0	1,349,188	97.2	0.0007%
Sharon	50,531,894	1,120,132	51,652,026	77,179	51,729,205	97.8	0.0274%
Shelburne	50,876,993	(4,140,174)	46,736,819	401,293	47,138,112	108.9	0.0250%
Somersworth	842,898,374	232,205,286	1,075,103,660	5,731,848	1,080,835,508	78.4	0.5731%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes ^a	Total Equalized Valuation ^{**}	2018 Equalization Ratio	% Proportion to State Tax
South Hampton	165,348,029	(6,495,426)	158,852,603	1,837	158,854,440	104.1	0.0842%
Springfield	196,579,967	18,180,676	214,760,643	352,744	215,113,387	91.5	0.1141%
Stark	53,719,509	6,042,096	59,761,605	677,151	60,438,756	89.8	0.0320%
Stewartstown	86,939,875	3,197,582	90,137,457	44,492	90,181,949	96.4	0.0478%
Stoddard	253,037,970	21,967,650	275,005,620	33,152	275,038,772	92.0	0.1458%
Strafford	475,848,100	112,158,285	588,006,385	0	588,006,385	80.9	0.3118%
Stratford	42,295,815	2,839,662	45,135,477	380,020	45,515,497	93.2	0.0241%
Stratham	1,255,423,704	207,758,545	1,463,182,249	0	1,463,182,249	85.8	0.7758%
Success	12,064,691	328,475	12,393,166	402,084	12,795,250	97.2	0.0068%
Sugar Hill	144,828,977	6,940,541	151,769,518	0	151,769,518	95.4	0.0805%
Sullivan	50,990,309	2,528,077	53,518,386	0	53,518,386	95.2	0.0284%
Sunapee	1,219,226,391	185,357,515	1,404,583,906	0	1,404,583,906	86.8	0.7447%
Surry	77,945,952	3,573,361	81,519,313	2,538,277	84,057,590	95.6	0.0446%
Sutton	255,087,115	47,535,166	302,622,281	1,036	302,623,317	84.3	0.1605%
Swanzy	534,800,155	65,379,404	600,179,559	1,746,971	601,926,530	89.1	0.3191%
Tamworth	333,993,419	27,854,770	361,848,189	6,211,640	368,059,829	92.3	0.1951%
Temple	138,622,347	12,059,676	150,682,023	17,444	150,699,467	92.0	0.0799%
Thomson & Meserve's Purchase	5,362,170	154,466	5,516,636	341,818	5,858,454	97.2	0.0031%
Thornton	365,466,942	30,009,921	395,476,863	469,430	395,946,293	92.4	0.2099%
Tilton	488,900,145	90,981,228	579,881,373	177,256	580,058,629	84.3	0.3075%
Troy	115,907,353	931,755	116,839,108	4,646	116,843,754	99.2	0.0620%
Tuftonboro	970,904,054	131,135,708	1,102,039,762	936,206	1,102,975,968	88.1	0.5848%
Unity	124,062,184	12,689,968	136,752,152	37	136,752,189	90.6	0.0725%
Wakefield	1,101,291,265	0	1,101,291,265	1,061,101	1,102,352,366	100.0	0.5845%
Walpole	417,941,178	(830,094)	417,111,084	43	417,111,127	100.2	0.2212%
Warner	280,205,685	51,410,022	331,615,707	743,748	332,359,455	84.4	0.1762%
Warren	67,506,289	3,892,284	71,398,573	544,886	71,943,459	94.5	0.0381%
Washington	237,306,010	6,300,441	243,606,451	140,699	243,747,150	97.4	0.1292%
Waterville Valley	328,174,125	12,608,485	340,782,610	1,186,868	341,969,478	96.3	0.1813%
Weare	834,182,832	105,098,230	939,281,062	1,837,100	941,118,162	88.8	0.4990%
Webster	213,328,618	(211,976)	213,116,642	1,041,268	214,157,910	100.1	0.1135%

^aFlood control, forest, recreation lands, and others.

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Wentworth	87,459,402	13,730,764	101,190,166	126,842	101,317,008	86.3	0.0537%
Wentworth's Location	7,494,134	209,145	7,703,279	8,310	7,711,589	97.2	0.0041%
Westmoreland	163,305,233	7,514,189	170,819,422	506	170,819,928	95.6	0.0906%
Whitefield	185,562,724	(375,575)	185,187,149	2,879,616	188,066,765	100.2	0.0997%
Wilmot	176,001,431	20,170,871	196,172,302	47,409	196,219,711	89.7	0.1040%
Wilton	368,081,945	53,912,413	421,994,358	175,072	422,169,430	87.2	0.2238%
Winchester	259,184,460	(4,298,162)	254,886,298	876,848	255,763,146	101.7	0.1356%
Windham	2,330,671,160	557,389,380	2,888,060,540	556,424	2,888,616,964	80.7	1.5316%
Windsor	27,263,852	576,733	27,840,585	1,718,428	29,559,013	97.9	0.0157%
Wolfboro	1,982,379,143	255,025,612	2,237,404,755	2,042,812	2,239,447,567	88.6	1.1874%
Woodstock	224,718,170	43,109,833	267,828,003	1,728,524	269,556,527	83.9	0.1429%
State Totals	167,651,905,958	20,205,251,769	187,857,157,727	750,133,005	188,607,290,732		100.0000%

2018 School Set-Off Districts			
Total Equalized Valuation for School Purposes			
Municipality	Total Equalized Valuation Including Utilities Used to Apportion Local School Tax	Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only
CONCORD - Concord Union School District	4,025,460,343	3,894,002,462	3,998,826,809
PENACOOK - Merrimack Valley School District	409,134,417	373,381,296	406,430,191
LOUDON - Loudon School District	661,705,314	644,820,199	655,905,438

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BELKNAP COUNTY Municipality	Modified Local Assessed* Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes^a	Total Equalized Valuation^{a*}	2018 Equalization Ratio	% Proportion to State Tax
Alton	1,714,991,042	134,966,889	1,849,957,931	396,794	1,850,354,725	92.7	0.9811%
Barnstead	586,789,814	-10,913,985	575,875,829	0	575,875,829	101.9	0.3053%
Belmont	601,006,733	152,916,763	753,923,496	1,000,915	754,924,411	79.7	0.4003%
Center Harbor	430,348,617	51,519,682	481,868,299	117,388	481,985,687	89.3	0.2555%
Gilford	1,765,043,042	268,368,018	2,033,411,060	2,179,903	2,035,590,963	86.8	1.0793%
Gilmanton	452,743,140	51,329,050	504,072,190	100,034	504,172,224	89.8	0.2673%
Laconia	2,162,268,359	140,449,070	2,302,717,429	19,183,236	2,321,900,665	93.9	1.2311%
Meredith	1,930,371,823	296,046,627	2,226,418,450	9,937,855	2,236,356,305	86.7	1.1857%
New Hampton	297,906,783	6,362,117	304,268,900	1,050,223	305,319,123	97.9	0.1619%
Sanbornton	521,411,213	520,080	521,931,293	1,710,488	523,641,781	99.9	0.2776%
Tilton	488,900,145	90,981,228	579,881,373	177,256	580,058,629	84.3	0.3075%
County Totals	10,951,780,711	1,182,545,539	12,134,326,250	35,854,092	12,170,180,342		6.4527%

^aFlood control, forest, recreation lands, and others.

^{**}Does not include utilities or railroads

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CARROLL COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Albany	111,048,500	427,040	111,475,540	1,334,183	112,809,723	99.6	0.0598%
Bartlett	1,055,615,902	129,090,391	1,184,706,293	977,736	1,185,684,029	89.1	0.6287%
Brookfield	95,853,304	29,633,886	125,487,190	0	125,487,190	76.3	0.0665%
Chatham	48,226,419	5,940,423	54,166,842	836,708	55,003,550	89.0	0.0292%
Conway	1,420,768,786	299,184,216	1,719,953,002	1,240,175	1,721,193,177	82.6	0.9126%
Eaton	110,902,571	7,518,815	118,421,386	0	118,421,386	93.6	0.0628%
Effingham	161,555,715	15,132,570	176,688,285	94,311	176,782,596	91.4	0.0937%
Freedom	489,720,368	80,988,672	570,709,040	0	570,709,040	85.8	0.3026%
Hale's Location	74,797,100	5,371,282	80,168,382	37,682	80,206,064	93.3	0.0425%
Hart's Location	15,945,586	698,476	16,644,062	328,736	16,972,798	95.8	0.0090%
Jackson	400,426,682	8,181,738	408,608,420	845,640	409,454,060	98.0	0.2171%
Madison	469,947,667	105,760,509	575,708,176	1,009,265	576,717,441	81.6	0.3058%
Moultonborough	3,052,976,595	219,188,295	3,272,164,890	4,858,730	3,277,023,620	93.3	1.7375%
Ossipee	644,070,456	137,384,843	781,455,299	64,473	781,519,772	82.4	0.4144%
Sandwich	393,765,244	31,559,188	425,324,432	750,832	426,075,264	92.6	0.2259%
Tamworth	333,993,419	27,854,770	361,848,189	6,211,640	368,059,829	92.3	0.1951%
Tuftonboro	970,904,054	131,135,708	1,102,039,762	936,206	1,102,975,968	88.1	0.5848%
Wakefield	1,101,291,265	0	1,101,291,265	1,061,101	1,102,352,366	100.0	0.5845%
Wolfeboro	1,982,379,143	255,025,612	2,237,404,755	2,042,812	2,239,447,567	88.6	1.1874%
County totals	12,934,188,776	1,490,076,434	14,424,265,210	22,630,230	14,446,895,440		7.6598%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

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CHESHIRE COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Alstead	159,897,136	28,384,438	188,281,574	84	188,281,658	84.8	0.0998%
Chesterfield	510,255,200	14,131,132	524,386,332	1,561,445	525,947,777	97.3	0.2789%
Dublin	227,331,031	38,745,089	266,076,120	1,721,913	267,798,033	85.4	0.1420%
Fitzwilliam	244,331,576	6,786,658	251,118,234	28,829	251,147,063	97.3	0.1332%
Gilsum	59,301,829	6,869,917	66,171,746	0	66,171,746	89.6	0.0351%
Harrisville	204,275,823	612,732	204,888,555	197,144	205,085,699	99.7	0.1087%
Hinsdale	235,815,996	15,561,541	251,377,537	434,183	251,811,720	93.8	0.1335%
Jaffrey	420,035,121	122,531,350	542,566,471	5,621	542,572,092	77.4	0.2877%
Keene	1,789,466,159	76,476,659	1,865,942,818	13,846,514	1,879,789,332	95.9	0.9967%
Marlborough	171,989,282	15,908,850	187,898,132	577,321	188,475,453	91.5	0.0999%
Marlow	63,162,245	1,857,326	65,019,571	183,865	65,203,436	97.1	0.0346%
Nelson	120,194,271	5,238,200	125,432,471	194,362	125,626,833	95.8	0.0666%
Richmond	96,430,622	3,003,732	99,434,354	0	99,434,354	96.9	0.0527%
Rindge	537,979,920	111,664,683	649,644,603	471,838	650,116,441	82.8	0.3447%
Roxbury	22,183,510	729,399	22,912,909	3,500,682	26,413,591	96.8	0.0140%
Stoddard	253,037,970	21,967,650	275,005,620	33,152	275,038,772	92.0	0.1458%
Sullivan	50,990,309	2,528,077	53,518,386	0	53,518,386	95.2	0.0284%
Surry	77,945,952	3,573,361	81,519,313	2,538,277	84,057,590	95.6	0.0446%
Swanzy	534,800,155	65,379,404	600,179,559	1,746,971	601,926,530	89.1	0.3191%
Troy	115,907,353	931,755	116,839,108	4,646	116,843,754	99.2	0.0620%
Walpole	417,941,178	-830,094	417,111,084	43	417,111,127	100.2	0.2212%
Westmoreland	163,305,233	7,514,189	170,819,422	506	170,819,928	95.6	0.0906%
Winchester	259,184,460	-4,298,162	254,886,298	876,848	255,763,146	101.7	0.1356%
County totals	6,735,762,331	545,267,886	7,281,030,217	27,924,244	7,308,954,461		3.8752%

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COOS COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes¹	Total Equalized Valuation^{**}	2018 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	779,632	14,323	793,955	0	793,955	97.2	0.0004%
Bean's Grant	0	0	0	0	0	97.2	0.0000%
Bean's Purchase	0	0	0	0	0	97.2	0.0000%
Berlin	278,192,475	12,181,541	290,374,016	38,930,257	329,304,273	95.8	0.1746%
Cambridge	8,836,550	233,497	9,070,047	0	9,070,047	97.2	0.0048%
Carroll	323,622,154	45,755,518	369,377,672	1,351,162	370,728,834	87.6	0.1966%
Chandler's Purchase	37,050	1,067	38,117	0	38,117	97.2	0.0000%
Clarksville	40,111,074	5,925,867	46,036,941	3,149,004	49,185,945	87.1	0.0261%
Colebrook	165,515,878	-7,469,366	158,046,512	0	158,046,512	104.7	0.0838%
Columbia	60,674,516	5,984,202	66,658,718	174,117	66,832,835	91.1	0.0354%
Crawford's Purchase	224,070	6,455	230,525	0	230,525	97.2	0.0001%
Cutt's Grant	0	0	0	0	0	97.2	0.0000%
Dalton	77,484,586	3,030,618	80,515,204	6,302,559	86,817,763	96.2	0.0460%
Dix's Grant	969,563	19,977	989,540	0	989,540	97.2	0.0005%
Dixville	7,720,314	203,887	7,924,201	3,912	7,928,113	97.2	0.0042%
Dummer	31,958,513	-1,058,965	30,899,548	0	30,899,548	103.4	0.0164%
Errol	77,728,082	-2,303,873	80,031,955	1,497,844	81,529,799	97.1	0.0432%
Erving's Location	45,672	0	45,672	0	45,672	97.2	0.0000%
Gorham	211,888,254	9,754,838	221,643,092	454,411	222,097,503	95.6	0.1178%
Green's Grant	5,591,010	161,058	5,752,068	62,654	5,814,722	97.2	0.0031%
Hadley's Purchase	0	0	0	0	0	97.2	0.0000%
Jefferson	120,441,798	11,573,287	132,015,085	718,400	132,733,485	91.2	0.0704%
Kilkenny	0	0	0	0	0	97.2	0.0000%
Lancaster	260,074,722	-4,809,698	255,265,024	2,869,532	258,134,556	101.9	0.1369%
Low & Burbank's Grant	0	0	0	0	0	97.2	0.0000%
Martin's Location	0	0	0	0	0	97.2	0.0000%
Milan	104,418,545	3,078,677	107,497,222	130,182	107,627,404	97.1	0.0571%
Millsfield	8,743,727	231,925	8,975,652	0	8,975,652	97.2	0.0048%
Northumberland	81,691,709	-80,497	81,611,212	1,522,542	83,133,754	100.1	0.0441%
Odell	2,239,344	58,306	2,297,650	530,964	2,828,614	97.2	0.0015%

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www.revenue.nh.gov

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COOS COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
COOS COUNTY Continued							
Pinkham's Grant	2,790,430	80,383	2,870,813	1,695,693	4,566,506	97.2	0.0024%
Pittsburg	273,059,858	9,459,722	282,519,580	4,186,391	286,705,971	96.6	0.1520%
Randolph	65,877,414	-5,165,901	60,711,513	1,657,366	62,368,879	108.5	0.0331%
Sargent's Purchase	1,888,530	54,402	1,942,932	0	1,942,932	97.2	0.0010%
Second College Grant	1,329,376	19,812	1,349,188	0	1,349,188	97.2	0.0007%
Shelburne	50,876,993	-4,140,174	46,736,819	401,293	47,138,112	108.9	0.0250%
Stark	53,719,509	6,042,096	59,761,605	677,151	60,438,756	89.8	0.0320%
Stewartstown	86,939,875	3,197,582	90,137,457	44,492	90,181,949	96.4	0.0478%
Stratford	42,295,815	2,839,662	45,135,477	380,020	45,515,497	93.2	0.0241%
Success	12,064,691	328,475	12,393,166	402,084	12,795,250	97.2	0.0068%
Thomson & Meserve's Purchase	5,362,170	154,466	5,516,636	341,818	5,858,454	97.2	0.0031%
Wentworth's Location	7,494,134	209,145	7,703,279	8,310	7,711,589	97.2	0.0041%
Whitefield	185,562,724	-375,575	185,187,149	2,879,616	188,066,765	100.2	0.0997%
County totals	2,658,250,757	99,804,485	2,758,055,242	70,371,774	2,828,427,016		1.4996%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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GRAFTON COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Alexandria	180,293,493	29,210,988	209,504,481	242,842	209,747,323	86.0	0.1112%
Ashland	242,008,921	3,931,476	245,940,397	2,287,009	248,227,406	98.4	0.1316%
Bath	104,658,277	-5,445,777	99,212,500	8,310,470	107,522,970	105.7	0.0570%
Benton	24,459,230	1,213,276	25,672,506	708,941	26,381,447	95.2	0.0140%
Bethlehem	256,386,093	8,442,436	264,828,529	1,365,210	266,193,739	96.8	0.1411%
Bridgewater	341,229,000	81,513,758	422,742,758	0	422,742,758	80.7	0.2241%
Bristol	450,171,193	68,441,142	518,612,335	1,403,292	520,015,627	86.8	0.2757%
Campton	375,720,240	62,074,765	437,795,005	824,478	438,619,483	85.8	0.2326%
Canaan	338,029,439	18,956,664	356,986,103	100,523	357,086,626	94.7	0.1893%
Dorchester	39,415,957	727,712	40,143,669	15,869	40,159,538	98.1	0.0213%
Easton	62,718,458	9,188,871	71,907,329	413,540	72,320,869	87.2	0.0383%
Ellsworth	13,225,332	1,386,590	14,611,922	354,007	14,965,929	90.5	0.0079%
Enfield	544,739,436	49,960,606	594,700,042	0	594,700,042	91.6	0.3153%
Franconia	280,827,562	17,314,489	298,142,051	793,978	298,936,029	94.2	0.1585%
Grafton	113,588,720	10,857,523	124,446,243	0	124,446,243	91.2	0.0660%
Groton	69,220,490	4,396,262	73,616,752	65,544,395	139,161,147	94.0	0.0738%
Hanover	2,308,077,018	96,124,006	2,404,201,024	3,520,868	2,407,721,892	96.0	1.2766%
Haverhill	320,573,109	13,363,797	333,936,906	405,050	334,341,956	96.0	0.1773%
Hebron	257,746,095	46,543,347	304,289,442	7,689,820	311,979,262	84.7	0.1654%
Holderness	738,655,309	25,964,360	764,619,669	864	764,620,533	96.6	0.4054%
Landaff	49,278,219	599,979	49,878,198	138,559	50,016,757	98.6	0.0265%
Lebanon	1,833,922,121	305,959,438	2,139,881,559	62,702,118	2,202,583,677	85.7	1.1678%
Lincoln	824,689,414	135,363,710	960,053,124	2,380,420	962,433,544	85.9	0.5103%
Lisbon	104,286,881	19,466,231	123,753,112	0	123,753,112	84.1	0.0656%
Littleton	572,621,781	-5,658,048	566,963,733	6,036,904	573,000,637	101.0	0.3038%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Lyman	58,192,633	6,670,381	64,863,014	0	64,863,014	89.7	0.0344%
Lyme	348,540,400	19,966,658	368,507,058	0	368,507,058	94.6	0.1954%
Monroe	82,197,422	-81,312	82,116,110	0	82,116,110	100.1	0.0435%
Orange	31,504,641	2,393,701	33,898,342	147,388	34,045,730	92.9	0.0181%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

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GRAFTON COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
GRAFTON COUNTY Continued							
Orford	134,880,928	24,951,685	159,832,613	150,325	159,982,938	84.3	0.0848%
Piermont	95,207,934	5,899,420	101,107,354	63,921	101,171,275	94.2	0.0536%
Plymouth	455,335,956	20,914,628	476,250,584	2,141,705	478,392,289	95.6	0.2536%
Rumney	162,179,813	5,339,618	167,519,431	342,176	167,861,607	96.8	0.0890%
Sugar Hill	144,828,977	6,940,541	151,769,518	0	151,769,518	95.4	0.0805%
Thornton	365,466,942	30,009,921	395,476,863	469,430	395,946,293	92.4	0.2099%
Warren	67,506,289	3,892,284	71,398,573	544,886	71,943,459	94.5	0.0381%
Waterville Valley	328,174,125	12,608,485	340,782,610	1,186,868	341,969,478	96.3	0.1813%
Wentworth	87,459,402	13,730,764	101,190,166	126,842	101,317,008	86.3	0.0537%
Woodstock	224,718,170	43,109,833	267,828,003	1,728,524	269,556,527	83.9	0.1429%
County totals	13,032,872,020	1,196,244,208	14,229,116,228	172,141,222	14,401,257,450		7.6356%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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HILLSBOROUGH COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Amherst	1,677,908,608	215,873,398	1,893,782,006	1,314,134	1,895,096,140	88.6	1.0048%
Antrim	237,282,037	14,807,129	252,089,166	3,688,748	255,777,914	94.1	0.1356%
Bedford	3,766,269,390	423,112,139	4,189,381,529	3,636	4,189,385,165	89.9	2.2212%
Bennington	103,162,355	17,440,923	120,603,278	17,988	120,621,266	85.5	0.0640%
Brookline	647,563,218	-5,771,522	641,791,696	0	641,791,696	100.9	0.3403%
Deering	171,927,151	33,895,761	205,822,912	10,583	205,833,495	83.5	0.1091%
Francestown	188,919,590	14,604,977	203,524,567	0	203,524,567	92.8	0.1079%
Goffstown	1,638,281,900	68,222,412	1,706,504,312	0	1,706,504,312	96.0	0.9048%
Greenfield	137,156,559	22,079,764	159,236,323	9,817,194	169,053,517	86.1	0.0896%
Greenville	111,749,793	335,341	112,085,134	1,613,440	113,698,574	99.7	0.0603%
Hancock	243,723,742	11,291,306	255,015,048	988,251	256,003,299	95.6	0.1357%
Hillsborough	486,086,835	35,970,684	522,057,519	121,284	522,178,803	93.1	0.2769%
Hollis	1,336,871,925	97,473,042	1,434,344,967	1,066	1,434,346,033	93.2	0.7605%
Hudson	2,991,366,943	274,294,945	3,265,661,888	676,584	3,266,338,472	91.6	1.7318%
Litchfield	863,725,501	131,346,437	995,071,938	1,393,304	996,465,242	86.8	0.5283%
Lyndeborough	165,439,204	5,941,787	171,380,991	365	171,381,356	96.6	0.0909%
Manchester	8,917,968,311	1,970,852,063	10,888,820,374	34,530,874	10,923,351,248	81.9	5.7916%
Mason	152,744,096	25,055,834	177,799,930	13,215	177,813,145	85.9	0.0943%
Merrimack	3,317,212,386	460,910,197	3,778,122,583	335,547	3,778,458,130	87.8	2.0033%
Milford	1,368,492,390	254,818,370	1,623,310,760	1,658,274	1,624,969,034	84.3	0.8616%
Mont Vernon	258,975,874	56,016,104	314,991,978	0	314,991,978	82.2	0.1670%
Nashua	10,062,238,257	653,664,500	10,715,902,757	11,645,752	10,727,548,509	93.9	5.6878%
New Boston	650,256,147	51,922,343	702,178,490	6,559	702,185,049	92.6	0.3723%
New Ipswich	380,368,592	51,809,008	432,177,600	3,326	432,180,926	88.0	0.2291%
Pelham	1,719,215,784	238,855,202	1,958,070,986	1,334,719	1,959,405,705	87.8	1.0389%
Peterborough	713,692,596	20,524,121	734,216,717	3,478,115	737,694,832	97.2	0.3911%
Sharon	50,531,894	1,120,132	51,652,026	77,179	51,729,205	97.8	0.0274%
Temple	138,622,347	12,059,676	150,682,023	17,444	150,699,467	92.0	0.0799%
Weare	834,182,832	105,098,230	939,281,062	1,837,100	941,118,162	88.8	0.4990%
Wilton	368,081,945	53,912,413	421,994,358	175,072	422,169,430	87.2	0.2238%
Windsor	27,263,852	576,733	27,840,585	1,718,428	29,559,013	97.9	0.0157%
County totals	43,727,282,054	5,318,113,449	49,045,395,503	76,478,181	49,121,873,684		26.0445%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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MERRIMACK COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Allenstown	285,295,171	21,462,382	306,757,553	376,702	307,134,255	93.0	0.1628%
Andover	246,462,068	46,154,700	292,616,768	8,740	292,625,508	84.2	0.1552%
Boscawen	274,983,622	-273,675	274,709,947	1,921,325	276,631,272	100.1	0.1467%
Bow	1,011,098,586	139,152,718	1,150,251,304	3,576	1,150,254,880	87.9	0.6099%
Bradford	194,877,844	17,237,574	212,115,418	24,847	212,140,265	91.9	0.1125%
Canterbury	255,801,521	40,161,791	295,963,312	413,047	296,376,359	86.4	0.1571%
Chichester	311,765,832	1,248,825	313,014,657	0	313,014,657	99.6	0.1660%
Concord	4,064,454,631	169,274,256	4,233,728,887	29,281,746	4,263,010,633	96.0	2.2603%
Danbury	106,927,525	10,051,437	116,978,962	0	116,978,962	91.4	0.0620%
Dunbarton	291,046,804	63,457,931	354,504,735	4,181,455	358,686,190	82.1	0.1902%
Epsom	422,514,471	72,681,519	495,195,990	1,051,353	496,247,343	85.3	0.2631%
Franklin	622,962,898	-2,478,175	620,484,723	3,796,012	624,280,735	100.4	0.3310%
Henniker	395,672,530	74,138,334	469,810,864	3,447,898	473,258,762	84.2	0.2509%
Hill	80,851,257	5,434,191	86,285,448	1,747,913	88,033,361	93.7	0.0467%
Hooksett	1,916,022,404	92,370,142	2,008,392,546	28,880	2,008,421,426	95.4	1.0649%
Hopkinton	600,795,722	104,284,441	705,080,163	11,515,241	716,595,404	85.2	0.3799%
Loudon	546,693,657	97,114,887	643,808,544	5,799,876	649,608,420	84.9	0.3444%
New London	1,139,008,800	112,602,469	1,251,611,269	0	1,251,611,269	91.0	0.6636%
Newbury	737,555,249	99,530,166	837,085,415	2,066,572	839,151,987	88.1	0.4449%
Northfield	333,618,376	24,253,586	357,871,962	2,764,668	360,636,630	93.2	0.1912%
Pembroke	633,778,636	68,794,178	702,572,814	1,814,776	704,387,590	90.2	0.3735%
Pittsfield	252,406,387	26,761,737	279,168,124	344,297	279,512,421	90.4	0.1482%
Salisbury	137,916,921	5,989,264	143,906,185	2,538,211	146,444,396	95.8	0.0776%
Sutton	255,087,115	47,535,166	302,622,281	1,036	302,623,317	84.3	0.1605%
Warner	280,205,685	-51,410,022	331,615,707	743,748	332,359,455	84.4	0.1762%
Webster	213,328,618	-211,976	213,116,642	1,041,268	214,157,910	100.1	0.1135%
Wilmot	176,001,431	20,170,871	196,172,302	47,409	196,219,711	89.7	0.1040%
County totals	15,787,133,761	1,408,308,761	17,195,442,522	74,960,596	17,270,403,118		9.1568%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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ROCKINGHAM COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Atkinson	976,351,664	120,667,646	1,097,019,310	0	1,097,019,310	89.0	0.5816%
Auburn	833,897,116	3,347,856	837,244,972	17,655,617	854,900,589	99.6	0.4533%
Brentwood	553,881,839	89,406,348	643,288,187	0	643,288,187	86.1	0.3411%
Candia	393,894,197	126,394,968	520,289,165	9,024	520,298,189	75.7	0.2759%
Chester	538,558,400	123,850,397	662,408,797	0	662,408,797	81.3	0.3512%
Danville	389,341,751	62,842,804	452,184,555	87	452,184,642	86.1	0.2397%
Deerfield	512,056,958	89,608,326	601,665,284	70,154	601,735,438	85.1	0.3190%
Derry	3,210,516,839	208,513,096	3,419,029,935	3,796,425	3,422,826,360	93.9	1.8148%
East Kingston	290,024,478	77,981,956	368,006,434	1,282	368,007,716	78.8	0.1951%
Epping	706,793,900	201,635,234	908,429,134	4,558,671	912,987,805	77.8	0.4841%
Exeter	1,764,181,165	457,695,362	2,221,876,527	1,977,513	2,223,854,040	79.4	1.1791%
Fremont	402,326,430	104,349,981	506,676,411	0	506,676,411	79.4	0.2686%
Greenland	832,488,700	45,632,776	878,121,476	0	878,121,476	94.8	0.4656%
Hampstead	1,025,163,204	287,461,700	1,312,624,904	2,107,257	1,314,732,161	78.1	0.6971%
Hampton	3,292,024,700	518,179,679	3,810,204,379	18,743,440	3,828,947,819	86.4	2.0301%
Hampton Falls	481,202,600	25,836,347	507,038,947	886,490	507,925,437	94.9	0.2693%
Kensington	375,223,340	5,317,667	380,541,007	0	380,541,007	98.6	0.2018%
Kingston	795,429,354	20,386,887	815,816,241	1,430	815,817,671	97.5	0.4325%
Londonderry	3,237,076,563	648,898,721	3,885,975,284	37,042,799	3,923,018,083	83.3	2.0800%
New Castle	727,360,392	7,346,965	734,707,357	0	734,707,357	99.0	0.3895%
Newfields	298,389,083	-3,826,397	294,562,686	0	294,562,686	101.3	0.1562%
Newington	542,734,490	36,494,189	579,228,679	2,265,487	581,494,166	93.7	0.3083%
Newmarket	764,564,692	267,199,067	1,031,763,759	1,166,298	1,032,930,057	74.1	0.5477%
Newton	498,366,711	89,315,948	587,682,659	0	587,682,659	84.8	0.3116%
North Hampton	1,182,676,350	109,842,021	1,292,518,371	0	1,292,518,371	91.5	0.6853%
Northwood	475,153,178	102,122,966	577,276,144	474,261	577,750,405	82.3	0.3063%
Nottingham	611,127,154	77,793,334	688,920,488	220,415	689,140,903	88.7	0.3654%
Plaistow	985,560,978	247,923,253	1,233,484,231	0	1,233,484,231	79.9	0.6540%
Portsmouth	5,398,526,967	560,106,071	5,958,633,038	65,854,202	6,024,487,240	90.6	3.1942%
Raymond	919,334,385	180,316,285	1,099,650,670	454,046	1,100,104,716	83.6	0.5833%

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ROCKINGHAM COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
ROCKINGHAM COUNTY Continued							
Rye	2,140,657,100	422,983,173	2,563,640,273	2,943,549	2,566,583,822	83.5	1.3608%
Salem	4,423,248,001	823,769,004	5,247,017,005	3,842,516	5,250,859,521	84.3	2.7840%
Sandown	659,465,400	50,378,375	709,843,775	0	709,843,775	92.9	0.3764%
Seabrook	1,692,191,450	157,196,436	1,849,387,886	0	1,849,387,886	91.5	0.9805%
South Hampton	165,348,029	6,495,426	158,852,603	1,837	158,854,440	104.1	0.0842%
Stratham	1,255,423,704	207,758,545	1,463,182,249	0	1,463,182,249	85.8	0.7758%
Windham	2,330,671,160	557,389,380	2,888,060,540	556,424	2,888,616,964	80.7	1.5316%
County totals	45,681,232,422	7,105,620,940	52,786,853,362	164,629,224	52,951,482,586		28.0750%

STRAFFORD COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2018 Equalization Ratio	% Proportion to State Tax
Barrington	1,014,139,111	102,697,173	1,116,836,284	933,323	1,117,769,607	90.8	0.5926%
Dover	3,458,774,290	272,317,513	3,731,091,803	6,610,149	3,737,701,952	92.7	1.9817%
Durham	1,161,181,197	42,091,086	1,203,272,283	2,675,702	1,205,947,985	96.5	0.6394%
Farmington	442,194,427	86,655,841	528,850,268	2,010,821	530,861,089	83.6	0.2815%
Lee	451,888,487	101,179,098	553,067,585	250,524	553,318,109	81.7	0.2934%
Madbury	226,349,277	37,422,098	263,771,375	0	263,771,375	85.8	0.1399%
Middleton	177,887,572	355,629	178,243,201	0	178,243,201	99.8	0.0945%
Milton	411,119,139	54,329,672	465,448,811	488,914	465,937,725	88.3	0.2470%
New Durham	406,015,740	78,951,946	484,967,686	0	484,967,686	83.7	0.2571%
Rochester	2,287,738,914	344,766,188	2,632,505,102	48,283,035	2,680,788,137	86.9	1.4214%
Rollinsford	278,248,173	30,180,728	308,428,901	1,819,824	310,248,725	90.2	0.1645%
Somersworth	842,898,374	232,205,286	1,075,103,660	5,731,848	1,080,835,508	78.4	0.5731%
Strafford	475,848,100	112,158,285	588,006,385	0	588,006,385	80.9	0.3118%
County totals	11,634,282,801	1,495,310,543	13,129,593,344	68,804,140	13,198,397,484		6.9978%

*Flood control, forest, recreation lands, and others.

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2018 Equalization Survey Not Including Utilities and Railroad
County Order

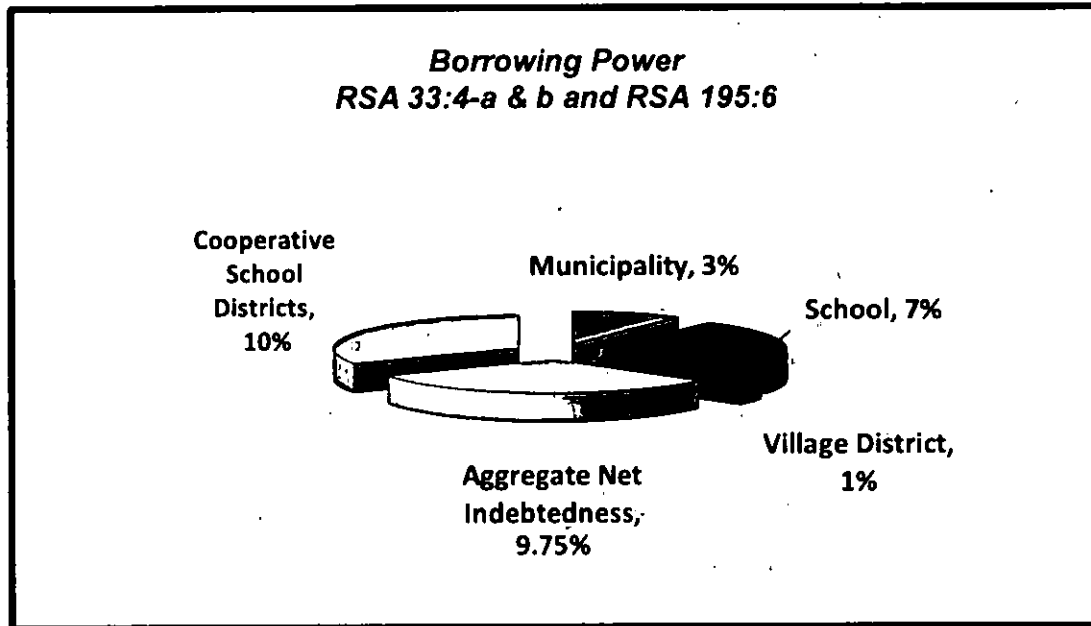
SULLIVAN COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes^a	Total Equalized Valuation^{**}	2018 Equalization Ratio	% Proportion to State Tax
Acworth	96,477,950	2,251,954	98,729,904	5,665	98,735,569	97.7	0.0523%
Charlestown	260,047,430	27,164,873	287,212,303	693,445	287,905,748	90.5	0.1526%
Claremont	704,452,177	-3,533,870	700,918,307	2,199,431	703,117,738	100.5	0.3728%
Cornish	172,891,976	13,510,353	186,402,329	353,598	186,755,927	92.7	0.0990%
Croydon	88,143,169	4,765,063	92,908,232	0	92,908,232	94.8	0.0493%
Goshen	70,878,719	2,851,020	73,729,739	17,762	73,747,501	96.1	0.0391%
Grantham	463,407,706	61,364,408	524,772,114	0	524,772,114	88.3	0.2782%
Langdon	55,960,073	3,215,260	59,175,333	12,882	59,188,215	94.6	0.0314%
Lempster	103,891,678	10,024,307	113,915,985	29,293,216	143,209,201	91.1	0.0759%
Newport	419,067,185	23,876,834	442,944,019	3,230,221	446,174,240	94.6	0.2366%
Plainfield	296,727,710	-4,059,278	292,668,432	39,602	292,708,034	101.4	0.1552%
Springfield	196,579,967	18,180,676	214,760,643	352,744	215,113,387	91.5	0.1141%
Sunapee	1,219,226,391	185,357,515	1,404,583,906	0	1,404,583,906	86.8	0.7447%
Unity	124,062,184	12,689,968	136,752,152	37	136,752,189	90.6	0.0725%
Washington	237,306,010	6,300,441	243,606,451	140,699	243,747,150	97.4	0.1292%
County totals	4,509,120,325	363,959,524	4,873,079,849	36,339,302	4,909,419,151		2.6030%
State Totals	167,651,905,958	20,205,251,769	187,857,157,727	750,133,005	188,607,290,732		100.0000%

2018 School Set-Off Districts			
Total Equalized Valuation for School Purposes			
Municipalities	Total Equalized Valuation Including Utilities Used to Apportion Local School Tax	Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only.
Concord - Concord Union School District	4,025,460,343	3,894,002,462	3,998,826,809
Penacook - Merrimack Valley School District	409,134,417	373,381,296	406,430,191
Loudon School District	661,705,314	644,820,199	655,905,438

^aFlood control, forest, recreation lands, and others.

^{**}Does not include utilities or railroads

Base Valuation for Debt Limits



RSA 33:4-b Debt Limit; Computation. - *"The debt limitations hereinbefore prescribed, except for counties, shall be based upon the applicable last locally assessed valuation of the municipality as last equalized by the commissioner of revenue administration under RSA 21-J:3, XIII and shall include the equalized value of property formerly taxed pursuant to the provisions of RSA 72:7; 72:15, I, V, VII, VIII, IX, X and XI; 72:16; 72:17; 73:26; 73:27 and 73:11 through 16 inclusive, all as amended, which was relieved from taxation by 1970, 5:3, 5:8, and 57:12, as determined under the provisions of RSA 71:11 as amended. Whenever several municipalities possessing the power to incur indebtedness cover or extend over identical territory, each such municipality shall so exercise the power to incur indebtedness of such municipalities shall not exceed 9.75 percent of the valuation of the taxable property as hereinbefore determined, except as provided for cooperative school districts under RSA 195:6. A written certificate signed by the commissioner of the department of revenue administration shall be conclusive evidence of the base valuation of municipalities for computing debt limits hereunder."*

MUNICIPAL AND PROPERTY DIVISION

2018 Base Valuation for Debt Limit

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Acworth	98,783,050	2,296,543	101,079,593	0	101,079,593
Albany	114,694,800	(1,124,054)	113,570,746	0	113,570,746
Alexandria	198,301,893	18,865,826	217,167,719	0	217,167,719
Allenstown	294,032,871	17,541,805	311,574,676	0	311,574,676
Alstead	163,681,936	28,339,584	192,021,520	0	192,021,520
Alton	1,723,212,542	135,244,302	1,858,456,844	0	1,858,456,844
Amherst	1,727,110,308	203,200,817	1,930,311,125	0	1,930,311,125
Andover	258,804,368	41,535,705	300,340,073	0	300,340,073
Antrim	248,506,937	9,748,789	258,255,726	0	258,255,726
Ashland	246,285,361	3,728,859	250,014,220	0	250,014,220
Atkinson & Gilmanton	779,632	14,323	793,955	0	793,955
Atkinson	985,243,564	121,265,396	1,106,508,960	0	1,106,508,960
Auburn	850,000,716	(5,093,472)	844,907,244	0	844,907,244
Barnstead	596,155,446	(10,933,120)	585,222,326	0	585,222,326
Barrington	1,025,070,611	104,471,915	1,129,542,526	0	1,129,542,526
Bartlett	1,064,505,002	129,470,262	1,193,975,264	0	1,193,975,264
Bath	123,691,477	(19,151,440)	104,540,037	0	104,540,037
Bean's Grant	510	1	511	0	511
Bean's Purchase	0	0	0	0	0
Bedford	3,817,180,751	416,437,324	4,233,618,075	0	4,233,618,075
Belmont	610,323,121	153,821,271	764,144,392	0	764,144,392
Bennington	106,798,755	15,591,506	122,390,261	0	122,390,261
Benton	25,553,130	1,213,255	26,766,385	0	26,766,385
Berlin	412,208,875	(45,921,672)	366,287,203	0	366,287,203
Bethlehem	263,342,658	7,225,823	270,568,481	0	270,568,481
Boscawen	285,325,322	(4,147,065)	281,178,257	0	281,178,257
Bow	1,171,177,573	55,053,265	1,226,230,838	0	1,226,230,838
Bradford	199,794,344	14,900,664	214,695,008	0	214,695,008
Brentwood	576,210,039	78,028,707	654,238,746	0	654,238,746
Bridgewater	348,366,000	78,092,546	426,458,546	0	426,458,546
Bristol	470,421,193	58,338,356	528,759,549	0	528,759,549
Brookfield	97,213,704	29,240,711	126,454,415	0	126,454,415
Brookline	657,820,818	(11,094,113)	646,726,705	0	646,726,705
Cambridge	8,994,900	233,492	9,228,392	0	9,228,392
Campton	387,100,840	62,285,246	449,386,086	0	449,386,086
Canaan	345,539,939	17,368,216	362,908,155	0	362,908,155
Candia	399,311,416	127,616,499	526,927,915	0	526,927,915
Canterbury	262,742,221	39,529,577	302,271,798	0	302,271,798
Carroll	326,642,854	45,779,876	372,422,730	0	372,422,730
Center Harbor	432,477,747	51,543,363	484,021,110	0	484,021,110
Chandler's Purchase	39,060	1,064	40,124	0	40,124
Charlestown	283,850,230	18,033,983	301,884,213	0	301,884,213
Chatham	49,294,119	6,033,249	55,327,368	0	55,327,368
Chester	577,015,800	106,128,167	683,143,967	0	683,143,967
Chesterfield	517,213,700	12,896,878	530,110,578	0	530,110,578
Chichester	320,004,232	(2,153,627)	317,850,605	0	317,850,605

MUNICIPAL AND PROPERTY DIVISION

2018 Base Valuation for Debt Limit

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Claremont	739,381,277	(20,978,767)	718,402,510	0	718,402,510
Clarksville	41,419,974	6,017,824	47,437,798	0	47,437,798
Colebrook	181,315,478	(12,413,424)	168,902,054	0	168,902,054
Columbia	84,223,416	(7,024,509)	77,198,907	0	77,198,907
Concord	4,263,930,131	136,953,744	4,400,883,875	0	4,400,883,875
Conway	1,472,221,786	288,996,122	1,761,217,908	0	1,761,217,908
Cornish	178,446,976	12,095,994	190,542,970	0	190,542,970
Crawford's Purchase	224,410	6,457	230,867	0	230,867
Croydon	90,553,669	4,419,656	94,973,325	0	94,973,325
Cutt's Grant	0	0	0	0	0
Dalton	81,935,086	425,630	82,360,716	0	82,360,716
Danbury	109,150,635	10,252,660	119,403,295	0	119,403,295
Danville	404,542,351	60,693,167	465,235,518	0	465,235,518
Deerfield	581,899,658	56,420,592	638,320,250	0	638,320,250
Deering	184,878,351	28,786,314	213,664,665	0	213,664,665
Derry	3,253,760,807	208,513,096	3,462,273,903	0	3,462,273,903
Dix's Grant	969,563	19,977	989,540	0	989,540
Dixville	7,851,044	22,962,088	30,813,132	0	30,813,132
Dorchester	40,151,257	846,778	40,998,035	0	40,998,035
Dover	3,525,784,490	267,605,335	3,793,389,825	0	3,793,389,825
Dublin	231,339,831	36,847,276	268,187,107	0	268,187,107
Dummer	98,963,413	(29,765,467)	69,197,946	0	69,197,946
Dunbarton	311,180,504	50,401,882	361,582,386	0	361,582,386
Durham	1,200,967,997	20,829,170	1,221,797,167	0	1,221,797,167
East Kingston	315,047,678	66,706,978	381,754,656	0	381,754,656
Easton	63,646,958	9,210,726	72,857,684	0	72,857,684
Eaton	112,117,971	7,297,781	119,415,752	0	119,415,752
Effingham	167,639,615	11,731,303	179,370,918	0	179,370,918
Ellsworth	13,609,932	1,304,648	14,914,580	0	14,914,580
Enfield	552,350,836	50,356,750	602,707,586	0	602,707,586
Epping	721,262,600	194,627,241	915,889,841	0	915,889,841
Epsom	430,771,971	69,739,685	500,511,656	0	500,511,656
Errol	86,533,282	(582,106)	85,951,176	0	85,951,176
Erving's Location	45,672	35,669	81,341	0	81,341
Exeter	1,799,836,665	464,049,140	2,263,885,805	0	2,263,885,805
Farmington	455,268,527	80,924,756	536,193,283	0	536,193,283
Fitzwilliam	291,926,384	(11,313,682)	280,612,702	0	280,612,702
Francestown	192,470,090	12,999,508	205,469,598	0	205,469,598
Franconia	286,067,562	14,925,023	300,992,585	0	300,992,585
Franklin	694,407,728	(28,045,838)	666,361,890	0	666,361,890
Freedom	493,739,068	81,093,058	574,832,126	0	574,832,126
Fremont	411,286,630	99,414,923	510,701,553	0	510,701,553
Gilford	1,775,211,412	268,414,177	2,043,625,589	0	2,043,625,589
Gilmanton	462,055,540	47,136,848	509,192,388	0	509,192,388
Gilsum	61,606,129	5,871,210	67,477,339	0	67,477,339
Goffstown	1,709,948,600	39,035,189	1,748,983,789	0	1,748,983,789

MUNICIPAL AND PROPERTY DIVISION

2018 Base Valuation for Debt Limit

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Gorham	271,143,354	(19,694,247)	251,449,107	0	251,449,107
Goshen	72,525,859	2,849,374	75,375,233	0	75,375,233
Grafton	117,116,120	9,396,193	126,512,313	0	126,512,313
Grantham	468,504,006	59,471,278	527,975,284	0	527,975,284
Greenfield	140,290,259	20,950,329	161,240,588	0	161,240,588
Greenland	856,248,400	43,171,244	899,419,644	0	899,419,644
Green's Grant	5,684,690	161,062	5,845,752	0	5,845,752
Greenville	117,404,993	(3,064,894)	114,340,099	0	114,340,099
Groton	81,063,550	(3,316,094)	77,747,456	0	77,747,456
Hadley's Purchase	0	0	0	0	0
Hale's Location	75,043,900	5,360,401	80,404,301	0	80,404,301
Hampstead	1,039,346,504	280,886,505	1,320,233,009	0	1,320,233,009
Hampton	3,392,093,700	499,404,328	3,891,498,028	0	3,891,498,028
Hampton Falls	487,497,500	26,211,248	513,708,748	0	513,708,748
Hancock	251,096,642	8,121,232	259,217,874	0	259,217,874
Hanover	2,321,646,418	94,090,077	2,415,736,495	0	2,415,736,495
Harrisville	206,064,023	238,310	206,302,333	0	206,302,333
Hart's Location	16,374,686	684,341	17,059,027	0	17,059,027
Haverhill	346,377,809	(1,933,979)	344,443,830	0	344,443,830
Hebron	263,205,895	43,164,338	306,370,233	0	306,370,233
Henniker	408,895,830	67,476,688	476,372,518	0	476,372,518
Hill	89,965,557	(30,950)	89,934,607	0	89,934,607
Hillsborough	525,448,235	19,380,353	544,828,588	0	544,828,588
Hinsdale	347,643,446	(13,666,361)	333,977,085	0	333,977,085
Holderness	753,032,609	26,863,454	779,896,063	0	779,896,063
Hollis	1,357,730,325	85,093,620	1,442,823,945	0	1,442,823,945
Hooksett	2,035,226,204	28,929,243	2,064,155,447	0	2,064,155,447
Hopkinton	627,362,122	88,435,187	715,797,309	0	715,797,309
Hudson	3,143,927,643	188,943,706	3,332,871,349	0	3,332,871,349
Jackson	402,570,482	8,395,491	410,965,973	0	410,965,973
Jaffrey	427,443,221	123,609,082	551,052,303	0	551,052,303
Jefferson	127,896,598	7,648,136	135,544,734	0	135,544,734
Keene	1,877,585,459	28,816,310	1,906,401,769	0	1,906,401,769
Kensington	390,042,327	(181,496)	389,860,831	0	389,860,831
Kilkenny	11,220	2	11,222	0	11,222
Kingston	839,978,754	9,188,559	849,167,313	0	849,167,313
Laconia	2,195,964,959	141,474,434	2,337,439,393	0	2,337,439,393
Lancaster	275,877,722	(13,965,161)	261,912,561	0	261,912,561
Landaff	51,062,719	(233,782)	50,828,937	0	50,828,937
Langdon	57,492,883	3,325,335	60,818,218	0	60,818,218
Lebanon	1,917,212,921	319,388,956	2,236,601,877	0	2,236,601,877
Lee	458,136,887	102,000,362	560,137,249	0	560,137,249
Lempster	109,160,378	7,880,928	117,041,306	0	117,041,306
Lincoln	847,148,614	116,770,976	963,919,590	0	963,919,590
Lisbon	107,829,681	19,266,508	127,096,189	0	127,096,189
Litchfield	907,402,901	112,293,439	1,019,696,340	0	1,019,696,340

MUNICIPAL AND PROPERTY DIVISION

2018 Base Valuation for Debt Limit

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Littleton	819,193,381	(53,208,230)	765,985,151	0	765,985,151
Livermore	136,600	0	136,600	0	136,600
Londonderry	3,991,987,967	476,147,105	4,468,135,072	0	4,468,135,072
Loudon	570,044,257	90,573,156	660,617,413	0	660,617,413
Low & Burbank's Grant	0	0	0	0	0
Lyman	59,631,933	6,455,815	66,087,748	0	66,087,748
Lyme	355,125,500	16,161,701	371,287,201	0	371,287,201
Lyndeborough	167,478,504	5,849,754	173,328,258	0	173,328,258
Madbury	241,868,677	34,005,574	275,874,251	0	275,874,251
Madison	482,142,867	99,958,787	582,101,654	0	582,101,654
Manchester	9,176,327,711	1,982,115,593	11,158,443,304	0	11,158,443,304
Marlborough	175,312,902	15,908,850	191,221,752	0	191,221,752
Marlow	64,577,175	1,854,488	66,431,663	0	66,431,663
Martin's Location	146,480	0	146,480	0	146,480
Mason	155,291,496	24,785,864	180,077,360	0	180,077,360
Meredith	1,940,180,023	296,143,524	2,236,323,547	0	2,236,323,547
Merrimack	3,451,396,086	416,250,401	3,867,646,487	0	3,867,646,487
Middleton	183,739,972	(2,534,166)	181,205,806	0	181,205,806
Milan	127,635,445	(11,873,087)	115,762,358	0	115,762,358
Milford	1,393,529,990	253,139,770	1,646,669,760	0	1,646,669,760
Millsfield	8,792,697	84,823,723	93,616,420	0	93,616,420
Milton	417,257,539	61,289,076	478,546,615	0	478,546,615
Monroe	437,476,122	(76,922,470)	360,553,652	0	360,553,652
Mont Vernon	260,881,424	56,204,564	317,085,988	0	317,085,988
Moultonborough	3,093,794,584	195,246,543	3,289,041,127	0	3,289,041,127
Nashua	10,459,153,945	511,400,096	10,970,554,041	0	10,970,554,041
Nelson	122,810,371	3,888,443	126,698,814	0	126,698,814
New Boston	664,144,347	44,552,837	708,697,184	0	708,697,184
New Castle	729,121,192	6,392,667	735,513,859	0	735,513,859
New Durham	409,548,940	79,116,602	488,665,542	0	488,665,542
New Hampton	331,464,883	(8,684,788)	322,780,095	0	322,780,095
New Ipswich	393,231,392	45,095,216	438,326,608	0	438,326,608
New London	1,150,062,600	110,047,031	1,260,109,631	0	1,260,109,631
Newbury	742,472,149	98,662,330	841,134,479	0	841,134,479
Newfields	299,941,111	(3,824,128)	296,116,983	0	296,116,983
Newington	1,023,883,390	(14,914,531)	1,008,968,859	0	1,008,968,859
Newmarket	769,326,892	268,352,698	1,037,679,590	0	1,037,679,590
Newport	439,063,585	12,471,846	451,535,431	0	451,535,431
Newton	511,973,611	90,419,338	602,392,949	0	602,392,949
North Hampton	1,196,554,550	110,535,185	1,307,089,735	0	1,307,089,735
Northfield	350,837,076	15,648,313	366,485,389	0	366,485,389
Northumberland	124,085,809	(23,831,923)	100,253,886	0	100,253,886
Northwood	481,850,478	100,889,845	582,740,323	0	582,740,323
Nottingham	625,877,954	72,669,486	698,547,440	0	698,547,440
Odell	2,239,344	93,975	2,333,319	0	2,333,319
Orange	32,423,741	2,079,228	34,502,969	0	34,502,969

MUNICIPAL AND PROPERTY DIVISION

2018 Base Valuation for Debt Limit

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Orford	136,989,128	24,905,019	161,894,147	0	161,894,147
Ossipee	656,360,456	135,903,310	792,263,766	0	792,263,766
Pelham	1,774,616,484	231,603,680	2,006,220,164	0	2,006,220,164
Pembroke	664,186,436	55,823,619	720,010,055	0	720,010,055
Peterborough	726,301,796	17,149,895	743,451,691	0	743,451,691
Piermont	97,443,634	4,963,326	102,406,960	0	102,406,960
Pinkham's Grant	2,950,770	80,385	3,031,155	0	3,031,155
Pittsburg	285,762,858	6,117,678	291,880,536	0	291,880,536
Pittsfield	266,642,787	19,821,633	286,464,420	0	286,464,420
Plainfield	304,353,710	(6,563,768)	297,789,942	0	297,789,942
Plaistow	1,014,139,678	243,398,770	1,257,538,448	0	1,257,538,448
Plymouth	483,944,656	4,708,998	488,653,654	0	488,653,654
Portsmouth	5,586,547,477	486,577,314	6,073,124,791	0	6,073,124,791
Randolph	70,475,514	(8,645,437)	61,830,077	0	61,830,077
Raymond	944,572,185	165,961,915	1,110,534,100	0	1,110,534,100
Richmond	100,811,752	976,310	101,788,062	0	101,788,062
Rindge	547,444,538	110,717,374	658,161,912	0	658,161,912
Rochester	2,379,982,314	321,348,842	2,701,331,156	0	2,701,331,156
Rollinsford	282,071,473	28,679,290	310,750,763	0	310,750,763
Roxbury	22,976,810	326,911	23,303,721	0	23,303,721
Rumney	177,547,913	(5,138,778)	172,409,135	0	172,409,135
Rye	2,147,545,700	423,285,844	2,570,831,544	0	2,570,831,544
Salem	4,510,138,201	797,066,788	5,307,204,989	0	5,307,204,989
Salisbury	149,803,721	(1,795,268)	148,008,453	0	148,008,453
Sanbornton	529,906,813	(4,125,759)	525,781,054	0	525,781,054
Sandown	666,500,800	50,748,585	717,249,385	0	717,249,385
Sandwich	401,398,744	28,654,100	430,052,844	0	430,052,844
Sargent's Purchase	1,888,530	54,402	1,942,932	0	1,942,932
Seabrook	2,727,732,650	(33,408,475)	2,694,324,175	0	2,694,324,175
Second College Grant	1,329,376	19,812	1,349,188	0	1,349,188
Sharon	51,335,694	790,348	52,126,042	0	52,126,042
Shelburne	78,494,593	(18,659,394)	59,835,199	0	59,835,199
Somersworth	858,685,974	231,590,381	1,090,276,355	0	1,090,276,355
South Hampton	169,485,329	(8,422,639)	161,062,690	0	161,062,690
Springfield	204,788,267	13,293,144	218,081,411	0	218,081,411
Stark	72,499,576	(3,539,520)	68,960,056	0	68,960,056
Stewartstown	109,176,075	(9,478,202)	99,697,873	0	99,697,873
Stoddard	258,129,470	19,754,892	277,884,362	0	277,884,362
Strafford	479,997,200	112,454,922	592,452,122	0	592,452,122
Stratford	79,276,115	(20,894,281)	58,381,834	0	58,381,834
Stratham	1,279,279,604	209,175,281	1,488,454,885	0	1,488,454,885
Success	12,086,821	328,478	12,415,299	0	12,415,299
Sugar Hill	148,681,677	5,903,278	154,584,955	0	154,584,955
Sullivan	52,675,909	1,822,750	54,498,659	0	54,498,659
Sunapee	1,229,316,113	183,767,428	1,413,083,541	0	1,413,083,541
Surry	80,793,852	3,719,355	84,513,207	0	84,513,207

MUNICIPAL AND PROPERTY DIVISION

2018 Base Valuation for Debt Limit

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Sutton	258,908,935	48,125,501	307,034,436	0	307,034,436
Swansey	559,192,755	52,624,289	611,817,044	0	611,817,044
Tamworth	350,397,185	28,627,733	379,024,918	0	379,024,918
Temple	141,512,747	10,965,094	152,477,841	0	152,477,841
Thomson & Meserve's Purchase	5,362,930	154,462	5,517,392	0	5,517,392
Thornton	372,786,642	28,096,470	400,883,112	0	400,883,112
Tilton	516,208,745	84,195,652	600,404,397	0	600,404,397
Troy	130,399,553	996,067	131,395,620	0	131,395,620
Tuftonboro	985,946,754	123,287,164	1,109,233,918	0	1,109,233,918
Unity	127,098,084	12,143,501	139,241,585	0	139,241,585
Wakefield	1,118,178,965	(9,051,391)	1,109,127,574	0	1,109,127,574
Walpole	449,450,178	(24,326,026)	425,124,152	0	425,124,152
Warner	287,787,425	47,404,914	335,192,339	0	335,192,339
Warren	84,030,989	(8,403,776)	75,627,213	0	75,627,213
Washington	241,506,110	4,470,306	245,976,416	0	245,976,416
Waterville Valley	330,335,625	12,517,358	342,852,983	0	342,852,983
Ware	871,183,632	89,794,539	960,978,171	0	960,978,171
Webster	237,314,818	(18,700,784)	218,614,034	0	218,614,034
Wentworth	95,884,602	9,886,919	105,771,521	0	105,771,521
Wentworth's Location	7,589,654	209,147	7,798,801	0	7,798,801
Westmoreland	165,536,233	7,225,466	172,761,699	0	172,761,699
Whitefield	212,352,824	(16,011,562)	196,341,262	0	196,341,262
Wilmot	179,796,631	18,661,785	198,458,416	0	198,458,416
Wilton	373,243,345	53,131,244	426,374,589	0	426,374,589
Winchester	275,279,460	(11,718,824)	263,560,636	0	263,560,636
Windham	2,360,205,960	561,378,740	2,921,584,700	0	2,921,584,700
Windsor	28,017,752	207,944	28,225,696	0	28,225,696
Wolfboro	1,982,543,643	255,046,991	2,237,590,634	0	2,237,590,634
Woodstock	228,798,140	43,297,613	272,095,753	0	272,095,753
State Totals	175,901,481,505	18,001,092,422	193,902,573,927	0	193,902,573,927

2018 Comparison of Full Value Tax Rates

The full value tax rate represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

The full value tax rate is calculated as follows: The 2018 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes.

The full value rates are ranked in ascending order from lowest to highest. If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by N/A in the Rank column) have no 2018 tax rate, and thus are not ranked.

The full value tax rate can only be used to make a limited comparison of what a property in one municipality would pay for taxes to a property of equal value in another municipality.

For example:	Town A	$\frac{100,000 \times 21.95}{1000} =$	\$2,195.00
	Town B	$\frac{100,000 \times 26.56}{1000} =$	\$2,656.00
Due to diverse real estate values in New Hampshire, properties of equal value do not equate to properties of equal size or quality.			

Prior to making any assumptions or decisions regarding a property owner's tax burden in a municipality, other factors should be considered such as real estate values, municipal services, schools, community make-up, and locational factors including proximity to urban areas, medical facilities, highways, recreation areas, etc.

MUNICIPAL AND PROPERTY DIVISION
Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2018 Modified Local Assessed Valuation	2018 Total Equalized Valuation Including Utilities and Railroad	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	Rank
Atkinson & Gilmanton	779,632	793,955	0.00	97.2	0.00	N/A
Bean's Grant	510	511	0.00	97.2	0.00	N/A
Bean's Purchase	0	0	0.00	97.2	0.00	N/A
Cambridge	8,994,900	9,228,392	0.00	97.2	0.00	N/A
Chandler's Purchase	39,060	40,124	0.00	97.2	0.00	N/A
Crawford's Purchase	224,410	230,867	0.00	97.2	0.00	N/A
Cutt's Grant	0	0	0.00	97.2	0.00	N/A
Dix's Grant	969,563	989,540	0.00	97.2	0.00	N/A
Erving's Location	45,672	81,341	0.00	97.2	0.00	N/A
Hadley's Purchase	0	0	0.00	97.2	0.00	N/A
Kilkenny	11,220	11,222	0.00	97.2	0.00	N/A
Livermore	136,600	136,600	0.00	100.0	0.00	N/A
Low & Burbank's Grant	0	0	0.00	97.2	0.00	N/A
Martin's Location	146,480	146,480	0.00	97.2	0.00	N/A
Sargent's Purchase	1,888,530	1,942,932	0.00	97.2	0.00	N/A
Second College Grant	1,329,376	1,349,188	0.00	97.2	0.00	N/A
Millsfield	8,792,697	93,616,420	6.86	97.2	0.64	1
Dixville	7,851,044	30,817,044	7.50	97.2	1.90	2
Hales Location	75,043,900	80,441,983	3.30	93.3	3.07	3
Thomson & Meserve's Purchase	5,362,930	5,859,210	4.57	97.2	4.18	4
Hart's Location	16,374,686	17,387,763	4.96	95.8	4.62	5
Pinkham's Grant	2,950,770	4,726,848	9.28	97.2	5.62	6
Odell	2,239,344	2,864,283	7.35	97.2	5.75	7
New Castle	729,121,192	735,513,859	6.00	99.0	5.94	8
Green's Grant	5,684,690	5,908,406	6.69	97.2	6.41	9
Hebron	263,205,895	314,060,053	8.36	84.7	6.97	10
Moultonborough	3,093,794,584	3,293,899,857	7.72	93.3	7.22	11
Groton	81,063,550	143,291,851	14.00	94.0	7.53	12
Wentworth's Location	7,589,654	7,807,111	7.85	97.2	7.60	13
Bridgewater	348,366,000	426,458,546	9.48	80.7	7.70	14
Bartlett	1,064,505,002	1,194,953,000	9.13	89.1	8.11	15
Newington	1,023,883,390	1,011,260,548	9.27	93.7	8.21	16
Rye	2,147,545,700	2,573,775,093	10.11	83.5	8.41	17
Windsor	28,017,752	29,944,124	9.57	97.9	8.90	18
Tuftonboro	985,946,754	1,110,170,124	11.18	88.1	9.90	19
Easton	63,646,958	73,271,224	11.78	87.2	10.20	20
Monroe	437,476,122	360,553,652	10.69	100.1	10.93	21
Success	12,086,821	12,817,383	11.67	97.2	11.00	22
Freedom	493,739,068	574,832,126	12.93	85.8	11.08	23
Wakefield	1,118,178,965	1,110,434,836	11.26	100.0	11.30	24
Jackson	402,570,482	411,811,613	11.61	98.0	11.33	25
Eaton	112,117,971	119,415,752	12.67	93.6	11.87	26
Lincoln	847,148,614	966,300,010	14.16	85.9	12.34	27
Holderness	753,032,609	779,896,927	12.87	96.6	12.38	28

MUNICIPAL AND PROPERTY DIVISION
Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2018 Modified Local Assessed Valuation	2018 Total Equalized Valuation Including Utilities and Railroad	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	Rank
Center Harbor	432,477,747	484,138,498	14.34	89.3	12.79	29
Errol	86,533,282	87,449,020	13.25	97.1	12.88	30
Alton	1,723,212,542	1,858,853,638	13.99	92.7	12.94	31
Meredith	1,940,180,023	2,246,261,402	15.62	86.7	13.46	32
Sunapee	1,229,316,113	1,413,083,541	15.57	86.8	13.53	33
Sandwich	401,398,744	430,803,676	14.60	92.6	13.54	34
Waterville Valley	330,335,625	344,039,851	14.14	96.3	13.56	35
Newbury	742,472,149	843,201,051	15.50	88.1	13.63	36
Wolfeboro	1,982,543,643	2,239,637,751	15.80	88.6	13.95	37
Chatham	49,294,119	56,164,076	16.33	89.0	14.29	38
New London	1,150,062,600	1,260,109,631	15.71	91.0	14.30	39
Portsmouth	5,586,547,477	6,139,020,401	15.84	90.6	14.30	39
Pittsburg	285,762,858	296,066,927	15.18	96.6	14.56	40
Hampton	3,392,093,700	3,910,241,468	17.02	86.4	14.56	40
Benton	25,553,130	27,475,326	15.80	95.2	14.58	41
Clarksville	41,419,974	50,586,802	17.95	87.1	14.62	42
North Hampton	1,196,554,550	1,307,089,735	16.24	91.5	14.73	43
Albany	114,694,800	114,904,929	14.85	99.6	14.74	44
Gilford	1,775,211,412	2,045,805,492	17.04	86.8	14.75	45
Stoddard	258,129,470	277,917,514	15.99	92.0	14.78	46
Greenland	856,248,400	899,459,343	15.79	94.8	14.94	47
Croydon	90,553,669	94,973,325	16.23	94.8	15.39	48
Seabrook	2,727,732,650	2,694,324,175	16.25	91.5	15.45	49
Madison	482,142,867	583,110,919	18.93	81.6	15.59	50
Atkinson	985,243,564	1,106,509,752	17.93	89.0	15.83	51
Randolph	70,475,514	63,487,443	14.51	108.5	15.93	52
Brookfield	97,213,704	126,454,415	21.18	76.3	16.23	53
Conway	1,472,221,786	1,762,458,083	19.77	82.6	16.40	54
Auburn	850,000,716	862,562,861	17.06	99.6	16.68	55
Harrisville	206,064,023	206,499,477	16.78	99.7	16.72	56
Hanover	2,321,646,418	2,419,257,363	17.78	96.0	17.04	57
Ossipee	656,360,456	792,378,631	20.80	82.4	17.10	58
Carroll	326,642,854	373,773,892	19.69	87.6	17.15	59
South Hampton	169,485,329	161,064,527	16.67	104.1	17.22	60
Nelson	122,810,371	126,893,176	18.26	95.8	17.59	61
Franconia	286,067,562	301,786,563	18.92	94.2	17.87	62
Goffstown	1,709,948,600	1,748,983,789	18.60	96.0	17.94	63
Stratham	1,279,279,604	1,488,460,499	21.00	85.8	17.97	64
Stark	72,499,576	69,952,949	17.96	89.8	18.01	65
New Hampton	331,464,883	323,830,318	17.87	97.9	18.02	66
Woodstock	228,798,140	273,824,277	21.73	83.9	18.05	67
Candia	399,311,416	526,936,939	24.08	75.7	18.07	68
Bedford	3,817,180,751	4,233,634,121	20.40	89.9	18.17	69
Salem	4,510,138,201	5,311,047,505	21.61	84.3	18.23	70

MUNICIPAL AND PROPERTY DIVISION
Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2018 Modified Local Assessed Valuation	2018 Total Equalized Valuation Including Utilities and Railroad	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	Rank
Columbia	84,223,416	77,387,268	17.46	91.1	18.26	71
Dummer	98,963,413	69,226,630	14.16	103.4	18.28	72
Kensington	390,042,327	389,860,831	18.55	98.6	18.33	73
Hudson	3,143,927,643	3,333,547,933	20.10	91.6	18.65	74
Loudon	570,044,257	666,417,289	22.06	84.9	18.66	75
Londonderry	3,991,987,967	4,505,177,871	21.80	83.3	18.69	76
Windham	2,360,205,960	2,922,141,124	23.29	80.7	18.69	76
Hampton Falls	487,497,500	514,595,238	19.90	94.9	18.71	77
Shelburne	78,494,593	60,494,354	15.33	108.9	18.86	78
Pelham	1,774,616,484	2,007,554,883	21.46	87.8	18.86	78
Thornton	372,786,642	401,352,542	20.48	92.4	18.94	79
Tilton	516,208,745	600,586,217	22.33	84.3	18.97	80
Dunbarton	311,180,504	365,763,841	22.53	82.1	19.02	81
Laconia	2,195,964,959	2,356,622,629	20.85	93.9	19.06	82
Strafford	479,997,200	592,452,122	23.63	80.9	19.10	83
Manchester	9,176,327,711	11,193,031,549	23.68	81.9	19.11	84
Washington	241,506,110	246,117,115	19.53	97.4	19.11	84
Bristol	470,421,193	530,162,841	21.80	86.8	19.22	85
Sanbornton	529,906,813	527,491,542	19.32	99.9	19.34	86
Landaff	51,062,719	50,967,496	19.55	98.6	19.50	87
New Durham	409,548,940	488,665,542	23.35	83.7	19.50	87
Chesterfield	517,213,700	531,672,023	20.16	97.3	19.54	88
Jefferson	127,896,598	136,272,571	21.06	91.2	19.56	89
Plaistow	1,014,139,678	1,257,571,268	24.59	79.9	19.57	90
Andover	258,804,368	300,348,813	22.94	84.2	19.63	91
Nashua	10,459,153,945	10,982,386,438	21.21	93.9	19.76	92
Sugar Hill	148,681,677	154,584,955	20.67	95.4	19.82	93
Hampstead	1,039,346,504	1,322,340,266	25.52	78.1	19.86	94
Chester	577,015,800	683,143,967	24.25	81.3	19.88	95
Newfields	299,941,111	296,136,476	19.85	101.3	19.88	95
Nottingham	625,877,954	698,767,855	22.64	88.7	19.99	96
Epping	721,262,600	920,448,512	25.94	77.8	20.12	97
Hollis	1,357,730,325	1,442,825,637	21.67	93.2	20.23	98
Lyman	59,631,933	66,087,748	22.64	89.7	20.30	99
Cornish	178,446,976	190,993,150	21.99	92.7	20.43	100
Alexandria	198,301,893	217,410,561	22.78	86.0	20.48	101
Litchfield	907,402,901	1,021,089,644	23.31	86.8	20.52	102
Surry	80,793,852	87,051,484	22.23	95.6	20.55	103
Kingston	839,978,754	849,187,233	21.04	97.5	20.61	104
Weare	871,183,632	962,815,271	23.03	88.8	20.63	105
Effingham	167,639,615	179,465,229	22.25	91.4	20.69	106
Deerfield	581,899,658	638,390,404	23.07	85.1	20.69	106
Northfield	350,837,076	369,255,187	22.46	93.2	20.72	107
Tamworth	350,397,185	385,236,558	23.06	92.3	20.80	108

MUNICIPAL AND PROPERTY DIVISION
Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2018 Modified Local Assessed Valuation	2018 Total Equalized Valuation Including Utilities and Railroad	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	Rank
Northwood	481,850,478	583,214,584	25.68	82.3	20.93	109
Sharon	51,335,694	52,203,221	21.36	97.8	20.96	110
Springfield	204,788,267	218,434,155	22.65	91.5	21.10	111
Exeter	1,799,836,665	2,265,892,850	27.50	79.4	21.21	112
Merrimack	3,451,396,086	3,868,073,978	24.12	87.8	21.25	113
Hooksett	2,035,226,204	2,064,241,846	22.12	95.4	21.30	114
Roxbury	22,976,810	26,804,403	25.00	96.8	21.33	115
East Kingston	315,047,678	381,781,192	26.05	78.8	21.33	115
Danbury	109,150,635	119,403,295	23.50	91.4	21.40	116
Newmarket	769,326,892	1,038,877,983	29.24	74.1	21.44	117
Newton	511,973,611	602,415,681	25.58	84.8	21.58	118
Mason	155,291,496	180,090,575	25.18	85.9	21.62	119
Rollinsford	282,071,473	312,597,812	24.14	90.2	21.64	120
Lempster	109,160,378	146,334,522	29.25	91.1	21.71	121
Campton	387,100,840	450,210,564	25.53	85.8	21.72	122
Farmington	455,268,527	538,204,104	26.26	83.6	21.83	123
Dalton	81,935,086	88,672,181	23.86	96.2	21.89	124
Milton	417,257,539	479,105,162	25.48	88.3	21.96	125
Raymond	944,572,185	1,110,988,146	26.35	83.6	22.10	126
Wilmot	179,796,631	198,505,825	24.49	89.7	22.12	127
New Boston	664,144,347	708,703,743	23.87	92.6	22.18	128
Epsom	430,771,971	501,563,009	25.97	85.3	22.20	129
Barrington	1,025,070,611	1,130,475,849	24.78	90.8	22.21	130
Franklin	694,407,728	670,157,902	21.96	100.4	22.24	131
Rindge	547,444,538	658,633,750	27.50	82.8	22.25	132
Wentworth	95,884,602	105,898,363	24.89	86.3	22.35	133
Dover	3,525,784,490	3,800,061,275	24.92	92.7	22.56	134
Barnstead	596,155,446	585,222,326	22.25	101.9	22.58	135
Brentwood	576,210,039	654,238,746	25.83	86.1	22.61	136
Dorchester	40,151,257	41,013,904	23.19	98.1	22.65	137
Hancock	251,096,642	260,206,125	23.57	95.6	22.66	138
Piermont	97,443,634	102,470,881	23.96	94.2	22.69	139
Salisbury	149,803,721	150,546,664	23.26	95.8	22.78	140
Gilmanton	462,055,540	509,292,422	25.34	89.8	22.84	141
Canterbury	262,742,221	302,690,458	26.57	86.4	22.89	142
Alstead	163,681,936	192,021,604	27.05	84.8	22.98	143
Webster	237,314,818	219,655,302	21.54	100.1	22.98	143
Belmont	610,323,121	765,145,307	29.25	79.7	23.08	144
Rochester	2,379,982,314	2,749,699,018	27.52	86.9	23.08	144
Grantham	468,504,006	527,975,284	26.09	88.3	23.09	145
Chichester	320,004,232	317,850,605	23.42	99.6	23.41	146
Ellsworth	13,609,932	15,268,587	26.39	90.5	23.46	147
Orford	136,989,128	162,044,472	27.84	84.3	23.49	148
Bath	123,691,477	112,850,507	21.84	105.7	23.55	149

MUNICIPAL AND PROPERTY DIVISION
Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2018 Modified Local Assessed Valuation	2018 Total Equalized Valuation Including Utilities and Railroad	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	Rank
Fremont	411,286,630	510,701,553	29.40	79.4	23.55	149
Enfield	552,350,836	602,707,586	26.41	91.6	23.56	150
Sutton	258,908,935	307,035,472	28.04	84.3	23.56	150
Littleton	819,193,381	772,041,477	23.10	101.0	23.71	151
Derry	3,253,760,807	3,466,070,328	26.03	93.9	23.81	152
Temple	141,512,747	152,495,285	25.72	92.0	23.82	153
Danville	404,542,351	465,235,605	27.94	86.1	23.98	154
Pembroke	664,186,436	721,824,831	26.24	90.2	24.03	155
Orange	32,423,741	34,650,357	25.87	92.9	24.10	156
Amherst	1,727,110,308	1,931,642,029	27.23	88.6	24.15	157
Hill	89,965,557	91,682,520	24.86	93.7	24.18	158
Stewartstown	109,176,075	99,742,365	22.51	96.4	24.22	159
Gilsum	61,606,129	67,477,339	26.72	89.6	24.26	160
Warner	287,787,425	335,936,087	28.62	84.4	24.26	160
Sandown	666,500,800	717,249,385	26.54	92.9	24.29	161
Dublin	231,339,831	269,909,020	28.43	85.4	24.33	162
Westmoreland	165,536,233	172,762,205	25.48	95.6	24.37	163
Lee	458,136,887	560,387,773	30.57	81.7	24.50	164
Milford	1,393,529,990	1,648,363,439	29.23	84.3	24.51	165
Marlow	64,577,175	66,615,528	25.43	97.1	24.54	166
Jaffrey	427,443,221	551,057,924	33.00	77.4	24.55	167
Fitzwilliam	291,926,384	280,641,531	24.11	97.3	24.56	168
Lebanon	1,917,212,921	2,299,303,995	29.72	85.7	24.59	169
Rumney	177,547,913	172,751,311	24.22	96.8	24.65	170
Plymouth	483,944,656	490,795,359	25.30	95.6	24.75	171
Mont Vernon	260,881,424	317,085,988	30.42	82.2	24.91	172
New Ipswich	393,231,392	438,329,934	28.00	88.0	24.92	173
Bethlehem	263,342,658	271,938,497	25.97	96.8	24.98	174
Warren	84,030,989	76,172,099	23.11	94.5	24.98	174
Bradford	199,794,344	214,719,855	26.95	91.9	24.98	174
Francestown	192,470,090	205,469,598	26.74	92.8	24.99	175
Wilton	373,243,345	426,552,182	28.76	87.2	25.10	176
Greenfield	140,290,259	171,057,782	30.72	86.1	25.11	177
Deering	184,878,351	213,675,248	30.05	83.5	25.44	178
Lyme	355,125,500	371,287,201	27.19	94.6	25.58	179
Milan	127,635,445	116,043,852	23.94	97.1	25.78	180
Madbury	241,868,677	275,891,455	29.98	85.8	25.89	181
Durham	1,200,967,997	1,224,495,847	26.80	96.5	25.96	182
Somersworth	858,685,974	1,096,043,476	33.41	78.4	26.03	183
Ashland	246,285,361	252,301,229	26.79	98.4	26.07	184
Bow	1,171,177,573	1,226,290,335	27.78	87.9	26.08	185
Walpole	449,450,178	425,296,254	25.02	100.2	26.19	186
Antrim	248,506,937	261,944,474	27.97	94.1	26.36	187
Lisbon	107,829,681	127,096,189	31.42	84.1	26.44	188

MUNICIPAL AND PROPERTY DIVISION
Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2018 Modified Local Assessed Valuation	2018 Total Equalized Valuation Including Utilities and Railroad	2018 Local Tax Rate	2018 Equalization Ratio	Full Value Tax Rate	Rank
Grafton	117,116,120	126,512,313	28.79	91.2	26.55	189
Swanzey	559,192,755	613,564,015	29.69	89.1	26.61	190
Whitefield	212,352,824	199,244,221	25.30	100.2	26.62	191
Langdon	57,492,883	60,831,100	28.39	94.6	26.66	192
Boscawen	285,325,322	283,102,431	26.60	100.1	26.67	193
Goshen	72,525,859	75,392,995	28.14	96.1	26.99	194
Concord	4,263,930,131	4,430,221,635	28.19	96.0	27.00	195
Lancaster	275,877,722	264,790,026	26.16	101.9	27.08	196
Plainfield	304,353,710	297,829,544	26.90	101.4	27.10	197
Lyndeborough	167,478,504	173,328,623	28.21	96.6	27.18	198
Unity	127,098,084	139,241,622	29.94	90.6	27.21	199
Acworth	98,783,050	101,085,258	28.03	97.7	27.28	200
Richmond	100,811,752	101,788,062	27.77	96.9	27.35	201
Bennington	106,798,755	122,408,249	32.51	85.5	28.09	202
Hillsborough	525,448,235	544,949,872	29.50	93.1	28.14	203
Allenstown	294,032,871	311,951,378	30.15	93.0	28.15	204
Henniker	408,895,830	479,820,416	33.69	84.2	28.21	205
Peterborough	726,301,796	746,929,806	30.09	97.2	28.26	206
Middleton	183,739,972	181,205,806	27.99	99.8	28.29	207
Newport	439,063,585	454,765,652	30.40	94.6	28.99	208
Greenville	117,404,993	115,953,539	29.22	99.7	29.39	209
Stratford	79,276,115	58,986,803	23.01	93.2	29.47	210
Hopkinton	627,362,122	727,312,550	34.74	85.2	29.61	211
Brookline	657,820,818	646,726,705	29.56	100.9	29.82	212
Marlborough	175,312,902	191,799,073	33.17	91.5	30.25	213
Canaan	345,539,939	363,008,678	32.27	94.7	30.33	214
Pittsfield	266,642,787	286,808,717	33.35	90.4	30.65	215
Haverhill	346,377,809	344,848,880	31.30	96.0	31.20	216
Colebrook	181,315,478	168,906,363	30.13	104.7	32.11	217
Sullivan	52,675,909	54,498,659	33.69	95.2	32.25	218
Troy	130,399,553	131,400,266	34.78	99.2	34.23	219
Charlestown	283,850,230	302,870,905	37.54	90.5	34.86	220
Keene	1,877,585,459	1,920,248,283	37.12	95.9	35.22	221
Hinsdale	347,643,446	334,411,268	35.20	93.8	35.68	222
Winchester	275,279,460	264,437,484	34.73	101.7	35.82	223
Gorham	271,143,354	251,992,259	36.51	95.6	38.62	224
Berlin	412,208,875	405,305,374	39.27	95.8	39.08	225
Northumberland	124,085,809	101,872,206	34.04	100.1	40.39	226
Claremont	739,381,277	720,819,194	42.08	100.5	42.12	227
State Totals	175,901,481,505	194,656,334,187				