

3C  
mac



# State of New Hampshire Department of Revenue Administration

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



John T. Beardmore  
Commissioner

Lindsey M. Stepp  
Assistant Commissioner

October 12, 2017

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, 2016 through June 30, 2017 as required by RSA 20:7. Effective upon Governor and Council approval.

### Explanation

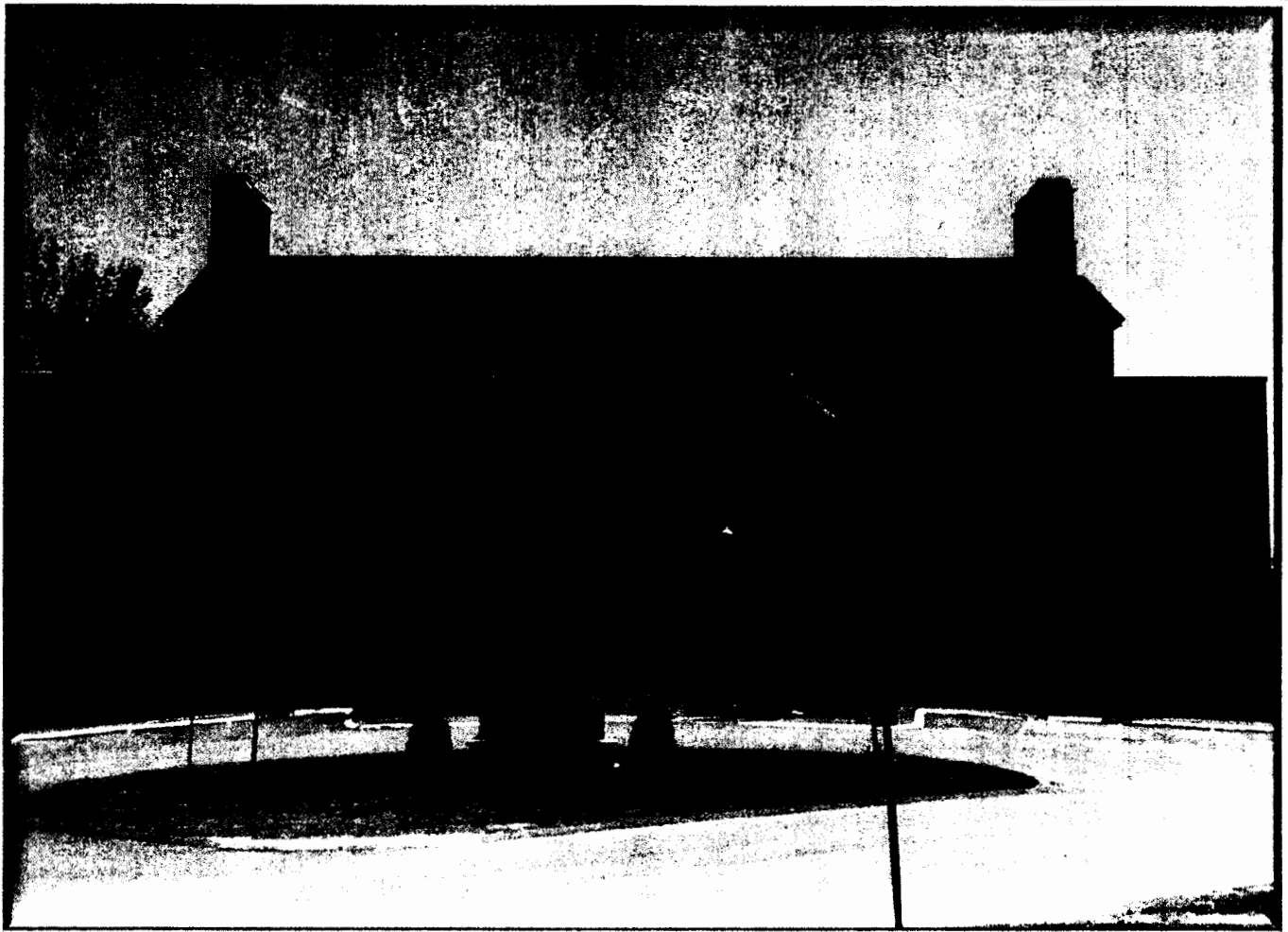
Attached please find copies of the Annual Report for the Department of Revenue Administration for the 2017 Fiscal Year as required by law. In the report, there is a section for each Division outlining its mission and accomplishments.

Respectfully submitted,

John T. Beardmore  
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.*



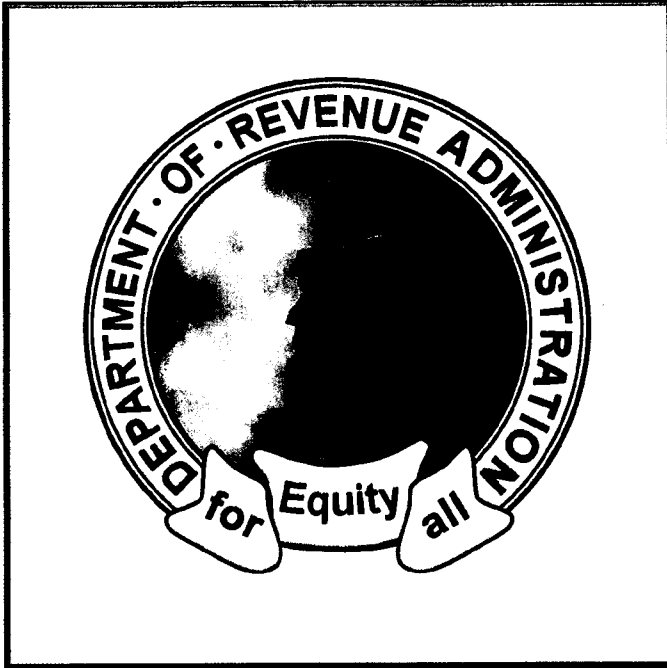
109 Pleasant Street  
Concord, NH 03301

**ANNUAL REPORT 2017**

# **The Department of Revenue Administration**

# The New Hampshire Department of Revenue Administration

109 Pleasant Street, Concord, NH 03301



*This report is  
submitted to  
Governor  
Christopher T. Sununu  
and Members of the  
Executive Council:*



District 1- Joseph D. Kenney

District 2- Andru Volinsky

District 3- Russell E. Prescott

District 4- Christopher C. Pappas

District 5- David K. Wheeler

## **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.*



# State of New Hampshire Department of Revenue Administration



109 Pleasant Street  
PO Box 457, Concord, NH 03302-0457  
Telephone 603-230-5005  
[www.nh.gov/revenue](http://www.nh.gov/revenue)

John T. Beardmore  
Commissioner

Lindsey M. Stepp  
Assistant Commissioner

October 2, 2017

His Excellency,  
Governor Christopher T. Sununu  
And Honorable Council  
Senate President Chuck Morse  
Speaker Shawn Jasper

Dear Governor Sununu, Honorable Councilors, Speaker Jasper, and Senate President Morse,

It is my pleasure to present the Department of Revenue Administration's (DRA) 2017 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) 2017, DRA staff made significant progress on several technology and organizational initiatives that will have a lasting impact for years to come. The DRA completed the third phase of the Modernized e-File project, launching electronic Business Tax return filing and payment for corporations and partnerships, with the final phase of Business Tax implementation planned for the coming months. With the support of Governor Sununu, we created the Division of Taxpayer Services, reorganizing all tax processing and customer service functions into one unit. Perhaps the most significant development of the past year was the conclusion of planning activities related to the replacement of our outdated taxpayer database, which, together with a \$30 million appropriation from the Legislature, positioned the DRA to begin the procurement and implementation of a new integrated taxpayer database in the coming year.

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.

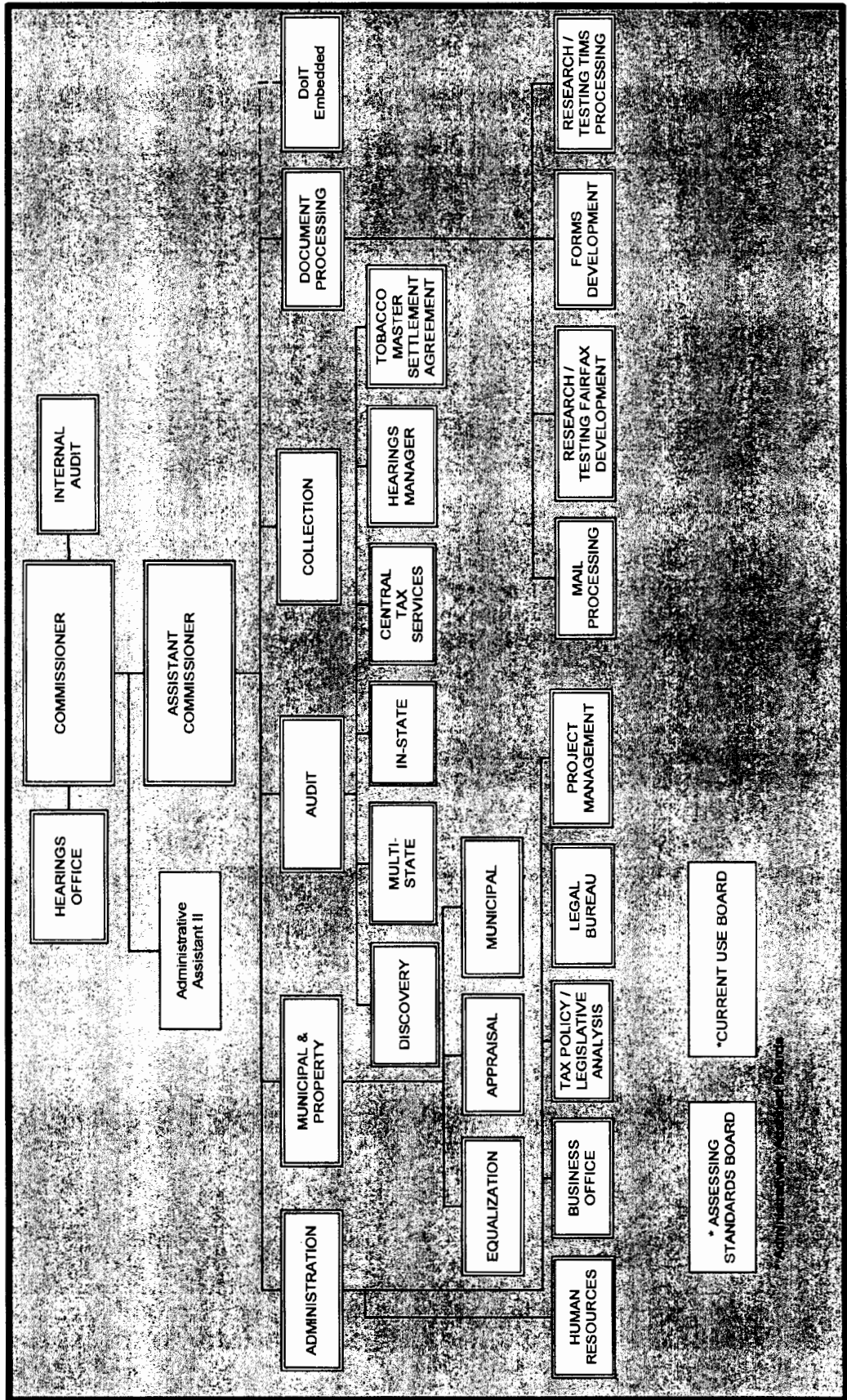
Sincerely,

John T. Beardmore  
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 Organizational Chart - 6/30/2017



# ORGANIZATIONAL CHART DIVISION PRIMARY FUNCTIONS

Department Of Revenue Administration, 109 Pleasant Street, Concord, NH 03301  
 www.revenue.nh.gov | Phone number (603)230-5000

## 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

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.

## 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

INSIDE THIS FY 2017 ANNUAL REPORT	
Mission Statement.....	1
Commissioner's Letter.....	2
Organizational Chart.....	3
Division Primary Functions.....	4
Summary of Taxes Administered.....	6
2017 Legislative Session in Review.....	13
DRA Highlights FY 2017.....	19
Office of Revenue Counsel.....	20
Hearings Bureau.....	23
Document Processing Division.....	24
Forms Calendar.....	25
Audit Division.....	26
Collections Division.....	27
Municipal and Property Division.....	28
Technology Developments.....	32
Transparency Reports and Statistics.....	33
Legislative History.....	49
Property Tax Tables per RSA 21-J:3 XII.....	103
2016 Equalization Survey "including utilities & railroads" Per RSA 21-J:3 XIII.....	137
2016 Equalization Survey "not including utilities & railroads" Per RSA 21-J:3 XIII.....	157
Base Valuation for Debt Limits.....	169
2016 Comparison of Full Value Tax Rates.....	176

methods of appraisal and assessment of real property. Provides revaluation monitoring statewide to municipalities and conducts once in five-year assessment reviews. 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.

## Division Primary Functions (Cont.)

Advises and assists municipalities and taxpayers in full and true appraisals and timely collection of timber yield tax. Appraises public utility, railroad property for equalization and state utility property tax, as well as local tax purposes. Assists local municipalities with the administration of the Current Use law (RSA 79-A).

### **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, and meals and rentals tax licenses, and sells tobacco tax stamps.

### **Document Processing Division**

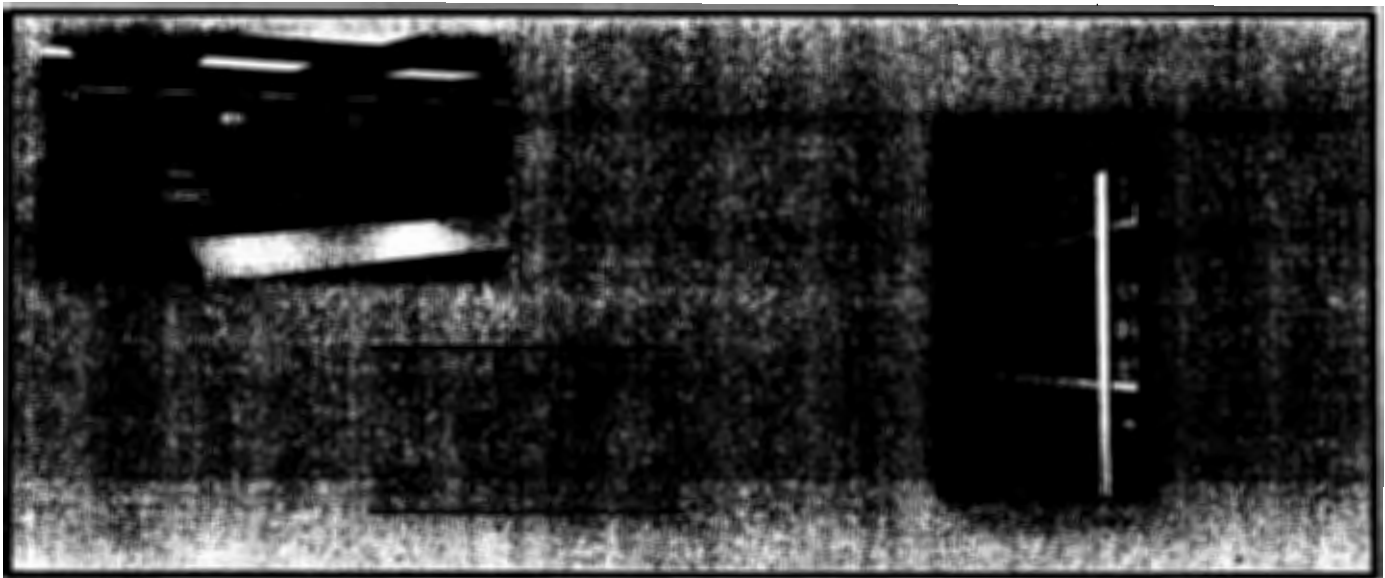
Processes taxpayer documents in an accurate, efficient, and timely manner.

### **Department of Information Technology (Embedded Personnel)**

Designs, develops and maintains computerized systems to support the administration of taxes and to automate labor intensive functions.

### **Central Tax Services Unit**

Provides general assistance to the public for all taxes administered by DRA and maintains taxpayer accounts.





## **SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2017**

*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 is reduced to 8.2%. For taxable periods ending on or after December 31, 2018, the BPT rate is reduced to 7.9%, contingent upon combined unrestricted general and education trust fund revenues of \$4.64

billion being collected during the biennium ending June 30, 2017. 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 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.

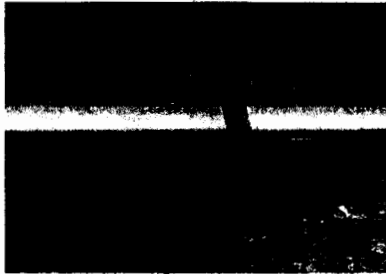
### **BUSINESS ENTERPRISE TAX - RSA CHAPTER 77-E**

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 is reduced to 0.72%. For taxable periods ending on or after December 31, 2018, the BET rate is reduced to .675%, contingent upon combined unrestricted general and education trust fund revenues of \$4.64



billion being collected during the biennium ending June 30, 2017. 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 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 (from \$150,000) of gross business receipts or \$100,000 (from \$75,000) of the enterprise value tax base and will be adjusted biennially, using the Consumer Price Index, Northeast Region, beginning with taxable periods ending on or after December 31, 2015. Four annual estimate payments are required on liabilities greater than \$200 for taxable periods ending before December 31, 2013 and \$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 five taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending before December 31, 2014 and for ten 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 provider on the 15th day

of the month for the preceding calendar month unless the average monthly liability is less than \$100. Any provider/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. Chapter 158, Laws of 2001 reduced the rate from \$6.60 per \$1,000 of value to \$4.92 per \$1,000 of value beginning with the April 1, 2003 tax year. 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 in July of 2005, and every fiscal year thereafter, the Commissioner is required to set the 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 is 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 is 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 must submit tax returns on their own behalf. Returns (Form DP-133) must 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 is due. Effective January 1, 2019, the Electricity Consumption Tax is 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 April 15<sup>th</sup>, June 15<sup>th</sup>, September 15<sup>th</sup> and January 15<sup>th</sup> on tax liabilities greater than \$500. The I&D Tax return is due on April 15th. Additional exemptions are available for residents who are 65 years of age, who are blind, and who are handicapped and unable to work, provided

they have not 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 15<sup>th</sup> is required.

Taxes on the value of standing timber are 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 are assessed under RSA Chapter 72-B. These are assessed at a rate of at the rate of \$.02 per cubic yard of earth excavated.

**Local Property tax exemptions, credits and deferrals:**

**Elderly Exemption:** 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:  
Amount of exemption from value of residential real estate: Ages 65-74; 75-79; and 80+  
Net Income Limits, including Social Security Income or

pension payment Net Asset Limits

**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 the residential real estate (RSA 72:29) and could be higher if amended through referendum vote.

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

The assessing officials "... may annually grant a person qualified under this paragraph a tax deferral..." Property taxes are deferred and accrue interest at the rate of 5% per annum. 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 for benefits for the totally and permanently disabled under the federal social security act, has owned the home for at least five years, and is currently residing there.

**Veterans Tax Credit  
RSA 72:28**

Qualifying residents shall receive the following amounts deducted from their tax bills:  
\$50: Basic credit available to all veterans.  
\$700: For the surviving spouse of a veteran, pursuant to RSA 72:29-a, and veterans having a total and permanent service-connected disability pursuant to RSA 72:35.

Towns may adopt a local option to increase the above dollar amounts to \$500 and \$2,000 or to extend the credit to all honorably discharged veterans regardless of dates of service in relation to war-time periods.

**Disability Exemption:** A resident who qualifies under RSA 72:36-a as totally and permanently disabled from service connection, and is paraplegic or having double amputation from military service connected disability or blind (5/200 vision or less) as a result of service connection, and owning a specially adapted home acquired with V.A. assistance 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 a physically handicapped person who resides at the residential real estate and is applicable to only the value of any special aids required by the resident to enable them to propel themselves.

**Tax Exemption for Wind-Powered, Solar and Wood Heating Energy System  
RSAs 72:66, 72:62, 72:70**

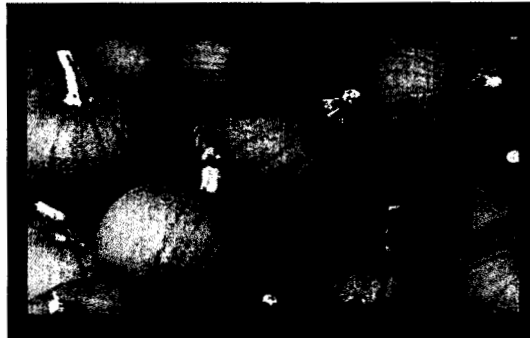
These exemptions are optional to the cities and towns, and must be voted upon locally.

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

Available to persons eligible under the Social Security Act for benefits to the Totally & Permanently Disabled. 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 & RENTALS TAX  
RSA CHAPTER 78-A**

The Meals and Rentals (M&R) Tax was enacted in 1967 at a rate of 5%. The tax is assessed upon patrons of hotels and restaurants, on certain rentals, and upon meals costing \$.36 or more. Chapter 144, Laws of 2009, increased the rate from 8% to the current rate of 9%. An M&R Tax Operators 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 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.

**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 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 are required to pay 100% of the tax due for the taxable period no later than the 15<sup>th</sup> day of the fourth month of the taxable period and were required to file a tax return with the Department on or before the 10<sup>th</sup> day of the month following the

expiration of the taxable period. For taxable periods ending June 30, 2015 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 15<sup>th</sup> 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 decreases to 5.45% for the taxable period ending June 30, 2016, to 5.4% for the taxable period ending June 30, 2017 and will remain at 5.4% for the taxable period ending June 30, 2018 and every taxable period thereafter unless the total aggregate uncompensated care for hospitals with both a critical and a noncritical access hospital definition falls below \$375 million, at which point the tax rate shall be 5.25%.

**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 the State of New Hampshire shall pay an annual Railroad Tax as of April 1 of each year. The Railroad Tax is on



the market value of the property's full and true value as defined in RSA 75:1. 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 of New Hampshire.

**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 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% 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.



*NH State Insect, the Ladybug*

### **UTILITY PROPERTY TAX RSA CHAPTER 83-F**

Utility property is defined 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 powered or natural gas, crude petroleum and refined petroleum products or combination thereof, water, or sewage." In 2011, "utility property" was amended to 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 value of utility property as of the previous April 1. The tax is due annually on or before January 15<sup>th</sup>. Every corporation or company required to pay Utility Property Tax must file a declaration of its estimated Utility Property Tax for the subsequent taxable period. Quarterly estimated payments of the Utility Property Tax are due on April 15<sup>th</sup>, June 15<sup>th</sup>, September 15<sup>th</sup>, and December 15<sup>th</sup>.



# New Hampshire FY 2017

## Legislative Session in Review

*This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2017 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 TAXES

**Senate Bill 16 (Chapter 106, Laws of 2017)** amends RSA 77-A to reauthorize the Commission to study apportionment of gross business profits under the Business Profits Tax (BPT).

*Effective: June 8, 2017*

*Amends: RSA 77-A*

**Senate Bill 78 (Chapter 254, Laws of 2017)** amends RSA 77-A:11 to provide that all BPT audit records shall be confidential and not disclosed unless required by law and providing for the automatic sealing of any judicial proceeding pertaining to the BPT.

*Effective: September 16, 2017*

*Amends: RSA 77-A:11*

**Senate Bill 225 (Chapter 257, Sections 49-50, Laws of 2017)** amends RSA 77-A:1, I, the definition of "business organization" under the BPT and RSA 77-E:1, III, the definition of "business enterprise" under the Business Enterprise Tax (BET), to provide for the taxation of a new entity type, the foundation, created pursuant to RSA 564-E.

*Effective: October 1, 2017*

*Amends: RSA 77-A:1, I; RSA 77-E:1, III*

**House Bill 386 (Chapter 63, Laws of 2017)** amends RSA 77-G, the Education Tax Credit (ETC) to allow scholarships to be used by eligible students to pay for the cost of college courses, tutoring, or distance education programs. Extends the due date of the ETC application from June 15<sup>th</sup> to November 15<sup>th</sup>. Extends the due date to make a donation under the ETC program from not later than July 15<sup>th</sup> to not later than December 15<sup>th</sup>.

*Effective: August 1, 2017*

*Amends: RSA 77-G*



**House Bill 517 (Chapter 156, Sections 213-218 and 229, Laws of 2017)** reduces the rate of the RSA 77-A BPT and the RSA 77-E BET. For taxable periods ending on or after December 31, 2019 the BPT rate is reduced to 7.7% and the BET rate is reduced to .6%. For taxable periods ending on or after December 31, 2021 the BPT rate is reduced to 7.5% and the BET rate is reduced to .5%.

Amends RSA 77-A:3-a to provide that a taxpayer may calculate expense deductions pursuant to Internal Revenue Code (IRC) § 179 not to exceed \$500,000 for property placed in service on or after January 1, 2018.

Amends RSA 77-A:1, XX to conform the BPT to the IRC of 1986 in effect on December 31, 2016 for taxable periods beginning on or after January 1, 2018, subject to the adjustments required pursuant to RSA 77-A:3-b.

***Effective:** Sections 213 and 214 effective July 1, 2019 and applicable to taxable periods ending on or after December 31, 2019; Sections 215 and 216 effective July 1, 2021 and applicable to taxable periods ending on or after December 31, 2021; Section 218 effective January 1, 2018 and applicable to property placed in service on or after January 1, 2018; Section 229 effective June 28, 2017 and applicable to taxable periods beginning on or after January 1, 2018*

**Amends:** RSA 77-A; RSA 77-E

## **MEALS AND ROOMS TAX**

**House Bill 654 (Chapter 249, Sections 1-5, Laws of 2017)** establishes a Committee to study the regulation and taxation of vacation and short-term rentals.

***Effective:** July 18, 2017*

**Amends:** N/A

## **INTEREST AND DIVIDENDS TAX**

**Senate Bill 225 (Chapter 257, Section 48, Laws of 2017)** amends RSA 77:10 to provide for the taxation of a new entity type, the foundation, created pursuant to RSA 564-E. Foundations shall be taxed under the RSA 77 Interest and Dividends Tax in the same manner as trusts.

***Effective:** October 1, 2017*

**Amends:** RSA 77:10



*New Hampshire Legislative Office Building, 33 North State Street, Concord, NH*

## **MUNICIPAL AND PROPERTY**

**Senate Bill 80 (Chapter 109, Section 1, Laws of 2017)** amends RSA 72:28-b, II to allow a town or city adopting the all veterans' tax credit against property taxes to phase in the amount of the tax credit over three years.

**Effective:** June 8, 2017

**Amends:** RSA 72:28-b, II

**Senate Bill 185 (Chapter 203, Laws of 2017)** amends RSA 79-E to allow a municipality to adopt a program for granting municipal property tax relief for improvements made to increase storm surge, sea-level rise, and extreme precipitation resilience in Coastal Resilience Incentive Zones, under the Community Revitalization Tax Relief Incentive Program.

**Effective:** September 03, 2017

**Amends:** RSA 79-E

**House Bill 89 (Chapter 95, Laws of 2017)** amends RSA 31:95-h, I(c) to expand the public safety services for which a town may establish a revolving fund to include any public safety purpose deemed appropriate by the municipality.

**Effective:** August 7, 2017

**Amends:** RSA 31:95-h, I(c)

**House Bill 167 (Chapter 97, Laws of 2017)** amends RSA 28:3-a to provide the county convention with the authority to require an audit of county accounts.

*Effective: August 7, 2017*

*Amends: RSA 28:3-a*

**House Bill 172 (Chapter 30, Laws of 2017)** amends RSA 29 to allow for issuance of tax anticipation notes by the county treasurer upon order of the commissioners with approval of the county convention. Tax anticipation notes may be issued for an aggregate principal amount not to exceed 80% of the total appropriations approved by the county convention for the preceding financial year and must be payable not later than the final day of the applicable budget year.

*Effective: July 8, 2017*

*Amends: RSA 29*

**House Bill 251 (Chapter 127, Laws of 2017)** amends RSA 35 to clarify that appropriations or transfers to capitals reserve funds shall be made by special warrant article. Amends RSA 32 to clarify that appropriations to capital reserve funds are non-lapsing and non-transferrable.

*Effective: August 15, 2017*

*Amends: RSA 35; RSA 32*

**House Bill 316 (Chapter 179, Laws of 2017)** establishes a local option commercial and industrial construction exemption from municipal property taxation. A municipality adopting the property tax exemption for commercial and industrial construction may exempt increases in value in an amount up to 50% of the increase for a period of up to 10 years.

*Effective: August 28, 2017*

*Amends: RSA 72*

**House Bill 323 (Chapter 132, Laws of 2017)** amends RSA 21-J:14-b, I(c), a reference to the Uniform Standards of Professional Appraisal Practice (USPAP) which currently limits the applicability of USPAP to "Standard 6" to instead reference USPAP in its entirety.

*Effective: August 15, 2017*

*Amends: RSA 21-J:14-b, I(c)*

**House Bill 329 (Chapter 20, Section 6, Laws of 2017)** provides for municipal ratification of meetings and elections scheduled to occur March 14, 2017 that were postponed due to inclement weather.

**Effective:** April 21, 2017

**Amends:** N/A

**House Bill 568 (Chapter 168, Laws of 2017)** amends RSA 72:23, I(b) to clarify that all leases of real or personal property owned by the state, or a county, city, town, school district, or village district, shall provide for the payment of the property tax by the lessee and that failure to include a provision requiring the payment of the property tax in the lease does not affect the occupant's obligation to pay property taxes for the leased property. Amends RSA 72:23, I(b) to allow for land leased exclusively for agriculture to be exempted from the requirement that the lessee pay the property tax for leased property.

**Effective:** June 28, 2017

**Amends:** RSA 72:23, I(b)



## MISCELLANEOUS

**House Bill 104 (Chapter 54, Laws of 2017)** repeals RSA 77-B, the Commuters Income Tax. The U.S. Supreme Court held that the Commuters Income Tax was unconstitutional in 1975. See Austin v. New Hampshire, 420 U.S. 656 (1975).

**Effective:** August 1, 2017

**Repeals:** RSA 77-B

**House Bill 215 (Chapter 235, Laws of 2017)** establishes a Commission to study the legalization, regulation, and taxation of marijuana. The Commissioner of the DRA is a member of the Commission.

*Effective: July 18, 2017*

*Amends: RSA 318-B*

**House Bill 517 (Chapter 156, Sections 224-227, Laws of 2017)** repeals RSA 83-E, the Electricity Consumption Tax.

*Effective: January 1, 2019*

*Repeals: RSA 83-E*

## ADMINISTRATIVE

**Senate Bill 130 (Chapter 150, Section 1, Laws of 2017)** establishes the salary grade of the Tax Policy Analyst pursuant to RSA 21-J:6-d.

*Effective: August 15, 2017*

*Amends: RSA 94:1-a, I(b)*

**House Bill 25 (Chapter 228, Laws of 2017)** makes a capital appropriation of \$30,160,000 to the DRA to purchase and implement a Revenue Information Management System (RIMS).

*Effective: July 1, 2017*

*Amends: N/A*

**House Bill 517 (Chapter 156, Sections 113-116, Laws of 2017)** amends RSA 21-J to create the Division of Taxpayer Services within the DRA while at the same time eliminated the Document Processing Division and the Central Tax Services Unit, thereby consolidating all DRA areas responsible for routine taxpayer interaction within a single Division.

*Effective: July 1, 2017*

*Amends: RSA 21-J*

# DRA HIGHLIGHTS FY 2017

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

**Tax Training Sessions.** DRA holds many training sessions that are open to the public regarding Meals and Rentals Tax, Tobacco Tax, Property Tax Exemptions and Credits, The Equalization Process, Real Estate Assessment Review, New Tax Collector Workshops, and Taxation of Utilities and Railroads.

**e-File New Hampshire.** The DRA has made it easier to pay your Business Enterprise Taxes, Business Profits Taxes, Interest & Dividends Taxes, Meals and Rooms (Rentals) Taxes, and Real Estate Transfer Taxes online. For additional information, visit our

website at [www.revenue.nh.gov](http://www.revenue.nh.gov)

**Balanced Scorecard.** Staff from each unit of the DRA worked diligently to establish and track performance measures for key operational functions, building a Balanced Scorecard which will assist managers and staff in tracking progress and identifying areas for improvements. The Balanced Scorecard will be tracked monthly going forward, and the annual results will be posted to the DRA website to improve our internal transparency with taxpayers.

**Executive Branch Regulatory Review.** As requested by the Governor, the Department conducted a comprehensive review of all its administrative rules, as well as those of the Assessing Standards Board and the Current Use Board, which are both administratively attached to the Department. Upon completion of this review, the Department determined that these rules are mandated by law. However, the Department was able to clarify and eliminate sections of certain rules, combine multiple rules into a single rule and will conduct an additional review of certain statutes and rules with the goal of identifying changes to promote consistency and ease the implementation and compliance burden on business.

DRA's Call Center is open for questions Monday – Friday 8am to 4:30pm.

**DRA Call Log.** During fiscal year 2017, DRA handled a total of 36,624 taxpayer phone calls. A breakdown of the calls is as follows: 19,762 calls were related to general taxpayer questions, 8,934 calls were in response to written correspondence a taxpayer received from the DRA, 4,236 calls were related to tax assessments and the collection of outstanding taxes due and 3,692 calls were questions regarding the low and moderate homeowners property tax relief program, municipal tax rates, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits or current use property questions and finally, technical calls.

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](mailto:forms@dra.nh.gov), or call the Forms Line at (603) 230-5001. If you have any substantive questions or regarding forms, please contact Central Tax Services at (603) 230-5920.

# OFFICE OF REVENUE COUNSEL

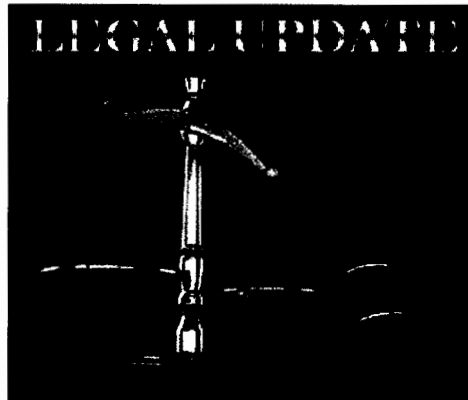
PO BOX 457, CONCORD, NH 03302-0457  
LEGAL BUREAU 603.230.5026

## FROM THE LEGAL BUREAU

Shaun P. Thomas, Assistant Revenue Counsel

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 2017, the Office of Revenue Counsel defended civil cases filed in administrative appeal tribunals and state courts concerning appeals of tax assessments and challenges to state taxing statutes, managed bankruptcy cases in which the Department is a creditor, and



managed the administrative rules process, in addition to providing advice and legal opinions. 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 the decisions issued during

### ADMINISTRATIVE RULEMAKING PROJECTED FOR FY 2018

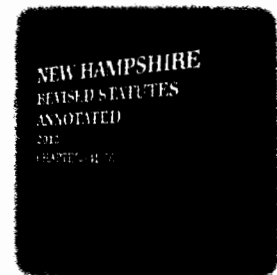
Rev 100;  
Organizational Rules  
(Reorganization)

Rev 404;  
All Veterans' Tax  
Credit (Legislative  
Change)

Rev 1100;  
Financial Source  
Coding for Local  
Educational Agencies  
(Legislative Change)

Rev 1700, Rev 2000,  
and Rev 2200;  
Financial Accounting  
(Regulatory Review)

Rev 3200;  
Education Tax Credit  
Program (Legislative  
Change)



FY 2017, as well as a few noteworthy pending cases.



## **Decisions Issued During FY 2017**

### **Municipal Law**

Appeal of New Hampshire Electric Cooperative, Inc., NH Supreme Court Case 2015-0625 (6/2/2017); Appeal of Public Service Company Of New Hampshire D/B/A Eversource Energy, NH Supreme Court Case 2015-0626 (6/2/2017). These two consolidated cases involved rulings largely against the taxpayers by the Board of Tax and Land Appeals (“BTLA”) in dozens of separate local property tax abatement appeals for the 2011 and 2012 tax years. On appeal to the Supreme Court, the Department filed amicus briefs supporting the validity of the “unit method” of appraisal, where a utility’s property is valued as a whole and then a portion of that whole unit value is allocated to each individual municipality. The BTLA upheld the town’s valuations in 16 of the 23 appeals filed by the New Hampshire Electric Cooperative, and in 77 of the 86 appeals filed by Eversource Energy, which the Supreme Court affirmed in both cases. In New Hampshire Electric Cooperative, the Supreme Court explicitly noted that the unit method had not been invalidated by the BTLA.

## **A Noteworthy Case Pending During FY 2017**

### **MEALS AND ROOMS TAX**

State of New Hampshire v. Priceline.com, Inc., Expedia, Inc, Orbitz, LLC and Travelocity.com, LLP et al, Merrimack County Superior Court, No. 217-2013-CV-00613. In 2013, the State of New Hampshire filed suit against 11 online travel companies (“OTCs”), including Priceline.com, Inc., Expedia, Inc., Orbitz, LLC, and Travelocity.com, LLP. The State alleges that the OTCs are operating their businesses in such a way as to avoid paying tax due as required by the Meals and Rooms Tax (“MRT”) Law, RSA Chapter 78-A, and are, in fact, collecting the amount of MRT due from consumers. The State alleges that the OTCs sold or provided hotel rooms and motor vehicles to the

### **M&R Operator Guilty Plea**

State v. Sophea Yay, No. 216-2016-CR-256 (N.H. Super. Ct. N.D. Hillsborough 1/19/2017). The operator and manager of Central Ale House, located in Manchester, pled guilty to theft and perjury in Hillsborough County Superior Court Northern Division on January 19, 2017. From March of 2014 through August of 2015, Sophea Yay stole a total of \$37,101.01, when she collected Meals and Rentals Tax payments from her patrons, but failed to remit a substantial portion of those payments to the Department each month, instead treating the funds as her own. Further, during the underlying investigation, Ms. Yay made a false, material statement when she testified in front of the Grand Jury, by lying about her past involvement in the business. Ms. Yay was sentenced to two concurrent State Prison sentences of 3.5 to 7 years, all of which was suspended on the condition of good behavior for three years. As part of the sentence, Ms. Yay submitted a full restitution payment of \$37,101.01.

public, but did not remit the full amount of the MRT due under RSA 78-A to the State. The State further alleges that the OTCs are engaging in unfair and deceptive trade practices prohibited by the Consumer Protection Act, RSA Chapter 358-A. Beginning on May 1, 2017, the Court held a two-week trial. Following the trial, the Court ordered a schedule for filing post-trial briefs and replies. The State and the OTCs filed their post-trial briefs on June 30, 2017, and August 4, 2017, respectively. The State filed its reply on August 25, 2017, and the OTCs’ reply is due on September 8, 2017. There is no timeline for a decision.

## **ADMINISTRATIVE RULEMAKING DURING FY 2017**

Source #	Rule Number and Short Title	Effective Date	Expiration Date
11142	Rev 2910 – Voluntary Disclosure Program	7/26/2016	7/26/2026
11185-A: 11185-B	Rev 201-206, 208-2011 – Procedural Rules Rev 207 – Specific Rules of Practice and Procedure	9/20/2016	9/20/2026
12025	Rev 807.03 intro. & (f) – Deletion of Witnessed Signature Requirement for Filing Real Estate Transfer tax Declaration of Consideration Forms	10/28/2016	10/28/2026
12026	Rev 2903.03(d) – Deletion of Witness Signatures Requirement for Power of Attorney	10/28/2016	10/28/2026
12027	Rev 400 – Property Tax Credits, Exemptions, and Deferrals	10/28/2016	10/28/2026
12137	Rev 3000 – Land and Community Heritage Investment Program Recording Surcharge	3/22/2017	3/22/2027
12138	Rev 2600 – Electricity Consumption Tax	3/22/2017	3/22/2027
12164	Rev 1403.02(d), 1404.01, 1404.03, & 1405.01 – Utility Property Tax	4/29/2017	4/29/2027
12165	Rev 1502.06, 1503.04 – Railroad and Private Rail Car Company Taxation	4/29/2017	4/29/2027
12183	Rev 207.06(g)(8) and (h)(8), Rev 207.09(f)(3)i – Failure to Include M&R Tax License Number on Advertisements of Short-Term Rentals	5/24/2017	5/24/2027
12184	Rev 701.25, Rev 705.01(i) and (j) – Advertisements of Short-Term Rentals	5/24/2017	5/24/2027
12186	Rev 302.02, Rev 303.05, Rev 307.06, Rev 307.07, Rev 307.12 – Business Profits Tax Basis Step-Up and Filing Deadlines	5/25/2017	5/25/2027
12187	Rev 2407.05 – Business Enterprise Tax Short Period Return Filing Deadline	5/25/2017	5/25/2027
12190	Asb 205-Asb 206 – Assessing Standards Board Explanation of Adoption of Rule, Public Forums and Subcommittee Meetings	5/25/2017	5/25/2027

## **TECHNICAL INFORMATION RELEASES FY 2017**

TIR #	Description	Date Issued
2016-004	House Bill 1590 – License Posting for Short-Term Rental Advertisements	7/29/2016
2016-005	House Bill 1656 – Exceptions to the Real Estate Transfer Tax	8/4/2016
2016-006	New Hampshire 2016 Legislative Session in Review	8/5/2016
2016-007	Senate Bill 342 – Reporting the Sale or Exchange of an Interest in a Business Organization In Accordance with RSA 77-A:4, XIV	9/2/2016
2016-008	Interest Rates Set For Calendar Year 2017	9/2/2016
2016-009	Allowable Average Value of Scholarships for 2017 Education Tax Credit Program Year	12/6/2016
2016-010	Business Enterprise Tax Filing Threshold Adjustment	12/9/2016
2017-001	Tax Year 2016 Forms are now Available	1/13/2017
2017-002	Discontinued Acceptance of Prior Versions of DRA Forms Beginning June 1, 2017	5/25/2017



## HEARINGS BUREAU

During FY 2017, the Hearings Bureau continued to increase efficiency 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 FY 2017, the overall time required to produce a Final Order after the close of the record increased to an average of 23.04 days; as compared to 17.20 days in FY 2016. With respect to taxpayer petitions, the time to produce a Final Order after the close of the record averaged 38.68 days, and we met our goal of issuing an order within 60 days 87.88% of the time, which was a decrease from 88.24% in FY 2016. 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 14.06 days, and we met our goal of issuing an order within 14 days 84.48% of the time, which was decrease from 98.11% in FY 2016. However, the total number of final orders issued in FY 2017 also increased by 39.13% from the number issued in FY 2016. In cases in which an order was not issued within the timeframe we have set as a goal, 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 delays resulting from the unavailability of necessary personnel.

During FY 2017, 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 have processed case files dating from 1990 through 2008 so far.

The Hearings Bureau's goal for FY 2018 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 goals of issuing Final Orders on taxpayer petitions within 60 days after the close of the record in each case, and of issuing Final Orders on license denials, suspensions and revocations, bonds, and tobacco seizures, within 14 days after the close of the record in each case.

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

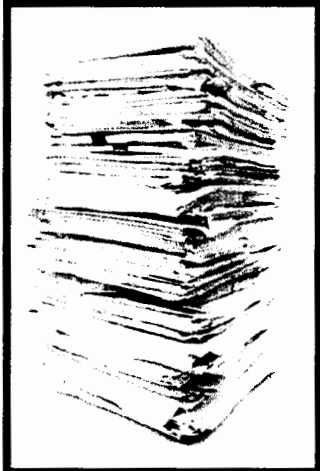
	FY16	FY 17	% of Change
Appeals Filed	117	154	31.62%
Cases closed	116	142	22.41%
Cases appealed to Superior Court, BTLA, or Supreme Court	5	9	80.00%
Cases open as of 6/30	40	54	35.00%
<b>Final Orders Issued for the period of 7/1/2016-6/30/2017</b>			
Assessor Decertification, Suspension, or Discipline	0	2	*** <sup>1</sup>
Business Tax	10	8	-20.00%
Business Tax and Meals & Rentals Tax	0	1	*** <sup>2</sup>
Communication Services Tax	0	1	*** <sup>3</sup>
Interest & Dividends Tax	2	5	150.00%
Meals & Rentals Tax	43	51	18.60%
Real Estate Transfer Tax	1	1	0.00%
Tobacco Tax	12	27	125.00%
Utility Property Tax	1	0	(100.00%)
<b>Total Final Orders Issued</b>	<b>69</b>	<b>96</b>	<b>39.13%</b>

<sup>1</sup> Please note that mathematically there cannot be a percentage of increase from the number zero.

<sup>2</sup> See Footnote 1.

<sup>3</sup> See Footnote 1.

# DOCUMENT PROCESSING DIVISION



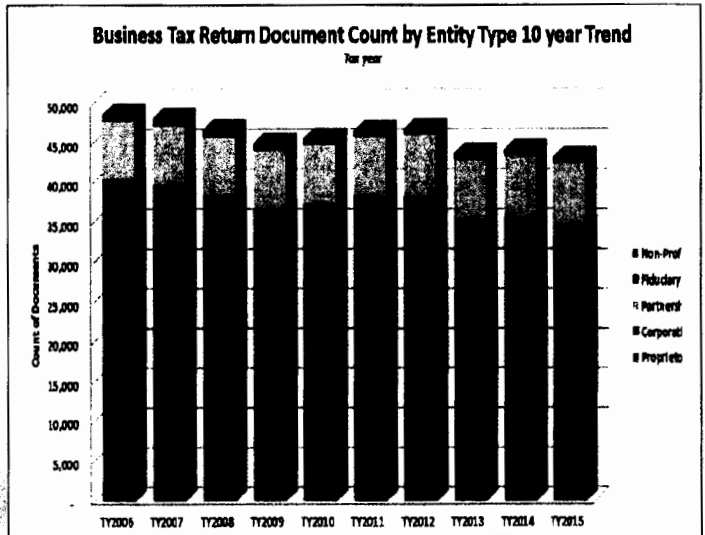
## Debra Bourbeau

Director, Document Processing Division  
 PO Box 637  
 Concord, NH 03302-0637

**\$1,836,695,244**  
 Cash deposited for FY 2017  
 (Unaudited, not net of refunds or other adjustments)

The mission of the Document Processing Division is to process taxpayer documents in an accurate, efficient, and timely manner. The Division is committed to continuous improvement, strong customer service, and maintaining a positive team environment.

In 2015, the Taxpayer Services Division, in conjunction with the Internal Revenue Service, began accepting New Hampshire Interest & Dividends Tax Returns by method of Modernized e File (MeF). The acceptance of these forms continued for fiscal year 2016 with the addition of the taxpayer's ability to make a direct payment on balance due returns via an ACH Debit transaction from the taxpayer's financial institution. This program was expanded in 2017 to accept Business Enterprise Tax Returns and Business Profits Tax Returns for Partnerships and Corporations.



DOCUMENT PROCESSING DIVISION	FY 2014	FY2015	FY2016	FY2017
# of Documents Scanned	287,303	344,890	381,583	350,287
# of Documents Processed Manually	48,721	28,885	17,973	15,239
# of Documents Processed Electronically	87,606	111,422	125,728	142,267
<b>Total</b>	<b>423,630</b>	<b>485,197</b>	<b>525,284</b>	<b>507,793</b>

To request forms, please email: [forms@dra.nh.gov](mailto:forms@dra.nh.gov), or call the Forms Line at (603) 230-5001. If you have a substantive question or need assistance completing a form, please contact Central Tax Services at (603) 230-5920.

# FORMS CALENDAR

<b>2018 Jan</b>	<u>Estimate</u> ♦CST Interest & Dividends Medicaid Enhancement	<u>Return/Form</u> CST Meals and Rentals ♦NFQA Real Estate Transfer Utility Property Wholesalers' Other Tobacco Products	<b>2018 Feb</b>	<u>Estimate</u> CST	<u>Return/Form</u> CST Electricity Consumption Meals and Rentals Real Estate Transfer Wholesalers' Other Tobacco Products	<b>2018 Mar</b>	<u>Estimate</u> CST	<u>Return/Form</u> CST Meals and Rentals Partnerships Real Estate Transfer Wholesalers' Other Tobacco Products
<b>2018 Apr</b>	<u>Estimate</u> Corporate CST Fiduciary Interest & Dividends Partnerships Proprietary Railroad Utility Property	<u>Return/Form</u> Corporation CST Fiduciary Interest & Dividends Proprietorship Meals and Rentals Medicaid Enhancement NFQA Real Estate Transfer Wholesalers' Other Tobacco Products	<b>2018 May</b>	<u>Estimate</u> CST	<u>Return/Form</u> CST Low and Moderate Property Tax Relief Meals and Rentals Private Rail Car Railroad Company Real Estate Transfer Utility Property Tax Information Update Wholesalers' Other Tobacco Products	<b>2018 Jun</b>	<u>Estimate</u> Corporate CST Fiduciary Interest & Dividends Partnerships Proprietary Railroad Utility Property	<u>Return/Form</u> CST Low and Moderate Property Tax Relief Meals and Rentals Real Estate Transfer Wholesalers' Other Tobacco Products
<b>2018 Jul</b>	<u>Estimate</u> CST	<u>Return/Form</u> CST Meals and Rentals NFQA Real Estate Transfer Wholesalers' Other Tobacco Products	<b>2018 Aug</b>	<u>Estimate</u> CST	<u>Return/Form</u> CTS Meals and Rentals Real Estate Transfer Wholesalers' Other Tobacco Products	<b>2018 Sep</b>	<u>Estimate</u> Corporate CST Fiduciary Interest & Dividends Partnerships Proprietary Railroad Utility Property	<u>Return/Form</u> CST Meals and Rentals Real Estate Transfer Wholesalers' Other Tobacco Products
<b>2018 Oct</b>	<u>Estimate</u> CST	<u>Return/Form</u> CST Meals and Rentals Partnership Real Estate Transfer NFQA Wholesalers' Other Tobacco Products	<b>2018 Nov</b>	<u>Estimate</u> CST	<u>Return/Form</u> Corporations CST Fiduciary Interest & Dividends Meals and Rentals Proprietorship Real Estate Transfer Wholesalers' Other Tobacco Products	<b>2018 Dec</b>	<u>Estimate</u> Corporate CST Fiduciary Partnerships Proprietary Railroad Utility Property	<u>Return/Form</u> CST Meals and Rentals Real Estate Transfer Wholesalers' Other Tobacco Products

♦CST = Communications Services Tax  
 ♦NFQA = Nursing Facility Quality Assessment  
 Business Return Due Dates Assume a Calendar Year Tax Period



# **THE AUDIT DIVISION**

RSA 77-A and RSA 77-E

**Director of Audit:**  
**Frederick J. Coolbroth, Jr.**

**Assistant Director of Audit:**  
**Kerrin Rounds**

## **AUDIT DIVISION**

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 2017, DRA auditors completed the review of 1,094 taxpayers' returns. Of that number, 840 taxpayers' returns were audited resulting in assessments totaling \$27,185,383 in tax, penalties, and interest as well as reductions to refund requests, net operating loss deductions and business enterprise tax credit carry-forwards totaling \$5,642,520. The remaining 254 returns were reviewed, but the Division ultimately did not pursue full formal audits, because there were no apparent issues.

The Discovery/Nexus Unit researches federal and state filings, as well as on-line 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 the Unit's efforts in fiscal year 2017, an additional \$4,392,261 in tax, penalties, and interest was assessed, of which \$208,760 came in through the voluntary disclosure program.

The Tobacco Unit conducted 39 compliance checks resulting in 16 seizures of contraband tobacco products. Eight audits of New Hampshire tobacco wholesalers were completed. The Unit also assisted the U.S. Attorney's Office in tobacco tax evasion cases and conducted joint tobacco/liquor investigations with the State Liquor Commission. The Unit continued to update the new tobacco database to gather additional information on non-participating manufacturers in accordance with the requirements of the Master Settlement Agreement. The Unit offered a tobacco tax training session for tobacco wholesalers and a separate session for New Hampshire tobacco retailers. Members of the Unit attended the Federation of Tax Administrators' Annual Tobacco Conference as well as the Northeast Regional Tobacco Conference.

The Audit Division  
PO Box 1388  
Concord, NH 03302-1388  
603-271-5030

Discovery Bureau  
PO Box 488  
Concord, NH 03302-0488  
603-271-5086

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

# Collections Division

**Ora LeMere, Division Director**

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: (1) collecting delinquent notices of assessments resulting from tax returns, (2) following up on Meals and Rentals (M&R) tax returns not filed by the 15<sup>th</sup> of the month as mandated by RSA 78-A, (3) selling tobacco stamps to be affixed to packages of cigarettes and (4) licensing and educating M&R operators charging for taxable meals, room rentals and motor vehicle rentals. The division budget authorized 11 full time positions, 1 unclassified and 10 classified, including 1 unfilled classified positions on June 30, 2017.

The division continues to enhance the Balanced Scorecard process and has tracked statistics in the identified areas: Meals and Rentals licenses issued, Meals and Rentals monthly returns filed timely, Tax Notice payments, and the training of Collection staff.

The division's goals for FY 17 included: (1) Reconfigure division and redistribute compliance regions (2) Update Collections manual and implement Compliance Officer performance standards (3) Implement case management system to track activity and productivity of Compliance Officers (4) Review selected business activity of M&R operators for compliance (5) Acquire field equipment and train staff to log field activity (6) Conduct biannual training seminars for newly licensed operators (7) Evaluate effectiveness of outside collection agencies (8) Analyze collection and distraint options (9) Implement monthly and quarterly meetings with staff to review productivity and enhance procedures.

Six of the nine goals were executed, leaving three incomplete at the end of the fiscal year. The training program for Compliance Officers is still in the development stages. Various processes were reviewed to achieve the remaining measurable goals, such as the use of mass emails to operators to increase participation and the implementation of payment plan terms that can be used in our legacy system for tracking purposes. Other work process improvements were undertaken to improve overall collection results.

### **FY2017 Value of Inventory and Collections**

Delinquent Inventory – beginning July 1, 2016	\$21,927,186
Delinquent Inventory – ending June 30, 2017	\$24,419,918
Delinquent Payments Collected	\$8,610,170

### **FY2017 Statistical Counts**

New Meals & Rentals Operators Licensed	1,431
Meals and Rentals Unfiled Returns Followed Up	6,484
Delinquent Tax Notices Resolved	9,827
Tax Liens Recorded	312
Tobacco Tax Field Compliance Visits	83
Payment Plans Initiated	109
Collection Calls Placed	5,818
Field Visits Conducted	867

<sup>1</sup> Estimated figures based on reporting changes in FY 2016





## Municipal & Property Division

Stephan Hamilton, Director

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 units, **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 approximately 550 political subdivisions of the state and general supervision to 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 Assessment Unit** oversees the assessment review process and monitors revaluations and revaluation contracts. The Equalization Bureau determines the total equalized value of all taxable property in 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. Other responsibilities include:

- Valuing all utility and railroad properties in order to determine the correct assessment of RSA 82 Railroad Taxes and RSA 83-F Utility Property Taxes;
- Providing administrative support to the municipalities in their assessment and collection of the RSA 79 Timber Tax and the RSA 72-B Excavation Tax;
- Providing direct education on property assessments to municipal officials and assessors, as well as taxation and finance professionals; and,
- Providing support to the Assessing Standards Board and the Current Use Board, two administratively attached boards.

### ASSESSING STANDARDS BOARD

Chairman – Betsy Patten

Vice-Chairman – Robert Gagne

### CURRENT USE BOARD

CUB@dra.nh.gov

Chairman – Stephan Hamilton

## **Accomplishments of FY 2017 Municipal and Property Division**

The Division made numerous 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 2017, the Division accomplished the following:

- Completed the readoption process for administrative rules, Rev 400, Property Tax Exemptions and Credits
- Coordinated the transfer of the 2016 Low and Moderate Tax Relief program to the Taxpayer Services Division, including significant knowledge transfer
- 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
- Developed the ability to present courses prepared by the International Association of Assessing Officials, which provided greater educational opportunity for professional assessors by sponsoring such courses
- Through a contract with Axiomatic, LLC, managed and improved new municipal finance e-file and data management system known as the Municipal Tax Rate Setting Portal, including upgrades to both the system and associated reports. This effort also included the training of hundreds of municipal officials both online and at in-person events
- Through the same contract with Axiomatic, LLC, managed and upgraded the Equalization Portal, to include among other things the ability for users to look-up statewide sale information
- Provided support to the Tax Policy and Legislative Analysis Group in the tracking, analysis and testimony of legislative proposals that involved NHDRA, local tax assessment, local tax collection, and municipal and county finance
- Improved timely filing of municipal finance reports that support tax rate setting
- Assisted in the completion of Phase II of the e-file portal for the filing of Real Estate Transfer Tax documents
- Improved usability of historic data on our website.
- Completed the adoption of administrative rules, Rev 612, Property Assessment, Replacement Cost New (RCN) of Telecommunications Poles and Conduits and Inventory Form

The following are brief descriptions of the efforts that have not been completed by the end of the fiscal year, but are ongoing:

- Presentation of additional advanced property tax assessment classes
- Developing and deploying a stronger process to increase our review and follow-up on the results of local audits
- Conversion of standard reports and form letters to incorporate more understandable language and less technical jargon
- The creation of a central repository for downloading information from our website
- Deployment of regular "Balanced Scorecard" reporting of Division activities

## Summary of Education Provided to Municipal Officials

Date	Course	No of Attendees	Hours per Course	Total Trained Hours
08/02/16	Municipal Tax Rate Setting Portal	22	1	22
08/04/16	Municipal Tax Rate Setting Portal	13	1	13
08/11/16	Municipal Tax Rate Setting Portal	23	1	23
08/17/16	Municipal Tax Rate Setting Portal	16	1	16
08/19/16	Equalization Portal	19	1	19
08/23/16	Municipal Tax Rate Setting Portal	2	1	2
08/25/16	Municipal Tax Rate Setting Portal	10	1	10
08/30/16	Municipal Tax Rate Setting Portal	13	1	13
09/01/16	Municipal Tax Rate Setting Portal	8	1	8
09/23/16	Excavation	12	3	36
09/23/16	Municipal Tax Rate Setting Portal	21	1	21
09/30/16	Municipal Tax Rate Setting Portal	20	1	20
10/04/16	Municipal Tax Rate Setting Portal	22	1	22
10/12/16	Municipal Tax Rate Setting Portal	18	1	18
10/18/16	Municipal Tax Rate Setting Portal	2	1	2
10/20/16	Municipal Tax Rate Setting Portal	4	1	4
10/25/16	Municipal Tax Rate Setting Portal	2	1	2
10/27/16	Municipal Tax Rate Setting Portal	5	1	5
10/31/16	Utilities SS II	23	1.25	28.75
10/31/16	DRA Revaluation Monitoring SS II	23	1.5	34.5
11/01/16	DRA Assessment Review SS II	23	1.5	34.5
11/01/16	DRA Role in Local Property Tax – SS II	23	1.75	40.25
11/01/16	Current Use SS II	23	3.5	80.5
11/02/16	Equalization & MS-1 - SS II	23	3.5	80.5
11/02/16	Excavation SS II	23	2	46
11/02/16	Yield Tax SS II	23	1.5	34.5
11/04/17	SS Update	15	3.5	52.5
11/29/16	Current Use	14	3	42
12/06/16	Municipal Tax Rate Setting Portal	4	1	4
12/08/16	Municipal Tax Rate Setting Portal	3	1	3
12/12/16	Municipal Tax Rate Setting Portal	8	1	8
01/11/17	Municipal Tax Rate Setting Portal	21	1	21
01/24/17	Municipal Tax Rate Setting Portal	11	1	11
02/07/17	Municipal Tax Rate Setting Portal	20	1	20
02/22/17	Municipal Tax Rate Setting Portal	11	1	11
03/01/17	Municipal Tax Rate Setting Portal	6	1	6
03/02/17	Municipal Tax Rate Setting Portal	3	1	3

Date	Course	No of Attendees	Hours per Course	Total Trained Hours
03/15/17	Municipal Tax Rate Setting Portal	2	1	2
03/23/17	Municipal Tax Rate Setting Portal	1	1	1
03/25/17	NHTCA Spring Regional Workshop	40	1	40
03/27/17	New Tax Collectors' Workshop (1/2)	75	3	225
03/28/17	Municipal Tax Rate Setting Portal	6	1	6
03/30/17	Municipal Tax Rate Setting Portal	19	1	19
04/04/17	Municipal Tax Rate Setting Portal	11	1	11
04/05/17	NHTCA Spring Regional Workshop	125	1	125
04/06/17	Municipal Tax Rate Setting Portal	9	1	9
04/11/17	Municipal Tax Rate Setting Portal	5	1	5
04/13/17	Municipal Tax Rate Setting Portal	16	1	16
04/17/17	NHEQ	8	1	8
04/18/17	Professional Loggers Program (PLP)	30	4	120
04/19/17	NHTCA Spring Regional Workshop	85	1	85
04/20/17	Professional Loggers Program (PLP)	32	4	128
04/25/17	NHEQ	1	1	1
04/26/17	NHTCA Spring Regional Workshop	70	1	70
04/27/17	NHEQ	5	1	5
05/04/17	MS-535	250	1	250
05/10/17	Municipal Tax Rate Setting Portal	4	1	4
05/15/17	Poles & Conduit Forum	28	2	56
05/15/17	Taxation of Utilities & Railroad - SS II	7	1.25	8.75
05/15/17	Revaluation Monitoring – SS II	7	1.5	10.5
05/16/17	Assessment Review – SS II	7	1.5	10.5
05/16/17	DRA Role in Local Property Tax – SS II	7	1.5	10.5
05/16/17	Current Use Taxation – SS II	7	3.5	24.5
05/17/17	Equalization & MS1 - SS II	7	3.5	24.5
05/17/17	Excavation Tax – SS II	7	2	14
05/17/17	Yield Tax – SS II	7	1.5	10.5
05/25/17	Municipal Tax Rate Setting Portal	14	1	14
06/02/17	County Administrators	10	1	10
06/05/17	Mascoma School Board Assessing/EQ Presentation	10	2	20
06/06/17	Trustees of the Trust Funds Annual Seminar	40	1	40
06/06/17	Exemptions & Credits	30	3	90
06/12/17	Trustees of the Trust Funds Annual Seminar	100	1	100
06/20/17	Persons & Property Taxable SS I	19	3.5	66.5
06/21/17	State Statutes Books/Annual Inventory/Taxable Property	19	3.5	66.5
06/23/17	1-Day State Statutes	7	3.5	24.5

State of New Hampshire  
Department of Information Technology  
27 Hazen Drive  
Concord, New Hampshire 03301

## **T** **ECHNOLOGY DEVELOPMENTS**

**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 2017 DRA completed Phase III of the Modernized e-File (MeF) system to add Business Enterprise and Business Profits Tax return filings for both Corporate and Partnership entities. The FY2017 filing season continues to reflect an increase in the number of returns received approximately 40,000 returns accepted. For tax year 2017, and over \$2.7 million in associated ACH debit payments. In order to continue to expand on the available functionality, planning and development for the filing of Fiduciary and Proprietorship returns through the MeF system began and will be available for Tax Year 2017. During FY 2017, the DRA completed the migration of all miscellaneous tax forms from an outdated scanning application to the core Document Imaging and Electronic Remittance solution.**

**Also during FY 2017, DRA began an initiative to phase out personal desktop and network printers. When the project is completed, the Department will decommission thirty network printers resulting in an overall cost savings.**

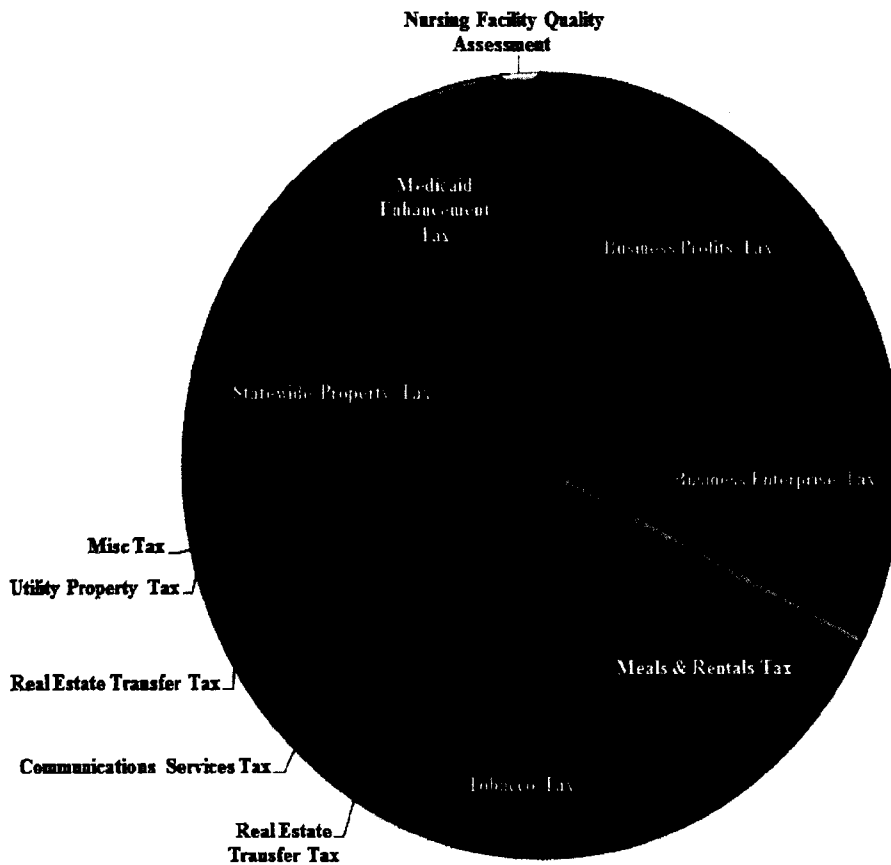
**Over the upcoming Fiscal Year, DRA in conjunction with DoIT plans to procure a Commercial off the Shelf (COTS) solution to replace the legacy Tax Information Management System (TIMS.) The Department will complete a major upgrade to the Document Imaging and Electronic Remittance application to better position the agency for the new COTS solution.**



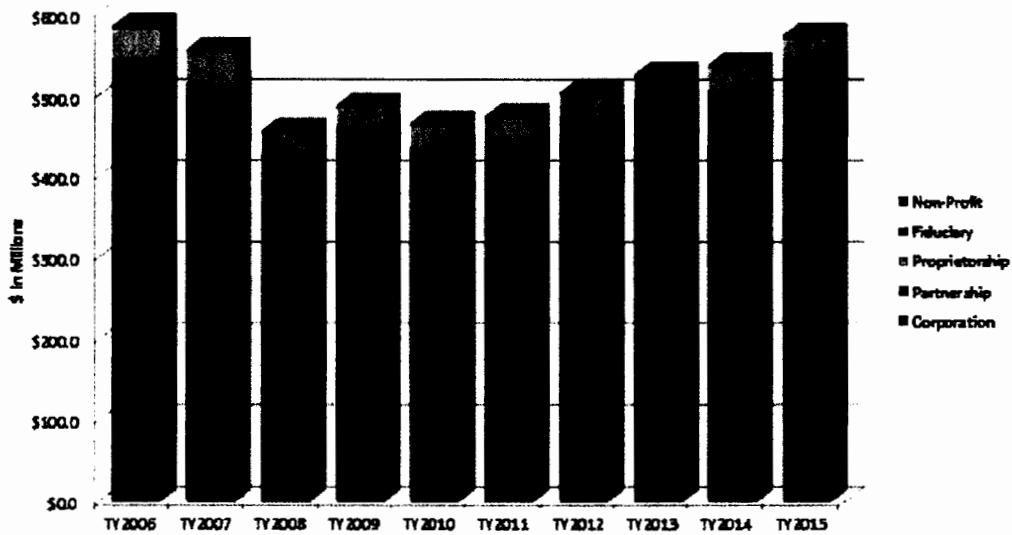
# Transparency

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>

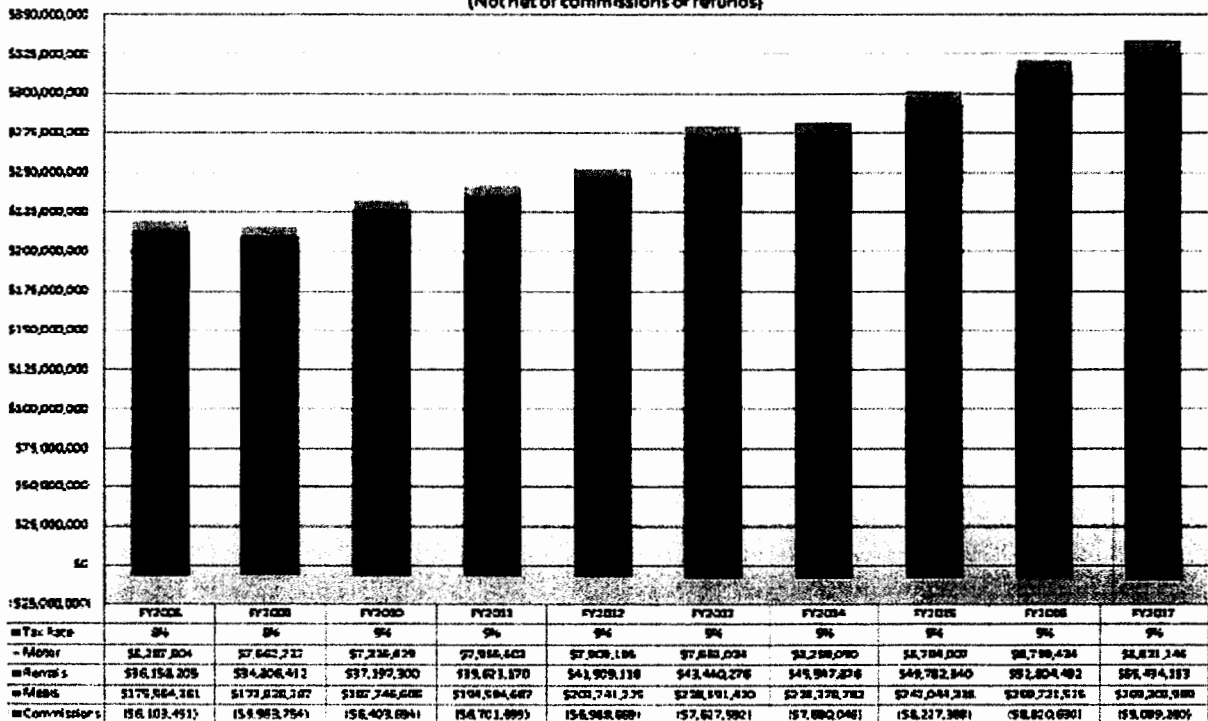
## Taxes Administered by NH Department of Revenue Administration (Pie Chart is based on FY 2016 Audited Revenue)



**Business Tax Revenue by Entity Type 10 Year Trend**  
Cash Basis



**Meals and Rentals (M&R) Tax Liability Reported by Activity Type**  
(Not net of commissions or refunds)



# Tobacco and Other Tobacco Products

RSA 78

NH Code of Administrative Rules, Rev 1000

Tobacco tax is levied on all tobacco products, such as cigarettes, cigars, pipe tobacco, and chewing tobacco. The tax is levied on the gross retail price of the tobacco product. The tax is levied on the gross retail price of the tobacco product. The tax is levied on the gross retail price of the tobacco product.

State	FY 2016		FY 2015		FY 2014		FY 2013		FY 2012	
Maine	64.9	4%	62.3	-1%	62.9	-2%	64.4	-1%	64.9	-5%
Mass.	174.0	0%	174.7	-4%	181.6	-15%	213.8	-3%	220.5	-1%
New Hampshire	121.8	3%	118.8	-1%	119.9	1%	118.4	-4%	123.8	1%
Vermont	23.4	-8%	25.3	0%	25.3	-4%	26.3	-8%	28.6	-7%

## TOBACCO TAX STAMP RATE INCREASE DURING 5 YEAR ANALYSIS

Source: The Tax Burden in New Hampshire

<b>Maine</b>	(FY06) 9/19/05 - \$1.00 to \$2.00 (previous increase 10/1/01 (FY02))
<b>Massachusetts</b>	(FY09) 7/1/08 - \$1.51 to \$2.51 (previous increase 7/25/02) (FY14) 7/31/13 - \$2.51 to \$3.51
<b>New Hampshire</b>	(FY14) August 2013 to Current - A stamp rate = \$2.23 B stamp rate = \$1.78 (FY12) July 2011 to July 2013 - A stamp rate = \$2.10 B stamp rate = \$1.68 (FY10) July 2009 to June 2011 - A stamp rate = \$2.26 B stamp rate = \$1.78 (FY09) October 2008 to June 2009 - A stamp rate = \$1.65 B stamp rate = \$1.68 (FY08) July 2007 to September 2008 - A stamp rate = \$1.65 B stamp rate = \$1.68 (FY05) July 2005 to June 2007 - A stamp rate = \$1.00 B stamp rate = 80 cents
<b>Vermont</b>	(FY07) 7/1/06 - \$1.79 to \$1.79 (FY08) 7/1/08 - \$1.79 to \$1.99 (FY10) 7/1/09 - \$1.99 to \$2.24 (FY11) 7/1/11 - \$2.24 to \$2.62 (FY15) 7/1/14 - \$2.62 to \$2.75 (FY16) 7/1/16 - \$2.75 to \$3.08



**Effective August 1, 2013, (Chapter 224:379 through 224:381, Laws of 2011) the Tobacco Tax rates are as follows:**

## Cigarettes

The tax rate for each pack containing 20 cigarettes is \$1.78 per pack.

The tax rate for each pack containing 25 cigarettes is \$2.23 per pack.

## Other Tobacco Products (OTP)

The tax rate for all other tobacco products (OTP), except premium cigars, 65.03% of the wholesale sales price.

## Premium Cigars

Premium cigars are excluded from the Tobacco Tax.

Cigars that do not meet the definition of a "premium cigar" or the definition of a "cigarette" under RSA 781:XXVII are taxed at the rate for OTP. Little cigars, however, are deemed cigarettes under the statute and are taxed at the cigarette rate.

### 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. Consumers who purchase unstamped tobacco products will be taxed directly for the Tobacco Tax on such 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 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% 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.

## Federal Cigarette Tax Increase

(FY09) 4/1/09 - 39cents to \$1.01 (previous increase 1/1/02)

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2017)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	40	Nebraska	64	41
Alaska	200	13	Nevada	180	19
Arizona	200	13	New Hampshire	178	20
Arkansas	115	33	New Jersey	270	9
California (b)	87	37	New Mexico	166	23
Colorado	84	38	New York (a)	435	1
Connecticut	390	2	North Carolina	45	47
Delaware	160	24	North Dakota	44	48
Florida (c)	133.9	29	Ohio	160	24
Georgia	37	49	Oklahoma	103	35
Hawaii	320	5	Oregon	132	30
Idaho	57	45	Pennsylvania	260	10
Illinois (a)	198	18	Rhode Island	375	3
Indiana	99.5	36	South Carolina	57	45
Iowa	136	28	South Dakota	153	26
Kansas	129	31	Tennessee (a) (d)	62	42
Kentucky	60	43	Texas	141	27
Louisiana	108	34	Utah	170	21
Maine	200	13	Vermont	308	6
Maryland	200	13	Virginia (a)	30	50
Massachusetts	351	4	Washington	302.5	8
Michigan	200	13	West Virginia	120	32
Minnesota (e)	304	7	Wisconsin	252	11
Mississippi	68	39	Wyoming	60	43
Missouri (a)	17	51			
Montana	170	21	Dist. of Columbia (f)	250	12
			U. S. Median	153.0	

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) California tax rate is scheduled to increase to \$2.87 per pack on 4/1/17.

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

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

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

The current rate is 55.0¢ through December 31, 2017.

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 42¢.

**OTHER TOBACCO PRODUCTS TAX**

(January 1, 2017)

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)(8)	27.30% 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)	15% 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	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)	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	12% Wholesale Price
Tobacco/Snuff	30% Wholesale Price	Wisconsin	71% Manufacturer's Price
Cigars	70% Wholesale Price	Wyoming (4)	20% Wholesale Price
Massachusetts	40% Wholesale Price	Dist.of Columbia (3) (7)	65% Wholesale Price
Michigan	32% 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 \$1.00 in CT, 54¢ in DE, 30¢ in IL, 19¢ in KY, 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 and 60¢ in WY.

(5) Florida's rate includes a 60% surtax.

(6) Little cigars are taxed as cigarettes.

(7) Six states apply tax to E-cigarette/Vapor Products. DC and MN apply general OTP tax. LA and NC applies a 5 cent/milliliter of vapor product. KS applies a \$0.20/milliliter tax. PA applies a 40% tax on the wholesale price. CA will apply OTP tax beginning 4/1/17.

(8) Proposition 56 will increase the OTP rate effective July 1, 2017. A rate that is equivalent to cigarettes will be determined.

**New Hampshire Department of Revenue Administration Statistical Information  
Revenue and Expenditures**

<b>RECEIPTS</b>	<b>FY 17</b>
Tax Collections <sup>1</sup>	1,836,695,244.39
<b>TOTAL</b>	<b>\$1,836,695,244.39</b>

<b>EXPENDITURES</b>	<b>FY 17</b>
Classified Salaries	5,447,174.09
Unclassified Salaries	2,331,610.46
Benefits	4,090,601.36
<b>SUBTOTAL</b>	<b>11,869,385.91</b>
Current Expense	288,728.66
Equipment	42,440.95
<b>SUBTOTAL</b>	<b>331,169.61</b>
In-State Travel	46,281.10
Out-of-State Travel	162,731.38
Miscellaneous Expenditures <sup>2</sup>	3,182,497.47
<b>SUBTOTAL</b>	<b>3,391,509.95</b>
<b>Expenditures Total</b>	<b>15,592,065.47</b>
<b>DISBURSEMENT/TOWNS</b>	<b>FY 17</b>
Flood Control	811,407.41
Forest Land	84,421.05
<b>Disbursements Total</b>	<b>895,828.46</b>
<b>Hardship Grants</b>	<b>1,694,268.12</b>
<b>TOTAL</b>	<b>\$18,182,162.05</b>

<b>PERSONNEL DATA</b>	<b>POSITIONS AS OF JUNE 30, 2017</b>
Number of authorized Positions	152
Unclassified Positions	29
Classified Positions	121
Full-Time Temporary Positions	0
Temporary Positions	0
<b>Total Number of Positions</b>	<b>152</b>

<b>PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2017</b>	
Equipment	\$16,840.00
Motor Vehicles	\$112,594.20
Physical Plant	\$0
Farm	\$0
Highways	\$0
<b>Total Property Value</b>	<b>\$129,434.20</b>

<sup>1</sup> Tax Collections includes \$226,563,464.77 from Medicaid Enhancement Tax and \$38,299,029.42 from Nursing Facility Quality Assessment Tax (Unaudited, not net of refunds or other adjustments)

<sup>2</sup> Miscellaneous Expenditures include: year-end FY17 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 35, 37, 38, 49, 50, 61, 62, 66, 102, and 103.

<b>REVOLVING FUND RSA 9:15 APPROVED BY G&amp;C 4/15/82 – LAST AMENDED BY G&amp;C 3/3/93</b>	
<b>FOR PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017</b>	
Beginning Fund Balance 7/1/16	\$10,007.04
Expenditure	0
Revenues	0
Ending Fund Balance 6/30/17	<b>\$10,007.04</b>

<b>REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2016 THROUGH JUNE 30, 2017</b>	
Beginning Fund Balance 7/1/16	\$2,144.78
Expenditure	\$69.55
Revenues	\$500.00
Ending Fund Balance 6/30/17	<b>\$2,575.23</b>

### GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE<sup>3</sup>

	<b>FY16</b>	<b>FY17</b>	<b>Change</b>
Business Profits Tax	418,077,238	386,375,757	-7.58%
Business Enterprise Tax	268,271,075	252,701,808	-5.80%
Meals & Rental Tax <sup>4</sup>	299,758,344	313,214,302	4.49%
Tobacco Tax	229,032,740	215,266,706	-6.01%
Interest & Dividends Tax	89,312,201	93,906,070	5.14%
Estate & Legacy Tax	28,559	7,402	-74.08%
Communications Svs Tax	52,569,584	47,753,504	-9.16%
Real Estate Transfer Tax <sup>5</sup>	133,360,585	142,223,362	6.65%
Utility Property Tax	43,256,315	41,754,713	-3.47%
Electricity Consumption Tax	5,976,896	5,996,755	0.33%
Gambling Tax	4,962	735	-85.19%
Other	1,080,914	799,951	-25.99%
<b>TOTAL</b>	<b>1,540,729,413</b>	<b>1,500,001,065</b>	<b>-2.64%</b>

OF THE REVENUES COLLECTED IN THE TABLE ABOVE, THE FOLLOWING TRANSFERS WERE MADE TO THE EDUCATION TRUST FUND. THE RESULTING EDUCATION TRUST FUND AND GENERAL FUND REVENUES ARE LISTED AT THE BOTTOM.

	<b>FY16</b>	<b>FY17</b>	<b>Change</b>
Business Profits Tax	73,593,888	68,133,424	-7.42%
Business Enterprise Tax	179,454,919	168,452,370	-6.13%
Meals & Rentals Tax	8,545,677	8,568,375	0.27%
Real Estate Transfer Tax	44,453,484	47,408,283	6.65%
Tobacco Tax	95,715,139	88,972,507	-7.04%
Utility Property Tax	43,242,252	41,380,331	-4.31%
<b>EDUCATION TRUST FUND</b>	<b>445,005,359</b>	<b>422,915,290</b>	<b>-4.96%</b>
<b>NET GENERAL FUND</b>	<b>\$1,095,724,054</b>	<b>\$1,077,085,774</b>	<b>-1.70%</b>

<sup>3</sup> Source: Reconciled FY17 actuals, after refunds and other adjustments.

<sup>4</sup> 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 \$12,728,361.30.

<sup>5</sup> The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of \$4,097,577 in LCHIP distributions.

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

FYE	CST	Change	Utility Prop	Change	ECT	Change	Misc Taxes*	Change	Total Taxes	Change	% Change	FYE
1973							\$333,678		\$79,834,905			1973
1974							\$359,720	7.80%	\$84,979,557	\$5,144,652	6.44%	1974
1975							\$7,710,438	2043.46%	\$85,005,761	\$26,204	0.03%	1975
1976							\$8,815,505	14.33%	\$89,128,838	\$4,123,077	4.85%	1976
1977							\$8,872,647	0.65%	\$101,081,603	\$11,952,765	13.41%	1977
1978							\$9,138,967	3.00%	\$130,565,844	\$29,484,241	29.17%	1978
1979							\$12,042,285	31.77%	\$151,147,613	\$20,581,769	15.76%	1979
1980							\$10,538,922	-12.48%	\$152,573,529	\$1,425,916	0.94%	1980
1981							\$10,156,720	-3.63%	\$156,418,864	\$3,845,335	2.52%	1981
1982							\$8,533,012	-15.99%	\$187,200,276	\$30,781,412	19.68%	1982
1983							\$6,433,211	-24.61%	\$189,651,857	\$2,451,581	1.31%	1983
1984							\$8,233,320	-3.11%	\$281,137,838	\$91,485,981	48.24%	1984
1985							\$6,914,946	10.94%	\$287,831,332	\$6,693,494	2.38%	1985
1986							\$7,262,188	5.02%	\$303,191,188	\$15,359,856	5.34%	1986
1987							\$6,697,750	-7.77%	\$365,527,760	\$62,336,572	20.56%	1987
1988							\$7,605,989	13.56%	\$358,790,194	-\$6,737,566	-1.84%	1988
1989							\$8,809,300	15.82%	\$381,900,647	\$23,110,453	6.44%	1989
1990							\$8,482,072	-3.71%	\$363,060,271	-\$18,840,376	-4.93%	1990
1991	\$22,205,619						\$637,500	-92.48%	\$377,330,276	\$14,270,005	3.93%	1991
1992	\$26,681,057	20.15%					\$803,428	26.03%	\$373,837,793	-\$3,492,483	-0.93%	1992
1993	\$29,621,244	11.02%					\$791,530	-1.48%	\$405,330,148	\$31,492,355	8.42%	1993
1994	\$30,430,075	2.73%					\$877,211	10.82%	\$438,656,024	\$33,325,876	8.22%	1994
1995	\$32,900,476	8.12%					\$878,303	0.12%	\$463,841,048	\$25,185,024	5.74%	1995
1996	\$35,266,871	7.19%					\$1,424,895	62.23%	\$505,612,212	\$41,771,164	9.01%	1996
1997	\$38,263,312	8.50%					\$1,995,890	40.07%	\$562,633,582	\$57,021,370	11.28%	1997
1998	\$40,219,738	5.11%					\$1,918,204	-3.89%	\$650,358,868	\$87,725,286	15.59%	1998
1999	\$45,824,952	13.94%					\$1,277,630	-33.39%	\$686,058,317	\$35,699,449	5.49%	1999
2000	\$47,416,610	3.47%	\$31,167,539				\$1,027,627	-19.57%	\$882,058,932	\$196,000,615	28.57%	2000
2001	\$49,256,789	3.88%	\$15,625,403	-49.87%			\$1,210,757	17.82%	\$927,090,749	\$45,031,817	5.11%	2001
2002	\$62,508,517	26.90%	\$18,192,984	16.43%	\$5,735,676		\$1,226,191	1.27%	\$980,409,577	\$53,318,828	5.75%	2002
2003	\$63,452,424	1.51%	\$18,833,596	3.52%	\$6,024,844	5.04%	\$815,634	-33.48%	\$1,025,170,080	\$44,760,503	4.57%	2003
2004	\$65,595,263	3.38%	\$20,159,763	7.04%	\$6,217,227	3.19%	\$923,468	13.22%	\$1,041,073,752	\$15,903,672	1.55%	2004
2005	\$69,557,473	6.04%	\$20,087,776	-0.36%	\$6,229,864	0.20%	\$871,900	-5.58%	\$1,094,364,702	\$53,290,950	5.12%	2005
2006	\$70,330,594	1.11%	\$20,789,572	3.49%	\$6,344,187	1.84%	\$380,933	-58.60%	\$1,243,345,494	\$148,980,792	13.61%	2006
2007	\$73,369,315	4.32%	\$21,801,715	4.87%	\$6,258,150	-1.36%	\$288,579	-20.05%	\$1,281,011,866	\$37,666,372	3.03%	2007
2008	\$79,509,885	8.37%	\$24,209,319	11.04%	\$6,285,323	0.43%	\$515,220	78.54%	\$1,319,445,402	\$38,433,536	3.00%	2008
2009	\$80,932,268	1.79%	\$28,942,542	19.55%	\$6,073,712	-3.37%	\$672,438	30.51%	\$1,181,848,901	-\$137,596,501	-10.43%	2009
2010	\$78,367,621	-3.17%	\$29,923,585	3.39%	\$5,957,300	-1.92%	\$470,432	-30.04%	\$1,208,798,552	\$26,949,651	2.28%	2010
2011	\$78,199,323	-0.21%	\$32,327,619	8.03%	\$6,060,651	1.73%	\$2,361,824	402.05%	\$1,284,046,410	\$75,247,858	6.2250%	2011
2012	\$79,224,828	1.31%	\$33,066,272	2.28%	\$5,931,956	-2.12%	\$746,248	-68.40%	\$1,267,269,029	-\$16,777,381	-1.3066%	2012
2013	\$80,078,877	-24.17%	\$33,270,669	0.62%	\$6,045,591	1.92%	\$571,980	-23.35%	\$1,311,656,739	\$44,387,710	3.5026%	2013
2014	\$58,730,642	-2.24%	\$35,789,133	7.57%	\$6,157,463	1.85%	\$323,085	-43.51%	\$1,339,411,879	\$27,754,940	2.1160%	2014
2015	\$57,799,218	-1.59%	\$41,256,585	15.28%	\$6,019,769	-2.24%	\$441,142	36.54%	\$1,404,790,053	\$65,378,374	4.8811%	2015
2016	\$52,571,774	-9.04%	\$43,256,315	4.85%	\$5,983,567	-0.60%	\$785,718	78.11%	\$1,561,348,506	\$156,558,453	11.1446%	2016
2017	\$47,776,163	-9.12%	\$41,754,713	-3.47%	\$5,996,757	0.22%	\$404,587	-48.51%	\$1,520,659,972	-\$40,688,535	-125.99%	2017

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

FYE	Tobacco	Change	BPT/BET	Change	M&R	Change	I&D	Change	Estate & L&S	Change	RETT	Change
1973	\$24,946,507		\$24,397,020		\$17,987,701		\$4,169,840		\$7,055,524		\$942,662	
1974	\$23,504,946	-5.78%	\$30,072,497	23.26%	\$18,090,062	0.57%	\$5,036,721	20.79%	\$5,785,708	-18.00%	\$745,290	-20.94%
1975	\$23,876,124	1.58%	\$26,843,979	-10.74%	\$12,813,408	-29.17%	\$5,794,286	15.04%	\$5,882,019	1.66%	\$518,338	-30.45%
1976	\$27,526,968	15.29%	\$24,169,700	-9.96%	\$14,098,938	10.03%	\$6,151,735	6.17%	\$5,936,160	0.92%	\$662,408	27.79%
1977	\$26,838,701	-2.50%	\$32,556,760	34.70%	\$15,749,858	11.71%	\$7,004,073	13.86%	\$7,339,690	23.64%	\$912,850	37.81%
1978	\$26,807,244	-0.12%	\$52,453,232	61.11%	\$21,248,439	34.91%	\$8,934,421	27.56%	\$6,980,010	-4.90%	\$2,623,754	187.42%
1979	\$25,948,944	-3.20%	\$64,017,845	22.05%	\$25,542,747	20.21%	\$10,028,131	12.24%	\$7,527,734	7.85%	\$3,303,553	25.91%
1980	\$25,611,731	-1.30%	\$62,786,373	-1.92%	\$27,048,739	5.90%	\$11,637,871	16.05%	\$8,255,749	9.67%	\$3,308,599	0.15%
1981	\$26,753,946	4.46%	\$57,339,717	-8.67%	\$30,231,760	11.77%	\$14,021,728	20.48%	\$10,371,777	25.63%	\$3,031,327	-8.38%
1982	\$26,249,960	-1.88%	\$79,737,252	39.06%	\$37,246,943	23.20%	\$15,070,913	7.48%	\$9,476,041	-8.64%	\$5,164,164	70.36%
1983	\$25,992,045	-0.98%	\$73,625,927	-7.66%	\$43,119,834	15.77%	\$16,762,818	11.23%	\$10,582,542	11.68%	\$7,021,612	35.97%
1984	\$33,610,893	29.31%	\$103,791,353	40.97%	\$57,409,639	33.14%	\$22,509,584	34.28%	\$11,894,496	12.40%	\$21,604,174	207.68%
1985	\$32,755,456	-2.55%	\$108,522,266	4.56%	\$56,644,696	-1.33%	\$24,688,791	9.68%	\$12,002,575	0.91%	\$28,615,918	32.46%
1986	\$32,389,000	-1.12%	\$110,497,000	1.82%	\$61,672,000	8.88%	\$24,973,000	1.15%	\$14,121,000	17.65%	\$33,810,000	18.15%
1987	\$31,788,225	-1.85%	\$150,293,655	36.02%	\$68,938,740	11.78%	\$27,010,105	8.16%	\$20,824,464	47.47%	\$43,147,975	27.62%
1988	\$31,816,530	0.09%	\$138,398,145	-7.91%	\$76,324,821	10.71%	\$29,994,574	11.05%	\$20,397,785	-2.05%	\$35,710,318	-17.24%
1989	\$31,758,544	-0.18%	\$143,170,703	3.45%	\$81,854,391	6.98%	\$36,165,831	20.57%	\$30,428,049	49.17%	\$29,507,058	-17.37%
1990	\$37,574,259	18.31%	\$113,170,448	-20.95%	\$82,690,546	1.27%	\$41,185,227	13.88%	\$25,093,842	-17.53%	\$30,422,231	3.10%
1991	\$39,182,468	4.28%	\$111,889,162	-1.13%	\$89,806,369	8.61%	\$36,874,798	-10.47%	\$22,882,849	-8.81%	\$31,531,363	3.65%
1992	\$39,409,121	0.58%	\$88,642,475	-20.78%	\$92,055,899	2.50%	\$34,985,058	-5.12%	\$25,524,248	11.54%	\$34,758,217	10.23%
1993	\$40,991,088	4.01%	\$119,454,080	34.76%	\$95,064,348	3.27%	\$35,662,683	1.94%	\$32,006,083	25.39%	\$27,276,954	-21.52%
1994	\$42,859,252	4.56%	\$144,403,149	20.89%	\$101,263,635	6.52%	\$35,980,018	0.89%	\$33,219,462	3.79%	\$28,985,629	6.26%
1995	\$44,489,670	3.80%	\$163,953,839	13.54%	\$107,328,262	5.99%	\$37,958,245	5.50%	\$30,266,348	-8.89%	\$28,992,391	0.02%
1996	\$45,420,240	2.09%	\$180,114,322	9.86%	\$112,454,174	4.78%	\$51,658,363	36.09%	\$31,707,415	4.76%	\$30,077,586	3.74%
1997	\$49,837,126	9.72%	\$209,896,593	16.54%	\$118,721,973	5.57%	\$52,698,495	2.01%	\$41,234,484	30.05%	\$32,423,790	7.80%
1998	\$75,244,227	50.98%	\$240,329,945	14.50%	\$127,720,467	7.58%	\$61,833,319	17.33%	\$42,774,343	3.73%	\$42,587,934	31.35%
1999	\$73,327,818	-2.55%	\$257,267,608	7.05%	\$136,499,008	6.87%	\$62,911,196	1.74%	\$47,482,309	11.01%	\$51,066,185	19.91%
2000	\$92,570,165	26.24%	\$313,738,870	21.95%	\$153,311,197	12.32%	\$65,203,307	3.64%	\$60,635,156	27.70%	\$82,864,095	62.27%
2001	\$87,959,255	-4.98%	\$352,471,608	12.35%	\$163,049,648	6.35%	\$76,842,273	17.85%	\$57,064,323	-5.89%	\$90,350,287	9.03%
2002	\$84,976,512	-3.39%	\$382,873,659	8.63%	\$169,703,721	4.08%	\$71,470,243	-6.99%	\$57,088,030	0.04%	\$97,371,970	7.77%
2003	\$93,267,036	9.76%	\$393,381,018	2.74%	\$175,114,886	3.19%	\$56,417,343	-21.06%	\$68,193,847	19.45%	\$117,003,621	20.16%
2004	\$100,040,497	7.26%	\$408,195,387	3.77%	\$184,259,685	5.22%	\$53,769,043	-4.69%	\$35,050,805	-48.60%	\$137,018,703	17.11%
2005	\$99,307,075	-0.73%	\$445,909,590	9.24%	\$192,196,642	4.31%	\$66,929,900	24.48%	\$11,909,724	-66.02%	\$160,430,527	17.09%
2006	\$145,022,895	46.03%	\$553,466,686	24.12%	\$204,907,639	6.61%	\$80,256,331	19.91%	\$3,925,281	-67.04%	\$157,941,376	-1.55%
2007	\$139,510,631	-3.80%	\$585,401,676	5.77%	\$207,287,472	1.16%	\$106,017,526	32.10%	\$445,818	-88.64%	\$140,630,984	-10.96%
2008	\$165,821,083	18.86%	\$595,652,862	1.75%	\$214,258,477	3.36%	\$115,928,152	9.35%	\$111,396	-75.01%	\$117,153,685	-16.69%
2009	\$193,893,330	16.93%	\$480,353,626	-19.36%	\$210,069,413	-1.96%	\$97,372,040	-16.01%	\$61,887	-44.44%	\$83,477,646	-28.75%
2010	\$239,904,386	23.73%	\$458,782,067	-4.49%	\$229,325,552	9.17%	\$83,007,576	-14.75%	\$23,970	-61.27%	\$83,036,064	-0.53%
2011	\$232,102,486	-3.25%	\$527,641,934	15.01%	\$241,701,762	5.40%	\$77,387,749	-6.77%	\$91,853	283.20%	\$86,171,206	3.78%
2012	\$212,001,724	-8.66%	\$514,652,160	-2.46%	\$252,811,433	4.60%	\$82,500,161	6.61%	\$6,094	-93.37%	\$86,327,658	0.18%
2013	\$204,232,873	-3.66%	\$554,092,466	7.66%	\$263,009,438	4.03%	\$93,352,225	13.15%	(\$58,782)	-1064.59%	\$97,061,402	12.43%
2014	\$222,666,904	9.03%	\$555,698,398	0.29%	\$276,002,485	4.94%	\$80,216,034	-14.07%	\$42,808	27.17%	\$103,784,727	6.93%
2015	\$221,643,257	-0.46%	\$569,739,618	2.53%	\$294,698,673	6.77%	\$96,487,456	20.28%	\$7,517	-82.44%	\$116,696,818	12.44%
2016	\$229,249,121	3.43%	\$688,246,410	20.80%	\$314,131,099	6.59%	\$89,806,344	-6.92%	\$28,558	279.91%	\$137,289,600	17.65%
2017	\$215,647,416	-5.93%	\$642,025,652	-6.72%	\$326,582,141	3.96%	\$94,137,307	4.82%	\$0	-100.00%	\$146,335,236	6.59%



# Summary of 2014 Business Taxes<sup>1</sup>

- Approximately 140,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.<sup>2</sup>
  - 69,917 Business Entities filed business tax returns
    - 27,185 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 42,732 Business Entities filed business tax returns with payments totaling \$514.7m, of which
    - 1,243 (2.9%) of those paid 70% of BET/BPT (\$361.3m out of \$514.7m)
      - 1,019 (81.9%) are corporations paying a total of \$323,920,234
      - 191 (15.4%) are partnerships paying a total of \$33,970,321
      - 33 (2.7%) are proprietors and fiduciaries paying a total of \$3,403,265
    - The remaining 41,489 (97.1%) paid 30% of BET/BPT (\$153.4m out of \$514.7m)
      - Of the 41,489 Business Entities that filed and paid 30% of BPT/BET:
        - 10,218 (24.6%) paid under \$500 = \$ 2,074,371 (1.4%)
        - 7,266 (17.5%) paid \$500 - \$1,000 = \$ 5,440,786 (3.5%)
        - 20,016 (48.2%) paid \$1,000 - \$10,000 = \$63,736,034 (41.6%)
        - 3,989 (9.6%) paid \$10,000 - \$50,000 = \$82,085,745 (53.5%)

	<b>BET</b>	<b>BPT</b>	<b>Combined</b>	<b>%</b>
<b>Corporations</b>	\$171,744,983	\$250,384,361	\$422,129,344	82.0%
<b>Partnerships</b>	\$19,290,785	\$45,134,727	\$64,425,512	12.5%
<b>Proprietors</b>	\$14,091,921	\$11,910,041	\$26,001,962	5.1%
<b>Fiduciaries</b>	\$75,934	\$2,063,343	\$2,139,277	0.4%
	<b>\$205,203,623</b>	<b>\$309,492,472</b>	<b>\$514,696,095</b>	

- If there are 140,000 business entities operating in the state of NH then 97,268 or 69% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 527 (1.5 %) are paying 50.2% of BET
    - 496 (94.1 %) are corporations paying a total of \$99,668,306
    - 31 (5.9%) are partnerships, proprietors and fiduciaries paying a total of \$3,335,407
  - 783 (1.1%) are paying 77.8% of BPT
    - 608 (77.7%) are corporations paying a total of \$210,167,572
    - 146 (18.6%) are partnerships paying a total of \$27,804,866
    - 29 ( 3.7%) are proprietors and fiduciaries paying a total of \$2,766,369

<sup>1</sup> Per returns received as of August 28, 2017.

<sup>2</sup> 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.

All facts and figures are unaudited and should be considered draft

## BET - Tax Year 2014

<b>Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability</b> <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BET</i> DRAFT as of 8/28/17				
Tax Year 2014 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	33,941	\$0	48.5%	0.0%
\$1 - \$500	9,545	\$1,897,193	13.7%	0.9%
\$500 - \$1K	7,202	\$5,397,072	10.3%	2.6%
\$1K - \$10K	16,350	\$47,615,112	23.4%	23.2%
\$10K - \$50K	2,352	\$47,290,533	3.4%	23.0%
\$50K - \$100K	275	\$19,031,318	0.4%	9.3%
\$100K - \$MIL	240	\$58,189,232	0.3%	28.4%
>\$1MIL	12	\$25,783,163	0.0%	12.6%
Totals:	69,917	<u>\$205,203,623</u>		

2014	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,157	\$70,144,799	36.0%	34.2%
Water's Edge	3,669	\$101,600,184	5.2%	49.5%
Partnerships	11,647	\$19,290,785	16.7%	9.4%
Proprietors	28,856	\$14,091,921	41.3%	6.9%
Fiduciaries	588	\$75,934	0.8%	0.0%
Totals:	69,917	<u>\$205,203,623</u>		

## BPT - Tax Year 2014

<b>Business Profits Tax Stats by Tax Year and Amount of Tax Liability</b> <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BPT</i> DRAFT as of 8/28/17				
Tax Year 2014 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	52,762	\$0	75.5%	0.0%
\$1 - \$500	5,593	\$946,225	8.0%	0.3%
\$500 - \$1K	2,025	\$1,468,313	2.9%	0.5%
\$1K - \$10K	6,781	\$24,122,007	9.7%	7.8%
\$10K - \$50K	1,973	\$42,217,120	2.8%	13.6%
\$50K - \$100K	306	\$21,775,061	0.4%	7.0%
\$100K - \$MIL	432	\$121,992,413	0.6%	39.4%
>\$1MIL	45	\$96,971,333	0.1%	31.3%
Totals:	69,917	<u>\$309,492,472</u>		

2014	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,157	\$71,714,869	36.0%	23.2%
Water's Edge	3,669	\$178,669,492	5.2%	57.7%
Partnerships	11,647	\$45,134,727	16.7%	14.6%
Proprietors	28,856	\$11,910,041	41.3%	3.8%
Fiduciaries	588	\$2,063,343	0.8%	0.7%
Totals:	69,917	<u>\$309,492,472</u>		

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

# Summary of 2015 Business Taxes<sup>1</sup>

- Approximately 140,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.<sup>2</sup>
  - 70,188 Business Entities filed business tax returns
    - 27,678 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 42,510 Business Entities filed business tax returns with payments totaling \$594.0m, of which
    - 1,343 (3.2%) of those paid 73% of BET/BPT (\$434.3m out of \$594.0)
      - 1,088 (81.0%) are corporations paying a total of \$361,521,873
      - 221 (16.5%) are partnerships paying a total of \$69,105,004
      - 34 (2.5%) are proprietors and fiduciaries paying a total of \$3,714,041
    - The remaining 41,167 (96.8%) paid 27% of BET/BPT (\$159.7m out of \$594.0m)
      - Of the 41,167 Business Entities that filed and paid 27% of BPT/BET:
        - 9,622 (23.4%) paid under \$500 = \$1,983,622 (1.2%)
        - 6,844 (16.6%) paid \$500 - \$1,000 = \$5,149,572 (3.2%)
        - 20,559 (49.9%) paid \$1,000 - \$10,000 = \$66,314,195 (49.9%)
        - 4,142 (10.1%) paid \$10,000 - \$50,000 = \$86,249,821 (54.0%)

	<b>BET</b>	<b>BPT</b>	<b>Combined</b>	<b>%</b>
<b>Corporations</b>	\$182,136,963	\$279,536,553	\$461,673,516	77.7%
<b>Partnerships</b>	\$21,825,918	\$80,510,271	\$102,336,189	17.2%
<b>Proprietors</b>	\$14,412,725	\$13,256,542	\$27,669,267	4.7%
<b>Fiduciaries</b>	\$135,756	\$2,212,463	\$2,348,219	0.4%
	<b>\$218,511,362</b>	<b>\$375,515,829</b>	<b>\$594,027,191</b>	

- If there are 140,000 business entities operating in the state of NH then 97,490 or 70% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 570 (1.6 %) are paying 51.9% of BET
    - 530 (93.0%) are corporations paying a total of \$108,641,925
    - 40 (7.0%) are partnerships, proprietors and fiduciaries paying a total of \$4,774,091
  - 855 (1.2%) are paying 80.6% of BPT
    - 661 (77.3%) are corporations paying a total of \$238,454,788
    - 165 (19.3%) are partnerships paying a total of \$61,005,797
    - 29 (3.4%) are proprietors and fiduciaries paying a total of \$3,024,048

<sup>1</sup> Per returns received as of August 28, 2017.

<sup>2</sup> 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.

All facts and figures are unaudited and should be considered draft

## BET - Tax Year 2015

<b>Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability</b> <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BET</i> DRAFT as of 8/28/17				
Tax Year 2015 Range in Tax Paid	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	34,246	\$0	48.8%	0.0%
\$1 - \$500	9,256	\$1,852,432	13.2%	0.8%
\$500 - \$1K	6,899	\$5,176,734	9.8%	2.4%
\$1K - \$10K	16,829	\$49,863,005	24.0%	22.8%
\$10K - \$50K	2,388	\$48,203,176	3.4%	22.1%
\$50K - \$100K	307	\$21,226,649	0.4%	9.7%
\$100K - \$MIL	251	\$64,080,686	0.4%	29.3%
>\$MIL	12	\$28,108,681	0.0%	12.9%
Totals:	70,188	<u>\$218,511,362</u>		

2015	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,848	\$71,981,747	35.4%	32.9%
Water's Edge	3,718	\$110,155,216	5.3%	50.4%
Partnerships	11,983	\$21,825,918	17.1%	10.0%
Proprietors	29,044	\$14,412,725	41.4%	6.6%
Fiduciaries	595	\$135,756	0.8%	0.1%
Totals:	70,188	<u>\$218,511,362</u>		

## BPT - Tax Year 2015

<b>Business Profits Tax Stats by Tax Year and Amount of Tax Liability</b> <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BPT</i> DRAFT as of 8/28/17				
Tax Year 2015 Range in Tax Paid	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	53,515	\$0	76.2%	0.0%
\$1 - \$500	4,981	\$839,041	7.1%	0.2%
\$500 - \$1K	1,769	\$1,292,441	2.5%	0.3%
\$1K - \$10K	6,975	\$25,547,370	9.9%	6.8%
\$10K - \$50K	2,093	\$45,352,344	3.0%	12.1%
\$50K - \$100K	341	\$24,197,850	0.5%	6.4%
\$100K - \$MIL	465	\$132,834,276	0.7%	35.4%
>\$MIL	49	\$145,452,507	0.1%	38.7%
Totals:	70,188	<u>\$375,515,829</u>		

2015	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	24,848	\$84,380,377	35.4%	22.5%
Water's Edge	3,718	\$195,156,176	5.3%	52.0%
Partnerships	11,983	\$80,510,271	17.1%	21.4%
Proprietors	29,044	\$13,256,542	41.4%	3.5%
Fiduciaries	595	\$2,212,463	0.8%	0.6%
Totals:	70,188	<u>\$375,515,829</u>		

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 8/9/2017,**

Tax Year 2014 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	9,016	-	16.4%	0.0%
\$1 - \$500	24,408	4,621,901	44.4%	5.2%
\$500 - \$1K	7,746	5,557,479	14.1%	6.3%
\$1K - \$10K	12,616	34,839,986	22.9%	39.3%
\$10K - \$50K	1,077	20,502,882	2.0%	23.1%
\$50K - \$100K	99	6,663,316	0.2%	7.5%
\$100K - \$250K	48	6,934,610	0.1%	7.8%
>\$250K	21	9,625,137	0.0%	10.8%
<b>Totals:</b>	<b>55,031</b>	<b>\$88,745,312</b>		

2014	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	52,921	\$87,400,954	96.2%	98.5%
Estates	1,089	\$534,978	2.0%	0.6%
Partnerships	1,021	\$809,380	1.9%	0.9%
<b>Totals:</b>	<b>55,031</b>	<b>\$88,745,312</b>		

**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 8/9/2017**

Tax Year 2015 Range in Tax Paid	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	11,310	-	20.6%	0.0%
\$1 - \$500	24,265	4,561,573	44.1%	5.1%
\$500 - \$1K	7,608	5,436,179	13.8%	6.1%
\$1K - \$10K	12,157	33,823,105	22.1%	38.1%
\$10K - \$50K	1,041	20,073,343	1.9%	22.6%
\$50K - \$100K	85	5,848,457	0.2%	6.6%
\$100K - \$250K	40	6,084,434	0.1%	6.9%
>\$250K	20	8,085,665	0.0%	9.1%
<b>Totals:</b>	<b>56,526</b>	<b>\$83,912,756</b>		

2015	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	54,677	\$82,395,306	99.4%	92.8%
Estates	848	\$508,030	1.5%	0.6%
Partnerships	1,001	\$1,009,420	1.8%	1.1%
<b>Totals:</b>	<b>56,526</b>	<b>\$83,912,756</b>		

**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	11,672	\$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

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

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
1970 Special Session	4/27/70 Inception of the law	CH 5:1		\$3,000, Gross Business Income	6%	None
1971	7/1/71	CH 515:14			7%	None
1973	Returns due on periods ending on or after 12/31/73	CH 579:1		\$6,000, Gross Business Income	7%	None
1977	7/1/77	CH 593:1			8%	None
1979	8/24/79	CH 446:4			8%	25% each quarter
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		\$12,000, Gross Business Income	Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$	
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%	
	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 /30/85)	



(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
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	
	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: 7/31/85 9.01% 8/31/85 8.94% 9/30/85 8.87% 10/31/85 8.80% 11/30/85 8.73% 12/31/85 8.66% 1/31/86 8.60% 2/28/86 8.53% 3/31/86 8.46% 4/30/86 8.39% 5/31/86 8.32% 6/30/86 8.25%		
	Short period tax years beginning before 7/1/85 and ending after 6/30/86.	CH 469:42				
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	8%	
1990	4/1/90	CH 3:71		\$12,000, Gross Business Income	8%	30%, 30%, 20%, 20%
1991	3/28/91	CH 5:1 CH 354 CH 354:7	Business tax credits expanded, RSA 77-A:5-IV Sales apportionment factor x 1.5 Payroll, Property & Sales + 3.5 eff 1/1/92	\$12,000, Gross Business Income	8%	35%, 35%, 15%, 15%
	5/27/91	CH 163:17		\$12,000, Gross Business Income	8%	30%, 30%, 20%, 20%

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
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			
	7/1/93	CH 202:1 CH 350:8 CH 350:9 CH 313 CH 350:18	Allowing & Regulating LLCs eff 7/1/93	\$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	25%, 25%, 25%, 25% Effective 7/1/93
1995	7/1/95	CH 188 CH 308:93 CH 172, section 162L:9	Repealed all credits Repeated 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.			
	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.			
	7/1/99	CH 338	Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET.			

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
1999	7/1/99	CH 17			8%	
2001	7/1/01	CH 158			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.			
	7/1/03	77:55 XII	Amended by including CROP zone tax credit			

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
2004	5/24/04	CH 143	Amends definition of QIC and election and reporting for QICs.			
2005	No change					
2006	No change					
2007	7/1/07	CH 263	Eff 8/21/07 - Repeals and reenacts in RSA 162-N:6 Economic Rev. Tax Zone Credit			
	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			
	8/17/07	CH 146	Repeals foreign dividend deductions of gross business profits.			
2008	No change					
2009	7/17/09	CH 144:273	RSA 77-A:6,1-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.			
	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.			

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
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.			
	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.			
	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).			

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
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.			
	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.			

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
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.			
	7/1/14	CH 225	RSA 77-A:5, X, applicable for taxable periods ending on or after July 1, 2014, 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>			
	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.			
	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.			
	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.
	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. Applicable to any qualifying IRC §179 property placed into service on or after January 1, 2012.			

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
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.			
	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.			
	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.			
	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	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)	
	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.			
	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.			



(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS PROFITS TAX: RSA 77-A - Enacted 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	QUARTERLY ESTIMATE PAYMENTS
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.			
	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)	
	7/1/21	CH 156:215			7.5% (for taxable periods ending on or after 12/31/2021)	

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS ENTERPRISE TAX: RSA 77-E**

CH 350, Laws of 1993 enacted the Business Enterprise Tax, RSA 77-E, effective 7/1/93. 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	QUARTERLY ESTIMATE PAYMENTS
1993	7/1/93	CH 350		Total Gross Receipts in excess of \$100,000, or 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.	No estimate payments are required.
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. Apply to returns & taxes due ending on or after 1/1/97			Estimate payments established in 1996 at 25% each quarter. If the estimated tax is less than \$200 a declaration need not be filed.
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 or 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			
2005	No change					
2006	No change					

(Continued)

10/3/2017 10/3/2017

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS ENTERPRISE TAX: RSA 77-E**

CH 350, Laws of 1993 enacted the Business Enterprise Tax, RSA 77-E, effective 7/1/93. Current Due Date: Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

SESSION YEAR	INEFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE	QUARTERLY ESTIMATE PAYMENTS
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			
2008	No change					
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, applicable for taxable periods ending on or after July 1, 2014 changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.			
	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. First year of program to begin January 1, 2013.			
	12/31/13	CH 279:1		RSA 77-E:5, effective for taxable periods ending on or after December 31, 2013, increases the BET filing threshold to gross business receipts in excess of \$200,000 or the enterprise value tax base greater than \$100,000.		RSA 77-E:5, effective for taxable periods ending on or after December 31, 2013, if the estimated tax is less than \$260 a declaration need not be filed.

(Continued)

10/3/2017 10/3/2017

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**BUSINESS ENTERPRISE TAX: RSA 77-E**

CH 350, Laws of 1993 enacted the Business Enterprise Tax, RSA 77-E, effective 7/1/93. 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	QUARTERLY ESTIMATE PAYMENTS
2013	5/20/2013	CH 144:124	RSA 77-E:1, V, applicable for taxable periods beginning on or after January 1, 2013, 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).			
	7/1/2013	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 December 31, 2022.			
2014	No change					
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.			
	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. Applicable to periods beginning on or after January 1, 2016.			
	8/28/2015	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.			
	1/1/2016	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)

(Continued)

10/3/2017 10/3/2017

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**BUSINESS ENTERPRISE TAX: RSA 77-E**

CH 350, Laws of 1993 enacted the Business Enterprise Tax, RSA 77-E, effective 7/1/93. 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	QUARTERLY ESTIMATE PAYMENTS
	1/1/2017	CH 276:241	RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million.			
	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	No change					
2017	7/1/19	CH 156:214			.60% (for taxable periods ending on or after 12/31/2019)	
	7/1/21	CH 156:216			.50% (for taxable periods ending on or after 12/31/2021)	

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**COMMUNICATION SERVICES TAX: RSA: 82-A**

CH 9, Laws of 1990 repealed RSA 82 and enacted RSA 82-A, effective 4/1/90, the Communications Services Tax. All real estate not taxed by RSA 82-A can be taxed at the local level.

Current Due Date: The 15th day of each month covering the prior month's sales.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE	QUARTERLY ESTIMATE PAYMENTS
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 101		Communication service retailers with sales in excess of \$10,000.	3% with a surtax of 66 2/3%	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.
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	
		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.			
		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 nearness 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	

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**COMMUNICATION SERVICES TAX: RSA: 82-A**

CH 9, Laws of 1990 repealed RSA 82 and enacted RSA 82-A, effective 4/1/90, the Communications Services Tax. All real estate not taxed by RSA 82-A can be taxed at the local level.

Current Due Date: The 15th day of each month covering the prior month's sales.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE	QUARTERLY ESTIMATE PAYMENTS
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	
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.			
	7/14/05	CH 251	Adds examinations of telephone Co. records, 911 charges. Adds appeals of 911 charges.			
2006	No change					
2007	7/1/07	CH 263:79	Repeals exemption eff 7/1/07			
2008	No change					
2009	No change					
2010	No change					
2011	No change					
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.			
2013	No change					
2014	No change					

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**COMMUNICATION SERVICES TAX: RSA: 82-A**

CH 9, Laws of 1990 repealed RSA 82 and enacted RSA 82-A, effective 4/1/90, the Communications Services Tax. All real estate not taxed by RSA 82-A can be taxed at the local level.

Current Due Date: The 15th day of each month covering the prior month's sales.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE	QUARTERLY ESTIMATE PAYMENTS
2015	No change					
2016	No change					
2017	No change					



**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**COMMUTERS INCOME TAX: 77-B DECLARED UNCONSTITUTIONAL 1975**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE
1970		CH 20	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	1/1/17	CH 54	Repealed	

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**ELECTRICITY CONSUMPTION TAX: RSA 83-E**

An act repealing the Franchise Tax on Electrical Utilities and replacing it with a tax on Electricity Consumption

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/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.
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			
2012	No change			
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	1/1/19	CH 156	Repealed effective 1/1/19	

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**ESTATE TAX: RSA 87<sup>1</sup>**

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.  
 For decedents who died on or after 9/1/91, 9 months from the date of death.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/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	
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			
2012	No change			
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

<sup>1</sup> **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.

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**EXCAVATION TAX: RSA 72-B:3-11, & 13-17**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE
1997	7/29/97	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
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			
2012	No change			
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**EXCAVATION ACTIVITY TAX: RSA 72-B:1,2,12 & 13-17**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX FILING THRESHOLD	RATE
1997	1/1/98	CH 219	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.	Based on size of pit area.
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			
2012	No change			
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**FRANCHISE TAX: (Electric) RSA 83-C REPEALED 2001**

Current Due Date: March 15th

CH 5 Laws of 1958 - 4% of the income such utility derives from the exercise of such franchise in this state during the calendar of assessment. In 1991 the Franchise Tax was included with the Railroad Tax and Public Utilities Tax under Chapter 83. It then was removed in 1931 to Chapter 84 as a Franchise Tax on its own.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE	ESTIMATE/PAYMENTS
1959	1/1/60	CH 86:2	RSA 83-A Franchise Tax was repealed		None
1983	7/1/83	CH 469:100	RSA 83-B Franchise Tax was repealed	9% of the net utility operating income	None
	7/1/83	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%	25% due on the fifteenth day of the 4th, 6th, 9th and 12th months.
1991	7/1/91	CH 354:4	Removed "electricity" from the language		
1993	4/16/93	CH 49:2	Reinserted "electricity" into the language		
1994	6/2/94	CH 263: 1, 2	Removed "Gas" from the language		
1997	7/1/97	CH 347	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		

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**GAMBLING WINNINGS TAX: RSA 77:38-50 - REPEALED 2011**

Current Due Date: April 15th

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	ESTIMATE PAYMENTS
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.	
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	<b>Repealed.</b> Applicable to all gambling winnings received on or after <u>May 23, 2011</u> .	

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**INTEREST AND DIVIDENDS TAX: RSA 77**

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	ESTIMATE/PAYMENTS
1923	Prior to 1923, an intangibles tax was levied by the local assessing officials. The due date was May 1st.	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. <b>\$600</b> of individual income	None
1955 to 6/30/77	1/1/56	CH 309:1	<b>4.25% Annotation:</b> 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.	None
7/1/1977		CH 561:1 CH 561:2	<b>5%</b> Added an additional \$600 exemption for elderly, blind or handicapped persons	None
1977	6/21/77	CH 251:1	Expanded exemption to interest from deposits in Vermont banks	None
1981	9/1/81	CH 314:1	Increased exemption to \$1,200 for individuals, partnerships, associations, trusts & fiduciaries	None
		CH 314:3	Added an additional \$1,200 if both or either taxpayers are 65 or older, is blind or handicapped Allowed married taxpayers to file joint returns; with a filing threshold of \$2,400	
		CH 314:4	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.	
		CH 314:6		
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 the first year ending after 12/31/83	1/4 due on 4th, 6th, 9th, and 12th months.
		CH 469:93 III(a)	Transition year - estimated taxes are to be paid as follows: 12½% of the estimated tax is due 4th month, 12¼% the 6th month, 12½% 9th month and 12½% the 12th month.	
		CH 469:95		
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	Increased to \$2,400 exemption for individuals, partnerships, LLC, associations, trusts & fiduciaries. 77:4a relative to the taxability of interest from deposits in VT banks	Amends RSA 77:18 due on 4th, 6th, 9th, and 12th months Calendar year taxpayers, final 1/4 due January instead of December



(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**INTEREST AND DIVIDENDS TAX: RSA 77**

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD / RATE	ESTIMATE PAYMENTS
1998	7/1/98	CH 163	Allows deduction from taxable I&D income an amount equal to any cash distribution made to a QICC. 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	
2002	1/1/04	CH 163:8 CH 45	Repeal RSA 77-A:2-c relative to the tax on Qualified Venture Capital Fund	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	QIC transition RSA's in effect as enacted prior to effective date for qualified QIC who submits valid election prior to 5/24/04	
2005	No change			
2006	No change			
2007	8/17/07	CH 152:1	Taxpayer records added RSA 77:37	
2008	No change			
2009	Apply to t/p ending on or after 12/31/09	CH 144:275 CH 144:276 CH 144:277 CH 144:278	RSA 77:1-a, New definitions of accumulated profits and dividends RSA 77:3:1-b, Eliminates partnerships, LLCs, associations, and companies. RSA 77:4, III, Dividends other than stock or changes in ownership of entity not evidenced through actual distributions. Repeal RSA 77:14, Tax of partnerships and LLCs Repeal RSA 77:15, Tax of partners and members Repeal RSA 77:16, Tax of out of state partnerships and LLCs Repeal RSA 77:17, Re to 77:14-16	
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	

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**INTEREST AND DIVIDENDS TAX: RSA 77**

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	ESTIMATE PAYMENTS
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	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. RSA 77:4-d.I, 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. 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.	
	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.	

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**INTEREST AND DIVIDENDS TAX: RSA 77**

Current Due Date: April 15 or the 15th day of the 4th month following the end of the year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD / RATE	ESTIMATE PAYMENTS
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

Reference Document  
 Historical Summary  
 August 2017

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.

**LEGACY & SUCCESSION TAX : RSA 86**

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.  
 For decedents who died on or after 9/1/91, 9 months from the date of death.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE
1905			Executors or 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.	8.50%
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	
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.	
2004	1/1/05	CH 99 Section 3	Change reference from Natural Parent to Birth Parent	
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**LEGACY & SUCCESSION TAX : RSA 86**

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death.  
For decedents who died on or after 9/1/91, 9 months from the date of death.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE
2010	No change			
2011	No change			
2012	No change			
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**MEALS AND ROOMS (RENTALS) TAX: RSA 78-A**

Current Due Date: The 15th day of each month covering the prior month's tax collections

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
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.	5%	1%
1969	7/1/69	CH 287:14 CH 287:15	Established a threshold, starting at \$.01 for a charge between \$.16 & \$.25.	5%	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.
1977	7/1/77	CH 330:1		Increased to 6%	
1981	10/1/81	CH 568:150 CH 569:23	Threshold changed to start at \$.01 for a charge between \$.14 & \$.25.	Increased to 7%	Repealed commissions, ending with 2nd quarter of 1981
1982 Special Session	7/1/82	CH 42:93		7%	Reinstated commission at 3% starting with the 2nd quarter of 1982
1983	7/1/83	CH 226:1	Threshold changed to start at \$.02 for a charge between \$.36 & \$.38	7%	3%
1990	4/1/90	CH 8 CH 8:1	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	3%
1991	7/1/91	CH 354:12		Reinstated temporary rate of 6% for the period 7/1/91 to 6/30/93	3%
1993	7/1/93	CH 350:36		Reinstated temporary rate of 8% for the period 7/1/93 to 6/30/95	3%
1995	7/1/95	CH 45	No change in threshold LLCs are liable for the tax as property lien	Reinstated temporary rate of 8% for biennium beginning 7/1/95 and ending 6/30/97	
1996	7/2/1995 7/1/95	CH 80 CH 96:1	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)	Reinstated 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		

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**MEALS AND ROOMS (RENTALS) TAX: RSA 78-A**

Current Due Date: The 15th day of each month covering the prior month's tax collections

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
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.		
2004	7/1/04	CH 249 CH 257	Gratuities not taxable under certain conditions Reference to Office of State Planning & Energy programs name change		
2005	No change				
2006	No change				
2007	7/1/07	CH 147:1 CH 17:1	Penalty under 21.J:39 Tax in MV rentals exemption		
2008	No change				
2009	7/1/09	CH 144:4	RSA 78-A:6	Increase from 8 to 9%	
	6/30/09	CH 144:5 CH 144:6	RSA 78-A:3.III. To include campsites RSA 78-A:26 I (a), General fund	9%	
	6/30/09	CH 144:7	RSA 78-A:26 I (a) Special fund	3.15% net income to DRED	
	7/1/09	CH 144:8	RSA-A: 26 I & II. Distribution to municipalities until 6/30/2011 at no more than 2009 level	Repeals 3.15%	
	1/10/10	CH 144:269	RSA 78-A:8-b, 1-a, \$5000 bond to secure tax on I&P deed		
	1/10/10	CH 144:271	RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge.		
2010	5/3/10 1/17/10	CH 6 CH 48	RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites		
	5/18/10	CH 58	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.		
	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond. 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, (e)(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.		

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**MEALS AND ROOMS (RENTALS) TAX: RSA 78-A**

Current Due Date: The 15th day of each month covering the prior month's tax collections

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE	COMMISSION PAID TO OPERATORS
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(e) 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 after a hearing.		
2013	No change				
2014	No change				
2015	No change				
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.		
2017	No change				



**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**MEDICAID ENHANCEMENT TAX: RSA 84-A**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/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 electronic transfer 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
2005	No change			
2006	No change			
2007	7/1/07	CH 263:50		Impose tax of 5.5%
2008	No change			
2009	No change			
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.	
2012	No change			
2013	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

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%.
2015		No change		
2016		No change		
2017		No change		

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**NON-RESIDENT PERSONAL PROPERTY TRANSFER TAX: RSA 89**

Current Due Date: For decedents who died before 8/31/91, 12 months from the date of death  
For decedents who died on or after 9/1/91, 9 months from the date of death

SESSION YEAR	FILING REQUIREMENTS	TAX RATE
1921	CH 70, Laws of 1921 - A non-resident decedent's estate owning tangible personal property in NH must file	2%
2005	No change	
2006	No change	
2007	No change	
2008	No change	
2009	No change	
2010	No change	
2011	No change	
2012	No change	
2013	No change	
2014	No change	
2015	No change	
2016	No change	
2017	No change	

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**NURSING FACILITY QUALITY ASSESSMENT TAX: RSA 84-C**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE
2004	6/16/04	CH 260	Impose 6% tax net patient revenue	6% of net patient services revenue
2005	No change			
2006	No change			
2007	7/1/07	CH 263:51		5.5% of net patient services revenue
2008	No change			
2009	No change			
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.	
	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. The assessment period beginning April 1st shall be April 1 to May 31, 2011; the returns shall be filed on or before June 27, 2011; the remainder of the assessment period (June 1 - June 30, 2011) shall be carried out as would otherwise have been, except that the returns filed in July, 2011 shall only cover the period June 1 - June 30, 2011.	
2012	No change			
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**NUCLEAR STATION PROPERTY TAX : RSA 83-D REPEALED 1999**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/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 For taxable periods ending 12/31/93 For taxable periods ending 12/31/94	CH 49:4	A tax is imposed upon the value of nuclear station property A tax is imposed upon the value of nuclear station property A tax is imposed upon the value of nuclear station property	.64% of valuation, to be assessed annually as of 4/1 .491% of valuation, to be assessed as of 4/1/93 .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
	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	The Nuclear Station Property Tax is repealed eff. 4/1/99	Subject to the utility property tax

**NH DEPARTMENT OF REVENUE ADMINISTRATION:**  
**DOCUMENT TITLE:**  
**LAST DATE REVISED:**

**Reference Document**  
**Historical Summary**  
**August 2017**

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.

**REAL ESTATE TRANSFER TAX: RSA 78-B**

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	MINIMUM PAYMENT
			This was a Federal Tax \$1.10 per \$1,000, or fraction thereof, assessed to buyer only.	None
1/2/68-6/30/72		CH 320, Laws of 1967	Enacted RSA 78-B, with a rate of <b>\$0.10 per \$100</b> , or fraction thereof, assessed to buyer only.	If the transfer was less than \$100. Not tax was due.
7/1/72-9/11/77			<b>\$0.15 per \$100</b> , or fraction thereof, assessed to buyer only	None
9/12/77-6/30/81	9/12/77	CH 495	<b>\$0.25 per \$100</b> , or fraction thereof, assessed to buyer only.	Established Minimum Tax of \$10
7/1/81-6/30/83	7/1/81	CH 568:152.1	<b>\$0.25 per \$100</b> , or fraction thereof, assessed to <u>both the buyer and seller.</u>	\$10 to both buyer and seller
1983	7/1/83	CH 469:97	For the biennium ending 6/30/85 <b>\$0.50 per \$100</b> , or fractional part thereof, assessed to <u>both buyer and seller.</u>	\$20 to both buyer and seller
7/1/85-6/30/87	7/1/85	CH 407:1	For the biennium ending 6/30/87 of <b>\$0.375 per \$100</b> , or fractional part thereof, assessed to <u>both buyer and seller.</u>	\$15 to both the buyer and seller
7/1/87-6/30/89	7/1/87	CH 308:1	For the biennium ending 6/30/89 of <b>\$0.35 per \$100</b> , or fraction thereof, assessed to <u>both buyer and seller.</u>	\$14 to both buyer and seller
1989	1/1/90	CH 416	Changed permanent rate from \$0.25 to <b>\$0.35</b> , and set rate for the biennium ending 6/30/91 of <b>\$0.475 per \$100</b> , or fraction thereof, assessed to <u>both buyer and seller.</u> (See 4/1/90 change to the tax rate per CH 2, below)	\$19 to both buyer and seller
1990	2/20/90	CH 2	For the biennium beginning 4/1/90 and ending 6/30/91 of <b>\$0.525 per \$100</b> , or fraction thereof, assessed to <u>both buyer and seller.</u>	\$21 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 <b>\$0.525 per \$100</b> , or fraction thereof, assessed to <u>both buyer and seller.</u>	\$21 to both buyer and seller

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**REAL ESTATE TRANSFER TAX: RSA 78-B**

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	MINIMUM PAYMENT
1994	7/1/93	CH 350:38	For the biennium ending 6/30/95 of <b>\$0.50 per \$100</b> , or fractional part thereof, assessed to both buyer and seller	Minimum tax of \$20 to both buyer and seller
	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 <b>\$0.50 per \$100</b> , or fraction thereof, assessed to both buyer and seller	Minimum tax of \$20 to both buyer and seller
1997	7/1/97	CH 130:3	For the period beginning 7/1/97 and ending 6/30/99, the tax is <b>\$0.50 per \$100</b> 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.	
6/20/1998	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 <b>\$0.75 per \$100</b> , 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 <b>\$1.50 per \$100</b> . Where the price or consideration is <b>\$4,000 or less</b> , there shall be a minimum tax of <b>\$20</b> , which is assessed, on both the buyer and seller, for a total tax of <b>\$40</b> .
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
	7/9/05	CH 31	Added procedure for Assessment or refund of tax	
2006	7/1/06	CH 149:1 CH 149:1 CH 219:1	1-aV V1 2 XIX - new	Definition of "sale, granting and transfer" A "real estate holding company" Exempts certain transfer between charitable organizations

(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**REAL ESTATE TRANSFER TAX: RSA 78-B**

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	MINIMUM PAYMENT
2007	7/1/07	CH 263:46 & 48	8 1V 46 added / 48 repealed	46 - Comm. Heritage Inv. Program. Surcharge admin
	8/17/07	CH 146 1V	2 XIX repealed	Repealed
2008	No change			
2009	No change			
2010	No change			
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.	
2012	No change			
2013	No change			
2014	No change			
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.	
	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.	



(Continued)

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**REAL ESTATE TRANSFER TAX: RSA 78-B**

Current Due Date: Tax to be paid when the transfer is recorded at the County Register of Deeds Office, which affixes the transfer stamps to the document.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	MINIMUM PAYMENT
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.	
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**SAVINGS BANK TAX: RSA 84 REPEALED 1993**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD /RATE	ESTIMATE
1923		CH 22	RSA 84 appears to have been first enacted by	
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.	

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**STATE EDUCATION PROPERTY TAX: RSA 76**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/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
2006	No change		
2007	No change		
2008	No change		
2009	7/1/09	CH 144:270	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time
	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,i, 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.
	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.
2013	No change		
2014	No change		
2015	No change		

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

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.
2017	No change		

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**TELEPHONE TAX (Property Tax) RSA 82 REPEALED 1990**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE
1911		RSA 82	Enacted
1990		CH 9:3	Tax was repealed by CH 9:3, Laws of 1990

**NH DEPARTMENT OF REVENUE ADMINISTRATION:  
DOCUMENT TITLE:  
LAST DATE REVISED:**

**Reference Document  
Historical Summary  
August 2017**

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.

**TIMBER TAX: RSA 79**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX 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	
2005	No change			
2006	No change			
2007	No change			
2008	No change			
2009	No change			
2010	No change			
2011	No change			
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.	
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document  
 DOCUMENT TITLE: Historical Summary  
 LAST DATE REVISED: August 2017

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.

TOBACCO TAX: RSA 78 RSA 78, first enacted in 1939

SESSION YEAR	EFFEKTIVE DATE	CHAPTER	TAX RATE	ISSUES FEES
1939		RSA 78 CH 18/7:1	15%, based on the value at usual selling price of all Tobacco Products	For cigarettes, the Department sells tobacco tax stamps to licensed wholesalers.
1965		CH 132	Increased to 21%	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.
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 Vending Machine Operator \$70
				Retailer \$ 10 Vending Machine \$10

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**TOBACCO TAX: RSA 78**      RSA 78, first enacted in 1939

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX RATE	ISSUANCE FEES
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.	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.	Added license fees for tobacco samplers and for each vending machine location.
	1/1/98	CH 338:2		Enacted further restrictions on sale of tobacco products through vending machines.
		CH 338:7		
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.	
		CH 319	Tax stamps discount removed. Repealed comp for collecting tax.	
2005	7/1/05	CH 177	Added "loose tobacco" to definition of tobacco products.	
			Increased tax from \$0.52 to \$0.80	
			Inventory submitted as of 20 days of effective date.	
2006	No change			
2007	7/1/07	CH 263	1.08 tax imposed	
2008	No change			
2009	7/1/09	CH 144:2 (HB 2)	RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78	
		CH 144:3	RSA 78:2, Inventory	
		CH 144:177	RSA 78:1 XIV, Added. Includes snuff and cigars but not premium cigars	
		CH 144:178	RSA 78:1 XX, Adds definition of premium cigars	
		CH 144:179	RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars	
		CH 144:257	RSA:32, Amount changed from \$0.37 to \$1.00	



NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document  
 DOCUMENT TITLE: Historical Summary  
 LAST DATE REVISED: August 2017

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.

TOBACCO TAX: RSA 78 RSA 78, first enacted in 1939

SESSION YEAR	EFFEKTIVE DATE	CHAPTER	TAX RATE	LEGISLATIVE ACTION
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."	
	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.	
2012	No change			
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.	
	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.	
2014	No change			
2015	No change			
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.	
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**UTILITIES: (Railroads) RSA 82**

This tax is handled basically the same as the telephone tax was handled before the enactment of the Communications Services Tax. The Department appraises the entire company to determine the "Current Market Value" of the company. A portion of this value is then allocated to the state, based on the original cost of investment in NH compared to the original cost of investment everywhere. The result is the "Market Value in NH". From this value, the amount taxable at the local level is deducted by comparing the total original cost of land and buildings at the local level, to the total original cost in NH. This result is the "Market Value Taxable at the state level (the items taxable at the state level would include lines poles switching equipment... ). This value must be reduced to the average level of assessment in the state (for 1989 it was 63%). Then the "Average State Tax Rate is applied to calculate the taxes due in NH.

EX. MARKET VALUE OF ENTIRE COMPANY = 1,000,000  
 ORIGINAL COST IN NH = 50,000  
 ORIGINAL COST EVERYWHERE = 2,000,000

ALLOCATION FACTOR FOR NH =  $(50,000/2,000,000) = .025$   
 MARKET VALUE IN NH =  $(1,000,000 \times .025) = 25,000$

ORIGINAL COST TAXABLE AT THE LOCAL LEVEL = 20,000  
 ORIGINAL COST IN NH = 50,000

ALLOCATION FACTOR FOR STATE PORTION =  $(1-(20,000/50,000)) = 60\%$   
 MARKET VALUE IN NH = 50,000

X STATE PORTION FACTOR - 60% = 30,000  
 = MARKET VALUE TAXABLE AT STATE LEVEL

MARKET VALUE TAXABLE AT STATE LEVEL = 30,000

X STATE RATIO (AVERAGE LEVEL OF ASSESSMENT) - 63% = 18,900  
 = ASSESSED VALUE

X AVERAGE STATE TAX RATE (PER THOUSAND ) \$24.87 = \$470.03  
 = TAXES DUE THE STATE

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD /RATE	QUARTERLY ESTIMATE PAYMENTS
2005	7/1/05	CH Law 93		
2006	No change			
2007	No change			
2008	No change			
2009	No change			

NH DEPARTMENT OF REVENUE ADMINISTRATION:  
 DOCUMENT TITLE:  
 LAST DATE REVISED:

Reference Document  
 Historical Summary  
 August 2017

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.

**UTILITIES: (Railroads) RSA 82 (Continued)**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD/RATE	QUARTERLY ESTIMATE/PAYMENTS
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.	
2011	No change			
2012	No change			
2013	No change			
2014	No change			
2015	No change			
2016	No change			
2017	No change			

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

**UTILITY PROPERTY TAX: 83-F**

SESSION YEAR	EFFECTIVE DATE	CHAPTER	TAX/FILING THRESHOLD	TAX RATE	ESTIMATES
1999		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.	Due on 7/1, 9/15 and 12/15, for the first year estimates shall be in the amount of one-third of the estimated tax.
2003	7/1/04	CH 241			
2004	7/1/04	CH 200			Exempt from enhanced statewide education tax.
2005	7/1/05	CH 93:4.1,2,3		Determine value Appeals payments and tax notice Repeated public hearings	
2006	No change				
2007	8/24/07	CH 216:2	5 VII & VIII added	Info filing penalties Change of ownership	
2008	No change				
2009	No change				
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.		
	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.		
2012	No change				
2013	No change				
2014	No change				

**NH DEPARTMENT OF REVENUE ADMINISTRATION: Reference Document**  
**DOCUMENT TITLE: Historical Summary**  
**LAST DATE REVISED: August 2017**

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.

2015	No change		
2016	No change		
2017	No change		

# 2016 Property Tax Tables By County, Valuations, Taxes and Tax Rates

This report presents the 2016 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, it tabulated form, and such other statistics and information as may be deemed of interest. This report shall be filed not later than 30 days after all necessary figures become available.”

Annually, each municipality is required to certify to the Department of Revenue Administration the assessed valuation of all taxable property in that municipality. This information is reported on the Summary Inventory of Valuation, MS-1 Report.

Assessment information is also gathered regarding exemptions and tax credits as well as taxes raised by each municipality. An exemption is an amount deducted from a taxpayer's assessment vs. a tax credit which is an amount deducted from the taxes due by a taxpayer.

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

**Land Valuation:** The sum of the taxable land valuations for the following land subcategories:

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 & Land Under Farm Structures: RSA 79-F

Residential

Commercial / Industrial

The values in the above 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 & Land Under Farm Structures: RSA 79-F

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

**Public Utilities:** The sum of all utility values classified as public water, gas, electric, oil, pipeline or other pursuant to RSA 83-F. Other utilities include that the Department of Revenue Administration has not appraised. Some examples of other utilities include hydro plants, water and certain gas companies.

**Mature Wood & Timer:** RSA 79:5

**Gross Valuation:** The valuation of all taxable property in each municipality prior to adjustments for property tax exemptions.

**Educational & Special Exemptions:** The sum of the following exemptions:

RSA 72:36-a, Certain Disabled Veterans

RSA 72:38-b, Improvements to assist the deaf

RSA 72:37-a, Improvements to assist persons with disabilities

RSA 72:23 IV, School Dining, Dormitory and Kitchen Exemption (maximum \$150,000 per property)

RSA 72:12-a, Water & Air Pollution Control Facilities Exemption

**Modified Assessed Valuation:** The sum of 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 (maximum \$150,000 per property)

**Net Local Assessed Valuation:** The sum of the modified assessed valuation minus the value of the blind, elderly and local optional exemptions.

**Gross Property Taxes:** The sum of the net tax commitment plus the veteran's tax credits. The Department of Revenue's Municipal Services Division establishes the property tax rate using this figure.

**Less Veterans Tax Credits:** The sum of tax credits granted pursuant to RSA 72:28, RSA 72:29-a, RSA 72:32 and RSA 72:35.

**Net Tax Commitment:** The sum of the gross property taxes minus the sum of the veteran's credits. The amount a municipality must actually raise in taxes equals the sum of the amount appropriated by the municipal legislative body minus any revenues.

**Actual Tax Rate:** The sum of the municipal, county, local, and state school education tax rate. This tax rate does not include any village district or precinct tax rate.

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

**County Summary:** The total of each of the above listed 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:** A breakdown of the educational and special exemptions granted by municipalities. These are not optional.

**Local optional Exemptions Report:** A breakdown of what each municipality currently grants. These are optional, and must be adopted by 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.



## 2016 County Summary

COUNTY	TOTAL LOCAL ASSESSED VALUATION - LAND						
	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
BELKNAP	11,005,698	51,440	433,056	31,667	321	3,846,034,745	340,285,395
CARROLL	14,767,714	191,080	124,200	50,313	0	5,360,609,432	378,825,095
CHESHIRE	21,990,998	69,340	19,112	22,200	10	1,715,615,875	308,132,753
COOS	24,790,679	28,489	0	11,675	0	619,068,862	98,959,549
GRAFTON	33,786,712	180,634	4,297	30,500	0	3,426,587,582	672,676,293
HILLSBOROUGH	22,699,171	29,380	16,233	127,685	55,900	9,685,858,685	2,430,592,724
MERRIMACK	27,715,432	68,624	135,218	196,857	4,004	3,974,953,786	908,944,040
ROCKINGHAM	13,899,719	138,494	422,460	65,225	0	13,168,007,726	2,679,645,264
STRAFFORD	9,779,372	49,164	71,273	21,600	0	2,691,085,443	611,664,687
SULLIVAN	18,015,868	11,414	154,986	2,155	0	1,395,468,978	94,796,895
STATE TOTALS	198,451,363	818,059	1,380,835	559,877	60,235	45,883,291,114	8,524,522,695

COUNTY	TOTAL LOCAL ASSESSED VALUATION - BUILDINGS				
	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
BELKNAP	4,785,830,976	122,445,260	781,997,676	124,959	103,500
CARROLL	5,715,435,389	118,254,300	664,241,698	495,018	0
CHESHIRE	3,520,378,470	88,596,600	869,135,754	211,690	18,964
COOS	1,412,537,207	56,118,013	338,881,937	72,101	0
GRAFTON	6,452,612,780	141,106,340	1,620,544,838	326,452	0
HILLSBOROUGH	20,468,418,502	165,761,220	6,732,399,140	476,011	331,264
MERRIMACK	7,350,145,512	179,549,600	2,147,501,144	891,615	139,572
ROCKINGHAM	20,623,681,393	397,185,455	5,430,880,356	1,462,033	0
STRAFFORD	5,305,581,156	228,614,100	1,489,911,611	253,351	0
SULLIVAN	2,459,416,740	65,489,440	366,336,285	222,187	0
STATE TOTALS	78,094,038,125	1,563,120,328	20,441,830,439	4,535,417	593,300

2016 County Summary-Continued

COUNTY	TOTAL LOCAL ASSESSED VALUATION				MATURE WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS/OIL	ELECTRIC	OTHER				
BELKNAP	5,073,599	24,059,600	122,141,000	0	5,158	10,039,624,050	726,120	10,038,897,930
CARROLL	4,312,989	0	172,067,850	0	0	12,429,375,078	568,700	12,428,806,378
CHESHIRE	338,800	3,216,500	341,023,606	0	0	6,868,770,672	6,233,083	6,862,537,589
COOS	558,506	207,851,900	314,147,019	22,500	0	3,073,048,437	698,790	3,072,349,647
GRAFTON	358,481	0	972,062,448	160,800	0	13,320,438,157	2,399,850	13,318,038,307
HILLSBOROUGH	159,740,300	228,459,600	885,733,179	0	0	40,780,698,994	6,401,586	40,774,297,408
MERRIMACK	8,496,800	89,674,600	648,671,185	172,900	0	15,337,260,889	34,501,987	15,302,758,902
ROCKINGHAM	67,154,617	254,453,814	3,128,046,178	128,032	1,000	45,765,171,766	188,633,511	45,576,538,255
STRAFFORD	679,600	53,501,600	201,563,128	15,800	0	10,592,791,885	1,982,225	10,590,809,660
SULLIVAN	0	0	155,242,626	0	0	4,555,157,574	1,821,800	4,553,335,774
STATE TOTALS	246,713,692	861,217,614	6,940,698,219	500,032	6,158	162,762,337,502	243,967,652	162,518,369,850

COUNTY	EXEMPTIONS			NET VALUATION 2016	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2016 ACTUAL TAX RATE	2016 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
BELKNAP	690,100	23,215,300	3,190,009	10,011,802,521	192,879,770	1,924,003	190,955,767	19.07	0
CARROLL	580,000	16,788,800	1,877,950	12,409,559,628	165,258,695	1,627,085	163,631,610	13.19	0
CHESHIRE	514,500	24,644,066	4,310,880	6,833,068,143	196,521,488	1,342,225	195,179,263	28.56	0
COOS	329,300	7,865,640	302,050	3,063,852,657	73,186,598	399,475	72,787,123	23.76	0
GRAFTON	861,900	35,767,944	3,489,861	13,277,938,602	282,016,842	1,579,805	280,437,037	21.12	29,280
HILLSBOROUGH	11,401,150	372,794,553	43,669,737	40,346,431,968	972,109,001	7,128,569	964,959,432	23.92	0
MERRIMACK	4,465,516	83,814,282	7,113,183	15,207,365,921	384,342,136	2,663,167	381,678,969	25.10	0
ROCKINGHAM	3,699,100	313,501,339	30,245,740	45,229,092,076	901,959,108	6,667,335	895,291,773	19.79	0
STRAFFORD	3,371,600	101,789,575	10,757,498	10,474,890,987	287,156,408	2,554,077	284,602,331	27.17	13,000
SULLIVAN	392,800	10,111,800	5,375,734	4,537,455,440	115,508,644	876,727	114,631,917	25.26	0
STATE TOTALS	26,305,966	990,293,299	110,312,642	161,391,457,943	3,570,938,690	26,762,468	3,544,155,222	21.96	42,280

## TABLES BY COUNTY - 2016

(PAGE 1 OF 4)

TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
ACWORTH	1,364,660	0	0	0	0	32,640,700	745,700
ALBANY	193,553	0	0	0	0	34,306,600	4,385,300
ALEXANDRIA	1,160,040	0	0	0	0	56,897,300	1,170,900
ALLENSTOWN	209,251	432	0	0	0	60,754,400	12,706,700
ALSTEAD	1,045,643	22,790	0	0	0	50,730,900	738,900
ALTON	1,422,338	9,679	0	10,600	0	901,651,400	30,762,700
AMHERST	835,400	9,000	0	0	0	475,345,350	67,287,850
ANDOVER	1,002,766	0	0	0	0	87,702,100	5,644,800
ANTRIM	881,120	0	0	67,640	39,800	69,853,945	3,252,100
ASHLAND	180,519	0	0	0	0	68,290,850	12,564,650
ATKINSON	109,814	0	0	100	0	338,019,300	15,481,600
ATKINSON & GILMANTON	225,804	0	0	0	0	246,300	0
AUBURN	262,535	0	0	2,600	0	312,135,100	16,341,200
BARNSTEAD	1,363,122	37,434	2,880	3,300	0	167,580,050	3,524,200
BARRINGTON	854,380	0	78	0	0	289,377,500	26,953,000
BARTLETT	448,984	0	0	0	0	179,227,300	33,255,900
BATH	2,539,565	0	0	2,175	0	33,330,525	1,087,100
BEAN'S GRANT	0	0	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0	0	0
BEDFORD	329,321	81	0	0	0	749,730,659	162,560,900
BELMONT	1,156,842	0	0	17,467	0	163,049,358	32,768,050
BENNINGTON	316,497	0	0	0	0	20,988,600	2,280,300
BENTON	356,279	0	0	0	0	8,138,500	0
BERLIN	335,539	0	0	0	0	24,441,305	3,503,395
BETHLEHEM	982,791	0	0	0	0	45,725,900	4,500,300
BOSCAWEN	987,063	0	0	700	0	67,023,300	6,688,800
BOW	330,771	0	0	2,700	0	245,795,654	52,585,550
BRADFORD	937,035	0	0	0	0	68,310,000	2,339,000
BRENTWOOD	603,429	0	0	0	0	148,714,629	24,873,126
BRIDGEWATER	548,500	0	0	0	0	153,328,600	5,468,400
BRISTOL	368,703	0	0	0	0	132,549,200	12,461,200
BROOKFIELD	752,929	0	0	0	0	31,754,850	224,400
BROOKLINE	436,331	1,005	2,513	0	0	172,721,800	6,389,200
CAMBRIDGE	591,607	0	0	0	0	5,406,000	82,580
CAMPTON	874,112	0	0	0	0	107,922,800	8,176,300
CANAAN	1,413,925	0	0	0	0	122,505,600	6,234,000
CANDIA	460,673	0	0	7,100	0	136,228,444	8,603,100
CANTERBURY	1,522,330	5,791	0	3,360	0	85,042,800	4,140,900
CARROLL	339,837	0	0	0	0	60,477,337	14,765,624
CENTER HARBOR	453,720	0	0	300	0	232,472,100	5,557,620
CHANDLER'S PURCHASE	0	0	0	0	0	0	31,200
CHARLESTOWN	1,301,984	0	0	300	0	46,174,678	5,427,822
CHATHAM	256,740	0	0	0	0	16,051,200	0
CHESTER	724,100	0	0	200	0	168,498,300	3,701,500
CHESTERFIELD	866,600	4,000	18,900	0	0	188,756,800	12,813,900
CHICHESTER	709,599	0	0	200	3,350	65,658,200	18,306,100
CLAREMONT	1,101,730	390	0	255	0	80,549,500	30,350,564
CLARKSVILLE	1,226,126	0	0	0	0	12,648,900	283,200
COLEBROOK	1,810,993	0	0	0	0	33,812,500	6,753,715
COLUMBIA	1,465,280	0	0	1,100	0	15,808,800	840,000
CONCORD	1,766,050	0	0	14,016	0	710,237,184	469,302,700

## TABLES BY COUNTY - 2016

(PAGE 2 OF 4)

TOTAL LOCAL ASSESSED VALUATION - BUILDINGS					
MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
ACWORTH	56,367,700	1,212,100	2,975,900	0	0
ALBANY	58,229,500	1,947,900	9,975,000	0	0
ALEXANDRIA	112,071,900	4,190,100	3,434,800	0	0
ALLENSTOWN	112,686,000	17,510,100	39,500,500	0	0
ALSTEAD	100,102,930	2,521,900	3,221,500	21,670	0
ALTON	592,531,100	10,270,800	33,669,800	50,500	0
AMHERST	963,459,255	2,583,700	145,133,450	0	0
ANDOVER	127,265,200	4,200,300	15,666,200	0	0
ANTRIM	128,470,050	1,165,700	11,718,120	29,120	28,040
ASHLAND	121,102,700	3,125,600	27,816,550	0	0
ATKINSON	547,781,703	0	36,895,000	17,697	0
ATKINSON & GILMANTON	223,300	0	0	0	0
AUBURN	291,073,248	1,238,800	30,653,200	35,252	0
BARNSTEAD	249,919,583	6,075,800	5,559,300	13,117	0
BARRINGTON	507,742,900	19,619,100	68,662,500	0	0
BARTLETT	656,881,800	2,058,500	56,940,100	0	0
BATH	83,402,367	1,220,900	1,550,100	7,133	0
BEAN'S GRANT	0	0	0	0	0
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	1,813,027,900	104,700	513,516,100	0	0
BELMONT	290,138,427	31,971,520	72,703,200	25,375	0
BENNINGTON	64,546,100	1,445,300	10,833,200	0	0
BENTON	14,430,000	1,072,100	52,000	0	0
BERLIN	188,568,905	1,187,300	37,793,125	0	0
BETHLEHEM	135,241,610	4,040,500	33,601,723	0	0
BOSCAWEN	127,373,724	5,894,000	21,682,700	17,776	0
BOW	574,292,080	0	118,454,600	105,600	0
BRADFORD	109,956,000	1,433,400	10,062,000	0	0
BRENTWOOD	313,116,509	1,437,070	54,120,025	16,075	0
BRIDGEWATER	166,503,900	2,675,500	8,623,100	0	0
BRISTOL	257,404,300	12,779,200	32,011,200	0	0
BROOKFIELD	60,353,556	40,700	525,500	0	0
BROOKLINE	314,451,700	921,800	14,606,700	0	0
CAMBRIDGE	2,319,730	47,700	108,960	0	0
CAMPTON	226,608,600	8,356,900	20,809,701	0	0
CANAAN	149,235,446	14,998,800	39,765,300	0	0
CANDIA	223,865,838	1,161,700	17,023,100	40,415	0
CANTERBURY	151,924,358	167,200	11,203,100	54,442	0
CARROLL	196,853,671	1,820,143	45,344,047	0	0
CENTER HARBOR	134,648,233	1,425,900	10,505,094	2,067	0
CHANDLER'S PURCHASE	0	0	7,080	0	0
CHARLESTOWN	146,075,418	21,693,700	33,497,782	40,100	0
CHATHAM	30,223,400	597,800	332,700	0	0
CHESTER	325,373,200	4,536,000	6,880,300	6,600	0
CHESTERFIELD	254,975,800	1,048,700	31,008,100	0	0
CHICHESTER	147,155,567	3,223,500	22,609,700	12,661	52,272
CLAREMONT	406,273,985	5,790,600	159,664,900	48,000	0
CLARKSVILLE	23,372,400	1,055,000	857,200	0	0
COLEBROOK	79,965,847	3,973,900	36,984,500	0	0
COLUMBIA	37,556,991	2,407,300	2,556,300	31,209	0
CONCORD	1,509,832,400	36,526,100	1,057,301,488	54,900	0

**TABLES BY COUNTY - 2016**

(PAGE 3 OF 4)

MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				NATURE- WOOD TIMBER	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
ACWORTH	0	0	2,154,758	0	0	97,461,518	0	97,461,518
ALBANY	37,100	0	2,707,200	0	0	111,782,153	0	111,782,153
ALEXANDRIA	0	0	21,658,600	0	0	200,583,640	0	200,583,640
ALLENSTOWN	0	2,328,400	5,727,500	0	0	251,423,283	0	251,423,283
ALSTEAD	0	0	3,464,000	0	0	161,870,233	0	161,870,233
ALTON	0	0	7,480,000	0	0	1,577,858,917	0	1,577,858,917
AMHERST	8,222,500	4,250,700	36,500,000	0	0	1,703,627,205	0	1,703,627,205
ANDOVER	0	0	12,342,300	0	0	253,823,666	150,000	253,673,666
ANTRIM	0	0	11,957,440	0	0	227,463,075	0	227,463,075
ASHLAND	0	0	5,059,356	0	0	238,140,225	745,350	237,394,875
ATKINSON	3,322,800	296,300	5,882,800	0	0	947,807,114	174,200	947,632,914
ATKINSON & GILMANTON	0	0	0	0	0	695,404	0	695,404
AUBURN	0	76,400	7,916,300	0	0	659,734,635	134,376	659,600,259
BARNSTEAD	3,602,082	0	5,454,100	0	0	443,134,968	202,500	442,932,468
BARRINGTON	0	0	10,460,300	0	0	923,669,758	0	923,669,758
BARTLETT	0	0	7,120,000	0	0	935,932,584	0	935,932,584
BATH	0	0	17,917,900	0	0	121,057,765	0	121,057,765
BEAN'S GRANT	0	0	509	0	0	509	0	509
BEAN'S PURCHASE	0	0	0	0	0	0	0	0
BEDFORD	5,954,100	3,400,000	32,361,700	0	0	3,280,985,461	677,200	3,280,308,261
BELMONT	448,147	1,554,300	7,417,200	0	0	601,249,886	0	601,249,886
BENNINGTON	0	0	3,636,400	0	0	104,046,397	0	104,046,397
BENTON	0	0	1,031,200	0	0	25,080,079	0	25,080,079
BERLIN	0	18,557,400	123,764,500	0	0	398,151,469	698,790	397,452,679
BETHLEHEM	128,981	0	6,313,000	160,800	0	230,695,605	150,000	230,545,605
BOSCAWEN	0	566,100	6,173,800	0	0	236,407,763	0	236,407,763
BOW	1,061,600	4,997,000	20,122,300	78,300	0	1,198,826,155	25,484,649	1,173,341,506
BRADFORD	0	0	4,916,500	0	0	197,953,935	0	197,953,935
BRENTWOOD	0	239,700	22,305,100	0	0	565,425,663	0	565,425,663
BRIDGEWATER	0	0	6,981,700	0	0	344,129,700	0	344,129,700
BRISTOL	0	0	21,638,300	0	0	469,212,103	5,500	469,206,603
BROOKFIELD	0	0	1,360,400	0	0	95,012,335	0	95,012,335
BROOKLINE	0	0	8,249,800	0	0	517,780,849	0	517,780,849
CAMBRIDGE	0	0	164,915	0	0	8,721,492	0	8,721,492
CAMPTON	32,600	0	8,687,500	0	0	381,468,513	0	381,468,513
CANAAN	0	0	7,993,100	0	0	342,146,171	150,000	341,996,171
CANDIA	0	0	7,254,916	0	1,000	394,646,286	0	394,646,286
CANTERBURY	0	227,600	5,930,500	0	0	260,222,381	28,606	260,193,775
CARROLL	558,506	0	2,675,755	0	0	322,834,920	0	322,834,920
CENTER HARBOR	0	0	1,681,000	0	0	386,746,034	0	386,746,034
CHANDLER'S PURCHASE	0	0	2,096	0	0	40,376	0	40,376
CHARLESTOWN	0	0	27,137,200	0	0	281,348,984	0	281,348,984
CHATHAM	0	0	803,300	0	0	48,265,140	0	48,265,140
CHESTER	68,700	0	43,806,200	0	0	553,595,100	0	553,595,100
CHESTERFIELD	0	0	5,102,619	0	0	494,595,419	0	494,595,419
CHICHESTER	0	0	4,579,000	0	0	262,310,149	629,650	261,680,499
CLAREMONT	0	0	14,128,800	0	0	697,908,724	0	697,908,724
CLARKSVILLE	0	0	1,544,100	0	0	40,986,926	0	40,986,926
COLEBROOK	0	10,112,400	5,597,500	0	0	179,011,355	0	179,011,355
COLUMBIA	0	21,867,700	3,100,700	0	0	85,633,380	0	85,633,380
CONCORD	0	43,667,400	133,349,800	0	0	3,962,052,038	6,754,100	3,955,297,938

## TABLES BY COUNTY - 2016

(PAGE 4 OF 4)

MUNICIPALITY	EXEMPTIONS			NET VALUATION 2016	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2016 ACTUAL TAX RATE	2016 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
ACWORTH	13,800	250,000	0	97,197,718	2,553,829	7,900	2,545,929	26.33	0
ALBANY	0	147,600	0	111,634,553	1,389,285	20,000	1,369,285	12.50	0
ALEXANDRIA	30,000	970,500	105,000	199,478,140	4,141,826	35,760	4,106,066	21.00	0
ALLENSTOWN	45,000	1,854,300	0	249,523,983	8,429,225	115,000	8,314,225	33.86	0
ALSTEAD	0	130,800	85,000	161,654,433	4,342,084	23,900	4,318,184	26.91	0
ALTON	30,000	1,560,000	417,981	1,575,850,936	22,280,788	218,000	22,062,788	14.15	0
AMHERST	175,000	9,529,100	358,468	1,693,564,637	42,399,263	276,000	42,123,263	25.10	0
ANDOVER	0	670,000	30,000	252,973,666	5,349,463	54,800	5,294,663	21.26	0
ANTRIM	30,000	975,880	0	226,457,195	6,305,668	61,000	6,244,668	27.97	0
ASHLAND	75,000	380,000	0	236,939,875	5,761,982	28,000	5,733,982	24.37	0
ATKINSON	45,000	6,783,500	212,960	940,591,454	16,796,871	179,165	16,617,706	17.88	0
ATKINSON & GILMANTON	0	0	0	695,404	0	0	0	0.00	0
AUBURN	100,000	4,814,300	350,000	654,335,959	13,230,561	166,500	13,064,061	20.25	0
BARNSTEAD	45,000	1,332,500	0	441,554,968	12,011,725	175,600	11,836,125	27.25	0
BARRINGTON	30,000	9,032,369	1,626,800	912,980,589	23,749,642	252,900	23,496,742	26.04	0
BARTLETT	0	519,100	0	935,413,484	8,868,771	52,300	8,816,471	9.50	0
BATH	0	5,000	0	121,052,765	2,431,359	12,600	2,418,759	20.43	6,060
BEAN'S GRANT	0	0	0	509	0	0	0	0.00	0
BEAN'S PURCHASE	0	0	0	0	0	0	0	0.00	0
BEDFORD	210,000	12,023,050	1,771,169	3,266,304,042	72,960,012	506,000	72,433,012	22.37	0
BELMONT	90,000	5,106,900	334,240	595,718,746	17,152,623	235,300	16,917,323	28.83	0
BENNINGTON	0	625,000	0	103,421,397	3,278,442	35,250	3,243,192	31.78	0
BENTON	0	10,000	5,000	25,065,079	444,759	2,050	442,709	17.84	0
BERLIN	74,300	1,897,600	0	395,480,779	15,144,511	83,325	15,061,186	39.19	0
BETHLEHEM	0	1,370,200	25,000	229,150,405	6,277,073	101,500	6,175,573	27.46	0
BOSCAWEN	30,000	538,900	0	235,838,863	6,731,444	26,250	6,705,194	28.61	0
BOW	225,000	5,829,200	1,235,000	1,166,052,306	30,251,962	176,250	30,075,712	26.29	0
BRADFORD	0	290,000	40,000	197,623,935	5,205,325	47,000	5,158,325	26.40	0
BRENTWOOD	187,500	946,000	187,500	564,104,663	13,629,038	59,300	13,569,738	24.25	0
BRIDGEWATER	0	170,000	0	343,959,700	3,226,434	5,300	3,221,134	9.43	0
BRISTOL	60,000	769,100	139,400	468,238,103	9,605,518	102,400	9,503,118	20.62	0
BROOKFIELD	40,000	30,000	120,000	94,822,335	1,794,662	9,900	1,784,762	18.96	0
BROOKLINE	15,000	3,024,600	560,000	514,181,249	16,721,365	84,500	16,636,865	32.56	0
CAMBRIDGE	0	0	0	8,721,492	0	0	0	0.00	0
CAMPTON	45,000	2,322,700	310,000	378,790,813	9,028,646	103,750	8,924,896	23.89	0
CANAAN	0	2,915,694	1,260,300	337,820,177	10,612,098	50,200	10,561,898	31.47	0
CANDIA	0	3,069,600	1,742,043	389,834,643	8,601,832	70,700	8,531,132	22.11	0
CANTERBURY	60,000	880,400	748,250	258,505,125	6,436,279	67,200	6,369,079	24.95	0
CARROLL	0	647,500	3,900	322,183,520	6,107,507	29,000	6,078,507	18.98	0
CENTER HARBOR	15,000	160,000	0	386,571,034	5,554,807	39,853	5,514,954	14.38	0
CHANDLER'S PURCHASE	0	0	0	40,376	0	0	0	0.00	0
CHARLESTOWN	15,000	528,500	64,900	280,740,584	9,772,385	150,500	9,621,885	35.05	0
CHATHAM	0	0	0	48,265,140	771,730	15,500	756,230	16.03	0
CHESTER	60,000	10,989,300	2,774,100	539,771,700	12,803,713	125,500	12,678,213	23.91	0
CHESTERFIELD	0	1,150,000	37,900	493,407,519	10,476,934	70,150	10,406,784	21.26	0
CHICHESTER	0	1,005,300	529,130	260,146,069	7,093,737	75,800	7,017,937	27.31	0
CLAREMONT	105,000	3,337,800	327,250	694,138,674	29,549,999	132,500	29,417,499	42.62	0
CLARKSVILLE	0	35,000	0	40,951,926	690,900	8,950	681,950	16.96	0
COLEBROOK	60,000	220,000	10,000	178,721,355	5,059,998	23,000	5,036,998	28.51	0
COLUMBIA	0	62,100	15,000	85,556,280	1,458,340	7,700	1,450,640	17.81	0
CONCORD	3,020,516	21,506,621	0	3,930,770,801	102,904,326	267,800	102,636,526	27.67	0

## TABLES BY COUNTY - 2016

(PAGE 1 OF 4)

TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
CONWAY	1,906,500	3,100	0	0	0	298,190,600	161,745,070
CORNISH	2,793,758	0	0	1,600	0	56,189,800	644,700
CRAWFORD'S PURCHASE	0	0	0	0	0	45,800	141,600
CROYDON	1,016,321	0	0	0	0	31,188,300	1,001,200
CUTT'S GRANT	0	0	0	0	0	0	0
DALTON	648,763	0	0	0	0	25,644,500	1,651,400
DANBURY	1,067,087	0	0	0	0	35,383,800	1,104,800
DANVILLE	200,734	0	0	0	0	115,442,400	5,198,700
DEERFIELD	1,606,488	80	0	22,000	0	198,680,700	5,174,100
DEERING	1,314,972	1,823	0	0	0	71,396,925	914,800
DERRY	714,595	0	16,300	0	0	928,919,165	105,415,588
DIX GRANT	219,259	0	0	0	0	80,000	0
DIXVILLE	520,310	0	0	0	0	556,700	897,600
DORCHESTER	1,118,247	1,881	0	0	0	14,303,000	0
DOVER	686,507	0	0	0	0	712,207,113	172,879,540
DUBLIN	912,747	0	0	4,300	0	79,387,400	9,975,200
DUMMER	935,410	0	0	0	0	10,088,400	70,500
DUNBARTON	731,002	0	0	0	0	79,991,000	2,248,900
DURHAM	606,592	0	0	0	0	220,111,300	99,215,300
EAST KINGSTON	360,493	0	0	0	0	100,468,600	2,171,300
EASTON	250,571	0	0	0	0	26,420,800	166,700
EATON	663,493	0	0	0	0	44,015,200	964,000
EFFINGHAM	816,414	0	0	0	0	56,410,400	3,789,100
ELLSWORTH	62,232	0	0	0	0	5,207,800	0
ENFIELD	817,196	0	0	0	0	206,365,600	15,473,800
EPPING	701,200	0	0	0	0	190,348,400	45,822,200
EPSOM	1,618,560	0	0	3,600	0	131,137,300	20,745,600
ERROL	538,776	0	0	0	0	33,510,100	1,369,000
ERVING'S GRANT	36,902	0	0	0	0	0	0
EXETER	176,100	0	2,800	1,600	0	392,587,734	107,363,919
FARMINGTON	864,279	7,172	71,195	0	0	118,519,500	14,592,300
FITZWILLIAM	885,522	0	0	17,500	10	69,097,700	3,082,700
FRANCESTOWN	1,018,496	740	0	0	0	58,618,204	2,049,200
FRANCONIA	521,315	0	0	0	0	94,569,800	7,127,000
FRANKLIN	568,630	27,120	46,036	1,300	0	118,470,144	17,989,130
FREEDOM	755,120	736	0	300	0	231,406,600	4,418,500
FREMONT	536,133	0	0	100	0	116,450,900	5,831,800
GILFORD	489,280	2,430	0	0	0	632,513,097	51,882,550
GILMANTON	2,048,123	1,897	0	0	0	183,563,600	1,795,700
GILSUM	458,854	0	0	0	0	14,850,000	738,300
GOFFSTOWN	813,800	0	100	0	0	485,874,200	60,114,500
GORHAM	307,200	0	0	0	0	33,103,165	25,440,035
GOSHEN	673,620	0	0	0	0	25,307,700	920,000
GRAFTON	1,304,135	0	0	0	0	41,727,200	403,500
GRANTHAM	468,132	0	0	0	0	101,745,800	5,111,600
GREENFIELD	885,499	9,007	0	0	0	43,361,100	1,557,900
GREENLAND	396,500	0	98,800	0	0	252,356,500	39,399,200
GREEN'S GRANT	0	0	0	0	0	199,700	1,641,600
GREENVILLE	282,338	0	0	0	0	20,967,400	4,040,100
GROTON	748,368	29,174	0	0	0	25,805,000	43,600
HADLEY'S PURCHASE	0	0	0	0	0	0	0

## TABLES BY COUNTY - 2016

(PAGE 2 OF 4)

TOTAL LOCAL ASSESSED VALUATION - BUILDINGS					
MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
CONWAY	657,187,800	14,342,300	247,227,873	0	0
CORNISH	107,430,137	1,990,000	1,597,000	67,463	0
CRAWFORD'S PURCHASE	0	0	0	0	0
CROYDON	48,757,900	1,653,000	2,717,600	0	0
CUTT'S GRANT	0	0	0	0	0
DALTON	38,131,400	4,031,800	2,148,600	0	0
DANBURY	60,923,060	3,099,700	3,197,210	0	0
DANVILLE	241,343,200	14,466,500	6,861,900	0	0
DEERFIELD	271,426,493	4,044,600	12,741,700	93,907	0
DEERING	88,635,432	3,965,900	3,208,300	0	0
DERRY	1,461,690,516	18,789,585	247,854,616	0	0
DIX GRANT	474,670	0	0	0	0
DIXVILLE	2,264,110	29,700	3,912,970	0	0
DORCHESTER	21,172,700	1,440,300	38,600	0	0
DOVER	1,431,850,700	33,294,500	564,160,400	0	0
DUBLIN	123,270,747	369,400	12,648,700	12,598	0
DUMMER	19,330,100	1,058,100	243,400	0	0
DUNBARTON	193,128,444	339,000	4,561,716	0	0
DURHAM	458,405,400	21,900	206,493,223	0	0
EAST KINGSTON	176,296,600	1,582,200	5,020,500	0	0
EASTON	34,948,198	0	418,500	2,802	0
EATON	60,188,500	55,000	2,896,000	0	0
EFFINGHAM	86,056,290	4,311,300	12,857,600	0	0
ELLSWORTH	7,864,600	56,500	13,500	0	0
ENFIELD	275,949,100	4,861,500	21,136,600	0	0
EPPING	346,346,074	14,843,300	93,241,700	0	0
EPSOM	210,618,411	14,756,500	37,397,600	59,129	0
ERROL	33,861,070	1,178,150	4,034,460	0	0
ERVING'S GRANT	0	0	0	0	0
EXETER	904,377,953	32,380,500	253,769,647	65,500	0
FARMINGTON	235,245,700	22,277,800	45,610,400	0	0
FITZWILLIAM	126,550,392	8,634,000	11,712,000	50,344	18,964
FRANCESTOWN	119,329,600	525,000	6,578,300	0	0
FRANCONIA	151,459,782	1,131,600	24,231,100	0	0
FRANKLIN	292,294,140	20,053,470	54,631,835	22,690	0
FREEDOM	213,490,521	20,554,200	8,222,100	65,579	0
FREMONT	241,324,600	8,961,500	18,984,500	12,100	0
GILFORD	832,046,415	17,226,400	119,543,500	0	0
GILMANTON	250,607,700	890,000	5,406,400	0	0
GILSUM	38,087,667	866,300	3,721,700	0	0
GOFFSTOWN	742,517,300	18,928,000	95,008,700	68,000	0
GORHAM	83,315,415	6,164,200	64,634,685	0	0
GOSHEN	39,571,070	2,018,380	1,797,500	0	0
GRAFTON	62,265,050	5,095,000	1,563,900	10,850	0
GRANTHAM	342,272,600	808,400	11,215,100	0	0
GREENFIELD	82,685,700	1,433,300	5,758,900	0	0
GREENLAND	311,785,600	0	79,250,780	0	0
GREEN'S GRANT	17,150	0	1,202,210	0	0
GREENVILLE	42,955,000	9,309,100	16,543,000	0	0
GROTON	36,917,500	3,428,300	344,600	0	0
HADLEY'S PURCHASE	0	0	0	0	0



TABLES BY COUNTY - 2016

(PAGE 3 OF 4)

MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				NATURE OF DEDUCTION	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
CONWAY	1,470,000	0	51,353,100	0	0	1,433,426,343	0	1,433,426,343
CORNISH	0	0	5,555,000	0	0	176,269,458	0	176,269,458
CRAWFORD'S PURCHASE	0	0	358	0	0	187,758	0	187,758
CROYDON	0	0	2,410,500	0	0	88,744,821	0	88,744,821
CUTT'S GRANT	0	0	0	0	0	0	0	0
DALTON	0	0	4,030,000	0	0	76,286,463	0	76,286,463
DANBURY	0	0	2,238,280	0	0	107,013,937	0	107,013,937
DANVILLE	173,000	0	8,926,900	76,400	0	392,689,734	0	392,689,734
DEERFIELD	0	0	69,842,700	0	0	563,632,768	0	563,632,768
DEERING	0	0	10,332,600	0	0	179,770,752	0	179,770,752
DERRY	6,659,317	2,325,400	32,496,100	45,500	0	2,802,926,680	314,500	2,802,612,180
DIX GRANT	0	0	0	0	0	773,929	0	773,929
DIXVILLE	0	0	138,753	0	0	8,320,143	0	8,320,143
DORCHESTER	0	0	735,300	0	0	38,810,028	0	38,810,028
DOVER	0	23,789,500	35,568,300	0	0	2,974,436,560	597,700	2,973,838,860
DUBLIN	0	0	4,008,800	0	0	230,589,892	300,000	230,289,892
DUMMER	0	10,001,900	33,681,200	0	0	75,409,010	0	75,409,010
DUNBARTON	0	0	21,935,200	0	0	302,935,262	0	302,935,262
DURHAM	0	7,842,100	20,481,500	0	0	1,013,177,315	45,825	1,013,131,490
EAST KINGSTON	236,900	19,776,000	5,278,000	0	0	311,190,593	0	311,190,593
EASTON	0	0	880,300	0	0	63,087,871	0	63,087,871
EATON	0	0	1,055,800	0	0	109,837,993	0	109,837,993
EFFINGHAM	0	0	6,083,900	0	0	170,325,004	0	170,325,004
ELLSWORTH	0	0	384,600	0	0	13,589,232	139,300	13,449,932
ENFIELD	0	0	6,753,400	0	0	531,357,196	0	531,357,196
EPPING	224,600	0	14,898,300	0	0	706,425,774	0	706,425,774
EPSOM	0	0	8,917,500	0	0	425,254,200	0	425,254,200
ERROL	0	0	12,391,800	0	0	86,883,356	0	86,883,356
ERVING'S GRANT	0	0	0	0	0	36,902	0	36,902
EXETER	32,900	21,335,600	17,145,700	0	0	1,729,239,953	853,900	1,728,386,053
FARMINGTON	0	0	13,158,200	0	0	450,346,546	0	450,346,546
FITZWILLIAM	0	0	34,192,100	0	0	254,241,232	240,500	254,000,732
FRANCESTOWN	0	0	3,755,800	0	0	191,875,340	0	191,875,340
FRANCONIA	0	0	5,240,000	0	0	284,280,597	0	284,280,597
FRANKLIN	0	3,279,600	34,140,300	0	0	541,524,395	0	541,524,395
FREEDOM	213,100	0	4,127,700	0	0	483,254,456	0	483,254,456
FREMONT	110,400	0	8,773,800	0	0	400,985,833	0	400,985,833
GILFORD	366,770	436,000	8,048,600	0	0	1,662,555,042	220,920	1,662,334,122
GILMANTON	0	0	9,471,300	0	0	453,784,720	2,700	453,782,020
GILSUM	0	0	2,304,300	0	0	61,027,121	0	61,027,121
GOFFSTOWN	0	2,513,200	53,919,500	0	0	1,459,757,300	508,200	1,459,249,100
GORHAM	0	19,013,400	41,783,900	0	0	273,762,000	0	273,762,000
GOSHEN	0	0	1,740,668	0	0	72,028,938	0	72,028,938
GRAFTON	0	0	3,527,400	0	0	115,897,035	0	115,897,035
GRANTHAM	0	0	5,096,300	0	0	466,717,932	265,700	466,452,232
GREENFIELD	0	0	3,133,700	0	0	138,825,106	431,400	138,393,706
GREENLAND	0	10,068,300	11,749,436	0	0	705,105,116	0	705,105,116
GREEN'S GRANT	0	0	68,817	0	0	3,129,477	0	3,129,477
GREENVILLE	0	0	3,498,200	0	0	97,595,138	0	97,595,138
GROTON	0	0	11,843,060	0	0	79,159,602	0	79,159,602
HADLEY'S PURCHASE	0	0	0	0	0	0	0	0

TABLES BY COUNTY - 2016

(PAGE 4 OF 4)

MUNICIPALITY	EXEMPTIONS			NET VALUATION 2016	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2016 ACTUAL TAX RATE	2016 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
CONWAY	125,000	3,240,400	536,100	1,429,524,843	27,475,236	282,000	27,193,236	19.31	0
CORNISH	30,000	687,500	0	175,551,958	3,743,591	42,262	3,701,329	21.40	0
CRAWFORD'S PURCHASE	0	0	0	187,758	0	0	0	0.00	0
CROYDON	0	190,000	0	88,554,821	1,398,453	10,250	1,388,203	15.86	0
CUTT'S GRANT	0	0	0	0	0	0	0	0.00	0
DALTON	0	173,200	0	76,113,263	1,854,342	37,100	1,817,242	24.49	0
DANBURY	15,000	185,000	75,000	106,738,937	2,449,266	25,867	2,423,399	23.00	0
DANVILLE	75,000	3,762,333	26,250	388,826,151	10,342,378	98,000	10,244,378	26.65	0
DEERFIELD	15,000	3,039,100	0	560,578,668	12,289,097	104,125	12,184,972	22.20	0
DEERING	15,000	2,926,200	133,000	176,696,552	5,020,819	55,700	4,965,119	28.55	0
DERRY	520,000	29,607,833	0	2,772,484,347	74,930,924	522,850	74,408,074	27.06	0
DIX GRANT	0	0	0	773,929	0	0	0	0.00	0
DIXVILLE	0	0	0	8,320,143	65,704	0	65,704	7.94	0
DORCHESTER	0	23,000	0	38,787,028	850,167	8,200	841,967	21.96	0
DOVER	1,391,000	40,421,800	4,922,000	2,927,104,060	76,811,701	614,821	76,196,880	26.29	0
DUBLIN	15,000	40,000	7,425	230,227,467	6,393,285	33,600	6,359,685	27.81	0
DUMMER	0	440,000	0	74,969,010	1,036,371	6,450	1,029,921	15.17	0
DUNBARTON	0	292,550	0	302,642,712	7,204,947	65,500	7,139,447	23.98	0
DURHAM	240,000	4,075,000	939,498	1,007,876,992	29,899,888	123,500	29,776,388	29.73	0
EAST KINGSTON	30,000	20,000	85,371	311,055,222	7,650,614	69,100	7,581,514	24.79	0
EASTON	0	20,000	0	63,067,871	745,207	2,950	742,257	11.85	0
EATON	0	0	0	109,837,993	1,190,581	15,500	1,175,081	10.86	0
EFFINGHAM	0	90,000	29,850	170,205,154	3,866,684	45,750	3,820,934	22.80	0
ELLSWORTH	0	0	0	13,449,932	265,919	400	265,519	19.84	0
ENFIELD	15,000	1,361,100	500,000	529,481,096	14,036,356	56,800	13,979,556	26.54	0
EPPING	60,000	5,578,800	0	700,786,974	18,143,177	163,500	17,979,677	25.94	0
EPSOM	15,000	709,700	297,700	424,231,800	10,598,993	150,050	10,448,943	25.03	0
ERROL	0	0	0	86,883,356	1,009,880	4,000	1,005,880	11.96	0
ERVING'S GRANT	0	0	0	36,902	0	0	0	0.00	0
EXETER	60,000	29,464,771	2,826,000	1,696,035,282	44,411,147	317,000	44,094,147	26.24	0
FARMINGTON	30,000	6,035,400	25,000	444,256,146	11,087,756	204,750	10,883,006	25.03	0
FITZWILLIAM	15,000	1,750,600	387,300	251,847,832	6,897,360	95,250	6,802,110	27.74	0
FRANCESTOWN	0	160,000	74,000	191,641,340	4,879,944	41,000	4,838,944	25.51	0
FRANCONIA	0	105,000	153,887	284,021,710	4,832,992	17,500	4,815,492	17.06	0
FRANKLIN	30,000	4,012,000	0	537,482,395	13,472,744	138,150	13,334,594	25.23	0
FREEDOM	0	250,000	20,000	482,984,456	6,075,359	26,650	6,048,709	12.60	0
FREMONT	0	950,000	300,000	399,735,833	11,923,673	104,250	11,819,423	29.88	0
GILFORD	45,000	2,729,700	0	1,659,559,422	29,768,734	253,000	29,515,734	17.95	0
GILMANTON	0	1,350,900	310,625	452,120,495	10,788,228	118,000	10,670,228	23.91	0
GILSUM	0	265,000	0	60,762,121	1,632,193	3,400	1,628,793	26.95	0
GOFFSTOWN	105,000	12,552,400	390,900	1,446,200,800	38,092,163	426,000	37,666,163	26.43	0
GORHAM	45,000	1,193,800	33,000	272,490,200	8,534,722	26,700	8,508,022	31.85	0
GOSHEN	30,000	0	0	71,998,938	1,536,860	25,600	1,511,260	21.40	0
GRAFTON	0	177,500	50,000	115,669,535	3,014,113	48,250	2,965,863	26.14	0
GRANTHAM	0	795,000	0	465,657,232	11,089,547	73,900	11,015,647	23.84	0
GREENFIELD	15,000	200,000	0	138,178,706	3,893,014	18,400	3,874,614	28.23	0
GREENLAND	15,000	1,570,000	150,000	703,370,116	11,657,878	113,500	11,544,378	16.65	0
GREEN'S GRANT	0	0	0	3,129,477	23,137	0	23,137	7.45	0
GREENVILLE	30,000	401,800	0	97,163,338	2,350,345	48,500	2,301,845	24.28	0
GROTON	0	275,000	0	78,884,602	882,328	17,750	864,578	11.70	0
HADLEY'S PURCHASE	0	0	0	0	0	0	0	0.00	0

## TABLES BY COUNTY - 2016

(PAGE 1 OF 4)

TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
HALE'S LOCATION	0	0	0	0	0	28,521,800	1,023,400
HAMPSTEAD	65,746	0	0	4,200	0	273,858,000	40,088,200
HAMPTON	116,000	0	0	2,700	0	1,078,279,525	156,274,575
HAMPTON FALLS	415,000	0	0	3,500	0	154,105,700	13,017,800
HANCOCK	969,053	0	0	0	0	84,034,100	991,100
HANOVER	983,400	3,200	0	4,700	0	511,924,900	105,323,200
HARRISVILLE	563,796	3,937	0	0	0	87,084,200	1,062,900
HART'S LOCATION	2,179	0	0	0	0	6,481,400	235,500
HAVERHILL	2,925,992	3,262	0	3,500	0	55,458,200	12,923,700
HEBRON	134,125	43,802	0	0	0	139,197,200	1,458,500
HENNIKER	1,285,631	0	0	44,046	0	138,992,848	19,699,650
HILL	798,121	0	0	0	0	23,471,200	229,000
HILLSBOROUGH	1,212,537	4,456	0	0	0	122,704,695	21,541,890
HINSDALE	740,280	0	0	0	0	51,068,100	17,667,300
HOLDERNESS	603,339	17,871	0	0	0	370,000,100	26,970,309
HOLLIS	928,660	0	0	0	0	420,018,140	15,607,080
HOOKSETT	406,677	0	0	0	0	335,051,430	150,021,170
HOPKINTON	1,860,661	0	16,112	21,030	0	130,165,900	7,159,800
HUDSON	351,641	0	388	0	0	652,585,913	173,734,123
JACKSON	378,810	1,772	0	0	0	124,694,000	7,050,500
JAFFREY	1,023,400	0	0	100	0	91,638,251	13,452,149
JEFFERSON	853,108	0	0	0	0	30,984,800	1,658,400
KEENE	1,287,680	0	0	0	0	281,973,700	170,294,700
KENSINGTON	649,436	17,534	0	1,200	0	126,082,400	2,164,500
KILKENNY	0	0	0	0	0	0	0
KINGSTON	284,875	0	0	50	0	183,037,800	19,725,700
LACONIA	231,868	0	0	0	0	422,732,864	69,467,001
LANCASTER	2,105,090	199	0	10,200	0	43,528,900	15,982,300
LANDAFF	754,501	0	0	0	0	15,530,000	239,000
LANGDON	811,491	0	0	0	0	15,551,100	1,201,500
LEBANON	784,380	0	0	0	0	283,213,107	289,690,179
LEE	831,603	26,470	0	2,100	0	125,733,600	19,799,800
LEMPSTER	983,516	0	0	0	0	30,672,500	724,800
LINCOLN	51,500	0	0	0	0	156,158,350	31,240,150
LISBON	1,255,030	0	0	0	0	23,902,400	4,065,900
LITCHFIELD	369,184	0	0	0	0	309,657,100	10,342,400
LITTLETON	1,077,110	0	0	0	0	69,745,190	49,572,410
LIVERMORE	0	0	0	0	0	103,900	0
LONDONDERRY	657,005	0	271,600	17,600	0	685,420,000	197,733,300
LOUDON	1,759,551	32,067	10,770	400	0	158,458,400	26,024,700
LOW & BURBANK GRANT	0	0	0	0	0	0	0
LYMAN	1,055,360	0	0	0	0	14,752,000	230,800
LYME	2,283,900	10,700	0	19,500	0	120,770,900	5,946,300
LYNDEBOROUGH	1,070,330	0	0	34,810	0	57,351,730	2,913,600
MADBURY	556,590	0	0	0	0	77,549,200	6,466,600
MADISON	1,225,647	0	0	0	0	195,630,600	6,787,500
MANCHESTER	96,836	0	0	0	0	1,556,947,004	697,014,203
MARLBOROUGH	765,773	0	212	0	0	35,671,200	7,350,400
MARLOW	786,841	0	0	0	0	23,063,800	603,300
MARTIN'S LOCATION	0	0	0	0	0	0	0
MASON	507,180	0	0	0	0	54,926,800	1,241,900

**TABLES BY COUNTY - 2016**

(PAGE 2 OF 4)

**TOTAL LOCAL ASSESSED VALUATION - BUILDINGS**

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
HALE'S LOCATION	39,689,900	0	5,020,200	0	0
HAMPSTEAD	580,778,396	32,692,700	88,925,200	25,304	0
HAMPTON	1,746,397,900	15,415,700	238,607,600	145,100	0
HAMPTON FALLS	220,353,900	89,500	25,745,700	14,800	0
HANCOCK	149,351,300	408,800	4,516,300	0	0
HANOVER	941,627,300	0	433,026,300	36,600	0
HARRISVILLE	93,535,646	858,800	4,445,800	0	0
HART'S LOCATION	7,698,400	0	1,297,200	0	0
HAYERHILL	186,557,768	14,541,500	47,307,900	85,071	0
HEBRON	108,249,973	342,300	3,412,000	0	0
HENNIKER	187,765,052	2,525,600	36,360,000	140,325	0
HILL	53,300,530	2,037,000	901,100	0	0
HILLSBOROUGH	263,890,272	5,555,900	61,111,100	78,828	0
HINSDALE	122,765,883	17,227,400	34,488,466	0	0
HOLDERNESS	244,004,800	4,407,300	29,600,992	0	0
HOLLIS	711,161,980	4,567,600	42,799,520	0	0
HOOKSETT	710,137,748	22,028,700	338,248,805	0	0
HOPKINTON	401,933,406	9,467,700	42,690,100	119,294	0
HUDSON	1,372,341,817	7,086,500	338,526,373	0	0
JACKSON	230,004,200	104,400	31,952,300	0	0
JAFFREY	261,699,651	3,867,700	27,648,294	28,700	0
JEFFERSON	69,436,100	3,204,300	11,658,900	0	0
KEENE	772,278,360	8,771,000	485,072,700	0	0
KENSINGTON	157,502,520	906,800	8,636,400	155,680	0
KILKENNY	0	0	0	0	0
KINGSTON	363,222,343	4,582,100	52,271,100	59,957	0
LACONIA	1,158,553,919	24,128,740	213,509,250	0	0
LANCASTER	140,409,540	3,698,100	47,655,200	23,460	0
LANDAFF	31,235,223	835,000	406,600	0	0
LANGDON	35,473,160	896,560	1,842,770	0	0
LEBANON	746,796,199	5,576,900	471,599,693	0	0
LEE	245,942,687	5,955,900	42,223,400	78,713	0
LEMPSTER	63,527,946	3,693,900	3,629,200	0	0
LINCOLN	523,614,300	2,747,000	99,262,064	0	0
LISBON	53,561,722	3,405,800	17,610,800	17,578	0
LITCHFIELD	499,764,000	4,264,300	22,420,000	0	0
LITTLETON	241,442,980	10,505,300	111,003,220	0	0
LIVERMORE	30,200	0	0	0	0
LONDONDERRY	1,678,625,090	15,641,500	515,825,210	41,700	0
LOUDON	269,765,024	14,035,400	62,153,300	72,676	0
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	38,974,300	1,419,400	1,264,100	0	0
LYME	199,329,600	861,600	12,137,800	71,500	0
LYNDEBOROUGH	98,554,400	1,171,100	2,670,500	117,550	0
MADBURY	125,642,000	3,020,200	5,740,600	0	0
MADISON	236,439,886	2,762,900	15,848,400	0	0
MANCHESTER	3,985,075,759	2,237,200	2,543,288,387	0	0
MARLBOROUGH	108,834,210	1,384,860	17,114,240	51,030	0
MARLOW	34,524,270	1,279,680	2,580,110	0	0
MARTIN'S LOCATION	0	0	0	0	0
MASON	91,388,900	414,300	2,744,000	0	0

TABLES BY COUNTY - 2016

(PAGE 3 OF 4)

MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MUNICIPALITY	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
HALE'S LOCATION	0	0	199,200	0	0	74,454,500	0	74,454,500
HAMPSTEAD	2,487,200	0	12,651,700	0	0	1,031,576,646	0	1,031,576,646
HAMPTON	24,329,000	25,714,000	50,026,000	0	0	3,335,308,100	0	3,335,308,100
HAMPTON FALLS	0	27,000	6,238,875	0	0	420,011,775	0	420,011,775
HANCOCK	0	0	7,389,100	0	0	247,659,753	0	247,659,753
HANOVER	0	0	11,782,600	0	0	2,004,712,200	160,000	2,004,552,200
HARRISVILLE	0	0	2,103,300	0	0	189,658,379	0	189,658,379
HART'S LOCATION	0	0	418,900	0	0	16,133,579	0	16,133,579
HAVERHILL	0	0	25,935,900	0	0	345,742,793	0	345,742,793
HEBRON	0	0	5,459,800	0	0	258,297,700	0	258,297,700
HENNIKER	0	0	12,535,900	0	0	399,349,052	150,000	399,199,052
HILL	0	0	9,114,300	0	0	89,851,251	0	89,851,251
HILLSBOROUGH	0	0	37,468,730	0	0	513,568,408	0	513,568,408
HINSDALE	0	0	110,345,800	0	0	354,303,229	0	354,303,229
HOLDERNESS	0	0	13,306,560	0	0	688,911,271	600,000	688,311,271
HOLLIS	270,600	252,300	17,575,900	0	0	1,213,181,780	677,000	1,212,504,780
HOOKSETT	705,500	18,215,300	46,607,200	0	0	1,621,422,530	150,000	1,621,272,530
HOPKINTON	0	0	27,318,800	0	0	620,752,803	326,782	620,426,021
HUDSON	0	24,578,400	107,364,600	0	0	2,676,569,755	506,700	2,676,063,055
JACKSON	0	0	2,065,300	0	0	396,251,282	0	396,251,282
JAFFREY	0	0	8,125,000	0	0	407,483,245	0	407,483,245
JEFFERSON	0	2,981,000	2,019,400	0	0	122,796,008	0	122,796,008
KEENE	0	3,216,500	70,338,100	0	0	1,793,232,740	9,100	1,793,223,640
KENSINGTON	0	1,194,800	8,954,046	0	0	306,265,316	0	306,265,316
KILKENNY	0	0	747	0	0	747	0	747
KINGSTON	94,700	0	39,313,400	0	0	662,591,825	307,000	662,284,825
LACONIA	91,000	11,137,300	20,608,400	0	5,158	1,920,465,500	0	1,920,465,500
LANCASTER	0	5,550,900	11,713,400	0	0	270,675,289	0	270,675,289
LANDAFF	0	0	1,784,500	0	0	50,784,824	0	50,784,824
LANGDON	0	0	1,155,800	0	0	56,932,381	0	56,932,381
LEBANON	0	0	83,290,800	0	0	1,880,951,258	274,700	1,880,676,558
LEE	27,600	0	6,376,000	0	0	446,997,873	252,800	446,745,073
LEMPSTER	0	0	45,268,700	0	0	148,500,562	0	148,500,562
LINCOLN	0	0	23,333,500	0	0	836,406,864	0	836,406,864
LISBON	0	0	3,512,200	0	0	107,331,430	0	107,331,430
LITCHFIELD	10,636,800	1,033,400	27,755,200	0	0	886,242,384	35,400	886,206,984
LITTLETON	0	0	242,079,000	0	0	725,425,210	0	725,425,210
LIVERMORE	0	0	0	0	0	134,100	0	134,100
LONDONDERRY	10,663,300	51,903,400	628,215,288	0	0	3,785,014,993	0	3,785,014,993
LOUDON	0	2,701,000	12,265,800	0	0	547,279,088	0	547,279,088
LOW & BURBANK GRANT	0	0	0	0	0	0	0	0
LYMAN	0	0	1,286,100	0	0	58,982,060	0	58,982,060
LYME	0	0	6,156,700	0	0	347,588,500	0	347,588,500
LYNDEBOROUGH	0	0	2,128,300	0	0	166,012,320	0	166,012,320
MADBURY	0	263,800	15,255,600	0	0	234,494,590	342,200	234,152,390
MADISON	0	0	12,195,200	0	0	470,890,133	0	470,890,133
MANCHESTER	586,900	89,584,000	203,256,700	0	0	9,078,086,989	300,000	9,077,786,989
MARLBOROUGH	0	0	3,008,930	0	0	174,180,855	457,200	173,723,655
MARLOW	0	0	1,687,150	0	0	64,525,151	0	64,525,151
MARTIN'S LOCATION	0	0	38,434	0	0	38,434	0	38,434
MASON	0	0	2,481,400	0	0	153,704,480	0	153,704,480

**TABLES BY COUNTY - 2016**

(PAGE 4 OF 4)

MUNICIPALITY	EXEMPTIONS			NET VALUATION 2016	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2016 ACTUAL TAX RATE	2016 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
HALE'S LOCATION	0	0	0	74,454,500	316,003	12,500	303,503	4.25	0
HAMPSTEAD	150,000	9,083,100	150,000	1,022,193,546	24,701,205	241,500	24,459,705	24.20	0
HAMPTON	200,000	29,995,000	3,235,600	3,301,877,500	52,878,041	438,485	52,439,556	16.08	0
HAMPTON FALLS	15,000	2,980,000	363,000	416,653,775	8,942,579	51,100	8,891,479	21.50	0
HANCOCK	15,000	330,000	0	247,314,753	5,697,636	30,400	5,667,236	23.11	0
HANOVER	60,000	1,105,000	165,000	2,003,222,200	39,472,672	79,500	39,393,172	19.72	0
HARRISVILLE	0	90,000	0	189,568,379	3,331,566	7,600	3,323,966	17.60	0
HART'S LOCATION	0	0	0	16,133,579	57,958	100	57,858	3.65	0
HAVERHILL	30,000	895,100	0	344,817,693	10,200,566	147,500	10,053,066	29.76	23,220
HEBRON	0	0	0	258,297,700	2,136,315	4,850	2,131,465	8.32	0
HENNIKER	150,000	4,630,999	904,253	393,513,800	13,086,607	43,400	13,043,207	33.33	0
HILL	0	20,000	0	89,831,251	2,252,314	18,200	2,234,114	25.30	0
HILLSBOROUGH	30,000	2,252,850	604,555	510,681,003	14,990,998	168,500	14,822,498	29.52	0
HINSDALE	0	716,000	165,000	353,422,229	9,277,107	64,600	9,212,507	26.93	0
HOLDERNESS	30,000	76,400	173,574	688,031,297	9,722,485	47,000	9,675,485	14.18	0
HOLLIS	28,000	8,578,800	152,640	1,203,745,340	28,161,040	174,000	27,987,040	23.43	0
HOOKSETT	350,000	22,945,200	0	1,597,977,330	42,000,249	194,750	41,805,499	26.39	0
HOPKINTON	210,000	6,148,000	138,100	613,929,921	20,528,505	179,000	20,349,505	33.55	0
HUDSON	1,785,000	28,252,500	4,305,000	2,641,720,555	57,716,659	549,000	57,167,659	21.97	0
JACKSON	0	69,300	0	396,181,982	4,458,259	20,150	4,438,109	11.26	0
JAFFREY	60,000	1,141,100	225,456	406,056,689	13,380,208	127,200	13,253,008	33.00	0
JEFFERSON	0	662,500	0	122,133,508	2,478,702	5,000	2,473,702	20.39	0
KEENE	214,500	3,641,800	733,525	1,788,633,815	64,909,646	229,775	64,679,871	36.39	0
KENSINGTON	0	3,828,700	0	302,436,616	7,085,522	42,095	7,043,427	23.51	0
KILKENNY	0	0	0	747	0	0	0	0.00	0
KINGSTON	90,000	2,344,500	1,640,000	658,210,325	16,685,844	105,700	16,580,144	25.50	0
LACONIA	280,000	5,350,000	0	1,914,835,500	42,433,895	416,450	42,017,445	22.20	0
LANCASTER	0	441,200	143,150	270,090,939	6,878,059	26,900	6,851,159	25.61	0
LANDAFF	0	20,000	0	50,764,824	997,664	6,300	991,364	19.73	0
LANGDON	0	353,500	0	56,578,881	1,679,248	21,000	1,658,248	29.73	0
LEBANON	96,800	9,283,500	0	1,871,296,258	52,435,501	60,200	52,375,301	28.13	0
LEE	15,000	8,901,802	0	437,828,271	12,791,300	92,350	12,698,950	29.25	0
LEMPSTER	0	301,500	0	148,199,062	3,548,660	20,500	3,528,160	24.66	0
LINCOLN	0	1,632,000	75,000	834,699,864	10,954,625	38,000	10,916,625	13.19	0
LISBON	15,000	447,400	0	106,869,030	3,056,224	17,200	3,039,024	28.68	0
LITCHFIELD	45,000	4,211,300	0	881,950,684	18,957,485	114,752	18,842,733	21.60	0
LITTLETON	120,000	3,670,800	0	721,634,410	18,092,350	153,000	17,939,350	25.91	0
LIVERMORE	0	0	0	134,100	0	0	0	0.00	0
LONDONDERRY	250,000	18,455,450	2,945,380	3,763,364,163	79,385,702	449,875	78,935,827	21.50	0
LOUDON	15,000	1,124,600	91,300	546,048,188	11,365,634	164,500	11,201,134	20.98	0
LOW & BURBANK GRANT	0	0	0	0	0	0	0	0.00	0
LYMAN	0	150,000	0	58,832,060	1,128,125	14,400	1,113,725	19.23	0
LYME	145,100	3,503,900	332,300	343,607,200	8,733,709	41,000	8,692,709	25.46	0
LYNDEBOROUGH	0	280,000	30,000	165,702,320	4,591,623	31,000	4,560,623	27.74	0
MADBURY	0	1,580,190	0	232,572,200	6,612,924	32,250	6,580,674	28.59	0
MADISON	0	373,000	0	470,517,133	7,761,641	85,665	7,675,976	16.56	0
MANCHESTER	5,260,550	108,106,592	18,059,325	8,946,360,522	206,340,964	1,213,126	205,127,838	23.14	0
MARLBOROUGH	30,000	221,480	1,300	173,470,875	5,228,732	56,900	5,171,832	30.18	0
MARLOW	0	94,230	0	64,430,921	1,411,515	12,200	1,399,315	21.97	0
MARTIN'S LOCATION	0	0	0	38,434	0	0	0	0.00	0
MASON	0	489,500	10,000	153,204,980	3,856,912	36,500	3,820,412	25.21	0

## TABLES BY COUNTY - 2016

(PAGE 1 OF 4)

### TOTAL LOCAL ASSESSED VALUATION - LAND

MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
MEREDITH	672,516	0	0	0	0	819,833,826	51,754,374
MERRIMACK	348,450	0	0	300	0	1,012,041,200	178,350,700
MIDDLETON	406,248	0	0	300	0	68,146,900	955,500
MILAN	1,258,773	0	0	0	0	33,753,700	1,020,500
MILFORD	600,812	0	0	0	7,800	261,837,390	63,738,810
MILLSFIELD	561,478	0	0	0	0	3,914,300	245,800
MILTON	957,144	3,521	0	900	0	104,309,000	5,401,500
MONROE	666,395	0	0	0	0	19,875,800	67,1200
MONT VERNON	487,904	0	151	0	0	85,951,700	1,065,100
MOULTONBOROUGH	584,880	74,328	0	20,400	0	1,558,704,075	34,047,125
NASHUA	94,568	0	0	1,200	0	1,420,824,236	841,984,508
NELSON	659,470	2,528	0	0	0	60,836,400	944,400
NEW BOSTON	1,265,613	0	0	5,500	0	213,258,500	8,614,500
NEW CASTLE	9,717	0	387	0	0	458,097,900	20,806,100
NEW DURHAM	811,120	11,160	0	1,300	0	197,745,650	3,057,950
NEW HAMPTON	1,179,670	0	0	0	0	88,258,750	11,883,100
NEW IPSWICH	1,193,215	0	2,421	0	0	97,074,100	5,077,700
NEW LONDON	704,786	788	0	100,600	0	463,642,230	25,065,970
NEWBURY	659,838	0	0	0	654	374,990,786	8,634,560
NEWFIELDS	132,804	53,041	7,303	0	0	108,169,700	8,374,800
NEWINGTON	52,238	0	0	0	0	93,602,290	96,932,400
NEWMARKET	339,719	9,009	0	0	0	172,887,900	36,754,800
NEWPORT	1,522,398	0	154,986	0	0	92,187,700	27,144,409
NEWTON	203,246	1,652	0	0	0	148,862,400	10,072,000
NORTH HAMPTON	198,300	800	23,100	1,800	0	366,807,050	59,382,500
NORTHFIELD	1,066,618	2,426	0	0	0	63,057,100	6,005,700
NORTHUMBERLAND	874,366	22,941	0	0	0	17,389,800	1,765,000
NORTHWOOD	704,762	0	0	175	0	179,962,757	18,770,100
NOTTINGHAM	1,328,741	0	0	0	0	252,745,900	2,246,500
ODELL	174,400	0	0	0	0	47,500	0
ORANGE	484,506	0	0	0	0	9,292,300	215,300
ORFORD	1,506,273	36,228	0	0	0	37,236,900	2,727,400
OSSIPEE	1,277,939	0	0	0	0	236,154,800	43,094,500
PELHAM	466,242	0	0	0	0	592,180,980	41,185,020
PEMBROKE	999,924	0	62,300	0	0	143,030,250	32,189,750
PETERBOROUGH	1,106,250	0	10,660	10,535	0	111,141,740	27,202,740
PIERMONT	1,528,496	13,712	0	0	0	35,564,800	618,000
PINKHAM'S GRANT	0	0	0	0	0	0	158,000
PITTSBURG	3,819,931	0	0	0	0	96,897,400	6,001,700
PITTSFIELD	998,517	0	0	600	0	67,023,600	6,305,000
PLAINFIELD	2,266,097	0	0	0	0	70,821,300	2,864,500
PLAISTOW	72,411	0	0	0	0	230,495,180	114,649,070
PLYMOUTH	824,416	0	0	100	0	55,921,060	39,380,095
PORTSMOUTH	56,064	0	0	0	0	909,411,700	516,886,500
RANDOLPH	142,838	5,349	0	300	0	21,961,300	399,800
RAYMOND	319,161	0	1,410	100	0	247,656,850	41,647,340
RICHMOND	1,094,075	0	0	0	0	26,481,900	0
RINDGE	1,402,893	3,194	0	0	0	152,023,607	18,484,577
ROCHESTER	1,025,646	0	0	12,500	0	343,313,362	185,952,615
ROLLINSFORD	386,830	841	0	0	0	67,908,500	7,504,100
ROXBURY	295,786	0	0	0	0	5,179,300	212,800

**TABLES BY COUNTY - 2016**

(PAGE 2 OF 4)

TOTAL LOCAL ASSESSED VALUATION - BUILDINGS					
MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
MEREDITH	790,693,954	7,590,000	94,689,532	16,200	0
MERRIMACK	1,434,527,502	9,303,400	587,636,885	5,300	0
MIDDLETON	82,723,478	4,840,700	4,525,900	31,222	0
MILAN	57,642,500	4,589,200	5,053,000	0	0
MILFORD	784,514,090	14,696,100	192,050,310	0	190,200
MILLSFIELD	3,095,000	90,930	183,900	0	0
MILTON	200,377,984	12,673,300	30,731,700	6,516	0
MONROE	45,972,700	1,629,900	4,725,500	0	0
MONT VERNON	161,510,040	1,506,620	1,349,890	0	0
MOULTONBOROUGH	1,148,979,831	15,845,600	55,340,125	79,144	0
NASHUA	3,824,480,900	47,604,900	1,832,985,451	10,650	0
NELSON	54,512,923	611,900	1,992,500	0	0
NEW BOSTON	373,794,249	2,337,100	20,941,600	25,951	0
NEW CASTLE	185,268,801	0	57,937,000	0	0
NEW DURHAM	189,881,630	4,031,400	8,402,770	21,400	0
NEW HAMPTON	135,535,945	5,031,200	41,500,400	0	0
NEW IPSWICH	246,285,400	4,442,600	17,498,100	0	0
NEW LONDON	581,193,960	0	45,694,540	161,100	0
NEWBURY	314,317,100	325,700	20,969,600	0	87,300
NEWFIELDS	116,252,900	248,600	13,676,700	0	0
NEWINGTON	90,591,700	160,900	257,140,700	0	0
NEWMARKET	434,986,100	7,613,200	81,887,200	0	0
NEWPORT	191,574,700	12,310,700	89,578,233	0	0
NEWTON	306,646,500	2,522,500	22,850,700	1,000	0
NORTH HAMPTON	475,561,150	29,815,100	84,024,150	577,100	0
NORTHFIELD	166,476,200	8,120,300	24,692,400	0	0
NORTHUMBERLAND	47,146,700	2,927,900	12,037,500	0	0
NORTHWOOD	205,328,596	12,650,600	44,213,700	36,498	0
NOTTINGHAM	331,367,300	3,411,600	7,520,300	0	0
ODELL	1,813,420	0	0	0	0
ORANGE	19,082,900	1,208,300	456,700	0	0
ORFORD	82,248,857	2,252,500	6,974,800	38,143	0
OSSIPEE	278,555,600	19,211,200	52,639,700	0	0
PELHAM	926,481,363	322,300	67,150,037	0	0
PEMBROKE	300,291,110	1,727,900	93,834,890	0	0
PETERBOROUGH	370,381,542	440,900	106,935,517	55,311	0
PIERMONT	53,391,200	1,058,800	2,039,100	0	0
PINKHAM'S GRANT	0	0	2,468,150	0	0
PITTSBURG	117,854,400	3,761,000	11,782,700	0	0
PITTSFIELD	132,556,400	4,801,100	38,432,600	6,000	0
PLAINFIELD	175,535,176	3,675,400	10,148,100	66,624	0
PLAISTOW	443,824,500	555,200	175,245,020	0	0
PLYMOUTH	203,514,040	5,412,200	101,316,255	11,000	0
PORTSMOUTH	1,655,759,700	14,329,500	1,509,444,816	0	0
RANDOLPH	41,550,072	520,500	1,614,900	4,328	0
RAYMOND	503,392,080	34,030,600	81,366,420	25,400	0
RICHMOND	62,085,200	1,591,300	284,500	0	0
RINDGE	286,189,416	3,155,900	67,305,027	0	0
ROCHESTER	1,031,904,104	104,203,700	316,319,296	21,300	0
ROLLINSFORD	128,639,400	868,700	22,506,000	0	0
ROXBURY	15,450,900	296,100	892,100	0	0



TABLES BY COUNTY - 2016

(PAGE 3 OF 4)

MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				LAND WOOD TREE	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
MEREDITH	0	0	8,617,600	0	0	1,773,868,002	0	1,773,868,002
MERRIMACK	4,593,400	16,467,600	94,867,600	0	0	3,338,142,337	865,500	3,337,276,837
MIDDLETON	534,600	0	2,757,300	0	0	164,922,148	0	164,922,148
MILAN	0	18,841,400	4,375,500	0	0	126,534,573	0	126,534,573
MILFORD	1,896,200	4,029,500	16,139,100	0	0	1,339,700,312	665,351	1,339,034,961
MILLSFIELD	0	0	45,745	0	0	8,137,153	0	8,137,153
MILTON	0	0	5,946,600	0	0	360,408,165	0	360,408,165
MONROE	0	0	338,324,800	0	0	411,866,295	0	411,866,295
MONT VERNON	0	0	2,307,440	0	0	254,178,845	0	254,178,845
MOULTONBOROUGH	1,912,489	0	29,003,900	0	0	2,844,591,697	0	2,844,591,697
NASHUA	119,679,800	58,371,700	100,063,200	0	0	8,246,101,113	1,059,677	8,245,041,436
NELSON	0	0	2,616,100	0	0	122,176,221	0	122,176,221
NEW BOSTON	0	0	13,612,600	0	0	633,855,613	36,646	633,818,967
NEW CASTLE	0	0	1,760,800	0	0	723,880,705	0	723,880,705
NEW DURHAM	0	0	3,364,328	0	0	407,328,708	0	407,328,708
NEW HAMPTON	0	0	33,684,600	0	0	317,073,665	150,000	316,923,665
NEW IPSWICH	0	0	13,377,400	0	0	384,950,936	0	384,950,936
NEW LONDON	0	0	10,164,096	0	0	1,126,728,070	355,300	1,126,372,770
NEWBURY	0	0	4,683,500	0	0	724,669,038	0	724,669,038
NEWFIELDS	0	0	1,694,500	0	0	248,610,348	20,000	248,590,348
NEWINGTON	0	24,584,700	499,452,600	0	0	1,062,517,528	45,226,000	1,017,291,528
NEWMARKET	285,200	0	4,411,300	0	0	739,174,428	0	739,174,428
NEWPORT	0	0	17,249,000	0	0	431,722,126	4,600	431,717,526
NEWTON	176,300	9,457,200	5,885,800	0	0	506,679,298	355,900	506,323,398
NORTH HAMPTON	6,938,000	786,700	6,191,000	0	0	1,030,306,750	0	1,030,306,750
NORTHFIELD	0	2,937,000	11,467,500	0	0	283,825,244	242,300	283,582,944
NORTHUMBERLAND	0	14,863,500	14,107,200	0	0	111,134,907	0	111,134,907
NORTHWOOD	0	0	6,369,000	0	0	468,036,188	9,405	468,026,783
NOTTINGHAM	155,400	0	14,595,400	0	0	613,371,141	2,500	613,368,641
ODELL	0	0	0	0	0	2,035,320	0	2,035,320
ORANGE	0	0	919,100	0	0	31,659,106	0	31,659,106
ORFORD	0	0	2,265,000	0	0	135,286,101	0	135,286,101
OSSIPEE	176,400	0	11,003,400	0	0	642,113,539	0	642,113,539
PELHAM	7,439,000	23,978,800	17,192,000	0	0	1,676,395,742	0	1,676,395,742
PEMBROKE	0	10,755,200	20,191,500	94,600	0	603,177,424	7,500	603,169,924
PETERBOROUGH	0	0	9,500,400	0	0	626,785,595	43,000	626,742,595
PIERMONT	0	0	2,235,700	0	0	96,449,808	0	96,449,808
PINKHAM'S GRANT	0	0	129,210	0	0	2,755,360	0	2,755,360
PITTSBURG	0	2,260,100	9,661,600	0	0	252,238,831	0	252,238,831
PITTSFIELD	6,729,700	0	8,795,000	0	0	265,648,517	0	265,648,517
PLAINFIELD	0	0	6,983,000	0	0	272,360,197	150,000	272,210,197
PLAISTOW	1,195,500	16,188,060	10,010,100	6,132	0	992,241,173	0	992,241,173
PLYMOUTH	0	0	26,677,100	0	0	433,056,266	0	433,056,266
PORTSMOUTH	0	32,271,854	180,152,917	0	0	4,818,313,051	27,000,000	4,791,313,051
RANDOLPH	0	2,456,800	2,218,600	0	0	70,874,787	0	70,874,787
RAYMOND	2,239,100	0	23,360,800	0	0	934,039,261	196,300	933,842,961
RICHMOND	0	0	3,141,000	0	0	94,677,975	0	94,677,975
RINDGE	0	0	9,453,507	0	0	538,018,121	4,915,861	533,102,260
ROCHESTER	0	15,061,100	71,974,000	0	0	2,069,787,623	0	2,069,787,623
ROLLINSFORD	0	60,700	2,740,900	0	0	230,615,971	574,200	230,041,771
ROXBURY	0	0	793,300	0	0	23,120,286	0	23,120,286

## TABLES BY COUNTY - 2016

(PAGE 4 OF 4)

MUNICIPALITY	EXEMPTIONS			NET VALUATION 2016	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2016 ACTUAL TAX RATE	2016 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
MEREDITH	134,800	1,172,500	1,406,057	1,771,154,645	27,591,274	210,500	27,380,774	15.59	0
MERRIMACK	90,000	30,801,300	3,301,100	3,303,284,437	75,027,968	661,000	74,366,968	22.79	0
MIDDLETON	0	185,000	0	164,737,148	5,949,522	46,800	5,902,722	36.16	0
MILAN	15,000	630,000	0	125,889,573	2,549,240	9,000	2,540,240	20.65	0
MILFORD	150,000	9,296,000	320,000	1,329,268,961	38,444,660	159,600	38,285,060	28.96	0
MILLSFIELD	0	0	0	8,137,153	53,590	0	53,590	6.60	0
MILTON	30,000	3,364,514	0	357,013,651	10,124,916	134,700	9,990,216	28.40	0
MONROE	0	120,000	0	411,746,295	3,850,457	7,400	3,843,057	11.34	0
MONT VERNON	15,000	809,800	139,250	253,214,795	7,451,822	47,000	7,404,822	29.45	0
MOULTONBOROUGH	100,000	1,457,300	50,000	2,842,984,397	24,777,195	164,105	24,613,090	8.74	0
NASHUA	3,111,600	118,994,200	12,298,350	8,110,637,286	202,627,266	1,507,000	201,120,266	25.07	0
NELSON	0	372,900	0	121,803,321	2,392,003	12,000	2,380,003	19.69	0
NEW BOSTON	66,000	3,516,200	529,600	629,707,167	14,674,532	138,000	14,538,532	23.35	0
NEW CASTLE	0	625,000	0	723,255,705	4,226,890	28,000	4,198,890	5.85	0
NEW DURHAM	15,000	1,165,000	150,700	405,998,008	9,232,306	93,500	9,138,806	22.76	0
NEW HAMPTON	30,000	1,112,200	0	315,781,465	5,606,803	55,000	5,551,803	17.99	0
NEW IPSWICH	30,000	1,715,700	0	383,205,236	10,021,106	123,575	9,897,531	26.23	0
NEW LONDON	15,000	955,000	500,000	1,124,902,770	17,603,544	161,500	17,442,044	15.67	0
NEWBURY	0	330,000	65,000	724,274,038	11,612,796	73,000	11,539,796	16.05	0
NEWFIELDS	0	2,696,952	126,000	245,767,396	5,702,685	31,500	5,671,185	23.22	0
NEWINGTON	0	3,666,700	0	1,013,624,828	8,157,790	28,400	8,129,390	9.15	0
NEWMARKET	140,000	6,354,200	979,500	731,700,728	18,610,512	162,500	18,448,012	25.45	0
NEWPORT	75,000	1,924,300	333,450	429,384,776	12,298,277	131,800	12,166,477	28.73	0
NEWTON	60,000	1,341,800	247,500	504,674,098	13,167,666	84,900	13,082,766	26.16	0
NORTH HAMPTON	50,000	10,943,400	151,000	1,019,162,350	18,095,970	177,750	17,918,220	17.79	0
NORTHFIELD	30,000	4,476,900	1,106,900	277,969,144	7,185,915	116,400	7,069,515	25.98	0
NORTHUMBERLAND	90,000	262,800	0	110,782,107	4,010,729	13,200	3,997,529	36.80	0
NORTHWOOD	45,000	5,787,600	442,300	461,751,883	11,056,950	63,750	10,993,200	23.98	0
NOTTINGHAM	111,600	5,808,000	1,515,000	605,934,041	12,479,939	134,700	12,345,239	20.65	0
ODELL	0	0	0	2,035,320	20,048	0	20,048	9.85	0
ORANGE	0	25,000	0	31,634,106	780,968	2,600	778,368	24.75	0
ORFORD	0	45,000	5,000	135,236,101	3,694,714	35,200	3,659,514	27.36	0
OSSIPEE	45,000	3,452,400	0	638,616,139	12,298,684	174,000	12,124,684	19.30	0
PELHAM	120,000	3,025,000	103,300	1,673,147,442	34,951,330	233,916	34,717,414	20.95	0
PEMBROKE	180,000	270,100	692,200	602,027,624	17,386,385	166,500	17,219,885	29.00	0
PETERBOROUGH	30,000	4,973,700	0	621,738,895	19,150,772	127,000	19,023,772	30.84	0
PIERMONT	0	250,000	0	96,199,808	2,299,000	17,900	2,281,100	23.95	0
PINKHAM'S GRANT	0	0	0	2,755,360	18,707	0	18,707	7.08	0
PITTSBURG	0	75,000	0	252,163,831	3,932,789	12,400	3,920,389	15.70	0
PITTSFIELD	30,000	2,078,492	0	263,540,025	8,464,545	67,500	8,397,045	32.25	0
PLAINFIELD	94,000	996,700	4,464,469	266,655,028	7,542,421	58,165	7,484,256	28.35	0
PLAISTOW	75,000	8,817,300	2,304,136	981,044,737	22,012,693	165,000	21,847,693	22.50	0
PLYMOUTH	35,000	1,237,500	2,700	431,781,066	10,803,639	80,500	10,723,139	25.17	0
PORTSMOUTH	300,000	18,788,500	520,000	4,771,704,551	80,862,972	480,500	80,382,472	17.04	0
RANDOLPH	15,000	50,000	39,000	70,770,787	1,045,620	2,700	1,042,920	14.93	0
RAYMOND	250,000	7,401,600	2,835,100	923,356,261	21,864,670	292,000	21,572,670	23.74	0
RICHMOND	0	110,000	0	94,567,975	2,658,427	9,100	2,649,327	28.19	0
RINDGE	0	9,889,886	2,204,650	521,007,724	14,518,827	163,000	14,355,827	27.91	0
ROCHESTER	1,471,100	20,299,400	2,958,500	2,045,058,623	57,579,250	601,056	56,978,194	28.26	0
ROLLINSFORD	0	2,350,000	0	227,691,771	6,363,531	66,550	6,296,981	27.98	13,000
ROXBURY	0	30,000	0	23,090,286	582,513	1,300	581,213	25.32	0

## TABLES BY COUNTY - 2016

(PAGE 1 OF 4)

TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
RUMNEY	883,465	19,516	0	525	0	51,392,800	4,326,200
RYE	120,450	55,100	0	0	0	935,922,850	36,583,800
SALEM	191,240	0	0	100	0	1,150,699,102	536,218,298
SALISBURY	1,162,712	0	0	0	0	35,387,500	223,800
SANBORNTON	1,665,637	0	36,278	0	321	166,952,400	3,323,200
SANDOWN	260,120	0	760	100	0	177,595,500	4,026,100
SANDWICH	1,423,859	92,972	0	2,113	0	196,542,793	549,900
SARGENT'S PURCHASE	0	0	0	0	0	0	1,561,200
SEABROOK	16,650	100	0	0	0	591,807,050	217,285,450
SECOND COLLEGE GRANT	518,896	0	0	0	0	351,000	0
SHARON	771,998	0	0	0	0	14,054,300	247,000
SHELBURNE	541,775	0	0	75	0	14,608,300	1,456,000
SOMERSWORTH	140,233	0	0	0	0	180,949,418	67,394,882
SOUTH HAMPTON	380,906	0	0	0	0	55,008,600	3,420,800
SPRINGFIELD	824,591	11,024	0	0	0	63,016,600	4,213,200
STARK	570,334	0	0	0	0	17,592,800	787,500
STEWARTSTOWN	1,342,431	0	0	0	0	25,261,255	768,100
STODDARD	875,850	0	0	0	0	118,609,460	536,000
STRAFFORD	1,652,200	0	0	4,500	0	185,214,400	1,491,600
STRATFORD	1,334,553	0	0	0	0	7,793,600	571,500
STRATHAM	379,454	1,178	0	0	0	324,045,600	64,293,800
SUCCESS	536,529	0	0	0	0	7,747,900	0
SUGAR HILL	533,214	1,288	4,297	0	0	53,079,500	1,146,500
SULLIVAN	536,927	6,104	0	0	0	13,714,900	267,200
SUNAPEE	476,184	0	0	0	0	592,329,800	12,508,300
SURRY	391,201	0	0	0	0	22,452,500	636,500
SUTTON	1,130,183	0	0	0	0	102,027,300	2,618,450
SWANZEY	1,815,408	0	0	0	0	111,007,556	20,097,727
TAMWORTH	1,401,538	0	0	0	0	82,256,114	12,636,000
TEMPLE	706,623	3,268	0	100	8,300	41,646,600	1,623,700
THOM & MES PURCHASE	0	0	0	0	0	300	4,325,800
THORNTON	630,677	0	0	0	0	110,939,900	2,070,000
TILTON	322,582	0	393,898	0	0	67,427,300	77,566,900
TROY	358,454	0	0	0	0	21,532,101	1,443,000
TUFTONBORO	810,422	0	0	100	0	575,007,000	10,806,900
UNITY	1,332,706	0	0	0	0	49,350,500	1,010,400
WAKEFIELD	857,116	7,707	0	0	0	466,529,900	6,879,700
WALPOLE	2,019,869	26,639	0	300	0	102,258,200	14,416,800
WARNER	1,588,000	0	0	4,205	0	77,620,060	6,653,210
WARREN	439,062	0	0	0	0	20,257,400	428,900
WASHINGTON	1,078,680	0	0	0	0	107,743,000	928,200
WATERVILLE VALLEY	10,378	0	0	0	0	58,649,800	6,591,700
WEARE	1,465,421	0	0	7,600	0	276,994,300	13,335,900
WEBSTER	1,052,085	0	0	100	0	58,776,300	2,050,700
WENTWORTH	997,625	0	0	0	0	24,477,300	1,182,500
WENTWORTH LOCATION	188,725	0	0	0	0	3,009,100	46,500
WESTMORELAND	1,695,882	0	0	0	0	43,808,300	5,292,300
WHITEFIELD	765,646	0	0	0	0	38,161,400	4,740,000
WILMOT	791,984	0	0	0	0	47,753,000	2,259,800
WILTON	1,349,973	0	0	0	0	120,695,074	14,333,900
WINCHESTER	1,508,047	148	0	0	0	64,389,600	8,021,700

**TABLES BY COUNTY - 2016**

(PAGE 2 OF 4)

TOTAL LOCAL ASSESSED VALUATION - BUILDINGS					
MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
RUMNEY	90,029,935	3,624,300	10,567,600	24,465	0
RYE	867,830,900	2,529,000	41,281,200	0	0
SALEM	1,787,363,208	31,559,100	819,618,592	19,700	0
SALISBURY	80,208,200	1,446,900	1,682,100	0	0
SANBORNTON	203,613,600	2,890,700	11,366,700	17,700	103,500
SANDOWN	322,926,290	12,232,500	5,625,110	10,000	0
SANDWICH	189,351,647	744,500	3,700,100	149,053	0
SARGENT'S PURCHASE	0	0	400,160	0	0
SEABROOK	467,793,570	68,331,900	219,798,530	0	0
SECOND COLLEGE GRANT	312,670	0	0	0	0
SHARON	34,158,300	0	528,000	0	0
SHELBURNE	23,868,096	586,800	9,731,400	13,104	0
SOMERSWORTH	398,163,773	13,328,500	168,041,222	0	0
SOUTH HAMPTON	66,547,138	1,470,500	6,183,600	0	0
SPRINGFIELD	111,431,184	2,903,900	11,452,900	0	0
STARK	30,033,600	1,753,700	1,269,500	0	0
STEWARTSTOWN	39,142,200	3,242,800	3,470,200	0	0
STODDARD	127,401,490	771,780	3,695,060	0	0
STRAFFORD	269,061,400	4,478,400	6,494,200	94,200	0
STRATFORD	25,358,800	2,159,000	3,837,000	0	0
STRATHAM	717,671,527	2,905,800	121,030,100	62,248	0
SUCCESS	3,436,570	0	0	0	0
SUGAR HILL	83,294,690	159,700	3,828,400	21,310	0
SULLIVAN	33,836,400	1,830,500	850,600	0	0
SUNAPEE	567,498,100	1,042,400	22,438,600	0	0
SURRY	51,130,000	617,000	1,326,100	0	0
SUTTON	137,402,310	128,260	7,812,610	0	0
SWANZEY	319,874,477	12,836,780	56,315,057	5,580	0
TAMWORTH	196,893,325	7,204,100	27,935,500	92,475	0
TEMPLE	86,575,648	698,700	5,831,700	22,004	113,024
THOM & MES PURCHASE	0	0	889,620	0	0
THORNTON	237,086,300	2,550,700	5,943,100	0	0
TILTON	147,542,100	14,944,200	173,544,500	0	0
TROY	67,813,600	2,174,300	4,727,300	0	0
TUFTONBORO	350,027,427	7,890,800	15,529,800	11,873	0
UNITY	56,159,859	4,619,000	10,859,200	0	0
WAKEFIELD	394,299,200	10,836,800	22,836,900	0	0
WALPOLE	231,151,932	1,994,600	52,093,000	41,768	0
WARNER	160,396,810	1,879,670	28,645,750	46,500	0
WARREN	40,251,600	3,623,600	2,925,500	0	0
WASHINGTON	111,467,805	1,181,400	2,921,500	0	0
WATERVILLE VALLEY	252,640,700	0	16,699,000	0	0
WEARE	475,263,603	17,379,000	35,341,400	63,297	0
WEBSTER	120,507,878	3,041,400	3,349,900	18,522	0
WENTWORTH	50,658,700	2,356,600	5,477,600	0	0
WENTWORTH LOCATION	3,677,690	66,710	146,880	0	0
WESTMORELAND	101,687,700	434,100	8,551,600	0	0
WHITEFIELD	101,505,090	6,563,780	26,855,390	0	0
WILMOT	116,444,400	780,700	5,764,800	0	0
WILTON	204,170,500	385,100	22,724,800	0	0
WINCHESTER	132,618,876	15,452,600	37,441,300	0	0

TABLES BY COUNTY - 2016

(PAGE 3 OF 4)

MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				MILITARY VETERAN DISABLE	GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
RUMNEY	0	0	16,670,800	0	0	177,539,606	0	177,539,606
RYE	1,931,800	0	4,210,800	0	0	1,890,465,900	0	1,890,465,900
SALEM	544,900	13,983,100	72,362,200	0	0	4,412,559,540	0	4,412,559,540
SALISBURY	0	0	8,845,200	0	0	128,956,412	0	128,956,412
SANBORNTON	0	47,800	3,846,600	0	0	393,864,436	0	393,864,436
SANDOWN	382,100	0	5,967,300	0	0	529,025,880	0	529,025,880
SANDWICH	0	0	7,249,700	0	0	399,806,637	0	399,806,637
SARGENT'S PURCHASE	0	0	0	0	0	1,961,360	0	1,961,360
SEABROOK	0	11,222,100	1,260,905,800	0	0	2,837,161,150	113,515,000	2,723,646,150
SECOND COLLEGE GRANT	0	0	0	0	0	1,182,566	0	1,182,566
SHARON	0	0	803,800	0	0	50,563,398	0	50,563,398
SHELBURNE	0	23,095,100	5,376,000	0	0	79,276,650	0	79,276,650
SOMERSWORTH	0	6,484,400	9,034,900	0	0	843,537,328	169,500	843,367,828
SOUTH HAMPTON	0	0	3,057,200	0	0	136,068,744	0	136,068,744
SPRINGFIELD	0	0	10,269,100	0	0	204,122,499	1,037,300	203,085,199
STARK	0	16,910,000	1,815,100	0	0	70,732,534	0	70,732,534
STEWARTSTOWN	0	12,978,400	4,709,700	22,500	0	90,937,586	0	90,937,586
STODDARD	0	0	5,009,100	0	0	256,898,740	0	256,898,740
STRAFFORD	117,400	0	4,445,200	15,800	0	473,069,300	0	473,069,300
STRATFORD	0	28,361,900	6,310,600	0	0	75,726,953	0	75,726,953
STRATHAM	1,090,000	11,576,300	13,081,000	0	0	1,256,137,007	0	1,256,137,007
SUCCESS	0	0	22,694	0	0	11,743,693	0	11,743,693
SUGAR HILL	0	0	3,567,700	0	0	145,636,599	0	145,636,599
SULLIVAN	0	0	1,685,600	0	0	52,728,231	0	52,728,231
SUNAPEE	0	0	9,608,600	0	0	1,205,901,984	0	1,205,901,984
SURRY	0	0	1,865,700	0	0	78,419,001	0	78,419,001
SUTTON	0	0	3,845,009	0	0	254,964,122	0	254,964,122
SWANZEY	338,800	0	23,541,900	0	0	545,833,285	288,730	545,544,555
TAMWORTH	235,000	0	13,564,350	0	0	342,218,402	268,700	341,949,702
TEMPLE	0	0	2,890,400	0	0	140,120,067	0	140,120,067
THOM & MES PURCHASE	0	0	753	0	0	5,216,473	0	5,216,473
THORNTON	196,900	0	7,023,300	0	0	366,440,877	25,000	366,415,877
TILTON	565,600	10,884,200	15,831,600	0	0	509,022,880	150,000	508,872,880
TROY	0	0	10,121,900	0	0	108,170,655	0	108,170,655
TUFTONBORO	268,900	0	13,466,300	0	0	973,819,522	0	973,819,522
UNITY	0	0	3,035,900	0	0	126,367,565	364,200	126,003,365
WAKEFIELD	0	0	8,030,100	0	0	910,277,423	0	910,277,423
WALPOLE	0	0	19,598,900	0	0	423,602,008	0	423,602,008
WARNER	0	0	7,276,200	0	0	284,110,405	0	284,110,405
WARREN	0	0	15,973,600	0	0	83,899,662	0	83,899,662
WASHINGTON	0	0	3,449,300	0	0	228,769,885	0	228,769,885
WATERVILLE VALLEY	0	0	1,454,300	0	0	336,045,878	150,000	335,895,878
WEARE	461,000	0	36,539,800	0	0	856,851,321	295,512	856,555,809
WEBSTER	0	0	20,522,000	0	0	209,318,885	0	209,318,885
WENTWORTH	0	0	8,425,200	0	0	93,575,525	0	93,575,525
WENTWORTH LOCATION	0	0	97,333	0	0	7,232,938	0	7,232,938
WESTMORELAND	0	0	2,039,100	0	0	163,508,982	0	163,508,982
WHITEFIELD	0	0	22,360,100	0	0	200,951,406	0	200,951,406
WILMOT	0	0	3,666,200	0	0	177,460,884	223,100	177,237,784
WILTON	0	0	4,920,469	0	0	368,579,816	150,000	368,429,816
WINCHESTER	0	0	16,477,400	0	0	275,909,671	21,692	275,887,979

## TABLES BY COUNTY - 2016

(PAGE 4 OF 4)

MUNICIPALITY	EXEMPTIONS			NET VALUATION 2016	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2016 ACTUAL TAX RATE	2016 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
RUMNEY	30,000	325,000	16,000	177,168,606	4,171,184	54,045	4,117,139	23.76	0
RYE	30,000	6,183,200	112,300	1,884,140,400	20,107,325	159,000	19,948,325	10.68	0
SALEM	540,000	18,770,200	429,000	4,392,820,340	89,537,652	606,500	88,931,152	20.43	0
SALISBURY	0	966,000	280,000	127,710,412	3,115,516	45,100	3,070,418	24.56	0
SANBORNTON	0	450,000	361,506	393,052,930	9,278,377	104,300	9,174,077	23.63	0
SANDOWN	45,000	9,419,700	0	519,561,180	15,134,276	135,000	14,999,276	29.16	0
SANDWICH	0	230,000	460,000	399,116,637	5,754,408	65,415	5,688,993	14.46	0
SARGENT'S PURCHASE	0	0	0	1,961,360	0	0	0	0.00	0
SEABROOK	45,000	21,248,900	3,069,300	2,699,282,950	37,246,000	246,500	36,999,500	14.79	0
SECOND COLLEGE GRANT	0	0	0	1,182,566	0	0	0	0.00	0
SHARON	0	60,000	0	50,503,398	1,054,602	4,800	1,049,802	20.92	0
SHELBURNE	0	50,000	58,000	79,168,650	1,171,380	4,700	1,166,680	15.58	0
SOMERSWORTH	149,500	3,724,100	0	839,494,228	26,927,774	248,900	26,678,874	32.12	0
SOUTH HAMPTON	0	2,801,600	50,000	133,217,144	2,421,365	18,340	2,403,025	18.23	0
SPRINGFIELD	0	240,000	122,575	202,722,624	4,497,362	36,500	4,460,862	22.29	0
STARK	15,000	55,000	0	70,662,534	1,186,563	7,300	1,179,263	17.42	0
STEWARTSTOWN	0	85,000	0	90,852,586	2,129,231	18,350	2,110,881	23.88	0
STODDARD	0	610,000	90,000	256,198,740	3,828,699	19,450	3,809,249	14.99	0
STRAFFORD	0	655,000	135,000	472,279,300	10,025,898	42,000	9,983,898	21.25	0
STRATFORD	15,000	232,200	0	75,479,753	1,685,421	6,150	1,679,271	23.51	0
STRATHAM	75,000	3,859,100	0	1,252,202,907	25,484,949	191,000	25,293,949	20.40	0
SUCCESS	0	0	0	11,743,693	63,475	0	63,475	5.41	0
SUGAR HILL	0	20,000	0	145,616,599	3,086,218	14,400	3,071,818	21.25	0
SULLIVAN	0	294,273	120,000	52,313,958	1,648,165	7,900	1,640,265	31.58	0
SUNAPEE	30,000	300,000	0	1,205,571,984	18,096,110	92,250	18,003,860	15.03	0
SURRY	0	5,000	21,674	78,392,327	1,420,620	25,200	1,395,420	18.18	0
SUTTON	0	550,000	0	254,414,122	6,854,596	62,000	6,792,596	26.98	0
SWANZEY	90,000	1,700,500	28,200	543,725,855	15,639,813	117,250	15,522,563	28.87	0
TAMWORTH	30,000	845,500	480,500	340,593,702	7,781,480	84,500	7,696,980	22.94	0
TEMPLE	0	50,000	0	140,070,067	3,497,414	6,500	3,490,914	25.02	0
THOM & MES PURCHASE	0	0	0	5,216,473	20,602	0	20,602	3.95	0
THORNTON	15,000	734,300	151,700	365,514,877	7,071,665	72,800	6,998,865	19.39	0
TILTON	20,300	2,890,600	359,600	505,602,360	10,412,516	98,000	10,314,516	20.72	0
TROY	45,000	217,200	0	107,908,455	3,928,935	34,850	3,894,085	36.62	0
TUFTONBORO	90,000	301,800	0	973,427,722	10,117,964	98,500	10,019,464	10.43	0
UNITY	0	77,000	0	125,926,365	3,786,875	53,200	3,733,675	30.13	0
WAKEFIELD	45,000	1,775,800	19,000	908,437,623	11,736,875	204,625	11,532,250	12.94	0
WALPOLE	15,000	240,000	0	423,347,008	10,249,427	99,400	10,150,027	24.31	0
WARNER	30,000	1,042,020	290,350	282,748,035	7,713,960	78,100	7,635,860	27.34	0
WARREN	0	210,000	0	83,689,662	1,938,382	22,800	1,915,582	23.57	0
WASHINGTON	0	130,000	63,090	228,576,795	4,415,027	20,400	4,394,627	19.35	0
WATERVILLE VALLEY	0	0	0	335,895,878	4,698,746	8,000	4,690,746	14.00	0
WEARE	15,000	4,468,081	529,080	851,543,648	18,968,000	190,500	18,777,500	22.37	0
WEBSTER	15,000	408,000	60,000	208,835,885	4,750,992	53,000	4,697,992	22.97	0
WENTWORTH	15,000	35,000	0	93,525,525	2,091,755	11,800	2,079,955	22.58	0
WENTWORTH LOCATION	0	0	0	7,232,938	44,377	50	44,327	6.17	0
WESTMORELAND	0	75,000	0	163,433,982	4,053,152	15,200	4,037,952	24.83	0
WHITEFIELD	0	652,740	0	200,298,666	4,912,653	67,500	4,845,153	24.77	0
WILMOT	0	95,000	30,000	177,112,784	4,292,867	30,550	4,262,317	24.29	0
WILTON	15,000	365,000	0	368,049,816	9,683,311	58,400	9,624,911	26.34	0
WINCHESTER	30,000	1,858,297	203,450	273,796,232	8,320,277	113,000	8,207,277	30.53	0

## TABLES BY COUNTY – 2016

(PAGE 1 OF 4)

TOTAL LOCAL ASSESSED VALUATION - LAND							
MUNICIPALITY	CURRENT USE	CONSERVATION RESTRICTION	DISCRETIONARY EASEMENT	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM LAND	RESIDENTIAL LAND	COMMERCIAL INDUSTRIAL
WINDHAM	92,880	0	0	0	0	866,596,000	76,913,500
WINDSOR	222,907	0	0	0	0	11,074,900	0
WOLFEBORO	1,011,791	10,465	124,200	27,400	0	998,724,200	46,931,800
WOODSTOCK	127,070	0	0	0	0	46,055,300	10,780,600
<b>STATE TOTALS</b>	<b>198,451,363</b>	<b>818,059</b>	<b>1,380,835</b>	<b>559,877</b>	<b>60,235</b>	<b>45,883,291,114</b>	<b>8,524,522,695</b>

**Intentionally Left Blank**

## TABLES BY COUNTY – 2016

(PAGE 2 OF 4)

### TOTAL LOCAL ASSESSED VALUATION - BUILDINGS

MUNICIPALITY	RESIDENTIAL	MFG HOUSING	COMMERCIAL INDUSTRIAL	DISCRETIONARY PRESERVATION EASEMENT	RSA 79-F FARM STRUCTURES
WINDHAM	1,241,887,750	48,800	88,728,340	0	0
WINDSOR	14,668,900	556,300	444,500	0	0
WOLFEBORO	820,884,606	9,746,300	93,164,600	96,894	0
WOODSTOCK	142,439,040	4,114,840	17,548,540	0	0
<b>STATE TOTALS</b>	<b>78,094,038,125</b>	<b>1,563,120,328</b>	<b>20,441,830,439</b>	<b>4,535,417</b>	<b>593,300</b>

**Intentionally Left Blank**



## TABLES BY COUNTY – 2016

(PAGE 3 OF 4)

MUNICIPALITY	TOTAL LOCAL ASSESSED VALUATION				GROSS VALUATION	EDUCATIONAL SPECIAL EXEMPTIONS	MODIFIED ASSESSED VALUATION	
	PUBLIC UTILITIES							
	PUBLIC WATER	GAS	ELECTRIC	OTHER				
WINDHAM	3,813,500	1,426,900	12,902,100	0	2,292,409,770	524,430	2,291,885,340	
WINDSOR	0	0	753,900	0	27,721,407	150,000	27,571,407	
WOLFEBORO	0	0	260,100	0	1,970,982,356	300,000	1,970,682,356	
WOODSTOCK	0	0	3,953,472	0	225,018,862	0	225,018,862	
<b>STATE TOTALS</b>	<b>246,713,692</b>	<b>861,217,614</b>	<b>6,940,698,219</b>	<b>500,032</b>	<b>6,158</b>	<b>162,762,337,502</b>	<b>243,967,652</b>	<b>162,518,369,850</b>

Intentionally Left Blank

**TABLES BY COUNTY – 2016**

(PAGE 4 OF 4)

MUNICIPALITY	EXEMPTIONS			NET VALUATION 2016	GROSS PROPERTY TAXES	LESS VETERANS CREDITS	NET TAX COMMITMENT	2016 ACTUAL TAX RATE	2016 RESIDENTS TAX
	BLIND	ELDERLY	LOCAL OPTIONAL EXEMPTIONS						
<b>WINDHAM</b>	60,000	11,705,300	476,400	2,279,643,640	49,699,008	239,750	49,459,258	21.82	0
<b>WINDSOR</b>	0	0	0	27,571,407	341,866	3,650	338,216	12.46	0
<b>WOLFEBORO</b>	105,000	4,006,600	162,500	1,966,408,256	28,767,920	249,925	28,517,995	14.63	0
<b>WOODSTOCK</b>	45,000	1,107,250	0	223,866,612	4,443,101	50,000	4,393,101	19.89	0
<b>STATE TOTALS</b>	<b>26,305,966</b>	<b>990,293,299</b>	<b>110,312,642</b>	<b>161,391,457,943</b>	<b>3,570,938,690</b>	<b>26,762,468</b>	<b>3,544,155,222</b>	<b>21.96</b>	<b>42,280</b>

**Intentionally Left Blank**

State of New Hampshire

2016  
Equalization Survey

Municipal & Property Division

**NEW HAMPSHIRE PROPERTY TAX SYSTEM**  
**SUMMARY**  
**May 1, 2017**

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 1<sup>st</sup> 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 districts 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 third five-year cycle

began in 2013. Approximately one-fourth of the towns and cities will be scheduled for this Assessment Review in 2013, 2014, 2015, and 2016 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**

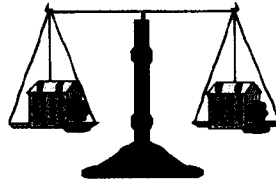
There is a two-level appeal process available to any property owner who believes the assessment of their property is in error. The first level of appeal to request an abatement of property taxes must be made to the local assessing officials. The request for abatement must be made in writing by March 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 a yearly 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.

# **2016 EQUALIZATION SURVEY**



**“Including Utility & Railroad”**

***STATE OF NEW HAMPSHIRE***

**DEPARTMENT  
OF  
REVENUE ADMINISTRATION**



# 2016 EQUALIZATION SURVEY

## "INCLUDING UTILITIES AND RAILROADS"

May 1, 2017

This report presents the results of the 2016 Equalization Survey "**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, 2015, to September 30, 2016, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of the Inventory of Property Transfer, Form PA-34. 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 2016 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 2016 Summary Inventory of Valuation (MS-1 Report).

**"GROSS LOCAL ASSESSED VALUATION"** - Sum of all assessed values in the municipality

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

= **"NET LOCAL ASSESSED VALUATION"** The municipal, county and local school tax rates are computed using the net local assessed 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 plus any unretained value is used to set a municipality's tax rates.

**DRA INVENTORY ADJUSTMENT:** The sum of the adjustments of the modified local assessed valuation 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 2016 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures, 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 2015 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 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.

**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:** 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 2017 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2018 tax year.

**LOCAL TAX RATE:** The actual tax rate as 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 2016 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2016 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 2016 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. They are not applied to any figure as part of the equalization process.

#### **APPEAL OF TOTAL EQUALIZED VALUATION**

Municipalities were sent their 2016 Notification of Total Equalized Valuations on **April 26, 2017**.

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.

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ COUNTY SUMMARY**

PAGE 1 OF 2

COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
BELKNAP	10,050,630,980	685,677,812	10,736,308,592	33,266,509	0	10,769,575,101
CARROLL	12,428,806,378	667,104,672	13,095,911,050	20,884,816	258,896	13,117,054,561
CHESHIRE	6,901,278,244	-35,553,530	6,865,724,714	25,207,113	182,182	6,891,114,009
COOS	3,072,349,647	-85,930,131	2,986,419,516	65,133,357	1,625,128	3,053,178,001
GRAFTON	13,330,273,845	575,699,500	13,905,973,345	162,035,185	0	14,068,008,530
HILLSBOROUGH	40,806,341,349	3,176,170,837	43,982,512,186	68,424,450	796,640	44,051,733,277
MERRIMACK	15,363,667,396	740,201,817	16,103,869,213	69,431,389	322,883	16,173,623,485
ROCKINGHAM	45,608,588,213	3,325,575,877	48,934,164,090	155,293,879	764,811	49,090,222,780
STRAFFORD	10,652,884,892	852,973,190	11,505,858,082	26,899,097	390,704	11,533,147,883
SULLIVAN	4,567,302,233	43,194,725	4,610,496,958	6,161,246	1,117,860	4,617,776,065
<b>STATE TOTALS</b>	<b>162,782,123,177</b>	<b>9,945,114,569</b>	<b>172,727,237,746</b>	<b>632,736,842</b>	<b>5,459,103</b>	<b>173,365,433,691</b>

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ COUNTY SUMMARY**

PAGE 2 OF 2

COUNTY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
BELKNAP	\$19.27	93.5	\$17.91	100.00%	6.2121%
CARROLL	\$13.32	94.9	\$12.60	100.00%	7.5661%
CHESHIRE	\$28.76	100.0	\$28.52	100.00%	3.9749%
COOS	\$23.89	102.9	\$23.97	100.00%	1.7611%
GRAFTON	\$21.24	95.8	\$20.05	100.00%	8.1147%
HILLSBOROUGH	\$24.09	92.7	\$22.07	100.00%	25.4098%
MERRIMACK	\$25.27	95.2	\$23.76	100.00%	9.3292%
ROCKINGHAM	\$19.94	93.5	\$18.37	100.00%	28.3160%
STRAFFORD	\$27.41	92.1	\$24.90	100.00%	6.6525%
SULLIVAN	\$25.46	98.8	\$25.01	100.00%	2.6638%
STATE TOTALS	\$22.13	94.2	\$20.60	100.00%	100.00%

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
ACWORTH	97,461,518	6,316,454	103,777,972	5,376	0	103,783,348
ALBANY	111,782,153	437,527	112,219,680	1,152,630	0	113,372,311
ALEXANDRIA	200,583,640	-6,883,460	193,700,180	177,843	0	193,877,823
ALLENSTOWN	251,423,283	27,087,681	278,510,964	348,975	0	278,859,939
ALSTEAD	161,870,233	2,152,174	164,022,407	60	0	164,022,467
ALTON	1,577,858,917	79,291,441	1,657,150,358	360,574	0	1,657,510,932
AMHERST	1,703,627,205	52,993,570	1,756,620,775	1,343,578	33,577	1,757,997,930
ANDOVER	253,673,666	-14,764,239	238,909,427	7,107	0	238,916,535
ANTRIM	227,463,075	960,123	228,423,198	165,012	0	228,588,210
ASHLAND	237,394,875	7,374,584	244,769,459	2,528,226	0	247,297,685
ATKINSON	947,632,914	36,252,264	983,885,178	0	2,943	983,888,121
ATKINSON & GILMANTON	695,404	111,508	806,912	0	0	806,912
AUBURN	659,600,259	63,859,941	723,460,200	21,754,500	0	745,214,701
BARNSTEAD	442,932,468	36,947,816	479,880,284	0	0	479,880,284
BARRINGTON	923,689,758	43,857,542	967,527,300	850,484	0	968,377,783
BARTLETT	935,932,584	94,825,241	1,030,757,825	815,393	0	1,031,573,218
BATH	121,057,765	-11,436,650	109,621,115	4,955,140	0	114,576,255
BEAN'S GRANT	509	57	566	0	0	566
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	3,294,309,561	593,256,329	3,887,565,890	3,218	24,098	3,887,593,206
BELMONT	601,249,886	47,117,519	648,367,405	898,156	0	649,265,560
BENNINGTON	104,046,397	9,348,722	113,395,119	17,501	0	113,412,619
BENTON	25,080,079	3,181,285	28,261,364	699,043	0	28,960,407
BERLIN	397,452,679	-114,402,996	283,049,683	31,914,981	83,588	315,048,262
BETHLEHEM	230,545,605	29,270,927	259,816,532	1,371,955	0	261,188,486
BOSCAWEN	236,407,763	17,560,911	253,968,674	2,255,745	5,738	256,230,157
BOW	1,173,341,506	52,149,732	1,225,491,238	2,962	105,133	1,225,599,333
BRADFORD	197,953,935	10,295,687	208,249,622	25,947	0	208,275,570
BRENTWOOD	565,425,663	12,445,461	577,871,124	0	0	577,871,124
BRIDGEWATER	344,129,700	10,244,164	354,373,864	0	0	354,373,864
BRISTOL	469,206,603	1,776,828	470,983,431	1,281,319	0	472,264,751
BROOKFIELD	95,012,335	2,707,445	97,719,780	0	0	97,719,780
BROOKLINE	517,780,849	71,869,226	589,650,075	0	0	589,650,075
CAMBRIDGE	8,721,492	1,546,024	10,267,516	0	0	10,267,516
CAMPTON	381,468,513	21,548,090	403,014,603	513,738	0	403,528,341
CANAAN	341,996,171	4,773,345	346,769,516	73,200	0	346,842,717
CANDIA	394,646,286	79,325,575	473,971,861	8,312	0	473,980,172
CANTERBURY	260,193,775	-520,537	259,673,238	366,706	0	260,039,944
CARROLL	322,834,920	31,608,321	354,443,241	1,759,776	0	356,203,017
CENTER HARBOR	386,746,034	35,533,831	422,279,865	114,123	0	422,393,988
CHANDLER'S PURCHASE	40,376	7,258	47,634	0	0	47,634
CHARLESTOWN	281,348,984	-1,718,120	279,630,864	337,346	895,552	280,663,762
CHATHAM	48,265,140	3,088,687	51,353,827	761,182	0	52,115,009
CHESTER	553,595,100	17,189,448	570,784,548	0	0	570,784,548

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$26.33	93.7	\$24.61	2.2475%	0.0599%
ALBANY	\$12.50	99.6	\$12.25	0.8643%	0.0654%
ALEXANDRIA	\$21.00	97.9	\$21.36	1.3781%	0.1118%
ALLENSTOWN	\$33.86	89.1	\$30.23	1.7242%	0.1609%
ALSTEAD	\$26.91	98.8	\$26.47	2.3802%	0.0946%
ALTON	\$14.15	95.2	\$13.44	15.3907%	0.9561%
AMHERST	\$25.10	96.2	\$24.12	3.9908%	1.0140%
ANDOVER	\$21.26	103.4	\$22.39	1.4772%	0.1378%
ANTRIM	\$27.97	97.5	\$27.59	0.5189%	0.1319%
ASHLAND	\$24.37	96.6	\$23.30	1.7579%	0.1426%
ATKINSON	\$17.88	96.3	\$17.07	2.0042%	0.5675%
ATKINSON & GILMANTON	\$0.00	84.5	\$0.00	0.0264%	0.0005%
AUBURN	\$20.25	90.8	\$17.75	1.5181%	0.4299%
BARNSTEAD	\$27.25	92.1	\$25.03	4.4559%	0.2768%
BARRINGTON	\$26.04	95.5	\$24.53	8.3965%	0.5586%
BARTLETT	\$9.50	90.8	\$8.60	7.8644%	0.5950%
BATH	\$20.43	98.7	\$21.22	0.8144%	0.0661%
BEAN'S GRANT	\$0.00	84.5	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	84.5	\$0.00	0.0000%	0.0000%
BEDFORD	\$22.37	84.6	\$18.77	8.8251%	2.2424%
BELMONT	\$28.83	92.7	\$26.42	6.0287%	0.3745%
BENNINGTON	\$31.78	89.9	\$28.91	0.2575%	0.0654%
BENTON	\$17.84	88.1	\$15.36	0.2059%	0.0167%
BERLIN	\$39.19	112.0	\$48.07	10.3187%	0.1817%
BETHLEHEM	\$27.46	88.4	\$24.03	1.8566%	0.1507%
BOSCAWEN	\$28.61	92.6	\$26.27	1.5842%	0.1478%
BOW	\$26.29	99.0	\$24.68	7.5778%	0.7069%
BRADFORD	\$26.40	93.8	\$24.99	1.2877%	0.1201%
BRENTWOOD	\$24.25	95.7	\$23.58	1.1772%	0.3333%
BRIDGEWATER	\$9.43	97.4	\$9.10	2.5190%	0.2044%
BRISTOL	\$20.62	97.0	\$20.34	3.3570%	0.2724%
BROOKFIELD	\$18.96	97.0	\$18.37	0.7450%	0.0564%
BROOKLINE	\$32.56	87.2	\$28.36	1.3385%	0.3401%
CAMBRIDGE	\$0.00	84.5	\$0.00	0.3363%	0.0059%
CAMPTON	\$23.89	94.9	\$22.37	2.8684%	0.2328%
CANAAN	\$31.47	97.8	\$30.60	2.4655%	0.2001%
CANDIA	\$22.11	83.1	\$18.15	0.9655%	0.2734%
CANTERBURY	\$24.95	100.2	\$24.75	1.6078%	0.1500%
CARROLL	\$18.98	91.0	\$17.15	11.6666%	0.2055%
CENTER HARBOR	\$14.38	91.6	\$13.15	3.9221%	0.2436%
CHANDLER'S PURCHASE	\$0.00	84.5	\$0.00	0.0016%	0.0000%
CHARLESTOWN	\$35.05	95.9	\$34.79	6.0822%	0.1620%
CHATHAM	\$16.03	93.9	\$14.81	0.3973%	0.0301%
CHESTER	\$23.91	93.2	\$22.43	1.1627%	0.3292%



**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
CHESTERFIELD	494,595,419	17,646,759	512,242,178	1,420,906	0	513,663,084
CHICHESTER	261,680,499	11,076,027	272,756,526	0	0	272,756,526
CLAREMONT	710,258,424	-5,930,631	704,327,793	1,901,587	150,459	706,379,839
CLARKSVILLE	40,986,926	5,615,330	46,602,256	3,178,368	0	49,780,625
COLEBROOK	179,011,355	-12,377,227	166,634,128	0	0	166,634,128
COLUMBIA	85,633,380	-4,269,354	81,364,026	168,546	0	81,532,572
CONCORD	4,002,967,914	30,039,393	4,033,007,307	27,913,333	100,295	4,061,020,935
CONWAY	1,433,426,343	140,858,803	1,574,285,146	1,185,416	0	1,575,470,562
CORNISH	176,269,458	-994,812	175,274,646	337,143	69,480	175,681,268
CRAWFORD'S PURCHASE	187,758	34,415	222,173	0	0	222,173
CROYDON	88,744,821	-4,386,419	84,358,402	0	0	84,358,402
CUTT'S GRANT	0	0	0	0	0	0
DALTON	76,286,463	3,653,149	79,939,612	6,386,349	80,610	86,406,570
DANBURY	107,013,937	204,643	107,218,580	0	0	107,218,580
DANVILLE	392,689,734	6,656,702	399,346,436	77	0	399,346,512
DEERFIELD	563,632,768	-733,678	562,899,090	64,222	0	562,963,312
DEERING	179,770,752	14,184,832	193,955,584	9,865	0	193,965,450
DERRY	2,833,341,580	152,645,904	2,985,987,484	3,625,998	0	2,989,613,482
DIX GRANT	773,929	126,377	900,306	0	0	900,306
DIXVILLE	8,320,143	24,237,530	32,557,673	3,668	0	32,561,341
DORCHESTER	38,810,028	731,570	39,541,598	14,293	0	39,555,891
DOVER	2,991,001,960	261,896,717	3,252,898,677	3,559,285	117,706	3,256,575,668
DUBLIN	230,289,892	-23,854,578	206,435,314	1,363,269	0	207,798,582
DUMMER	75,409,010	-9,968,473	65,440,537	0	24,411	65,464,947
DUNBARTON	302,935,262	19,125,134	322,060,396	3,066,907	0	325,127,303
DURHAM	1,016,683,899	61,182,597	1,077,866,496	2,236,381	43,115	1,080,145,993
EAST KINGSTON	311,190,593	18,131,959	329,322,552	1,037	46,200	329,369,789
EASTON	63,087,871	4,304,671	67,392,542	353,165	0	67,745,707
EATON	109,837,993	-4,754,197	105,083,796	0	0	105,083,796
EFFINGHAM	170,325,004	-15,151,205	155,173,799	73,579	0	155,247,378
ELLSWORTH	13,449,932	883,590	14,333,522	312,587	0	14,646,109
ENFIELD	543,592,734	23,003,912	566,596,646	178,583	0	566,775,229
EPPING	706,425,774	111,779,203	818,204,977	4,182,730	0	822,387,707
EPSOM	425,254,200	7,380,416	432,634,616	955,322	0	433,589,938
ERROL	86,883,356	-577,073	86,306,283	2,233,487	0	88,539,769
ERVING'S GRANT	36,902	41,734	78,636	0	0	78,636
EXETER	1,729,679,814	193,682,721	1,923,362,535	1,523,541	54,836	1,924,940,913
FARMINGTON	450,346,546	4,662,692	455,009,238	459,555	0	455,468,793
FITZWILLIAM	254,000,732	-5,814,542	248,186,190	27,689	0	248,213,859
FRANCESTOWN	191,875,340	-9,575,101	182,300,239	0	0	182,300,239
FRANCONIA	284,280,597	1,985,629	286,266,226	715,122	0	286,981,348
FRANKLIN	542,177,660	33,682,911	575,860,571	3,873,820	0	579,734,391
FREEDOM	483,254,456	12,707,566	495,962,022	0	0	495,962,022
FREMONT	400,985,833	49,605,720	450,591,553	0	0	450,591,553

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	\$21.26	96.6	\$20.40	7.4540%	0.2963%
CHICHESTER	\$27.31	95.9	\$26.01	1.6864%	0.1573%
CLAREMONT	\$42.82	100.8	\$41.83	15.2970%	0.4075%
CLARKSVILLE	\$16.96	87.4	\$13.88	1.6305%	0.0287%
COLEBROOK	\$28.51	106.0	\$30.37	5.4577%	0.0961%
COLUMBIA	\$17.81	91.0	\$17.89	2.6704%	0.0470%
CONCORD	\$27.87	98.6	\$25.34	25.1089%	2.3425%
CONWAY	\$19.31	90.1	\$17.44	12.0109%	0.9088%
CORNISH	\$21.40	99.6	\$21.31	3.8045%	0.1013%
CRAWFORD'S PURCHASE	\$0.00	84.5	\$0.00	0.0073%	0.0001%
CROYDON	\$15.86	103.8	\$16.58	1.8268%	0.0487%
CUTT'S GRANT	\$0.00	84.5	\$0.00	0.0000%	0.0000%
DALTON	\$24.49	92.3	\$21.46	2.8301%	0.0498%
DANBURY	\$23.00	99.8	\$22.84	0.6629%	0.0618%
DANVILLE	\$26.65	97.9	\$25.90	0.8135%	0.2303%
DEERFIELD	\$22.20	94.4	\$21.83	1.1468%	0.3247%
DEERING	\$28.55	90.8	\$25.89	0.4403%	0.1119%
DERRY	\$27.06	94.8	\$25.06	6.0900%	1.7245%
DIX GRANT	\$0.00	84.5	\$0.00	0.0295%	0.0005%
DIXVILLE	\$7.94	84.5	\$2.02	1.0665%	0.0188%
DORCHESTER	\$21.96	97.8	\$21.49	0.2812%	0.0228%
DOVER	\$26.29	91.7	\$23.59	28.2367%	1.8784%
DUBLIN	\$27.81	110.9	\$30.77	3.0155%	0.1199%
DUMMER	\$15.17	110.1	\$15.83	2.1442%	0.0378%
DUNBARTON	\$23.98	89.0	\$22.16	2.0102%	0.1875%
DURHAM	\$29.73	92.9	\$27.88	9.3656%	0.6230%
EAST KINGSTON	\$24.79	90.7	\$23.23	0.6709%	0.1900%
EASTON	\$11.85	93.5	\$11.00	0.4816%	0.0391%
EATON	\$10.86	104.5	\$11.33	0.8011%	0.0606%
EFFINGHAM	\$22.80	107.8	\$24.91	1.1836%	0.0895%
ELLSWORTH	\$19.84	92.9	\$18.16	0.1041%	0.0084%
ENFIELD	\$26.54	96.0	\$24.77	4.0288%	0.3269%
EPPING	\$25.94	85.2	\$22.06	1.6752%	0.4744%
EPSOM	\$25.03	97.4	\$24.44	2.6808%	0.2501%
ERROL	\$11.96	91.5	\$11.41	2.8999%	0.0511%
ERVING'S GRANT	\$0.00	84.5	\$0.00	0.0026%	0.0000%
EXETER	\$26.24	89.8	\$23.07	3.9212%	1.1103%
FARMINGTON	\$25.03	97.6	\$24.34	3.9492%	0.2627%
FITZWILLIAM	\$27.74	100.7	\$27.79	3.6019%	0.1432%
FRANCESTOWN	\$25.51	104.4	\$26.77	0.4138%	0.1052%
FRANCONIA	\$17.06	98.4	\$18.84	2.0400%	0.1655%
FRANKLIN	\$25.23	93.6	\$23.24	3.5844%	0.3344%
FREEDOM	\$12.60	97.4	\$12.25	3.7810%	0.2861%
FREMONT	\$29.88	87.8	\$26.46	0.9179%	0.2599%

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
GILFORD	1,662,334,122	109,988,450	1,772,322,572	1,954,238	0	1,774,276,810
GILMANTON	453,782,020	2,874,976	456,656,996	91,273	0	456,748,268
GILSUM	61,027,121	359,248	61,386,369	0	0	61,386,369
GOFFSTOWN	1,459,249,100	75,815,361	1,535,064,461	0	0	1,535,064,461
GORHAM	273,762,000	-33,226,133	240,535,867	436,606	106,704	241,079,177
GOSHEN	72,028,938	1,770,467	73,799,405	15,803	0	73,815,208
GRAFTON	115,897,035	3,224,037	119,121,072	0	0	119,121,072
GRANTHAM	466,452,232	18,388,780	484,841,012	0	0	484,841,012
GREENFIELD	138,393,706	8,903,070	147,296,776	9,203,478	45,308	156,545,562
GREENLAND	705,105,116	87,566,042	792,671,158	0	25,791	792,696,949
GREEN'S GRANT	3,129,477	569,154	3,698,631	58,400	0	3,757,030
GREENVILLE	97,595,138	3,872,131	101,467,269	1,395,357	0	102,862,626
GROTON	79,159,802	-7,650,728	71,508,874	68,770,208	0	140,279,081
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,454,500	-202,722	74,251,778	32,407	0	74,284,185
HAMPSTEAD	1,031,576,646	115,959,430	1,147,536,076	1,968,832	0	1,149,504,908
HAMPTON	3,335,308,100	21,745,804	3,357,053,904	17,527,435	28,764	3,374,610,103
HAMPTON FALLS	420,011,775	42,685,087	462,676,862	869,051	0	463,545,913
HANCOCK	247,659,753	-9,848,464	237,811,289	1,581,207	0	239,392,496
HANOVER	2,004,552,200	467,148,846	2,471,701,046	3,393,747	0	2,475,094,793
HARRISVILLE	189,658,379	2,472,964	192,131,343	187,031	0	192,318,374
HART'S LOCATION	16,133,579	25	16,133,604	264,025	0	16,397,629
HAVERHILL	345,742,793	-11,321,177	334,421,616	500,150	0	334,921,766
HEBRON	258,297,700	-283,422	258,014,278	6,149,637	0	264,163,915
HENNIKER	399,199,052	21,402,349	420,601,401	2,896,415	0	423,497,816
HILL	89,851,251	-7,606,834	82,244,417	1,450,399	0	83,694,816
HILLSBOROUGH	513,568,408	-19,232,601	494,335,807	108,905	0	494,444,712
HINSDALE	355,317,063	-21,387,458	333,929,605	36,877	0	333,966,481
HOLDERNESS	688,311,271	60,761,701	749,072,972	116,175	0	749,189,147
HOLLIS	1,212,504,780	108,549,702	1,321,054,482	897	1,188	1,321,056,568
HOOKSETT	1,621,272,530	330,320,514	1,951,593,044	26,538	111,717	1,951,731,299
HOPKINTON	620,426,021	31,412,928	651,838,949	10,378,749	0	662,217,698
HUDSON	2,676,063,055	296,437,993	2,972,501,048	633,896	0	2,973,134,944
JACKSON	396,251,282	22,484,457	418,735,739	826,868	0	419,562,607
JAFFREY	407,483,245	28,979,487	436,462,732	4,603	0	436,467,335
JEFFERSON	122,796,008	-4,212,917	118,583,091	642,300	0	119,225,391
KEENE	1,825,508,640	-33,212,037	1,792,296,603	11,890,716	0	1,804,187,319
KENSINGTON	306,265,316	38,214,515	344,479,831	0	0	344,479,831
KILKENNY	747	84	831	0	0	831
KINGSTON	662,284,825	95,830,483	758,115,308	1,339	34,700	758,151,346
LACONIA	1,932,198,550	136,159,825	2,068,358,375	17,959,522	0	2,086,317,897
LANCASTER	270,675,289	-18,486,482	252,188,807	3,135,008	0	255,323,815
LANDAFF	50,784,824	-1,187,463	49,597,361	110,835	0	49,708,196
LANGDON	56,932,381	754,574	57,686,955	11,733	0	57,698,686

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	\$17.95	93.8	\$16.78	16.4749%	1.0234%
GILMANTON	\$23.91	98.3	\$23.62	4.2411%	0.2635%
GILSUM	\$26.95	97.8	\$26.59	0.8908%	0.0354%
GOFFSTOWN	\$26.43	93.7	\$24.81	3.4847%	0.8855%
GORHAM	\$31.85	99.4	\$35.40	7.8960%	0.1391%
GOSHEN	\$21.40	97.5	\$20.82	1.5985%	0.0426%
GRAFTON	\$26.14	95.9	\$25.30	0.8468%	0.0687%
GRANTHAM	\$23.84	95.8	\$22.87	10.4994%	0.2797%
GREENFIELD	\$28.23	93.1	\$24.87	0.3554%	0.0903%
GREENLAND	\$16.85	88.5	\$14.71	1.6148%	0.4572%
GREEN'S GRANT	\$7.45	84.5	\$6.16	0.1231%	0.0022%
GREENVILLE	\$24.28	95.0	\$22.85	0.2335%	0.0593%
GROTON	\$11.70	99.4	\$6.29	0.9971%	0.0809%
HADLEY'S PURCHASE	\$0.00	84.5	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$4.25	100.3	\$4.25	0.5663%	0.0428%
HAMPSTEAD	\$24.20	89.2	\$21.49	2.3416%	0.6631%
HAMPTON	\$16.08	98.6	\$15.67	6.8743%	1.9465%
HAMPTON FALLS	\$21.50	90.7	\$19.29	0.9443%	0.2674%
HANCOCK	\$23.11	102.9	\$23.80	0.5434%	0.1381%
HANOVER	\$19.72	81.0	\$15.95	17.5938%	1.4277%
HARRISVILLE	\$17.60	98.4	\$17.32	2.7908%	0.1109%
HART'S LOCATION	\$3.65	100.0	\$3.53	0.1250%	0.0095%
HVERHILL	\$29.76	98.0	\$30.46	2.3807%	0.1932%
HEBRON	\$8.32	98.8	\$8.09	1.8778%	0.1524%
HENNIKER	\$33.33	93.3	\$30.90	2.6184%	0.2443%
HILL	\$25.30	102.8	\$26.91	0.5175%	0.0483%
HILLSBOROUGH	\$29.52	100.4	\$30.32	1.1224%	0.2852%
HINSDALE	\$26.93	103.6	\$27.78	4.8463%	0.1926%
HOLDERNESS	\$14.18	91.7	\$12.98	5.3255%	0.4321%
HOLLIS	\$23.43	91.0	\$21.32	2.9989%	0.7620%
HOOKSETT	\$26.39	82.5	\$21.52	12.0874%	1.1258%
HOPKINTON	\$33.55	92.7	\$31.00	4.0944%	0.3820%
HUDSON	\$21.97	87.3	\$19.41	6.7492%	1.7150%
JACKSON	\$11.26	94.6	\$10.62	3.1986%	0.2420%
JAFFREY	\$33.00	93.3	\$30.66	6.3338%	0.2518%
JEFFERSON	\$20.39	101.4	\$20.79	3.9050%	0.0688%
KEENE	\$36.39	99.8	\$35.98	26.1814%	1.0407%
KENSINGTON	\$23.51	88.2	\$20.57	0.7017%	0.1987%
KILKENNY	\$0.00	84.5	\$0.00	0.0000%	0.0000%
KINGSTON	\$25.50	85.9	\$22.01	1.5444%	0.4373%
LACONIA	\$22.20	93.3	\$20.34	19.3723%	1.2034%
LANCASTER	\$25.81	103.3	\$26.94	8.3626%	0.1473%
LANDAFF	\$19.73	100.6	\$20.07	0.3533%	0.0287%
LANGDON	\$29.73	99.4	\$29.10	1.2495%	0.0333%

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
LEBANON	1,880,676,558	111,479,714	1,992,156,272	57,056,523	0	2,049,212,795
LEE	446,745,073	26,908,281	473,653,354	307,294	0	473,960,648
LEMPSTER	148,500,562	-14,951,246	133,549,316	10,486	0	133,559,802
LINCOLN	836,406,864	769,440	837,176,304	2,016,362	0	839,192,665
LISBON	107,331,430	-438,437	106,892,993	0	0	106,892,993
LITCHFIELD	886,206,984	18,102,128	905,309,112	1,287,897	0	906,597,009
LITTLETON	725,425,210	-72,549,985	652,875,225	5,055,574	0	657,930,799
LIVERMORE	134,100	0	134,100	0	0	134,100
LONDONDERRY	3,785,041,790	62,417,799	3,847,459,589	31,856,228	0	3,879,315,817
LOUDON	547,279,088	18,942,721	566,221,809	5,624,476	0	571,846,284
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	58,982,060	812,772	59,794,832	0	0	59,794,832
LYME	347,588,500	21,652,139	369,240,639	0	0	369,240,639
LYNDEBOROUGH	166,012,320	8,053,451	174,065,771	345	0	174,066,117
MADBURY	234,152,390	5,451,917	239,604,307	0	32,649	239,636,957
MADISON	470,890,133	37,722,499	508,612,632	976,369	0	509,589,001
MANCHESTER	9,077,786,989	441,363,528	9,519,150,517	32,430,676	101,316	9,551,682,509
MARLBOROUGH	173,723,655	1,890,224	175,613,879	495,479	0	176,109,358
MARLOW	64,525,151	-982,178	63,542,973	68,086	0	63,611,058
MARTIN'S LOCATION	38,434	4,318	42,752	0	0	42,752
MASON	153,704,480	7,267,200	160,971,680	11,910	0	160,983,590
MEREDITH	1,773,868,002	185,500,859	1,959,368,861	9,181,526	0	1,968,530,387
MERRIMACK	3,337,276,837	-14,836,256	3,322,440,581	302,326	172,760	3,322,915,667
MIDDLETON	164,922,148	260,972	165,183,120	0	0	165,183,120
MILAN	128,534,573	-10,207,295	116,327,278	108,763	195,710	118,631,751
MILFORD	1,339,034,961	77,249,984	1,416,284,945	1,338,001	63,879	1,417,686,825
MILLSFIELD	8,137,153	86,041,249	94,178,402	0	0	94,178,402
MILTON	360,408,165	35,228,059	395,636,224	0	53,680	395,689,904
MONROE	411,866,295	-148,937,735	262,928,560	0	0	262,928,560
MONT VERNON	254,178,845	13,348,104	267,526,949	0	0	267,526,949
MOULTONBOROUGH	2,844,591,697	119,727,416	2,964,319,113	4,206,324	0	2,968,525,437
NASHUA	8,249,067,536	1,363,052,207	9,612,119,743	10,359,840	349,554	9,622,829,137
NELSON	122,176,221	-5,041,136	117,135,085	0	0	117,135,085
NEW BOSTON	633,818,967	-1,095,266	632,723,701	5,676	0	632,729,377
NEW CASTLE	723,880,705	16,127,303	740,008,008	0	0	740,008,008
NEW DURHAM	407,328,708	37,218,211	444,546,919	0	0	444,546,919
NEW HAMPTON	316,923,665	-29,399,538	287,524,127	957,549	0	288,481,676
NEW IPSWICH	384,950,936	18,167,185	403,118,121	3,112	0	403,121,233
NEW LONDON	1,126,372,770	60,214,766	1,186,587,556	0	0	1,186,587,556
NEWBURY	724,669,038	6,044,644	730,713,682	1,665,502	0	732,379,184
NEWFIELDS	248,590,348	12,437,120	261,027,468	0	35,531	261,062,999
NEWINGTON	1,017,291,528	87,419,790	1,104,711,318	2,595,689	55,503	1,107,362,510
NEWMARKET	739,174,428	121,993,629	861,168,057	1,206,012	63,816	862,437,884
NEWPORT	433,334,285	-15,660,934	417,673,351	3,056,874	0	420,730,225

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2018 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	\$28.13	93.8	\$25.59	14.5665%	1.1820%
LEE	\$29.25	94.3	\$26.99	4.1096%	0.2734%
LEMPSTER	\$24.66	104.2	\$26.57	2.8923%	0.0770%
LINCOLN	\$13.19	97.5	\$13.05	5.9653%	0.4841%
LISBON	\$28.68	100.0	\$28.59	0.7598%	0.0817%
LITCHFIELD	\$21.60	95.9	\$20.91	2.0580%	0.5229%
LITTLETON	\$25.91	89.3	\$27.50	4.6768%	0.3795%
LIVERMORE	\$0.00	100.0	\$0.00	0.0010%	0.0001%
LONDONDERRY	\$21.50	94.4	\$20.46	7.9024%	2.2377%
LOUDON	\$20.98	95.4	\$19.88	3.5357%	0.3299%
LOW & BURBANK GRANT	\$0.00	84.5	\$0.00	0.0000%	0.0000%
LYMAN	\$19.23	98.5	\$18.87	0.4250%	0.0345%
LYME	\$25.46	93.1	\$23.65	2.6247%	0.2130%
LYNDEBOROUGH	\$27.74	95.3	\$26.38	0.3951%	0.1004%
MADBURY	\$28.59	95.0	\$27.60	2.0778%	0.1382%
MADISON	\$16.56	91.3	\$15.23	3.8849%	0.2939%
MANCHESTER	\$23.14	95.1	\$21.60	21.6829%	5.5096%
MARLBOROUGH	\$30.18	98.9	\$29.69	2.5556%	0.1016%
MARLOW	\$21.97	101.6	\$22.19	0.9231%	0.0367%
MARTIN'S LOCATION	\$0.00	84.5	\$0.00	0.0014%	0.0000%
MASON	\$25.21	95.4	\$23.96	0.3654%	0.0929%
MEREDITH	\$15.59	90.5	\$14.02	18.2786%	1.1355%
MERRIMACK	\$22.79	99.1	\$22.58	7.5432%	1.9167%
MIDDLETON	\$36.16	99.1	\$36.02	1.4322%	0.0953%
MILAN	\$20.65	98.0	\$21.86	3.8200%	0.0673%
MILFORD	\$28.96	94.5	\$27.12	3.2182%	0.8177%
MILLSFIELD	\$6.60	84.5	\$0.57	3.0846%	0.0543%
MILTON	\$28.40	92.5	\$25.59	3.4309%	0.2282%
MONROE	\$11.34	94.1	\$14.64	1.8690%	0.1517%
MONT VERNON	\$29.45	95.0	\$27.85	0.6073%	0.1543%
MOULTONBOROUGH	\$8.74	95.3	\$8.35	22.6310%	1.7123%
NASHUA	\$25.07	85.0	\$21.06	21.8444%	5.5506%
NELSON	\$19.69	103.3	\$20.42	1.6998%	0.0676%
NEW BOSTON	\$23.35	99.1	\$23.19	1.4363%	0.3650%
NEW CASTLE	\$5.85	97.7	\$5.71	1.5074%	0.4268%
NEW DURHAM	\$22.76	91.6	\$20.77	3.8545%	0.2564%
NEW HAMPTON	\$17.99	104.3	\$19.44	2.6787%	0.1664%
NEW IPSWICH	\$26.23	93.6	\$24.86	0.9151%	0.2325%
NEW LONDON	\$15.67	94.8	\$14.84	7.3366%	0.6844%
NEWBURY	\$16.05	99.1	\$15.86	4.5282%	0.4224%
NEWFIELDS	\$23.22	95.2	\$21.84	0.5318%	0.1506%
NEWINGTON	\$9.15	89.8	\$7.37	2.2558%	0.6387%
NEWMARKET	\$25.45	85.8	\$21.58	1.7568%	0.4975%
NEWPORT	\$28.73	101.7	\$29.23	9.1111%	0.2427%

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
NEWTON	506,323,398	26,718,418	533,041,816	0	39,844	533,081,659
NORTH HAMPTON	1,030,306,750	174,941,253	1,205,248,003	0	66,707	1,205,314,710
NORTHFIELD	283,582,944	25,286,333	308,869,277	2,500,071	0	311,369,349
NORTHUMBERLAND	111,134,907	-6,807,720	104,327,187	453,305	96,767	104,877,259
NORTHWOOD	468,026,783	26,800,101	494,826,884	345,315	0	495,172,199
NOTTINGHAM	613,368,641	12,431,322	625,799,963	197,410	0	625,997,374
ODELL	2,035,320	398,534	2,433,854	497,882	0	2,931,736
ORANGE	31,659,106	70,015	31,729,121	129,255	0	31,858,375
ORFORD	135,286,101	7,436,089	142,722,190	130,491	0	142,852,681
OSSIPEE	642,113,539	38,079,616	680,193,155	53,690	42,535	680,289,380
PELHAM	1,676,395,742	12,333,880	1,688,729,622	1,284,474	0	1,690,014,097
PEMBROKE	615,755,177	49,403,012	665,158,189	1,668,238	0	666,826,427
PETERBOROUGH	640,759,136	39,627,430	680,386,566	2,128,461	0	682,515,027
PIERMONT	96,449,808	-1,819,607	94,630,201	58,309	0	94,688,509
PINKHAM'S GRANT	2,755,360	496,236	3,251,596	3,508,569	0	5,760,166
PITTSBURG	252,238,831	25,730,296	277,969,127	4,846,868	0	282,815,995
PITTSFIELD	265,648,517	-13,374,828	252,273,689	306,137	0	252,579,826
PLAINFIELD	272,210,197	7,792,501	280,002,698	38,990	0	280,041,688
PLAISTOW	992,241,173	44,005,573	1,036,246,746	0	60,324	1,036,307,070
PLYMOUTH	433,056,266	42,084,202	475,140,468	2,376,926	0	477,517,394
PORTSMOUTH	4,791,313,051	860,666,719	5,651,979,770	60,832,945	231,173	5,713,043,888
RANDOLPH	70,874,787	-4,979,600	65,895,187	1,667,483	0	67,562,650
RAYMOND	933,842,961	12,901,517	946,744,478	434,345	0	947,178,823
RICHMOND	94,677,975	3,184,865	97,862,840	0	0	97,862,840
RINDGE	533,102,260	19,392,444	552,494,704	388,098	0	552,882,802
ROCHESTER	2,111,147,346	253,952,929	2,365,100,275	15,803,985	73,720	2,380,977,980
ROLLINSFORD	230,041,771	43,932,221	273,973,992	0	42,284	274,016,276
ROXBURY	23,120,286	-1,066,197	22,054,089	3,235,657	0	25,289,746
RUMNEY	177,539,606	-4,775,768	172,763,838	318,142	0	173,081,980
RYE	1,890,465,900	287,100,694	2,177,566,594	2,003,508	8,199	2,179,578,301
SALEM	4,412,559,540	329,452,268	4,742,011,808	3,712,171	0	4,745,723,979
SALISBURY	128,956,412	4,736,460	133,692,872	2,343,621	0	136,036,493
SANBORNTON	393,864,436	65,278,378	459,142,814	1,576,954	0	460,719,767
SANDOWN	529,025,880	114,052,929	643,078,809	0	0	643,078,809
SANDWICH	399,806,637	7,134,036	406,940,673	622,124	0	407,562,797
SARGENT'S PURCHASE	1,961,360	359,776	2,321,136	0	0	2,321,136
SEABROOK	2,723,646,150	-295,454,743	2,428,191,407	0	0	2,428,191,407
SECOND COLLEGE GRANT	1,182,566	180,035	1,362,601	0	0	1,362,601
SHARON	50,563,398	-71,024	50,492,374	76,807	0	50,569,181
SHELBURNE	79,276,650	-11,842,390	67,434,260	372,867	302,314	68,109,442
SOMERSWORTH	843,367,828	43,231,864	886,599,692	3,682,113	27,549	890,309,355
SOUTH HAMPTON	136,068,744	14,594,341	150,663,085	1,700	0	150,664,785
SPRINGFIELD	203,085,199	5,675,373	208,760,572	305,696	2,369	209,068,637
STARK	70,732,534	-3,934,694	66,797,840	526,057	333,662	67,657,559

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	\$26.16	94.8	\$24.70	1.0859%	0.3075%
NORTH HAMPTON	\$17.79	85.4	\$15.01	2.4553%	0.6952%
NORTHFIELD	\$25.98	89.1	\$23.08	1.9252%	0.1796%
NORTHUMBERLAND	\$36.80	96.5	\$38.24	3.4350%	0.0605%
NORTHWOOD	\$23.98	94.3	\$22.33	1.0087%	0.2856%
NOTTINGHAM	\$20.65	97.1	\$19.94	1.2752%	0.3611%
ODELL	\$9.85	84.5	\$6.84	0.0960%	0.0017%
ORANGE	\$24.75	98.7	\$24.51	0.2265%	0.0184%
ORFORD	\$27.36	94.7	\$25.86	1.0154%	0.0824%
OSSIPEE	\$19.30	94.2	\$18.08	5.1863%	0.3924%
PELHAM	\$20.95	98.6	\$20.68	3.8364%	0.9748%
PEMBROKE	\$29.00	90.0	\$26.07	4.1229%	0.3846%
PETERBOROUGH	\$30.84	94.0	\$28.06	1.5493%	0.3937%
PIERMONT	\$23.95	101.1	\$24.28	0.6731%	0.0546%
PINKHAM'S GRANT	\$7.08	84.5	\$2.77	0.2214%	0.0039%
PITTSBURG	\$15.70	90.3	\$13.91	9.2630%	0.1631%
PITTSFIELD	\$32.25	102.3	\$33.51	1.5617%	0.1457%
PLAINFIELD	\$28.35	96.9	\$26.93	6.0644%	0.1615%
PLAISTOW	\$22.50	95.2	\$21.24	2.1110%	0.5978%
PLYMOUTH	\$25.17	87.4	\$22.62	3.3943%	0.2754%
PORTSMOUTH	\$17.04	84.9	\$14.15	11.6378%	3.2954%
RANDOLPH	\$14.93	102.6	\$15.48	2.2129%	0.0390%
RAYMOND	\$23.74	97.0	\$23.08	1.9295%	0.5463%
RICHMOND	\$28.19	95.8	\$27.16	1.4201%	0.0564%
RINDGE	\$27.91	96.3	\$26.26	8.0231%	0.3189%
ROCHESTER	\$28.26	88.3	\$24.18	20.6446%	1.3734%
ROLLINSFORD	\$27.98	83.6	\$23.22	2.3759%	0.1581%
ROXBURY	\$25.32	103.2	\$23.03	0.3670%	0.0146%
RUMNEY	\$23.76	95.6	\$24.10	1.2303%	0.0998%
RYE	\$10.68	86.8	\$9.23	4.4399%	1.2572%
SALEM	\$20.43	92.3	\$18.87	9.6674%	2.7374%
SALISBURY	\$24.56	92.6	\$22.90	0.8411%	0.0785%
SANBORNTON	\$23.63	85.6	\$20.14	4.2780%	0.2658%
SANDOWN	\$29.16	82.2	\$23.53	1.3100%	0.3709%
SANDWICH	\$14.46	97.5	\$14.12	3.1071%	0.2351%
SARGENT'S PURCHASE	\$0.00	84.5	\$0.00	0.0760%	0.0013%
SEABROOK	\$14.79	96.0	\$15.34	4.9464%	1.4006%
SECOND COLLEGE GRANT	\$0.00	84.5	\$0.00	0.0446%	0.0008%
SHARON	\$20.92	99.5	\$20.85	0.1148%	0.0292%
SHELBURNE	\$15.58	101.4	\$17.20	2.2308%	0.0393%
SOMERSWORTH	\$32.12	95.0	\$30.25	7.7196%	0.5135%
SOUTH HAMPTON	\$18.23	89.6	\$16.07	0.3069%	0.0869%
SPRINGFIELD	\$22.29	97.7	\$21.51	4.5275%	0.1206%
STARK	\$17.42	97.2	\$17.54	2.2160%	0.0390%



**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 1 OF 2

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
STEWARTSTOWN	90,937,586	-6,942,708	83,994,878	40,552	0	84,035,430
STODDARD	256,898,740	-6,745,837	250,152,903	29,931	0	250,182,834
STRAFFORD	473,069,300	35,189,188	508,258,488	0	0	508,258,488
STRATFORD	75,726,953	-16,450,755	59,276,198	308,471	378,457	59,963,125
STRATHAM	1,256,137,007	67,630,777	1,323,767,784	0	10,481	1,323,778,265
SUCCESS	11,743,693	2,114,417	13,858,110	785,282	0	14,643,392
SUGAR HILL	145,636,599	-2,326,148	143,310,453	0	0	143,310,453
SULLIVAN	52,728,231	-164,163	52,564,068	0	0	52,564,068
SUNAPEE	1,205,901,984	66,762,445	1,272,664,429	0	0	1,272,664,429
SURRY	78,419,001	-931,360	77,487,641	3,952,227	0	81,439,868
SUTTON	254,964,122	27,638,618	282,602,740	1,005	0	282,603,745
SWANZEY	550,986,376	16,099,145	567,085,521	1,556,888	0	568,642,409
TAMWORTH	341,949,702	-2,301,648	339,648,054	5,705,049	0	345,353,103
TEMPLE	140,120,067	2,709,353	142,829,420	270,826	0	143,100,246
THOM & MES PURCHASE	5,216,473	956,815	6,173,288	314,688	0	6,487,976
THORNTON	366,415,877	4,188,178	370,604,055	415,485	0	371,019,540
TILTON	508,872,880	16,384,056	525,256,936	192,595	0	525,449,531
TROY	108,170,655	13,138,363	121,309,018	4,499	0	121,313,518
TUFTONBORO	973,819,522	36,293,357	1,010,112,879	1,231,042	0	1,011,343,921
UNITY	126,003,365	-8,747,141	117,256,224	15,757	0	117,271,981
WAKEFIELD	910,277,423	89,239,285	999,516,708	1,048,079	212,469	1,000,775,256
WALPOLE	423,602,008	-2,778,603	420,823,405	0	182,182	421,005,588
WARNER	284,110,405	-14,314,121	269,796,284	702,531	0	270,498,815
WARREN	83,899,862	-18,219,118	65,680,544	400,318	0	66,080,862
WASHINGTON	228,769,885	-11,876,564	216,893,321	124,455	0	217,017,776
WATERVILLE VALLEY	335,895,878	17,406,791	353,302,669	996,987	0	354,299,656
WEARE	856,555,809	-17,651,724	838,704,085	2,647,367	0	841,351,452
WEBSTER	209,318,885	-6,501,232	202,817,653	1,008,360	0	203,826,014
WENTWORTH	93,575,525	234,254	93,809,779	105,626	0	93,915,405
WENTWORTH LOCATION	7,232,938	1,306,417	8,539,355	7,793	0	8,547,148
WESTMORELAND	163,508,982	6,308,667	169,817,649	468	0	169,818,117
WHITEFIELD	200,951,406	-12,383,346	188,568,060	1,777,307	22,896	190,368,264
WILMOT	177,237,784	13,278,709	190,516,493	42,522	0	190,559,016
WILTON	368,429,816	10,780,912	379,210,728	177,184	4,958	379,392,871
WINCHESTER	275,887,979	-45,199,780	230,688,199	544,650	0	231,232,849
WINDHAM	2,291,885,340	206,516,487	2,498,401,827	601,481	0	2,499,003,308
WINDSOR	27,571,407	-565,149	27,006,258	1,636,635	0	28,642,893
WOLFEBORO	1,970,682,356	64,208,485	2,034,890,841	1,932,439	3,891	2,036,827,170
WOODSTOCK	225,018,862	17,184,425	242,203,287	760,422	0	242,963,710
STATE TOTALS	162,782,123,177	9,945,114,569	172,727,237,746	632,736,842	5,459,103	173,365,433,691

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

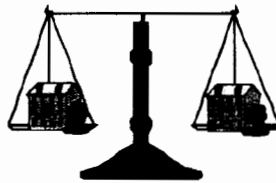
**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY**

PAGE 2 OF 2

MUNICIPALITY	2016 LOCAL TAX RATE	2016 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	\$23.88	101.8	\$25.34	2.7524%	0.0485%
STODDARD	\$14.99	101.9	\$15.30	3.6305%	0.1443%
STRAFFORD	\$21.25	93.0	\$19.73	4.4069%	0.2932%
STRATFORD	\$23.51	101.2	\$28.11	1.9640%	0.0346%
STRATHAM	\$20.40	94.8	\$19.25	2.6966%	0.7636%
SUCCESS	\$5.41	84.5	\$4.33	0.4796%	0.0084%
SUGAR HILL	\$21.25	101.2	\$21.54	1.0187%	0.0827%
SULLIVAN	\$31.58	99.1	\$31.36	0.7628%	0.0303%
SUNAPEE	\$15.03	94.6	\$14.22	27.5601%	0.7341%
SURRY	\$18.18	101.2	\$17.44	1.1818%	0.0470%
SUTTON	\$26.98	90.0	\$24.26	1.7473%	0.1630%
SWANZEY	\$28.87	95.0	\$27.50	8.2518%	0.3280%
TAMWORTH	\$22.94	100.7	\$22.53	2.6329%	0.1982%
TEMPLE	\$25.02	97.4	\$24.44	0.3248%	0.0825%
THOM & MES PURCHASE	\$3.95	84.5	\$3.18	0.2125%	0.0037%
THORNTON	\$19.39	98.2	\$19.06	2.6373%	0.2140%
TILTON	\$20.72	95.4	\$19.82	4.8790%	0.3031%
TROY	\$36.62	92.1	\$32.39	1.7604%	0.0700%
TUFTONBORO	\$10.43	95.6	\$10.00	7.7101%	0.5834%
UNITY	\$30.13	107.0	\$32.29	2.5396%	0.0676%
WAKEFIELD	\$12.94	91.0	\$11.73	7.6296%	0.5773%
WALPOLE	\$24.31	103.1	\$24.35	6.1094%	0.2428%
WARNER	\$27.34	104.0	\$28.52	1.6725%	0.1560%
WARREN	\$23.57	109.9	\$29.33	0.4697%	0.0381%
WASHINGTON	\$19.35	105.0	\$20.34	4.6996%	0.1252%
WATERVILLE VALLEY	\$14.00	95.2	\$13.26	2.5185%	0.2044%
WEARE	\$22.37	100.4	\$22.54	1.9099%	0.4853%
WEBSTER	\$22.97	95.7	\$23.31	1.2802%	0.1176%
WENTWORTH	\$22.58	95.0	\$22.27	0.6676%	0.0542%
WENTWORTH LOCATION	\$6.17	84.5	\$5.19	0.2799%	0.0049%
WESTMORELAND	\$24.83	96.2	\$23.87	2.4643%	0.0980%
WHITEFIELD	\$24.77	100.4	\$25.81	6.2351%	0.1098%
WILMOT	\$24.29	92.1	\$22.53	1.1782%	0.1099%
WILTON	\$26.34	97.0	\$25.52	0.8612%	0.2188%
WINCHESTER	\$30.53	116.7	\$35.98	3.3555%	0.1334%
WINDHAM	\$21.82	91.7	\$19.89	5.0906%	1.4415%
WINDSOR	\$12.46	100.9	\$11.94	0.0650%	0.0165%
WOLFEBORO	\$14.63	95.9	\$13.99	15.6806%	1.1864%
WOODSTOCK	\$19.89	92.8	\$18.29	1.7271%	0.1401%
<b>STATE TOTALS</b>	<b>\$22.13</b>	<b>94.2</b>	<b>\$20.60</b>	<b>100.0000%</b>	<b>100.00%</b>

<b>2016 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION FOR SCHOOL PURPOSES</b>			
<b>MUNICIPALITY</b>	<b>TOTAL EQUALIZED VALUATION <u>INCLUDING</u> UTILITIES USED TO APPORTION LOCAL SCHOOL TAX</b>	<b>TOTAL EQUALIZED VALUATION <u>NOT INCLUDING</u> UTILITIES USED TO APPORTION STATE SCHOOL TAX</b>	<b>BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY</b>
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,681,748,187	3,588,187,526	3,656,368,189
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	383,148,915	330,498,368	380,515,285
LOUDON SCHOOL DISTRICT	567,971,082	559,594,941	562,346,606

# **2016 EQUALIZATION SURVEY**



**“Not Including Utility & Railroad”**

***STATE OF NEW HAMPSHIRE***

**DEPARTMENT  
OF  
REVENUE ADMINISTRATION**

# 2016 EQUALIZATION SURVEY

## “NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2017

This report presents the results of the 2016 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, 2015, to September 30, 2016, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of the Inventory of Property Transfer, Form PA-34. 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 2016 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 2016 Summary Inventory of Valuation (MS-1 Report) “not including utility values taxed pursuant to RSA 83-F.”

**“GROSS LOCAL ASSESSED VALUATION”** - Sum of all assessed values in the municipality

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

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

The 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:** 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 2016 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 2015 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.

**EQUALIZED ASSESSED VALUATION:** 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:** The sum of the equalized assessed valuation and the equalized value of payments in lieu of taxes.

The **2016** “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 2018. The **2015** 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 2017.

**EQUALIZATION RATIO:** The 2016 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.

**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. They are not applied to any figure as part of the equalization process.

#### **APPEAL OF TOTAL EQUALIZED VALUATION**

Municipalities were sent their 2016 Notification of Total Equalized Valuations on **April 26, 2017**.

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.

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ COUNTY SUMMARY**

COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
BELKNAP	9,899,356,781	713,842,213	10,613,198,994	33,266,509	10,646,465,503	93.5	6.3627%
CARROLL	12,252,425,539	717,298,385	12,969,723,924	20,884,616	12,990,608,540	94.9	7.7638%
CHESHIRE	6,556,699,338	32,013,158	6,588,712,496	25,207,113	6,613,919,609	100.0	3.9527%
COOS	2,549,792,222	45,737,232	2,595,529,454	65,133,357	2,660,662,811	102.9	1.5901%
GRAFTON	12,357,852,916	1,009,919,878	13,367,772,594	162,035,185	13,529,807,779	95.8	8.0858%
HILLSBOROUGH	39,532,408,270	3,482,768,451	43,015,176,721	68,424,450	43,083,601,172	92.7	25.7481%
MERRIMACK	14,648,724,911	845,890,478	15,494,615,389	69,431,389	15,564,046,778	95.2	9.3018%
ROCKINGHAM	42,342,073,604	3,922,882,361	46,264,935,965	155,293,879	46,420,229,844	93.5	27.7422%
STRAFFORD	10,397,140,564	891,348,729	11,288,489,293	26,899,097	11,315,388,390	92.1	6.7624%
SULLIVAN	4,413,096,907	83,100,408	4,496,197,315	6,161,246	4,502,358,561	98.8	2.6908%
<b>STATE TOTALS</b>	<b>154,949,571,052</b>	<b>11,744,781,093</b>	<b>166,694,352,145</b>	<b>632,736,842</b>	<b>167,327,088,988</b>	<b>94.2</b>	<b>100.00%</b>

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



**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	95,306,760	6,316,278	101,623,038	5,376	101,628,414	93.7	0.0607%
ALBANY	109,037,853	437,514	109,475,367	1,152,630	110,627,997	99.6	0.0661%
ALEXANDRIA	178,925,040	3,813,141	182,738,181	177,643	182,915,824	97.9	0.1093%
ALLENSTOWN	243,367,383	29,760,902	273,128,285	348,975	273,477,261	89.1	0.1634%
ALSTEAD	158,406,233	1,992,642	160,398,875	60	160,398,935	98.8	0.0959%
ALTON	1,570,378,917	79,138,779	1,649,517,696	360,574	1,649,878,271	95.2	0.9860%
AMHERST	1,654,654,005	65,327,199	1,719,981,204	1,343,578	1,721,324,781	96.2	1.0287%
ANDOVER	241,331,366	-7,907,477	233,423,889	7,107	233,430,997	103.4	0.1395%
ANTRIM	215,505,635	5,523,013	221,028,648	165,012	221,193,660	97.5	0.1322%
ASHLAND	232,335,519	8,170,907	240,506,426	2,528,226	243,034,651	96.6	0.1452%
ATKINSON	938,131,014	36,040,275	974,171,289	0	974,171,289	96.3	0.5822%
ATKINSON & GILMANTON	695,404	111,508	806,912	0	806,912	84.5	0.0005%
AUBURN	651,607,559	66,010,297	717,617,856	21,754,500	739,372,356	90.8	0.4419%
BARNSTEAD	433,876,286	37,127,504	471,003,790	0	471,003,790	92.1	0.2815%
BARRINGTON	913,209,458	42,987,994	956,197,452	850,484	957,047,936	95.5	0.5720%
BARTLETT	928,812,584	94,117,634	1,022,930,218	815,393	1,023,745,610	90.8	0.6118%
BATH	103,139,865	1,430,844	104,570,709	4,955,140	109,525,849	98.7	0.0655%
BEAN'S GRANT	0	0	0	0	0	84.5	0.0000%
BEAN'S PURCHASE	0	0	0	0	0	84.5	0.0000%
BEDFORD	3,252,593,761	592,078,797	3,844,672,558	3,218	3,844,675,776	84.6	2.2977%
BELMONT	591,830,239	46,663,582	638,493,821	898,156	639,391,977	92.7	0.3821%
BENNINGTON	100,409,997	11,260,123	111,670,120	17,501	111,687,621	89.9	0.0667%
BENTON	24,048,879	3,203,485	27,252,364	699,043	27,951,407	88.1	0.0167%
BERLIN	255,130,779	-27,295,071	227,835,708	31,914,981	259,750,690	112.0	0.1552%
BETHLEHEM	224,103,624	29,303,499	253,407,123	1,371,955	254,779,078	88.4	0.1523%
BOSCAWEN	229,667,863	18,276,686	247,944,549	2,255,745	250,200,293	92.6	0.1495%
BOW	991,560,706	10,012,424	1,001,573,130	2,982	1,001,576,092	99.0	0.5986%
BRADFORD	193,037,435	12,703,124	205,740,559	25,947	205,766,506	93.8	0.1230%
BRENTWOOD	542,880,863	24,384,315	567,265,178	0	567,265,178	95.7	0.3390%
BRIDGEWATER	337,148,000	8,985,202	346,133,202	0	346,133,202	97.4	0.2069%
BRISTOL	447,568,303	13,830,915	461,399,218	1,281,319	462,680,538	97.0	0.2765%
BROOKFIELD	93,651,935	2,880,003	96,531,938	0	96,531,938	97.0	0.0577%
BROOKLINE	509,531,049	74,766,712	584,297,761	0	584,297,761	87.2	0.3492%
CAMBRIDGE	8,556,577	1,527,495	10,084,072	0	10,084,072	84.5	0.0060%
CAMPTON	372,748,413	19,998,126	392,746,539	513,738	393,260,278	94.9	0.2350%
CANAAN	334,003,071	7,481,555	341,484,626	73,200	341,557,827	97.8	0.2041%
CANDIA	387,391,370	78,728,849	466,120,219	8,312	466,128,531	83.1	0.2786%
CANTERBURY	254,035,675	-504,007	253,531,668	366,706	253,898,373	100.2	0.1517%
CARROLL	319,600,659	31,580,421	351,181,080	1,759,776	352,940,856	91.0	0.2109%
CENTER HARBOR	385,065,034	35,259,832	420,324,866	114,123	420,438,989	91.6	0.2513%
CHANDLER'S PURCHASE	38,280	7,022	45,302	0	45,302	84.5	0.0000%
CHARLESTOWN	254,211,784	10,812,619	265,024,403	337,346	265,361,749	95.9	0.1586%
CHATHAM	47,461,840	3,082,380	50,544,220	761,182	51,305,402	93.9	0.0307%
CHESTER	509,720,200	37,223,817	546,944,017	0	546,944,017	93.2	0.3269%

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

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
CHESTERFIELD	489,492,800	17,210,763	506,703,563	1,420,906	508,124,469	96.6	0.3037%
CHICHESTER	257,101,499	11,005,980	268,107,479	0	268,107,479	95.9	0.1602%
CLAREMONT	696,129,624	-5,546,110	690,583,514	1,901,587	692,485,101	100.8	0.4139%
CLARKSVILLE	39,442,826	5,604,632	45,047,458	3,178,368	48,225,826	87.4	0.0288%
COLEBROOK	163,301,455	-9,223,916	154,077,539	0	154,077,539	106.0	0.0921%
COLUMBIA	60,664,980	5,869,716	66,534,696	168,546	66,703,242	91.0	0.0399%
CONCORD	3,832,450,714	54,445,680	3,886,896,394	27,913,333	3,914,809,727	98.6	2.3396%
CONWAY	1,380,603,243	151,686,107	1,532,289,350	1,185,416	1,533,474,766	90.1	0.9165%
CORNISH	170,714,458	751,905	171,466,363	337,143	171,803,506	99.6	0.1027%
CRAWFORD'S PURCHASE	187,400	34,375	221,775	0	221,775	84.5	0.0001%
CROYDON	86,334,321	-3,118,288	83,216,033	0	83,216,033	103.8	0.0497%
CUTT'S GRANT	0	0	0	0	0	84.5	0.0000%
DALTON	72,256,463	6,017,394	78,273,857	6,386,349	84,660,206	92.3	0.0506%
DANBURY	104,775,657	204,641	104,980,298	0	104,980,298	99.8	0.0627%
DANVILLE	383,589,834	8,223,872	391,813,706	77	391,813,783	97.9	0.2342%
DEERFIELD	493,790,068	29,218,487	523,008,555	64,222	523,072,777	94.4	0.3126%
DEERING	169,438,152	17,018,708	186,456,860	9,865	186,466,726	90.8	0.1114%
DERRY	2,791,860,763	153,163,507	2,945,024,270	3,625,998	2,948,650,268	94.8	1.7622%
DIX GRANT	773,929	126,377	900,306	0	900,306	84.5	0.0005%
DIXVILLE	8,181,390	1,463,742	9,645,132	3,668	9,648,800	84.5	0.0058%
DORCHESTER	38,074,728	734,110	38,808,838	14,293	38,823,131	97.8	0.0232%
DOVER	2,931,644,160	265,353,842	3,196,998,002	3,559,285	3,200,557,287	91.7	1.9128%
DUBLIN	226,281,092	-22,059,346	204,221,746	1,363,269	205,585,015	110.9	0.1229%
DUMMER	31,725,910	-2,918,774	28,807,136	0	28,807,136	110.1	0.0172%
DUNBARTON	281,000,062	34,672,044	315,672,106	3,066,907	318,739,013	89.0	0.1905%
DURHAM	988,360,299	75,538,095	1,063,898,394	2,236,381	1,066,134,775	92.9	0.6372%
EAST KINGSTON	285,899,693	29,314,963	315,214,656	1,037	315,215,693	90.7	0.1884%
EASTON	62,207,571	4,304,690	66,512,261	353,165	66,865,426	93.5	0.0400%
EATON	108,782,193	-4,697,492	104,084,701	0	104,084,701	104.5	0.0622%
EFFINGHAM	164,241,104	-11,822,335	152,418,769	73,579	152,492,347	107.8	0.0911%
ELLSWORTH	13,065,332	992,142	14,057,474	312,587	14,370,062	92.9	0.0086%
ENFIELD	536,839,334	22,406,283	559,245,617	178,583	559,424,199	96.0	0.3343%
EPPING	691,302,874	120,005,268	811,308,142	4,162,730	815,470,872	85.2	0.4874%
EPSOM	416,336,700	11,073,748	427,410,448	955,322	428,365,770	97.4	0.2560%
ERROL	74,491,556	6,844,764	81,336,320	2,233,487	83,569,806	91.5	0.0499%
ERVING'S GRANT	36,902	4,146	41,048	0	41,048	84.5	0.0000%
EXETER	1,691,165,614	192,082,400	1,883,248,014	1,523,541	1,884,771,555	89.8	1.1264%
FARMINGTON	437,188,346	10,756,507	447,944,853	459,555	448,404,408	97.6	0.2680%
FITZWILLIAM	219,808,632	-1,554,227	218,254,405	27,669	218,282,074	100.7	0.1305%
FRANCESTOWN	188,119,540	-7,895,545	180,223,995	0	180,223,995	104.4	0.1077%
FRANCONIA	279,040,597	4,528,769	283,569,366	715,122	284,284,488	98.4	0.1699%
FRANKLIN	504,757,760	34,481,232	539,238,992	3,873,820	543,112,812	93.6	0.3246%
FREEDOM	478,913,656	12,763,966	491,677,622	0	491,677,622	97.4	0.2938%
FREMONT	392,101,633	54,445,532	446,547,165	0	446,547,165	87.8	0.2669%

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

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
GILFORD	1,653,482,752	109,298,257	1,762,781,009	1,954,238	1,764,735,247	93.8	1.0547%
GILMANTON	444,310,720	7,608,259	451,918,979	91,273	452,010,252	98.3	0.2701%
GILSUM	58,722,821	1,291,303	60,014,124	0	60,014,124	97.8	0.0359%
GOFFSTOWN	1,402,816,400	94,341,424	1,497,157,824	0	1,497,157,824	93.7	0.8947%
GORHAM	212,964,700	1,278,215	214,242,915	436,606	214,679,521	99.4	0.1283%
GOSHEN	70,288,270	1,791,109	72,079,379	15,803	72,095,181	97.5	0.0431%
GRAFTON	112,369,635	4,773,627	117,143,262	0	117,143,262	95.9	0.0700%
GRANTHAM	461,355,932	20,224,935	481,580,867	0	481,580,867	95.8	0.2878%
GREENFIELD	135,260,006	9,991,750	145,251,756	9,203,478	154,455,234	93.1	0.0923%
GREENLAND	683,287,380	88,770,406	772,057,786	0	772,057,786	88.5	0.4614%
GREEN'S GRANT	3,060,660	561,423	3,622,083	58,400	3,680,482	84.5	0.0022%
GREENVILLE	94,096,938	4,954,359	99,051,297	1,395,357	100,446,655	95.0	0.0600%
GROTON	67,316,542	401,644	67,718,186	68,770,208	136,488,394	99.4	0.0816%
HADLEY'S PURCHASE	0	0	0	0	0	84.5	0.0000%
HALE'S LOCATION	74,255,300	-222,100	74,033,200	32,407	74,065,608	100.3	0.0443%
HAMPSTEAD	1,016,437,746	123,065,155	1,139,502,901	1,968,832	1,141,471,733	89.2	0.6822%
HAMPTON	3,235,239,100	45,934,811	3,281,173,911	17,527,435	3,298,701,346	98.6	1.9714%
HAMPTON FALLS	413,745,900	42,398,070	456,143,970	869,051	457,013,021	90.7	0.2731%
HANCOCK	240,270,653	-6,744,166	233,526,487	1,581,207	235,107,694	102.9	0.1405%
HANOVER	1,992,769,600	467,357,086	2,460,126,686	3,393,747	2,463,520,433	81.0	1.4723%
HARRISVILLE	187,555,079	3,058,003	190,613,082	187,031	190,800,113	98.4	0.1140%
HART'S LOCATION	15,714,679	0	15,714,679	264,025	15,978,704	100.0	0.0095%
HAVERHILL	319,806,893	6,466,891	326,273,784	500,150	326,773,934	98.0	0.1953%
HEBRON	252,837,900	3,068,745	255,906,645	6,149,637	262,056,282	98.8	0.1566%
HENNIKER	386,663,152	27,678,353	414,341,505	2,896,415	417,237,920	93.3	0.2494%
HILL	80,736,951	-2,164,345	78,572,606	1,450,399	80,023,005	102.8	0.0478%
HILLSBOROUGH	476,099,678	-1,966,239	474,133,439	108,905	474,242,343	100.4	0.2834%
HINSDALE	244,971,263	-8,580,538	236,390,725	36,877	236,427,601	103.6	0.1413%
HOLDERNESS	675,004,711	61,052,842	736,057,553	116,175	736,173,728	91.7	0.4400%
HOLLIS	1,194,405,980	118,098,658	1,312,504,638	897	1,312,505,535	91.0	0.7844%
HOOKSETT	1,555,744,530	329,998,190	1,885,742,720	26,538	1,885,769,258	82.5	1.1270%
HOPKINTON	593,107,221	46,612,664	639,719,885	10,378,749	650,098,634	92.7	0.3885%
HUDSON	2,544,120,055	370,086,212	2,914,206,267	633,896	2,914,840,163	87.3	1.7420%
JACKSON	394,185,982	22,480,141	416,666,123	826,868	417,492,991	94.6	0.2495%
JAFFREY	399,358,245	28,640,988	427,999,233	4,603	428,003,835	93.3	0.2558%
JEFFERSON	117,795,608	-1,614,591	116,181,017	642,300	116,823,317	101.4	0.0698%
KEENE	1,751,954,040	3,508,349	1,755,462,389	11,890,716	1,767,353,105	99.8	1.0562%
KENSINGTON	296,116,470	39,551,448	335,667,918	0	335,667,918	88.2	0.2006%
KILKENNY	0	0	0	0	0	84.5	0.0000%
KINGSTON	622,876,725	102,217,039	725,093,764	1,339	725,095,104	85.9	0.4333%
LACONIA	1,900,361,850	136,457,600	2,036,819,450	17,959,522	2,054,778,972	93.3	1.2280%
LANCASTER	253,410,989	-8,260,415	245,150,574	3,135,008	248,285,582	103.3	0.1484%
LANDAFF	49,000,324	-287,748	48,712,576	110,835	48,823,411	100.6	0.0292%
LANGDON	55,776,581	331,781	56,108,362	11,733	56,120,095	99.4	0.0335%

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

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
LEBANON	1,797,385,758	118,767,911	1,916,153,669	57,056,523	1,973,210,192	93.8	1.1793%
LEE	440,341,473	26,641,391	466,982,864	307,294	467,290,158	94.3	0.2793%
LEMPSTER	103,231,862	-4,170,837	99,061,025	10,486	99,071,511	104.2	0.0592%
LINCOLN	813,073,364	20,846,714	833,920,078	2,016,362	835,936,440	97.5	0.4996%
LISBON	103,819,230	-98,320	103,720,910	0	103,720,910	100.0	0.0620%
LITCHFIELD	846,781,584	36,186,927	882,968,511	1,287,897	884,256,408	95.9	0.5285%
LITTLETON	483,346,210	57,824,949	541,171,159	5,055,574	546,226,733	89.3	0.3264%
LIVERMORE	134,100	0	134,100	0	134,100	100.0	0.0001%
LONDONDERRY	3,094,259,802	183,513,026	3,277,772,828	31,856,228	3,309,629,056	94.4	1.9779%
LOUDON	532,312,288	25,583,754	557,896,042	5,624,476	563,520,518	95.4	0.3368%
LOW & BURBANK GRANT	0	0	0	0	0	84.5	0.0000%
LYMAN	57,695,960	860,441	58,556,401	0	58,556,401	98.5	0.0350%
LYME	341,431,800	25,172,076	366,603,876	0	366,603,876	93.1	0.2191%
LYNDEBOROUGH	163,884,020	8,081,246	171,965,266	345	171,965,611	95.3	0.1028%
MADBURY	218,632,990	11,483,327	230,116,317	0	230,116,317	95.0	0.1375%
MADISON	458,694,933	43,603,495	502,298,428	976,369	503,274,797	91.3	0.3008%
MANCHESTER	8,784,359,389	452,612,879	9,236,972,268	32,430,676	9,269,402,944	95.1	5.5397%
MARLBOROUGH	170,714,725	1,890,229	172,604,954	495,479	173,100,433	98.9	0.1035%
MARLOW	62,838,001	-981,877	61,856,124	68,086	61,924,210	101.6	0.0370%
MARTIN'S LOCATION	0	0	0	0	0	84.5	0.0000%
MASON	151,223,080	7,267,224	158,490,304	11,910	158,502,214	95.4	0.0947%
MEREDITH	1,765,250,402	185,275,621	1,950,526,023	9,161,526	1,959,687,549	90.5	1.1712%
MERRIMACK	3,221,348,237	29,252,268	3,250,600,505	302,326	3,250,902,832	99.1	1.9428%
MIDDLETON	161,630,248	1,450,077	163,080,325	0	163,080,325	99.1	0.0975%
MILAN	103,317,673	2,010,464	105,328,137	108,763	105,436,900	98.0	0.0630%
MILFORD	1,316,970,161	76,614,089	1,393,584,250	1,338,001	1,394,922,251	94.5	0.8336%
MILLSFIELD	8,091,408	1,444,310	9,535,718	0	9,535,718	84.5	0.0057%
MILTON	354,461,565	28,696,047	383,157,612	0	383,157,612	92.5	0.2290%
MONROE	73,541,495	4,609,495	78,150,990	0	78,150,990	94.1	0.0467%
MONT VERNON	251,871,405	13,249,454	265,120,859	0	265,120,859	95.0	0.1584%
MOULTONBOROUGH	2,813,675,308	138,792,612	2,952,467,920	4,206,324	2,956,674,244	95.3	1.7670%
NASHUA	7,970,952,836	1,406,633,855	9,377,586,691	10,359,840	9,387,946,531	85.0	5.6105%
NELSON	119,560,121	-3,798,294	115,761,827	0	115,761,827	103.3	0.0692%
NEW BOSTON	620,206,367	5,709,040	625,915,407	5,676	625,921,083	99.1	0.3741%
NEW CASTLE	722,119,905	16,999,514	739,119,419	0	739,119,419	97.7	0.4417%
NEW DURHAM	403,964,380	37,049,695	441,014,075	0	441,014,075	91.6	0.2636%
NEW HAMPTON	283,239,065	-11,637,890	271,601,175	957,549	272,558,724	104.3	0.1629%
NEW IPSWICH	371,573,536	25,341,961	396,915,497	3,112	396,918,609	93.6	0.2372%
NEW LONDON	1,116,208,674	61,227,422	1,177,436,096	0	1,177,436,096	94.8	0.7037%
NEWBURY	719,985,538	6,532,726	726,518,264	1,665,502	728,183,766	99.1	0.4352%
NEWFIELDS	246,895,848	12,444,971	259,340,819	0	259,340,819	95.2	0.1550%
NEWINGTON	535,879,228	60,862,308	596,741,536	2,595,689	599,337,226	89.8	0.3582%
NEWMARKET	734,477,928	121,529,151	856,007,079	1,206,012	857,213,090	85.8	0.5123%
NEWPORT	416,085,285	-6,891,192	409,194,093	3,056,874	412,250,967	101.7	0.2464%

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

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES*	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
NEWTON	490,804,098	26,912,993	517,717,091	0	517,717,091	94.8	0.3094%
NORTH HAMPTON	1,016,391,050	173,745,059	1,190,136,109	0	1,190,136,109	85.4	0.7113%
NORTHFIELD	269,178,444	32,824,184	302,002,628	2,500,071	304,502,700	89.1	0.1820%
NORTHUMBERLAND	82,164,207	2,960,245	85,124,452	453,305	85,577,757	96.5	0.0511%
NORTHWOOD	461,657,783	27,891,085	489,548,868	345,315	489,894,183	94.3	0.2928%
NOTTINGHAM	598,617,841	17,810,103	616,427,944	197,410	616,625,354	97.1	0.3685%
ODELL	2,035,320	360,946	2,396,266	497,882	2,894,148	84.5	0.0017%
ORANGE	30,740,006	396,092	31,136,098	129,255	31,265,352	98.7	0.0187%
ORFORD	133,021,101	7,436,132	140,457,233	130,491	140,587,724	94.7	0.0840%
OSSIPEE	630,933,739	38,810,862	669,744,601	53,690	669,798,291	94.2	0.4003%
PELHAM	1,627,785,942	23,105,959	1,650,891,901	1,284,474	1,652,176,375	98.6	0.9874%
PEMBROKE	584,808,477	64,901,507	649,709,984	1,668,238	651,378,222	90.0	0.3893%
PETERBOROUGH	631,258,736	40,273,225	671,531,961	2,128,461	673,660,421	94.0	0.4026%
PIERMONT	94,214,108	-1,008,300	93,205,808	58,309	93,264,117	101.1	0.0557%
PINKHAM'S GRANT	2,626,150	481,720	3,107,870	3,508,569	6,616,439	84.5	0.0040%
PITTSBURG	240,117,131	25,246,683	265,363,814	4,846,868	270,210,681	90.3	0.1615%
PITTSFIELD	250,123,817	-5,615,814	244,508,003	306,137	244,814,140	102.3	0.1463%
PLAINFIELD	265,227,197	8,465,931	273,693,128	38,990	273,732,119	96.9	0.1636%
PLAISTOW	964,847,513	48,644,123	1,013,491,636	0	1,013,491,636	95.2	0.6057%
PLYMOUTH	406,379,166	58,540,344	464,919,510	2,376,926	467,296,436	87.4	0.2793%
PORTSMOUTH	4,605,888,280	819,180,503	5,425,068,783	60,832,945	5,485,901,728	84.9	3.2785%
RANDOLPH	66,199,387	-1,693,141	64,506,246	1,667,463	66,173,709	102.8	0.0395%
RAYMOND	908,243,061	28,080,077	936,323,138	434,345	936,757,483	97.0	0.5598%
RICHMOND	91,536,975	4,008,355	95,545,330	0	95,545,330	95.8	0.0571%
RINDGE	523,648,753	20,078,168	543,726,921	388,098	544,115,019	96.3	0.3252%
ROCHESTER	2,024,112,246	268,147,863	2,292,260,109	15,803,986	2,308,064,094	88.3	1.3794%
ROLLINSFORD	227,240,171	44,527,789	271,767,960	0	271,767,960	83.6	0.1624%
ROXBURY	22,326,986	-691,753	21,635,233	3,235,657	24,870,890	103.2	0.0149%
RUMNEY	160,868,806	7,410,971	168,279,777	318,142	168,597,919	95.6	0.1008%
RYE	1,884,323,300	286,548,887	2,170,872,187	2,003,508	2,172,875,695	86.8	1.2986%
SALEM	4,325,689,340	380,847,035	4,686,516,375	3,712,171	4,690,228,546	92.3	2.8030%
SALISBURY	120,111,212	9,602,601	129,713,813	2,343,621	132,057,434	92.6	0.0789%
SANBORNTON	389,970,036	65,446,204	455,416,240	1,576,954	456,993,193	85.6	0.2731%
SANDOWN	522,676,480	113,159,727	635,836,207	0	635,836,207	82.2	0.3800%
SANDWICH	392,556,937	10,104,824	402,661,761	622,124	403,283,884	97.5	0.2410%
SARGENT'S PURCHASE	1,961,360	359,776	2,321,136	0	2,321,136	84.5	0.0014%
SEABROOK	1,565,033,250	65,209,021	1,630,242,271	0	1,630,242,271	96.0	0.9743%
SECOND COLLEGE GRANT	1,182,566	180,035	1,362,601	0	1,362,601	84.5	0.0008%
SHARON	49,759,598	228,075	49,987,673	76,807	50,064,480	99.5	0.0299%
SHELBURNE	50,805,550	-693,977	50,111,573	372,867	50,484,440	101.4	0.0302%
SOMERSWORTH	827,848,528	43,564,868	871,413,396	3,682,113	875,095,509	95.0	0.5230%
SOUTH HAMPTON	133,011,544	15,420,238	148,431,782	1,700	148,433,482	89.6	0.0887%
SPRINGFIELD	193,853,399	4,563,591	198,416,990	305,696	198,722,686	97.7	0.1188%
STARK	52,007,434	1,499,366	53,506,800	526,057	54,032,858	97.2	0.0323%

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

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
STEWARTSTOWN	73,249,486	-1,308,005	71,941,481	40,552	71,982,033	101.8	0.0430%
STODDARD	251,889,640	-4,709,954	247,179,686	29,931	247,209,618	101.9	0.1477%
STRAFFORD	468,506,700	35,151,233	503,657,933	0	503,657,933	93.0	0.3010%
STRATFORD	41,054,453	-470,987	40,583,466	308,471	40,891,937	101.2	0.0244%
STRATHAM	1,230,389,707	67,486,788	1,297,876,495	0	1,297,876,495	94.8	0.7757%
SUCCESS	11,720,999	2,111,867	13,832,866	785,282	14,618,148	84.5	0.0087%
SUGAR HILL	142,068,899	-1,697,447	140,371,452	0	140,371,452	101.2	0.0839%
SULLIVAN	51,042,631	448,499	51,491,130	0	51,491,130	99.1	0.0308%
SUNAPEE	1,196,293,384	68,273,896	1,264,567,280	0	1,264,567,280	94.6	0.7557%
SURRY	76,553,301	-904,278	75,649,023	3,952,227	79,601,250	101.2	0.0476%
SUTTON	251,119,113	27,786,812	278,905,925	1,005	278,906,930	90.0	0.1667%
SWANZEY	527,105,676	27,645,043	554,750,719	1,556,888	556,307,607	95.0	0.3325%
TAMWORTH	328,150,352	-2,318,737	325,831,615	5,705,049	331,536,664	100.7	0.1981%
TEMPLE	137,229,667	3,666,976	140,896,643	270,826	141,167,469	97.4	0.0844%
THOM & MES PURCHASE	5,215,720	956,730	6,172,450	314,688	6,487,138	84.5	0.0039%
THORNTON	359,195,677	6,536,215	365,731,892	415,485	366,147,377	98.2	0.2188%
TILTON	481,591,480	23,204,463	504,795,943	192,595	504,988,538	95.4	0.3018%
TROY	98,048,755	8,372,487	106,421,242	4,499	106,425,741	92.1	0.0636%
TUFTONBORO	960,084,322	44,221,153	1,004,305,475	1,231,042	1,005,536,517	95.6	0.6009%
UNITY	122,967,465	-7,983,546	114,983,919	15,757	114,999,677	107.0	0.0687%
WAKEFIELD	902,247,323	89,169,895	991,417,218	1,046,079	992,463,297	91.0	0.5931%
WALPOLE	404,003,108	-12,218,083	391,785,025	0	391,785,025	103.1	0.2341%
WARNER	276,834,205	-10,637,122	266,197,083	702,531	266,899,614	104.0	0.1595%
WARREN	67,926,062	-6,130,555	61,795,507	400,318	62,195,826	109.9	0.0372%
WASHINGTON	225,320,585	-10,721,664	214,598,921	124,455	214,723,376	105.0	0.1283%
WATERVILLE VALLEY	334,441,578	16,862,624	351,304,202	996,987	352,301,188	95.2	0.2105%
WEARE	819,555,009	-3,259,321	816,295,688	2,647,367	818,943,055	100.4	0.4894%
WEBSTER	188,796,885	8,467,186	197,264,071	1,008,360	198,272,431	95.7	0.1185%
WENTWORTH	85,150,325	4,429,089	89,579,414	105,626	89,685,041	95.0	0.0536%
WENTWORTH LOCATION	7,135,605	1,295,482	8,431,087	7,793	8,438,880	84.5	0.0050%
WESTMORELAND	161,469,882	6,311,239	167,781,121	468	167,781,589	96.2	0.1003%
WHITEFIELD	178,591,306	-722,745	177,868,561	1,777,307	179,645,869	100.4	0.1074%
WILMOT	173,571,584	14,867,382	188,438,966	42,522	188,481,489	92.1	0.1126%
WILTON	363,509,347	11,200,805	374,710,152	177,184	374,887,337	97.0	0.2240%
WINCHESTER	259,410,579	-36,944,559	222,466,020	544,650	223,010,670	116.7	0.1333%
WINDHAM	2,273,742,840	205,799,241	2,479,542,081	601,481	2,480,143,562	91.7	1.4822%
WINDSOR	26,817,507	-237,216	26,580,291	1,636,635	28,216,925	100.9	0.0169%
WOLFEBORO	1,970,422,256	84,208,466	2,054,630,722	1,932,439	2,056,563,161	95.9	1.2291%
WOODSTOCK	221,065,390	17,144,492	238,209,882	760,422	238,970,304	92.8	0.1428%
STATE TOTALS	154,949,571,052	11,744,781,093	166,694,352,145	632,736,842	167,327,088,988	94.2	100.00%

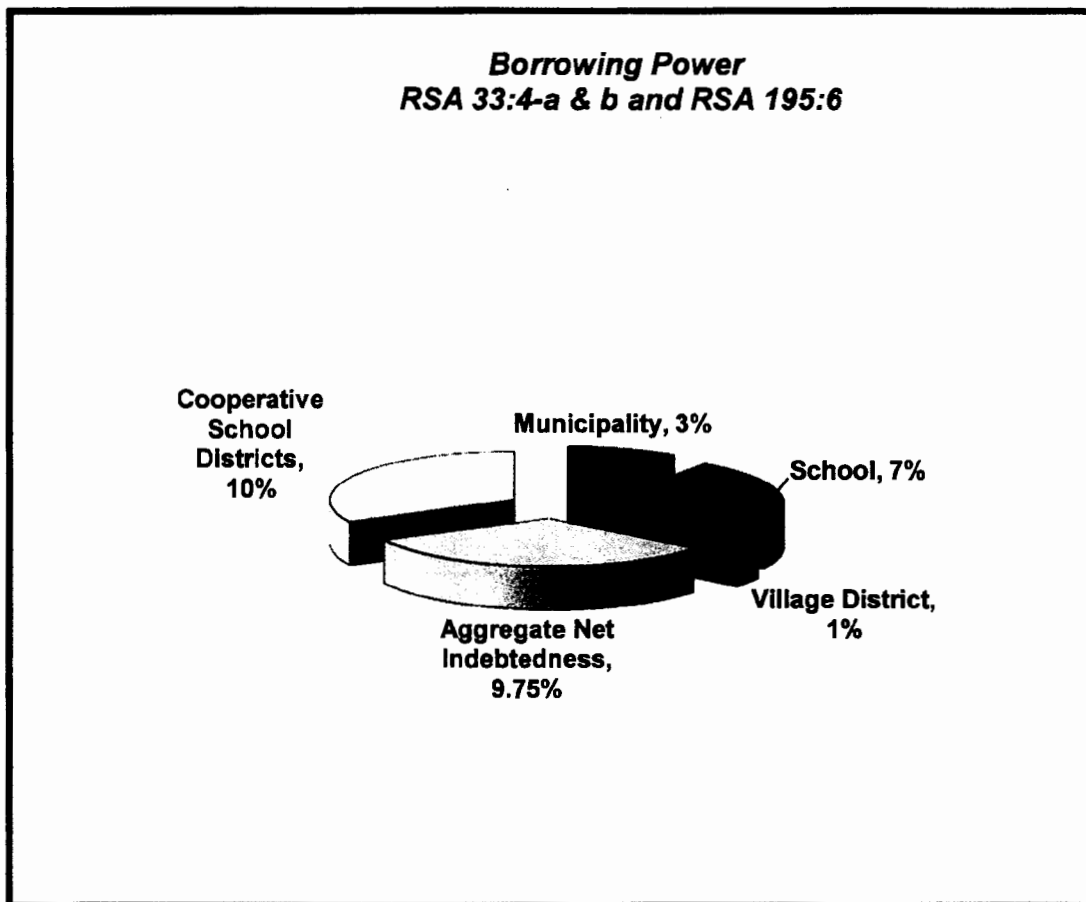
\*Flood control, forest, recreation lands and others.

**2016 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION FOR SCHOOL PURPOSES**

MUNICIPALITY	TOTAL EQUALIZED VALUATION <u>INCLUDING</u> UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION <u>NOT INCLUDING</u> UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,681,748,187	3,588,187,526	3,656,368,189
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	383,148,915	330,498,368	380,515,285
LOUDON SCHOOL DISTRICT	567,971,082	559,594,941	562,346,606



## 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.



## 2016 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY					
ACWORTH	97,461,518	6,316,454	103,777,972	0	103,777,972
ALBANY	111,782,153	437,527	112,219,680	0	112,219,680
ALEXANDRIA	200,583,640	-6,883,460	193,700,180	0	193,700,180
ALLENSTOWN	251,423,283	27,087,681	278,510,964	0	278,510,964
ALSTEAD	161,870,233	2,152,174	164,022,407	0	164,022,407
ALTON	1,577,858,917	79,291,441	1,657,150,358	0	1,657,150,358
AMHERST	1,703,627,205	52,993,570	1,756,620,775	0	1,756,620,775
ANDOVER	253,673,666	-14,764,239	238,909,427	0	238,909,427
ANTRIM	227,463,075	960,123	228,423,198	0	228,423,198
ASHLAND	237,394,875	7,374,584	244,769,459	0	244,769,459
ATKINSON	947,632,914	36,252,264	983,885,178	0	983,885,178
ATKINSON & GILMANTON	695,404	111,508	806,912	0	806,912
AUBURN	659,600,259	63,859,941	723,460,200	0	723,460,200
BARNSTEAD	442,932,468	36,947,816	479,880,284	0	479,880,284
BARRINGTON	923,669,758	43,857,542	967,527,300	0	967,527,300
BARTLETT	935,932,584	94,825,241	1,030,757,825	0	1,030,757,825
BATH	121,057,765	-11,436,650	109,621,115	0	109,621,115
BEAN'S GRANT	509	57	566	0	566
BEAN'S PURCHASE	0	0	0	0	0
BEDFORD	3,294,309,561	593,256,329	3,887,565,890	0	3,887,565,890
BELMONT	601,249,886	47,117,519	648,367,405	0	648,367,405
BENNINGTON	104,046,397	9,348,722	113,395,119	0	113,395,119
BENTON	25,080,079	3,181,285	28,261,364	0	28,261,364
BERLIN	397,452,679	-114,402,996	283,049,683	0	283,049,683
BETHLEHEM	230,545,605	29,270,927	259,816,532	0	259,816,532
BOSCAWEN	236,407,763	17,560,911	253,968,674	0	253,968,674
BOW	1,173,341,506	52,149,732	1,225,491,238	0	1,225,491,238
BRADFORD	197,953,935	10,295,887	208,249,822	0	208,249,822
BRENTWOOD	565,425,663	12,445,461	577,871,124	0	577,871,124
BRIDGEWATER	344,129,700	10,244,184	354,373,884	0	354,373,884
BRISTOL	469,206,603	1,776,828	470,983,431	0	470,983,431
BROOKFIELD	95,012,335	2,707,445	97,719,780	0	97,719,780
BROOKLINE	517,780,849	71,869,226	589,650,075	0	589,650,075
CAMBRIDGE	8,721,492	1,546,024	10,267,516	0	10,267,516
CAMPTON	381,468,513	21,546,090	403,014,603	0	403,014,603
CANAAN	341,996,171	4,773,345	346,769,516	0	346,769,516
CANDIA	394,646,286	79,325,575	473,971,861	0	473,971,861
CANTERBURY	260,193,775	-520,537	259,673,238	0	259,673,238
CARROLL	322,834,920	31,608,321	354,443,241	0	354,443,241
CENTER HARBOR	386,748,034	35,533,831	422,279,865	0	422,279,865
CHANDLER'S PURCHASE	40,376	7,258	47,634	0	47,634
CHARLESTOWN	281,348,984	-1,718,120	279,630,864	0	279,630,864
CHATHAM	48,265,140	3,088,687	51,353,827	0	51,353,827
CHESTER	553,595,100	17,189,448	570,784,548	0	570,784,548
CHESTERFIELD	494,595,419	17,646,759	512,242,178	0	512,242,178
CHICHESTER	261,680,499	11,076,027	272,756,526	0	272,756,526
CLAREMONT	710,258,424	-5,930,631	704,327,793	0	704,327,793
CLARKSVILLE	40,986,926	5,615,330	46,602,256	0	46,602,256

## 2016 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY					
COLEBROOK	179,011,355	-12,377,227	166,634,128	0	166,634,128
COLUMBIA	85,633,380	-4,269,354	81,364,026	0	81,364,026
CONCORD	4,002,967,914	30,039,393	4,033,007,307	0	4,033,007,307
CONWAY	1,433,426,343	140,858,803	1,574,285,146	0	1,574,285,146
CORNISH	176,269,458	-994,812	175,274,646	0	175,274,646
CRAWFORD'S PURCHASE	187,758	34,415	222,173	0	222,173
CROYDON	88,744,821	-4,386,419	84,358,402	0	84,358,402
CUTT'S GRANT	0	0	0	0	0
DALTON	76,286,463	3,653,149	79,939,612	0	79,939,612
DANBURY	107,013,937	204,643	107,218,580	0	107,218,580
DANVILLE	392,689,734	6,656,702	399,346,436	0	399,346,436
DEERFIELD	563,632,768	-733,678	562,899,090	0	562,899,090
DEERING	179,770,752	14,184,832	193,955,584	0	193,955,584
DERRY	2,833,341,580	152,645,904	2,985,987,484	0	2,985,987,484
DIX GRANT	773,929	126,377	900,306	0	900,306
DIXVILLE	8,320,143	24,237,530	32,557,673	0	32,557,673
DORCHESTER	38,810,028	731,570	39,541,598	0	39,541,598
DOVER	2,991,001,960	261,896,717	3,252,898,677	0	3,252,898,677
DUBLIN	230,289,892	-23,854,578	206,435,314	0	206,435,314
DUMMER	75,409,010	-9,968,473	65,440,537	0	65,440,537
DUNBARTON	302,935,262	19,125,134	322,060,396	0	322,060,396
DURHAM	1,016,683,899	61,182,597	1,077,866,496	0	1,077,866,496
EAST KINGSTON	311,190,593	18,131,959	329,322,552	0	329,322,552
EASTON	63,087,871	4,304,671	67,392,542	0	67,392,542
EATON	109,837,993	-4,754,197	105,083,796	0	105,083,796
EFFINGHAM	170,325,004	-15,151,205	155,173,799	0	155,173,799
ELLSWORTH	13,449,932	883,590	14,333,522	0	14,333,522
ENFIELD	543,592,734	23,003,912	566,596,646	0	566,596,646
EPPING	706,425,774	111,779,203	818,204,977	0	818,204,977
EPSOM	425,254,200	7,380,416	432,634,616	0	432,634,616
ERROL	86,883,356	-577,073	86,306,283	0	86,306,283
ERVING'S GRANT	36,902	41,734	78,636	0	78,636
EXETER	1,729,679,814	193,682,721	1,923,362,535	0	1,923,362,535
FARMINGTON	450,346,546	4,662,692	455,009,238	0	455,009,238
FITZWILLIAM	254,000,732	-5,814,542	248,186,190	0	248,186,190
FRANCESTOWN	191,875,340	-9,575,101	182,300,239	0	182,300,239
FRANCONIA	284,280,597	1,985,629	286,266,226	0	286,266,226
FRANKLIN	542,177,660	33,682,911	575,860,571	0	575,860,571
FREEDOM	483,254,456	12,707,566	495,962,022	0	495,962,022
FREMONT	400,985,833	49,605,720	450,591,553	0	450,591,553
GILFORD	1,662,334,122	109,988,450	1,772,322,572	0	1,772,322,572
GILMANTON	453,782,020	2,874,976	456,656,996	0	456,656,996
GILSUM	61,027,121	359,248	61,386,369	0	61,386,369
GOFFSTOWN	1,459,249,100	75,815,361	1,535,064,461	0	1,535,064,461
GORHAM	273,762,000	-33,226,133	240,535,867	0	240,535,867
GOSHEN	72,028,938	1,770,467	73,799,405	0	73,799,405
GRAFTON	115,897,035	3,224,037	119,121,072	0	119,121,072
GRANTHAM	466,452,232	18,388,780	484,841,012	0	484,841,012

## 2016 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY					
GREENFIELD	138,393,706	8,903,070	147,296,778	0	147,296,778
GREENLAND	705,105,116	87,566,042	792,671,158	0	792,671,158
GREEN'S GRANT	3,129,477	569,154	3,698,631	0	3,698,631
GREENVILLE	97,595,138	3,872,131	101,467,269	0	101,467,269
GROTON	79,159,602	-7,650,728	71,508,874	0	71,508,874
HADLEY'S PURCHASE	0	0	0	0	0
HALE'S LOCATION	74,454,500	-202,722	74,251,778	0	74,251,778
HAMPSTEAD	1,031,576,646	115,959,430	1,147,536,076	0	1,147,536,076
HAMPTON	3,335,308,100	21,745,804	3,357,053,904	0	3,357,053,904
HAMPTON FALLS	420,011,775	42,665,087	462,676,862	0	462,676,862
HANCOCK	247,659,753	-9,848,464	237,811,289	0	237,811,289
HANOVER	2,004,552,200	467,148,846	2,471,701,046	0	2,471,701,046
HARRISVILLE	189,658,379	2,472,964	192,131,343	0	192,131,343
HART'S LOCATION	16,133,579	25	16,133,604	0	16,133,604
HAVERHILL	345,742,793	-11,321,177	334,421,616	0	334,421,616
HEBRON	258,297,700	-283,422	258,014,278	0	258,014,278
HENNIKER	399,199,052	21,402,349	420,601,401	0	420,601,401
HILL	89,851,251	-7,606,834	82,244,417	0	82,244,417
HILLSBOROUGH	513,568,408	-19,232,601	494,335,807	0	494,335,807
HINSDALE	355,317,063	-21,387,458	333,929,605	0	333,929,605
HOLDERNESS	688,311,271	60,761,701	749,072,972	0	749,072,972
HOLLIS	1,212,504,780	108,549,702	1,321,054,482	0	1,321,054,482
HOOKSETT	1,821,272,530	330,320,514	1,951,593,044	0	1,951,593,044
HOPKINTON	620,426,021	31,412,928	651,838,949	0	651,838,949
HUDSON	2,676,063,055	296,437,993	2,972,501,048	0	2,972,501,048
JACKSON	396,251,282	22,484,457	418,735,739	0	418,735,739
JAFFREY	407,483,245	28,979,487	436,462,732	0	436,462,732
JEFFERSON	122,796,008	-4,212,917	118,583,091	0	118,583,091
KEENE	1,825,508,640	-33,212,037	1,792,296,603	0	1,792,296,603
KENSINGTON	306,265,316	38,214,515	344,479,831	0	344,479,831
KILKENNY	747	84	831	0	831
KINGSTON	662,284,825	95,830,483	758,115,308	0	758,115,308
LACONIA	1,932,198,550	136,159,825	2,068,358,375	0	2,068,358,375
LANCASTER	270,675,289	-18,486,462	252,188,807	0	252,188,807
LANDAFF	50,784,824	-1,187,463	49,597,361	0	49,597,361
LANGDON	56,932,381	754,574	57,686,955	0	57,686,955
LEBANON	1,880,676,558	111,479,714	1,992,156,272	0	1,992,156,272
LEE	446,745,073	26,908,281	473,653,354	0	473,653,354
LEMPSTER	148,500,562	-14,951,246	133,549,316	0	133,549,316
LINCOLN	836,406,864	769,440	837,176,304	0	837,176,304
LISBON	107,331,430	-438,437	106,892,993	0	106,892,993
LITCHFIELD	886,206,984	19,102,128	905,309,112	0	905,309,112
LITTLETON	725,425,210	-72,549,985	652,875,225	0	652,875,225
LIVERMORE	134,100	0	134,100	0	134,100
LONDONDERRY	3,785,041,790	62,417,799	3,847,459,589	0	3,847,459,589
LOUDON	547,279,088	18,942,721	566,221,809	0	566,221,809
LOW & BURBANK GRANT	0	0	0	0	0
LYMAN	58,982,060	812,772	59,794,832	0	59,794,832

## 2016 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY					
LYME	347,588,500	21,852,139	369,240,639	0	369,240,639
LYNDEBOROUGH	166,012,320	8,053,451	174,065,771	0	174,065,771
MADBURY	234,152,390	5,451,917	239,604,307	0	239,604,307
MADISON	470,890,133	37,722,499	508,612,632	0	508,612,632
MANCHESTER	9,077,786,989	441,363,528	9,519,150,517	0	9,519,150,517
MARLBOROUGH	173,723,655	1,890,224	175,613,879	0	175,613,879
MARLOW	64,525,151	-982,178	63,542,973	0	63,542,973
MARTIN'S LOCATION	38,434	4,318	42,752	0	42,752
MASON	153,704,480	7,287,200	160,971,680	0	160,971,680
MEREDITH	1,773,868,002	185,500,859	1,959,368,861	0	1,959,368,861
MERRIMACK	3,337,276,837	-14,836,256	3,322,440,581	0	3,322,440,581
MIDDLETON	164,922,148	260,972	165,183,120	0	165,183,120
MILAN	126,534,573	-10,207,295	116,327,278	0	116,327,278
MILFORD	1,339,034,961	77,249,984	1,416,284,945	0	1,416,284,945
MILLSFIELD	8,137,153	86,041,249	94,178,402	0	94,178,402
MILTON	360,408,165	35,228,059	395,636,224	0	395,636,224
MONROE	411,866,295	-148,937,735	262,928,560	0	262,928,560
MONT VERNON	254,178,845	13,348,104	267,526,949	0	267,526,949
MOULTONBOROUGH	2,844,591,697	119,727,416	2,964,319,113	0	2,964,319,113
NASHUA	8,249,067,536	1,363,052,207	9,612,119,743	0	9,612,119,743
NELSON	122,176,221	-5,041,136	117,135,085	0	117,135,085
NEW BOSTON	633,818,967	-1,095,266	632,723,701	0	632,723,701
NEW CASTLE	723,880,705	16,127,303	740,008,008	0	740,008,008
NEW DURHAM	407,328,708	37,218,211	444,546,919	0	444,546,919
NEW HAMPTON	316,923,665	-29,399,538	287,524,127	0	287,524,127
NEW IPSWICH	384,950,936	18,167,185	403,118,121	0	403,118,121
NEW LONDON	1,126,372,770	60,214,786	1,186,587,556	0	1,186,587,556
NEWBURY	724,669,038	6,044,644	730,713,682	0	730,713,682
NEWFIELDS	248,590,348	12,437,120	261,027,468	0	261,027,468
NEWINGTON	1,017,291,528	87,419,790	1,104,711,318	0	1,104,711,318
NEWMARKET	739,174,428	121,993,629	861,168,057	0	861,168,057
NEWPORT	433,334,285	-15,660,934	417,673,351	0	417,673,351
NEWTON	506,323,398	26,718,418	533,041,816	0	533,041,816
NORTH HAMPTON	1,030,306,750	174,941,253	1,205,248,003	0	1,205,248,003
NORTHFIELD	283,582,944	25,286,333	308,869,277	0	308,869,277
NORTHUMBERLAND	111,134,907	-6,807,720	104,327,187	0	104,327,187
NORTHWOOD	468,026,783	26,800,101	494,826,884	0	494,826,884
NOTTINGHAM	613,368,641	12,431,322	625,799,963	0	625,799,963
ODELL	2,035,320	398,534	2,433,854	0	2,433,854
ORANGE	31,659,106	70,015	31,729,121	0	31,729,121
ORFORD	135,286,101	7,436,089	142,722,190	0	142,722,190
OSSIPEE	642,113,539	38,079,616	680,193,155	0	680,193,155
PELHAM	1,676,395,742	12,333,880	1,688,729,622	0	1,688,729,622
PEMBROKE	615,755,177	49,403,012	665,158,189	0	665,158,189
PETERBOROUGH	640,759,136	39,627,430	680,386,566	0	680,386,566
PIERMONT	96,449,808	-1,819,607	94,630,201	0	94,630,201
PINKHAM'S GRANT	2,755,360	496,236	3,251,596	0	3,251,596
PITTSBURG	252,238,831	25,730,296	277,969,127	0	277,969,127

## 2016 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY					
PITTSFIELD	265,648,517	-13,374,828	252,273,689	0	252,273,689
PLAINFIELD	272,210,197	7,792,501	280,002,698	0	280,002,698
PLAISTOW	992,241,173	44,005,573	1,036,246,746	0	1,036,246,746
PLYMOUTH	433,056,266	42,084,202	475,140,468	0	475,140,468
PORTSMOUTH	4,791,313,051	860,666,719	5,651,979,770	0	5,651,979,770
RANDOLPH	70,874,787	-4,979,800	65,895,187	0	65,895,187
RAYMOND	933,842,961	12,901,517	946,744,478	0	946,744,478
RICHMOND	94,677,975	3,184,865	97,862,840	0	97,862,840
RINDGE	533,102,260	18,392,444	552,494,704	0	552,494,704
ROCHESTER	2,111,147,346	253,952,929	2,365,100,275	0	2,365,100,275
ROLLINSFORD	230,041,771	43,932,221	273,973,992	0	273,973,992
ROXBURY	23,120,286	-1,066,197	22,054,089	0	22,054,089
RUMNEY	177,539,606	-4,775,768	172,763,838	0	172,763,838
RYE	1,890,465,900	287,100,694	2,177,566,594	0	2,177,566,594
SALEM	4,412,559,540	329,452,268	4,742,011,808	0	4,742,011,808
SALISBURY	128,956,412	4,736,460	133,692,872	0	133,692,872
SANBORNTON	393,864,436	65,278,378	459,142,814	0	459,142,814
SANDOWN	529,025,880	114,052,929	643,078,809	0	643,078,809
SANDWICH	399,806,637	7,134,036	406,940,673	0	406,940,673
SARGENT'S PURCHASE	1,961,360	359,776	2,321,136	0	2,321,136
SEABROOK	2,723,646,150	-295,454,743	2,428,191,407	0	2,428,191,407
SECOND COLLEGE GRANT	1,182,566	180,035	1,362,601	0	1,362,601
SHARON	50,563,398	-71,024	50,492,374	0	50,492,374
SHELBURNE	79,276,650	-11,842,390	67,434,260	0	67,434,260
SOMERSWORTH	843,367,828	43,231,864	886,599,692	0	886,599,692
SOUTH HAMPTON	136,068,744	14,594,341	150,663,085	0	150,663,085
SPRINGFIELD	203,085,199	5,675,373	208,760,572	0	208,760,572
STARK	70,732,534	-3,934,694	66,797,840	0	66,797,840
STEWARTSTOWN	90,937,588	-6,942,708	83,994,878	0	83,994,878
STODDARD	256,898,740	-6,745,837	250,152,903	0	250,152,903
STRAFFORD	473,069,300	35,189,188	508,258,488	0	508,258,488
STRATFORD	75,726,953	-16,450,755	59,276,198	0	59,276,198
STRATHAM	1,256,137,007	67,630,777	1,323,767,784	0	1,323,767,784
SUCCESS	11,743,693	2,114,417	13,858,110	0	13,858,110
SUGAR HILL	145,636,599	-2,326,146	143,310,453	0	143,310,453
SULLIVAN	52,728,231	-164,163	52,564,068	0	52,564,068
SUNAPEE	1,205,901,984	66,762,445	1,272,664,429	0	1,272,664,429
SURRY	78,419,001	-931,360	77,487,641	0	77,487,641
SUTTON	254,964,122	27,638,618	282,602,740	0	282,602,740
SWANZEY	550,986,376	16,099,145	567,085,521	0	567,085,521
TAMWORTH	341,949,702	-2,301,648	339,648,054	0	339,648,054
TEMPLE	140,120,067	2,709,353	142,829,420	0	142,829,420
THOM & MES PURCHASE	5,216,473	956,815	6,173,288	0	6,173,288
THORNTON	366,415,877	4,188,178	370,604,055	0	370,604,055
TILTON	508,872,880	16,384,066	525,256,936	0	525,256,936
TROY	108,170,655	13,138,363	121,309,018	0	121,309,018
TUFTONBORO	973,819,522	36,293,357	1,010,112,879	0	1,010,112,879
UNITY	126,003,365	-8,747,141	117,256,224	0	117,256,224

## 2016 BASE VALUATION FOR DEBT LIMITS ~ By MUNICIPALITY

MUNICIPALITY					
WAKEFIELD	910,277,423	89,239,285	999,516,708	0	999,516,708
WALPOLE	423,602,008	-2,778,603	420,823,405	0	420,823,405
WARNER	284,110,405	-14,314,121	269,796,284	0	269,796,284
WARREN	83,899,662	-18,219,118	65,680,544	0	65,680,544
WASHINGTON	228,769,885	-11,876,564	216,893,321	0	216,893,321
WATERVILLE VALLEY	335,895,878	17,406,791	353,302,669	0	353,302,669
WEARE	856,555,809	-17,851,724	838,704,085	0	838,704,085
WEBSTER	209,318,885	-6,501,232	202,817,653	0	202,817,653
WENTWORTH	93,575,525	234,254	93,809,779	0	93,809,779
WENTWORTH LOCATION	7,232,938	1,306,417	8,539,355	0	8,539,355
WESTMORELAND	163,508,982	6,308,667	169,817,649	0	169,817,649
WHITEFIELD	200,951,406	-12,383,346	188,568,060	0	188,568,060
WILMOT	177,237,784	13,278,709	190,516,493	0	190,516,493
WILTON	368,429,816	10,780,912	379,210,728	0	379,210,728
WINCHESTER	275,887,979	-45,199,780	230,688,199	0	230,688,199
WINDHAM	2,291,885,340	206,516,487	2,498,401,827	0	2,498,401,827
WINDSOR	27,571,407	-565,149	27,006,258	0	27,006,258
WOLFEBORO	1,970,682,356	84,208,485	2,054,890,841	0	2,054,890,841
WOODSTOCK	225,018,862	17,184,425	242,203,287	0	242,203,287
<b>STATE TOTALS</b>	<b>162,782,123,177</b>	<b>9,945,114,569</b>	<b>172,727,237,746</b>	<b>0</b>	<b>172,727,237,746</b>

## 2016 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 2016 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 (1-230 for 2016). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by \*\*\*\*) have no 2016 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.

<b>For example:</b>	<b>Town A</b>	<u>100,000 X 21.95</u>	
		1000 =	\$2,195.00
	<b>Town B</b>	<u>100,000 X 26.56</u>	
		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.

**2016 COMPARISON OF FULL VALUE TAX RATES RANKING**  
**(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)**  
**PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2016 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION			FULL VALUE TAX RATE		RANKING
ACWORTH	97,461,518	103,783,348	\$26.33	93.7	\$24.61	156
ALBANY	111,782,153	113,372,311	\$12.50	99.6	\$12.25	26
ALEXANDRIA	200,583,640	193,877,823	\$21.00	97.9	\$21.36	100
ALLENSTOWN	251,423,283	278,859,939	\$33.86	89.1	\$30.23	210
ALSTEAD	161,870,233	164,022,467	\$26.91	98.8	\$26.47	183
ALTON	1,577,858,917	1,657,510,932	\$14.15	95.2	\$13.44	31
AMHERST	1,703,627,205	1,757,997,930	\$25.10	96.2	\$24.12	147
ANDOVER	253,673,866	238,916,535	\$21.26	103.4	\$22.39	118
ANTRIM	227,463,075	228,588,210	\$27.97	97.5	\$27.59	194
ASHLAND	237,394,875	247,297,685	\$24.37	96.6	\$23.30	135
ATKINSON	947,632,914	983,888,121	\$17.88	96.3	\$17.07	57
ATKINSON & GILMANTON	695,404	806,912	\$0.00	84.5	\$0.00	****
AUBURN	659,600,259	745,214,701	\$20.25	90.8	\$17.75	63
BARNSTEAD	442,932,468	479,880,284	\$27.25	92.1	\$25.03	166
BARRINGTON	923,669,758	968,377,783	\$26.04	95.5	\$24.53	155
BARTLETT	935,932,584	1,031,573,218	\$9.50	90.8	\$8.60	16
BATH	121,057,765	114,576,255	\$20.43	98.7	\$21.22	96
BEAN'S GRANT	509	566	\$0.00	84.5	\$0.00	****
BEAN'S PURCHASE	0	0	\$0.00	84.5	\$0.00	****
BEDFORD	3,294,309,561	3,887,593,206	\$22.37	84.6	\$18.77	70
BELMONT	601,249,886	649,265,560	\$28.83	92.7	\$26.42	181
BENNINGTON	104,046,397	113,412,619	\$31.78	89.9	\$28.91	205
BENTON	25,080,079	28,960,407	\$17.84	88.1	\$15.36	47
BERLIN	397,452,679	315,048,262	\$39.19	112.0	\$48.07	230
BETHLEHEM	230,545,805	261,188,486	\$27.46	88.4	\$24.03	145
BOSCAWEN	236,407,763	256,230,157	\$28.61	92.6	\$26.27	179
BOW	1,173,341,506	1,225,599,333	\$26.29	99.0	\$24.68	157
BRADFORD	197,953,935	208,275,570	\$26.40	93.8	\$24.99	165
BRENTWOOD	565,425,663	577,871,124	\$24.25	95.7	\$23.58	138
BRIDGEWATER	344,129,700	354,373,864	\$9.43	97.4	\$9.10	17
BRISTOL	469,206,603	472,264,751	\$20.62	97.0	\$20.34	84
BROOKFIELD	95,012,335	97,719,780	\$18.96	97.0	\$18.37	69
BROOKLINE	517,780,849	589,650,075	\$32.56	87.2	\$28.36	202
CAMBRIDGE	8,721,492	10,267,516	\$0.00	84.5	\$0.00	****
CAMPTON	381,468,513	403,528,341	\$23.89	94.9	\$22.37	117
CANAAN	341,996,171	346,842,717	\$31.47	97.8	\$30.60	215
CANDIA	394,646,286	473,980,172	\$22.11	83.1	\$18.15	66
CANTERBURY	260,193,775	260,039,944	\$24.95	100.2	\$24.75	159
CARROLL	322,834,920	356,203,017	\$18.98	91.0	\$17.15	58
CENTER HARBOR	386,746,034	422,393,988	\$14.38	91.6	\$13.15	29
CHANDLER'S PURCHASE	40,376	47,634	\$0.00	84.5	\$0.00	****
CHARLESTOWN	281,348,984	280,863,762	\$35.05	95.9	\$34.79	224
CHATHAM	48,265,140	52,115,009	\$16.03	93.9	\$14.81	41
CHESTER	553,595,100	570,784,548	\$23.91	93.2	\$22.43	119
CHESTERFIELD	494,595,419	513,663,084	\$21.26	96.6	\$20.40	85
CHICHESTER	261,680,499	272,756,526	\$27.31	95.9	\$26.01	176
CLAREMONT	710,258,424	706,379,839	\$42.62	100.8	\$41.83	229
CLARKSVILLE	40,986,926	49,780,625	\$16.96	87.4	\$13.88	32
COLEBROOK	179,011,355	166,634,128	\$28.51	106.0	\$30.37	213
COLUMBIA	85,633,380	81,532,572	\$17.81	91.0	\$17.89	64
CONCORD	4,002,967,914	4,061,020,935	\$27.67	98.6	\$25.34	169
CONWAY	1,433,426,343	1,575,470,562	\$19.31	90.1	\$17.44	61

\*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.



**2016 COMPARISON OF FULL VALUE TAX RATES RANKING  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2016 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION				FULL VALUE TAX RATE	RANKING
CORNISH	176,269,458	175,681,268	\$21.40	99.6	\$21.31	98
CRAWFORD'S PURCHASE	187,758	222,173	\$0.00	84.5	\$0.00	****
CROYDON	88,744,821	84,358,402	\$15.86	103.8	\$16.58	54
CUTT'S GRANT	0	0	\$0.00	84.5	\$0.00	****
DALTON	76,286,463	86,406,570	\$24.49	92.3	\$21.46	101
DANBURY	107,013,937	107,218,580	\$23.00	99.8	\$22.84	124
DANVILLE	392,689,734	399,346,512	\$26.65	97.9	\$25.90	175
DEERFIELD	563,632,768	562,963,312	\$22.20	94.4	\$21.83	108
DEERING	179,770,752	193,965,450	\$28.55	90.8	\$25.89	174
DERRY	2,833,341,580	2,989,613,482	\$27.06	94.8	\$25.06	167
DIX GRANT	773,929	900,306	\$0.00	84.5	\$0.00	****
DIXVILLE	8,320,143	32,561,341	\$7.94	84.5	\$2.02	2
DORCHESTER	38,810,028	39,555,891	\$21.96	97.8	\$21.49	102
DOVER	2,991,001,960	3,256,575,688	\$26.29	91.7	\$23.59	139
DUBLIN	230,289,892	207,798,582	\$27.81	110.9	\$30.77	217
DUMMER	75,409,010	65,464,947	\$15.17	110.1	\$15.83	50
DUNBARTON	302,935,262	325,127,303	\$23.98	89.0	\$22.16	113
DURHAM	1,016,683,899	1,080,145,993	\$29.73	92.9	\$27.68	196
EAST KINGSTON	311,190,593	329,369,789	\$24.79	90.7	\$23.23	133
EASTON	63,087,871	67,745,707	\$11.85	93.5	\$11.00	21
EATON	109,837,993	105,083,796	\$10.86	104.5	\$11.33	22
EFFINGHAM	170,325,004	155,247,378	\$22.80	107.8	\$24.91	164
ELLSWORTH	13,449,932	14,646,109	\$19.84	92.9	\$18.16	67
ENFIELD	543,592,734	566,775,229	\$26.54	96.0	\$24.77	160
EPPING	706,425,774	822,367,707	\$25.94	85.2	\$22.06	112
EPSOM	425,254,200	433,589,938	\$25.03	97.4	\$24.44	153
ERROL	86,883,356	88,539,769	\$11.96	91.5	\$11.41	23
ERVING'S GRANT	36,902	78,636	\$0.00	84.5	\$0.00	****
EXETER	1,729,679,814	1,924,940,913	\$26.24	89.8	\$23.07	129
FARMINGTON	450,346,546	455,468,793	\$25.03	97.6	\$24.34	151
FITZWILLIAM	254,000,732	248,213,859	\$27.74	100.7	\$27.79	198
FRANCESTOWN	191,875,340	182,300,239	\$25.51	104.4	\$26.77	186
FRANCONIA	284,280,597	286,981,348	\$17.06	98.4	\$16.84	56
FRANKLIN	542,177,660	579,734,391	\$25.23	93.6	\$23.24	134
FREEDOM	483,254,456	495,962,022	\$12.60	97.4	\$12.25	26
FREMONT	400,985,833	450,591,553	\$29.88	87.8	\$26.46	182
GILFORD	1,662,334,122	1,774,276,810	\$17.95	93.8	\$16.78	55
GILMANTON	453,782,020	456,748,268	\$23.91	98.3	\$23.62	140
GILSUM	61,027,121	61,386,389	\$26.95	97.8	\$26.59	185
GOFFSTOWN	1,459,249,100	1,535,064,461	\$26.43	93.7	\$24.81	161
GORHAM	273,762,000	241,079,177	\$31.85	99.4	\$35.40	225
GOSHEN	72,028,938	73,815,208	\$21.40	97.5	\$20.82	92
GRAFTON	115,897,035	119,121,072	\$26.14	95.9	\$25.30	168
GRANTHAM	466,452,232	484,841,012	\$23.84	95.8	\$22.87	126
GREENFIELD	138,393,706	156,545,562	\$28.23	93.1	\$24.87	163
GREENLAND	705,105,116	792,696,949	\$16.65	88.5	\$14.71	40
GREEN'S GRANT	3,129,477	3,757,030	\$7.45	84.5	\$6.16	10
GREENVILLE	97,595,138	102,862,626	\$24.28	95.0	\$22.85	125
GROTON	79,159,602	140,279,081	\$11.70	99.4	\$6.29	11
HADLEY'S PURCHASE	0	0	\$0.00	84.5	\$0.00	****
HALE'S LOCATION	74,454,500	74,284,185	\$4.25	100.3	\$4.25	6
HAMPSTEAD	1,031,576,646	1,149,504,908	\$24.20	89.2	\$21.49	102

\*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2016 COMPARISON OF FULL VALUE TAX RATES RANKING  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2016 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION				FULL VALUE TAX RATE	RANKING
HAMPTON	3,335,308,100	3,374,610,103	\$16.08	98.6	\$15.67	49
HAMPTON FALLS	420,011,775	483,545,913	\$21.50	90.7	\$19.29	74
HANCOCK	247,659,753	239,392,496	\$23.11	102.9	\$23.80	142
HANOVER	2,004,552,200	2,475,094,793	\$19.72	81.0	\$15.95	52
HARRISVILLE	189,658,379	192,318,374	\$17.60	98.4	\$17.32	60
HART'S LOCATION	16,133,579	16,397,629	\$3.65	100.0	\$3.53	5
HAVERHILL	345,742,793	334,921,766	\$29.76	98.0	\$30.46	214
HEBRON	258,297,700	264,163,915	\$8.32	98.8	\$8.09	14
HENNIKER	399,199,052	423,497,816	\$33.33	93.3	\$30.90	218
HILL	89,851,251	83,694,816	\$25.30	102.8	\$26.91	187
HILLSBOROUGH	513,568,408	494,444,712	\$29.52	100.4	\$30.32	212
HINSDALE	355,317,063	333,966,481	\$26.93	103.6	\$27.78	197
HOLDERNESS	688,311,271	749,189,147	\$14.18	91.7	\$12.98	27
HOLLIS	1,212,504,780	1,321,056,568	\$23.43	91.0	\$21.32	99
HOOKSETT	1,621,272,530	1,951,731,299	\$26.39	82.5	\$21.52	104
HOPKINTON	620,426,021	662,217,698	\$33.55	92.7	\$31.00	219
HUDSON	2,676,063,055	2,973,134,944	\$21.97	87.3	\$19.41	75
JACKSON	396,251,282	419,562,607	\$11.26	94.6	\$10.62	20
JAFFREY	407,483,245	436,467,335	\$33.00	93.3	\$30.66	216
JEFFERSON	122,796,008	119,225,391	\$20.39	101.4	\$20.79	91
KEENE	1,825,508,640	1,804,187,319	\$36.39	99.8	\$35.98	226
KENSINGTON	306,265,316	344,479,831	\$23.51	88.2	\$20.57	88
KILKENNY	747	831	\$0.00	84.5	\$0.00	****
KINGSTON	662,284,825	758,151,346	\$25.50	85.9	\$22.01	111
LACONIA	1,932,198,550	2,086,317,897	\$22.20	93.3	\$20.34	84
LANCASTER	270,675,289	255,323,815	\$25.61	103.3	\$26.94	189
LANDAFF	50,784,824	49,708,196	\$19.73	100.6	\$20.07	82
LANGDON	56,932,381	57,698,688	\$29.73	99.4	\$29.10	206
LEBANON	1,880,676,558	2,049,212,795	\$28.13	93.8	\$25.59	171
LEE	446,745,073	473,960,648	\$29.25	94.3	\$26.99	190
LEMPSTER	148,500,562	133,559,802	\$24.66	104.2	\$26.57	184
LINCOLN	836,406,864	839,192,665	\$13.19	97.5	\$13.05	28
LISBON	107,331,430	106,892,993	\$28.68	100.0	\$28.59	204
LITCHFIELD	886,206,984	906,597,009	\$21.60	95.9	\$20.91	94
LITTLETON	725,425,210	657,930,799	\$25.91	89.3	\$27.50	193
LIVERMORE	134,100	134,100	\$0.00	100.0	\$0.00	****
LONDONDERRY	3,785,041,790	3,879,315,817	\$21.50	94.4	\$20.46	87
LOUDON	547,279,088	571,846,284	\$20.98	95.4	\$19.88	79
LOW & BURBANK GRANT	0	0	\$0.00	84.5	\$0.00	****
LYMAN	58,982,060	59,794,832	\$19.23	98.5	\$18.87	71
LYME	347,588,500	369,240,639	\$25.46	93.1	\$23.65	141
LYNDEBOROUGH	166,012,320	174,066,117	\$27.74	95.3	\$26.38	180
MADBURY	234,152,390	239,836,957	\$28.59	95.0	\$27.60	195
MADISON	470,890,133	509,589,001	\$16.56	91.3	\$15.23	44
MANCHESTER	9,077,786,989	9,551,682,509	\$23.14	95.1	\$21.60	107
MARLBOROUGH	173,723,655	176,109,358	\$30.18	98.9	\$29.69	209
MARLOW	64,525,151	63,811,058	\$21.97	101.6	\$22.19	114
MARTIN'S LOCATION	38,434	42,752	\$0.00	84.5	\$0.00	****
MASON	153,704,480	160,983,590	\$25.21	95.4	\$23.96	144
MEREDITH	1,773,868,002	1,968,530,387	\$15.59	90.6	\$14.02	35
MERRIMACK	3,337,276,837	3,322,915,667	\$22.79	99.1	\$22.58	122
MIDDLETON	164,922,148	165,183,120	\$36.16	99.1	\$36.02	227

\*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2016 COMPARISON OF FULL VALUE TAX RATES RANKING  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2016 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION				FULL VALUE TAX RATE	RANKING
MILAN	126,534,573	116,631,751	\$20.65	98.0	\$21.86	110
MILFORD	1,339,034,961	1,417,686,825	\$28.96	94.5	\$27.12	191
MILLSFIELD	8,137,153	94,178,402	\$6.60	84.5	\$0.57	1
MILTON	360,408,165	395,689,904	\$28.40	92.5	\$25.59	171
MONROE	411,866,295	262,928,560	\$11.34	94.1	\$14.64	39
MONT VERNON	254,178,845	267,526,949	\$29.45	95.0	\$27.85	199
MOULTONBOROUGH	2,844,591,697	2,968,525,437	\$8.74	95.3	\$8.35	15
NASHUA	8,249,067,536	9,622,829,137	\$25.07	85.0	\$21.06	95
NELSON	122,176,221	117,135,085	\$19.69	103.3	\$20.42	86
NEW BOSTON	633,818,967	632,729,377	\$23.35	99.1	\$23.19	131
NEW CASTLE	723,880,705	740,008,008	\$5.85	97.7	\$5.71	9
NEW DURHAM	407,328,708	444,546,919	\$22.76	91.6	\$20.77	90
NEW HAMPTON	316,923,665	288,481,676	\$17.99	104.3	\$19.44	76
NEW IPSWICH	384,950,936	403,121,233	\$26.23	93.6	\$24.86	162
NEW LONDON	1,126,372,770	1,166,587,556	\$15.67	94.8	\$14.84	42
NEWBURY	724,669,038	732,379,184	\$16.05	99.1	\$15.86	51
NEWFIELDS	248,590,348	261,062,999	\$23.22	95.2	\$21.84	109
NEWINGTON	1,017,291,528	1,107,362,510	\$9.15	89.8	\$7.37	13
NEWMARKET	739,174,428	862,437,884	\$25.45	85.8	\$21.58	106
NEWPORT	433,334,285	420,730,225	\$28.73	101.7	\$29.23	207
NEWTON	506,323,398	533,081,659	\$26.16	94.8	\$24.70	158
NORTH HAMPTON	1,030,308,750	1,205,314,710	\$17.79	85.4	\$15.01	43
NORTHFIELD	283,582,944	311,369,349	\$25.98	89.1	\$23.08	130
NORTHUMBERLAND	111,134,907	104,877,259	\$36.80	96.5	\$38.24	228
NORTHWOOD	468,026,783	495,172,199	\$23.98	94.3	\$22.33	116
NOTTINGHAM	613,368,641	625,997,374	\$20.65	97.1	\$19.94	81
ODELL	2,035,320	2,931,736	\$9.85	84.5	\$6.84	12
ORANGE	31,659,106	31,858,375	\$24.75	98.7	\$24.51	154
ORFORD	135,286,101	142,852,681	\$27.36	94.7	\$25.86	173
OSSIPEE	642,113,539	680,289,380	\$19.30	94.2	\$18.08	65
PELHAM	1,676,395,742	1,690,014,097	\$20.95	98.6	\$20.68	89
PEMBROKE	615,755,177	666,826,427	\$29.00	90.0	\$26.07	177
PETERBOROUGH	640,759,136	682,515,027	\$30.84	94.0	\$28.06	200
PIERMONT	96,449,808	94,688,509	\$23.95	101.1	\$24.28	150
PINKHAM'S GRANT	2,755,360	6,760,166	\$7.08	84.5	\$2.77	3
PITTSBURG	252,238,831	282,815,995	\$15.70	90.3	\$13.91	33
PITTSFIELD	265,648,517	252,579,826	\$32.25	102.3	\$33.51	223
PLAINFIELD	272,210,197	280,041,688	\$28.35	96.9	\$26.93	188
PLAISTOW	992,241,173	1,036,307,070	\$22.50	95.2	\$21.24	97
PLYMOUTH	433,056,266	477,517,394	\$25.17	87.4	\$22.62	123
PORTSMOUTH	4,791,313,051	5,713,043,888	\$17.04	84.9	\$14.15	37
RANDOLPH	70,874,787	67,562,650	\$14.93	102.6	\$15.48	48
RAYMOND	933,842,961	947,178,823	\$23.74	97.0	\$23.08	130
RICHMOND	94,677,975	97,862,840	\$28.19	95.8	\$27.16	192
RINDGE	533,102,280	552,882,802	\$27.91	96.3	\$26.26	178
ROCHESTER	2,111,147,346	2,380,977,980	\$28.26	88.3	\$24.18	148
ROLLINSFORD	230,041,771	274,016,276	\$27.98	83.6	\$23.22	132
ROXBURY	23,120,286	25,289,746	\$25.32	103.2	\$23.03	128
RUMNEY	177,539,606	173,081,980	\$23.76	95.6	\$24.10	146
RYE	1,890,465,900	2,179,578,301	\$10.68	86.8	\$9.23	18
SALEM	4,412,559,540	4,745,723,979	\$20.43	92.3	\$18.87	71
SALISBURY	128,956,412	136,036,493	\$24.56	92.6	\$22.90	127

\*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.

**2016 COMPARISON OF FULL VALUE TAX RATES RANKING  
(AVERAGE LEVEL OF ASSESSMENTS (RATIO) SHOWN IN COLM. 4)  
PREPARED BY NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION**

MUNICIPALITY	2016 VALUATION		COMPARATIVE TAX RATES AND RANKINGS			
	MODIFIED LOCAL ASSESSED VALUATION				FULL VALUE TAX RATE	RANKING
SANBORNTON	393,864,436	460,719,767	\$23.63	85.6	\$20.14	83
SANDOWN	529,025,880	643,078,809	\$29.16	82.2	\$23.53	137
SANDWICH	399,806,637	407,562,797	\$14.46	97.5	\$14.12	36
SARGENT'S PURCHASE	1,981,360	2,321,136	\$0.00	84.5	\$0.00	****
SEABROOK	2,723,646,150	2,428,191,407	\$14.79	96.0	\$15.34	46
SECOND COLLEGE GRANT	1,182,566	1,362,601	\$0.00	84.5	\$0.00	****
SHARON	50,563,398	50,569,181	\$20.92	99.5	\$20.85	93
SHELBURNE	79,276,650	68,109,442	\$15.58	101.4	\$17.20	59
SOMERSWORTH	843,367,828	890,309,355	\$32.12	95.0	\$30.25	211
SOUTH HAMPTON	136,068,744	150,664,785	\$18.23	89.6	\$16.07	53
SPRINGFIELD	203,085,199	209,068,637	\$22.29	97.7	\$21.51	103
STARK	70,732,534	67,657,559	\$17.42	97.2	\$17.54	62
STEWARTSTOWN	90,937,586	84,035,430	\$23.88	101.8	\$25.34	169
STODDARD	256,898,740	250,182,834	\$14.99	101.9	\$15.30	45
STRAFFORD	473,069,300	508,258,488	\$21.25	93.0	\$19.73	77
STRATFORD	75,726,953	59,963,125	\$23.51	101.2	\$28.11	201
STRATHAM	1,256,137,007	1,323,778,265	\$20.40	94.8	\$19.25	73
SUCCESS	11,743,693	14,643,392	\$5.41	84.5	\$4.33	7
SUGAR HILL	145,636,599	143,310,453	\$21.25	101.2	\$21.54	105
SULLIVAN	52,728,231	52,564,068	\$31.58	99.1	\$31.36	220
SUNAPEE	1,205,901,984	1,272,664,429	\$15.03	94.6	\$14.22	38
SURRY	78,419,001	81,439,868	\$18.18	101.2	\$17.44	61
SUTTON	254,964,122	282,603,745	\$26.98	90.0	\$24.26	149
SWANZEY	550,986,376	568,642,409	\$28.87	95.0	\$27.50	193
TAMWORTH	341,949,702	345,353,103	\$22.94	100.7	\$22.53	120
TEMPLE	140,120,067	143,100,246	\$25.02	97.4	\$24.44	153
THOM & MES PURCHASE	5,216,473	6,487,976	\$3.95	84.5	\$3.18	4
THORNTON	366,415,877	371,019,540	\$19.39	98.2	\$19.06	72
TILTON	508,872,880	525,449,531	\$20.72	95.4	\$19.82	78
TROY	108,170,855	121,313,518	\$36.62	92.1	\$32.39	222
TUFTONBORO	973,819,522	1,011,343,921	\$10.43	95.6	\$10.00	19
UNITY	126,003,365	117,271,981	\$30.13	107.0	\$32.29	221
WAKEFIELD	910,277,423	1,000,775,256	\$12.94	91.0	\$11.73	24
WALPOLE	423,602,008	421,005,586	\$24.31	103.1	\$24.35	152
WARNER	284,110,405	270,498,815	\$27.34	104.0	\$28.52	203
WARREN	83,899,662	66,080,862	\$23.57	109.9	\$29.33	208
WASHINGTON	228,769,885	217,017,776	\$19.35	105.0	\$20.34	84
WATERVILLE VALLEY	335,895,878	354,299,656	\$14.00	95.2	\$13.26	30
WEARE	856,555,809	841,351,452	\$22.37	100.4	\$22.54	121
WEBSTER	209,318,885	203,826,014	\$22.97	95.7	\$23.31	136
WENTWORTH	93,575,525	93,915,405	\$22.58	95.0	\$22.27	115
WENTWORTH LOCATION	7,232,938	8,547,148	\$6.17	84.5	\$5.19	8
WESTMORELAND	163,508,982	169,818,117	\$24.83	96.2	\$23.87	143
WHITEFIELD	200,951,406	190,368,264	\$24.77	100.4	\$25.81	172
WILMOT	177,237,784	190,559,016	\$24.29	92.1	\$22.53	120
WILTON	368,429,816	379,392,871	\$26.34	97.0	\$25.52	170
WINCHESTER	275,887,979	231,232,849	\$30.53	116.7	\$35.98	226
WINDHAM	2,291,885,340	2,499,003,308	\$21.82	91.7	\$19.89	80
WINDSOR	27,571,407	28,642,893	\$12.46	100.9	\$11.94	25
WOLFEBORO	1,970,682,356	2,056,827,170	\$14.63	95.9	\$13.99	34
WOODSTOCK	225,018,862	242,963,710	\$19.89	92.8	\$18.29	68
<b>STATE TOTAL</b>	<b>162,782,123,177</b>	<b>173,365,433,698</b>	<b>\$22.13</b>	<b>94.2</b>	<b>\$20.60</b>	

\*RANKING BASED ON LOWEST TO HIGHEST FULL VALUE TAX RATE.