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Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Carolynn J. Lear
Assistant Commissioner

September 23, 2020

His Excellency,
Governor Christopher T. Sununu
And Honorable Council

Dear Governor Sununu and Honorable Councilors,

It is my pleasure to present the Department of Revenue Administration's (DRA) 2020 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.

The DRA faced and conquered numerous challenges, some planned and some unplanned, during State Fiscal Year (FY) 2020. The planned challenges included implementing the first of three phases of DRA's new Revenue Information Management System (RIMS), including a new on-line portal called Granite Tax Connect (GTC). The first phase included more than 9,000 taxpayers of the Meals and Rentals, Medicaid Enhancement Tax, and Nursing Facility Quality Assessment. The second phase will be going live in October 2020 and will include DRA's largest tax types with the Business Profit Tax, Business Enterprise Tax, Interest and Dividends Tax, and Communication Services Tax. Additional information on RIMS and GTC can be found in the body of this report. The unplanned challenges were primarily due to the COVID-19 pandemic. The majority of DRA employees transitioned to working remotely while still meeting the DRA's mission of fairly and efficiently administering the tax laws of New Hampshire, collecting the proper amount of taxes due, and providing support to municipal units of government. In addition, the DRA assisted taxpayers and businesses with the extension of Business Tax and Interest and Dividends Tax due dates from April 15th to June 15th, as well as with the administration of various COVID-19 relief programs, most notably the Main Street Relief Fund (MSRF). While the COVID-19 pandemic presented the DRA with many challenges, I am extremely proud of the work of DRA employees to face and conquer the various unforeseen events.

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

Sincerely,

Lindsey M. Stepp
Commissioner

TDD Access: Relay NH 1-800-735-2984

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.

The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

2020 Annual Report

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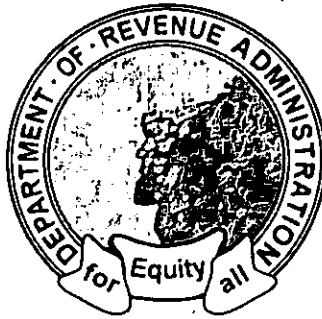
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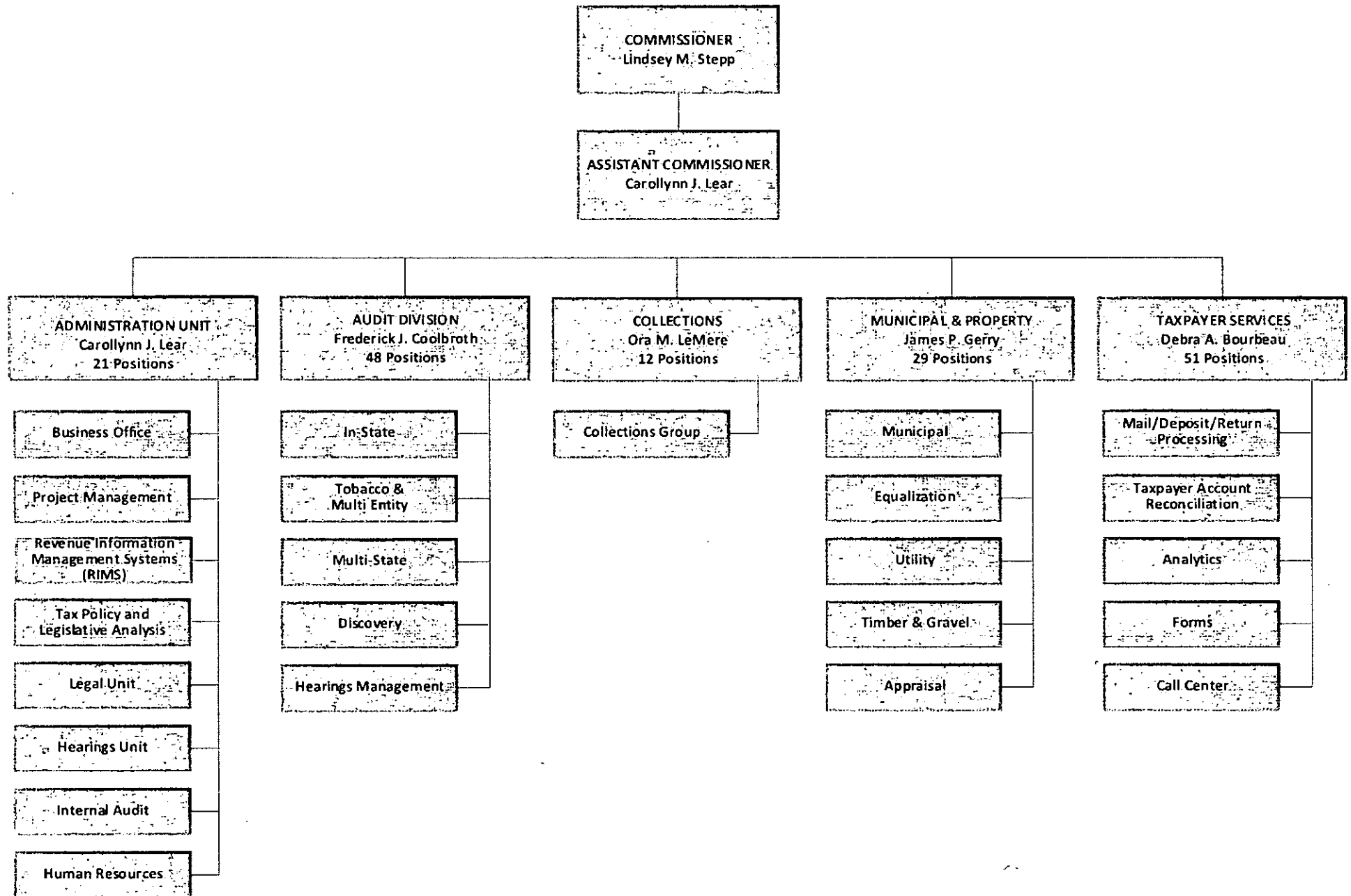


Our Mission

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

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

Department of Revenue Administration



Division Primary Functions

Administration Unit

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

Audit Division

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

Collections Division

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

Municipal and Property Division

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

Department of Information Technology

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

Taxpayer Services Division

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

Employee of the Year



Ms. Leroy has worked for the Department of Revenue Administration in the Audit Division for over 12 years and tackles some of the Division's toughest audits. Violeta's analysis and work product are thorough and demonstrate a sophisticated understanding of very complicated issues. Violeta's work is always of the highest quality and she is recognized by everyone in the Audit Division as a valuable resource. Co-workers regularly seek her advice and help on difficult issues. Despite the overwhelming amount of work that everyone has to do, Violeta's willingness to assist others is unequalled.

Recently DRA was asked to support two other New Hampshire agencies with a very challenging and sensitive project, naturally, we sought Violeta's assistance! This project, which included imbedding herself at another agency, placed demands that far exceeded her job duties as a state tax auditor.

Violeta is a natural leader and inspires others to follow in her footsteps. Violeta consistently displays a positive attitude which includes being energetic and motivated and taking pride in work by improving and learning new job skills. The Employee Code of Respect at DRA reads "We will cultivate respect and teamwork among fellow co-workers by encouraging each other to live up to our full potential through honesty, understanding, dignity, tolerance and accountability". Violeta has the propensity to always look on the bright side and focuses on solutions to problems. Violeta unfailingly treats everyone with respect, is always cheerful, upbeat and positive. Violeta is a great asset to the Department of Revenue Administration and is completely deserving of this recognition.

SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2020

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

BUSINESS PROFITS TAX – RSA CHAPTER 77-A

The Business Profits Tax (BPT) has historically been one of the largest sources of general fund revenue. Enacted in 1970 as a replacement for the municipal property tax on stock-in-trade, farm livestock, poultry, fuel pumps, mills and machinery, the initial rate was established at 6%. The rate steadily increased to a high of 9.56% in Fiscal Year (FY) 1983. The rate then decreased to 7% beginning FY 1995, then increased to 8% for tax years ending on or after July 1, 1999. The rate of 8.5% was effective for all returns and taxes due on account of taxable periods ending on or after July 1, 2001. For taxable periods ending on or after December 31, 2016, the BPT rate was reduced to 8.2%. For taxable periods ending on or after December 31, 2018, the BPT rate was reduced to 7.9%, because, in accordance with Chapter 274:23, Laws of 2015, the amount of combined unrestricted general and education trust fund revenue collected for the biennium ending June 30, 2017 was more than \$4.64 billion. For taxable periods ending on or after December 31, 2019, the BPT rate is reduced to 7.7%. For taxable periods ending on or after December 31, 2021, the BPT rate will depend on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020, excluding \$68,100,000 appropriated to the education trust fund (the "combined revenue"). If the combined revenue is 6% or more below the official revenue estimates, the BPT rate will be 7.9%. If the combined revenue is 6% or more above the official revenue estimates, the BPT rate will be 7.5%. Otherwise, the BPT rate will continue to be 7.7%. The BPT is assessed on income from conducting business activity within the state. For multi-state businesses, income is apportioned using a weighted sales factor of two and the standard payroll and property factors. Organizations operating a unitary business must use combined reporting in filing their NH return. Four annual estimate payments are required on liabilities greater than \$200, paid at 25% each. BPT return due dates are consistent with federal return due dates based on the taxpayer's entity type. Business organizations with \$50,000 or less of gross business income from all their activities are not required to file a return. Business organizations, however, that realize a gain or loss on the sale or exchange of an interest in the business organization shall file a return for the taxable period, regardless of whether or not the business organization's gross business income is in excess of \$50,000 during the taxable period.

BUSINESS ENTERPRISE TAX – RSA CHAPTER 77-E

In 1993, a 0.25% tax was enacted on taxable enterprise value tax base, which is the sum of all compensation paid or accrued, interest paid or accrued, and dividends paid after special adjustments and apportionment. Chapter 17, Laws of 1999 increased the rate from 0.25% to 0.5%. The rate was increased to 0.75% in 2001. For taxable periods ending on or after December 31, 2016, the Business Enterprise Tax (BET) rate was reduced to 0.72%. For taxable periods ending on or after December 31, 2018, the BET rate was reduced to .675%, because, in accordance with Chapter 274:24, Laws of 2015, the amount of combined unrestricted general and education trust fund revenue collected for the biennium ending June 30, 2017 was more than \$4.64 billion. For taxable periods ending on or after December 31, 2019, the BET rate is reduced to 0.60%. For taxable periods ending on or after December 31, 2021, the BET rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020, excluding \$68,100,000 appropriated to the education trust fund (the "combined revenue"). If the combined revenue is 6% or more below the official revenue estimates, the BET rate will be 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BET rate will be 0.50%. Otherwise, the BET rate will continue to be 0.60%. In 2001, the filing threshold increased to \$150,000 (from \$100,000) of gross business receipts or \$75,000 (from \$50,000) of the enterprise value tax base. In 2013, the filing thresholds increased to \$200,000 of gross business receipts or \$100,000 of the enterprise value tax base. Beginning with taxable periods ending on or after December 31, 2015, the Commissioner is required to biennially adjust these filing threshold amounts using the Consumer Price Index, Northeast Region. Four annual estimate payments are required on liabilities greater than \$260 for taxable periods ending on or after December 31, 2013; paid at 25% each on the 15th day of the 4th, 6th, 9th and 12th months of the taxable year. The BET return is due at the same time the BPT return is due. The BET may be used as a credit against the BPT under RSA 77-A:5. Any unused portion of the credit may be carried forward and allowed against the BPT for 5 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending before December 31, 2014, and for 10 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending on or after December 31, 2014.

COMMUNICATIONS SERVICES TAX – RSA CHAPTER 82-A

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

EDUCATION PROPERTY TAX – RSA 76:3

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

INTEREST & DIVIDENDS TAX – RSA CHAPTER 77

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

LOCAL PROPERTY TAX – RSA CHAPTER 76

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

- Current use assessments under RSA Chapter 79-A for certain farm land, forest land, and unproductive land. The program is for properties dedicated to remaining as open space. A Land Use Change Tax of 10% of the market value of the property is charged upon the occurrence of a disqualifying event (usually a development, use or sale of a portion of a property). Typically ten acres or more of dedicated land is required. Application to local officials on or before April 15th is required.

- Taxes on the value of standing timber assessed under RSA Chapter 79. These are assessed by local officials, at a rate of 10% of the value of the standing timber. The annual filing of an intent to cut and the subsequent report of timber cut are required.
- Taxes on the value of gravel and excavated materials assessed under RSA Chapter 72-B. These are assessed at a rate of \$.02 per cubic yard of earth excavated.

Local Property Tax Exemptions, Credits and Deferrals

Elderly Exemption – RSA 72:39-a

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

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

Blind Exemption – RSA 72:37

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

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

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

Veterans' Tax Credits and Disabled Exemption

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

- **RSA 72:28** – The standard veterans' tax credit in the amount of \$50 unless, alternatively, the municipality adopts the optional veterans' tax credit which is an amount from \$51 up to \$750;
- **RSA 72:28-b** – The all veterans' property tax credit if adopted by the municipality, in the amount of the standard or optional veterans' tax credit in effect in the municipality;

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

Certain Disabled Veterans' Exemption under RSA 72:36-a: A resident discharged under conditions other than dishonorable or honorably separated from military service, who is 100% totally and permanently disabled from service connection, who is a double amputee, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection, and who owns a specially adapted home acquired with the assistance of the United States Department of Veterans Affairs is exempt from all taxation on that home.

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

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

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

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

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

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

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

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

the amount of tax collected and to remit the tax monthly to the State, less a 3% commission if the return and payment are filed both timely and electronically.

MEDICAID ENHANCEMENT TAX – RSA CHAPTER 84-A

The Medicaid Enhancement Tax (MET) was enacted in 1991 at a rate of 8% of gross patient services revenue of every hospital. In 1993, the rate was changed to be established by legislation each biennium upon the gross patient services revenue of every hospital for the hospital's fiscal year ending during the first full calendar year preceding the taxable period. If the Legislature failed to set the rate of tax on or before April 1, preceding the first fiscal year of the biennium, the tax rate was to be zero for that biennium. In no event was the rate of the tax to be greater than 6 percent for any biennium. In 1998, the law was amended to require the Legislature to set the tax rate on or before May 1. In 2003, the tax rate was changed to 6% of gross patient services revenue. In 2004, the 6% tax on gross patient services revenue was changed to a 6% tax upon the "net" patient services revenue of every hospital. In 2007, the tax rate was reduced to 5.5% of net patient services revenue. For taxable periods ending June 30, 2014 and prior, hospitals were required to pay 100% of the tax due for the taxable period no later than the 15th day of the fourth month of the taxable period and were required to file a tax return with the Department on or before the 10th day of the month following the expiration of the taxable period. For taxable periods beginning July 1, 2014 and after, special hospitals for rehabilitation are no longer included in the definition of "hospital" and hospitals are required to file a return on or before the 15th day of April in the taxable period. In addition, every hospital shall on or before January 15 in the taxable period make a nonbinding estimate of its projected tax payment. The tax rate decreased to 5.45% for the taxable period ending June 30, 2016, and to 5.4% for the taxable period ending June 30, 2017, and for every taxable period thereafter.

REAL ESTATE TRANSFER TAX – RSA CHAPTER 78-B

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

RAILROAD TAX – RSA CHAPTER 82

Every railroad, railway, express, and every parlor, sleeping or dining car company, or other company not a railroad company owning any cars operated for profit on any railroad in this state shall pay an annual Railroad Tax. The Railroad Tax is assessed on the market value of the property and estate in this state of any such company as of April 1 of each year. The tax is imposed at the

average rate of taxation at that time upon other property throughout the State. Railroad "property" applies to both railroad companies (an enterprise, corporation, partnership, etc.) and private rail cars operated for profit on any railroad in the State.

TOBACCO TAX – RSA CHAPTER 78

The Tobacco Tax is a direct tax upon the consumer at retail. However, it is pre-collected and paid by the wholesaler. It is presumed the Tobacco Tax has been pre-collected and paid by the wholesaler by the affixing of a Tobacco Tax stamp on the tobacco product. The Tobacco Tax was first enacted in 1939. Originally the tax was based upon the value at the usual selling price of all tobacco products. In 1975, the tax was changed to a flat rate of \$0.12 per package of 20 cigarettes. At that time, there was no tax on other tobacco products. Over the next 34 years the tax was increased from \$0.12 to \$1.78 per package. In 2011, the Tobacco Tax rate was decreased from \$1.78 to \$1.68 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes. As of August 1, 2013, the Tobacco Tax rate increased from \$1.68 back to \$1.78 for each package containing 20 cigarettes, per Chapter 224:379 through 381, Laws of 2011. In 1991, the Legislature enacted a tax on tobacco products other than cigarettes (OTP Tax) at the rate "proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes." In 2003, the OTP Tax was changed to 19% of the wholesale sales price. The OTP Tax rate was changed again in 2009 to 48.59% of the wholesale sales price, and then in 2010 to a rate of 65.03% of the wholesale sales price. In 2011, the OTP Tax rate was decreased to 48% of the wholesale sales price. As of August 1, 2013, the OTP Tax rate increased from 48% back to 65.03% of the wholesale sales price, per Chapter 224:379 through 381, Laws of 2011. Chapter 346, Laws of 2019 amends the Tobacco Tax to include electronic cigarettes effective January 1, 2020. Electronic cigarettes are treated as OTP but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or "closed system" devices), and the other for containers that are intended to be opened ("open system" devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine. Wholesalers are required to report their tax liability for the collection of the OTP Tax on a monthly basis. The return is due on or before the 15th day of the month following the end of the reporting period. Wholesalers may file quarterly, but permission to file quarterly must be pre-approved, in writing, by the Department.

UTILITY PROPERTY TAX-RSA CHAPTER 83-F

Utility property is defined, in part, as "all real estate, buildings and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, water, or sewage subject to tax under RSA 72:6, 72:7 and 72:8, but not exempt under RSA 72:23," excluding water and air pollution control

facilities exempt from local property taxation under RSA 72:12-a. In 2011, "utility property" was amended to also exclude: the electrical generation, production, and supply equipment of an "eligible customer-generator" as defined in RSA 362-A:1-a, II-b; property used for the retail distribution of fuel for personal, non-commercial use, use as a fuel in a motorized vehicle, home cooking, or heating; and that portion of a manufacturing establishment's generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products or combinations thereof, water, or sewage subject to tax under RSA 72:6, 72:7, and 72:8, but not exempt under RSA 72:23, that is expended, used, or consumed on-site primarily for the operation of the manufacturing establishment and that does not otherwise enter the stream of commerce.

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

New Hampshire

Legislative Session in Review – FY 2020/2021

State Budget

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2019 Legislative Session in the FY 2020-2021 state budget by the New Hampshire General Court. Due to last year's continuing resolution, the FY 2020/2021 state budget was not adopted as of the date of the last DRA Annual Report. Therefore, the statutory changes made in the FY 2020/2021 state budget are being presented here. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as a full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

BUSINESS TAX

Tax Rates

HB 4 (Chapter 346, Sections 200-202) amends RSA 77-A:2 and RSA 77-E:2 to establish the rates of the Business Profits Tax (BPT) and Business Enterprise Tax (BET). For taxable periods ending on or after December 31, 2019, the rates remain unchanged, namely, 7.7% for BPT, and 0.6% for BET. The rate reductions formerly established by Laws of 2017, 156:215-217, however, were repealed and instead replaced with varying rate levels contingent on the amount of revenue collected for the fiscal year ending June 30, 2020.

For all taxable periods ending on or after December 31, 2021, the BPT and BET rates depend on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020, excluding \$68,100,000 appropriated to the education trust fund (the "combined revenue"). If the combined revenue is 6% or more below the official revenue estimates, the BPT and BET rates will be 7.9% and 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BPT and BET rates will be 7.5% and 0.50%. Otherwise, the BPT and BET rates will continue to be 7.7% and 0.60%.

Statutes Amended: RSA 77-A:2 and RSA 77-E:2

Effective Date: July 1, 2019

Internal Revenue Code applicable to BPT

HB 4 (Chapter 346, Sections 203-206, 251) amends RSA 77-A:1, XX to generally conform the BPT to the United States Internal Revenue Code (IRC) of 1986 in effect on December 31, 2018, subject to the adjustments provided in RSA 77-A:3-b, for taxable periods beginning on or after January 1, 2020. The starting point for calculating taxable business profits is federal taxable income before net operating loss and special deductions as determined under the provisions of the IRC as it existed at a specific point in time, subject to the adjustments provided in RSA 77-A:3-b. Currently, for taxable periods beginning on January 1, 2018 through December 31, 2019, the applicable version is the IRC of 1986 in effect on December 31, 2016. For all taxable periods beginning on or after January 1, 2020, the applicable version will be the IRC of 1986 in effect on December 31, 2018. This will incorporate the federal Tax Cut and Jobs Act changes into the BPT, including global intangible low-taxed income (GILTI), except that New Hampshire will continue to decouple from the section 168(k) bonus depreciation provision and the section 179 immediate expensing deduction.

GILTI is a new category of foreign earnings included in federal taxable income but subject to a special deduction under IRC section 250(a). Since the starting point for calculating taxable business profits does not include special deductions, chapter 346, section 204 inserts new RSA 77-A:4, XIX to permit an adjustment so that the BPT also conforms to the federal GILTI deduction. GILTI is a deemed income inclusion taxed federally at the time it is earned and not again if such earnings are ever repatriated to the United States as foreign dividends. Foreign dividends, however, are taxed under the BPT. Therefore, to avoid double taxation, chapter 346, section 203 amends RSA 77-A:3, II(b)(5) to provide an adjustment for repatriated foreign earnings also subject to BPT as GILTI.

Statute Added: RSA 77-A:4, XIX

Statutes Amended: RSA 77-A:1, XX and RSA 77-A:3, II(b)(5)

Statute Repealed: RSA 77-A:3-b, II

Effective Date: July 1, 2019, for taxable periods beginning on or after January 1, 2020

Apportionment

Market-Based Sourcing

HB 4 (Chapter 346, Sections 424-425, 430) amends RSA 77-A:3, I(c) and RSA 77-E:4, I(c)(3) to adopt the market-based sourcing method of apportioning sales of services and intangibles for purposes of the BPT and BET. The change is effective January 1, 2021, for taxable periods ending on or after December 31, 2021. The BPT currently utilizes a three factor apportionment formula based on payroll, property, and a double-weighted sales factor. Each of these three factors consist of a numerator which reflects the payroll, property, and sales within New Hampshire, and a denominator which reflects the payroll, property, and sales everywhere. Each numerator is

divided by the respective denominator. The three factors are summed and divided by four to arrive at the New Hampshire apportionment percentage. The sales factor consists of two broad categories: (1) sales of tangible personal property (e.g., merchandise) and (2) everything else (intangible property and services). For BET purposes, the sales factor is one-third of the apportionment formula for the portion of the enterprise value tax base from dividends.

Market-based sourcing impacts the second category of sales only: sales that are not tangible personal property, particularly sales of services. Under current law, sales of services are apportioned to the state where the income-producing activity is performed. If the income-producing activity is performed in more than one state, the sales are assigned entirely to the state where a greater proportion of the income-producing activity is performed than in any other state, based on "costs of performance." The cost-of-performance method is an "all or nothing" approach, because it assigns all the sales of services to the state that has a plurality of the costs of performance. Thus, a state with 5% of the costs (whether New Hampshire or another state) gets 100% of the sales if each of the other states account for less than 5% of the costs.

Market-based sourcing will replace the cost-of-performance method and assign sales of services to a state based on the location of the market where the service is delivered (or where the customer "receives" the service). Market-based sourcing abandons the all-or-nothing approach. Instead, if New Hampshire has 4% of the market for sales of services then it gets 4% of the sales, regardless of where the plurality of the costs of performance occurs.

Statutes Amended: RSA 77-A:3, I(c) and RSA 77-E:4, I(c)(3)

Effective Date: January 1, 2021, for taxable periods ending on or after December 31, 2021

Single Sales Factor Apportionment

HB 4 (Chapter 346, Sections 426-429) amends RSA 77-A:3, I-III and related provisions to change the BPT apportionment formula from a three-factor formula that includes payroll, property, and double-weighted sales to a single sales factor apportionment formula. The change is effective January 1, 2022 for taxable periods ending on or after December 31, 2022, unless rescinded by majority vote of the Legislative Committee on Apportionment described below in November 2020. For example, under the current three factor apportionment formula based on payroll, property, and a double-weighted sales factor, if a taxpayer has half of its property and half of its employees in New Hampshire but makes no sales within the state, then one-quarter of the taxpayer's income is subject to BPT $((50\% + 50\% + (0\% \times 2))/4 = 25\%)$. In contrast, a single sales factor apportionment formula is based on sales only. The share of a taxpayer's income subject to BPT is based solely on the percentage of the taxpayer's sales occurring in New Hampshire. Thus, under single sales factor apportionment, the taxpayer described above will pay no BPT because 0% of its sales are made to New Hampshire customers. However, a taxpayer with 10% of its sales made to New Hampshire customers will have 10% of its income subject to BPT, even if the taxpayer has no property and/or payroll in this state.

Statute Added: RSA 77-A:1, XVIII-a

Statutes Amended: RSA 77-A:3, I-III; RSA 77-A:5, XIII(b)(1); and RSA 77-E:13, I and II
Effective Date: January 1, 2022, for taxable periods ending on or after December 31, 2022, unless rescinded by majority vote of the Legislative Committee on Apportionment

Legislative Committee on Apportionment

HB 4 (Chapter 346, Sections 431-433) enacts RSA 77-A:23-a to establish a legislative committee to study apportionment under the BPT, including by monitoring the laws and legislation of other states concerning market-based sourcing and related issues. The committee is also authorized to rescind the enactment of the single sales factor apportionment formula described above by majority vote in November 2020. The committee will be repealed effective December 1, 2020.

Statute Added: RSA 77-A:23-a
Effective Date: July 1, 2019

Coos County Job Creation Tax Credit

HB 4 (Chapter 346, Section 199) amends RSA 77-E:3-c, II to extend the Coos county job creation tax credit awarded by the Department of Business and Economic Affairs to any tax period ending on or before December 31, 2027.

Statute Amended: RSA 77-E:3-c, II
Effective Date: July 1, 2019

COMMUNICATIONS SERVICES TAX

HB 4 (Chapter 346, Sections 252-258) clarifies the applicability of the Communications Services Tax (CST), RSA 82-A, to voice over Internet protocol (VoIP) and prepaid wireless telecommunications services, effective January 1, 2020. Under new RSA 82-A:4-d, VoIP services will be subject to CST if they are used by a person whose residential or primary business street address (or "place of primary use") is in this state. In addition, under new RSA 82-A:4-e, prepaid wireless telecommunications services will be subject to the CST if the purchase occurs in person in this state, or, alternatively, if the consumer gives a New Hampshire delivery or billing address at the time of the sale or has a New Hampshire telephone number, consistent with the sourcing rules for the e911 surcharge on prepaid commercial mobile radio service.

The CST is paid by the consumer but collected and remitted by the retailer/seller. Every retailer/seller of VoIP and/or prepaid wireless telecommunications services must register with the DRA, collect and remit the CST, and file monthly returns. If a retailer/seller is registered for purposes of the e911 surcharge with the New Hampshire Department of Safety, Bureau of Emergency Communications, it must also register with the DRA for collection and payment of the CST.

Statutes Added: RSA 82-A:2, XXVII-XXX; RSA 82-A:4-d; RSA 82-A:4-e

Statutes Amended: RSA 82-A:1; RSA 82-A:2, III; RSA 82-A:2, X; RSA 82-A:4

Effective Date: January 1, 2020, for taxable periods ending after December 31, 2019

ICF QUALITY ASSESSMENT

HB 4 (Chapter 346, Section 358, I) repeals the ICF quality assessment under RSA 84-D.

Statute Repealed: RSA 84-D

Effective Date: July 1, 2019

TOBACCO TAX

HB 4 (Chapter 346, Sections 92-94) amends "tobacco products" as defined in RSA 78:1, XIII to include electronic cigarettes (or "e-cigarettes," among other names), and separately defines "electronic cigarette" in new RSA 78:1, III-a, effective January 1, 2020. The result is to impose the Tobacco Tax on e-cigarettes, particularly on the liquids or other substances containing nicotine that are intended to be used with or in such devices. E-cigarettes will be treated as tobacco products other than cigarettes (or "other tobacco products") but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or "closed system" devices), and the other for containers that are intended to be opened ("open system" devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine. The tax must be pre-collected and paid along with the filing of monthly returns by every wholesaler that ships or transports e-cigarettes to retailers in this state. Also, every manufacturer, wholesaler, retailer, and sampler in the business of selling or distributing e-cigarettes in this state must register with the New Hampshire Secretary of State, obtain a license issued by the DRA or the New Hampshire Liquor Commission under RSA 178, as applicable, and otherwise comply with the Tobacco Tax law.

Statute Added: RSA 78:1, III-a

Statutes Amended: RSA 78:1, XIII and RSA 78:2, II

Effective Date: January 1, 2020

ADMINISTRATIVE

SB 242 (Chapter 280) addresses concerns relating to the issues raised in the United States Supreme Court's decision in *South Dakota v. Wayfair, Inc.* In the wake of *Wayfair*, it is possible that states, or localities within those states, with sales and use taxes, will require New Hampshire businesses that do not have a physical presence but remotely sell goods in those states or localities to collect and remit their sales and use taxes. This bill requires a state or

locality that seeks to determine or impose a sales or use tax liability or collection obligation on a New Hampshire business to first provide written notice to the New Hampshire Department of Justice (DOJ) at least 45 days before taking any action; encourages New Hampshire businesses to notify the DOJ whenever a state or locality requests information for use in determining a sales or use tax liability or collection obligation; requires the DOJ to develop a system providing for voluntary information sharing and collaboration with New Hampshire businesses, including by transmitting periodic bulletins in collaboration with the DRA; and establishes a commission to monitor actions concerning the imposition of collection obligations on New Hampshire businesses. The members of the commission include the commissioner of the DRA, or designee.

Statute Added: RSA 78-E

Effective Date: July 19, 2019

MISCELLANEOUS

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

Statute Added: RSA 273:28-a

Effective Date: June 25, 2019

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

Statute Amended: N/A

Effective Date: July 12, 2019

New Hampshire FY 2020 Legislative Session in Review

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2020 Legislative Session by the New Hampshire General Court. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as a full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

BUSINESS TAX

HB 1558 (Chapter 38, Sections 3-7) clarifies the timing and procedure for the Commissioner of Business and Economic Affairs to certify applications for Economic Revitalization Zone Tax Credits. Extends the prospective repeal of the Economic Revitalization Zone Tax Credit program from July 1, 2020 to January 1, 2028.

Statute Amended: RSA 162-N

Effective Date: June 30, 2020 (Sections 6 and 7), July 1, 2020 (Sections 3-5)

MUNICIPAL AND PROPERTY

HB 130 (Chapter 1) clarifies the applicability of the Veterans' Property Tax Exemption to those veterans who are 100 percent permanently and totally disabled pursuant to federal regulations governing total and permanent disability ratings.

Statute Amended: RSA 72:36-a

Effective Date: April 1, 2020

HB 1111 (Chapter 28) provides for the establishment of communications districts (under new Chapter RSA 53-G) for the purpose of contracting and bonding the creation or maintenance of communications infrastructure and for contracting with service providers and grants communications districts to issue broadband infrastructure bonds.

Statutes Amended: RSA 33:3-g, RSA 33-B:1, RSA 38:38

Statutes Added: RSA 53-G

Effective Date: July 22, 2020 (Sections 4-8), September 20, 2020 (Sections 1-3)

HB 1129 (Chapter 8, Sections 2-3) temporarily modifies municipal spending authority due to the COVID-19 state of emergency to permit towns and districts with a June 30 fiscal year end to make

expenditures between July 1 and the date a budget is adopted which are reasonable in light of prior year's appropriations and expenditures during the same time period. Permits towns, village districts, and school districts that are unable to hold in-person annual meetings in 2020 or 2021 due to COVID-19 to conduct such meetings virtually and sets forth procedures for holding such virtual annual meetings.

Statute Amended: N/A

Effective Date: July 10, 2020

HB 1182 (Chapter 33, Section 6) modifies the timeline and procedure for the New Hampshire Department of Transportation to provide municipal assessing officials a copy of any lease or other agreement, the terms of which provide for the use or occupation by others of real or personal property owned by the state.

Statute Amended: RSA 72:23

Effective Date: January 1, 2021

HB 1558 (Chapter 38, Sections 19-22 and 25) modifies the vote required to authorize the issuance of certain municipal bonds or notes from 2/3 to 3/5. Increases the amount of the year-end unassigned fund balance a school district may retain from 2.5% to 5% of the current fiscal year's net assessment under RSA 198:5, expands the purposes for which such funds may be retained, and modifies the approvals necessary.

Statutes Amended: RSA 33:8, RSA 374-B, RSA 198:4-b

Effective Date: September 27, 2020

SB 558 (Chapter 7) extends the reporting date of the Commission to Study School Funding from September 1, 2020 to January 10, 2021.

Statute Amended: RSA 198-E:2-e

Effective Date: May 10, 2020

MISCELLANEOUS

HB 1245 (Chapter 37, Section 100) creates a legislative commission to study the identification of unregistered animal feed products being sold remotely in New Hampshire. The members of the commission include the commissioner of the DRA, or designee.

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

DRA HIGHLIGHTS FY 2020

DRA Revenue Information Management System. During the last fiscal year, the DRA has worked hard to ensure that the replacement of the DRA's existing tax administration system with a new Revenue Information Management System (RIMS) is a success. In October 2019 the DRA launched the first of three phases of the new RIMS system for more than 9,000 taxpayers of the Meals & Rentals Tax, Medicaid

Enhancement Tax, and Nursing Facility Quality Assessment. One of the most exciting aspects of the RIMS project is the new online user portal, Granite Tax Connect (GTC). GTC allows taxpayers, operators and practitioners to complete tasks online, such as file taxes electronically, schedule automated online payments, view correspondence from NHDRA, check on the status of returns, payments, web requests, and more. Phase two of the RIMS project will be available on October 5, 2020 and will provide these exciting online tools and features to Business Profits Tax, Business Enterprise Tax, Interest & Dividends Tax, and Communication Services Tax taxpayers. Learn more about the project on page 38.

COVID-19 Relief Programs. Some of the most rewarding work the DRA has done over the last year relates to our administration of the Main Street Relief Fund (MSRF) for New Hampshire businesses. Through the MSRF grant program, the DRA was able to distribute approximately \$340 million to over 5,000 New Hampshire businesses to assist them during the COVID-19 pandemic. During the course of the DRA's administration of the MSRF, the DRA Call Center answered 3,156 calls related to MSRF.

Tax Season at DRA. Normally, tax filing season, or "rush" as it is called at DRA, occurs in April of each year. This year, the COVID-19 pandemic resulted in an extension of the normal April filing due date to June 15, 2020. Therefore, the DRA saw a modified busy period, with a substantial increase in return filings during the normal filing period around April 15 and a second busy period around June 15. As we typically do, DRA staff took an "all hands on deck" approach in order to ensure that documents and revenue were quickly processed and deposited. In April of this year, the DRA processed 60,752 documents totaling almost \$191 million. In June of this year, the DRA processed 51,049 documents totaling almost \$195 million.

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



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The Legal Bureau

The Office of Revenue Counsel (the Legal Bureau) 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; responding to Right-to-Know requests; representing the Department before the Board of Tax and Land Appeals and the Department's Hearings Bureau; and providing assistance and advice to the Commissioner's Office, the Municipal and Property Division (M&P Division), and in connection with audits and other stages of the enforcement and administration of tax laws. In addition, the Legal Bureau coordinates and assists with the Department of Justice's representation of the Department before state and federal court and acts as co-counsel in certain cases.

During FY2020, the Legal Bureau represented the Department in administrative tribunals concerning tax assessments and license actions, challenges to state taxing statutes, and complex collection matters, and managed bankruptcy cases in which the Department is a creditor. Revenue Counsel also represented and advised the M&P Division in a number of matters involving DRA certified assessors, assessment issues, municipal budget problems, and timber and gravel tax questions. In addition, the Legal Bureau represented the M&P Division in numerous utility property tax appeals. Often, the cases managed by the Office of Revenue Counsel have the potential for a substantial fiscal impact or significant precedential value. Below is a description of some noteworthy cases.

Noteworthy Cases from FY2020

In re City of Berlin; Board of Tax and Land Appeals

A taxpayer complained to the BTLA that members of the City of Berlin Board of Assessors granted their own abatement applications without third party review in circumstances that appeared to yield a less than fair result. The BTLA ordered an investigatory proceeding and the Legal Bureau intervened. On the eve of a hearing, the BTLA suspended proceedings due to the COVID-19 State of Emergency. This case is ongoing.

In re City of Nashua; Board of Tax and Land Appeals

This case arose from a citizen's complaint to the BTLA regarding the legality and proportionality of the City of Nashua's assessments. The BTLA ordered an investigatory proceeding and directed the Department to provide the BTLA with information regarding the City's assessing practices. The Department and the City submitted a joint motion to revalue the City's properties that resulted in a BTLA order requiring the City to complete a full measure and list of property in the City, which had not been completed since 1991.

In re Town of Derry, Board of Tax and Land Appeals

This case arose from the Director of M&P Division's determination that since the Town of Derry did not determine values anew on all properties in the Town since 2014, Derry must complete a reappraisal in 2019 and set values anew for all properties in Derry in accordance with law. Derry disputed this determination. The Department and Town decided to remedy its dispute in a way that was equitable and fair to the taxpayers of Derry and the State of New Hampshire by filing a joint motion asking the Board to approve a revaluation plan of all property in the Town during year 2020. The BTLA granted the joint motion and ordered Derry to fulfill its obligations under RSA 75:8-a.

In re Town of Hanover, Board of Tax and Land Appeals

This case arose from a citizen petition complaining of assessment irregularities and seeking an order requiring Hanover to complete a revaluation of all property in the town. The Department and the Town filed a joint motion asking the board to approve a revaluation plan, which included a full measure and list of all properties in the town, to be performed by DRA certified personnel with oversight by the Town Assessor. The BTLA granted the joint motion. Certain property owners in Hanover attempted to intervene and have the BTLA reconsider the order to which the Department objected. The Board denied the motions and the Town is in the process of performing its revaluation.

Declaratory Ruling – Smith and Newco LLC

This declaratory ruling concerned whether the Petitioner Smith's proposed transfer of three parcels of real estate, owned by the Petitioner personally, to an entity structure owned by the Smith Revocable Trust, in which Petitioner is the sole grantor and trustee, is exempt from the Real Estate Transfer Tax (RETT). In response, the Department found that the proposed transfers were exempt from RETT under RSA 78-B:2, XXII.

PA -71 Proceedings

The Legal Bureau assisted the M&P Division in disciplining assessors accused of misconduct pursuant to RSA 21-J:14-g. Sanctions were agreed to in two cases as summarized in the table below:

Year	Finding/Decision	Type of Discipline	Amount of Discipline	Asb Rule
2020	Consent	Decertified; remedial education	1-year demotion 4 continuing education courses.	308.05 308.09
2020	Consent	Decertified; remedial education	30-days decertified, but suspended for 1 year with conditions. 4 continuing education courses.	307.02(i) 304.04(b) 308.05 301.36(b)

Bankruptcy Cases

The Legal Bureau filed 45 Proofs of Claim in United States Bankruptcy Courts throughout the United States for unpaid taxes, penalties, and interest in an amount exceeding \$2.2 million, and collected claims from bankruptcy cases in an amount over \$66,000. Several of these cases also involved bankruptcy litigation concerning objections to claims, sales of

property, and debtor reorganization plans which the Legal Bureau litigated in conjunction with DOJ.

Utility Property Tax Appeals

The complexity of utility property tax appeals is a laborious process requiring significant time and investment. The Legal Bureau handled 15 utility property tax appeals during Utility Property Tax Year 2019 (April 1, 2019 – March 31, 2020). In these contested matters, the Legal Bureau worked with the Department's utility property appraisers to achieve favorable results for the Department. While some appeals settled, others are under advisement with Department's Hearing Officer.

Right to Know Requests

The Legal Bureau responded to 128 requests for government records pursuant to RSA 91-A:4 over the course of the past year.

Appeals from Final Orders, Board of Tax and Land Appeals

The Legal Bureau litigated five appeals to BTLA from M&R license renewal denials and appeals of assessments, which all resulted in favorable rulings for the Department.

Appeals from Final Orders, Superior Court

The Legal Bureau coordinated with DOJ on two appeals to Superior Court.

Phillip Hughes v. Department of Revenue Administration.

Due to the failure of the M&R operator to file M&R tax returns and pay M&R taxes, the Department denied the Operator's M&R license renewal, and the Hearings Bureau upheld the renewal denial. The Operator filed an appeal to Rockingham County Superior Court. Through DOJ, the Legal Bureau timely filed a Motion to Dismiss the appeal, which was granted.

Holland & Perryman v. Department of Revenue Administration.

The Legal Bureau assisted the Audit Division in coordination with DOJ in settling an appeal of an audit assessment, which resulted in the voluntary dismissal of the appeal to the Superior Court.

Criminal Investigations and Prosecutions

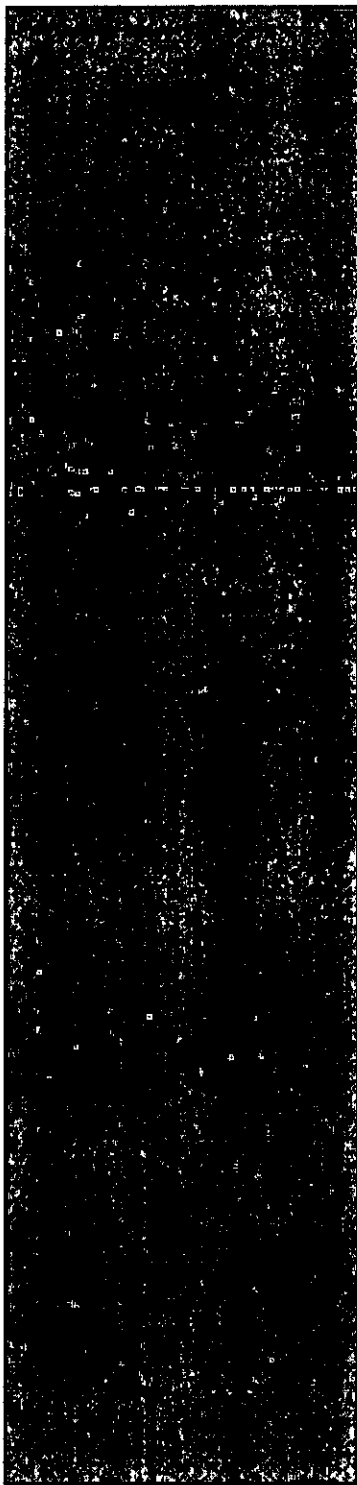
With the assistance of DOJ, the Legal Bureau conducted extensive investigations into criminal violations of New Hampshire tax laws.

In *State of New Hampshire v. Darvi Rosenberg*, DOJ conducted a 4-day jury trial in the Merrimack County Superior Court. Rosenberg was the CPA tax preparer for Thomas Katsiantonis who had previously pleaded guilty and served a sentence for tax fraud and other crimes. Rosenberg was charged with assisting Katsiantonis and providing false documents to the Department. Unfortunately, the jury deadlocked and a mistrial was declared by the court. The question of retrying Mr. Rosenberg remains under consideration.

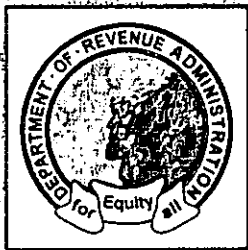
Collection Matters

The Legal Bureau provided representation and counsel to the Department in negotiating and documenting favorable settlements to collect significant sums owed by a number of taxpayers.

Administrative Rule Making During FY 2018			
Document #	Rule # short Title	Effective Date	Expiration Date
12823	Rev 2300 – Medicaid Enhancement Tax	7/4/2019	7/4/2029
12832	Rev 806.04(c); Rev 807.04(a)(2); Rev 809.03(b); Rev 809.06; Rev 809.07 – Indicia of RETT Paid	7/25/2019	7/25/2029
12833	Rev 3002.07(b)(1); Rev 3003.02(a); Rev 3004.02(b)(2); Rev 3004.06 – Indicia of L-CHIP Paid	7/25/2019	7/25/2029
12834	Rev 500 – Excavation Tax and Taxation of Excavation Area	7/25/2019	7/25/2029
12854	Rev 3402.01(e) and (f); Rev 3402.03(a) and (b) intro. and (b)(2) and (3) – Notice of Intent to Cut Wood or Timber	8/21/2019	8/21/2029
12881	Rev 3200 (various) – Education Tax Credit Program Update	9/27/2019	9/27/2029
12883	Rev 306.07, Rev 904.05, Rev 2406.06 – Use of Education Tax Credit Against Tax Liability	9/27/2019	9/27/2029
12905	Rev 204.02(a); Rev 204.03 – Agency Action on Petitions for Redetermination or Reconsideration	10/23/2019	Do not expire
12906	Rev 303.03(a) intro; (a)(2), & (e), 304.09(f)(2)c. & d., 2402.01(a) intro. & (a)(7) – Business Tax Technical Corrections	10/23/2019	10/23/2029
12907	Rev 700, 2300, 2500, 2700, 2900 various sections and paragraphs – First Rollout of Revenue Information Management System (RIMS)	10/23/2019	10/23/2029
12923	Rev 1200 – Low and Moderate Income Homeowners Property Tax Relief	11/26/2019	11/26/2029
12925	Rev 401.05; Rev 402.02; Rev 405; Rev 418.01(a) and (c) – Tax Credit for Combat Service	11/26/2019	11/26/2029
12979	Rev 307.11(a), (c) – Business Profits Tax Corrections Regarding Federal Refund Subject to Joint Committee on Taxation Review	1/23/2020	1/23/2030
13002	Rev 1601.15, 1601.20, 1601.20, 1601.21, 1601.22, 1601.24 & 1605 – Communications Services	3/17/2020	3/17/2030
13040	Rev 304.12 – Global Intangible Low – Taxed Income	4/22/2020	4/22/2030
13049	Rev 1000 – Tobacco Tax	6/4/2020	6/4/2030



Technical Information Releases FY 2019		
TIR #	Description	Date Issued
2019-004	Interest Rates Set for Calendar Year 2020	8/22/2019
2019-005	2019 Legislative Session In Review	8/27/2019
2019-006	2019 Legislative Session in Review-Fiscal Years 2020/2021 State Budget	11/19/2019
2019-007	RSA 82-A Communications Services Tax Applicable to Prepaid Wireless Telecommunications Services and Voice Over Internet Protocol	11/25/2019
2019-008	Electronic Cigarettes Taxable Under The RSA 78 Tobacco Tax Effective January 1, 2020	12/9/2019
2020-001	COVID-19 Pandemic Relief for Business Tax and Interest & Dividends Tax	3/30/2020
2020-002	Allowable Average Value of Scholarships for 2020-2021 Education Tax Credit Program Year	4/22/2020



Hearings Bureau

Hearing Officer

Denise Daniel

Hearings Bureau

During FY 2020, the Hearings Bureau continued to strive to provide better service to the taxpayer given our available resources. We have continued to review administrative tasks and work flow to ensure that our processes are as lean and efficient as possible to maximize our productivity.

In FY 2020, with respect to taxpayer petitions, the time to produce a final order after the close of the record averaged 133.86 days. Although our goal for FY 2020 for taxpayer petitions was to produce final orders within an average of 90 days after the close of the record, there were several older, very complex cases that were issued during this period. With respect to cases involving license denials, suspensions and revocations, bonds, and tobacco seizures, the time to produce a final order after the close of the record averaged 9.45 days. Our goal for cases involving license denials, suspensions and revocations, bonds, and tobacco seizures was to produce final orders within an average of 14 days after the close of the record. The total number of final orders issued in FY 2020 decreased by 18.92% from the number issued in FY 2019, as there were several months in which no hearings were held due to the COVID-19 pandemic. In cases in which a final order was not issued within the timeframe we had set as a goal for FY 2020, 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, that delays resulted from the unavailability of necessary personnel due to the COVID-19 pandemic, that time was spent developing a telephonic hearings process due to the COVID-19 pandemic, including drafting the necessary forms, and/or that legislative changes necessitated a revision of Hearings Bureau documents. The number of docketed appeals filed in FY 2020 decreased by 39.68% from the number filed in FY 2019, which we suspect is the result of the new Revenue Information Management System.

Hearings Bureau
PO Box 1467
Concord, NH 03302-1467

603.230.5002
603.230.5948 Fax

During FY 2020, the Hearings Bureau has trained the Paralegal II to preside over simple licensing and tobacco seizures as a designated Hearing Officer. This strategy was implemented to allow the Hearing Officer to dedicate more time to drafting final orders on complex cases in order to decrease the amount of time it takes to issue these orders. We have also continued to make progress in implementing the use of technology in order to increase efficiency. We have implemented an electronic indexing and filing system for older paper case files in order to quickly access older information prior to implementation of our electronic case management systems, and continue to catalog those cases as time permits. As the

Revenue Information Management System and Granite Tax Connect systems continue to go online for more taxes administered by the DRA, we believe that these systems will continue to reduce the number of appeals with respect to some issues.

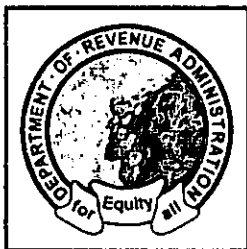
The Hearings Bureau's goal for FY 2020 is to continue to maintain an appeal process which provides a fair and efficient system that ensures the highest degree of confidence in the integrity of this system, and timely performance. This includes continuing to streamline administrative processes in order to allow us to meet our goal of issuing Final Orders in a timely manner.

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

	FY 19	FY 20	% of Change
Appeals Filed	247	149	(39.68%)
Cases Closed	217	183	(15.67%)
Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court	1	7	600.00%
Cases open as of June 30	124	83	(33.06%)
Final Orders Issued for the period of 7/1/2018 to 6/30/2019			
Assessor Decertification, Suspension, or Discipline	0	0	***
Business Tax	27	34	25.93%
Business Tax & Interest & Dividends Tax	0	1	***
Business Tax & Meals & Rentals Tax	3	1	(66.67%)
Communication Services Tax	0	1	***
Interest & Dividends Tax	5	8	60.00%
Meals & Rentals Tax	59	46	(22.03%)
Real Estate Transfer Tax	2	0	(100.00%)
Tobacco Tax	36	16	(55.56%)
Utility Property Tax	0	0	***
Total Final Orders Issued	132	107	(18.94%)

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





The Taxpayer Services Division

**Director of
Taxpayer Services:**

Debra Bourbeau

**Taxpayer Services
PO Box 637
Concord, NH 03302-0637**

603.230.5941 Fax

**Tax Forms
PO Box 637
Concord, NH 03302-0637**

**Call Center
603.230.5920**

The Taxpayer Services Division

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

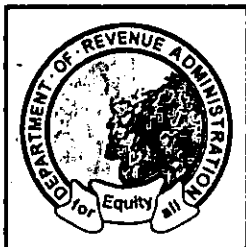
The document imaging system allows employees to scan, validate and process large volumes of tax forms more efficiently. The division operates two high speed scanners to ensure efficiency in operations for processing documents and revenue.

Documents Processed	FY2018	FY2019	FY2020
# Documents Scanned	332,643	340,242	353,175
# Documents Processed Manually	18,521	16,178	6,922
# Documents Processed Electronically	170,329	180,609	205,618
Total	521,493	453,962	565,715

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

Call Handling	FY2018	FY2019	FY2020
General Taxpayer Questions	17,961	21,699	23,405
Written response Taxpayer Questions	8,669	10,588	10,098
Collection of outstanding tax due	3,261	5,613	5,011
Low and Moderate homeowner's property tax relief program, municipal tax rate, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits or current use property questions, technical calls and Main Street Grant.	3,685	5,537	7,274
Total	33,576	43,437	45,788

2021 Forms Calendar Business Return Due Dates Assume a Calendar Year Tax Period	January		February		March		April		May		June		July		August		September		October		November		December	
	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form / Extension	Estimate	Return / Form / Extension	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form
Corporate							X	X			X						X				X	X		
Communications Service Tax	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Fiduciary							X	X			X						X				X	X		
Interest & Dividends	X						X	X			X						X				X			
Low and Moderate Property Tax Relief									X		X													
Meals & Rentals		X		X		X		X		X		X		X		X		X		X		X		X
Medicaid Enhancement	X							X																
Nursing Facility Quality Assessment		X						X					X						X					
Partnerships						X	X				X						X		X				X	
Private Rail Car									X															
Proprietorship						X	X				X						X				X	X		
Railroad						X					X						X						X	
Railroad Company									X															
Real Estate Transfer		X		X		X		X		X		X		X		X		X		X		X		X
Utility Property		X					X				X						X						X	
Utility Property Tax Information Update									X															
Wholesalers Other Tobacco Products		X		X		X		X		X		X		X		X		X		X		X		X



The Collections Division

**Director of
Collections:**

Ora LeMere

The Collections Division

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

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

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

The division carries out these tasks by:

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

The division budget authorized twelve full time positions, 1 unclassified and 11 classified and the division was fully staffed for the entire year. However, one position was outsourced for six months of FY2020 to act as a subject matter expert for our revenue management system implementation project.

FY2020 Value of Inventory and Collections	
Delinquent Inventory – beginning July 1, 2019	\$35,650,335
Delinquent Inventory – ending June 30, 2020	\$59,720,002
Delinquent Payments Collected	\$8,149,011

FY2020 Statistical Counts	
New Meals & Rentals Operators Licensed	998
Meals and Rentals Unfiled Returns Followed Up	8791
Tax Liens Recorded	452
Tobacco Tax Field Compliance Visits	25
Payment Plans Initiated	50
Field Visits Conducted	608

**Collections Division
PO Box 454
Concord, NH 03302-0454**

**603.230.5900
603.230.5946 Fax**

The Collections Division underwent many changes in FY2020, including a system upgrade that rolled out in October 2019 and a complete shift in business operations due to the novel Coronavirus pandemic in March 2020. While these adjustments were challenging and demanded our entire focus for most of the fiscal year, the team worked tirelessly to overcome them.

The first phase of the implementation of the Revenue Information Management System (RIMS) involved many processes that directly affected the Collections Division, including Meals and Rentals license registration, payment plans and other resolution remedies, lien placement and release, field visit coordination, and administrative hearing collaboration. These adjustments to the processes and procedures of the Collection Division were extensive; however, they will ultimately provide tremendous efficiencies to the users and more importantly, the taxpayers of New Hampshire.

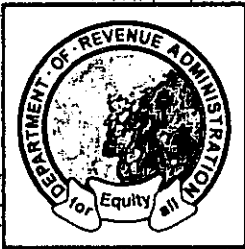
The pandemic also affected the Collection Division as the majority of staff quickly transitioned to telework in an effort to reduce the risk of transmission, which involved restructuring many areas of communication with internal and external customers. During this time, the Division was also unable to conduct some of the more personal support offered throughout the year, such as outreach seminars and field visits.

Toward the end of the fiscal year, the Collection Division also played a pivotal role in the administration of the Main Street Relief Fund grant, addressing, reviewing, and responding to the appeals of applicants who were denied relief or had discrepancies in the information submitted on their applications.

In summary, FY2020 has provided some trials for the Collection Division, but provided an opportunity to rise to the occasion and reevaluate processes and approaches in order to make significant changes that will benefit the division, department, and taxpayers alike.

Collections Division
PO Box 454
Concord, NH 03302-0454

603.230.5900
603.230.5946 Fax



The Municipal and Property Division

Director of Municipal and Property:

James P. Gerry

Assistant Director of Municipal and Property:

Samuel T. Greene

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

**Municipal Bureau
603.230.5090
603.230.5947 Fax**

**Property Appraisal
Bureau
603.230.5950
603.230.5943 Fax**

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

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

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

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

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

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

ADMINISTRATIVELY ATTACHED BOARDS

ASSESSING STANDARDS BOARD (ASB)

ASB@dra.nh.gov

Chairman – Betsey Patten Vice-Chairman – Robert Gagne

CURRENT USE BOARD (CUB)

CUB@dra.nh.gov

Chairman – Charles Souther

Accomplishments of FY 2020 Municipal and Property Division

The Division had some significant accomplishments in their efforts to improve its services to municipalities and municipal officials and to improve its transparency. Some of these efforts are completed while others are ongoing. During FY 2020, the Division accomplished the following:

- In FY 2020, the last 4 months of the year was dominated by the COVID-19 State of Emergency. Protocols were put in place to ensure Municipal and Property employees remained as safe as possible during the State of Emergency and worked with numerous parties to develop emergency orders and other procedures that allowed M&P to continue to perform all of their mandated tasks.
- Fully staffed the Property Bureau with 5 new employees.
- Presented educational courses prepared by the International Association of Assessing Officials which provided greater opportunity for professional assessors.
- Improved timely filing of municipal finance reports and continued timeliness of tax rate setting via MTRSP. It was the fifth consecutive year of setting over 60% of tax rates by October 31st.
- Audited and appraised \$6.5B in utility property, railroad property and railcar company assets resulting in billing \$43+M in utility/railroad property taxes. Additional special projects included attending continuing education classes on utility valuation issues; holding public forums on the valuation of regulated public utilities, low-income housing tax credits (LIHTC) and telecommunications poles and conduits costs; researching and publishing LIHTC capitalization rates, telecommunications poles and conduit replacement costs, and current use land values; assisting other State agencies with special appraisal projects within our area of expertise; and worked with Axiomatic to analyze the feasibility of developing a new utility valuation software system.
- The Timber Group participated in a NHMA webinar and provided numerous other educational opportunities for municipal officials in New Hampshire.

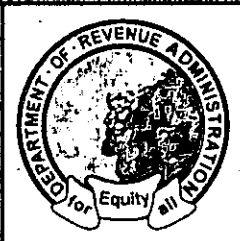
The following are brief descriptions of the efforts that are being undertaken in FY 2021:

- Continue to ensure that the repercussions of COVID-19 do not significantly impact the stated goals of the Municipal and Property Division.
- The Municipal and Property Bureaus will develop on-line classes to replace the current classroom offerings.
- The Timber Group will work on developing a method to obtain a chain of custody for timber harvested in the State of New Hampshire.
- The Municipal Bureau will work with municipalities to ensure that laws regulating municipal finance are being followed.
- Continue to monitor and review assessing practices throughout the state to ensure the assessment of property and collection of property taxes is equitable, efficient, and transparent and performed in an ethical manner.
- Continue working with Axiomatic towards developing, testing and implementing a web-based utility valuation system to administer the Department's duties under RSA 83-F. This system will provide a more standardized and efficient computer assisted appraisal model and database.

MUNICIPAL AND PROPERTY DIVISION

Summary of Education Provided to Municipal and Assessing Officials

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



The Audit Division

Director of Audit:
Frederick J. Coolbroth, Jr.

Assistant Director of Audit:
John W. Frasier

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

taxfraudhotline@dra.nh.gov

Audit Division
PO Box 1388
Concord, NH 03302-1388
603.230.5030

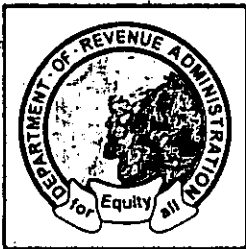
Discovery Bureau
PO Box 488
Concord, NH 03302-0488
603.230.5086

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

The global COVID-19 pandemic had an impact on the Division's operations in fiscal year 2020. Nonetheless, DRA auditors completed the review of 819 taxpayers' returns. Of that number, 523 taxpayers' returns were audited resulting in assessments totaling \$24,180,481 in tax, penalties, and interest as well as reductions to refund requests, net operating loss deductions and business enterprise tax credit carry-forwards totaling \$1,973,264. Of all the returns reviewed, the Division ultimately did not pursue full formal audits of 310, because no material issues were identified.

In addition to the work described above, the Discovery/Nexus Bureau researches federal and state filings, as well as online resources, to discover non-filers who may have a duty to file and pay New Hampshire business taxes, meals and rooms taxes, or interest and dividends taxes. As a result of their efforts in fiscal year 2020, an additional \$3,391,513 in tax, penalties, and interest was collected despite the pandemic, of which \$18,800 came in through the voluntary disclosure program.

The Tobacco Unit conducted 66 compliance checks resulting in seizures of contraband tobacco products at 7 separate locations. Four audits of New Hampshire licensed tobacco wholesalers were completed. The Unit also continued to conduct joint tobacco/liquor investigations with the state Liquor Commission. The Unit worked to revise the tobacco tax rules to align with the recently modernized statute (RSA 78). With the expansion of the tobacco tax to include electronic cigarettes, the Unit helped oversee the additional licensing of 57 manufacturers and 69 wholesalers. The Unit also continued to work directly with the New Hampshire Department of Justice to ensure diligent enforcement of the Master Settlement Agreement by tobacco manufacturers and wholesalers.



Department of Information Technology

Karen Sampson
Information Technology
Manager

Agency Software Division
at The Department of
Revenue Administration

603-230-5990

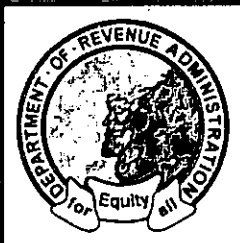
27 Hazen Drive
Concord, NH 03301

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

During FY 2020 the embedded DoIT development team began the efforts to retire the 30 year old Legacy Tax Information Management System (TIMS). All Meals and Rental Tax, Nursing Facility Quality Assessment, and Medicaid Enhancement Tax functionality is now inquiry only. The development team also worked to process all affiliated tax forms through the Document Imaging and Electronic Remittance application in order to flow seamlessly in to the new Revenue Information Management System (RIMS). This Document Imaging and Electronic Remittance initiative processes paper documents, utilizing barcodes and Optical Character Recognition (OCR), to reduce the need for manual data entry. Payments collected are remitted to the State's financial institution by an Image Cash Letter (ICL) which in turn provides the State with same day credit of the funds.

Ongoing efforts continue to maintain the highest level of security and comply with IRS standards. DoIT has introduced changes to improve security on individual devices as well as the entire infrastructure.

In addition to the major projects above, DoIT worked diligently to get employees out of the building when the 2019 novel Coronavirus hit. DoIT was busy insuring that employees had remote access, the proper hardware and collaborative software needed to perform their job functions. Two-thirds of the Department as well as the entire vendor team left the office to shelter in place for an extended period. During the early stages of the pandemic, the IRS updated tax-filing deadlines and the DRA implemented a plan for pandemic relief to the taxpayers of NH. The embedded DoIT developers made the appropriate changes to the legacy system in order to meet the aggressive deadlines.



Revenue Information Management System (RIMS)

DRA Project Director

Lisa Crowley

Subject Matter

Experts

Donald Dibble

Nicole Tilton

Brian Quigley

Meghan Johnson

Angela Camire

Spiro Millios



TAX CONNECT

RIMS Goes Live

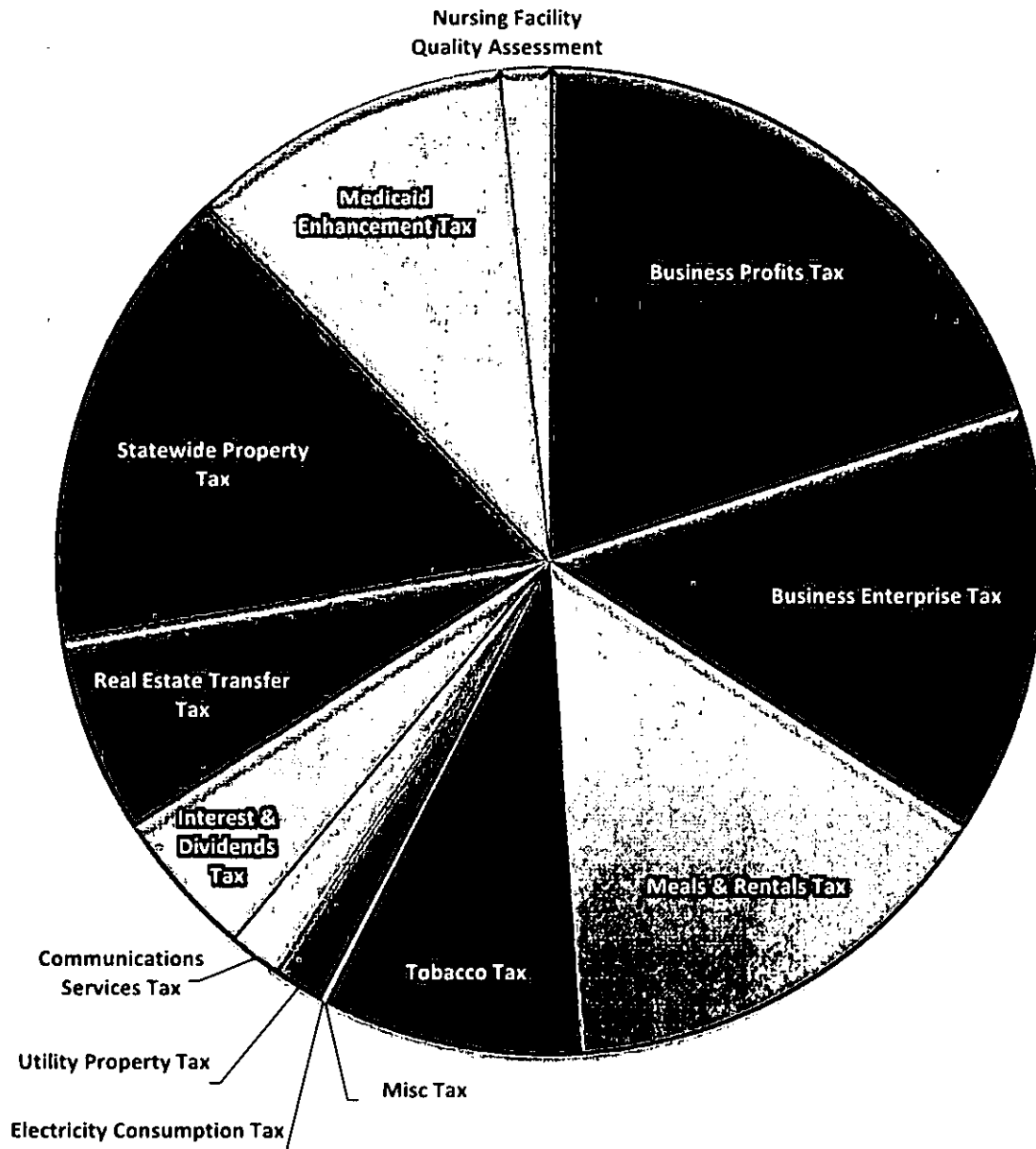
As fiscal year 2020 comes to a close, the Department of Revenue Administration (DRA), like many across the globe, have experienced an unprecedented time in its history. Facing a global pandemic forced us to move the majority of our staff to remote work locations. Given the importance of DRA's contributions to overall state funding, as well as the fact that DRA is in the middle of the second phase of a major system upgrade scheduled to go live on October 5, 2020, many of these changes were initially met with trepidation. However, DRA has remained steadfast, keeping our agency goals and taxpayer needs at the forefront of our minds.

On October 28, 2019, DRA successfully implemented the first phase of its Revenue Information Management System (RIMS), and its external facing web portal Granite Tax Connect (GTC) for our Meals & Rentals Tax, Medicaid Enhancement Tax, and Nursing Facility Quality Assessment taxpayers. Since this date, DRA has processed more than 59,000 returns through the system, more than 45,000 of those filed via GTC, we processed over \$515 million in payments, collected over \$2.8 million in aged debt, issued more than 69,000 taxpayer letters, and instituted numerous internal processing efficiencies. The improvements introduced in this initial phase, both internally and externally, have made for a much more user-friendly experience for all, and we look forward to increasing these benefits with phase 2 of the project.

The second phase of the RIMS Project will go live on October 5, 2020 for our NH Business Profits, Business Enterprise, Interest and Dividends, and Communication Services Taxpayers. Given the complexity and volume of these tax types, our project team didn't waste any time jumping into the definition and development phases of the project. In spite of the more than 30 DRA and FAST project staff members working remotely, we're proud to say that this has merely been a bump in the road for our team. On October 5, 2020, NH taxpayers of phase 2 tax types can expect new and exciting changes in the way they manage their accounts and interact with DRA in general. These changes include online account access through GTC, the ability to link multiple tax accounts under one GTC login, grant GTC login permissions to tax preparers, file returns, make payments, receive DRA correspondence via their GTC account, and file many DRA forms online, including the NH Power of Attorney, Certificate Requests, and CST Registrations, just to name a few.

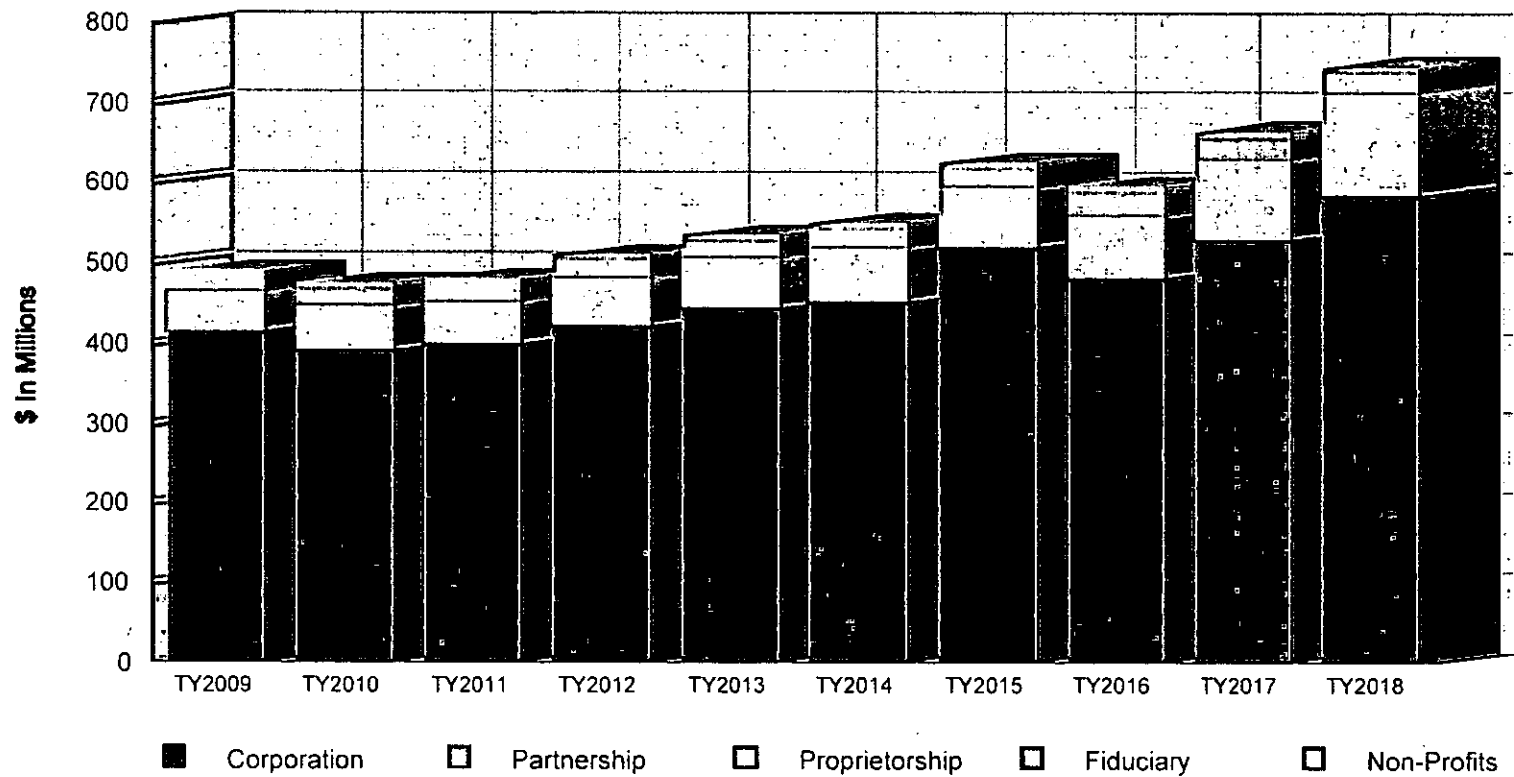
Fiscal year 2020 may have had its challenges, but DRA remains focused on the future!

**Taxes Administered by
NH Department of Revenue Administration
(Pie Chart is based on FY 2019 Audited Revenue)**



Business Tax Revenue by Entity Type 10-Year Trend

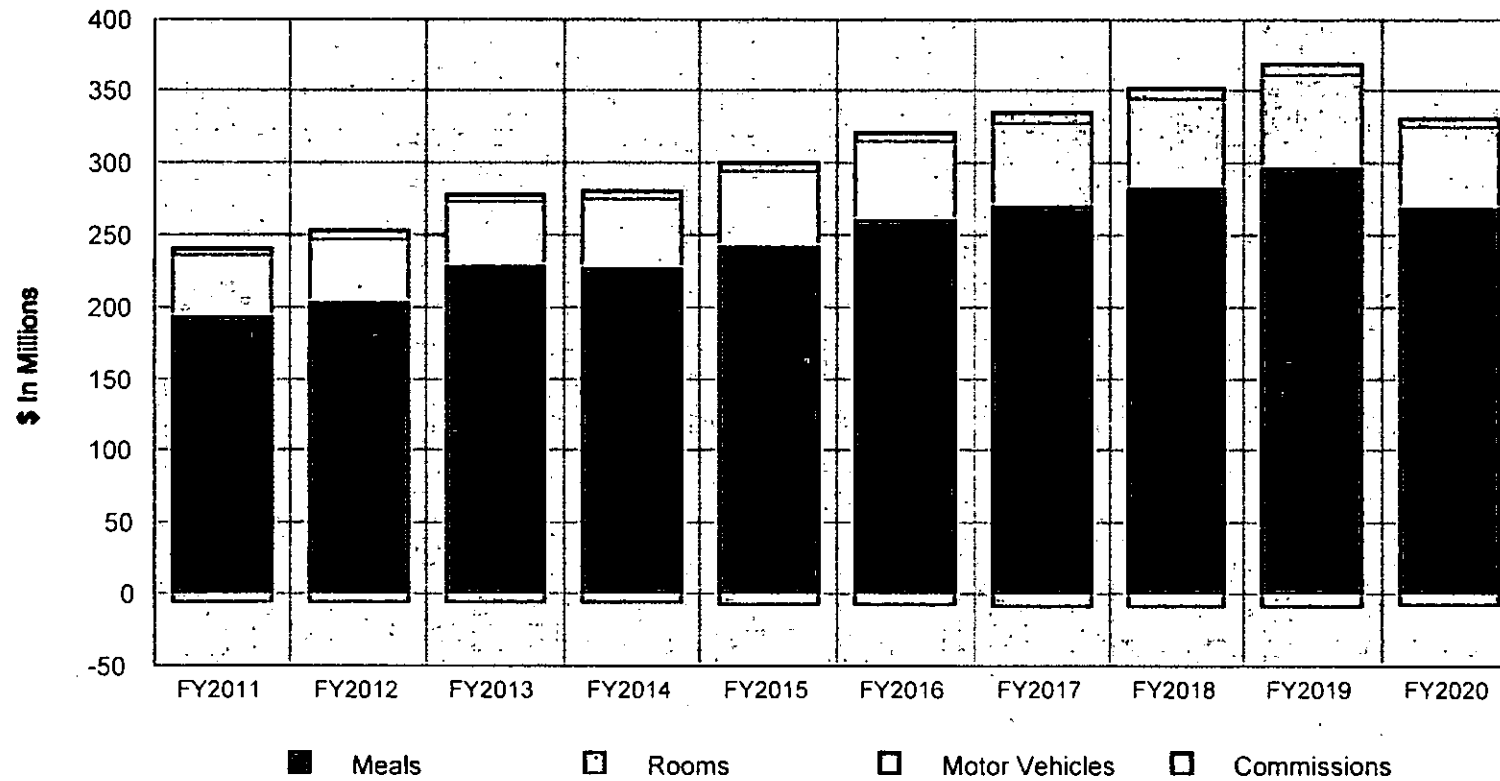
Tax Liability Reported



Entity Type	TY2009	TY2010	TY2011	TY2012	TY2013	TY2014	TY2015	TY2016	TY2017	TY2018
Corporation	\$415.3	\$391.9	\$400.6	\$421.6	\$445.2	\$452.7	\$519.4	\$482.2	\$529.4	\$584.7
Partnership	\$48.3	\$52.5	\$50.2	\$58.3	\$59.4	\$66.3	\$73.6	\$76.7	\$98.0	\$126.6
Proprietorship	\$23.1	\$25.9	\$26.1	\$27.3	\$27.0	\$27.7	\$29.2	\$30.7	\$32.2	\$30.4
Fiduciary	\$1.3	\$1.9	\$1.8	\$2.3	\$2.3	\$2.2	\$2.4	\$3.4	\$3.4	\$2.3
Non-Profits	\$2.2	\$1.8	\$1.3	\$1.3	\$1.2	\$1.3	\$1.7	\$1.6	\$1.5	\$1.3
TOTAL	\$490.2	\$474.0	\$480.0	\$510.8	\$535.1	\$550.2	\$626.3	\$594.6	\$664.5	\$745.3

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

(Not Net of Refunds)



	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
Tax Rate	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Meals	\$194.6	\$203.7	\$228.6	\$228.3	\$243.2	\$261.4	\$271.4	\$284.0	\$296.9	\$268.9
Rooms	\$39.6	\$41.9	\$43.4	\$45.5	\$49.8	\$53.0	\$55.8	\$59.9	\$63.2	\$55.2
Motor Vehicles	\$8.0	\$7.9	\$7.9	\$8.3	\$8.7	\$8.8	\$8.8	\$9.5	\$10.3	\$8.9
Commissions	-\$6.7	-\$7.0	-\$7.6	-\$7.7	-\$8.2	-\$8.9	-\$9.2	-\$9.7	-\$10.1	-\$9.0
Total	\$235.5	\$246.6	\$272.3	\$274.5	\$293.5	\$314.4	\$326.8	\$343.7	\$360.3	\$324.0

SURROUNDING STATE'S TOBACCO TAX STAMPS SALES ANALYSIS - 5 YEARS									
(IN MILLIONS) ONE STAMP PER PACKAGE									
	FY2019 STAMP SALES		FY2018 STAMP SALES		FY2017 STAMP SALES		FY2016 STAMP SALES		FY2015 STAMP SALES
Maine	57.1	-6%	60.7	-8%	66.1	2%	64.9	-4%	62.3
Massachusetts	147.1	-7%	157.8	-5%	165.3	-5%	174	0%	174.7
New Hampshire	106.4	-5%	112	-4%	116.5	-4%	121.8	3%	118.8
Vermont	19.7	-4%	20.5	-10%	22.7	-3%	23.4	-8%	25.3

Source: The Tax Burden on Tobacco

TOBACCO TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2020	\$ 196,310,930	\$ 16,311,842*	\$ 212,622,772*
FY2019	\$ 186,054,789	\$ 13,663,625	\$ 199,718,414
FY2018	\$ 203,441,366	\$ 13,028,199	\$ 216,469,565
FY2017	\$ 203,945,525	\$ 12,222,220	\$ 216,167,746
FY2016	\$ 219,217,341	\$ 10,397,227	\$ 229,614,568
OTP VERSUS TOBACCO STAMP TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2020	92%	8%	100%
FY2019	93%	7%	100%
FY2018	94%	6%	100%
FY2017	94%	6%	100%
FY2016	95%	5%	100%
YEAR-OVER-YEAR DIFFERENCE			
	TOBACCO STAMPS	OTP	TOTAL
FY2020	5.5%	19.4%	-6.1%
FY2019	-8.5%	4.9%	8.4%
FY2018	-0.2%	6.6%	-0.1%
FY2017	-7.0%	17.6%	6.2%
FY2016	3.4%	3.9%	-3.3%

*Figure includes E-Cigarette Tax implemented 1/1/2020.

	TOTAL TOBACCO COMPLIANCE CHECKS	TOBACCO SEIZURES
FY2020	66*	7*
FY2019	219	34
FY2018	173	17
FY2017	177	21
FY2016	83	13

*Numbers were reduced due to COVID-19 impact.

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

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2020)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	41	Nebraska	64	42
Alaska	200	17	Nevada	180	23
Arizona	200	17	New Hampshire	178	24
Arkansas	115	35	New Jersey	270	12
California	287	11	New Mexico	200	17
Colorado	84	39	New York (a)	435	2
Connecticut	435	2	North Carolina	45	47
Delaware	210	15	North Dakota	44	48
Florida (b)	133.9	31	Ohio	160	27
Georgia	37	49	Oklahoma	203	16
Hawaii	320	6	Oregon	133	32
Idaho	57	45	Pennsylvania	260	13
Illinois (a)	298	10	Rhode Island	425	4
Indiana	99.5	38	South Carolina	57	45
Iowa	136	30	South Dakota	153	28
Kansas	129	33	Tennessee (a) (c)	62	43
Kentucky	110	36	Texas	141	29
Louisiana	108	37	Utah	170	25
Maine	200	17	Vermont	308	7
Maryland	200	17	Virginia (a)	30	50
Massachusetts	351	5	Washington	302.5	9
Michigan	200	17	West Virginia	120	34
Minnesota (d)	304	8	Wisconsin	252	14
Mississippi	68	40	Wyoming	60	44
Missouri (a)	17	51			
Montana	170	25	Dist. of Columbia (e)	450	1
			U. S. Median	170	

Source: Compiled by FTA from state sources.

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

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

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

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

The current rate is 61.0¢ through December 31, 2020.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 48¢

OTHER TOBACCO PRODUCTS TAX

(January 1, 2020)

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 (7)	30% Wholesale Price
Tobacco/Snuff	22.3¢/ounce	New Hampshire (7)	65.03% Wholesale Price
Arkansas	68% Manufacturer's Price	New Jersey (4)(7)	30% Wholesale Price
California (7)	59.27% Wholesale Price	New Mexico (7)	25% Product value
Colorado	40% Manufacturer's Price	New York (4)(7)	75% Wholesale Price
Connecticut (4)(7)	50% Wholesale Price	North Carolina (7)	12.8% Wholesale Price
Delaware (4) (7)	30% Wholesale Price	North Dakota	
Florida (5)		Cigars & Tobacco	28% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	Chew Tobacco & Snuff	16¢-60¢ /ounce
Georgia		Ohio (7)	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)(7)	36% Wholesale Price	South Dakota	35% Wholesale Price
Indiana	24% Wholesale Price	Tennessee	6.6% Wholesale Price
Iowa (6)	50% Wholesale Price	Texas	
Kansas (7)	10% Wholesale Price	Cigar	1.0¢-15.0¢/10 cigars
Kentucky (4)	15% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Louisiana (7)		Utah (4) (6)	86% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Virginia (4)	10% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Vermont (4) (7)	92% Wholesale Price
Maine		Cigar	\$20-\$40 /10 cigars
Chewing Tob./Snuff	\$2.02/ounce	Tobacco/Snuff	\$2.57 /ounce
Smoking Tob./Cigars (7)	43% Wholesale Price	Washington (4)(6)(7)	95% Wholesale Price
Maryland		West Virginia (7)	12% Wholesale Price
Tobacco/Snuff	30% Wholesale Price	Wisconsin (4)(7)	71% Manufacturer's Price
Cigars	70% Wholesale Price	Wyoming (4)	20% Wholesale Price
Massachusetts (7)	40% Wholesale Price		
Michigan	32% Wholesale Price	Dist.of Columbia (3) (7)	91% Wholesale Price

Source: Compiled by FTA from various sources.

- (1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.
- (2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) The Dist. of Columbia adjusts the tax rate annually, effective October 1st each year.
- (4) Tax rate on Snuff per ounce is \$3.00 in CT, 92¢ in DE, 30¢ in IL, 4.75¢ in KY, 95¢ in MN, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.57 in VT, \$2.105 in WA, 100% in WI and 60¢ in WY.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) Twenty-one states (and Massachusetts effective June 1, 2020) impose an excise tax on e-cigarettes or vaping products. See www.taxadmin.org/e-cigarettes for current rates.

XI. REVENUE AND STATISTICS

RECEIPTS	FY 20
Tax Collections ¹	\$1,798,757,382.12
TOTAL	\$1,798,757,382.12

EXPENDITURES	FY 20
Classified Salaries	\$5,984,620.83
Unclassified Salaries	\$2,712,605.06
Benefits	\$4,391,686.99
SUBTOTAL	\$13,088,912.88
Current Expense	\$274,886.48
Equipment	\$78,274.67
SUBTOTAL	\$353,161.15
In-State Travel	\$43,123.77
Out-of-State Travel	\$97,352.68
Miscellaneous Expenditures ²	\$3,542,399.10
SUBTOTAL	\$3,682,875.55
Expenditures Total	\$17,124,949.58
DISBURSEMENT/TOWNS	
Flood Control	\$789,327.89
Forest Land	\$90,186.10
Disbursements Total	\$879,513.99
Hardship Grants	\$705,122.25
Capital Projects	\$6,254,397.00
TOTAL	\$24,963,982.82

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

PERSONNEL DATA	POSITIONS AS OF JUNE 30, 2020
Number of authorized Positions	161
Unclassified Positions	31
Classified Positions	110
Full-Time Temporary Positions	2
Temporary Positions	0
Total Number of Positions	143

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2020	
Equipment	\$934,795.26
Motor Vehicles	\$49,424.00
Physical Plant	
Farm	
Highways	
Total Property Value	\$984,219.26

¹ Tax Collections includes \$262,311,907.00 from Medicaid Enhancement Tax and \$40,620,359.32 from Nursing Facility Quality Assessment Tax (Unaudited)

² Miscellaneous Expenditures include: year-end FY20 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 37, 38, 49, 50, 61, 62, 66, 102, and 103.

REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93 FOR PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020	
Beginning Fund Balance 7/1/19	\$10,007.04
Expenditure	\$0
Revenues	\$0
Ending Fund Balance 6/30/20	\$10,007.04

REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020	
Beginning Fund Balance 7/1/19	\$4,767.42
Expenditure	\$5,828.19
Revenues	\$5,860.00
Ending Fund Balance 6/30/20	\$4,799.23

GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE³

	FY19	FY20	Change
Business Profits Tax	\$511,882,210	\$426,154,962	-16.75%
Business Enterprise Tax	\$329,401,227	\$251,041,385	-23.79%
Meals & Rental Tax ⁴	\$348,259,847	\$325,577,496	-6.51%
Tobacco Tax	\$198,790,528	\$209,734,311	5.51%
Interest & Dividends Tax	\$114,138,786	\$108,285,625	-5.13%
Communications Svs Tax	\$41,371,334	\$39,824,256	-3.74%
Real Estate Transfer Tax ⁵	\$153,725,545	\$158,258,783	2.95%
Utility Property Tax	\$39,519,121	\$43,235,831	9.40%
Electricity Consumption Tax	\$4,238,779	\$0.00	-100.00%
Other	\$1,137,203	\$553,160	-51.36%
TOTAL	\$1,742,464,580	\$1,562,665,809	-10.36%

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

	FY19	FY20	Change
Business Profits Tax	\$98,410,904	\$83,645,485	-15.00%
Business Enterprise Tax	\$242,491,717	\$206,560,255	-14.82%
Meals & Rentals Tax	\$10,001,484	\$8,968,911	-10.32%
Real Estate Transfer Tax	\$51,242,312	\$52,715,861	2.88%
Tobacco Tax	\$81,125,374	\$84,742,339	4.46%
Utility Property Tax	\$39,475,568	\$43,232,689	9.52%
EDUCATION TRUST FUND	\$522,747,359	\$479,865,540	-8.20%
NET GENERAL FUND	\$1,219,717,221	\$1,082,800,269	-11.23

³ Source: Reconciled FY20 actuals, after refunds and other adjustments.

⁴ The Meals and Rentals Tax portion of General and Education Trust Fund revenue is net of debt service payments. School Building Debt Aid debt service is \$11,490,450.62

⁵ The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of \$4,411,154 in LCHIP distributions.

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

State FYE	Tobacco Tax	% Change	Business Profits Tax & Business Enterprise Tax	% Change	Meals & Rentals Tax	% Change	Interest & Dividends Tax	% Change	Estate and Legacy Tax	% Change	Real Estate Transfer Tax	% Change
1973	\$24,946,507		\$24,397,020		\$17,987,701		\$4,169,840		\$7,055,524		\$942,662	
1974	\$23,504,946	-5.8%	\$30,072,497	23.3%	\$18,090,062	0.6%	\$5,036,721	20.8%	\$5,785,708	-18.0%	\$745,290	-20.9%
1975	\$23,876,124	1.6%	\$26,843,979	-10.7%	\$12,813,408	-29.2%	\$5,794,286	15.0%	\$5,882,019	1.7%	\$518,338	-30.5%
1976	\$27,526,968	15.3%	\$24,169,700	-10.0%	\$14,098,938	10.0%	\$6,151,735	6.2%	\$5,936,160	0.9%	\$662,408	27.8%
1977	\$26,838,701	-2.5%	\$32,556,760	34.7%	\$15,749,858	11.7%	\$7,004,073	13.9%	\$7,339,690	23.6%	\$912,850	37.8%
1978	\$26,807,244	-0.1%	\$52,453,232	61.1%	\$21,248,439	34.9%	\$8,934,421	27.6%	\$6,980,010	-4.9%	\$2,623,754	187.4%
1979	\$25,948,944	-3.2%	\$64,017,845	22.0%	\$25,542,747	20.2%	\$10,028,131	12.2%	\$7,527,734	7.8%	\$3,303,553	25.9%
1980	\$25,611,731	-1.3%	\$62,786,373	-1.9%	\$27,048,739	5.9%	\$11,637,871	16.1%	\$8,255,749	9.7%	\$3,308,599	0.2%
1981	\$26,753,946	4.5%	\$57,339,717	-8.7%	\$30,231,760	11.8%	\$14,021,728	20.5%	\$10,371,777	25.6%	\$3,031,327	-8.4%
1982	\$26,249,960	-1.9%	\$79,737,252	39.1%	\$37,246,943	23.2%	\$15,070,913	7.5%	\$9,476,041	-8.6%	\$5,164,164	70.4%
1983	\$25,992,045	-1.0%	\$73,625,927	-7.7%	\$43,119,834	15.8%	\$16,762,818	11.2%	\$10,582,542	-11.7%	\$7,021,612	36.0%
1984	\$33,610,893	29.3%	\$103,791,353	41.0%	\$57,409,639	33.1%	\$22,509,584	34.3%	\$11,894,496	12.4%	\$21,604,174	207.7%
1985	\$32,755,456	-2.5%	\$108,522,286	4.6%	\$56,644,696	-1.3%	\$24,688,791	9.7%	\$12,002,575	0.9%	\$28,615,918	32.5%
1986	\$32,389,000	-1.1%	\$110,497,000	1.8%	\$61,672,000	8.9%	\$24,973,000	1.2%	\$14,121,000	17.6%	\$33,810,000	18.2%
1987	\$31,788,225	-1.9%	\$150,293,655	36.0%	\$68,938,740	11.8%	\$27,010,105	8.2%	\$20,824,464	47.5%	\$43,147,975	27.6%
1988	\$31,816,530	0.1%	\$138,398,145	-7.9%	\$76,324,821	10.7%	\$29,994,574	11.0%	\$20,397,785	-2.0%	\$35,710,318	-17.2%
1989	\$31,758,544	-0.2%	\$143,170,703	3.4%	\$81,654,391	7.0%	\$36,165,831	20.6%	\$30,428,049	49.2%	\$29,507,058	-17.4%
1990	\$37,574,259	18.3%	\$113,170,448	-21.0%	\$82,690,546	1.3%	\$41,185,227	13.9%	\$25,093,842	-17.5%	\$30,422,231	3.1%
1991	\$39,182,468	4.3%	\$111,889,162	-1.1%	\$89,806,369	8.6%	\$36,874,798	-10.5%	\$22,882,849	-8.8%	\$31,531,363	3.6%
1992	\$39,409,121	0.6%	\$88,642,475	-20.8%	\$92,055,899	2.5%	\$34,985,058	-5.1%	\$25,524,248	11.5%	\$34,758,217	10.2%
1993	\$40,991,088	4.0%	\$119,454,080	34.8%	\$95,064,348	3.3%	\$35,662,683	-1.9%	\$32,006,083	25.4%	\$27,276,954	-21.5%
1994	\$42,859,252	4.6%	\$144,403,149	20.9%	\$101,263,635	6.5%	\$35,980,018	0.9%	\$33,219,462	3.8%	\$28,985,629	6.3%
1995	\$44,489,670	3.8%	\$163,953,839	13.5%	\$107,328,262	6.0%	\$37,958,245	5.5%	\$30,266,348	-8.9%	\$28,992,391	0.0%
1996	\$45,420,240	2.1%	\$180,114,322	9.9%	\$112,454,174	4.8%	\$51,658,363	36.1%	\$31,707,415	4.8%	\$30,077,586	3.7%
1997	\$49,837,126	9.7%	\$209,896,593	16.5%	\$118,721,973	5.6%	\$52,698,495	2.0%	\$41,234,484	30.0%	\$32,423,790	7.8%
1998	\$75,244,227	51.0%	\$240,329,945	14.5%	\$127,720,467	7.6%	\$61,833,319	17.3%	\$42,774,343	3.7%	\$42,587,934	31.3%
1999	\$73,327,818	-2.5%	\$257,267,608	7.0%	\$136,499,008	6.9%	\$62,911,196	1.7%	\$47,482,309	11.0%	\$51,066,185	19.9%
2000	\$92,570,165	26.2%	\$313,738,870	22.0%	\$153,311,197	12.3%	\$65,203,307	3.6%	\$60,635,156	27.7%	\$82,864,095	62.3%
2001	\$87,959,255	-5.0%	\$352,471,608	12.3%	\$163,049,648	6.4%	\$76,842,273	17.9%	\$57,064,323	-5.9%	\$90,350,287	9.0%
2002	\$84,976,512	-3.4%	\$382,873,659	8.6%	\$169,703,721	4.1%	\$71,470,243	-7.0%	\$57,088,030	0.0%	\$97,371,970	7.8%
2003	\$93,267,036	9.8%	\$393,381,018	2.7%	\$175,114,686	3.2%	\$56,417,343	-21.1%	\$68,193,847	19.5%	\$117,003,621	20.2%
2004	\$100,040,497	7.3%	\$408,195,387	3.8%	\$184,259,685	5.2%	\$53,769,043	-4.7%	\$35,050,805	-48.6%	\$137,018,703	17.1%
2005	\$99,307,075	-0.7%	\$445,909,590	19.2%	\$192,196,642	4.3%	\$66,929,900	24.5%	\$11,909,724	-66.0%	\$160,430,527	17.1%
2006	\$145,022,895	46.0%	\$553,466,686	24.1%	\$204,907,639	6.6%	\$80,256,331	19.9%	\$3,925,281	-67.0%	\$157,941,376	-1.6%
2007	\$139,510,631	-3.8%	\$585,401,676	5.8%	\$207,287,472	1.2%	\$106,017,526	32.1%	\$445,818	-88.6%	\$140,630,984	-11.0%
2008	\$165,821,083	18.9%	\$595,652,862	1.8%	\$214,258,477	3.4%	\$115,928,152	9.3%	\$111,396	-75.0%	\$117,153,685	-16.7%
2009	\$193,893,330	16.9%	\$480,353,626	-19.4%	\$210,069,413	-2.0%	\$97,372,040	-16.0%	\$61,887	-44.4%	\$83,477,646	-28.7%
2010	\$239,904,386	23.7%	\$458,782,067	-4.5%	\$229,325,552	9.2%	\$83,007,576	-14.8%	\$23,970	-61.3%	\$83,036,064	-0.5%
2011	\$232,102,486	-3.3%	\$527,641,934	15.0%	\$241,701,762	5.4%	\$77,387,749	-6.8%	\$91,853	283.2%	\$86,171,206	3.8%
2012	\$212,001,724	-8.7%	\$514,652,160	-2.5%	\$252,811,433	4.6%	\$82,500,161	6.6%	\$6,094	-93.4%	\$86,327,658	0.2%
2013	\$204,232,873	-3.7%	\$554,092,466	7.7%	\$263,009,438	4.0%	\$93,352,225	13.2%	(\$58,782)	-1064.6%	\$97,061,402	12.4%
2014	\$222,666,904	9.0%	\$555,698,398	0.3%	\$276,002,485	4.9%	\$80,216,034	-14.1%	\$42,808	27.2%	\$103,784,727	6.9%
2015	\$221,643,257	-0.5%	\$569,739,618	2.5%	\$294,698,673	6.8%	\$96,487,456	20.3%	\$7,517	-82.4%	\$116,696,818	12.4%
2016	\$229,249,121	3.4%	\$688,246,410	20.8%	\$314,131,099	6.6%	\$89,806,344	-6.9%	\$28,558	279.9%	\$137,289,600	17.6%
2017	\$215,647,416	-5.9%	\$642,025,652	-6.7%	\$326,999,061	4.1%	\$94,137,307	4.8%	\$7,402	-74.1%	\$146,335,236	6.6%
2018	\$216,238,681	0.3%	\$778,373,918	21.2%	\$343,044,828	4.9%	\$106,292,542	12.9%			\$152,654,654	4.3%
2019	\$199,096,114	-7.9%	\$843,807,669	8.4%	\$361,383,699	5.3%	\$113,895,444	7.2%			\$157,479,326	3.2%
2020	\$212,530,065	6.7%	\$680,951,428	-19.3%	\$337,275,744	-6.7%	\$109,498,742	-3.9%			\$164,362,566	4.4%

¹Meals and Rentals Tax includes School Building Aid Debt Service

²Real Estate Transfer Tax includes L-CHIP

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

State FYE	Communications Services Tax	% Change	Utility Property Tax	% Change	Electricity Consumption Tax	% Change	Misc Taxes ²	% Change	Total Taxes	Change	% Change	State FYE
1973							\$333,678		\$79,834,905			1973
1974							\$359,720	7.8%	\$84,979,557	\$5,144,652	6.4%	1974
1975							\$7,710,438	2043.5%	\$85,005,761	\$26,204	0.0%	1975
1976							\$8,815,505	14.3%	\$89,128,838	\$4,123,077	4.9%	1976
1977							\$8,872,647	0.6%	\$101,081,603	\$11,952,765	13.4%	1977
1978							\$9,138,967	3.0%	\$130,565,844	\$29,484,241	29.2%	1978
1979							\$12,042,285	31.8%	\$151,147,613	\$20,581,769	15.8%	1979
1980							\$10,538,922	-12.5%	\$152,573,529	\$1,425,916	0.9%	1980
1981							\$10,156,720	-3.6%	\$156,418,864	\$3,845,335	2.5%	1981
1982							\$8,533,012	-16.0%	\$187,200,276	\$30,781,412	19.7%	1982
1983							\$6,433,211	-24.6%	\$189,651,857	\$2,451,581	1.3%	1983
1984							\$6,233,320	-3.1%	\$281,137,838	\$91,485,981	48.2%	1984
1985							\$6,914,946	10.9%	\$287,831,332	\$6,693,494	2.4%	1985
1986							\$7,262,188	5.0%	\$303,191,188	\$15,359,856	5.3%	1986
1987							\$6,697,750	-7.8%	\$365,527,760	\$62,336,572	20.6%	1987
1988							\$7,605,989	13.6%	\$358,790,194	(\$6,737,566)	-1.8%	1988
1989							\$8,809,300	15.8%	\$381,900,647	\$23,110,453	6.4%	1989
1990							\$8,482,072	-3.7%	\$363,060,271	(\$18,840,376)	-4.9%	1990
1991	\$22,205,619						\$637,500	-92.5%	\$377,330,276	\$14,270,005	3.9%	1991
1992	\$26,681,057	20.2%					\$803,428	26.0%	\$373,837,793	(\$3,492,483)	-0.9%	1992
1993	\$29,621,244	11.0%					\$791,530	-1.5%	\$405,330,148	\$31,492,355	8.4%	1993
1994	\$30,430,075	2.7%					\$877,211	10.8%	\$438,656,024	\$33,325,876	8.2%	1994
1995	\$32,900,476	8.1%					\$878,303	0.1%	\$463,841,048	\$25,185,024	5.7%	1995
1996	\$35,266,871	7.2%					\$1,424,895	62.2%	\$505,612,212	\$41,771,164	9.0%	1996
1997	\$38,263,312	8.5%					\$1,995,890	40.1%	\$562,633,582	\$57,021,370	11.3%	1997
1998	\$40,219,738	5.1%					\$1,918,204	-3.9%	\$650,358,868	\$87,725,286	15.6%	1998
1999	\$45,824,952	13.9%					\$1,277,630	-33.4%	\$686,058,317	\$35,699,449	5.5%	1999
2000	\$47,416,610	3.5%	\$31,167,539				\$1,027,627	-19.6%	\$882,058,932	\$196,000,615	28.6%	2000
2001	\$49,256,789	3.9%	\$15,625,403	-49.9%			\$1,210,757	17.8%	\$927,090,749	\$45,031,817	5.1%	2001
2002	\$62,508,517	26.9%	\$18,192,984	16.4%	\$5,735,676		\$1,226,191	1.3%	\$980,409,577	\$53,318,828	5.8%	2002
2003	\$63,452,424	1.5%	\$18,833,596	3.5%	\$6,024,844	5.0%	\$815,634	-33.5%	\$1,025,170,080	\$44,760,503	4.6%	2003
2004	\$65,595,263	3.4%	\$20,159,763	7.0%	\$6,217,227	3.2%	\$923,468	13.2%	\$1,041,073,752	\$15,903,672	1.6%	2004
2005	\$68,557,473	6.0%	\$20,087,776	-0.4%	\$6,229,864	0.2%	\$871,900	-5.6%	\$1,094,364,702	\$53,290,950	5.1%	2005
2006	\$70,330,594	1.1%	\$20,789,572	3.5%	\$6,344,187	1.8%	\$360,933	-58.6%	\$1,243,345,494	\$148,980,792	13.6%	2006
2007	\$73,389,315	4.3%	\$21,801,715	4.9%	\$6,258,150	-1.4%	\$288,579	-20.0%	\$1,281,011,866	\$37,666,372	3.0%	2007
2008	\$79,509,885	8.4%	\$24,209,319	11.0%	\$6,285,323	0.4%	\$515,220	78.5%	\$1,319,445,402	\$38,433,536	3.0%	2008
2009	\$80,932,268	1.8%	\$28,942,542	19.6%	\$6,073,712	-3.4%	\$672,438	30.5%	\$1,181,848,901	(\$137,596,501)	-10.4%	2009
2010	\$78,367,621	-3.2%	\$29,823,585	3.4%	\$5,957,300	-1.9%	\$470,432	-30.0%	\$1,208,798,552	\$26,949,651	2.3%	2010
2011	\$76,199,323	-0.2%	\$32,327,619	8.0%	\$6,060,651	1.7%	\$2,361,824	402.1%	\$1,284,046,410	\$75,247,858	6.2%	2011
2012	\$79,224,828	1.3%	\$33,066,272	2.3%	\$5,931,956	-2.1%	\$746,248	-68.4%	\$1,267,269,029	(\$16,777,381)	-1.3%	2012
2013	\$80,078,877	-24.2%	\$33,270,669	0.6%	\$6,045,591	1.9%	\$571,980	-23.4%	\$1,311,656,739	\$44,387,710	3.5%	2013
2014	\$58,730,642	-2.2%	\$35,789,133	7.6%	\$6,157,463	1.9%	\$323,085	-43.5%	\$1,339,411,679	\$27,754,940	2.1%	2014
2015	\$57,789,218	-1.6%	\$41,256,585	15.3%	\$6,019,769	-2.2%	\$441,142	36.5%	\$1,404,790,053	\$65,378,374	4.9%	2015
2016	\$52,571,774	-9.0%	\$43,256,315	4.8%	\$5,983,567	-0.6%	\$785,718	78.1%	\$1,561,348,506	\$156,558,453	11.1%	2016
2017	\$47,776,163	-9.1%	\$41,754,714	-3.5%	\$5,896,757	0.2%	\$404,269	-48.5%	\$1,521,083,977	(\$40,264,529)	-2.6%	2017
2018	\$43,570,762	-8.8%	\$45,325,062	8.6%	\$5,936,558	-1.0%	\$709,767	75.6%	\$1,692,146,773	\$171,062,796	11.2%	2018
2019	\$41,371,415	-5.0%	\$39,525,716	-12.8%	\$4,241,915	-28.5%	\$435,536	-38.6%	\$1,761,236,834	\$69,090,061	4.1%	2019
2020	\$39,826,820	-3.7%	\$43,041,658	8.9%			\$528,337	21.3%	\$1,588,015,359	(\$173,221,475)	-9.8%	2020

¹Electricity Consumption Tax was repealed January 1, 2019

²Misc Tax consists of Gambling Winnings Tax, Railroad Tax, Private Car Tax and Excavation Tax

Summary of 2017 Business Taxes¹

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

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

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

¹ Per returns received as of August 28, 2019.

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

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

BET - Tax Year 2017

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i> DRAFT as of 8/27/2020				
Tax Year 2017 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	35,992	\$0	48.3%	0.0%
\$1 - \$500	9,845	\$1,981,445	13.2%	0.8%
\$500 - \$1K	7,678	\$5,732,562	10.3%	2.4%
\$1K - \$10K	17,838	\$53,521,428	23.9%	22.6%
\$10K - \$50K	2,532	\$51,954,213	3.4%	22.0%
\$50K - \$100K	334	\$23,141,686	0.4%	9.8%
\$100K - \$1MIL	277	\$67,436,581	0.4%	28.5%
>\$1MIL	15	\$32,768,856	0.0%	13.9%
Totals:	74,511	\$236,536,772	100.0%	100.0%

2017	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,919	\$72,767,041	34.8%	30.8%
Water's Edge	4,292	\$123,760,256	5.8%	52.3%
Partnerships	13,105	\$23,930,902	17.6%	10.1%
Proprietors	30,612	\$16,000,344	41.1%	6.8%
Fiduciaries	583	\$78,230	0.8%	0.0%
Totals:	74,511	\$236,536,772	100.0%	100.0%

BPT - Tax Year 2017

Business Profits Tax Stats by Tax Year and Amount of Tax Liability <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i> DRAFT as of 8/27/2020				
Tax Year 2017 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	57,565	\$0	77.3%	0.0%
\$1 - \$500	4,812	\$784,140	6.5%	0.2%
\$500 - \$1K	1,702	\$1,243,444	2.3%	0.3%
\$1K - \$10K	7,193	\$26,759,448	9.7%	6.3%
\$10K - \$50K	2,315	\$48,707,890	3.1%	11.4%
\$50K - \$100K	368	\$25,490,768	0.5%	6.0%
\$100K - \$1MIL	493	\$135,624,860	0.7%	31.8%
>\$1MIL	63	\$188,074,327	0.1%	44.1%
Totals:	74,511	\$426,684,876	100.0%	100.0%

2017	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,919	\$86,179,198	34.8%	20.2%
Water's Edge	4,292	\$246,866,505	5.8%	57.9%
Partnerships	13,105	\$74,110,533	17.6%	17.4%
Proprietors	30,612	\$16,250,471	41.1%	3.8%
Fiduciaries	583	\$3,278,170	0.8%	0.8%
Totals:	74,511	\$426,684,876	100.0%	100.0%

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

Summary of 2018 Business Taxes¹

- Approximately 170,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.^{2 3}
 - 74,343 Business Entities filed business tax returns
 - 29,116 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 45,227 Business Entities filed business tax returns with payments totaling \$751.3m, of which
 - 1,532 (3.4%) of those paid 77.3% of BET/BPT (\$581.0m out of \$751.3m)
 - 1,228 (80.2%) are corporations paying a total of \$487.7m
 - 266 (17.4%) are partnerships paying a total of \$90.1m
 - 38 (2.5%) are proprietors and fiduciaries paying a total of \$3.2m
 - The remaining 43,695 (96.6%) paid 22.7% of BET/BPT (\$170.2m out of \$751.3m)
 - Of the 43,695 Business Entities that filed and paid 22.7% of BPT/BET:
 - 10,309 (23.6%) paid under \$500 = \$2.1m (1.2%)
 - 7,712 (17.6%) paid \$500 - \$999 = \$5.8m (3.4%)
 - 21,193 (48.5%) paid \$1,000 - \$9,999 = \$69.2m (40.7%)
 - 4,481 (10.3%) paid \$10,000 - \$49,999 = \$93.1m (54.7%)

Entities	BET	BPT	Combined	%
Corporations	\$189,099,525	\$402,667,322	\$591,766,847	78.8%
Partnerships	\$25,842,079	\$100,946,766	\$126,788,845	16.9%
Proprietors	\$15,496,911	\$14,887,124	\$30,384,035	4.0%
Fiduciaries	\$105,650	\$2,237,061	\$2,342,711	0.3%
Total	\$230,544,165	\$520,738,273	\$751,282,438	100.0%

- If there are 170,000 business entities operating in the state of NH then 124,773 or 73% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 601 (1.6%) are paying 53.0% of BET
 - 552 (91.8%) are corporations paying a total of \$115.1m
 - 49 (8.2%) are partnerships, proprietors and fiduciaries paying a total of \$7.1m
 - 1,077 (1.4%) are paying 84.5% of BPT
 - 831 (77.2%) are corporations paying a total of \$357.9m
 - 216 (20.1%) are partnerships paying a total of \$80.0m
 - 30 (2.8%) are proprietors and fiduciaries paying a total of \$2.3m

¹ Per returns received as of August 27, 2020.

² Information is provided by NH SoS as of August 26, 2020.

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

BET - Tax Year 2018

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i> DRAFT as of 8/27/2020				
Tax Year 2018 Range in Tax Reported	COUNT	Sum-BE TAX	% of POP	% of Tax Liability by POP
\$0	35,831	\$0	48.2%	0.0%
\$1 - \$500	10,227	\$2,059,619	13.8%	0.9%
\$500 - \$1K	7,865	\$5,862,797	10.6%	2.5%
\$1K - \$10K	17,415	\$51,946,741	23.4%	22.5%
\$10K - \$50K	2,404	\$48,495,003	3.2%	21.0%
\$50K - \$100K	333	\$22,918,289	0.4%	9.9%
\$100K - \$1MIL	250	\$59,296,020	0.3%	25.7%
>\$1MIL	18	\$39,965,695	0.0%	17.3%
Totals:	74,343	\$230,544,165	100.0%	100.0%

2018	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,623	\$68,057,767	34.5%	29.5%
Water's Edge	4,189	\$121,041,758	5.6%	52.5%
Partnerships	13,388	\$25,842,079	18.0%	11.2%
Proprietors	30,571	\$15,496,911	41.1%	6.7%
Fiduciaries	572	\$105,650	0.8%	0.0%
Totals:	74,343	\$230,544,165	100.0%	100.0%

BPT - Tax Year 2018

Business Profits Tax Stats by Tax Year and Amount of Tax Liability <i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i> DRAFT as of 8/27/2020				
Tax Year 2018 Range in Tax Reported	COUNT	Sum-BP TAX	% of POP	% of Tax Liability by POP
\$0	56,856	\$0	76.5%	0.0%
\$1 - \$500	4,901	\$797,252	6.6%	0.2%
\$500 - \$1K	1,801	\$1,320,449	2.4%	0.3%
\$1K - \$10K	7,291	\$27,465,386	9.8%	5.3%
\$10K - \$50K	2,417	\$50,945,903	3.3%	9.8%
\$50K - \$100K	464	\$32,578,674	0.6%	6.3%
\$100K - \$1MIL	537	\$151,952,630	0.7%	29.2%
>\$1MIL	76	\$255,677,979	0.1%	49.1%
Totals:	74,343	\$520,738,272	100.0%	100.0%

2018	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	25,623	\$81,384,942	34.5%	15.6%
Water's Edge	4,189	\$321,282,380	5.6%	61.7%
Partnerships	13,388	\$100,946,766	18.0%	19.4%
Proprietors	30,571	\$14,887,124	41.1%	2.9%
Fiduciaries	572	\$2,237,061	0.8%	0.4%
Totals:	74,343	\$520,738,272	100.0%	100.0%

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

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability				
All I&D Entity Types				
This Population includes all Individual and Joint filers, Partnerships & Estates				
DRAFT as of 8/27/2020				
Tax Year 2017 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	16,108	\$0	24.8%	0.0%
\$1 - \$500	25,725	\$4,892,832	39.6%	4.8%
\$500 - \$1K	8,206	\$5,884,430	12.6%	5.8%
\$1K - \$10K	13,579	\$37,935,105	20.9%	37.3%
\$10K - \$50K	1,199	\$22,688,362	1.8%	22.3%
\$50K - \$100K	108	\$7,272,638	0.2%	7.1%
\$100K - \$250K	51	\$7,769,506	0.1%	7.6%
>\$250K	22	\$15,276,259	0.0%	15.0%
Totals:	64,998	\$101,719,132	100.0%	100.0%

2017	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	63,272	\$100,183,601	97.3%	98.5%
Estates	683	\$410,365	1.1%	0.4%
Partnerships	1,043	\$1,125,166	1.6%	1.1%
Totals:	64,998	\$101,719,132	100.0%	100.0%

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability				
All I&D Entity Types				
This Population includes all Individual and Joint filers, Partnerships & Estates				
DRAFT as of 8/27/2020				
Tax Year 2018 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	13,462	\$0	20.3%	0.0%
\$1 - \$500	27,275	\$5,194,825	41.1%	4.9%
\$500 - \$1K	8,927	\$6,414,256	13.5%	6.1%
\$1K - \$10K	15,026	\$42,406,810	22.7%	40.0%
\$10K - \$50K	1,385	\$26,353,843	2.1%	24.9%
\$50K - \$100K	131	\$8,647,140	0.2%	8.2%
\$100K - \$250K	62	\$9,787,261	0.1%	9.2%
>\$250K	16	\$7,084,658	0.0%	6.7%
Totals:	66,284	\$105,888,793	100.0%	100.0%

2018	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	64,523	\$104,142,873	97.3%	98.4%
Estates	626	\$521,445	0.9%	0.5%
Partnerships	1,135	\$1,224,475	1.7%	1.2%
Totals:	66,284	\$105,888,793	100.0%	100.0%

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

Low and Moderate Income Homeowners Property Tax Relief

Historical Claims Data

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

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

Claim Year *	Claims Granted	Total Relief Paid
2009	16,066	\$3.1 million
2010	12,100	\$2.3 million
2011	11,622	\$2.3 million
2012	11,674	\$2.3 million
2013	10,222	\$2.0 million
2014	9,414	\$1.8 million
2015	8,541	\$1.6 million
2016	7,938	\$1.4 million
2017	7,258	\$1.2 million
2018	6,865	\$1.1 million
2019	5,818	\$886,789

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

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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

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

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

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1993	7/1/93	CH 202:1 CH 350:8 CH 350:9 CH 313 CH 350:18	Allowing & Regulating LLCs eff. 7/1/93 Effective 7/1/93, 25%, 25%, 25%, 25% quarterly estimate payments	\$50,000; Gross Business Income applies to returns ending after 6/30/93.	7.5% for FY 94 7.0% for FY 95 eff. 7/1/94
1995	7/1/95	CH 188 CH 308:93 CH 172, section 162L:9	Repealed all credits Repealed the CH 188 repeals, but did not reinstate the research & development tax credit, RSA 77-A:5, IX Extended CDFA to 8 years		7%
1996	7/1/96	CH 154:1	Modified QIC definition		
1997	7/1/97	CH 351:43	Authorized a Tax Amnesty Program to run from Dec. 1, 1997 to Feb. 15, 1998		
1998	8/1/98	CH 105	Adopted the IRC of 1986 in eff. on 12/31/97 except NOL carryover which is eff. 12/31/96. The changes are eff. for tax years beginning after 1/1/97. May not exceed \$250,000 in a tax year.		
1998	7/1/98	CH 163	Repeals the tax on Qualified Venture Capital Funds and also related definitions. It also expands the activities of Qualified Investment Companies to include a QICC. Apply to taxable periods ending after 6/3/98.		
1998	7/1/99	CH 338	Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET.		
1999	7/1/99	CH 17			Increased Rate 8%
2001	7/1/01	CH 158			Increased Rate 8.5%
2002	7/1/02	CH 211	Net operating loss may only be carried forward for the 10 years following the loss year. For taxable periods ending: (a) on or before June 30, 2003, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$250,000; (b) on or after July 1, 2003, and on or before June 30, 2004, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$500,000; (c) on or after July 1, 2004, and on or before June 30, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000; (d) on or after July 1, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000. A deduction for the amount of the net operating loss carryover shall be limited to losses incurred on or after July 1, 1997.		
2003	7/1/03	CH 301 77A:4 XIII	Granting business tax credits for investments in crop zone projects added.		
2003	7/1/03	77:55 XII	Amended by including CROP zone tax credit		
2004	5/24/04	CH 143	Amends definition of QIC and election and reporting for QICs.		
2007	7/1/07	CH 263	Eff. 8/21/07 - Repeals and reenacted in RSA162-N:6 Economic Rev. Tax Zone Credit		
2007	7/1/07	CH 271-4-6 122	Research & Development Credit: (1) applies to tax periods ending on or after 9/7/07; (2) Repeals R&D credit eff. 7/1/13		
2007	8/17/07	CH 146	Repeals foreign dividend deductions of gross business profits.		

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.
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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2009	7/17/09	CH 144:273	RSA 77-A:6, I-a, File on a sale or exchange of interest whether or not gross income is in excess of \$50,000 during taxable period ending on or after 7/1/09.		
2009	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.		
2010	7/8/10	CH 286	RSA 77-A:4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2010	7/20/10	CH 324:2, 4 and 5	RSA 77-A:4, III, the amount of the deduction for compensation for personal services shall be determined, as applicable to NH's tax structure, using the standards set forth in IRC §162(a)(1). Beginning on or after 1/1/11 there is a record-keeping safe harbor for deductions up to \$50,000 as total compensation for the tax year. Also creates a study committee to study safe harbors and the taxation of investment organizations (report due 11/1/11).		
2011	6/14/11	CH 181:2	RSA 77-A:1, XXI(a), to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		
2011	6/25/11	CH 207	RSA 77-A:4, III, for taxable periods beginning on or after January 1, 2011: Modified the standards and burden of proof with respect to the Business Profits Tax deduction for reasonable compensation attributable to owners of partnerships, limited liability companies, and sole proprietorships that file a business tax return as a partnership or proprietorship. Keeps the standards set forth in IRC §162(a)(1) and the \$50,000 "record-keeping safe harbor." Amends the burden of proving the reasonableness of the compensation deduction: A business organization claiming a deduction bears the burden of proving that all proprietors, partners, or members for whom a deduction is being claimed provided actual personal services to the business organization at any time during the taxable period. Once a business organization satisfies this burden of proof, the amount claimed as a deduction shall be presumed to be reasonable, unless the Department proves by a preponderance of the evidence that the deduction claimed by the business organization is clearly unreasonable.		

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.
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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2011	7/1/13	CH 224:363	RSA 77-A:4, XIII, increases the amount of Net Operating Loss that may be generated in a tax year from \$1,000,000 to \$10,000,000.		
2011	7/1/14	CH 225	RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> , changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.		
2012	6/27/12	CH 287:2	RSA 77-G, establishes an Education Tax Credit against the BPT equal to 85% of a business organization's donation to a scholarship organization under new chapter RSA 77-G. <u>First year of program to begin January 1, 2013.</u>		
2012	5/23/12	CH 71	RSA 77-A:4, XIII (e), changes the applicability date for CH 224:363, Laws of 2011 (see above) from July 1, 2013 to January 1, 2013.		
2012	8/4/12	CH 116	Changes the prospective repeal date for the Research and Development Tax Credit under RSA 77-A:5, XIII from July 1, 2013 to July 1, 2015.		
2012	7/1/12	CH 253	RSA 77-A:7, I (a) puts into statute the current practice of allowing a taxpayer to apply the BET credit against the BPT on a quarterly basis when making estimate payments.		
2012	6/21/12	CH 279:10	Creates new section RSA 77-A:3-a "Expense Deductions," which allows an IRC §179 deduction not to exceed \$25,000. <u>Applicable to any qualifying IRC §179 property placed into service on or after January 1, 2012.</u>		
2013	5/20/13	CH 5	Increased the maximum aggregate amount of R&D tax credit awarded from \$1,000,000 to \$2,000,000 under RSA 77-A:5, effective May 20, 2013. Also removed the prospective repeal of the R&D tax credit. The R&D tax credit remains in effect indefinitely.		
2013	8/19/13	CH 90:3	RSA 77-A:10 amended to require the DRA to give notice to a taxpayer within 6 months of the taxpayer's filing of a Report of Change that their return is being reviewed.		
2013	7/1/13	CH 71	RSA 77-A:4, III (c) increasing the deduction amount for the personal compensation deduction record-keeping safe harbor from \$50,000 to \$75,000, effective July 1, 2013.		
2014	7/1/14	CH 192	RSA 77-A:5, X, clarifying CH. 225, Laws of 2011, any unused BET credit from <u>taxable periods ending on or after December 31, 2014</u> may be carried forward for 10 years from the taxable period in which it was paid.		
2015	7/1/15	CH 599	RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.		
2015	1/1/16	CH 274:23-24			8.2% (for taxable periods ending on or after 12/31/2016) 7.9% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017)

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.
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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2015	7/1/17	CH 276:241	RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million.		
2015	7/1/15	CH 276:242-243	Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from 12/1/15-02/15/16.		
2016	6/21/16	CH 295	Adopted the IRC of 1986 in eff. on 12/31/15 except IRC §§ 168(k) (bonus depreciation), 199 (domestic production activities), 181 (movie production expenses), and 179 (maximum deduction limited to \$100,000 for NH purposes). The changes are eff. for tax years beginning on or after 1/1/17.		
2016	6/21/16	CH 300	RSA 77-A:4, XIV, eliminates the requirement that a business organization make an addition to gross business profits when an interest or beneficial interest in the business organization is sold or exchanged in an amount equal to the net increase in the basis of all underlying assets. Any portion of the annual depreciation or amortization attributable to the increase in basis federally from the sale of an ownership interest shall be added back to the gross business profits of the business organization and the gain or loss on the sale or disposition of the asset shall be calculated without regard to the basis increase recognized federally. The business organization may make an irrevocable election to recognize the basis increase for any particular sale or exchange and if made, the business organization shall make an addition to gross business profits in an amount equal to the net increase in the basis of its assets in the tax period when the sale or exchange of the ownership interest occurs. The business organization may then deduct against gross business profits any annual depreciation or amortization attributable to the increased basis and take into consideration the basis increase upon the sale or disposition of the asset. Applicable to sales or exchanges occurring on or after 1/1/16.		
2017	7/1/19	CH 156:213			7.7% (for taxable periods ending on or after 12/31/2019)
2017	7/1/21	CH 156:215			7.5% (for taxable periods ending on or after 12/31/2021) REPEALED
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017.		
2018	7/1/18	CH 357	Allows a business organization to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year.		
2019	7/1/19	CH 247	Establishes a tax credit against the Business Profits Tax for qualifying charitable donations to career and technical education centers. The program is scheduled to be repealed after state fiscal year 2022.		
2019	7/1/19	CH 346:200-202			7.7% (for taxable periods ending on or after 12/31/2019)

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2019	7/1/19	CH 346:200-202			For all taxable periods ending on or after December 31, 2021, the BPT rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020. If the combined revenue is 6% or more below the official revenue estimates, the BPT rate will be 7.9%. If the combined revenue is 6% or more above the official revenue estimates, the BPT rate will be 7.5%. Otherwise, the BPT rate will continue to be 7.7%.
2019	1/1/21	CH 346:424-425, 430	Adopts the market-based sourcing method of apportioning sales of services and intangibles for purposes of the BPT (effective January 1, 2021, for taxable periods ending on or after December 31, 2021).		
2019	1/1/22	CH 346:426-429	Adopts a single sales factor apportionment formula (effective January 1, 2022 for taxable periods ending on or after December 31, 2022 unless rescinded by majority vote of the Legislative Committee on Apportionment).		

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2013	5/20/13	CH 144:124	RSA 77-E:1, V, <u>applicable for taxable periods beginning on or after January 1, 2013</u> , amended to define "compensation" as "paid directly or accrued by" the enterprise and excludes any tips required to be reported by the employee to the employer under IRC Sec. 6053(a) (gratuitous tips).		
2013	7/1/13	CH 73	RSA 77-E:3-c, II extending the availability of the Coos County Job Creation tax credit to any tax period ending before December 31, 2018, which shall be renewable for 4 consecutive additional years, provided no additional Coos County Job Creation tax credits are granted for any tax period after December 31, 2022.		
2015	7/1/15	CH 599	RSA 162-N, altering the the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.		
2015	7/1/15	CH 216	RSA 77-E, allows an employee leasing company and client company to elect to make the client company solely responsible for paying BET with respect to leased employees. <u>Applicable to periods beginning on or after January 1, 2016.</u>		
2015	8/28/15	CH 183:2	RSA 77-E:5, I, the BET threshold amounts shall be biennially adjusted based on the 2-year percentage change in the CPI for All Urban Consumers, Northeast Region, as published by the Bureau of Labor Statistics, U.S. Department of Labor, using the amount published for the month of June in the year prior to the start of the tax year. Effective for taxable periods beginning January 1, 2015.		
2015	1/1/16	CH 274:23-24			.72% (for taxable periods ending on or after 12/31/2016) .675% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017)
2015	1/1/17	CH 276:241	RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million.		
2015	7/1/15	CH 276:242-243	Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from 12/1/15-02/15/16.		
2017	7/1/19	CH 156:214			.60% (for taxable periods ending on or after 12/31/2019)
2017	7/1/21	CH 156:216			.50% (for taxable periods ending on or after 12/31/2021) REPEALED
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017.		
2018	7/1/18	CH 357	Allows a business enterprise to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year.		
2019	7/1/19	CH 346:200-202			0.6% (for taxable periods ending on or after 12/31/2019)

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2019	7/1/19	CH 346:200-202			For all taxable periods ending on or after December 31, 2021, the BET rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020. If the combined revenue is 6% or more below the official revenue estimates, the BET rate will be 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BET rate will be 0.5%. Otherwise, the BPT rate will continue to be 0.6%.

HISTORICAL SUMMARY OF COMMUNICATIONS SERVICES TAX, RSA 82-A

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 9 CH 101	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.	Communication service retailers with sales in excess of \$10,000.	3% with a surtax of 66 2/3%
1991	7/1/91	CH 354:13			Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93
1993	7/1/93	CH 350:37			5.5% for the period beginning 7/1/93 and ending 6/30/95
1995	7/1/01	CH 96:2			5.5% for the period beginning 7/1/95 and ending 6/30/97
1997	7/1/97	CH 130:2			5.5% for the biennium ending 6/30/99
1997		CH 351:35	Amended the RSA 82-A:2, V (f) exemption for charges paid by coin-operated phones. Repealed RSA 82-A:2 V (g) relative to the exemption from the CST tax for charges paid by coin-operated phones.		
1997		CH 351:36 CH 351:37	Amended RSA 82-A:4-a requiring that tax on coin-operated telephone service may be computed to the 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
2002	7/1/02	CH 219	Amendment to RSA 82-A:1 imposes tax to source mobile telecommunications services determined under P.L. 106-252 to be the place of primary use.		
2003	7/1/03	CH 319 82-A 3,4 See 39,40			Intrastate Communications Services Tax 7% Rate imposed.
2004	7/1/04	CH 111 See 1-7	Amends definition of gross charge service address paid calling server. Special rules for private communication server place of primary use.		
2005	7/1/05	CH 190	Unbundling services to apply CST. Adds audits of retailers of enhanced 911 services surcharge.		
2005	7/14/05	CH 251	Adds examinations of telephone Co. records, 911		
2007	7/1/07	CH 263:79	Repeals exemption eff 7/1/07		
2012	6/21/12	CH 279:4 through 279:8	Adds the definition of "Internet" and "Internet access" to RSA 82-A:2; then excludes "Internet access" from the definition of "communication services" under RSA 82-A:2, III and excludes charges for Internet access from the definition of "gross charges" under RSA 82-A:2,V. CH 279:8, Laws of 2012 instructs the DRA not to enforce any existing assessments, to promptly withdraw any pending assessments and prohibits the DRA from issuing any additional assessments with respect to Internet access and CST.		
2019	1/1/20	CH 346:252-258	Clarifies the applicability of the CST to VoIP and prepaid wireless telecommunications services.		

HISTORICAL SUMMARY OF EXCAVATION TAX, RSA 72-B

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

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

HISTORICAL SUMMARY OF EXCAVATION ACTIVITY TAX, RSA 72-B

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	1/1/98	CH 219		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

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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The Interest and Dividends Tax, RSA 77, was enacted by Laws of 1923, chapter 65, section 1.
Current Due Date: Returns are due on or before the 15th day of the fourth month following the expiration of the tax year.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1923		CH 65:1	Enacted this tax. Exempted interest income from NH banks to prevent double taxation, as these monies are already taxed under RSA 84.	\$600 of individual income	
1955 to 6/30/77	1/1/56	CH 309:1	Annotation: Opinion of the Justices (1955) 99 NH 515, 112 A2d, 46, affirmed how the tax was being assessed; but allowed the Legislature to set a fixed rate.		4.25%
5/30/1905	7/1/77	CH 561:1 CH 561:2	Added an additional \$600 exemption for elderly, blind or handicapped persons		5%
1977	6/21/77	CH 251:1	Expanded exemption to interest from deposits in Vermont banks		
1981	9/1/81	CH 314:1		Increased exemption to \$1,200 for individuals, partnerships, associations, trusts & fiduciaries	
1981	9/2/81	CH 314:3	Added an additional \$1,200 if both or either taxpayers are 65 or older, is blind or handicapped		
6/3/1905	9/3/81	CH 314:4		Allowed married taxpayers to file joint returns, with a filing threshold of \$2,400	
1981	9/4/81	CH 314:6	Amended RSA 77:18 and made the returns due on or before the first day of the 5th month following the expiration of the tax year.		
1983	12/31/83	CH 469:93	Established due date of return on or before the 15th day of the 4th month following the expiration of the tax year. Effective for the first year ending after 12/31/83.		
1983	1/1/84	CH 469:93 III(a)	1/4 due on 4th, 6th, 9th, and 12th months. Transition year - estimated taxes are to be paid as follows: 12½% of the estimated tax is due 4th month, 12½% the 6th month, 12½% 9th month and 12½% the 12th month.		
1986		CH 197:1	Joint filers with less than \$2,400 from NH and Vermont banks or credit unions are not taxable.		
1995	Effective for taxable periods on or after 1/1/95	CH 188:2 CH 188:4 CH 188:5 CH 160:1	Repealed RSA 77:4a relative to the taxability of interest from deposits in VT banks Amends RSA 77:18 1/4 due on 4th, 6th, 9th, and 12th months Calendar year taxpayers, final 1/4 due January instead of December	Increased to \$2,400 exemption for individuals, partnerships, LLC, associations, trusts & fiduciaries.	
1998	7/1/98	CH 163	Allows deduction from taxable I&D income an amount equal to any cash distribution made to a 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		
1998	7/2/98	CH 163:8	Repeal RSA 77-A:2-c relative to the tax on Qualified Venture Capital Fund		
2002	1/1/04	CH 45	Increases the threshold annual tax liability amount for which quarterly payments of estimated interest and dividends tax are required from \$200 to \$500		
2003	7/1/03	CH 64 Section 1	I&D from funds invested in college tuition savings plan not taxed		
2004	5/24/04	CH 143	QIC transition RSA's in effect as enacted prior to effective date for qualified QIC who submits valid election prior to 5/24/04		
2007	8/17/07	CH 152:1	Taxpayer records added RSA 77:37		
2009	Apply to t/p ending on or after 12/31/09	CH 144:275	RSA 77:1-a, New definitions of accumulated profits and dividends		
2009		CH 144:276	RSA 77:3, I-b, Eliminates partnerships, LLCs,		
2009		CH 144:277	RSA 77:4, III, Dividends other than stock or changes		

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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

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

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

2009		CH 144:278	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		
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.		
2011	6/25/11	CH 207:4	For taxable periods beginning on or after January 1, 2011, excess compensation determined by an audit of the Department shall not be considered a dividend under RSA chp. 77, unless such determination is accepted by the Internal Revenue Service.		
2012	6/27/12	CH 286:3 through 286:8	<u>For taxable periods ending on or after December 31, 2013</u> , eliminates the taxation of trusts under RSA Chp. 77. Under the new law, interest and dividend income received by estates held by trustees treated as grantor trusts under section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire. Income reported by, and taxed federally as interest or dividends to, a trust beneficiary who is an individual inhabitant or resident of New Hampshire with respect to distributions from a trust that is not treated as a grantor trust under section 671 of the United States Internal Revenue Code shall be included as interest or dividends in the return of such beneficiary and subject to taxation in accordance with the provisions of RSA Chp. 77.		
2018	7/1/18	CH 341	Allows individuals (including "any entity having taxable interest and dividend income as described in RSA 77:3") to apply for and, if granted, use the education tax credit against the Interest and Dividends Tax.		

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

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

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

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

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

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

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

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

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

HISTORICAL SUMMARY OF MEDICAID ENHANCEMENT TAX, RSA 84-A

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

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

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2004	6/16/04	CH 260	Impose 6% tax net patient revenue		6% of net patient services revenue
2007	7/1/07	CH 263:51			5.5% of net patient services revenue
2010	8/13/10	CH 152:1	Amend RSA 21-J:3, XXI exempting RSA 84-C:5 from electronic payment threshold of \$100,000.		
2010	8/13/10	CH 152:5	Amend RSA 84-C:3, no penalties or interest for late payments if paid by the last day of the month due.		
2011	7/1/11	CH 224:46-48	Provides a contingency for the biennium ending June 30, 2013, that no Nursing Facility Quality Assessment (NFQA) shall be assessed and no return shall be required. For the biennium ending June 30, 2013, 25% of the receipts from the NFQA and the ICF Quality Assessment shall be deposited as restricted revenue in accounts of the DHHS.		
2019	1/1/19	CH 346:358, I	Repeals the ICF quality assessment under RSA 84-D.		

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

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

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

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	7/1/97	CH 130:3			For the period beginning 7/1/97 and ending 6/30/99, the tax is \$0.50 per \$100 or fractional part thereof assessed to both buyer and seller. Minimum tax of \$20 to both buyer and seller.
1998	7/18/98	CH 91	Require the filing of a questionnaire with DRA and the local assessor or selectmen.		
1998	6/25/98	CH 238	Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed.		
1999	7/1/99	CH 17			Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$0.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a total tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there shall be a minimum tax of \$20, which is assessed, on both the buyer and seller, for a total tax of \$40.
2001	7/1/01	CH 158	Declaration of Consideration Amended. Transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2		
2004	7/1/04	CH 195	Manufactured housing real estate transfer tax		
2005	7/1/05	CH 177	Gave tax amnesty to P&I 12/1/05-2/15/06 due by unpaid on or before 7/1/06		
2005	7/9/05	CH 31	Added procedure for Assessment or refund of tax		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, V, definition of "sale, granting and transfer"		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, VI, definition of "real state holding company"		
2006	7/1/06	CH 219:1	RSA 78-B:2, XIX, exempts certain transfer between charitable organizations		
2007	7/1/07	CH 263:46 & 48	B 1V 46 added / 48 repealed 46 - Comm. Heritage Inv. Program. Surcharge admin		
2007	8/17/07	CH 146:1, IV.	RSA 78-B:2, XIX repealed		
2011	8/13/11	CH 179	RSA 78-B:10, requires a purchaser and seller in a real estate transfer (or transfer of interest therein) to each file a separate Declaration of Consideration (Form CD-S7-P and Form CD-S7-S) with the Department.		
2015	7/1/15	CH 255	RSA 78-B, exempts any lease, including any sale, transfer or assignment of any interest in leased property, from the RETT when the term of the lease is for less than 99 years, including all renewals.		
2015	7/1/15	CH 133	RSA 78-B:1, IV, clarifying the definition of "price or consideration, and RSA 78-B:2, clarifying the exception for transfers by devise or testamentary disposition.		

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

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

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

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

HISTORICAL SUMMARY OF STATE EDUCATION PROPERTY TAX, RSA 76

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

HISTORICAL SUMMARY OF TIMBER TAX, RSA 79

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

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

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

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

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

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

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

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2019	1/1/20	CH 178	Simplifies, clarifies, and modernizes the Tobacco Tax Law. Although changes primarily editorial in nature, there are substantive changes including: (1) the wholesaler required to collect and pay the Tobacco Tax is the wholesaler who ships or transports the tobacco products to a retailer in this state; (2) every wholesaler is required to keep a sufficient number of recently purchased stamps on hand to pay the Tobacco Tax due on all cigarettes present at any premises in this state, and to file a monthly accounting of cigarettes and little cigars sold in packages of other than 20 or 25 and other tobacco products transferred to and from any premises in this state; (3) authority to suspend or revoke licenses to retailer, and assess an administrative fine in addition to or instead of a period of suspension.		
2019	1/1/20	CH 346:92-94	Amends the Tobacco Tax to include electronic cigarettes. Electronic cigarettes are treated as OTP but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or "closed system" devices), and the other for containers that are intended to be opened ("open system" devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine.		

HISTORICAL SUMMARY OF RAILROAD TAX, RSA 82

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

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

HISTORICAL SUMMARY OF UTILITY PROPERTY TAX: 83-F

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

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

HISTORICAL SUMMARY OF COMMUTERS INCOME TAX, RSA 77-B

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

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

HISTORICAL SUMMARY OF ELECTRICITY CONSUMPTION TAX, RSA 83-E

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

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

HISTORICAL SUMMARY OF ESTATE TAX, RSA 87¹

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

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

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

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

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

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

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

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

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

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

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

(Continued)

HISTORICAL SUMMARY OF LEGACY AND SUCCESSION TAX, RSA 86

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1905			RSA 86, first enacted in 1905, as far as can be determined, it was enacted at 8% Executors or administrators of every estate subject to tax under this chapter. A tax liability occurs when a bequest, joint transfer, or the rest and residue is granted to a taxable legatee such as, but not limited to brothers, sisters, aunts, uncles, cousins, friends and neighbors.		9%
1965		CH 65:1			Increased the rate to 10%
1970		CH 5:4			Increased the rate to 15%
1977	6/30/97	CH 467	Amended 86:6 I to read: All property within the jurisdiction of the state, real or personal and any interest therein, belonging to domiciliaries of the state. Amended 86:6 II to include the decedent's share of a homestead, which for a period of one year immediately preceding the date of death of the decedent, was jointly owned and occupied as a place of residence by the decedent and by the brother or sister or both, shall be exempt from the tax if said homestead passes to or for the use of said brother or sister.		
1991	7/31/91	CH 348	Significantly restructured how this tax is administered, resulting in extensive redesign of the tax forms		Increased the rate to 18%
1991	7/2/91	CH 353:1			
1995	7/1/95	CH 250:6	RSA 86:21 amended; effective 7/1/95 requiring executors, administrators and trustees to file an inventory with Probate and DRA		
1995	7/1/95	CH 250	Clarifications on adopted or step children, allowed compensation and deductions, reports of trusts...		
1997	7/1/97	CH 128	If a return is not filed within 9 months, penalties shall not accrue as of the date an estimated tax payment is made of a least 90% of the tax due		
2001	1/1/03	CH 158	Repeal RSA 86:6, relative to taxable property under and tax rate of the legacies and successions tax, is repealed. This act shall apply only to estates established as the result of deaths on or after January 1, 2003.		
2002	1/1/03	CH 232:14, II	Entire chapter repealed.		
2004	1/1/05	CH 99 Section 3	Change reference from Natural Parent to Birth Parent		

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

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

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

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

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

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

HISTORICAL SUMMARY OF SAVINGS BANK TAX, RSA 84

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

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

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

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

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

MUNICIPAL AND PROPERTY DIVISION 2019 TABLES BY COUNTY

This report presents the 2019 Tables by Counties as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XII, which states:

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

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

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

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

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

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

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

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

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

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

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

MATURE WOOD & TIMBER: RSA 79:5

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

MUNICIPAL AND PROPERTY DIVISION

2019 Tables by County

County Summary

County	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Belknap	12,020,750	64,777	451,055	47,763	293	4,388,710,777	397,173,482
Carroll	17,123,521	222,493	72,873	53,335	0	6,050,382,341	431,969,725
Cheshire	23,122,120	207,535	19,132	23,050	10	1,840,529,715	307,731,806
Coos	28,854,207	10,992	0	15,975	0	625,548,430	99,614,722
Grafton	36,837,841	247,633	4,069	54,430	0	3,757,149,301	716,044,035
Hillsborough	24,043,677	40,606	196,753	245,988	93,330	10,576,592,302	2,798,649,872
Merrimack	29,614,842	99,665	95,523	98,473	3,354	4,457,468,151	986,900,298
Rockingham	14,266,942	101,433	431,254	71,925	0	15,339,969,594	3,086,346,730
Strafford	10,597,056	65,299	225,988	29,700	0	3,223,163,180	682,132,460
Sullivan	19,757,851	13,140	153,296	2,700	0	1,424,055,528	104,723,086
State Totals	216,238,807	1,073,573	1,649,943	643,339	96,987	51,683,569,319	9,611,286,216

County	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Belknap	5,844,202,020	157,084,993	871,190,917	164,863	73,771	5,487,650	28,220,020
Carroll	6,664,504,226	137,971,700	751,898,103	473,812	0	4,865,289	0
Cheshire	3,686,147,818	96,662,918	974,154,594	236,859	19,237	330,600	4,133,300
Coos	1,539,718,667	63,085,070	359,340,210	116,293	0	536,500	216,315,381
Grafton	6,877,892,620	169,748,091	1,688,384,619	376,114	0	509,100	0
Hillsborough	23,761,084,302	196,809,890	7,623,236,387	533,543	783,844	154,552,350	296,559,692
Merrimack	8,489,244,455	214,882,690	2,420,000,396	906,968	141,294	7,526,200	125,693,500
Rockingham	24,227,780,234	502,557,800	6,313,928,271	1,184,431	0	68,272,415	274,744,573
Strafford	6,525,882,287	338,536,700	1,915,228,435	312,980	0	639,800	78,110,300
Sullivan	2,548,056,385	69,731,410	416,284,502	208,586	0	0	0
State Totals	90,164,513,014	1,947,071,262	23,333,646,434	4,514,449	1,018,146	242,719,904	1,023,776,766

MUNICIPAL AND PROPERTY DIVISION

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County Summary

County	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption
Belknap	137,930,823	0	0	11,842,823,954	1,147,370	11,841,676,584	967,300
Carroll	198,985,700	0	0	14,258,523,118	303,600	14,258,219,518	385,000
Cheshire	355,391,522	0	0	7,288,710,216	6,043,260	7,282,666,956	568,500
Coos	338,276,914	22,600	0	3,271,455,961	690,990	3,270,764,971	330,000
Grafton	817,459,300	335,600	0	14,065,042,753	2,182,050	14,062,860,703	597,050
Hillsborough	911,941,236	0	0	46,345,363,772	8,081,565	46,337,282,207	10,901,950
Merrimack	668,284,658	179,300	0	17,401,139,767	5,775,405	17,395,364,362	4,643,750
Rockingham	3,035,720,838	133,568	0	52,865,510,008	144,878,410	52,720,631,598	3,714,400
Strafford	243,316,147	15,800	0	13,018,256,132	1,627,125	13,016,629,007	4,044,400
Sullivan	143,159,416	0	0	4,726,145,900	1,112,500	4,725,033,400	315,300
State Totals	6,850,466,554	686,868	0	185,082,971,581	171,842,275	184,911,129,306	26,467,650

County	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Actual Tax Rate	2018 Residents Tax
Belknap	22,135,930	4,643,508	11,813,929,846	210,883,078	2,070,818	208,812,260	17.68	0
Carroll	17,362,650	2,720,650	14,237,751,218	181,391,743	1,708,992	179,682,751	12.62	0
Cheshire	23,155,916	9,082,155	7,249,860,385	210,358,735	1,476,488	208,882,247	28.81	0
Coos	6,407,720	847,630	3,263,179,621	79,161,157	407,100	78,754,107	24.13	0
Grafton	33,530,216	5,807,332	14,022,926,105	304,828,638	1,598,337	303,230,301	21.62	19,540
Hillsborough	395,700,428	48,782,390	45,881,897,439	1,060,669,208	7,658,085	1,053,011,123	22.95	0
Merrimack	82,417,026	10,352,877	17,297,950,709	428,360,865	2,835,215	425,525,650	24.60	0
Rockingham	310,773,041	34,804,803	52,371,339,354	1,011,849,748	7,905,639	1,003,944,109	19.17	0
Strafford	105,977,085	18,985,829	12,887,621,693	322,902,605	2,791,772	320,110,833	24.84	0
Sullivan	10,029,266	3,405,990	4,711,282,844	123,425,047	836,177	122,588,870	26.02	0
State Totals	1,007,489,278	139,433,164	183,737,739,214	3,933,830,824	29,288,623	3,904,542,251	21.25	19,540

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Acworth	1,465,700	0	0	0	0	32,667,100	722,600
Albany	213,586	0	0	0	0	34,233,100	4,704,900
Alexandria	1,196,751	0	0	0	0	56,892,400	1,216,000
Allenstown	231,121	475	0	0	0	81,775,500	16,971,100
Alstead	1,175,312	31,581	0	0	0	50,221,000	738,900
Alton	1,592,140	6,816	0	11,300	0	931,863,700	30,740,100
Amherst	743,900	15,800	0	0	0	475,965,850	67,800,050
Andover	1,074,790	0	0	100	0	102,180,600	5,687,900
Antrim	1,087,121	0	0	52,518	47,800	79,742,454	4,116,917
Ashland	227,484	0	0	0	0	75,954,300	12,190,400
Atkinson	97,975	0	0	100	0	337,709,200	15,519,800
Atkinson & Gilmanton	320,253	0	0	0	0	246,300	0
Auburn	295,404	0	0	2,700	0	333,459,800	22,115,900
Barnstead	1,717,691	43,927	276	3,300	0	211,374,650	5,507,400
Barrington	1,177,947	0	78	0	0	318,412,100	30,740,700
Bartlett	493,767	273	0	0	0	285,275,200	32,057,100
Bath	2,904,576	0	0	2,175	0	33,435,125	1,032,100
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	334,271	81	0	0	0	968,551,638	195,847,000
Belmont	971,191	0	0	33,163	0	182,615,077	42,610,035
Bennington	389,877	0	0	0	0	27,690,100	2,826,800
Benton	385,734	0	0	0	0	8,264,300	0
Berlin	337,683	0	0	0	0	37,821,425	3,500,200
Bethlehem	1,191,776	0	0	0	0	41,937,025	4,601,875
Boscawen	1,037,464	0	0	700	0	97,796,500	8,238,800
Bow	366,991	0	0	2,700	0	274,313,352	62,979,150
Bradford	1,075,572	0	0	0	0	67,769,400	2,408,000
Brentwood	654,817	0	0	0	0	149,563,510	25,428,145
Bridgewater	620,000	0	0	0	0	153,206,200	5,563,600
Bristol	387,373	0	0	0	0	132,521,100	15,883,500
Brookfield	828,092	0	0	0	0	37,446,300	264,700
Brookline	514,733	1,102	2,902	0	0	224,935,200	11,818,200

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Acworth	56,994,000	1,283,100	3,147,500	0	0	0	0
Albany	60,376,100	1,962,600	11,149,200	0	0	34,000	0
Alexandria	113,688,800	4,558,100	3,036,600	0	0	0	0
Allenstown	123,389,600	21,810,800	44,573,900	0	0	0	2,992,300
Alstead	102,037,580	2,504,200	3,282,800	17,820	0	0	0
Alton	725,811,794	13,669,400	40,677,000	50,500	0	0	0
Amherst	1,000,559,870	2,784,300	151,612,550	0	0	8,090,100	4,250,700
Andover	153,905,854	3,436,700	20,262,400	4,946	0	0	0
Antrim	142,393,530	1,633,800	11,106,910	25,770	27,630	0	0
Ashland	125,721,490	3,248,600	26,296,200	0	0	0	0
Atkinson	603,968,803	0	38,216,100	17,697	0	2,792,100	939,600
Atkinson & Gilmanton	251,820	0	0	0	0	0	0
Auburn	444,115,048	1,226,300	46,206,000	35,252	0	0	79,900
Barnstead	355,315,083	9,858,100	7,950,800	13,117	0	4,074,374	0
Barrington	677,856,700	28,003,300	80,875,800	0	0	0	0
Bartlett	665,112,900	2,225,800	71,028,700	0	0	0	0
Bath	65,478,267	1,390,400	1,976,600	7,133	0	0	0
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	2,279,495,400	126,000	598,348,500	0	0	6,325,750	6,220,000
Belmont	376,960,528	43,880,900	85,540,570	52,000	0	431,318	1,819,200
Bennington	79,587,900	1,664,000	13,080,800	0	0	0	0
Benton	14,611,900	1,159,900	52,000	0	0	0	0
Berlin	198,038,570	1,319,200	36,567,280	0	0	0	20,199,300
Bethlehem	170,086,975	4,826,700	32,098,749	0	0	85,900	0
Boscawen	142,017,324	6,626,700	22,852,900	17,776	0	0	886,700
Bow	695,663,841	0	149,126,925	91,500	0	1,192,100	5,730,900
Bradford	113,297,500	1,215,500	10,041,000	0	0	0	0
Brentwood	327,801,809	987,900	56,018,850	16,075	0	0	478,700
Bridgewater	173,549,700	2,734,500	8,329,700	0	0	0	0
Bristol	252,358,800	12,769,700	38,841,600	0	0	0	0
Brookfield	84,027,851	46,900	691,900	0	0	0	0
Brookline	399,797,716	767,100	19,249,600	0	0	0	0

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Alpha Order by Municipality

MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Acworth	2,348,456	0	0	98,628,456	0	98,628,456	13,800	195,000
Albany	3,145,200	0	0	115,818,686	0	115,818,686	0	152,600
Alexandria	17,578,400	0	0	198,167,051	0	198,167,051	15,000	994,000
Allenstown	5,745,400	0	0	297,490,196	0	297,490,196	30,000	1,929,200
Alstead	3,269,400	0	0	163,278,593	0	163,278,593	15,000	130,600
Alton	8,529,600	0	0	1,752,952,350	0	1,752,952,350	30,000	2,060,000
Amherst	36,860,900	0	0	1,748,684,020	1,091,600	1,747,592,420	185,000	8,963,300
Andover	17,805,300	0	0	304,358,590	150,000	304,208,590	0	770,000
Antrim	9,176,500	0	0	249,410,950	75,000	249,335,950	15,000	640,000
Ashland	4,276,440	0	0	247,914,914	707,550	247,207,364	60,000	370,000
Atkinson	5,502,400	0	0	1,004,763,775	244,200	1,004,519,575	45,000	6,616,700
Atkinson & Gilmanton	0	0	0	818,373	0	818,373	0	0
Auburn	16,023,700	0	0	863,560,004	174,576	863,385,428	100,000	2,486,600
Barnstead	5,698,300	0	0	601,557,018	0	601,557,018	60,000	1,519,500
Barrington	13,463,700	0	0	1,150,530,325	0	1,150,530,325	30,000	10,052,314
Bartlett	8,835,000	0	0	1,065,028,740	0	1,065,028,740	0	428,300
Bath	18,988,600	0	0	125,214,976	0	125,214,976	0	15,000
Bean's Grant	0	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0	0
Bedford	41,384,000	0	0	4,096,632,640	825,800	4,095,806,840	70,000	12,026,000
Belmont	8,849,600	0	0	743,763,582	540,800	743,222,782	105,000	5,239,200
Bennington	2,037,600	0	0	127,277,077	0	127,277,077	0	725,000
Benton	1,025,700	0	0	25,499,534	0	25,499,534	0	15,000
Berlin	115,133,200	0	0	412,916,858	690,990	412,225,868	105,000	1,867,000
Bethlehem	6,272,060	335,600	0	261,436,660	150,000	261,286,660	0	1,400,000
Boscawen	9,455,000	0	0	288,929,864	0	288,929,864	44,400	373,500
Bow	105,055,705	79,300	0	1,294,602,464	84,549	1,294,517,915	150,000	6,054,300
Bradford	5,463,000	0	0	201,269,972	0	201,269,972	15,000	385,000
Brentwood	21,524,200	0	0	582,474,006	0	582,474,006	125,000	1,175,000
Bridgewater	6,935,600	0	0	350,939,300	0	350,939,300	0	100,000
Bristol	18,777,900	0	0	471,539,973	5,500	471,534,473	30,000	740,000
Brookfield	1,006,300	0	0	124,312,043	0	124,312,043	40,000	30,000
Brookline	10,257,600	0	0	667,344,153	0	667,344,153	20,000	5,681,783

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents Tax
Acworth	0	98,419,656	2,856,175	11,000	2,845,175	29.07	0
Albany	0	115,666,086	1,609,942	17,000	1,592,942	13.97	0
Alexandria	120,000	197,038,051	4,698,649	36,950	4,661,699	24.04	0
Allenstown	221,400	295,309,596	9,165,867	105,500	9,060,367	31.10	0
Alstead	90,000	163,042,993	4,534,241	22,100	4,512,141	27.85	0
Alton	635,756	1,750,226,594	21,877,678	328,900	21,548,778	12.51	0
Amherst	608,100	1,737,836,020	46,741,847	321,800	46,420,047	26.96	0
Andover	709,300	302,729,290	6,516,520	59,000	6,457,520	21.64	0
Antrim	144,700	248,536,250	6,683,844	66,000	6,617,844	26.97	0
Ashland	0	246,777,364	6,888,447	31,600	6,856,847	27.95	0
Atkinson	269,410	997,588,465	17,607,626	204,415	17,403,211	17.67	0
Atkinson & Gilmanton	0	818,373	0	0	0	0.00	0
Auburn	250,000	860,548,828	16,155,360	180,500	15,974,860	18.81	0
Barnstead	0	599,977,518	13,679,506	174,100	13,505,406	22.83	0
Barrington	2,086,800	1,138,361,211	25,781,202	295,150	25,486,052	22.67	0
Bartlett	0	1,064,600,440	9,924,815	54,440	9,870,375	9.34	0
Bath	0	125,199,976	2,636,745	12,200	2,624,545	21.40	0
Bean's Grant	0	0	0	0	0	0.00	0
Bean's Purchase	0	0	0	0	0	0.00	0
Bedford	1,785,370	4,081,925,470	76,652,082	511,000	76,141,082	18.95	0
Belmont	1,021,258	736,857,324	18,407,822	250,900	18,156,922	25.01	0
Bennington	0	126,552,077	3,657,688	37,580	3,620,108	28.93	0
Benton	0	25,484,534	447,952	1,300	446,652	17.67	0
Berlin	0	410,253,868	16,039,930	77,125	15,962,805	39.82	0
Bethlehem	28,100	259,858,560	6,931,778	93,500	6,838,278	26.73	0
Boscawen	373,200	288,138,764	8,081,882	29,050	8,052,832	28.12	0
Bow	982,300	1,287,331,315	33,198,668	218,000	32,980,668	26.21	0
Bradford	69,860	200,800,112	5,591,493	47,400	5,544,093	27.91	0
Brentwood	125,000	581,049,006	16,044,671	105,300	15,939,371	27.70	0
Bridgewater	0	350,839,300	3,409,141	4,350	3,404,791	9.76	0
Bristol	169,400	470,595,073	10,686,942	110,900	10,576,042	22.80	0
Brookfield	120,000	124,122,043	2,071,067	16,950	2,054,117	16.70	0
Brookline	1,022,100	660,620,270	19,713,136	99,500	19,613,636	29.87	0

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MUNICIPALITY	RSA-79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA-79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Cambridge	824,165	0	0	0	0	5,383,400	50,000
Campton	1,087,236	0	0	0	0	128,999,200	9,234,300
Canaan	1,531,387	0	0	1,250	0	122,908,600	6,683,400
Candia	542,232	0	0	8,600	0	188,286,444	10,690,235
Canterbury	1,519,695	5,542	0	3,360	0	85,059,000	4,160,200
Carroll	389,891	0	0	0	0	54,984,300	13,538,700
Center Harbor	383,659	4,663	0	0	0	269,768,500	4,722,200
Chandler's Purchase	0	0	0	0	0	0	31,200
Charlestown	1,274,837	0	0	400	0	46,197,578	5,628,122
Chatham	316,849	0	0	0	0	20,890,400	0
Chester	817,122	0	0	200	0	214,005,100	3,494,100
Chesterfield	983,700	5,930	18,900	0	0	189,544,940	12,827,200
Chichester	823,090	0	0	500	2,700	90,529,900	16,575,500
Claremont	1,372,260	940	0	200	0	81,241,500	38,893,864
Clarksville	1,397,135	0	0	0	0	12,437,300	259,400
Colebrook	1,806,553	0	0	0	0	31,385,100	6,346,215
Columbia	1,820,464	0	0	1,100	0	15,765,900	939,500
Concord	1,862,874	0	0	15,192	0	749,512,308	474,887,900
Conway	1,891,000	3,400	0	0	0	346,251,400	194,187,000
Cornish	2,943,233	0	0	1,600	0	61,262,950	622,600
Crawford's Purchase	0	0	0	0	0	45,800	178,270
Croydon	1,076,862	0	0	0	0	31,370,900	1,001,200
Cutt's Grant	0	0	0	0	0	0	0
Dalton	764,461	0	0	0	0	20,268,200	1,416,100
Danbury	1,214,534	6,031	0	0	0	35,490,400	1,145,800
Danville	183,309	0	0	50	0	117,547,700	5,115,900
Deerfield	1,462,160	81	0	18,550	0	204,505,200	5,892,800
Deering	1,077,007	1,539	0	0	0	71,816,325	914,800
Derry	804,596	0	16,700	0	0	1,012,712,587	124,826,663
Dix's Grant	306,829	0	0	0	0	116,000	0
Dixville	716,968	0	0	0	0	574,500	897,600
Dorchester	1,155,137	1,775	0	0	0	17,182,700	0
Dover	708,600	0	0	0	0	962,613,720	207,791,820

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Cambridge	2,551,270	41,700	80,970	0	0	0	0
Campton	253,171,400	8,669,800	21,174,400	0	0	41,000	0
Canaan	152,759,313	15,833,600	41,440,200	8,592	0	0	0
Candia	285,386,435	1,334,200	19,289,000	47,015	0	0	0
Canterbury	155,077,838	105,300	11,451,000	61,062	0	0	250,000
Carroll	209,934,810	1,789,760	45,183,660	0	0	536,500	0
Center Harbor	144,462,045	1,495,320	11,801,880	0	0	0	0
Chandler's Purchase	0	0	5,850	0	0	0	0
Charlestown	148,582,598	22,637,400	35,803,202	47,000	0	0	0
Chatham	35,857,700	725,800	355,500	0	0	0	0
Chester	439,585,245	11,978,500	9,073,400	10,500	0	59,200	0
Chesterfield	278,484,000	1,192,700	32,324,100	0	0	0	0
Chichester	173,124,055	3,786,400	30,339,900	21,451	53,994	0	0
Claremont	417,661,752	5,991,700	180,929,800	48,000	0	0	0
Clarksville	24,736,500	1,064,800	866,400	0	0	0	0
Colebrook	88,911,800	4,867,800	38,318,200	0	0	0	9,761,000
Columbia	38,432,991	2,438,300	2,634,500	31,209	0	0	20,485,200
Concord	1,788,447,300	50,484,300	1,152,504,000	50,200	0	0	62,013,200
Conway	848,984,100	18,276,500	277,606,853	0	0	1,305,900	0
Cornish	121,724,048	2,559,500	1,791,900	44,852	0	0	0
Crawford's Purchase	0	0	5,660	0	0	0	0
Croydon	50,887,200	1,813,200	2,733,600	0	0	0	0
Cutt's Grant	0	0	0	0	0	0	0
Dalton	48,715,200	4,929,300	1,893,800	0	0	0	0
Danbury	64,293,580	3,201,140	3,244,120	0	0	0	0
Danville	250,330,700	14,785,000	7,337,000	9,000	0	81,400	0
Deerfield	286,994,611	4,236,300	15,241,000	113,489	0	0	0
Deering	91,433,539	4,138,900	3,904,600	0	0	0	0
Derry	1,742,318,090	23,945,800	323,737,741	0	0	4,601,415	3,975,746
Dix's Grant	581,090	0	0	0	0	0	0
Dixville	2,147,620	28,800	3,424,360	0	0	0	0
Dorchester	23,928,700	1,409,600	93,900	0	0	0	0
Dover	1,729,210,600	46,615,600	681,621,500	0	0	0	34,521,400

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Cambridge	160,567	0	0	9,092,072	0	9,092,072	0	0
Campton	13,625,500	0	0	436,002,836	0	436,002,836	30,000	2,259,600
Canaan	7,453,800	0	0	348,620,142	150,000	348,470,142	0	2,514,936
Candia	8,019,947	0	0	513,604,108	0	513,604,108	0	3,235,000
Canterbury	6,390,100	0	0	264,083,097	102,374	263,980,723	15,000	820,400
Carroll	3,076,180	0	0	329,433,801	0	329,433,801	0	612,500
Center Harbor	2,129,130	0	0	434,767,397	0	434,767,397	15,000	190,000
Chandler's Purchase	4,071	0	0	41,121	0	41,121	0	0
Charlestown	22,811,100	0	0	282,982,237	0	282,982,237	0	1,066,266
Chatham	1,353,800	0	0	59,500,049	0	59,500,049	0	0
Chester	45,027,606	0	0	724,050,973	0	724,050,973	60,000	10,555,500
Chesterfield	5,835,163	0	0	521,216,633	0	521,216,633	0	840,000
Chichester	8,238,400	0	0	323,495,890	383,500	323,112,390	25,000	979,400
Claremont	41,604,800	0	0	767,744,816	0	767,744,816	105,000	2,758,200
Clarksville	1,196,300	0	0	41,957,835	0	41,957,835	0	35,000
Colebrook	6,147,300	0	0	187,543,968	0	187,543,968	45,000	220,000
Columbia	3,546,000	0	0	86,095,164	0	86,095,164	0	59,300
Concord	156,840,800	0	0	4,436,618,074	3,516,200	4,433,101,874	3,294,350	22,596,968
Conway	58,755,200	0	0	1,747,261,353	0	1,747,261,353	75,000	3,834,300
Cornish	6,233,500	0	0	197,184,183	0	197,184,183	15,000	375,000
Crawford's Purchase	342	0	0	230,072	0	230,072	0	0
Croydon	2,410,500	0	0	91,293,462	0	91,293,462	0	150,000
Cutt's Grant	0	0	0	0	0	0	0	0
Dalton	5,152,600	0	0	83,139,661	0	83,139,661	0	124,400
Danbury	2,796,333	0	0	111,391,938	0	111,391,938	15,000	135,000
Danville	15,044,400	76,400	0	410,510,859	0	410,510,859	75,000	3,633,317
Deerfield	69,842,700	0	0	588,306,891	0	588,306,891	45,000	2,620,700
Deering	12,951,200	0	0	186,237,910	0	186,237,910	15,000	2,736,300
Derry	37,516,012	50,200	0	3,274,505,550	651,400	3,273,854,150	500,000	27,892,766
Dix's Grant	0	0	0	1,003,919	0	1,003,919	0	0
Dixville	180,141	0	0	7,969,989	0	7,969,989	0	0
Dorchester	1,188,500	0	0	44,960,312	0	44,960,312	0	23,000
Dover	38,571,600	0	0	3,701,654,840	295,500	3,701,359,340	2,300,000	37,650,800

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents Tax
Cambridge	0	9,092,072	0	0	0	0.00	0
Campton	590,000	433,123,236	10,026,277	128,000	9,898,277	23.21	0
Canaan	1,308,300	344,646,906	11,332,601	43,600	11,289,001	32.93	0
Candia	2,166,853	508,202,255	9,436,924	76,700	9,360,224	18.60	0
Canterbury	540,000	262,605,323	7,303,937	71,000	7,232,937	27.87	0
Carroll	56,840	328,764,461	6,567,776	31,500	6,536,276	20.00	0
Center Harbor	131,560	434,430,837	6,607,609	42,253	6,565,356	15.22	0
Chandler's Purchase	0	41,121	0	0	0	0.01	0
Charlestown	193,100	281,722,871	10,970,962	134,700	10,836,262	39.11	0
Chatham	0	59,500,049	842,437	15,000	827,437	14.20	0
Chester	2,774,100	710,661,373	14,694,738	132,000	14,562,738	20.80	0
Chesterfield	190,300	520,186,333	11,598,481	103,000	11,495,481	22.32	0
Chichester	698,362	321,409,628	7,505,415	73,400	7,432,015	23.40	0
Claremont	134,750	764,746,866	30,096,449	126,100	29,970,349	40.26	0
Clarksville	0	41,922,835	648,992	8,050	640,942	15.55	0
Colebrook	5,000	187,273,968	5,613,294	21,175	5,592,119	30.13	0
Columbia	15,000	86,020,864	1,572,243	10,400	1,561,843	18.92	0
Concord	529,100	4,406,681,456	122,811,900	269,125	122,542,775	27.78	0
Conway	591,150	1,742,760,903	30,065,698	342,167	29,723,531	17.32	0
Cornish	0	196,794,183	3,829,330	38,262	3,791,068	19.52	0
Crawford's Purchase	0	230,072	0	0	0	0.00	0
Croydon	0	91,143,462	1,777,920	10,250	1,767,670	19.56	0
Cutt's Grant	0	0	0	0	0	0.00	0
Dalton	0	83,015,261	1,968,944	41,600	1,927,344	23.86	0
Danbury	75,000	111,166,938	2,661,938	29,200	2,632,738	24.00	0
Danville	49,250	406,753,292	11,379,766	172,000	11,207,766	28.06	0
Deerfield	0	585,641,191	13,373,530	133,625	13,239,905	23.11	0
Deering	148,000	183,338,610	5,583,652	53,400	5,530,252	30.62	0
Derry	0	3,245,461,384	83,732,434	535,834	83,196,600	26.12	0
Dix's Grant	0	1,003,919	0	0	0	0.00	0
Dixville	0	7,969,989	62,653	0	62,653	7.92	0
Dorchester	59,220	44,878,092	934,927	8,100	926,827	20.88	0
Dover	5,520,000	3,655,888,540	91,075,856	717,747	90,358,109	25.19	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Dublin	1,048,332	0	0	4,100	0	90,552,500	9,888,700
Dummer	1,117,605	0	0	0	0	11,950,100	79,100
Dunbarton	647,710	0	0	0	0	82,513,012	2,236,471
Durham	666,998	1,514	0	0	0	277,835,900	120,679,300
East Kingston	424,993	0	0	0	0	135,169,800	2,943,700
Easton	274,062	0	0	0	0	26,429,400	268,600
Eaton	790,255	0	0	0	0	44,764,600	1,172,300
Effingham	843,227	0	0	300	0	55,934,400	3,884,900
Ellsworth	62,247	0	0	0	0	5,190,400	0
Enfield	903,906	9,589	0	0	0	228,657,500	16,534,800
Epping	625,600	0	0	0	0	193,120,400	46,042,800
Epsom	1,483,761	0	0	2,800	0	133,161,900	21,277,900
Errol	599,665	0	0	0	0	33,641,300	1,459,200
Erving's Location	51,387	0	0	0	0	0	0
Exeter	187,624	0	2,800	1,800	0	560,234,156	138,865,944
Farmington	1,017,860	17,592	225,910	0	0	155,621,400	18,706,200
Fitzwilliam	883,262	0	0	18,050	10	79,542,600	3,111,300
Francestown	1,128,233	1,908	0	0	0	74,626,504	3,585,100
Franconia	503,146	0	0	0	0	94,413,600	6,781,500
Franklin	883,006	52,835	0	300	0	196,580,400	22,817,100
Freedom	793,204	0	0	350	0	231,765,200	4,418,500
Fremont	586,507	0	0	100	0	117,801,134	5,720,185
Gilford	470,500	2,430	0	0	0	707,676,080	69,548,800
Gilmanton	2,286,078	1,897	0	0	0	217,897,200	2,055,600
Gilsum	495,214	0	0	0	0	18,568,300	1,080,500
Goffstown	941,100	0	100	85,700	0	583,899,400	69,238,700
Gorham	363,185	0	0	0	0	23,992,000	25,128,500
Goshen	785,387	0	0	500	0	25,562,000	843,100
Grafton	1,370,608	0	0	0	0	41,834,000	403,500
Grantham	473,863	0	0	0	0	101,813,900	5,096,400
Greenfield	985,613	9,894	0	0	0	54,930,200	1,814,200
Greenland	447,100	0	98,800	0	0	348,625,000	45,906,700
Green's Grant	0	0	0	0	0	0	1,890,300

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Dublin	141,006,781	478,700	26,447,500	13,767	0	0	0
Dummer	20,086,700	1,020,300	433,200	0	0	0	16,082,600
Dunbarton	204,954,444	365,100	4,623,016	0	0	0	0
Durham	505,654,900	171,000	263,242,400	0	0	0	8,241,900
East Kingston	225,961,400	1,814,200	5,715,200	0	0	175,400	18,366,700
Easton	35,839,498	0	433,200	2,802	0	0	0
Eaton	62,614,000	55,000	2,827,500	0	0	0	0
Effingham	83,720,780	5,234,600	13,067,900	11,937	0	0	0
Ellsworth	8,129,900	56,800	23,700	0	0	0	0
Enfield	296,901,600	13,994,600	31,782,400	0	0	0	0
Epping	364,405,000	15,149,600	97,615,100	0	0	114,600	0
Epsom	213,040,741	16,356,500	42,566,200	63,179	0	0	0
Errol	38,181,430	1,250,490	4,169,040	0	0	0	0
Erving's Location	0	0	0	0	0	0	0
Exeter	1,079,480,899	52,827,000	378,293,094	89,700	0	11,200	22,447,000
Farmington	289,847,700	31,952,500	55,508,000	0	0	0	0
Fitzwilliam	141,396,919	10,547,800	11,464,500	50,344	19,237	0	0
Francestown	123,351,830	555,400	10,123,500	0	0	0	0
Franconia	155,808,100	1,111,600	24,457,300	0	0	0	0
Franklin	284,616,060	24,121,600	92,207,900	22,440	0	0	4,456,200
Freedom	224,234,001	21,398,600	8,700,200	71,499	0	260,700	0
Fremont	254,429,327	9,734,200	17,743,715	11,100	0	110,400	0
Gilford	1,076,599,100	22,068,700	147,002,000	0	0	365,600	521,400
Gilmanton	304,621,000	847,400	5,244,200	0	0	0	0
Gilsum	43,076,209	983,700	4,469,500	0	0	0	0
Goffstown	862,749,800	23,960,600	109,535,900	95,700	0	0	3,557,400
Gorham	93,146,500	7,652,800	60,485,100	0	0	0	18,221,900
Goshen	40,510,050	1,930,840	1,526,350	2,110	0	0	0
Grafton	63,807,950	5,412,200	1,296,600	10,850	0	0	0
Grantham	345,999,300	793,900	10,587,570	0	0	0	0
Greenfield	100,480,900	1,609,700	5,747,200	0	0	0	0
Greenland	356,271,199	0	89,399,000	0	0	0	10,493,300
Green's Grant	14,200	0	5,891,700	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Dublin	3,933,200	0	0	273,373,580	300,000	273,073,580	15,000	55,000
Dummer	48,313,300	0	0	99,082,905	0	99,082,905	0	300,000
Dunbarton	20,395,900	0	0	315,735,653	0	315,735,653	0	369,700
Durham	32,366,700	0	0	1,208,860,612	53,825	1,208,806,787	150,000	4,612,500
East Kingston	5,843,400	0	0	396,414,793	0	396,414,793	30,000	0
Easton	887,600	0	0	64,135,162	0	64,135,162	0	20,000
Eaton	1,176,500	0	0	113,400,155	0	113,400,155	0	0
Effingham	4,821,900	0	0	167,519,944	0	167,519,944	0	140,000
Ellsworth	384,600	0	0	13,847,647	139,300	13,708,347	0	0
Enfield	7,988,300	0	0	596,772,695	0	596,772,695	30,000	1,151,700
Epping	11,244,400	0	0	728,317,500	0	728,317,500	30,000	5,689,700
Epsom	7,318,100	0	0	435,271,081	0	435,271,081	30,000	827,200
Errol	9,533,400	0	0	88,834,525	0	88,834,525	0	0
Erving's Location	0	0	0	51,387	0	51,387	0	0
Exeter	18,581,600	0	0	2,251,022,817	987,700	2,250,035,117	60,000	29,119,047
Farmington	12,959,500	0	0	565,856,662	0	565,856,662	45,000	6,898,500
Fitzwilliam	47,594,808	0	0	294,628,830	30,700	294,598,130	15,000	1,605,000
Francestown	3,511,400	0	0	216,883,875	0	216,883,875	0	80,000
Franconia	5,247,800	0	0	288,323,046	0	288,323,046	0	50,000
Franklin	66,988,630	0	0	692,746,471	0	692,746,471	30,000	6,191,500
Freedom	3,837,800	0	0	495,480,054	0	495,480,054	0	162,000
Fremont	6,111,700	0	0	412,248,368	0	412,248,368	0	1,260,000
Gilford	10,076,200	0	0	2,034,330,810	303,570	2,034,027,240	45,000	1,906,700
Gilmanton	7,977,500	0	0	540,930,875	3,000	540,927,875	0	2,016,300
Gilsum	2,258,700	0	0	70,932,123	0	70,932,123	0	130,000
Goffstown	73,027,300	0	0	1,727,091,700	565,300	1,726,526,400	135,000	14,988,750
Gorham	43,803,200	0	0	272,793,185	0	272,793,185	45,000	856,000
Goshen	1,704,750	0	0	72,865,087	0	72,865,087	15,000	80,000
Grafton	3,527,400	0	0	117,663,108	0	117,663,108	0	135,000
Grantham	5,096,300	0	0	469,861,233	265,700	469,595,533	0	946,000
Greenfield	3,322,500	0	0	168,900,207	0	168,900,207	15,000	200,000
Greenland	13,347,900	0	0	864,588,999	0	864,588,999	15,000	2,292,500
Green's Grant	90,294	0	0	7,886,494	0	7,886,494	0	0

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents Tax
Dublin	1,236,240	271,767,340	6,686,393	38,100	6,648,293	24.63	0
Dummer	171,000	98,611,905	1,279,143	6,900	1,272,243	14.16	0
Dunbarton	0	315,365,953	8,531,137	64,165	8,466,972	27.21	0
Durham	2,395,429	1,201,648,858	32,732,428	116,500	32,615,928	27.43	0
East Kingston	0	396,384,793	8,881,717	71,100	8,810,617	22.52	0
Easton	0	64,115,162	830,886	2,500	828,386	12.99	0
Eaton	0	113,400,155	1,364,178	18,000	1,346,178	12.05	0
Effingham	69,800	167,310,144	4,490,420	47,750	4,442,670	26.90	0
Ellsworth	0	13,708,347	282,075	600	281,475	20.64	0
Enfield	609,500	594,981,495	14,499,594	73,000	14,426,594	25.05	0
Epping	0	722,597,800	19,988,015	188,000	19,800,015	27.70	0
Epsom	628,908	433,784,973	11,735,062	168,050	11,567,012	27.09	0
Errol	0	88,834,525	1,171,407	2,900	1,168,507	13.43	0
Erving's Location	0	51,387	0	0	0	0.00	0
Exeter	2,627,400	2,218,228,670	50,530,768	287,500	50,243,268	23.27	0
Farmington	556,200	558,356,962	12,360,529	220,250	12,140,279	22.24	0
Fitzwilliam	488,190	292,489,940	7,647,634	91,075	7,556,559	26.49	0
Francestown	304,440	216,499,435	5,226,225	33,700	5,192,525	24.17	0
Franconia	405,156	287,867,890	5,451,820	19,700	5,432,120	18.98	0
Franklin	381,930	686,143,041	15,216,297	149,025	15,067,272	22.47	0
Freedom	20,000	495,298,054	6,707,142	28,400	6,678,742	13.56	0
Fremont	200,000	410,788,368	12,739,859	125,250	12,614,609	31.05	0
Gilford	0	2,032,075,540	32,208,107	244,750	31,963,357	15.86	0
Gilmanton	316,500	538,595,075	12,259,824	116,900	12,142,924	22.79	0
Gilsum	0	70,802,123	1,978,830	3,100	1,975,730	28.01	0
Goffstown	792,900	1,710,609,750	41,889,023	453,750	41,435,273	24.58	0
Gorham	100,000	271,792,185	9,040,106	30,700	9,009,406	33.77	0
Goshen	0	72,770,087	2,025,319	23,800	2,001,519	27.88	0
Grafton	60,000	117,468,108	3,724,624	42,500	3,682,124	31.77	0
Grantham	124,100	468,525,433	12,105,059	72,900	12,032,159	25.86	0
Greenfield	253,380	168,431,827	4,586,624	17,800	4,568,824	27.27	0
Greenland	347,500	861,933,999	14,088,512	165,000	13,923,512	16.40	0
Green's Grant	0	7,886,494	41,314	0	41,314	5.25	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Greenville	308,481	0	0	0	0	25,780,000	4,967,100
Groton	638,450	52,399	0	0	0	26,157,200	43,600
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	0	0	0	0	0	28,514,800	1,023,400
Hampstead	76,689	0	0	3,400	0	467,300,500	54,166,400
Hampton	97,500	0	0	2,700	0	1,217,736,683	183,441,117
Hampton Falls	458,244	0	0	4,200	0	185,675,900	14,784,800
Hancock	1,050,227	796	0	0	0	84,989,000	991,100
Hanover	1,101,707	10,937	0	26,780	0	736,713,741	127,899,915
Harrisville	654,587	5,544	0	0	0	93,897,000	1,133,200
Hart's Location	2,771	0	0	0	0	6,441,000	235,500
Haverhill	2,989,428	10,439	0	3,500	0	55,570,000	14,784,500
Hebron	128,305	43,750	0	0	0	139,040,700	1,458,500
Henniker	1,447,533	0	0	44,046	0	139,295,358	20,161,050
Hill	939,916	0	0	0	0	24,241,400	265,300
Hillsborough	1,465,406	6,198	0	47,600	0	131,656,728	21,472,190
Hinsdale	767,816	0	0	0	0	48,563,910	14,225,190
Holderness	973,406	47,665	0	500	0	390,038,500	22,891,900
Hollis	868,421	0	0	0	0	491,991,186	16,696,605
Hooksett	335,272	0	0	0	0	383,395,355	189,644,987
Hopkinton	2,081,741	0	16,482	21,230	0	193,715,500	9,789,400
Hudson	337,376	0	416	0	0	708,780,455	216,440,242
Jackson	433,833	1,796	0	0	0	143,518,400	8,803,300
Jaffrey	984,300	0	0	600	0	92,143,061	12,374,502
Jefferson	979,071	0	0	0	0	31,054,000	1,562,000
Keene	1,231,470	0	0	0	0	285,071,800	166,160,600
Kensington	698,926	18,877	0	2,100	0	168,571,500	3,590,700
Kilkenny	0	0	0	0	0	0	0
Kingston	336,029	0	0	200	0	208,234,300	25,704,500
Laconia	271,146	5,044	0	0	0	528,944,750	75,600,771
Lancaster	2,167,635	207	0	8,700	0	44,921,100	16,820,700
Landaff	894,473	0	0	0	0	14,982,700	222,300
Langdon	869,501	0	0	0	0	15,415,800	1,057,700

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Greenville	51,361,300	11,747,100	18,260,000	0	0	0	0
Groton	39,446,100	3,491,100	222,400	0	0	0	0
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	41,038,100	0	5,029,600	0	0	0	0
Hampstead	658,922,733	46,700,300	97,967,100	15,367	0	2,023,200	0
Hampton	1,985,489,772	19,662,500	282,213,128	129,900	0	24,348,800	27,571,000
Hampton Falls	249,059,044	128,800	33,346,300	16,056	0	0	27,000
Hancock	153,485,618	378,200	3,920,200	0	0	0	0
Hanover	1,023,878,400	12,100	387,478,000	19,800	0	0	0
Harrisville	103,226,964	804,100	5,122,000	0	0	0	0
Hart's Location	8,301,700	0	1,425,300	0	0	0	0
Haverhill	174,967,933	15,179,400	57,694,200	85,071	0	0	0
Hebron	114,987,505	303,700	3,451,800	0	0	0	0
Henniker	195,554,700	2,744,300	38,680,800	146,400	0	0	0
Hill	60,750,067	2,304,300	1,052,900	0	0	0	0
Hillsborough	265,117,800	5,556,000	63,399,900	95,335	0	0	0
Hinsdale	114,820,248	18,958,848	35,513,480	0	0	0	0
Holderness	254,859,911	15,559,800	57,805,100	18,872	0	0	0
Hollis	796,098,882	4,799,800	45,102,570	0	0	430,400	250,500
Hooksett	970,010,855	26,674,300	380,099,995	0	0	892,700	25,071,800
Hopkinton	483,897,231	15,178,600	51,945,900	280,969	0	0	0
Hudson	1,704,909,118	9,820,400	384,101,356	0	0	0	23,058,700
Jackson	270,139,200	84,300	34,630,100	0	0	0	0
Jaffrey	267,627,588	3,952,900	44,125,729	56,700	0	0	0
Jefferson	73,380,500	3,417,000	11,498,900	0	0	0	2,832,000
Keene	790,830,300	9,585,000	535,882,300	0	0	0	4,133,300
Kensington	194,877,620	976,800	11,179,200	155,680	0	0	1,498,000
Kilkenny	0	0	0	0	0	0	0
Kingston	499,441,777	4,963,400	66,093,900	84,723	0	171,300	0
Laconia	1,395,301,519	30,286,563	216,672,400	0	0	157,558	13,677,520
Lancaster	144,950,248	3,782,000	48,723,000	26,252	0	0	2,303,200
Landaff	31,865,516	841,700	473,800	0	0	0	0
Langdon	36,022,910	896,870	1,650,280	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Greenville	4,166,700	0	0	116,590,681	0	116,590,681	15,000	308,300
Groton	11,843,060	0	0	81,894,309	0	81,894,309	0	290,000
Hadley's Purchase	0	0	0	0	0	0	0	0
Hale's Location	222,700	0	0	75,828,600	0	75,828,600	0	0
Hampstead	11,383,200	0	0	1,338,558,889	0	1,338,558,889	300,000	9,186,500
Hampton	52,373,600	0	0	3,793,066,700	0	3,793,066,700	225,000	28,008,600
Hampton Falls	5,408,300	0	0	488,908,644	0	488,908,644	0	3,980,000
Hancock	5,540,700	0	0	250,355,841	0	250,355,841	0	377,500
Hanover	13,569,400	0	0	2,290,710,780	160,000	2,290,550,780	60,000	1,060,000
Harrisville	1,826,300	0	0	206,669,695	0	206,669,695	0	60,000
Hart's Location	410,000	0	0	16,816,271	0	16,816,271	0	0
Haverhill	25,050,400	0	0	346,334,871	0	346,334,871	30,000	745,300
Hebron	5,459,800	0	0	264,874,060	0	264,874,060	0	0
Henniker	10,031,700	0	0	408,105,887	150,000	407,955,887	150,000	5,402,577
Hill	3,495,300	0	0	93,049,183	0	93,049,183	0	20,000
Hillsborough	33,329,874	0	0	522,147,031	25,000	522,122,031	45,000	2,171,600
Hinsdale	105,983,350	0	0	338,832,842	0	338,832,842	0	675,100
Holderness	14,868,800	0	0	757,064,454	150,000	756,914,454	15,000	17,500
Hollis	15,269,700	0	0	1,371,508,064	753,200	1,370,754,864	0	8,916,300
Hooksett	93,239,300	0	0	2,069,364,564	150,000	2,069,214,564	350,000	17,435,100
Hopkinton	30,417,900	0	0	787,344,953	389,282	786,955,671	210,000	5,410,600
Hudson	118,735,504	0	0	3,166,183,567	286,000	3,165,897,567	1,680,000	29,942,500
Jackson	2,497,800	0	0	460,108,729	0	460,108,729	0	115,500
Jaffrey	7,026,400	0	0	428,291,780	0	428,291,780	60,000	983,900
Jefferson	4,532,600	0	0	129,256,071	0	129,256,071	0	487,500
Keene	70,040,400	0	0	1,862,935,170	9,100	1,862,926,070	313,500	3,483,416
Kensington	13,321,033	0	0	394,890,436	0	394,890,436	0	3,055,000
Kilkenny	11,199	0	0	11,199	0	11,199	0	0
Kingston	44,439,100	0	0	849,469,229	383,900	849,085,329	0	2,202,500
Laconia	25,366,893	0	0	2,286,284,164	0	2,286,284,164	520,000	4,411,200
Lancaster	12,317,600	0	0	276,020,642	0	276,020,642	0	338,600
Landaff	1,440,300	0	0	50,720,789	0	50,720,789	0	25,000
Langdon	1,532,810	0	0	57,445,871	0	57,445,871	0	228,500

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents Tax
Greenville	0	116,267,381	3,175,855	50,000	3,125,855	27.39	0
Groton	30,000	81,574,309	1,330,023	19,500	1,310,523	16.83	0
Hadley's Purchase	0	0	0	0	0	0.00	0
Hale's Location	0	75,828,600	316,485	12,500	303,985	4.18	0
Hampstead	100,000	1,328,972,389	27,869,122	270,000	27,599,122	20.99	0
Hampton	2,720,900	3,762,112,200	60,023,871	716,100	59,307,771	16.01	0
Hampton Falls	430,500	484,498,144	10,700,785	71,400	10,629,385	22.11	0
Hancock	0	249,978,341	6,136,779	51,100	6,085,679	24.60	0
Hanover	0	2,289,430,780	42,127,536	71,500	42,056,036	18.45	0
Harrisville	0	206,609,695	3,591,447	7,000	3,584,447	17.40	0
Hart's Location	0	16,816,271	66,568	150	66,418	4.00	0
Haverhill	0	345,559,571	10,416,346	145,000	10,271,346	30.30	19,540
Hebron	0	264,874,060	2,554,236	4,950	2,549,286	9.69	0
Henniker	1,159,727	401,243,583	14,156,775	38,800	14,117,975	35.34	0
Hill	0	93,029,183	2,356,810	19,300	2,337,510	25.41	0
Hillsborough	482,389	519,423,042	16,321,998	180,500	16,141,498	31.56	0
Hinsdale	210,000	337,947,742	11,247,753	73,050	11,174,703	34.07	0
Holderness	509,456	756,372,498	9,930,796	48,500	9,882,296	13.17	0
Hollis	189,700	1,361,648,864	31,420,593	189,000	31,231,593	23.10	0
Hooksett	0	2,051,429,464	43,501,809	240,300	43,261,509	21.55	0
Hopkinton	205,000	781,130,071	22,571,380	198,400	22,372,980	29.12	0
Hudson	5,314,300	3,128,960,767	63,157,557	640,750	62,516,807	20.28	0
Jackson	175,500	459,817,729	5,172,877	24,950	5,147,927	11.26	0
Jaffrey	169,141	427,078,739	14,301,918	143,150	14,158,768	34.80	0
Jefferson	0	128,768,571	2,816,007	5,800	2,810,207	21.99	0
Keene	2,001,900	1,857,127,254	68,090,054	303,063	67,786,991	37.60	0
Kensington	640,800	391,194,636	7,584,639	36,975	7,547,664	19.46	0
Kilkenny	0	11,199	0	0	0	0.00	0
Kingston	1,635,000	845,247,829	18,506,232	172,600	18,333,632	22.00	0
Laconia	0	2,281,352,964	46,147,011	410,200	45,736,811	20.59	0
Lancaster	187,250	275,494,792	6,832,919	26,700	6,806,219	24.90	0
Landaff	0	50,695,789	1,136,441	7,100	1,129,341	22.47	0
Langdon	0	57,217,371	1,587,225	19,500	1,567,725	27.80	0

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Lebanon	793,495	0	0	100	0	283,987,460	290,839,850
Lee	800,338	25,317	0	1,800	0	129,822,700	19,150,300
Lempster	973,481	0	0	0	0	30,783,900	683,900
Lincoln	58,500	0	0	0	0	154,847,450	31,353,350
Lisbon	1,362,051	1,032	0	0	0	23,623,700	5,607,000
Litchfield	321,517	0	0	0	0	313,254,300	11,460,100
Littleton	1,265,040	0	0	0	0	70,844,700	60,256,600
Livermore	0	0	0	0	0	103,900	0
Londonderry	580,050	0	273,300	20,900	0	836,650,370	267,633,530
Loudon	1,616,056	30,132	9,241	700	0	159,898,000	24,785,500
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	1,200,224	0	0	0	0	14,902,100	230,800
Lyme	2,489,100	15,900	0	19,500	0	121,206,600	5,659,400
Lyndeborough	1,222,940	0	0	34,810	230	57,538,450	2,788,400
Madbury	505,668	0	0	200	0	80,618,600	6,648,400
Madison	1,377,841	0	0	0	0	196,724,500	6,974,800
Manchester	78,728	0	177,500	0	0	1,569,835,362	717,273,228
Marlborough	800,776	0	232	0	0	35,826,500	7,324,200
Marlow	979,660	0	0	0	0	23,154,700	603,300
Martin's Location	0	0	0	0	0	0	0
Mason	544,588	0	0	0	13,000	55,086,000	1,241,900
Meredith	778,979	0	0	0	0	901,635,422	52,180,878
Merrimack	322,045	0	0	300	0	1,020,487,200	194,521,400
Middleton	444,282	0	0	200	0	72,207,000	1,075,300
Milan	1,393,526	53	0	0	0	33,620,700	1,062,800
Milford	597,320	0	0	0	7,800	269,373,290	64,233,310
Millsfield	774,218	0	0	0	0	3,966,800	276,887
Milton	1,104,671	3,928	0	200	0	158,695,300	7,142,100
Monroe	804,726	0	0	0	0	23,332,900	801,400
Mont Vernon	521,815	0	3,999	0	0	95,825,300	1,053,100
Moultonborough	645,310	78,168	0	20,600	0	1,838,055,820	36,604,425
Nashua	91,276	0	0	1,325	0	1,649,808,000	1,075,759,520
Nelson	634,515	6,343	0	0	0	59,986,600	944,400

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Lebanon	768,478,400	5,802,700	491,786,551	24,900	0	0	0
Lee	259,839,641	6,103,300	44,083,600	43,759	0	15,100	0
Lempster	65,438,448	3,840,400	3,346,300	0	0	0	0
Lincoln	551,431,300	2,822,700	91,091,464	0	0	0	0
Lisbon	59,969,622	3,687,501	20,400,200	17,578	0	0	0
Litchfield	514,865,800	4,293,100	30,145,100	0	0	14,888,800	1,033,400
Littleton	295,277,838	11,296,300	136,167,720	0	0	0	0
Livermore	32,700	0	0	0	0	0	0
Londonderry	2,121,243,435	24,431,400	631,971,765	42,100	0	15,745,700	51,766,500
Loudon	290,170,857	14,382,000	60,265,100	71,243	0	0	11,279,000
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	39,547,800	1,499,100	927,200	0	0	0	0
Lyme	206,618,700	1,047,000	12,185,400	71,500	0	0	0
Lyndeborough	101,209,800	1,186,200	2,950,600	117,550	211,800	0	0
Madbury	134,990,616	3,044,100	6,074,000	17,784	0	0	263,800
Madison	249,395,005	2,947,000	16,808,800	0	0	0	0
Manchester	4,074,223,044	2,250,300	2,634,967,451	0	0	386,900	96,734,400
Marlborough	110,783,140	1,697,380	16,349,030	50,880	0	0	0
Marlow	35,795,890	1,296,700	2,054,690	0	0	0	0
Martin's Location	0	0	0	0	0	0	0
Mason	93,955,800	497,700	2,466,900	0	0	0	0
Meredith	885,505,653	7,018,400	102,552,792	17,400	0	0	0
Merrimack	1,455,756,498	9,654,400	664,637,795	5,300	0	9,044,800	16,467,600
Middleton	94,875,978	5,669,300	4,236,400	31,222	0	505,500	0
Milan	58,746,100	4,659,400	5,151,900	0	0	0	18,841,400
Millford	1,030,269,060	20,095,000	200,856,668	0	190,200	2,595,100	5,061,800
Millsfield	3,550,590	101,110	218,450	0	0	0	0
Milton	249,229,785	19,919,000	37,496,300	6,515	0	0	0
Monroe	51,107,000	1,695,000	4,980,600	0	0	0	0
Mont Vernon	208,807,220	1,699,090	1,536,960	0	0	0	0
Moultonborough	1,389,774,650	16,195,200	62,044,550	92,000	0	2,106,889	0
Nashua	5,027,935,500	58,936,700	2,308,674,906	24,200	0	107,736,500	110,301,992
Nelson	57,594,304	696,300	2,062,500	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Lebanon	83,290,800	0	0	1,925,004,256	274,700	1,924,729,556	96,800	8,372,200
Lee	7,261,100	0	0	467,146,955	252,800	466,894,155	15,000	8,476,284
Lempster	5,268,700	0	0	110,335,129	0	110,335,129	0	161,500
Lincoln	19,926,900	0	0	851,531,664	0	851,531,664	0	1,412,500
Lisbon	3,539,300	0	0	118,207,984	0	118,207,984	0	450,600
Litchfield	27,755,200	0	0	918,017,317	0	918,017,317	45,000	3,740,900
Littleton	70,116,700	0	0	645,224,898	0	645,224,898	105,000	4,462,500
Livermore	0	0	0	136,600	0	136,600	0	0
Londonderry	719,825,600	0	0	4,670,184,650	0	4,670,184,650	200,000	21,433,650
Loudon	9,537,400	0	0	572,045,229	0	572,045,229	15,000	1,022,000
Low & Burbank's Grant	0	0	0	0	0	0	0	0
Lyman	1,348,300	0	0	59,655,524	0	59,655,524	0	180,000
Lyme	5,745,700	0	0	355,058,800	0	355,058,800	0	3,745,000
Lyndeborough	2,298,600	0	0	169,559,380	0	169,559,380	15,000	360,000
Madbury	15,255,600	0	0	247,418,768	342,200	247,076,568	0	1,463,566
Madison	11,835,000	0	0	486,062,946	0	486,062,946	0	599,000
Manchester	155,036,700	0	0	9,250,963,613	300,000	9,250,663,613	3,841,550	96,416,669
Marlborough	3,270,620	0	0	176,102,758	468,400	175,634,358	0	141,480
Marlow	1,291,520	0	0	65,176,460	0	65,176,460	0	343,240
Martin's Location	210,718	0	0	210,718	0	210,718	0	0
Mason	2,547,400	0	0	156,353,288	0	156,353,288	0	424,600
Meredith	10,142,400	0	0	1,959,831,924	0	1,959,831,924	153,100	1,519,600
Merrimack	113,086,800	0	0	3,483,984,138	1,142,900	3,482,841,238	60,000	26,542,200
Middleton	5,346,900	0	0	184,392,082	0	184,392,082	15,000	130,000
Milan	4,375,500	0	0	127,851,379	0	127,851,379	15,000	410,000
Milford	16,913,500	0	0	1,610,193,048	625,616	1,609,567,432	105,000	8,727,000
Millsfield	51,598	0	0	8,939,653	0	8,939,653	0	0
Milton	20,386,947	0	0	493,984,746	0	493,984,746	15,000	3,752,879
Monroe	358,238,500	0	0	440,960,126	0	440,960,126	0	90,000
Mont Vernon	2,135,760	0	0	311,583,244	0	311,583,244	15,000	833,310
Moultonborough	33,146,300	0	0	3,378,763,912	0	3,378,763,912	75,000	941,300
Nashua	117,009,108	0	0	10,456,279,027	1,697,260	10,454,581,767	4,304,400	151,359,940
Nelson	2,616,100	0	0	124,541,062	0	124,541,062	0	93,000

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents Tax
Lebanon	0	1,916,260,556	58,004,431	55,100	57,949,331	30.37	0
Lee	0	458,402,871	14,417,717	94,050	14,323,667	31.49	0
Lempster	0	110,173,629	2,998,358	24,100	2,974,258	27.31	0
Lincoln	75,100	850,044,064	12,349,005	39,000	12,310,005	14.58	0
Lisbon	0	117,757,384	3,604,930	15,700	3,589,230	30.67	0
Litchfield	0	914,231,417	21,521,115	136,702	21,384,413	23.65	0
Littleton	0	640,657,398	14,661,056	147,800	14,513,256	23.10	0
Livermore	0	136,600	0	0	0	0.00	0
Londonderry	3,688,480	4,644,862,520	88,560,069	585,200	87,974,869	19.39	0
Loudon	100,700	570,907,529	13,021,243	178,500	12,842,743	22.98	0
Low & Burbank's Grant	0	0	0	0	0	0.00	0
Lyman	28,100	59,447,424	1,431,419	15,500	1,415,919	24.13	0
Lyme	1,545,000	349,768,800	9,497,344	37,500	9,459,844	27.19	0
Lyndeborough	30,000	169,154,380	4,923,849	35,800	4,888,049	29.14	0
Madbury	847,600	244,765,402	7,275,018	31,750	7,243,268	29.86	0
Madison	0	485,463,946	8,838,652	82,915	8,755,737	18.26	0
Manchester	14,372,275	9,136,033,119	221,613,405	1,140,153	220,473,252	24.32	0
Marlborough	1,300	175,491,578	5,515,949	58,000	5,457,949	31.47	0
Marlow	0	64,833,220	2,066,842	13,100	2,053,742	31.92	0
Martin's Location	0	210,718	0	0	0	0.00	0
Mason	22,000	155,906,688	4,085,107	36,000	4,049,107	26.24	0
Meredith	1,759,334	1,956,399,890	31,065,388	231,000	30,834,388	15.89	0
Merrimack	2,853,000	3,453,386,038	83,028,058	711,000	82,317,058	24.13	0
Middleton	67,200	184,179,882	4,828,250	46,300	4,781,950	26.28	0
Milan	0	127,426,379	2,970,904	10,700	2,960,204	23.69	0
Millford	550,000	1,600,185,432	41,509,395	174,200	41,335,195	25.97	0
Millsfield	0	8,939,653	63,622	0	63,622	7.13	0
Milton	0	490,216,867	11,511,385	151,600	11,359,785	23.56	0
Monroe	0	440,870,126	4,282,990	7,000	4,275,990	11.34	0
Mont Vernon	206,670	310,528,264	8,013,910	43,000	7,970,910	25.82	0
Moultonborough	213,000	3,377,534,612	24,080,276	179,155	23,901,121	7.15	0
Nashua	16,112,066	10,282,805,361	222,074,072	1,551,000	220,523,072	21.76	0
Nelson	174,700	124,273,362	2,138,457	11,000	2,127,457	17.25	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
New Boston	1,336,528	0	0	5,500	0	222,268,200	8,538,000
New Castle	9,851	0	371	0	0	457,777,100	20,806,100
New Durham	975,350	16,948	0	1,300	0	197,589,450	2,973,950
New Hampton	1,351,321	0	0	0	0	102,522,498	11,443,998
New Ipswich	1,388,194	0	2,436	0	0	112,028,000	6,197,700
New London	702,186	2,265	0	0	0	487,142,200	26,714,900
Newbury	698,211	0	0	0	654	376,705,586	8,727,060
Newfields	163,231	58,023	7,573	0	0	112,828,000	8,323,800
Newington	87,563	0	0	0	0	112,114,360	91,952,000
Newmarket	358,085	10,243	0	100	0	285,500,750	49,671,950
Newport	1,566,083	0	153,296	0	0	96,398,300	26,565,400
Newton	182,857	1,511	0	400	0	149,954,500	10,181,500
North Hampton	219,300	1,200	30,300	1,950	0	407,380,000	60,551,600
Northfield	1,136,347	2,385	0	0	0	97,840,300	8,845,600
Northumberland	1,159,634	8,281	0	0	0	16,643,150	1,872,800
Northwood	653,172	0	0	175	0	181,611,357	18,572,600
Nottingham	1,266,850	0	0	500	0	256,978,500	2,221,300
Odell	241,523	0	0	0	0	47,500	0
Orange	537,235	0	0	0	0	9,277,300	215,300
Orford	1,496,814	937	0	0	0	37,173,500	2,788,200
Ossipee	1,510,308	0	0	0	0	296,755,000	49,934,300
Pelham	379,902	0	0	0	0	620,637,448	40,156,420
Pembroke	1,062,578	0	69,800	0	0	180,168,900	38,641,800
Peterborough	1,193,000	0	9,400	10,535	0	113,557,060	28,192,590
Piermont	1,525,980	13,823	0	0	0	35,481,200	595,000
Pinkham's Grant	0	0	0	0	0	0	174,000
Pittsburg	4,445,881	0	0	0	0	95,563,100	6,062,400
Pittsfield	969,692	0	0	600	0	67,669,300	6,273,600
Plainfield	2,762,586	0	0	0	0	73,391,000	3,295,100
Plaistow	75,198	0	0	0	0	264,057,286	110,974,840
Plymouth	909,218	15,045	0	100	0	67,556,300	42,010,745
Portsmouth	59,114	0	0	0	0	1,237,584,800	652,189,238
Randolph	168,816	0	0	300	0	23,601,900	567,000

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
New Boston	406,415,849	2,362,800	21,370,900	25,951	0	0	0
New Castle	193,845,201	0	57,902,800	0	0	0	0
New Durham	195,495,280	4,123,600	9,012,820	25,800	0	0	0
New Hampton	144,932,410	7,891,810	33,224,775	13,990	0	0	0
New Ipswich	321,364,100	4,723,800	19,802,900	0	0	0	0
New London	668,163,600	68,900	54,941,900	0	0	0	0
Newbury	338,056,000	372,700	23,039,200	0	87,300	0	0
Newfields	162,498,600	272,500	15,958,600	0	0	0	0
Newington	97,513,930	115,800	299,173,970	0	0	0	27,303,400
Newmarket	529,841,900	8,770,300	103,745,200	4,800	0	273,000	0
Newport	184,838,700	11,833,700	98,310,900	0	0	0	0
Newton	315,185,895	2,633,700	23,818,600	34,905	0	76,400	7,380,800
North Hampton	590,176,060	38,233,800	87,869,740	125,500	0	7,554,800	1,400,700
Northfield	187,984,400	7,728,800	31,759,400	0	0	0	2,840,200
Northumberland	46,199,780	2,969,000	14,268,810	0	0	0	19,725,100
Northwood	222,203,292	12,815,500	45,643,400	36,498	0	0	0
Nottingham	346,746,034	3,646,000	6,722,000	11,066	0	155,400	0
Odell	1,976,550	0	0	0	0	0	0
Orange	20,247,700	1,168,700	428,200	0	0	0	0
Orford	84,519,559	2,336,700	6,962,000	52,241	0	0	0
Ossipee	334,623,400	18,788,800	60,955,000	0	0	381,600	0
Pelham	1,180,636,179	273,800	81,166,321	0	0	4,593,000	29,623,200
Pembroke	404,597,300	2,171,900	107,051,100	0	0	0	10,173,200
Peterborough	429,854,400	505,300	148,910,600	55,311	0	0	0
Piermont	54,235,100	1,082,600	1,967,700	0	0	0	0
Pinkham's Grant	0	0	2,616,630	0	0	0	0
Pittsburg	151,748,000	4,908,200	14,720,900	0	0	0	2,246,700
Pittsfield	134,737,300	4,937,600	38,521,200	6,000	0	5,441,400	0
Plainfield	203,309,876	5,133,800	12,247,500	66,624	0	0	0
Plaistow	590,355,200	732,400	195,186,820	0	0	1,312,200	17,608,660
Plymouth	222,363,535	5,778,000	117,479,965	11,000	0	0	0
Portsmouth	2,299,667,800	26,624,300	1,784,429,711	0	0	0	47,820,667
Randolph	37,678,472	504,600	2,656,800	4,328	0	0	1,949,300

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
New Boston	10,275,700	0	0	672,599,428	36,646	672,562,782	66,000	3,591,900
New Castle	1,760,800	0	0	732,102,223	0	732,102,223	0	625,000
New Durham	7,687,700	0	0	417,902,198	0	417,902,198	15,000	1,010,000
New Hampton	33,121,600	0	0	334,502,402	150,000	334,352,402	15,000	958,830
New Ipswich	13,249,400	0	0	478,756,530	18,700	478,737,830	30,000	1,477,300
New London	12,405,300	0	0	1,250,141,251	362,600	1,249,778,651	30,000	785,000
Newbury	4,916,900	0	0	752,603,611	0	752,603,611	0	120,000
Newfields	2,042,130	0	0	302,152,457	20,000	302,132,457	0	3,179,891
Newington	478,560,500	0	0	1,106,821,523	42,478,200	1,064,343,323	0	3,269,070
Newmarket	5,649,300	0	0	983,825,628	0	983,825,628	60,000	5,709,100
Newport	17,391,100	0	0	437,057,479	4,200	437,053,279	57,500	1,569,300
Newton	5,535,000	0	0	514,986,068	368,000	514,618,068	60,000	2,393,500
North Hampton	6,200,400	0	0	1,199,745,350	0	1,199,745,350	50,000	8,699,600
Northfield	12,711,800	0	0	350,849,232	263,800	350,585,432	60,000	4,935,200
Northumberland	25,365,600	0	0	128,212,155	0	128,212,155	60,000	178,640
Northwood	6,697,300	0	0	488,233,294	9,405	488,223,889	60,000	6,072,000
Nottingham	14,595,400	0	0	632,343,050	2,500	632,340,550	74,400	5,965,600
Odell	0	0	0	2,265,573	0	2,265,573	0	0
Orange	919,100	0	0	32,793,535	0	32,793,535	0	115,000
Orford	2,012,200	0	0	137,342,151	0	137,342,151	0	70,000
Ossipee	12,485,200	0	0	775,433,608	0	775,433,608	45,000	3,624,500
Pelham	23,728,190	0	0	1,981,194,460	0	1,981,194,460	150,000	4,841,600
Pembroke	18,223,900	100,000	0	762,260,478	0	762,260,478	90,000	306,000
Peterborough	11,890,800	0	0	734,178,996	43,000	734,135,996	60,000	4,652,600
Piermont	2,235,700	0	0	97,137,103	0	97,137,103	0	215,000
Pinkham's Grant	144,196	0	0	2,934,826	0	2,934,826	0	0
Pittsburg	10,456,300	0	0	290,151,481	0	290,151,481	0	60,000
Pittsfield	8,795,000	0	0	267,351,692	0	267,351,692	60,000	2,256,811
Plainfield	7,626,000	0	0	307,832,486	150,000	307,682,486	94,000	1,637,500
Plaistow	12,233,060	6,968	0	1,192,542,632	0	1,192,542,632	75,000	8,379,200
Plymouth	25,177,200	0	0	481,301,108	0	481,301,108	35,000	678,300
Portsmouth	123,339,345	0	0	6,171,714,975	1,171,599	6,170,543,376	250,000	17,528,000
Randolph	4,368,300	0	0	71,499,816	0	71,499,816	0	30,000

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents Tax
New Boston	1,164,000	667,740,882	16,705,433	154,500	16,550,933	25.05	0
New Castle	0	731,477,223	4,524,252	26,500	4,497,752	6.19	0
New Durham	133,500	416,743,698	9,868,325	100,900	9,767,425	23.72	0
New Hampton	0	333,378,572	6,343,324	65,515	6,277,809	19.24	0
New Ipswich	804,500	476,426,030	10,328,624	185,250	10,143,374	21.73	0
New London	500,000	1,248,463,651	18,340,834	151,000	18,189,834	14.71	0
Newbury	135,000	752,348,611	11,937,315	80,500	11,856,815	15.88	0
Newfields	73,000	298,879,566	6,149,866	36,900	6,112,966	20.59	0
Newington	0	1,061,074,253	8,931,862	43,250	8,888,612	9.34	0
Newmarket	850,700	977,205,828	23,695,406	150,000	23,545,406	24.26	0
Newport	421,350	435,005,129	14,056,393	114,100	13,942,293	32.53	0
Newton	511,900	511,652,668	13,468,035	105,300	13,362,735	26.38	0
North Hampton	262,400	1,190,733,350	19,853,267	177,750	19,675,517	16.70	0
Northfield	1,381,500	344,208,732	8,098,558	132,750	7,965,808	23.80	0
Northumberland	115,740	127,857,775	4,051,663	13,300	4,038,363	32.44	0
Northwood	477,300	481,614,589	10,830,234	76,050	10,754,184	22.52	0
Nottingham	1,515,000	624,785,550	14,025,075	262,500	13,762,575	22.50	0
Odell	0	2,265,573	7,159	0	7,159	3.16	0
Orange	0	32,678,535	867,281	1,600	865,681	26.60	0
Orford	5,000	137,267,151	4,110,803	34,200	4,076,603	29.98	0
Ossipee	0	771,764,108	13,180,694	169,500	13,011,194	17.11	0
Pelham	93,300	1,976,109,560	38,227,010	293,250	37,933,760	19.40	0
Pembroke	0	761,864,478	17,911,378	148,500	17,762,878	23.58	0
Peterborough	0	729,423,396	20,841,828	201,750	20,640,078	29.75	0
Piermont	0	96,922,103	2,563,429	19,600	2,543,829	26.50	0
Pinkham's Grant	0	2,934,826	33,206	0	33,206	11.51	0
Pittsburg	0	290,091,481	4,616,948	13,400	4,603,548	16.00	0
Pittsfield	0	265,034,881	8,677,869	65,300	8,612,569	32.86	0
Plainfield	2,126,125	303,824,861	7,885,186	59,165	7,826,021	26.00	0
Plaistow	2,177,610	1,181,910,822	25,124,835	172,000	24,952,835	21.31	0
Plymouth	2,700	480,585,108	13,496,081	67,667	13,428,414	28.19	0
Portsmouth	924,900	6,151,840,476	91,091,670	540,883	90,550,787	14.86	0
Randolph	39,000	71,430,816	1,045,046	4,400	1,040,646	14.80	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Raymond	321,673	0	1,410	100	0	253,121,550	42,076,140
Richmond	1,286,324	0	0	0	0	26,066,700	0
Rindge	1,289,271	3,194	0	0	0	153,603,679	18,855,096
Rochester	1,098,877	0	0	21,500	0	433,365,065	190,965,535
Rollinsford	457,701	0	0	0	0	103,337,100	10,201,900
Roxbury	314,954	0	0	0	0	5,038,700	209,100
Rumney	992,475	22,749	0	525	0	63,216,200	5,737,000
Rye	150,250	9,900	0	0	0	1,157,389,100	40,603,550
Salem	168,081	0	0	100	0	1,169,472,827	567,003,773
Salisbury	1,412,765	0	0	0	0	40,635,200	255,800
Sanbornton	1,835,868	0	37,889	0	293	245,552,700	4,341,000
Sandown	231,080	0	0	100	0	231,283,210	5,162,890
Sandwich	1,785,995	120,604	0	2,285	0	219,820,221	5,296,500
Sargent's Purchase	0	0	0	0	0	0	1,507,100
Seabrook	15,250	100	0	0	0	706,172,970	237,646,230
Second College Grant	716,452	0	0	0	0	351,000	0
Sharon	816,818	0	0	0	0	14,328,900	108,200
Shelburne	635,561	0	0	75	0	14,594,600	1,423,800
Somersworth	149,564	0	0	0	0	146,787,945	64,492,455
South Hampton	455,918	0	0	0	0	63,661,800	4,293,400
Springfield	909,438	12,200	0	0	0	63,994,400	4,233,700
Stark	627,984	2,451	0	0	0	24,089,300	930,500
Stewartstown	1,315,859	0	0	0	0	26,172,855	766,100
Stoddard	924,410	0	0	0	0	123,793,840	640,000
Strafford	1,489,200	0	0	4,500	0	186,256,900	1,564,500
Stratford	1,535,940	0	0	5,800	0	7,948,900	568,100
Stratham	400,632	1,498	0	2,900	0	412,622,800	83,991,900
Success	741,188	0	0	0	0	7,755,500	0
Sugar Hill	579,821	1,593	4,069	0	0	54,208,500	1,108,800
Sullivan	585,374	7,024	0	0	0	14,537,900	666,700
Sunapee	515,417	0	0	0	0	593,351,800	13,821,000
Surry	419,985	0	0	0	0	23,199,200	750,900
Sutton	1,172,059	0	0	0	0	102,403,800	2,618,450

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Raymond	524,021,730	34,631,300	80,639,320	25,400	0	1,889,600	0
Richmond	66,803,400	2,182,600	363,200	0	0	0	0
Rindge	302,472,925	4,079,800	68,103,335	0	0	0	0
Rochester	1,350,421,300	167,356,500	483,292,600	86,500	0	0	27,206,400
Rollinsford	142,815,100	489,500	35,663,400	0	0	0	179,000
Roxbury	16,881,700	313,700	889,500	0	0	0	0
Rumney	96,025,218	3,327,700	12,719,700	24,465	0	0	0
Rye	909,507,940	2,824,100	42,374,460	0	0	1,804,900	0
Salem	1,884,383,403	36,089,700	865,574,697	19,700	0	544,900	13,983,100
Salisbury	92,596,000	1,381,300	1,906,500	0	0	0	0
Sanbornton	244,421,088	2,439,600	23,325,900	17,856	73,771	0	179,000
Sandown	409,071,650	13,588,600	5,371,750	10,800	0	516,800	0
Sandwich	205,171,041	771,200	4,214,500	113,159	0	0	0
Sargent's Purchase	0	0	381,430	0	0	0	0
Seabrook	490,589,030	80,160,600	227,962,270	0	0	0	9,559,600
Second College Grant	336,780	0	0	0	0	0	0
Sharon	38,630,100	9,100	907,700	0	0	0	0
Shelburne	24,280,196	594,400	9,756,500	13,104	0	0	22,241,600
Somersworth	614,944,687	20,840,700	207,105,603	0	0	0	7,697,800
South Hampton	88,241,980	2,143,700	7,848,400	0	0	0	0
Springfield	114,980,650	3,059,000	16,152,700	0	0	0	0
Stark	30,240,400	1,845,700	1,974,100	0	0	0	14,890,981
Stewartstown	51,236,900	4,339,900	4,034,000	0	0	0	17,054,000
Stoddard	155,710,040	1,172,390	2,595,630	0	0	0	0
Strafford	280,700,000	4,248,300	7,016,012	101,400	0	119,200	0
Stratford	26,569,100	2,228,000	3,826,800	41,400	0	0	29,481,100
Stratham	885,577,292	3,966,500	142,053,700	122,108	0	1,024,400	10,573,300
Success	3,653,820	0	0	0	0	0	0
Sugar Hill	99,200,590	94,600	3,822,600	21,310	0	0	0
Sullivan	39,073,600	2,394,600	1,547,100	0	0	0	0
Sunapee	591,735,400	1,071,800	32,550,300	0	0	0	0
Surry	53,215,700	656,200	1,513,700	0	0	0	0
Sutton	142,860,280	128,260	7,822,910	0	0	0	0

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Raymond	18,135,305	0	0	954,863,528	225,300	954,638,228	150,000	9,314,600
Richmond	4,381,130	0	0	101,083,354	0	101,083,354	0	115,000
Rindge	13,918,231	0	0	562,325,531	4,927,847	557,397,684	15,000	10,442,080
Rochester	71,166,300	0	0	2,724,980,577	353,500	2,724,627,077	1,409,400	26,556,042
Rollinsford	3,692,000	0	0	296,835,701	329,300	296,506,401	0	1,200,000
Roxbury	901,900	0	0	24,549,554	0	24,549,554	0	30,000
Rumney	15,253,400	0	0	197,319,432	0	197,319,432	30,000	205,000
Rye	6,213,100	0	0	2,160,877,300	0	2,160,877,300	30,000	3,852,600
Salem	72,362,200	0	0	4,609,602,481	0	4,609,602,481	900,000	18,202,300
Salisbury	12,935,900	0	0	151,123,465	0	151,123,465	0	999,300
Sanbornton	8,668,300	0	0	530,893,265	0	530,893,265	0	450,000
Sandown	7,603,600	0	0	672,840,480	0	672,840,480	30,000	9,203,400
Sandwich	8,174,100	0	0	445,469,605	0	445,469,605	15,000	195,000
Sargent's Purchase	0	0	0	1,888,530	0	1,888,530	0	0
Seabrook	1,110,697,800	0	0	2,862,803,850	97,537,200	2,765,266,650	45,000	27,465,100
Second College Grant	0	0	0	1,404,232	0	1,404,232	0	0
Sharon	802,400	0	0	55,603,218	0	55,603,218	0	0
Shelburne	5,139,500	0	0	78,679,336	0	78,679,336	0	80,000
Somersworth	10,374,000	0	0	1,072,392,754	0	1,072,392,754	50,000	3,474,200
South Hampton	4,137,300	0	0	170,782,498	135,000	170,647,498	0	1,890,000
Springfield	6,864,500	0	0	210,206,588	329,000	209,877,588	0	180,000
Stark	2,190,800	0	0	76,792,216	0	76,792,216	15,000	55,000
Stewartstown	4,817,200	22,600	0	109,759,414	0	109,759,414	0	82,500
Stoddard	8,541,500	0	0	293,377,810	0	293,377,810	0	310,000
Strafford	4,784,100	15,800	0	486,299,912	0	486,299,912	0	700,000
Stratford	4,347,800	0	0	76,552,940	0	76,552,940	30,000	294,700
Stratham	14,136,200	0	0	1,554,473,230	0	1,554,473,230	60,000	4,695,600
Success	39,012	0	0	12,189,520	0	12,189,520	0	0
Sugar Hill	4,218,500	0	0	163,260,383	0	163,260,383	0	20,000
Sullivan	2,951,900	0	0	61,764,198	0	61,764,198	0	327,000
Sunapee	14,577,800	0	0	1,247,623,517	0	1,247,623,517	15,000	260,000
Surry	2,847,900	0	0	82,603,585	0	82,603,585	0	5,000
Sutton	3,609,450	0	0	260,615,209	0	260,615,209	0	450,000

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents Tax
Raymond	2,998,650	942,174,978	25,007,577	312,700	24,694,877	26.59	0
Richmond	93,600	100,874,754	2,431,486	16,600	2,414,886	24.19	0
Rindge	2,256,910	544,683,694	15,087,433	162,000	14,925,433	27.76	0
Rochester	5,777,000	2,690,884,635	65,914,693	675,125	65,239,568	24.90	0
Rollinsford	0	295,306,401	6,669,291	52,900	6,616,391	22.61	0
Roxbury	17,200	24,502,354	617,364	1,300	616,064	25.28	0
Rumney	16,000	197,068,432	4,492,531	45,970	4,446,561	22.94	0
Rye	201,400	2,156,793,300	22,024,948	164,000	21,860,948	10.22	0
Salem	420,000	4,590,080,181	100,698,804	641,167	100,057,637	21.98	0
Salisbury	240,000	149,884,165	3,441,154	44,000	3,397,154	23.14	0
Sanbornton	564,500	529,878,765	10,168,698	107,300	10,061,398	19.22	0
Sandown	0	663,607,080	17,873,388	229,500	17,643,888	26.96	0
Sandwich	565,000	444,694,605	6,310,839	70,665	6,240,174	14.23	0
Sargent's Purchase	0	1,888,530	0	0	0	0.00	0
Seabrook	5,419,500	2,732,337,050	40,907,050	259,000	40,648,050	15.75	0
Second College Grant	0	1,404,232	0	0	0	0.00	0
Sharon	0	55,603,218	1,228,419	4,200	1,224,219	22.12	0
Shelburne	108,600	78,490,736	1,158,229	5,200	1,153,029	15.44	0
Somersworth	1,437,100	1,067,431,454	29,085,737	246,500	28,839,237	27.28	0
South Hampton	424,850	168,332,648	2,997,208	15,340	2,981,868	17.85	0
Springfield	311,075	209,386,513	4,591,208	42,000	4,549,208	21.99	0
Stark	49,200	76,673,016	1,353,196	7,900	1,345,296	18.07	0
Stewartstown	0	109,676,914	2,542,438	17,300	2,525,138	23.58	0
Stoddard	183,500	292,884,310	4,406,239	16,350	4,389,889	15.10	0
Strafford	165,000	485,434,912	11,382,174	43,000	11,339,174	23.47	0
Stratford	0	76,228,240	1,898,178	9,000	1,889,178	25.74	0
Stratham	0	1,549,717,630	28,822,859	207,750	28,615,109	18.63	0
Success	0	12,189,520	89,738	0	89,738	7.37	0
Sugar Hill	0	163,240,383	3,268,600	17,900	3,250,700	20.07	0
Sullivan	25,200	61,411,998	1,361,222	8,900	1,352,322	22.25	0
Sunapee	0	1,247,348,517	19,839,357	81,500	19,757,857	15.93	0
Surry	21,674	82,576,911	2,382,201	20,800	2,361,401	28.92	0
Sutton	194,410	259,970,799	7,813,642	71,000	7,742,642	30.09	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land	Commercial / Industrial Land
Swansey	1,971,990	0	0	0	0	163,652,234	22,780,918
Tamworth	2,044,125	533	0	0	0	111,506,700	16,791,900
Temple	830,363	3,288	0	100	8,300	44,458,700	1,726,900
Thomson & Meserve's Purchase	0	0	0	0	0	300	4,518,250
Thornton	652,832	0	0	0	0	127,381,100	2,755,600
Tilton	362,177	0	412,890	0	0	88,860,200	98,422,700
Troy	387,417	0	0	0	0	24,494,251	2,055,100
Tuftsboro	1,004,408	0	0	100	0	672,634,800	12,177,800
Unity	1,508,258	0	0	0	0	55,282,000	1,132,700
Wakefield	1,038,450	9,167	0	0	0	499,620,400	8,477,000
Walpole	2,031,644	22,072	0	300	0	129,820,400	17,882,000
Warner	1,867,950	0	0	6,045	0	77,905,980	6,915,830
Warren	454,848	0	0	0	0	19,886,400	406,800
Washington	1,260,945	0	0	0	0	115,322,400	1,125,700
Waterville Valley	12,995	0	0	0	0	48,399,400	5,935,800
Weare	1,461,973	0	0	7,600	0	280,142,200	13,342,700
Webster	1,141,356	0	0	200	0	81,532,900	1,615,400
Wentworth	1,037,881	0	0	0	0	24,644,300	1,263,400
Wentworth's Location	261,134	0	0	0	0	2,876,100	0
Westmoreland	1,674,064	125,683	0	0	0	44,248,200	5,349,900
Whitefield	873,541	0	0	0	0	43,730,000	5,788,000
Wilmot	810,572	0	0	0	0	48,236,100	2,259,800
Wilton	1,455,765	0	0	0	16,200	121,504,652	13,527,400
Winchester	1,597,743	164	0	0	0	65,001,700	8,130,100
Windham	71,960	0	0	0	0	883,549,400	78,240,000
Windsor	249,139	0	0	0	0	11,104,200	0
Wolfeboro	1,110,500	8,552	72,873	29,700	0	980,230,100	44,961,400
Woodstock	137,414	0	0	0	0	46,747,600	10,784,700
State Totals	216,238,807	1,073,573	1,649,943	643,339	96,987	51,683,569,319	9,611,286,216

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MUNICIPALITY	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities
Swansey	340,152,581	14,170,100	66,394,200	5,580	0	330,600	0
Tamworth	204,051,645	9,795,900	41,406,600	46,370	0	346,500	0
Temple	104,337,471	905,600	6,199,800	22,004	127,114	0	0
Thomson & Meserve's Purchase	0	0	843,620	0	0	0	0
Thornton	283,269,600	5,296,200	6,362,600	0	0	382,200	0
Tilton	190,271,800	17,628,800	197,198,600	0	0	458,800	12,022,900
Troy	80,520,829	2,695,900	6,730,900	0	0	0	0
Tuftsboro	473,268,727	13,531,200	14,976,500	11,873	0	429,700	0
Unity	54,701,639	5,793,000	12,513,400	0	0	0	0
Wakefield	553,811,800	16,095,800	27,999,000	0	0	0	0
Walpole	208,628,036	1,979,600	59,382,700	41,768	0	0	0
Warner	163,864,250	1,915,390	29,791,530	51,280	0	0	0
Warren	41,131,300	3,363,500	2,415,200	0	0	0	0
Washington	114,669,814	1,093,200	2,993,200	0	0	0	0
Waterville Valley	260,211,900	0	14,551,600	0	0	0	0
Weare	494,056,378	18,740,700	37,628,300	66,422	0	461,000	0
Webster	124,425,578	2,590,600	3,206,500	18,522	0	0	0
Wentworth	52,913,700	2,516,400	6,157,900	0	0	0	0
Wentworth's Location	4,289,330	89,180	0	0	0	0	0
Westmoreland	103,468,800	446,200	8,486,300	0	0	0	0
Whitefield	115,151,400	7,243,330	38,708,650	0	0	0	0
Wilmot	119,747,900	793,700	6,122,200	0	0	0	0
Wilton	212,706,500	394,300	23,029,300	0	227,100	0	0
Winchester	132,540,284	13,873,500	39,049,900	0	0	0	0
Windham	1,318,270,350	426,800	94,996,240	0	0	2,885,300	1,470,900
Windsor	15,237,400	740,700	490,600	0	0	0	0
Wolfeboro	870,001,526	9,836,500	96,980,400	126,974	0	0	0
Woodstock	145,463,300	4,369,490	19,519,570	0	0	0	0
State Totals	90,164,513,014	1,947,071,262	23,333,646,434	4,514,449	1,018,146	242,719,904	1,023,776,766

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MUNICIPALITY	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption
Swanzy	22,994,600	0	0	632,452,803	288,730	632,164,073	75,000	1,345,000
Tamworth	17,627,800	0	0	403,618,073	3,600	403,614,473	15,000	717,600
Temple	2,919,800	0	0	161,539,440	0	161,539,440	0	25,000
Thomson & Meserve's Purchase	6,435	0	0	5,368,605	0	5,368,605	0	0
Thornton	8,228,300	0	0	434,328,432	25,000	434,303,432	30,000	570,000
Tilton	17,371,300	0	0	623,010,167	150,000	622,860,167	24,200	1,864,600
Troy	14,683,500	0	0	131,567,897	0	131,567,897	15,000	104,900
Tuftsboro	14,626,700	0	0	1,202,661,808	0	1,202,661,808	0	292,700
Unity	3,435,300	0	0	134,366,297	363,600	134,002,697	0	272,000
Wakefield	14,674,700	0	0	1,121,726,317	0	1,121,726,317	60,000	1,182,750
Walpole	10,720,200	0	0	430,508,720	0	430,508,720	30,000	490,500
Warner	7,581,740	0	0	289,899,995	0	289,899,995	15,000	1,367,020
Warren	15,469,200	0	0	83,127,248	270,000	82,857,248	0	295,000
Washington	4,253,800	0	0	240,719,059	0	240,719,059	0	150,000
Waterville Valley	2,697,800	0	0	331,809,495	150,000	331,659,495	250	0
Weare	36,539,800	0	0	882,447,073	295,543	882,151,530	15,000	4,075,076
Webster	24,095,200	0	0	238,626,256	0	238,626,256	15,000	395,250
Wentworth	8,425,200	0	0	96,958,781	0	96,958,781	0	25,000
Wentworth's Location	100,041	0	0	7,615,785	0	7,615,785	0	0
Westmoreland	2,409,700	0	0	166,208,847	0	166,208,847	0	75,000
Whitefield	23,465,620	0	0	234,960,541	0	234,960,541	15,000	316,580
Wilmot	3,795,200	0	0	181,765,472	223,100	181,542,372	0	80,000
Wilton	5,426,700	0	0	378,287,917	150,000	378,137,917	0	875,000
Winchester	16,095,000	0	0	276,288,391	18,483	276,269,908	15,000	1,370,700
Windham	25,441,300	0	0	2,405,352,250	489,430	2,404,862,820	60,000	9,885,400
Windsor	753,900	0	0	28,575,939	150,000	28,425,939	0	0
Wolfeboro	353,700	0	0	2,003,712,225	300,000	2,003,412,225	60,000	4,947,100
Woodstock	4,226,540	0	0	231,248,614	0	231,248,614	30,000	698,080
State Totals	6,850,466,554	686,868	0	185,082,971,581	171,842,275	184,911,129,306	26,467,650	1,007,489,278

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MUNICIPALITY	Local Optional Exemptions	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2019 Actual Tax Rate	2019 Residents- Tax
Swanzy	591,350	630,152,723	16,032,288	127,000	15,905,288	25.76	0
Tamworth	671,300	402,210,573	8,628,567	80,600	8,547,967	21.54	0
Temple	107,400	161,407,040	3,638,848	8,400	3,630,448	22.58	0
Thomson & Meserve's Purchase	0	5,368,605	18,989	0	18,989	3.54	0
Thornton	246,300	433,457,132	8,081,824	91,500	7,990,324	18.68	0
Tilton	214,600	620,756,767	12,118,111	99,000	12,019,111	19.61	0
Troy	0	131,447,997	3,513,303	47,500	3,465,803	26.95	0
Tuftsboro	0	1,202,369,108	12,127,495	106,000	12,021,495	10.11	0
Unity	0	133,730,697	3,803,357	53,900	3,749,457	28.49	0
Wakefield	62,400	1,120,421,167	13,943,330	203,500	13,739,830	12.47	0
Walpole	1,054,200	428,934,020	10,920,130	97,000	10,823,130	25.51	0
Warner	1,067,180	287,450,795	8,596,786	93,000	8,503,786	29.96	0
Warren	0	82,562,248	1,931,103	25,200	1,905,903	23.77	0
Washington	95,490	240,473,569	5,002,749	24,900	4,977,849	20.84	0
Waterville Valley	0	331,659,245	4,684,131	7,900	4,676,231	14.14	0
Weare	1,166,800	876,894,654	20,712,361	198,450	20,513,911	23.71	0
Webster	120,000	238,096,006	5,180,398	57,000	5,123,398	21.96	0
Wentworth	0	96,933,781	2,233,363	12,600	2,220,763	23.22	0
Wentworth's Location	0	7,615,785	58,401	50	58,401	7.70	0
Westmoreland	0	166,133,847	4,455,538	16,800	4,438,738	26.85	0
Whitefield	0	234,628,961	5,598,712	63,000	5,535,712	24.04	0
Wilmot	40,000	181,422,372	4,434,798	33,950	4,400,848	24.49	0
Wilton	255,000	377,007,917	10,936,752	73,900	10,862,852	29.04	0
Winchester	276,750	274,607,458	9,753,532	96,500	9,657,032	35.64	0
Windham	522,400	2,394,395,020	53,924,774	255,550	53,669,224	22.55	0
Windsor	0	28,425,939	334,119	4,650	329,469	11.81	0
Wolfeboro	232,500	1,998,172,625	31,650,261	239,350	31,410,911	15.84	0
Woodstock	0	230,520,534	4,990,481	51,250	4,939,231	21.69	0
State Totals	139,433,164	183,737,739,214	3,933,830,824	29,288,623	3,904,542,251	21.25	19,540

New Hampshire Property Tax Summary

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:

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

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

STEP IV: EXEMPTIONS AND TAX CREDITS

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

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

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

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

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

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

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

STEP V: THE EQUALIZATION PROCESS

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

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

The sole purpose for equalizing local assessed property values is to ensure that public taxes and state revenues shared by towns and cities will be reasonably apportioned. This includes state education tax, county tax, some cooperative school district taxes and some village 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 fourth five-year cycle began in 2018. Approximately one-fourth of the towns and cities will be scheduled for this Assessment Review in 2018, 2019, 2020, 2021 and 2022 respectively. The Assessing Standards Board (ASB) has adopted recommended standards to be met by towns and cities for their assessment review. The Department's staff conducts field reviews of the records and assessing practices of all towns and cities in accordance with the ASB recommended standards and reports their findings to the municipalities and to the ASB. This report becomes a public document upon its issuance.

STEP VII: PROPERTY ASSESSMENT APPEAL PROCESS

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

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

CONCLUSION

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

2019 Equalization Survey

"Including Utilities and Railroads"

May 1, 2020

This report presents the results of the 2019 Equalization Survey "including utilities and railroads" conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (Revised 4/1/99), which states:

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

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

The Department of Revenue Administration (DRA) has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2018, to September 30, 2019, against the actual assessments applied by the municipalities. Sales information was verified by the grantee whenever possible by means of Form PA-34, Inventory of Property Transfer. Our goal is to use only arms-length sales transferred for market value in this analysis. Every effort has been made to exclude non-arms-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 2019 sales assessment ratio. These ratios were used in conjunction with other DRA adjustments to determine each municipality's total equalized value for purposes of RSA 21-J:3, XIII.

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

MODIFIED ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2019 MS-1, Summary Inventory of Valuation.

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

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

= **MODIFIED ASSESSED VALUATION**

minus:

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

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

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

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

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements and utilities), buildings and manufactured housing is equalized by the 2019 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are applied. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2018 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, and discretionary easements. If a municipality has had a full revaluation, cyclical revaluation or full statistical revaluation as defined by Rev 601.24, 601.16 and 601.25, 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: The total modified local assessed value of public utilities, as defined by RSA 83-F, is equalized by the 2019 ratio. The value of public utilities is not added into the "Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes."

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

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

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

TOTAL EQUALIZED VALUATIONS INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES:

This figure represents the sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

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

- Apportion county taxes for the 2020 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2021 tax year.

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

EQUALIZATION RATIO: The 2019 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization staff.

FULL VALUE TAX RATE: The 2019 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 2019 gross property taxes to be raised by each municipality in each county and the state divided by the total net local assessed value for each municipality in each county and the state.

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

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2019 Notification of Total Equalized Valuations on **April 21, 2020**.

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

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

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Belknap	11,841,676,584	1,178,870,293	13,020,546,877	37,515,708	2,565
Carroll	14,258,219,518	1,251,440,123	15,509,659,641	22,437,493	484,971
Cheshire	7,282,666,956	673,448,191	7,956,115,147	67,949,199	201,360
Coos	3,270,764,971	389,966,773	3,660,731,744	76,902,873	1,169,084
Grafton	14,058,420,003	1,901,386,230	15,959,806,233	377,881,275	0
Hillsborough	46,337,282,207	7,004,227,674	53,341,509,881	72,460,360	440,079
Merrimack	17,395,364,362	1,743,688,638	19,139,053,000	79,845,097	192,389
Rockingham	52,720,631,598	6,320,963,661	59,041,595,259	167,598,507	305,048
Strafford	13,016,629,007	965,643,555	13,982,272,562	73,457,603	445,743
Sullivan	4,725,033,400	532,689,535	5,257,722,935	38,449,920	646,443
State Totals	184,906,688,606	21,962,324,673	206,869,013,279	1,014,498,035	3,887,682

County	Total Equalized Valuation**	2019 Local Tax Rate	2019 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	13,058,065,150				100.00%	6.2813%
Carroll	15,532,582,105				100.00%	7.4716%
Cheshire	8,024,265,706				100.00%	3.8599%
Coos	3,738,803,701				100.00%	1.7985%
Grafton	16,337,687,508				100.00%	7.8589%
Hillsborough	53,414,410,320				100.00%	25.6939%
Merrimack	19,219,090,486				100.00%	9.2450%
Rockingham	59,209,498,814				100.00%	28.4815%
Strafford	14,056,175,908				100.00%	6.7614%
Sullivan	5,296,819,298				100.00%	2.5479%
State Totals	207,887,398,996				100.00%	100.0000%

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Acworth	98,628,456	2,833,432	101,461,888	5,861	0
Albany	115,818,686	6,342,066	122,160,752	1,312,733	0
Alexandria	198,167,051	40,824,401	238,991,452	239,317	0
Allenstown	297,490,196	39,024,218	336,514,414	386,564	0
Alstead	163,278,593	23,793,771	187,072,364	70	0
Alton	1,752,952,350	229,941,519	1,982,893,869	485,596	0
Amherst	1,747,592,420	322,972,043	2,070,564,463	220,275	18,717
Andover	304,208,590	6,818,961	311,027,551	8,174	0
Antrim	249,335,950	29,502,586	278,838,536	5,360,916	0
Ashland	247,207,364	10,294,527	257,501,891	2,144,572	0
Atkinson & Gilmanton	818,373	86,967	905,340	0	0
Atkinson	1,004,519,575	194,184,304	1,198,703,879	0	899
Auburn	863,385,428	73,017,478	936,402,906	17,678,786	0
Barnstead	601,557,018	28,229,745	629,786,763	0	0
Barrington	1,150,530,325	37,995,117	1,188,525,442	833,920	0
Bartlett	1,065,028,740	183,514,836	1,248,543,576	929,008	0
Bath	125,214,976	6,280,757	131,495,733	9,339,462	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,095,806,840	229,208,070	4,325,014,910	3,687	13,349
Belmont	743,222,782	86,154,203	829,376,985	1,001,767	0
Bennington	127,277,077	2,721,789	129,998,866	17,654	0
Benton	25,499,534	1,622,457	27,121,991	701,580	0
Berlin	412,225,868	48,336,882	460,562,750	44,263,036	82,909
Bethlehem	261,286,660	34,836,673	296,123,333	1,492,896	0
Boscawen	288,929,864	12,307,189	301,237,053	4,406,680	2,961
Bow	1,294,517,915	23,721,707	1,318,239,622	3,404	55,846
Bradford	201,269,972	51,717,255	252,987,227	33,677	0
Brentwood	582,474,006	120,119,081	702,593,087	0	0
Bridgewater	350,939,300	74,973,759	425,913,059	0	0
Bristol	471,534,473	99,999,204	571,533,677	1,445,385	0
Brookfield	124,312,043	(4,290,947)	120,021,096	0	0
Brookline	667,344,153	34,353,360	701,697,513	0	0
Cambridge	9,092,072	1,314,109	10,406,181	0	0
Campton	436,002,836	6,175,273	442,178,109	822,771	0
Canaan	348,470,142	63,725,359	412,195,501	110,780	0
Candia	513,604,108	24,175,690	537,779,798	8,923	0
Canterbury	263,980,723	59,815,869	323,796,592	426,380	3,299
Carroll	329,433,801	54,065,890	383,499,691	1,458,241	0
Center Harbor	434,767,397	78,511,699	513,279,096	116,622	0
Chandler's Purchase	41,121	6,417	47,538	0	0
Charlestown	282,982,237	49,068,910	332,051,147	346,212	301,569
Chatham	59,500,049	718,824	60,218,873	833,885	0
Chester	724,050,973	51,936,406	775,987,379	0	0

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2019 Local Tax Rate	2019 Equalization Ratio	Full- Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Acworth	101,467,749	29.07	97.2	28.15	1.9156%	0.0488%
Albany	123,473,485	13.97	94.8	13.04	0.7949%	0.0594%
Alexandria	239,230,769	24.04	82.9	19.64	1.4643%	0.1151%
Allenstown	336,900,978	31.10	88.4	27.21	1.7529%	0.1621%
Alstead	187,072,434	27.85	87.3	24.24	2.3313%	0.0900%
Alton	1,983,379,465	12.51	88.4	11.03	15.1889%	0.9541%
Amherst	2,070,803,455	26.96	84.4	22.57	3.8769%	0.9961%
Andover	311,035,725	21.64	97.8	20.95	1.6184%	0.1496%
Antrim	284,199,452	26.97	89.4	23.52	0.5321%	0.1367%
Ashland	259,646,463	27.95	96.0	26.53	1.5892%	0.1249%
Atkinson & Gilmanton	905,340	0.00	86.5	0.00	0.0242%	0.0004%
Atkinson	1,198,704,778	17.67	83.8	14.69	2.0245%	0.5766%
Auburn	954,081,692	18.81	92.2	16.93	1.6114%	0.4589%
Barnstead	629,786,763	22.83	95.5	21.72	4.8230%	0.3029%
Barrington	1,189,359,362	22.67	96.8	21.68	8.4615%	0.5721%
Bartlett	1,249,472,584	9.34	85.3	7.94	8.0442%	0.6010%
Bath	140,835,195	21.40	95.0	18.72	0.8620%	0.0677%
Bean's Grant	0	0.00	86.5	0.00	0.0000%	0.0000%
Bean's Purchase	0	0.00	86.5	0.00	0.0000%	0.0000%
Bedford	4,325,031,946	18.95	94.7	17.72	8.0971%	2.0805%
Belmont	830,378,752	25.01	89.6	22.17	6.3591%	0.3994%
Bennington	130,016,520	28.93	97.9	28.13	0.2434%	0.0625%
Benton	27,823,571	17.67	94.0	16.10	0.1703%	0.0134%
Berlin	504,908,695	39.82	89.5	31.77	13.5046%	0.2429%
Bethlehem	297,616,229	26.73	88.2	23.29	1.8217%	0.1432%
Boscawen	305,646,694	28.12	95.9	26.44	1.5903%	0.1470%
Bow	1,318,298,872	26.21	98.2	25.18	6.8593%	0.6341%
Bradford	253,020,904	27.91	79.5	22.10	1.3165%	0.1217%
Brentwood	702,593,087	27.70	82.9	22.84	1.1866%	0.3380%
Bridgewater	425,913,059	9.76	82.4	8.00	2.6069%	0.2049%
Bristol	572,979,062	22.80	82.5	18.65	3.5071%	0.2756%
Brookfield	120,021,096	16.70	103.6	17.26	0.7727%	0.0577%
Brookline	701,697,513	29.87	95.1	28.09	1.3137%	0.3375%
Cambridge	10,406,181	0.00	86.5	0.00	0.2783%	0.0050%
Campton	443,000,880	23.21	98.6	22.63	2.7115%	0.2131%
Canaan	412,306,281	32.93	84.5	27.48	2.5237%	0.1983%
Candia	537,788,721	18.60	95.5	17.55	0.9083%	0.2587%
Canterbury	324,226,271	27.87	81.5	22.53	1.6870%	0.1560%
Carroll	384,957,932	20.00	85.9	17.06	10.2963%	0.1852%
Center Harbor	513,395,718	15.22	84.7	12.87	3.9316%	0.2470%
Chandler's Purchase	47,538	0.01	86.5	0.00	0.0013%	0.0000%
Charlestown	332,698,928	39.11	85.2	32.98	6.2811%	0.1600%
Chatham	61,052,758	14.20	98.8	13.80	0.3931%	0.0294%
Chester	775,987,379	20.80	93.3	18.94	1.3106%	0.3733%

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Chesterfield	521,216,633	86,830,506	608,047,139	1,646,799	0
Chichester	323,112,390	22,777,495	345,889,885	0	0
Claremont	767,744,816	17,239,443	784,984,259	2,550,521	239,840
Clarksville	41,957,835	8,632,576	50,590,411	3,428,244	0
Colebrook	187,543,968	3,790,559	191,334,527	0	0
Columbia	86,095,164	21,909,061	108,004,225	209,361	0
Conway	4,433,101,874	141,763,064	4,574,864,938	32,095,748	56,644
Concord	1,747,261,353	107,464,208	1,854,725,561	1,223,476	0
Cornish	197,184,183	2,558,393	199,742,576	374,697	105,034
Crawford's Purchase	230,072	35,907	265,979	0	0
Croydon	91,293,462	8,439,845	99,733,307	0	0
Cutt's Grant	0	0	0	0	0
Dalton	83,139,661	15,837,595	98,977,256	7,196,443	59,027
Danbury	111,391,938	25,289,140	136,681,078	0	0
Danville	410,510,859	77,606,384	488,117,243	87	0
Deerfield	588,306,891	140,604,246	728,911,137	73,078	0
Deering	186,237,910	41,133,571	227,371,481	9,774	0
Derry	3,273,854,150	400,458,047	3,674,312,197	3,656,582	0
Dix's Grant	1,003,919	117,633	1,121,552	0	0
Dixville	7,969,989	23,910,827	31,880,816	4,233	0
Dorchester	44,960,312	(604,780)	44,355,532	25,548	0
Dover	3,701,359,340	257,264,489	3,958,623,829	6,483,347	63,288
Dublin	273,073,580	(6,893,428)	266,180,152	1,645,941	0
Dummer	99,082,905	(9,673,658)	89,409,247	0	26,524
Dunbarton	315,735,653	104,053,199	419,788,852	3,535,635	0
Durham	1,208,806,787	93,759,113	1,302,565,900	10,293,246	24,574
East Kingston	396,414,793	8,081,424	404,496,217	1,222	24,725
Easton	64,135,162	11,933,696	76,068,858	416,241	0
Eaton	113,400,155	1,076,727	114,476,882	0	0
Effingham	167,519,944	30,886,886	198,406,830	93,995	0
Ellsworth	13,708,347	3,312,111	17,020,458	372,290	0
Enfield	596,772,695	30,701,472	627,474,167	0	0
Epping	728,317,500	232,502,312	960,819,812	4,381,662	0
Epsom	435,271,081	79,219,351	514,490,432	978,133	0
Errol	88,834,525	(1,371,615)	87,462,910	1,613,440	0
Erving's Location	51,387	1,480	52,867	0	0
Exeter	2,250,035,117	166,744,665	2,416,779,782	1,906,540	31,331
Farmington	565,856,662	2,267,451	568,124,113	1,845,023	0
Fitzwilliam	294,598,130	13,542,767	308,140,897	29,206	0
Francestown	216,883,875	4,178,717	221,062,592	0	0
Franconia	288,323,046	43,038,552	331,361,598	855,675	0
Franklin	692,746,471	32,594,678	725,341,149	2,057,251	0
Freedom	495,480,054	108,721,073	604,201,127	0	0
Fremont	412,248,368	144,790,118	557,038,486	0	0

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**Includes utilities and railroads

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Chesterfield	609,693,938	22.32	85.7	19.02	7.5981%	0.2933%
Chichester	345,889,885	23.40	93.4	21.70	1.7997%	0.1664%
Claremont	787,774,620	40.26	97.8	38.20	14.8726%	0.3789%
Clarksville	54,018,655	15.55	82.8	12.01	1.4448%	0.0260%
Colebrook	191,334,527	30.13	98.0	29.34	5.1175%	0.0920%
Columbia	108,213,586	18.92	79.5	14.53	2.8943%	0.0521%
Conway	4,607,017,330	27.78	96.9	26.66	23.9710%	2.2161%
Concord	1,855,949,037	17.32	94.2	16.20	11.9487%	0.8928%
Cornish	200,222,307	19.52	98.7	19.12	3.7800%	0.0963%
Crawford's Purchase	265,979	0.00	86.5	0.00	0.0071%	0.0001%
Croydon	99,733,307	19.56	91.5	17.83	1.8829%	0.0480%
Cutt's Grant	0	0.00	86.5	0.00	0.0000%	0.0000%
Dalton	106,232,726	23.86	83.9	18.53	2.8414%	0.0511%
Danbury	136,681,078	24.00	81.4	19.48	0.7112%	0.0657%
Danville	488,117,330	28.06	84.1	23.31	0.8244%	0.2348%
Deerfield	728,984,215	23.11	80.7	18.34	1.2312%	0.3507%
Deering	227,381,255	30.62	81.9	24.56	0.4257%	0.1094%
Derry	3,677,968,779	26.12	89.1	22.76	6.2118%	1.7692%
Dix's Grant	1,121,552	0.00	86.5	0.00	0.0300%	0.0005%
Dixville	31,885,049	7.92	86.5	1.96	0.8528%	0.0153%
Dorchester	44,381,080	20.88	101.4	21.06	0.2716%	0.0213%
Dover	3,965,170,464	25.19	93.5	22.97	28.2095%	1.9074%
Dublin	267,826,093	24.63	102.6	24.96	3.3377%	0.1288%
Dummer	89,435,771	14.16	99.9	14.30	2.3921%	0.0430%
Dunbarton	423,324,487	27.21	75.2	20.15	2.2026%	0.2036%
Durham	1,312,883,720	27.43	92.8	24.93	9.3403%	0.6315%
East Kingston	404,522,164	22.52	98.0	21.96	0.6832%	0.1946%
Easton	76,485,099	12.99	84.3	10.86	0.4682%	0.0368%
Eaton	114,476,882	12.05	99.1	11.92	0.7370%	0.0551%
Effingham	198,500,825	26.90	84.4	22.62	1.2780%	0.0955%
Ellsworth	17,392,748	20.64	80.5	16.22	0.1065%	0.0084%
Enfield	627,474,167	25.05	95.1	23.11	3.8407%	0.3018%
Epping	965,201,474	27.70	75.8	20.71	1.6301%	0.4643%
Epsom	515,468,565	27.09	84.6	22.76	2.6821%	0.2480%
Errol	89,076,350	13.43	101.6	13.15	2.3825%	0.0428%
Erving's Location	52,867	0.00	86.5	0.00	0.0014%	0.0000%
Exeter	2,418,717,653	23.27	93.1	20.89	4.0850%	1.1635%
Farmington	569,969,136	22.24	99.6	21.69	4.0549%	0.2742%
Fitzwilliam	308,170,103	26.49	95.6	24.82	3.8405%	0.1482%
Francestown	221,062,592	24.17	98.1	23.64	0.4139%	0.1063%
Franconia	332,217,273	18.98	87.0	16.41	2.0334%	0.1598%
Franklin	727,398,400	22.47	95.5	20.92	3.7848%	0.3499%
Freedom	604,201,127	13.56	82.0	11.10	3.8899%	0.2906%
Fremont	557,038,486	31.05	74.0	22.87	0.9408%	0.2680%

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Gilford	2,034,027,240	91,371,823	2,125,399,063	2,234,071	0
Gilmanton	540,927,875	5,440,807	546,368,682	92,349	0
Gilsum	70,932,123	(1,381,116)	69,551,007	0	0
Goffstown	1,726,526,400	202,482,174	1,929,008,574	0	0
Gorham	272,793,185	22,424,378	295,217,563	347,532	88,682
Goshen	72,865,087	8,308,583	81,173,670	19,137	0
Grafton	117,663,108	20,654,457	138,317,565	0	0
Grantham	469,595,533	86,114,692	555,710,225	0	0
Greenfield	168,900,207	336,482	169,236,689	9,735,606	0
Greenland	864,588,999	89,676,799	954,265,798	0	42,099
Green's Grant	7,886,494	1,230,840	9,117,334	67,792	0
Greenville	116,590,681	1,294,259	117,884,940	1,521,930	0
Groton	81,894,309	2,641,938	84,536,247	46,692,948	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	75,828,600	5,184,861	81,013,461	37,511	0
Hampstead	1,338,558,889	49,984,813	1,388,543,702	2,100,388	0
Hampton	3,793,066,700	246,401,619	4,039,468,319	18,230,460	0
Hampton Falls	488,908,644	59,778,940	548,687,584	729,517	0
Hancock	250,355,841	30,546,943	280,902,784	2,069,822	0
Hanover	2,286,110,080	237,121,150	2,523,231,230	2,751,724	0
Harrisville	206,669,695	12,454,314	219,124,009	175,426	0
Hart's Location	16,816,271	2,163,484	18,979,755	335,640	0
Haverhill	346,334,871	37,849,928	384,184,799	455,849	0
Hebron	264,874,060	49,329,080	314,203,140	5,956,784	0
Henniker	407,955,887	82,355,045	490,310,932	3,357,191	0
Hill	93,049,183	2,848,740	95,897,923	1,657,812	0
Hillsborough	522,122,031	77,907,406	600,029,437	191,102	0
Hinsdale	338,832,842	63,488,131	402,320,973	41,675	0
Holderness	756,914,454	102,137,315	859,051,769	937	0
Hollis	1,370,754,864	183,336,151	1,554,091,015	1,076	653
Hooksett	2,069,214,564	397,023,992	2,466,238,556	31,754	70,665
Hopkinton	786,955,671	16,835,553	803,791,224	13,364,265	0
Hudson	3,165,897,567	444,003,442	3,609,901,009	714,793	0
Jackson	460,108,729	14,705,744	474,814,473	921,176	0
Jaffrey	428,291,780	108,452,958	536,744,738	5,016	0
Jefferson	129,256,071	19,262,299	148,518,370	721,026	0
Keene	1,862,926,070	98,036,575	1,960,962,645	31,832,776	0
Kensington	394,890,436	20,319,822	415,210,258	0	0
Kilkenny	11,199	1,748	12,947	0	0
Kingston	849,085,329	67,835,235	916,920,564	1,499	19,599
Laconia	2,286,284,164	248,368,937	2,534,653,101	20,763,788	0
Lancaster	276,020,642	19,311,062	295,331,704	3,290,079	0
Landaff	50,720,789	5,426,203	56,146,992	142,611	0
Langdon	57,445,871	3,982,750	61,428,621	13,736	0

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Gilford	2,127,633,134	15.86	95.7	15.14	16.2936%	1.0235%
Gilmanton	546,461,031	22.79	99.0	22.43	4.1849%	0.2629%
Gilsum	69,551,007	28.01	102.0	28.45	0.8668%	0.0335%
Goffstown	1,929,008,574	24.58	89.5	21.72	3.6114%	0.9279%
Gorham	295,653,777	33.77	92.4	30.58	7.9077%	0.1422%
Goshen	81,192,807	27.88	89.7	24.94	1.5329%	0.0391%
Grafton	138,317,565	31.77	85.0	26.93	0.8466%	0.0665%
Grantham	555,710,225	25.86	84.5	21.78	10.4914%	0.2673%
Greenfield	178,972,295	27.27	99.8	25.63	0.3351%	0.0861%
Greenland	954,307,897	16.40	90.6	14.76	1.6117%	0.4591%
Green's Grant	9,185,126	5.25	86.5	4.50	0.2457%	0.0044%
Greenville	119,406,870	27.39	98.9	26.60	0.2235%	0.0574%
Groton	131,229,195	16.83	96.9	10.14	0.8032%	0.0631%
Hadley's Purchase	0	0.00	86.5	0.00	0.0000%	0.0000%
Hale's Location	81,050,972	4.18	93.6	3.90	0.5218%	0.0390%
Hampstead	1,390,644,090	20.99	96.4	20.04	2.3487%	0.6689%
Hampton	4,057,698,779	16.01	93.9	14.79	6.8531%	1.9519%
Hampton Falls	549,417,101	22.11	89.1	19.48	0.9279%	0.2643%
Hancock	282,972,606	24.60	89.1	21.69	0.5298%	0.1361%
Hanover	2,525,982,954	18.45	90.6	16.68	15.4611%	1.2151%
Harrisville	219,299,435	17.40	94.3	16.38	2.7330%	0.1055%
Hart's Location	19,315,395	4.00	88.6	3.45	0.1244%	0.0093%
Haverhill	384,640,648	30.30	90.1	27.08	2.3543%	0.1850%
Hebron	320,159,924	9.69	84.3	7.98	1.9596%	0.1540%
Henniker	493,668,123	35.34	83.2	28.68	2.5686%	0.2375%
Hill	97,555,735	25.41	97.0	24.16	0.5076%	0.0469%
Hillsborough	600,220,539	31.56	87.0	27.19	1.1237%	0.2887%
Hinsdale	402,362,648	34.07	84.2	27.95	5.0143%	0.1935%
Holderness	859,052,706	13.17	88.1	11.56	5.2581%	0.4132%
Hollis	1,554,092,744	23.10	88.2	20.22	2.9095%	0.7476%
Hooksett	2,466,340,975	21.55	83.9	17.64	12.8328%	1.1864%
Hopkinton	817,155,489	29.12	97.9	27.62	4.2518%	0.3931%
Hudson	3,610,615,802	20.28	87.7	17.49	6.7596%	1.7368%
Jackson	475,735,649	11.26	96.9	10.87	3.0628%	0.2288%
Jaffrey	536,749,754	34.80	79.8	26.64	6.6891%	0.2582%
Jefferson	149,239,396	21.99	87.0	18.87	3.9916%	0.0718%
Keene	1,992,795,421	37.60	95.0	34.17	24.8346%	0.9586%
Kensington	415,210,258	19.46	95.1	18.27	0.7013%	0.1997%
Kilkenny	12,947	0.00	86.5	0.00	0.0003%	0.0000%
Kingston	916,941,662	22.00	92.6	20.18	1.5486%	0.4411%
Laconia	2,555,416,889	20.59	90.2	18.06	19.5696%	1.2292%
Lancaster	298,621,783	24.90	93.4	22.88	7.9871%	0.1436%
Landaff	56,289,603	22.47	90.2	20.19	0.3445%	0.0271%
Langdon	61,442,357	27.80	93.5	25.83	1.1600%	0.0296%

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Lebanon	1,924,729,556	511,558,446	2,436,288,002	77,972,091	0
Lee	466,894,155	136,272,123	603,166,278	256,716	0
Lempster	110,335,129	14,445,728	124,780,857	31,488,183	0
Lincoln	851,531,664	186,918,346	1,038,450,010	2,381,589	0
Lisbon	118,207,984	2,263,051	120,471,035	0	0
Litchfield	918,017,317	196,061,589	1,114,078,906	1,497,885	0
Littleton	645,224,898	60,578,883	705,803,781	216,598,094	0
Livermore	136,600	0	136,600	0	0
Londonderry	4,670,184,650	109,922,846	4,780,107,496	36,218,693	0
Loudon	572,045,229	116,294,279	688,339,508	4,980,516	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	59,655,524	16,242,851	75,898,375	0	0
Lyme	355,058,800	21,850,126	376,908,926	189,748	0
Lyndeborough	169,559,380	49,758,987	219,318,367	508	0
Madbury	247,076,568	47,750,139	294,826,707	0	18,616
Madison	486,062,946	114,741,907	600,804,853	1,023,061	0
Manchester	9,250,663,613	2,459,025,680	11,709,689,293	40,832,778	60,959
Marlborough	175,634,358	32,144,433	207,778,791	857,170	0
Marlow	65,176,460	9,200,230	74,376,690	154,782	0
Martin's Location	210,718	32,887	243,605	0	0
Mason	156,353,288	28,017,365	184,370,653	12,953	0
Meredith	1,959,831,924	364,972,774	2,324,804,698	10,298,988	0
Merrimack	3,482,841,238	614,606,959	4,097,448,197	357,622	99,929
Middleton	184,392,082	16,431,958	200,824,040	0	0
Milan	127,851,379	12,091,816	139,943,195	160,372	145,286
Milford	1,609,567,432	178,774,456	1,788,341,888	1,681,899	39,290
Millsfield	8,939,653	85,888,477	94,828,130	0	0
Milton	493,984,746	17,347,608	511,332,354	483,326	112,245
Monroe	440,960,126	31,102,254	472,062,380	0	0
Mont Vernon	311,583,244	6,348,111	317,931,355	0	0
Moultonborough	3,378,763,912	227,125,450	3,605,889,362	4,823,452	0
Nashua	10,454,581,767	1,425,618,270	11,880,200,037	0	204,339
Nelson	124,541,062	5,056,304	129,597,366	207,212	0
New Boston	672,562,782	78,854,021	751,416,803	6,599	0
New Castle	732,102,223	70,640,559	802,742,782	0	0
New Durham	417,902,198	124,022,514	541,924,712	0	0
New Hampton	334,352,402	26,252,373	360,604,775	1,334,510	0
New Ipswich	478,737,830	11,738,046	490,475,876	3,422	0
New London	1,249,778,651	71,300,219	1,321,078,870	0	0
Newbury	752,603,611	158,486,004	911,089,615	2,158,860	0
Newfields	302,132,457	(10,493,796)	291,638,661	0	19,342
Newington	1,064,343,323	6,424,080	1,070,767,403	2,428,920	25,804
Newmarket	983,825,628	86,681,220	1,070,506,848	1,189,732	32,832
Newport	437,053,279	36,926,828	473,980,107	3,108,894	0

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

**Includes utilities and railroads

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Lebanon	2,514,260,093	30.37	79.0	23.07	15.3893%	1.2094%
Lee	603,422,994	31.49	77.4	23.89	4.2929%	0.2903%
Lempster	156,269,040	27.31	88.4	19.19	2.9502%	0.0752%
Lincoln	1,040,831,599	14.58	82.0	11.86	6.3707%	0.5007%
Lisbon	120,471,035	30.67	98.1	29.92	0.7374%	0.0580%
Litchfield	1,115,576,791	23.65	82.4	19.29	2.0885%	0.5366%
Littleton	922,401,875	23.10	91.4	15.89	5.6459%	0.4437%
Livermore	136,600	0.00	100.0	0.00	0.0008%	0.0001%
Londonderry	4,816,326,189	19.39	97.7	18.39	8.1344%	2.3168%
Loudon	693,320,024	22.98	83.1	18.77	3.6075%	0.3335%
Low & Burbank's Grant	0	0.00	86.5	0.00	0.0000%	0.0000%
Lyman	75,898,375	24.13	78.4	18.86	0.4646%	0.0365%
Lyme	377,098,674	27.19	94.2	25.18	2.3082%	0.1814%
Lyndeborough	219,318,875	29.14	77.2	22.45	0.4106%	0.1055%
Madbury	294,845,323	29.86	83.8	24.67	2.0976%	0.1418%
Madison	601,827,914	18.26	80.9	14.69	3.8746%	0.2895%
Manchester	11,750,583,030	24.32	79.0	18.86	21.9989%	5.6524%
Marlborough	208,635,961	31.47	84.5	26.44	2.6001%	0.1004%
Marlow	74,531,472	31.92	87.5	27.73	0.9288%	0.0359%
Martin's Location	243,605	0.00	86.5	0.00	0.0065%	0.0001%
Mason	184,383,606	26.24	84.8	22.16	0.3452%	0.0887%
Meredith	2,335,103,686	15.89	84.3	13.30	17.8825%	1.1233%
Merrimack	4,097,905,748	24.13	85.0	20.26	7.6719%	1.9712%
Middleton	200,824,040	26.28	91.8	24.04	1.4287%	0.0966%
Milan	140,248,853	23.69	91.3	21.18	3.7512%	0.0675%
Milford	1,790,063,077	25.97	90.0	23.19	3.3513%	0.8611%
Millsfield	94,828,130	7.13	86.5	0.67	2.5363%	0.0456%
Milton	511,927,925	23.56	96.6	22.49	3.6420%	0.2463%
Monroe	472,062,380	11.34	93.4	9.07	2.8894%	0.2271%
Mont Vernon	317,931,355	25.82	98.0	25.21	0.5952%	0.1529%
Moultonborough	3,610,712,814	7.15	93.7	6.67	23.2461%	1.7369%
Nashua	11,880,404,376	21.76	88.0	18.69	22.2419%	5.7148%
Nelson	129,804,578	17.25	96.1	16.47	1.6177%	0.0624%
New Boston	751,423,402	25.05	89.5	22.23	1.4068%	0.3615%
New Castle	802,742,782	6.19	91.2	5.64	1.3558%	0.3861%
New Durham	541,924,712	23.72	77.1	18.21	3.8554%	0.2607%
New Hampton	361,939,285	19.24	92.7	17.52	2.7718%	0.1741%
New Ipswich	490,479,298	21.73	97.6	21.06	0.9183%	0.2359%
New London	1,321,078,870	14.71	94.6	13.88	6.8738%	0.6355%
Newbury	913,248,475	15.88	82.6	13.07	4.7518%	0.4393%
Newfields	291,658,003	20.59	103.6	21.08	0.4926%	0.1403%
Newington	1,073,222,127	9.34	99.4	8.32	1.8126%	0.5163%
Newmarket	1,071,729,412	24.26	91.9	22.11	1.8101%	0.5155%
Newport	477,089,001	32.53	92.2	29.46	9.0071%	0.2295%

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments In Lieu of Taxes*	Equalized Railroad Tax
Newton	514,618,068	109,912,089	624,530,157	0	23,878
North Hampton	1,199,745,350	90,307,836	1,290,053,186	0	0
Northfield	350,585,432	46,834,456	397,419,888	3,378,066	2,974
Northumberland	128,212,155	12,104,912	140,317,067	1,315,408	93,430
Northwood	488,223,889	128,189,351	616,413,240	558,468	0
Nottingham	632,340,550	134,025,510	766,366,060	257,867	0
Odell	2,265,573	322,850	2,588,423	574,504	0
Orange	32,793,535	1,141,843	33,935,378	140,989	0
Orford	137,342,151	22,393,146	159,735,297	139,861	0
Ossipee	775,433,608	38,168,305	813,601,913	59,664	86,368
Pelham	1,981,194,460	63,369,712	2,044,564,172	1,337,750	0
Pembroke	762,260,478	18,716,265	780,976,743	1,835,789	0
Peterborough	734,135,996	60,319,218	794,455,214	3,738,388	0
Piermont	97,137,103	3,974,408	101,111,511	67,553	0
Pinkham's Grant	2,934,826	458,037	3,392,863	1,397,384	0
Pittsburg	290,151,481	35,829,509	325,980,990	4,374,105	0
Pittsfield	267,351,692	65,041,871	332,393,563	400,160	0
Plainfield	307,682,486	9,068,630	316,751,116	42,733	0
Plaistow	1,192,542,632	40,694,339	1,233,236,971	0	32,939
Plymouth	481,301,108	60,022,099	541,323,207	2,077,379	0
Portsmouth	6,170,543,376	543,862,051	6,714,405,427	69,936,223	45,804
Randolph	71,499,816	(1,123,323)	70,376,493	1,710,176	0
Raymond	954,638,228	237,152,910	1,191,791,138	469,608	0
Richmond	101,083,354	8,366,581	109,449,935	0	0
Rindge	557,397,684	141,911,343	699,309,027	640,117	0
Rochester	2,724,627,077	27,510,386	2,752,137,463	47,588,739	134,188
Rollinsford	296,506,401	31,851,194	328,357,595	0	36,249
Roxbury	24,549,554	(660,086)	23,889,468	3,185,548	0
Rumney	197,319,432	9,465,402	206,784,834	356,967	0
Rye	2,160,877,300	372,394,390	2,533,271,690	3,166,561	0
Salem	4,609,602,481	1,145,196,652	5,754,799,133	3,975,922	0
Salisbury	151,123,465	20,477,034	171,600,499	2,483,913	0
Sanbornton	530,893,265	15,241,120	546,134,385	955,155	0
Sandown	672,840,480	100,522,513	773,362,993	0	0
Sandwich	445,469,605	9,052,307	454,521,912	744,349	0
Sargent's Purchase	1,888,530	294,742	2,183,272	0	0
Seabrook	2,765,266,650	240,456,636	3,005,723,286	0	0
Second College Grant	1,404,232	127,980	1,532,212	0	0
Sharon	55,603,218	(1,388,350)	54,214,868	5,197	0
Shelburne	78,679,336	(7,146,832)	71,532,504	426,318	226,443
Somersworth	1,072,392,754	26,366,635	1,098,759,389	5,673,286	56,583
South Hampton	170,647,498	2,398,555	173,046,053	2,083	0
Springfield	209,877,588	18,502,845	228,380,433	343,107	0
Stark	76,792,216	305,870	77,098,086	598,400	252,778

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Newton	624,554,035	26.38	82.4	21.56	1.0548%	0.3004%
North Hampton	1,290,053,186	16.70	93.0	15.39	2.1788%	0.6206%
Northfield	400,800,928	23.80	88.2	20.20	2.0854%	0.1928%
Northumberland	141,725,905	32.44	91.3	28.59	3.7907%	0.0682%
Northwood	616,971,708	22.52	79.2	17.55	1.0420%	0.2968%
Nottingham	766,623,927	22.50	82.5	18.29	1.2948%	0.3688%
Odell	3,162,927	3.16	86.5	2.26	0.0846%	0.0015%
Orange	34,076,367	26.60	96.7	25.45	0.2086%	0.0164%
Orford	159,875,158	29.98	86.0	25.71	0.9786%	0.0769%
Ossipee	813,747,945	17.11	95.3	16.20	5.2390%	0.3914%
Pelham	2,045,901,922	19.40	96.9	18.68	3.8302%	0.9841%
Pembroke	782,812,532	23.58	97.6	22.88	4.0731%	0.3766%
Peterborough	798,193,602	29.75	92.4	26.11	1.4943%	0.3840%
Piermont	101,179,064	26.50	96.1	25.34	0.6193%	0.0487%
Pinkham's Grant	4,790,247	11.51	86.5	6.93	0.1281%	0.0023%
Pittsburg	330,355,095	16.00	88.9	13.98	8.8359%	0.1589%
Pittsfield	332,793,723	32.86	80.4	26.08	1.7316%	0.1601%
Plainfield	316,793,849	26.00	97.1	24.89	5.9808%	0.1524%
Plaistow	1,233,269,910	21.31	96.7	20.37	2.0829%	0.5932%
Plymouth	543,400,586	28.19	88.9	24.84	3.3261%	0.2614%
Portsmouth	6,784,387,454	14.86	91.9	13.43	11.4583%	3.2635%
Randolph	72,086,669	14.80	101.6	14.50	1.9281%	0.0347%
Raymond	1,192,260,746	26.59	80.1	20.97	2.0136%	0.5735%
Richmond	109,449,935	24.19	92.3	22.22	1.3640%	0.0526%
Rindge	699,949,144	27.76	79.7	21.56	8.7229%	0.3367%
Rochester	2,799,860,390	24.90	99.0	23.54	19.9191%	1.3468%
Rollinsford	328,393,844	22.61	90.3	20.31	2.3363%	0.1580%
Roxbury	27,075,016	25.28	102.8	22.80	0.3374%	0.0130%
Rumney	207,141,801	22.94	95.4	21.69	1.2679%	0.0996%
Rye	2,536,438,251	10.22	85.3	8.68	4.2838%	1.2201%
Salem	5,758,775,055	21.98	80.1	17.49	9.7261%	2.7701%
Salisbury	174,084,412	23.14	88.0	19.77	0.9058%	0.0837%
Sanbornton	547,089,540	19.22	97.2	18.59	4.1897%	0.2632%
Sandown	773,362,993	26.96	87.0	23.11	1.3061%	0.3720%
Sandwich	455,266,261	14.23	98.0	13.86	2.9310%	0.2190%
Sargent's Purchase	2,183,272	0.00	86.5	0.00	0.0584%	0.0011%
Seabrook	3,005,723,286	15.75	92.0	13.61	5.0764%	1.4458%
Second College Grant	1,532,212	0.00	86.5	0.00	0.0410%	0.0007%
Sharon	54,220,065	22.12	102.6	22.66	0.1015%	0.0261%
Shelburne	72,185,265	15.44	110.0	16.04	1.9307%	0.0347%
Somersworth	1,104,489,258	27.28	97.6	26.33	7.8577%	0.5313%
South Hampton	173,048,136	17.85	98.6	17.32	0.2923%	0.0832%
Springfield	228,723,540	21.99	91.9	20.07	4.3181%	0.1100%
Stark	77,949,264	18.07	99.6	17.36	2.0849%	0.0375%

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Stewartstown	109,759,414	4,450,075	114,209,489	44,883	0
Stoddard	293,377,810	10,921,496	304,299,306	31,639	0
Strafford	486,299,912	146,804,827	633,104,739	0	0
Stratford	76,552,940	9,006,698	85,559,638	373,790	177,320
Stratham	1,554,473,230	22,065,918	1,576,539,148	0	5,796
Success	12,189,520	1,808,085	13,997,605	619,477	0
Sugar Hill	163,260,383	6,954,818	170,215,201	0	0
Sullivan	61,764,198	2,153,045	63,917,243	0	0
Sunapee	1,247,623,517	242,944,116	1,490,567,633	0	0
Surry	82,603,585	6,110,273	88,713,858	1,917,711	0
Sutton	260,615,209	66,299,788	326,914,997	1,118	0
Swanzy	632,164,073	10,898,541	643,062,614	2,009,906	0
Tamworth	403,614,473	(3,187,062)	400,427,411	5,949,656	0
Temple	161,539,440	970,056	162,509,496	17,427	0
Thomson & Meserve's Purchase	5,368,605	837,874	6,206,479	369,847	0
Thornton	434,303,432	(8,502,953)	425,800,479	428,981	0
Tilton	622,860,167	4,385,292	627,245,459	232,862	2,565
Troy	131,567,897	17,216,852	148,784,749	5,195	0
Tuftsboro	1,202,661,808	(1,200,457)	1,201,461,351	794,577	0
Unity	134,002,697	(1,051,543)	132,951,154	35	0
Wakefield	1,121,726,317	89,557,477	1,211,283,794	1,260,996	391,407
Walpole	430,508,720	(5,084,593)	425,424,127	21,902,557	201,360
Warner	289,899,995	30,580,669	320,480,664	656,901	0
Warren	82,857,248	6,804,159	89,661,407	521,901	0
Washington	240,719,059	33,306,883	274,025,942	156,804	0
Waterville Valley	331,659,495	332,477	331,991,972	1,115,666	0
Weare	882,151,530	139,992,584	1,022,144,114	1,886,580	0
Webster	238,626,256	15,426,526	254,052,782	1,558,252	0
Wentworth	96,958,781	15,779,791	112,738,572	115,068	0
Wentworth's Location	7,615,785	1,155,358	8,771,143	8,992	0
Westmoreland	166,208,847	21,237,052	187,445,899	547	0
Whitefield	234,960,541	4,290,801	239,251,342	2,329,790	16,685
Wilmot	181,542,372	36,066,071	217,608,443	48,854	0
Wilton	378,137,917	90,879,121	469,017,038	231,797	2,843
Winchester	276,269,908	15,652,241	291,922,149	1,659,906	0
Windham	2,404,862,820	722,392,618	3,127,255,438	625,686	0
Windsor	28,425,939	(2,695,144)	25,730,795	1,002,920	0
Wolfeboro	2,003,412,225	320,694,432	2,324,106,657	2,094,314	7,196
Woodstock	231,248,614	70,233,552	301,482,166	1,808,018	0
State Totals	184,906,688,606	21,962,324,673	206,869,013,279	1,014,498,035	3,887,682

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Stewartstown	114,254,372	23.58	96.1	22.25	3.0559%	0.0550%
Stoddard	304,330,945	15.10	96.4	14.48	3.7926%	0.1464%
Strafford	633,104,739	23.47	76.8	17.98	4.5041%	0.3045%
Stratford	86,110,748	25.74	89.4	22.04	2.3032%	0.0414%
Stratham	1,576,544,944	18.63	98.6	18.28	2.6627%	0.7584%
Success	14,617,082	7.37	86.5	6.14	0.3910%	0.0070%
Sugar Hill	170,215,201	20.07	95.9	19.20	1.0419%	0.0819%
Sullivan	63,917,243	22.25	96.6	21.30	0.7965%	0.0307%
Sunapee	1,490,567,633	15.93	83.7	13.31	28.1408%	0.7170%
Surry	90,631,569	28.92	93.1	26.28	1.1295%	0.0436%
Sutton	326,916,115	30.09	79.7	23.90	1.7010%	0.1573%
Swanzy	645,072,520	25.76	98.3	24.85	8.0390%	0.3103%
Tamworth	406,377,067	21.54	100.8	21.23	2.6163%	0.1955%
Temple	162,526,923	22.58	99.4	22.39	0.3043%	0.0782%
Thomson & Meserve's Purchase	6,576,326	3.54	86.5	2.89	0.1759%	0.0032%
Thornton	426,229,460	18.68	102.0	18.96	2.6089%	0.2050%
Tilton	627,480,886	19.61	99.3	19.31	4.8053%	0.3018%
Troy	148,789,944	26.95	88.4	23.61	1.8542%	0.0716%
Tuftsboro	1,202,255,928	10.11	100.1	10.09	7.7402%	0.5783%
Unity	132,951,189	28.49	100.8	28.61	2.5100%	0.0640%
Wakefield	1,212,936,197	12.47	92.6	11.50	7.8090%	0.5835%
Walpole	447,528,044	25.51	101.2	24.40	5.5772%	0.2153%
Warner	321,137,565	29.96	90.5	26.77	1.6709%	0.1545%
Warren	90,183,308	23.77	92.4	21.41	0.5520%	0.0434%
Washington	274,182,746	20.84	87.8	18.25	5.1764%	0.1319%
Waterville Valley	333,107,638	14.14	99.9	14.06	2.0389%	0.1602%
Weare	1,024,030,694	23.71	86.3	20.23	1.9171%	0.4926%
Webster	255,611,034	21.96	93.9	20.27	1.3300%	0.1230%
Wentworth	112,853,640	23.22	86.0	19.79	0.6908%	0.0543%
Wentworth's Location	8,780,135	7.70	86.5	6.65	0.2348%	0.0042%
Westmoreland	187,446,446	26.85	88.6	23.77	2.3360%	0.0902%
Whitefield	241,597,817	24.04	98.2	23.17	6.4619%	0.1162%
Wilmot	217,657,297	24.49	83.4	20.38	1.1325%	0.1047%
Wilton	469,251,678	29.04	80.6	23.31	0.8785%	0.2257%
Winchester	293,582,055	35.64	94.6	33.22	3.6587%	0.1412%
Windham	3,127,881,124	22.55	76.9	17.24	5.2827%	1.5046%
Windsor	26,733,715	11.81	110.6	12.50	0.0500%	0.0129%
Wolfeboro	2,326,208,167	15.84	86.2	13.60	14.9763%	1.1190%
Woodstock	303,290,184	21.69	76.7	16.45	1.8564%	0.1459%
State Totals	207,887,398,996				100.0000%	100.0000%

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

**Includes utilities and railroads

2019 Equalization Survey

"Not Including Utilities and Railroads"

May 1, 2020

This report presents the results of the 2019 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, 2018, to September 30, 2019, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of Form PA-34, Inventory of Property Transfer. Our goal is to use only arm's-length sales that transferred for market value in this analysis. Every effort has been made to exclude non-arm's length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2019 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 2019 MS-1, Summary Inventory of Valuation "not including utility values taxed pursuant to RSA 83-F."

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

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

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

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

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

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

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

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

- Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2019 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 2018 equalization ratio to obtain the equalized value of current use, conservation restriction assessments and discretionary easements. If a municipality has had a full revaluation, cyclical revaluation or full statistical revaluation as defined by Rev 601.24, Rev 601.16, and Rev 601.25, a ratio of 100.0 is used.

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

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

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

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

The 2019 "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 2021. The 2018 total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities was used to apportion the state education property tax for the tax year 2020.

EQUALIZATION RATIO: The 2019 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

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

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2019 Notification of Total Equalized Valuations on April 21, 2020.

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

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

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State
Belknap	11,670,038,091	1,165,822,647	12,835,860,738	37,515,708	12,873,376,446		6.4671%
Carroll	14,054,368,529	1,237,076,697	15,291,445,226	22,437,493	15,313,882,719		7.6931%
Cheshire	6,922,811,534	635,429,442	7,558,240,976	67,949,199	7,626,190,175		3.8311%
Coos	2,715,636,176	249,950,606	2,965,586,782	76,902,873	3,042,489,655		1.5284%
Grafton	13,240,451,603	1,811,368,182	15,051,819,785	377,881,275	15,429,701,060		7.7513%
Hillsborough	44,974,228,929	6,788,925,350	51,763,154,279	72,460,360	51,835,614,639		26.0403%
Merrimack	16,597,135,004	1,673,500,498	18,270,635,502	79,845,097	18,350,480,599		9.2186%
Rockingham	49,480,479,771	6,086,082,746	55,566,562,517	167,598,507	55,734,161,024		27.9988%
Strafford	12,694,562,760	944,930,910	13,639,493,670	73,457,603	13,712,951,273		6.8889%
Sullivan	4,582,202,984	519,811,171	5,102,014,155	38,449,920	5,140,464,075		2.5824%
State Totals	176,931,915,381	21,112,898,249	198,044,813,630	1,014,498,035	199,059,311,665		100.00%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes**	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Acworth	96,280,000	2,765,781	99,045,781	5,861	99,051,642	97.2	0.0498%
Albany	112,639,486	6,167,679	118,807,165	1,312,733	120,119,898	94.8	0.0603%
Alexandria	180,588,651	37,198,457	217,787,108	239,317	218,026,425	82.9	0.1095%
Allenstown	288,752,496	37,877,640	326,630,136	386,564	327,016,700	88.4	0.1643%
Alstead	160,009,193	23,318,154	183,327,347	70	183,327,417	87.3	0.0921%
Alton	1,744,422,750	228,822,250	1,973,245,000	485,596	1,973,730,596	88.4	0.9915%
Amherst	1,698,390,720	313,877,890	2,012,268,610	220,275	2,012,488,885	84.4	1.0110%
Andover	286,403,290	6,418,432	292,821,722	8,174	292,829,896	97.8	0.1471%
Antrim	240,159,450	28,414,545	268,573,995	5,360,916	273,934,911	89.4	0.1376%
Ashland	242,930,924	10,116,342	253,047,266	2,144,572	255,191,838	96.0	0.1282%
Atkinson & Gilmanton	818,373	86,967	905,340	0	905,340	86.5	0.0005%
Atkinson	995,285,475	192,399,192	1,187,684,667	0	1,187,684,667	83.8	0.5966%
Auburn	847,281,828	71,655,135	918,936,963	17,678,786	936,615,749	92.2	0.4705%
Barnstead	591,784,344	27,769,253	619,553,597	0	619,553,597	95.5	0.3112%
Barrington	1,137,066,625	37,550,036	1,174,616,661	833,920	1,175,450,581	96.8	0.5905%
Bartlett	1,056,193,740	181,992,274	1,238,186,014	929,008	1,239,115,022	85.3	0.6225%
Bath	106,226,376	5,281,357	111,507,733	9,339,462	120,847,195	95.0	0.0607%
Bean's Grant	0	0	0	0	0	86.5	0.0000%
Bean's Purchase	0	0	0	0	0	86.5	0.0000%
Bedford	4,041,877,090	226,189,826	4,268,066,916	3,687	4,268,070,603	94.7	2.1441%
Belmont	732,122,664	84,865,796	816,988,460	1,001,767	817,990,227	89.6	0.4109%
Bennington	125,239,477	2,678,081	127,917,558	17,654	127,935,212	97.9	0.0643%
Benton	24,473,834	1,556,987	26,030,821	701,580	26,732,401	94.0	0.0134%
Berlin	276,893,368	32,459,885	309,353,253	44,263,036	353,616,289	89.5	0.1776%
Bethlehem	254,928,700	33,986,061	288,914,761	1,492,896	290,407,657	88.2	0.1459%
Boscawen	278,588,164	11,865,052	290,453,216	4,406,680	294,859,896	95.9	0.1481%
Bow	1,182,539,210	21,669,144	1,204,208,354	3,404	1,204,211,758	98.2	0.6050%
Bradford	195,806,972	50,308,557	246,115,529	33,677	246,149,206	79.5	0.1237%
Brentwood	560,471,106	115,580,485	676,051,591	0	676,051,591	82.9	0.3396%
Bridgewater	344,003,700	73,492,369	417,496,069	0	417,496,069	82.4	0.2097%
Bristol	452,756,573	96,016,012	548,772,585	1,445,385	550,217,970	82.5	0.2764%
Brookfield	123,305,743	(4,255,980)	119,049,763	0	119,049,763	103.6	0.0598%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Brookline	657,086,553	33,824,840	690,911,393	0	690,911,393	95.1	0.3471%
Cambridge	8,931,505	1,289,049	10,220,554	0	10,220,554	86.5	0.0051%
Campton	422,336,336	5,981,224	428,317,560	822,771	429,140,331	98.6	0.2156%
Canaan	341,016,342	62,358,094	403,374,436	110,780	403,485,216	84.5	0.2027%
Candia	505,584,161	23,797,787	529,381,948	8,923	529,390,871	95.5	0.2659%
Canterbury	257,340,623	58,308,607	315,649,230	426,380	316,075,610	81.5	0.1588%
Carroll	325,821,121	53,472,889	379,294,010	1,458,241	380,752,251	85.9	0.1913%
Center Harbor	432,638,267	78,127,098	510,765,365	116,622	510,881,987	84.7	0.2566%
Chandler's Purchase	37,050	5,782	42,832	0	42,832	86.5	0.0000%
Charlestown	260,171,137	45,106,419	305,277,556	346,212	305,623,768	85.2	0.1535%
Chatham	58,146,249	702,381	58,848,630	833,885	59,682,515	98.8	0.0300%
Chester	678,964,167	48,698,662	727,662,829	0	727,662,829	93.3	0.3656%
Chesterfield	515,381,470	85,856,843	601,238,313	1,646,799	602,885,112	85.7	0.3029%
Chichester	314,873,990	22,195,339	337,069,329	0	337,069,329	93.4	0.1693%
Claremont	726,140,016	16,303,548	742,443,564	2,550,521	744,994,085	97.8	0.3743%
Clarksville	40,761,535	8,384,069	49,145,604	3,428,244	52,573,848	82.8	0.0264%
Colebrook	171,635,668	3,465,900	175,101,568	0	175,101,568	98.0	0.0880%
Columbia	62,063,964	15,712,337	77,776,301	209,361	77,985,662	79.5	0.0392%
Concord	4,217,522,874	134,866,316	4,352,389,190	32,095,748	4,384,484,938	96.9	2.2026%
Conway	1,687,200,253	103,766,178	1,790,966,431	1,223,476	1,792,189,907	94.2	0.9003%
Cornish	190,950,683	2,476,289	193,426,972	374,697	193,801,669	98.7	0.0974%
Crawford's Purchase	229,730	35,854	265,584	0	265,584	86.5	0.0001%
Croydon	88,882,962	8,215,919	97,098,881	0	97,098,881	91.5	0.0488%
Cutt's Grant	0	0	0	0	0	86.5	0.0000%
Dalton	77,987,061	14,848,836	92,835,897	7,196,443	100,032,340	83.9	0.0503%
Danbury	108,595,605	24,650,174	133,245,779	0	133,245,779	81.4	0.0669%
Danville	395,385,059	74,746,690	470,131,749	87	470,131,836	84.1	0.2362%
Deerfield	518,464,191	123,900,849	642,365,040	73,078	642,438,118	80.7	0.3227%
Deering	173,286,710	38,271,340	211,558,050	9,774	211,567,824	81.9	0.1063%
Derry	3,227,760,977	394,819,263	3,622,580,240	3,656,582	3,626,236,822	89.1	1.8217%
Dix's Grant	1,003,919	117,633	1,121,552	0	1,121,552	86.5	0.0006%
Dixville	7,789,848	1,124,513	8,914,361	4,233	8,918,594	86.5	0.0045%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments In Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Dorchester	43,771,812	(588,371)	43,183,441	25,548	43,208,989	101.4	0.0217%
Dover	3,628,266,340	252,183,158	3,880,449,498	6,483,347	3,886,932,845	93.5	1.9527%
Dublin	269,140,380	(6,793,756)	262,346,624	1,645,941	263,992,565	102.6	0.1326%
Dummer	34,687,005	33,603	34,720,608	0	34,720,608	99.9	0.0174%
Dunbarton	295,339,753	97,326,892	392,666,645	3,535,635	396,202,280	75.2	0.1990%
Durham	1,168,198,187	90,608,445	1,258,806,632	10,293,246	1,269,099,878	92.8	0.6375%
East Kingston	372,029,293	7,583,761	379,613,054	1,222	379,614,276	98.0	0.1907%
Easton	63,247,562	11,768,390	75,015,952	416,241	75,432,193	84.3	0.0379%
Eaton	112,223,655	1,066,043	113,289,698	0	113,289,698	99.1	0.0569%
Effingham	162,698,044	29,995,634	192,693,678	93,995	192,787,673	84.4	0.0968%
Ellsworth	13,323,747	3,218,947	16,542,694	372,290	16,914,984	80.5	0.0085%
Enfield	588,784,395	30,289,878	619,074,273	0	619,074,273	95.1	0.3110%
Epping	716,958,500	228,875,824	945,834,324	4,381,662	950,215,986	75.8	0.4774%
Epsom	427,952,981	77,887,214	505,840,195	978,133	506,818,328	84.6	0.2546%
Errol	79,301,125	(1,221,483)	78,079,642	1,613,440	79,693,082	101.6	0.0400%
Erving's Location	51,387	1,480	52,867	0	52,867	86.5	0.0000%
Exeter	2,208,995,317	163,703,048	2,372,698,365	1,906,540	2,374,604,905	93.1	1.1929%
Farmington	552,897,162	2,215,405	555,112,567	1,845,023	556,957,590	99.6	0.2798%
Fitzwilliam	247,003,322	11,352,211	258,355,533	29,206	258,384,739	95.6	0.1298%
Francestown	213,372,475	4,110,708	217,483,183	0	217,483,183	98.1	0.1093%
Franconia	283,075,246	42,254,396	325,329,642	855,675	326,185,317	87.0	0.1639%
Franklin	621,301,641	29,228,168	650,529,809	2,057,251	652,587,060	95.5	0.3278%
Freedom	491,381,554	107,821,402	599,202,956	0	599,202,956	82.0	0.3010%
Fremont	406,026,268	142,603,975	548,630,243	0	548,630,243	74.0	0.2756%
Gilford	2,023,064,040	90,879,224	2,113,943,264	2,234,071	2,116,177,335	95.7	1.0631%
Gilmanton	532,950,375	5,360,226	538,310,601	92,349	538,402,950	99.0	0.2705%
Gilsum	68,673,423	(1,336,828)	67,336,595	0	67,336,595	102.0	0.0338%
Goffstown	1,649,941,700	193,497,376	1,843,439,076	0	1,843,439,076	89.5	0.9261%
Gorham	210,768,085	17,322,746	228,090,831	347,532	228,438,363	92.4	0.1148%
Goshen	71,160,337	8,112,832	79,273,169	19,137	79,292,306	89.7	0.0398%
Grafton	114,135,708	20,031,975	134,167,683	0	134,167,683	85.0	0.0674%
Grantham	464,499,233	85,179,868	549,679,101	0	549,679,101	84.5	0.2761%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Greenfield	165,577,707	329,824	165,907,531	9,735,606	175,643,137	99.8	0.0882%
Greenland	840,747,799	87,203,209	927,951,008	0	927,951,008	90.6	0.4662%
Green's Grant	7,796,200	1,216,748	9,012,948	67,792	9,080,740	86.5	0.0046%
Greenville	112,423,981	1,247,916	113,671,897	1,521,930	115,193,827	98.9	0.0579%
Groton	70,051,249	2,263,057	72,314,306	46,692,948	119,007,254	96.9	0.0598%
Hadley's Purchase	0	0	0	0	0	86.5	0.0000%
Hale's Location	75,605,900	5,169,634	80,775,534	37,511	80,813,045	93.6	0.0406%
Hampstead	1,325,152,489	49,484,158	1,374,636,647	2,100,388	1,376,737,035	96.4	0.6916%
Hampton	3,688,773,300	239,626,436	3,928,399,736	18,230,460	3,946,630,196	93.9	1.9826%
Hampton Falls	483,473,344	59,114,016	542,587,360	729,517	543,316,877	89.1	0.2729%
Hancock	244,815,141	29,869,124	274,684,265	2,069,822	276,754,087	89.1	0.1390%
Hanover	2,272,540,680	235,713,287	2,508,253,967	2,751,724	2,511,005,691	90.6	1.2614%
Harrisville	204,843,395	12,343,923	217,187,318	175,426	217,362,744	94.3	0.1092%
Hart's Location	16,406,271	2,110,730	18,517,001	335,640	18,852,641	88.6	0.0095%
Haverhill	321,284,471	35,097,443	356,381,914	455,849	356,837,763	90.1	0.1793%
Hebron	259,414,260	48,312,249	307,726,509	5,956,784	313,683,293	84.3	0.1576%
Henniker	397,924,187	80,329,413	478,253,600	3,357,191	481,610,791	83.2	0.2419%
Hill	89,553,883	2,740,638	92,294,521	1,657,812	93,952,333	97.0	0.0472%
Hillsborough	488,792,157	72,927,080	561,719,237	191,102	561,910,339	87.0	0.2823%
Hinsdale	232,849,492	43,600,519	276,450,011	41,675	276,491,686	84.2	0.1389%
Holderness	742,045,654	100,128,930	842,174,584	937	842,175,521	88.1	0.4231%
Hollis	1,354,804,264	181,202,170	1,536,006,434	1,076	1,536,007,510	88.2	0.7716%
Hooksett	1,950,010,764	374,149,365	2,324,160,129	31,754	2,324,191,883	83.9	1.1676%
Hopkinton	756,537,771	16,183,075	772,720,846	13,364,265	786,085,111	97.9	0.3949%
Hudson	3,024,103,363	424,116,684	3,448,220,047	714,793	3,448,934,840	87.7	1.7326%
Jackson	457,610,929	14,625,835	472,236,764	921,176	473,157,940	96.9	0.2377%
Jaffrey	421,265,380	106,674,345	527,939,725	5,016	527,944,741	79.8	0.2652%
Jefferson	121,891,471	18,161,842	140,053,313	721,026	140,774,339	87.0	0.0707%
Keene	1,788,752,370	94,132,696	1,882,885,066	31,832,776	1,914,717,842	95.0	0.9619%
Kensington	380,071,403	19,556,276	399,627,679	0	399,627,679	95.1	0.2008%
Kilkenny	0	0	0	0	0	86.5	0.0000%
Kingston	804,474,929	64,270,256	868,745,185	1,499	868,746,684	92.6	0.4364%

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments In Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Laconia	2,247,082,193	244,109,743	2,491,191,936	20,763,788	2,511,955,724	90.2	1.2619%
Lancaster	261,399,842	18,277,900	279,677,742	3,290,079	282,967,821	93.4	0.1422%
Landaff	49,280,489	5,269,718	54,550,207	142,611	54,692,818	90.2	0.0275%
Langdon	55,913,061	3,876,191	59,789,252	13,736	59,802,988	93.5	0.0300%
Lebanon	1,841,438,756	489,417,853	2,330,856,609	77,972,091	2,408,828,700	79.0	1.2101%
Lee	459,617,955	134,147,548	593,765,503	256,716	594,022,219	77.4	0.2984%
Lempster	105,066,429	13,754,360	118,820,789	31,488,183	150,308,972	88.4	0.0755%
Lincoln	831,604,764	182,544,148	1,014,148,912	2,381,589	1,016,530,501	82.0	0.5107%
Lisbon	114,668,684	2,194,502	116,863,186	0	116,863,186	98.1	0.0587%
Litchfield	874,339,917	186,732,436	1,061,072,353	1,497,885	1,062,570,238	82.4	0.5338%
Littleton	575,108,198	53,981,470	629,089,668	216,598,094	845,687,762	91.4	0.4248%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Londonderry	3,882,846,850	91,387,769	3,974,234,619	36,218,693	4,010,453,312	97.7	2.0147%
Loudon	551,228,829	112,060,860	663,289,689	4,980,516	668,270,205	83.1	0.3357%
Low & Burbank's Grant	0	0	0	0	0	86.5	0.0000%
Lyman	58,307,224	15,871,380	74,178,604	0	74,178,604	78.4	0.0373%
Lyme	349,313,100	21,496,356	370,809,456	189,748	370,999,204	94.2	0.1864%
Lyndeborough	167,260,780	49,080,126	216,340,906	508	216,341,414	77.2	0.1087%
Madbury	231,557,168	44,749,969	276,307,137	0	276,307,137	83.8	0.1388%
Madison	474,227,946	111,947,735	586,175,681	1,023,061	587,198,742	80.9	0.2950%
Manchester	8,998,505,613	2,391,996,337	11,390,501,950	40,832,778	11,431,334,728	79.0	5.7427%
Marlborough	172,363,738	31,544,497	203,908,235	857,170	204,765,405	84.5	0.1029%
Marlow	63,884,940	9,015,727	72,900,667	154,782	73,055,449	87.5	0.0367%
Martin's Location	0	0	0	0	0	86.5	0.0000%
Mason	153,805,888	27,560,756	181,366,644	12,953	181,379,597	84.8	0.0911%
Meredith	1,949,689,524	363,083,857	2,312,773,381	10,298,988	2,323,072,369	84.3	1.1670%
Merrimack	3,344,242,038	590,148,277	3,934,390,315	357,622	3,934,747,937	85.0	1.9767%
Middleton	178,539,682	15,909,194	194,448,876	0	194,448,876	91.8	0.0977%
Milan	104,634,479	9,879,472	114,513,951	160,372	114,674,323	91.3	0.0576%
Milford	1,584,997,032	176,044,412	1,761,041,444	1,681,899	1,762,723,343	90.0	0.8855%
Millsfield	8,888,055	1,288,624	10,176,679	0	10,176,679	86.5	0.0051%
Milton	473,597,799	16,630,055	490,227,854	483,326	490,711,180	96.6	0.2465%

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Monroe	82,721,626	5,787,756	88,509,382	0	88,509,382	93.4	0.0445%
Mont Vernon	309,447,484	6,304,524	315,752,008	0	315,752,008	98.0	0.1586%
Moultonborough	3,343,510,723	224,755,172	3,568,265,895	4,823,452	3,573,089,347	93.7	1.7950%
Nashua	10,119,534,167	1,379,929,960	11,499,464,127	0	11,499,464,127	88.0	5.7769%
Nelson	121,924,962	4,950,136	126,875,098	207,212	127,082,310	96.1	0.0638%
New Boston	662,287,082	77,648,492	739,935,574	6,599	739,942,173	89.5	0.3717%
New Castle	730,341,423	70,470,658	800,812,081	0	800,812,081	91.2	0.4023%
New Durham	410,214,498	121,739,137	531,953,635	0	531,953,635	77.1	0.2672%
New Hampton	301,230,802	23,644,091	324,874,893	1,334,510	326,209,403	92.7	0.1639%
New Ipswich	465,488,430	11,412,241	476,900,671	3,422	476,904,093	97.6	0.2396%
New London	1,237,373,351	70,592,094	1,307,965,445	0	1,307,965,445	94.6	0.6571%
Newbury	747,686,711	157,450,241	905,136,952	2,158,860	907,295,812	82.6	0.4558%
Newfields	300,090,327	(10,422,834)	289,667,493	0	289,667,493	103.6	0.1455%
Newington	598,356,623	3,611,282	601,967,905	2,428,920	604,396,825	99.4	0.3036%
Newmarket	977,903,328	86,159,233	1,064,062,561	1,189,732	1,065,252,293	91.9	0.5351%
Newport	419,662,179	35,455,563	455,117,742	3,108,894	458,226,636	92.2	0.2302%
Newton	501,625,868	107,137,057	608,762,925	0	608,762,925	82.4	0.3058%
North Hampton	1,184,589,450	89,167,068	1,273,756,518	0	1,273,756,518	93.0	0.6399%
Northfield	335,033,432	44,753,803	379,787,235	3,378,066	383,165,301	88.2	0.1925%
Northumberland	83,121,455	7,808,207	90,929,662	1,315,408	92,245,070	91.3	0.0463%
Northwood	481,526,589	126,430,464	607,957,053	558,468	608,515,521	79.2	0.3057%
Nottingham	617,589,750	130,896,552	748,486,302	257,867	748,744,169	82.5	0.3761%
Odell	2,265,573	322,850	2,588,423	574,504	3,162,927	86.5	0.0016%
Orange	31,874,435	1,110,477	32,984,912	140,989	33,125,901	96.7	0.0166%
Orford	135,329,951	22,065,578	157,395,529	139,861	157,535,390	86.0	0.0791%
Ossipee	762,566,808	37,533,741	800,100,549	59,664	800,160,213	95.3	0.4020%
Pelham	1,923,250,070	61,515,970	1,984,766,040	1,337,750	1,986,103,790	96.9	0.9977%
Pembroke	733,863,378	18,017,975	751,881,353	1,835,789	753,717,142	97.6	0.3786%
Peterborough	722,245,196	59,341,187	781,586,383	3,738,388	785,324,771	92.4	0.3945%
Piermont	94,901,403	3,883,676	98,785,079	67,553	98,852,632	96.1	0.0497%
Pinkham's Grant	2,790,630	435,532	3,226,162	1,397,384	4,623,546	86.5	0.0023%
Pittsburg	277,448,481	34,243,419	311,691,900	4,374,105	316,066,005	88.9	0.1588%

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Pittsfield	253,115,292	61,571,306	314,686,598	400,160	315,086,758	80.4	0.1583%
Plainfield	300,056,486	8,840,872	308,897,358	42,733	308,940,091	97.1	0.1552%
Plaistow	1,161,388,712	39,631,175	1,201,019,887	0	1,201,019,887	96.7	0.6033%
Plymouth	456,123,908	56,878,490	513,002,398	2,077,379	515,079,777	88.9	0.2588%
Portsmouth	6,000,554,963	528,879,395	6,529,434,358	69,936,223	6,599,370,581	91.9	3.3153%
Randolph	65,182,216	(1,023,833)	64,158,383	1,710,176	65,868,559	101.6	0.0331%
Raymond	934,613,323	232,177,934	1,166,791,257	469,608	1,167,260,865	80.1	0.5864%
Richmond	96,702,224	8,001,091	104,703,315	0	104,703,315	92.3	0.0526%
Rindge	543,479,453	138,366,298	681,845,751	640,117	682,485,868	79.7	0.3429%
Rochester	2,626,254,377	26,516,722	2,652,771,099	47,588,739	2,700,359,838	99.0	1.3566%
Rollinsford	292,635,401	31,435,372	324,070,773	0	324,070,773	90.3	0.1628%
Roxbury	23,647,654	(635,521)	23,012,133	3,185,548	26,197,681	102.8	0.0132%
Rumney	182,066,032	8,729,913	190,795,945	356,967	191,152,912	95.4	0.0960%
Rye	2,152,859,300	371,012,625	2,523,871,925	3,166,561	2,527,038,486	85.3	1.2695%
Salem	4,522,712,281	1,123,609,700	5,646,321,981	3,975,922	5,650,297,903	80.1	2.8385%
Salisbury	138,187,565	18,713,046	156,900,611	2,483,913	159,384,524	88.0	0.0801%
Sanbornton	522,045,965	14,986,260	537,032,225	955,155	537,987,380	97.2	0.2703%
Sandown	664,720,080	99,309,120	764,029,200	0	764,029,200	87.0	0.3838%
Sandwich	437,295,505	8,885,488	446,180,993	744,349	446,925,342	98.0	0.2245%
Sargent's Purchase	1,888,530	294,742	2,183,272	0	2,183,272	86.5	0.0011%
Seabrook	1,742,546,450	151,524,443	1,894,070,893	0	1,894,070,893	92.0	0.9515%
Second College Grant	1,404,232	127,980	1,532,212	0	1,532,212	86.5	0.0008%
Sharon	54,800,818	(1,368,016)	53,432,802	5,197	53,437,999	102.6	0.0268%
Shelburne	51,298,236	(4,657,640)	46,640,596	426,318	47,066,914	110.0	0.0236%
Somersworth	1,054,320,954	25,922,247	1,080,243,201	5,673,286	1,085,916,487	97.6	0.5455%
South Hampton	166,510,198	2,339,812	168,850,010	2,083	168,852,093	98.6	0.0848%
Springfield	203,342,088	17,926,810	221,268,898	343,107	221,612,005	91.9	0.1113%
Stark	59,710,435	237,269	59,947,704	598,400	60,546,104	99.6	0.0304%
Stewartstown	87,888,214	3,562,482	91,450,696	44,883	91,495,579	96.1	0.0460%
Stoddard	284,836,310	10,602,519	295,438,829	31,639	295,470,468	96.4	0.1484%
Strafford	481,396,612	145,323,622	626,720,234	0	626,720,234	76.8	0.3148%
Stratford	42,724,040	4,995,664	47,719,704	373,790	48,093,494	89.4	0.0242%

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Stratham	1,528,739,330	21,700,528	1,550,439,858	0	1,550,439,858	98.6	0.7789%
Success	12,150,508	1,801,996	13,952,504	619,477	14,571,981	86.5	0.0073%
Sugar Hill	159,041,883	6,774,465	165,816,348	0	165,816,348	95.9	0.0833%
Sullivan	58,812,298	2,049,148	60,861,446	0	60,861,446	96.6	0.0306%
Sunapee	1,233,045,717	240,105,190	1,473,150,907	0	1,473,150,907	83.7	0.7401%
Surry	79,755,685	5,899,204	85,654,889	1,917,711	87,572,600	93.1	0.0440%
Sutton	257,005,759	65,380,443	322,386,202	1,118	322,387,320	79.7	0.1620%
Swansey	608,838,873	10,495,155	619,334,028	2,009,906	621,343,934	98.3	0.3121%
Tamworth	385,640,173	(3,044,409)	382,595,764	5,949,656	388,545,420	100.8	0.1952%
Temple	158,619,640	952,430	159,572,070	17,427	159,589,497	99.4	0.0802%
Thomson & Meserve's Purchase	5,362,170	836,870	6,199,040	369,847	6,568,887	86.5	0.0033%
Thornton	425,692,932	(8,334,120)	417,358,812	428,981	417,787,793	102.0	0.2099%
Tilton	593,007,167	4,174,849	597,182,016	232,862	597,414,878	99.3	0.3001%
Troy	116,884,397	15,290,058	132,174,455	5,195	132,179,650	88.4	0.0664%
Tuftsboro	1,187,605,408	(1,185,416)	1,186,419,992	794,577	1,187,214,569	100.1	0.5964%
Unity	130,567,397	(1,024,279)	129,543,118	35	129,543,153	100.8	0.0651%
Wakefield	1,107,051,617	88,384,769	1,195,436,386	1,260,996	1,196,697,382	92.6	0.6012%
Walpole	419,788,520	(4,957,476)	414,831,044	21,902,557	436,733,601	101.2	0.2194%
Warner	282,318,255	29,784,796	312,103,051	656,901	312,759,952	90.5	0.1571%
Warren	67,388,048	5,531,801	72,919,849	521,901	73,441,750	92.4	0.0369%
Washington	236,465,259	32,715,808	269,181,067	156,804	269,337,871	87.8	0.1353%
Waterville Valley	328,961,695	329,777	329,291,472	1,115,666	330,407,138	99.9	0.1660%
Weare	845,150,730	134,118,761	979,269,491	1,886,580	981,156,071	86.3	0.4929%
Webster	214,531,056	13,861,236	228,392,292	1,558,252	229,950,544	93.9	0.1155%
Wentworth	88,533,581	14,408,248	102,941,829	115,068	103,056,897	86.0	0.0518%
Wentworth's Location	7,515,744	1,139,745	8,655,489	8,992	8,664,481	86.5	0.0044%
Westmoreland	163,799,147	20,927,000	184,726,147	547	184,726,694	88.6	0.0928%
Whitefield	211,494,921	3,860,677	215,355,598	2,329,790	217,685,388	98.2	0.1094%
Wilmot	177,747,172	35,310,672	213,057,844	48,854	213,106,698	83.4	0.1071%
Wilton	372,711,217	89,572,943	462,284,160	231,797	462,515,957	80.6	0.2324%
Winchester	260,174,908	14,733,499	274,908,407	1,659,906	276,568,313	94.6	0.1389%
Windham	2,375,065,320	713,441,743	3,088,507,063	625,686	3,089,132,749	76.9	1.5519%

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Windsor	27,672,039	(2,622,890)	25,049,149	1,002,920	26,052,069	110.6	0.0131%
Wolfeboro	2,003,058,525	320,637,807	2,323,696,332	2,094,314	2,325,790,646	86.2	1.1684%
Woodstock	227,022,074	68,949,610	295,971,684	1,808,018	297,779,702	76.7	0.1496%
State Totals	176,931,915,381	21,112,898,249	198,044,813,630	1,014,498,035	199,059,311,665		100.0000%

2019 School Set-Of Districts Total Equalized Valuation for School Purposes			
Municipalities	Total Equalized Valuation Including Utilities Used to Apportion Local School Tax	Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only
Concord - Concord Union School District	4,192,929,768	4,004,593,744	4,163,693,926
Penacook - Merrimack Valley School District	418,635,859	384,439,491	415,719,309
Loudon School District	688,764,413	663,714,605	683,783,897

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BELKNAP COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Alton	1,744,422,750	228,822,250	1,973,245,000	485,596	1,973,730,596	88.4	0.9915%
Barnstead	591,784,344	27,769,253	619,553,597	0	619,553,597	95.5	0.3112%
Belmont	732,122,664	84,865,796	816,988,460	1,001,767	817,990,227	89.6	0.4109%
Center Harbor	432,638,267	78,127,098	510,765,365	116,622	510,881,987	84.7	0.2566%
Gilford	2,023,064,040	90,879,224	2,113,943,264	2,234,071	2,116,177,335	95.7	1.0631%
Gilmanton	532,950,375	5,360,226	538,310,601	92,349	538,402,950	99.0	0.2705%
Laconia	2,247,082,193	244,109,743	2,491,191,936	20,763,788	2,511,955,724	90.2	1.2619%
Meredith	1,949,689,524	363,083,857	2,312,773,381	10,298,988	2,323,072,369	84.3	1.1670%
New Hampton	301,230,802	23,644,091	324,874,893	1,334,510	326,209,403	92.7	0.1639%
Sanbornton	522,045,965	14,986,260	537,032,225	955,155	537,987,380	97.2	0.2703%
Tilton	593,007,167	4,174,849	597,182,016	232,862	597,414,878	99.3	0.3001%
Belknap County Totals	11,670,038,091	1,165,822,647	12,835,860,738	37,515,708	12,873,376,446		6.4671%

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CARROLL COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Albany	112,639,486	6,167,679	118,807,165	1,312,733	120,119,898	94.8	0.0603%
Bartlett	1,056,193,740	181,992,274	1,238,186,014	929,008	1,239,115,022	85.3	0.6225%
Brookfield	123,305,743	-4,255,980	119,049,763	0	119,049,763	103.6	0.0598%
Chatham	58,146,249	702,381	58,848,630	833,885	59,682,515	98.8	0.0300%
Conway	1,687,200,253	103,766,178	1,790,966,431	1,223,476	1,792,189,907	94.2	0.9003%
Eaton	112,223,655	1,066,043	113,289,698	0	113,289,698	99.1	0.0569%
Effingham	162,698,044	29,995,634	192,693,678	93,995	192,787,673	84.4	0.0968%
Freedom	491,381,554	107,821,402	599,202,956	0	599,202,956	82.0	0.3010%
Hale's Location	75,605,900	5,169,634	80,775,534	37,511	80,813,045	93.6	0.0406%
Hart's Location	16,406,271	2,110,730	18,517,001	335,640	18,852,641	88.6	0.0095%
Jackson	457,610,929	14,625,835	472,236,764	921,176	473,157,940	96.9	0.2377%
Madison	474,227,946	111,947,735	586,175,681	1,023,061	587,198,742	80.9	0.2950%
Moultonborough	3,343,510,723	224,755,172	3,568,265,895	4,823,452	3,573,089,347	93.7	1.7950%
Ossipee	762,566,808	37,533,741	800,100,549	59,664	800,160,213	95.3	0.4020%
Sandwich	437,295,505	8,885,488	446,180,993	744,349	446,925,342	98.0	0.2245%
Tamworth	385,640,173	-3,044,409	382,595,764	5,949,656	388,545,420	100.8	0.1952%
Tuftonboro	1,187,605,408	-1,185,416	1,186,419,992	794,577	1,187,214,569	100.1	0.5964%
Wakefield	1,107,051,617	88,384,769	1,195,436,386	1,260,996	1,196,697,382	92.6	0.6012%
Wolfeboro	2,003,058,525	320,637,807	2,323,696,332	2,094,314	2,325,790,646	86.2	1.1684%
Carroll County Totals	14,054,368,529	1,237,076,697	15,291,445,226	22,437,493	15,313,882,719		7.6931%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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CHESHIRE COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Alstead	160,009,193	23,318,154	183,327,347	70	183,327,417	87.3	0.0921%
Chesterfield	515,381,470	85,856,843	601,238,313	1,646,799	602,885,112	85.7	0.3029%
Dublin	269,140,380	-6,793,756	262,346,624	1,645,941	263,992,565	102.6	0.1326%
Fitzwilliam	247,003,322	11,352,211	258,355,533	29,206	258,384,739	95.6	0.1298%
Gilsum	68,673,423	-1,336,828	67,336,595	0	67,336,595	102.0	0.0338%
Harrisville	204,843,395	12,343,923	217,187,318	175,426	217,362,744	94.3	0.1092%
Hinsdale	232,849,492	43,600,519	276,450,011	41,675	276,491,686	84.2	0.1389%
Jaffrey	421,265,380	106,674,345	527,939,725	5,016	527,944,741	79.8	0.2652%
Keene	1,788,752,370	94,132,696	1,882,885,066	31,832,776	1,914,717,842	95.0	0.9619%
Marlborough	172,363,738	31,544,497	203,908,235	857,170	204,765,405	84.5	0.1029%
Marlow	63,884,940	9,015,727	72,900,667	154,782	73,055,449	87.5	0.0367%
Nelson	121,924,962	4,950,136	126,875,098	207,212	127,082,310	96.1	0.0638%
Richmond	96,702,224	8,001,091	104,703,315	0	104,703,315	92.3	0.0526%
Rindge	543,479,453	138,366,298	681,845,751	640,117	682,485,868	79.7	0.3429%
Roxbury	23,647,654	-635,521	23,012,133	3,185,548	26,197,681	102.8	0.0132%
Stoddard	284,836,310	10,602,519	295,438,829	31,639	295,470,468	96.4	0.1484%
Sullivan	58,812,298	2,049,148	60,861,446	0	60,861,446	96.6	0.0306%
Surry	79,755,685	5,899,204	85,654,889	1,917,711	87,572,600	93.1	0.0440%
Swanzy	608,838,873	10,495,155	619,334,028	2,009,906	621,343,934	98.3	0.3121%
Troy	116,884,397	15,290,058	132,174,455	5,195	132,179,650	88.4	0.0664%
Walpole	419,788,520	-4,957,476	414,831,044	21,902,557	436,733,601	101.2	0.2194%
Westmoreland	163,799,147	20,927,000	184,726,147	547	184,726,694	88.6	0.0928%
Winchester	260,174,908	14,733,499	274,908,407	1,659,906	276,568,313	94.6	0.1389%
Cheshire County Totals	6,922,811,534	635,429,442	7,558,240,976	67,949,199	7,626,190,175		3.8311%

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COOS COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	818,373	86,967	905,340	0	905,340	86.5	0.0005%
Bean's Grant	0	0	0	0	0	86.5	0.0000%
Bean's Purchase	0	0	0	0	0	86.5	0.0000%
Berlin	276,893,368	32,459,885	309,353,253	44,263,036	353,616,289	89.5	0.1776%
Cambridge	8,931,505	1,289,049	10,220,554	0	10,220,554	86.5	0.0051%
Carroll	325,821,121	53,472,889	379,294,010	1,458,241	380,752,251	85.9	0.1913%
Chandler's Purchase	37,050	5,782	42,832	0	42,832	86.5	0.0000%
Clarksville	40,761,535	8,384,069	49,145,604	3,428,244	52,573,848	82.8	0.0264%
Colebrook	171,635,668	3,465,900	175,101,568	0	175,101,568	98.0	0.0880%
Columbia	62,063,964	15,712,337	77,776,301	209,361	77,985,662	79.5	0.0392%
Crawford's Purchase	229,730	35,854	265,584	0	265,584	86.5	0.0001%
Cutt's Grant	0	0	0	0	0	86.5	0.0000%
Dalton	77,987,061	14,848,836	92,835,897	7,196,443	100,032,340	83.9	0.0503%
Dix's Grant	1,003,919	117,633	1,121,552	0	1,121,552	86.5	0.0006%
Dixville	7,789,848	1,124,513	8,914,361	4,233	8,918,594	86.5	0.0045%
Dummer	34,687,005	33,603	34,720,608	0	34,720,608	99.9	0.0174%
Errol	79,301,125	-1,221,483	78,079,642	1,613,440	79,693,082	101.6	0.0400%
Erving's Location	51,387	1,480	52,867	0	52,867	86.5	0.0000%
Gorham	210,768,085	17,322,746	228,090,831	347,532	228,438,363	92.4	0.1148%
Green's Grant	7,796,200	1,216,748	9,012,948	67,792	9,080,740	86.5	0.0046%
Hadley's Purchase	0	0	0	0	0	86.5	0.0000%
Jefferson	121,891,471	18,161,842	140,053,313	721,026	140,774,339	87.0	0.0707%
Kilkenny	0	0	0	0	0	86.5	0.0000%
Lancaster	261,399,842	18,277,900	279,677,742	3,290,079	282,967,821	93.4	0.1422%
Low & Burbank's Grant	0	0	0	0	0	86.5	0.0000%
Martin's Location	0	0	0	0	0	86.5	0.0000%
Milan	104,634,479	9,879,472	114,513,951	160,372	114,674,323	91.3	0.0576%
Millsfield	8,888,055	1,288,624	10,176,679	0	10,176,679	86.5	0.0051%
Northumberland	83,121,455	7,808,207	90,929,662	1,315,408	92,245,070	91.3	0.0463%
Odell	2,265,573	322,850	2,588,423	574,504	3,162,927	86.5	0.0016%

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COOS COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
COOS COUNTY Continued							
Pinkham's Grant	2,790,630	435,532	3,226,162	1,397,384	4,623,546	86.5	0.0023%
Pittsburg	277,448,481	34,243,419	311,691,900	4,374,105	316,066,005	88.9	0.1588%
Randolph	65,182,216	-1,023,833	64,158,383	1,710,176	65,868,559	101.6	0.0331%
Sargent's Purchase	1,888,530	294,742	2,183,272	0	2,183,272	86.5	0.0011%
Second College Grant	1,404,232	127,980	1,532,212	0	1,532,212	86.5	0.0008%
Shelburne	51,298,236	-4,657,640	46,640,596	426,318	47,066,914	110.0	0.0236%
Stark	59,710,435	237,269	59,947,704	598,400	60,546,104	99.6	0.0304%
Stewartstown	87,888,214	3,562,482	91,450,696	44,883	91,495,579	96.1	0.0460%
Stratford	42,724,040	4,995,664	47,719,704	373,790	48,093,494	89.4	0.0242%
Success	12,150,508	1,801,996	13,952,504	619,477	14,571,981	86.5	0.0073%
Thomson & Meserve's Purchase	5,362,170	836,870	6,199,040	369,847	6,568,887	86.5	0.0033%
Wentworth's Location	7,515,744	1,139,745	8,655,489	8,992	8,664,481	86.5	0.0044%
Whitefield	211,494,921	3,860,677	215,355,598	2,329,790	217,685,388	98.2	0.1094%
Coos County Totals	2,715,636,176	249,950,606	2,965,586,782	76,902,873	3,042,489,655		1.5284%

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**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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GRAFTON COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Alexandria	180,588,651	37,198,457	217,787,108	239,317	218,026,425	82.9	0.1095%
Ashland	242,930,924	10,116,342	253,047,266	2,144,572	255,191,838	96.0	0.1282%
Bath	106,226,376	5,281,357	111,507,733	9,339,462	120,847,195	95.0	0.0607%
Benton	24,473,834	1,556,987	26,030,821	701,580	26,732,401	94.0	0.0134%
Bethlehem	254,928,700	33,986,061	288,914,761	1,492,896	290,407,657	88.2	0.1459%
Bridgewater	344,003,700	73,492,369	417,496,069	0	417,496,069	82.4	0.2097%
Bristol	452,756,573	96,016,012	548,772,585	1,445,385	550,217,970	82.5	0.2764%
Campton	422,336,336	5,981,224	428,317,560	822,771	429,140,331	98.6	0.2156%
Canaan	341,016,342	62,358,094	403,374,436	110,780	403,485,216	84.5	0.2027%
Dorchester	43,771,812	-588,371	43,183,441	25,548	43,208,989	101.4	0.0217%
Easton	63,247,562	11,768,390	75,015,952	416,241	75,432,193	84.3	0.0379%
Ellsworth	13,323,747	3,218,947	16,542,694	372,290	16,914,984	80.5	0.0085%
Enfield	588,784,395	30,289,878	619,074,273	0	619,074,273	95.1	0.3110%
Franconia	283,075,246	42,254,396	325,329,642	855,675	326,185,317	87.0	0.1639%
Grafton	114,135,708	20,031,975	134,167,683	0	134,167,683	85.0	0.0674%
Groton	70,051,249	2,263,057	72,314,306	46,692,948	119,007,254	96.9	0.0598%
Hanover	2,272,540,680	235,713,287	2,508,253,967	2,751,724	2,511,005,691	90.6	1.2614%
Haverhill	321,284,471	35,097,443	356,381,914	455,849	356,837,763	90.1	0.1793%
Hebron	259,414,260	48,312,249	307,726,509	5,956,784	313,683,293	84.3	0.1576%
Holderness	742,045,654	100,128,930	842,174,584	937	842,175,521	88.1	0.4231%
Landaff	49,280,489	5,269,718	54,550,207	142,611	54,692,818	90.2	0.0275%
Lebanon	1,841,438,756	489,417,853	2,330,856,609	77,972,091	2,408,828,700	79.0	1.2101%
Lincoln	831,604,764	182,544,148	1,014,148,912	2,381,589	1,016,530,501	82.0	0.5107%
Lisbon	114,668,684	2,194,502	116,863,186	0	116,863,186	98.1	0.0587%
Littleton	575,108,198	53,981,470	629,089,668	216,598,094	845,687,762	91.4	0.4248%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Lyman	58,307,224	15,871,380	74,178,604	0	74,178,604	78.4	0.0373%
Lyme	349,313,100	21,496,356	370,809,456	189,748	370,999,204	94.2	0.1864%
Monroe	82,721,626	5,787,756	88,509,382	0	88,509,382	93.4	0.0445%
Orange	31,874,435	1,110,477	32,984,912	140,989	33,125,901	96.7	0.0166%

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

**Does not include utilities or railroads

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GRAFTON COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
GRAFTON COUNTY Continued							
Orford	135,329,951	22,065,578	157,395,529	139,861	157,535,390	86.0	0.0791%
Piermont	94,901,403	3,883,676	98,785,079	67,553	98,852,632	96.1	0.0497%
Plymouth	456,123,908	56,878,490	513,002,398	2,077,379	515,079,777	88.9	0.2588%
Rumney	182,066,032	8,729,913	190,795,945	356,967	191,152,912	95.4	0.0960%
Sugar Hill	159,041,883	6,774,465	165,816,348	0	165,816,348	95.9	0.0833%
Thornton	425,692,932	-8,334,120	417,358,812	428,981	417,787,793	102.0	0.2099%
Warren	67,388,048	5,531,801	72,919,849	521,901	73,441,750	92.4	0.0369%
Waterville Valley	328,961,695	329,777	329,291,472	1,115,666	330,407,138	99.9	0.1660%
Wentworth	88,533,581	14,408,248	102,941,829	115,068	103,056,897	86.0	0.0518%
Woodstock	227,022,074	68,949,610	295,971,684	1,808,018	297,779,702	76.7	0.1496%
Grafton County Totals	13,240,451,603	1,811,368,182	15,051,819,785	377,881,275	15,429,701,060		7.7513%

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HILLSBOROUGH COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Amherst	1,698,390,720	313,877,890	2,012,268,610	220,275	2,012,488,885	84.4	1.0110%
Antrim	240,159,450	28,414,545	268,573,995	5,360,916	273,934,911	89.4	0.1376%
Bedford	4,041,877,090	226,189,826	4,268,066,916	3,687	4,268,070,603	94.7	2.1441%
Bennington	125,239,477	2,678,081	127,917,558	17,654	127,935,212	97.9	0.0643%
Brookline	657,086,553	33,824,840	690,911,393	0	690,911,393	95.1	0.3471%
Deering	173,286,710	38,271,340	211,558,050	9,774	211,567,824	81.9	0.1063%
Francestown	213,372,475	4,110,708	217,483,183	0	217,483,183	98.1	0.1093%
Goffstown	1,649,941,700	193,497,376	1,843,439,076	0	1,843,439,076	89.5	0.9261%
Greenfield	165,577,707	329,824	165,907,531	9,735,606	175,643,137	99.8	0.0882%
Greenville	112,423,981	1,247,916	113,671,897	1,521,930	115,193,827	98.9	0.0579%
Hancock	244,815,141	29,869,124	274,684,265	2,069,822	276,754,087	89.1	0.1390%
Hillsborough	488,792,157	72,927,080	561,719,237	191,102	561,910,339	87.0	0.2823%
Hollis	1,354,804,264	181,202,170	1,536,006,434	1,076	1,536,007,510	88.2	0.7716%
Hudson	3,024,103,363	424,116,684	3,448,220,047	714,793	3,448,934,840	87.7	1.7326%
Litchfield	874,339,917	186,732,436	1,061,072,353	1,497,885	1,062,570,238	82.4	0.5338%
Lyndeborough	167,260,780	49,080,126	216,340,906	508	216,341,414	77.2	0.1087%
Manchester	8,998,505,613	2,391,996,337	11,390,501,950	40,832,778	11,431,334,728	79.0	5.7427%
Mason	153,805,888	27,560,756	181,366,644	12,953	181,379,597	84.8	0.0911%
Merrimack	3,344,242,038	590,148,277	3,934,390,315	357,622	3,934,747,937	85.0	1.9767%
Milford	1,584,997,032	176,044,412	1,761,041,444	1,681,899	1,762,723,343	90.0	0.8855%
Mont Vernon	309,447,484	6,304,524	315,752,008	0	315,752,008	98.0	0.1586%
Nashua	10,119,534,167	1,379,929,960	11,499,464,127	0	11,499,464,127	88.0	5.7769%
New Boston	662,287,082	77,648,492	739,935,574	6,599	739,942,173	89.5	0.3717%
New Ipswich	465,488,430	11,412,241	476,900,671	3,422	476,904,093	97.6	0.2396%
Pelham	1,923,250,070	61,515,970	1,984,766,040	1,337,750	1,986,103,790	96.9	0.9977%
Peterborough	722,245,196	59,341,187	781,586,383	3,738,388	785,324,771	92.4	0.3945%
Sharon	54,800,818	-1,368,016	53,432,802	5,197	53,437,999	102.6	0.0268%
Temple	158,619,640	952,430	159,572,070	17,427	159,589,497	99.4	0.0802%
Weare	845,150,730	134,118,761	979,269,491	1,886,580	981,156,071	86.3	0.4929%
Wilton	372,711,217	89,572,943	462,284,160	231,797	462,515,957	80.6	0.2324%
Windsor	27,672,039	-2,622,890	25,049,149	1,002,920	26,052,069	110.6	0.0131%
Hillsborough County Totals	44,974,228,929	6,788,925,350	51,763,154,279	72,460,360	51,835,614,639		26.0403%

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MERRIMACK COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Allentown	288,752,496	37,877,640	326,630,136	386,564	327,016,700	88.4	0.1643%
Andover	286,403,290	6,418,432	292,821,722	8,174	292,829,896	97.8	0.1471%
Boscawen	278,588,164	11,865,052	290,453,216	4,406,680	294,859,896	95.9	0.1481%
Bow	1,182,539,210	21,669,144	1,204,208,354	3,404	1,204,211,758	98.2	0.6050%
Bradford	195,806,972	50,308,557	246,115,529	33,677	246,149,206	79.5	0.1237%
Canterbury	257,340,623	58,308,607	315,649,230	426,380	316,075,610	81.5	0.1588%
Chichester	314,873,990	22,195,339	337,069,329	0	337,069,329	93.4	0.1693%
Concord	4,217,522,874	134,866,316	4,352,389,190	32,095,748	4,384,484,938	96.9	2.2026%
Danbury	108,595,605	24,650,174	133,245,779	0	133,245,779	81.4	0.0669%
Dunbarton	295,339,753	97,326,892	392,666,645	3,535,635	396,202,280	75.2	0.1990%
Epsom	427,952,981	77,887,214	505,840,195	978,133	506,818,328	84.6	0.2546%
Franklin	621,301,641	29,228,168	650,529,809	2,057,251	652,587,060	95.5	0.3278%
Henniker	397,924,187	80,329,413	478,253,600	3,357,191	481,610,791	83.2	0.2419%
Hill	89,553,883	2,740,638	92,294,521	1,657,812	93,952,333	97.0	0.0472%
Hooksett	1,950,010,764	374,149,365	2,324,160,129	31,754	2,324,191,883	83.9	1.1676%
Hopkinton	756,537,771	16,183,075	772,720,846	13,364,265	786,085,111	97.9	0.3949%
Loudon	551,228,829	112,060,860	663,289,689	4,980,516	668,270,205	83.1	0.3357%
New London	1,237,373,351	70,592,094	1,307,965,445	0	1,307,965,445	94.6	0.6571%
Newbury	747,686,711	157,450,241	905,136,952	2,158,860	907,295,812	82.6	0.4558%
Northfield	335,033,432	44,753,803	379,787,235	3,378,066	383,165,301	88.2	0.1925%
Pembroke	733,863,378	18,017,975	751,881,353	1,835,789	753,717,142	97.6	0.3786%
Pittsfield	253,115,292	61,571,306	314,686,598	400,160	315,086,758	80.4	0.1583%
Salisbury	138,187,565	18,713,046	156,900,611	2,483,913	159,384,524	88.0	0.0801%
Sutton	257,005,759	65,380,443	322,386,202	1,118	322,387,320	79.7	0.1620%
Warner	282,318,255	29,784,796	312,103,051	656,901	312,759,952	90.5	0.1571%
Webster	214,531,056	13,861,236	228,392,292	1,558,252	229,950,544	93.9	0.1155%
Wilmot	177,747,172	35,310,672	213,057,844	48,854	213,106,698	83.4	0.1071%
Merrimack County Totals	16,597,135,004	1,673,500,498	18,270,635,502	79,845,097	18,350,480,599		9.2186%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

ROCKINGHAM COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Atkinson	995,285,475	192,399,192	1,187,684,667	0	1,187,684,667	83.8	0.5966%
Auburn	847,281,828	71,655,135	918,936,963	17,678,786	936,615,749	92.2	0.4705%
Brentwood	560,471,106	115,580,485	676,051,591	0	676,051,591	82.9	0.3396%
Candia	505,584,161	23,797,787	529,381,948	8,923	529,390,871	95.5	0.2659%
Chester	678,964,167	48,698,662	727,662,829	0	727,662,829	93.3	0.3656%
Danville	395,385,059	74,746,690	470,131,749	87	470,131,836	84.1	0.2362%
Deerfield	518,464,191	123,900,849	642,365,040	73,078	642,438,118	80.7	0.3227%
Derry	3,227,760,977	394,819,263	3,622,580,240	3,656,582	3,626,236,822	89.1	1.8217%
East Kingston	372,029,293	7,583,761	379,613,054	1,222	379,614,276	98.0	0.1907%
Epping	716,958,500	228,875,824	945,834,324	4,381,662	950,215,986	75.8	0.4774%
Exeter	2,208,995,317	163,703,048	2,372,698,365	1,906,540	2,374,604,905	93.1	1.1929%
Fremont	406,026,268	142,603,975	548,630,243	0	548,630,243	74.0	0.2756%
Greenland	840,747,799	87,203,209	927,951,008	0	927,951,008	90.6	0.4662%
Hampstead	1,325,152,489	49,484,158	1,374,636,647	2,100,388	1,376,737,035	96.4	0.6916%
Hampton	3,688,773,300	239,626,436	3,928,399,736	18,230,460	3,946,630,196	93.9	1.9826%
Hampton Falls	483,473,344	59,114,016	542,587,360	729,517	543,316,877	89.1	0.2729%
Kensington	380,071,403	19,556,276	399,627,679	0	399,627,679	95.1	0.2008%
Kingston	804,474,929	64,270,256	868,745,185	1,499	868,746,684	92.6	0.4364%
Londonderry	3,882,846,850	91,387,769	3,974,234,619	36,218,693	4,010,453,312	97.7	2.0147%
New Castle	730,341,423	70,470,658	800,812,081	0	800,812,081	91.2	0.4023%
Newfields	300,090,327	-10,422,834	289,667,493	0	289,667,493	103.6	0.1455%
Newington	598,356,623	3,611,282	601,967,905	2,428,920	604,396,825	99.4	0.3036%
Newmarket	977,903,328	86,159,233	1,064,062,561	1,189,732	1,065,252,293	91.9	0.5351%
Newton	501,625,868	107,137,057	608,762,925	0	608,762,925	82.4	0.3058%
North Hampton	1,184,589,450	89,167,068	1,273,756,518	0	1,273,756,518	93.0	0.6399%
Northwood	481,526,589	126,430,464	607,957,053	558,468	608,515,521	79.2	0.3057%
Nottingham	617,589,750	130,896,552	748,486,302	257,867	748,744,169	82.5	0.3761%
Plaistow	1,161,388,712	39,631,175	1,201,019,887	0	1,201,019,887	96.7	0.6033%
Portsmouth	6,000,554,963	528,879,395	6,529,434,358	69,936,223	6,599,370,581	91.9	3.3153%
Raymond	934,613,323	232,177,934	1,166,791,257	469,608	1,167,260,865	80.1	0.5864%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

ROCKINGHAM COUNTY	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Municipality							
ROCKINGHAM COUNTY Continued							
Rye	2,152,859,300	371,012,625	2,523,871,925	3,166,561	2,527,038,486	85.3	1.2695%
Salem	4,522,712,281	1,123,609,700	5,646,321,981	3,975,922	5,650,297,903	80.1	2.8385%
Sandown	664,720,080	99,309,120	764,029,200	0	764,029,200	87.0	0.3838%
Seabrook	1,742,546,450	151,524,443	1,894,070,893	0	1,894,070,893	92.0	0.9515%
South Hampton	166,510,198	2,339,812	168,850,010	2,083	168,852,093	98.6	0.0848%
Stratham	1,528,739,330	21,700,528	1,550,439,858	0	1,550,439,858	98.6	0.7789%
Windham	2,375,065,320	713,441,743	3,088,507,063	625,686	3,089,132,749	76.9	1.5519%
Rockingham County Totals	49,480,479,771	6,086,082,746	55,566,562,517	167,598,507	55,734,161,024		27.9988%

STRAFFORD COUNTY	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Municipality							
Barrington	1,137,066,625	37,550,036	1,174,616,661	833,920	1,175,450,581	96.8	0.5905%
Dover	3,628,266,340	252,183,158	3,880,449,498	6,483,347	3,886,932,845	93.5	1.9527%
Durham	1,168,198,187	90,608,445	1,258,806,632	10,293,246	1,269,099,878	92.8	0.6375%
Farmington	552,897,162	2,215,405	555,112,567	1,845,023	556,957,590	99.6	0.2798%
Lee	459,617,955	134,147,548	593,765,503	256,716	594,022,219	77.4	0.2984%
Madbury	231,557,168	44,749,969	276,307,137	0	276,307,137	83.8	0.1388%
Middleton	178,539,682	15,909,194	194,448,876	0	194,448,876	91.8	0.0977%
Milton	473,597,799	16,630,055	490,227,854	483,326	490,711,180	96.6	0.2465%
New Durham	410,214,498	121,739,137	531,953,635	0	531,953,635	77.1	0.2672%
Rochester	2,626,254,377	26,516,722	2,652,771,099	47,588,739	2,700,359,838	99.0	1.3566%
Rollinsford	292,635,401	31,435,372	324,070,773	0	324,070,773	90.3	0.1628%
Somersworth	1,054,320,954	25,922,247	1,080,243,201	5,673,286	1,085,916,487	97.6	0.5455%
Strafford	481,396,612	145,323,622	626,720,234	0	626,720,234	76.8	0.3148%
Strafford County Totals	12,694,562,760	944,930,910	13,639,493,670	73,457,603	13,712,951,273		6.8889%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2019 Equalization Survey Not Including Utilities and Railroad
County Order

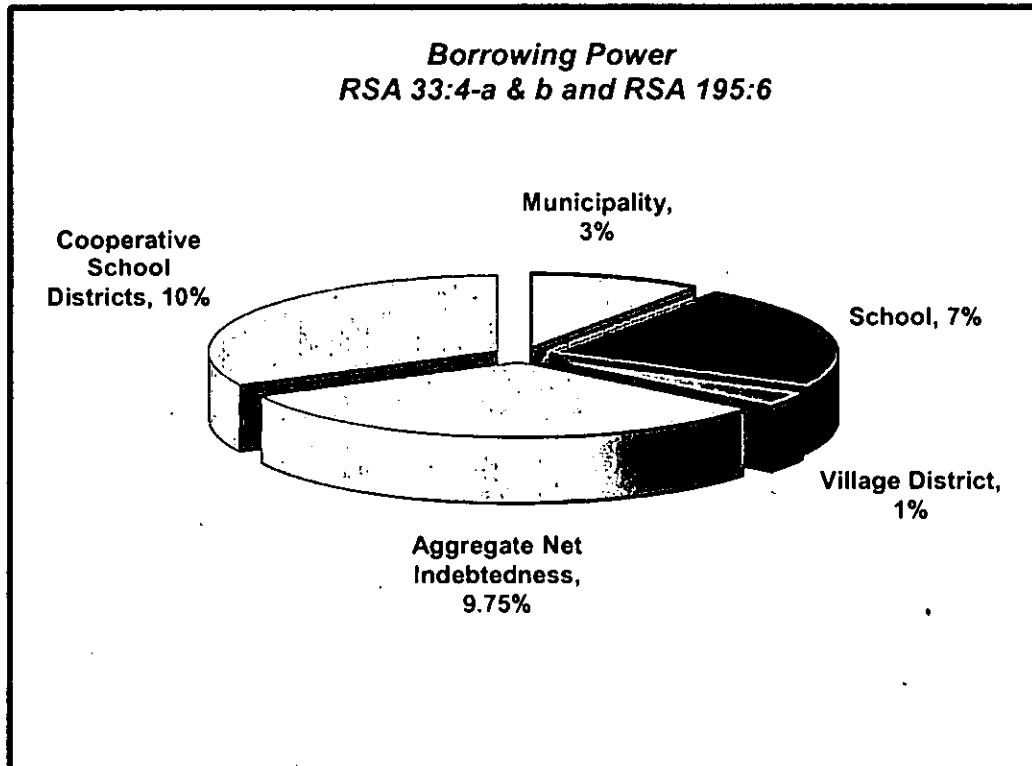
SULLIVAN COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2019 Equalization Ratio	% Proportion to State Tax
Acworth	96,280,000	2,765,781	99,045,781	5,861	99,051,642	97.2	0.0498%
Charlestown	260,171,137	45,106,419	305,277,556	346,212	305,623,768	85.2	0.1535%
Claremont	726,140,016	16,303,548	742,443,564	2,550,521	744,994,085	97.8	0.3743%
Cornish	190,950,683	2,476,289	193,426,972	374,697	193,801,669	98.7	0.0974%
Croydon	88,882,962	8,215,919	97,098,881	0	97,098,881	91.5	0.0488%
Goshen	71,160,337	8,112,832	79,273,169	19,137	79,292,306	89.7	0.0398%
Grantham	464,499,233	85,179,868	549,679,101	0	549,679,101	84.5	0.2761%
Langdon	55,913,061	3,876,191	59,789,252	13,736	59,802,988	93.5	0.0300%
Lempster	105,066,429	13,754,360	118,820,789	31,488,183	150,308,972	88.4	0.0755%
Newport	419,662,179	35,455,563	455,117,742	3,108,894	458,226,636	92.2	0.2302%
Plainfield	300,056,486	8,840,872	308,897,358	42,733	308,940,091	97.1	0.1552%
Springfield	203,342,088	17,926,810	221,268,898	343,107	221,612,005	91.9	0.1113%
Sunapee	1,233,045,717	240,105,190	1,473,150,907	0	1,473,150,907	83.7	0.7401%
Unity	130,567,397	-1,024,279	129,543,118	35	129,543,153	100.8	0.0651%
Washington	236,465,259	32,715,808	269,181,067	156,804	269,337,871	87.8	0.1353%
Sullivan County Totals	4,582,202,984	519,811,171	5,102,014,155	38,449,920	5,140,464,075		2.5824%
State Totals	176,931,915,381	21,112,898,249	198,044,813,630	1,014,498,035	199,059,311,665		100.0000%

2019 School Set-Off Districts Total Equalized Valuation for School Purposes			
Municipalities	Total Equalized Valuation Including Utilities Used to Apportion Local School Tax	Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only
Concord - Concord Union School District	4,192,929,768	4,004,593,744	4,163,693,926
Penacook - Merrimack Valley School District	418,635,859	384,439,491	415,719,309
Loudon School District	688,764,413	663,714,605	683,783,897

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

**Does not include utilities or railroads

Base Valuation for Debt Limits



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

MUNICIPAL AND PROPERTY DIVISION

2019 Base Valuation for Debt Limits

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Acworth	98,628,456	2,833,432	101,461,888	0	101,461,888
Albany	115,818,686	6,342,066	122,160,752	0	122,160,752
Alexandria	198,167,051	40,824,401	238,991,452	0	238,991,452
Allenstown	297,490,196	39,024,218	336,514,414	0	336,514,414
Alstead	163,278,593	23,793,771	187,072,364	0	187,072,364
Alton	1,752,952,350	229,941,519	1,982,893,869	0	1,982,893,869
Amherst	1,747,592,420	322,972,043	2,070,564,463	0	2,070,564,463
Andover	304,208,590	6,818,961	311,027,551	0	311,027,551
Antrim	249,335,950	29,502,586	278,838,536	0	278,838,536
Ashland	247,207,364	10,294,527	257,501,891	0	257,501,891
Atkinson & Gilmanton	818,373	86,967	905,340	0	905,340
Atkinson	1,004,519,575	194,184,304	1,198,703,879	0	1,198,703,879
Auburn	863,385,428	73,017,478	936,402,906	0	936,402,906
Barnstead	601,557,018	28,229,745	629,786,763	0	629,786,763
Barrington	1,150,530,325	37,995,117	1,188,525,442	0	1,188,525,442
Bartlett	1,065,028,740	183,514,836	1,248,543,576	0	1,248,543,576
Bath	125,214,976	6,280,757	131,495,733	0	131,495,733
Beans' Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,095,806,840	229,208,070	4,325,014,910	0	4,325,014,910
Belmont	743,222,782	86,154,203	829,376,985	0	829,376,985
Bennington	127,277,077	2,721,789	129,998,866	0	129,998,866
Benton	25,499,534	1,622,457	27,121,991	0	27,121,991
Berlin	412,225,868	48,336,882	460,562,750	0	460,562,750
Bethlehem	261,286,660	34,836,673	296,123,333	0	296,123,333
Boscawen	288,929,864	12,307,189	301,237,053	0	301,237,053
Bow	1,294,517,915	23,721,707	1,318,239,622	0	1,318,239,622
Bradford	201,269,972	51,717,255	252,987,227	0	252,987,227
Brentwood	582,474,006	120,119,081	702,593,087	0	702,593,087
Bridgewater	350,939,300	74,973,759	425,913,059	0	425,913,059
Bristol	471,534,473	99,999,204	571,533,677	0	571,533,677
Brookfield	124,312,043	4,290,947	120,021,096	0	120,021,096
Brookline	667,344,153	34,353,360	701,697,513	0	701,697,513
Cambridge	9,092,072	1,314,109	10,406,181	0	10,406,181
Campton	436,002,836	6,175,273	442,178,109	0	442,178,109
Canaan	348,470,142	63,725,359	412,195,501	0	412,195,501
Candia	513,604,108	24,175,690	537,779,798	0	537,779,798
Canterbury	263,980,723	59,815,869	323,796,592	0	323,796,592
Carroll	329,433,801	54,065,890	383,499,691	0	383,499,691
Center Harbor	434,767,397	78,511,699	513,279,096	0	513,279,096
Chandler's Purchase	41,121	6,417	47,538	0	47,538
Charlestown	282982237	49068910	332051147	0	332051147
Chatham	59500049	718824	60218873	0	60218873
Chester	724,050,973	51,936,406	775,987,379	0	775,987,379
Chesterfield	521,216,633	86,830,506	608,047,139	0	608,047,139
Chichester	323,112,390	22,777,495	345,889,885	0	345,889,885

MUNICIPAL AND PROPERTY DIVISION

2019 Base Valuation for Debt Limits

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Claremont	767,744,816	17,239,443	784,984,259	0	784,984,259
Clarksville	41,957,835	8,632,576	50,590,411	0	50,590,411
Colebrook	187,543,968	3,790,559	191,334,527	0	191,334,527
Columbia	86,095,164	21,909,061	108,004,225	0	108,004,225
Concord	4,433,101,874	141,763,064	4,574,864,938	0	4,574,864,938
Conway	1,747,261,353	107,464,208	1,854,725,561	0	1,854,725,561
Cornish	197,184,183	2,558,393	199,742,576	0	199,742,576
Crawford's Purchase	230,072	35,907	265,979	0	265,979
Croydon	91,293,462	8,439,845	99,733,307	0	99,733,307
Cutt's Grant	0	0	0	0	0
Dalton	83,139,661	15,837,595	98,977,256	0	98,977,256
Danbury	111,391,938	25,289,140	136,681,078	0	136,681,078
Danville	410,510,859	77,606,384	488,117,243	0	488,117,243
Deerfield	588,306,891	140,604,246	728,911,137	0	728,911,137
Deering	186,237,910	41,133,571	227,371,481	0	227,371,481
Derry	3,273,854,150	400,458,047	3,674,312,197	0	3,674,312,197
Dix's Grant	1,003,919	117,633	1,121,552	0	1,121,552
Dixville	7,969,989	23,910,827	31,880,816	0	31,880,816
Dorchester	44,960,312	604,780	44,355,532	0	44,355,532
Dover	3701359340	257264489	3958623829	0	3958623829
Dublin	273073580	6893428	266180152	0	266180152
Dummer	99,082,905	9,673,658	89,409,247	0	89,409,247
Dunbarton	315,735,653	104,053,199	419,788,852	0	419,788,852
Durham	1,208,806,787	93,759,113	1,302,565,900	0	1,302,565,900
East Kingston	396,414,793	8,081,424	404,496,217	0	404,496,217
Easton	64,135,162	11,933,696	76,068,858	0	76,068,858
Eaton	113,400,155	1,076,727	114,476,882	0	114,476,882
Effingham	167,519,944	30,886,886	198,406,830	0	198,406,830
Ellsworth	13,708,347	3,312,111	17,020,458	0	17,020,458
Enfield	596,772,695	30,701,472	627,474,167	0	627,474,167
Epping	728,317,500	232,502,312	960,819,812	0	960,819,812
Epsom	435,271,081	79,219,351	514,490,432	0	514,490,432
Errol	88,834,525	1,371,615	87,462,910	0	87,462,910
Erving's Location	51,387	1,480	52,867	0	52,867
Exeter	2,250,035,117	166,744,665	2,416,779,782	0	2,416,779,782
Farmington	565,856,662	2,267,451	568,124,113	0	568,124,113
Fitzwilliam	294,598,130	13,542,767	308,140,897	0	308,140,897
Francestown	216,883,875	4,178,717	221,062,592	0	221,062,592
Franconia	288,323,046	43,038,552	331,361,598	0	331,361,598
Franklin	692,746,471	32,594,678	725,341,149	0	725,341,149
Freedom	495,480,054	108,721,073	604,201,127	0	604,201,127
Fremont	412,248,368	144,790,118	557,038,486	0	557,038,486
Gilford	2,034,027,240	91,371,823	2,125,399,063	0	2,125,399,063
Gilmanton	540927875	5440807	546368682	0	546368682
Gilsum	70932123	1381116	69551007	0	69551007
Goffstown	1,726,526,400	202,482,174	1,929,008,574	0	1,929,008,574

MUNICIPAL AND PROPERTY DIVISION

2019 Base Valuation for Debt Limits

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared- Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Gorham	272,793,185	22,424,378	295,217,563	0	295,217,563
Goshen	72,865,087	8,308,583	81,173,670	0	81,173,670
Grafton	117,663,108	20,654,457	138,317,565	0	138,317,565
Grantham	469,595,533	86,114,692	555,710,225	0	555,710,225
Greenfield	168,900,207	336,482	169,236,689	0	169,236,689
Greenland	864,588,999	89,676,799	954,265,798	0	954,265,798
Green's Grant	7,886,494	1,230,840	9,117,334	0	9,117,334
Greenville	116,590,681	1,294,259	117,884,940	0	117,884,940
Groton	81,894,309	2,641,938	84,536,247	0	84,536,247
Hadley's Purchase	0	0	0	0	0
Hale's Location	75,828,600	5,184,861	81,013,461	0	81,013,461
Hampstead	1,338,558,889	49,984,813	1,388,543,702	0	1,388,543,702
Hampton	3,793,066,700	246,401,619	4,039,468,319	0	4,039,468,319
Hampton Falls	488,908,644	59,778,940	548,687,584	0	548,687,584
Hancock	250,355,841	30,546,943	280,902,784	0	280,902,784
Hanover	2,286,110,080	237,121,150	2,523,231,230	0	2,523,231,230
Harrisville	206,669,695	12,454,314	219,124,009	0	219,124,009
Hart's Location	16,816,271	2,163,484	18,979,755	0	18,979,755
Haverhill	346,334,871	37,849,928	384,184,799	0	384,184,799
Hebron	264,874,060	49,329,080	314,203,140	0	314,203,140
Henniker	407,955,887	82,355,045	490,310,932	0	490,310,932
Hill	93049183	2848740	95897923	0	95897923
Hillsborough	522122031	77907406	600029437	0	600029437
Hinsdale	338,832,842	63,488,131	402,320,973	0	402,320,973
Holderness	756,914,454	102,137,315	859,051,769	0	859,051,769
Hollis	1,370,754,864	183,336,151	1,554,091,015	0	1,554,091,015
Hooksett	2,069,214,564	397,023,992	2,466,238,556	0	2,466,238,556
Hopkinton	786,955,671	16,835,553	803,791,224	0	803,791,224
Hudson	3,165,897,567	444,003,442	3,609,901,009	0	3,609,901,009
Jackson	460,108,729	14,705,744	474,814,473	0	474,814,473
Jaffrey	428,291,780	108,452,958	536,744,738	0	536,744,738
Jefferson	129,256,071	19,262,299	148,518,370	0	148,518,370
Keene	1,862,926,070	98,036,575	1,960,962,645	0	1,960,962,645
Kensington	394,890,436	20,319,822	415,210,258	0	415,210,258
Kilkenny	11,199	1,748	12,947	0	12,947
Kingston	849,085,329	67,835,235	916,920,564	0	916,920,564
Laconia	2,286,284,164	248,368,937	2,534,653,101	0	2,534,653,101
Lancaster	276,020,642	19,311,062	295,331,704	0	295,331,704
Landaff	50,720,789	5,426,203	56,146,992	0	56,146,992
Langdon	57,445,871	3,982,750	61,428,621	0	61,428,621
Lebanon	1,924,729,556	511,558,446	2,436,288,002	0	2,436,288,002
Lee	466,894,155	136,272,123	603,166,278	0	603,166,278
Lempster	110,335,129	14,445,728	124,780,857	0	124,780,857
Lincoln	851,531,664	186,918,346	1,038,450,010	0	1,038,450,010
Lisbon	118,207,984	2,263,051	120,471,035	0	120,471,035
Litchfield	918017317	196061589	1114078906	0	1114078906

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Littleton	645224898	60578883	705803781	0	705803781
Livermore	136,600	0	136,600	0	136,600
Londonderry	4,670,184,650	109,922,846	4,780,107,496	0	4,780,107,496
Loudon	572,045,229	116,294,279	688,339,508	0	688,339,508
Low & Burbank's Grant	0	0	0	0	0
Lyman	59,655,524	16,242,851	75,898,375	0	75,898,375
Lyme	355,058,800	21,850,126	376,908,926	0	376,908,926
Lyndeborough	169,559,380	49,758,987	219,318,367	0	219,318,367
Madbury	247,076,568	47,750,139	294,826,707	0	294,826,707
Madison	486,062,946	114,741,907	600,804,853	0	600,804,853
Manchester	9,250,663,613	2,459,025,680	11,709,689,293	0	11,709,689,293
Marlborough	175,634,358	32,144,433	207,778,791	0	207,778,791
Marlow	65,176,460	9,200,230	74,376,690	0	74,376,690
Martin's Location	210,718	32,887	243,605	0	243,605
Mason	156,353,288	28,017,365	184,370,653	0	184,370,653
Meredith	1,959,831,924	364,972,774	2,324,804,698	0	2,324,804,698
Merrimack	3,482,841,238	614,606,959	4,097,448,197	0	4,097,448,197
Middleton	184,392,082	16,431,958	200,824,040	0	200,824,040
Milan	127,851,379	12,091,816	139,943,195	0	139,943,195
Milford	1,609,567,432	178,774,456	1,788,341,888	0	1,788,341,888
Millsfield	8,939,653	85,888,477	94,828,130	0	94,828,130
Milton	493,984,746	17,347,608	511,332,354	0	511,332,354
Monroe	440,960,126	31,102,254	472,062,380	0	472,062,380
Mont Vernon	311583244	6348111	317931355	0	317931355
Moultonborough	3378763912	227125450	3605889362	0	3605889362
Nashua	10,454,581,767	1,425,618,270	11,880,200,037	0	11,880,200,037
Nelson	124,541,062	5,056,304	129,597,366	0	129,597,366
New Boston	672,562,782	78,854,021	751,416,803	0	751,416,803
New Castle	732,102,223	70,640,559	802,742,782	0	802,742,782
New Durham	417,902,198	124,022,514	541,924,712	0	541,924,712
New Hampton	334,352,402	26,252,373	360,604,775	0	360,604,775
New Ipswich	478,737,830	11,738,046	490,475,876	0	490,475,876
New London	1,249,778,651	71,300,219	1,321,078,870	0	1,321,078,870
Newbury	752,603,611	158,486,004	911,089,615	0	911,089,615
Newfields	302,132,457	10,493,796	291,638,661	0	291,638,661
Newington	1,064,343,323	6,424,080	1,070,767,403	0	1,070,767,403
Newmarket	983,825,628	86,681,220	1,070,506,848	0	1,070,506,848
Newport	437,053,279	36,926,828	473,980,107	0	473,980,107
Newton	514,618,068	109,912,089	624,530,157	0	624,530,157
North Hampton	1,199,745,350	90,307,836	1,290,053,186	0	1,290,053,186
Northfield	350,585,432	46,834,456	397,419,888	0	397,419,888
Northumberland	128,212,155	12,104,912	140,317,067	0	140,317,067
Northwood	488,223,889	128,189,351	616,413,240	0	616,413,240
Nottingham	632,340,550	134,025,510	766,366,060	0	766,366,060
Odell	2,265,573	322,850	2,588,423	0	2,588,423
Orange	32,793,535	1,141,843	33,935,378	0	33,935,378

MUNICIPAL AND PROPERTY DIVISION

2019 Base Valuation for Debt Limits

Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Orford	137,342,151	22,393,146	159,735,297	0	159,735,297
Ossipee	775433608	38168305	813601913	0	813601913
Pelham	1981194460	63369712	2044564172	0	2044564172
Pembroke	762,260,478	18,716,265	780,976,743	0	780,976,743
Peterborough	734,135,996	60,319,218	794,455,214	0	794,455,214
Piermont	97,137,103	3,974,408	101,111,511	0	101,111,511
Pinkham's Grant	2,934,826	458,037	3,392,863	0	3,392,863
Pittsburg	290,151,481	35,829,509	325,980,990	0	325,980,990
Pittsfield	267,351,692	65,041,871	332,393,563	0	332,393,563
Plainfield	307,682,486	9,068,630	316,751,116	0	316,751,116
Plaistow	1,192,542,632	40,694,339	1,233,236,971	0	1,233,236,971
Plymouth	481,301,108	60,022,099	541,323,207	0	541,323,207
Portsmouth	6,170,543,376	543,862,051	6,714,405,427	0	6,714,405,427
Randolph	71,499,816	1,123,323	70,376,493	0	70,376,493
Raymond	954,638,228	237,152,910	1,191,791,138	0	1,191,791,138
Richmond	101,083,354	8,366,581	109,449,935	0	109,449,935
Rindge	557,397,684	141,911,343	699,309,027	0	699,309,027
Rochester	2,724,627,077	27,510,386	2,752,137,463	0	2,752,137,463
Rollinsford	296,506,401	31,851,194	328,357,595	0	328,357,595
Roxbury	24,549,554	660,086	23,889,468	0	23,889,468
Rumney	197,319,432	9,465,402	206,784,834	0	206,784,834
Rye	2,160,877,300	372,394,390	2,533,271,690	0	2,533,271,690
Salem	4,609,602,481	1,145,196,652	5,754,799,133	0	5,754,799,133
Salisbury	151,123,465	20,477,034	171,600,499	0	171,600,499
Sanbornton	530,893,265	15,241,120	546,134,385	0	546,134,385
Sandown	672840480	100522513	773362993	0	773362993
Sandwich	445469605	9052307	454521912	0	454521912
Sargent's Purchase	1,888,530	294,742	2,183,272	0	2,183,272
Seabrook	2,765,266,650	240,456,636	3,005,723,286	0	3,005,723,286
Second College Grant	1,404,232	127,980	1,532,212	0	1,532,212
Sharon	55,603,218	1,388,350	54,214,868	0	54,214,868
Shelburne	78,679,336	7,146,832	71,532,504	0	71,532,504
Somersworth	1,072,392,754	26,366,635	1,098,759,389	0	1,098,759,389
South Hampton	170,647,498	2,398,555	173,046,053	0	173,046,053
Springfield	209,877,588	18,502,845	228,380,433	0	228,380,433
Stark	76,792,216	305,870	77,098,086	0	77,098,086
Stewartstown	109,759,414	4,450,075	114,209,489	0	114,209,489
Stoddard	293,377,810	10,921,496	304,299,306	0	304,299,306
Strafford	486,299,912	146,804,827	633,104,739	0	633,104,739
Stratford	76,552,940	9,006,698	85,559,638	0	85,559,638
Stratham	1,554,473,230	22,065,918	1,576,539,148	0	1,576,539,148
Success	12,189,520	1,808,085	13,997,605	0	13,997,605
Sugar Hill	163,260,383	6,954,818	170,215,201	0	170,215,201
Sullivan	61,764,198	2,153,045	63,917,243	0	63,917,243
Sunapee	1,247,623,517	242,944,116	1,490,567,633	0	1,490,567,633
Surry	82,603,585	6,110,273	88,713,858	0	88,713,858

MUNICIPAL AND PROPERTY DIVISION
2019 Base Valuation for Debt Limits
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Sutton	260,615,209	66,299,788	326,914,997	0	326,914,997
Swansey	632,164,073	10,898,541	643,062,614	0	643,062,614
Tamworth	403,614,473	3,187,062	400,427,411	0	400,427,411
Temple	161539440	970056	162509496	0	162509496
Thompson & Meserve's Purchase	5368605	837874	6206479	0	6206479
Thornton	434,303,432	8,502,953	425,800,479	0	425,800,479
Tilton	622,860,167	4,385,292	627,245,459	0	627,245,459
Troy	131,567,897	17,216,852	148,784,749	0	148,784,749
Tuftsboro	1,202,661,808	1,200,457	1,201,461,351	0	1,201,461,351
Unity	134,002,697	1,051,543	132,951,154	0	132,951,154
Wakefield	1,121,726,317	89,557,477	1,211,283,794	0	1,211,283,794
Walpole	430,508,720	5,084,593	425,424,127	0	425,424,127
Warner	289,899,995	30,580,669	320,480,664	0	320,480,664
Warren	82,857,248	6,804,159	89,661,407	0	89,661,407
Washington	240,719,059	33,306,883	274,025,942	0	274,025,942
Waterville Valley	331,659,495	332,477	331,991,972	0	331,991,972
Weare	882,151,530	139,992,584	1,022,144,114	0	1,022,144,114
Webster	238,626,256	15,426,526	254,052,782	0	254,052,782
Wentworth	96,958,781	15,779,791	112,738,572	0	112,738,572
Wentworth's Location	7,615,785	1,155,358	8,771,143	0	8,771,143
Westmoreland	166,208,847	21,237,052	187,445,899	0	187,445,899
Whitefield	234,960,541	4,290,801	239,251,342	0	239,251,342
Wilmot	181,542,372	36,066,071	217,608,443	0	217,608,443
Wilton	378,137,917	90,879,121	469,017,038	0	469,017,038
Winchester	276,269,908	15,652,241	291,922,149	0	291,922,149
Windham	2,404,862,820	722,392,618	3,127,255,438	0	3,127,255,438
Windsor	28,425,939	2,695,144	25,730,795	0	25,730,795
Wolfeboro	2003412225	320694432	2324106657	0	2324106657
Woodstock	231248614	70233552	301482166	0	301482166
State Totals	184,906,688,606	21,962,324,673	206,869,013,279	0	206,869,013,279

2019 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 2019 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes.

The full value rates are ranked in ascending order from lowest to highest. If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by N/A in the Rank column) have no 2019 tax rate, and thus are not ranked.

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

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

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2019 Modified Local Assessed Valuation	2019 Total Equalized Valuation Including Utilities and Railroad	2019 Local Tax Rate	2019 Equali- zation Ratio	Full Value Tax Rate	Rank
Atkinson & Gilmanton	818,373	905,340	0.00	86.5	0.00	N/A
Bean's Grant	0	0	0.00	86.5	0.00	N/A
Bean's Purchase	0	0	0.00	86.5	0.00	N/A
Cambridge	9,092,072	10,406,181	0.00	86.5	0.00	N/A
Chandler's Purchase	41,121	47,538	0.00	86.5	0.00	N/A
Crawford's Purchase	230,072	265,979	0.00	86.5	0.00	N/A
Cutt's Grant	0	0	0.00	86.5	0.00	N/A
Dix's Grant	1,003,919	1,121,552	0.00	86.5	0.00	N/A
Erving's Location	51,387	52,867	0.00	86.5	0.00	N/A
Hadley's Purchase	0	0	0.00	86.5	0.00	N/A
Kilkenny	11,199	12,947	0.00	86.5	0.00	N/A
Livermore	136,600	136,600	0.00	100.0	0.00	N/A
Low & Burbank's Grant	0	0	0.00	86.5	0.00	N/A
Martin's Location	210,718	243,605	0.00	86.5	0.00	N/A
Sargent's Purchase	1,888,530	2,183,272	0.00	86.5	0.00	N/A
Second College Grant	1,404,232	1,532,212	0.00	86.5	0.00	N/A
Millsfield	8,939,653	94,828,130	7.13	86.5	0.67	1
Dixville	7,969,989	31,885,049	7.92	86.5	1.96	2
Odell	2,265,573	3,162,927	3.16	86.5	2.26	3
Thompson & Meserve's	5,368,605	6,576,326	3.54	86.5	2.89	4
Hart's Location	16,816,271	19,315,395	4.00	88.6	3.45	5
Hale's Location	75,828,600	81,050,972	4.18	93.6	3.90	6
Green's Grant	7,886,494	9,185,126	5.25	86.5	4.50	7
New Castle	732,102,223	802,742,782	6.19	91.2	5.64	8
Success	12,189,520	14,617,082	7.37	86.5	6.14	9
Wentworth's Location	7,615,785	8,780,135	7.70	86.5	6.65	10
Moultonborough	3,378,763,912	3,610,712,814	7.15	93.7	6.67	11
Pinkham's Grant	2,934,826	4,790,247	11.51	86.5	6.93	12
Bartlett	1,065,028,740	1,249,472,584	9.34	85.3	7.94	13
Hebron	264,874,060	320,159,924	9.69	84.3	7.98	14
Bridgewater	350,939,300	425,913,059	9.76	82.4	8.00	15
Newington	1,064,343,323	1,073,222,127	9.34	99.4	8.32	16
Rye	2,160,877,300	2,536,438,251	10.22	85.3	8.68	17
Monroe	440,960,126	472,062,380	11.34	93.4	9.07	18
Tuftsboro	1,202,661,808	1,202,255,928	10.11	100.1	10.09	19
Groton	81,894,309	131,229,195	16.83	96.9	10.14	20
Easton	64,135,162	76,485,099	12.99	84.3	10.86	21
Jackson	460,108,729	475,735,649	11.26	96.9	10.87	22
Alton	1,752,952,350	1,983,379,465	12.51	88.4	11.03	23
Freedom	495,480,054	604,201,127	13.56	82.0	11.10	24
Wakefield	1,121,726,317	1,212,936,197	12.47	92.6	11.50	25
Holderness	756,914,454	859,052,706	13.17	88.1	11.56	26
Lincoln	851,531,664	1,040,831,599	14.58	82.0	11.86	27
Eaton	113,400,155	114,476,882	12.05	99.1	11.92	28

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2019 Modified Local Assessed Valuation	2019 Total Equalized Valuation Including Utilities and Railroad	2019 Local Tax Rate	2019 Equali- zation Ratio	Full Value Tax Rate	Rank
Clarksville	41,957,835	54,018,655	15.55	82.8	12.01	29
Windsor	28,425,939	26,733,715	11.81	110.6	12.50	30
Center Harbor	434,767,397	513,395,718	15.22	84.7	12.87	31
Albany	115,818,686	123,473,485	13.97	94.8	13.04	32
Newbury	752,603,611	913,248,475	15.88	82.6	13.07	33
Errol	88,834,525	89,076,350	13.43	101.6	13.15	34
Meredith	1,959,831,924	2,335,103,686	15.89	84.3	13.30	35
Sunapee	1,247,623,517	1,490,567,633	15.93	83.7	13.31	36
Portsmouth	6,170,543,376	6,784,387,454	14.86	91.9	13.43	37
Wolfeboro	2,003,412,225	2,326,208,167	15.84	86.2	13.60	38
Seabrook	2,765,266,650	3,005,723,286	15.75	92.0	13.61	39
Chatham	59,500,049	61,052,758	14.20	98.8	13.80	40
Sandwich	445,469,605	455,266,261	14.23	98.0	13.86	41
New London	1,249,778,651	1,321,078,870	14.71	94.6	13.88	42
Pittsburg	290,151,481	330,355,095	16.00	88.9	13.98	43
Waterville Valley	331,659,495	333,107,638	14.14	99.9	14.06	44
Dummer	99,082,905	89,435,771	14.16	99.9	14.30	45
Stoddard	293,377,810	304,330,945	15.10	96.4	14.48	46
Randolph	71,499,816	72,086,669	14.80	101.6	14.50	47
Columbia	86,095,164	108,213,586	18.92	79.5	14.53	48
Madison	486,062,946	601,827,914	18.26	80.9	14.69	49
Atkinson	1,004,519,575	1,198,704,778	17.67	83.8	14.69	49
Greenland	864,588,999	954,307,897	16.40	90.6	14.76	50
Hampton	3,793,066,700	4,057,698,779	16.01	93.9	14.79	51
Gilford	2,034,027,240	2,127,633,134	15.86	95.7	15.14	52
North Hampton	1,199,745,350	1,290,053,186	16.70	93.0	15.39	53
Littleton	645,224,898	922,401,875	23.10	91.4	15.89	54
Shelburne	78,679,336	72,185,265	15.44	110.0	16.04	55
Benton	25,499,534	27,823,571	17.67	94.0	16.10	56
Conway	1,747,261,353	1,855,949,037	17.32	94.2	16.20	57
Ossipee	775,433,608	813,747,945	17.11	95.3	16.20	57
Ellsworth	13,708,347	17,392,748	20.64	80.5	16.22	58
Harrisville	206,669,695	219,299,435	17.40	94.3	16.38	59
Franconia	288,323,046	332,217,273	18.98	87.0	16.41	60
Woodstock	231,248,614	303,290,184	21.69	76.7	16.45	61
Nelson	124,541,062	129,804,578	17.25	96.1	16.47	62
Hanover	2,286,110,080	2,525,982,954	18.45	90.6	16.68	63
Auburn	863,385,428	954,081,692	18.81	92.2	16.93	64
Carroll	329,433,801	384,957,932	20.00	85.9	17.06	65
Windham	2,404,862,820	3,127,881,124	22.55	76.9	17.24	66
Brookfield	124,312,043	120,021,096	16.70	103.6	17.26	67
South Hampton	170,647,498	173,048,136	17.85	98.6	17.32	68
Stark	76,792,216	77,949,264	18.07	99.6	17.36	69
Hudson	3,165,897,567	3,610,615,802	20.28	87.7	17.49	70

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
2019 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2019 Modified Local Assessed Valuation	2019 Total Equalized Valuation Including Utilities and Railroad	2019 Local Tax Rate	2019 Equali- zation Ratio	Full Value Tax Rate	Rank
Salem	4,609,602,481	5,758,775,055	21.98	80.1	17.49	70
New Hampton	334,352,402	361,939,285	19.24	92.7	17.52	71
Candia	513,604,108	537,788,721	18.60	95.5	17.55	72
Northwood	488,223,889	616,971,708	22.52	79.2	17.55	72
Hooksett	2,069,214,564	2,466,340,975	21.55	83.9	17.64	73
Bedford	4,095,806,840	4,325,031,946	18.95	94.7	17.72	74
Croydon	91,293,462	99,733,307	19.56	91.5	17.83	75
Strafford	486,299,912	633,104,739	23.47	76.8	17.98	76
Laconia	2,286,284,164	2,555,416,889	20.59	90.2	18.06	77
New Durham	417,902,198	541,924,712	23.72	77.1	18.21	78
Washington	240,719,059	274,182,746	20.84	87.8	18.25	79
Kensington	394,890,436	415,210,258	19.46	95.1	18.27	80
Stratham	1,554,473,230	1,576,544,944	18.63	98.6	18.28	81
Nottingham	632,340,550	766,623,927	22.50	82.5	18.29	82
Deerfield	588,306,891	728,984,215	23.11	80.7	18.34	83
Londonderry	4,670,184,650	4,816,326,189	19.39	97.7	18.39	84
Dalton	83,139,661	106,232,726	23.86	83.9	18.53	85
Sanbornton	530,893,265	547,089,540	19.22	97.2	18.59	86
Bristol	471,534,473	572,979,062	22.80	82.5	18.65	87
Pelham	1,981,194,460	2,045,901,922	19.40	96.9	18.68	88
Nashua	10,454,581,767	11,880,404,376	21.76	88.0	18.69	89
Bath	125,214,976	140,835,195	21.40	95.0	18.72	90
Loudon	572,045,229	693,320,024	22.98	83.1	18.77	91
Lyman	59,655,524	75,898,375	24.13	78.4	18.86	92
Manchester	9,250,663,613	11,750,583,030	24.32	79.0	18.86	92
Jefferson	129,256,071	149,239,396	21.99	87.0	18.87	93
Chester	724,050,973	775,987,379	20.80	93.3	18.94	94
Thornton	434,303,432	426,229,460	18.68	102.0	18.96	95
Chesterfield	521,216,633	609,693,938	22.32	85.7	19.02	96
Cornish	197,184,183	200,222,307	19.52	98.7	19.12	97
Lempster	110,335,129	156,269,040	27.31	88.4	19.19	98
Sugar Hill	163,260,383	170,215,201	20.07	95.9	19.20	99
Litchfield	918,017,317	1,115,576,791	23.65	82.4	19.29	100
Tilton	622,860,167	627,480,886	19.61	99.3	19.31	101
Danbury	111,391,938	136,681,078	24.00	81.4	19.48	102
Hampton Falls	488,908,644	549,417,101	22.11	89.1	19.48	102
Alexandria	198,167,051	239,230,769	24.04	82.9	19.64	103
Salisbury	151,123,465	174,084,412	23.14	88.0	19.77	104
Wentworth	96,958,781	112,853,640	23.22	86.0	19.79	105
Hampstead	1,338,558,889	1,390,644,090	20.99	96.4	20.04	106
Springfield	209,877,588	228,723,540	21.99	91.9	20.07	107
Dunbarton	315,735,653	423,324,487	27.21	75.2	20.15	108
Kingston	849,085,329	916,941,662	22.00	92.6	20.18	109
Landaff	50,720,789	56,289,603	22.47	90.2	20.19	110

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
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Ranking Order

Municipality	2019 Modified Local Assessed Valuation	2019 Total Equalized Valuation Including Utilities and Railroad	2019 Local Tax Rate	2019 Equali- zation Ratio	Full Value Tax Rate	Rank
Northfield	350,585,432	400,800,928	23.80	88.2	20.20	111
Hollis	1,370,754,864	1,554,092,744	23.10	88.2	20.22	112
Weare	882,151,530	1,024,030,694	23.71	86.3	20.23	113
Merrimack	3,482,841,238	4,097,905,748	24.13	85.0	20.26	114
Webster	238,626,256	255,611,034	21.96	93.9	20.27	115
Rollinsford	296,506,401	328,393,844	22.61	90.3	20.31	116
Plaistow	1,192,542,632	1,233,269,910	21.31	96.7	20.37	117
Wilmot	181,542,372	217,657,297	24.49	83.4	20.38	118
Epping	728,317,500	965,201,474	27.70	75.8	20.71	119
Exeter	2,250,035,117	2,418,717,653	23.27	93.1	20.89	120
Franklin	692,746,471	727,398,400	22.47	95.5	20.92	121
Andover	304,208,590	311,035,725	21.64	97.8	20.95	122
Raymond	954,638,228	1,192,260,746	26.59	80.1	20.97	123
Dorchester	44,960,312	44,381,080	20.88	101.4	21.06	124
New Ipswich	478,737,830	490,479,298	21.73	97.6	21.06	124
Newfields	302,132,457	291,658,003	20.59	103.6	21.08	125
Milan	127,851,379	140,248,853	23.69	91.3	21.18	126
Tamworth	403,614,473	406,377,067	21.54	100.8	21.23	127
Sullivan	61,764,198	63,917,243	22.25	96.6	21.30	128
Warren	82,857,248	90,183,308	23.77	92.4	21.41	129
Rindge	557,397,684	699,949,144	27.76	79.7	21.56	130
Newton	514,618,068	624,554,035	26.38	82.4	21.56	130
Barrington	1,150,530,325	1,189,359,362	22.67	96.8	21.68	131
Rumney	197,319,432	207,141,801	22.94	95.4	21.69	132
Hancock	250,355,841	282,972,606	24.60	89.1	21.69	132
Farmington	565,856,662	569,969,136	22.24	99.6	21.69	132
Chichester	323,112,390	345,889,885	23.40	93.4	21.70	133
Barnstead	601,557,018	629,786,763	22.83	95.5	21.72	134
Goffstown	1,726,526,400	1,929,008,574	24.58	89.5	21.72	134
Grantham	469,595,533	555,710,225	25.86	84.5	21.78	135
East Kingston	396,414,793	404,522,164	22.52	98.0	21.96	136
Stratford	76,552,940	86,110,748	25.74	89.4	22.04	137
Bradford	201,269,972	253,020,904	27.91	79.5	22.10	138
Newmarket	983,825,628	1,071,729,412	24.26	91.9	22.11	139
Mason	156,353,288	184,383,606	26.24	84.8	22.16	140
Belmont	743,222,782	830,378,752	25.01	89.6	22.17	141
Richmond	101,083,354	109,449,935	24.19	92.3	22.22	142
New Boston	672,562,782	751,423,402	25.05	89.5	22.23	143
Stewartstown	109,759,414	114,254,372	23.58	96.1	22.25	144
Temple	161,539,440	162,526,923	22.58	99.4	22.39	145
Gilmanton	540,927,875	546,461,031	22.79	99.0	22.43	146
Lyndeborough	169,559,380	219,318,875	29.14	77.2	22.45	147
Milton	493,984,746	511,927,925	23.56	96.6	22.49	148
Canterbury	263,980,723	324,226,271	27.87	81.5	22.53	149

Average Level of Assessments (Ratio) Shown in Column 5

MUNICIPAL AND PROPERTY DIVISION
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Ranking Order

Municipality	2019 Modified Local Assessed Valuation	2019 Total Equalized Valuation Including Utilities and Railroad	2019 Local Tax Rate	2019 Equali- zation Ratio	Full Value Tax Rate	Rank
Amherst	1,747,592,420	2,070,803,455	26.96	84.4	22.57	150
Effingham	167,519,944	198,500,825	26.90	84.4	22.62	151
Campton	436,002,836	443,000,880	23.21	98.6	22.63	152
Sharon	55,603,218	54,220,065	22.12	102.6	22.66	153
Epsom	435,271,081	515,468,565	27.09	84.6	22.76	154
Derry	3,273,854,150	3,677,968,779	26.12	89.1	22.76	154
Roxbury	24,549,554	27,075,016	25.28	102.8	22.80	155
Brentwood	582,474,006	702,593,087	27.70	82.9	22.84	156
Fremont	412,248,368	557,038,486	31.05	74.0	22.87	157
Lancaster	276,020,642	298,621,783	24.90	93.4	22.88	158
Pembroke	762,260,478	782,812,532	23.58	97.6	22.88	158
Dover	3,701,359,340	3,965,170,464	25.19	93.5	22.97	159
Lebanon	1,924,729,556	2,514,260,093	30.37	79.0	23.07	160
Enfield	596,772,695	627,474,167	25.05	95.1	23.11	161
Sandown	672,840,480	773,362,993	26.96	87.0	23.11	161
Whitefield	234,960,541	241,597,817	24.04	98.2	23.17	162
Milford	1,609,567,432	1,790,063,077	25.97	90.0	23.19	163
Bethlehem	261,286,660	297,616,229	26.73	88.2	23.29	164
Wilton	378,137,917	469,251,678	29.04	80.6	23.31	165
Danville	410,510,859	488,117,330	28.06	84.1	23.31	165
Antrim	249,335,950	284,199,452	26.97	89.4	23.52	166
Rochester	2,724,627,077	2,799,860,390	24.90	99.0	23.54	167
Troy	131,567,897	148,789,944	26.95	88.4	23.61	168
Francetown	216,883,875	221,062,592	24.17	98.1	23.64	169
Westmoreland	166,208,847	187,446,446	26.85	88.6	23.77	170
Lee	466,894,155	603,422,994	31.49	77.4	23.89	171
Sutton	260,615,209	326,916,115	30.09	79.7	23.90	172
Middleton	184,392,082	200,824,040	26.28	91.8	24.04	173
Hill	93,049,183	97,555,735	25.41	97.0	24.16	174
Alstead	163,278,593	187,072,434	27.85	87.3	24.24	175
Walpole	430,508,720	447,528,044	25.51	101.2	24.40	176
Deering	186,237,910	227,381,255	30.62	81.9	24.56	177
Madbury	247,076,568	294,845,323	29.86	83.8	24.67	178
Fitzwilliam	294,598,130	308,170,103	26.49	95.6	24.82	179
Plymouth	481,301,108	543,400,586	28.19	88.9	24.84	180
Swanzy	632,164,073	645,072,520	25.76	98.3	24.85	181
Plainfield	307,682,486	316,793,849	26.00	97.1	24.89	182
Durham	1,208,806,787	1,312,883,720	27.43	92.8	24.93	183
Goshen	72,865,087	81,192,807	27.88	89.7	24.94	184
Dublin	273,073,580	267,826,093	24.63	102.6	24.96	185
Lyme	355,058,800	377,098,674	27.19	94.2	25.18	186
Bow	1,294,517,915	1,318,298,872	26.21	98.2	25.18	186
Mont Vernon	311,583,244	317,931,355	25.82	98.0	25.21	187
Piermont	97,137,103	101,179,064	26.50	96.1	25.34	188

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MUNICIPAL AND PROPERTY DIVISION
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Orange	32,793,535	34,076,367	26.60	96.7	25.45	189
Greenfield	168,900,207	178,972,295	27.27	99.8	25.63	190
Orford	137,342,151	159,875,158	29.98	86.0	25.71	191
Langdon	57,445,871	61,442,357	27.80	93.5	25.83	192
Pittsfield	267,351,692	332,793,723	32.86	80.4	26.08	193
Peterborough	734,135,996	798,193,602	29.75	92.4	26.11	194
Surry	82,603,585	90,631,569	28.92	93.1	26.28	195
Somersworth	1,072,392,754	1,104,489,258	27.28	97.6	26.33	196
Marlborough	175,634,358	208,635,961	31.47	84.5	26.44	197
Boscawen	288,929,864	305,646,694	28.12	95.9	26.44	197
Ashland	247,207,364	259,646,463	27.95	96.0	26.53	198
Greenville	116,590,681	119,406,870	27.39	98.9	26.60	199
Jaffrey	428,291,780	536,749,754	34.80	79.8	26.64	200
Concord	4,433,101,874	4,607,017,330	27.78	96.9	26.66	201
Warner	289,899,995	321,137,565	29.96	90.5	26.77	202
Grafton	117,663,108	138,317,565	31.77	85.0	26.93	203
Haverhill	346,334,871	384,640,648	30.30	90.1	27.08	204
Hillsborough	522,122,031	600,220,539	31.56	87.0	27.19	205
Allenstown	297,490,196	336,900,978	31.10	88.4	27.21	206
Canaan	348,470,142	412,306,281	32.93	84.5	27.48	207
Hopkinton	786,955,671	817,155,489	29.12	97.9	27.62	208
Marlow	65,176,460	74,531,472	31.92	87.5	27.73	209
Hinsdale	338,832,842	402,362,648	34.07	84.2	27.95	210
Brookline	667,344,153	701,697,513	29.87	95.1	28.09	211
Bennington	127,277,077	130,016,520	28.93	97.9	28.13	212
Acworth	98,628,456	101,467,749	29.07	97.2	28.15	213
Gilsum	70,932,123	69,551,007	28.01	102.0	28.45	214
Northumberland	128,212,155	141,725,905	32.44	91.3	28.59	215
Unity	134,002,697	132,951,189	28.49	100.8	28.61	216
Henniker	407,955,887	493,668,123	35.34	83.2	28.68	217
Colebrook	187,543,968	191,334,527	30.13	98.0	29.34	218
Newport	437,053,279	477,089,001	32.53	92.2	29.46	219
Lisbon	118,207,984	120,471,035	30.67	98.1	29.92	220
Gorham	272,793,185	295,653,777	33.77	92.4	30.58	221
Berlin	412,225,868	504,908,695	39.82	89.5	31.77	222
Charlestown	282,982,237	332,698,928	39.11	85.2	32.98	223
Winchester	276,269,908	293,582,055	35.64	94.6	33.22	224
Keene	1,862,926,070	1,992,795,421	37.60	95.0	34.17	225
Claremont	767,744,816	787,774,620	40.26	97.8	38.20	226
State Totals	184,906,688,606	207,887,398,996				

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