

The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

2022 Annual Report

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Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Ora M. LeMere
Assistant Commissioner

September 14, 2022

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) 2022 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 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 the matters of budget, finance, and the appraisal of real estate.

During State Fiscal Year (FY) 2022 the DRA had a renewed focus on our mission statement as we collected record revenue, with expenditures as low as 0.52% of total revenue collected, we fully implemented our Revenue Information Management System (RIMS) for all tax types, which made DRA more efficient and more effective for our taxpayers, and we assisted municipalities as they navigated historic changes in property values. The DRA worked hard in FY 2022 and we will continue to uphold our mission statement.

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

Sincerely,

Lindsey M. Stepp
Commissioner

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

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



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 – Joseph D. Kenney

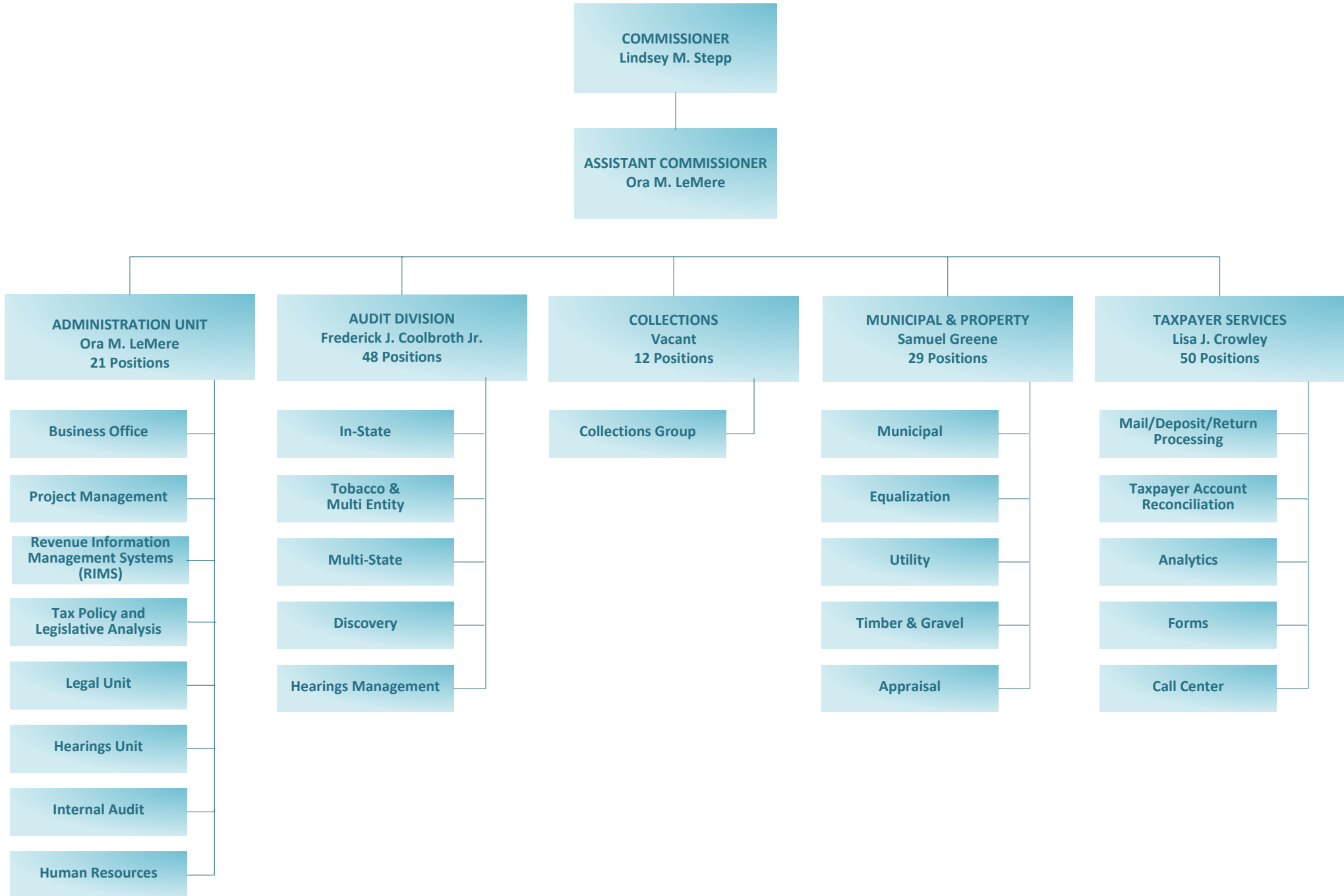
District 2 – Cinde Warmington

District 3 – Janet Stevens

District 4 – Theodore L. Gatsas

District 5 – David K. Wheeler

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. 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. Appraises public utility and 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. Nicole Tilton (Nikki) has worked for the Department of Revenue Administration in multiple capacities since 2009. Nikki is currently a Multi-State Tax Auditor in the Multi Entity Bureau of the Audit Division who consistently demonstrates a teamwork approach and is always helpful to those who call on her for assistance. No matter what Nikki is managing with her workload, she is always willing to go the extra mile to jump in and help, exhibiting a positive attitude throughout.

The DRA implemented a new tax management system and Nikki was instrumental in the success of the project. With staff striving to learn the new system coupled with personnel changes, agency confidence and morale was at risk. Nikki's positivity, knowledge, and kindness were extremely valuable in assisting the DRA team in conquering those challenges. Her support of others and upbeat attitude never went unnoticed as she was available for anyone who needed her, building their confidence along the way.

Nikki demonstrates the qualities of a leader as she is always ready to contribute to the DRA in any capacity and does so with a warm smile. Her willingness to put the agency and its staff before herself is most appreciated and worth recognition. Whether it was supporting a colleague, helping with specialized projects, or taking over in a pinch, Nikki's magnanimous nature merits the Employee of the Year award for 2021.

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." We truly thank Nikki for exemplifying this code and being an integral part of the DRA.

SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2022

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, 2022, the BPT rate will be reduced to 7.6%. For taxable periods ending on or after December 31, 2023, the BPT rate will be reduced to 7.5%. The BPT is assessed on income from conducting business activity within the state. For multi-state businesses, gross business profits is apportioned using a weighted sales factor of two and the standard payroll and property factors. For taxable periods ending on or after December 31, 2022, multi-state businesses shall apportion gross business profits using only the sales factor. 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 (for taxable periods ending on or after December 31, 2022 this amount is increased to \$92,000). For tax years beginning January 1, 2023, the Commissioner is required to biennially adjust the filing threshold using the Consumer Price Index, Northeast Region. 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 the threshold 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, 2022, the BET rate is reduced to 0.55%. 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. For taxable periods ending on or after December 31, 2022, the filing threshold is increased to \$250,000 for both the gross business receipts threshold and the enterprise value tax base threshold. 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. However, for the fiscal year ending June 30, 2023, the Commissioner shall set the education tax rate at a level sufficient to generate \$263,000,000.

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. Chapter 91:89-102 was enacted during the 2021 legislative session, which phases out the I&D Tax over several years. The I&D Tax rate is reduced to 4% for taxable periods ending on or after December 31, 2023, 3% for taxable periods ending on or after December 31, 2024, 2% for taxable periods ending on or after December 31, 2025 and 1% for taxable periods ending on or after December 31, 2026. The I&D Tax is then repealed for taxable periods beginning after December 31, 2026.

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 330:1, Laws of 1977, increased the tax rate from 5% to 6%. Chapter 568:150, Laws of 1981, increased the rate from 6% to 7%, Chapter 8:1, Laws of 1990, Chapter 354:12 Laws of 1991, Chapter 350:36, Laws of 1993, Chapter 96:1, Laws of 1995, Chapter 132, Laws of 1997 imposed a rate of 8% for every biennium beginning April 1, 1990. Chapter 17, Laws of 1999 fixed the 8% and removed the biennial time frame. Chapter 144, Laws of 2009, increased the rate from 8% to the rate of 9%. Chapter 91:103-105, Laws of 2021 reduces the rate to 8.5% for taxable periods beginning on or after October 1, 2021. 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 FY 2022 Legislative Session in Review

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2022 Legislative Session by the New Hampshire General Court. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as a full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.

BUSINESS TAX

SB 435 (Chapter 241) modifies the calculation of net operating loss carryover (NOL) for determining taxable business profits under the Business Profits Tax by only apportioning the NOL in the year incurred and conforming the NOL calculation to the Internal Revenue Code in effect, as defined in RSA 77-A:1, XX.

Statute Amended: RSA 77-A:1, IV and RSA 77-A:4, XIII

Effective Date: July 1, 2022 (shall apply to business organizations' tax years ending on or after December 31, 2022)

HB 102 (Chapter 12, Sections 1 - 3) establishes a commission to study worldwide combined reporting method for unitary businesses under the Business Profits Tax (BPT). The commission shall study the replacement of the current water's edge method with a worldwide combined reporting method for apportionment of income under BPT.

Statute Added: RSA 77-A:23-b

Effective Date: April 11, 2022

HB 102 (Chapter 12, Sections 4 - 5) includes moneys or property received by a regulated public utility which provides water or sewerage disposal services as "contribution to the capital of the business taxpayer" in the determination of the business organization's gross business profits. To qualify, such moneys or property received shall be either a contribution in aid of construction or a contribution by a governmental entity to the capital of the utility. At the same time, no deduction or credit shall be allowed for expenditures which constitutes contribution in aid of construction.

Statute Added: RSA 77-A:3-d

Effective Date: April 11, 2022 (applicable to contributions made on or after January 1, 2021)

HB 1063 (Chapter 16, Section 1) accommodates the ability to electronically submit the Research and Development Credit application by replacing the June 30th application deadline requirement from “postmarked” to “filed”.

Statute Amended: RSA 77-A:5, XIII(a)(3)

Effective Date: April 11, 2022

HB 1063 (Chapter 16, Section 3) eliminates the requirement for the Department to issue a notice of refund when a claim of refund is refunded or granted as a credit in full. A notice will only be issued when the claim is completely or partially denied.

Statute Amended: RSA 21-J:28-a, II

Effective Date: April 11, 2022

HB 1221 (Chapter 189, Section 1) reduces the rate of the BPT for taxable periods ending on or after December 31, 2023 to 7.5%.

Statute Added: RSA 77-A:2, III

Effective Date: June 17, 2022 (applicable to taxable periods ending on or after December 31, 2023)

MUNICIPAL AND PROPERTY

SB 239 (Chapter 127, Section 2) requires notification by each city, town, school district, village district, county, or precinct to the Department of a completed audit under RSA 21-J:19 or RSA 21-J:20, and establishes a fine for failure to complete a required audit.

Statute Added: RSA 21-J:20-a

Effective Date: May 27, 2022

SB 312 (Chapter 163) provides that the assessors and selectmen shall, as part of creating an annual revised inventory of taxable property, correct any errors in existing appraisals.

Statute Amended: RSA 75:8, I

Effective Date: August 6, 2022

SB 317 (Chapter 164) reduces the interest rate applied to the amount of paid property taxes abated by a municipality from 6% to 4% per annum.

Statute Amended: RSA 76:17-a

Effective Date: April 1, 2022 (apply to taxable periods beginning on or after April 1, 2022)

HB 410 (Chapter 49) establishes a commission to study the assessing of power generation and utility transmission. The commission shall determine the most accurate methodology for assessing power generation assets and utility transmission, compare the efficacy of the Department's approach to assessing the assets with the approach utilized by the municipalities, study the approach used by other states, and recommend a unified approach for the Department and the municipalities.

Statute Added: RSA 72:8-f
Effective Date: May 20, 2022

HB 1063 (Chapter 16, Section 4) clarifies that for redevelopment district bonds issued from an unincorporated place, the manner of sale and terms of any bonds issued by the county, the amount of assessment, payment terms and method of collection shall be established in a financing plan prepared by the project developer or developers.

Statute Amended: RSA 33:20
Effective Date: April 11, 2022

HB 1667 (Chapter 121) clarifies that veterans as defined in RSA 21:50 who served in any active duty status and who continue to serve qualify for the veteran's property tax credits. This expanded definition shall apply to the Standard Veterans' Tax Credit without any action from municipalities. Municipalities that had previously adopted the Optional Veterans' Tax Credit or the All Veterans' Tax Credit, shall readopt these local options to continue to provide such credits to the qualified veterans in their community.

Statute Amended: RSA 72:28, IV, RSA 72:28-b, IV
Effective Date: July 26, 2022

HB 1221 (Chapter 189, Sections 2 - 6) provides for a one-time payment by the state of an amount equal to 7.5% of required political subdivision employer contributions made to the state retirement system for group I teachers and group II members.

Statute Added: Property Tax Relief Act of 2022
Statute Repealed: RSA 100-A:16, II(c-1)
Effective Date: July 1, 2022

HB 1552 (Chapter 267) establishes within the Office of Professional Licensure and Certification an independent assessing certification board for the certification of assessors. Any certificate issued by the Department in accordance with RSA 21-J:14-f shall be valid until its expiration

date. At expiration, such certificate may be renewed by the board in accordance with RSA 310-C:2. The Department shall continue to have the authority to issue certifications and discipline certified assessing personnel until the Governor and Council have confirmed four members of the assessing certification board. The Commissioner of the Department may extend the period of time through August 31, 2023 for the completion of continuing education hours, upon written request by any Department certified assessor personnel prior to the expiration of his or her certification.

Statute Added: RSA 310-C

Statute Amended: RSA 21-J:14-k; RSA 21-J:39, IV(a) and (b); RSA 21-J:14-f; RSA 21-J:14-g, I; RSA 31:95-g; RSA 79-A:3, II(a); RSA 310-A:1-a, I

Effective Date: January 1, 2023

Statute Amended: RSA 21-J:14-g, II

Effective Date: September 1, 2023

MISCELLANEOUS

SB 53 (Chapter 123) provides that certain records pertaining to the certification and decertification of assessors shall be exempt from the Department's confidentiality requirements.

Statute Amended: RSA 21-J:14, IV(a)

Effective Date: May 27, 2022

HB 1040 (Chapter 255) establishes a commission to study revenue alternatives to the road toll for the funding of the state's highways and bridges and resulting improvements to the environment.

Statute Added: RSA 21-J:49

Effective Date: June 24, 2022

HB 1097 (Chapter 185) declares that the income from employer-employee relationship earned and received by residents of the state of New Hampshire for services entirely performed within this state shall not be subject to personal income tax in any other state.

Statute Added: RSA 78-F:1

Effective Date: June 17, 2022

DRA HIGHLIGHTS FY 2022

DRA Revenue Information Management System. The DRA continued to focus on the success of the new Revenue Information Management System (RIMS) and rolled out the third and final phase in August 2021, encompassing the Tobacco/Smokeless Tobacco Tax, Real Estate Transfer Tax, Railroad/Private Car Tax, Utility Property Tax, Excavation Tax, Timber Tax, Low & Moderate Income Homeowners Property Tax Relief Program, and two previously manual processes. The online user portal, Granite Tax Connect (GTC) allows taxpayers and practitioners to complete tasks online, such as file taxes electronically, schedule automated online payments, and view correspondence from NHDRA. GTC now even accepts orders for tobacco stamps from wholesalers! Learn more about the project on page 32.

DRA Initiatives. The Audit Division piloted a new program that allowed selected taxpayers, in lieu of a traditional audit, to opt into an arrangement where a more limited review of their meals and rooms tax returns was conducted and their future monthly tax returns were monitored for compliance on an ongoing basis. The innovative evaluation method generated an increase in roughly 20% of all cases during the fiscal year and resulted in an upswing of reported tax, ranging from 25-40% compared to similar periods from prior years. The Department received an award from the Federation of Tax Administrators in recognition of this “monitor forward” program.

Legislative Initiatives. As part of the DRA’s role in administering the tax laws of the state of New Hampshire, we have a statutory duty to formulate and recommend legislation to improve tax administration in our state. During the 2022 Legislative Session, the DRA sought sponsorship of certain legislations covered under HB 1063. Those legislations change the filing requirement of the Research and Development Credit application from using the term “postmarked” to the term “filed” to allow for electronic submission, remove an obsolete tax rate reference of 9% in the Meals and Rooms tax law, and dispense with the requirement for the DRA to issue a notice of refund when a claim for refund or grant of credit is made in full. HB 1063 was passed and signed into law with the effective date of April 11, 2022.

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



Revenue Counsel

Revenue Counsel

Peter C.L. Roth

Revenue Counsel
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Concord, NH 03302-0457

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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; responding to Right-to-Know requests; representing the Department before the Board of Tax and Land Appeals (BTLA) 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 to other divisions 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 courts and acts as co-counsel in certain cases.

During FY2022, 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. In addition, the Legal Bureau represented the M&P Division in several utility property tax appeals and advised the Division concerning a significant number of municipal warrant articles and budget procedures.

Noteworthy Cases from FY2022

State of New Hampshire v. Jason Curtis; Merrimack Superior Court

Jason Curtis was indicted and arraigned on 25 counts of conspiracy to commit tax evasion, 25 counts of conspiracy to commit perjury in a tax report, one count of solicitation to falsify evidence, and one count of witness tampering relating to his timber harvesting activities in multiple locations around the state between 2013 and 2017. The Legal Bureau assisted the Department of Justice in securing these important indictments.

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 an improper and inequitable result. The Legal Bureau successfully negotiated a settlement of outstanding issues from the 2019 litigation which resulted in a Board ordered revaluation of the City for 2022.

Town of Littleton v. Sweet et al.; Grafton Superior Court

The Department successfully intervened in a case brought by the Town of Littleton seeking a determination that the Water & Light Dept is a department of the Town which must comply with the requirements of the Municipal Budget Act. Litigation has advanced and the parties are moving for summary judgment.

Town of Haverhill.

The Legal Bureau assisted the Municipal and Property Division in disallowing two warrant articles for appropriations to the Woodsville Fire District. Woodsville sought a hearing on the disallowance which will occur in fiscal year 2023.

PA -71 Proceedings

The Legal Bureau assisted the M&P Division in various cases of charges of misconduct brought against assessors pursuant to RSA 21-J:14-g. Sanctions for misconduct were agreed to in one case as summarized in the table below:

Year	Finding/Decision	Type of Discipline	Amount of Discipline	Asb Rule
2021	Consent	Remedial education	Continuing education course.	307.02(e)

Several other cases are pending with investigations and discussions for resolutions underway. Pursuant to HB 1552, the program for disciplining assessors for misconduct will transition to the Office of Professional Licensing and Certification during FY 2023.

Bankruptcy Cases

The Legal Bureau filed 18 Proofs of Claim in United States Bankruptcy Courts throughout the United States for unpaid taxes, penalties, and interest in an amount exceeding \$662,533, and collected claims from bankruptcy cases in an amount over \$3.9 million. One of these cases involved extensive bankruptcy litigation concerning an objection to DRA's claim, which the Legal Bureau handled in conjunction with the Department of Justice. In another matter, the Legal Bureau successfully thwarted a chapter 11 debtor's attempt to avoid a significant Real Estate Transfer Tax liability through means of a bankruptcy sale.

Utility Property Tax Appeals

The complexity of Utility Property Tax appeals is a laborious process requiring significant time and investment. The Legal Bureau handled three utility property tax appeals for Utility Property Tax Year 2021 (April 1, 2021 – March 31, 2022), and settled four cases. In these contested matters, the Legal Bureau worked with the Department's utility property appraisers to achieve favorable results for the Department.

Right to Know Requests

The Legal Bureau responded to 155 requests for government records pursuant to RSA 91-A:4 over the course of the past year. Some of these requests involved voluminous records and contested issues.

Appeals from Final Orders, Board of Tax and Land Appeals

The Legal Bureau litigated 2 appeals to BTLA from Meals and Rentals tax operators license renewal denials and appeals of assessments, one of which was settled favorably and another remains on-going.

Appeals from Final Orders, Superior Court

The Legal Bureau coordinated with the Department of Justice on two Superior Court tax appeals.

Great River Hydro LLC v. Department of Revenue Administration.

The taxpayer has appealed its UPT assessment to the Cheshire Superior Court. The M&P Division determined that the taxpayer's utility property had a value of \$527,239,200 for tax year 2018. The Hearing Officer agreed. At stake is over \$3.4 million in utility property tax. Proceedings before the Superior Court are on-going.

Aldean Khater v. Department of Revenue Administration

Additional tobacco tax and business tax was assessed against Khater and the Department's Hearing Officer denied his appeal. He subsequently appealed to a Massachusetts superior court. Khater is subject to a criminal restitution order in excess of \$12 million. Efforts are being made by the Legal Bureau to enforce that judgment.

Criminal Investigations and Prosecutions

With the assistance of the Department of Justice, the Legal Bureau conducted extensive investigations into criminal violations of New Hampshire tax laws, including one case that resulted in a 52 count criminal indictment of a logger accused of timber tax fraud.

Collection Matters

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

Declaratory Rulings

The Legal Bureau received two Petitions for Declaratory Rulings filed under Rev. 209. One of the requests was denied and one is still pending.

Technical Information Releases FY 2021		
TIR #	Description	Date Issued
2022-002	Allowable Average Value of Scholarships for the 2022-2023 Education tax Credit Program Year	4/22/2022
2022-001	Tax Year 2021- April Filing Deadline for Interest & Dividends and Business Tax Returns	2/1/2022
2021-005	Interest Rates Set for Calendar year 2022	10/15/2021
2021-004	Updated TIR 2021-004, 2021 Legislative Session in Review	11/18/2021
2021-001	Updated NH Taxability of COVID-19 Financial Relief	04/14/2022



Hearings Bureau

Hearing Officer

Denise Daniel

Hearings Bureau

During FY 2022, 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 workflow to ensure that our processes are as lean and efficient as possible to maximize our productivity.

In FY 2022, with respect to taxpayer petitions, the time to produce a final order after the close of the record averaged 111.15 days, which is a decrease of 32.36% from the time it took to produce an order from FY 2021. Although our goal for FY 2022 for taxpayer petitions was to produce final orders within an average of 90 days after the close of the record, there were several older complex cases that were issued during this period. With respect to cases involving license denials, suspensions, revocations, and tobacco seizures, the time to produce a final order after the close of the record averaged 13.77 days. Our goal for cases involving license denials, suspensions, revocations, 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 2022 increased by 136.36% from the number issued in FY 2021. The number of docketed appeals filed in FY 2022 increased by 28.31% from the number filed in FY 2021.

During FY 2022, we implemented a new version of our case management software, replacing the version from 1995, which required an overhaul, reorganization, and change to our template system, as well as modifications to all the templates to integrate with our reporting with the new system as some functionality of the older software had been retired. While this was time consuming, it provided the Hearings Bureau with a huge benefit, as it has streamlined monthly reporting and has reduced the amount of personnel time needed each month. In addition, the new features of the software have eliminated the necessity of manually maintaining an electronic index of final orders, as all documents are now searchable by keyword.

We continue work on implementing an electronic indexing and filing system for older paper case files to quickly access older information which existed prior to implementation of our electronic case management systems, and we continue to catalog those cases as time permits.

The Hearings Bureau's goals for FY 2023 are to maintain an appeal process that provides a fair and efficient system, timely performance, and ensures the highest degree of confidence in the integrity of the system. This includes continuing to streamline administrative processes to allow us to meet our goal of issuing Final Orders in a timely manner.

Hearings Bureau
PO Box 1467
Concord, NH 03302-1467

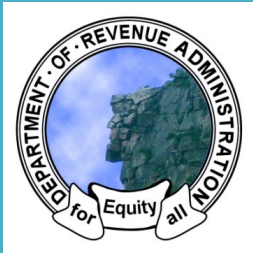
603.230.5002
603.230.5948 Fax

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

	FY 21	FY 22	% of Change
Appeals Filed	219	287	28.31%
Cases Closed	136	318	133.82%
Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court	4	5	25.00%
Cases open as of June 30	164	122	(25.61%)
Final Orders Issued for the period of 7/1/2021 to 6/30/2022			
Business Tax	42	112	166.67%
Business Tax & Meals & Rentals Tax	5	3	(40.00%)
Interest & Dividends Tax	5	17	240.00%
Meals & Rentals Tax	34	59	73.53%
Real Estate Transfer Tax	1	1	0.00%
Tax Rate Appeal	0	1	***
Tobacco Tax	1	13	1,200.00%
Utility Property Tax	0	2	***
Total Final Orders Issued	88	208	136.36%

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





The Collection Division

Director of
Collection:

Ora LeMere

Collection Division
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Concord, NH 03302-0454

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The Collection Division

The mission of the Collection 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 is primarily responsible for collecting delinquent notices of assessment resulting from tax returns, following up on unfiled Meals and Rentals (M&R) tax returns, selling tobacco stamps, and licensing and educating M&R operators charging for taxable meals, room rentals, and motor vehicle rentals.

FY2022 Value of Inventory and Collections	
Delinquent Inventory – beginning July 1, 2021	\$63,328,800
Delinquent Inventory – ending June 30, 2022	\$82,647,182
Delinquent Payments Collected	\$18,763,495

FY2022 Statistical Counts	
New Meals & Rentals Operators Licensed	1124
Meals and Rentals Unfiled Returns Followed Up	6675
Tax Liens Recorded	909
Tobacco Tax Field Compliance Visits	85
Payment Plans Initiated	460
Field Visits Conducted	922

The Collection Division resumed pre-COVID activities this fiscal year, increasing field work and normal collection remedies. While there were a few personnel changes making training a priority, the division was able to increase in most areas and strived to give taxpayers the same level of attention and customer service.

The third and final rollout of the Revenue Information Management System (RIMS) in August 2021 focused on the Tobacco Tax functional changes, which through the licensing process and tax stamp sales, is a primary function of the division. With the assistance of a vendor, tobacco stamp orders can now also be received and filled off site while still being reviewed and approved by the DRA through the expanded functionality of RIMS. Additionally, the process to transfer accounts to the outside collection agency has been enhanced and is no longer a manual process.

These systematic changes will allow the division to focus on increasing collection activity and overall productivity.



The Taxpayer Services Division

Director of
Taxpayer Services:
Lisa Crowley

Assistant Director of
Taxpayer Services:
Rhonda Drouin

Taxpayer Services
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603.230.5941 Fax

Tax Forms
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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 Division operates two high speed scanners that allow employees to scan, validate and process large volumes of tax forms more efficiently. With the introduction of RIMS, we have identified new ways of using this technology to increase efficiency and provide added transparency when managing our workload. For example, prior to RIMS, all taxpayer correspondence was manually transmitted to the unit responsible for that work. Now, we scan that same correspondence, which creates a “work item” in RIMS that is prioritized according to configurable business rules and assigned to the appropriate unit systematically through the Task Management feature. This eliminates the manual process of transmitting paper throughout the building and provides management the ability to monitor workload and manage priorities with a click of a button.

Documents Processed	FY 2020	FY 2021	FY 2022
# Documents Scanned	353,175	342,020	322,873
# Documents Processed Manually	6,922	4,313	1,301
# Documents Processed Electronically	267,093	324,389	328,059
Total	627,190	670,722	652,233

The Department of Revenue Taxpayer Assistance call center is available Monday – Friday 8:00 AM to 4:30 PM.

Call Handling	FY 2020	FY 2021	FY 2022
General Taxpayer Questions	23,405	30,197	38,125
Written Response Taxpayer Questions	10,098	12,303	2,670
Collection of Outstanding Tax Due	5,011	6,481	3,482
Low and Moderate Property Tax Relief Program, municipal tax rate, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits or current use, and Main Street Grant program.	7,274	19,000	6,230
Total	45,788	67,981	50,507

2023 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 / Extensior	Estimate Return / Form / Extensior	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form
Business Tax: Corporate				X X		X			X		X X	
Business Tax: Fiduciary				X X		X			X		X X	
Business Tax: Non-Profits				X	X	X			X		X X	
Business Tax: Partnerships			X	X		X			X	X	X	
Business Tax: Proprietorship				X X		X			X		X X	
Communications Services 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
Interest & Dividends Tax	X			X X		X			X		X	
Low and Moderate Property Tax Relief					X	X						
Meals & Rentals Tax		X	X	X	X	X	X	X	X	X	X	X
Medicaid Enhancement Tax	X				X							
Nursing Facility Quality Assessment Tax		X			X			X		X		
Railroad Company / Private Rail Car Tax				X	X	X			X			X
Utility Property Tax		X		X		X			X			X
Utility Property Tax Information Update					X							
Wholesalers Other Tobacco Products Tax		X	X	X	X	X	X	X	X	X	X	X



The Municipal and Property Division

Director of Municipal and Property:

Samuel Greene

Assistant Director of Municipal and Property

Adam Denoncour

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
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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 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).

<p style="text-align: center;">ADMINISTRATIVELY ATTACHED BOARDS</p> <p style="text-align: center;">ASSESSING STANDARDS BOARD (ASB)</p> <p style="text-align: center;">ASB@dra.nh.gov</p> <p style="text-align: center;">Chairman – Betsey Patten Vice-Chairman – Robert Gagne</p> <p style="text-align: center;">CURRENT USE BOARD (CUB)</p> <p style="text-align: center;">CUB@dra.nh.gov</p> <p style="text-align: center;">Chairman – Charles Souther</p>
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Accomplishments of FY 2022 Municipal and Property Division

The Division had some significant accomplishments in their efforts to improve services to municipalities and municipal officials and to improve transparency. Some of these efforts are completed while others are ongoing. During FY 2022, the Division accomplished the following:

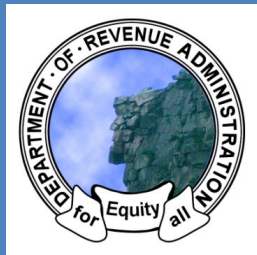
- The State of Emergency issued in 2020 due to COVID-19 was lifted. However, several protocols ensuring the health and safety of Division employees remained in place, such as refraining from conducting interior property inspections and in-person meetings.
- Offered continuing educational courses for assessors and municipal employees.
- Maintained timely filing of municipal finance reports and completing tax rates.
- Audited and appraised \$6.5B in utility property, railroad property and railcar company assets resulting in billing \$43M+ in utility and railroad property taxes.
- Additional projects included holding public hearings on the valuation of regulated public utilities, the capitalization rates for low-income housing tax credits (LIHTC), and the determination of the value of telecommunications poles and conduits. Also, provided administrative support for the Assessing Standards Board and Current Use Board, which include rulemaking and the setting of current use values, and assisting other State agencies with special appraisal projects within our area of expertise.
- Collaborated with vendor, Axiomatic, to analyze the feasibility of developing a new utility valuation software system.
- The Department completed the third and final implementation phase of the Revenue Information Management System (RIMS), which included converting the tax systems that involve the Municipal and Property Division. Replacing the legacy system and disparate databases allows the division to now streamline utility processes, certification of assessors, assessment review, and timber and gravel information and functions.

- The Timber Group participated in a NHMA webinar and provided numerous other educational opportunities for municipal officials and foresters in New Hampshire.

MUNICIPAL AND PROPERTY DIVISION

Summary of Education Provided to Municipal and Assessing Officials

Title of Presentation / Organization (Number of presentations)	Participants
Appropriations (2)	Town Officials
Revised Revenue Estimates (5)	Town Officials
Financial Reviews (4)	Town Officials
Revenue Reviews (2)	Town Officials
Tax Rate Setting (5)	Town Officials
Tax Collector Workshops (7)	Town Clerks / Tax Collectors
NHMA North Country Round Table (1)	Town Clerks / Tax Collectors
Trustees of Trust Funds Workshop (1)	Trustees of Trust Funds
Association of School Business Officials (ASBO) (7)	School Officials
Equalization (2)	Assessing / Town Officials
MS-1/1V Filing (2)	Assessing / Town Officials
State Statutes Part I (1)	Assessing / Town Officials
State Statutes Part II (1)	Assessing / Town Officials
State Statutes 1-Day Update (1)	Assessing / Town Officials
Current Use Mini-Course (2)	Assessing / Town Officials
Overview of Assessing Mini Course (1)	Assessing / Town Officials
Religious, Educational and Charitable Exemptions (1)	Assessing / Town Officials
Timber Trainings (36)	Assessing / Town Officials
NHTOA Harvesting Laws Class (PLP) (2)	Foresters / Loggers
DNCR Ranger Staff Training (1)	Forest Rangers



The Audit Division

Director of Audit:
Frederick J. Coolbroth, Jr.

Assistant Director of Audit:
John W. Frasier

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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 teamwork, professional development, and high standards of professionalism. Audit staff conduct both desk audits and field audits.

Despite some lingering effects of the COVID-19 pandemic, our FY 2022 operations were much closer to pre-pandemic conditions than the prior two fiscal years. Notably, of the four members of our senior staff that had been reassigned to the Governor's GOFERR team, one returned to the Audit Division at the beginning of the fiscal year, while the remaining three returned midway through the fiscal year. Finally, the third rollout of the RIMS system went live right after the start of the fiscal year, making this fiscal year the first with all New Hampshire taxes administered through RIMS.

Despite the Delta and Omicron surges, our GOFERR reassignments, and the final RIMS rollout, the Audit Division was largely able to normalize operations and refocus on its core mission during FY 2022. Audit staff reviewed 529 taxpayers' returns. Of that number, after a full audit, the Audit Division determined that taxpayers' returns in 96 cases were in compliance, and these audits were closed without an assessment or other changes. Another 278 taxpayers' returns were audited with changes, including assessments totaling \$36,723,451 in tax, interest, and penalties, as well as reductions to refund requests, net operating loss deductions and business enterprise tax credit carry-forwards totaling \$2,676,926. Of the total assessments, the Audit Division recognized more than \$1.2 million in what the Department terms "revenue uplift," which consists of payments following an audit where the auditor used new tools and efficiencies from the RIMS implementation. Of the 529 returns reviewed, the Division ultimately did not pursue full formal audits of the remaining 155, because no material issues were identified.

In addition, the Discovery/Nexus Bureau researched 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 FY 2022, an additional \$7,193,193.39 in tax, penalties, and interest was collected, of which \$335,377.41 came in through the voluntary disclosure program. More than \$1 million of these payments were attributed to revenue uplift, and when

combined with the amounts attributed to auditing (described above), the Audit Division generated more than \$2.2 million in total revenue uplift.

The Tobacco Unit assisted New Hampshire tobacco licensees with the new processes available to them through RIMS and Granite Tax Connect, including online return filing, reporting, stamp purchasing and stamp redemptions. The Unit also created a process in RIMS for the bi-annual licensing of wholesalers and manufacturers and worked with the Collections Division to implement a more efficient procedure for both the taxpayers and the Department. Additionally, a member of the Tobacco Unit was appointed to the board of the Federation of Tax Administrators Northeast Region Tobacco Tax Section. Furthermore, the Tobacco Unit conducted 47 compliance checks resulting in seizures of contraband tobacco products at 14 separate locations. The Unit worked with the State Liquor Commission to conduct joint tobacco/liquor investigations and enforce statutory requirements, including the taxation of electronic cigarettes. Finally, the Unit 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

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Concord, NH 03301

The Department of Revenue Administration (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 agency as well as NH taxpayers by providing modernized operations and accurate information.

During FY 2022, DoIT turned off all inquiry access to the 30-year-old legacy Tax Information Management System (TIMS). The IBM Power 8 server will be decommissioned in FY2023. Four members of the DoIT Agency Software Division (ASD) Team embedded at DRA continue to work as full time employees on the Revenue Information Management System (RIMS) support team, one DoIT ASD employee handles all security updates in the new system and one DoIT employee is now responsible for printing, folding, enveloping, and sealing over 200K pieces of mail over the course of a year. The Document Imaging and Electronic Remittance team that consists of three fulltime DoIT employees worked to upgrade the underlying technology of the application to a modern HTML5 environment while managing all updates to DRA tax forms within the scanning application to process paper documents, utilizing barcodes and Optical Character Recognition (OCR). The embedded DoIT team has started to migrate Business Intelligence to Tableau and soon taxpayers will experience dynamic transparency reports on the DRA internet.

Ongoing efforts continue to maintain the highest level of security and comply with IRS Publication 1075 standards. DoIT has introduced changes to improve security on individual devices as well as the entire infrastructure. DoIT/DRA procured a vendor to perform a complete security assessment of the RIMS hardware and software infrastructure as well as penetration testing of the Granite Tax Connect (GTC) application.

In addition to the major projects above, DoIT has upgraded all DRA employees to Office 365.



Revenue Information Management System (RIMS)

DRA Project Director

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RIMS Implementation Complete...What's Next?

On August 9, 2021, DRA went live with its third and final implementation phase of RIMS, converting the Tobacco/Smokeless Tobacco Tax, Real Estate Transfer Tax, Railroad/Private Car Tax, Utility Property Tax, Excavation Tax, Timber Tax, Low & Moderate Income Homeowners Property Tax Relief Program, and two previously manual processes. This third and final phase is the culmination of a project that began almost a decade ago when factoring in the numerous years of planning and preparation necessary to even get us to the implementation phase. The many years of hard work paid off as we could not be prouder of the end result!

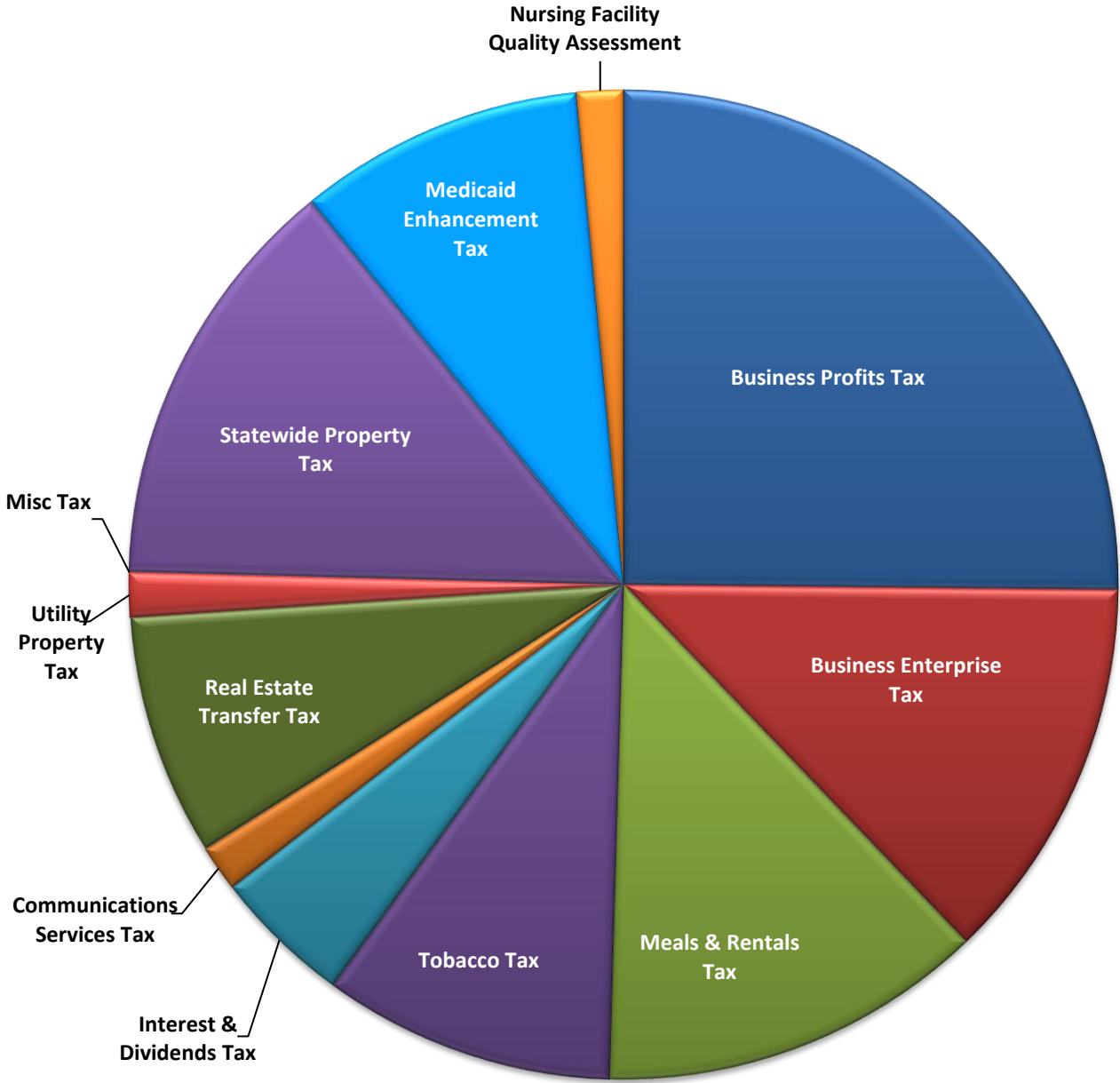
The final phase of this project brings all 16 taxes administered by DRA into one central management system, eliminating the need for approximately 20 disparate systems, and provides our taxpayers with an external facing, smartphone friendly, web portal, also known as Granite Tax Connect (GTC), that allows most taxpayers the convenience of managing their accounts from their kitchen table. The response to this new technology has been tremendous. Since going live with our first rollout in the Fall of 2019, we have more than 28,000 GTC accounts, we've received more than 395,000 GTC filed documents in lieu of paper forms, processed more than \$4.2 Billion in electronic payments, and have identified process improvements that have resulted in more than \$4M in measurable revenue uplift for fiscal year 2022 alone.

What's next you ask? Continuous process improvement! Although this project was highly successful, and we are proud of where we are today, we understand that a project of this magnitude is very rarely perfect right out of the gate. To that end, DRA remains committed to identifying process improvements in RIMS and GTC that will provide a better experience for DRA staff and Taxpayers alike. To lead this effort, we've assembled a tremendous Production Support Team made up of DRA, embedded DoIT, and FAST (vendor) staff that are quick to identify problems and implement solutions. In fact, since going live with our final rollout, we have implemented more than 1,100 system changes or corrections in our commitment to make our system the best that it can be. Some of these changes are as simple as updating the wording in our system generated letters to make them easier for our taxpayers to understand, to the more complex changes that provide our Taxpayers with additional functionality to make their lives easier.

RIMS and GTC have brought our agency to the forefront of tax administration technology, and we're excited to see what the future brings.

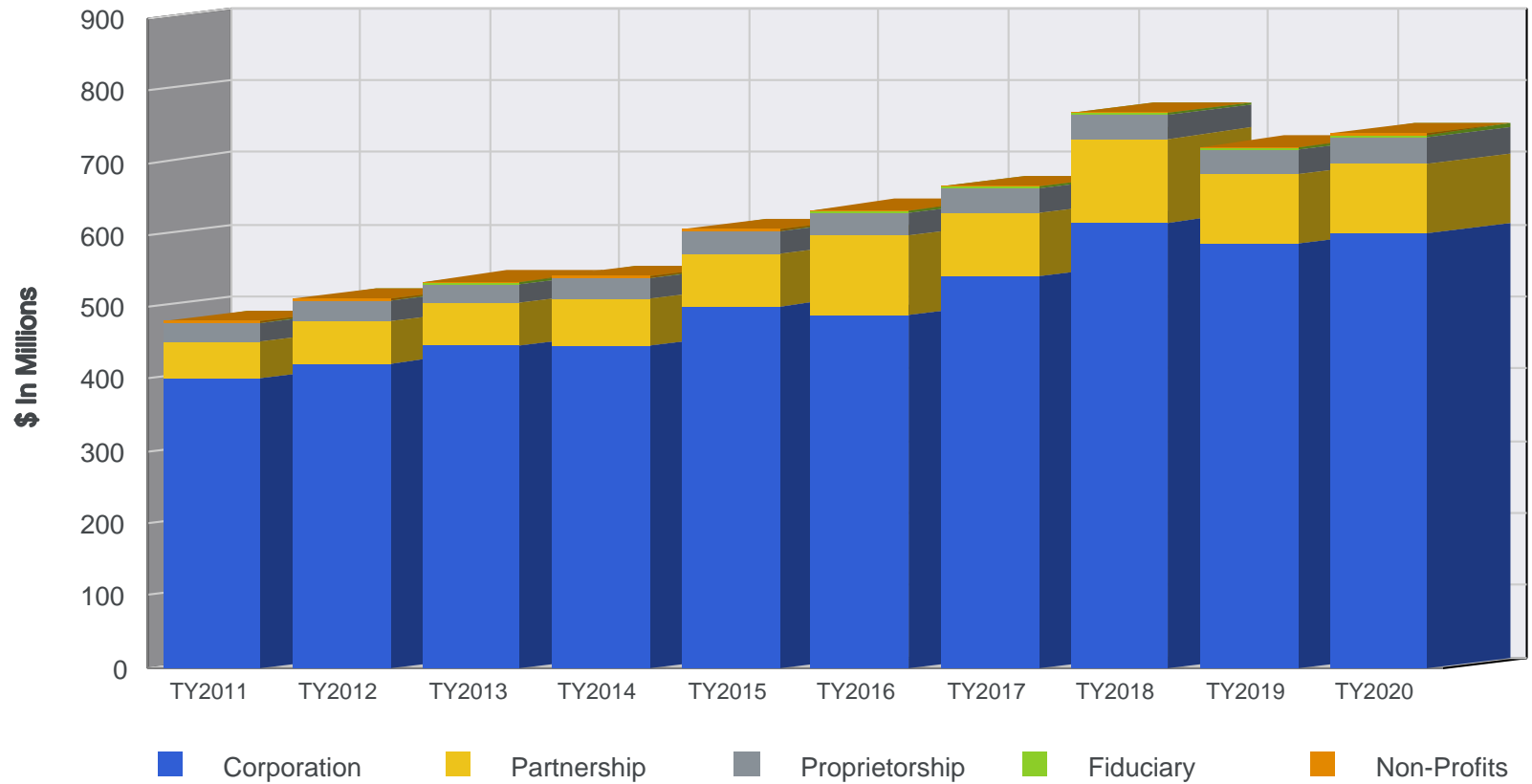
DRA Transparency Reports

Taxes Administered by NH Department of Revenue Administration (Pie Chart is based on FY 2021 Audited Revenue)



Business Tax Revenue by Entity Type 10-Year Trend

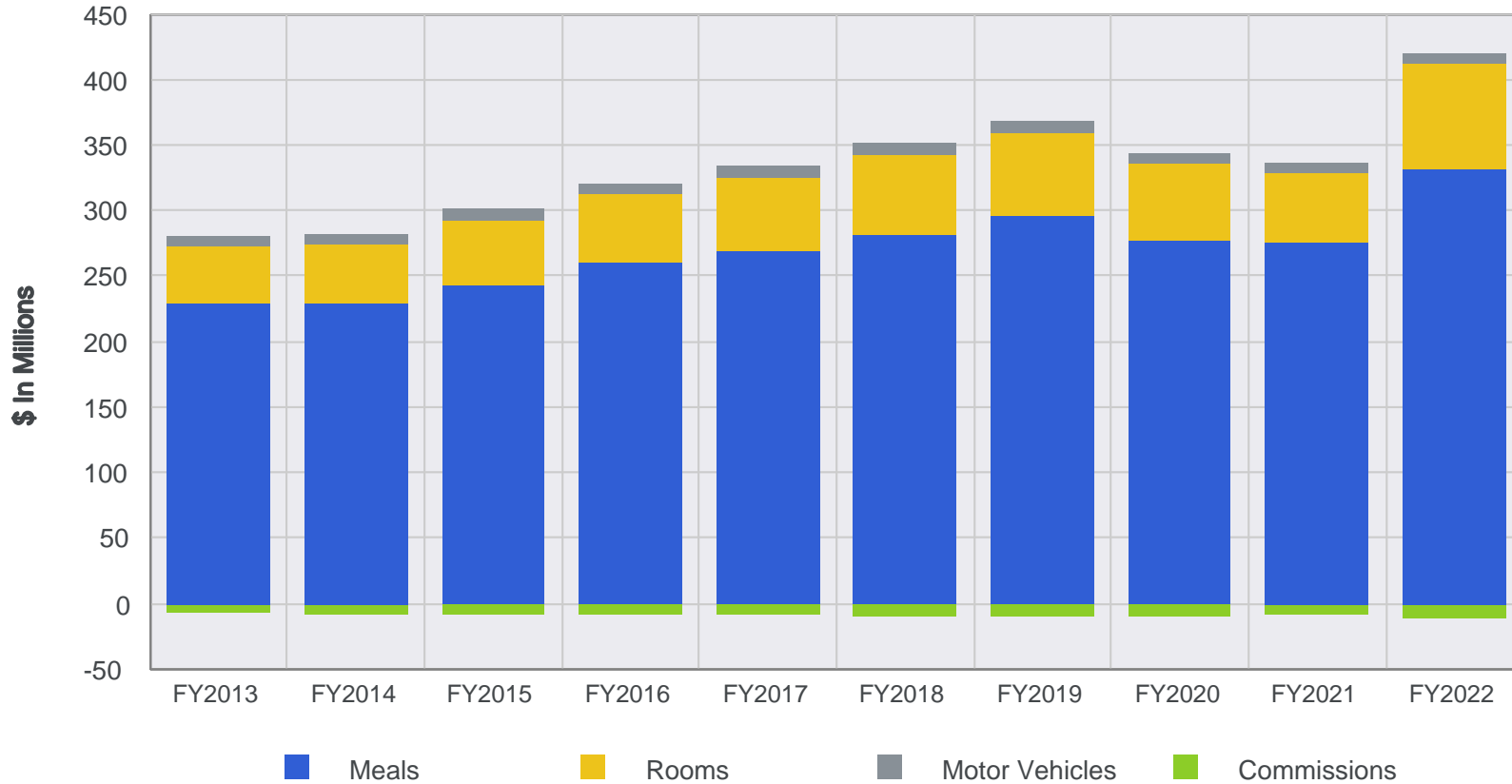
Tax Liability Reported



Entity Type	TY2011	TY2012	TY2013	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019	TY2020
Corporation	\$400.9	\$422.0	\$445.5	\$447.0	\$501.3	\$489.3	\$543.1	\$617.7	\$586.9	\$602.1
Partnership	\$50.4	\$58.4	\$59.5	\$64.1	\$73.2	\$109.2	\$87.6	\$116.0	\$97.7	\$95.8
Proprietorship	\$26.1	\$27.3	\$27.0	\$27.7	\$29.4	\$31.5	\$33.0	\$32.0	\$34.0	\$37.8
Fiduciary	\$1.8	\$2.3	\$2.3	\$2.2	\$2.3	\$3.4	\$3.4	\$2.3	\$2.8	\$3.4
Non-Profits	\$0.8	\$0.7	\$0.8	\$0.8	\$1.0	\$0.8	\$0.9	\$0.8	\$0.7	\$0.6
TOTAL	\$480.0	\$510.7	\$535.1	\$541.8	\$607.2	\$634.2	\$668.0	\$768.8	\$722.1	\$739.7

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

(Not Net of Refunds or School Building Aid Debt Payments, based on Returns received during each Fiscal Year)



	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Tax Rate	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	8.5%
Meals	\$228.6	\$228.3	\$243.2	\$259.8	\$270.1	\$282.4	\$295.6	\$276.9	\$275.9	\$331.3
Rooms	\$43.4	\$45.5	\$49.8	\$52.5	\$55.4	\$59.4	\$63.5	\$58.5	\$53.0	\$80.1
Motor Vehicles	\$7.9	\$8.3	\$8.7	\$8.8	\$8.8	\$9.4	\$10.3	\$9.2	\$7.2	\$9.2
Commissions	-\$7.6	-\$7.7	-\$8.2	-\$8.8	-\$9.1	-\$9.6	-\$10.1	-\$9.3	-\$9.0	-\$11.2
Total	\$272.3	\$274.5	\$293.5	\$312.3	\$325.2	\$341.6	\$359.4	\$335.3	\$327.1	\$409.5

SURROUNDING STATE'S TOBACCO TAX STAMPS SALES ANALYSIS – 5 YEARS									
(IN MILLIONS) ONE STAMP PER PACKAGE									
	FY2021		FY2020		FY2019		FY2018		FY2017
	STAMP		STAMP		STAMP		STAMP		STAMP
	SALES		SALES		SALES		SALES		SALES
Maine	59.8	-2%	61.2	7%	57.1	-6%	60.7	-8%	66.1
Massachusetts	105.9	-22%	136.3	-7%	147.1	-7%	157.8	-5%	165.3
New Hampshire	128.2	16%	110.6	4%	106.4	-5%	112	-4%	116.5
Vermont	20.0	5%	19.0	-4%	19.7	-4%	20.5	-10%	22.7

Source: The Tax Burden on Tobacco

TOBACCO TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2022	\$ 204,505,980	\$ 27,584,154*	\$ 232,090,134*
FY2021	\$ 226,125,394	\$ 25,395,648*	\$ 251,521,042*
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
OTP VERSUS TOBACCO STAMP TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2022	88%	12%	100%
FY2021	90%	10%	100%
FY2020	92%	8%	100%
FY2019	93%	7%	100%
FY2018	94%	6%	100%
YEAR-OVER-YEAR DIFFERENCE			
	TOBACCO STAMPS	OTP	TOTAL
FY2022	-9.6%	8.6%	8.4%
FY2021	15.2%	55.7%	18%
FY2020	5.5%	19.4%	-6.1%
FY2019	-8.5%	4.9%	8.4%
FY2018	-0.2%	6.6%	-0.1%

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

	TOTAL TOBACCO COMPLIANCE CHECKS	TOBACCO SEIZURES
FY2022	132	14
FY2021	0*	0*
FY2020	66*	7*
FY2019	219	34
FY2018	173	17

*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, 2022)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	41	Nebraska	64	42
Alaska	200	19	Nevada	180	25
Arizona	200	19	New Hampshire	178	26
Arkansas	115	36	New Jersey	270	14
California	287	13	New Mexico	200	19
Colorado	194	24	New York (a)	435	2
Connecticut	435	2	North Carolina	45	48
Delaware	210	17	North Dakota	44	49
Florida (b)	133.9	33	Ohio	160	29
Georgia	37	50	Oklahoma	203	18
Hawaii	320	8	Oregon	333	7
Idaho	57	46	Pennsylvania	260	15
Illinois (a)	298	12	Rhode Island	425	4
Indiana	99.5	39	South Carolina	57	46
Iowa	136	32	South Dakota	153	30
Kansas	129	34	Tennessee (a) (c)	62	43
Kentucky	110	37	Texas	141	31
Louisiana	108	38	Utah	170	27
Maine	200	19	Vermont	308	9
Maryland	375	5	Virginia (a)	60	44
Massachusetts	351	6	Washington	302.5	11
Michigan	200	19	West Virginia	120	35
Minnesota (d)	304	10	Wisconsin	252	16
Mississippi	68	40	Wyoming	60	44
Missouri (a)	17	51			
Montana	170	27	Dist. of Columbia (e)	450	1
			U. S. Median	178	

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 66.3¢ through December 31, 2022.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 51¢

OTHER TOBACCO PRODUCTS TAX

(January 1, 2022)

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¢-6¢/ 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)	63.49% Wholesale Price	New Mexico (7)	25% Product value
Colorado (7)	50% 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 (7)		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)(7)	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)(7)	15% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Louisiana (7)		Utah (4)(6)(7)	86% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Virginia (4)(7)	20% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Vermont (4) (7)	92% Wholesale Price
Maine (7)		Cigar	\$20-\$40 /10 cigars
Chewing Tob./Snuff	\$2.02/ounce	Tobacco/Snuff	\$2.57 /ounce
Smoking Tob./Cigars	43% Wholesale Price	Washington (4)(6)(7)	95% Wholesale Price
Maryland (7)		West Virginia (7)	12% Wholesale Price
Tobacco/Snuff	53% Wholesale Price	Wisconsin (4)(7)	71% Manufacturer's Price
Cigars	70% Wholesale Price	Wyoming (4)(7)	20% Wholesale Price
Massachusetts (7)	40% Wholesale Price		
Michigan	32% Wholesale Price	Dist.of Columbia (3) (7)	80% 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) Thirty states impose an excise tax on e-cigarettes or vaping products. See www.taxadmin.org/e-cigarettes.pdf for current rates.

TAXATION OF E-CIGARETTES/VAPING PRODUCTS

(January 1, 2022)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
California *	63.49% Wholesale Price	New Jersey	10% Open , or
Colorado	35% Wholesale Price		10 ¢/ml - closed container
Connecticut	10% Open , or	New Hampshire	30 ¢/ml - closed container
	40 ¢/ml - closed container		8% Wholesale Price - Open
Delaware	5 ¢/ml	New Mexico	12.5% Open , or
Dist.of Columbia *	80% Wholesale Price		50 ¢/cartridge - closed
Georgia	5 ¢/ml - closed container	New York	20% Retail Price
	7% open	North Carolina	5 ¢/ml
Illinois (2)	15% Wholesale Price	Ohio	10 ¢/ml
Kansas	5 ¢/ml	Oregon *	65% Wholesale Price
Kentucky	\$1.50 / cartridge - closed	Pennsylvania	40% Wholesale Price
	15% open	Utah	56% Wholesale Price
Louisiana	5 ¢/ml	Vermont *	92% Wholesale Price
Maryland	12% Retail Price	Virginia	7% ¢/ml
	60% Retail cartridge	Washington	9 ¢/ml - open
Maine *	43% Wholesale Price		27 ¢/cartridge - closed
Massachusetts	75% Wholesale Price	Wisconsin	5 ¢/ml
Minnesota *	95% Wholesale Price	West Virginia	7.5 ¢/ml
Nevada *	30% Wholesale Price	Wyoming	15% Wholesale Price

Source: Compiled by FTA from various sources.

* These state subject e-cigarette products to the Other Tobacco Tax. Effective July 1, 2022, Indiana will impose a 15% retail tax.

(1) The volume-based tax rates were converted to cents per milliliter of solution. Some state charge different rates for closed cartridges verses volume liquid vaping solution.

(2) Cook County and Chicago imposed an additional 20 to 55 cent/ml tax. Selected Alaska Cities impose taxes of 45% to 55%. Montgomery County, MD imposes a 30% tax.

XI. REVENUE AND STATISTICS

RECEIPTS	FY 22
Tax Collections ¹	\$2,705,655,924.23
TOTAL	\$2,705,655,924.23

EXPENDITURES	FY 22
Classified Salaries	\$5,514,097.59
Unclassified Salaries	\$2,706,138.85
Benefits	\$4,460,638.51
SUBTOTAL	\$12,680,874.95
Current Expense	\$311,131.35
Equipment	\$1,259.98
SUBTOTAL	\$312,391.33
In-State Travel	\$33,989.56
Out-of-State Travel	\$31,557.85
Miscellaneous Expenditures ²	\$3,987,952.94
SUBTOTAL	\$4,053,500.35
Expenditures Total	\$17,046,766.63
DISBURSEMENT/TOWNS	
Flood Control	\$745,436.62
Forest Land	\$86,998.20
Disbursements Total	\$832,434.82
Hardship Grants	\$798,226.39
Capital Projects	\$4,066,507.00
TOTAL	\$22,743,934.84

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

PERSONNEL DATA	POSITIONS AS OF JUNE 30, 2022
Number of authorized Positions	157
Unclassified Positions	30
Classified Positions	94
Full-Time Temporary Positions	1
Temporary Positions	1
Total Number of Positions	126

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2022	
Equipment	\$313,664.29
Motor Vehicles	\$8,068.60
Physical Plant	0
Farm	0
Highways	0
Total Property Value	\$321,732.90

¹ Tax Collections includes \$285,332,721.42 from Medicaid Enhancement Tax and \$40,542,344.05 from Nursing Facility Quality Assessment Tax (Unaudited)

² Miscellaneous Expenditures include year-end FY22 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 28, 33, 37, 38, 39, 49, 50, 61, 62, 66, 102, 103 and 211.

REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93	
FOR PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022	
Beginning Fund Balance 7/1/21	\$10,007.04
Expenditure	\$0
Revenues	\$0
Ending Fund Balance 6/30/22	\$10,007.04

REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022	
Beginning Fund Balance 7/1/21	\$4,999.95
Expenditure	\$71.81
Revenues	\$770.00
Ending Fund Balance 6/30/22	\$5,698.14

GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE³

	FY21	FY22	Change
Business Profits Tax	\$664,000,000	\$880,300,000	24.57%
Business Enterprise Tax	\$336,800,000	\$332,700,000	1.23%
Meals & Rental Tax ⁴	\$321,400,000	\$304,800,000	-5.45%
Tobacco Tax	\$251,000,000	\$231,700,000	-8.33%
Interest & Dividends Tax	\$137,500,000	\$156,400,000	12.08%
Communications Svs Tax	\$39,800,000	\$30,900,000	-28.80%
Real Estate Transfer Tax ⁵	\$202,700,000	\$230,500,000	12.06%
Utility Property Tax	\$38,200,000	\$43,200,000	11.57%
Other	\$605,375	669,484	9.58%
TOTAL	\$1,992,005,375	\$2,211,169,484	9.91%

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.

	FY21	FY22	Change
Business Profits Tax	\$123,200,000	\$174,800,000	29.52%
Business Enterprise Tax	\$248,400,000	\$293,500,000	15.37%
Meals & Rentals Tax	\$7,000,000	\$8,900,000	21.35%
Tobacco Tax	\$98,800,000	89,000,000	-11.01%
Real Estate Transfer Tax ⁶	\$69,200,000	\$76,700,000	9.78%
Utility Property Tax	\$38,200,000	43,200,000	11.57%
EDUCATION TRUST FUND	\$584,800,000	\$686,100,000	14.76%
NET GENERAL FUND	\$1,407,205,375	\$1,524,641,575	28.98%

³ Source: NH Revenue Focus – June FY2022

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 \$8,070,192.00 and Municipal Revenue Fund \$100,143,752.00.

⁵ The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of \$5,195,497 in LCHIP distributions and \$5,000,000 in Affordable Housing Transfer

⁶ The FY21 Annual Report erroneously transposed the Real Estate Transfer Tax numbers with the Tobacco Tax

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

State FYE	Tobacco Tax	% Change	Business Profits Tax & Business Enterprise Tax	% Change	Meals & Rentals Tax ¹	% Change	Interest & Dividends Tax	% Change	Estate and Legacy Tax	% Change	Real Estate Transfer Tax ²	% 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%	\$108,522,266	4.6%	\$56,644,696	-1.3%	\$24,688,791	9.7%	\$12,002,575	0.9%	\$28,615,918	32.5%
1986	\$32,389,000	-1.1%	\$110,497,000	1.8%	\$61,672,000	8.9%	\$24,973,000	1.2%	\$14,121,000	17.6%	\$33,810,000	18.2%
1987	\$31,788,225	-1.9%	\$150,293,655	36.0%	\$68,938,740	11.8%	\$27,010,105	8.2%	\$20,824,464	47.5%	\$43,147,975	27.6%
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	9.2%	\$192,196,642	4.3%	\$66,929,900	24.5%	\$11,909,724	-66.0%	\$160,430,527	17.1%
2006	\$145,022,895	46.0%	\$553,466,686	24.1%	\$204,907,639	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%
2021	\$251,012,824	18.1%	\$997,462,360	46.5%	\$329,220,758	-2.4%	\$137,102,275	25.2%			\$213,991,977	30.2%
2022	\$231,732,051	-7.7%	\$1,212,800,839	21.6%	\$413,683,710	25.7%	\$156,251,961	14.0%			\$237,515,067	11.0%

¹Meals and Rentals Tax includes School Building Aid Debt Service & Municipal Revenue Transfer beginning in FY2022

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 ¹	% 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	\$69,557,473	6.0%	\$20,087,776	-0.4%	\$6,229,864	0.2%	\$871,900	-5.6%	\$1,094,364,702	\$53,290,950	5.1%	2005
2006	\$70,330,594	1.1%	\$20,789,572	3.5%	\$6,344,187	1.8%	\$360,933	-58.6%	\$1,243,345,494	\$148,980,792	13.6%	2006
2007	\$73,369,315	4.3%	\$21,801,715	4.9%	\$6,258,150	-1.4%	\$288,579	-20.0%	\$1,281,011,866	\$37,666,372	3.0%	2007
2008	\$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%	\$29,923,585	3.4%	\$5,957,300	-1.9%	\$470,432	-30.0%	\$1,208,798,552	\$26,949,651	2.3%	2010
2011	\$78,199,323	-0.2%	\$32,327,619	8.0%	\$6,060,651	1.7%	\$2,361,824	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	\$60,078,877	-24.2%	\$33,270,669	0.6%	\$6,045,591	1.9%	\$571,980	-23.4%	\$1,311,656,739	\$44,387,710	3.5%	2013
2014	\$58,730,642	-2.2%	\$35,789,133	7.6%	\$6,157,463	1.9%	\$323,085	-43.5%	\$1,339,411,679	\$27,754,940	2.1%	2014
2015	\$57,799,218	-1.6%	\$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%	\$5,996,757	0.2%	\$404,269	-48.5%	\$1,521,083,977	(\$40,264,529)	-2.6%	2017
2018	\$43,570,762	-8.8%	\$45,325,062	8.6%	\$5,936,558	-1.0%	\$709,767	75.6%	\$1,692,146,773	\$171,062,796	11.2%	2018
2019	\$41,371,415	-5.0%	\$39,525,716	-12.8%	\$4,241,915	-28.5%	\$435,536	-38.6%	\$1,761,236,834	\$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
2021	\$39,828,451	0.0%	\$38,185,909	-11.3%			\$463,966	-12.2%	\$2,007,268,520	\$419,253,160	26.4%	2021
2022	\$30,891,145	-22.4%	\$43,257,670	13.3%			\$449,414	-3.1%	\$2,326,581,857	\$319,313,337	15.9%	2022

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 2019 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}
 - 79,131 Business Entities filed business tax returns
 - 31,764 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 47,367 Business Entities filed business tax returns with payments totaling \$737.1m, of which
 - 1,555 (3.3%) of those paid 76.0% of BET/BPT (\$560.0m out of \$737.1m)
 - 1,238 (79.6%) are corporations paying a total of \$493.4m
 - 273 (17.6%) are partnerships paying a total of \$60.9m
 - 44 (2.8%) are proprietors and fiduciaries paying a total of \$5.7m
 - The remaining 45,812 (96.7%) paid 24.0% of BET/BPT (\$177.0m out of \$737.1m)
 - Of the 45,812 Business Entities that filed and paid 24.0% of BPT/BET:
 - 10,916 (23.8%) paid under \$500 = \$2.3m (1.3%)
 - 8,514 (18.6%) paid \$500 - \$1,000 = \$6.3m (3.6%)
 - 21,772 (47.5%) paid \$1,000 - \$10,000 = \$70.7m (40.0%)
 - 4,610 (10.1%) paid \$10,000 - \$50,000 = \$97.7m (55.2%)

Entities	BET	BPT	Combined	%
Corporations	\$177,351,919	\$423,684,546	\$601,036,465	81.5%
Partnerships	\$23,906,624	\$75,322,707	\$99,229,331	13.5%
Proprietors	\$15,163,807	\$18,862,979	\$34,026,786	4.6%
Fiduciaries	\$58,393	\$2,728,978	\$2,785,371	0.4%
Total	\$216,480,743	\$520,597,210	\$737,077,953	100.0%

- If there are 170,000 business entities operating in the state of NH then 122,633 or 72% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 562 (1.4 %) are paying 50.2% of BET
 - 512 (91.1%) are corporations paying a total of \$103.7m
 - 50 (8.9%) are partnerships, proprietors and fiduciaries paying a total of \$4.9m
 - 1,141 (6.1%) are paying 82.8% of BPT
 - 874 (76.6%) are corporations paying a total of \$373.2m
 - 228 (20.0%) are partnerships paying a total of \$53.0m
 - 39 (3.4%) are proprietors and fiduciaries paying a total of \$4.9m

¹ Per returns received as of July 19, 2022.

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.

All facts and figures are unaudited and should be considered draft

BET - Tax Year 2019

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax

DRAFT as of 7/19/2022

Tax Year 2019 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	38,676	\$0	48.9%	0.0%
\$1 - \$500	11,240	\$2,289,966	14.2%	1.1%
\$500 - \$1K	8,712	\$6,447,870	11.0%	3.0%
\$1K - \$10K	17,631	\$51,822,729	22.3%	23.9%
\$10K - \$50K	2,310	\$47,327,158	2.9%	21.9%
\$50K - \$100K	301	\$20,674,821	0.4%	9.5%
\$100K - \$1MIL	247	\$59,518,514	0.3%	27.5%
>\$1MIL	14	\$28,399,685	0.0%	13.1%
Totals:	79,131	\$216,480,743	100.0%	100.0%

2019	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,329	\$63,978,380	34.5%	29.6%
Water's Edge	4,665	\$113,373,539	5.9%	52.4%
Partnerships	14,466	\$23,906,624	18.3%	11.0%
Proprietors	31,988	\$15,163,807	40.4%	7.0%
Fiduciaries	683	\$58,393	0.9%	0.0%
Totals:	79,131	\$216,480,743	100.0%	100.0%

BPT - Tax Year 2019

Business Profits Tax Stats by Tax Year and Amount of Tax Liability

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax

DRAFT as of 7/19/2022

Tax Year 2019 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	60,388	\$0	76.3%	0.0%
\$1 - \$500	5,106	\$840,134	6.4%	0.1%
\$500 - \$1K	1,884	\$1,372,749	2.4%	0.3%
\$1K - \$10K	7,934	\$29,983,016	10.0%	5.8%
\$10K - \$50K	2,678	\$57,276,690	3.4%	11.0%
\$50K - \$100K	449	\$31,127,213	0.6%	6.0%
\$100K - \$1MIL	610	\$175,604,768	0.8%	33.7%
>\$1MIL	82	\$224,392,640	0.1%	43.1%
Totals:	79,131	\$520,597,210	100.0%	100.0%

2019	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,329	\$95,512,839	34.5%	18.3%
Water's Edge	4,665	\$328,171,707	5.9%	63.1%
Partnerships	14,466	\$75,322,707	18.3%	14.5%
Proprietors	31,988	\$18,862,979	40.4%	3.6%
Fiduciaries	683	\$2,726,978	0.9%	0.5%
Totals:	79,131	\$520,597,210	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 2020 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}
 - 77,842 Business Entities filed business tax returns
 - 31,039 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 46,803 Business Entities filed business tax returns with payments totaling \$738.0m, of which
 - 1,708 (3.7%) of those paid 75.0% of BET/BPT (\$553.2m out of \$738.0m)
 - 1,345 (78.7%) are corporations paying a total of \$490.0m
 - 298 (17.4%) are partnerships paying a total of \$56.2m
 - 65 (3.8%) are proprietors and fiduciaries paying a total of \$7.0m
 - The remaining 45,095 (96.4%) paid 25.0% of BET/BPT (\$184.8m out of \$738.0m)
 - Of the 45,095 Business Entities that filed and paid 25.0% of BPT/BET:
 - 10,208 (22.6%) paid under \$500 = \$2.2m (1.2%)
 - 8,185 (18.2%) paid \$500 - \$1,000 = \$6.1m (3.3%)
 - 21,757 (48.3%) paid \$1,000 - \$10,000 = \$71.8m (38.9%)
 - 4,945 (11.0%) paid \$10,000 - \$50,000 = \$104.7m (56.7%)

Entities	BET	BPT	Combined	%
Corporations	\$175,089,379	\$425,795,205	\$600,884,584	81.4%
Partnerships	\$25,443,849	\$70,384,998	\$95,828,847	13.0%
Proprietors	\$15,523,509	\$22,288,379	\$37,811,888	5.1%
Fiduciaries	\$63,750	\$3,372,199	\$3,435,949	0.5%
Total	\$216,120,487	\$521,840,781	\$737,961,268	100.0%

- If there are 170,000 business entities operating in the state of NH then 123,197 or 73% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 550 (1.4 %) are paying 50.0% of BET
 - 494 (89.8%) are corporations paying a total of \$101.8m
 - 56 (10.2%) are partnerships, proprietors and fiduciaries paying a total of \$6.2m
 - 1,248 (6.6%) are paying 80.7% of BPT
 - 953 (76.4%) are corporations paying a total of \$368.3m
 - 239 (19.2%) are partnerships paying a total of \$46.6m
 - 56 (4.5%) are proprietors and fiduciaries paying a total of \$6.1m

¹ Per returns received as of July 19, 2022.

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.

All facts and figures are unaudited and should be considered draft

BET - Tax Year 2020

Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax
DRAFT as of 7/19/2022

Tax Year 2020 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	37,928	\$0	48.7%	0.0%
\$1 - \$500	10,958	\$2,233,971	14.1%	1.0%
\$500 - \$1K	8,418	\$6,216,677	10.8%	2.9%
\$1K - \$10K	17,638	\$51,644,268	22.7%	23.9%
\$10K - \$50K	2,350	\$48,056,099	3.0%	22.3%
\$50K - \$100K	307	\$21,261,457	0.4%	9.8%
\$100K - \$1MIL	227	\$54,337,654	0.3%	25.1%
>\$1MIL	16	\$32,370,361	0.0%	15.0%
Totals:	77,842	\$216,120,487	100.0%	100.0%

2020	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,062	\$66,443,973	34.8%	30.7%
Water's Edge	4,517	\$108,645,406	5.8%	50.3%
Partnerships	14,814	\$25,443,849	19.0%	11.8%
Proprietors	30,798	\$15,523,509	39.6%	7.2%
Fiduciaries	651	\$63,750	0.8%	0.0%
Totals:	77,842	\$216,120,487	100.0%	100.0%

BPT - Tax Year 2020

Business Profits Tax Stats by Tax Year and Amount of Tax Liability

This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax
DRAFT as of 7/19/2022

Tax Year 2019 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	58,861	\$0	75.6%	0.0%
\$1 - \$500	4,605	\$803,279	5.9%	0.2%
\$500 - \$1K	1,902	\$1,387,248	2.5%	0.3%
\$1K - \$10K	8,123	\$31,515,815	10.4%	6.0%
\$10K - \$50K	3,103	\$67,089,182	4.0%	12.9%
\$50K - \$100K	526	\$36,820,316	0.7%	7.1%
\$100K - \$1MIL	644	\$183,927,379	0.8%	35.1%
>\$1MIL	78	\$200,297,562	0.1%	38.4%
Totals:	77,842	\$521,840,781	100.0%	100.0%

2020	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,062	\$125,220,830	34.8%	24.0%
Water's Edge	4,517	\$300,574,375	5.8%	57.6%
Partnerships	14,814	\$70,384,998	19.0%	13.5%
Proprietors	30,798	\$22,288,379	39.6%	4.3%
Fiduciaries	651	\$3,372,199	0.8%	0.6%
Totals:	77,842	\$521,840,781	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 7/19/2022

Tax Year 2019 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	15,157	\$0	20.3%	0.0%
\$1 - \$500	29,713	\$5,820,095	41.2%	4.9%
\$500 - \$1K	9,845	\$7,045,752	13.5%	6.0%
\$1K - \$10K	16,557	\$46,523,911	22.6%	39.7%
\$10K - \$50K	1,661	\$31,334,347	2.1%	24.7%
\$50K - \$100K	148	\$9,869,516	0.2%	8.3%
\$100K - \$250K	61	\$8,919,251	0.1%	9.2%
>\$250K	24	\$11,361,632	0.0%	7.2%
Totals:	73,166	\$120,874,504	100.0%	100.0%

2019	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	71,382	\$118,956,813	97.3%	98.4%
Estates	571	\$507,570	1.0%	0.5%
Partnerships	1,213	\$1,410,121	1.7%	1.1%
Totals:	73,166	\$120,874,504	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 7/19/2022

Tax Year 2020 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	14,584	\$0	20.9%	0.0%
\$1 - \$500	28,283	\$5,409,790	40.2%	4.7%
\$500 - \$1K	8,966	\$6,425,233	13.5%	5.8%
\$1K - \$10K	15,108	\$42,732,295	22.8%	38.6%
\$10K - \$50K	1,521	\$28,701,458	2.3%	25.8%
\$50K - \$100K	121	\$8,148,509	0.2%	8.2%
\$100K - \$250K	61	\$9,351,908	0.1%	7.4%
>\$250K	20	\$12,779,560	0.0%	9.5%
Totals:	68,664	\$113,548,753	100.0%	100.0%

2020	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	67,014	\$111,902,138	97.5%	98.4%
Estates	520	\$382,248	0.8%	0.4%
Partnerships	1,130	\$1,264,367	1.7%	1.2%
Totals:	68,664	\$113,548,753	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
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	\$0.9 million
2020	5,572	\$0.8 million
2021**	5,508	\$1.3 million

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

**Claims paid for 2021 program year through July 14, 2022, numbers may increase as claims may be paid through November.

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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The Business Profits Tax, RSA 77-A, was enacted by Laws of 1970, chapter 5, section 1, effective April 27, 1970.

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE																								
1970 Special Session	4/27/70 Inception of the law	CH 5:1		\$3,000, Gross Business Income	6%																								
1971	7/1/71	CH 515:14			Increased Rate 7%																								
1973	Returns due on periods ending on or after 12/31/73	CH 579:1		\$6,000, Gross Business Income	7%																								
1977	7/1/77	CH 593:1			Increased Rate 8%																								
1979	8/24/79	CH 446:4	25% each quarter estimate payments		8%																								
1981	7/1/81	CH 461:1 [Rev 305.01(a), Doc.#4192]		\$12,000, Gross Business Income	8% plus, surtax of 13.5% Effective rate 9.08%																								
1982	7/1/82	CH 568:65,II, CH 42:70	Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$	\$12,000, Gross Business Income																									
1983	7/1/83	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/83 and on or before 6/30/84	8% plus, surtax of 19.5% Effective rate 9.56%																								
1983	7/1/84	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/84 and on or before 6/30/85	8% plus, surtax of 13.5% Effective rate 9.08% (surtax ended 6/30/85)																								
1985	7/1/85	CH 408:1		\$12,000, Gross Business Income	An effective rate that declines monthly during the State of NH's fiscal year ending 6/30/86																								
1985	7/1/85	CH 408			All tax years ending on or after 7/1/85 and on or before 6/30/86 except short period tax years. The eff. Rate shall be as follows: <table border="1" style="font-size: small; margin-top: 5px;"> <tr> <td>07/31/85</td> <td>9.01%</td> <td>01/31/86</td> <td>8.60%</td> </tr> <tr> <td>08/31/85</td> <td>8.94%</td> <td>02/28/86</td> <td>8.53%</td> </tr> <tr> <td>09/30/85</td> <td>8.87%</td> <td>03/31/86</td> <td>8.46%</td> </tr> <tr> <td>10/31/85</td> <td>8.80%</td> <td>04/30/86</td> <td>8.39%</td> </tr> <tr> <td>11/30/85</td> <td>8.73%</td> <td>05/31/86</td> <td>8.32%</td> </tr> <tr> <td>12/31/85</td> <td>8.66%</td> <td>06/30/86</td> <td>8.25%</td> </tr> </table>	07/31/85	9.01%	01/31/86	8.60%	08/31/85	8.94%	02/28/86	8.53%	09/30/85	8.87%	03/31/86	8.46%	10/31/85	8.80%	04/30/86	8.39%	11/30/85	8.73%	05/31/86	8.32%	12/31/85	8.66%	06/30/86	8.25%
07/31/85	9.01%	01/31/86	8.60%																										
08/31/85	8.94%	02/28/86	8.53%																										
09/30/85	8.87%	03/31/86	8.46%																										
10/31/85	8.80%	04/30/86	8.39%																										
11/30/85	8.73%	05/31/86	8.32%																										
12/31/85	8.66%	06/30/86	8.25%																										
1985	Short period tax years beginning before 7/1/85 and ending after 6/30/86.	CH 469:42		Multiply the number of months of the tax period occurring prior to 7/1/85 by the monthly eff. tax rate (.007566) for such period. Multiply the number of months of the tax period occurring subsequent to 7/1/85 by the monthly eff. Tax rate (.006875) for such period. Add the product of these calculations; divide this sum by the total number of months in the short period tax year; and multiply the resulting product by 12.																									
1986	6/30/86	CH 153		\$12,000, Gross Business Income	Effective rate 8.25% for tax years ending on or after 7/1/86 and before 7/1/87																								
1988	6/30/88			\$12,000, Gross Business Income	Decreased Rate 8%																								
1990	4/1/90	CH 3:71	30%, 30%, 20%, 20% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1991	3/28/91	CH 5:1 CH 354 CH 354:7	Business tax credits expanded, RSA 77-A:5, VI-VII Sales apportionment factor x 1.5 Payroll, Property & Sales ÷ 3.5 eff. 1/1/92 35%, 35%, 15%, 15% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1991	5/27/91	CH 163:17	30%, 30%, 20%, 20% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1993	7/1/94 & 7/1/99	CH 350:11 CH 350:12	Sales apportionment factor x 2, plus Payroll & Property ÷ 4 (Effective for federal tax year ending 7/1/94). For tax years ending on or after 7/1/99 the factors revert back to: Sales apportionment factor x 1.5, plus Payroll & Property ÷ 3.5																										
1993	7/1/93	CH 350:16	Established a dollar-for-dollar credit against the BPT																										

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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	39264	CH 271-4-6 122	Research & Development Credit: (1) applies to tax periods ending on or after 9/7/07; (2) Repeals R&D credit eff. 7/1/13		
2007	8/17/07	CH 146	Repeals foreign dividend deductions of gross business profits.		
2009	7/17/09	CH 144:273	RSA 77-A:6, I-a, File on a sale or exchange of interest whether or not gross income is in excess of \$50,000 during taxable period ending on or after 7/1/09.		
2009	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.		
2010	7/8/10	CH 286	RSA 77:4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes.		

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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.		
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>		

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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 taxable periods ending on or after December 31, 2014 may be carried forward for 10 years from the taxable period in which it was paid.		
2015	7/1/15	CH 599	RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.		
2015	1/1/16	CH 274:23-24			8.2% (for taxable periods ending on or after 12/31/2016) 7.9% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017)
2015	7/1/17	CH 276:241	RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million.		
2015	7/1/15	CH 276:242-243	Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from 12/1/15-02/15/16.		
2016	6/21/16	CH 295	Adopted the IRC of 1986 in eff. on 12/31/15 except IRC §§ 168(k) (bonus depreciation), 199 (domestic production activities), 181 (movie production expenses), and 179 (maximum deduction limited to \$100,000 for NH purposes). The changes are eff. for tax years beginning on or after 1/1/17.		
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

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
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 2026.		
2019	7/1/19	CH 346:200-202			7.7% (for taxable periods ending on or after 12/31/2019)
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).		
2021	7/1/21	CH 199		\$92,000 (taxable periods ending on or after 12/31/22)	
2021	6/25/21	CH 91:109-111			7.6% (taxable periods ending on or after 12/31/22)
2022	6/17/22	CH 189			7.5% (taxable periods ending on or after December 31, 2023).
2022	7/1/22	CH 241	Modifies the calculation of net operating loss carryover, shall only be apportioned in the year the net operating loss is incurred (shall apply to business organizations tax years ending on or after December 31, 2022).		

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1993	7/1/93	CH 350		Total Gross Receipts in excess of \$100,000, <u>or</u> the enterprise value tax base of which is greater than \$50,000. The sum of all compensation paid or accrued, interest paid or accrued and dividends paid by the business enterprise, before special adjustments or apportionments.	.25% of the enterprise value tax base, calculated using three components: Compensation, Dividends and Interest & % of total sales.
1993	7/1/93	CH 350:16	Established a dollar-for-dollar credit against the BPT for taxes paid under the BET. This tax credit was allowed to be carried forward for up to five years from the taxable period in which the tax was paid. No amount of tax paid pursuant to RSA 77-E and used as a credit against the taxes due under RSA 83-C or RSA 400-A shall be allowed as a credit under this paragraph except as provided in RSA 83-C:2-a or RSA 400-A:34-a.		
1996	7/1/96	CH 235:2	Amended RSA 77-E:5 to establish estimate payments and to require a declaration of estimated tax; and RSA 77-E:6 to establish 25% quarterly payment schedule. If the estimated tax is less than \$200 a declaration need not be filed. Apply to returns & taxes due ending on or after 1/1/97		
1999	7/1/99	CH 17			.25% to .5% for entire tax period and not just for the months after 6/3/99.
2001	7/1/01	CH 158		Increased filing threshold to gross business receipts in excess of \$150,000 <u>or</u> the enterprise value tax base greater than \$75,000	From 5% to .75% (three quarters of 1%) for periods ending on or after 7/1/01.
2003	7/1/03	CH 301 77E:3-a	Crop Zone Credit		
2004	5/24/04	CH 143 77E 1,5	QIC		
2007	7/1/07	CH 263 3-a CH 271 3b	Repealed and reenacted Economic Revitalization Zone tax credit eff. 7/1/07. R&D Credit unused portion available to apply to BET eff 7/1/07		
2009	40009	CH 223	Establish a study committee to study business tax credits. Report due 12/1/09.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four more years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2011	7/1/14	CH 225	RSA 77-A:5, X, <u>applicable for taxable periods ending on or after July 1, 2014</u> changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.		
2011	6/14/11	CH 181:3	RSA 77-E:1, XIV(a) to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		
2012	6/27/12	CH 287:3	RSA 77-G, establishes an Education Tax Credit against the BET equal to 85% of a business enterprise's donation to a scholarship organization under new chapter RSA 77-G. The credit is not deemed taxes paid for purposes of RSA 77-A:5, X. <u>First year of program to begin January 1, 2013.</u>		

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2012	12/31/13	CH 279:1	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , if the estimated tax is less than \$260 a declaration need not be filed.	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , increases the BET filing threshold to gross business receipts in excess of \$200,000 <u>or</u> the enterprise value tax base greater than \$100,000.	
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.		

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
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)
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%.
2021	1/1/22	CH 91:106-108		\$250,000 of gross business receipts or \$250,000 of enterprise value tax base (taxable periods ending on or after 12/31/22)	
2021	6/24/21	CH 91:109-111			0.55% (taxable periods ending on or after 12/31/22)

HISTORICAL SUMMARY OF COMMUNICATIONS SERVICES TAX, RSA 82-A

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 9 CH 101	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.	Communication service retailers with sales in excess of \$10,000.	3% with a surtax of 66 2/3%
1991	7/1/91	CH 354:13			Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93
1993	7/1/93	CH 350:37			5.5% for the period beginning 7/1/93 and ending 6/30/95
1995	7/1/95	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 charges. Adds appeals of 911 charges.		
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

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

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

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

HISTORICAL SUMMARY OF EXCAVATION ACTIVITY TAX, RSA 72-B

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	1/1/98	CH 219		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
2002	4/1/02	CH 103		Repealed RSA 72-B:1	

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%
1977	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		
1981	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 is 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		

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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

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

2009	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 in ownership of entity not evidenced through actual distributions.		
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	For taxable periods ending on or after December 31, 2013, eliminates the taxation of trusts under RSA Chp. 77. Under the new law, interest and dividend income received by estates held by trustees treated as grantor trusts under section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire. Income reported by, and taxed federally as interest or dividends to, a trust beneficiary who is an individual inhabitant or resident of New Hampshire with respect to distributions from a trust that is not treated as a grantor trust under section 671 of the United States Internal Revenue Code shall be included as interest or dividends in the return of such beneficiary and subject to taxation in accordance with the provisions of RSA Chp. 77.		
2018	7/1/18	CH 341	Allows individuals (including "any entity having taxable interest and dividend income as described in RSA 77:3") to apply for and, if granted, use the education tax credit against the Interest and Dividends Tax.		

HISTORICAL SUMMARY OF 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.

2021	1/1/22	CH 91:89-102			4% (taxable periods ending on or after December 31, 2023) 3% (taxable periods ending on or after December 31, 2024) 2% (taxable periods ending on or after December 31, 2025) 1% (taxable periods ending on or after December 31, 2026)
2021	1/1/27	CH 91:89-102			REPEALED (taxable periods beginning after 12/31/26)

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

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

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

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

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

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
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		
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 <i>after</i> 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.		
2021	6/25/21	CH 91:103-105			8.5% (taxable periods beginning on or after 10/1/21)

HISTORICAL SUMMARY OF MEDICAID ENHANCEMENT TAX, RSA 84-A

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

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

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

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2004	6/16/04	CH 260	Impose 6% tax net patient revenue		6% of net patient services revenue
2007	7/1/07	CH 263:51			5.5% of net patient services revenue
2010	8/13/10	CH 152:1	Amend RSA 21-J:3, XXI exempting RSA 84-C:5 from electronic payment threshold of \$100,000.		
2010	8/13/10	CH 152:5	Amend RSA 84-C:3, no penalties or interest for late payments if paid by the last day of the month due.		
2011	7/1/11	CH 224:46-48	<p>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.</p> <p>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.</p> <p>The assessment period beginning April 1st shall be April 1 to May 31, 2011; the returns shall be filed on or before June 27, 2011; the remainder of the assessment period (June 1 - June 30, 2011) shall be carried out as would otherwise have been, except that the returns filed in July, 2011 shall only cover the period June 1- June 30, 2011.</p>		
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,I			\$0.25 per \$100 , or fraction thereof, assessed to both the buyer and seller. \$10 minimum to both buyer and seller
1983	7/1/83	CH 469:97			For the biennium ending 6/30/85 \$0.50 per \$100 , or fractional part thereof, assessed to both buyer and seller. \$20 minimum to both buyer and seller
7/1/85-6/30/87	7/1/85	CH 407:I			For the biennium ending 6/30/87 of \$0.375 per \$100 , or fractional part thereof, assessed to both buyer and seller. \$15 minimum to both the buyer and seller
7/1/87-6/30/89	7/1/87	CH 308:I			For the biennium ending 6/30/89 of \$0.35 per \$100 , or fraction thereof, assessed to both buyer and seller. \$14 minimum to both buyer and seller
1989	1/1/90	CH 416			Changed permanent rate from \$0.25 to \$0.35 , and set rate for the biennium ending 6/30/91 of \$0.475 per \$100 , or fraction thereof, assessed to both buyer and seller. (See 4/1/90 change to the tax rate per CH 2, below) \$19 minimum to both buyer and seller
1990	2/20/90	CH 2			For the biennium beginning 4/1/90 and ending 6/30/91 of \$0.525 per \$100 , or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
7/1/91-6/30/93	7/1/91	CH 354:11	For the biennium ending 6/30/93 of \$0.525 per \$100 , or fraction thereof, assessed to both buyer and seller	\$21 to both buyer and seller	For the biennium ending 6/30/93 of \$0.525 per \$100 , or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
1994	7/1/93	CH 350:38			For the biennium ending 6/30/95 of \$0.50 per \$100 , or fractional part thereof, assessed to both buyer and seller Minimum tax of \$20 to both buyer and seller
1994	7/1/93	CH 325	Established the real estate transfer questionnaire.		

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
1995	7/1/95	CH 96:3			For the biennium ending 6/30/97 of \$0.50 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u> . Minimum tax of \$20 to both buyer and seller
1997	7/1/97	CH 130:3			For the period beginning 7/1/97 and ending 6/30/99, the tax is \$0.50 per \$100 or fractional part thereof <u>assessed to both buyer and seller</u> . Minimum tax of \$20 to both buyer and seller
1998	7/18/98	CH 91	Require the filing of a questionnaire with DRA and the local assessor or selectmen.		
1998	6/25/98	CH 238	Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed.		
1999	7/1/99	CH 17			Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$0.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a total tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there shall be a minimum tax of \$20, which is assessed, on both the buyer and seller, for a total tax of \$40.
2001	7/1/01	CH 158	Declaration of Consideration Amended. Transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2		
2004	7/1/04	CH 195	Manufactured housing real estate transfer tax		
2005	7/1/05	CH 177	Gave tax amnesty to P&I 12/1/05-2/15/06 due by unpaid on or before 7/1/06		
2005	7/9/05	CH 31	Added procedure for Assessment or refund of tax		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, V, definition of "sale, granting and transfer"		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, VI, definition of "real state holding company"		
2006	7/1/06	CH 219:1	RSA 78-B:2, XIX, exempts certain transfer between charitable organizations		
2007	7/1/07	CH 263:46 & 48	8 1V 46 added / 48 repealed 46 - Comm. Heritage Inv. Program. Surcharge admin		
2007	8/17/07	CH 146:1, IV	RSA 78-B:2, XIX repealed		
2011	8/13/11	CH 179	RSA 78-B:10, requires a purchaser and seller in a real estate transfer (or transfer of interest therein) to each file a separate Declaration of Consideration (Form CD-57-P and Form CD-57-S) with the Department.		

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
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.		
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	Constitutionally of law CH 96:1 Repealed RSA 198:40 & 49 and contingent applicability		
2009	7/1/09	CH 144:270	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time		
2009	7/1/09	CH 144:285	RSA 72:28, Tax exemption on Commercial Industrial Construction changed to preceding the tax year for which exemption is claimed		
2010	6/14/10	CH 153	RSA 76:15-aa,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.		

HISTORICAL SUMMARY OF STATE EDUCATION PROPERTY TAX, RSA 76

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
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.		
2021	1/1/22	CH 91:322-324	Provides that for the fiscal year ending June 30, 2023, the Commissioner of DRA shall set the education tax rate at a level sufficient to generate \$263 million effective for taxable periods beginning on or after April 1, 2022.		

HISTORICAL SUMMARY OF TIMBER TAX, RSA 79

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

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

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1939		RSA 78 CH 167:1	For <u>cigarettes</u> , 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	<p>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.</p>		
2019	1/1/20	CH 346:92-94	<p>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.</p>		

HISTORICAL SUMMARY OF RAILROAD TAX, RSA 82

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

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

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

HISTORICAL SUMMARY OF UTILITY PROPERTY TAX: 83-F

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

The Utility Property Tax, RSA 83-F, was enacted by Laws of 1999, chapter 17, effective April 29, 1999.

Current Due Date: Payment forms are due on or before January 15 each year.

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

HISTORICAL SUMMARY OF COMMUTERS INCOME TAX, RSA 77-B

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

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

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

HISTORICAL SUMMARY OF ELECTRICITY CONSUMPTION TAX, RSA 83-E

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

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

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

HISTORICAL SUMMARY OF ESTATE TAX, RSA 87¹

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

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

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

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

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

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

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

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

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

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

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

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

HISTORICAL SUMMARY OF LEGACY AND SUCCESSION TAX, RSA 86

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

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

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

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

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

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

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1991	7/1/91	CH 354:1	Enacted RSA 83-D, and amended RSA 83-C to remove electric companies		For taxable periods ending <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

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

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

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

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

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

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

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

2021 Tables by County

This report presents the 2021 Tables by County 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:

- RSA 79-A, Current Use
- RSA 79-B, Conservation Restriction
- RSA 79-C, Discretionary Easement
- RSA 79-D, Discretionary Preservation Easement
- RSA 79-F, Taxation of Farm Structures and Land Under Farm Structures
- 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
- RSA 674:31, Manufactured (MFG) Housing
- Commercial/Industrial
- RSA 79-D, Discretionary Preservation Easement
- RSA 79-F, Taxation of Farm Structures and Land Under Farm Structures

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

PUBLIC UTILITIES: The 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)
- RSA 72:85, Exemption for Electric Energy Storage Systems
- RSA 72:87, Renewable Generation Facilities & Electric Energy Systems

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: Resident's 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.

MUNICIPAL AND PROPERTY DIVISION

2021 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
Belknap	11,459,583	51,828	451,087	47,763	293	5,172,107,056
Carroll	17,691,823	464,877	373,800	61,163	0	6,625,393,291
Cheshire	23,689,979	216,205	41,445	23,650	10	2,005,418,595
Coos	29,671,732	46,505	0	16,775	2,600	683,355,797
Grafton	39,014,046	254,538	4,069	55,555	0	4,388,437,323
Hillsborough	24,510,267	41,337	223,617	209,694	180,200	12,950,983,281
Merrimack	30,166,843	100,742	132,426	94,165	13,600	5,143,369,125
Rockingham	14,978,334	84,583	1,089,480	75,186	0	17,428,568,721
Strafford	11,017,119	67,892	282,466	29,500	0	3,792,089,385
Sullivan	19,823,479	15,100	153,269	2,600	0	1,608,936,128
State Totals	222,023,205	1,343,607	2,751,659	616,051	196,703	59,798,658,702

County	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Belknap	438,840,000	6,646,931,119	180,777,132	910,393,776	190,345	73,771
Carroll	466,412,300	7,473,144,173	141,823,600	797,264,295	568,574	0
Cheshire	313,108,167	4,328,616,856	108,499,678	1,095,590,322	331,159	19,237
Coos	101,995,609	1,661,939,782	67,485,620	380,164,108	127,993	7,928
Grafton	796,639,906	8,335,190,744	193,644,141	2,072,987,598	628,392	0
Hillsborough	3,016,748,471	29,160,996,865	229,546,260	9,107,789,705	626,042	806,149
Merrimack	1,029,255,873	9,636,135,151	250,901,444	2,539,309,692	871,992	154,690
Rockingham	3,395,075,613	28,231,579,486	628,369,775	7,120,620,910	1,274,692	0
Strafford	733,244,955	7,639,537,858	355,834,725	2,194,792,027	319,680	0
Sullivan	114,459,086	2,781,470,214	88,837,540	452,028,526	196,539	0
State Totals	10,405,779,980	105,895,542,248	2,245,719,915	26,670,940,959	5,135,408	1,061,775

County	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Belknap	7,875,738	37,432,182	180,275,266	0	0	13,586,906,939
Carroll	4,496,090	0	227,614,500	0	0	15,755,308,486
Cheshire	330,600	8,673,600	448,589,557	0	0	8,333,149,060
Coos	447,300	213,670,945	374,753,000	7,300	0	3,513,692,994
Grafton	409,500	0	868,230,760	335,600	0	16,695,832,172
Hillsborough	168,025,900	379,233,400	1,089,436,679	0	0	56,129,357,867
Merrimack	7,016,300	145,542,300	696,211,930	179,300	0	19,479,455,573
Rockingham	82,245,478	310,745,634	3,088,163,749	149,600	0	60,303,021,241
Strafford	654,500	96,084,700	362,006,552	9,000	0	15,185,970,359
Sullivan	0	0	172,568,854	0	0	5,238,491,335
State Totals	271,501,406	1,191,382,761	7,507,850,847	680,800	0	214,221,186,026

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

County Summary

County	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation
Belknap	1,569,460	13,585,337,479	939,200	19,877,930	5,860,074	13,558,660,275
Carroll	303,600	15,755,004,886	300,000	17,327,950	4,629,436	15,732,747,500
Cheshire	2,152,499	8,330,996,561	525,000	25,313,956	11,537,290	8,293,620,315
Coos	690,990	3,513,002,004	270,000	4,522,520	1,647,340	3,506,562,144
Grafton	2,771,563	16,693,060,609	590,300	31,225,150	6,496,210	16,654,748,949
Hillsborough	9,026,071	56,120,331,796	10,725,200	399,812,871	46,479,169	55,663,314,556
Merrimack	7,296,264	19,472,159,309	4,926,152	86,505,228	14,724,784	19,366,003,145
Rockingham	132,976,440	60,170,044,801	3,734,700	330,075,387	37,520,539	59,798,714,175
Strafford	1,702,300	15,184,268,059	3,349,300	106,344,236	25,221,752	15,049,352,771
Sullivan	2,136,700	5,236,354,635	242,000	9,865,766	4,281,173	5,221,965,696
State Totals	160,625,887	214,060,560,139	25,601,852	1,030,870,994	158,397,767	212,845,689,526

County	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2021 Actual Tax Rate	2021 Residents Tax
Belknap	215,674,667	2,199,694	213,474,973	15.74	0
Carroll	188,022,456	1,771,322	186,251,134	11.84	0
Cheshire	212,795,896	1,784,700	211,011,196	25.41	0
Coos	83,643,806	383,050	83,260,756	23.74	0
Grafton	322,982,797	1,730,677	321,252,120	19.29	17,000
Hillsborough	1,113,377,682	8,457,181	1,104,920,501	19.85	0
Merrimack	445,765,684	2,972,715	442,820,969	22.87	10,000
Rockingham	1,054,803,506	8,836,605	1,045,966,901	17.49	0
Strafford	342,602,167	3,301,925	339,300,242	22.55	0
Sullivan	126,590,881	975,460	125,615,421	24.06	0
State Totals	4,106,259,542	32,413,329	4,073,874,213	19.14	27,000

MUNICIPAL AND PROPERTY DIVISION

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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
Acworth	1,472,600	0	0	0	0	36,003,800
Albany	229,712	0	0	0	0	38,696,400
Alexandria	1,365,758	0	0	0	0	85,157,400
Allenstown	209,511	419	0	0	0	81,962,000
Alstead	1,431,366	38,265	0	0	0	66,668,200
Alton	1,493,172	0	0	11,300	0	1,205,636,900
Amherst	816,000	15,800	0	0	0	601,822,251
Andover	1,040,649	0	0	100	0	102,562,900
Antrim	996,810	0	0	51,680	47,800	80,618,254
Ashland	209,258	0	0	0	0	76,418,000
Atkinson	123,418	0	0	225	0	520,282,600
Atkinson & Gilmanton	382,523	0	0	0	0	246,300
Auburn	283,886	0	0	2,700	0	338,505,000
Barnstead	1,482,042	37,691	270	3,300	0	212,392,450
Barrington	1,218,358	0	78	0	0	367,737,700
Bartlett	416,336	231	0	0	0	286,706,300
Bath	2,778,204	0	0	0	0	45,158,000
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	341,360	343	0	0	0	1,278,308,373
Belmont	891,759	0	0	33,163	0	183,164,377
Bennington	365,823	0	0	0	0	27,698,700
Benton	381,446	0	0	0	0	8,251,100
Berlin	497,848	0	0	0	0	54,878,245
Bethlehem	1,059,388	0	0	0	0	41,999,425
Boscawen	972,487	0	0	700	0	98,923,200
Bow	342,451	0	0	2,700	0	276,363,352
Bradford	1,123,908	0	0	0	0	96,759,800
Brentwood	694,887	0	0	0	0	182,046,450
Bridgewater	692,400	0	0	0	0	208,605,400
Bristol	431,718	0	0	0	0	174,909,600
Brookfield	822,097	0	0	0	0	37,816,600
Brookline	444,159	973	2,546	0	0	230,345,900
Cambridge	1,036,547	0	0	0	0	5,385,800
Campton	1,068,398	0	0	0	0	129,791,700
Canaan	1,745,465	0	0	1,250	0	180,546,800
Candia	727,264	0	0	8,600	0	193,105,264
Canterbury	1,832,960	6,162	0	4,095	0	126,026,200
Carroll	359,239	0	0	0	0	60,997,947
Center Harbor	347,992	4,294	0	0	0	270,985,900
Chandler's Purchase	0	0	0	0	0	0
Charlestown	1,381,207	0	0	300	0	61,284,278
Chatham	321,936	0	0	0	0	20,787,100
Chester	800,573	0	0	200	0	216,873,700

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Acworth	757,600	74,275,200	1,435,000	3,074,300	0	0
Albany	5,852,800	68,395,700	2,177,400	13,435,600	0	0
Alexandria	2,198,500	176,050,100	7,757,700	4,225,100	0	0
Allenstown	17,401,400	126,604,100	22,491,500	45,993,800	0	0
Alstead	1,019,600	113,990,480	2,524,400	3,614,800	17,820	0
Alton	50,492,300	831,969,082	15,879,400	65,418,700	50,078	0
Amherst	69,805,525	1,434,551,811	6,061,300	169,488,750	0	0
Andover	5,553,200	156,773,654	3,466,900	21,082,100	4,946	0
Antrim	4,086,917	145,494,840	1,637,640	11,315,970	25,770	27,630
Ashland	12,179,700	128,913,100	3,283,950	27,024,920	0	0
Atkinson	24,623,900	941,933,174	0	46,141,100	18,626	0
Atkinson & Gilmanton	0	218,120	0	0	0	0
Auburn	22,415,100	467,463,348	1,258,700	48,189,700	35,252	0
Barnstead	5,417,700	367,624,983	10,127,100	8,958,200	13,117	0
Barrington	32,992,600	840,167,200	35,728,400	98,177,800	0	0
Bartlett	30,988,600	676,893,600	3,440,500	73,761,100	0	0
Bath	1,473,100	72,860,000	2,037,800	2,703,400	0	0
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	210,866,300	2,615,563,200	143,100	654,999,700	0	0
Belmont	42,954,435	381,756,728	44,439,300	80,865,156	52,000	0
Bennington	2,896,000	81,235,800	1,761,100	13,360,500	0	0
Benton	0	15,196,100	1,174,500	86,000	0	0
Berlin	5,554,755	227,745,740	1,749,700	41,574,377	0	0
Bethlehem	4,881,400	178,945,575	4,881,400	46,709,217	0	0
Boscawen	8,358,800	150,402,924	6,808,100	23,833,100	17,776	0
Bow	62,671,150	710,568,741	0	152,130,625	91,600	0
Bradford	3,571,500	132,773,700	1,220,100	10,972,100	0	0
Brentwood	30,284,955	417,678,117	1,276,175	60,812,390	16,075	0
Bridgewater	7,476,200	217,651,300	2,580,800	9,053,100	0	0
Bristol	18,056,500	291,057,800	14,026,000	40,357,800	0	0
Brookfield	264,700	87,085,024	259,300	681,400	0	0
Brookline	12,027,400	418,653,494	765,500	19,921,300	0	0
Cambridge	50,000	2,711,270	38,180	75,830	0	0
Campton	9,094,500	261,792,900	8,838,700	21,121,700	0	0
Canaan	11,708,400	172,627,903	23,576,700	51,768,300	8,592	0
Candia	11,139,300	295,438,402	1,393,600	20,123,000	47,015	0
Canterbury	5,347,900	209,938,238	137,800	12,308,000	61,062	0
Carroll	13,892,932	217,113,320	1,702,450	68,366,341	0	0
Center Harbor	4,722,200	149,290,495	1,609,380	12,037,680	0	0
Chandler's Purchase	31,200	0	0	5,850	0	0
Charlestown	6,867,022	177,973,966	26,902,950	46,493,084	56,400	0
Chatham	37,900	36,858,000	726,900	440,100	0	0
Chester	3,681,001	451,231,945	13,372,500	10,496,700	10,455	0

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Acworth	0	0	3,639,100	0	0	120,657,600	0
Albany	233,701	0	3,326,700	0	0	132,348,013	0
Alexandria	0	0	12,910,800	0	0	289,665,358	0
Allenstown	0	2,571,600	4,993,700	0	0	302,228,030	0
Alstead	0	0	5,392,600	0	0	194,697,531	0
Alton	0	0	12,166,700	0	0	2,183,117,632	0
Amherst	9,974,900	5,955,400	46,965,600	0	0	2,345,457,337	1,079,700
Andover	0	0	28,987,800	0	0	319,472,249	150,000
Antrim	0	0	20,112,600	0	0	264,415,911	75,000
Ashland	0	0	7,195,700	0	0	255,224,628	726,950
Atkinson	6,577,600	1,999,400	8,270,600	0	0	1,549,970,643	244,200
Atkinson & Gilmanton	0	0	0	0	0	846,943	0
Auburn	0	99,200	11,120,300	0	0	889,373,186	698,556
Barnstead	6,352,677	0	6,156,800	0	0	618,566,330	0
Barrington	0	0	26,223,024	0	0	1,402,245,160	0
Bartlett	0	0	10,620,900	0	0	1,082,827,567	0
Bath	0	0	22,317,200	0	0	149,327,704	0
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	10,120,800	10,102,300	57,274,200	0	0	4,837,719,676	488,800
Belmont	445,300	1,708,500	12,128,589	0	0	748,439,307	540,800
Bennington	0	0	4,863,800	0	0	132,181,723	0
Benton	0	0	1,217,500	0	0	26,306,646	0
Berlin	0	20,227,700	129,511,300	0	0	481,739,665	690,990
Bethlehem	92,100	0	8,272,800	335,600	0	287,176,905	150,000
Boscawen	0	1,062,500	10,680,900	0	0	301,060,487	0
Bow	1,213,700	5,940,600	93,392,800	79,300	0	1,302,797,019	84,549
Bradford	0	0	4,814,800	0	0	251,235,908	0
Brentwood	0	1,423,000	28,172,400	0	0	722,404,449	0
Bridgewater	0	0	8,006,800	0	0	454,066,000	0
Bristol	0	0	21,062,700	0	0	559,902,118	5,500
Brookfield	0	0	1,797,700	0	0	128,726,821	0
Brookline	0	0	10,629,800	0	0	692,791,072	0
Cambridge	0	0	243,400	0	0	9,541,027	0
Campton	7,200	0	17,570,300	0	0	449,285,398	0
Canaan	0	0	7,109,300	0	0	449,092,710	150,000
Candia	0	0	9,017,303	0	0	530,999,748	0
Canterbury	0	284,200	7,310,500	0	0	363,257,117	109,500
Carroll	447,300	0	3,596,000	0	0	366,475,529	0
Center Harbor	0	0	2,299,510	0	0	441,297,451	0
Chandler's Purchase	0	0	2,500	0	0	39,550	0
Charlestown	0	0	25,933,454	0	0	346,892,661	0
Chatham	0	0	1,795,400	0	0	60,967,336	0
Chester	59,200	0	54,691,100	0	0	751,217,374	0

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Acworth	120,657,600	15,000	145,000	0	120,497,600	2,757,369
Albany	132,348,013	0	151,200	0	132,196,813	1,633,188
Alexandria	289,665,358	15,000	811,000	120,000	288,719,358	5,415,107
Allenstown	302,228,030	30,000	1,639,200	184,200	300,374,630	9,446,368
Alstead	194,697,531	0	237,500	145,211	194,314,820	4,508,274
Alton	2,183,117,632	30,000	2,000,000	566,901	2,180,520,731	24,794,129
Amherst	2,344,377,637	148,000	8,986,000	633,200	2,334,610,437	49,648,658
Andover	319,322,249	0	720,000	806,500	317,795,749	6,591,482
Antrim	264,340,911	15,000	735,200	189,730	263,400,981	6,825,632
Ashland	254,497,678	60,000	270,000	0	254,167,678	6,968,386
Atkinson	1,549,726,443	45,000	3,500,000	168,700	1,546,012,743	19,084,794
Atkinson & Gilmanton	846,943	0	0	0	846,943	0
Auburn	888,674,630	50,000	2,450,500	150,000	886,024,130	16,050,599
Barnstead	618,566,330	60,000	1,754,500	0	616,751,830	13,520,478
Barrington	1,402,245,160	15,000	9,021,300	2,582,500	1,390,626,360	27,076,044
Bartlett	1,082,827,567	0	348,300	0	1,082,479,267	10,293,618
Bath	149,327,704	0	10,000	0	149,317,704	2,959,468
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	4,837,230,876	105,000	12,020,100	2,361,370	4,822,744,406	81,542,767
Belmont	747,898,507	60,000	4,838,000	1,544,339	741,456,168	19,745,357
Bennington	132,181,723	0	649,900	89,500	131,442,323	3,979,010
Benton	26,306,646	0	35,000	0	26,271,646	451,075
Berlin	481,048,675	90,000	1,281,000	0	479,677,675	17,233,935
Bethlehem	287,026,905	0	1,275,000	28,100	285,723,805	7,067,117
Boscawen	301,060,487	29,400	270,700	529,800	300,230,587	8,498,584
Bow	1,302,712,470	75,000	6,049,000	1,194,200	1,295,394,270	32,479,483
Bradford	251,235,908	15,000	345,000	100,000	250,775,908	5,987,241
Brentwood	722,404,449	125,000	980,000	187,500	721,111,949	15,984,850
Bridgewater	454,066,000	0	70,000	0	453,996,000	3,740,856
Bristol	559,896,618	60,000	635,000	200,900	559,000,718	11,258,017
Brookfield	128,726,821	0	120,000	90,000	128,516,821	2,274,244
Brookline	692,791,072	0	6,811,300	1,314,300	684,665,472	19,547,862
Cambridge	9,541,027	0	0	0	9,541,027	35,099
Campton	449,285,398	45,000	1,971,200	685,900	446,583,298	11,119,018
Canaan	448,942,710	0	2,049,900	1,406,400	445,486,410	11,882,544
Candia	530,999,748	0	4,175,000	2,384,280	524,440,468	10,235,948
Canterbury	363,147,617	15,000	780,000	480,000	361,872,617	7,409,628
Carroll	366,475,529	0	385,000	152,790	365,937,739	6,992,626
Center Harbor	441,297,451	0	110,000	267,160	440,920,291	6,727,955
Chandler's Purchase	39,550	0	0	0	39,550	0
Charlestown	346,892,661	0	1,176,666	165,000	345,550,995	10,877,484
Chatham	60,967,336	0	0	0	60,967,336	687,456
Chester	751,217,374	90,000	10,577,700	2,554,100	737,995,574	15,273,612

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2021 Actual Tax Rate	2021 Resident Tax
Acworth	12,600	2,744,769	22.93	0
Albany	18,000	1,615,188	12.40	0
Alexandria	43,040	5,372,067	18.82	0
Allenstown	104,500	9,341,868	31.50	0
Alstead	25,700	4,482,574	23.25	0
Alton	363,300	24,430,829	11.38	0
Amherst	373,000	49,275,658	21.31	0
Andover	55,000	6,536,482	20.91	0
Antrim	63,000	6,762,632	26.07	0
Ashland	54,000	6,914,386	27.47	0
Atkinson	190,165	18,894,629	12.36	0
Atkinson & Gilmanton	0	0	0.00	0
Auburn	181,500	15,869,099	18.14	0
Barnstead	181,300	13,339,178	21.96	0
Barrington	387,550	26,688,494	19.50	0
Bartlett	53,040	10,240,578	9.53	0
Bath	13,100	2,946,368	20.08	0
Bean's Grant	0	0	0.00	0
Bean's Purchase	0	0	0.00	0
Bedford	478,500	81,064,267	17.14	0
Belmont	249,900	19,495,457	26.67	0
Bennington	40,330	3,938,680	30.34	0
Benton	1,300	449,775	17.26	0
Berlin	61,875	17,172,060	36.54	0
Bethlehem	92,500	6,974,617	24.79	0
Boscawen	88,500	8,410,084	28.38	0
Bow	237,500	32,241,983	25.49	0
Bradford	49,800	5,937,441	23.91	0
Brentwood	108,300	15,876,550	22.24	0
Bridgewater	3,550	3,737,306	8.27	0
Bristol	110,500	11,147,517	20.21	0
Brookfield	17,950	2,256,294	17.72	0
Brookline	134,000	19,413,862	28.58	0
Cambridge	0	35,099	3.73	0
Campton	132,500	10,986,518	24.97	0
Canaan	43,600	11,838,944	26.70	0
Candia	118,500	10,117,448	19.55	0
Canterbury	70,500	7,339,128	20.51	0
Carroll	28,500	6,964,126	19.13	0
Center Harbor	39,853	6,688,102	15.27	0
Chandler's Purchase	0	0	0.00	0
Charlestown	130,150	10,747,334	31.61	0
Chatham	16,000	671,456	11.33	0
Chester	218,500	15,055,112	20.84	0

MUNICIPAL AND PROPERTY DIVISION

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Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Chesterfield	1,377,463	5,717	18,900	0	0	238,026,600
Chichester	769,796	0	0	600	2,700	91,647,400
Claremont	1,366,870	940	0	200	0	80,421,300
Clarksville	1,341,354	0	0	0	0	14,777,000
Colebrook	1,813,962	0	0	0	0	31,389,900
Columbia	1,739,151	0	0	1,900	0	17,161,900
Concord	1,858,281	0	0	20,556	0	1,000,736,144
Conway	1,937,800	3,400	0	0	0	352,804,200
Cornish	2,960,487	0	0	1,600	0	61,493,250
Crawford's Purchase	0	0	0	0	0	45,800
Croydon	1,153,540	0	0	0	0	38,368,600
Cutt's Grant	0	0	0	0	0	0
Dalton	711,232	0	0	0	0	20,515,800
Danbury	1,298,018	7,182	0	0	0	62,398,000
Danville	210,264	0	0	50	0	172,058,300
Deerfield	1,769,957	96	0	18,550	0	263,068,200
Deering	1,380,973	1,957	0	0	0	93,656,025
Derry	841,345	0	36,100	0	0	1,045,366,300
Dix's Grant	368,412	0	0	0	0	116,000
Dixville	856,047	0	0	0	0	574,500
Dorchester	1,176,119	1,891	0	0	0	17,248,400
Dover	689,790	0	0	0	0	1,133,076,830
Dublin	1,093,864	0	0	4,100	0	90,933,200
Dummer	1,206,005	0	0	0	0	11,899,000
Dunbarton	738,479	0	0	0	0	106,399,203
Durham	642,067	1,466	0	0	0	280,687,300
East Kingston	401,366	0	0	0	0	135,459,600
Easton	297,510	0	0	0	0	27,576,800
Eaton	830,084	489	0	0	0	52,733,600
Effingham	967,194	0	0	200	0	76,162,800
Ellsworth	86,072	0	0	0	0	7,989,400
Enfield	854,721	8,611	0	0	0	228,566,500
Epping	721,100	0	0	0	0	234,743,000
Epsom	1,656,850	0	0	2,800	0	154,278,700
Errol	587,388	0	0	0	0	33,811,800
Erving's Location	60,432	0	0	0	0	0
Exeter	181,853	0	2,800	1,800	0	558,895,605
Farmington	960,140	16,514	282,388	0	0	155,171,600
Fitzwilliam	777,084	0	0	18,050	10	79,667,400
Francestown	1,159,347	2,429	0	0	0	74,650,604
Franconia	552,723	0	0	0	0	149,761,200
Franklin	794,649	46,579	0	300	0	197,130,600
Freedom	926,624	0	0	450	0	284,086,100
Fremont	552,254	0	0	100	0	150,676,131

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Chesterfield	13,573,200	311,826,730	1,378,900	37,120,583	0	0
Chichester	16,591,100	178,463,555	4,159,900	32,135,400	21,451	53,994
Claremont	40,920,564	387,301,228	16,118,600	200,456,152	45,400	0
Clarksville	307,100	27,771,900	1,069,700	770,000	0	0
Colebrook	6,324,115	89,484,450	4,895,800	37,931,300	0	0
Columbia	1,011,400	42,404,991	2,184,600	2,569,600	31,209	0
Concord	499,482,200	2,147,243,700	67,849,900	1,213,654,511	50,700	0
Conway	199,102,600	887,382,600	18,901,500	277,672,495	0	0
Cornish	643,800	122,476,563	2,546,600	2,414,500	44,437	0
Crawford's Purchase	178,270	0	0	5,660	0	0
Croydon	1,999,300	62,288,900	2,487,800	5,265,200	0	0
Cutt's Grant	0	0	0	0	0	0
Dalton	1,416,100	49,763,963	5,044,800	1,830,900	0	0
Danbury	1,687,800	91,043,070	4,587,660	4,423,390	0	0
Danville	7,112,000	343,004,900	26,407,800	10,708,800	9,000	0
Deerfield	7,461,500	396,573,511	6,093,300	17,399,400	113,489	0
Deering	2,716,300	115,883,020	6,171,300	11,690,400	0	0
Derry	208,388,450	1,904,852,180	26,385,600	461,283,155	0	0
Dix's Grant	0	588,090	0	0	0	0
Dixville	935,700	2,301,690	28,800	3,785,910	0	0
Dorchester	0	24,194,800	1,450,300	95,400	0	0
Dover	237,294,810	2,214,925,500	35,639,400	871,548,700	0	0
Dublin	9,888,700	145,031,439	472,000	26,935,500	13,767	0
Dummer	79,100	20,551,700	989,400	463,900	0	0
Dunbarton	1,773,147	260,598,184	501,900	4,230,216	0	0
Durham	119,865,900	519,671,100	171,000	264,185,700	0	0
East Kingston	2,943,700	228,488,000	1,867,800	5,690,100	0	0
Easton	286,700	46,938,398	0	458,500	2,802	0
Eaton	1,484,400	82,664,000	63,400	3,924,200	0	0
Effingham	5,300,100	98,626,145	7,430,100	18,761,300	11,937	0
Ellsworth	190,700	10,202,200	74,000	630,100	0	0
Enfield	16,182,800	304,850,400	14,395,000	32,187,300	0	0
Epping	61,239,500	493,362,200	24,565,200	118,606,700	0	0
Epsom	22,199,700	261,923,616	22,036,800	45,666,300	63,179	0
Errol	1,452,500	39,873,790	1,241,990	4,465,200	0	0
Erving's Location	0	0	0	0	0	0
Exeter	140,235,195	1,137,439,169	56,572,200	384,882,376	111,800	0
Farmington	19,014,400	295,895,300	33,122,800	56,357,400	0	0
Fitzwilliam	3,135,400	145,269,719	10,764,700	12,695,100	50,344	19,237
Francestown	3,524,800	127,350,520	491,700	9,841,300	0	0
Franconia	11,460,900	218,324,400	1,385,100	28,433,100	0	0
Franklin	24,788,000	263,410,360	24,651,600	119,745,100	22,440	0
Freedom	6,205,000	320,908,001	30,118,800	9,944,700	71,499	0
Fremont	6,720,970	339,658,150	12,949,800	23,911,150	11,100	0

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Chesterfield	0	0	9,139,617	0	0	621,607,327	0
Chichester	0	0	7,566,800	0	0	331,412,696	383,500
Claremont	0	0	44,699,700	0	0	771,330,954	0
Clarksville	0	0	1,742,400	0	0	47,779,454	0
Colebrook	0	9,643,900	9,210,100	0	0	190,693,527	0
Columbia	0	23,036,800	3,274,600	0	0	93,416,151	0
Concord	0	82,706,100	187,574,800	0	0	5,201,176,892	3,516,200
Conway	1,114,200	0	78,242,700	0	0	1,817,161,495	0
Cornish	0	0	6,015,100	0	0	198,596,337	0
Crawford's Purchase	0	0	500	0	0	230,230	0
Croydon	0	0	6,192,600	0	0	117,755,940	0
Cutt's Grant	0	0	0	0	0	0	0
Dalton	0	0	5,391,800	0	0	84,674,595	0
Danbury	0	0	3,297,200	0	0	168,742,320	170,690
Danville	161,400	0	19,799,800	76,400	0	579,548,714	0
Deerfield	0	0	90,175,600	0	0	782,673,603	0
Deering	0	0	15,214,500	0	0	246,714,475	0
Derry	4,278,078	4,739,161	44,934,886	66,200	0	3,701,171,455	1,332,479
Dix's Grant	0	0	0	0	0	1,072,502	0
Dixville	0	0	167,200	0	0	8,649,847	0
Dorchester	0	0	1,078,400	0	0	45,245,310	0
Dover	0	45,083,500	51,428,600	0	0	4,589,687,130	370,100
Dublin	0	0	4,715,000	0	0	279,087,570	300,000
Dummer	0	15,640,500	51,118,000	0	0	101,947,605	0
Dunbarton	0	0	26,130,300	0	0	400,371,429	0
Durham	0	7,155,300	72,860,500	0	0	1,265,240,333	8,000
East Kingston	189,500	17,993,700	8,280,900	0	0	401,314,666	0
Easton	0	0	1,402,800	0	0	76,963,510	0
Eaton	0	0	1,526,800	0	0	143,226,973	0
Effingham	0	0	5,959,500	0	0	213,219,276	0
Ellsworth	0	0	476,300	0	0	19,648,772	196,200
Enfield	0	0	9,944,200	0	0	606,989,532	349,213
Epping	102,800	4,745,700	13,839,100	0	0	951,925,300	0
Epsom	0	0	8,067,500	0	0	515,895,445	0
Errol	0	0	9,152,700	0	0	90,585,368	0
Erving's Location	0	0	0	0	0	60,432	0
Exeter	320,300	22,933,700	21,736,200	0	0	2,323,312,998	988,700
Farmington	0	0	13,487,600	0	0	574,308,142	0
Fitzwilliam	0	0	43,118,808	0	0	295,515,852	40,700
Francestown	0	0	3,256,700	0	0	220,277,400	0
Franconia	0	0	5,078,000	0	0	414,995,423	0
Franklin	0	5,024,800	69,036,430	0	0	704,650,858	376,443
Freedom	257,700	0	5,610,000	0	0	658,128,874	0
Fremont	110,400	0	8,704,500	0	0	543,294,555	0

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Chesterfield	621,607,327	0	1,328,500	359,100	619,919,727	11,768,223
Chichester	331,029,196	50,000	929,400	794,762	329,255,034	7,591,339
Claremont	771,330,954	90,000	2,660,000	146,350	768,434,604	30,820,157
Clarksville	47,779,454	0	0	0	47,779,454	903,229
Colebrook	190,693,527	30,000	200,000	5,000	190,458,527	5,549,175
Columbia	93,416,151	0	43,900	15,000	93,357,251	1,373,519
Concord	5,197,660,692	3,691,752	22,802,668	587,300	5,170,578,972	129,229,715
Conway	1,817,161,495	75,000	3,936,700	1,060,600	1,812,089,195	29,459,553
Cornish	198,596,337	15,000	390,000	437,420	197,753,917	4,479,922
Crawford's Purchase	230,230	0	0	0	230,230	0
Croydon	117,755,940	0	110,000	0	117,645,940	1,663,080
Cutt's Grant	0	0	0	0	0	0
Dalton	84,674,595	0	84,400	0	84,590,195	2,114,989
Danbury	168,571,630	15,000	220,000	90,000	168,246,630	3,023,592
Danville	579,548,714	50,000	3,843,008	49,250	575,606,456	11,596,511
Deerfield	782,673,603	45,000	1,529,100	0	781,099,503	14,531,373
Deering	246,714,475	0	2,409,600	380,660	243,924,215	5,477,217
Derry	3,699,838,976	460,000	26,426,500	0	3,672,952,476	89,559,930
Dix's Grant	1,072,502	0	0	0	1,072,502	0
Dixville	8,649,847	0	0	0	8,649,847	53,913
Dorchester	45,245,310	0	0	66,420	45,178,890	999,233
Dover	4,589,317,030	1,725,000	35,782,800	8,367,500	4,543,441,730	96,892,781
Dublin	278,787,570	15,000	55,000	1,258,440	277,459,130	6,489,747
Dummer	101,947,605	0	280,000	212,400	101,455,205	1,508,217
Dunbarton	400,371,429	0	314,000	593,600	399,463,829	9,300,755
Durham	1,265,232,333	150,000	4,175,000	2,432,052	1,258,475,281	34,794,211
East Kingston	401,314,666	30,000	407,800	343,800	400,533,066	8,766,774
Easton	76,963,510	0	0	0	76,963,510	941,019
Eaton	143,226,973	0	0	0	143,226,973	1,594,751
Effingham	213,219,276	0	125,000	161,856	212,932,420	4,778,719
Ellsworth	19,452,572	0	0	0	19,452,572	277,784
Enfield	606,640,319	15,000	1,085,900	650,800	604,888,619	14,780,690
Epping	951,925,300	60,000	6,544,500	0	945,320,800	21,159,147
Epsom	515,895,445	0	836,300	672,888	514,386,257	12,145,327
Errol	90,585,368	0	0	0	90,585,368	1,239,129
Erving's Location	60,432	0	0	0	60,432	306
Exeter	2,322,324,298	90,000	27,949,143	4,783,500	2,289,501,655	53,174,755
Farmington	574,308,142	60,000	9,597,500	896,100	563,754,542	13,109,633
Fitzwilliam	295,475,152	15,000	1,545,400	461,390	293,453,362	7,498,837
Francestown	220,277,400	0	80,000	338,640	219,858,760	5,384,977
Franconia	414,995,423	0	0	405,156	414,590,267	5,361,582
Franklin	704,274,415	45,000	6,290,714	442,530	697,496,171	15,971,317
Freedom	658,128,874	0	162,000	20,000	657,946,874	7,128,865
Fremont	543,294,555	0	1,926,400	175,000	541,193,155	12,062,859

MUNICIPAL AND PROPERTY DIVISION

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Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2021 Actual Tax Rate	2021 Resident Tax
Chesterfield	116,500	11,651,723	19.01	0
Chichester	70,000	7,521,339	23.10	10,000
Claremont	288,170	30,531,987	40.98	0
Clarksville	8,700	894,529	18.98	0
Colebrook	20,275	5,528,900	29.32	0
Columbia	7,100	1,366,419	15.31	0
Concord	265,625	128,964,090	25.12	0
Conway	328,167	29,131,386	16.34	0
Cornish	38,550	4,441,372	22.71	0
Crawford's Purchase	0	0	0.00	0
Croydon	9,625	1,653,455	14.22	0
Cutt's Grant	0	0	0.00	0
Dalton	42,000	2,072,989	25.15	0
Danbury	28,400	2,995,192	18.00	0
Danville	173,500	11,423,011	20.20	0
Deerfield	242,500	14,288,873	18.80	0
Deering	51,400	5,425,817	22.56	0
Derry	526,167	89,033,763	24.76	0
Dix's Grant	0	0	0.00	0
Dixville	0	53,913	6.27	0
Dorchester	9,800	989,433	22.16	0
Dover	1,030,750	95,862,031	21.70	0
Dublin	77,625	6,412,122	23.42	0
Dummer	7,350	1,500,867	16.07	0
Dunbarton	65,465	9,235,290	23.41	0
Durham	122,500	34,671,711	27.91	0
East Kingston	72,100	8,694,674	22.01	0
Easton	2,450	938,569	12.26	0
Eaton	21,500	1,573,251	11.15	0
Effingham	50,250	4,728,469	22.49	0
Ellsworth	800	276,984	14.32	0
Enfield	68,200	14,712,490	25.11	0
Epping	337,250	20,821,897	22.42	0
Epsom	165,850	11,979,477	23.64	0
Errol	2,300	1,236,829	13.86	0
Erving's Location	0	306	5.07	0
Exeter	288,000	52,886,755	24.01	0
Farmington	290,250	12,819,383	23.37	0
Fitzwilliam	89,075	7,409,762	25.83	0
Francestown	35,400	5,349,577	24.52	0
Franconia	19,700	5,341,882	12.95	0
Franklin	136,575	15,834,742	23.21	0
Freedom	28,550	7,100,315	10.85	0
Fremont	228,500	11,834,359	22.32	0

MUNICIPAL AND PROPERTY DIVISION

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Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Gilford	719,700	3,070	0	0	0	869,051,820
Gilmanton	2,123,771	1,729	0	0	0	219,288,200
Gilsum	492,991	0	0	0	0	18,477,400
Goffstown	827,600	0	100	85,700	0	585,705,800
Gorham	270,418	0	0	0	0	24,171,200
Goshen	835,571	0	0	500	0	30,997,300
Grafton	1,536,558	0	0	0	0	61,552,600
Grantham	486,931	0	0	0	0	116,373,500
Greenfield	948,247	9,479	0	0	0	55,109,900
Greenland	444,300	0	98,800	0	0	351,218,600
Green's Grant	0	0	0	0	0	0
Greenville	238,155	0	0	0	0	26,191,800
Groton	730,343	62,861	0	0	0	30,372,300
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	0	0	0	0	0	30,555,600
Hampstead	72,970	0	0	3,400	0	467,952,200
Hampton	96,000	0	0	2,700	0	1,223,394,183
Hampton Falls	468,049	0	0	4,200	0	186,533,900
Hancock	1,140,445	850	0	0	0	104,925,200
Hanover	1,594,559	0	0	26,780	0	721,116,637
Harrisville	575,611	4,967	0	0	0	93,875,600
Hart's Location	3,893	0	0	0	0	6,420,600
Haverhill	3,096,279	0	0	3,500	0	62,535,900
Hebron	158,724	56,708	0	0	0	217,270,700
Henniker	1,534,423	0	0	34,500	0	131,359,105
Hill	833,997	0	0	0	0	24,242,900
Hillsborough	1,370,394	6,356	0	47,600	0	170,789,695
Hinsdale	799,536	0	0	0	0	48,635,910
Holderness	995,713	49,141	0	600	0	494,634,900
Hollis	841,009	0	0	0	0	500,796,516
Hooksett	334,517	0	0	0	0	389,194,805
Hopkinton	1,990,376	0	16,482	21,230	0	195,607,100
Hudson	281,590	0	239	0	0	717,859,494
Jackson	423,753	1,686	0	0	0	144,406,000
Jaffrey	1,155,342	0	0	900	0	117,048,670
Jefferson	1,072,119	0	0	0	0	44,982,800
Keene	906,420	0	0	0	0	250,840,900
Kensington	638,581	17,358	0	2,100	0	168,980,800
Kilkenny	0	0	0	0	0	0
Kingston	291,195	0	0	200	0	209,400,300
Laconia	268,740	5,044	0	0	0	664,479,014
Lancaster	2,167,922	210	0	8,700	0	45,222,300
Landaff	911,181	0	0	0	0	18,380,800
Langdon	900,852	0	0	0	0	22,638,500

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Gilford	71,336,000	1,428,545,400	33,294,400	162,123,600	0	0
Gilmanton	2,237,700	315,976,500	878,400	5,480,500	0	0
Gilsum	1,071,000	43,466,813	988,500	5,438,600	0	0
Goffstown	68,776,700	887,447,200	24,335,400	109,306,600	95,700	0
Gorham	23,759,500	94,637,400	7,619,600	50,335,100	0	0
Goshen	1,063,400	43,996,200	2,396,450	1,553,580	2,110	0
Grafton	540,700	67,772,986	4,770,100	1,529,300	10,850	0
Grantham	7,444,500	401,436,164	1,622,900	11,237,570	0	0
Greenfield	1,934,300	103,363,200	1,639,400	6,368,600	0	0
Greenland	46,024,200	366,700,500	0	90,660,500	0	0
Green's Grant	1,846,300	14,200	0	6,073,810	0	0
Greenville	4,975,700	52,057,600	11,849,400	18,935,100	0	0
Groton	133,200	57,100,700	4,827,300	725,400	0	0
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	1,023,400	44,300,800	0	4,977,200	0	0
Hampstead	53,738,300	671,670,133	46,699,500	98,742,300	15,367	0
Hampton	181,414,417	2,049,321,097	19,842,700	272,947,303	118,900	0
Hampton Falls	15,030,700	257,062,644	200,600	35,769,700	16,056	0
Hancock	1,293,800	175,372,041	389,200	3,980,700	0	0
Hanover	131,423,700	1,265,996,860	0	549,707,521	53,140	0
Harrisville	1,133,200	105,156,943	807,000	5,157,100	0	0
Hart's Location	245,500	11,566,400	0	2,175,300	0	0
Haverhill	16,521,258	217,694,925	16,778,500	67,222,100	85,071	0
Hebron	1,854,600	170,064,035	508,600	4,978,400	0	0
Henniker	20,687,601	252,666,297	1,656,224	62,862,864	113,683	0
Hill	260,500	62,529,082	2,242,500	961,000	0	0
Hillsborough	17,815,300	296,385,000	8,082,600	65,193,200	95,335	0
Hinsdale	14,210,260	115,311,948	19,510,048	35,493,280	0	0
Holderness	24,318,200	345,561,930	18,092,600	75,165,100	18,872	0
Hollis	17,016,005	837,598,839	4,808,600	46,856,450	0	0
Hooksett	185,836,245	1,015,587,974	26,887,800	354,742,835	0	0
Hopkinton	9,639,200	499,064,066	15,437,800	51,800,000	275,534	0
Hudson	220,539,503	1,748,087,255	10,076,800	417,960,139	0	0
Jackson	8,657,800	281,660,300	84,300	35,031,000	0	0
Jaffrey	11,738,406	346,798,918	4,786,900	59,030,886	78,600	0
Jefferson	2,175,000	91,135,900	4,299,300	11,961,200	0	0
Keene	166,525,200	1,101,890,500	14,954,400	607,189,000	0	0
Kensington	3,590,700	197,254,132	958,300	11,590,900	155,680	0
Kilkenny	0	0	0	0	0	0
Kingston	26,213,300	510,960,677	4,747,300	69,583,800	89,423	0
Laconia	82,889,430	1,538,399,407	35,578,072	215,878,186	0	0
Lancaster	16,909,200	148,831,348	4,095,400	50,280,600	26,252	0
Landaff	260,000	37,563,332	808,600	476,600	0	0
Langdon	1,355,500	43,965,570	1,018,640	1,749,740	0	0

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Gilford	335,640	584,800	20,043,600	0	0	2,586,038,030	403,460
Gilmanton	0	0	9,041,800	0	0	555,028,600	325,200
Gilsum	0	0	2,927,000	0	0	72,862,304	0
Goffstown	0	4,212,200	81,113,100	0	0	1,761,906,100	565,300
Gorham	0	15,230,400	44,580,500	0	0	260,604,118	0
Goshen	0	0	2,241,420	0	0	83,086,531	0
Grafton	0	0	3,838,800	0	0	141,551,894	0
Grantham	0	0	5,751,600	0	0	544,353,165	289,000
Greenfield	0	0	3,977,300	0	0	173,350,426	0
Greenland	0	9,515,200	19,284,500	0	0	883,946,600	491,800
Green's Grant	0	0	150,700	0	0	8,085,010	0
Greenville	0	0	5,897,300	0	0	120,145,055	0
Groton	0	0	12,762,160	0	0	106,714,264	0
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	0	0	357,400	0	0	81,214,400	0
Hampstead	2,723,300	0	11,109,700	0	0	1,352,727,170	870,600
Hampton	31,830,000	28,186,100	73,941,400	0	0	3,881,094,800	0
Hampton Falls	0	91,500	6,876,400	0	0	502,053,749	0
Hancock	0	0	7,698,070	0	0	294,800,306	0
Hanover	0	0	14,373,200	0	0	2,679,202,597	160,000
Harrisville	0	0	2,298,100	0	0	209,008,521	0
Hart's Location	0	0	576,400	0	0	20,988,093	0
Haverhill	0	0	29,844,700	0	0	413,782,233	0
Hebron	0	0	5,620,300	0	0	400,512,067	0
Henniker	0	0	11,992,500	0	0	482,907,197	150,000
Hill	0	0	4,448,300	0	0	95,518,279	0
Hillsborough	0	0	45,615,700	0	0	605,401,180	0
Hinsdale	0	0	118,651,250	0	0	352,612,232	0
Holderness	0	0	17,652,100	0	0	976,489,156	150,000
Hollis	449,800	199,700	17,146,600	0	0	1,425,713,519	753,200
Hooksett	907,700	25,148,500	80,001,500	0	0	2,078,641,876	815,500
Hopkinton	0	0	30,408,000	0	0	804,259,788	727,182
Hudson	0	21,980,800	118,148,300	0	0	3,254,934,120	286,000
Jackson	0	0	3,267,600	0	0	473,532,439	0
Jaffrey	0	0	10,788,055	0	0	551,426,677	0
Jefferson	0	2,690,400	5,839,900	0	0	164,156,619	0
Keene	0	8,673,600	102,254,600	0	0	2,253,234,620	211,200
Kensington	0	1,376,800	20,221,550	0	0	404,786,901	0
Kilkenny	0	0	26,000	0	0	26,000	0
Kingston	218,100	538,600	41,739,343	0	0	863,782,238	10,000
Laconia	182,921	18,672,982	39,462,067	0	0	2,595,815,863	0
Lancaster	0	2,248,900	13,025,200	0	0	282,816,032	0
Landaff	0	0	1,986,900	0	0	60,387,413	0
Langdon	0	0	1,906,280	0	0	73,535,082	0

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Gilford	2,585,634,570	45,000	2,024,700	0	2,583,564,870	31,694,521
Gilmanton	554,703,400	0	1,726,300	232,800	552,744,300	12,973,125
Gilsum	72,862,304	0	140,000	0	72,722,304	1,682,006
Goffstown	1,761,340,800	90,000	14,150,900	919,000	1,746,180,900	43,166,999
Gorham	260,604,118	15,000	479,900	113,900	259,995,318	9,131,427
Goshen	83,086,531	15,000	160,000	8,000	82,903,531	2,092,617
Grafton	141,551,894	0	200,000	204,050	141,147,844	3,646,072
Grantham	544,064,165	0	786,500	290,788	542,986,877	12,434,504
Greenfield	173,350,426	15,000	280,000	747,180	172,308,246	4,610,304
Greenland	883,454,800	30,000	2,045,000	485,000	880,894,800	16,433,039
Green's Grant	8,085,010	0	0	0	8,085,010	53,694
Greenville	120,145,055	15,000	240,900	0	119,889,155	3,004,361
Groton	106,714,264	0	350,000	30,000	106,334,264	924,210
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	81,214,400	0	0	0	81,214,400	284,412
Hampstead	1,351,856,570	150,000	11,573,800	150,000	1,339,982,770	30,458,464
Hampton	3,881,094,800	175,000	26,570,900	2,537,000	3,851,811,900	60,752,823
Hampton Falls	502,053,749	0	3,620,000	452,500	497,981,249	10,503,289
Hancock	294,800,306	0	315,000	680,976	293,804,330	6,438,317
Hanover	2,679,042,597	60,000	610,000	0	2,678,372,597	43,479,524
Harrisville	209,008,521	0	30,000	0	208,978,521	3,675,699
Hart's Location	20,988,093	0	0	0	20,988,093	207,438
Haverhill	413,782,233	30,000	506,200	5,000	413,241,033	10,234,834
Hebron	400,512,067	0	0	0	400,512,067	2,603,189
Henniker	482,757,197	150,000	5,761,913	1,562,407	475,282,877	15,452,425
Hill	95,518,279	0	70,000	0	95,448,279	2,439,885
Hillsborough	605,401,180	15,000	2,159,300	489,327	602,737,553	17,347,237
Hinsdale	352,612,232	0	485,100	0	352,127,132	11,201,287
Holderness	976,339,156	15,000	75,300	571,884	975,676,972	11,006,664
Hollis	1,424,960,319	30,000	8,498,100	184,700	1,416,247,519	32,113,226
Hooksett	2,077,826,376	300,000	17,455,583	600	2,060,070,193	45,411,390
Hopkinton	803,532,606	210,000	10,332,100	565,000	792,425,506	24,279,643
Hudson	3,254,648,120	1,785,000	29,015,000	4,915,600	3,218,932,520	69,468,404
Jackson	473,532,439	0	57,750	239,150	473,235,539	5,322,619
Jaffrey	551,426,677	45,000	995,600	87,400	550,298,677	14,670,410
Jefferson	164,156,619	0	350,000	0	163,806,619	2,904,959
Keene	2,253,023,420	270,000	4,536,600	3,915,800	2,244,301,020	68,671,446
Kensington	404,786,901	0	3,325,000	640,800	400,821,101	7,461,902
Kilkenny	26,000	0	0	0	26,000	0
Kingston	863,772,238	30,000	2,400,000	1,705,000	859,637,238	18,210,638
Laconia	2,595,815,863	480,000	3,340,000	0	2,591,995,863	48,333,225
Lancaster	282,816,032	0	200,900	258,550	282,356,582	7,365,440
Landaff	60,387,413	0	15,000	0	60,372,413	1,112,888
Langdon	73,535,082	0	230,300	0	73,304,782	1,601,726

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2021 Actual Tax Rate	2021 Resident Tax
Gilford	241,500	31,453,021	12.28	0
Gilmanton	115,200	12,857,925	23.50	0
Gilsum	4,500	1,677,506	23.20	0
Goffstown	458,000	42,708,999	24.82	0
Gorham	29,000	9,102,427	35.60	0
Goshen	21,800	2,070,817	25.29	0
Grafton	48,000	3,598,072	25.88	0
Grantham	68,550	12,365,954	22.92	0
Greenfield	19,800	4,590,504	26.80	0
Greenland	186,250	16,246,789	18.72	0
Green's Grant	0	53,694	6.68	0
Greenville	69,000	2,935,361	25.15	0
Groton	22,500	901,710	8.97	0
Hadley's Purchase	0	0	0.00	0
Hale's Location	11,000	273,412	3.51	0
Hampstead	371,750	30,086,714	22.75	0
Hampton	736,350	60,016,473	15.84	0
Hampton Falls	70,600	10,432,689	21.12	0
Hancock	47,600	6,390,717	21.96	0
Hanover	62,750	43,416,774	16.27	0
Harrisville	6,400	3,669,299	17.61	0
Hart's Location	100	207,338	9.93	0
Haverhill	172,500	10,062,334	24.89	17,000
Hebron	7,550	2,595,639	6.52	0
Henniker	38,400	15,414,025	32.56	0
Hill	20,500	2,419,385	25.65	0
Hillsborough	196,500	17,150,737	28.92	0
Hinsdale	73,000	11,128,287	32.65	0
Holderness	49,500	10,957,164	11.31	0
Hollis	272,500	31,840,726	22.70	0
Hooksett	251,500	45,159,890	22.22	0
Hopkinton	214,900	24,064,743	30.87	0
Hudson	822,000	68,646,404	21.67	0
Jackson	27,250	5,295,369	11.26	0
Jaffrey	148,050	14,522,360	27.89	0
Jefferson	4,850	2,900,109	17.82	0
Keene	373,700	68,297,746	31.28	0
Kensington	36,475	7,425,427	18.72	0
Kilkenny	0	0	0.00	0
Kingston	174,800	18,035,838	21.28	0
Laconia	425,200	47,908,025	18.86	0
Lancaster	36,500	7,328,940	26.19	0
Landaff	6,700	1,106,188	18.49	0
Langdon	18,500	1,583,226	21.89	0

MUNICIPAL AND PROPERTY DIVISION

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Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Lebanon	909,021	0	0	100	0	298,438,715
Lee	925,858	29,193	0	1,800	0	265,945,500
Lempster	1,090,903	0	0	0	0	35,384,600
Lincoln	67,350	0	0	0	0	238,821,700
Lisbon	1,364,987	1,030	0	0	0	23,743,400
Litchfield	367,389	0	0	0	0	403,283,200
Littleton	1,259,900	0	0	0	0	79,545,070
Livermore	0	0	0	0	0	103,900
Londonderry	530,085	0	917,100	23,136	0	1,007,187,700
Loudon	1,917,797	36,266	10,770	700	0	176,707,800
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	1,268,534	0	0	0	0	21,192,400
Lyme	2,658,800	19,900	0	22,700	0	145,989,100
Lyndeborough	1,192,497	0	0	8,000	700	59,832,800
Madbury	571,810	0	0	100	0	89,210,300
Madison	1,443,570	0	0	0	0	232,043,200
Manchester	96,018	0	204,900	0	0	2,248,420,555
Marlborough	894,634	0	0	0	0	57,183,500
Marlow	1,077,840	0	0	0	0	28,146,200
Martin's Location	0	0	0	0	0	0
Mason	611,725	0	0	0	15,400	67,114,200
Meredith	872,731	0	0	0	0	1,109,460,627
Merrimack	352,027	0	0	300	0	1,457,365,900
Middleton	374,661	0	0	200	0	72,477,100
Milan	1,426,272	36,676	0	0	0	43,786,500
Milford	791,732	0	0	0	9,300	362,286,723
Millsfield	925,713	0	0	0	0	3,279,800
Milton	1,050,610	3,771	0	200	0	158,894,100
Monroe	790,021	0	0	0	0	23,442,900
Mont Vernon	491,299	0	3,996	0	0	96,718,204
Moultonborough	894,967	323,714	0	24,700	0	2,119,936,400
Nashua	85,358	0	0	0	0	1,651,838,300
Nelson	689,556	7,501	0	0	0	89,984,000
New Boston	1,638,447	0	0	8,439	0	347,595,606
New Castle	10,793	0	387	0	0	659,813,900
New Durham	973,280	16,948	0	1,200	0	326,166,210
New Hampton	1,203,394	0	0	0	0	102,869,768
New Ipswich	1,314,109	0	2,436	0	0	113,077,300
New London	636,432	2,106	0	0	0	488,501,300
Newbury	769,561	0	0	0	10,900	546,643,300
Newfields	157,580	54,916	7,483	0	0	113,001,700
Newington	89,100	0	0	0	0	112,437,303
Newmarket	325,005	0	0	100	0	279,728,116
Newport	1,494,991	0	153,269	0	0	96,669,700

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Lebanon	319,077,613	974,047,204	7,691,200	595,753,671	24,900	0
Lee	36,248,600	350,582,941	12,047,000	57,621,800	43,759	0
Lempster	1,207,000	75,630,900	5,145,400	3,997,600	0	0
Lincoln	38,187,200	853,212,600	2,309,700	99,221,174	0	0
Lisbon	5,900,800	60,528,922	3,728,501	20,654,400	17,578	0
Litchfield	17,467,500	679,328,600	7,587,400	46,483,300	0	0
Littleton	73,971,770	329,278,186	12,367,500	166,066,100	0	0
Livermore	0	32,700	0	0	0	0
Londonderry	316,742,400	2,349,119,400	28,216,900	773,213,900	107,900	0
Loudon	28,317,600	409,180,107	19,920,700	58,369,100	71,243	0
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	270,500	47,626,400	1,748,700	1,298,600	0	0
Lyme	7,769,700	235,802,300	1,314,000	13,216,000	305,300	0
Lyndeborough	2,552,600	143,573,504	2,098,700	2,520,100	255,291	182,505
Madbury	7,131,000	170,818,616	4,231,300	8,705,700	17,784	0
Madison	7,377,300	320,518,255	2,182,600	18,314,100	0	0
Manchester	851,119,198	6,240,417,633	3,209,700	3,560,098,905	0	0
Marlborough	8,554,900	126,077,590	1,903,440	17,139,607	56,730	0
Marlow	682,000	39,121,160	1,336,460	2,171,900	0	0
Martin's Location	0	0	0	0	0	0
Mason	1,510,300	133,252,300	587,600	2,606,900	0	5,900
Meredith	63,007,673	1,030,968,243	8,194,100	106,350,357	17,600	0
Merrimack	280,639,500	2,061,632,468	15,891,900	962,183,268	5,300	0
Middleton	1,165,200	96,950,578	5,631,200	6,691,000	31,222	0
Milan	1,400,900	71,198,800	6,102,900	6,896,200	0	0
Milford	80,617,325	1,276,934,358	22,972,800	274,196,567	0	187,900
Millsfield	276,887	3,933,290	85,030	229,450	0	0
Milton	7,017,600	257,361,685	21,673,100	39,096,700	6,515	0
Monroe	801,400	51,960,700	1,676,500	6,356,000	0	0
Mont Vernon	1,053,100	217,476,390	1,678,420	1,205,740	0	0
Moultonborough	59,959,600	1,646,039,887	3,318,700	82,411,100	150,019	0
Nashua	1,014,336,078	5,093,143,441	59,299,400	2,289,375,922	0	0
Nelson	1,655,200	66,126,565	838,000	1,795,100	0	0
New Boston	11,271,200	527,269,088	2,743,600	26,019,100	30,612	0
New Castle	32,465,800	304,531,501	0	74,220,200	0	0
New Durham	5,012,590	249,027,540	5,170,200	10,819,360	25,800	0
New Hampton	11,481,062	148,606,490	10,103,880	33,141,997	13,990	0
New Ipswich	6,108,200	332,678,000	4,759,900	20,681,000	0	0
New London	26,810,200	699,802,200	72,900	57,080,000	0	0
Newbury	15,530,400	498,818,104	724,400	26,714,500	0	100,696
Newfields	8,252,200	166,418,500	270,700	15,907,900	0	0
Newington	97,359,300	101,000,982	0	313,627,270	0	0
Newmarket	54,014,650	529,949,540	8,870,000	115,653,160	4,800	0
Newport	27,433,000	188,208,400	11,943,500	101,352,200	0	0

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Lebanon	0	0	108,783,300	0	0	2,304,725,724	340,000
Lee	25,000	0	15,986,300	0	0	739,457,751	486,600
Lempster	0	0	5,631,300	0	0	128,087,703	0
Lincoln	0	0	19,550,300	0	0	1,251,370,024	0
Lisbon	0	0	4,897,500	0	0	120,837,118	0
Litchfield	19,050,900	1,766,800	40,771,600	0	0	1,216,106,689	482,600
Littleton	0	0	78,883,000	0	0	741,371,526	0
Livermore	0	0	0	0	0	136,600	0
Londonderry	14,297,700	61,014,300	570,955,300	0	0	5,122,325,821	0
Loudon	0	9,354,700	7,068,800	0	0	710,955,583	440,100
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	0	0	2,689,100	0	0	76,094,234	0
Lyme	0	0	5,445,500	0	0	412,543,300	0
Lyndeborough	0	0	2,770,500	0	0	214,987,197	0
Madbury	0	336,100	25,840,700	0	0	306,863,410	0
Madison	0	0	16,759,500	0	0	598,638,525	0
Manchester	405,400	152,301,500	203,844,400	0	0	13,260,118,209	300,000
Marlborough	0	0	6,068,700	0	0	217,879,101	548,600
Marlow	0	0	1,893,700	0	0	74,429,260	0
Martin's Location	0	0	295,500	0	0	295,500	0
Mason	0	0	6,969,200	0	0	212,673,525	0
Meredith	0	0	15,393,900	0	0	2,334,265,231	0
Merrimack	15,446,900	17,252,700	119,990,800	0	0	4,930,761,063	1,960,600
Middleton	448,200	0	4,129,000	0	0	187,898,361	0
Milan	0	17,752,600	4,825,300	0	0	153,426,148	0
Milford	2,423,300	6,553,400	32,909,900	0	0	2,059,883,305	702,193
Millsfield	0	0	178,900	0	0	8,909,070	0
Milton	0	0	20,540,379	0	0	505,644,660	0
Monroe	0	0	340,138,700	0	0	425,166,221	0
Mont Vernon	0	0	4,412,500	0	0	323,039,649	0
Moultonborough	1,760,589	0	30,177,900	0	0	3,944,997,576	0
Nashua	104,562,900	128,484,700	129,111,400	0	0	10,470,237,499	1,699,160
Nelson	0	0	3,583,000	0	0	164,678,922	0
New Boston	0	0	14,974,900	0	0	931,550,992	0
New Castle	0	0	1,449,200	0	0	1,072,491,781	0
New Durham	0	0	5,755,649	0	0	602,968,777	0
New Hampton	0	0	36,016,600	0	0	343,437,181	150,000
New Ipswich	0	0	15,575,000	0	0	494,195,945	18,700
New London	0	0	13,750,300	0	0	1,286,655,438	362,600
Newbury	0	0	6,895,200	0	0	1,096,207,061	0
Newfields	0	0	1,886,817	0	0	305,957,796	0
Newington	0	26,677,000	337,615,600	0	0	988,806,555	16,127,100
Newmarket	196,700	0	6,743,600	0	0	995,485,671	0
Newport	0	0	19,065,700	0	0	446,320,760	1,300

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Lebanon	2,304,385,724	40,300	9,900,900	0	2,294,444,524	61,298,657
Lee	738,971,151	30,000	9,021,600	0	729,919,551	15,866,012
Lempster	128,087,703	0	143,100	0	127,944,603	3,027,350
Lincoln	1,251,370,024	0	887,500	75,100	1,250,407,424	13,149,773
Lisbon	120,837,118	0	580,600	0	120,256,518	3,890,858
Litchfield	1,215,624,089	30,000	6,559,000	0	1,209,035,089	22,190,521
Littleton	741,371,526	105,000	3,349,000	0	737,917,526	16,831,792
Livermore	136,600	0	0	0	136,600	0
Londonderry	5,122,325,821	350,000	26,191,200	3,466,800	5,092,317,821	92,530,460
Loudon	710,515,483	0	923,900	118,500	709,473,083	13,542,811
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	76,094,234	0	210,000	28,100	75,856,134	1,452,981
Lyme	412,543,300	0	3,355,000	1,620,000	407,568,300	9,801,021
Lyndeborough	214,987,197	0	710,000	425,000	213,852,197	4,720,953
Madbury	306,863,410	0	1,572,905	1,224,200	304,066,305	7,675,904
Madison	598,638,525	0	599,000	620,688	597,418,837	8,195,452
Manchester	13,259,818,209	4,140,300	115,826,532	11,024,100	13,128,827,277	231,536,487
Marlborough	217,330,501	15,000	147,100	63,220	217,105,181	5,395,178
Marlow	74,429,260	0	110,000	0	74,319,260	1,832,945
Martin's Location	295,500	0	0	0	295,500	0
Mason	212,673,525	0	330,000	22,000	212,321,525	4,201,238
Meredith	2,334,265,231	180,000	1,375,000	2,294,274	2,330,415,957	31,269,315
Merrimack	4,928,800,463	60,000	23,202,200	3,185,100	4,902,353,163	83,942,842
Middleton	187,898,361	15,000	225,000	2,256,000	185,402,361	5,082,178
Milan	153,426,148	15,000	302,100	353,100	152,755,948	3,183,745
Milford	2,059,181,112	180,000	11,134,300	660,000	2,047,206,812	41,184,198
Millsfield	8,909,070	0	0	0	8,909,070	56,369
Milton	505,644,660	30,000	3,691,689	0	501,922,971	11,435,754
Monroe	425,166,221	0	30,000	0	425,136,221	4,927,272
Mont Vernon	323,039,649	15,000	673,990	223,500	322,127,159	9,153,310
Moultonborough	3,944,997,576	75,000	1,050,000	311,600	3,943,560,976	27,472,719
Nashua	10,468,538,339	3,775,900	136,901,133	14,130,566	10,313,730,740	237,639,123
Nelson	164,678,922	0	110,000	142,100	164,426,822	2,495,772
New Boston	931,550,992	66,000	2,854,500	759,800	927,870,692	17,143,445
New Castle	1,072,491,781	0	450,000	0	1,072,041,781	5,122,374
New Durham	602,968,777	15,000	920,000	446,500	601,587,277	10,734,967
New Hampton	343,287,181	15,000	698,830	0	342,573,351	6,349,952
New Ipswich	494,177,245	30,000	1,563,500	811,200	491,772,545	10,898,684
New London	1,286,292,838	45,000	730,000	1,703,750	1,283,814,088	19,732,048
Newbury	1,096,207,061	0	0	160,000	1,096,047,061	12,462,535
Newfields	305,957,796	0	3,171,166	148,500	302,638,130	6,215,893
Newington	972,679,455	0	2,900,000	0	969,779,455	9,052,676
Newmarket	995,485,671	60,000	6,459,100	1,096,100	987,870,471	26,026,525
Newport	446,319,460	45,000	1,593,900	393,850	444,286,710	14,557,895

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2021 Actual Tax Rate	2021 Resident Tax
Lebanon	97,700	61,200,957	26.98	0
Lee	98,600	15,767,412	21.77	0
Lempster	25,400	3,001,950	23.76	0
Lincoln	33,500	13,116,273	10.54	0
Lisbon	13,000	3,877,858	32.43	0
Litchfield	224,320	21,966,201	18.44	0
Littleton	143,600	16,688,192	23.06	0
Livermore	0	0	0.00	0
Londonderry	638,000	91,892,460	18.38	0
Loudon	183,300	13,359,511	19.20	0
Low & Burbank's Grant	0	0	0.00	0
Lyman	15,800	1,437,181	19.22	0
Lyme	36,000	9,765,021	24.07	0
Lyndeborough	38,300	4,682,653	22.10	0
Madbury	31,250	7,644,654	25.40	0
Madison	92,750	8,102,702	13.77	0
Manchester	1,306,658	230,229,829	17.68	0
Marlborough	47,300	5,347,878	24.90	0
Marlow	13,900	1,819,045	24.71	0
Martin's Location	0	0	0.00	0
Mason	38,500	4,162,738	19.84	0
Meredith	299,875	30,969,440	13.43	0
Merrimack	817,080	83,125,762	17.17	0
Middleton	42,400	5,039,778	27.46	0
Milan	10,300	3,173,445	21.08	0
Milford	224,200	40,959,998	20.15	0
Millsfield	0	56,369	6.37	0
Milton	174,800	11,260,954	22.86	0
Monroe	9,400	4,917,872	13.11	0
Mont Vernon	49,000	9,104,310	28.44	0
Moultonborough	167,450	27,305,269	6.98	0
Nashua	1,482,960	236,156,163	23.22	0
Nelson	12,000	2,483,772	15.21	0
New Boston	169,000	16,974,445	18.50	0
New Castle	22,000	5,100,374	4.78	0
New Durham	93,400	10,641,567	17.86	0
New Hampton	68,266	6,281,686	18.74	0
New Ipswich	238,500	10,660,184	22.22	0
New London	147,500	19,584,548	15.39	0
Newbury	128,500	12,362,035	11.38	0
Newfields	34,700	6,181,193	20.55	0
Newington	44,000	9,008,676	9.98	0
Newmarket	142,000	25,884,525	26.36	0
Newport	108,000	14,449,895	33.00	0

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Newton	186,562	1,615	0	400	0	207,551,800
North Hampton	193,443	600	25,400	1,950	0	405,892,000
Northfield	983,987	2,028	0	0	0	98,212,500
Northumberland	1,066,237	7,407	0	0	0	16,669,650
Northwood	822,692	0	0	175	0	297,341,757
Nottingham	1,481,903	0	0	700	0	365,319,200
Odell	282,855	0	0	0	0	47,500
Orange	582,406	0	0	0	0	12,543,400
Orford	1,776,720	1,111	0	0	0	37,609,500
Ossipee	1,499,518	0	0	0	0	296,915,600
Pelham	286,324	0	0	0	0	794,467,327
Pembroke	1,061,605	0	69,800	0	0	183,009,200
Peterborough	1,192,650	0	9,400	375	0	159,427,590
Piermont	1,659,622	15,208	0	0	0	46,565,300
Pinkham's Grant	0	0	0	0	0	0
Pittsburg	4,300,743	0	0	0	0	97,298,900
Pittsfield	1,066,980	0	35,374	600	0	99,066,100
Plainfield	2,437,448	0	0	0	0	73,707,500
Plaistow	67,627	0	0	0	0	306,254,529
Plymouth	835,724	14,866	0	100	0	67,337,076
Portsmouth	57,801	0	0	0	0	1,244,674,700
Randolph	179,620	0	0	300	2,600	23,455,400
Raymond	373,918	0	1,410	100	0	357,747,879
Richmond	1,191,754	0	0	0	0	26,207,300
Rindge	1,375,168	0	0	0	0	180,148,500
Rochester	1,115,289	0	0	21,500	0	440,047,000
Rollinsford	397,151	0	0	0	0	105,318,700
Roxbury	339,942	0	0	0	0	4,994,500
Rumney	852,185	21,639	0	525	0	63,298,600
Rye	97,750	8,400	0	0	0	1,166,095,500
Salem	123,970	0	0	500	0	1,640,450,264
Salisbury	1,329,244	0	0	0	0	41,264,200
Sanbornton	1,709,980	0	37,927	0	293	246,372,500
Sandown	209,330	0	0	100	0	233,088,080
Sandwich	1,740,879	116,046	0	6,013	0	220,063,791
Sargent's Purchase	0	0	0	0	0	0
Seabrook	15,450	100	0	0	0	899,997,360
Second College Grant	860,098	0	0	0	0	351,000
Sharon	856,260	0	0	0	0	14,474,500
Shelburne	603,706	0	0	75	0	15,819,100
Somersworth	140,405	0	0	0	0	151,542,375
South Hampton	438,402	0	0	0	0	64,149,300
Springfield	1,064,326	14,160	0	0	0	70,976,300
Stark	585,136	2,212	0	0	0	24,623,600

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Newton	11,605,900	384,046,395	3,299,100	32,372,000	34,905	0
North Hampton	58,997,800	596,240,260	39,230,400	88,660,940	125,500	0
Northfield	9,090,600	192,619,200	7,912,200	32,135,300	0	0
Northumberland	1,848,900	47,357,970	2,972,940	14,753,690	0	0
Northwood	27,581,000	289,584,155	16,284,200	60,768,200	36,498	0
Nottingham	4,306,900	412,017,634	6,006,100	8,569,700	11,066	0
Odell	0	1,980,640	0	0	0	0
Orange	206,100	20,910,900	1,039,600	455,900	0	0
Orford	3,313,900	101,537,288	2,206,300	7,775,300	44,512	0
Ossipee	49,882,300	344,391,100	19,519,000	62,490,000	0	0
Pelham	42,784,980	1,648,366,606	317,100	94,515,894	0	0
Pembroke	38,014,800	427,624,742	2,152,500	107,822,800	0	0
Peterborough	30,892,240	545,381,625	534,100	169,278,800	29,608	0
Piermont	747,400	76,310,400	1,327,100	2,133,400	0	0
Pinkham's Grant	174,000	0	0	2,618,430	0	0
Pittsburg	5,790,800	159,764,500	4,907,200	14,405,800	0	0
Pittsfield	11,558,000	174,274,200	7,709,600	44,967,100	6,000	0
Plainfield	3,219,200	208,954,108	5,422,900	11,887,300	48,192	0
Plaistow	112,143,871	688,538,042	374,400	216,309,400	0	0
Plymouth	45,348,665	227,184,685	5,873,900	124,434,095	11,000	0
Portsmouth	630,133,738	2,434,509,600	29,761,200	1,894,254,399	0	0
Randolph	567,000	38,286,744	554,100	2,661,700	4,328	7,928
Raymond	52,076,452	743,176,050	55,784,100	93,639,400	34,500	0
Richmond	0	69,552,100	2,253,400	318,700	0	0
Rindge	18,146,500	424,284,000	5,181,200	73,573,200	0	0
Rochester	192,389,400	1,419,241,775	174,179,325	527,986,800	86,500	0
Rollinsford	10,601,800	136,144,800	489,500	37,143,600	0	0
Roxbury	185,900	16,941,900	319,500	894,200	0	0
Rumney	5,754,000	98,512,535	3,185,300	12,833,300	24,465	0
Rye	39,363,450	943,032,240	2,838,100	44,198,660	0	0
Salem	657,095,454	2,902,159,185	64,829,200	1,097,291,837	8,600	0
Salisbury	307,200	95,094,100	1,354,000	2,315,400	0	0
Sanbornton	4,553,400	251,259,491	2,500,100	22,128,900	43,560	73,771
Sandown	5,247,070	421,033,850	14,029,200	6,372,750	10,800	0
Sandwich	5,296,500	210,587,651	801,300	4,676,800	149,902	0
Sargent's Purchase	1,507,100	0	0	381,430	0	0
Seabrook	253,119,240	646,977,170	107,735,800	231,305,630	0	0
Second College Grant	0	346,410	0	0	0	0
Sharon	108,200	40,721,700	9,100	908,300	0	0
Shelburne	1,724,700	30,421,496	670,300	9,386,900	13,104	0
Somersworth	62,133,425	655,247,743	21,811,400	208,166,147	0	0
South Hampton	4,293,400	89,448,388	2,227,500	7,840,800	0	0
Springfield	4,629,500	136,008,750	2,863,200	16,736,000	0	0
Stark	931,000	32,032,700	1,863,700	1,412,900	0	0

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Newton	137,800	8,890,900	6,861,900	0	0	654,989,277	446,200
North Hampton	9,318,300	1,822,800	7,880,500	0	0	1,208,389,893	0
Northfield	0	2,274,500	9,375,500	0	0	352,605,815	10,000
Northumberland	0	18,119,100	26,794,400	0	0	129,590,294	0
Northwood	0	0	13,131,600	0	0	705,550,277	9,405
Nottingham	75,100	0	23,196,700	0	0	820,985,003	395,600
Odell	0	0	0	0	0	2,310,995	0
Orange	0	0	991,500	0	0	36,729,806	0
Orford	0	0	3,147,300	0	0	157,411,931	0
Ossipee	375,300	0	14,004,700	0	0	789,077,518	0
Pelham	5,176,400	30,423,900	22,711,209	0	0	2,639,049,740	0
Pembroke	0	11,174,800	18,678,800	100,000	0	789,709,047	0
Peterborough	0	0	13,100,400	0	0	919,846,788	43,000
Piermont	0	0	2,246,500	0	0	131,004,930	0
Pinkham's Grant	0	0	218,600	0	0	3,011,030	0
Pittsburg	0	2,396,900	10,437,300	0	0	299,302,143	0
Pittsfield	4,894,900	0	9,500,400	0	0	353,079,254	0
Plainfield	0	0	7,579,000	0	0	313,255,648	150,000
Plaistow	1,371,300	21,431,600	14,823,100	7,000	0	1,361,320,869	0
Plymouth	0	0	26,508,300	0	0	497,548,411	0
Portsmouth	0	54,760,379	137,683,100	0	0	6,425,834,917	0
Randolph	0	2,085,900	9,537,200	0	0	77,342,820	0
Raymond	2,095,800	0	26,042,100	0	0	1,330,971,709	626,200
Richmond	0	0	9,345,030	0	0	108,868,284	0
Rindge	0	0	11,411,100	0	0	714,119,668	669,947
Rochester	0	34,423,500	101,969,100	0	0	2,891,460,189	508,300
Rollinsford	0	264,500	3,466,200	0	0	293,826,251	329,300
Roxbury	0	0	1,176,800	0	0	24,852,742	0
Rumney	0	0	15,784,100	0	0	200,266,649	0
Rye	1,869,500	0	10,724,200	0	0	2,208,227,800	0
Salem	496,800	16,739,600	103,036,400	0	0	6,482,231,810	0
Salisbury	0	0	12,666,900	0	0	154,331,044	0
Sanbornton	0	262,500	6,765,700	0	0	535,708,122	0
Sandown	495,200	0	8,003,500	0	0	688,489,880	0
Sandwich	0	0	9,130,500	0	0	452,569,382	0
Sargent's Purchase	0	0	0	0	0	1,888,530	0
Seabrook	0	13,121,300	1,268,654,750	0	0	3,420,926,800	110,000,000
Second College Grant	0	0	0	0	0	1,557,508	0
Sharon	0	0	848,800	0	0	57,926,860	0
Shelburne	0	23,777,000	5,184,100	0	0	87,600,481	0
Somersworth	0	8,821,800	13,928,900	0	0	1,121,792,195	0
South Hampton	0	0	4,521,400	0	0	172,919,190	135,000
Springfield	0	0	7,554,700	0	0	239,846,936	0
Stark	0	14,139,645	1,942,100	0	0	77,532,993	0

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Newton	654,543,077	45,000	2,678,900	442,800	651,376,377	13,585,958
North Hampton	1,208,389,893	50,000	9,524,600	263,400	1,198,551,893	19,822,532
Northfield	352,595,815	45,000	4,700,500	1,427,500	346,422,815	7,603,397
Northumberland	129,590,294	45,000	141,140	139,700	129,264,454	4,474,501
Northwood	705,540,872	90,000	7,465,750	453,909	697,531,213	10,761,050
Nottingham	820,589,403	37,200	7,255,000	1,414,000	811,883,203	15,726,512
Odell	2,310,995	0	0	0	2,310,995	17,079
Orange	36,729,806	0	115,000	0	36,614,806	853,270
Orford	157,411,931	0	75,000	5,000	157,331,931	4,157,148
Ossipee	789,077,518	30,000	3,585,300	1,000	785,461,218	14,370,326
Pelham	2,639,049,740	135,000	4,128,633	111,200	2,634,674,907	41,967,192
Pembroke	789,709,047	120,000	375,000	0	789,214,047	18,887,102
Peterborough	919,803,788	60,000	4,600,000	0	915,143,788	22,507,584
Piermont	131,004,930	0	265,000	103,840	130,636,090	2,442,339
Pinkham's Grant	3,011,030	0	0	0	3,011,030	47,757
Pittsburg	299,302,143	0	30,000	0	299,272,143	4,630,877
Pittsfield	353,079,254	45,000	1,642,000	363,600	351,028,654	8,396,562
Plainfield	313,105,648	47,000	1,732,300	2,457,975	308,868,373	8,186,282
Plaistow	1,361,320,869	75,000	9,125,000	2,179,900	1,349,940,969	25,532,045
Plymouth	497,548,411	70,000	636,200	2,700	496,839,511	15,095,621
Portsmouth	6,425,834,917	225,000	25,195,700	1,773,200	6,398,641,017	95,798,234
Randolph	77,342,820	0	0	194,100	77,148,720	1,171,450
Raymond	1,330,345,509	187,500	11,727,300	3,427,350	1,315,003,359	24,294,004
Richmond	108,868,284	0	75,000	93,600	108,699,684	2,531,065
Rindge	713,449,721	30,000	11,319,956	2,186,734	699,913,031	15,832,375
Rochester	2,890,951,889	1,259,300	26,955,742	5,429,500	2,857,307,347	69,131,939
Rollinsford	293,496,951	0	1,150,000	0	292,346,951	7,119,770
Roxbury	24,852,742	0	30,000	37,200	24,785,542	643,026
Rumney	200,266,649	30,000	215,000	16,000	200,005,649	4,738,303
Rye	2,208,227,800	15,000	2,997,600	371,200	2,204,844,000	22,507,059
Salem	6,482,231,810	990,000	19,050,720	360,700	6,461,830,390	103,064,005
Salisbury	154,331,044	0	640,000	240,000	153,451,044	3,618,241
Sanbornton	535,708,122	0	390,000	740,000	534,578,122	9,812,473
Sandown	688,489,880	30,000	7,850,000	0	680,609,880	19,706,482
Sandwich	452,569,382	15,000	195,000	568,312	451,791,070	6,520,617
Sargent's Purchase	1,888,530	0	0	0	1,888,530	0
Seabrook	3,310,926,800	45,000	30,898,300	4,565,400	3,275,418,100	43,049,778
Second College Grant	1,557,508	0	0	0	1,557,508	0
Sharon	57,926,860	0	40,000	0	57,886,860	1,292,320
Shelburne	87,600,481	0	90,000	153,600	87,356,881	1,376,977
Somersworth	1,121,792,195	50,000	3,560,700	1,482,400	1,116,699,095	30,701,548
South Hampton	172,784,190	0	1,480,000	424,850	170,879,340	3,397,260
Springfield	239,846,936	0	140,000	271,500	239,435,436	4,734,859
Stark	77,532,993	15,000	55,000	49,200	77,413,793	1,513,137

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2021 Actual Tax Rate	2021 Resident Tax
Newton	140,825	13,445,133	20.90	0
North Hampton	173,000	19,649,532	16.57	0
Northfield	139,250	7,464,147	22.21	0
Northumberland	13,500	4,461,001	35.31	0
Northwood	69,450	10,691,600	15.47	0
Nottingham	293,250	15,433,262	19.42	0
Odell	0	17,079	7.39	0
Orange	2,000	851,270	23.35	0
Orford	43,200	4,113,948	26.46	0
Ossipee	171,000	14,199,326	18.33	0
Pelham	287,333	41,679,859	15.96	0
Pembroke	154,500	18,732,602	24.00	0
Peterborough	220,750	22,286,834	25.76	0
Piermont	17,400	2,424,939	18.72	0
Pinkham's Grant	0	47,757	16.08	0
Pittsburg	13,400	4,617,477	15.56	0
Pittsfield	60,200	8,336,362	23.99	0
Plainfield	60,565	8,125,717	26.55	0
Plaistow	160,916	25,371,129	18.96	0
Plymouth	66,417	15,029,204	30.49	0
Portsmouth	521,416	95,276,818	15.03	0
Randolph	4,900	1,166,550	15.46	0
Raymond	398,000	23,896,004	18.51	0
Richmond	16,400	2,514,665	23.45	0
Rindge	232,000	15,600,375	22.65	0
Rochester	694,625	68,437,314	24.65	0
Rollinsford	51,400	7,068,370	24.38	0
Roxbury	1,300	641,726	26.04	0
Rumney	42,370	4,695,933	23.84	0
Rye	151,500	22,355,559	10.22	0
Salem	598,251	102,465,754	15.98	0
Salisbury	41,000	3,577,241	23.75	0
Sanbornton	108,300	9,704,173	18.38	0
Sandown	227,250	19,479,232	28.98	0
Sandwich	75,165	6,445,452	14.47	0
Sargent's Purchase	0	0	0.00	0
Seabrook	422,500	42,627,278	13.73	0
Second College Grant	0	0	0.00	0
Sharon	4,800	1,287,520	22.35	0
Shelburne	4,500	1,372,477	16.25	0
Somersworth	238,500	30,463,048	27.53	0
South Hampton	15,340	3,381,920	19.93	0
Springfield	40,000	4,694,859	19.83	0
Stark	7,950	1,505,187	19.92	0

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Stewartstown	1,295,156	0	0	0	0	26,276,855
Stoddard	1,138,580	0	0	0	0	124,180,830
Strafford	1,957,700	0	0	4,500	0	245,814,670
Stratford	1,726,122	0	0	5,800	0	10,564,600
Stratham	402,471	1,498	0	3,200	0	419,898,000
Success	805,798	0	0	0	0	7,746,700
Sugar Hill	562,438	1,572	4,069	0	0	54,480,000
Sullivan	607,939	7,030	0	0	0	14,524,400
Sunapee	575,672	0	0	0	0	713,567,200
Surry	367,797	0	0	0	0	23,513,200
Sutton	1,354,410	0	0	0	0	143,420,500
Swanzey	1,892,607	0	0	0	0	163,301,734
Tamworth	2,013,437	1,437	0	0	0	110,524,000
Temple	814,633	3,150	0	100	8,300	45,070,900
Thomson & Meserve's Purchase	0	0	0	0	0	300
Thornton	651,714	0	0	0	0	127,859,300
Tilton	346,302	0	412,890	0	0	88,405,500
Troy	303,608	0	0	0	0	24,472,251
Tuftonboro	920,034	0	0	100	0	670,653,700
Unity	1,521,779	0	0	0	0	55,129,400
Wakefield	920,788	8,238	0	0	0	499,287,700
Walpole	1,805,478	19,261	22,545	600	0	129,440,200
Warner	1,885,690	0	0	5,084	0	83,183,316
Warren	607,542	0	0	0	0	23,240,700
Washington	1,080,302	0	0	0	0	115,920,900
Waterville Valley	12,995	0	0	0	0	48,845,900
Weare	1,650,374	0	0	7,500	0	405,426,800
Webster	939,560	0	0	200	0	81,582,600
Wentworth	1,252,565	0	0	0	0	36,092,900
Wentworth's Location	314,876	0	0	0	0	2,879,100
Westmoreland	1,781,248	133,294	0	0	0	54,742,800
Whitefield	828,801	0	0	0	0	44,380,500
Wilmot	890,225	0	0	0	0	66,186,900
Wilton	1,359,292	0	0	0	98,700	163,265,364
Winchester	1,614,151	170	0	0	0	80,405,300
Windham	75,190	0	0	0	0	1,029,379,500
Windsor	258,221	0	0	0	0	12,839,500
Wolfeboro	1,379,201	9,636	373,800	29,700	0	1,144,793,600
Woodstock	178,985	0	0	0	0	51,443,900
State Totals	222,023,205	1,343,607	2,751,659	616,051	196,703	59,798,658,702

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Stewartstown	768,200	52,631,300	4,545,900	4,268,100	0	0
Stoddard	640,000	159,123,080	1,205,230	2,595,630	0	0
Strafford	2,377,630	433,503,080	5,940,100	8,291,320	108,100	0
Stratford	717,800	42,686,400	3,013,400	4,479,500	53,100	0
Stratham	84,372,500	932,819,615	3,947,700	148,345,500	131,885	0
Success	0	3,724,550	0	0	0	0
Sugar Hill	1,091,700	102,139,790	94,000	3,818,100	21,310	0
Sullivan	666,700	40,230,000	2,685,400	1,574,300	0	0
Sunapee	14,660,300	684,306,970	1,623,300	30,479,000	0	0
Surry	761,200	55,589,400	637,100	1,457,500	0	0
Sutton	3,258,500	160,907,930	106,620	7,881,930	0	0
Swanzy	23,298,201	340,922,936	14,757,100	74,436,236	5,580	0
Tamworth	16,907,300	206,038,357	9,753,300	43,117,300	46,370	0
Temple	1,757,000	106,411,754	867,300	6,196,300	22,004	127,114
Thomson & Meserve's Purchase	4,518,250	0	0	1,741,850	0	0
Thornton	2,757,200	288,362,300	5,480,400	6,927,700	0	0
Tilton	99,748,100	202,534,300	18,173,000	198,010,500	0	0
Troy	2,142,500	81,330,974	2,866,300	6,992,900	0	0
Tuftonboro	12,085,500	490,269,627	13,012,700	14,920,800	11,873	0
Unity	1,132,700	55,884,885	5,859,900	12,434,300	0	0
Wakefield	8,405,200	576,771,300	16,111,600	27,216,800	0	0
Walpole	17,817,700	213,083,286	1,990,900	62,090,200	108,318	0
Warner	5,930,830	189,644,234	2,833,740	35,573,721	53,856	0
Warren	472,300	62,320,700	3,696,500	2,695,600	0	0
Washington	1,125,700	118,762,410	1,450,400	2,898,000	0	0
Waterville Valley	5,739,000	261,925,500	0	14,585,900	0	0
Weare	17,161,900	722,973,378	27,225,300	57,746,800	66,422	0
Webster	1,615,400	127,705,578	2,895,800	3,058,300	18,522	0
Wentworth	2,571,800	71,742,500	3,134,100	8,234,100	0	0
Wentworth's Location	0	4,386,450	86,810	0	0	0
Westmoreland	6,502,900	122,455,400	524,400	10,146,400	0	0
Whitefield	5,846,900	118,040,660	7,723,620	36,432,580	0	0
Wilmot	2,972,900	140,873,495	1,082,500	6,850,200	0	0
Wilton	17,756,900	338,113,400	598,400	28,375,500	0	275,100
Winchester	9,759,500	145,034,975	15,814,400	47,729,600	0	0
Windham	93,647,300	1,826,884,700	74,100	110,530,190	0	0
Windsor	1,337,700	14,278,800	952,500	6,178,600	0	0
Wolfeboro	47,335,800	1,082,187,426	13,922,200	103,313,000	126,974	0
Woodstock	12,417,800	190,395,390	5,523,190	21,869,900	0	0
State Totals	10,405,779,980	105,895,542,248	2,245,719,915	26,670,940,959	5,135,408	1,061,775

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Stewartstown	0	14,440,000	7,081,500	7,300	0	111,314,311	0
Stoddard	0	0	8,782,400	0	0	297,665,750	0
Strafford	181,300	0	6,390,600	9,000	0	704,578,000	0
Stratford	0	32,241,200	5,920,600	0	0	101,408,522	0
Stratham	900,800	10,964,300	19,009,300	0	0	1,620,796,769	0
Success	0	0	68,600	0	0	12,345,648	0
Sugar Hill	0	0	4,285,000	0	0	166,497,979	0
Sullivan	0	0	4,237,900	0	0	64,533,669	0
Sunapee	0	0	29,386,800	0	0	1,474,599,242	1,696,400
Surry	0	0	3,547,800	0	0	85,873,997	0
Sutton	0	0	4,666,000	0	0	321,595,890	0
Swanzy	330,600	0	22,558,797	0	0	641,503,791	362,930
Tamworth	299,800	0	13,280,200	0	0	401,981,501	3,600
Temple	0	0	3,264,700	0	0	164,543,255	0
Thomson & Meserve's Purchase	0	0	33,100	0	0	6,293,500	0
Thornton	310,200	0	8,941,700	0	0	441,290,514	25,000
Tilton	559,200	16,203,400	20,800,000	0	0	645,193,192	150,000
Troy	0	0	14,037,100	0	0	132,145,633	0
Tuftonboro	454,800	0	14,262,000	0	0	1,216,591,134	0
Unity	0	0	3,468,100	0	0	135,431,064	0
Wakefield	0	0	16,532,300	0	0	1,145,253,926	0
Walpole	0	0	12,870,200	0	0	439,248,688	0
Warner	0	0	10,146,200	0	0	329,256,671	0
Warren	0	0	17,240,200	0	0	110,273,542	368,700
Washington	0	0	3,504,000	0	0	244,741,712	0
Waterville Valley	0	0	2,705,300	0	0	333,814,595	150,000
Weare	414,600	0	32,415,400	0	0	1,265,088,474	421,818
Webster	0	0	19,380,100	0	0	237,196,060	0
Wentworth	0	0	8,191,400	0	0	131,219,365	0
Wentworth's Location	0	0	151,000	0	0	7,818,236	0
Westmoreland	0	0	2,674,400	0	0	198,960,842	0
Whitefield	0	0	25,052,000	0	0	238,305,061	0
Wilmot	0	0	5,379,900	0	0	224,236,120	0
Wilton	0	0	7,135,500	0	0	556,978,156	150,000
Winchester	0	0	47,117,600	0	0	347,475,696	19,122
Windham	4,419,800	1,681,394	34,029,100	0	0	3,100,721,274	600,600
Windsor	0	0	716,900	0	0	36,562,221	0
Wolfeboro	0	0	386,300	0	0	2,393,857,637	300,000
Woodstock	0	0	8,081,100	0	0	289,910,265	0
State Totals	271,501,406	1,191,382,761	7,507,850,847	680,800	0	214,225,235,843	160,625,887

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Stewartstown	111,314,311	0	65,000	0	111,249,311	2,615,491
Stoddard	297,665,750	0	290,000	150,200	297,225,550	4,908,605
Strafford	704,578,000	0	670,000	105,000	703,803,000	12,981,426
Stratford	101,408,522	45,000	257,600	0	101,105,922	1,896,276
Stratham	1,620,796,769	45,000	6,149,600	0	1,614,602,169	29,847,168
Success	12,345,648	0	0	0	12,345,648	74,789
Sugar Hill	166,497,979	0	20,000	0	166,477,979	3,662,827
Sullivan	64,533,669	0	277,100	69,600	64,186,969	1,499,912
Sunapee	1,472,902,842	15,000	220,000	0	1,472,667,842	20,017,804
Surry	85,873,997	0	5,000	21,674	85,847,323	2,098,094
Sutton	321,595,890	0	480,000	310,170	320,805,720	7,741,988
Swanzy	641,140,861	60,000	1,196,800	755,371	639,128,690	15,470,748
Tamworth	401,977,901	0	837,600	1,201,730	399,938,571	8,829,653
Temple	164,543,255	0	25,000	256,800	164,261,455	3,839,451
Thomson & Meserve's Purchase	6,293,500	0	0	0	6,293,500	17,306
Thornton	441,265,514	30,000	590,000	270,860	440,374,654	9,130,205
Tilton	645,043,192	69,200	1,620,600	214,600	643,138,792	10,454,137
Troy	132,145,633	15,000	186,000	5,400	131,939,233	3,873,986
Tuftonboro	1,216,591,134	0	264,200	0	1,216,326,934	12,234,085
Unity	135,431,064	0	218,000	16,800	135,196,264	3,863,109
Wakefield	1,145,253,926	60,000	1,351,700	102,000	1,143,740,226	14,081,682
Walpole	439,248,688	30,000	529,500	1,015,200	437,673,988	11,105,853
Warner	329,256,671	30,000	1,875,000	1,214,287	326,137,384	8,562,310
Warren	109,904,842	0	205,000	0	109,699,842	1,962,762
Washington	244,741,712	0	160,000	93,490	244,488,222	5,476,723
Waterville Valley	333,664,595	0	0	0	333,664,595	5,220,264
Weare	1,264,666,656	15,000	4,017,783	830,720	1,259,803,153	21,620,683
Webster	237,196,060	15,000	242,250	177,000	236,761,810	5,240,018
Wentworth	131,219,365	0	70,000	0	131,149,365	2,660,291
Wentworth's Location	7,818,236	0	0	0	7,818,236	71,617
Westmoreland	198,960,842	0	100,000	0	198,860,842	4,052,161
Whitefield	238,305,061	15,000	276,580	0	238,013,481	6,036,778
Wilmot	224,236,120	0	80,000	406,190	223,749,930	4,720,498
Wilton	556,828,156	0	895,000	795,000	555,138,156	10,658,767
Winchester	347,456,574	30,000	1,583,800	769,650	345,073,124	10,890,247
Windham	3,100,120,674	60,000	9,661,100	366,000	3,090,033,574	57,462,184
Windsor	36,562,221	0	0	0	36,562,221	325,913
Wolfeboro	2,393,557,637	45,000	4,544,200	252,500	2,388,715,937	32,653,059
Woodstock	289,910,265	15,000	751,450	0	289,143,815	5,478,136
State Totals	214,064,609,956	25,601,852	1,030,870,994	158,397,767	212,849,739,343	4,106,259,542

MUNICIPAL AND PROPERTY DIVISION

2021 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2021 Actual Tax Rate	2021 Resident Tax
Stewartstown	16,850	2,598,641	23.87	0
Stoddard	14,600	4,894,005	16.57	0
Strafford	45,900	12,935,526	18.46	0
Stratford	7,200	1,889,076	19.28	0
Stratham	249,000	29,598,168	18.52	0
Success	0	74,789	6.07	0
Sugar Hill	16,400	3,646,427	22.05	0
Sullivan	7,450	1,492,462	23.49	0
Sunapee	72,000	19,945,804	13.63	0
Surry	20,800	2,077,294	24.52	0
Sutton	71,500	7,670,488	24.16	0
Swanzy	250,000	15,220,748	24.51	0
Tamworth	80,100	8,749,553	22.14	0
Temple	7,700	3,831,751	23.41	0
Thomson & Meserve's Purchase	0	17,306	2.76	0
Thornton	97,500	9,032,705	20.77	0
Tilton	107,000	10,347,137	16.36	0
Troy	51,000	3,822,986	29.58	0
Tuftonboro	102,650	12,131,435	10.08	0
Unity	54,100	3,809,009	28.62	0
Wakefield	282,750	13,798,932	12.34	0
Walpole	90,300	11,015,553	25.43	0
Warner	86,100	8,476,210	26.31	0
Warren	23,200	1,939,562	18.12	0
Washington	27,450	5,449,273	22.43	0
Waterville Valley	7,400	5,212,864	15.66	0
Weare	196,700	21,423,983	17.20	0
Webster	66,500	5,173,518	22.29	0
Wentworth	53,000	2,607,291	20.38	0
Wentworth's Location	0	71,617	9.20	0
Westmoreland	16,600	4,035,561	20.40	0
Whitefield	56,000	5,980,778	25.56	0
Wilmot	31,350	4,689,148	21.14	0
Wilton	82,950	10,575,817	19.22	0
Winchester	96,500	10,793,747	31.79	0
Windham	274,000	57,188,184	18.62	0
Windsor	7,400	318,513	8.94	0
Wolfeboro	227,650	32,425,409	13.67	0
Woodstock	48,250	5,429,886	19.00	0
State Totals	32,413,329	4,073,874,213	19.14	27,000

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 periodic revaluation of all property within your town or city.

During a revaluation, properties are valued based upon either the sale prices of other comparable properties or by other means. 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 may not be conducted every year. A revaluation establishes base year property values and must be updated at least once every five years. In the years following a revaluation, the assessors value pick-ups: the new construction, the subdivisions, and other changes to the property as of April 1. Depending on the amount of change reflected in current sales, assessors may also conduct partial revaluations or statistical updates to maintain proportionality among all property values on an annual basis. Unless all properties are updated to current market value; pick-ups are valued not at current year values but valued at the most recent revaluation year values. That way, if a revaluation had been done in 2020, a 3-bedroom cape style home built in 2021 will be assessed comparably to a 3-bedroom cape style home built in 2020. 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. Attributes of a property, including views, waterfrontage or junkyard that effect value, must also be considered.

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 total local assessed property value to arrive at the property tax rates.

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

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

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

STEP IV: EXEMPTIONS AND TAX CREDITS

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

Every municipality offers some form of an exemption for elderly property owners meeting certain qualifications, and a tax credit for veterans. In addition, municipalities may adopt,

modify or rescind, the following exemptions: blind, disabled, deaf, wood-heating energy system, wind-powered energy system, solar energy system exemptions and electric energy storage systems. Property tax credits are available to qualifying veterans or their surviving spouses.

Application for an exemption or a tax credit (See [PA-29 Permanent Application for Property Tax Credits/Exemptions](#)) 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, also known as low and moderate income homeowner's property tax relief, is available to 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.

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

Chapter 95, Laws of 2021 amends RSA 198:57 to increase the income limitations for the receipt of a low and moderate income property tax relief award as well as the maximum amount of tax relief available to an awardee. The maximum household income that may qualify for an award is increased to \$37,000 for single applicants, and to \$47,000 for married applicants or applicants that file as heads of household. For purposes of calculating the maximum award available, the maximum homestead value is increased to \$220,000. For purposes of calculating the total award each recipient receives, the income brackets for single applicants and married or head of household applicants are incrementally increased for each income bracket. These changes are applicable to statewide education property taxes assessed on or after April 1, 2021.

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 assessment to sales ratios and other measures of assessment equity and proportionality.

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 5-year Assessment Review cycle began in 2018. All municipalities will have undergone Assessment Review by the end of 2022. 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, or evidence of a disproportionate assessment, 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.

2021 Equalization Survey

“Including Utilities and Railroads”

May 1, 2022

This report presents the results of the 2021 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, 2020, to September 30, 2021, 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 2021 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 2021 MS-1, Summary Inventory of Valuation.

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

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

= MODIFIED ASSESSED VALUATION minus:

- 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 72:62, Solar Energy System Exemption
- RSA 72:66, Wind Powered Energy System Exemption
- RSA 72:70, Wood-Heating Energy System Exemption
- RSA 72:23, IV, Additional School Dining/Dormitory/Kitchen Exemption (Exemption amount > \$150,000)
- RSA 72:85, Exemption for Electric Energy Storage Systems
- RSA 72:87, Renewable Generation Facilities & Electric Energy Systems

= 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 2021 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 2020 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 2021 ratio. The difference between the modified local assessed value of utilities and the equalized value of utilities equals the DRA adjustment for utilities. The value of public utilities is not added into the “Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes.”

DRA INVENTORY ADJUSTMENT: The sum of the adjustments for the above three categories.

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 2022 tax year.
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2023 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 2021 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization staff.

FULL VALUE TAX RATE: The 2021 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.

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2021 Notification of Total Equalized Valuations on **April 15, 2022**.

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
2021 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	13,585,337,479	4,103,045,073	17,688,382,552	51,446,952	3,242
Carroll	15,755,004,886	5,428,921,012	21,183,925,898	23,600,062	826,043
Cheshire	8,330,996,561	1,765,415,342	10,096,411,903	85,152,249	191,950
Coos	3,513,002,004	1,357,876,458	4,870,878,462	162,262,308	1,595,145
Grafton	16,688,581,431	3,342,815,948	20,031,397,379	472,323,496	64,524
Hillsborough	56,120,331,796	10,550,024,889	66,670,356,685	120,432,139	648,361
Merrimack	19,472,159,309	4,184,739,908	23,656,899,217	86,657,964	279,041
Rockingham	60,170,044,801	12,953,986,457	73,124,031,258	177,389,410	549,231
Strafford	15,184,268,059	3,438,008,756	18,622,276,815	119,004,616	703,366
Sullivan	5,236,354,635	1,551,068,759	6,787,423,394	48,035,471	720,742
State Totals	214,056,080,961	48,675,902,600	262,731,983,561	1,346,304,667	5,581,645

County	Total Equalized Valuation**	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	17,739,832,746				100.00%	6.7175%
Carroll	21,208,352,003				100.00%	8.0309%
Cheshire	10,181,756,102				100.00%	3.8555%
Coos	5,034,735,915				100.00%	1.9065%
Grafton	20,503,785,399				100.00%	7.7641%
Hillsborough	66,791,437,185				100.00%	25.2918%
Merrimack	23,743,836,222				100.00%	8.9910%
Rockingham	73,301,969,899				100.00%	27.7571%
Strafford	18,741,984,797				100.00%	7.0970%
Sullivan	6,836,179,607				100.00%	2.5886%
State Totals	264,083,869,873				100.00%	100.0000%

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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	120,657,600	37,843,985	158,501,585	7,964	0
Albany	132,348,013	34,697,966	167,045,979	1,945,508	0
Alexandria	289,665,358	9,530,565	299,195,923	330,960	0
Allenstown	302,228,030	159,128,443	461,356,473	231,799	0
Alstead	194,697,531	25,615,095	220,312,626	86	0
Alton	2,183,117,632	446,838,744	2,629,956,376	610,458	0
Amherst	2,344,377,637	201,020,761	2,545,398,398	856,520	33,235
Andover	319,322,249	79,147,243	398,469,492	9,686	0
Antrim	264,340,911	108,781,259	373,122,170	9,311,908	0
Ashland	254,497,678	131,623,068	386,120,746	890,143	0
Atkinson	1,549,726,443	7,786,951	1,557,513,394	0	3,613
Atkinson & Gilmanton	846,943	149,092	996,035	0	0
Auburn	888,674,630	282,113,999	1,170,788,629	22,660,816	0
Barnstead	618,566,330	207,011,697	825,578,027	0	0
Barrington	1,402,245,160	125,146,178	1,527,391,338	770,348	0
Bartlett	1,082,827,567	674,884,162	1,757,711,729	1,172,911	0
Bath	149,327,704	10,692,453	160,020,157	8,515,814	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,837,230,876	531,467,290	5,368,698,166	5,389,447	23,277
Belmont	747,898,507	383,266,731	1,131,165,238	1,332,319	0
Bennington	132,181,723	50,565,627	182,747,350	22,794	0
Benton	26,306,646	7,554,942	33,861,588	861,212	0
Berlin	481,048,675	175,952,664	657,001,339	111,192,291	135,125
Bethlehem	287,026,905	120,535,144	407,562,049	1,771,936	1,812
Boscawen	301,060,487	81,804,246	382,864,733	3,502,286	5,794
Bow	1,302,712,470	295,654,203	1,598,366,673	4,007	55,118
Bradford	251,235,908	64,125,514	315,361,422	36,250	0
Brentwood	722,404,449	198,887,453	921,291,902	0	0
Bridgewater	454,066,000	182,525,869	636,591,869	0	0
Bristol	559,896,618	226,321,226	786,217,844	2,195,250	0
Brookfield	128,726,821	29,082,356	157,809,177	0	0
Brookline	692,791,072	196,469,418	889,260,490	0	0
Cambridge	9,541,027	1,846,257	11,387,284	1,993	0
Campton	449,285,398	233,059,285	682,344,683	1,145,958	0
Canaan	448,942,710	27,031,010	475,973,720	122,726	0
Candia	530,999,748	144,463,411	675,463,159	10,008	0
Canterbury	363,147,617	16,629,260	379,776,877	492,939	2,848
Carroll	366,475,529	276,295,499	642,771,028	2,492,144	0
Center Harbor	441,297,451	279,665,329	720,962,780	368	0
Chandler's Purchase	39,550	7,872	47,422	0	0
Charlestown	346,892,661	52,085,156	398,977,817	541,623	334,530
Chatham	60,967,336	17,316,317	78,283,653	1,114,704	0
Chester	751,217,374	194,797,572	946,014,946	0	0

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Acworth	158,509,549	22.93	75.9	17.40	2.3187%	0.0600%
Albany	168,991,487	12.40	79.2	9.66	0.7968%	0.0640%
Alexandria	299,526,883	18.82	96.8	18.08	1.4608%	0.1134%
Allenstown	461,588,272	31.50	65.5	20.46	1.9440%	0.1748%
Alstead	220,312,712	23.25	88.3	20.46	2.1638%	0.0834%
Alton	2,630,566,834	11.38	83.0	9.42	14.8286%	0.9961%
Amherst	2,546,288,153	21.31	92.1	19.50	3.8123%	0.9642%
Andover	398,479,178	20.91	80.1	16.54	1.6782%	0.1509%
Antrim	382,434,078	26.07	70.8	17.85	0.5726%	0.1448%
Ashland	387,010,889	27.47	65.9	18.00	1.8875%	0.1465%
Atkinson	1,557,517,007	12.36	99.5	12.25	2.1248%	0.5898%
Atkinson & Gilmanton	996,035	0.00	83.4	0.00	0.0198%	0.0004%
Auburn	1,193,449,445	18.14	75.9	13.45	1.6281%	0.4519%
Barnstead	825,578,027	21.96	74.9	16.38	4.6538%	0.3126%
Barrington	1,528,161,686	19.50	91.8	17.72	8.1537%	0.5787%
Bartlett	1,758,884,640	9.53	61.6	5.85	8.2934%	0.6660%
Bath	168,535,971	20.08	93.2	17.56	0.8220%	0.0638%
Bean's Grant	0	0.00	83.4	0.00	0.0000%	0.0000%
Bean's Purchase	0	0.00	83.4	0.00	0.0000%	0.0000%
Bedford	5,374,110,890	17.14	90.1	15.17	8.0461%	2.0350%
Belmont	1,132,497,557	26.67	66.1	17.44	6.3839%	0.4288%
Bennington	182,770,144	30.34	72.3	21.77	0.2736%	0.0692%
Benton	34,722,800	17.26	77.5	12.99	0.1693%	0.0131%
Berlin	768,328,755	36.54	73.2	22.43	15.2606%	0.2909%
Bethlehem	409,335,797	24.79	70.4	17.26	1.9964%	0.1550%
Boscawen	386,372,813	28.38	78.6	22.00	1.6273%	0.1463%
Bow	1,598,425,798	25.49	81.5	20.32	6.7320%	0.6053%
Bradford	315,397,672	23.91	79.6	18.98	1.3283%	0.1194%
Brentwood	921,291,902	22.24	78.4	17.35	1.2568%	0.3489%
Bridgewater	636,591,869	8.27	71.3	5.88	3.1048%	0.2411%
Bristol	788,413,094	20.21	71.2	14.28	3.8452%	0.2985%
Brookfield	157,809,177	17.72	81.5	14.41	0.7441%	0.0598%
Brookline	889,260,490	28.58	77.9	21.98	1.3314%	0.3367%
Cambridge	11,389,277	3.73	83.4	3.08	0.2262%	0.0043%
Campton	683,490,641	24.97	65.8	16.27	3.3335%	0.2588%
Canaan	476,096,446	26.70	94.3	24.96	2.3220%	0.1803%
Candia	675,473,167	19.55	78.6	15.15	0.9215%	0.2558%
Canterbury	380,272,664	20.51	95.6	19.48	1.6016%	0.1440%
Carroll	645,263,172	19.13	57.0	10.84	12.8162%	0.2443%
Center Harbor	720,963,148	15.27	61.2	9.33	4.0641%	0.2730%
Chandler's Purchase	47,422	0.01	83.4	(0.10)	0.0009%	0.0000%
Charlestown	399,853,970	31.61	86.9	27.20	5.8491%	0.1514%
Chatham	79,398,357	11.33	77.8	8.66	0.3744%	0.0301%
Chester	946,014,946	20.84	79.4	16.14	1.2906%	0.3582%

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

**Includes utilities and railroads

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Chesterfield	612,467,710	110,381,394	722,849,104	1,937,865	0
Chichester	331,029,196	106,690,707	437,719,903	0	0
Claremont	771,330,954	254,049,448	1,025,380,402	4,106,768	284,005
Clarksville	47,779,454	30,744,614	78,524,068	6,216,289	0
Colebrook	190,693,527	32,061,702	222,755,229	1,196,716	1,420
Columbia	93,416,151	31,932,546	125,348,697	246,717	5,221
Concord	5,197,660,692	409,162,433	5,606,823,125	34,889,324	96,286
Conway	1,817,161,495	835,114,374	2,652,275,869	1,401,240	0
Cornish	198,596,337	46,607,871	245,204,208	394,448	102,207
Crawford's Purchase	230,230	45,826	276,056	0	0
Croydon	117,755,940	10,117,831	127,873,771	0	0
Cutt's Grant	0	0	0	0	0
Dalton	84,674,595	44,552,444	129,227,039	8,718,449	7,584
Danbury	168,571,630	6,969,434	175,541,064	0	0
Danville	579,548,714	45,622,122	625,170,836	97	0
Deerfield	782,673,603	136,752,076	919,425,679	85,148	0
Deering	246,714,475	61,010,664	307,725,139	13,147	0
Derry	3,699,838,976	1,019,165,665	4,719,004,641	4,461,100	0
Dix's Grant	1,072,502	194,707	1,267,209	0	0
Dixville	8,649,847	24,436,270	33,086,117	5,110	0
Dorchester	45,245,310	16,102,240	61,347,550	35,468	0
Dover	4,589,317,030	453,820,277	5,043,137,307	7,827,619	49,191
Dublin	278,787,570	45,948,875	324,736,445	713,272	0
Dummer	101,947,605	2,650,998	104,598,603	0	33,678
Dunbarton	400,371,429	118,106,546	518,477,975	3,805,574	0
Durham	1,265,232,333	496,823,017	1,762,055,350	37,853,516	47,263
East Kingston	401,314,666	87,436,828	488,751,494	1,433	46,044
Easton	76,963,510	28,812,724	105,776,234	531,995	0
Eaton	143,226,973	6,553,809	149,780,782	0	0
Effingham	213,219,276	58,137,596	271,356,872	120,160	0
Ellsworth	19,452,572	1,770,942	21,223,514	401,668	0
Enfield	606,640,319	217,412,905	824,053,224	0	0
Epping	951,925,300	262,131,732	1,214,057,032	4,665,113	0
Epsom	515,895,445	139,253,920	655,149,365	1,204,912	0
Errol	90,585,368	33,841,239	124,426,607	1,791,527	0
Erving's Location	60,432	8,950	69,382	0	0
Exeter	2,322,324,298	584,196,613	2,906,520,911	2,295,664	53,687
Farmington	574,308,142	190,173,915	764,482,057	1,596,181	0
Fitzwilliam	295,475,152	106,959,361	402,434,513	36,223	0
Francestown	220,277,400	58,648,395	278,925,795	0	0
Franconia	414,995,423	18,821,526	433,816,949	883,280	0
Franklin	704,274,415	238,369,030	942,643,445	2,225,506	0
Freedom	658,128,874	226,134,108	884,262,982	0	0
Fremont	543,294,555	165,851,186	709,145,741	0	0

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

**Includes utilities and railroads

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Municipality	Total Equalized Valuation**	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Chesterfield	724,786,969	19.01	84.7	16.24	7.1185%	0.2745%
Chichester	437,719,903	23.10	75.6	17.34	1.8435%	0.1658%
Claremont	1,029,771,175	40.98	75.2	29.93	15.0635%	0.3899%
Clarksville	84,740,357	18.98	60.4	10.66	1.6831%	0.0321%
Colebrook	223,953,365	29.32	85.5	24.78	4.4482%	0.0848%
Columbia	125,600,635	15.31	74.2	10.94	2.4947%	0.0476%
Concord	5,641,808,735	25.12	92.7	22.90	23.7612%	2.1364%
Conway	2,653,677,109	16.34	68.5	11.10	12.5124%	1.0049%
Cornish	245,700,863	22.71	80.8	18.23	3.5941%	0.0930%
Crawford's Purchase	276,056	0.00	83.4	0.00	0.0055%	0.0001%
Croydon	127,873,771	14.22	92.0	13.00	1.8705%	0.0484%
Cutt's Grant	0	0.00	83.4	0.00	0.0000%	0.0000%
Dalton	137,953,072	25.15	65.4	15.33	2.7400%	0.0522%
Danbury	175,541,064	18.00	96.0	17.22	0.7393%	0.0665%
Danville	625,170,933	20.20	92.7	18.55	0.8529%	0.2367%
Deerfield	919,510,827	18.80	85.1	15.80	1.2544%	0.3482%
Deering	307,738,286	22.56	80.1	17.80	0.4607%	0.1165%
Derry	4,723,465,741	24.76	78.4	18.96	6.4438%	1.7886%
Dix's Grant	1,267,209	0.00	83.4	0.00	0.0252%	0.0005%
Dixville	33,091,227	6.27	83.4	1.63	0.6573%	0.0125%
Dorchester	61,383,018	22.16	73.4	16.28	0.2994%	0.0232%
Dover	5,051,014,117	21.70	91.0	19.18	26.9503%	1.9127%
Dublin	325,449,717	23.42	85.8	19.94	3.1964%	0.1232%
Dummer	104,632,281	16.07	84.8	14.41	2.0782%	0.0396%
Dunbarton	522,283,549	23.41	77.2	17.81	2.1997%	0.1978%
Durham	1,799,956,129	27.91	71.8	19.33	9.6039%	0.6816%
East Kingston	488,798,971	22.01	82.1	17.94	0.6668%	0.1851%
Easton	106,308,229	12.26	72.7	8.85	0.5185%	0.0403%
Eaton	149,780,782	11.15	95.6	10.65	0.7062%	0.0567%
Effingham	271,477,032	22.49	78.5	17.60	1.2800%	0.1028%
Ellsworth	21,625,182	14.32	91.6	12.84	0.1055%	0.0082%
Enfield	824,053,224	25.11	73.6	17.94	4.0190%	0.3120%
Epping	1,218,722,145	22.42	78.4	17.36	1.6626%	0.4615%
Epsom	656,354,277	23.64	78.7	18.50	2.7643%	0.2485%
Errol	126,218,134	13.86	72.7	9.82	2.5069%	0.0478%
Erving's Location	69,382	5.07	83.4	4.41	0.0014%	0.0000%
Exeter	2,908,870,262	24.01	79.9	18.28	3.9683%	1.1015%
Farmington	766,078,238	23.37	75.1	17.11	4.0875%	0.2901%
Fitzwilliam	402,470,736	25.83	73.4	18.63	3.9529%	0.1524%
Francestown	278,925,795	24.52	78.9	19.31	0.4176%	0.1056%
Franconia	434,700,229	12.95	95.6	12.33	2.1201%	0.1646%
Franklin	944,868,951	23.21	74.7	16.90	3.9794%	0.3578%
Freedom	884,262,982	10.85	74.4	8.06	4.1694%	0.3348%
Fremont	709,145,741	22.32	76.6	17.01	0.9674%	0.2685%

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Gilford	2,585,634,570	326,024,912	2,911,659,482	2,413,597	0
Gilmanton	554,703,400	167,134,789	721,838,189	118,688	0
Gilsum	72,862,304	11,913,287	84,775,591	0	0
Goffstown	1,761,340,800	715,755,347	2,477,096,147	419,221	0
Gorham	260,604,118	86,357,905	346,962,023	8,502,635	126,601
Goshen	83,086,531	21,629,777	104,716,308	23,460	0
Grafton	141,551,894	31,776,500	173,328,394	0	0
Grantham	544,064,165	162,393,935	706,458,100	0	0
Greenfield	173,350,426	44,493,369	217,843,795	10,428,987	0
Greenland	883,454,800	316,803,128	1,200,257,928	0	69,329
Green's Grant	8,085,010	1,609,246	9,694,256	81,836	0
Greenville	120,145,055	50,459,421	170,604,476	2,292,859	0
Groton	106,714,264	2,382,683	109,096,947	98,340,131	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	81,214,400	15,469,409	96,683,809	46,954	0
Hampstead	1,351,856,570	374,640,524	1,726,497,094	2,385,864	0
Hampton	3,881,094,800	1,266,227,058	5,147,321,858	0	0
Hampton Falls	502,053,749	160,208,659	662,262,408	621,641	0
Hancock	294,800,306	26,230,979	321,031,285	2,280,854	0
Hanover	2,679,653,219	189,241,832	2,868,895,051	1,579,226	0
Harrisville	209,008,521	113,326,614	322,335,135	266,240	0
Hart's Location	20,988,093	3,025,320	24,013,413	352,293	0
Haverhill	413,782,233	47,668,905	461,451,138	1,841,415	0
Hebron	400,512,067	6,095,889	406,607,956	9,180,187	0
Henniker	482,757,197	170,974,033	653,731,230	3,768,421	0
Hill	95,518,279	29,050,164	124,568,443	1,736,948	0
Hillsborough	605,401,180	188,704,061	794,105,241	240,838	0
Hinsdale	352,612,232	155,246,808	507,859,040	54,932	0
Holderness	976,339,156	104,765,833	1,081,104,989	990	0
Hollis	1,424,960,319	545,742,610	1,970,702,929	1,270	1,476
Hooksett	2,077,826,376	692,544,638	2,770,371,014	33,141	115,849
Hopkinton	803,532,606	191,841,846	995,374,452	11,999,130	0
Hudson	3,254,648,120	1,197,637,717	4,452,285,837	853,241	0
Jackson	473,532,439	156,898,867	630,431,306	1,166,054	0
Jaffrey	551,426,677	183,510,739	734,937,416	6,671	0
Jefferson	164,156,619	10,409,650	174,566,269	235,342	2,833
Keene	2,253,023,420	138,665,378	2,391,688,798	38,905,542	0
Kensington	404,786,901	114,741,056	519,527,957	0	0
Kilkenny	26,000	5,175	31,175	0	0
Kingston	863,772,238	287,876,398	1,151,648,636	1,657	37,960
Laconia	2,595,815,863	689,954,224	3,285,770,087	30,450,541	0
Lancaster	282,816,032	100,783,698	383,599,730	3,975,717	2,872
Landaff	60,387,413	905,730	61,293,143	135,837	0
Langdon	73,535,082	1,786,088	75,321,170	14,339	0

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Gilford	2,914,073,079	12.28	88.8	10.88	16.4267%	1.1035%
Gilmanton	721,956,877	23.50	76.8	17.97	4.0697%	0.2734%
Gilsum	84,775,591	23.20	85.9	19.84	0.8326%	0.0321%
Goffstown	2,477,515,368	24.82	71.1	17.42	3.7093%	0.9382%
Gorham	355,591,259	35.60	75.1	25.68	7.0628%	0.1347%
Goshen	104,739,768	25.29	79.2	19.98	1.5321%	0.0397%
Grafton	173,328,394	25.88	81.5	21.04	0.8453%	0.0656%
Grantham	706,458,100	22.92	77.0	17.60	10.3341%	0.2675%
Greenfield	228,272,782	26.80	79.5	20.20	0.3418%	0.0864%
Greenland	1,200,327,257	18.72	73.6	13.69	1.6375%	0.4545%
Green's Grant	9,776,092	6.68	83.4	5.49	0.1942%	0.0037%
Greenville	172,897,335	25.15	70.4	17.38	0.2589%	0.0655%
Groton	207,437,078	8.97	97.8	4.46	1.0117%	0.0785%
Hadley's Purchase	0	0.00	83.4	0.00	0.0000%	0.0000%
Hale's Location	96,730,763	3.51	84.0	2.94	0.4561%	0.0366%
Hampstead	1,728,882,958	22.75	78.3	17.62	2.3586%	0.6547%
Hampton	5,147,321,858	15.84	75.4	11.80	7.0221%	1.9491%
Hampton Falls	662,884,049	21.12	75.8	15.84	0.9043%	0.2510%
Hancock	323,312,139	21.96	91.8	19.91	0.4841%	0.1224%
Hanover	2,870,474,277	16.27	93.4	15.15	13.9997%	1.0870%
Harrisville	322,601,375	17.61	64.8	11.39	3.1684%	0.1222%
Hart's Location	24,365,706	9.93	87.4	8.51	0.1149%	0.0092%
Haverhill	463,292,553	24.89	89.6	22.09	2.2595%	0.1754%
Hebron	415,788,143	6.52	98.5	6.26	2.0279%	0.1574%
Henniker	657,499,651	32.56	73.8	23.50	2.7691%	0.2490%
Hill	126,305,391	25.65	76.6	19.32	0.5320%	0.0478%
Hillsborough	794,346,079	28.92	76.2	21.84	1.1893%	0.3008%
Hinsdale	507,913,972	32.65	69.4	22.05	4.9885%	0.1923%
Holderness	1,081,105,979	11.31	90.3	10.18	5.2727%	0.4094%
Hollis	1,970,705,675	22.70	72.3	16.30	2.9505%	0.7462%
Hooksett	2,770,520,004	22.22	75.0	16.39	11.6684%	1.0491%
Hopkinton	1,007,373,582	30.87	80.7	24.10	4.2427%	0.3815%
Hudson	4,453,139,078	21.67	73.1	15.60	6.6672%	1.6863%
Jackson	631,597,360	11.26	75.1	8.43	2.9781%	0.2392%
Jaffrey	734,944,087	27.89	75.0	19.96	7.2182%	0.2783%
Jefferson	174,804,444	17.82	94.0	16.62	3.4720%	0.0662%
Keene	2,430,594,340	31.28	94.2	28.25	23.8721%	0.9204%
Kensington	519,527,957	18.72	77.9	14.36	0.7088%	0.1967%
Kilkenny	31,175	0.00	83.4	0.00	0.0006%	0.0000%
Kingston	1,151,688,253	21.28	75.0	15.81	1.5712%	0.4361%
Laconia	3,316,220,628	18.86	79.0	14.57	18.6936%	1.2557%
Lancaster	387,578,319	26.19	73.6	19.00	7.6981%	0.1468%
Landaff	61,428,980	18.49	98.5	18.12	0.2996%	0.0233%
Langdon	75,335,509	21.89	97.6	21.26	1.1020%	0.0285%

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Lebanon	2,304,385,724	498,886,511	2,803,272,235	82,931,904	56,377
Lee	738,971,151	25,975,721	764,946,872	297,530	0
Lempster	128,087,703	32,332,739	160,420,442	38,163,467	0
Lincoln	1,251,370,024	34,722,685	1,286,092,709	2,436,830	0
Lisbon	120,837,118	67,095,785	187,932,903	0	0
Litchfield	1,215,624,089	234,937,409	1,450,561,498	1,629,569	0
Littleton	741,371,526	171,425,001	912,796,527	248,604,549	6,335
Livermore	136,600	0	136,600	0	0
Londonderry	5,122,325,821	427,202,226	5,549,528,047	42,078,334	0
Loudon	710,515,483	68,368,922	778,884,405	5,634,200	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	76,094,234	22,009,937	98,104,171	0	0
Lyme	412,543,300	48,596,921	461,140,221	1,383,073	0
Lyndeborough	214,987,197	47,634,753	262,621,950	475	0
Madbury	306,863,410	77,069,765	383,933,175	0	35,325
Madison	598,638,525	219,830,813	818,469,338	1,577,410	0
Manchester	13,259,818,209	727,315,295	13,987,133,504	57,221,144	106,512
Marlborough	217,330,501	11,872,009	229,202,510	602,155	0
Marlow	74,429,260	12,678,802	87,108,062	133,315	0
Martin's Location	295,500	58,817	354,317	0	0
Mason	212,673,525	27,556,053	240,229,578	15,407	0
Meredith	2,334,265,231	957,760,011	3,292,025,242	12,885,306	0
Merrimack	4,928,800,463	210,705,303	5,139,505,766	458,095	133,070
Middleton	187,898,361	124,586,524	312,484,885	0	0
Milan	153,426,148	37,466,263	190,892,411	180,893	227,356
Milford	2,059,181,112	138,397,578	2,197,578,690	2,749,226	94,456
Millsfield	8,909,070	86,317,916	95,226,986	0	0
Milton	505,644,660	237,523,942	743,168,602	707,632	200,919
Monroe	425,166,221	157,070,835	582,237,056	0	0
Mont Vernon	323,039,649	135,670,273	458,709,922	0	0
Moultonborough	3,944,997,576	728,944,915	4,673,942,491	6,181,044	0
Nashua	10,468,538,339	4,703,234,996	15,171,773,335	16,886,180	251,460
Nelson	164,678,922	(9,573,329)	155,105,593	219,711	0
New Boston	931,550,992	36,732,512	968,283,504	7,017	0
New Castle	1,072,491,781	43,524,187	1,116,015,968	0	0
New Durham	602,968,777	143,065,649	746,034,426	0	0
New Hampton	343,287,181	161,937,198	505,224,379	1,873,690	0
New Ipswich	494,177,245	148,175,937	642,353,182	4,211	0
New London	1,286,292,838	417,291,969	1,703,584,807	0	0
Newbury	1,096,207,061	4,399,348	1,100,606,409	2,589,579	0
Newfields	305,957,796	83,749,420	389,707,216	0	38,933
Newington	972,679,455	229,628,380	1,202,307,835	2,275,874	44,022
Newmarket	995,485,671	383,231,554	1,378,717,225	1,379,682	58,679
Newport	446,319,460	194,483,651	640,803,111	4,093,304	0

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Municipality	Total Equalized Valuation**	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Lebanon	2,886,260,516	26.98	82.2	21.24	14.0767%	1.0929%
Lee	765,244,402	21.77	96.6	20.73	4.0830%	0.2898%
Lempster	198,583,909	23.76	79.7	15.24	2.9049%	0.0752%
Lincoln	1,288,529,539	10.54	97.3	10.20	6.2843%	0.4879%
Lisbon	187,932,903	32.43	64.1	20.70	0.9166%	0.0712%
Litchfield	1,452,191,067	18.44	83.8	15.28	2.1742%	0.5499%
Littleton	1,161,407,411	23.06	81.2	14.49	5.6644%	0.4398%
Livermore	136,600	0.00	100.0	0.00	0.0007%	0.0001%
Londonderry	5,591,606,381	18.38	92.3	16.55	7.6282%	2.1174%
Loudon	784,518,605	19.20	91.2	17.25	3.3041%	0.2971%
Low & Burbank's Grant	0	0.00	83.4	0.00	0.0000%	0.0000%
Lyman	98,104,171	19.22	77.3	14.81	0.4785%	0.0371%
Lyme	462,523,294	24.07	89.4	21.19	2.2558%	0.1751%
Lyndeborough	262,622,425	22.10	81.8	17.98	0.3932%	0.0994%
Madbury	383,968,500	25.40	79.9	19.99	2.0487%	0.1454%
Madison	820,046,748	13.77	73.1	9.99	3.8666%	0.3105%
Manchester	14,044,461,160	17.68	94.8	16.48	21.0273%	5.3182%
Marlborough	229,804,665	24.90	94.8	23.48	2.2570%	0.0870%
Marlow	87,241,377	24.71	85.3	21.01	0.8568%	0.0330%
Martin's Location	354,317	0.00	83.4	0.00	0.0070%	0.0001%
Mason	240,244,985	19.84	88.5	17.49	0.3597%	0.0910%
Meredith	3,304,910,548	13.43	70.9	9.46	18.6299%	1.2515%
Merrimack	5,140,096,931	17.17	95.9	16.33	7.6957%	1.9464%
Middleton	312,484,885	27.46	60.1	16.26	1.6673%	0.1183%
Milan	191,300,660	21.08	80.2	16.64	3.7996%	0.0724%
Milford	2,200,422,372	20.15	93.7	18.72	3.2945%	0.8332%
Millsfield	95,226,986	6.37	83.4	0.59	1.8914%	0.0361%
Milton	744,077,153	22.86	68.0	15.37	3.9701%	0.2818%
Monroe	582,237,056	13.11	73.0	8.46	2.8397%	0.2205%
Mont Vernon	458,709,922	28.44	70.4	19.95	0.6868%	0.1737%
Moultonborough	4,680,123,535	6.98	84.4	5.87	22.0674%	1.7722%
Nashua	15,188,910,975	23.22	69.0	15.64	22.7408%	5.7515%
Nelson	155,325,304	15.21	106.2	16.07	1.5255%	0.0588%
New Boston	968,290,521	18.50	96.2	17.70	1.4497%	0.3667%
New Castle	1,116,015,968	4.78	96.1	4.59	1.5225%	0.4226%
New Durham	746,034,426	17.86	80.8	14.39	3.9806%	0.2825%
New Hampton	507,098,069	18.74	67.9	12.52	2.8585%	0.1920%
New Ipswich	642,357,393	22.22	76.9	16.97	0.9617%	0.2432%
New London	1,703,584,807	15.39	75.5	11.58	7.1749%	0.6451%
Newbury	1,103,195,988	11.38	99.6	11.30	4.6462%	0.4177%
Newfields	389,746,149	20.55	78.5	15.95	0.5317%	0.1476%
Newington	1,204,627,731	9.98	80.9	7.51	1.6434%	0.4562%
Newmarket	1,380,155,586	26.36	72.2	18.86	1.8828%	0.5226%
Newport	644,896,415	33.00	69.6	22.57	9.4336%	0.2442%

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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
Newton	654,543,077	212,345,554	866,888,631	0	49,657
North Hampton	1,208,389,893	451,428,437	1,659,818,330	0	0
Northfield	352,595,815	176,585,539	529,181,354	5,020,680	3,146
Northumberland	129,590,294	82,364,829	211,955,123	2,227,365	159,164
Northwood	705,540,872	193,015,290	898,556,162	817,256	0
Nottingham	820,589,403	182,255,357	1,002,844,760	276,948	0
Odell	2,310,995	445,575	2,756,570	693,521	0
Orange	36,729,806	630,132	37,359,938	157,288	0
Orford	157,411,931	23,611,929	181,023,860	162,522	0
Ossipee	789,077,518	272,698,577	1,061,776,095	74,272	125,760
Pelham	2,639,049,740	(10,513,002)	2,628,536,738	2,445,866	0
Pembroke	789,709,047	227,718,442	1,017,427,489	2,322,863	0
Peterborough	919,803,788	60,717,812	980,521,600	4,147,935	0
Piermont	131,004,930	(4,614,478)	126,390,452	68,216	0
Pinkham's Grant	3,011,030	599,317	3,610,347	1,635,030	0
Pittsburg	299,302,143	154,717,329	454,019,472	6,050,033	0
Pittsfield	353,079,254	69,043,709	422,122,963	817,725	0
Plainfield	313,105,648	108,360,785	421,466,433	54,486	0
Plaistow	1,361,320,869	71,644,908	1,432,965,777	0	57,404
Plymouth	497,548,411	135,327,759	632,876,170	2,228,403	0
Portsmouth	6,425,834,917	1,656,968,613	8,082,803,530	83,193,893	79,772
Randolph	77,342,820	14,489,608	91,832,428	1,247,003	0
Raymond	1,330,345,509	101,644,654	1,431,990,163	581,654	0
Richmond	108,868,284	30,738,304	139,606,588	0	0
Rindge	713,449,721	220,084,672	933,534,393	798,604	0
Rochester	2,890,951,889	1,042,005,610	3,932,957,499	59,972,403	224,880
Rollinsford	293,496,951	103,057,787	396,554,738	2,420,692	57,151
Roxbury	24,852,742	1,982,171	26,834,913	3,530,420	0
Rumney	200,266,649	127,633,655	327,900,304	519,805	0
Rye	2,208,227,800	987,449,472	3,195,677,272	3,964,871	0
Salem	6,482,231,810	384,531,821	6,866,763,631	4,971,787	0
Salisbury	154,331,044	66,405,941	220,736,985	3,231,201	0
Sanbornton	535,708,122	209,898,314	745,606,436	1,407,132	0
Sandown	688,489,880	312,181,204	1,000,671,084	0	0
Sandwich	452,569,382	147,278,930	599,848,312	947,195	0
Sargent's Purchase	1,888,530	375,894	2,264,424	0	0
Seabrook	3,310,926,800	264,586,860	3,575,513,660	0	0
Second College Grant	1,557,508	266,198	1,823,706	0	0
Sharon	57,926,860	6,990,349	64,917,209	6,290	0
Shelburne	87,600,481	261,775	87,862,256	455,070	290,363
Somersworth	1,121,792,195	348,421,046	1,470,213,241	7,558,695	88,637
South Hampton	172,784,190	32,356,793	205,140,983	2,431	0
Springfield	239,846,936	67,355,842	307,202,778	466,985	0
Stark	77,532,993	11,847,187	89,380,180	651,254	322,210

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Newton	866,938,288	20.90	75.5	15.67	1.1827%	0.3283%
North Hampton	1,659,818,330	16.57	72.8	11.94	2.2644%	0.6285%
Northfield	534,205,180	22.21	66.6	14.23	2.2499%	0.2023%
Northumberland	214,341,652	35.31	61.0	20.88	4.2573%	0.0812%
Northwood	899,373,418	15.47	78.5	11.96	1.2269%	0.3406%
Nottingham	1,003,121,708	19.42	81.8	15.68	1.3685%	0.3798%
Odell	3,450,091	7.39	83.4	4.95	0.0685%	0.0013%
Orange	37,517,226	23.35	98.2	22.74	0.1830%	0.0142%
Orford	181,186,382	26.46	86.9	22.94	0.8837%	0.0686%
Ossipee	1,061,976,127	18.33	74.3	13.53	5.0073%	0.4021%
Pelham	2,630,982,604	15.96	100.4	15.95	3.9391%	0.9963%
Pembroke	1,019,750,352	24.00	77.6	18.52	4.2948%	0.3861%
Peterborough	984,669,535	25.76	93.8	22.86	1.4742%	0.3729%
Piermont	126,458,668	18.72	103.7	19.31	0.6168%	0.0479%
Pinkham's Grant	5,245,377	16.08	83.4	9.10	0.1042%	0.0020%
Pittsburg	460,069,505	15.56	65.7	10.06	9.1379%	0.1742%
Pittsfield	422,940,688	23.99	83.6	19.85	1.7813%	0.1602%
Plainfield	421,520,919	26.55	74.2	19.42	6.1660%	0.1596%
Plaistow	1,433,023,181	18.96	95.0	17.82	1.9550%	0.5426%
Plymouth	635,104,573	30.49	78.6	23.77	3.0975%	0.2405%
Portsmouth	8,166,077,195	15.03	79.5	11.73	11.1403%	3.0922%
Randolph	93,079,431	15.46	84.2	12.58	1.8487%	0.0352%
Raymond	1,432,571,817	18.51	92.9	16.96	1.9543%	0.5425%
Richmond	139,606,588	23.45	77.9	18.13	1.3711%	0.0529%
Rindge	934,332,997	22.65	76.4	16.94	9.1765%	0.3538%
Rochester	3,993,154,782	24.65	73.5	17.31	21.3059%	1.5121%
Rollinsford	399,032,581	24.38	74.0	17.84	2.1291%	0.1511%
Roxbury	30,365,333	26.04	92.5	21.18	0.2982%	0.0115%
Rumney	328,420,109	23.84	61.0	14.43	1.6018%	0.1244%
Rye	3,199,642,143	10.22	69.1	7.03	4.3650%	1.2116%
Salem	6,871,735,418	15.98	94.4	15.00	9.3746%	2.6021%
Salisbury	223,968,186	23.75	69.8	16.16	0.9433%	0.0848%
Sanbornton	747,013,568	18.38	71.8	13.14	4.2109%	0.2829%
Sandown	1,000,671,084	28.98	68.8	19.69	1.3651%	0.3789%
Sandwich	600,795,507	14.47	75.4	10.85	2.8328%	0.2275%
Sargent's Purchase	2,264,424	0.00	83.4	0.00	0.0450%	0.0009%
Seabrook	3,575,513,660	13.73	92.6	12.04	4.8778%	1.3539%
Second College Grant	1,823,706	0.00	83.4	0.00	0.0362%	0.0007%
Sharon	64,923,499	22.35	89.1	19.90	0.0972%	0.0246%
Shelburne	88,607,689	16.25	99.7	15.54	1.7599%	0.0336%
Somersworth	1,477,860,573	27.53	76.3	20.77	7.8853%	0.5596%
South Hampton	205,143,414	19.93	84.2	16.56	0.2799%	0.0777%
Springfield	307,669,763	19.83	78.0	15.39	4.5006%	0.1165%
Stark	90,353,644	19.92	86.7	16.75	1.7946%	0.0342%

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Stewartstown	111,314,311	34,870,983	146,185,294	56,959	0
Stoddard	297,665,750	97,888,538	395,554,288	56,250	0
Strafford	704,578,000	70,339,326	774,917,326	0	0
Stratford	101,408,522	4,478,937	105,887,459	391,439	271,663
Stratham	1,620,796,769	360,546,971	1,981,343,740	0	10,131
Success	12,345,648	2,416,244	14,761,892	772,346	0
Sugar Hill	166,497,979	107,929,875	274,427,854	0	0
Sullivan	64,533,669	16,799,280	81,332,949	0	0
Sunapee	1,472,902,842	425,018,241	1,897,921,083	0	0
Surry	85,873,997	29,162,578	115,036,575	3,667,735	0
Sutton	321,595,890	107,961,628	429,557,518	1,402	0
Swanzey	641,140,861	170,069,206	811,210,067	2,628,480	0
Tamworth	401,977,901	172,363,324	574,341,225	4,756,892	0
Temple	164,543,255	52,310,625	216,853,880	23,045	0
Thomson & Meserve's Purchase	6,293,500	1,252,663	7,546,163	446,469	0
Thornton	441,265,514	116,469,135	557,734,649	560,161	0
Tilton	645,043,192	273,553,123	918,596,315	354,853	3,242
Troy	132,145,633	57,663,981	189,809,614	5,662	0
Tuftonboro	1,216,591,134	484,663,657	1,701,254,791	2,657	0
Unity	135,431,064	39,204,180	174,635,244	0	0
Wakefield	1,145,253,926	610,945,054	1,756,198,980	0	688,722
Walpole	439,248,688	149,945,225	589,193,913	29,638,496	191,950
Warner	329,256,671	95,161,323	424,417,994	949,615	0
Warren	109,904,842	10,809,623	120,714,465	580,154	0
Washington	244,741,712	97,799,231	342,540,943	168,627	0
Waterville Valley	333,664,595	104,212,018	437,876,613	1,477,035	0
Weare	1,264,666,656	37,721,392	1,302,388,048	2,415,587	0
Webster	237,196,060	97,181,739	334,377,799	2,092,595	0
Wentworth	131,219,365	(259,415)	130,959,950	120,174	0
Wentworth's Location	7,818,236	1,540,109	9,358,345	10,855	0
Westmoreland	198,960,842	5,467,882	204,428,724	555	0
Whitefield	238,305,061	70,220,457	308,525,518	2,787,305	9,055
Wilmot	224,236,120	55,169,688	279,405,808	58,181	0
Wilton	556,828,156	17,179,450	574,007,606	311,006	4,875
Winchester	347,456,574	79,068,472	426,525,046	1,950,035	0
Windham	3,100,120,674	925,992,328	4,026,113,002	658,139	0
Windsor	36,562,221	(1,728,762)	34,833,459	0	0
Wolfboro	2,393,557,637	734,881,457	3,128,439,094	2,740,768	11,561
Woodstock	289,910,265	106,626,767	396,537,032	2,329,186	0
State Totals	214,056,080,961	48,675,902,600	262,731,983,561	1,346,304,667	5,581,645

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Including Utilities and Railroad
Alpha Order by Municipality

Municipality	Total Equalized Valuation**	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Stewartstown	146,242,253	23.87	76.0	17.88	2.9047%	0.0554%
Stoddard	395,610,538	16.57	75.2	12.41	3.8855%	0.1498%
Strafford	774,917,326	18.46	90.9	16.75	4.1347%	0.2934%
Stratford	106,550,561	19.28	95.7	17.80	2.1163%	0.0403%
Stratham	1,981,353,871	18.52	81.8	15.06	2.7030%	0.7503%
Success	15,534,238	6.07	83.4	4.81	0.3085%	0.0059%
Sugar Hill	274,427,854	22.05	60.6	13.35	1.3384%	0.1039%
Sullivan	81,332,949	23.49	79.2	18.44	0.7988%	0.0308%
Sunapee	1,897,921,083	13.63	77.6	10.55	27.7629%	0.7187%
Surry	118,704,310	24.52	74.6	17.67	1.1659%	0.0449%
Sutton	429,558,920	24.16	74.8	18.02	1.8091%	0.1627%
Swanzy	813,838,547	24.51	79.0	19.01	7.9931%	0.3082%
Tamworth	579,098,117	22.14	69.9	15.25	2.7305%	0.2193%
Temple	216,876,925	23.41	75.8	17.70	0.3247%	0.0821%
Thomson & Meserve's Purchase	7,992,632	2.76	83.4	2.16	0.1587%	0.0030%
Thornton	558,294,810	20.77	79.1	16.35	2.7229%	0.2114%
Tilton	918,954,410	16.36	70.2	11.38	5.1802%	0.3480%
Troy	189,815,276	29.58	69.6	20.41	1.8643%	0.0719%
Tuftonboro	1,701,257,448	10.08	71.5	7.19	8.0216%	0.6442%
Unity	174,635,244	28.62	77.4	22.12	2.5546%	0.0661%
Wakefield	1,756,887,702	12.34	65.2	8.02	8.2839%	0.6653%
Walpole	619,024,359	25.43	74.5	17.94	6.0797%	0.2344%
Warner	425,367,609	26.31	77.4	20.13	1.7915%	0.1611%
Warren	121,294,619	18.12	91.0	16.18	0.5916%	0.0459%
Washington	342,709,570	22.43	71.4	15.98	5.0132%	0.1298%
Waterville Valley	439,353,648	15.66	76.2	11.88	2.1428%	0.1664%
Weare	1,304,803,635	17.20	97.1	16.57	1.9535%	0.4941%
Webster	336,470,394	22.29	70.9	15.57	1.4171%	0.1274%
Wentworth	131,080,124	20.38	100.2	20.30	0.6393%	0.0496%
Wentworth's Location	9,369,200	9.20	83.4	7.64	0.1861%	0.0035%
Westmoreland	204,429,279	20.40	97.3	19.82	2.0078%	0.0774%
Whitefield	311,321,878	25.56	77.2	19.39	6.1835%	0.1179%
Wilmot	279,463,989	21.14	80.2	16.89	1.1770%	0.1058%
Wilton	574,323,487	19.22	97.0	18.56	0.8599%	0.2175%
Winchester	428,475,081	31.79	81.4	25.42	4.2083%	0.1622%
Windham	4,026,771,141	18.62	77.0	14.27	5.4934%	1.5248%
Windsor	34,833,459	8.94	105.0	9.36	0.0522%	0.0132%
Wolfeboro	3,131,191,423	13.67	76.5	10.43	14.7640%	1.1857%
Woodstock	398,866,218	19.00	73.1	13.73	1.9453%	0.1510%
State Totals	264,083,869,873					100.0000%

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

**Includes utilities and railroads

2021 Equalization Survey

“Not Including Utilities and Railroads”

May 1, 2022

This report presents the results of the 2021 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, 2020, to September 30, 2021, 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 2021 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 2021 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:

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

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

- 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 72:62, Solar Energy System Exemption
- RSA 72:66, Wind Powered Energy System Exemption
- RSA 72:70, Wood-Heating Energy System Exemption
- RSA 72:23, IV, Additional School Dining/Dormitory/Kitchen Exemption (Exemption amount > \$150,000)
- RSA 72:85, Exemption for Electric Energy Storage Systems
- RSA 72:87, Renewable Generation Facilities & Electric Energy Systems

= **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 2021 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 2020 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 2021 “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 2023. The 2020 total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the state education property tax for the tax year 2022.

EQUALIZATION RATIO: The 2021 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 2020 Notification of Total Equalized Valuations on **April 15, 2022**.

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
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Belknap	13,359,754,293	4,024,649,571	17,384,403,864	51,092,099	17,435,495,963		6.9016%
Carroll	15,522,894,296	5,338,316,041	20,861,210,337	20,076,380	20,881,286,717		8.2656%
Cheshire	7,873,402,804	1,642,772,248	9,516,175,052	53,859,154	9,570,034,206		3.7882%
Coos	2,924,130,759	1,088,552,650	4,012,683,409	47,501,001	4,060,184,410		1.6072%
Grafton	15,819,941,171	3,098,894,827	18,918,835,998	120,420,692	19,039,256,690		7.5364%
Hillsborough	54,483,635,817	10,191,671,823	64,675,307,640	111,754,714	64,787,062,354		25.6450%
Merrimack	18,626,663,779	3,997,003,102	22,623,666,881	75,501,608	22,699,168,489		8.9851%
Rockingham	56,811,653,340	12,443,078,654	69,254,731,994	176,767,769	69,431,499,763		27.4834%
Strafford	14,725,522,307	3,310,790,298	18,036,312,605	115,309,997	18,151,622,602		7.1851%
Sullivan	5,063,785,781	1,501,514,128	6,565,299,909	9,414,825	6,574,714,734		2.6025%
State Totals	205,211,384,347	46,637,243,342	251,848,627,689	781,698,239	252,630,325,928		100.00%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Acworth	117,018,500	36,688,487	153,706,987	7,964	153,714,951	75.9	0.0608%
Albany	128,787,612	33,762,911	162,550,523	1,945,508	164,496,031	79.2	0.0651%
Alexandria	276,754,558	9,103,762	285,858,320	330,960	286,189,280	96.8	0.1133%
Allenstown	294,662,730	155,143,666	449,806,396	231,799	450,038,195	65.5	0.1781%
Alstead	189,304,931	24,900,561	214,205,492	86	214,205,578	88.3	0.0848%
Alton	2,170,950,932	444,346,770	2,615,297,702	610,458	2,615,908,160	83.0	1.0355%
Amherst	2,281,481,737	195,625,782	2,477,107,519	856,520	2,477,964,039	92.1	0.9809%
Andover	290,334,449	71,945,529	362,279,978	9,686	362,289,664	80.1	0.1434%
Antrim	244,228,311	100,486,232	344,714,543	785,586	345,500,129	70.8	0.1368%
Ashland	247,301,978	127,899,647	375,201,625	890,143	376,091,768	65.9	0.1489%
Atkinson	1,532,878,843	7,702,288	1,540,581,131	0	1,540,581,131	99.5	0.6098%
Atkinson & Gilmanton	846,943	149,092	996,035	0	996,035	83.4	0.0004%
Auburn	877,455,130	278,551,548	1,156,006,678	22,660,816	1,178,667,494	75.9	0.4666%
Barnstead	606,056,853	202,819,603	808,876,456	0	808,876,456	74.9	0.3202%
Barrington	1,376,022,136	122,803,816	1,498,825,952	770,348	1,499,596,300	91.8	0.5936%
Bartlett	1,072,206,667	668,263,341	1,740,470,008	1,172,911	1,741,642,919	61.6	0.6894%
Bath	127,010,504	9,064,159	136,074,663	29,357	136,104,020	93.2	0.0539%
Bean's Grant	0	0	0	0	0	83.4	0.0000%
Bean's Purchase	0	0	0	0	0	83.4	0.0000%
Bedford	4,759,733,576	522,952,048	5,282,685,624	5,389,447	5,288,075,071	90.1	2.0932%
Belmont	733,616,118	375,941,874	1,109,557,992	1,332,319	1,110,890,311	66.1	0.4397%
Bennington	127,317,923	48,702,180	176,020,103	22,794	176,042,897	72.3	0.0697%
Benton	25,089,146	7,201,474	32,290,620	861,212	33,151,832	77.5	0.0131%
Berlin	331,309,675	121,130,188	452,439,863	5,133,994	457,573,857	73.2	0.1811%
Bethlehem	278,662,005	117,018,084	395,680,089	1,771,936	397,452,025	70.4	0.1573%
Boscawen	289,317,087	78,606,934	367,924,021	622,774	368,546,795	78.6	0.1459%
Bow	1,202,165,370	272,830,628	1,474,995,998	4,007	1,475,000,005	81.5	0.5839%
Bradford	246,421,108	62,891,570	309,312,678	36,250	309,348,928	79.6	0.1225%
Brentwood	692,809,049	190,733,617	883,542,666	0	883,542,666	78.4	0.3497%
Bridgewater	446,059,200	179,302,936	625,362,136	0	625,362,136	71.3	0.2475%
Bristol	538,833,918	217,801,482	756,635,400	2,195,250	758,830,650	71.2	0.3004%
Brookfield	126,929,121	28,674,289	155,603,410	0	155,603,410	81.5	0.0616%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Brookline	682,161,272	193,453,775	875,615,047	0	875,615,047	77.9	0.3466%
Cambridge	9,297,627	1,797,810	11,095,437	1,993	11,097,430	83.4	0.0044%
Campton	431,707,898	223,923,259	655,631,157	1,145,958	656,777,115	65.8	0.2600%
Canaan	441,833,410	26,601,286	468,434,696	122,726	468,557,422	94.3	0.1855%
Candia	521,982,445	142,008,319	663,990,764	10,008	664,000,772	78.6	0.2628%
Canterbury	355,552,917	16,279,714	371,832,631	492,939	372,325,570	95.6	0.1474%
Carroll	362,432,229	273,245,290	635,677,519	2,492,144	638,169,663	57.0	0.2526%
Center Harbor	438,997,941	278,207,470	717,205,411	368	717,205,779	61.2	0.2839%
Chandler's Purchase	37,050	7,374	44,424	0	44,424	83.4	0.0000%
Charlestown	320,959,207	48,175,740	369,134,947	541,623	369,676,570	86.9	0.1463%
Chatham	59,171,936	16,804,005	75,975,941	1,114,704	77,090,645	77.8	0.0305%
Chester	696,467,074	180,592,835	877,059,909	0	877,059,909	79.4	0.3472%
Chesterfield	603,328,093	108,730,437	712,058,530	1,937,865	713,996,395	84.7	0.2826%
Chichester	323,462,396	104,248,512	427,710,908	0	427,710,908	75.6	0.1693%
Claremont	726,631,254	239,308,058	965,939,312	3,633,648	969,572,960	75.2	0.3838%
Clarksville	46,037,054	29,602,246	75,639,300	6,216,289	81,855,589	60.4	0.0324%
Colebrook	171,839,527	28,864,240	200,703,767	1,196,716	201,900,483	85.5	0.0799%
Columbia	67,104,751	22,783,839	89,888,590	246,717	90,135,307	74.2	0.0357%
Concord	4,930,654,792	388,136,079	5,318,790,871	26,612,480	5,345,403,351	92.7	2.1159%
Conway	1,737,804,595	798,621,786	2,536,426,381	1,401,240	2,537,827,621	68.5	1.0046%
Cornish	192,581,237	45,178,541	237,759,778	394,448	238,154,226	80.8	0.0943%
Crawford's Purchase	229,730	45,726	275,456	0	275,456	83.4	0.0001%
Croydon	111,563,340	9,579,344	121,142,684	0	121,142,684	92.0	0.0480%
Cutt's Grant	0	0	0	0	0	83.4	0.0000%
Dalton	79,282,795	41,699,902	120,982,697	15,439	120,998,136	65.4	0.0479%
Danbury	165,274,430	6,832,051	172,106,481	0	172,106,481	96.0	0.0681%
Danville	559,587,514	44,050,204	603,637,718	97	603,637,815	92.7	0.2389%
Deerfield	692,498,003	120,963,399	813,461,402	85,148	813,546,550	85.1	0.3220%
Deering	231,499,975	57,230,782	288,730,757	13,147	288,743,904	80.1	0.1143%
Derry	3,645,886,851	1,004,301,305	4,650,188,156	4,461,100	4,654,649,256	78.4	1.8425%
Dix's Grant	1,072,502	194,706	1,267,208	0	1,267,208	83.4	0.0005%
Dixville	8,482,647	1,644,790	10,127,437	5,110	10,132,547	83.4	0.0040%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Dorchester	44,166,910	15,711,430	59,878,340	35,468	59,913,808	73.4	0.0237%
Dover	4,492,804,930	444,275,124	4,937,080,054	7,827,619	4,944,907,673	91.0	1.9574%
Dublin	274,072,570	45,168,537	319,241,107	713,272	319,954,379	85.8	0.1266%
Dummer	35,189,105	6,122,234	41,311,339	0	41,311,339	84.8	0.0164%
Dunbarton	374,241,129	110,389,307	484,630,436	3,805,574	488,436,010	77.2	0.1933%
Durham	1,185,216,533	465,396,198	1,650,612,731	37,853,516	1,688,466,247	71.8	0.6684%
East Kingston	374,850,566	81,666,946	456,517,512	1,433	456,518,945	82.1	0.1807%
Easton	75,560,710	28,285,951	103,846,661	531,995	104,378,656	72.7	0.0413%
Eaton	141,700,173	6,483,538	148,183,711	0	148,183,711	95.6	0.0587%
Effingham	207,259,776	56,505,376	263,765,152	120,160	263,885,312	78.5	0.1045%
Ellsworth	18,976,272	1,727,264	20,703,536	401,668	21,105,204	91.6	0.0084%
Enfield	596,696,119	213,845,963	810,542,082	0	810,542,082	73.6	0.3208%
Epping	933,237,700	256,983,107	1,190,220,807	4,665,113	1,194,885,920	78.4	0.4730%
Epsom	507,827,945	137,070,467	644,898,412	1,204,912	646,103,324	78.7	0.2558%
Errol	81,432,668	30,404,255	111,836,923	1,791,527	113,628,450	72.7	0.0450%
Erving's Location	60,432	8,950	69,382	0	69,382	83.4	0.0000%
Exeter	2,277,334,098	572,878,679	2,850,212,777	2,295,664	2,852,508,441	79.9	1.1291%
Farmington	560,820,542	185,701,995	746,522,537	1,596,181	748,118,718	75.1	0.2961%
Fitzwilliam	252,356,344	91,333,199	343,689,543	36,223	343,725,766	73.4	0.1361%
Francestown	217,020,700	57,777,465	274,798,165	0	274,798,165	78.9	0.1088%
Franconia	409,917,423	18,841,053	428,758,476	883,280	429,641,756	95.6	0.1701%
Franklin	630,213,185	213,285,374	843,498,559	2,225,506	845,724,065	74.7	0.3348%
Freedom	652,261,174	224,115,114	876,376,288	0	876,376,288	74.4	0.3469%
Fremont	534,479,655	163,158,384	697,638,039	0	697,638,039	76.6	0.2761%
Gilford	2,564,670,530	323,380,798	2,888,051,328	2,413,597	2,890,464,925	88.8	1.1441%
Gilmanton	545,661,600	164,403,411	710,065,011	118,688	710,183,699	76.8	0.2811%
Gilsum	69,935,304	11,432,836	81,368,140	0	81,368,140	85.9	0.0322%
Goffstown	1,676,015,500	681,073,193	2,357,088,693	419,221	2,357,507,914	71.1	0.9332%
Gorham	200,793,218	66,527,127	267,320,345	8,502,635	275,822,980	75.1	0.1092%
Goshen	80,845,111	21,041,121	101,886,232	23,460	101,909,692	79.2	0.0403%
Grafton	137,713,094	30,905,116	168,618,210	0	168,618,210	81.5	0.0667%
Grantham	538,312,565	160,675,925	698,988,490	0	698,988,490	77.0	0.2767%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Greenfield	169,373,126	43,467,776	212,840,902	10,428,987	223,269,889	79.5	0.0884%
Greenland	854,655,100	306,472,802	1,161,127,902	0	1,161,127,902	73.6	0.4596%
Green's Grant	7,934,310	1,579,251	9,513,561	81,836	9,595,397	83.4	0.0038%
Greenville	114,247,755	47,979,874	162,227,629	2,292,859	164,520,488	70.4	0.0651%
Groton	93,952,104	2,095,599	96,047,703	27,632	96,075,335	97.8	0.0380%
Hadley's Purchase	0	0	0	0	0	83.4	0.0000%
Hale's Location	80,857,000	15,401,333	96,258,333	46,954	96,305,287	84.0	0.0381%
Hampstead	1,338,023,570	370,806,858	1,708,830,428	2,385,864	1,711,216,292	78.3	0.6774%
Hampton	3,747,137,300	1,222,522,093	4,969,659,393	0	4,969,659,393	75.4	1.9672%
Hampton Falls	495,085,849	157,984,079	653,069,928	0	653,069,928	75.8	0.2585%
Hancock	287,102,236	25,543,352	312,645,588	2,280,854	314,926,442	91.8	0.1247%
Hanover	2,665,280,019	188,226,167	2,853,506,186	475,448	2,853,981,634	93.4	1.1297%
Harrisville	206,710,421	112,078,263	318,788,684	266,240	319,054,924	64.8	0.1263%
Hart's Location	20,411,693	2,942,223	23,353,916	352,293	23,706,209	87.4	0.0094%
Haverhill	383,937,533	44,204,788	428,142,321	541,979	428,684,300	89.6	0.1697%
Hebron	394,891,767	6,010,300	400,902,067	9,180,187	410,082,254	98.5	0.1623%
Henniker	470,764,697	166,716,533	637,481,230	3,768,421	641,249,651	73.8	0.2538%
Hill	91,069,979	27,691,284	118,761,263	1,736,948	120,498,211	76.6	0.0477%
Hillsborough	559,785,480	174,456,638	734,242,118	89,735	734,331,853	76.2	0.2907%
Hinsdale	233,960,982	102,930,838	336,891,820	54,932	336,946,752	69.4	0.1334%
Holderness	958,687,056	102,869,650	1,061,556,706	990	1,061,557,696	90.3	0.4202%
Hollis	1,407,164,219	538,924,464	1,946,088,683	1,270	1,946,089,953	72.3	0.7703%
Hooksett	1,971,768,676	657,192,071	2,628,960,747	33,141	2,628,993,888	75.0	1.0406%
Hopkinton	773,124,606	184,569,549	957,694,155	11,999,130	969,693,285	80.7	0.3838%
Hudson	3,114,519,020	1,146,071,742	4,260,590,762	853,241	4,261,444,003	73.1	1.6868%
Jackson	470,264,839	155,815,468	626,080,307	1,166,054	627,246,361	75.1	0.2483%
Jaffrey	540,638,622	179,914,721	720,553,343	6,671	720,560,014	75.0	0.2852%
Jefferson	155,626,319	9,865,162	165,491,481	235,342	165,726,823	94.0	0.0656%
Keene	2,142,095,220	131,835,404	2,273,930,624	38,905,542	2,312,836,166	94.2	0.9155%
Kensington	383,188,551	108,613,667	491,802,218	0	491,802,218	77.9	0.1947%
Kilkenny	0	0	0	0	0	83.4	0.0000%
Kingston	821,276,195	273,711,051	1,094,987,246	1,657	1,094,988,903	75.0	0.4334%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Laconia	2,537,497,893	674,451,978	3,211,949,871	30,450,541	3,242,400,412	79.0	1.2835%
Lancaster	267,541,932	95,304,945	362,846,877	3,975,717	366,822,594	73.6	0.1452%
Landaff	58,400,513	875,472	59,275,985	135,837	59,411,822	98.5	0.0235%
Langdon	71,628,802	1,739,212	73,368,014	14,339	73,382,353	97.6	0.0290%
Lebanon	2,195,602,424	475,330,030	2,670,932,454	82,633,617	2,753,566,071	82.2	1.0900%
Lee	722,959,851	25,412,177	748,372,028	297,530	748,669,558	96.6	0.2963%
Lempster	122,456,403	30,898,417	153,354,820	15,941	153,370,761	79.7	0.0607%
Lincoln	1,231,819,724	34,180,179	1,265,999,903	2,436,830	1,268,436,733	97.3	0.5021%
Lisbon	115,939,618	64,352,879	180,292,497	0	180,292,497	64.1	0.0714%
Litchfield	1,154,034,789	223,031,124	1,377,065,913	1,629,569	1,378,695,482	83.8	0.5457%
Littleton	662,488,526	153,161,450	815,649,976	7,351,245	823,001,221	81.2	0.3258%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Londonderry	4,476,058,521	373,288,270	4,849,346,791	42,078,334	4,891,425,125	92.3	1.9362%
Loudon	694,091,983	66,784,199	760,876,182	5,634,200	766,510,382	91.2	0.3034%
Low & Burbank's Grant	0	0	0	0	0	83.4	0.0000%
Lyman	73,405,134	21,220,253	94,625,387	0	94,625,387	77.3	0.0375%
Lyme	407,097,800	47,951,258	455,049,058	234,030	455,283,088	89.4	0.1802%
Lyndeborough	212,216,697	47,018,334	259,235,031	475	259,235,506	81.8	0.1026%
Madbury	280,686,610	70,484,612	351,171,222	0	351,171,222	79.9	0.1390%
Madison	581,879,025	213,663,501	795,542,526	1,577,410	797,119,936	73.1	0.3155%
Manchester	12,903,266,909	707,757,628	13,611,024,537	57,221,144	13,668,245,681	94.8	5.4104%
Marlborough	211,261,801	11,539,127	222,800,928	602,155	223,403,083	94.8	0.0884%
Marlow	72,535,560	12,352,456	84,888,016	133,315	85,021,331	85.3	0.0337%
Martin's Location	0	0	0	0	0	83.4	0.0000%
Mason	205,704,325	26,650,451	232,354,776	15,407	232,370,183	88.5	0.0920%
Meredith	2,318,871,331	951,441,781	3,270,313,112	12,885,306	3,283,198,418	70.9	1.2996%
Merrimack	4,776,110,063	204,177,351	4,980,287,414	458,095	4,980,745,509	95.9	1.9716%
Middleton	183,321,161	121,547,750	304,868,911	0	304,868,911	60.1	0.1207%
Milan	130,848,248	31,892,168	162,740,416	180,893	162,921,309	80.2	0.0645%
Milford	2,017,294,512	135,581,297	2,152,875,809	2,749,226	2,155,625,035	93.7	0.8533%
Millsfield	8,730,170	1,690,508	10,420,678	0	10,420,678	83.4	0.0041%
Milton	485,104,281	227,857,881	712,962,162	707,632	713,669,794	68.0	0.2825%

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

**Does not include utilities or railroads

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Monroe	85,027,521	31,266,111	116,293,632	0	116,293,632	73.0	0.0460%
Mont Vernon	318,627,149	133,815,017	452,442,166	0	452,442,166	70.4	0.1791%
Moultonborough	3,913,059,087	723,041,592	4,636,100,679	6,181,044	4,642,281,723	84.4	1.8376%
Nashua	10,106,379,339	4,540,525,880	14,646,905,219	16,886,180	14,663,791,399	69.0	5.8044%
Nelson	161,095,922	(9,364,152)	151,731,770	219,711	151,951,481	106.2	0.0601%
New Boston	916,576,092	36,140,988	952,717,080	7,017	952,724,097	96.2	0.3771%
New Castle	1,071,042,581	43,465,374	1,114,507,955	0	1,114,507,955	96.1	0.4412%
New Durham	597,213,128	141,697,970	738,911,098	0	738,911,098	80.8	0.2925%
New Hampton	307,270,581	144,910,205	452,180,786	1,873,690	454,054,476	67.9	0.1797%
New Ipswich	478,602,245	143,497,361	622,099,606	4,211	622,103,817	76.9	0.2463%
New London	1,272,542,538	412,829,951	1,685,372,489	0	1,685,372,489	75.5	0.6671%
Newbury	1,089,311,861	4,371,656	1,093,683,517	2,589,579	1,096,273,096	99.6	0.4339%
Newfields	304,070,979	83,232,649	387,303,628	0	387,303,628	78.5	0.1533%
Newington	621,150,255	146,634,464	767,784,719	2,275,874	770,060,593	80.9	0.3048%
Newmarket	988,545,371	380,559,250	1,369,104,621	1,379,682	1,370,484,303	72.2	0.5425%
Newport	427,253,760	186,156,104	613,409,864	4,093,304	617,503,168	69.6	0.2444%
Newton	638,652,477	207,189,001	845,841,478	0	845,841,478	75.5	0.3348%
North Hampton	1,189,368,293	444,329,296	1,633,697,589	0	1,633,697,589	72.8	0.6467%
Northfield	340,945,815	170,743,047	511,688,862	5,020,680	516,709,542	66.6	0.2045%
Northumberland	84,676,794	53,649,640	138,326,434	2,227,365	140,553,799	61.0	0.0556%
Northwood	692,409,272	189,418,737	881,828,009	817,256	882,645,265	78.5	0.3494%
Nottingham	797,317,603	177,077,524	974,395,127	276,948	974,672,075	81.8	0.3858%
Odell	2,310,995	445,575	2,756,570	693,521	3,450,091	83.4	0.0014%
Orange	35,738,306	611,958	36,350,264	157,288	36,507,552	98.2	0.0145%
Orford	154,264,631	23,137,480	177,402,111	162,522	177,564,633	86.9	0.0703%
Ossipee	774,697,518	267,724,607	1,042,422,125	74,272	1,042,496,397	74.3	0.4127%
Pelham	2,580,738,231	(10,280,685)	2,570,457,546	2,445,866	2,572,903,412	100.4	1.0184%
Pembroke	759,855,447	219,100,907	978,956,354	2,322,863	981,279,217	77.6	0.3884%
Peterborough	906,703,388	59,851,901	966,555,289	4,147,935	970,703,224	93.8	0.3842%
Piermont	128,758,430	(4,534,323)	124,224,107	68,216	124,292,323	103.7	0.0492%
Pinkham's Grant	2,792,430	555,807	3,348,237	1,635,030	4,983,267	83.4	0.0020%
Pittsburg	286,467,943	148,016,977	434,484,920	6,050,033	440,534,953	65.7	0.1744%

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Pittsfield	338,683,954	66,219,750	404,903,704	817,725	405,721,429	83.6	0.1606%
Plainfield	305,526,648	105,725,499	411,252,147	54,486	411,306,633	74.2	0.1628%
Plaistow	1,323,694,869	69,664,592	1,393,359,461	0	1,393,359,461	95.0	0.5515%
Plymouth	471,040,111	128,110,486	599,150,597	2,228,403	601,379,000	78.6	0.2380%
Portsmouth	6,233,391,438	1,607,344,822	7,840,736,260	83,193,893	7,923,930,153	79.5	3.1366%
Randolph	65,719,720	12,308,551	78,028,271	1,247,003	79,275,274	84.2	0.0314%
Raymond	1,302,207,609	99,494,179	1,401,701,788	581,654	1,402,283,442	92.9	0.5551%
Richmond	99,523,254	28,087,147	127,610,401	0	127,610,401	77.9	0.0505%
Rindge	702,038,621	216,559,777	918,598,398	798,604	919,397,002	76.4	0.3639%
Rochester	2,754,559,289	992,830,047	3,747,389,336	59,972,403	3,807,361,739	73.5	1.5071%
Rollinsford	289,766,251	101,747,000	391,513,251	0	391,513,251	74.0	0.1550%
Roxbury	23,675,942	1,886,755	25,562,697	3,530,420	29,093,117	92.5	0.0115%
Rumney	184,482,549	117,542,181	302,024,730	519,805	302,544,535	61.0	0.1198%
Rye	2,195,634,100	981,817,846	3,177,451,946	3,964,871	3,181,416,817	69.1	1.2593%
Salem	6,361,959,010	377,396,994	6,739,356,004	4,971,787	6,744,327,791	94.4	2.6696%
Salisbury	141,664,144	60,925,420	202,589,564	3,231,201	205,820,765	69.8	0.0815%
Sanbornton	528,679,922	207,137,935	735,817,857	1,407,132	737,224,989	71.8	0.2918%
Sandown	679,991,180	308,327,143	988,318,323	0	988,318,323	68.8	0.3912%
Sandwich	443,438,882	144,300,013	587,738,895	947,195	588,686,090	75.4	0.2330%
Sargent's Purchase	1,888,530	375,894	2,264,424	0	2,264,424	83.4	0.0009%
Seabrook	2,139,150,750	170,946,010	2,310,096,760	0	2,310,096,760	92.6	0.9144%
Second College Grant	1,557,508	266,198	1,823,706	0	1,823,706	83.4	0.0007%
Sharon	57,078,060	6,886,512	63,964,572	6,290	63,970,862	89.1	0.0253%
Shelburne	58,639,381	174,631	58,814,012	455,070	59,269,082	99.7	0.0235%
Somersworth	1,099,041,495	341,354,315	1,440,395,810	6,284,768	1,446,680,578	76.3	0.5726%
South Hampton	168,262,790	31,508,359	199,771,149	2,431	199,773,580	84.2	0.0791%
Springfield	232,292,236	65,225,028	297,517,264	466,985	297,984,249	78.0	0.1180%
Stark	61,451,248	9,380,207	70,831,455	651,254	71,482,709	86.7	0.0283%
Stewartstown	89,792,811	28,074,720	117,867,531	56,959	117,924,490	76.0	0.0467%
Stoddard	288,883,350	94,992,215	383,875,565	56,250	383,931,815	75.2	0.1520%
Strafford	698,006,100	69,681,413	767,687,513	0	767,687,513	90.9	0.3039%
Stratford	63,246,722	2,764,248	66,010,970	391,439	66,402,409	95.7	0.0263%

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Stratham	1,589,922,369	353,677,607	1,943,599,976	0	1,943,599,976	81.8	0.7693%
Success	12,277,048	2,402,590	14,679,638	772,346	15,451,984	83.4	0.0061%
Sugar Hill	162,212,979	105,143,918	267,356,897	0	267,356,897	60.6	0.1058%
Sullivan	60,295,769	15,686,296	75,982,065	0	75,982,065	79.2	0.0301%
Sunapee	1,443,516,042	416,535,453	1,860,051,495	0	1,860,051,495	77.6	0.7363%
Surry	82,326,197	27,954,613	110,280,810	3,667,735	113,948,545	74.6	0.0451%
Sutton	316,929,890	106,389,660	423,319,550	1,402	423,320,952	74.8	0.1676%
Swanzey	618,251,464	163,984,682	782,236,146	2,628,480	784,864,626	79.0	0.3107%
Tamworth	388,397,901	166,515,570	554,913,471	1,233,210	556,146,681	69.9	0.2201%
Temple	161,278,555	51,268,333	212,546,888	23,045	212,569,933	75.8	0.0841%
Thomson & Meserve's Purchase	6,260,400	1,246,075	7,506,475	446,469	7,952,944	83.4	0.0031%
Thornton	432,013,614	114,024,575	546,038,189	560,161	546,598,350	79.1	0.2164%
Tilton	607,480,592	257,607,746	865,088,338	0	865,088,338	70.2	0.3424%
Troy	118,108,533	51,532,834	169,641,367	5,662	169,647,029	69.6	0.0672%
Tuftonboro	1,201,874,334	478,797,520	1,680,671,854	2,657	1,680,674,511	71.5	0.6653%
Unity	131,962,964	38,191,531	170,154,495	0	170,154,495	77.4	0.0674%
Wakefield	1,128,721,626	602,121,064	1,730,842,690	0	1,730,842,690	65.2	0.6851%
Walpole	426,378,488	145,539,989	571,918,477	0	571,918,477	74.5	0.2264%
Warner	319,110,471	92,740,338	411,850,809	949,615	412,800,424	77.4	0.1634%
Warren	92,664,642	9,104,548	101,769,190	580,154	102,349,344	91.0	0.0405%
Washington	241,237,712	96,395,668	337,633,380	168,627	337,802,007	71.4	0.1337%
Waterville Valley	330,959,295	103,367,056	434,326,351	1,477,035	435,803,386	76.2	0.1725%
Weare	1,231,836,656	36,740,888	1,268,577,544	2,415,587	1,270,993,131	97.1	0.5031%
Webster	217,815,960	89,227,424	307,043,384	2,092,595	309,135,979	70.9	0.1224%
Wentworth	123,027,965	(243,065)	122,784,900	120,174	122,905,074	100.2	0.0487%
Wentworth's Location	7,667,236	1,510,054	9,177,290	10,855	9,188,145	83.4	0.0036%
Westmoreland	196,286,442	5,393,670	201,680,112	555	201,680,667	97.3	0.0798%
Whitefield	213,253,061	62,821,680	276,074,741	2,787,305	278,862,046	77.2	0.1104%
Wilmot	218,856,220	53,841,482	272,697,702	58,181	272,755,883	80.2	0.1080%
Wilton	549,692,656	16,958,764	566,651,420	311,006	566,962,426	97.0	0.2244%
Winchester	300,338,974	68,302,043	368,641,017	295,436	368,936,453	81.4	0.1460%
Windham	3,059,990,380	914,005,356	3,973,995,736	658,139	3,974,653,875	77.0	1.5733%

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Windsor	35,845,321	(1,694,624)	34,150,697	0	34,150,697	105.0	0.0135%
Wolfeboro	2,393,171,337	734,762,790	3,127,934,127	2,740,768	3,130,674,895	76.5	1.2392%
Woodstock	281,829,165	103,653,011	385,482,176	2,329,186	387,811,362	73.1	0.1535%
State Totals	205,211,384,347	46,637,243,342	251,848,627,689	781,698,239	252,630,325,928		100.0000%

2021 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	5,105,821,013	4,851,219,358	5,074,181,470
Penacook - Merrimack Valley School District	541,069,491	498,865,762	537,723,424
Loudon School District	779,354,551	761,349,630	773,720,351

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

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County Summary

County	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Belknap	13,359,754,293	4,024,649,571	17,384,403,864	51,092,099	17,435,495,963		6.9016%
Carroll	15,522,894,296	5,338,316,041	20,861,210,337	20,076,380	20,881,286,717		8.2656%
Cheshire	7,873,402,804	1,642,772,248	9,516,175,052	53,859,154	9,570,034,206		3.7882%
Coos	2,924,130,759	1,088,552,650	4,012,683,409	47,501,001	4,060,184,410		1.6072%
Grafton	15,819,941,171	3,098,894,827	18,918,835,998	120,420,692	19,039,256,690		7.5364%
Hillsborough	54,483,635,817	10,191,671,823	64,675,307,640	111,754,714	64,787,062,354		25.6450%
Merrimack	18,626,663,779	3,997,003,102	22,623,666,881	75,501,608	22,699,168,489		8.9851%
Rockingham	56,811,653,340	12,443,078,654	69,254,731,994	176,767,769	69,431,499,763		27.4834%
Strafford	14,725,522,307	3,310,790,298	18,036,312,605	115,309,997	18,151,622,602		7.1851%
Sullivan	5,063,785,781	1,501,514,128	6,565,299,909	9,414,825	6,574,714,734		2.6025%
State Totals	205,211,384,347	46,637,243,342	251,848,627,689	781,698,239	252,630,325,928		100.00%

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

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MUNICIPAL AND PROPERTY DIVISION
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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**	2021 Equalization Ratio	% Proportion to State Tax
Alton	2,170,950,932	444,346,770	2,615,297,702	610,458	2,615,908,160	83.0	1.0355%
Barnstead	606,056,853	202,819,603	808,876,456	0	808,876,456	74.9	0.3202%
Belmont	733,616,118	375,941,874	1,109,557,992	1,332,319	1,110,890,311	66.1	0.4397%
Center Harbor	438,997,941	278,207,470	717,205,411	368	717,205,779	61.2	0.2839%
Gilford	2,564,670,530	323,380,798	2,888,051,328	2,413,597	2,890,464,925	88.8	1.1441%
Gilmanton	545,661,600	164,403,411	710,065,011	118,688	710,183,699	76.8	0.2811%
Laconia	2,537,497,893	674,451,978	3,211,949,871	30,450,541	3,242,400,412	79.0	1.2835%
Meredith	2,318,871,331	951,441,781	3,270,313,112	12,885,306	3,283,198,418	70.9	1.2996%
New Hampton	307,270,581	144,910,205	452,180,786	1,873,690	454,054,476	67.9	0.1797%
Sanbornton	528,679,922	207,137,935	735,817,857	1,407,132	737,224,989	71.8	0.2918%
Tilton	607,480,592	257,607,746	865,088,338	0	865,088,338	70.2	0.3424%
Belknap County Totals	13,359,754,293	4,024,649,571	17,384,403,864	51,092,099	17,435,495,963		6.9016%

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MUNICIPAL AND PROPERTY DIVISION
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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**	2021 Equalization Ratio	% Proportion to State Tax
Albany	128,787,612	33,762,911	162,550,523	1,945,508	164,496,031	79.2	0.0651%
Bartlett	1,072,206,667	668,263,341	1,740,470,008	1,172,911	1,741,642,919	61.6	0.6894%
Brookfield	126,929,121	28,674,289	155,603,410	0	155,603,410	81.5	0.0616%
Chatham	59,171,936	16,804,005	75,975,941	1,114,704	77,090,645	77.8	0.0305%
Conway	1,737,804,595	798,621,786	2,536,426,381	1,401,240	2,537,827,621	68.5	1.0046%
Eaton	141,700,173	6,483,538	148,183,711	0	148,183,711	95.6	0.0587%
Effingham	207,259,776	56,505,376	263,765,152	120,160	263,885,312	78.5	0.1045%
Freedom	652,261,174	224,115,114	876,376,288	0	876,376,288	74.4	0.3469%
Hale's Location	80,857,000	15,401,333	96,258,333	46,954	96,305,287	84.0	0.0381%
Hart's Location	20,411,693	2,942,223	23,353,916	352,293	23,706,209	87.4	0.0094%
Jackson	470,264,839	155,815,468	626,080,307	1,166,054	627,246,361	75.1	0.2483%
Madison	581,879,025	213,663,501	795,542,526	1,577,410	797,119,936	73.1	0.3155%
Moultonborough	3,913,059,087	723,041,592	4,636,100,679	6,181,044	4,642,281,723	84.4	1.8376%
Ossipee	774,697,518	267,724,607	1,042,422,125	74,272	1,042,496,397	74.3	0.4127%
Sandwich	443,438,882	144,300,013	587,738,895	947,195	588,686,090	75.4	0.2330%
Tamworth	388,397,901	166,515,570	554,913,471	1,233,210	556,146,681	69.9	0.2201%
Tuftonboro	1,201,874,334	478,797,520	1,680,671,854	2,657	1,680,674,511	71.5	0.6653%
Wakefield	1,128,721,626	602,121,064	1,730,842,690	0	1,730,842,690	65.2	0.6851%
Wolfeboro	2,393,171,337	734,762,790	3,127,934,127	2,740,768	3,130,674,895	76.5	1.2392%
Carroll County Totals	15,522,894,296	5,338,316,041	20,861,210,337	20,076,380	20,881,286,717		8.2656%

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

**Does not include utilities or railroads

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CHESHIRE COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Alstead	189,304,931	24,900,561	214,205,492	86	214,205,578	88.3	0.0848%
Chesterfield	603,328,093	108,730,437	712,058,530	1,937,865	713,996,395	84.7	0.2826%
Dublin	274,072,570	45,168,537	319,241,107	713,272	319,954,379	85.8	0.1266%
Fitzwilliam	252,356,344	91,333,199	343,689,543	36,223	343,725,766	73.4	0.1361%
Gilsum	69,935,304	11,432,836	81,368,140	0	81,368,140	85.9	0.0322%
Harrisville	206,710,421	112,078,263	318,788,684	266,240	319,054,924	64.8	0.1263%
Hinsdale	233,960,982	102,930,838	336,891,820	54,932	336,946,752	69.4	0.1334%
Jaffrey	540,638,622	179,914,721	720,553,343	6,671	720,560,014	75.0	0.2852%
Keene	2,142,095,220	131,835,404	2,273,930,624	38,905,542	2,312,836,166	94.2	0.9155%
Marlborough	211,261,801	11,539,127	222,800,928	602,155	223,403,083	94.8	0.0884%
Marlow	72,535,560	12,352,456	84,888,016	133,315	85,021,331	85.3	0.0337%
Nelson	161,095,922	-9,364,152	151,731,770	219,711	151,951,481	106.2	0.0601%
Richmond	99,523,254	28,087,147	127,610,401	0	127,610,401	77.9	0.0505%
Rindge	702,038,621	216,559,777	918,598,398	798,604	919,397,002	76.4	0.3639%
Roxbury	23,675,942	1,886,755	25,562,697	3,530,420	29,093,117	92.5	0.0115%
Stoddard	288,883,350	94,992,215	383,875,565	56,250	383,931,815	75.2	0.1520%
Sullivan	60,295,769	15,686,296	75,982,065	0	75,982,065	79.2	0.0301%
Surry	82,326,197	27,954,613	110,280,810	3,667,735	113,948,545	74.6	0.0451%
Swanzy	618,251,464	163,984,682	782,236,146	2,628,480	784,864,626	79.0	0.3107%
Troy	118,108,533	51,532,834	169,641,367	5,662	169,647,029	69.6	0.0672%
Walpole	426,378,488	145,539,989	571,918,477	0	571,918,477	74.5	0.2264%
Westmoreland	196,286,442	5,393,670	201,680,112	555	201,680,667	97.3	0.0798%
Winchester	300,338,974	68,302,043	368,641,017	295,436	368,936,453	81.4	0.1460%
Cheshire County Totals	7,873,402,804	1,642,772,248	9,516,175,052	53,859,154	9,570,034,206		3.7882%

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

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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**	2021 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	846,943	149,092	996,035	0	996,035	83.4	0.0004%
Bean's Grant	0	0	0	0	0	83.4	0.0000%
Bean's Purchase	0	0	0	0	0	83.4	0.0000%
Berlin	331,309,675	121,130,188	452,439,863	5,133,994	457,573,857	73.2	0.1811%
Cambridge	9,297,627	1,797,810	11,095,437	1,993	11,097,430	83.4	0.0044%
Carroll	362,432,229	273,245,290	635,677,519	2,492,144	638,169,663	57.0	0.2526%
Chandler's Purchase	37,050	7,374	44,424	0	44,424	83.4	0.0000%
Clarksville	46,037,054	29,602,246	75,639,300	6,216,289	81,855,589	60.4	0.0324%
Colebrook	171,839,527	28,864,240	200,703,767	1,196,716	201,900,483	85.5	0.0799%
Columbia	67,104,751	22,783,839	89,888,590	246,717	90,135,307	74.2	0.0357%
Crawford's Purchase	229,730	45,726	275,456	0	275,456	83.4	0.0001%
Cutt's Grant	0	0	0	0	0	83.4	0.0000%
Dalton	79,282,795	41,699,902	120,982,697	15,439	120,998,136	65.4	0.0479%
Dix's Grant	1,072,502	194,706	1,267,208	0	1,267,208	83.4	0.0005%
Dixville	8,482,647	1,644,790	10,127,437	5,110	10,132,547	83.4	0.0040%
Dummer	35,189,105	6,122,234	41,311,339	0	41,311,339	84.8	0.0164%
Errol	81,432,668	30,404,255	111,836,923	1,791,527	113,628,450	72.7	0.0450%
Erving's Location	60,432	8,950	69,382	0	69,382	83.4	0.0000%
Gorham	200,793,218	66,527,127	267,320,345	8,502,635	275,822,980	75.1	0.1092%
Green's Grant	7,934,310	1,579,251	9,513,561	81,836	9,595,397	83.4	0.0038%
Hadley's Purchase	0	0	0	0	0	83.4	0.0000%
Jefferson	155,626,319	9,865,162	165,491,481	235,342	165,726,823	94.0	0.0656%
Kilkenny	0	0	0	0	0	83.4	0.0000%
Lancaster	267,541,932	95,304,945	362,846,877	3,975,717	366,822,594	73.6	0.1452%
Low & Burbank's Grant	0	0	0	0	0	83.4	0.0000%
Martin's Location	0	0	0	0	0	83.4	0.0000%
Milan	130,848,248	31,892,168	162,740,416	180,893	162,921,309	80.2	0.0645%
Millsfield	8,730,170	1,690,508	10,420,678	0	10,420,678	83.4	0.0041%
Northumberland	84,676,794	53,649,640	138,326,434	2,227,365	140,553,799	61.0	0.0556%
Odell	2,310,995	445,575	2,756,570	693,521	3,450,091	83.4	0.0014%

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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**	2021 Equalization Ratio	% Proportion to State Tax
Pinkham's Grant	2,792,430	555,807	3,348,237	1,635,030	4,983,267	83.4	0.0020%
Pittsburg	286,467,943	148,016,977	434,484,920	6,050,033	440,534,953	65.7	0.1744%
Randolph	65,719,720	12,308,551	78,028,271	1,247,003	79,275,274	84.2	0.0314%
Sargent's Purchase	1,888,530	375,894	2,264,424	0	2,264,424	83.4	0.0009%
Second College Grant	1,557,508	266,198	1,823,706	0	1,823,706	83.4	0.0007%
Shelburne	58,639,381	174,631	58,814,012	455,070	59,269,082	99.7	0.0235%
Stark	61,451,248	9,380,207	70,831,455	651,254	71,482,709	86.7	0.0283%
Stewartstown	89,792,811	28,074,720	117,867,531	56,959	117,924,490	76.0	0.0467%
Stratford	63,246,722	2,764,248	66,010,970	391,439	66,402,409	95.7	0.0263%
Success	12,277,048	2,402,590	14,679,638	772,346	15,451,984	83.4	0.0061%
Thomson & Meserve's Purchase	6,260,400	1,246,075	7,506,475	446,469	7,952,944	83.4	0.0031%
Wentworth's Location	7,667,236	1,510,054	9,177,290	10,855	9,188,145	83.4	0.0036%
Whitefield	213,253,061	62,821,680	276,074,741	2,787,305	278,862,046	77.2	0.1104%
Coos County Totals	2,924,130,759	1,088,552,650	4,012,683,409	47,501,001	4,060,184,410		1.6072%

*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**	2021 Equalization Ratio	% Proportion to State Tax
Alexandria	276,754,558	9,103,762	285,858,320	330,960	286,189,280	96.8	0.1133%
Ashland	247,301,978	127,899,647	375,201,625	890,143	376,091,768	65.9	0.1489%
Bath	127,010,504	9,064,159	136,074,663	29,357	136,104,020	93.2	0.0539%
Benton	25,089,146	7,201,474	32,290,620	861,212	33,151,832	77.5	0.0131%
Bethlehem	278,662,005	117,018,084	395,680,089	1,771,936	397,452,025	70.4	0.1573%
Bridgewater	446,059,200	179,302,936	625,362,136	0	625,362,136	71.3	0.2475%
Bristol	538,833,918	217,801,482	756,635,400	2,195,250	758,830,650	71.2	0.3004%
Campton	431,707,898	223,923,259	655,631,157	1,145,958	656,777,115	65.8	0.2600%
Canaan	441,833,410	26,601,286	468,434,696	122,726	468,557,422	94.3	0.1855%
Dorchester	44,166,910	15,711,430	59,878,340	35,468	59,913,808	73.4	0.0237%
Easton	75,560,710	28,285,951	103,846,661	531,995	104,378,656	72.7	0.0413%
Ellsworth	18,976,272	1,727,264	20,703,536	401,668	21,105,204	91.6	0.0084%
Enfield	596,696,119	213,845,963	810,542,082	0	810,542,082	73.6	0.3208%
Franconia	409,917,423	18,841,053	428,758,476	883,280	429,641,756	95.6	0.1701%
Grafton	137,713,094	30,905,116	168,618,210	0	168,618,210	81.5	0.0667%
Groton	93,952,104	2,095,599	96,047,703	27,632	96,075,335	97.8	0.0380%
Hanover	2,665,280,019	188,226,167	2,853,506,186	475,448	2,853,981,634	93.4	1.1297%
Haverhill	383,937,533	44,204,788	428,142,321	541,979	428,684,300	89.6	0.1697%
Hebron	394,891,767	6,010,300	400,902,067	9,180,187	410,082,254	98.5	0.1623%
Holderness	958,687,056	102,869,650	1,061,556,706	990	1,061,557,696	90.3	0.4202%
Landaff	58,400,513	875,472	59,275,985	135,837	59,411,822	98.5	0.0235%
Lebanon	2,195,602,424	475,330,030	2,670,932,454	82,633,617	2,753,566,071	82.2	1.0900%
Lincoln	1,231,819,724	34,180,179	1,265,999,903	2,436,830	1,268,436,733	97.3	0.5021%
Lisbon	115,939,618	64,352,879	180,292,497	0	180,292,497	64.1	0.0714%
Littleton	662,488,526	153,161,450	815,649,976	7,351,245	823,001,221	81.2	0.3258%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Lyman	73,405,134	21,220,253	94,625,387	0	94,625,387	77.3	0.0375%
Lyme	407,097,800	47,951,258	455,049,058	234,030	455,283,088	89.4	0.1802%
Monroe	85,027,521	31,266,111	116,293,632	0	116,293,632	73.0	0.0460%
Orange	35,738,306	611,958	36,350,264	157,288	36,507,552	98.2	0.0145%

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

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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**	2021 Equalization Ratio	% Proportion to State Tax
Orford	154,264,631	23,137,480	177,402,111	162,522	177,564,633	86.9	0.0703%
Piermont	128,758,430	-4,534,323	124,224,107	68,216	124,292,323	103.7	0.0492%
Plymouth	471,040,111	128,110,486	599,150,597	2,228,403	601,379,000	78.6	0.2380%
Rumney	184,482,549	117,542,181	302,024,730	519,805	302,544,535	61.0	0.1198%
Sugar Hill	162,212,979	105,143,918	267,356,897	0	267,356,897	60.6	0.1058%
Thornton	432,013,614	114,024,575	546,038,189	560,161	546,598,350	79.1	0.2164%
Warren	92,664,642	9,104,548	101,769,190	580,154	102,349,344	91.0	0.0405%
Waterville Valley	330,959,295	103,367,056	434,326,351	1,477,035	435,803,386	76.2	0.1725%
Wentworth	123,027,965	-243,065	122,784,900	120,174	122,905,074	100.2	0.0487%
Woodstock	281,829,165	103,653,011	385,482,176	2,329,186	387,811,362	73.1	0.1535%
Grafton County Totals	15,819,941,171	3,098,894,827	18,918,835,998	120,420,692	19,039,256,690		7.5364%

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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**	2021 Equalization Ratio	% Proportion to State Tax
Amherst	2,281,481,737	195,625,782	2,477,107,519	856,520	2,477,964,039	92.1	0.9809%
Antrim	244,228,311	100,486,232	344,714,543	785,586	345,500,129	70.8	0.1368%
Bedford	4,759,733,576	522,952,048	5,282,685,624	5,389,447	5,288,075,071	90.1	2.0932%
Bennington	127,317,923	48,702,180	176,020,103	22,794	176,042,897	72.3	0.0697%
Brookline	682,161,272	193,453,775	875,615,047	0	875,615,047	77.9	0.3466%
Deering	231,499,975	57,230,782	288,730,757	13,147	288,743,904	80.1	0.1143%
Francestown	217,020,700	57,777,465	274,798,165	0	274,798,165	78.9	0.1088%
Goffstown	1,676,015,500	681,073,193	2,357,088,693	419,221	2,357,507,914	71.1	0.9332%
Greenfield	169,373,126	43,467,776	212,840,902	10,428,987	223,269,889	79.5	0.0884%
Greenville	114,247,755	47,979,874	162,227,629	2,292,859	164,520,488	70.4	0.0651%
Hancock	287,102,236	25,543,352	312,645,588	2,280,854	314,926,442	91.8	0.1247%
Hillsborough	559,785,480	174,456,638	734,242,118	89,735	734,331,853	76.2	0.2907%
Hollis	1,407,164,219	538,924,464	1,946,088,683	1,270	1,946,089,953	72.3	0.7703%
Hudson	3,114,519,020	1,146,071,742	4,260,590,762	853,241	4,261,444,003	73.1	1.6868%
Litchfield	1,154,034,789	223,031,124	1,377,065,913	1,629,569	1,378,695,482	83.8	0.5457%
Lyndeborough	212,216,697	47,018,334	259,235,031	475	259,235,506	81.8	0.1026%
Manchester	12,903,266,909	707,757,628	13,611,024,537	57,221,144	13,668,245,681	94.8	5.4104%
Mason	205,704,325	26,650,451	232,354,776	15,407	232,370,183	88.5	0.0920%
Merrimack	4,776,110,063	204,177,351	4,980,287,414	458,095	4,980,745,509	95.9	1.9716%
Milford	2,017,294,512	135,581,297	2,152,875,809	2,749,226	2,155,625,035	93.7	0.8533%
Mont Vernon	318,627,149	133,815,017	452,442,166	0	452,442,166	70.4	0.1791%
Nashua	10,106,379,339	4,540,525,880	14,646,905,219	16,886,180	14,663,791,399	69.0	5.8044%
New Boston	916,576,092	36,140,988	952,717,080	7,017	952,724,097	96.2	0.3771%
New Ipswich	478,602,245	143,497,361	622,099,606	4,211	622,103,817	76.9	0.2463%
Pelham	2,580,738,231	-10,280,685	2,570,457,546	2,445,866	2,572,903,412	100.4	1.0184%
Peterborough	906,703,388	59,851,901	966,555,289	4,147,935	970,703,224	93.8	0.3842%
Sharon	57,078,060	6,886,512	63,964,572	6,290	63,970,862	89.1	0.0253%
Temple	161,278,555	51,268,333	212,546,888	23,045	212,569,933	75.8	0.0841%
Weare	1,231,836,656	36,740,888	1,268,577,544	2,415,587	1,270,993,131	97.1	0.5031%
Wilton	549,692,656	16,958,764	566,651,420	311,006	566,962,426	97.0	0.2244%
Windsor	35,845,321	-1,694,624	34,150,697	0	34,150,697	105.0	0.0135%
Hillsborough County Totals	54,483,635,817	10,191,671,823	64,675,307,640	111,754,714	64,787,062,354		25.6450%

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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**	2021 Equalization Ratio	% Proportion to State Tax
Allenstown	294,662,730	155,143,666	449,806,396	231,799	450,038,195	65.5	0.1781%
Andover	290,334,449	71,945,529	362,279,978	9,686	362,289,664	80.1	0.1434%
Boscawen	289,317,087	78,606,934	367,924,021	622,774	368,546,795	78.6	0.1459%
Bow	1,202,165,370	272,830,628	1,474,995,998	4,007	1,475,000,005	81.5	0.5839%
Bradford	246,421,108	62,891,570	309,312,678	36,250	309,348,928	79.6	0.1225%
Canterbury	355,552,917	16,279,714	371,832,631	492,939	372,325,570	95.6	0.1474%
Chichester	323,462,396	104,248,512	427,710,908	0	427,710,908	75.6	0.1693%
Concord	4,930,654,792	388,136,079	5,318,790,871	26,612,480	5,345,403,351	92.7	2.1159%
Danbury	165,274,430	6,832,051	172,106,481	0	172,106,481	96.0	0.0681%
Dunbarton	374,241,129	110,389,307	484,630,436	3,805,574	488,436,010	77.2	0.1933%
Epsom	507,827,945	137,070,467	644,898,412	1,204,912	646,103,324	78.7	0.2558%
Franklin	630,213,185	213,285,374	843,498,559	2,225,506	845,724,065	74.7	0.3348%
Henniker	470,764,697	166,716,533	637,481,230	3,768,421	641,249,651	73.8	0.2538%
Hill	91,069,979	27,691,284	118,761,263	1,736,948	120,498,211	76.6	0.0477%
Hooksett	1,971,768,676	657,192,071	2,628,960,747	33,141	2,628,993,888	75.0	1.0406%
Hopkinton	773,124,606	184,569,549	957,694,155	11,999,130	969,693,285	80.7	0.3838%
Loudon	694,091,983	66,784,199	760,876,182	5,634,200	766,510,382	91.2	0.3034%
New London	1,272,542,538	412,829,951	1,685,372,489	0	1,685,372,489	75.5	0.6671%
Newbury	1,089,311,861	4,371,656	1,093,683,517	2,589,579	1,096,273,096	99.6	0.4339%
Northfield	340,945,815	170,743,047	511,688,862	5,020,680	516,709,542	66.6	0.2045%
Pembroke	759,855,447	219,100,907	978,956,354	2,322,863	981,279,217	77.6	0.3884%
Pittsfield	338,683,954	66,219,750	404,903,704	817,725	405,721,429	83.6	0.1606%
Salisbury	141,664,144	60,925,420	202,589,564	3,231,201	205,820,765	69.8	0.0815%
Sutton	316,929,890	106,389,660	423,319,550	1,402	423,320,952	74.8	0.1676%
Warner	319,110,471	92,740,338	411,850,809	949,615	412,800,424	77.4	0.1634%
Webster	217,815,960	89,227,424	307,043,384	2,092,595	309,135,979	70.9	0.1224%
Wilmot	218,856,220	53,841,482	272,697,702	58,181	272,755,883	80.2	0.1080%
Merrimack County Totals	18,626,663,779	3,997,003,102	22,623,666,881	75,501,608	22,699,168,489		8.9851%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Atkinson	1,532,878,843	7,702,288	1,540,581,131	0	1,540,581,131	99.5	0.6098%
Auburn	877,455,130	278,551,548	1,156,006,678	22,660,816	1,178,667,494	75.9	0.4666%
Brentwood	692,809,049	190,733,617	883,542,666	0	883,542,666	78.4	0.3497%
Candia	521,982,445	142,008,319	663,990,764	10,008	664,000,772	78.6	0.2628%
Chester	696,467,074	180,592,835	877,059,909	0	877,059,909	79.4	0.3472%
Danville	559,587,514	44,050,204	603,637,718	97	603,637,815	92.7	0.2389%
Deerfield	692,498,003	120,963,399	813,461,402	85,148	813,546,550	85.1	0.3220%
Derry	3,645,886,851	1,004,301,305	4,650,188,156	4,461,100	4,654,649,256	78.4	1.8425%
East Kingston	374,850,566	81,666,946	456,517,512	1,433	456,518,945	82.1	0.1807%
Epping	933,237,700	256,983,107	1,190,220,807	4,665,113	1,194,885,920	78.4	0.4730%
Exeter	2,277,334,098	572,878,679	2,850,212,777	2,295,664	2,852,508,441	79.9	1.1291%
Fremont	534,479,655	163,158,384	697,638,039	0	697,638,039	76.6	0.2761%
Greenland	854,655,100	306,472,802	1,161,127,902	0	1,161,127,902	73.6	0.4596%
Hampstead	1,338,023,570	370,806,858	1,708,830,428	2,385,864	1,711,216,292	78.3	0.6774%
Hampton	3,747,137,300	1,222,522,093	4,969,659,393	0	4,969,659,393	75.4	1.9672%
Hampton Falls	495,085,849	157,984,079	653,069,928	0	653,069,928	75.8	0.2585%
Kensington	383,188,551	108,613,667	491,802,218	0	491,802,218	77.9	0.1947%
Kingston	821,276,195	273,711,051	1,094,987,246	1,657	1,094,988,903	75.0	0.4334%
Londonderry	4,476,058,521	373,288,270	4,849,346,791	42,078,334	4,891,425,125	92.3	1.9362%
New Castle	1,071,042,581	43,465,374	1,114,507,955	0	1,114,507,955	96.1	0.4412%
Newfields	304,070,979	83,232,649	387,303,628	0	387,303,628	78.5	0.1533%
Newington	621,150,255	146,634,464	767,784,719	2,275,874	770,060,593	80.9	0.3048%
Newmarket	988,545,371	380,559,250	1,369,104,621	1,379,682	1,370,484,303	72.2	0.5425%
Newton	638,652,477	207,189,001	845,841,478	0	845,841,478	75.5	0.3348%
North Hampton	1,189,368,293	444,329,296	1,633,697,589	0	1,633,697,589	72.8	0.6467%
Northwood	692,409,272	189,418,737	881,828,009	817,256	882,645,265	78.5	0.3494%
Nottingham	797,317,603	177,077,524	974,395,127	276,948	974,672,075	81.8	0.3858%
Plaistow	1,323,694,869	69,664,592	1,393,359,461	0	1,393,359,461	95.0	0.5515%
Portsmouth	6,233,391,438	1,607,344,822	7,840,736,260	83,193,893	7,923,930,153	79.5	3.1366%
Raymond	1,302,207,609	99,494,179	1,401,701,788	581,654	1,402,283,442	92.9	0.5551%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 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**	2021 Equalization Ratio	% Proportion to State Tax
Rye	2,195,634,100	981,817,846	3,177,451,946	3,964,871	3,181,416,817	69.1	1.2593%
Salem	6,361,959,010	377,396,994	6,739,356,004	4,971,787	6,744,327,791	94.4	2.6696%
Sandown	679,991,180	308,327,143	988,318,323	0	988,318,323	68.8	0.3912%
Seabrook	2,139,150,750	170,946,010	2,310,096,760	0	2,310,096,760	92.6	0.9144%
South Hampton	168,262,790	31,508,359	199,771,149	2,431	199,773,580	84.2	0.0791%
Stratham	1,589,922,369	353,677,607	1,943,599,976	0	1,943,599,976	81.8	0.7693%
Windham	3,059,990,380	914,005,356	3,973,995,736	658,139	3,974,653,875	77.0	1.5733%
Rockingham County Totals	56,811,653,340	12,443,078,654	69,254,731,994	176,767,769	69,431,499,763		27.4834%

STRAFFORD COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Barrington	1,376,022,136	122,803,816	1,498,825,952	770,348	1,499,596,300	91.8	0.5936%
Dover	4,492,804,930	444,275,124	4,937,080,054	7,827,619	4,944,907,673	91.0	1.9574%
Durham	1,185,216,533	465,396,198	1,650,612,731	37,853,516	1,688,466,247	71.8	0.6684%
Farmington	560,820,542	185,701,995	746,522,537	1,596,181	748,118,718	75.1	0.2961%
Lee	722,959,851	25,412,177	748,372,028	297,530	748,669,558	96.6	0.2963%
Madbury	280,686,610	70,484,612	351,171,222	0	351,171,222	79.9	0.1390%
Middleton	183,321,161	121,547,750	304,868,911	0	304,868,911	60.1	0.1207%
Milton	485,104,281	227,857,881	712,962,162	707,632	713,669,794	68.0	0.2825%
New Durham	597,213,128	141,697,970	738,911,098	0	738,911,098	80.8	0.2925%
Rochester	2,754,559,289	992,830,047	3,747,389,336	59,972,403	3,807,361,739	73.5	1.5071%
Rollinsford	289,766,251	101,747,000	391,513,251	0	391,513,251	74.0	0.1550%
Somersworth	1,099,041,495	341,354,315	1,440,395,810	6,284,768	1,446,680,578	76.3	0.5726%
Strafford	698,006,100	69,681,413	767,687,513	0	767,687,513	90.9	0.3039%
Strafford County Totals	14,725,522,307	3,310,790,298	18,036,312,605	115,309,997	18,151,622,602		7.1851%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2021 Equalization Survey Not Including Utilities and Railroad
County Order

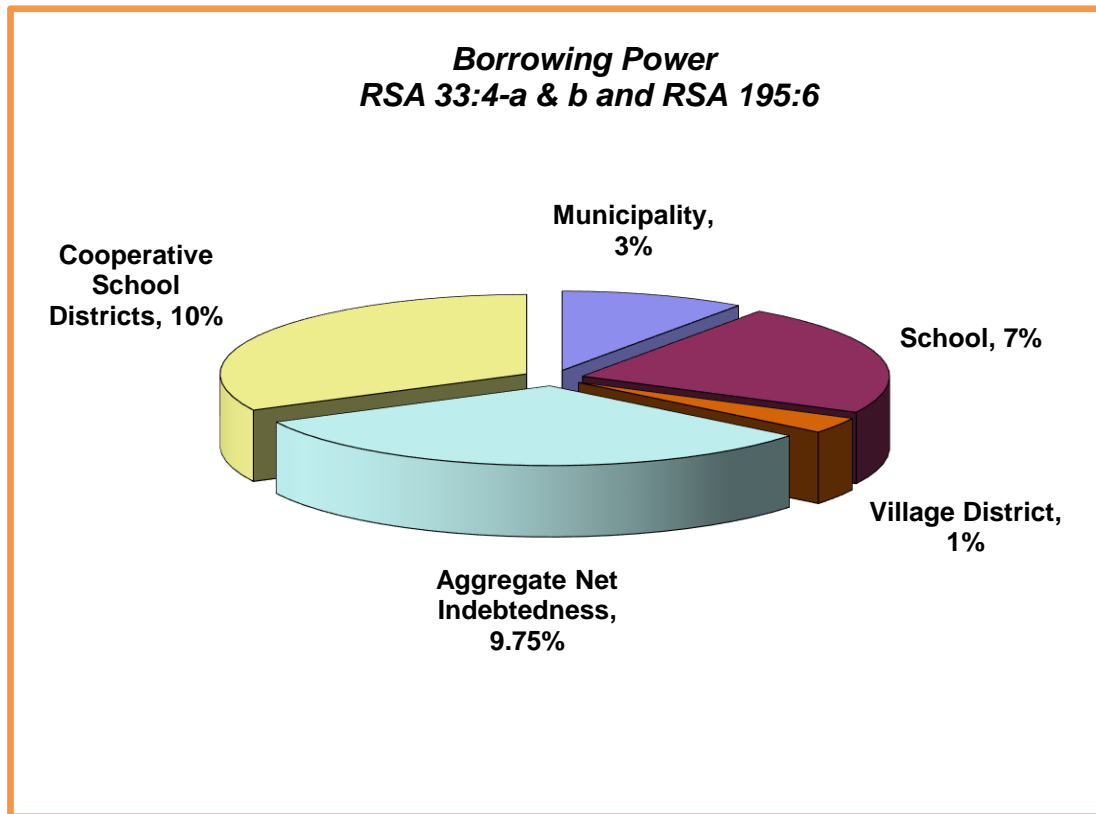
SULLIVAN COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2021 Equalization Ratio	% Proportion to State Tax
Acworth	117,018,500	36,688,487	153,706,987	7,964	153,714,951	75.9	0.0608%
Charlestown	320,959,207	48,175,740	369,134,947	541,623	369,676,570	86.9	0.1463%
Claremont	726,631,254	239,308,058	965,939,312	3,633,648	969,572,960	75.2	0.3838%
Cornish	192,581,237	45,178,541	237,759,778	394,448	238,154,226	80.8	0.0943%
Croydon	111,563,340	9,579,344	121,142,684	0	121,142,684	92.0	0.0480%
Goshen	80,845,111	21,041,121	101,886,232	23,460	101,909,692	79.2	0.0403%
Grantham	538,312,565	160,675,925	698,988,490	0	698,988,490	77.0	0.2767%
Langdon	71,628,802	1,739,212	73,368,014	14,339	73,382,353	97.6	0.0290%
Lempster	122,456,403	30,898,417	153,354,820	15,941	153,370,761	79.7	0.0607%
Newport	427,253,760	186,156,104	613,409,864	4,093,304	617,503,168	69.6	0.2444%
Plainfield	305,526,648	105,725,499	411,252,147	54,486	411,306,633	74.2	0.1628%
Springfield	232,292,236	65,225,028	297,517,264	466,985	297,984,249	78.0	0.1180%
Sunapee	1,443,516,042	416,535,453	1,860,051,495	0	1,860,051,495	77.6	0.7363%
Unity	131,962,964	38,191,531	170,154,495	0	170,154,495	77.4	0.0674%
Washington	241,237,712	96,395,668	337,633,380	168,627	337,802,007	71.4	0.1337%
Sullivan County Totals	5,063,785,781	1,501,514,128	6,565,299,909	9,414,825	6,574,714,734		2.6025%
State Totals	205,211,384,347	46,637,243,342	251,848,627,689	781,698,239	252,630,325,928		100.0000%

2021 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	5,105,821,013	4,851,219,358	5,074,181,470
Penacook - Merrimack Valley School District	541,069,491	498,865,762	537,723,424
Loudon School District	779,354,551	761,349,630	773,720,351

*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
2021 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	120,657,600	37,843,985	158,501,585	0	158,501,585
Albany	132,348,013	34,697,966	167,045,979	0	167,045,979
Alexandria	289,665,358	9,530,565	299,195,923	0	299,195,923
Allenstown	302,228,030	159,128,443	461,356,473	0	461,356,473
Alstead	194,697,531	25,615,095	220,312,626	0	220,312,626
Alton	2,183,117,632	446,838,744	2,629,956,376	0	2,629,956,376
Amherst	2,344,377,637	201,020,761	2,545,398,398	0	2,545,398,398
Andover	319,322,249	79,147,243	398,469,492	0	398,469,492
Antrim	264,340,911	108,781,259	373,122,170	0	373,122,170
Ashland	254,497,678	131,623,068	386,120,746	0	386,120,746
Atkinson	1,549,726,443	7,786,951	1,557,513,394	0	1,557,513,394
Atkinson & Gilmanton	846,943	149,092	996,035	0	996,035
Auburn	888,674,630	282,113,999	1,170,788,629	0	1,170,788,629
Barnstead	618,566,330	207,011,697	825,578,027	0	825,578,027
Barrington	1,402,245,160	125,146,178	1,527,391,338	0	1,527,391,338
Bartlett	1,082,827,567	674,884,162	1,757,711,729	0	1,757,711,729
Bath	149,327,704	10,692,453	160,020,157	0	160,020,157
Beans' Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,837,230,876	531,467,290	5,368,698,166	0	5,368,698,166
Belmont	747,898,507	383,266,731	1,131,165,238	0	1,131,165,238
Bennington	132,181,723	50,565,627	182,747,350	0	182,747,350
Benton	26,306,646	7,554,942	33,861,588	0	33,861,588
Berlin	481,048,675	175,952,664	657,001,339	0	657,001,339
Bethlehem	287,026,905	120,535,144	407,562,049	0	407,562,049
Boscawen	301,060,487	81,804,246	382,864,733	0	382,864,733
Bow	1,302,712,470	295,654,203	1,598,366,673	0	1,598,366,673
Bradford	251,235,908	64,125,514	315,361,422	0	315,361,422
Brentwood	722,404,449	198,887,453	921,291,902	0	921,291,902
Bridgewater	454,066,000	182,525,869	636,591,869	0	636,591,869
Bristol	559,896,618	226,321,226	786,217,844	0	786,217,844
Brookfield	128,726,821	29,082,356	157,809,177	0	157,809,177
Brookline	692,791,072	196,469,418	889,260,490	0	889,260,490
Cambridge	9,541,027	1,846,257	11,387,284	0	11,387,284
Campton	449,285,398	233,059,285	682,344,683	0	682,344,683
Canaan	448,942,710	27,031,010	475,973,720	0	475,973,720
Candia	530,999,748	144,463,411	675,463,159	0	675,463,159
Canterbury	363,147,617	16,629,260	379,776,877	0	379,776,877
Carroll	366,475,529	276,295,499	642,771,028	0	642,771,028
Center Harbor	441,297,451	279,665,329	720,962,780	0	720,962,780
Chandler's Purchase	39,550	7,872	47,422	0	47,422
Charlestown	346,892,661	52,085,156	398,977,817	0	398,977,817
Chatham	60,967,336	17,316,317	78,283,653	0	78,283,653
Chester	751,217,374	194,797,572	946,014,946	0	946,014,946

MUNICIPAL AND PROPERTY DIVISION
2021 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
Chesterfield	612,467,710	110,381,394	722,849,104	0	722,849,104
Chichester	331,029,196	106,690,707	437,719,903	0	437,719,903
Claremont	771,330,954	254,049,448	1,025,380,402	0	1,025,380,402
Clarksville	47,779,454	30,744,614	78,524,068	0	78,524,068
Colebrook	190,693,527	32,061,702	222,755,229	0	222,755,229
Columbia	93,416,151	31,932,546	125,348,697	0	125,348,697
Concord	5,197,660,692	409,162,433	5,606,823,125	0	5,606,823,125
Conway	1,817,161,495	835,114,374	2,652,275,869	0	2,652,275,869
Cornish	198,596,337	46,607,871	245,204,208	0	245,204,208
Crawford's Purchase	230,230	45,826	276,056	0	276,056
Croydon	117,755,940	10,117,831	127,873,771	0	127,873,771
Cutt's Grant	0	0	0	0	0
Dalton	84,674,595	44,552,444	129,227,039	0	129,227,039
Danbury	168,571,630	6,969,434	175,541,064	0	175,541,064
Danville	579,548,714	45,622,122	625,170,836	0	625,170,836
Deerfield	782,673,603	136,752,076	919,425,679	0	919,425,679
Deering	246,714,475	61,010,664	307,725,139	0	307,725,139
Derry	3,699,838,976	1,019,165,665	4,719,004,641	0	4,719,004,641
Dix's Grant	1,072,502	194,707	1,267,209	0	1,267,209
Dixville	8,649,847	24,436,270	33,086,117	0	33,086,117
Dorchester	45,245,310	16,102,240	61,347,550	0	61,347,550
Dover	4,589,317,030	453,820,277	5,043,137,307	0	5,043,137,307
Dublin	278,787,570	45,948,875	324,736,445	0	324,736,445
Dummer	101,947,605	2,650,998	104,598,603	0	104,598,603
Dunbarton	400,371,429	118,106,546	518,477,975	0	518,477,975
Durham	1,265,232,333	496,823,017	1,762,055,350	0	1,762,055,350
East Kingston	401,314,666	87,436,828	488,751,494	0	488,751,494
Easton	76,963,510	28,812,724	105,776,234	0	105,776,234
Eaton	143,226,973	6,553,809	149,780,782	0	149,780,782
Effingham	213,219,276	58,137,596	271,356,872	0	271,356,872
Ellsworth	19,452,572	1,770,942	21,223,514	0	21,223,514
Enfield	606,640,319	217,412,905	824,053,224	0	824,053,224
Epping	951,925,300	262,131,732	1,214,057,032	0	1,214,057,032
Epsom	515,895,445	139,253,920	655,149,365	0	655,149,365
Errol	90,585,368	33,841,239	124,426,607	0	124,426,607
Erving's Location	60,432	8,950	69,382	0	69,382
Exeter	2,322,324,298	584,196,613	2,906,520,911	0	2,906,520,911
Farmington	574,308,142	190,173,915	764,482,057	0	764,482,057
Fitzwilliam	295,475,152	106,959,361	402,434,513	0	402,434,513
Francestown	220,277,400	58,648,395	278,925,795	0	278,925,795
Franconia	414,995,423	18,821,526	433,816,949	0	433,816,949
Franklin	704,274,415	238,369,030	942,643,445	0	942,643,445
Freedom	658,128,874	226,134,108	884,262,982	0	884,262,982
Fremont	543,294,555	165,851,186	709,145,741	0	709,145,741

MUNICIPAL AND PROPERTY DIVISION
2021 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
Gilford	2,585,634,570	326,024,912	2,911,659,482	0	2,911,659,482
Gilmanton	554,703,400	167,134,789	721,838,189	0	721,838,189
Gilsum	72,862,304	11,913,287	84,775,591	0	84,775,591
Goffstown	1,761,340,800	715,755,347	2,477,096,147	0	2,477,096,147
Gorham	260,604,118	86,357,905	346,962,023	0	346,962,023
Goshen	83,086,531	21,629,777	104,716,308	0	104,716,308
Grafton	141,551,894	31,776,500	173,328,394	0	173,328,394
Grantham	544,064,165	162,393,935	706,458,100	0	706,458,100
Greenfield	173,350,426	44,493,369	217,843,795	0	217,843,795
Greenland	883,454,800	316,803,128	1,200,257,928	0	1,200,257,928
Green's Grant	8,085,010	1,609,246	9,694,256	0	9,694,256
Greenville	120,145,055	50,459,421	170,604,476	0	170,604,476
Groton	106,714,264	2,382,683	109,096,947	0	109,096,947
Hadley's Purchase	0	0	0	0	0
Hale's Location	81,214,400	15,469,409	96,683,809	0	96,683,809
Hampstead	1,351,856,570	374,640,524	1,726,497,094	0	1,726,497,094
Hampton	3,881,094,800	1,266,227,058	5,147,321,858	0	5,147,321,858
Hampton Falls	502,053,749	160,208,659	662,262,408	0	662,262,408
Hancock	294,800,306	26,230,979	321,031,285	0	321,031,285
Hanover	2,679,653,219	189,241,832	2,868,895,051	0	2,868,895,051
Harrisville	209,008,521	113,326,614	322,335,135	0	322,335,135
Hart's Location	20,988,093	3,025,320	24,013,413	0	24,013,413
Haverhill	413,782,233	47,668,905	461,451,138	0	461,451,138
Hebron	400,512,067	6,095,889	406,607,956	0	406,607,956
Henniker	482,757,197	170,974,033	653,731,230	0	653,731,230
Hill	95,518,279	29,050,164	124,568,443	0	124,568,443
Hillsborough	605,401,180	188,704,061	794,105,241	0	794,105,241
Hinsdale	352,612,232	155,246,808	507,859,040	0	507,859,040
Holderness	976,339,156	104,765,833	1,081,104,989	0	1,081,104,989
Hollis	1,424,960,319	545,742,610	1,970,702,929	0	1,970,702,929
Hooksett	2,077,826,376	692,544,638	2,770,371,014	0	2,770,371,014
Hopkinton	803,532,606	191,841,846	995,374,452	0	995,374,452
Hudson	3,254,648,120	1,197,637,717	4,452,285,837	0	4,452,285,837
Jackson	473,532,439	156,898,867	630,431,306	0	630,431,306
Jaffrey	551,426,677	183,510,739	734,937,416	0	734,937,416
Jefferson	164,156,619	10,409,650	174,566,269	0	174,566,269
Keene	2,253,023,420	138,665,378	2,391,688,798	0	2,391,688,798
Kensington	404,786,901	114,741,056	519,527,957	0	519,527,957
Kilkenny	26,000	5,175	31,175	0	31,175
Kingston	863,772,238	287,876,398	1,151,648,636	0	1,151,648,636
Laconia	2,595,815,863	689,954,224	3,285,770,087	0	3,285,770,087
Lancaster	282,816,032	100,783,698	383,599,730	0	383,599,730
Landaff	60,387,413	905,730	61,293,143	0	61,293,143
Langdon	73,535,082	1,786,088	75,321,170	0	75,321,170

MUNICIPAL AND PROPERTY DIVISION
2021 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
Lebanon	2,304,385,724	498,886,511	2,803,272,235	0	2,803,272,235
Lee	738,971,151	25,975,721	764,946,872	0	764,946,872
Lempster	128,087,703	32,332,739	160,420,442	0	160,420,442
Lincoln	1,251,370,024	34,722,685	1,286,092,709	0	1,286,092,709
Lisbon	120,837,118	67,095,785	187,932,903	0	187,932,903
Litchfield	1,215,624,089	234,937,409	1,450,561,498	0	1,450,561,498
Littleton	741,371,526	171,425,001	912,796,527	0	912,796,527
Livermore	136,600	0	136,600	0	136,600
Londonderry	5,122,325,821	427,202,226	5,549,528,047	0	5,549,528,047
Loudon	710,515,483	68,368,922	778,884,405	0	778,884,405
Low & Burbank's Grant	0	0	0	0	0
Lyman	76,094,234	22,009,937	98,104,171	0	98,104,171
Lyme	412,543,300	48,596,921	461,140,221	0	461,140,221
Lyndeborough	214,987,197	47,634,753	262,621,950	0	262,621,950
Madbury	306,863,410	77,069,765	383,933,175	0	383,933,175
Madison	598,638,525	219,830,813	818,469,338	0	818,469,338
Manchester	13,259,818,209	727,315,295	13,987,133,504	0	13,987,133,504
Marlborough	217,330,501	11,872,009	229,202,510	0	229,202,510
Marlow	74,429,260	12,678,802	87,108,062	0	87,108,062
Martin's Location	295,500	58,817	354,317	0	354,317
Mason	212,673,525	27,556,053	240,229,578	0	240,229,578
Meredith	2,334,265,231	957,760,011	3,292,025,242	0	3,292,025,242
Merrimack	4,928,800,463	210,705,303	5,139,505,766	0	5,139,505,766
Middleton	187,898,361	124,586,524	312,484,885	0	312,484,885
Milan	153,426,148	37,466,263	190,892,411	0	190,892,411
Milford	2,059,181,112	138,397,578	2,197,578,690	0	2,197,578,690
Millsfield	8,909,070	86,317,916	95,226,986	0	95,226,986
Milton	505,644,660	237,523,942	743,168,602	0	743,168,602
Monroe	425,166,221	157,070,835	582,237,056	0	582,237,056
Mont Vernon	323,039,649	135,670,273	458,709,922	0	458,709,922
Moultonborough	3,944,997,576	728,944,915	4,673,942,491	0	4,673,942,491
Nashua	10,468,538,339	4,703,234,996	15,171,773,335	0	15,171,773,335
Nelson	164,678,922	(9,573,329)	155,105,593	0	155,105,593
New Boston	931,550,992	36,732,512	968,283,504	0	968,283,504
New Castle	1,072,491,781	43,524,187	1,116,015,968	0	1,116,015,968
New Durham	602,968,777	143,065,649	746,034,426	0	746,034,426
New Hampton	343,287,181	161,937,198	505,224,379	0	505,224,379
New Ipswich	494,177,245	148,175,937	642,353,182	0	642,353,182
New London	1,286,292,838	417,291,969	1,703,584,807	0	1,703,584,807
Newbury	1,096,207,061	4,399,348	1,100,606,409	0	1,100,606,409
Newfields	305,957,796	83,749,420	389,707,216	0	389,707,216
Newington	972,679,455	229,628,380	1,202,307,835	0	1,202,307,835
Newmarket	995,485,671	383,231,554	1,378,717,225	0	1,378,717,225
Newport	446,319,460	194,483,651	640,803,111	0	640,803,111

MUNICIPAL AND PROPERTY DIVISION
2021 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
Newton	654,543,077	212,345,554	866,888,631	0	866,888,631
North Hampton	1,208,389,893	451,428,437	1,659,818,330	0	1,659,818,330
Northfield	352,595,815	176,585,539	529,181,354	0	529,181,354
Northumberland	129,590,294	82,364,829	211,955,123	0	211,955,123
Northwood	705,540,872	193,015,290	898,556,162	0	898,556,162
Nottingham	820,589,403	182,255,357	1,002,844,760	0	1,002,844,760
Odell	2,310,995	445,575	2,756,570	0	2,756,570
Orange	36,729,806	630,132	37,359,938	0	37,359,938
Orford	157,411,931	23,611,929	181,023,860	0	181,023,860
Ossipee	789,077,518	272,698,577	1,061,776,095	0	1,061,776,095
Pelham	2,639,049,740	(10,513,002)	2,628,536,738	0	2,628,536,738
Pembroke	789,709,047	227,718,442	1,017,427,489	0	1,017,427,489
Peterborough	919,803,788	60,717,812	980,521,600	0	980,521,600
Piermont	131,004,930	(4,614,478)	126,390,452	0	126,390,452
Pinkham's Grant	3,011,030	599,317	3,610,347	0	3,610,347
Pittsburg	299,302,143	154,717,329	454,019,472	0	454,019,472
Pittsfield	353,079,254	69,043,709	422,122,963	0	422,122,963
Plainfield	313,105,648	108,360,785	421,466,433	0	421,466,433
Plaistow	1,361,320,869	71,644,908	1,432,965,777	0	1,432,965,777
Plymouth	497,548,411	135,327,759	632,876,170	0	632,876,170
Portsmouth	6,425,834,917	1,656,968,613	8,082,803,530	0	8,082,803,530
Randolph	77,342,820	14,489,608	91,832,428	0	91,832,428
Raymond	1,330,345,509	101,644,654	1,431,990,163	0	1,431,990,163
Richmond	108,868,284	30,738,304	139,606,588	0	139,606,588
Rindge	713,449,721	220,084,672	933,534,393	0	933,534,393
Rochester	2,890,951,889	1,042,005,610	3,932,957,499	0	3,932,957,499
Rollinsford	293,496,951	103,057,787	396,554,738	0	396,554,738
Roxbury	24,852,742	1,982,171	26,834,913	0	26,834,913
Rumney	200,266,649	127,633,655	327,900,304	0	327,900,304
Rye	2,208,227,800	987,449,472	3,195,677,272	0	3,195,677,272
Salem	6,482,231,810	384,531,821	6,866,763,631	0	6,866,763,631
Salisbury	154,331,044	66,405,941	220,736,985	0	220,736,985
Sanbornton	535,708,122	209,898,314	745,606,436	0	745,606,436
Sandown	688,489,880	312,181,204	1,000,671,084	0	1,000,671,084
Sandwich	452,569,382	147,278,930	599,848,312	0	599,848,312
Sargent's Purchase	1,888,530	375,894	2,264,424	0	2,264,424
Seabrook	3,310,926,800	264,586,860	3,575,513,660	0	3,575,513,660
Second College Grant	1,557,508	266,198	1,823,706	0	1,823,706
Sharon	57,926,860	6,990,349	64,917,209	0	64,917,209
Shelburne	87,600,481	261,775	87,862,256	0	87,862,256
Somersworth	1,121,792,195	348,421,046	1,470,213,241	0	1,470,213,241
South Hampton	172,784,190	32,356,793	205,140,983	0	205,140,983
Springfield	239,846,936	67,355,842	307,202,778	0	307,202,778
Stark	77,532,993	11,847,187	89,380,180	0	89,380,180

MUNICIPAL AND PROPERTY DIVISION
2021 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
Stewartstown	111,314,311	34,870,983	146,185,294	0	146,185,294
Stoddard	297,665,750	97,888,538	395,554,288	0	395,554,288
Strafford	704,578,000	70,339,326	774,917,326	0	774,917,326
Stratford	101,408,522	4,478,937	105,887,459	0	105,887,459
Stratham	1,620,796,769	360,546,971	1,981,343,740	0	1,981,343,740
Success	12,345,648	2,416,244	14,761,892	0	14,761,892
Sugar Hill	166,497,979	107,929,875	274,427,854	0	274,427,854
Sullivan	64,533,669	16,799,280	81,332,949	0	81,332,949
Sunapee	1,472,902,842	425,018,241	1,897,921,083	0	1,897,921,083
Surry	85,873,997	29,162,578	115,036,575	0	115,036,575
Sutton	321,595,890	107,961,628	429,557,518	0	429,557,518
Swanzy	641,140,861	170,069,206	811,210,067	0	811,210,067
Tamworth	401,977,901	172,363,324	574,341,225	0	574,341,225
Temple	164,543,255	52,310,625	216,853,880	0	216,853,880
Thompson & Meserve's Purchase	6,293,500	1,252,663	7,546,163	0	7,546,163
Thornton	441,265,514	116,469,135	557,734,649	0	557,734,649
Tilton	645,043,192	273,553,123	918,596,315	0	918,596,315
Troy	132,145,633	57,663,981	189,809,614	0	189,809,614
Tuftonboro	1,216,591,134	484,663,657	1,701,254,791	0	1,701,254,791
Unity	135,431,064	39,204,180	174,635,244	0	174,635,244
Wakefield	1,145,253,926	610,945,054	1,756,198,980	0	1,756,198,980
Walpole	439,248,688	149,945,225	589,193,913	0	589,193,913
Warner	329,256,671	95,161,323	424,417,994	0	424,417,994
Warren	109,904,842	10,809,623	120,714,465	0	120,714,465
Washington	244,741,712	97,799,231	342,540,943	0	342,540,943
Waterville Valley	333,664,595	104,212,018	437,876,613	0	437,876,613
Weare	1,264,666,656	37,721,392	1,302,388,048	0	1,302,388,048
Webster	237,196,060	97,181,739	334,377,799	0	334,377,799
Wentworth	131,219,365	(259,415)	130,959,950	0	130,959,950
Wentworth's Location	7,818,236	1,540,109	9,358,345	0	9,358,345
Westmoreland	198,960,842	5,467,882	204,428,724	0	204,428,724
Whitefield	238,305,061	70,220,457	308,525,518	0	308,525,518
Wilmot	224,236,120	55,169,688	279,405,808	0	279,405,808
Wilton	556,828,156	17,179,450	574,007,606	0	574,007,606
Winchester	347,456,574	79,068,472	426,525,046	0	426,525,046
Windham	3,100,120,674	925,992,328	4,026,113,002	0	4,026,113,002
Windsor	36,562,221	(1,728,762)	34,833,459	0	34,833,459
Wolfeboro	2,393,557,637	734,881,457	3,128,439,094	0	3,128,439,094
Woodstock	289,910,265	106,626,767	396,537,032	0	396,537,032
State Totals	214,056,080,961	48,675,902,600	262,731,983,561	0	262,731,983,561

2021

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 2021 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes.

The full value rates are ranked in ascending order from lowest to highest (1-227 for 2021). 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 2021 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
2021 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2021 Modified Local Assessed Valuation	2021 Total Equalized Valuation Including Utilities and Railroad	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	Rank
Atkinson & Gilmanton	846,943	996,035	0.00	83.4	0.00	N/A
Bean's Grant	0	0	0.00	83.4	0.00	N/A
Bean's Purchase	0	0	0.00	83.4	0.00	N/A
Chandler's Purchase	39,550	47,422	0.00	83.4	0.00	N/A
Crawford's Purchase	230,230	276,056	0.00	83.4	0.00	N/A
Cutt's Grant	0	0	0.00	83.4	0.00	N/A
Dix's Grant	1,072,502	1,267,209	0.00	83.4	0.00	N/A
Hadley's Purchase	0	0	0.00	83.4	0.00	N/A
Kilkenny	26,000	31,175	0.00	83.4	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	83.4	0.00	N/A
Martin's Location	295,500	354,317	0.00	83.4	0.00	N/A
Sargent's Purchase	1,888,530	2,264,424	0.00	83.4	0.00	N/A
Second College Grant	1,557,508	1,823,706	0.00	83.4	0.00	N/A
Millsfield	8,909,070	95,226,986	6.37	83.4	0.59	1
Dixville	8,649,847	33,091,227	6.27	83.4	1.63	2
Thomson & Meserve's Purchase	6,293,500	7,992,632	2.76	83.4	2.16	3
Hale's Location	81,214,400	96,730,763	3.51	84.0	2.94	4
Cambridge	9,541,027	11,389,277	3.73	83.4	3.08	5
Erving's Location	60,432	69,382	5.07	83.4	4.41	6
Groton	106,714,264	207,437,078	8.97	97.8	4.46	7
New Castle	1,072,491,781	1,116,015,968	4.78	96.1	4.59	8
Success	12,345,648	15,534,238	6.07	83.4	4.81	9
Odell	2,310,995	3,450,091	7.39	83.4	4.95	10
Green's Grant	8,085,010	9,776,092	6.68	83.4	5.49	11
Bartlett	1,082,827,567	1,758,884,640	9.53	61.6	5.85	12
Moultonborough	3,944,997,576	4,680,123,535	6.98	84.4	5.87	13
Bridgewater	454,066,000	636,591,869	8.27	71.3	5.88	14
Hebron	400,512,067	415,788,143	6.52	98.5	6.26	15
Rye	2,208,227,800	3,199,642,143	10.22	69.1	7.03	16
Tuftonboro	1,216,591,134	1,701,257,448	10.08	71.5	7.19	17
Newington	972,679,455	1,204,627,731	9.98	80.9	7.51	18
Wentworth's Location	7,818,236	9,369,200	9.20	83.4	7.64	19
Wakefield	1,145,253,926	1,756,887,702	12.34	65.2	8.02	20
Freedom	658,128,874	884,262,982	10.85	74.4	8.06	21
Jackson	473,532,439	631,597,360	11.26	75.1	8.43	22
Monroe	425,166,221	582,237,056	13.11	73.0	8.46	23
Hart's Location	20,988,093	24,365,706	9.93	87.4	8.51	24
Chatham	60,967,336	79,398,357	11.33	77.8	8.66	25
Easton	76,963,510	106,308,229	12.26	72.7	8.85	26
Pinkham's Grant	3,011,030	5,245,377	16.08	83.4	9.10	27
Center Harbor	441,297,451	720,963,148	15.27	61.2	9.33	28
Windsor	36,562,221	34,833,459	8.94	105.0	9.36	29
Alton	2,183,117,632	2,630,566,834	11.38	83.0	9.42	30

MUNICIPAL AND PROPERTY DIVISION
2021 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2021 Modified Local Assessed Valuation	2021 Total Equalized Valuation Including Utilities and Railroad	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	Rank
Meredith	2,334,265,231	3,304,910,548	13.43	70.9	9.46	31
Albany	132,348,013	168,991,487	12.40	79.2	9.66	32
Errol	90,585,368	126,218,134	13.86	72.7	9.82	33
Madison	598,638,525	820,046,748	13.77	73.1	9.99	34
Pittsburg	299,302,143	460,069,505	15.56	65.7	10.06	35
Holderness	976,339,156	1,081,105,979	11.31	90.3	10.18	36
Lincoln	1,251,370,024	1,288,529,539	10.54	97.3	10.20	37
Wolfeboro	2,393,557,637	3,131,191,423	13.67	76.5	10.43	38
Sunapee	1,472,902,842	1,897,921,083	13.63	77.6	10.55	39
Eaton	143,226,973	149,780,782	11.15	95.6	10.65	40
Clarksville	47,779,454	84,740,357	18.98	60.4	10.66	41
Carroll	366,475,529	645,263,172	19.13	57.0	10.84	42
Sandwich	452,569,382	600,795,507	14.47	75.4	10.85	43
Gilford	2,585,634,570	2,914,073,079	12.28	88.8	10.88	44
Columbia	93,416,151	125,600,635	15.31	74.2	10.94	45
Conway	1,817,161,495	2,653,677,109	16.34	68.5	11.10	46
Newbury	1,096,207,061	1,103,195,988	11.38	99.6	11.30	47
Tilton	645,043,192	918,954,410	16.36	70.2	11.38	48
Harrisville	209,008,521	322,601,375	17.61	64.8	11.39	49
New London	1,286,292,838	1,703,584,807	15.39	75.5	11.58	50
Portsmouth	6,425,834,917	8,166,077,195	15.03	79.5	11.73	51
Hampton	3,881,094,800	5,147,321,858	15.84	75.4	11.80	52
Waterville Valley	333,664,595	439,353,648	15.66	76.2	11.88	53
North Hampton	1,208,389,893	1,659,818,330	16.57	72.8	11.94	54
Northwood	705,540,872	899,373,418	15.47	78.5	11.96	55
Seabrook	3,310,926,800	3,575,513,660	13.73	92.6	12.04	56
Atkinson	1,549,726,443	1,557,517,007	12.36	99.5	12.25	57
Franconia	414,995,423	434,700,229	12.95	95.6	12.33	58
Stoddard	297,665,750	395,610,538	16.57	75.2	12.41	59
New Hampton	343,287,181	507,098,069	18.74	67.9	12.52	60
Randolph	77,342,820	93,079,431	15.46	84.2	12.58	61
Ellsworth	19,452,572	21,625,182	14.32	91.6	12.84	62
Benton	26,306,646	34,722,800	17.26	77.5	12.99	63
Croydon	117,755,940	127,873,771	14.22	92.0	13.00	64
Sanbornton	535,708,122	747,013,568	18.38	71.8	13.14	65
Sugar Hill	166,497,979	274,427,854	22.05	60.6	13.35	66
Auburn	888,674,630	1,193,449,445	18.14	75.9	13.45	67
Ossipee	789,077,518	1,061,976,127	18.33	74.3	13.53	68
Greenland	883,454,800	1,200,327,257	18.72	73.6	13.69	69
Woodstock	289,910,265	398,866,218	19.00	73.1	13.73	70
Northfield	352,595,815	534,205,180	22.21	66.6	14.23	71
Windham	3,100,120,674	4,026,771,141	18.62	77.0	14.27	72
Bristol	559,896,618	788,413,094	20.21	71.2	14.28	73
Kensington	404,786,901	519,527,957	18.72	77.9	14.36	74

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Municipality	2021 Modified Local Assessed Valuation	2021 Total Equalized Valuation Including Utilities and Railroad	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	Rank
New Durham	602,968,777	746,034,426	17.86	80.8	14.39	75
Brookfield	128,726,821	157,809,177	17.72	81.5	14.41	76
Dummer	101,947,605	104,632,281	16.07	84.8	14.41	76
Rumney	200,266,649	328,420,109	23.84	61.0	14.43	77
Littleton	741,371,526	1,161,407,411	23.06	81.2	14.49	78
Laconia	2,595,815,863	3,316,220,628	18.86	79.0	14.57	79
Lyman	76,094,234	98,104,171	19.22	77.3	14.81	80
Salem	6,482,231,810	6,871,735,418	15.98	94.4	15.00	81
Stratham	1,620,796,769	1,981,353,871	18.52	81.8	15.06	82
Hanover	2,679,653,219	2,870,474,277	16.27	93.4	15.15	83
Candia	530,999,748	675,473,167	19.55	78.6	15.15	83
Bedford	4,837,230,876	5,374,110,890	17.14	90.1	15.17	84
Lempster	128,087,703	198,583,909	23.76	79.7	15.24	85
Tamworth	401,977,901	579,098,117	22.14	69.9	15.25	86
Litchfield	1,215,624,089	1,452,191,067	18.44	83.8	15.28	87
Dalton	84,674,595	137,953,072	25.15	65.4	15.33	88
Milton	505,644,660	744,077,153	22.86	68.0	15.37	89
Springfield	239,846,936	307,669,763	19.83	78.0	15.39	90
Shelburne	87,600,481	88,607,689	16.25	99.7	15.54	91
Webster	237,196,060	336,470,394	22.29	70.9	15.57	92
Hudson	3,254,648,120	4,453,139,078	21.67	73.1	15.60	93
Nashua	10,468,538,339	15,188,910,975	23.22	69.0	15.64	94
Newton	654,543,077	866,938,288	20.90	75.5	15.67	95
Nottingham	820,589,403	1,003,121,708	19.42	81.8	15.68	96
Deerfield	782,673,603	919,510,827	18.80	85.1	15.80	97
Kingston	863,772,238	1,151,688,253	21.28	75.0	15.81	98
Hampton Falls	502,053,749	662,884,049	21.12	75.8	15.84	99
Pelham	2,639,049,740	2,630,982,604	15.96	100.4	15.95	100
Newfields	305,957,796	389,746,149	20.55	78.5	15.95	100
Washington	244,741,712	342,709,570	22.43	71.4	15.98	101
Nelson	164,678,922	155,325,304	15.21	106.2	16.07	102
Chester	751,217,374	946,014,946	20.84	79.4	16.14	103
Salisbury	154,331,044	223,968,186	23.75	69.8	16.16	104
Warren	109,904,842	121,294,619	18.12	91.0	16.18	105
Chesterfield	612,467,710	724,786,969	19.01	84.7	16.24	106
Middleton	187,898,361	312,484,885	27.46	60.1	16.26	107
Campton	449,285,398	683,490,641	24.97	65.8	16.27	108
Dorchester	45,245,310	61,383,018	22.16	73.4	16.28	109
Hollis	1,424,960,319	1,970,705,675	22.70	72.3	16.30	110
Merrimack	4,928,800,463	5,140,096,931	17.17	95.9	16.33	111
Thornton	441,265,514	558,294,810	20.77	79.1	16.35	112
Barnstead	618,566,330	825,578,027	21.96	74.9	16.38	113
Hooksett	2,077,826,376	2,770,520,004	22.22	75.0	16.39	114
Manchester	13,259,818,209	14,044,461,160	17.68	94.8	16.48	115

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Municipality	2021 Modified Local Assessed Valuation	2021 Total Equalized Valuation Including Utilities and Railroad	2021 Local Tax Rate	2021 Equalization Ratio	Full Value Tax Rate	Rank
Andover	319,322,249	398,479,178	20.91	80.1	16.54	116
Londonderry	5,122,325,821	5,591,606,381	18.38	92.3	16.55	117
South Hampton	172,784,190	205,143,414	19.93	84.2	16.56	118
Weare	1,264,666,656	1,304,803,635	17.20	97.1	16.57	119
Jefferson	164,156,619	174,804,444	17.82	94.0	16.62	120
Milan	153,426,148	191,300,660	21.08	80.2	16.64	121
Stark	77,532,993	90,353,644	19.92	86.7	16.75	122
Strafford	704,578,000	774,917,326	18.46	90.9	16.75	122
Wilmot	224,236,120	279,463,989	21.14	80.2	16.89	123
Franklin	704,274,415	944,868,951	23.21	74.7	16.90	124
Rindge	713,449,721	934,332,997	22.65	76.4	16.94	125
Raymond	1,330,345,509	1,432,571,817	18.51	92.9	16.96	126
New Ipswich	494,177,245	642,357,393	22.22	76.9	16.97	127
Fremont	543,294,555	709,145,741	22.32	76.6	17.01	128
Farmington	574,308,142	766,078,238	23.37	75.1	17.11	129
Danbury	168,571,630	175,541,064	18.00	96.0	17.22	130
Loudon	710,515,483	784,518,605	19.20	91.2	17.25	131
Bethlehem	287,026,905	409,335,797	24.79	70.4	17.26	132
Rochester	2,890,951,889	3,993,154,782	24.65	73.5	17.31	133
Chichester	331,029,196	437,719,903	23.10	75.6	17.34	134
Brentwood	722,404,449	921,291,902	22.24	78.4	17.35	135
Epping	951,925,300	1,218,722,145	22.42	78.4	17.36	136
Greenville	120,145,055	172,897,335	25.15	70.4	17.38	137
Acworth	120,657,600	158,509,549	22.93	75.9	17.40	138
Goffstown	1,761,340,800	2,477,515,368	24.82	71.1	17.42	139
Belmont	747,898,507	1,132,497,557	26.67	66.1	17.44	140
Mason	212,673,525	240,244,985	19.84	88.5	17.49	141
Bath	149,327,704	168,535,971	20.08	93.2	17.56	142
Effingham	213,219,276	271,477,032	22.49	78.5	17.60	143
Grantham	544,064,165	706,458,100	22.92	77.0	17.60	143
Hampstead	1,351,856,570	1,728,882,958	22.75	78.3	17.62	144
Surry	85,873,997	118,704,310	24.52	74.6	17.67	145
New Boston	931,550,992	968,290,521	18.50	96.2	17.70	146
Temple	164,543,255	216,876,925	23.41	75.8	17.70	146
Barrington	1,402,245,160	1,528,161,686	19.50	91.8	17.72	147
Stratford	101,408,522	106,550,561	19.28	95.7	17.80	148
Deering	246,714,475	307,738,286	22.56	80.1	17.80	148
Dunbarton	400,371,429	522,283,549	23.41	77.2	17.81	149
Plaistow	1,361,320,869	1,433,023,181	18.96	95.0	17.82	150
Rollinsford	293,496,951	399,032,581	24.38	74.0	17.84	151
Antrim	264,340,911	382,434,078	26.07	70.8	17.85	152
Stewartstown	111,314,311	146,242,253	23.87	76.0	17.88	153
Walpole	439,248,688	619,024,359	25.43	74.5	17.94	154
Enfield	606,640,319	824,053,224	25.11	73.6	17.94	154

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East Kingston	401,314,666	488,798,971	22.01	82.1	17.94	154
Gilmanton	554,703,400	721,956,877	23.50	76.8	17.97	155
Lyndeborough	214,987,197	262,622,425	22.10	81.8	17.98	156
Ashland	254,497,678	387,010,889	27.47	65.9	18.00	157
Sutton	321,595,890	429,558,920	24.16	74.8	18.02	158
Alexandria	289,665,358	299,526,883	18.82	96.8	18.08	159
Landaff	60,387,413	61,428,980	18.49	98.5	18.12	160
Richmond	108,868,284	139,606,588	23.45	77.9	18.13	161
Cornish	198,596,337	245,700,863	22.71	80.8	18.23	162
Exeter	2,322,324,298	2,908,870,262	24.01	79.9	18.28	163
Sullivan	64,533,669	81,332,949	23.49	79.2	18.44	164
Epsom	515,895,445	656,354,277	23.64	78.7	18.50	165
Pembroke	789,709,047	1,019,750,352	24.00	77.6	18.52	166
Danville	579,548,714	625,170,933	20.20	92.7	18.55	167
Wilton	556,828,156	574,323,487	19.22	97.0	18.56	168
Fitzwilliam	295,475,152	402,470,736	25.83	73.4	18.63	169
Milford	2,059,181,112	2,200,422,372	20.15	93.7	18.72	170
Newmarket	995,485,671	1,380,155,586	26.36	72.2	18.86	171
Derry	3,699,838,976	4,723,465,741	24.76	78.4	18.96	172
Bradford	251,235,908	315,397,672	23.91	79.6	18.98	173
Lancaster	282,816,032	387,578,319	26.19	73.6	19.00	174
Swanzy	641,140,861	813,838,547	24.51	79.0	19.01	175
Dover	4,589,317,030	5,051,014,117	21.70	91.0	19.18	176
Piermont	131,004,930	126,458,668	18.72	103.7	19.31	177
Francestown	220,277,400	278,925,795	24.52	78.9	19.31	177
Hill	95,518,279	126,305,391	25.65	76.6	19.32	178
Durham	1,265,232,333	1,799,956,129	27.91	71.8	19.33	179
Whitefield	238,305,061	311,321,878	25.56	77.2	19.39	180
Plainfield	313,105,648	421,520,919	26.55	74.2	19.42	181
Canterbury	363,147,617	380,272,664	20.51	95.6	19.48	182
Amherst	2,344,377,637	2,546,288,153	21.31	92.1	19.50	183
Sandown	688,489,880	1,000,671,084	28.98	68.8	19.69	184
Westmoreland	198,960,842	204,429,279	20.40	97.3	19.82	185
Gilsum	72,862,304	84,775,591	23.20	85.9	19.84	186
Pittsfield	353,079,254	422,940,688	23.99	83.6	19.85	187
Sharon	57,926,860	64,923,499	22.35	89.1	19.90	188
Hancock	294,800,306	323,312,139	21.96	91.8	19.91	189
Dublin	278,787,570	325,449,717	23.42	85.8	19.94	190
Mont Vernon	323,039,649	458,709,922	28.44	70.4	19.95	191
Jaffrey	551,426,677	734,944,087	27.89	75.0	19.96	192
Goshen	83,086,531	104,739,768	25.29	79.2	19.98	193
Madbury	306,863,410	383,968,500	25.40	79.9	19.99	194
Warner	329,256,671	425,367,609	26.31	77.4	20.13	195
Greenfield	173,350,426	228,272,782	26.80	79.5	20.20	196

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Wentworth	131,219,365	131,080,124	20.38	100.2	20.30	197
Bow	1,302,712,470	1,598,425,798	25.49	81.5	20.32	198
Troy	132,145,633	189,815,276	29.58	69.6	20.41	199
Alstead	194,697,531	220,312,712	23.25	88.3	20.46	200
Allenstown	302,228,030	461,588,272	31.50	65.5	20.46	200
Lisbon	120,837,118	187,932,903	32.43	64.1	20.70	201
Lee	738,971,151	765,244,402	21.77	96.6	20.73	202
Somersworth	1,121,792,195	1,477,860,573	27.53	76.3	20.77	203
Northumberland	129,590,294	214,341,652	35.31	61.0	20.88	204
Marlow	74,429,260	87,241,377	24.71	85.3	21.01	205
Grafton	141,551,894	173,328,394	25.88	81.5	21.04	206
Roxbury	24,852,742	30,365,333	26.04	92.5	21.18	207
Lyme	412,543,300	462,523,294	24.07	89.4	21.19	208
Lebanon	2,304,385,724	2,886,260,516	26.98	82.2	21.24	209
Langdon	73,535,082	75,335,509	21.89	97.6	21.26	210
Bennington	132,181,723	182,770,144	30.34	72.3	21.77	211
Hillsborough	605,401,180	794,346,079	28.92	76.2	21.84	212
Brookline	692,791,072	889,260,490	28.58	77.9	21.98	213
Boscawen	301,060,487	386,372,813	28.38	78.6	22.00	214
Hinsdale	352,612,232	507,913,972	32.65	69.4	22.05	215
Haverhill	413,782,233	463,292,553	24.89	89.6	22.09	216
Unity	135,431,064	174,635,244	28.62	77.4	22.12	217
Berlin	481,048,675	768,328,755	36.54	73.2	22.43	218
Newport	446,319,460	644,896,415	33.00	69.6	22.57	219
Orange	36,729,806	37,517,226	23.35	98.2	22.74	220
Peterborough	919,803,788	984,669,535	25.76	93.8	22.86	221
Concord	5,197,660,692	5,641,808,735	25.12	92.7	22.90	222
Orford	157,411,931	181,186,382	26.46	86.9	22.94	223
Marlborough	217,330,501	229,804,665	24.90	94.8	23.48	224
Henniker	482,757,197	657,499,651	32.56	73.8	23.50	225
Plymouth	497,548,411	635,104,573	30.49	78.6	23.77	226
Hopkinton	803,532,606	1,007,373,582	30.87	80.7	24.10	227
Colebrook	190,693,527	223,953,365	29.32	85.5	24.78	228
Canaan	448,942,710	476,096,446	26.70	94.3	24.96	229
Winchester	347,456,574	428,475,081	31.79	81.4	25.42	230
Gorham	260,604,118	355,591,259	35.60	75.1	25.68	231
Charlestown	346,892,661	399,853,970	31.61	86.9	27.20	232
Keene	2,253,023,420	2,430,594,340	31.28	94.2	28.25	233
Claremont	771,330,954	1,029,771,175	40.98	75.2	29.93	234
State Totals	214,056,080,961	264,083,869,873				