

The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

2021 Annual Report

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Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Carolynn J. Lear
Assistant Commissioner

September 28, 2021

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) 2021 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.

While the State Fiscal Year (FY) 2021 presented some challenges, the DRA worked hard and the Department has a number of accomplishments to be proud of. First, DRA assisted with the administration of multiple grant programs offered through the Governor's Office for Emergency Relief and Recovery (GOFERR), including the Main Street Relief Fund (MSRF), Self Employed Livelihood Fund (SELF) and the Hotels and Lodging Relief Program. In addition to processing and distributing approximately \$390 million, the Collection Division assisted with processing the various program appeals and the Taxpayer Services Division answered numerous questions and requests for assistance from callers into DRA's call center. Second, the Municipal and Property Division assisted municipalities with assessment reviews and provided technical assistance on taxation and finance during a challenging and confusing time for many cities, towns and school districts. A highlight of the work that the Municipal and Property Division performs was the completion of the 2020 tax rate setting process, which was completed a day earlier than the 2019 process despite the many challenges of the COVID-19 pandemic. Last, but not least, the DRA implemented the second of three phases of DRA's new Revenue Information Management System (RIMS), including a new on-line portal called Granite Tax Connect (GTC). The second phase included the Department's largest tax types with the Business Profits Tax, Business Enterprise Tax, Interest and Dividends Tax and the Communications Services Tax. This second rollout was completed on time and on budget and the team, including members of the Administration Unit, Audit Division, Collection Division and Taxpayer Services Division, along with dedicated RIMS project staff, worked hard to ensure a successful rollout despite the pandemic.

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

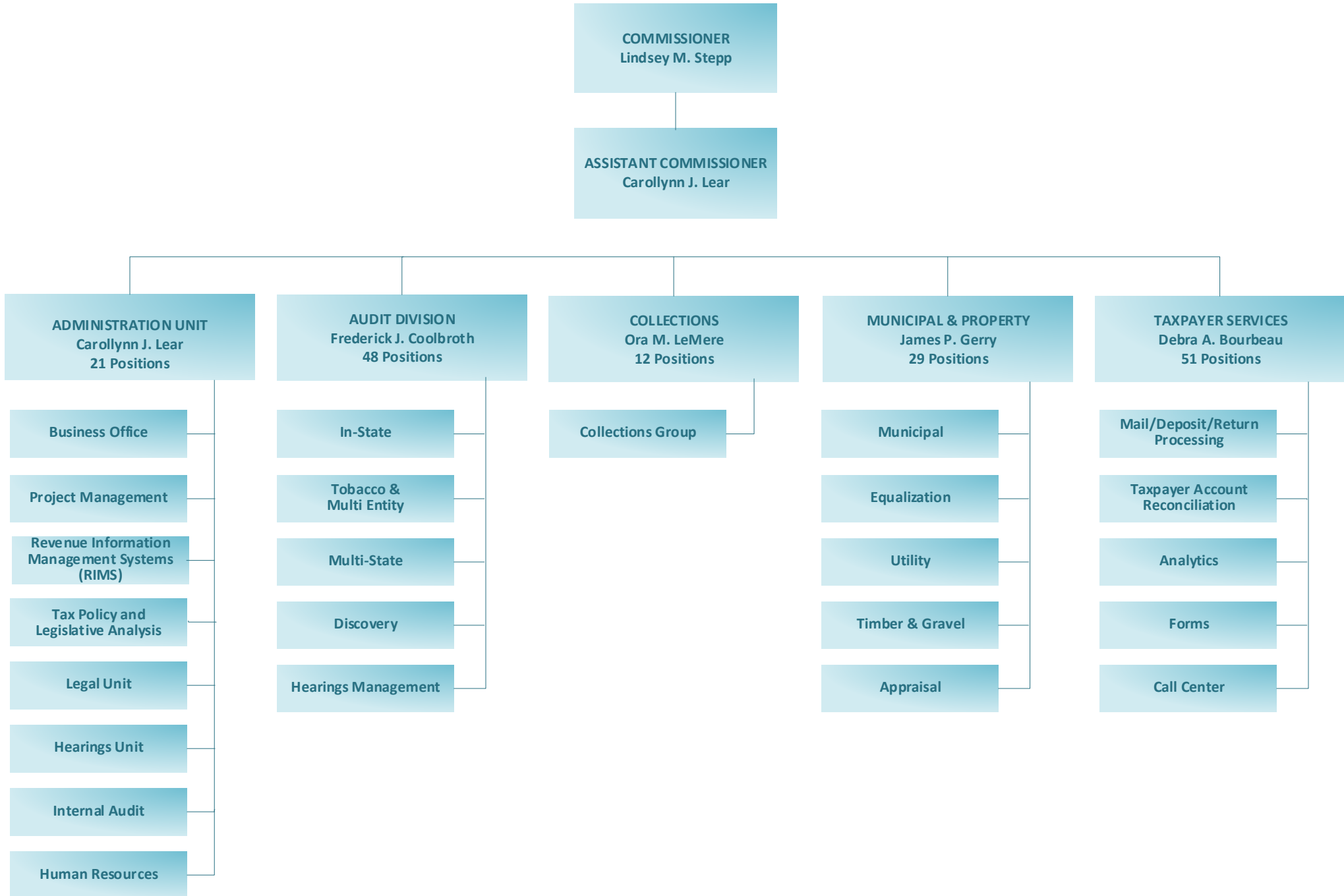
District 2 – Cinde Warmington

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 design, develop, and maintain 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



Rhonda Drouin has a positive attitude that is reflected in all she does. By maintaining a positive attitude, Rhonda is able to solve problems, use active listening skills, and be accessible and honest which allows for a more harmonious work environment. Rhonda chooses to start her day with a positive attitude, which reflects on all staff around her. She strives to create positive working relationships and ensure that she shows everyone around her how important they are to the work of the DRA.

Rhonda has also been a champion of the DRA's Revenue Information Management System (RIMS) technology project. Rhonda has set out to ensure that all her co-workers are as comfortable as possible navigating and working in RIMS. To do this, Rhonda has led daily training sessions and helped train staff on how to navigate work items in RIMS. Rhonda is patient, knowledgeable and encouraging as a coach and instructor.

Throughout the course of the unprecedented COVID-19 pandemic, Rhonda continually made sure that in-office employees in her Division remained safe, followed through on mitigation strategies and kept everyone up to date as communication became available. Rhonda also identified early on in the pandemic that she could serve her peers and the public best by working in-person and asked to return to the DRA office. This is an example of how Rhonda puts service before self. Rhonda was especially inspirational to her team during the busy months of March and April, when some of the worst months of the pandemic coincided with the DRA's busy tax-filing season. Rhonda's positive can-do attitude kept the morale high and helped insure that we would get the job done while staying safe.

The DRA is extremely lucky to have Rhonda Drouin on our team!

SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2021

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%. The BPT is assessed on income from conducting business activity within the state. For multi-state businesses, income is apportioned using a weighted sales factor of two and the standard payroll and property factors. Organizations operating a unitary business must use combined reporting in filing their NH return. Four annual estimate payments are required on liabilities greater than \$200, paid at 25% each. BPT return due dates are consistent with federal return due dates based on the taxpayer's entity type. Business organizations with \$50,000 or less of gross business income from all their activities are not required to file a return (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 144, Laws of 2009, increased the rate from 8% to the current 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 2021 Legislative Session in Review

This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2021 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 3 (Chapter 74) excludes forgiven Paycheck Protection Program (PPP) loans from gross business income under the Business Profits Tax (BPT).

Statute Enacted: RSA 77-A:3-c
Effective Date: June 10, 2021

SB 101 (Chapter 199) increases the minimum gross business income required for filing a BPT return from in excess of \$50,000 to in excess of \$92,000 for taxable periods ending on or after December 31, 2022 and requires the DRA to adjust the threshold biennially based on inflation.

Statute Amended: RSA 77-A:6
Effective Date: July 1, 2021 (applicable to taxable periods ending on or after December 31, 2022)

HB 2 (Chapter 91, Section 106-108) increases the gross business receipts threshold for the Business Enterprise Tax (BET) from \$220,000 to \$250,000 and the enterprise value threshold for the BET from \$111,000 to \$250,000 for taxable periods ending on or after December 31, 2022.

Statute Amended: RSA 77-E:5, I
Effective Date: Effective January 1, 2022 (applicable to taxable periods ending on or after December 31, 2022)

HB 2 (Chapter 91, Section 109-111) reduces the BET rate from 0.6% to 0.55% and the BPT rate from 7.7% to 7.6% for taxable periods ending on or after December 31, 2022.

Statutes Amended: RSA 77-E:2; RSA 77-A:2
Effective Date: June 25, 2021 (applicable to tax periods ending on or after December 31, 2022)

HB 2 (Chapter 91, Sections 115-119) amends the BPT and the BET to limit the amount of any overpayment that a taxpayer may claim as a credit to 500% of the total tax liability for the taxable period for taxable periods ending on or after December 31, 2022; 250% of the total tax liability for the taxable period for taxable periods ending on or after December 31, 2025; and 100% of the total tax liability for the taxable period for taxable periods ending on or after December 31, 2027. The remainder of any overpayment shall be refunded to the taxpayer. Also establishes a commission to study limiting the BPT and BET credit carryover amount.

Statutes Amended: RSA 77-A:7, I(b); RSA 77-E:6, II

Statute Enacted: RSA 77-A:7-b (repealed effective November 1, 2021)

Effective Date: June 25, 2021 (applicable to the taxable periods indicated above)

HB 2 (Chapter 91, Section 469) creates a BET credit of 50% of premiums paid by a sponsoring employer for family medical leave insurance for employees pursuant to RSA 21-I:100.

Statute Enacted: RSA 77-E:3-e

Effective Date: July 1, 2021

HB 324 (Chapter 24, Section 5-6) clarifies the due date of the BPT and BET return for non-profit corporations as consistent with the due date under the Internal Revenue Code.

Statutes Amended: RSA 77-A:6, I; RSA 77-E:5, I

Effective Date: May 6, 2021

INTEREST & DIVIDENDS TAX

HB 2 (Chapter 91, Section 89- 102) phases out the Interest and Dividends (I&D) Tax starting at 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.

Statutes Amended: RSA 77; RSA 14-B:8, III(q); RSA 15-A:5, I(d)(17); RSA 21-J:31; RSA 21-J:33-a; RSA 21-J:46, III; RSA 71-C:4; RSA 77-G; RSA 369-B:5, VI

Statutes Repealed: RSA 21-J:45, I(c); RSA 77; RSA 77-A:4-c, II(c); RSA 77-A:4, I; RSA 195-H:10; RSA 195-K:4; RSA 261:52-a; RSA 391:3

Effective Date: Section 89 effective January 1, 2022 (applicable to the taxable periods noted above); Sections 90-100 effective January 1, 2027 (applicable to the taxable periods noted above)

MEALS & RENTALS TAX

HB 2 (Chapter 91, Section 103-105) reduces the Meals & Rentals (M&R) Tax rate under RSA 78-A from 9% to 8.5% for taxable periods beginning on or after October 1, 2021.

Statute Amended: RSA 78-A:6

Effective Date: Effective June 25, 2021 (applicable to taxable periods beginning on or after October 1, 2021)

HB 15 (Chapter 160) specifies that an “operator” within the meaning of the M&R Tax statute, includes a room facilitator and motor vehicle rental facilitator and that for each occupancy or motor vehicle rental being facilitated by a room or motor vehicle rental facilitator, the facilitator must collect and remit the tax based on the full charge the consumer pays for the room or car rental, including any amounts designated as a fee, service, or other charge.

Statute Amended: RSA 78-A

Effective Date: October 1, 2021

HB 324 (Chapter 24, Section 2-3) clarifies the method of electronically filing the M&R Tax return to reflect the existing methods of electronic filing.

Statute Amended: RSA 78-A:8, I

Statute Repealed: RSA 78-A:3, III

Effective Date: May 6, 2021

MUNICIPAL AND PROPERTY

SB 48 (Chapter 102) provides that the formula used by the DRA and Current Use Board to determine Current Use tax rates shall not be confidential and shall be available to the public.

Statute Amended: RSA 21-J:14, IV

Effective Date: August 30, 2021

SB 52 (Chapter 88) requires city charter exclusions and ordinances that have the effect of overriding a tax cap to require a supermajority vote.

Statutes Amended: RSA 49-B:13, II-a; RSA 49-C:33, I(d); RSA 49-D:3, I(e)

Effective Date: August 20, 2021

SB 87 (Chapter 105, PART III) provides that capital reserve funds may be established and used to make payments under a lease/purchase agreement.

Statute Amended: RSA 35:15, III

Effective Date: August 30, 2021

SB 102 (Chapter 200) PART I expands the Community Revitalization Tax Relief Incentive program to include the construction of one or two family homes or attached multi-family homes with not more than four units in designated residential property revitalization zones. PART II permits cities and towns to adopt a property tax exemption for certain renewable generation and energy storage systems.

Statutes Amended: RSA 21-J:3, XIII; RSA 79-E; RSA 72

Effective Date: October 9, 2021

HB 2 (Chapter 91, Section 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. Further provides that to the extent that this reduction to the education tax rate results in a reduction to any municipality's total education grant pursuant to RSA 198:41 (including all statewide education property tax raised and retained locally), such reduction shall be paid to the municipality by the state and the Governor is authorized to draw a warrant from the education trust fund for such purpose.

Statute Amended: N/A

Effective Date: July 1, 2021 (applicable to the taxable period and fiscal year noted above)

HB 2 (Chapter 91, Section 332) provides that funds received by municipalities from the American Rescue Plan Act of 2021 may be considered unanticipated revenue under RSA 31:95-b and may be accepted and expended pursuant to RSA 31:95-b, II-IV whether or not a municipality has adopted the provisions of RSA 31:95-b.

Statute Amended: N/A

Effective Date: July 1, 2021

HB 2 (Chapter 91, Section 434-436) modifies the operation and funding of the Woodsville Fire District and directs that appropriations to the Woodsville Fire District be appropriated by warrant articles duly voted at each annual Haverhill town meeting. Directs the Woodsville Fire District to complete and submit yearly audit results to the DRA and authorizes the DRA to levy a fine of \$250 for each day of non-compliance beginning June 25, 2022.

Statute Amended: N/A

Effective Date: June 25, 2021

HB 64 (Chapter 31) clarifies that a renewable generation facility's payments in lieu of taxes shall be excluded from a municipality's tax base for purposes of calculating the statewide education property tax.

Statute Amended: RSA 72:74, II

Effective Date: July 1, 2021 (applicable to statewide education property taxes assessed on or after April 1, 2022)

HB 101 (Chapter 162) requires counties to close their books 90 days following the end of the fiscal year unless granted an extension by the Commissioner of the DRA. The Commissioner of the DRA may grant one or more 45-day extensions for cause, and shall notify the chairperson of the county convention of each extension and the reasons for granting the extension.

Statute Amended: RSA 28:3-a

Effective Date: September 28, 2021

HB 152 (Chapter 80) permits the apportionment formula for a cooperative school district to be subject to review five years after an article to continue the current formula was passed.

Statutes Amended: RSA 195:8; RSA 195:18, III(i)

Effective Date: August 17, 2021

HB 154 (Chapter 81, Section 1-2) modifies the definition of "qualifying structure" under the Community Revitalization Property Tax Incentive program to enable municipalities to offer community revitalization property tax incentives for the construction of additional housing in designated housing opportunity zones.

Statute Amended: RSA 79-E

Effective Date: April 1, 2022

HB 243 (Chapter 134) requires that a town or district that uses sub-accounts to budget or track financial data make that data available at the sub-account level for public inspection and to publish statements of estimated expenditures and revenues for the next fiscal year in sub-account detail.

Statute Amended: RSA 32

Effective Date: September 21, 2021

HB 383 (Chapter 15) permits municipalities to apply to the DRA to obtain an adjusted property tax rate in the event of an increase of fifteen percent or more in the amount of property taxes to be raised for the current year as compared to the previous year.

Statutes Amended: RSA 76:15-a, III; RSA 76:15-aa, V(a)

Effective Date: April 1, 2022

HB 411 (Chapter 170) establishes a commission to study the equalization rate used for calculating a property tax abatement. The Commissioner or a designee shall serve on the commission.

Statute Enacted: RSA 76:20-a

Effective Date: July 30, 2021

HB 464 (Chapter 64) repeals the commission to study school funding.

Statute Repealed: RSA 193-E:2-e

Effective Date: June 4, 2021

HB 486 (Chapter 95) amends RSA 198:57 to increase the income limitations for the receipt of a Low & Moderate Income Property Tax Relief (L&M) award as well as the maximum amount of tax relief available to an awardee. The maximum household income that may qualify for an L&M 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.

Statute Amended: RSA 198:57

Effective Date: August 30, 2021 (applicable to statewide education property taxes assessed on or after April 1, 2021)

MISCELLANEOUS

SB 103 (Chapter 201) enacts new RSA Chapter 319-D, State of Emergency Waivers for Out of State Businesses and Employees, which provides that an out-of-state business or an out-of-state employee who is present in the state or conducts operations in the state to perform disaster-related or emergency-related work during a disaster response period shall be deemed to have insufficient presence to require payment of taxes or fees or the submission of tax filings to the state, with the exception of transactional taxes.

Statute Enacted: RSA 319-D

Effective Date: October 9, 2021

SB 143 (Chapter 207, Part VI, Section 3) amends RSA 21-J:14 to permit the DRA to share taxpayer information with an officer or employee of the Insurance Department, pursuant to an agreement for the exchange of information for purposes of sharing information received by the DRA from insurance companies that claim a BET credit against the Insurance Premium Tax.

Statute Amended: RSA 21-J:14

Effective Date: October 9, 2021

HB 2 (Chapter 91, Section 295) modifies the DRA's annual Tax Expenditure Report to eliminate the requirement that the DRA report on the revenue impact of the transition to double weighting the sales apportionment factor and adds the requirement that the DRA report on the revenue impact of the regional career and technical education center tax credit.

Statute Amended: RSA 71-C:2

Effective Date: July 1, 2021

HB 126 (Chapter 33) extends the time for the notice of the execution of a municipal or state tax lien to be given to a mortgagee from 45 to 60 days.

Statute Amended: RSA 80:65

Effective Date: July 16, 2021

HB 306 (Chapter 93) directs the House Ways & Means Committee to consider revenue estimates for the state as frequently as the chair determines is required by changing economic and legislative changes.

Statute Amended: N/A

Effective Date: August 30, 2021

HB 324 (Chapter 24, Section 1 and 4) permits the DRA to suspend interest for up to 30 days following the issuance of a notice of assessment in instances where the notice of assessment is paid within that up to 30 day period. Modifies the DRA's annual Tax Expenditure Report to eliminate the requirement that the DRA report on the revenue impact of the transition to double weighting the sales apportionment factor.

Statutes Amended: RSA 21-J:28; RSA 71-C:2

Effective Date: May 6, 2021

DRA HIGHLIGHTS FY 2021

DRA Revenue Information Management System. During the last fiscal year, the DRA has continued to work hard to ensure that the replacement of the DRA's existing tax administration system with a new Revenue Information Management System (RIMS) is a success. In October 2020 the DRA launched the second of three phases of the new RIMS system for approximately 148,000 taxpayers of the Business Profits Tax, Business Enterprise Tax, Interest & Dividends Tax, and Communications Services Tax. One of the most exciting aspects of the RIMS project is the new online user portal, Granite Tax Connect (GTC). GTC allows taxpayers and practitioners to complete tasks online, such as file taxes electronically, schedule automated online payments, view correspondence from NHDRA, check on the status of returns, payments, web requests, and more. Learn more about the project on page 37.

COVID-19 Relief Programs. Some of the most rewarding work the DRA has done over the last year relates to our administration of the Main Street Relief Fund, Self Employed Livelihood Fund, and the Hotels and Lodging Relief Program. Combined, these programs distributed nearly \$390 million to nearly 12,000 New Hampshire businesses and self-employed individuals to assist them during the COVID-19 pandemic.

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 2021 Legislative Session, the DRA sought sponsorship of two pieces of legislation. HB 324 clarifies the due date of the Business Profits Tax and Business Enterprise Tax return for non-profit corporations as being consistent with the due date for non-profit corporations under the Internal Revenue Code, clarifies the method of electronically filing the Meals & Rentals Tax return to reflect the existing methods of electronic filing, permits the DRA to suspend interest for up to 30 days following the issuance of a notice of assessment in instances where the notice of assessment is paid within that up to 30 day period, and modifies the DRA's annual Tax Expenditure Report to eliminate the requirement that the DRA report on the revenue impact of the transition to double weighting the sales apportionment factor. HB 383 permits municipalities to apply to the DRA to obtain an adjusted property tax rate in the event of an increase of fifteen percent or more in the amount of property taxes to be raised for the current year as compared to the previous year. The DRA is pleased to report that both bills were passed by the NH General Court and signed into law by Governor Sununu.

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



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The Legal Bureau

The Office of Revenue Counsel (the Legal Bureau) provides legal advice and representation to the Department, including rendering advice and legal opinions to Department personnel; managing bankruptcy cases; 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 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 (DOJ) representation of the Department before state and federal courts and acts as co-counsel in certain cases.

During FY2021, 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 arising due to the pandemic.

Noteworthy Cases from FY2021

In re LRGHealthcare; U.S. Bankruptcy Court, District of New Hampshire

Operator of Laconia and Franklin hospitals filed a chapter 11 petition in October 2020. Revenue Counsel attended hearings and represented the Department's interest in collecting Medicaid Enhancement Taxes in negotiations over the sale of the facilities which resulted in recovery of in excess of \$5.3 million in MET.

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. Following a hearing, the BTLA ordered the City to reverse the abatements and bill the assessors for their underpayments. The assessors subsequently resigned. Further proceedings were begun concerning the 2020 revaluation but not completed before the end of the year.

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 Dep't is a department of the Town which must comply with the requirements of the Municipal Budget Act. Litigation is pending.

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
2020	Consent	Decertified; remedial education	15 mos. demotion 4 continuing education courses.	307.02

In another case, a certified assessor was denied their request for certification at a higher level pursuant to Asb 306.01(a) due to evidence that they had improperly performed assessing services above their certification level in violation of RSA 21-J:14-f.

Bankruptcy Cases

The Legal Bureau filed 16 Proofs of Claim in United States Bankruptcy Courts throughout the United States and Canada for unpaid taxes, penalties, and interest in an amount exceeding \$5.4 million, and collected claims from bankruptcy cases in an amount over \$6.0 million. Several of these cases also involved bankruptcy litigation concerning objections to claims, asset sales, and debtor reorganization plans which the Legal Bureau handled in conjunction with DOJ.

Utility Property Tax Appeals

The complexity of Utility Property Tax appeals is a laborious process requiring significant time and investment. The Legal Bureau handled four utility property tax appeals for Utility Property Tax Year 2020 (April 1, 2020 – March 31, 2021). 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 185 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 five appeals to BTLA from M&R license renewal denials and appeals of assessments, all of which resulted in favorable rulings for the Department.

Appeals from Final Orders, Superior Court

The Legal Bureau coordinated with DOJ on one Superior Court tax appeal.

New England Expeditions Manchester LLC v. Department of Revenue Administration. Additional business tax was assessed against this entity because the taxpayer improperly claimed a deduction for the services of the principal of a parent entity. The Operator filed an appeal to Merrimack County Superior Court. The Bureau negotiated a settlement with the principals behind the investors in the entities.

Criminal Investigations and Prosecutions

With the assistance of DOJ, the Legal Bureau conducted extensive investigations into criminal violations of New Hampshire tax laws, concerning imposter return filing, gravel taxes and timber taxes.

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 responded to three Petitions for Declaratory Rulings filed under Rev. 209. Two of the Petitions for Declaratory Ruling resulted in published rulings and addressed complex issues in Real Estate Transfer Tax and the Meals and Rooms Tax, respectively.

Administrative Rule Making During FY 2021			
Document #	Rule # short Title	Effective Date	Expiration Date
13076 & 13126-A	Rev 200 – Hearing Procedures Generally and Relating to Meals and Rooms (Rentals) Tax Licenses, and Tobacco Tax Licenses and Seizures	7/25/2020	Do Not Expire
13126-B	Rev 305.03, 1607 various, 2400 various, 2502.01, 2900 various – Second Rollout of RIMS	10/24/2020	10/24/2030
13077	Rev 700 various – Meals and Rooms (Rentals) Tax with Regard to Meals	7/25/2020	7/25/2030
13078	Rev 1907 – Municipal Valuation of Utility Company Distribution Assets	7/25/2020	7/25/2030
13177	Rev 300 various; Rev 2400 various – Market Based Sourcing Rules	3/6/2021	3/6/2031

Technical Information Releases FY 2021		
TIR #	Description	Date Issued
2021-003	N.H. Taxation of Forgiven Paycheck Protection Program Loans	6/21/2021
2021-002	Allowable Average Value of Scholarships for 2021-2022 Education tax Credit Program Year	4/2/2021
2021-001	New Hampshire Taxability of COVID-19 Financial Relief	1/20/2021
2020-006	Business Tax Rates	12/29/2020
2020-005	Business Enterprise Tax Filing Threshold Adjustment	12/21/2020
2020-004	Interest Rates Set for Calendar Year 2021	9/3/2020
2020-003	2020 Legislative Session in Review	8/13/2020



Hearings Bureau

Hearing Officer

Denise Daniel

Hearings Bureau

During FY 2021, the Hearings Bureau continued to strive to provide better service to the taxpayer given our available resources. We have continued to review administrative tasks and work flow to ensure that our processes are as lean and efficient as possible to maximize our productivity, given the constraints of the COVID-19 pandemic and other administrative issues.

In FY 2021, with respect to taxpayer petitions, the time to produce a final order after the close of the record averaged 164.33 days. Although our goal for FY 2021 for taxpayer petitions was to produce final orders within an average of 90 days after the close of the record, there were several older, very complex cases that were issued during this period. With respect to cases involving license denials, suspensions and revocations, bonds, and tobacco seizures, the time to produce a final order after the close of the record averaged 12.37 days. Our goal for cases involving license denials, suspensions and revocations, bonds, and tobacco seizures was to produce final orders within an average of 14 days after the close of the record. The total number of final orders issued in FY 2021 decreased by 17.76% from the number issued in FY 2020, which may have been a result of fewer tobacco seizure hearings being held as there were fewer compliance checks during the COVID-19 pandemic. During the COVID-19 pandemic, time was spent developing a video conference hearings process, including drafting the necessary forms, as well as other administrative issues. The number of docketed appeals filed in FY 2021 increased by 46.98% from the number filed in FY 2020, which we suspect is partially the result of the COVID-19 pandemic.

During FY 2021, our Paralegal II has been presiding over simple licensing and tobacco seizures as a designated Hearing Officer. This strategy was implemented to allow the Hearing Officer to dedicate more time to drafting final orders on complex cases in order to decrease the amount of time it takes to issue these orders. We have also continued to make progress in implementing the use of technology in order to increase efficiency. In particular, this year changed our procedures to process certain types of appeals to take advantage of the new Revenue Information Management System and speed the processing in the system. We continue to implement an electronic indexing and filing system for older paper case files in order to quickly access older information prior to implementation of our electronic case management systems, and continue to catalog those cases as time permits.

The Hearings Bureau's goal for FY 2021 is to continue to maintain an appeal process which provides a fair and efficient system that ensures the highest degree of

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confidence in the integrity of this system, and timely performance. This includes continuing to streamline administrative processes in order to allow us to meet our goal of issuing Final Orders in a timely manner.

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

	FY 20	FY 21	% of Change
Appeals Filed	149	219	46.98%
Cases Closed	183	136	(25.68%)
Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court	7	4	(42.86%)
Cases open as of June 30	83	164	97.59%
Final Orders Issued for the period of 7/1/2020 to 6/30/2021			
Assessor Decertification, Suspension, or Discipline	0	0	0.00%
Business Tax	34	42	23.53%
Business Tax & Interest & Dividends Tax	1	0	(100.00%)
Business Tax & Meals & Rentals Tax	1	5	400.00%
Communication Services Tax	1	0	(100.00%)
Interest & Dividends Tax	8	5	(37.50%)
Meals & Rentals Tax	46	34	(26.09%)
Real Estate Transfer Tax	0	1	***
Tobacco Tax	16	1	(93.75%)
Utility Property Tax	0	0	***
Total Final Orders Issued	107	88	(17.76%)

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





The Taxpayer Services Division

Director of
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Debra Bourbeau

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Call Center
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The Taxpayer Services Division

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

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

Documents Processed	FY 2019	FY 2020	FY 2021
# Documents Scanned	340,242	353,175	342,020
# Documents Processed Manually	16,178	6,922	4,313
# Documents Processed Electronically	437,784*	425,577*	482,326
Total	794,204	785,674	828,659

*Corrected figure

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

Call Handling	FY 2019	FY 2020	FY 2021
General Taxpayer Questions	21,699	23,405	30,197
Written response Taxpayer Questions	10,588	10,098	12,303
Collection of outstanding tax due	5,613	5,011	6,481
Low and Moderate homeowner's property tax relief program, municipal tax rate, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits or current use property questions, technical calls and Main Street Grant.	5,537	7,274	19,000
Total	43,437	45,788	67,981

2022 Forms Calendar Business Return Due Dates Assume a Calendar Year Tax Period	January		February		March		April		May		June		July		August		September		October		November		December	
	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form / Extension	Estimate	Return / Form / Extension	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form	Estimate	Return / Form
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		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		X



The Collection Division

Director of
Collection:

Ora LeMere

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

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

The Division carries out these tasks by:

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

The Division budget authorized twelve full time positions, one unclassified and eleven classified, and the Division was fully staffed for two of the twelve months.

FY2021 Value of Inventory and Collections	
Delinquent Inventory – beginning July 1, 2020	\$59,720,002
Delinquent Inventory – ending June 30, 2021	\$63,328,800
Delinquent Payments Collected	\$21,314,884

FY2021 Statistical Counts	
New Meals & Rentals Operators Licensed	1065
Meals and Rentals Unfiled Returns Followed Up	6347
Tax Liens Recorded	909
Tobacco Tax Field Compliance Visits	9
Payment Plans Initiated	298
Field Visits Conducted	160

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Throughout the fiscal year, the Collection Division focused on assisting the many taxpayers affected by the COVID-19 pandemic. Enforcement processes, such as lien placements, were relaxed and many taxpayers took advantage of flexible payment plans to repay delinquent debt.

Amidst the challenges involved with navigating through the pandemic, the Department of Revenue Administration saw a second implementation of our new tax management system, Revenue Information Management System (RIMS.) The October 2020 rollout incorporated Business Tax and Interest & Dividends Tax types into the system and increased the efficiencies within the Division and Department as well as provided taxpayers a more convenient and efficient method for filing and paying their business tax obligations.

Immediately after the second rollout, the Department began working on the third and final rollout of our integrated tax system. For the Collection Division in particular, this final stage of the implementation included the Division assisting with the definition, development, and testing of the tobacco tax stamp ordering and redemption processes, allowing tobacco wholesalers to order tobacco stamps electronically through a taxpayer portal, Granite Tax Connect (GTC).

Wholesalers and taxpayers alike anticipate the August 2021 rollout of RIMS and GTC because it not only offers the convenience of ordering and redeeming tax stamps, but will also allow the filing of tax returns and making payments directly within the account, while maintaining a record of transactions and correspondence.

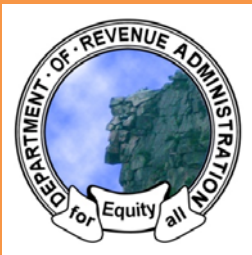
The upcoming final rollout also involves an interface with the outside collection agency, which will allow aged collection accounts to be electronically transferred for further review and enforcement. Developing and testing these systematic processes was crucial to the Collection Division.

Lastly, the Department of Revenue administered grants in relationship to the CARES Act, such as Main Street Relief Fund and Self Employment Livelihood Fund, which provided financial relief to taxpayers affected by the pandemic. The Collection Division was responsible for addressing the appeals of denied applications, requesting and reviewing documentation to validate information and correct data entry errors.

FY2021 proved to be another challenging year for the division and many of our constituents. However, with the upcoming full implementation of RIMS and GTC, the Collection Division is looking forward to FY2022.

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The Municipal and Property Division

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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 in order to determine the correct assessment of RSA 82 Railroad Taxes and RSA 83-F Utility Property Taxes.
- Provides administrative, technical and enforcement support to all municipalities in their assessment and collection of the RSA 79 Timber Tax and the RSA 72-B Excavation Tax.
- Provides direct education on property assessments to municipal officials and assessors, as well as taxation and finance professionals.

- Provides support to two administratively attached boards, the Assessing Standards Board (ASB) and the Current Use Board (CUB).

ADMINISTRATIVELY ATTACHED BOARDS

ASSESSING STANDARDS BOARD (ASB)

ASB@dra.nh.gov

Chairman – Betsey Patten Vice-Chairman – Robert Gagne

CURRENT USE BOARD (CUB)

CUB@dra.nh.gov

Chairman – Charles Souther

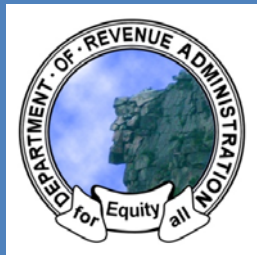
Accomplishments of FY 2021 Municipal and Property Division

- 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 2021, the Division accomplished the following:
- The State of Emergency issued in 2020 due to COVID-19 was lifted. However, a number of protocols of the Division to ensure the health and safety of Municipal and Property employees remained in place.
- Offered educational courses remotely, providing continued opportunities 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 attending continuing education classes on utility valuation issues; holding remote 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; providing 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; and worked with Axiomatic to analyze the feasibility of developing a new utility valuation software system.
- The Timber Group participated in a NHMA webinar and provided numerous other educational opportunities for municipal officials 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)	Municipal Officials
Revised Estimated Revenues (2)	Assessing / Municipal Officials
Equalization Training (9)	Assessing / Municipal Officials
Equalization Refresher	Assessing / Municipal Officials
Financial Review (5)	Assessing / Municipal Officials
Forest Conservation and Taxation (1)	Assessing / Municipal Officials / Legislators
MS-1/1V Filing (5)	Assessing / Municipal Officials
Professional Logger Program (PLP) Training (1)	Loggers / Foresters
Revenue Review (7)	Assessing / Municipal Officials
State Statutes Part I	Assessing / Municipal Officials
State Statutes Part II	Assessing / Municipal Officials
State Statutes 1-Day Update	Assessing / Municipal Officials
NHMA North Country Round Table (1)	Town Clerks / Tax Collectors
Tax Collector Workshops (4)	Town Clerks / Tax Collectors
Tax Rate Setting (6)	Municipal Officials
Trustees of Trust Funds Workshop (1)	Trustees of Trust Funds
Association of School Business Officials (ASBO) (1)	School Officials



The Audit Division

Director of Audit:
Frederick J. Coolbroth, Jr.

Assistant Director of Audit:
John W. Frasier

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Concord, NH 03302-1388
Tax Fraud Hotline
603.230.5030
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taxfraudhotline@dra.nh.gov

Audit Division
PO Box 1388
Concord, NH 03302-1388

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Discovery Bureau
PO Box 488
Concord, NH 03302-0488

603.230.5086


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

While the COVID-19 pandemic began towards the close of the prior fiscal year, in many ways its effects were more pronounced during FY 2021. Social distancing and other mitigation measures were utilized for more than $\frac{3}{4}$ of the fiscal year. Additionally, many of our Division staff were deployed in various capacities to support the pandemic relief effort, which included totally reassigning four of our senior staff to the Governor's GOFERR team. In addition to our pandemic relief efforts, the Division also continued to support RIMS implementation throughout the year, which included allocating several staff to the project on a full or part-time basis.

Despite our commitment to those other important projects, the Audit Division was able to continue basic operations and pursue its core mission during FY 2021. DRA auditors reviewed 540 taxpayers' returns. Of that number, after a full audit the Department determined that taxpayers' returns in 135 cases were in material compliance, and these audits were closed without an assessment or other changes. Another 255 taxpayers' returns were audited with changes, including assessments totaling \$38,946,285 in tax, interest, and penalties as well as reductions to refund requests, net operating loss deductions and business enterprise tax credit carry-forwards totaling \$1,554,709. Of all the returns reviewed, the Division ultimately did not pursue full formal audits of the remaining 150, because no material issues were identified.

In addition to the work described above, the Discovery/Nexus Bureau researches federal and state filings, as well as online resources, to discover non-filers who may have a duty to file and pay New Hampshire business taxes, meals and rooms taxes, or interest and dividends taxes. As a result of their efforts in FY 2021, an additional \$4,200,078 in tax, penalties, and interest was collected despite the pandemic, of which \$1,158,647 came in through the voluntary disclosure program.

During the fiscal period, the Tobacco Unit helped the RIMS team move the heavily manual tobacco system into the Department's new RIMS system. This



work included converting all licensed tobacco taxpayer information, including filings and reports, to work with the new system, which will ultimately create a more taxpayer friendly process for all tobacco license types. The Unit also continued to provide assistance to the state Liquor Commission when liquor investigators conducted seizures of counterfeit vaping products. With the expansion of the tobacco tax to include electronic cigarettes, the Unit helped oversee the additional licensing of 75 manufacturers and 113 wholesalers. The Unit also continued to work directly with the New Hampshire Department of Justice to ensure diligent enforcement of the Master Settlement Agreement by tobacco manufacturers and wholesalers.



Department of Information Technology

Karen Sampson
Information Technology
Manager

Agency Software Division
at The Department of
Revenue Administration

603-230-5990

27 Hazen Drive
Concord, NH 03301

The 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 2021 the embedded DoIT development team completed the efforts to retire the 30 year old legacy Tax Information Management System (TIMS). At this time, legacy functionality is inquiry only. Four members of the DoIT Agency Software Division (ASD) Team embedded at DRA work as full time employees on the Revenue Information Management System (RIMS) project, one DoIT ASD employee handles all security updates in the new system, and DoIT is now responsible for printing, folding, enveloping, and sealing the majority of mail at the Department. The Document Imaging and Electronic Remittance team worked to migrate all DRA tax forms to the scanning application in order to process paper documents, utilizing barcodes and Optical Character Recognition (OCR). These upgrades reduce the need for manual data entry and allows the data to flow seamlessly into the new RIMS. All payments collected are remitted to the State's financial institution by an Image Cash Letter (ICL), which in turn provides the State with same day credit of the funds.

Ongoing efforts continue to maintain the highest level of security and comply with IRS Publication 1075 standards. DoIT has introduced changes to improve security on individual devices as well as the entire infrastructure.

In addition to the major projects above, DoIT worked diligently to bring employees back in to the building at the end of FY21. DoIT was able to assist with a safe re-entry to the workplace from a remote working environment due to COVID-19. Many employees relocated to new areas in order to adhere to the guidance of the Center for Disease Control (CDC).



Revenue Information Management System (RIMS)

DRA Project Director
Lisa Crowley

Subject Matter Experts

- Adam Denoncour
- Donald Dibble
- Nicole Tilton
- Brian Quigley
- Meghan Johnson
- Angela Camire
- Spiro Millios

RIMS Phase Two Complete, Phase Three on the Horizon

Much like FYs 2019 and 2020, FY 2021 also introduced more changes for DRA. On October 5, 2020, DRA successfully implemented the second phase of the RIMS project, transitioning our Business Profits, Business Enterprise, Interest & Dividends, and Communication Services tax types into the new RIMS system. The intricacies of these tax types, as well as the volume of taxpayers effected, made this one of the most complex project phases, yet the overwhelming success from phase one continued in spite of the added challenges caused by the COVID-19 pandemic.

With the addition of our three largest tax types, as of the end of FY 2021, DRA processed more than 420,000 returns through RIMS, well more than half of which were filed electronically via Granite Tax Connect (GTC) or our modernized eFile interface. We processed over \$3 Billion in payments, issued more than 255,000 letters/web notices, received more than 19,000 GTC account enrollments, administered 3 CARES Act grant programs issuing much needed COVID-19 relief grants to more than 14,000 NH businesses, and implemented numerous process improvements resulting in more than \$2 Million in measurable revenue uplift. The success of this second phase was no small feat for our small agency of less than 150 full-time employees and 23 FAST contractors, but we are so proud of the outcome.

On October 6, 2020, DRA began preparations for its third and final implementation phase of RIMS and GTC, which will go live on August 9, 2021. During this phase, we will transition the Tobacco/Smokeless Tobacco Tax, Real Estate Transfer Tax, Railroad/Private Car Tax, Utility Property Tax, Excavation Tax, Timber Tax, and the Low & Moderate Income Homeowners Property Tax Relief program into the new RIMS system. Much like phase two, this phase began during the COVID-19 pandemic, with the project team working mostly remotely. Implementing a large technology project in a remote work environment required the project team to leverage our technology resources to an even greater extent in order to ensure project success.

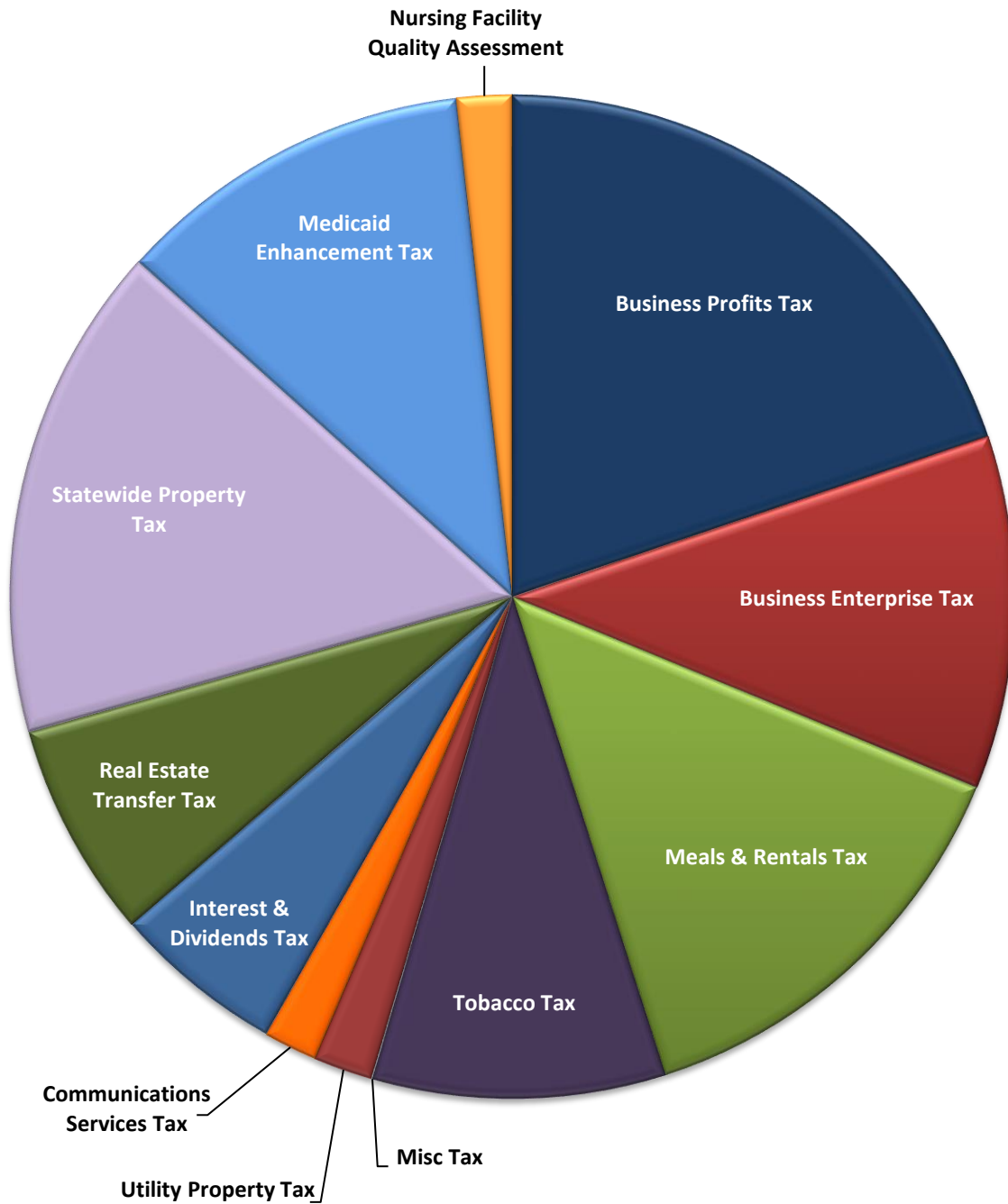
After months of definition meetings for phase three, in May 2021 DRA and our RIMS team finally came back together under one roof. Although the remote work environment had no significant negative impact on the RIMS project, coming back into the office brought about a new level of energy and excitement for our project team. Being able to interact in person on a daily basis, coupled with the real possibility of experiencing our final rollout together, as a team, only serves to make the final phase of RIMS implementation that much more rewarding.

We cannot wait for all NH taxpayers to enjoy the added benefits of RIMS and GTC!



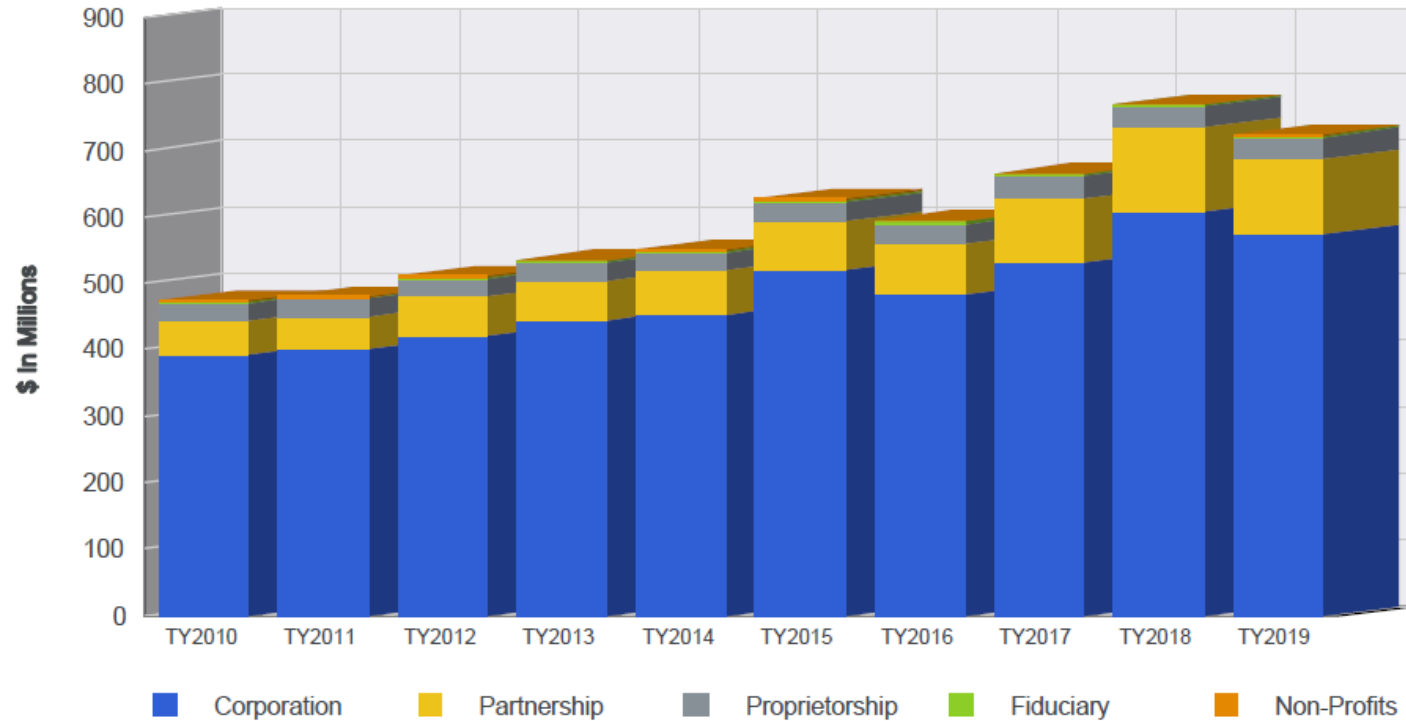
DRA Transparency Reports

Taxes Administered by NH Department of Revenue Administration (Pie Chart is based on FY 2020 Audited Revenue)



Business Tax Revenue by Entity Type 10-Year Trend

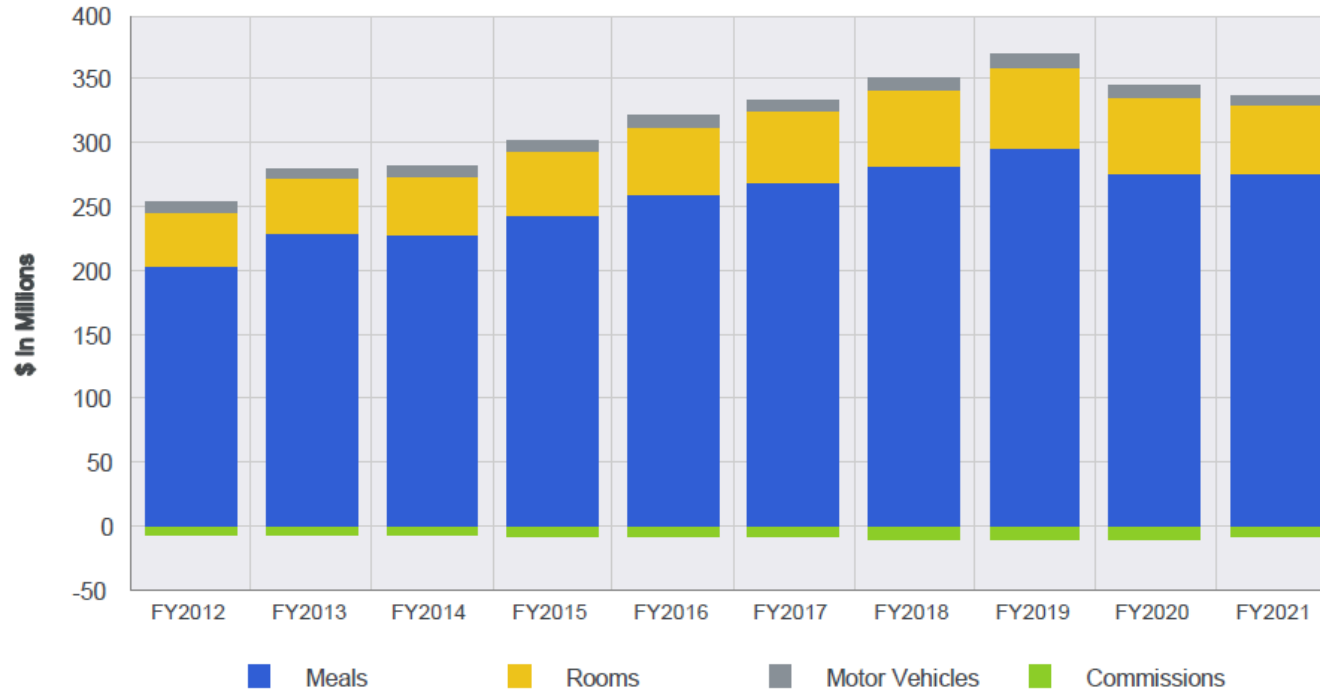
Tax Liability Reported



Entity Type	TY2010	TY2011	TY2012	TY2013	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019
Corporation	\$391.9	\$400.6	\$421.5	\$445.2	\$453.1	\$519.7	\$482.2	\$530.5	\$608.2	\$573.2
Partnership	\$52.5	\$50.3	\$58.3	\$59.4	\$66.3	\$73.6	\$76.7	\$97.9	\$126.3	\$112.9
Proprietorship	\$25.9	\$26.1	\$27.3	\$27.0	\$27.7	\$29.2	\$30.7	\$32.4	\$31.4	\$33.1
Fiduciary	\$1.9	\$1.8	\$2.3	\$2.3	\$2.2	\$2.4	\$3.4	\$3.4	\$2.3	\$2.8
Non-Profits	\$1.8	\$1.3	\$1.3	\$1.2	\$1.3	\$1.7	\$1.6	\$1.5	\$0.7	\$0.7
TOTAL	\$474.0	\$480.1	\$510.7	\$535.1	\$550.6	\$626.6	\$594.6	\$665.7	\$768.9	\$722.7

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)



	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Tax Rate	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%
Meals	\$203.7	\$228.6	\$228.3	\$243.2	\$259.8	\$270.1	\$282.4	\$295.6	\$276.9	\$275.9
Rooms	\$41.9	\$43.4	\$45.5	\$49.8	\$52.5	\$55.4	\$59.4	\$63.5	\$58.5	\$53.0
Motor Vehicles	\$7.9	\$7.9	\$8.3	\$8.7	\$8.8	\$8.8	\$9.4	\$10.3	\$9.2	\$7.2
Commissions	-\$7.0	-\$7.6	-\$7.7	-\$8.2	-\$8.8	-\$9.1	-\$9.6	-\$10.1	-\$9.3	-\$9.0
Total	\$246.6	\$272.3	\$274.5	\$293.5	\$312.3	\$325.2	\$341.6	\$359.4	\$335.3	\$327.1

SURROUNDING STATE'S TOBACCO TAX STAMP SALES ANALYSIS – 5 YEARS									
(IN MILLIONS) ONE STAMP PER PACKAGE									
	FY2020		FY2019		FY2018		FY2017		FY2016
	STAMP		STAMP		STAMP		STAMP		STAMP
	SALES		SALES		SALES		SALES		SALES
Maine	61.2	7%	57.1	-6%	60.7	-8%	66.1	2%	64.9
Massachusetts	136.3	-7%	147.1	-7%	157.8	-5%	165.3	-5%	174
New Hampshire	110.6	4%	106.4	-5%	112	-4%	116.5	-4%	121.8
Vermont	19.0	-4%	19.7	-4%	20.5	-10%	22.7	-3%	23.4

Source: The Tax Burden on Tobacco

TOBACCO TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
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
FY2017	\$ 203,945,525	\$ 12,222,220	\$ 216,167,746
OTP VERSUS TOBACCO STAMP TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2021	90%	10%	100%
FY2020	92%	8%	100%
FY2019	93%	7%	100%
FY2018	94%	6%	100%
FY2017	94%	6%	100%
YEAR-OVER-YEAR DIFFERENCE			
	TOBACCO STAMPS	OTP	TOTAL
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%
FY2017	-7.0%	17.6%	6.2%

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

	TOTAL TOBACCO COMPLIANCE CHECKS	TOBACCO SEIZURES
FY2021	0*	0*
FY2020	66*	7*
FY2019	219	34
FY2018	173	17
FY2017	177	21

*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, 2021)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	41	Nebraska	64	42
Alaska	200	18	Nevada	180	25
Arizona	200	18	New Hampshire	178	26
Arkansas	115	36	New Jersey	270	13
California	287	12	New Mexico	200	18
Colorado	194	24	New York (a)	435	2
Connecticut	435	2	North Carolina	45	48
Delaware	210	16	North Dakota	44	49
Florida (b)	133.9	33	Ohio	160	29
Georgia	37	50	Oklahoma	203	17
Hawaii	320	7	Oregon	333	6
Idaho	57	46	Pennsylvania	260	14
Illinois (a)	298	11	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	18	Vermont	308	8
Maryland	200	18	Virginia (a)	60	44
Massachusetts	351	5	Washington	302.5	10
Michigan	200	18	West Virginia	120	35
Minnesota (d)	304	9	Wisconsin	252	15
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 63.3¢ through December 31, 2021.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 50¢

OTHER TOBACCO PRODUCTS TAX

(January 1, 2021)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama (2)		Minnesota (7)	95% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Mississippi	15% Manufacturer's Price
Tobacco/Snuff	2¢-8¢/ ounce	Missouri	10% Manufacturer's Price
Alaska	75% Wholesale Price	Montana (4)	50% Wholesale Price
Arizona		Nebraska (4)	20% Wholesale Price
Cigars	22.01¢-\$2.18/10 cigars	Nevada (7)	30% Wholesale Price
Tobacco/Snuff	22.3¢/ounce	New Hampshire (7)	65.03% Wholesale Price
Arkansas	68% Manufacturer's Price	New Jersey (4)(7)	30% Wholesale Price
California (7)	56.93% 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		West Virginia (7)	12% Wholesale Price
Tobacco/Snuff	30% 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)	91% Wholesale Price

Source: Compiled by FTA from various sources.

- (1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.
- (2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) The Dist. of Columbia adjusts the tax rate annually, effective October 1st each year.
- (4) Tax rate on Snuff per ounce is \$3.00 in CT, 92¢ in DE, 30¢ in IL, 4.75¢ in KY, 95% in MN, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.57 in VT, \$2.105 in WA, 100% in WI and 60¢ in WY.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) Twenty-nine 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, 2021)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
California *	56.93% Wholesale Price	New Jersey	10% Open , or
Colorado	30% 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 *	91% 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
		Virginia	7% ¢/ml
Maine *	43% Wholesale Price	Washington	9 ¢/ml - open
Massachusetts	75% Wholesale Price		27 ¢/cartridge - closed
Minnesota *	95% Wholesale Price	Wisconsin	5 ¢/ml
Nevada *	30% Wholesale Price	West Virginia	7.5 ¢/ml
		Wyoming	15% Wholesale Price

Source: Compiled by FTA from various sources.

* These state subject e-cigarette products to the Other Tobacco Tax.

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

(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 21
Tax Collections ¹	\$2,237,323,524.43
TOTAL	\$2,237,323,524.43

EXPENDITURES	FY 21
Classified Salaries	\$5,708,243.71
Unclassified Salaries	\$2,535,041.78
Benefits	\$3,875,902.04
SUBTOTAL	\$12,119,187.53
Current Expense	\$277,026.13
Equipment	\$7,615.00
SUBTOTAL	\$284,641.13
In-State Travel	\$24,697.71
Out-of-State Travel	\$1,155.34
Miscellaneous Expenditures ²	\$3,105,198.16
SUBTOTAL	\$3,131,051.21
Expenditures Total	\$15,534,879.87
DISBURSEMENT/TOWNS	
Flood Control	\$789,327.89
Forest Land	\$85,568.77
Disbursements Total	\$874,896.66
Hardship Grants	\$1,009,298.22
Capital Projects	\$6,572,526.00
TOTAL	\$23,991,600.75

PERSONNEL & REVENUE ADMINISTRATION STATISTICS

PERSONNEL DATA	POSITIONS AS OF JUNE 30, 2021
Number of Authorized Position	157
Unclassified Positions	30
Classified Positions	101
Full-Time Temporary Positions	1
Temporary Positions	0
Total Number of Positions	132

PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2021	
Equipment	\$624,229.77
Motor Vehicles	\$32,678.80
Physical Plant	0
Farm	0
Highways	0
Total Property Value	\$656,908.57

¹ Tax Collections includes \$262,306,835.54 from Medicaid Enhancement Tax and \$40,445,003.28 from Nursing Facility Quality Assessment Tax (Unaudited)

² Miscellaneous Expenditures include: year-end FY210 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 37, 38, 49, 50, 61, 62, 66, 102, and 103.

REVOLVING FUND RSA 9:15 APPROVED BY G&C 4/15/82 – LAST AMENDED BY G&C 3/3/93	
FOR PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021	
Beginning Fund Balance 7/1/20	\$10,007.04
Expenditure	\$0
Revenues	\$0
Ending Fund Balance 6/30/21	\$10,007.04

REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021	
Beginning Fund Balance 7/1/20	\$4,799.23
Expenditure	\$0
Revenues	\$320.00
Ending Fund Balance 6/30/21	\$5,119.23

GENERAL AND EDUCATION TRUST FUND REVENUE BREAKDOWN BY SOURCE³

	FY20	FY21	Change
Business Profits Tax	\$426,154,962	\$664,000,000	35.82%
Business Enterprise Tax	\$251,041,385	\$336,800,000	25.46%
Meals & Rental Tax ⁴	\$325,577,496	\$321,400,000	-1.30%
Tobacco Tax	\$209,734,311	\$251,000,000	16.44%
Interest & Dividends Tax	\$108,285,625	\$137,500,000	21.25%
Communications Svs Tax	\$39,824,256	\$39,800,000	-0.06%
Real Estate Transfer Tax ⁵	\$158,258,783	\$202,700,000	21.92%
Utility Property Tax	\$43,235,831	\$38,200,000	-13.18%
Other	\$553,160	\$605,375	8.63%
TOTAL	\$1,562,665,809	\$1,992,005,375	21.55%

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.

	FY20	FY21	Change
Business Profits Tax	\$83,645,485	\$123,200,000	32.11%
Business Enterprise Tax	\$206,560,255	\$248,400,000	16.84%
Meals & Rentals Tax	\$8,968,911	7,000,000	-28.13%
Real Estate Transfer Tax	\$52,715,861	\$98,800,000	14.23%
Tobacco Tax	\$84,742,339	\$69,200,000	23.82%
Utility Property Tax	\$43,232,689	\$38,200,000	-13.17%
EDUCATION TRUST FUND	\$479,865,540	\$584,800,000	17.94%
NET GENERAL FUND	\$1,082,800,269	\$1,407,205,375	23.05%

³ Source: NH Revenue Focus – June FY2021

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 \$8,311,82.00

⁵ The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of \$6,295,153 in LCHIP distributions and \$5,000,000 in Affordable Housing Transfer

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%

¹Meals and Rentals Tax includes School Building Aid Debt Service

²Real Estate Transfer Tax includes L-CHIP

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

State FYE	Communications Services Tax	% Change	Utility Property Tax	% Change	Electricity Consumption Tax 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

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 2018 Business Taxes¹

- Approximately 170,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.^{2 3}
 - 77,669 Business Entities filed business tax returns
 - 31,174 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 46,495 Business Entities filed business tax returns with payments totaling \$768.2, of which
 - 1,572 (3.4%) of those paid 77.3% of BET/BPT (\$594.1m out of \$768.2m)
 - 1,265 (80.5%) are corporations paying a total of \$501.3m
 - 266 (16.9%) are partnerships paying a total of \$89.3m
 - 41 (2.6%) are proprietors and fiduciaries paying a total of \$3.5m
 - The remaining 44,923 (96.6%) paid 22.7% of BET/BPT (\$174.1m out of \$768.2m)
 - Of the 44,923 Business Entities that filed and paid 22.7% of BPT/BET:
 - 10,555 (23.5%) paid under \$500 = \$2.2m (1.3%)
 - 8,003 (17.8%) paid \$500 - \$999 = \$6.0m (3.4%)
 - 21,798 (48.5%) paid \$1,000 - \$9,999 = \$71.1m (40.9%)
 - 4,567 (10.2%) paid \$10,000 - \$49,999 = \$94.8m (54.4%)

Entities	BET	BPT	Combined	%
Corporations	\$196,505,545	\$411,691,260	\$608,196,805	79.2%
Partnerships	\$26,333,174	\$99,972,298	\$126,305,472	16.4%
Proprietors	\$16,017,909	\$15,352,277	\$31,370,186	4.1%
Fiduciaries	\$108,056	\$2,234,233	\$2,342,289	0.3%
Total	\$238,964,684	\$529,250,068	\$768,214,752	100.0%

- If there are 170,000 business entities operating in the state of NH then 123,530 or 73% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 629 (1.6%) are paying 53.2% of BET
 - 578 (94.2%) are corporations paying a total of \$119.8m
 - 51 (8.1%) are partnerships, proprietors and fiduciaries paying a total of \$7.3m
 - 1,089 (1.4%) are paying 84.6% of BPT
 - 844 (77.5%) are corporations paying a total of \$366.4m
 - 213 (19.6%) are partnerships paying a total of \$78.9m
 - 32 (2.9%) are proprietors and fiduciaries paying a total of \$2.5m

¹ Per returns received as of August 27, 2021.

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

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

BET - Tax Year 2018

Business <u>Enterprise</u> Tax Stats by Tax Year and Amount of Tax Liability This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax DRAFT as of 8/27/2021				
Tax Year 2018 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	37,922	\$0	48.8%	0.0%
\$1 - \$500	10,497	\$2,125,130	13.5%	0.9%
\$500 - \$1K	8,147	\$6,071,200	10.5%	2.5%
\$1K - \$10K	18,000	\$53,673,737	23.2%	22.5%
\$10K - \$50K	2,474	\$49,941,838	3.2%	20.9%
\$50K - \$100K	344	\$23,672,343	0.4%	9.9%
\$100K - \$1MIL	266	\$62,200,893	0.3%	26.0%
>\$1MIL	19	\$41,279,542	0.0%	17.3%
Totals:	77,669	\$238,964,684	100.0%	100.0%

2018	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,021	\$70,044,415	34.8%	29.3%
Water's Edge	4,491	\$126,461,130	5.8%	52.9%
Partnerships	13,967	\$26,333,174	18.0%	11.0%
Proprietors	31,484	\$16,017,909	40.5%	6.7%
Fiduciaries	706	\$108,056	0.9%	0.0%
Totals:	77,669	\$238,964,684	100.0%	100.0%

BPT - Tax Year 2018

Business <u>Profits</u> Tax Stats by Tax Year and Amount of Tax Liability This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax DRAFT as of 8/27/2021				
Tax Year 2018 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	59,974	\$0	77.2%	0.0%
\$1 - \$500	4,943	\$807,568	6.4%	0.2%
\$500 - \$1K	1,842	\$1,348,364	2.4%	0.3%
\$1K - \$10K	7,380	\$27,854,899	9.5%	5.3%
\$10K - \$50K	2,441	\$51,445,390	3.1%	9.7%
\$50K - \$100K	468	\$32,795,423	0.6%	6.2%
\$100K - \$1MIL	541	\$152,440,340	0.7%	28.8%
>\$1MIL	80	\$262,558,083	0.1%	49.6%
Totals:	77,669	\$529,250,067	100.0%	100.0%

2018	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,021	\$83,123,833	34.8%	15.7%
Water's Edge	4,491	\$328,567,427	5.8%	62.1%
Partnerships	13,967	\$99,972,298	18.0%	18.9%
Proprietors	31,484	\$15,352,277	40.5%	2.9%
Fiduciaries	706	\$2,234,233	0.9%	0.4%
Totals:	77,669	\$529,250,067	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 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}
 - 77,866 Business Entities filed business tax returns
 - 31,371 Business Entities filing business tax returns paid no (\$0) BET or BPT
 - 46,495 Business Entities filed business tax returns with payments totaling \$721.5m, of which
 - 1,520 (3.3%) of those paid 75.9% of BET/BPT (\$547.9m out of \$721.5m)
 - 1,203 (79.1%) are corporations paying a total of \$467.7m
 - 275 (18.1%) are partnerships paying a total of \$74.8m
 - 42 (2.8%) are proprietors and fiduciaries paying a total of \$5.4m
 - The remaining 44,975 (96.7%) paid 24.1% of BET/BPT (\$173.6m out of \$721.5m)
 - Of the 44,975 Business Entities that filed and paid 24.1% of BPT/BET:
 - 10,740 (23.9%) paid under \$500 = \$2.2m (1.3%)
 - 8,364 (18.6%) paid \$500 - \$1,000 = \$6.2m (3.6%)
 - 21,351 (47.5%) paid \$1,000 - \$10,000 = \$69.4m (40.0%)
 - 4,520 (10.1%) paid \$10,000 - \$50,000 = \$95.7m (55.1%)

Entities	BET	BPT	Combined	%
Corporations	\$167,932,791	\$404,832,329	\$572,765,120	79.4%
Partnerships	\$23,659,169	\$89,195,440	\$112,854,609	15.6%
Proprietors	\$14,773,866	\$18,360,680	\$33,134,546	4.6%
Fiduciaries	\$57,691	\$2,708,401	\$2,766,092	0.4%
Total	\$206,423,517	\$515,096,850	\$721,520,367	100.0%

- If there are 170,000 business entities operating in the state of NH then 123,505 or 73% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
 - 537 (1.4 %) are paying 48.8% of BET
 - 487 (90.7%) are corporations paying a total of \$95.8m
 - 50 (9.3%) are partnerships, proprietors and fiduciaries paying a total of \$4.9m
 - 1,108 (1.4%) are paying 82.9% of BPT
 - 842 (76.0%) are corporations paying a total of \$355.4m
 - 230 (20.8%) are partnerships paying a total of \$66.9m
 - 36 (3.2%) are proprietors and fiduciaries paying a total of \$4.6m

¹ Per returns received as of August 27, 2021.

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 <u>Enterprise</u> Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 8/27/2021				
Tax Year 2019 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	38,208	\$0	49.1%	0.0%
\$1 - \$500	11,062	\$2,249,031	14.2%	1.1%
\$500 - \$1K	8,563	\$6,336,332	11.0%	3.1%
\$1K - \$10K	17,233	\$50,693,300	22.1%	24.6%
\$10K - \$50K	2,263	\$46,407,443	2.9%	22.5%
\$50K - \$100K	288	\$19,773,992	0.4%	9.6%
\$100K - \$1MIL	237	\$57,459,945	0.3%	27.8%
>\$1MIL	12	\$23,503,474	0.0%	11.4%
Totals:	77,866	\$206,423,517	100.0%	100.0%

2019	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	26,940	\$63,045,361	34.6%	30.5%
Water's Edge	4,453	\$104,887,430	5.7%	50.8%
Partnerships	14,359	\$23,659,169	18.4%	11.5%
Proprietors	31,438	\$14,773,866	40.4%	7.2%
Fiduciaries	676	\$57,691	0.9%	0.0%
Totals:	77,866	\$206,423,517	100.0%	100.0%

BPT - Tax Year 2019

Business <u>Profits</u> Tax Stats by Tax Year and Amount of Tax Liability				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 8/27/2021				
Tax Year 2019 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	59,386	\$0	76.3%	0.0%
\$1 - \$500	5,035	\$828,313	6.5%	0.2%
\$500 - \$1K	1,856	\$1,353,036	2.4%	0.3%
\$1K - \$10K	7,849	\$29,610,170	10.1%	5.7%
\$10K - \$50K	2,632	\$56,414,483	3.4%	11.0%
\$50K - \$100K	437	\$30,395,065	0.6%	5.9%
\$100K - \$1MIL	591	\$170,563,398	0.8%	33.1%
>\$1MIL	80	\$225,932,385	0.1%	43.9%
Totals:	77,866	\$515,096,850	100.0%	100.0%
		\$721,520,366	\$14.6	

2019	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	26,940	\$94,902,723	34.6%	18.4%
Water's Edge	4,453	\$309,929,606	5.7%	60.2%
Partnerships	14,359	\$89,195,440	18.4%	17.3%
Proprietors	31,438	\$18,360,680	40.4%	3.6%
Fiduciaries	676	\$2,708,401	0.9%	0.5%
Totals:	77,866	\$515,096,850	100.0%	100.0%

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

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability

All I&D Entity Types

This Population includes all Individual and Joint filers, Partnerships & Estates

DRAFT as of 8/27/2021

Tax Year 2018 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	13,540	\$0	20.3%	0.0%
\$1 - \$500	27,479	\$5,238,223	41.2%	4.9%
\$500 - \$1K	9,013	\$6,472,300	13.5%	6.0%
\$1K - \$10K	15,103	\$42,601,620	22.6%	39.7%
\$10K - \$50K	1,394	\$26,546,101	2.1%	24.7%
\$50K - \$100K	135	\$8,886,939	0.2%	8.3%
\$100K - \$250K	63	\$9,888,744	0.1%	9.2%
>\$250K	17	\$7,691,679	0.0%	7.2%
Totals:	66,744	\$107,325,606	100.0%	100.0%

2018	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	64,964	\$105,574,563	97.3%	98.4%
Estates	642	\$524,216	1.0%	0.5%
Partnerships	1,138	\$1,226,827	1.7%	1.1%
Totals:	66,744	\$107,325,606	100.0%	100.0%

Interest and Dividends Tax Stats by Tax Year and Amount of Tax Liability

All I&D Entity Types

This Population includes all Individual and Joint filers, Partnerships & Estates

DRAFT as of 8/27/2021

Tax Year 2019 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	15,014	\$0	20.9%	0.0%
\$1 - \$500	28,889	\$5,603,566	40.2%	4.7%
\$500 - \$1K	9,640	\$6,903,740	13.4%	5.8%
\$1K - \$10K	16,371	\$46,111,732	22.8%	38.6%
\$10K - \$50K	1,639	\$30,819,892	2.3%	25.8%
\$50K - \$100K	147	\$9,811,992	0.2%	8.2%
\$100K - \$250K	61	\$8,919,251	0.1%	7.5%
>\$250K	24	\$11,362,950	0.0%	9.5%
Totals:	71,785	\$119,533,123	100.0%	100.0%

2019	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	70,018	\$117,632,140	97.5%	98.4%
Estates	556	\$492,481	0.8%	0.4%
Partnerships	1,211	\$1,408,502	1.7%	1.2%
Totals:	71,785	\$119,533,123	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

* 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 2020 program year through August 18, 2021, numbers may increase as claims may be paid through November.

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE																								
1970 Special Session	4/27/70 Inception of the law	CH 5:1		\$3,000, Gross Business Income	6%																								
1971	7/1/71	CH 515:14			Increased Rate 7%																								
1973	Returns due on periods ending on or after 12/31/73	CH 579:1		\$6,000, Gross Business Income	7%																								
1977	7/1/77	CH 593:1			Increased Rate 8%																								
1979	8/24/79	CH 446:4	25% each quarter estimate payments		8%																								
1981	7/1/81	CH 461:1 [Rev 305.01(a), Doc.#4192]		\$12,000, Gross Business Income	8% plus, surtax of 13.5% Effective rate 9.08%																								
1982	7/1/82	CH 568:65,II, CH 42:70	Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$	\$12,000, Gross Business Income																									
1983	7/1/83	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/83 and on or before 6/30/84	8% plus, surtax of 19.5% Effective rate 9.56%																								
1983	7/1/84	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/84 and on or before 6/30/85	8% plus, surtax of 13.5% Effective rate 9.08% (surtax ended 6/30/85)																								
1985	7/1/85	CH 408:1		\$12,000, Gross Business Income	An effective rate that declines monthly during the State of NH's fiscal year ending 6/30/86																								
1985	7/1/85	CH 408			All tax years ending on or after 7/1/85 and on or before 6/30/86 except short period tax years. The eff. Rate shall be as follows: <table style="font-size: small; border: none;"> <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																										

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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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 350:16	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.		
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 CDTA 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.		

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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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
2010	7/8/10	CH 286	RSA 77:4-b, allows a business organization engaged in an IRC §1031 Like-Kind Exchange to utilize a single member limited liability company, revocable trust or other entity disregarded for federal tax purposes as the recipient entity. Under the special rule, the recipient entity takes the basis of the relinquished property as held by the parent organization as computed for federal income tax purposes.		
2010	7/13/10	CH 311	RSA Chapter 162-N Economic Revitalization Zone Tax Credit amended to extend the availability of the credits for four years and makes certain changes to the eligibility for and determination of the eligible amounts for the credits.		
2010	7/20/10	CH 324:2, 4 and 5	RSA 77-A:4, III the amount of the deduction for compensation for personal services shall be determined, as applicable to NH's tax structure, using the standards set forth in IRC §162(a)(1). Beginning on or after 1/1/11 there is a record-keeping safe harbor for deductions up to \$50,000 as total compensation for the tax year. Also creates a study committee to study safe harbors and the taxation of investment organizations (report due 11/1/11).		
2011	6/14/11	CH 181:2	RSA 77-A:1, XXI(a), to include under the definition of "Qualified Investment Company" a Qualified Community Development Entity (as defined in section 45D of the US Internal Revenue Code), which is owned, controlled, or managed, directly or indirectly, by the NH Business Finance Authority.		
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>		

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
2012	5/23/12	CH 71	RSA 77-A:4, XIII (e), changes the applicability date for CH 224:363, Laws of 2011 (see above) from July 1, 2013 to January 1, 2013.		
2012	8/4/12	CH 116	Changes the prospective repeal date for the Research and Development Tax Credit under RSA 77-A:5, XIII from July 1, 2013 to July 1, 2015.		
2012	7/1/12	CH 253	RSA 77-A:7, I (a) puts into statute the current practice of allowing a taxpayer to apply the BET credit against the BPT on a quarterly basis when making estimate payments.		
2012	6/21/12	CH 279:10	Creates new section RSA 77-A:3-a "Expense Deductions," which allows an IRC §179 deduction not to exceed \$25,000. <u>Applicable to any qualifying IRC §179 property placed into service on or after January 1, 2012.</u>		
2013	5/20/13	CH 5	Increased the maximum aggregate amount of R&D tax credit awarded from \$1,000,000 to \$2,000,000 under RSA 77-A:5, effective May 20, 2013. Also removed the prospective repeal of the R&D tax credit. The R&D tax credit remains in effect indefinitely.		
2013	8/19/13	CH 90:3	RSA 77-A:10 amended to require the DRA to give notice to a taxpayer within 6 months of the taxpayer's filing of a Report of Change that their return is being reviewed.		
2013	7/1/13	CH 71	RSA 77-A:4, III (c) increasing the deduction amount for the personal compensation deduction record-keeping safe harbor from \$50,000 to \$75,000, effective July 1, 2013.		
2014	7/1/14	CH 192	RSA 77-A:5, X, clarifying CH. 225, Laws of 2011, any unused BET credit from <u>taxable periods ending on or after December 31, 2014</u> may be carried forward for 10 years from the taxable period in which it was paid.		
2015	7/1/15	CH 599	RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.		
2015	1/1/16	CH 274:23-24			8.2% (for taxable periods ending on or after 12/31/2016) 7.9% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017)
2015	7/1/17	CH 276:241	RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million.		
2015	7/1/15	CH 276:242-243	Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from 12/1/15-02/15/16.		
2016	6/21/16	CH 295	Adopted the IRC of 1986 in eff. on 12/31/15 except IRC §§ 168(k) (bonus depreciation), 199 (domestic production activities), 181 (movie production expenses), and 179 (maximum deduction limited to \$100,000 for NH purposes). The changes are eff. for tax years beginning on or after 1/1/17.		

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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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
2016	6/21/16	CH 300	RSA 77-A:4, XIV, eliminates the requirement that a business organization make an addition to gross business profits when an interest or beneficial interest in the business organization is sold or exchanged in an amount equal to the net increase in the basis of all underlying assets. Any portion of the annual depreciation or amortization attributable to the increase in basis federally from the sale of an ownership interest shall be added back to the gross business profits of the business organization and the gain or loss on the sale or disposition of the asset shall be calculated without regard to the basis increase recognized federally. The business organization may make an irrevocable election to recognize the basis increase for any particular sale or exchange and if made, the business organization shall make an addition to gross business profits in an amount equal to the net increase in the basis of its assets in the tax period when the sale or exchange of the ownership interest occurs. The business organization may then deduct against gross business profits any annual depreciation or amortization attributable to the increased basis and take into consideration the basis increase upon the sale or disposition of the asset. Applicable to sales or exchanges occurring on or after 1/1/16.		
2017	7/1/19	CH 156:213			7.7% (for taxable periods ending on or after 12/31/2019)
2017	7/1/21	CH 156:215			7.5% (for taxable periods ending on or after 12/31/2021) REPEALED
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017.		
2018	7/1/18	CH 357	Allows a business organization to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year.		
2019	7/1/19	CH 247	Establishes a tax credit against the Business Profits Tax for qualifying charitable donations to career and technical education centers. The program is scheduled to be repealed after state fiscal year 2022.		
2019	7/1/19	CH 346:200-202			7.7% (for taxable periods ending on or after 12/31/2019)

HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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

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

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

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
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.		
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.		

HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2019	7/1/19	CH 346:200-202			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

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The Communications Services Tax, RSA 82-A, was enacted by Laws of 1990, chapter 9, effective April 1, 1990.

Current Due Date: Returns are due on or before the 15th day of each month for the preceding calendar month.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 9 CH 101	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.	Communication service retailers with sales in excess of \$10,000.	3% with a surtax of 66 2/3%
1991	7/1/91	CH 354:13			Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93
1993	7/1/93	CH 350:37			5.5% for the period beginning 7/1/93 and ending 6/30/95
1995	7/1/95	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		
2007	7/1/07	CH 263:79	Repeals exemption eff 7/1/07		
2012	6/21/12	CH 279:4 through 279:8	Adds the definition of "Internet" and "Internet access" to RSA 82-A:2; then excludes "Internet access" from the definition of "communication services" under RSA 82-A:2, III and excludes charges for Internet access from the definition of "gross charges" under RSA 82-A:2,V. CH 279:8, Laws of 2012 instructs the DRA not to enforce any existing assessments, to promptly withdraw any pending assessments and prohibits the DRA from issuing any additional assessments with respect to Internet access and CST.		
2019	1/1/20	CH 346:252-258	Clarifies the applicability of the CST to VoIP and prepaid wireless telecommunications services.		

HISTORICAL SUMMARY OF EXCAVATION TAX, RSA 72-B

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

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

HISTORICAL SUMMARY OF EXCAVATION ACTIVITY TAX, RSA 72-B

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	1/1/98	CH 219		The tax is imposed on the pit area and shall be determined as of 4/1 each year, which is the area from which the earth has been excavated. Owner must provide this information annually to their local assessing official so they can calculate the size of the pit area. Provided however, that this paragraph shall not apply to any excavation which ceased commercially useful operation prior to 8/24/77.	Based on size of pit area
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		
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,l-b, Eliminates partnerships, LLCs,		
2009		CH 144:277	RSA 77:4, III, Dividends other than stock or changes		

HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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

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

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

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.

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.		
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		
2009	1/10/10	CH 144:271	RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge.		
2010	5/3/10	CH 6 CH 231	RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites		

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2010	1/17/10	CH 48	RSA 78-A:4, IV makes licenses, operator information displayed on licenses and license dispositions (such as issuance, renewal, suspension and revocation) public record. Amends RSA 21-J:14, IV.		
2010	5/18/10	CH 58	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2010	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2011	7/1/11	CH 224:1,2 CH 224:316	RSA 78-A:26, for each fiscal year of the biennium ending June 30, 2013, the State Treasurer shall fund the distribution of revenue at no more than the fiscal year 2011 distribution. For the biennium ending June 30, 2013, distribution of net income pursuant to RSA 78-A:26, I(a)(2) credited to the Department of Resources and Economic Development, Division of Travel and Tourism Development is suspended. RSA 78-A:4, II, repeals the \$5.00 fee for a Meals & Rentals Operator's License.		
2012	5/23/12	CH 73:3 through 73:6	RSA 78-A:5, II clarifies that an M&R License shall remain valid during the pendency of an appeal for a refusal to renew such license. RSA 78-A:7, I(a) and RSA 78-A:7, IV clarifies the current tax rate at 9%. RSA 78-A:8-b, I clarifies the timing of filing a surety bond to be <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

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

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

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

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

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

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

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
			This was a Federal Tax \$1.10 per \$1,000 , or fraction thereof, assessed to buyer only.		
1/2/68-6/30/72		CH 320, Laws of 1967	Enacted RSA 78-B.	If the transfer was less than \$100. No tax was due.	\$0.10 per \$100 , or fraction thereof, assessed to buyer only.
7/1/72-9/11/77					\$0.15 per \$100 , or fraction thereof, assessed to buyer only
9/12/77-6/30/81	9/12/77	CH 495	Established Minimum Tax of \$10		\$0.25 per \$100 , or fraction thereof, assessed to buyer only.
7/1/81-6/30/83	7/1/81	CH 568:152,I			\$0.25 per \$100 , or fraction thereof, <u>assessed to both the buyer and seller.</u> \$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, <u>assessed to both buyer and seller.</u> \$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, <u>assessed to both buyer and seller.</u> \$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, <u>assessed to both buyer and seller.</u> \$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, <u>assessed to both buyer and seller.</u> (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, <u>assessed to both buyer and seller</u> \$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, <u>assessed to both buyer and seller.</u>	\$21 to both buyer and seller	For the biennium ending 6/30/93 of \$0.525 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u> \$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, <u>assessed to both buyer and seller</u> Minimum tax of \$20 to both buyer and seller
1994	7/1/93	CH 325	Established the real estate transfer questionnaire.		
1995	7/1/95	CH 96:3			For the biennium ending 6/30/97 of \$0.50 per \$100 , or fraction thereof, <u>assessed to both buyer and seller</u> Minimum tax of \$20 to both buyer and seller

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

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

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

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

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

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

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

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

HISTORICAL SUMMARY OF STATE EDUCATION PROPERTY TAX, RSA 76

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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.		
2018	4/1/19	CH 282:1-2	Lowers the interest rate charged on delinquent property taxes from 12 to 8 percent per annum. The lower interest rates apply to taxes assessed on or after April 1, 2019.		

HISTORICAL SUMMARY OF STATE EDUCATION PROPERTY TAX, RSA 76

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
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

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

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

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

HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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 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 \$0.26½ 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 \$0.31¼ 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

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

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

HISTORICAL SUMMARY OF UTILITY PROPERTY TAX: 83-F

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

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

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

HISTORICAL SUMMARY OF COMMUTERS INCOME TAX, RSA 77-B

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

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

HISTORICAL SUMMARY OF ELECTRICITY CONSUMPTION TAX, RSA 83-E

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

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

HISTORICAL SUMMARY OF ESTATE TAX, RSA 87¹

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

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

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

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

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

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

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

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

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

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

HISTORICAL SUMMARY OF LEGACY AND SUCCESSION TAX, RSA 86

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1905			RSA 86, first enacted in 1905, as far as can be determined, it was enacted at 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

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

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

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

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

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

HISTORICAL SUMMARY OF SAVINGS BANK TAX, RSA 84

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

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

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

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

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

2020 Tables by County

This report presents the 2020 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:

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

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

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

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

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

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

MATURE WOOD & TIMBER: RSA 79:5

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

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

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

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

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

- RSA 72:37, Blind Exemption
- RSA 72:37-b, Disabled Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:39-a & -b, Elderly Exemption
- RSA 72:70, Wood-Heating Energy Systems Exemption
- RSA 72:62, Solar Energy Systems Exemption
- RSA 72:66, Wind-Powered Energy Systems Exemption
- RSA 72:23, IV, Additional School Dining, Dormitory and Kitchen Exemption (amount > \$150,000 per property)
- RSA 72:85 Exemption for Electric Energy Storage 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: Residents tax represents the sum of monies collected by a municipality for the Residents Tax pursuant to RSA 72:1.

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

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

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

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

This document may be found on our web site at:

<http://www.revenue.nh.gov/mun-prop/property/index.htm>

MUNICIPAL AND PROPERTY DIVISION

2020 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	11,931,186	55,233	448,598	47,763	293	4,691,502,149
Carroll	17,665,706	452,926	373,800	60,685	0	6,379,471,009
Cheshire	23,165,667	207,042	39,879	23,050	10	1,927,073,300
Coos	28,423,076	35,415	0	16,775	2,600	657,399,550
Grafton	36,945,079	246,383	4,069	54,430	0	3,883,446,147
Hillsborough	23,984,582	41,629	196,273	218,340	93,800	10,759,342,617
Merrimack	29,673,129	96,343	95,059	89,957	3,348	4,647,051,580
Rockingham	15,242,926	91,246	441,430	72,125	0	15,970,873,678
Strafford	10,607,878	65,166	225,986	29,500	0	3,438,483,978
Sullivan	19,728,754	14,244	153,258	2,700	0	1,580,006,528
State Totals	217,367,983	1,305,627	1,978,352	615,325	100,051	53,934,650,536

County	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Belknap	414,082,912	6,113,069,169	167,264,172	875,332,775	162,963	73,800
Carroll	459,371,300	7,221,842,261	137,235,100	788,697,100	577,550	0
Cheshire	308,620,267	3,909,272,220	99,969,618	1,010,339,796	221,251	19,237
Coos	101,392,277	1,600,093,567	64,917,220	365,970,197	116,293	7,928
Grafton	769,598,844	7,288,871,837	175,423,981	1,894,776,558	367,385	0
Hillsborough	2,761,335,893	24,288,851,747	210,607,430	7,761,913,433	675,988	758,749
Merrimack	1,005,785,608	9,039,467,253	232,869,584	2,477,510,956	878,349	149,494
Rockingham	3,252,479,089	25,720,449,368	535,771,475	6,670,445,438	1,171,406	0
Strafford	691,347,110	6,733,579,523	348,948,600	2,047,673,858	312,980	0
Sullivan	113,334,786	2,701,446,574	83,803,270	436,849,424	205,771	0
State Totals	9,877,348,086	94,616,943,519	2,056,810,450	24,329,509,535	4,689,936	1,009,208

County	Public Water	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Belknap	6,050,492	35,144,694	166,733,480	0	0	12,481,899,679
Carroll	4,822,142	0	203,550,200	0	0	15,214,119,779
Cheshire	360,600	7,629,200	439,187,947	0	0	7,726,129,084
Coos	730,600	214,494,768	369,215,420	7,300	0	3,402,822,986
Grafton	478,400	0	885,554,560	335,600	0	14,936,103,273
Hillsborough	184,358,300	333,806,600	999,247,210	0	0	47,325,432,591
Merrimack	7,854,400	138,171,300	687,235,117	179,300	0	18,267,110,777
Rockingham	76,928,841	296,176,584	3,023,371,968	150,200	0	55,563,665,774
Strafford	623,300	86,397,480	311,813,096	15,800	0	13,670,124,255
Sullivan	0	0	159,222,197	0	0	5,094,767,506
State Totals	282,207,075	1,111,820,626	7,245,131,195	688,200	0	193,682,175,704

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County

County Summary

County	Educational & Special	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation
Belknap	1,486,060	12,480,413,619	1,109,200	25,176,923	5,095,273	12,449,032,223
Carroll	303,600	15,213,816,179	355,000	18,438,000	4,079,118	15,190,944,061
Cheshire	1,868,699	7,724,260,385	519,000	24,009,154	11,288,687	7,688,443,544
Coos	690,990	3,402,131,996	300,000	5,792,520	1,374,740	3,394,664,736
Grafton	2,503,490	14,933,599,783	516,300	31,931,963	6,215,500	14,894,936,020
Hillsborough	7,892,919	47,317,539,672	10,622,850	385,106,884	49,095,715	46,872,714,223
Merrimack	6,589,505	18,260,521,272	4,698,284	85,957,901	13,089,139	18,156,775,948
Rockingham	137,828,720	55,425,837,054	3,606,900	331,524,979	36,687,959	55,054,017,216
Strafford	1,256,400	13,668,867,855	3,669,800	103,358,382	21,533,452	13,540,306,221
Sullivan	2,306,400	5,092,461,106	255,800	10,020,866	4,108,575	5,078,075,865
State Totals	162,726,783	193,519,448,921	25,653,134	1,021,317,572	152,568,158	192,319,910,057

County	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2020 Actual Tax Rate	2020 Residents Tax
Belknap	216,334,268	2,169,144	214,165,124	17.20	0
Carroll	181,439,046	1,768,570	179,670,476	11.83	0
Cheshire	213,284,211	1,704,350	211,579,861	27.52	0
Coos	80,945,082	391,675	80,553,407	23.73	0
Grafton	317,215,518	1,758,856	315,456,662	21.18	18,050
Hillsborough	1,097,322,222	8,272,584	1,089,049,638	23.23	0
Merrimack	435,428,503	2,872,890	432,555,613	23.82	26,500
Rockingham	1,042,736,484	8,802,156	1,033,934,328	18.78	0
Strafford	334,402,023	3,038,085	331,363,938	24.47	0
Sullivan	125,006,223	997,327	124,008,896	24.42	0
State Totals	4,044,113,580	31,775,637	4,012,337,943	20.86	44,550

MUNICIPAL AND PROPERTY DIVISION

2020 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
Acworth	1,471,820	0	0	0	0
Albany	219,821	0	0	0	0
Alexandria	1,099,977	0	0	0	0
Allenstown	233,912	475	0	0	0
Alstead	1,374,653	36,556	0	0	0
Alton	1,457,516	0	0	11,300	0
Amherst	715,300	15,800	0	0	0
Andover	1,059,062	0	0	100	0
Antrim	974,163	0	0	51,680	47,800
Ashland	222,946	0	0	0	0
Atkinson	90,133	0	0	100	0
Atkinson & Gilmanton	312,805	0	0	0	0
Auburn	273,833	0	0	2,700	0
Barnstead	1,616,403	41,160	258	3,300	0
Barrington	1,136,359	0	76	0	0
Bartlett	493,940	273	0	0	0
Bath	2,629,743	0	0	2,175	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	321,114	343	0	0	0
Belmont	898,525	0	0	33,163	0
Bennington	388,439	0	0	0	0
Benton	375,689	0	0	0	0
Berlin	478,486	0	0	0	0
Bethlehem	1,116,347	0	0	0	0
Boscawen	1,000,455	0	0	700	0
Bow	358,895	0	0	2,700	0
Bradford	1,126,280	0	0	0	0
Brentwood	867,160	0	0	0	0
Bridgewater	620,800	0	0	0	0
Bristol	431,384	0	0	0	0
Brookfield	842,527	0	0	0	0
Brookline	471,083	1,034	2,400	0	0
Cambridge	838,671	0	0	0	0
Campton	1,104,940	0	0	0	0
Canaan	1,523,619	0	0	1,250	0
Candia	808,287	0	0	8,600	0
Canterbury	1,426,861	4,891	0	3,360	0
Carroll	377,896	0	0	0	0
Center Harbor	385,652	4,714	0	0	0
Chandler's Purchase	0	0	0	0	0
Charlestown	1,230,833	0	0	400	0
Chatham	322,758	0	0	0	0
Chester	806,590	0	0	200	0

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County
Alpha Order by Municipality

MUNICIPALITY	Residential Land	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement
Acworth	32,426,100	722,600	57,639,100	1,234,300	3,132,800	0
Albany	38,691,200	5,427,700	67,697,400	2,133,300	12,818,600	0
Alexandria	57,544,700	1,341,900	114,715,100	4,874,700	5,044,200	0
Allenstown	82,160,200	17,280,200	125,454,900	21,905,900	45,822,900	0
Alstead	67,722,800	1,020,700	112,750,680	2,512,700	3,583,800	17,820
Alton	932,897,900	31,940,200	740,244,594	13,682,100	41,635,100	48,400
Amherst	477,845,550	67,035,150	1,010,305,900	2,932,400	150,751,100	0
Andover	102,121,300	6,033,000	154,963,554	3,461,700	21,188,600	4,946
Antrim	79,804,654	4,116,917	143,152,730	1,633,140	11,023,110	25,770
Ashland	76,028,400	12,091,700	126,722,300	3,259,680	26,557,360	0
Atkinson	339,232,100	15,520,400	618,962,603	0	38,269,500	17,697
Atkinson & Gilmanton	246,300	0	215,220	0	0	0
Auburn	336,615,400	22,370,500	455,385,348	1,224,900	47,836,400	35,252
Barnstead	211,726,050	5,427,800	359,943,783	10,017,300	8,611,400	13,117
Barrington	317,388,900	31,111,900	687,517,000	27,832,700	81,992,100	0
Bartlett	286,018,400	31,924,900	670,221,400	2,290,400	73,586,900	0
Bath	33,424,825	1,032,100	66,308,167	1,425,400	2,068,300	7,133
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	971,385,119	200,440,200	2,294,344,651	126,000	611,950,400	0
Belmont	182,780,277	43,170,335	376,785,828	43,957,400	80,758,356	52,000
Bennington	27,670,400	2,890,200	79,896,000	1,730,700	13,348,900	0
Benton	8,269,100	0	14,850,700	1,170,500	52,000	0
Berlin	54,959,445	5,515,155	227,714,030	1,504,000	43,194,197	0
Bethlehem	41,891,225	4,663,675	174,323,225	4,877,200	43,233,952	0
Boscawen	98,094,400	8,358,800	145,639,624	6,792,300	23,542,700	17,776
Bow	274,916,352	63,096,050	700,704,341	0	150,469,225	91,500
Bradford	96,992,100	3,651,600	130,991,500	1,148,600	11,365,300	0
Brentwood	181,512,418	30,262,455	403,765,917	1,306,175	60,518,390	16,075
Bridgewater	209,112,100	7,476,200	212,985,600	2,525,400	9,008,200	0
Bristol	174,858,500	18,056,500	288,919,000	14,079,700	39,760,400	0
Brookfield	37,493,000	264,700	85,627,456	151,800	695,900	0
Brookline	227,129,800	11,824,900	408,472,516	759,600	19,262,600	0
Cambridge	5,383,400	50,000	2,652,870	43,440	80,970	0
Campton	128,866,100	9,191,100	256,050,300	8,657,800	21,195,900	0
Canaan	123,053,500	6,697,900	154,750,240	15,900,900	42,267,200	8,592
Candia	188,972,364	11,178,435	286,864,302	1,398,300	20,098,800	47,015
Canterbury	85,136,100	4,160,200	156,534,238	105,300	11,528,100	61,062
Carroll	56,141,600	13,540,600	213,810,970	1,744,550	47,816,320	0
Center Harbor	270,398,900	4,722,200	146,734,415	1,467,830	11,890,680	0
Chandler's Purchase	0	31,200	0	0	5,850	0
Charlestown	46,170,378	5,653,222	148,682,998	22,581,900	35,634,102	47,000
Chatham	20,752,200	37,900	36,719,900	726,600	443,200	0
Chester	215,150,300	3,512,400	443,295,545	12,967,200	9,489,100	10,455

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Acworth	0	0	0	3,635,717	0	0	100,262,437
Albany	0	46,600	0	3,258,200	0	0	130,292,821
Alexandria	0	0	0	14,473,400	0	0	199,093,977
Allenstown	0	0	2,997,400	5,598,800	0	0	301,454,687
Alstead	0	0	0	4,679,800	0	0	193,699,509
Alton	0	0	0	9,927,500	0	0	1,771,844,610
Amherst	0	8,087,800	5,161,500	34,171,600	0	0	1,757,022,100
Andover	0	0	0	21,720,300	0	0	310,552,562
Antrim	27,630	0	0	15,015,100	0	0	255,872,694
Ashland	0	0	0	7,166,300	0	0	252,048,686
Atkinson	0	4,508,900	1,564,100	6,512,600	0	0	1,024,678,133
Atkinson & Gilmanton	0	0	0	0	0	0	774,325
Auburn	0	0	82,900	13,815,700	0	0	877,642,933
Barnstead	0	4,285,281	0	5,950,600	0	0	607,636,452
Barrington	0	0	0	20,878,486	0	0	1,167,857,521
Bartlett	0	0	0	9,781,100	0	0	1,074,317,313
Bath	0	0	0	18,334,000	0	0	125,231,843
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	0	9,765,600	7,627,700	48,599,700	0	0	4,144,560,827
Belmont	0	641,200	1,765,100	11,397,694	0	0	742,239,878
Bennington	0	0	0	3,533,000	0	0	129,457,639
Benton	0	0	0	960,000	0	0	25,677,989
Berlin	0	0	20,355,800	126,993,400	0	0	480,714,513
Bethlehem	0	81,400	0	8,162,500	335,600	0	278,685,124
Boscawen	0	0	1,048,800	10,523,900	0	0	295,019,455
Bow	0	1,382,300	6,251,200	96,259,900	79,300	0	1,293,611,763
Bradford	0	0	0	4,743,100	0	0	250,018,480
Brentwood	0	0	1,490,000	30,024,400	0	0	709,762,990
Bridgewater	0	0	0	7,565,000	0	0	449,293,300
Bristol	0	0	0	22,661,100	0	0	558,766,584
Brookfield	0	0	0	1,857,500	0	0	126,932,883
Brookline	0	0	0	10,510,200	0	0	678,434,133
Cambridge	0	0	0	169,700	0	0	9,219,051
Campton	0	8,100	0	17,109,000	0	0	442,183,240
Canaan	0	0	0	7,265,300	0	0	351,468,501
Candia	0	0	0	8,752,134	0	0	518,128,237
Canterbury	0	0	272,100	6,015,500	0	0	265,247,712
Carroll	0	730,600	0	3,612,800	0	0	337,775,336
Center Harbor	0	0	0	2,582,390	0	0	438,186,781
Chandler's Purchase	0	0	0	7,100	0	0	44,150
Charlestown	0	0	0	21,842,400	0	0	281,843,233
Chatham	0	0	0	1,621,800	0	0	60,624,358
Chester	0	59,200	0	53,343,800	0	0	738,634,790

MUNICIPAL AND PROPERTY DIVISION

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Alpha Order by Municipality

MUNICIPALITY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions
Acworth	0	100,262,437	13,800	145,000	0
Albany	0	130,292,821	0	151,200	0
Alexandria	0	199,093,977	15,000	777,500	120,000
Allenstown	0	301,454,687	30,000	1,769,200	221,400
Alstead	0	193,699,509	15,000	100,000	103,000
Alton	0	1,771,844,610	45,000	1,851,100	512,896
Amherst	1,079,700	1,755,942,400	185,000	9,211,900	698,800
Andover	150,000	310,402,562	0	730,000	723,100
Antrim	75,000	255,797,694	15,000	825,200	150,130
Ashland	707,550	251,341,136	60,000	320,000	0
Atkinson	244,200	1,024,433,933	45,000	5,931,600	205,200
Atkinson & Gilmanton	0	774,325	0	0	0
Auburn	174,456	877,468,477	50,000	2,296,600	150,000
Barnstead	0	607,636,452	75,000	1,744,500	0
Barrington	0	1,167,857,521	30,000	7,938,500	2,194,400
Bartlett	0	1,074,317,313	0	418,300	0
Bath	0	125,231,843	0	15,000	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	298,900	4,144,261,927	140,000	11,794,300	1,810,370
Belmont	540,800	741,699,078	90,000	5,639,600	1,108,358
Bennington	0	129,457,639	0	725,000	80,500
Benton	0	25,677,989	0	35,000	0
Berlin	690,990	480,023,523	105,000	1,911,000	0
Bethlehem	0	278,685,124	0	1,155,000	28,100
Boscawen	0	295,019,455	29,400	373,500	427,200
Bow	84,549	1,293,527,214	150,000	6,066,000	1,194,200
Bradford	0	250,018,480	15,000	445,000	81,000
Brentwood	0	709,762,990	62,500	1,105,000	187,500
Bridgewater	0	449,293,300	0	100,000	0
Bristol	5,500	558,761,084	30,000	810,000	170,900
Brookfield	0	126,932,883	0	30,000	90,000
Brookline	0	678,434,133	20,000	6,291,300	1,133,100
Cambridge	0	9,219,051	0	0	0
Campton	0	442,183,240	45,000	2,110,300	690,400
Canaan	150,000	351,318,501	0	2,460,613	1,308,300
Candia	0	518,128,237	0	3,944,400	2,384,323
Canterbury	102,374	265,145,338	15,000	640,400	600,000
Carroll	0	337,775,336	0	490,000	73,940
Center Harbor	0	438,186,781	15,000	145,000	244,360
Chandler's Purchase	0	44,150	0	0	0
Charlestown	0	281,843,233	0	1,261,666	185,000
Chatham	0	60,624,358	0	0	0
Chester	0	738,634,790	90,000	11,170,900	2,774,100

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MUNICIPALITY	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2020 Actual Tax Rate	2020 Resident Tax
Acworth	100,103,637	2,932,881	11,200	2,921,681	29.37	0
Albany	130,141,621	1,562,556	17,000	1,545,556	12.05	0
Alexandria	198,181,477	5,501,385	41,240	5,460,145	27.92	0
Allenstown	299,434,087	8,755,969	103,500	8,652,469	29.30	1,500
Alstead	193,481,509	4,715,833	23,700	4,692,133	24.42	0
Alton	1,769,435,614	24,663,572	327,950	24,335,622	13.95	0
Amherst	1,745,846,700	49,619,759	352,500	49,267,259	28.48	0
Andover	308,949,462	6,550,409	55,300	6,495,109	21.34	0
Antrim	254,807,364	7,243,969	68,000	7,175,969	28.55	0
Ashland	250,961,136	7,120,780	54,250	7,066,530	28.43	0
Atkinson	1,018,252,133	18,648,315	208,415	18,439,900	18.34	0
Atkinson & Gilmanton	774,325	0	0	0	0.00	0
Auburn	874,971,877	16,142,933	182,000	15,960,933	18.48	0
Barnstead	605,816,952	13,975,333	176,500	13,798,833	23.10	0
Barrington	1,157,694,621	26,321,246	325,050	25,996,196	22.77	0
Bartlett	1,073,899,013	10,352,932	55,040	10,297,892	9.66	0
Bath	125,216,843	2,826,889	13,400	2,813,489	22.86	0
Bean's Grant	0	0	0	0	0.00	0
Bean's Purchase	0	0	0	0	0.00	0
Bedford	4,130,517,257	81,792,039	499,500	81,292,539	20.02	0
Belmont	734,861,120	18,593,496	253,700	18,339,796	25.34	0
Bennington	128,652,139	3,774,515	43,080	3,731,435	29.39	0
Benton	25,642,989	457,032	1,300	455,732	17.90	0
Berlin	478,007,523	16,891,900	72,300	16,819,600	35.93	0
Bethlehem	277,502,024	6,977,387	91,500	6,885,887	25.20	0
Boscawen	294,189,355	7,859,576	79,250	7,780,326	26.79	0
Bow	1,286,117,014	32,357,445	225,000	32,132,445	25.58	0
Bradford	249,477,480	5,944,612	50,300	5,894,312	23.86	0
Brentwood	708,407,990	16,370,310	108,100	16,262,210	23.19	0
Bridgewater	449,193,300	3,750,320	4,950	3,745,370	8.38	0
Bristol	557,750,184	11,497,475	109,400	11,388,075	20.69	0
Brookfield	126,812,883	2,175,060	17,700	2,157,360	17.18	0
Brookline	670,989,733	18,633,861	124,000	18,509,861	27.80	0
Cambridge	9,219,051	(328)	0	(328)	0.00	0
Campton	439,337,540	10,628,488	127,500	10,500,988	24.27	0
Canaan	347,549,588	11,941,029	43,000	11,898,029	34.40	0
Candia	511,799,514	10,239,046	69,200	10,169,846	20.04	0
Canterbury	263,889,938	7,266,828	69,000	7,197,828	27.59	0
Carroll	337,211,396	7,156,448	28,500	7,127,948	21.25	0
Center Harbor	437,782,421	6,705,705	44,153	6,661,552	15.33	0
Chandler's Purchase	44,150	(14)	0	(14)	0.00	0
Charlestown	280,396,567	10,790,585	137,350	10,653,235	38.65	0
Chatham	60,624,358	810,677	16,500	794,177	13.42	0
Chester	724,599,790	14,774,569	227,150	14,547,419	20.53	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures
Chesterfield	1,027,070	5,930	18,900	0	0
Chichester	836,366	0	0	600	2,700
Claremont	1,370,050	940	0	200	0
Clarksville	1,600,272	0	0	0	0
Colebrook	1,791,188	0	0	0	0
Columbia	1,742,091	0	0	1,900	0
Concord	1,841,774	0	0	16,122	0
Conway	1,882,300	3,400	0	0	0
Cornish	2,951,942	0	0	1,600	0
Crawford's Purchase	0	0	0	0	0
Croydon	1,073,362	0	0	0	0
Cutt's Grant	0	0	0	0	0
Dalton	712,199	0	0	0	0
Danbury	981,412	4,963	0	0	0
Danville	176,055	0	0	50	0
Deerfield	1,707,746	95	0	18,550	0
Deering	1,328,546	1,905	0	0	0
Derry	747,345	0	36,100	0	0
Dix's Grant	299,694	0	0	0	0
Dixville	700,294	0	0	0	0
Dorchester	1,150,732	1,771	0	0	0
Dover	675,099	0	0	0	0
Dublin	1,073,683	0	0	4,100	0
Dummer	1,125,920	0	0	0	0
Dunbarton	750,918	0	0	0	0
Durham	640,164	1,452	0	0	0
East Kingston	422,927	0	0	0	0
Easton	294,678	0	0	0	0
Eaton	789,921	462	0	0	0
Effingham	930,193	0	0	200	0
Ellsworth	75,428	0	0	0	0
Enfield	895,073	9,253	0	0	0
Epping	731,900	0	0	0	0
Epsom	1,730,007	0	0	2,800	0
Errol	590,596	0	0	0	0
Erving's Location	50,191	0	0	0	0
Exeter	188,303	0	2,800	1,800	0
Farmington	1,030,017	17,592	225,910	0	0
Fitzwilliam	897,382	0	0	18,050	10
Francestown	1,124,922	2,343	0	0	0
Franconia	514,749	0	0	0	0
Franklin	886,011	52,835	0	300	0
Freedom	906,789	0	0	450	0
Fremont	589,129	0	0	100	0

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MUNICIPALITY	Residential Land	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement
Chesterfield	189,612,025	12,829,700	280,879,150	1,189,300	32,495,300	0
Chichester	90,818,200	16,553,800	174,319,455	3,959,800	30,801,700	21,451
Claremont	78,565,900	41,030,264	386,617,228	16,093,200	199,962,152	45,600
Clarksville	14,600,300	307,100	26,996,100	1,101,600	805,500	0
Colebrook	31,375,000	6,299,915	88,521,278	4,841,600	37,165,400	0
Columbia	17,026,800	1,011,400	41,481,391	2,178,800	2,610,900	31,209
Concord	772,800,878	489,710,000	1,996,889,300	58,952,900	1,165,092,768	50,200
Conway	349,272,400	195,865,500	863,608,300	18,536,600	275,018,000	0
Cornish	61,276,750	622,600	122,512,363	2,538,500	1,799,100	44,437
Crawford's Purchase	45,800	178,270	0	0	5,660	0
Croydon	38,116,200	1,978,200	61,064,700	2,496,100	4,252,700	0
Cutt's Grant	0	0	0	0	0	0
Dalton	20,361,000	1,416,100	49,122,770	4,934,400	1,870,200	0
Danbury	35,803,600	1,168,500	65,400,270	3,215,850	3,153,190	0
Danville	119,286,700	5,271,000	257,996,200	15,120,700	7,337,000	9,000
Deerfield	261,335,800	7,461,500	387,172,811	6,055,200	17,417,700	113,489
Deering	93,440,025	2,716,300	114,413,924	6,131,300	11,539,100	0
Derry	1,044,111,900	208,604,450	1,885,855,480	26,131,200	458,812,755	0
Dix's Grant	116,000	0	584,590	0	0	0
Dixville	574,500	935,700	2,295,280	28,800	3,785,910	0
Dorchester	17,308,200	0	24,002,700	1,454,300	96,500	0
Dover	1,034,928,251	210,624,700	1,794,309,700	49,082,300	721,790,000	0
Dublin	90,773,400	9,888,700	141,756,876	471,500	26,553,300	13,767
Dummer	11,889,200	79,100	20,251,100	1,000,700	446,700	0
Dunbarton	106,053,803	1,764,347	254,857,984	501,900	4,280,516	0
Durham	278,592,400	122,447,300	510,476,200	171,000	262,598,971	0
East Kingston	135,385,400	2,943,700	227,653,800	1,779,600	5,701,900	0
Easton	27,517,900	286,700	46,149,698	0	458,300	2,802
Eaton	44,621,400	1,172,300	63,702,000	55,000	2,876,600	0
Effingham	75,714,300	5,141,000	97,648,686	6,838,700	18,597,200	11,937
Ellsworth	8,100,100	0	11,002,200	66,300	15,800	0
Enfield	228,252,500	16,593,300	299,547,700	13,944,700	31,842,000	0
Epping	232,669,100	61,310,600	480,605,200	24,776,900	117,699,900	0
Epsom	153,606,100	21,910,500	258,277,743	21,756,200	44,416,000	63,179
Errol	33,831,900	1,439,000	39,185,350	1,244,250	4,477,940	0
Erving's Location	0	0	0	0	0	0
Exeter	559,081,705	138,461,695	1,103,261,820	54,924,000	376,235,805	89,700
Farmington	154,577,737	19,056,200	290,128,000	32,427,900	56,531,200	0
Fitzwilliam	79,555,200	3,135,400	143,129,219	10,527,300	11,776,500	50,344
Francestown	74,813,204	3,428,200	124,491,230	491,700	10,370,300	0
Franconia	94,941,900	6,666,500	157,872,200	1,111,600	24,556,400	0
Franklin	196,709,800	22,776,200	286,116,760	24,466,700	94,864,200	22,440
Freedom	283,258,400	6,205,000	317,115,201	29,602,400	9,939,700	71,499
Fremont	149,924,129	6,720,970	334,806,350	12,752,600	22,640,950	11,100

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MUNICIPALITY	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Chesterfield	0	0	0	8,495,732	0	0	526,553,107
Chichester	53,994	0	0	7,499,500	0	0	324,867,566
Claremont	0	0	0	44,526,500	0	0	768,212,034
Clarksville	0	0	0	1,485,100	0	0	46,895,972
Colebrook	0	0	9,643,900	7,549,900	0	0	187,188,181
Columbia	0	0	22,825,900	3,217,600	0	0	92,127,991
Concord	0	0	73,348,600	165,655,900	0	0	4,724,358,442
Conway	0	1,273,400	0	51,761,200	0	0	1,757,221,100
Cornish	0	0	0	6,113,200	0	0	197,860,492
Crawford's Purchase	0	0	0	5,700	0	0	235,430
Croydon	0	0	0	3,974,600	0	0	112,955,862
Cutt's Grant	0	0	0	0	0	0	0
Dalton	0	0	0	5,143,000	0	0	83,559,669
Danbury	0	0	0	2,244,850	0	0	111,972,635
Danville	0	93,000	0	14,969,800	76,400	0	420,335,905
Deerfield	0	0	0	66,936,400	0	0	748,219,291
Deering	0	0	0	12,551,300	0	0	242,122,400
Derry	0	5,045,134	4,165,486	42,485,582	66,200	0	3,676,061,632
Dix's Grant	0	0	0	0	0	0	1,000,284
Dixville	0	0	0	128,300	0	0	8,448,784
Dorchester	0	0	0	984,300	0	0	44,998,503
Dover	0	0	42,087,200	47,969,800	0	0	3,901,467,050
Dublin	0	0	0	4,773,100	0	0	275,308,426
Dummer	0	0	15,040,600	49,726,100	0	0	99,559,420
Dunbarton	0	0	0	26,538,200	0	0	394,747,668
Durham	0	0	7,742,400	60,993,600	0	0	1,243,663,487
East Kingston	0	240,300	18,764,400	8,052,600	0	0	400,944,627
Easton	0	0	0	1,211,400	0	0	75,921,478
Eaton	0	0	0	1,364,400	0	0	114,582,083
Effingham	0	0	0	5,594,800	0	0	210,477,016
Ellsworth	0	0	0	385,000	0	0	19,644,828
Enfield	0	0	0	9,195,700	0	0	600,280,226
Epping	0	171,200	1,079,900	14,539,200	0	0	933,583,900
Epsom	0	0	0	7,555,200	0	0	509,317,729
Errol	0	0	0	9,298,200	0	0	90,067,236
Erving's Location	0	0	0	0	0	0	50,191
Exeter	0	11,100	23,405,800	25,533,200	0	0	2,281,197,728
Farmington	0	0	0	15,391,600	0	0	569,386,156
Fitzwilliam	19,237	0	0	51,441,908	0	0	300,550,550
Francestown	0	0	0	3,626,700	0	0	218,348,599
Franconia	0	0	0	5,949,800	0	0	291,613,149
Franklin	0	0	5,283,400	71,176,630	0	0	702,355,276
Freedom	0	258,100	0	4,908,900	0	0	652,266,439
Fremont	0	110,400	0	9,291,800	0	0	536,847,528

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MUNICIPALITY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions
Chesterfield	0	526,553,107	0	980,000	190,300
Chichester	383,500	324,484,066	50,000	936,900	715,362
Claremont	0	768,212,034	105,000	2,805,000	196,650
Clarksville	0	46,895,972	0	35,000	0
Colebrook	0	187,188,181	30,000	195,000	5,000
Columbia	0	92,127,991	0	63,900	15,000
Concord	3,516,200	4,720,842,242	3,438,884	21,767,168	543,400
Conway	0	1,757,221,100	100,000	5,142,500	990,600
Cornish	0	197,860,492	15,000	375,000	447,020
Crawford's Purchase	0	235,430	0	0	0
Croydon	0	112,955,862	0	120,000	0
Cutt's Grant	0	0	0	0	0
Dalton	0	83,559,669	0	84,400	0
Danbury	0	111,972,635	15,000	160,000	75,000
Danville	0	420,335,905	50,000	3,018,258	49,250
Deerfield	0	748,219,291	45,000	2,122,000	0
Deering	0	242,122,400	15,000	2,759,300	345,160
Derry	668,200	3,675,393,432	460,000	27,614,400	0
Dix's Grant	0	1,000,284	0	0	0
Dixville	0	8,448,784	0	0	0
Dorchester	0	44,998,503	0	0	66,420
Dover	312,800	3,901,154,250	1,955,000	34,267,800	7,737,500
Dublin	300,000	275,008,426	15,000	55,000	1,251,840
Dummer	0	99,559,420	0	270,000	171,000
Dunbarton	0	394,747,668	0	384,650	0
Durham	8,000	1,243,655,487	150,000	4,000,000	2,538,452
East Kingston	0	400,944,627	30,000	207,800	331,800
Easton	0	75,921,478	0	0	0
Eaton	0	114,582,083	0	0	0
Effingham	0	210,477,016	0	65,000	97,200
Ellsworth	196,200	19,448,628	0	0	0
Enfield	349,240	599,930,986	15,000	1,055,100	635,775
Epping	0	933,583,900	60,000	6,823,600	0
Epsom	0	509,317,729	15,000	878,800	666,108
Errol	0	90,067,236	0	0	0
Erving's Location	0	50,191	0	0	0
Exeter	988,700	2,280,209,028	90,000	28,521,247	2,712,100
Farmington	0	569,386,156	60,000	9,683,900	752,600
Fitzwilliam	30,700	300,519,850	15,000	1,637,300	461,390
Francestown	0	218,348,599	0	80,000	338,640
Franconia	0	291,613,149	0	0	405,156
Franklin	0	702,355,276	15,000	6,129,700	412,530
Freedom	0	652,266,439	0	112,000	20,000
Fremont	0	536,847,528	0	1,310,000	210,000

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Chesterfield	525,382,807	11,862,255	109,500	11,752,755	22.61	0
Chichester	322,781,804	7,467,758	68,100	7,399,658	23.18	25,000
Claremont	765,105,384	30,466,089	296,600	30,169,489	40.72	0
Clarksville	46,860,972	758,856	7,550	751,306	16.26	0
Colebrook	186,958,181	5,162,922	20,725	5,142,197	27.78	0
Columbia	92,049,091	1,428,444	9,200	1,419,244	16.07	0
Concord	4,695,092,790	124,985,081	257,500	124,727,581	26.76	0
Conway	1,750,988,000	28,472,707	332,500	28,140,207	16.32	0
Cornish	197,023,472	4,183,136	39,112	4,144,024	21.29	0
Crawford's Purchase	235,430	0	0	0	0.00	0
Croydon	112,835,862	1,568,670	9,750	1,558,920	13.96	0
Cutt's Grant	0	0	0	0	0.00	0
Dalton	83,475,269	2,003,304	42,000	1,961,304	24.13	0
Danbury	111,722,635	2,676,719	30,200	2,646,519	24.00	0
Danville	417,218,397	10,940,308	167,500	10,772,808	26.30	0
Deerfield	746,052,291	14,560,387	241,000	14,319,387	19.67	0
Deering	239,002,940	5,907,698	52,000	5,855,698	24.81	0
Derry	3,647,319,032	86,442,151	533,667	85,908,484	24.34	0
Dix's Grant	1,000,284	0	0	0	0.00	0
Dixville	8,448,784	55,527	0	55,527	6.60	0
Dorchester	44,932,083	935,550	7,700	927,850	20.86	0
Dover	3,857,193,950	94,607,438	892,760	93,714,678	24.85	0
Dublin	273,686,586	6,731,736	66,050	6,665,686	24.63	0
Dummer	99,118,420	1,506,558	7,100	1,499,458	16.33	0
Dunbarton	394,363,018	8,736,516	63,465	8,673,051	22.28	0
Durham	1,236,967,035	33,994,515	119,500	33,875,015	27.73	0
East Kingston	400,375,027	8,916,992	72,400	8,844,592	22.40	0
Easton	75,921,478	898,176	3,150	895,026	11.86	0
Eaton	114,582,083	1,631,199	21,500	1,609,699	14.26	0
Effingham	210,314,816	4,459,903	41,250	4,418,653	21.25	0
Ellsworth	19,448,628	292,315	1,000	291,315	15.06	0
Enfield	598,225,111	14,810,536	70,000	14,740,536	25.45	0
Epping	926,700,300	21,876,720	331,000	21,545,720	23.64	0
Epsom	507,757,821	11,069,922	165,050	10,904,872	21.83	0
Errol	90,067,236	1,175,352	2,700	1,172,652	13.25	0
Erving's Location	50,191	0	0	0	0.00	0
Exeter	2,248,885,681	53,687,715	283,000	53,404,715	24.49	0
Farmington	558,889,656	12,741,357	216,750	12,524,607	22.92	0
Fitzwilliam	298,406,160	7,586,117	93,075	7,493,042	25.76	0
Francestown	217,929,959	5,629,032	34,400	5,594,632	25.86	0
Franconia	291,207,993	5,375,330	19,700	5,355,630	18.50	0
Franklin	695,798,046	15,668,952	144,625	15,524,327	22.84	0
Freedom	652,134,439	6,949,491	28,800	6,920,691	10.67	0
Fremont	535,327,528	12,364,731	228,375	12,136,356	23.13	0

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures
Gilford	674,000	2,430	0	0	0
Gilmanton	2,276,158	1,885	0	0	0
Gilsum	511,006	0	0	0	0
Goffstown	948,100	0	100	85,700	0
Gorham	361,209	0	0	0	0
Goshen	793,891	0	0	500	0
Grafton	1,457,209	0	0	0	0
Grantham	454,776	0	0	0	0
Greenfield	985,191	9,894	0	0	0
Greenland	409,700	0	98,800	0	0
Green's Grant	0	0	0	0	0
Greenville	308,669	0	0	0	0
Groton	639,641	52,514	0	0	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	0	0	0	0	0
Hampstead	77,553	0	0	3,400	0
Hampton	95,700	0	0	2,700	0
Hampton Falls	458,702	0	0	4,200	0
Hancock	1,047,364	796	0	0	0
Hanover	1,102,709	10,937	0	26,780	0
Harrisville	619,733	5,263	0	0	0
Hart's Location	3,853	0	0	0	0
Haverhill	2,799,336	9,798	0	3,500	0
Hebron	128,608	43,854	0	0	0
Henniker	1,443,596	0	0	34,500	0
Hill	923,530	0	0	0	0
Hillsborough	1,367,045	6,255	0	47,600	0
Hinsdale	770,768	0	0	0	0
Holderness	903,912	44,519	0	500	0
Hollis	861,605	0	0	0	0
Hooksett	334,326	0	0	0	0
Hopkinton	2,083,562	0	16,482	21,230	0
Hudson	329,922	0	440	0	0
Jackson	436,990	1,796	0	0	0
Jaffrey	1,161,000	0	0	900	0
Jefferson	982,970	0	0	0	0
Keene	860,430	0	0	0	0
Kensington	664,673	17,959	0	2,100	0
Kilkenny	0	0	0	0	0
Kingston	333,194	0	0	200	0
Laconia	270,492	5,044	0	0	0
Lancaster	2,166,833	206	0	8,700	0
Landaff	814,563	0	0	0	0
Langdon	828,432	0	0	0	0

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MUNICIPALITY	Residential Land	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement
Gilford	750,146,190	69,375,600	1,140,344,700	26,634,100	147,833,100	0
Gilmanton	218,494,200	2,206,500	310,743,300	858,300	5,484,800	0
Gilsum	18,489,100	1,080,500	43,399,168	988,000	4,475,600	0
Goffstown	585,628,700	69,283,500	875,228,100	24,204,100	110,232,700	95,700
Gorham	24,171,000	24,561,200	94,222,800	7,628,900	59,491,600	0
Goshen	30,950,300	1,063,400	43,608,630	2,625,680	1,552,870	2,110
Grafton	62,018,900	540,700	68,023,350	4,659,400	1,221,600	10,850
Grantham	115,923,500	7,867,800	398,567,540	1,536,300	11,913,170	0
Greenfield	54,994,800	1,929,400	101,289,300	1,611,100	6,073,400	0
Greenland	350,644,500	46,024,200	360,370,400	0	90,417,100	0
Green's Grant	0	1,846,300	14,200	0	6,073,810	0
Greenville	25,790,000	5,051,300	51,569,000	11,838,900	19,190,000	0
Groton	26,237,100	43,600	40,334,500	3,640,300	200,900	0
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	30,555,600	1,023,400	43,616,500	0	4,977,200	0
Hampstead	467,726,300	53,841,900	664,467,533	46,855,800	96,494,900	15,367
Hampton	1,217,205,583	186,616,417	2,009,601,972	19,636,700	272,422,928	118,900
Hampton Falls	186,086,700	14,784,800	252,807,744	125,500	32,809,300	16,056
Hancock	84,716,900	991,100	154,799,918	378,600	3,859,400	0
Hanover	711,324,025	126,950,211	1,034,297,820	12,100	418,329,813	19,800
Harrisville	93,848,500	1,133,200	104,283,840	807,000	5,113,700	0
Hart's Location	6,471,100	245,500	11,132,500	0	2,278,100	0
Haverhill	55,494,000	15,339,400	174,860,896	15,194,000	57,865,500	85,071
Hebron	139,994,000	1,458,500	117,800,203	398,600	3,322,300	0
Henniker	130,906,262	20,533,066	250,018,091	1,670,824	62,093,921	113,683
Hill	24,116,000	260,500	61,419,122	2,277,400	1,001,300	0
Hillsborough	170,590,295	17,862,000	294,296,665	8,221,200	64,500,600	95,335
Hinsdale	48,304,910	13,992,660	114,197,648	19,193,348	35,163,780	0
Holderness	388,834,200	22,852,600	256,643,711	15,630,800	58,202,400	18,872
Hollis	494,461,186	17,099,805	815,874,477	4,807,800	45,914,870	0
Hooksett	385,021,855	186,996,945	989,632,885	26,836,700	376,305,915	0
Hopkinton	194,105,800	9,639,200	490,714,431	15,212,500	51,509,800	280,969
Hudson	712,428,880	220,029,367	1,724,949,659	9,908,900	392,776,761	0
Jackson	143,635,600	8,722,200	275,130,700	84,300	34,916,300	0
Jaffrey	116,407,670	11,894,606	341,471,148	4,734,000	58,814,041	78,600
Jefferson	30,997,100	1,565,600	73,477,100	3,342,900	11,197,000	0
Keene	284,915,500	165,863,200	794,518,300	9,620,100	538,626,050	0
Kensington	168,609,400	3,590,700	195,978,220	957,100	11,122,900	155,680
Kilkenny	0	0	0	0	0	0
Kingston	208,192,100	26,210,500	503,583,457	4,851,700	69,021,300	82,743
Laconia	580,244,017	78,933,162	1,445,547,284	32,590,972	216,079,877	0
Lancaster	44,999,400	16,882,000	146,749,748	3,980,800	49,156,000	26,252
Landaff	14,998,000	222,300	32,096,719	853,700	465,100	0
Langdon	15,498,100	1,257,900	36,482,260	923,790	1,662,930	0

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MUNICIPALITY	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Gilford	0	313,950	588,811	16,108,397	0	0	2,152,021,278
Gilmanton	0	0	0	10,085,800	0	0	550,150,943
Gilsum	0	0	0	3,211,800	0	0	72,155,174
Goffstown	0	0	3,868,200	79,496,600	0	0	1,749,071,500
Gorham	0	0	16,911,100	48,332,100	0	0	275,679,909
Goshen	0	0	0	2,493,340	0	0	83,090,721
Grafton	0	0	0	3,432,900	0	0	141,364,909
Grantham	0	0	0	5,751,600	0	0	542,014,686
Greenfield	0	0	0	3,891,200	0	0	170,784,285
Greenland	0	0	10,339,100	17,302,000	0	0	875,605,800
Green's Grant	0	0	0	123,200	0	0	8,057,510
Greenville	0	0	0	6,913,100	0	0	120,660,969
Groton	0	0	0	12,595,160	0	0	83,743,715
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	0	0	0	351,400	0	0	80,524,100
Hampstead	0	2,263,300	0	12,131,800	0	0	1,343,877,853
Hampton	0	29,793,407	28,186,084	56,272,232	0	0	3,819,952,623
Hampton Falls	0	0	36,400	5,245,900	0	0	492,375,302
Hancock	0	0	0	5,874,200	0	0	251,668,278
Hanover	0	0	0	14,077,900	0	0	2,306,152,095
Harrisville	0	0	0	1,975,600	0	0	207,786,836
Hart's Location	0	0	0	575,100	0	0	20,706,153
Haverhill	0	0	0	26,906,300	0	0	348,557,801
Hebron	0	0	0	5,381,700	0	0	268,527,765
Henniker	0	0	0	13,105,200	0	0	479,919,143
Hill	0	0	0	4,632,700	0	0	94,630,552
Hillsborough	0	0	0	40,636,520	0	0	597,623,515
Hinsdale	0	0	0	115,766,750	0	0	347,389,864
Holderness	0	0	0	17,118,000	0	0	760,249,514
Hollis	0	456,200	225,000	17,651,800	0	0	1,397,352,743
Hooksett	0	907,700	25,148,500	93,335,400	0	0	2,084,520,226
Hopkinton	0	0	0	31,558,700	0	0	795,142,674
Hudson	0	0	23,834,900	132,014,100	0	0	3,216,272,929
Jackson	0	0	0	3,233,100	0	0	466,160,986
Jaffrey	0	0	0	10,698,600	0	0	545,260,565
Jefferson	0	0	2,832,000	6,081,300	0	0	130,475,970
Keene	0	0	7,629,200	91,124,400	0	0	1,893,157,180
Kensington	0	0	1,442,400	13,518,984	0	0	396,060,116
Kilkenny	0	0	0	19,000	0	0	19,000
Kingston	0	171,300	0	41,555,200	0	0	854,001,694
Laconia	0	177,661	17,560,683	34,252,299	0	0	2,405,661,491
Lancaster	0	0	2,292,800	13,448,400	0	0	279,711,139
Landaff	0	0	0	1,885,200	0	0	51,335,582
Langdon	0	0	0	1,687,440	0	0	58,340,852

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MUNICIPALITY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions
Gilford	320,060	2,151,701,218	60,000	2,154,400	0
Gilmanton	325,200	549,825,743	0	4,840,563	306,385
Gilsum	0	72,155,174	0	190,000	0
Goffstown	565,300	1,748,506,200	135,000	14,549,200	883,600
Gorham	0	275,679,909	15,000	732,400	75,000
Goshen	0	83,090,721	15,000	100,000	0
Grafton	0	141,364,909	0	130,000	167,250
Grantham	289,000	541,725,686	0	968,000	181,740
Greenfield	0	170,784,285	15,000	160,000	331,980
Greenland	0	875,605,800	30,000	2,292,500	465,000
Green's Grant	0	8,057,510	0	0	0
Greenville	0	120,660,969	15,000	310,900	0
Groton	0	83,743,715	0	355,000	30,000
Hadley's Purchase	0	0	0	0	0
Hale's Location	0	80,524,100	0	0	0
Hampstead	510,600	1,343,367,253	250,000	11,085,600	150,000
Hampton	0	3,819,952,623	150,000	26,583,800	2,703,400
Hampton Falls	0	492,375,302	0	3,770,000	452,500
Hancock	0	251,668,278	0	452,500	446,150
Hanover	160,000	2,305,992,095	30,000	775,000	0
Harrisville	0	207,786,836	0	30,000	0
Hart's Location	0	20,706,153	0	0	0
Haverhill	0	348,557,801	30,000	741,800	5,000
Hebron	0	268,527,765	0	0	0
Henniker	150,000	479,769,143	150,000	6,299,063	1,521,807
Hill	0	94,630,552	0	70,000	0
Hillsborough	25,000	597,598,515	45,000	2,101,800	568,927
Hinsdale	0	347,389,864	0	625,600	195,000
Holderness	150,000	760,099,514	15,000	67,000	530,999
Hollis	753,200	1,396,599,543	0	8,422,500	179,700
Hooksett	815,500	2,083,704,726	250,000	17,692,150	500
Hopkinton	702,382	794,440,292	210,000	9,057,200	245,000
Hudson	286,000	3,215,986,929	1,680,000	29,932,500	5,374,100
Jackson	0	466,160,986	0	57,750	175,500
Jaffrey	0	545,260,565	30,000	906,400	119,141
Jefferson	0	130,475,970	0	337,500	0
Keene	9,100	1,893,148,080	264,000	3,715,616	3,464,400
Kensington	0	396,060,116	0	3,125,000	640,800
Kilkenny	0	19,000	0	0	0
Kingston	383,900	853,617,794	30,000	2,380,000	1,705,000
Laconia	0	2,405,661,491	560,000	4,340,000	0
Lancaster	0	279,711,139	0	310,900	209,900
Landaff	0	51,335,582	0	20,000	0
Langdon	0	58,340,852	0	230,300	0

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MUNICIPALITY	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2020 Actual Tax Rate	2020 Resident Tax
Gilford	2,149,486,818	32,275,486	247,500	32,027,986	15.03	0
Gilmanton	544,678,795	12,618,192	113,900	12,504,292	23.20	0
Gilsum	71,965,174	1,847,162	3,000	1,844,162	25.75	0
Goffstown	1,732,938,400	42,845,634	455,250	42,390,384	24.82	0
Gorham	274,857,509	8,621,116	29,100	8,592,016	31.85	0
Goshen	82,975,721	1,901,564	21,300	1,880,264	22.97	0
Grafton	141,067,659	3,781,693	47,000	3,734,693	26.85	0
Grantham	540,575,946	12,671,041	70,900	12,600,141	23.46	0
Greenfield	170,277,305	4,615,402	18,800	4,596,602	27.15	0
Greenland	872,818,300	14,416,045	203,193	14,212,852	16.58	0
Green's Grant	8,057,510	41,161	0	41,161	5.13	0
Greenville	120,335,069	2,774,821	69,000	2,705,821	23.17	0
Groton	83,358,715	1,466,059	20,000	1,446,059	18.16	0
Hadley's Purchase	0	0	0	0	0.00	0
Hale's Location	80,524,100	289,208	11,000	278,208	3.60	0
Hampstead	1,331,881,653	28,674,410	377,750	28,296,660	21.55	0
Hampton	3,790,515,423	60,154,407	774,100	59,380,307	15.93	0
Hampton Falls	488,152,802	10,411,392	69,400	10,341,992	21.35	0
Hancock	250,769,628	6,563,372	47,600	6,515,772	26.22	0
Hanover	2,305,187,095	42,949,365	70,500	42,878,865	18.68	0
Harrisville	207,756,836	3,669,348	7,200	3,662,148	17.68	0
Hart's Location	20,706,153	144,012	100	143,912	7.00	0
Haverhill	347,781,001	9,826,376	178,000	9,648,376	28.41	18,050
Hebron	268,527,765	2,565,597	7,450	2,558,147	9.60	0
Henniker	471,798,273	14,712,899	39,400	14,673,499	31.24	0
Hill	94,560,552	2,420,551	19,000	2,401,551	25.69	0
Hillsborough	594,882,788	17,017,430	190,500	16,826,930	28.73	0
Hinsdale	346,569,264	11,555,902	72,950	11,482,952	34.15	0
Holderness	759,486,515	10,279,934	48,500	10,231,434	13.58	0
Hollis	1,387,997,343	32,136,746	183,000	31,953,746	23.18	0
Hooksett	2,065,762,076	45,859,126	245,600	45,613,526	22.51	0
Hopkinton	784,928,092	22,782,964	207,900	22,575,064	29.25	0
Hudson	3,179,000,329	67,611,071	650,330	66,960,741	21.37	0
Jackson	465,927,736	5,115,050	26,850	5,088,200	10.99	0
Jaffrey	544,205,024	14,313,671	148,750	14,164,921	27.53	0
Jefferson	130,138,470	2,915,815	5,700	2,910,115	22.55	0
Keene	1,885,704,064	68,752,547	315,525	68,437,022	37.28	0
Kensington	392,294,316	8,032,623	37,475	7,995,148	20.55	0
Kilkenny	19,000	0	0	0	0.00	0
Kingston	849,502,794	17,656,670	173,000	17,483,670	20.88	0
Laconia	2,400,761,491	46,890,206	427,200	46,463,006	19.72	0
Lancaster	279,190,339	6,877,418	29,700	6,847,718	24.74	0
Landaff	51,315,582	1,183,766	7,100	1,176,666	23.14	0
Langdon	58,110,552	1,562,090	20,500	1,541,590	26.94	0

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Lebanon	966,420	0	0	100	0
Lee	799,419	25,317	0	1,800	0
Lempster	1,052,928	0	0	0	0
Lincoln	54,450	0	0	0	0
Lisbon	1,356,365	1,030	0	0	0
Litchfield	373,141	0	0	0	0
Littleton	1,268,870	0	0	0	0
Livermore	0	0	0	0	0
Londonderry	698,673	0	273,300	20,900	0
Loudon	1,533,072	28,622	8,777	700	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	1,238,015	0	0	0	0
Lyme	2,478,200	18,400	0	19,500	0
Lyndeborough	1,193,287	0	0	8,000	700
Madbury	583,283	0	0	100	0
Madison	1,399,224	0	0	0	0
Manchester	78,668	0	177,500	0	0
Marlborough	729,345	0	232	0	0
Marlow	1,055,137	0	0	0	0
Martin's Location	0	0	0	0	0
Mason	544,092	0	0	0	13,000
Meredith	855,654	0	0	0	0
Merrimack	290,242	0	0	300	0
Middleton	416,902	0	0	200	0
Milan	1,333,396	24,892	0	0	0
Milford	595,343	0	0	0	7,800
Millsfield	756,216	0	0	0	0
Milton	1,093,115	3,857	0	200	0
Monroe	788,087	0	0	0	0
Mont Vernon	515,494	0	3,997	0	0
Moultonborough	860,573	308,394	0	24,200	0
Nashua	91,337	0	0	1,325	0
Nelson	637,414	6,368	0	0	0
New Boston	1,394,714	0	0	5,500	0
New Castle	8,955	0	337	0	0
New Durham	973,300	16,948	0	1,200	0
New Hampton	1,295,593	0	0	0	0
New Ipswich	1,363,875	0	2,436	0	0
New London	663,901	2,172	0	0	0
Newbury	676,713	0	0	0	648
Newfields	167,232	59,742	7,483	0	0
Newington	85,642	0	0	0	0
Newmarket	339,499	0	0	100	0
Newport	1,500,762	0	153,258	0	0

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MUNICIPALITY	Residential Land	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement
Lebanon	289,383,515	320,291,113	937,841,300	7,742,600	595,973,629	24,900
Lee	130,471,600	19,485,200	266,501,641	6,185,700	43,957,800	43,759
Lempster	35,280,900	1,130,400	74,585,341	5,026,100	3,940,400	0
Lincoln	154,531,550	31,281,450	556,269,600	2,871,200	89,735,059	0
Lisbon	23,578,800	5,607,000	60,251,122	3,737,601	20,610,000	17,578
Litchfield	398,176,300	16,564,300	664,139,700	7,667,400	42,460,900	0
Littleton	79,480,620	75,098,720	326,760,648	12,140,900	179,025,400	0
Livermore	103,900	0	32,700	0	0	0
Londonderry	825,894,379	281,567,754	2,113,869,400	23,796,300	688,530,366	42,100
Loudon	160,240,100	24,156,200	292,574,357	14,471,900	61,919,200	71,243
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	21,145,000	238,700	46,991,600	1,774,300	1,094,900	0
Lyme	121,193,200	5,659,400	209,641,200	1,246,400	12,624,500	70,500
Lyndeborough	59,774,000	2,552,600	141,788,900	2,184,500	2,267,200	259,995
Madbury	88,887,800	7,131,000	169,790,216	4,236,300	8,597,400	17,784
Madison	231,650,100	7,340,100	314,576,297	2,172,600	18,338,100	0
Manchester	1,570,842,043	717,213,092	4,097,846,606	2,288,600	2,637,206,320	0
Marlborough	35,937,400	7,281,800	111,533,160	1,765,400	16,261,640	55,140
Marlow	28,192,400	682,000	38,889,010	1,335,560	2,173,200	0
Martin's Location	0	0	0	0	0	0
Mason	55,091,500	1,241,900	94,988,000	535,600	2,595,700	0
Meredith	1,108,103,547	63,031,653	1,006,036,943	8,171,400	106,557,757	17,600
Merrimack	1,026,028,500	193,384,900	1,481,038,098	11,255,300	719,391,512	5,300
Middleton	72,419,500	1,108,900	95,552,278	5,677,500	6,410,100	31,222
Milan	43,704,500	1,422,900	70,090,800	6,144,100	6,992,700	0
Milford	272,848,890	64,016,910	1,067,498,516	20,533,400	204,807,914	0
Millsfield	3,259,200	276,887	3,724,680	94,730	229,450	0
Milton	158,042,700	7,110,200	252,081,985	21,173,400	39,052,500	6,515
Monroe	23,354,700	801,400	51,582,300	1,680,300	4,985,000	0
Mont Vernon	95,945,703	1,053,100	214,627,310	1,699,090	1,239,130	0
Moultonborough	1,892,461,188	56,082,000	1,511,110,477	2,674,400	76,759,700	150,019
Nashua	1,650,475,800	1,029,376,622	5,068,941,600	60,305,900	2,341,994,195	24,200
Nelson	59,994,500	944,400	58,067,286	696,300	2,032,700	0
New Boston	224,053,100	8,538,000	416,301,349	2,327,900	21,471,900	25,951
New Castle	459,514,600	21,458,900	194,569,401	0	58,421,000	0
New Durham	326,639,010	5,012,590	242,140,040	5,151,100	10,650,360	25,800
New Hampton	102,287,568	11,481,062	146,011,934	9,506,370	33,156,205	13,990
New Ipswich	112,129,100	6,199,700	325,967,500	4,663,900	19,720,600	0
New London	488,541,800	26,988,700	684,228,200	68,900	53,967,700	0
Newbury	376,519,540	8,653,760	345,099,100	452,400	25,746,600	0
Newfields	112,886,900	8,186,300	164,735,300	270,700	16,117,100	0
Newington	113,121,236	85,330,462	98,981,501	18,900	303,589,639	0
Newmarket	278,511,524	54,046,750	525,387,200	8,722,500	114,596,500	4,800
Newport	96,323,400	27,247,100	186,261,600	11,931,000	99,118,800	0

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County

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MUNICIPALITY	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Lebanon	0	0	0	110,173,900	0	0	2,262,397,477
Lee	0	15,100	0	7,403,800	0	0	474,891,136
Lempster	0	0	0	5,662,300	0	0	126,678,369
Lincoln	0	0	0	19,920,800	0	0	854,664,109
Lisbon	0	0	0	5,065,000	0	0	120,224,496
Litchfield	0	15,125,100	1,238,900	31,929,200	0	0	1,177,674,941
Littleton	0	0	0	78,304,300	0	0	752,079,458
Livermore	0	0	0	0	0	0	136,600
Londonderry	0	13,966,000	58,087,800	686,264,200	0	0	4,693,011,172
Loudon	0	0	9,869,800	10,386,000	0	0	575,259,971
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	0	0	0	2,562,400	0	0	75,044,915
Lyme	0	0	0	6,478,000	0	0	359,429,300
Lyndeborough	182,505	0	0	2,374,500	0	0	212,586,187
Madbury	0	0	347,000	19,271,600	0	0	298,862,483
Madison	0	0	0	12,904,000	0	0	588,380,421
Manchester	0	318,200	110,145,700	149,682,900	0	0	9,285,799,629
Marlborough	0	0	0	3,400,060	0	0	176,964,177
Marlow	0	0	0	1,779,500	0	0	74,106,807
Martin's Location	0	0	0	271,400	0	0	271,400
Mason	4,200	0	0	4,590,900	0	0	159,604,892
Meredith	0	0	0	13,579,600	0	0	2,306,354,154
Merrimack	0	11,241,500	17,472,600	117,557,900	0	0	3,577,666,152
Middleton	0	486,200	0	4,911,500	0	0	187,014,302
Milan	0	0	17,117,300	4,541,300	0	0	151,371,888
Milford	190,200	2,588,100	5,420,400	30,035,400	0	0	1,668,542,873
Millsfield	0	0	0	53,400	0	0	8,394,563
Milton	0	0	0	20,253,182	0	0	498,817,654
Monroe	0	0	0	366,330,300	0	0	449,522,087
Mont Vernon	0	0	0	3,082,000	0	0	318,165,824
Moultonborough	0	1,873,489	0	33,233,300	0	0	3,575,537,740
Nashua	0	130,517,600	129,188,500	134,496,900	0	0	10,545,413,979
Nelson	0	0	0	3,696,100	0	0	126,075,068
New Boston	0	0	0	14,006,700	0	0	688,125,114
New Castle	0	0	0	1,577,300	0	0	735,550,493
New Durham	0	0	0	5,211,800	0	0	595,822,148
New Hampton	0	0	0	35,715,300	0	0	339,468,022
New Ipswich	0	0	0	16,194,800	0	0	486,241,911
New London	0	0	0	13,483,500	0	0	1,267,944,873
Newbury	95,500	0	0	4,631,100	0	0	761,875,361
Newfields	0	0	0	2,325,500	0	0	304,756,257
Newington	0	0	26,714,900	435,189,959	0	0	1,063,032,239
Newmarket	0	245,700	0	6,500,700	0	0	988,355,273
Newport	0	0	0	19,580,800	0	0	442,116,720

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions
Lebanon	340,000	2,262,057,477	61,300	8,667,900	0
Lee	252,800	474,638,336	30,000	8,075,784	0
Lempster	0	126,678,369	0	83,100	0
Lincoln	0	854,664,109	0	1,212,500	75,100
Lisbon	0	120,224,496	0	470,600	0
Litchfield	0	1,177,674,941	45,000	5,743,600	0
Littleton	0	752,079,458	105,000	3,920,000	0
Livermore	0	136,600	0	0	0
Londonderry	0	4,693,011,172	300,000	27,113,138	4,220,975
Loudon	0	575,259,971	0	1,022,000	100,700
Low & Burbank's Grant	0	0	0	0	0
Lyman	0	75,044,915	0	210,000	28,100
Lyme	0	359,429,300	0	3,610,000	1,645,000
Lyndeborough	0	212,586,187	0	480,000	30,000
Madbury	0	298,862,483	0	1,552,615	1,025,800
Madison	0	588,380,421	0	524,000	596,688
Manchester	300,000	9,285,499,629	3,940,950	92,434,415	14,032,725
Marlborough	476,900	176,487,277	30,000	146,480	35,270
Marlow	0	74,106,807	0	220,000	0
Martin's Location	0	271,400	0	0	0
Mason	0	159,604,892	0	454,600	22,000
Meredith	0	2,306,354,154	180,000	1,400,000	2,088,674
Merrimack	1,494,600	3,576,171,552	60,000	25,044,750	3,488,700
Middleton	0	187,014,302	15,000	185,000	67,200
Milan	0	151,371,888	15,000	370,000	337,500
Milford	625,616	1,667,917,257	120,000	10,838,100	610,000
Millsfield	0	8,394,563	0	0	0
Milton	0	498,817,654	30,000	3,900,441	0
Monroe	0	449,522,087	0	30,000	0
Mont Vernon	0	318,165,824	15,000	673,310	223,500
Moultonborough	0	3,575,537,740	75,000	1,021,900	311,600
Nashua	1,709,560	10,543,704,419	3,870,900	142,198,733	14,406,033
Nelson	0	126,075,068	0	93,000	174,700
New Boston	12,500	688,112,614	66,000	3,298,900	1,247,400
New Castle	0	735,550,493	0	625,000	0
New Durham	0	595,822,148	15,000	1,055,000	170,200
New Hampton	150,000	339,318,022	15,000	906,760	0
New Ipswich	18,700	486,223,211	30,000	1,540,700	829,500
New London	362,600	1,267,582,273	45,000	785,000	1,547,500
Newbury	0	761,875,361	0	75,000	155,000
Newfields	0	304,756,257	0	3,371,500	73,000
Newington	36,114,859	1,026,917,380	0	2,900,000	0
Newmarket	0	988,355,273	60,000	5,759,100	1,018,800
Newport	4,200	442,112,520	45,000	1,524,300	477,450

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County
Alpha Order by Municipality

MUNICIPALITY	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2020 Actual Tax Rate	2020 Resident Tax
Lebanon	2,253,328,277	60,394,770	100,379	60,294,391	27.09	0
Lee	466,532,552	14,846,516	96,850	14,749,666	31.86	0
Lempster	126,595,269	3,131,716	22,600	3,109,116	24.84	0
Lincoln	853,376,509	13,140,443	36,500	13,103,943	15.45	0
Lisbon	119,753,896	4,051,517	15,200	4,036,317	33.92	0
Litchfield	1,171,886,341	21,691,066	219,520	21,471,546	18.58	0
Littleton	748,054,458	16,066,177	148,300	15,917,877	21.65	0
Livermore	136,600	0	0	0	0.00	0
Londonderry	4,661,377,059	92,276,739	640,750	91,635,989	20.11	0
Loudon	574,137,271	13,104,843	184,300	12,920,543	22.99	0
Low & Burbank's Grant	0	0	0	0	0.00	0
Lyman	74,806,815	1,597,929	15,800	1,582,129	21.42	0
Lyme	354,174,300	9,429,071	38,000	9,391,071	26.66	0
Lyndeborough	212,076,187	4,521,978	36,300	4,485,678	21.34	0
Madbury	296,284,068	7,445,074	30,750	7,414,324	25.25	0
Madison	587,259,733	8,960,169	87,915	8,872,254	15.30	0
Manchester	9,175,091,539	225,643,811	1,372,526	224,271,285	24.66	0
Marlborough	176,275,527	5,540,250	51,700	5,488,550	31.47	0
Marlow	73,886,807	2,192,081	16,500	2,175,581	29.71	0
Martin's Location	271,400	0	0	0	0.00	0
Mason	159,128,292	4,287,910	39,000	4,248,910	27.01	0
Meredith	2,302,685,480	32,258,121	305,875	31,952,246	14.02	0
Merrimack	3,547,578,102	85,041,706	825,330	84,216,376	24.06	0
Middleton	186,747,102	5,269,138	43,200	5,225,938	28.27	0
Milan	150,649,388	2,990,169	10,600	2,979,569	20.08	0
Milford	1,656,349,157	41,948,154	227,900	41,720,254	25.37	0
Millsfield	8,394,563	55,965	0	55,965	6.68	0
Milton	494,887,213	10,928,422	172,400	10,756,022	22.16	0
Monroe	449,492,087	4,688,887	9,400	4,679,487	11.98	0
Mont Vernon	317,254,014	8,426,664	46,000	8,380,664	26.58	0
Moultonborough	3,574,129,240	25,421,052	175,350	25,245,702	7.13	0
Nashua	10,383,228,753	232,876,983	1,541,710	231,335,273	22.61	0
Nelson	125,807,368	2,366,666	11,000	2,355,666	18.87	0
New Boston	683,500,314	16,437,229	151,000	16,286,229	24.09	0
New Castle	734,925,493	4,626,986	24,000	4,602,986	6.30	0
New Durham	594,581,948	10,028,308	94,700	9,933,608	16.88	0
New Hampton	338,396,262	6,004,924	63,266	5,941,658	17.95	0
New Ipswich	483,823,011	10,252,411	226,888	10,025,523	21.25	0
New London	1,265,204,773	18,876,271	146,500	18,729,771	14.94	0
Newbury	761,645,361	12,572,516	79,000	12,493,516	16.52	0
Newfields	301,311,757	6,395,444	34,900	6,360,544	21.24	0
Newington	1,024,017,380	9,329,438	44,000	9,285,438	9.89	0
Newmarket	981,517,373	24,975,670	149,500	24,826,170	25.46	0
Newport	440,065,770	14,463,287	110,500	14,352,787	33.10	0

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
Newton	191,201	1,652	0	400	0
North Hampton	148,822	600	21,200	1,950	0
Northfield	1,135,950	2,385	0	0	0
Northumberland	1,109,068	7,783	0	0	0
Northwood	810,050	0	0	175	0
Nottingham	1,442,343	0	0	700	0
Odell	235,905	0	0	0	0
Orange	557,314	0	0	0	0
Orford	1,806,520	1,128	0	0	0
Ossipee	1,510,115	0	0	0	0
Pelham	384,677	0	0	0	0
Pembroke	1,070,044	0	69,800	0	0
Peterborough	1,195,550	0	9,400	10,535	0
Piermont	1,622,008	14,674	0	0	0
Pinkham's Grant	0	0	0	0	0
Pittsburg	4,064,056	0	0	0	0
Pittsfield	1,044,129	0	0	600	0
Plainfield	2,776,499	0	0	0	0
Plaistow	75,198	0	0	0	0
Plymouth	915,031	14,572	0	100	0
Portsmouth	58,305	0	0	0	0
Randolph	171,397	0	0	300	2,600
Raymond	319,834	0	1,410	100	0
Richmond	1,202,309	0	0	0	0
Rindge	1,516,359	4,258	0	0	0
Rochester	1,097,615	0	0	21,500	0
Rollinsford	457,701	0	0	0	0
Roxbury	328,814	0	0	0	0
Rumney	967,480	22,361	0	525	0
Rye	143,950	9,600	0	0	0
Salem	145,527	0	0	100	0
Salisbury	1,412,273	0	0	0	0
Sanbornton	1,843,938	0	37,927	0	293
Sandown	210,170	0	0	100	0
Sandwich	1,787,159	120,052	0	6,035	0
Sargent's Purchase	0	0	0	0	0
Seabrook	15,250	100	0	0	0
Second College Grant	699,790	0	0	0	0
Sharon	835,591	0	0	0	0
Shelburne	656,002	0	0	75	0
Somersworth	148,104	0	0	0	0
South Hampton	435,409	0	0	0	0
Springfield	1,008,717	13,304	0	0	0
Stark	650,745	2,534	0	0	0

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Residential Land	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement
Newton	207,146,000	11,876,700	380,116,395	3,285,800	30,044,300	34,905
North Hampton	405,856,600	58,998,300	593,387,920	39,097,800	88,437,080	125,500
Northfield	97,793,400	8,849,000	189,779,600	7,739,500	32,334,700	0
Northumberland	16,670,050	1,859,300	46,568,130	2,948,230	14,733,110	0
Northwood	297,987,457	27,569,900	283,271,067	16,088,800	59,852,700	36,498
Nottingham	364,427,900	4,218,300	402,619,234	6,090,500	8,385,400	11,066
Odell	47,500	0	1,977,150	0	0	0
Orange	12,519,300	206,100	20,780,900	1,010,900	409,600	0
Orford	37,226,300	3,213,900	99,958,288	2,202,300	7,747,000	44,512
Ossipee	296,723,200	49,308,900	339,121,000	18,815,200	60,996,400	0
Pelham	625,185,503	39,684,140	1,203,458,979	273,800	80,267,121	0
Pembroke	181,500,000	38,247,000	409,843,200	2,145,000	107,018,900	0
Peterborough	112,879,870	28,123,290	437,669,900	440,100	149,809,600	55,311
Piermont	35,391,200	595,000	55,090,800	1,140,700	1,967,700	0
Pinkham's Grant	0	174,000	0	0	2,618,430	0
Pittsburg	95,636,500	6,085,400	154,904,500	4,973,000	14,585,800	0
Pittsfield	98,452,100	11,438,200	171,731,500	7,500,300	44,301,800	6,000
Plainfield	73,654,800	3,215,600	207,301,576	5,376,300	11,921,000	66,624
Plaistow	264,100,656	111,190,900	594,679,000	733,300	201,169,932	0
Plymouth	67,214,487	45,515,275	224,099,435	5,794,500	125,881,785	11,000
Portsmouth	1,244,429,500	640,145,778	2,383,828,100	28,043,400	1,850,801,231	0
Randolph	23,434,200	567,000	37,682,744	504,600	2,662,700	4,328
Raymond	254,332,860	42,573,840	535,025,530	35,031,700	80,042,520	25,400
Richmond	26,122,600	0	67,978,900	2,220,300	339,900	0
Rindge	178,993,800	18,572,600	414,467,800	5,227,700	70,387,200	0
Rochester	435,789,765	194,469,135	1,371,472,000	171,072,400	564,221,600	86,500
Rollinsford	105,002,100	10,242,700	131,908,500	489,500	36,531,400	0
Roxbury	4,999,000	209,100	16,915,800	313,700	893,000	0
Rumney	63,248,300	5,737,000	96,635,035	3,187,000	12,720,400	24,465
Rye	1,167,700,400	40,468,250	925,249,040	2,838,500	44,115,860	0
Salem	1,165,549,927	595,183,273	1,934,349,428	36,939,200	877,132,372	19,700
Salisbury	40,672,700	255,800	93,163,300	1,410,700	1,885,200	0
Sanbornton	245,475,900	4,350,600	246,953,088	2,480,100	23,120,900	17,856
Sandown	231,797,070	5,189,630	415,976,650	13,865,900	5,679,350	10,800
Sandwich	218,860,221	5,296,500	207,361,646	789,800	4,686,000	158,878
Sargent's Purchase	0	1,507,100	0	0	381,430	0
Seabrook	707,659,870	236,128,630	499,227,330	83,951,800	227,128,970	0
Second College Grant	351,000	0	336,780	0	0	0
Sharon	14,449,900	108,200	40,351,900	9,100	913,100	0
Shelburne	14,509,400	1,423,800	24,420,696	623,800	9,786,200	13,104
Somersworth	149,299,045	61,961,755	634,669,463	21,082,800	208,275,227	0
South Hampton	63,661,100	4,293,400	88,731,978	2,111,000	7,844,600	0
Springfield	71,459,000	4,621,500	133,250,150	2,791,500	16,506,100	0
Stark	24,120,600	930,500	30,767,600	1,818,000	1,446,600	0

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MUNICIPALITY	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Newton	0	81,000	7,829,700	6,121,600	0	0	646,729,653
North Hampton	0	9,380,500	1,822,800	7,501,200	0	0	1,204,780,272
Northfield	0	0	2,592,200	11,358,400	0	0	351,585,135
Northumberland	0	0	18,499,600	27,829,700	0	0	130,224,971
Northwood	0	0	0	6,338,400	0	0	691,955,047
Nottingham	0	71,000	0	17,248,900	0	0	804,515,343
Odell	0	0	0	0	0	0	2,260,555
Orange	0	0	0	975,200	0	0	36,459,314
Orford	0	0	0	2,132,200	0	0	154,332,148
Ossipee	0	482,000	0	12,890,800	0	0	779,847,615
Pelham	0	5,811,000	29,623,200	24,511,190	0	0	2,009,199,610
Pembroke	0	0	11,359,300	19,925,800	100,000	0	771,279,044
Peterborough	0	0	0	12,925,300	0	0	743,118,856
Piermont	0	0	0	2,341,600	0	0	98,163,682
Pinkham's Grant	0	0	0	179,300	0	0	2,971,730
Pittsburg	0	0	2,367,600	10,351,500	0	0	292,968,356
Pittsfield	0	5,564,400	0	7,832,900	0	0	347,871,929
Plainfield	0	0	0	8,214,800	0	0	312,527,199
Plaistow	0	1,570,100	22,948,680	15,501,960	7,600	0	1,211,977,326
Plymouth	0	0	0	26,762,800	0	0	496,208,985
Portsmouth	0	0	51,477,634	131,984,617	0	0	6,330,768,565
Randolph	7,928	0	2,096,900	6,182,200	0	0	73,316,897
Raymond	0	2,087,400	0	20,211,500	0	0	969,652,094
Richmond	0	0	0	9,754,530	0	0	107,618,539
Rindge	0	0	0	13,830,900	0	0	703,000,617
Rochester	0	0	26,840,200	87,443,200	0	0	2,852,513,915
Rollinsford	0	0	194,600	3,484,300	0	0	288,310,801
Roxbury	0	0	0	1,242,900	0	0	24,902,314
Rumney	0	0	0	14,193,500	0	0	196,736,066
Rye	0	2,114,200	0	10,693,800	0	0	2,193,333,600
Salem	0	525,200	12,749,300	76,711,100	0	0	4,699,305,127
Salisbury	0	0	0	11,828,200	0	0	150,628,173
Sanbornton	73,800	0	291,800	8,558,900	0	0	533,205,102
Sandown	0	538,200	0	8,225,000	0	0	681,492,870
Sandwich	0	0	0	8,890,900	0	0	447,957,191
Sargent's Purchase	0	0	0	0	0	0	1,888,530
Seabrook	0	0	12,142,100	1,092,506,400	0	0	2,858,760,450
Second College Grant	0	0	0	0	0	0	1,387,570
Sharon	0	0	0	849,900	0	0	57,517,691
Shelburne	0	0	25,277,300	6,181,500	0	0	82,891,877
Somersworth	0	0	9,186,080	13,015,028	0	0	1,097,637,502
South Hampton	0	0	0	4,117,600	0	0	171,195,087
Springfield	0	0	0	7,656,000	0	0	237,306,271
Stark	0	0	15,810,568	2,137,800	0	0	77,684,947

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions
Newton	446,200	646,283,453	60,000	2,977,500	527,800
North Hampton	0	1,204,780,272	50,000	9,148,900	263,400
Northfield	10,000	351,575,135	60,000	4,769,800	1,420,000
Northumberland	0	130,224,971	60,000	136,140	139,700
Northwood	9,405	691,945,642	75,000	6,251,500	662,911
Nottingham	2,500	804,512,843	74,400	6,677,000	1,414,000
Odell	0	2,260,555	0	0	0
Orange	0	36,459,314	0	115,000	0
Orford	0	154,332,148	0	70,000	5,000
Ossipee	0	779,847,615	30,000	3,321,900	1,000
Pelham	0	2,009,199,610	135,000	5,180,500	111,300
Pembroke	0	771,279,044	120,000	391,000	0
Peterborough	43,000	743,075,856	60,000	4,623,000	0
Piermont	0	98,163,682	0	265,000	0
Pinkham's Grant	0	2,971,730	0	0	0
Pittsburg	0	292,968,356	0	45,000	0
Pittsfield	0	347,871,929	60,000	2,120,800	293,400
Plainfield	150,000	312,377,199	47,000	1,604,500	2,286,125
Plaistow	0	1,211,977,326	60,000	8,700,666	2,479,900
Plymouth	0	496,208,985	35,000	616,200	2,700
Portsmouth	1,171,600	6,329,596,965	225,000	26,180,100	1,601,900
Randolph	0	73,316,897	0	0	189,900
Raymond	455,200	969,196,894	150,000	9,945,500	2,863,250
Richmond	0	107,618,539	0	95,000	93,600
Rindge	669,947	702,330,670	15,000	11,067,758	2,387,049
Rochester	353,500	2,852,160,415	1,334,800	27,184,342	5,424,800
Rollinsford	329,300	287,981,501	0	1,050,000	0
Roxbury	0	24,902,314	0	30,000	37,200
Rumney	0	196,736,066	30,000	190,000	16,000
Rye	0	2,193,333,600	30,000	3,372,600	302,600
Salem	0	4,699,305,127	900,000	21,050,370	432,000
Salisbury	0	150,628,173	0	780,000	240,000
Sanbornton	0	533,205,102	0	465,000	620,000
Sandown	0	681,492,870	30,000	8,073,400	0
Sandwich	0	447,957,191	15,000	195,000	575,000
Sargent's Purchase	0	1,888,530	0	0	0
Seabrook	95,923,300	2,762,837,150	30,000	28,476,200	4,900,600
Second College Grant	0	1,387,570	0	0	0
Sharon	0	57,517,691	0	40,000	0
Shelburne	0	82,891,877	0	90,000	108,600
Somersworth	0	1,097,637,502	50,000	3,835,000	1,487,500
South Hampton	135,000	171,060,087	0	1,660,000	424,850
Springfield	166,800	237,139,471	0	140,000	224,300
Stark	0	77,684,947	15,000	45,000	49,200

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County
Alpha Order by Municipality

MUNICIPALITY	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2020 Actual Tax Rate	2020 Resident Tax
Newton	642,718,153	13,407,552	101,065	13,306,487	20.90	0
North Hampton	1,195,317,972	20,173,360	157,250	20,016,110	16.91	0
Northfield	345,325,335	7,770,321	138,750	7,631,571	22.77	0
Northumberland	129,889,131	4,198,688	13,000	4,185,688	33.01	0
Northwood	684,956,231	12,148,848	79,150	12,069,698	17.77	0
Nottingham	796,347,443	14,910,034	279,500	14,630,534	18.76	0
Odell	2,260,555	8,002	0	8,002	3.54	0
Orange	36,344,314	899,899	2,200	897,699	24.81	0
Orford	154,257,148	4,026,432	43,200	3,983,232	26.13	0
Ossipee	776,494,715	13,212,890	174,500	13,038,390	17.05	0
Pelham	2,003,772,810	40,359,917	293,750	40,066,167	20.20	0
Pembroke	770,768,044	18,903,642	150,000	18,753,642	24.60	0
Peterborough	738,392,856	21,830,465	212,250	21,618,215	30.84	0
Piermont	97,898,682	1,932,638	20,100	1,912,538	19.79	0
Pinkham's Grant	2,971,730	42,822	0	42,822	14.60	0
Pittsburg	292,923,356	4,588,485	13,100	4,575,385	15.75	0
Pittsfield	345,397,729	8,516,529	59,700	8,456,829	24.72	0
Plainfield	308,439,574	7,818,921	61,065	7,757,856	25.40	0
Plaistow	1,200,736,760	25,913,909	165,084	25,748,825	21.65	0
Plymouth	495,555,085	14,065,910	68,417	13,997,493	28.49	0
Portsmouth	6,301,589,965	92,287,020	546,825	91,740,195	14.70	0
Randolph	73,126,997	1,088,902	4,800	1,084,102	15.10	0
Raymond	956,238,144	25,002,821	341,000	24,661,821	26.20	0
Richmond	107,429,939	2,528,045	16,200	2,511,845	23.71	0
Rindge	688,860,863	15,439,339	215,500	15,223,839	22.45	0
Rochester	2,818,216,473	68,134,631	706,525	67,428,106	24.61	0
Rollinsford	286,931,501	7,073,707	52,900	7,020,807	24.68	0
Roxbury	24,835,114	627,382	1,300	626,082	25.37	0
Rumney	196,500,066	4,679,089	45,470	4,633,619	23.94	0
Rye	2,189,628,400	22,348,928	156,500	22,192,428	10.22	0
Salem	4,676,922,757	102,787,871	630,667	102,157,204	22.02	0
Salisbury	149,608,173	3,656,113	40,600	3,615,513	24.60	0
Sanbornton	532,120,102	10,721,102	103,600	10,617,502	20.18	0
Sandown	673,389,470	18,607,901	222,750	18,385,151	27.66	0
Sandwich	447,172,191	6,453,955	70,665	6,383,290	14.47	0
Sargent's Purchase	1,888,530	0	0	0	0.00	0
Seabrook	2,729,430,350	41,500,942	412,250	41,088,692	15.97	0
Second College Grant	1,387,570	0	0	0	0.00	0
Sharon	57,477,691	1,297,500	5,400	1,292,100	22.60	0
Shelburne	82,693,277	1,245,910	4,500	1,241,410	15.74	0
Somersworth	1,092,265,002	30,376,510	246,000	30,130,510	27.85	0
South Hampton	168,975,237	3,201,223	15,340	3,185,883	18.99	0
Springfield	236,775,171	4,622,502	41,000	4,581,502	19.58	0
Stark	77,575,747	1,361,364	7,150	1,354,214	18.00	0

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
Stewartstown	1,290,087	0	0	0	0
Stoddard	926,180	0	0	0	0
Strafford	1,556,800	0	0	4,500	0
Stratford	1,534,567	0	0	5,800	0
Stratham	418,356	1,498	0	2,900	0
Success	664,437	0	0	0	0
Sugar Hill	563,016	1,572	4,069	0	0
Sullivan	572,346	6,855	0	0	0
Sunapee	572,818	0	0	0	0
Surry	398,957	0	0	0	0
Sutton	1,350,956	0	0	0	0
Swanzey	1,927,139	0	0	0	0
Tamworth	2,062,780	533	0	0	0
Temple	823,334	3,259	0	100	8,300
Thomson & Meserve's Purchase	0	0	0	0	0
Thornton	669,588	0	0	0	0
Tilton	357,255	0	410,413	0	0
Troy	333,798	0	0	0	0
Tuftonboro	1,011,708	0	0	100	0
Unity	1,517,383	0	0	0	0
Wakefield	960,753	8,570	0	0	0
Walpole	2,073,606	22,541	20,747	0	0
Warner	1,827,320	0	0	6,045	0
Warren	553,539	0	0	0	0
Washington	1,124,541	0	0	0	0
Waterville Valley	12,995	0	0	0	0
Weare	1,436,027	0	0	7,600	0
Webster	1,045,332	0	0	200	0
Wentworth	1,061,938	0	0	0	0
Wentworth's Location	255,060	0	0	0	0
Westmoreland	1,581,949	119,105	0	0	0
Whitefield	871,035	0	0	0	0
Wilmot	896,472	0	0	0	0
Wilton	1,459,029	0	0	0	16,200
Winchester	1,586,589	166	0	0	0
Windham	79,580	0	0	0	0
Windsor	238,718	0	0	0	0
Wolfeboro	1,244,302	9,446	373,800	29,700	0
Woodstock	163,160	0	0	0	0
State Totals	217,367,983	1,305,627	1,978,352	615,325	100,051

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County
Alpha Order by Municipality

MUNICIPALITY	Residential Land	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement
Stewartstown	26,113,655	768,200	52,133,100	4,464,500	4,043,500	0
Stoddard	123,446,610	640,000	157,222,280	1,272,310	2,595,630	0
Strafford	186,445,170	1,585,530	287,032,500	4,366,000	7,065,200	101,400
Stratford	8,088,000	569,300	26,838,000	2,233,900	3,824,800	41,400
Stratham	416,580,300	84,934,100	913,584,792	3,947,700	144,904,700	122,108
Success	7,746,700	0	3,673,790	0	0	0
Sugar Hill	54,396,300	913,800	100,429,590	95,200	3,822,800	21,310
Sullivan	14,577,600	666,700	39,318,000	2,459,300	1,563,800	0
Sunapee	713,729,500	14,665,800	673,291,170	1,696,000	30,133,700	0
Surry	23,297,000	761,200	54,726,000	634,000	1,504,800	0
Sutton	142,985,300	3,258,500	159,030,690	106,620	7,943,750	0
Swanzy	163,532,034	23,318,001	335,356,247	14,561,700	72,353,955	5,580
Tamworth	110,496,300	16,963,900	205,014,445	9,707,800	42,086,400	46,370
Temple	44,932,600	1,726,900	105,529,041	867,300	6,216,500	22,004
Thomson & Meserve's Purchase	300	4,518,250	0	0	843,620	0
Thornton	127,381,800	2,780,100	284,987,500	5,472,700	6,987,300	0
Tilton	88,947,600	99,443,800	193,723,300	17,898,300	200,204,600	0
Troy	24,376,851	2,040,900	80,518,729	2,714,800	6,751,300	0
Tuftonboro	672,237,900	12,085,500	481,545,727	13,013,400	15,011,200	11,873
Unity	55,132,800	1,132,700	55,170,633	5,856,800	12,426,700	0
Wakefield	498,781,400	8,546,500	564,547,900	15,948,600	27,903,900	0
Walpole	129,432,500	17,968,600	210,375,704	1,987,100	61,715,200	0
Warner	83,293,090	5,510,740	186,577,430	2,856,690	35,311,871	55,378
Warren	19,891,300	406,800	42,123,800	3,331,600	2,428,400	0
Washington	115,498,900	1,125,700	116,411,285	1,095,800	2,892,900	0
Waterville Valley	49,126,800	5,739,000	261,095,100	0	14,584,700	0
Weare	282,844,700	13,390,600	505,434,278	19,640,200	37,707,400	66,422
Webster	81,773,400	1,615,400	125,927,778	2,935,900	3,137,100	18,522
Wentworth	24,662,800	1,323,100	53,706,800	2,779,900	6,378,500	0
Wentworth's Location	2,876,100	0	4,373,450	88,380	0	0
Westmoreland	44,246,700	5,349,900	104,073,100	432,300	8,502,400	0
Whitefield	44,123,100	5,631,000	115,307,350	7,449,240	35,637,900	0
Wilmot	65,917,400	2,919,400	139,577,900	917,100	6,508,000	0
Wilton	121,848,595	13,463,300	214,606,400	394,000	22,553,400	0
Winchester	80,295,200	9,346,400	143,444,175	14,305,900	46,663,000	0
Windham	1,027,973,500	94,431,300	1,800,425,400	74,100	109,305,190	0
Windsor	11,137,000	0	15,579,600	745,900	497,700	0
Wolfeboro	1,141,777,100	47,717,800	1,066,344,726	13,694,200	106,767,700	126,974
Woodstock	51,547,000	12,686,100	188,337,790	5,478,800	22,035,760	0
State Totals	53,934,650,536	9,877,348,086	94,616,943,519	2,056,810,450	24,329,509,535	4,689,936

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	RSA 79-F Farm Structures	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Stewartstown	0	0	14,682,700	6,609,600	7,300	0	110,112,642
Stoddard	0	0	0	8,669,000	0	0	294,772,010
Strafford	0	122,000	0	5,585,200	15,800	0	493,880,100
Stratford	0	0	28,740,700	5,852,600	0	0	77,729,067
Stratham	0	931,700	10,156,300	20,345,500	0	0	1,595,929,954
Success	0	0	0	60,300	0	0	12,145,227
Sugar Hill	0	0	0	4,570,700	0	0	164,818,357
Sullivan	0	0	0	4,475,300	0	0	63,639,901
Sunapee	0	0	0	19,780,800	0	0	1,453,869,788
Surry	0	0	0	3,618,600	0	0	84,940,557
Sutton	0	0	0	3,975,200	0	0	318,651,016
Swanzy	0	360,600	0	25,504,767	0	0	636,920,023
Tamworth	0	406,853	0	17,689,600	0	0	404,474,981
Temple	127,114	0	0	3,188,400	0	0	163,444,852
Thomson & Meserve's Purchase	0	0	0	10,600	0	0	5,372,770
Thornton	0	388,900	0	9,297,100	0	0	437,964,988
Tilton	0	632,400	14,938,300	18,575,000	0	0	635,130,968
Troy	0	0	0	14,037,100	0	0	130,773,478
Tuftonboro	0	481,700	0	15,483,200	0	0	1,210,882,308
Unity	0	0	0	3,447,400	0	0	134,684,416
Wakefield	0	0	0	17,931,300	0	0	1,134,628,923
Walpole	0	0	0	14,341,900	0	0	437,937,898
Warner	0	0	0	9,838,037	0	0	325,276,601
Warren	0	0	0	15,024,800	0	0	83,760,239
Washington	0	0	0	4,855,300	0	0	243,004,426
Waterville Valley	0	0	0	2,682,500	0	0	333,241,095
Weare	0	447,200	0	33,872,100	0	0	894,846,527
Webster	0	0	0	21,434,000	0	0	237,887,632
Wentworth	0	0	0	8,482,700	0	0	98,395,738
Wentworth's Location	0	0	0	104,900	0	0	7,697,890
Westmoreland	0	0	0	2,165,500	0	0	166,470,954
Whitefield	0	0	0	23,508,420	0	0	232,528,045
Wilmot	0	0	0	4,378,200	0	0	221,114,472
Wilton	227,100	0	0	4,735,900	0	0	379,303,924
Winchester	0	0	0	40,504,100	0	0	336,145,530
Windham	0	2,950,600	1,690,800	33,723,400	0	0	3,070,653,870
Windsor	0	0	0	728,100	0	0	28,927,018
Wolfeboro	0	0	0	219,600	0	0	2,378,305,348
Woodstock	0	0	0	7,436,800	0	0	287,685,410
State Totals	1,009,208	282,207,075	1,111,820,626	7,245,131,195	688,200	0	193,682,175,704

MUNICIPAL AND PROPERTY DIVISION

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Alpha Order by Municipality

MUNICIPALITY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions
Stewartstown	0	110,112,642	0	75,000	0
Stoddard	0	294,772,010	0	280,000	180,200
Strafford	0	493,880,100	0	630,000	135,000
Stratford	0	77,729,067	45,000	294,700	0
Stratham	0	1,595,929,954	60,000	5,944,600	0
Success	0	12,145,227	0	0	0
Sugar Hill	0	164,818,357	0	20,000	0
Sullivan	0	63,639,901	0	277,100	69,600
Sunapee	1,696,400	1,452,173,388	15,000	220,000	0
Surry	0	84,940,557	0	5,000	21,674
Sutton	0	318,651,016	0	570,000	267,640
Swanzy	362,930	636,557,093	75,000	1,310,300	736,773
Tamworth	3,600	404,471,381	15,000	852,600	909,230
Temple	0	163,444,852	0	25,000	242,400
Thomson & Meserve's Purchase	0	5,372,770	0	0	0
Thornton	25,000	437,939,988	30,000	590,000	285,300
Tilton	150,000	634,980,968	69,200	1,690,000	214,600
Troy	0	130,773,478	15,000	104,900	0
Tuftonboro	0	1,210,882,308	0	294,400	0
Unity	0	134,684,416	0	284,000	16,800
Wakefield	0	1,134,628,923	60,000	1,407,250	79,800
Walpole	0	437,937,898	30,000	489,500	1,054,200
Warner	0	325,276,601	15,000	1,645,820	1,129,142
Warren	270,000	83,490,239	0	250,000	0
Washington	0	243,004,426	0	160,000	93,490
Waterville Valley	150,000	333,091,095	0	0	0
Weare	305,843	894,540,684	15,000	3,999,876	1,216,000
Webster	0	237,887,632	15,000	318,750	150,000
Wentworth	0	98,395,738	0	56,000	0
Wentworth's Location	0	7,697,890	0	0	0
Westmoreland	0	166,470,954	0	100,000	0
Whitefield	0	232,528,045	15,000	306,580	0
Wilmot	312,400	220,802,072	0	80,000	359,150
Wilton	150,000	379,153,924	0	915,000	295,000
Winchester	19,122	336,126,408	15,000	1,550,200	713,350
Windham	600,600	3,070,053,270	60,000	9,995,200	381,000
Windsor	150,000	28,777,018	0	0	0
Wolfeboro	300,000	2,378,005,348	60,000	4,844,200	232,500
Woodstock	0	287,685,410	15,000	711,450	0
State Totals	162,726,783	193,519,448,921	25,653,134	1,021,317,572	152,568,158

MUNICIPAL AND PROPERTY DIVISION

2020 Tables by County
Alpha Order by Municipality

MUNICIPALITY	Net Valuation	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2020 Actual Tax Rate	2020 Resident Tax
Stewartstown	110,037,642	2,557,356	17,100	2,540,256	23.62	0
Stoddard	294,311,810	4,813,619	15,100	4,798,519	16.41	0
Strafford	493,115,100	12,635,161	40,700	12,594,461	25.65	0
Stratford	77,389,367	2,013,179	7,300	2,005,879	26.93	0
Stratham	1,589,925,354	30,072,190	242,900	29,829,290	18.95	0
Success	12,145,227	81,614	0	81,614	6.73	0
Sugar Hill	164,798,357	3,548,030	17,400	3,530,630	21.58	0
Sullivan	63,293,201	1,654,246	8,650	1,645,596	26.26	0
Sunapee	1,451,938,388	20,057,441	74,500	19,982,941	13.84	0
Surry	84,913,883	2,406,051	21,600	2,384,451	28.42	0
Sutton	317,813,376	7,896,625	68,500	7,828,125	24.87	0
Swanzy	634,435,020	16,088,679	246,750	15,841,929	25.68	0
Tamworth	402,694,551	9,019,277	71,100	8,948,177	22.48	0
Temple	163,177,452	3,936,596	7,600	3,928,996	24.16	0
Thomson & Meserve's Purchase	5,372,770	14,914	0	14,914	2.78	0
Thornton	437,034,688	8,771,527	102,000	8,669,527	20.11	0
Tilton	633,007,168	11,628,131	105,500	11,522,631	18.47	0
Troy	130,653,578	3,665,179	50,000	3,615,179	28.26	0
Tuftonboro	1,210,587,908	11,544,803	100,200	11,444,603	9.56	0
Unity	134,383,616	3,726,248	56,800	3,669,448	27.78	0
Wakefield	1,133,081,873	13,993,484	290,500	13,702,984	12.38	0
Walpole	436,364,198	11,169,855	94,000	11,075,855	25.66	0
Warner	322,486,639	9,138,453	85,000	9,053,453	28.40	0
Warren	83,240,239	1,890,684	24,700	1,865,984	23.08	0
Washington	242,750,936	5,110,052	24,150	5,085,902	21.09	0
Waterville Valley	333,091,095	4,741,209	7,900	4,733,309	14.25	0
Weare	889,309,808	21,226,213	196,450	21,029,763	23.95	0
Webster	237,403,882	5,227,053	65,500	5,161,553	22.19	0
Wentworth	98,339,738	2,514,825	48,500	2,466,325	25.76	0
Wentworth's Location	7,697,890	55,449	50	55,399	7.23	0
Westmoreland	166,370,954	4,221,492	15,800	4,205,692	25.40	0
Whitefield	232,206,465	6,047,784	59,500	5,988,284	26.22	0
Wilmot	220,362,922	4,650,810	31,850	4,618,960	21.14	0
Wilton	377,943,924	11,097,447	78,600	11,018,847	29.39	0
Winchester	333,847,858	9,536,756	100,500	9,436,256	28.77	0
Windham	3,059,617,070	58,459,884	272,000	58,187,884	19.13	0
Windsor	28,777,018	280,823	4,400	276,423	9.81	0
Wolfeboro	2,372,868,648	30,870,621	230,100	30,640,521	13.01	0
Woodstock	286,958,960	5,710,999	48,750	5,662,249	19.95	0
State Totals	192,319,910,057	4,044,113,580	31,775,637	4,012,337,943	20.86	44,550

New Hampshire Property Tax Summary

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

STEP I: THE BUDGET PROCESS

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

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

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

STEP II: THE ASSESSMENT PROCESS

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

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

During a revaluation, property is physically reviewed and then valued based upon either the sale prices of other comparable properties or by other means. Theoretically, the intent of a revaluation is to assess property at its "full and true" value, often referred to as "market value." But more importantly, the purpose of a revaluation is to insure that property within your

municipality is assessed proportionally so that each property owner bears their share of the property tax burden based upon the “value” of their property.

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

STEP III: THE TAX RATE

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

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

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

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

STEP IV: EXEMPTIONS AND TAX CREDITS

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

Every municipality offers some form of an exemption for elderly property owners meeting certain qualifications, and a tax credit for veterans. In addition, municipalities may adopt and grant the following exemptions: blind, disabled, deaf, wood-heating energy system, wind-powered energy system, 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 a ratio.

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

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

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

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

STEP VI: ASSESSMENT REVIEW

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

STEP VII: PROPERTY ASSESSMENT APPEAL PROCESS

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

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

CONCLUSION

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

2020 Equalization Survey

“Including Utilities and Railroads”

May 1, 2021

This report presents the results of the 2020 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, 2019, to September 30, 2020, 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 2020 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 2020 MS-1, Summary Inventory of Valuation.

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

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

= MODIFIED ASSESSED VALUATION minus:

- Blind Exemption: RSA 72:37
- Disabled Exemption: RSA 72:37-b
- Deaf Exemption: RSA 72:38-b
- Elderly Exemption: RSA 72:39-a & b
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Wood-Heating Energy System Exemption: RSA 72:70
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23,IV (Exemption amount > \$150,000)
- Exemption for Electric Energy Storage Systems: RSA 72:85

= 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 2020 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 2019 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 2020 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."

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

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

EQUALIZATION RATIO: The 2020 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization staff.

FULL VALUE TAX RATE: The 2020 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

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

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

COUNTY & STATE TAX RATE: The sum of the 2020 gross property taxes to be raised by each municipality in each county and the state divided by the total net local assessed value for each municipality in each county and the state.

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

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2020 Notification of Total Equalized Valuations on **April 21, 2021**.

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
2020 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	12,480,413,619	1,594,924,657	14,075,338,276	41,513,909	2,435
Carroll	15,213,816,179	1,788,713,121	17,002,529,300	22,967,591	483,398
Cheshire	7,724,260,385	868,617,320	8,592,877,705	73,856,003	174,766
Coos	3,402,131,996	468,336,572	3,870,468,568	97,921,221	1,104,569
Grafton	14,929,159,083	2,292,788,352	17,221,947,435	380,051,213	43,054
Hillsborough	47,317,539,672	10,393,472,681	57,711,012,353	96,686,945	591,908
Merrimack	18,260,521,272	2,015,149,008	20,275,670,280	86,842,622	244,814
Rockingham	55,425,837,054	7,491,774,343	62,917,611,397	177,323,530	408,901
Strafford	13,668,867,855	1,689,212,691	15,358,080,546	82,104,057	477,899
Sullivan	5,092,461,106	403,260,331	5,495,721,437	36,200,221	712,594
State Totals	193,515,008,221	29,006,249,077	222,521,257,298	1,095,467,312	4,244,338

County	Total Equalized Valuation**	2020 Local Tax Rate	2020 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	14,116,854,620				100.00%	6.3128%
Carroll	17,025,980,289				100.00%	7.6138%
Cheshire	8,666,908,474				100.00%	3.8757%
Coos	3,969,494,358				100.00%	1.7751%
Grafton	17,602,041,702				100.00%	7.8714%
Hillsborough	57,808,291,206				100.00%	25.8510%
Merrimack	20,362,757,716				100.00%	9.1059%
Rockingham	63,095,343,828				100.00%	28.2153%
Strafford	15,440,662,502				100.00%	6.9048%
Sullivan	5,532,634,252				100.00%	2.4741%
State Totals	223,620,968,948				100.00%	100.0000%

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
2020 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	100,262,437	8,749,733	109,012,170	6,130	0
Albany	130,292,821	130,203	130,423,024	1,287,257	0
Alexandria	199,093,977	61,048,582	260,142,559	225,780	0
Allenstown	301,454,687	72,069,812	373,524,499	421,564	0
Alstead	193,699,509	1,550,712	195,250,221	72	0
Alton	1,771,844,610	423,592,385	2,195,436,995	720,035	0
Amherst	1,755,942,400	486,573,001	2,242,515,401	914,950	24,372
Andover	310,402,562	21,883,215	332,285,777	8,439	0
Antrim	255,797,694	43,680,183	299,477,877	7,001,849	0
Ashland	251,341,136	49,631,447	300,972,583	2,449,847	0
Atkinson	1,024,433,933	259,312,472	1,283,746,405	0	1,160
Atkinson & Gilmanton	774,325	117,173	891,498	0	0
Auburn	877,468,477	91,034,531	968,503,008	18,605,401	0
Barnstead	607,636,452	92,231,550	699,868,002	0	0
Barrington	1,167,857,521	126,798,839	1,294,656,360	668,451	0
Bartlett	1,074,317,313	346,662,995	1,420,980,308	987,892	0
Bath	125,231,843	18,135,047	143,366,890	9,720,013	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,144,261,927	429,963,248	4,574,225,175	3,699	16,854
Belmont	741,699,078	130,833,802	872,532,880	1,054,782	0
Bennington	129,457,639	22,428,803	151,886,442	19,968	0
Benton	25,677,989	1,899,231	27,577,220	689,915	0
Berlin	480,023,523	12,800,998	492,824,521	64,001,924	71,024
Bethlehem	278,685,124	78,437,982	357,123,106	1,601,939	9,377
Boscawen	295,019,455	30,548,055	325,567,510	5,084,389	4,198
Bow	1,293,527,214	91,386,781	1,384,913,995	3,504	76,774
Bradford	250,018,480	5,859,284	255,877,764	28,456	0
Brentwood	709,762,990	50,093,283	759,856,273	0	0
Bridgewater	449,293,300	20,650,199	469,943,499	0	0
Bristol	558,761,084	26,921,557	585,682,641	1,432,736	0
Brookfield	126,932,883	7,450,660	134,383,543	0	0
Brookline	678,434,133	81,258,132	759,692,265	0	0
Cambridge	9,219,051	1,372,073	10,591,124	0	0
Campton	442,183,240	39,414,840	481,598,080	848,827	0
Canaan	351,318,501	92,703,159	444,021,660	113,139	0
Candia	518,128,237	63,324,142	581,452,379	9,000	0
Canterbury	265,145,338	62,183,742	327,329,080	432,782	2,819
Carroll	337,775,336	96,337,392	434,112,728	1,490,147	0
Center Harbor	438,186,781	139,080,971	577,267,752	258	0
Chandler's Purchase	44,150	6,539	50,689	0	0
Charlestown	281,843,233	64,334,085	346,177,318	409,332	344,940
Chatham	60,624,358	2,126,337	62,750,695	862,257	0
Chester	738,634,790	96,877,009	835,511,799	0	0

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**Includes utilities and railroads

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Acworth	109,018,300	29.37	91.9	26.90	1.9705%	0.0488%
Albany	131,710,281	12.05	99.9	11.86	0.7736%	0.0589%
Alexandria	260,368,339	27.92	76.5	21.13	1.4792%	0.1164%
Allenstown	373,946,063	29.30	80.7	23.42	1.8364%	0.1672%
Alstead	195,250,293	24.42	99.2	24.15	2.2528%	0.0873%
Alton	2,196,157,030	13.95	80.7	11.23	15.5570%	0.9821%
Amherst	2,243,454,723	28.48	78.3	22.12	3.8809%	1.0032%
Andover	332,294,216	21.34	93.4	19.71	1.6319%	0.1486%
Antrim	306,479,726	28.55	85.4	23.64	0.5302%	0.1371%
Ashland	303,422,430	28.43	83.5	23.47	1.7238%	0.1357%
Atkinson	1,283,747,565	18.34	79.8	14.53	2.0346%	0.5741%
Atkinson & Gilmanton	891,498	0.00	87.1	0.00	0.0225%	0.0004%
Auburn	987,108,409	18.48	90.6	16.35	1.5645%	0.4414%
Barnstead	699,868,002	23.10	86.8	19.97	4.9577%	0.3130%
Barrington	1,295,324,811	22.77	90.2	20.32	8.3890%	0.5793%
Bartlett	1,421,968,200	9.66	75.6	7.28	8.3518%	0.6359%
Bath	153,086,903	22.86	87.2	18.46	0.8697%	0.0685%
Bean's Grant	0	0.00	87.1	0.00	0.0000%	0.0000%
Bean's Purchase	0	0.00	87.1	0.00	0.0000%	0.0000%
Bedford	4,574,245,728	20.02	90.6	17.88	7.9128%	2.0455%
Belmont	873,587,662	25.34	85.0	21.28	6.1883%	0.3907%
Bennington	151,906,410	29.39	85.2	24.85	0.2628%	0.0679%
Benton	28,267,135	17.90	93.1	16.17	0.1606%	0.0126%
Berlin	556,897,469	35.93	97.4	30.33	14.0294%	0.2490%
Bethlehem	358,734,422	25.20	78.0	19.45	2.0380%	0.1604%
Boscawen	330,656,097	26.79	90.6	23.77	1.6238%	0.1479%
Bow	1,384,994,273	25.58	93.4	23.36	6.8016%	0.6193%
Bradford	255,906,220	23.86	97.7	23.23	1.2567%	0.1144%
Brentwood	759,856,273	23.19	93.4	21.54	1.2043%	0.3398%
Bridgewater	469,943,499	8.38	95.6	7.98	2.6698%	0.2102%
Bristol	587,115,377	20.69	95.4	19.58	3.3355%	0.2625%
Brookfield	134,383,543	17.18	94.4	16.18	0.7893%	0.0601%
Brookline	759,692,265	27.80	89.3	24.53	1.3142%	0.3397%
Cambridge	10,591,124	0.00	87.1	0.00	0.2668%	0.0047%
Campton	482,446,907	24.27	91.8	22.03	2.7409%	0.2157%
Canaan	444,134,799	34.40	79.1	26.89	2.5232%	0.1986%
Candia	581,461,379	20.04	89.1	17.61	0.9216%	0.2600%
Canterbury	327,764,681	27.59	81.0	22.17	1.6096%	0.1466%
Carroll	435,602,875	21.25	77.8	16.43	10.9738%	0.1948%
Center Harbor	577,268,010	15.33	75.9	11.62	4.0892%	0.2581%
Chandler's Purchase	50,689	0.00	87.1	0.00	0.0013%	0.0000%
Charlestown	346,931,590	38.65	81.4	31.10	6.2706%	0.1551%
Chatham	63,612,952	13.42	96.6	12.74	0.3736%	0.0284%
Chester	835,511,799	20.53	88.4	17.68	1.3242%	0.3736%

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Chesterfield	526,553,107	97,306,077	623,859,184	1,636,945	0
Chichester	324,484,066	41,702,259	366,186,325	0	0
Claremont	768,212,034	70,352,508	838,564,542	2,926,672	264,374
Clarksville	46,895,972	10,078,017	56,973,989	3,322,073	0
Colebrook	187,188,181	3,051,140	190,239,321	1,057,232	7,586
Columbia	92,127,991	2,891,602	95,019,593	182,239	22,194
Concord	4,720,842,242	274,650,820	4,995,493,062	36,281,944	75,441
Conway	1,757,221,100	341,955,614	2,099,176,714	1,208,068	0
Cornish	197,860,492	7,948,802	205,809,294	353,427	103,280
Crawford's Purchase	235,430	34,868	270,298	0	0
Croydon	112,955,862	(2,086,132)	110,869,730	0	0
Cutt's Grant	0	0	0	0	0
Dalton	83,559,669	15,449,707	99,009,376	7,013,092	20,075
Danbury	111,972,635	33,752,488	145,725,123	0	0
Danville	420,335,905	98,589,300	518,925,205	88	0
Deerfield	748,219,291	10,599,555	758,818,846	69,955	0
Deering	242,122,400	10,556,641	252,679,041	10,329	0
Derry	3,675,393,432	268,104,591	3,943,498,023	3,773,011	0
Dix's Grant	1,000,284	150,534	1,150,818	0	0
Dixville	8,448,784	24,015,089	32,463,873	4,105	0
Dorchester	44,998,503	4,910,056	49,908,559	29,061	0
Dover	3,901,154,250	316,255,066	4,217,409,316	6,812,507	82,754
Dublin	275,008,426	(2,470,631)	272,537,795	1,673,755	0
Dummer	99,559,420	(9,490,579)	90,068,841	0	19,823
Dunbarton	394,747,668	42,806,742	437,554,410	3,599,914	0
Durham	1,243,655,487	282,206,303	1,525,861,790	19,437,521	35,321
East Kingston	400,944,627	26,938,052	427,882,679	1,272	33,177
Easton	75,921,478	5,955,508	81,876,986	405,272	0
Eaton	114,582,083	3,890,452	118,472,535	0	0
Effingham	210,477,016	1,052,999	211,530,015	90,060	0
Ellsworth	19,448,628	(1,131,015)	18,317,613	310,789	0
Enfield	599,930,986	85,621,832	685,552,818	0	0
Epping	933,583,900	84,434,805	1,018,018,705	4,243,957	0
Epsom	509,317,729	23,361,777	532,679,506	1,074,152	0
Errol	90,067,236	6,932,852	97,000,088	1,996,807	0
Erving's Location	50,191	7,833	58,024	0	0
Exeter	2,280,209,028	355,855,110	2,636,064,138	2,050,383	40,889
Farmington	569,386,156	78,945,595	648,331,751	1,351,386	0
Fitzwilliam	300,519,850	62,281,719	362,801,569	33,962	0
Francestown	218,348,599	9,545,106	227,893,705	0	0
Franconia	291,613,149	68,906,487	360,519,636	966,009	0
Franklin	702,355,276	103,927,957	806,283,233	1,894,652	0
Freedom	652,266,439	(22,634,119)	629,632,320	0	0
Fremont	536,847,528	51,100,198	587,947,726	0	0

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Chesterfield	625,496,129	22.61	84.4	18.96	7.2171%	0.2797%
Chichester	366,186,325	23.18	88.6	20.39	1.7983%	0.1638%
Claremont	841,755,588	40.72	91.6	36.19	15.2144%	0.3764%
Clarksville	60,296,062	16.26	81.8	12.58	1.5190%	0.0270%
Colebrook	191,304,139	27.78	98.4	26.99	4.8194%	0.0855%
Columbia	95,224,026	16.07	96.9	15.00	2.3989%	0.0426%
Concord	5,031,850,447	26.76	94.5	24.84	24.7110%	2.2502%
Conway	2,100,384,782	16.32	83.7	13.56	12.3364%	0.9393%
Cornish	206,266,001	21.29	96.1	20.28	3.7282%	0.0922%
Crawford's Purchase	270,298	0.00	87.1	0.00	0.0068%	0.0001%
Croydon	110,869,730	13.96	101.9	14.15	2.0039%	0.0496%
Cutt's Grant	0	0.00	87.1	0.00	0.0000%	0.0000%
Dalton	106,042,543	24.13	84.4	18.89	2.6714%	0.0474%
Danbury	145,725,123	24.00	76.8	18.37	0.7156%	0.0652%
Danville	518,925,293	26.30	81.0	21.08	0.8224%	0.2321%
Deerfield	758,888,801	19.67	98.6	19.19	1.2028%	0.3394%
Deering	252,689,370	24.81	95.8	23.38	0.4371%	0.1130%
Derry	3,947,271,034	24.34	93.2	21.90	6.2560%	1.7652%
Dix's Grant	1,150,818	0.00	87.1	0.00	0.0290%	0.0005%
Dixville	32,467,978	6.60	87.1	1.71	0.8179%	0.0145%
Dorchester	49,937,620	20.86	89.9	18.73	0.2837%	0.0223%
Dover	4,224,304,577	24.85	92.5	22.40	27.3583%	1.8890%
Dublin	274,211,550	24.63	100.9	24.55	3.1639%	0.1226%
Dummer	90,088,664	16.33	97.5	16.72	2.2695%	0.0403%
Dunbarton	441,154,324	22.28	90.2	19.80	2.1665%	0.1973%
Durham	1,545,334,632	27.73	81.5	22.00	10.0082%	0.6911%
East Kingston	427,917,128	22.40	93.7	20.84	0.6782%	0.1914%
Easton	82,282,258	11.86	92.7	10.92	0.4675%	0.0368%
Eaton	118,472,535	14.26	96.7	13.77	0.6958%	0.0530%
Effingham	211,620,075	21.25	99.5	21.08	1.2429%	0.0946%
Ellsworth	18,628,402	15.06	106.2	15.69	0.1058%	0.0083%
Enfield	685,552,818	25.45	87.5	21.60	3.8947%	0.3066%
Epping	1,022,262,662	23.64	91.7	21.40	1.6202%	0.4571%
Epsom	533,753,658	21.83	95.6	20.74	2.6212%	0.2387%
Errol	98,996,895	13.25	92.8	11.87	2.4939%	0.0443%
Erving's Location	58,024	0.00	87.1	0.00	0.0015%	0.0000%
Exeter	2,638,155,410	24.49	86.5	20.35	4.1812%	1.1797%
Farmington	649,683,137	22.92	87.8	19.61	4.2076%	0.2905%
Fitzwilliam	362,835,531	25.76	82.8	20.91	4.1864%	0.1623%
Francestown	227,893,705	25.86	95.8	24.70	0.3942%	0.1019%
Franconia	361,485,645	18.50	80.8	14.87	2.0537%	0.1617%
Franklin	808,177,885	22.84	87.1	19.39	3.9689%	0.3614%
Freedom	629,632,320	10.67	103.6	11.04	3.6981%	0.2816%
Fremont	587,947,726	23.13	91.3	21.03	0.9318%	0.2629%

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Gilford	2,151,701,218	161,905,092	2,313,606,310	2,390,374	0
Gilmanton	549,825,743	54,176,080	604,001,823	100,423	0
Gilsum	72,155,174	4,970,591	77,125,765	0	0
Goffstown	1,748,506,200	337,944,648	2,086,450,848	0	0
Gorham	275,679,909	42,998,524	318,678,433	526,073	84,490
Goshen	83,090,721	2,808,475	85,899,196	17,949	0
Grafton	141,364,909	(557,401)	140,807,508	0	0
Grantham	541,725,686	29,689,966	571,415,652	0	0
Greenfield	170,784,285	7,076,544	177,860,829	8,210,559	0
Greenland	875,605,800	171,722,565	1,047,328,365	0	57,590
Green's Grant	8,057,510	1,193,363	9,250,873	65,760	0
Greenville	120,660,969	22,248,645	142,909,614	2,085,179	0
Groton	83,743,715	8,943,517	92,687,232	48,098,887	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	80,524,100	3,180,786	83,704,886	38,909	0
Hampstead	1,343,367,253	152,581,459	1,495,948,712	2,196,167	0
Hampton	3,819,952,623	501,254,410	4,321,207,033	19,489,821	0
Hampton Falls	492,375,302	75,517,370	567,892,672	656,359	0
Hancock	251,668,278	42,974,288	294,642,566	2,026,074	0
Hanover	2,301,551,395	498,263,864	2,799,815,259	765,811	0
Harrisville	207,786,836	38,037,879	245,824,715	192,670	0
Hart's Location	20,706,153	728,653	21,434,806	311,848	0
Haverhill	348,557,801	51,972,256	400,530,057	500,300	0
Hebron	268,527,765	35,589,956	304,117,721	7,290,251	0
Henniker	479,769,143	41,593,526	521,362,669	3,436,342	0
Hill	94,630,552	14,154,707	108,785,259	1,830,522	0
Hillsborough	597,598,515	19,709,924	617,308,439	187,747	0
Hinsdale	347,389,864	54,241,255	401,631,119	38,458	0
Holderness	760,099,514	266,856,867	1,026,956,381	1,040	0
Hollis	1,396,599,543	208,673,814	1,605,273,357	1,014	842
Hooksett	2,083,704,726	294,970,468	2,378,675,194	29,068	82,686
Hopkinton	794,440,292	59,683,560	854,123,852	13,284,298	0
Hudson	3,215,986,929	759,243,373	3,975,230,302	741,309	0
Jackson	466,160,986	39,961,978	506,122,964	955,618	0
Jaffrey	545,260,565	40,953,731	586,214,296	5,455	0
Jefferson	130,475,970	34,776,822	165,252,792	781,042	15,540
Keene	1,893,148,080	253,208,487	2,146,356,567	34,789,640	0
Kensington	396,060,116	54,461,427	450,521,543	0	0
Kilkenny	19,000	2,814	21,814	0	0
Kingston	853,617,794	144,735,711	998,353,505	1,560	28,541
Laconia	2,405,661,491	303,382,013	2,709,043,504	23,335,681	0
Lancaster	279,711,139	15,068,568	294,779,707	3,258,285	13,739
Landaff	51,335,582	4,008,234	55,343,816	126,425	0
Langdon	58,340,852	12,682,269	71,023,121	14,933	0

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Gilford	2,315,996,684	15.03	93.0	13.94	16.4059%	1.0357%
Gilmanton	604,102,246	23.20	91.0	20.89	4.2793%	0.2701%
Gilsum	77,125,765	25.75	93.5	23.95	0.8899%	0.0345%
Goffstown	2,086,450,848	24.82	83.8	20.54	3.6093%	0.9330%
Gorham	319,288,996	31.85	86.5	27.00	8.0436%	0.1428%
Goshen	85,917,145	22.97	96.7	22.13	1.5529%	0.0384%
Grafton	140,807,508	26.85	100.4	26.86	0.7999%	0.0630%
Grantham	571,415,652	23.46	94.8	22.17	10.3281%	0.2555%
Greenfield	186,071,388	27.15	96.0	24.80	0.3219%	0.0832%
Greenland	1,047,385,955	16.58	83.6	13.76	1.6600%	0.4684%
Green's Grant	9,316,633	5.13	87.1	4.42	0.2347%	0.0042%
Greenville	144,994,793	23.17	84.4	19.14	0.2508%	0.0648%
Groton	140,786,119	18.16	90.3	10.41	0.7998%	0.0630%
Hadley's Purchase	0	0.00	87.1	0.00	0.0000%	0.0000%
Hale's Location	83,743,795	3.60	96.2	3.45	0.4919%	0.0374%
Hampstead	1,498,144,879	21.55	89.8	19.14	2.3744%	0.6699%
Hampton	4,340,696,854	15.93	88.4	13.86	6.8796%	1.9411%
Hampton Falls	568,549,031	21.35	86.7	18.31	0.9011%	0.2542%
Hancock	296,668,640	26.22	85.4	22.12	0.5132%	0.1327%
Hanover	2,800,581,070	18.68	82.2	15.34	15.9105%	1.2524%
Harrisville	246,017,385	17.68	84.5	14.91	2.8386%	0.1100%
Hart's Location	21,746,654	7.00	96.6	6.62	0.1277%	0.0097%
Haverhill	401,030,357	28.41	87.0	24.50	2.2783%	0.1793%
Hebron	311,407,972	9.60	88.3	8.24	1.7692%	0.1393%
Henniker	524,799,011	31.24	92.0	28.04	2.5772%	0.2347%
Hill	110,615,781	25.69	86.9	21.88	0.5432%	0.0495%
Hillsborough	617,496,186	28.73	96.8	27.56	1.0682%	0.2761%
Hinsdale	401,669,577	34.15	86.5	28.77	4.6345%	0.1796%
Holderness	1,026,957,421	13.58	74.0	10.01	5.8343%	0.4592%
Hollis	1,605,275,213	23.18	87.0	20.02	2.7769%	0.7179%
Hooksett	2,378,786,948	22.51	87.6	19.28	11.6820%	1.0638%
Hopkinton	867,408,150	29.25	93.0	26.26	4.2598%	0.3879%
Hudson	3,975,971,611	21.37	80.9	17.00	6.8779%	1.7780%
Jackson	507,078,582	10.99	92.1	10.09	2.9783%	0.2268%
Jaffrey	586,219,751	27.53	93.0	24.42	6.7639%	0.2621%
Jefferson	166,049,374	22.55	78.9	17.56	4.1831%	0.0743%
Keene	2,181,146,207	37.28	88.2	31.52	25.1664%	0.9754%
Kensington	450,521,543	20.55	87.9	17.83	0.7140%	0.2015%
Kilkenny	21,814	0.00	87.1	0.00	0.0005%	0.0000%
Kingston	998,383,606	20.88	85.5	17.68	1.5823%	0.4465%
Laconia	2,732,379,185	19.72	88.8	17.16	19.3554%	1.2219%
Lancaster	298,051,731	24.74	94.9	23.07	7.5086%	0.1333%
Landaff	55,470,241	23.14	92.8	21.34	0.3151%	0.0248%
Langdon	71,038,054	26.94	82.0	21.99	1.2840%	0.0318%

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

**Includes utilities and railroads

MUNICIPAL AND PROPERTY DIVISION
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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Lebanon	2,262,057,477	199,290,941	2,461,348,418	74,593,824	0
Lee	474,638,336	184,501,659	659,139,995	272,764	0
Lempster	126,678,369	(1,612,173)	125,066,196	28,641,722	0
Lincoln	854,664,109	290,991,648	1,145,655,757	2,445,726	0
Lisbon	120,224,496	16,082,119	136,306,615	0	0
Litchfield	1,177,674,941	22,801,971	1,200,476,912	1,655,499	0
Littleton	752,079,458	41,183,703	793,263,161	220,418,859	33,677
Livermore	136,600	0	136,600	0	0
Londonderry	4,693,011,172	419,137,495	5,112,148,667	37,909,743	0
Loudon	575,259,971	135,764,002	711,023,973	5,935,870	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	75,044,915	2,126,126	77,171,041	0	0
Lyme	359,429,300	41,583,407	401,012,707	207,850	0
Lyndeborough	212,586,187	11,830,859	224,417,046	421	0
Madbury	298,862,483	9,225,130	308,087,613	0	24,270
Madison	588,380,421	28,303,076	616,683,497	1,047,190	0
Manchester	9,285,499,629	3,593,109,601	12,878,609,230	50,380,824	84,061
Marlborough	176,487,277	8,801,836	185,289,113	572,573	0
Marlow	74,106,807	2,571,177	76,677,984	139,182	0
Martin's Location	271,400	40,196	311,596	0	0
Mason	159,604,892	47,609,194	207,214,086	13,559	0
Meredith	2,306,354,154	129,030,010	2,435,384,164	11,107,201	0
Merrimack	3,576,171,552	985,243,009	4,561,414,561	398,504	138,659
Middleton	187,014,302	45,237,852	232,252,154	0	0
Milan	151,371,888	(5,212,828)	146,159,060	131,716	127,067
Milford	1,667,917,257	218,854,998	1,886,772,255	1,943,741	58,685
Millsfield	8,394,563	85,841,104	94,235,667	0	0
Milton	498,817,654	32,936,992	531,754,646	529,200	110,383
Monroe	449,522,087	62,408,250	511,930,337	0	0
Mont Vernon	318,165,824	35,304,638	353,470,462	0	0
Moultonborough	3,575,537,740	277,321,716	3,852,859,456	4,883,899	0
Nashua	10,543,704,419	2,098,621,293	12,642,325,712	13,564,805	264,801
Nelson	126,075,068	15,212,874	141,287,942	204,075	0
New Boston	688,112,614	133,897,219	822,009,833	6,903	0
New Castle	735,550,493	193,173,335	928,723,828	0	0
New Durham	595,822,148	12,759,418	608,581,566	0	0
New Hampton	339,318,022	60,690,952	400,008,974	1,562,411	0
New Ipswich	486,223,211	46,235,734	532,458,945	3,578	0
New London	1,267,582,273	184,343,127	1,451,925,400	0	0
Newbury	761,875,361	211,100,542	972,975,903	2,280,738	0
Newfields	304,756,257	17,034,783	321,791,040	0	26,175
Newington	1,026,917,380	65,542,968	1,092,460,348	2,420,240	32,884
Newmarket	988,355,273	162,207,134	1,150,562,407	1,212,841	42,712
Newport	442,112,520	69,471,359	511,583,879	3,288,785	0

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

**Includes utilities and railroads

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Municipality	Total Equalized Valuation**	2020 Local Tax Rate	2020 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Lebanon	2,535,942,242	27.09	91.9	23.82	14.4071%	1.1340%
Lee	659,412,759	31.86	72.0	22.51	4.2706%	0.2949%
Lempster	153,707,918	24.84	101.3	20.37	2.7782%	0.0687%
Lincoln	1,148,101,483	15.45	74.6	11.44	6.5225%	0.5134%
Lisbon	136,306,615	33.92	88.1	29.72	0.7744%	0.0610%
Litchfield	1,202,132,411	18.58	98.1	18.04	2.0795%	0.5376%
Littleton	1,013,715,697	21.65	94.8	15.85	5.7591%	0.4533%
Livermore	136,600	0.00	100.0	0.00	0.0008%	0.0001%
Londonderry	5,150,058,410	20.11	91.8	17.92	8.1623%	2.3030%
Loudon	716,959,843	22.99	80.9	18.27	3.5209%	0.3206%
Low & Burbank's Grant	0	0.00	87.1	0.00	0.0000%	0.0000%
Lyman	77,171,041	21.42	97.2	20.71	0.4384%	0.0345%
Lyme	401,220,557	26.66	89.6	23.50	2.2794%	0.1794%
Lyndeborough	224,417,467	21.34	94.7	20.15	0.3882%	0.1004%
Madbury	308,111,883	25.25	97.0	24.16	1.9955%	0.1378%
Madison	617,730,687	15.30	95.4	14.50	3.6282%	0.2762%
Manchester	12,929,074,115	24.66	72.1	17.45	22.3654%	5.7817%
Marlborough	185,861,686	31.47	95.3	29.81	2.1445%	0.0831%
Marlow	76,817,166	29.71	96.6	28.54	0.8863%	0.0344%
Martin's Location	311,596	0.00	87.1	0.00	0.0078%	0.0001%
Mason	207,227,645	27.01	77.0	20.69	0.3585%	0.0927%
Meredith	2,446,491,365	14.02	94.7	13.18	17.3303%	1.0940%
Merrimack	4,561,951,724	24.06	78.4	18.64	7.8915%	2.0400%
Middleton	232,252,154	28.27	80.5	22.69	1.5042%	0.1039%
Milan	146,417,843	20.08	103.6	20.42	3.6886%	0.0655%
Milford	1,888,774,681	25.37	88.4	22.21	3.2673%	0.8446%
Millsfield	94,235,667	6.68	87.1	0.59	2.3740%	0.0421%
Milton	532,394,229	22.16	93.8	20.53	3.4480%	0.2381%
Monroe	511,930,337	11.98	87.8	9.16	2.9084%	0.2289%
Mont Vernon	353,470,462	26.58	90.0	23.84	0.6115%	0.1581%
Moultonborough	3,857,743,355	7.13	92.8	6.59	22.6580%	1.7251%
Nashua	12,656,155,318	22.61	83.4	18.40	21.8933%	5.6596%
Nelson	141,492,017	18.87	89.2	16.73	1.6326%	0.0633%
New Boston	822,016,736	24.09	83.7	20.00	1.4220%	0.3676%
New Castle	928,723,828	6.30	79.2	4.98	1.4719%	0.4153%
New Durham	608,581,566	16.88	97.9	16.48	3.9414%	0.2721%
New Hampton	401,571,385	17.95	84.8	14.95	2.8446%	0.1796%
New Ipswich	532,462,523	21.25	91.3	19.25	0.9211%	0.2381%
New London	1,451,925,400	14.94	87.3	13.00	7.1303%	0.6493%
Newbury	975,256,641	16.52	78.3	12.89	4.7894%	0.4361%
Newfields	321,817,215	21.24	94.7	19.87	0.5100%	0.1439%
Newington	1,094,913,472	9.89	94.0	8.52	1.7353%	0.4896%
Newmarket	1,151,817,960	25.46	85.9	21.68	1.8255%	0.5151%
Newport	514,872,664	33.10	86.4	28.09	9.3061%	0.2302%

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Newton	646,283,453	17,928,516	664,211,969	0	32,572
North Hampton	1,204,780,272	175,253,882	1,380,034,154	0	0
Northfield	351,575,135	89,962,731	441,537,866	4,000,764	2,896
Northumberland	130,224,971	23,970,011	154,194,982	1,858,908	92,646
Northwood	691,945,642	2,775,645	694,721,287	562,153	0
Nottingham	804,512,843	4,847,508	809,360,351	230,763	0
Odell	2,260,555	336,680	2,597,235	557,276	0
Orange	36,459,314	(2,000,206)	34,459,108	136,377	0
Orford	154,332,148	12,903,374	167,235,522	152,915	0
Ossipee	779,847,615	145,031,756	924,879,371	65,359	88,003
Pelham	2,009,199,610	245,759,588	2,254,959,198	1,467,444	0
Pembroke	771,279,044	59,780,208	831,059,252	1,850,689	0
Peterborough	743,075,856	123,888,536	866,964,392	3,751,695	0
Piermont	98,163,682	6,446,670	104,610,352	71,645	0
Pinkham's Grant	2,971,730	234,275	3,206,005	1,356,892	0
Pittsburg	292,968,356	47,929,446	340,897,802	4,621,805	0
Pittsfield	347,871,929	(1,381,784)	346,490,145	435,112	0
Plainfield	312,377,199	43,102,610	355,479,809	48,322	0
Plaistow	1,211,977,326	139,161,897	1,351,139,223	0	44,602
Plymouth	496,208,985	55,147,112	551,356,097	2,041,847	0
Portsmouth	6,329,596,965	790,307,491	7,119,904,456	74,965,184	61,083
Randolph	73,316,897	4,090,977	77,407,874	1,106,939	0
Raymond	969,196,894	306,040,540	1,275,237,434	502,310	0
Richmond	107,618,539	17,136,774	124,755,313	0	0
Rindge	702,330,670	63,432,099	765,762,769	565,736	0
Rochester	2,852,160,415	234,514,087	3,086,674,502	44,563,018	130,653
Rollinsford	287,981,501	55,632,527	343,614,028	2,114,874	39,680
Roxbury	24,902,314	(395,940)	24,506,374	3,211,738	0
Rumney	196,736,066	34,320,569	231,056,635	393,369	0
Rye	2,193,333,600	538,079,353	2,731,412,953	3,461,822	0
Salem	4,699,305,127	1,317,726,234	6,017,031,361	4,361,068	0
Salisbury	150,628,173	23,480,614	174,108,787	2,376,938	0
Sanbornton	533,205,102	55,180,462	588,385,564	967,182	0
Sandown	681,492,870	175,708,077	857,200,947	0	0
Sandwich	447,957,191	55,168,695	503,125,886	811,234	0
Sargent's Purchase	1,888,530	279,702	2,168,232	0	0
Seabrook	2,762,837,150	334,512,057	3,097,349,207	0	0
Second College Grant	1,387,570	211,080	1,598,650	0	0
Sharon	57,517,691	551,372	58,069,063	5,442	0
Shelburne	82,891,877	(1,592,985)	81,298,892	475,010	201,704
Somersworth	1,097,637,502	141,215,596	1,238,853,098	6,354,336	54,838
South Hampton	171,060,087	6,378,059	177,438,146	2,032	0
Springfield	237,139,471	2,385,024	239,524,495	347,354	0
Stark	77,684,947	5,711,738	83,396,685	661,945	228,366

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Newton	664,244,541	20.90	97.3	20.18	1.0528%	0.2970%
North Hampton	1,380,034,154	16.91	87.3	14.62	2.1872%	0.6171%
Northfield	445,541,526	22.77	79.6	17.44	2.1880%	0.1992%
Northumberland	156,146,536	33.01	84.4	26.89	3.9337%	0.0698%
Northwood	695,283,440	17.77	99.6	17.47	1.1020%	0.3109%
Nottingham	809,591,114	18.76	99.4	18.42	1.2831%	0.3620%
Odell	3,154,511	3.54	87.1	2.54	0.0795%	0.0014%
Orange	34,595,485	24.81	105.9	26.01	0.1965%	0.0155%
Orford	167,388,437	26.13	92.2	24.05	0.9510%	0.0749%
Ossipee	925,032,733	17.05	84.3	14.28	5.4331%	0.4137%
Pelham	2,256,426,642	20.20	89.1	17.89	3.9033%	1.0090%
Pembroke	832,909,941	24.60	92.8	22.70	4.0904%	0.3725%
Peterborough	870,716,087	30.84	85.7	25.07	1.5062%	0.3894%
Piermont	104,681,997	19.79	93.8	18.46	0.5947%	0.0468%
Pinkham's Grant	4,562,897	14.60	87.1	9.38	0.1149%	0.0020%
Pittsburg	345,519,607	15.75	85.9	13.28	8.7044%	0.1545%
Pittsfield	346,925,257	24.72	100.4	24.55	1.7037%	0.1551%
Plainfield	355,528,131	25.40	87.8	21.99	6.4260%	0.1590%
Plaistow	1,351,183,825	21.65	89.7	19.18	2.1415%	0.6042%
Plymouth	553,397,944	28.49	90.0	25.42	3.1439%	0.2475%
Portsmouth	7,194,930,723	14.70	88.9	12.83	11.4033%	3.2175%
Randolph	78,514,813	15.10	94.7	13.87	1.9780%	0.0351%
Raymond	1,275,739,744	26.20	76.0	19.60	2.0219%	0.5705%
Richmond	124,755,313	23.71	86.2	20.26	1.4394%	0.0558%
Rindge	766,328,505	22.45	91.7	20.15	8.8420%	0.3427%
Rochester	3,131,368,173	24.61	92.4	21.76	20.2800%	1.4003%
Rollinsford	345,768,582	24.68	83.8	20.46	2.2393%	0.1546%
Roxbury	27,718,112	25.37	101.6	22.63	0.3198%	0.0124%
Rumney	231,450,004	23.94	85.1	20.22	1.3149%	0.1035%
Rye	2,734,874,775	10.22	80.3	8.17	4.3345%	1.2230%
Salem	6,021,392,429	22.02	78.1	17.07	9.5433%	2.6927%
Salisbury	176,485,725	24.60	86.5	20.72	0.8667%	0.0789%
Sanbornton	589,352,746	20.18	90.6	18.19	4.1748%	0.2635%
Sandown	857,200,947	27.66	79.5	21.71	1.3586%	0.3833%
Sandwich	503,937,120	14.47	89.0	12.81	2.9598%	0.2254%
Sargent's Purchase	2,168,232	0.00	87.1	0.00	0.0546%	0.0010%
Seabrook	3,097,349,207	15.97	89.2	13.40	4.9090%	1.3851%
Second College Grant	1,598,650	0.00	87.1	0.00	0.0403%	0.0007%
Sharon	58,074,505	22.60	99.0	22.34	0.1005%	0.0260%
Shelburne	81,975,606	15.74	101.9	15.20	2.0651%	0.0367%
Somersworth	1,245,262,272	27.85	88.6	24.39	8.0648%	0.5569%
South Hampton	177,440,178	18.99	96.4	18.04	0.2812%	0.0793%
Springfield	239,871,849	19.58	99.0	19.27	4.3356%	0.1073%
Stark	84,286,996	18.00	93.1	16.15	2.1234%	0.0377%

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Stewartstown	110,112,642	10,815,026	120,927,668	47,062	0
Stoddard	294,772,010	25,239,605	320,011,615	33,116	0
Strafford	493,880,100	168,983,627	662,863,727	0	0
Stratford	77,729,067	10,375,773	88,104,840	360,718	160,999
Stratham	1,595,929,954	76,938,316	1,672,868,270	0	7,516
Success	12,145,227	1,804,068	13,949,295	656,215	0
Sugar Hill	164,818,357	13,919,622	178,737,979	0	0
Sullivan	63,639,901	1,307,339	64,947,240	0	0
Sunapee	1,452,173,388	41,815,654	1,493,989,042	0	0
Surry	84,940,557	11,340,123	96,280,680	2,059,864	0
Sutton	318,651,016	17,051,952	335,702,968	1,081	0
Swanzy	636,557,093	47,801,174	684,358,267	2,131,067	0
Tamworth	404,471,381	26,582,026	431,053,407	6,083,283	0
Temple	163,444,852	7,846,121	171,290,973	17,994	0
Thomson & Meserve's Purchase	5,372,770	795,738	6,168,508	358,758	0
Thornton	437,939,988	32,899,697	470,839,685	478,023	0
Tilton	634,980,968	44,821,340	679,802,308	275,562	2,435
Troy	130,773,478	33,473,066	164,246,544	5,168	0
Tuftonboro	1,210,882,308	125,526,403	1,336,408,711	1,849,479	0
Unity	134,684,416	9,093,395	143,777,811	0	0
Wakefield	1,134,628,923	208,026,856	1,342,655,779	0	388,046
Walpole	437,937,898	54,391,244	492,329,142	24,618,135	174,766
Warner	325,276,601	19,413,159	344,689,760	727,805	0
Warren	83,490,239	17,516,457	101,006,696	547,083	0
Washington	243,004,426	44,524,757	287,529,183	145,595	0
Waterville Valley	333,091,095	16,060,383	349,151,478	1,197,531	0
Weare	894,540,684	241,944,984	1,136,485,668	2,047,468	0
Webster	237,887,632	53,829,656	291,717,288	1,776,727	0
Wentworth	98,395,738	19,546,269	117,942,007	120,566	0
Wentworth's Location	7,697,890	1,142,132	8,840,022	8,723	0
Westmoreland	166,470,954	29,295,913	195,766,867	547	0
Whitefield	232,528,045	23,769,111	256,297,156	2,020,475	39,316
Wilmot	220,802,072	7,269,607	228,071,679	46,872	0
Wilton	379,153,924	97,744,204	476,898,128	226,288	3,634
Winchester	336,126,408	8,930,216	345,056,624	1,943,845	0
Windham	3,070,053,270	192,485,067	3,262,538,337	598,400	0
Windsor	28,777,018	353,005	29,130,023	103	0
Wolfboro	2,378,005,348	198,246,035	2,576,251,383	2,485,238	7,349
Woodstock	287,685,410	14,180,006	301,865,416	1,669,557	0
State Totals	193,515,008,221	29,006,249,077	222,521,257,298	1,095,467,312	4,244,338

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Stewartstown	120,974,730	23.62	91.0	21.14	3.0476%	0.0541%
Stoddard	320,044,731	16.41	92.1	15.04	3.6927%	0.1431%
Strafford	662,863,727	25.65	74.5	19.06	4.2930%	0.2964%
Stratford	88,626,557	26.93	88.2	22.72	2.2327%	0.0396%
Stratham	1,672,875,786	18.95	95.4	17.98	2.6513%	0.7481%
Success	14,605,510	6.73	87.1	5.59	0.3679%	0.0065%
Sugar Hill	178,737,979	21.58	92.2	19.85	1.0154%	0.0799%
Sullivan	64,947,240	26.26	98.0	25.47	0.7494%	0.0290%
Sunapee	1,493,989,042	13.84	97.2	13.42	27.0032%	0.6681%
Surry	98,340,544	28.42	88.2	24.47	1.1347%	0.0440%
Sutton	335,704,049	24.87	94.9	23.52	1.6486%	0.1501%
Swanzy	686,489,334	25.68	93.0	23.44	7.9208%	0.3070%
Tamworth	437,136,690	22.48	93.8	20.63	2.5675%	0.1955%
Temple	171,308,967	24.16	95.4	22.98	0.2963%	0.0766%
Thomson & Meserve's Purchase	6,527,266	2.78	87.1	2.28	0.1644%	0.0029%
Thornton	471,317,708	20.11	93.0	18.61	2.6776%	0.2108%
Tilton	680,080,305	18.47	93.4	17.10	4.8175%	0.3041%
Troy	164,251,712	28.26	79.6	22.31	1.8952%	0.0735%
Tuftonboro	1,338,258,190	9.56	90.6	8.63	7.8601%	0.5984%
Unity	143,777,811	27.78	93.6	25.92	2.5987%	0.0643%
Wakefield	1,343,043,825	12.38	84.5	10.42	7.8882%	0.6006%
Walpole	517,122,043	25.66	88.9	21.60	5.9666%	0.2312%
Warner	345,417,565	28.40	94.3	26.46	1.6963%	0.1545%
Warren	101,553,779	23.08	82.6	18.62	0.5769%	0.0454%
Washington	287,674,778	21.09	84.5	17.76	5.1996%	0.1286%
Waterville Valley	350,349,009	14.25	95.4	13.53	1.9904%	0.1567%
Weare	1,138,533,136	23.95	78.7	18.64	1.9695%	0.5091%
Webster	293,494,015	22.19	81.5	17.81	1.4413%	0.1312%
Wentworth	118,062,573	25.76	83.4	21.30	0.6707%	0.0528%
Wentworth's Location	8,848,745	7.23	87.1	6.27	0.2229%	0.0040%
Westmoreland	195,767,414	25.40	85.0	21.56	2.2588%	0.0875%
Whitefield	258,356,947	26.22	90.7	23.41	6.5086%	0.1155%
Wilmot	228,118,551	21.14	96.8	20.39	1.1203%	0.1020%
Wilton	477,128,050	29.39	79.5	23.26	0.8254%	0.2134%
Winchester	347,000,469	28.77	97.4	27.48	4.0037%	0.1552%
Windham	3,263,136,737	19.13	94.1	17.92	5.1718%	1.4592%
Windsor	29,130,126	9.81	98.7	9.64	0.0504%	0.0130%
Wolfeboro	2,578,743,970	13.01	92.3	11.97	15.1459%	1.1532%
Woodstock	303,534,973	19.95	95.3	18.81	1.7244%	0.1357%
State Totals	223,620,968,948				100.0000%	100.0000%

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

**Includes utilities and railroads

2020 Equalization Survey

“Not Including Utilities and Railroads”

May 1, 2021

This report presents the results of the 2020 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, 2019, to September 30, 2020, 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 2020 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 2020 MS-1, Summary Inventory of Valuation "not including utility values taxed pursuant to RSA 83-F."

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

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

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

- Blind Exemption: RSA 72:37
- Disabled Exemption: RSA 72:37-b
- Deaf Exemption: RSA 72:38-b
- Elderly Exemption: RSA 72:39-a & b
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Wood-Heating Energy System Exemption: RSA 72:70
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23, IV (Exemption amount > \$150,000)
- Exemption for Electric Energy Storage Systems: RSA 72:85

= **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 2020 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 2019 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 2020 “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 2022. The 2019 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 2021.

EQUALIZATION RATIO: The 2020 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 21, 2021**.

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
2020 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**	2020 Equalization Ratio	% Proportion to State
Belknap	12,272,484,953	1,568,409,613	13,840,894,566	41,513,909	13,882,408,475		6.4902%
Carroll	15,005,443,837	1,761,755,513	16,767,199,350	22,967,591	16,790,166,941		7.8496%
Cheshire	7,277,082,638	810,106,142	8,087,188,780	73,856,003	8,161,044,783		3.8154%
Coos	2,817,691,208	329,429,807	3,147,121,015	97,921,221	3,245,042,236		1.5171%
Grafton	14,043,126,123	2,173,692,763	16,216,818,886	380,051,213	16,596,870,099		7.7592%
Hillsborough	45,800,127,562	10,057,250,679	55,857,378,241	96,686,945	55,954,065,186		26.1592%
Merrimack	17,430,535,455	1,928,895,069	19,359,430,524	86,842,622	19,446,273,146		9.0914%
Rockingham	52,161,571,520	7,133,695,060	59,295,266,580	177,323,530	59,472,590,110		27.8042%
Strafford	13,270,033,979	1,640,729,956	14,910,763,935	82,104,057	14,992,867,992		7.0094%
Sullivan	4,933,405,709	386,997,917	5,320,403,626	36,200,221	5,356,603,847		2.5043%
State Totals	185,011,502,984	27,790,962,519	212,802,465,503	1,095,467,312	213,897,932,815		100.00%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2020 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**	2020 Equalization Ratio	% Proportion to State Tax
Acworth	96,626,720	8,429,283	105,056,003	6,130	105,062,133	91.9	0.0491%
Albany	126,988,021	126,895	127,114,916	1,287,257	128,402,173	99.9	0.0600%
Alexandria	184,620,577	56,602,504	241,223,081	225,780	241,448,861	76.5	0.1129%
Allenstown	292,858,487	70,013,968	362,872,455	421,564	363,294,019	80.7	0.1698%
Alstead	189,019,709	1,512,972	190,532,681	72	190,532,753	99.2	0.0891%
Alton	1,761,917,110	421,218,150	2,183,135,260	720,035	2,183,855,295	80.7	1.0210%
Amherst	1,708,521,500	473,430,811	2,181,952,311	914,950	2,182,867,261	78.3	1.0205%
Andover	288,682,262	20,348,375	309,030,637	8,439	309,039,076	93.4	0.1445%
Antrim	240,782,594	41,113,199	281,895,793	7,001,849	288,897,642	85.4	0.1351%
Ashland	244,174,836	48,215,352	292,390,188	2,449,847	294,840,035	83.5	0.1378%
Atkinson	1,011,848,333	256,126,643	1,267,974,976	0	1,267,974,976	79.8	0.5928%
Atkinson & Gilmanton	774,325	117,173	891,498	0	891,498	87.1	0.0004%
Auburn	863,569,877	89,592,513	953,162,390	18,605,401	971,767,791	90.6	0.4543%
Barnstead	597,400,571	90,674,941	688,075,512	0	688,075,512	86.8	0.3217%
Barrington	1,146,979,035	124,530,445	1,271,509,480	668,451	1,272,177,931	90.2	0.5948%
Bartlett	1,064,536,213	343,506,132	1,408,042,345	987,892	1,409,030,237	75.6	0.6587%
Bath	106,897,843	15,443,817	122,341,660	9,720,013	132,061,673	87.2	0.0617%
Bean's Grant	0	0	0	0	0	87.1	0.0000%
Bean's Purchase	0	0	0	0	0	87.1	0.0000%
Bedford	4,078,268,927	423,116,293	4,501,385,220	3,699	4,501,388,919	90.6	2.1045%
Belmont	727,895,084	128,397,803	856,292,887	1,054,782	857,347,669	85.0	0.4008%
Bennington	125,924,639	21,815,090	147,739,729	19,968	147,759,697	85.2	0.0691%
Benton	24,717,989	1,828,082	26,546,071	689,915	27,235,986	93.1	0.0127%
Berlin	332,674,323	8,867,651	341,541,974	64,001,924	405,543,898	97.4	0.1896%
Bethlehem	270,441,224	76,112,779	346,554,003	1,601,939	348,155,942	78.0	0.1628%
Boscawen	283,446,755	29,347,355	312,794,110	5,084,389	317,878,499	90.6	0.1486%
Bow	1,189,633,814	84,045,277	1,273,679,091	3,504	1,273,682,595	93.4	0.5955%
Bradford	245,275,380	5,747,625	251,023,005	28,456	251,051,461	97.7	0.1174%
Brentwood	678,248,590	47,866,354	726,114,944	0	726,114,944	93.4	0.3395%
Bridgewater	441,728,300	20,302,019	462,030,319	0	462,030,319	95.6	0.2160%
Bristol	536,099,984	25,828,884	561,928,868	1,432,736	563,361,604	95.4	0.2634%
Brookfield	125,075,383	7,340,469	132,415,852	0	132,415,852	94.4	0.0619%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2020 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**	2020 Equalization Ratio	% Proportion to State Tax
Brookline	667,923,933	79,998,791	747,922,724	0	747,922,724	89.3	0.3497%
Cambridge	9,049,351	1,346,939	10,396,290	0	10,396,290	87.1	0.0049%
Campton	425,066,140	37,885,861	462,952,001	848,827	463,800,828	91.8	0.2168%
Canaan	344,053,201	90,783,504	434,836,705	113,139	434,949,844	79.1	0.2033%
Candia	509,376,103	62,253,454	571,629,557	9,000	571,638,557	89.1	0.2672%
Canterbury	258,857,738	60,708,872	319,566,610	432,782	319,999,392	81.0	0.1496%
Carroll	333,431,936	95,098,015	428,529,951	1,490,147	430,020,098	77.8	0.2010%
Center Harbor	435,604,391	138,261,002	573,865,393	258	573,865,651	75.9	0.2683%
Chandler's Purchase	37,050	5,487	42,537	0	42,537	87.1	0.0000%
Charlestown	260,000,833	59,343,070	319,343,903	409,332	319,753,235	81.4	0.1495%
Chatham	59,002,558	2,069,255	61,071,813	862,257	61,934,070	96.6	0.0290%
Chester	685,231,790	89,869,374	775,101,164	0	775,101,164	88.4	0.3624%
Chesterfield	518,057,375	95,735,775	613,793,150	1,636,945	615,430,095	84.4	0.2877%
Chichester	316,984,566	40,737,312	357,721,878	0	357,721,878	88.6	0.1672%
Claremont	723,685,534	66,269,292	789,954,826	2,926,672	792,881,498	91.6	0.3707%
Clarksville	45,410,872	9,747,591	55,158,463	3,322,073	58,480,536	81.8	0.0273%
Colebrook	169,994,381	2,771,566	172,765,947	1,057,232	173,823,179	98.4	0.0813%
Columbia	66,084,491	2,058,426	68,142,917	182,239	68,325,156	96.9	0.0319%
Concord	4,485,112,742	260,931,114	4,746,043,856	36,281,944	4,782,325,800	94.5	2.2358%
Conway	1,704,186,500	331,627,491	2,035,813,991	1,208,068	2,037,022,059	83.7	0.9523%
Cornish	191,747,292	7,700,711	199,448,003	353,427	199,801,430	96.1	0.0934%
Crawford's Purchase	229,730	34,024	263,754	0	263,754	87.1	0.0001%
Croydon	108,981,262	(2,012,022)	106,969,240	0	106,969,240	101.9	0.0500%
Cutt's Grant	0	0	0	0	0	87.1	0.0000%
Dalton	78,416,669	14,499,105	92,915,774	7,013,092	99,928,866	84.4	0.0467%
Danbury	109,727,785	33,074,356	142,802,141	0	142,802,141	76.8	0.0668%
Danville	405,273,105	95,056,050	500,329,155	88	500,329,243	81.0	0.2339%
Deerfield	681,282,891	9,649,139	690,932,030	69,955	691,001,985	98.6	0.3231%
Deering	229,571,100	10,006,375	239,577,475	10,329	239,587,804	95.8	0.1120%
Derry	3,623,697,230	264,332,765	3,888,029,995	3,773,011	3,891,803,006	93.2	1.8195%
Dix's Grant	1,000,284	150,534	1,150,818	0	1,150,818	87.1	0.0005%
Dixville	8,320,484	1,237,887	9,558,371	4,105	9,562,476	87.1	0.0045%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2020 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**	2020 Equalization Ratio	% Proportion to State Tax
Dorchester	44,014,203	4,799,473	48,813,676	29,061	48,842,737	89.9	0.0228%
Dover	3,811,097,250	308,953,147	4,120,050,397	6,812,507	4,126,862,904	92.5	1.9294%
Dublin	270,235,326	(2,428,056)	267,807,270	1,673,755	269,481,025	100.9	0.1260%
Dummer	34,792,720	864,378	35,657,098	0	35,657,098	97.5	0.0167%
Dunbarton	368,209,468	39,923,434	408,132,902	3,599,914	411,732,816	90.2	0.1925%
Durham	1,174,919,487	266,603,653	1,441,523,140	19,437,521	1,460,960,661	81.5	0.6830%
East Kingston	373,887,327	25,118,831	399,006,158	1,272	399,007,430	93.7	0.1865%
Easton	74,710,078	5,860,112	80,570,190	405,272	80,975,462	92.7	0.0379%
Eaton	113,217,683	3,843,890	117,061,573	0	117,061,573	96.7	0.0547%
Effingham	204,882,216	1,024,884	205,907,100	90,060	205,997,160	99.5	0.0963%
Ellsworth	19,063,628	(1,108,539)	17,955,089	310,789	18,265,878	106.2	0.0085%
Enfield	590,735,286	84,308,161	675,043,447	0	675,043,447	87.5	0.3156%
Epping	917,793,600	83,005,585	1,000,799,185	4,243,957	1,005,043,142	91.7	0.4699%
Epsom	501,762,529	23,014,049	524,776,578	1,074,152	525,850,730	95.6	0.2458%
Errol	80,769,036	6,211,440	86,980,476	1,996,807	88,977,283	92.8	0.0416%
Erving's Location	50,191	7,833	58,024	0	58,024	87.1	0.0000%
Exeter	2,231,258,928	348,215,500	2,579,474,428	2,050,383	2,581,524,811	86.5	1.2069%
Farmington	553,994,556	76,806,899	630,801,455	1,351,386	632,152,841	87.8	0.2955%
Fitzwilliam	249,077,942	51,595,718	300,673,660	33,962	300,707,622	82.8	0.1406%
Francestown	214,721,899	9,386,107	224,108,006	0	224,108,006	95.8	0.1048%
Franconia	285,663,349	67,835,000	353,498,349	966,009	354,464,358	80.8	0.1657%
Franklin	625,895,246	92,603,797	718,499,043	1,894,652	720,393,695	87.1	0.3368%
Freedom	647,099,439	(22,454,571)	624,644,868	0	624,644,868	103.6	0.2920%
Fremont	527,445,328	50,204,260	577,649,588	0	577,649,588	91.3	0.2701%
Gilford	2,134,690,060	160,624,682	2,295,314,742	2,390,374	2,297,705,116	93.0	1.0742%
Gilmanton	539,739,943	53,178,583	592,918,526	100,423	593,018,949	91.0	0.2772%
Gilsum	68,943,374	4,747,311	73,690,685	0	73,690,685	93.5	0.0345%
Goffstown	1,665,141,400	321,828,781	1,986,970,181	0	1,986,970,181	83.8	0.9289%
Gorham	210,436,709	32,816,060	243,252,769	526,073	243,778,842	86.5	0.1140%
Goshen	80,597,381	2,723,387	83,320,768	17,949	83,338,717	96.7	0.0390%
Grafton	137,932,009	(543,724)	137,388,285	0	137,388,285	100.4	0.0642%
Grantham	535,974,086	29,374,477	565,348,563	0	565,348,563	94.8	0.2643%

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Greenfield	166,893,085	6,914,411	173,807,496	8,210,559	182,018,055	96.0	0.0851%
Greenland	847,964,700	166,300,147	1,014,264,847	0	1,014,264,847	83.6	0.4742%
Green's Grant	7,934,310	1,175,116	9,109,426	65,760	9,175,186	87.1	0.0043%
Greenville	113,747,869	20,970,868	134,718,737	2,085,179	136,803,916	84.4	0.0640%
Groton	71,148,555	7,590,549	78,739,104	48,098,887	126,837,991	90.3	0.0593%
Hadley's Purchase	0	0	0	0	0	87.1	0.0000%
Hale's Location	80,172,700	3,166,905	83,339,605	38,909	83,378,514	96.2	0.0390%
Hampstead	1,328,972,153	150,946,381	1,479,918,534	2,196,167	1,482,114,701	89.8	0.6929%
Hampton	3,705,700,900	486,262,103	4,191,963,003	19,489,821	4,211,452,824	88.4	1.9689%
Hampton Falls	487,093,002	74,707,052	561,800,054	656,359	562,456,413	86.7	0.2630%
Hancock	245,794,078	41,970,034	287,764,112	2,026,074	289,790,186	85.4	0.1355%
Hanover	2,287,473,495	495,215,365	2,782,688,860	765,811	2,783,454,671	82.2	1.3013%
Harrisville	205,811,236	37,675,491	243,486,727	192,670	243,679,397	84.5	0.1139%
Hart's Location	20,131,053	708,411	20,839,464	311,848	21,151,312	96.6	0.0099%
Haverhill	321,651,501	47,951,774	369,603,275	500,300	370,103,575	87.0	0.1730%
Hebron	263,146,065	34,876,866	298,022,931	7,290,251	305,313,182	88.3	0.1427%
Henniker	466,663,943	40,453,943	507,117,886	3,436,342	510,554,228	92.0	0.2387%
Hill	89,997,852	13,456,337	103,454,189	1,830,522	105,284,711	86.9	0.0492%
Hillsborough	556,961,995	18,366,568	575,328,563	187,747	575,516,310	96.8	0.2691%
Hinsdale	231,623,114	36,173,612	267,796,726	38,458	267,835,184	86.5	0.1252%
Holderness	742,981,514	260,842,435	1,003,823,949	1,040	1,003,824,989	74.0	0.4693%
Hollis	1,378,266,543	205,934,400	1,584,200,943	1,014	1,584,201,957	87.0	0.7406%
Hooksett	1,964,313,126	278,070,287	2,242,383,413	29,068	2,242,412,481	87.6	1.0484%
Hopkinton	762,881,592	57,308,174	820,189,766	13,284,298	833,474,064	93.0	0.3897%
Hudson	3,060,137,929	722,448,367	3,782,586,296	741,309	3,783,327,605	80.9	1.7688%
Jackson	462,927,886	39,684,655	502,612,541	955,618	503,568,159	92.1	0.2354%
Jaffrey	534,561,965	40,148,460	574,710,425	5,455	574,715,880	93.0	0.2687%
Jefferson	121,562,670	32,393,163	153,955,833	781,042	154,736,875	78.9	0.0723%
Keene	1,794,394,480	239,996,553	2,034,391,033	34,789,640	2,069,180,673	88.2	0.9674%
Kensington	381,098,732	52,401,894	433,500,626	0	433,500,626	87.9	0.2027%
Kilkenny	0	0	0	0	0	87.1	0.0000%
Kingston	811,891,294	137,659,287	949,550,581	1,560	949,552,141	85.5	0.4439%

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Laconia	2,353,670,848	296,824,634	2,650,495,482	23,335,681	2,673,831,163	88.8	1.2501%
Lancaster	263,969,939	14,222,623	278,192,562	3,258,285	281,450,847	94.9	0.1316%
Landaff	49,450,382	3,861,969	53,312,351	126,425	53,438,776	92.8	0.0250%
Langdon	56,653,412	12,311,855	68,965,267	14,933	68,980,200	82.0	0.0322%
Lebanon	2,151,883,577	189,580,293	2,341,463,870	74,593,824	2,416,057,694	91.9	1.1295%
Lee	467,219,436	181,616,531	648,835,967	272,764	649,108,731	72.0	0.3035%
Lempster	121,016,069	(1,539,507)	119,476,562	28,641,722	148,118,284	101.3	0.0692%
Lincoln	834,743,309	284,208,963	1,118,952,272	2,445,726	1,121,397,998	74.6	0.5243%
Lisbon	115,159,496	15,397,970	130,557,466	0	130,557,466	88.1	0.0610%
Litchfield	1,129,381,741	21,866,629	1,151,248,370	1,655,499	1,152,903,869	98.1	0.5390%
Littleton	673,775,158	36,888,530	710,663,688	220,418,859	931,082,547	94.8	0.4353%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Londonderry	3,934,693,172	351,401,028	4,286,094,200	37,909,743	4,324,003,943	91.8	2.0215%
Loudon	555,004,171	130,981,730	685,985,901	5,935,870	691,921,771	80.9	0.3235%
Low & Burbank's Grant	0	0	0	0	0	87.1	0.0000%
Lyman	72,482,515	2,052,311	74,534,826	0	74,534,826	97.2	0.0348%
Lyme	352,951,300	40,831,496	393,782,796	207,850	393,990,646	89.6	0.1842%
Lyndeborough	210,211,687	11,697,967	221,909,654	421	221,910,075	94.7	0.1037%
Madbury	279,243,883	8,618,369	287,862,252	0	287,862,252	97.0	0.1346%
Madison	575,476,421	27,680,871	603,157,292	1,047,190	604,204,482	95.4	0.2825%
Manchester	9,025,352,829	3,492,442,531	12,517,795,360	50,380,824	12,568,176,184	72.1	5.8758%
Marlborough	173,087,217	8,634,152	181,721,369	572,573	182,293,942	95.3	0.0852%
Marlow	72,327,307	2,508,544	74,835,851	139,182	74,975,033	96.6	0.0351%
Martin's Location	0	0	0	0	0	87.1	0.0000%
Mason	155,013,992	46,237,886	201,251,878	13,559	201,265,437	77.0	0.0941%
Meredith	2,292,774,554	128,270,012	2,421,044,566	11,107,201	2,432,151,767	94.7	1.1371%
Merrimack	3,429,899,552	944,943,580	4,374,843,132	398,504	4,375,241,636	78.4	2.0455%
Middleton	181,616,602	43,930,335	225,546,937	0	225,546,937	80.5	0.1054%
Milan	129,713,288	(4,460,212)	125,253,076	131,716	125,384,792	103.6	0.0586%
Milford	1,629,873,357	213,862,812	1,843,736,169	1,943,741	1,845,679,910	88.4	0.8629%
Millsfield	8,341,163	1,241,395	9,582,558	0	9,582,558	87.1	0.0045%
Milton	478,564,472	31,598,295	510,162,767	529,200	510,691,967	93.8	0.2388%

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Monroe	83,191,787	11,505,862	94,697,649	0	94,697,649	87.8	0.0443%
Mont Vernon	315,083,824	34,962,194	350,046,018	0	350,046,018	90.0	0.1637%
Moultonborough	3,540,430,951	274,597,912	3,815,028,863	4,883,899	3,819,912,762	92.8	1.7859%
Nashua	10,149,501,419	2,020,158,826	12,169,660,245	13,564,805	12,183,225,050	83.4	5.6958%
Nelson	122,378,968	14,765,364	137,144,332	204,075	137,348,407	89.2	0.0642%
New Boston	674,105,914	131,169,510	805,275,424	6,903	805,282,327	83.7	0.3765%
New Castle	733,973,193	192,759,093	926,732,286	0	926,732,286	79.2	0.4333%
New Durham	590,610,348	12,647,622	603,257,970	0	603,257,970	97.9	0.2820%
New Hampton	303,602,722	54,289,153	357,891,875	1,562,411	359,454,286	84.8	0.1680%
New Ipswich	470,028,411	44,692,527	514,720,938	3,578	514,724,516	91.3	0.2406%
New London	1,254,098,773	182,381,610	1,436,480,383	0	1,436,480,383	87.3	0.6716%
Newbury	757,244,261	209,817,083	967,061,344	2,280,738	969,342,082	78.3	0.4532%
Newfields	302,430,757	16,904,634	319,335,391	0	319,335,391	94.7	0.1493%
Newington	600,129,480	38,301,187	638,430,667	2,420,240	640,850,907	94.0	0.2996%
Newmarket	981,608,873	161,099,750	1,142,708,623	1,212,841	1,143,921,464	85.9	0.5348%
Newport	422,531,720	66,389,196	488,920,916	3,288,785	492,209,701	86.4	0.2301%
Newton	632,251,153	17,539,131	649,790,284	0	649,790,284	97.3	0.3038%
North Hampton	1,186,075,772	172,532,836	1,358,608,608	0	1,358,608,608	87.3	0.6352%
Northfield	337,624,535	86,387,451	424,011,986	4,000,764	428,012,750	79.6	0.2001%
Northumberland	83,895,671	15,406,776	99,302,447	1,858,908	101,161,355	84.4	0.0473%
Northwood	685,607,242	2,750,190	688,357,432	562,153	688,919,585	99.6	0.3221%
Nottingham	787,192,943	4,742,961	791,935,904	230,763	792,166,667	99.4	0.3703%
Odell	2,260,555	336,680	2,597,235	557,276	3,154,511	87.1	0.0015%
Orange	35,484,114	(1,945,874)	33,538,240	136,377	33,674,617	105.9	0.0157%
Orford	152,199,948	12,722,993	164,922,941	152,915	165,075,856	92.2	0.0772%
Ossipee	766,474,815	142,541,211	909,016,026	65,359	909,081,385	84.3	0.4250%
Pelham	1,949,254,220	238,426,201	2,187,680,421	1,467,444	2,189,147,865	89.1	1.0235%
Pembroke	739,993,944	57,352,916	797,346,860	1,850,689	799,197,549	92.8	0.3736%
Peterborough	730,150,556	121,731,806	851,882,362	3,751,695	855,634,057	85.7	0.4000%
Piermont	95,822,082	6,291,895	102,113,977	71,645	102,185,622	93.8	0.0478%
Pinkham's Grant	2,792,430	413,574	3,206,004	1,356,892	4,562,896	87.1	0.0021%
Pittsburg	280,249,256	45,841,677	326,090,933	4,621,805	330,712,738	85.9	0.1546%

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Pittsfield	334,474,629	(1,328,408)	333,146,221	435,112	333,581,333	100.4	0.1560%
Plainfield	304,162,399	41,961,146	346,123,545	48,322	346,171,867	87.8	0.1618%
Plaistow	1,171,956,586	134,566,427	1,306,523,013	0	1,306,523,013	89.7	0.6108%
Plymouth	469,446,185	52,173,468	521,619,653	2,041,847	523,661,500	90.0	0.2448%
Portsmouth	6,147,306,314	767,546,791	6,914,853,105	74,965,184	6,989,818,289	88.9	3.2678%
Randolph	65,037,797	3,627,627	68,665,424	1,106,939	69,772,363	94.7	0.0326%
Raymond	946,897,994	298,998,783	1,245,896,777	502,310	1,246,399,087	76.0	0.5827%
Richmond	97,864,009	15,575,144	113,439,153	0	113,439,153	86.2	0.0530%
Rindge	688,499,770	62,180,229	750,679,999	565,736	751,245,735	91.7	0.3512%
Rochester	2,737,877,015	225,114,154	2,962,991,169	44,563,018	3,007,554,187	92.4	1.4061%
Rollinsford	284,302,601	54,921,330	339,223,931	2,114,874	341,338,805	83.8	0.1596%
Roxbury	23,659,414	(376,367)	23,283,047	3,211,738	26,494,785	101.6	0.0124%
Rumney	182,542,566	31,835,456	214,378,022	393,369	214,771,391	85.1	0.1004%
Rye	2,180,525,600	534,937,164	2,715,462,764	3,461,822	2,718,924,586	80.3	1.2711%
Salem	4,609,319,527	1,292,493,397	5,901,812,924	4,361,068	5,906,173,992	78.1	2.7612%
Salisbury	138,799,973	21,634,594	160,434,567	2,376,938	162,811,505	86.5	0.0761%
Sanbornton	524,354,402	54,262,178	578,616,580	967,182	579,583,762	90.6	0.2710%
Sandown	672,729,670	173,448,383	846,178,053	0	846,178,053	79.5	0.3956%
Sandwich	439,066,291	54,069,820	493,136,111	811,234	493,947,345	89.0	0.2309%
Sargent's Purchase	1,888,530	279,702	2,168,232	0	2,168,232	87.1	0.0010%
Seabrook	1,754,111,950	212,379,409	1,966,491,359	0	1,966,491,359	89.2	0.9194%
Second College Grant	1,387,570	211,080	1,598,650	0	1,598,650	87.1	0.0007%
Sharon	56,667,791	542,787	57,210,578	5,442	57,216,020	99.0	0.0267%
Shelburne	51,433,077	(1,006,412)	50,426,665	475,010	50,901,675	101.9	0.0238%
Somersworth	1,075,436,394	138,359,020	1,213,795,414	6,354,336	1,220,149,750	88.6	0.5704%
South Hampton	166,942,487	6,224,289	173,166,776	2,032	173,168,808	96.4	0.0810%
Springfield	229,650,271	2,309,376	231,959,647	347,354	232,307,001	99.0	0.1086%
Stark	59,736,579	4,381,515	64,118,094	661,945	64,780,039	93.1	0.0303%
Stewartstown	88,820,342	8,709,194	97,529,536	47,062	97,576,598	91.0	0.0456%
Stoddard	286,103,010	24,496,010	310,599,020	33,116	310,632,136	92.1	0.1452%
Strafford	488,172,900	167,030,156	655,203,056	0	655,203,056	74.5	0.3063%
Stratford	43,135,767	5,747,644	48,883,411	360,718	49,244,129	88.2	0.0230%

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Stratham	1,564,496,454	75,422,653	1,639,919,107	0	1,639,919,107	95.4	0.7667%
Success	12,084,927	1,795,137	13,880,064	656,215	14,536,279	87.1	0.0068%
Sugar Hill	160,247,657	13,532,947	173,780,604	0	173,780,604	92.2	0.0812%
Sullivan	59,164,601	1,216,006	60,380,607	0	60,380,607	98.0	0.0282%
Sunapee	1,432,392,588	41,245,837	1,473,638,425	0	1,473,638,425	97.2	0.6889%
Surry	81,321,957	10,856,001	92,177,958	2,059,864	94,237,822	88.2	0.0441%
Sutton	314,675,816	16,838,322	331,514,138	1,081	331,515,219	94.9	0.1550%
Swanzey	610,691,726	45,854,318	656,546,044	2,131,067	658,677,111	93.0	0.3079%
Tamworth	386,374,928	25,385,885	411,760,813	6,083,283	417,844,096	93.8	0.1953%
Temple	160,256,452	7,692,383	167,948,835	17,994	167,966,829	95.4	0.0785%
Thomson & Meserve's Purchase	5,362,170	794,168	6,156,338	358,758	6,515,096	87.1	0.0030%
Thornton	428,253,988	32,170,643	460,424,631	478,023	460,902,654	93.0	0.2155%
Tilton	600,835,268	42,408,475	643,243,743	275,562	643,519,305	93.4	0.3009%
Troy	116,736,378	29,875,618	146,611,996	5,168	146,617,164	79.6	0.0685%
Tuftonboro	1,194,917,408	123,870,000	1,318,787,408	1,849,479	1,320,636,887	90.6	0.6174%
Unity	131,237,016	8,857,676	140,094,692	0	140,094,692	93.6	0.0655%
Wakefield	1,116,697,623	204,737,683	1,321,435,306	0	1,321,435,306	84.5	0.6178%
Walpole	423,595,998	52,600,523	476,196,521	24,618,135	500,814,656	88.9	0.2341%
Warner	315,438,564	18,956,353	334,394,917	727,805	335,122,722	94.3	0.1567%
Warren	68,465,439	14,351,426	82,816,865	547,083	83,363,948	82.6	0.0390%
Washington	238,149,126	43,634,140	281,783,266	145,595	281,928,861	84.5	0.1318%
Waterville Valley	330,408,595	15,931,038	346,339,633	1,197,531	347,537,164	95.4	0.1625%
Weare	860,221,384	232,656,533	1,092,877,917	2,047,468	1,094,925,385	78.7	0.5119%
Webster	216,453,632	48,964,270	265,417,902	1,776,727	267,194,629	81.5	0.1249%
Wentworth	89,913,038	17,857,865	107,770,903	120,566	107,891,469	83.4	0.0504%
Wentworth's Location	7,592,990	1,126,596	8,719,586	8,723	8,728,309	87.1	0.0041%
Westmoreland	164,305,454	28,913,766	193,219,220	547	193,219,767	85.0	0.0903%
Whitefield	209,019,625	21,358,655	230,378,280	2,020,475	232,398,755	90.7	0.1086%
Wilmot	216,423,872	7,124,873	223,548,745	46,872	223,595,617	96.8	0.1045%
Wilton	374,418,024	96,522,997	470,941,021	226,288	471,167,309	79.5	0.2203%
Winchester	295,622,308	7,848,998	303,471,306	1,943,845	305,415,151	97.4	0.1428%
Windham	3,031,688,470	190,079,622	3,221,768,092	598,400	3,222,366,492	94.1	1.5065%

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Windsor	28,048,918	343,415	28,392,333	103	28,392,436	98.7	0.0133%
Wolfeboro	2,377,785,748	198,227,715	2,576,013,463	2,485,238	2,578,498,701	92.3	1.2055%
Woodstock	280,248,610	13,813,238	294,061,848	1,669,557	295,731,405	95.3	0.1383%
State Totals	185,011,502,984	27,790,962,519	212,802,465,503	1,095,467,312	213,897,932,815		100.0000%

2020 School Set-Off Districts			
Total Equalized Valuation for School Purposes			
Municipalities	Total Equalized Valuation Including Utilities Used to Apportion Local School Tax	Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only
Concord - Concord Union School District	4,564,350,859	4,352,293,773	4,531,399,873
Penacook - Merrimack Valley School District	472,413,526	434,945,995	469,007,157
Loudon School District	711,363,338	690,292,647	705,427,468

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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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**	2020 Equalization Ratio	% Proportion to State
Belknap	12,272,484,953	1,568,409,613	13,840,894,566	41,513,909	13,882,408,475		6.4902%
Carroll	15,005,443,837	1,761,755,513	16,767,199,350	22,967,591	16,790,166,941		7.8496%
Cheshire	7,277,082,638	810,106,142	8,087,188,780	73,856,003	8,161,044,783		3.8154%
Coos	2,817,691,208	329,429,807	3,147,121,015	97,921,221	3,245,042,236		1.5171%
Grafton	14,043,126,123	2,173,692,763	16,216,818,886	380,051,213	16,596,870,099		7.7592%
Hillsborough	45,800,127,562	10,057,250,679	55,857,378,241	96,686,945	55,954,065,186		26.1592%
Merrimack	17,430,535,455	1,928,895,069	19,359,430,524	86,842,622	19,446,273,146		9.0914%
Rockingham	52,161,571,520	7,133,695,060	59,295,266,580	177,323,530	59,472,590,110		27.8042%
Strafford	13,270,033,979	1,640,729,956	14,910,763,935	82,104,057	14,992,867,992		7.0094%
Sullivan	4,933,405,709	386,997,917	5,320,403,626	36,200,221	5,356,603,847		2.5043%
State Totals	185,011,502,984	27,790,962,519	212,802,465,503	1,095,467,312	213,897,932,815		100.00%

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

**Does not include utilities or railroads

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**	2020 Equalization Ratio	% Proportion to State Tax
Alton	1,761,917,110	421,218,150	2,183,135,260	720,035	2,183,855,295	80.7	1.0210%
Barnstead	597,400,571	90,674,941	688,075,512	0	688,075,512	86.8	0.3217%
Belmont	727,895,084	128,397,803	856,292,887	1,054,782	857,347,669	85.0	0.4008%
Center Harbor	435,604,391	138,261,002	573,865,393	258	573,865,651	75.9	0.2683%
Gilford	2,134,690,060	160,624,682	2,295,314,742	2,390,374	2,297,705,116	93.0	1.0742%
Gilmanton	539,739,943	53,178,583	592,918,526	100,423	593,018,949	91.0	0.2772%
Laconia	2,353,670,848	296,824,634	2,650,495,482	23,335,681	2,673,831,163	88.8	1.2501%
Meredith	2,292,774,554	128,270,012	2,421,044,566	11,107,201	2,432,151,767	94.7	1.1371%
New Hampton	303,602,722	54,289,153	357,891,875	1,562,411	359,454,286	84.8	0.1680%
Sanbornton	524,354,402	54,262,178	578,616,580	967,182	579,583,762	90.6	0.2710%
Tilton	600,835,268	42,408,475	643,243,743	275,562	643,519,305	93.4	0.3009%
Belknap County Totals	12,272,484,953	1,568,409,613	13,840,894,566	41,513,909	13,882,408,475		6.4902%

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

**Does not include utilities or railroads

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**	2020 Equalization Ratio	% Proportion to State Tax
Albany	126,988,021	126,895	127,114,916	1,287,257	128,402,173	99.9	0.0600%
Bartlett	1,064,536,213	343,506,132	1,408,042,345	987,892	1,409,030,237	75.6	0.6587%
Brookfield	125,075,383	7,340,469	132,415,852	0	132,415,852	94.4	0.0619%
Chatham	59,002,558	2,069,255	61,071,813	862,257	61,934,070	96.6	0.0290%
Conway	1,704,186,500	331,627,491	2,035,813,991	1,208,068	2,037,022,059	83.7	0.9523%
Eaton	113,217,683	3,843,890	117,061,573	0	117,061,573	96.7	0.0547%
Effingham	204,882,216	1,024,884	205,907,100	90,060	205,997,160	99.5	0.0963%
Freedom	647,099,439	-22,454,571	624,644,868	0	624,644,868	103.6	0.2920%
Hale's Location	80,172,700	3,166,905	83,339,605	38,909	83,378,514	96.2	0.0390%
Hart's Location	20,131,053	708,411	20,839,464	311,848	21,151,312	96.6	0.0099%
Jackson	462,927,886	39,684,655	502,612,541	955,618	503,568,159	92.1	0.2354%
Madison	575,476,421	27,680,871	603,157,292	1,047,190	604,204,482	95.4	0.2825%
Moultonborough	3,540,430,951	274,597,912	3,815,028,863	4,883,899	3,819,912,762	92.8	1.7859%
Ossipee	766,474,815	142,541,211	909,016,026	65,359	909,081,385	84.3	0.4250%
Sandwich	439,066,291	54,069,820	493,136,111	811,234	493,947,345	89.0	0.2309%
Tamworth	386,374,928	25,385,885	411,760,813	6,083,283	417,844,096	93.8	0.1953%
Tuftonboro	1,194,917,408	123,870,000	1,318,787,408	1,849,479	1,320,636,887	90.6	0.6174%
Wakefield	1,116,697,623	204,737,683	1,321,435,306	0	1,321,435,306	84.5	0.6178%
Wolfeboro	2,377,785,748	198,227,715	2,576,013,463	2,485,238	2,578,498,701	92.3	1.2055%
Carroll County Totals	15,005,443,837	1,761,755,513	16,767,199,350	22,967,591	16,790,166,941		7.8496%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
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CHESHIRE COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Alstead	189,019,709	1,512,972	190,532,681	72	190,532,753	99.2	0.0891%
Chesterfield	518,057,375	95,735,775	613,793,150	1,636,945	615,430,095	84.4	0.2877%
Dublin	270,235,326	-2,428,056	267,807,270	1,673,755	269,481,025	100.9	0.1260%
Fitzwilliam	249,077,942	51,595,718	300,673,660	33,962	300,707,622	82.8	0.1406%
Gilsum	68,943,374	4,747,311	73,690,685	0	73,690,685	93.5	0.0345%
Harrisville	205,811,236	37,675,491	243,486,727	192,670	243,679,397	84.5	0.1139%
Hinsdale	231,623,114	36,173,612	267,796,726	38,458	267,835,184	86.5	0.1252%
Jaffrey	534,561,965	40,148,460	574,710,425	5,455	574,715,880	93.0	0.2687%
Keene	1,794,394,480	239,996,553	2,034,391,033	34,789,640	2,069,180,673	88.2	0.9674%
Marlborough	173,087,217	8,634,152	181,721,369	572,573	182,293,942	95.3	0.0852%
Marlow	72,327,307	2,508,544	74,835,851	139,182	74,975,033	96.6	0.0351%
Nelson	122,378,968	14,765,364	137,144,332	204,075	137,348,407	89.2	0.0642%
Richmond	97,864,009	15,575,144	113,439,153	0	113,439,153	86.2	0.0530%
Rindge	688,499,770	62,180,229	750,679,999	565,736	751,245,735	91.7	0.3512%
Roxbury	23,659,414	-376,367	23,283,047	3,211,738	26,494,785	101.6	0.0124%
Stoddard	286,103,010	24,496,010	310,599,020	33,116	310,632,136	92.1	0.1452%
Sullivan	59,164,601	1,216,006	60,380,607	0	60,380,607	98.0	0.0282%
Surry	81,321,957	10,856,001	92,177,958	2,059,864	94,237,822	88.2	0.0441%
Swanzy	610,691,726	45,854,318	656,546,044	2,131,067	658,677,111	93.0	0.3079%
Troy	116,736,378	29,875,618	146,611,996	5,168	146,617,164	79.6	0.0685%
Walpole	423,595,998	52,600,523	476,196,521	24,618,135	500,814,656	88.9	0.2341%
Westmoreland	164,305,454	28,913,766	193,219,220	547	193,219,767	85.0	0.0903%
Winchester	295,622,308	7,848,998	303,471,306	1,943,845	305,415,151	97.4	0.1428%
Cheshire County Totals	7,277,082,638	810,106,142	8,087,188,780	73,856,003	8,161,044,783		3.8154%

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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**	2020 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	774,325	117,173	891,498	0	891,498	87.1	0.0004%
Bean's Grant	0	0	0	0	0	87.1	0.0000%
Bean's Purchase	0	0	0	0	0	87.1	0.0000%
Berlin	332,674,323	8,867,651	341,541,974	64,001,924	405,543,898	97.4	0.1896%
Cambridge	9,049,351	1,346,939	10,396,290	0	10,396,290	87.1	0.0049%
Carroll	333,431,936	95,098,015	428,529,951	1,490,147	430,020,098	77.8	0.2010%
Chandler's Purchase	37,050	5,487	42,537	0	42,537	87.1	0.0000%
Clarksville	45,410,872	9,747,591	55,158,463	3,322,073	58,480,536	81.8	0.0273%
Colebrook	169,994,381	2,771,566	172,765,947	1,057,232	173,823,179	98.4	0.0813%
Columbia	66,084,491	2,058,426	68,142,917	182,239	68,325,156	96.9	0.0319%
Crawford's Purchase	229,730	34,024	263,754	0	263,754	87.1	0.0001%
Cutt's Grant	0	0	0	0	0	87.1	0.0000%
Dalton	78,416,669	14,499,105	92,915,774	7,013,092	99,928,866	84.4	0.0467%
Dix's Grant	1,000,284	150,534	1,150,818	0	1,150,818	87.1	0.0005%
Dixville	8,320,484	1,237,887	9,558,371	4,105	9,562,476	87.1	0.0045%
Dummer	34,792,720	864,378	35,657,098	0	35,657,098	97.5	0.0167%
Errol	80,769,036	6,211,440	86,980,476	1,996,807	88,977,283	92.8	0.0416%
Erving's Location	50,191	7,833	58,024	0	58,024	87.1	0.0000%
Gorham	210,436,709	32,816,060	243,252,769	526,073	243,778,842	86.5	0.1140%
Green's Grant	7,934,310	1,175,116	9,109,426	65,760	9,175,186	87.1	0.0043%
Hadley's Purchase	0	0	0	0	0	87.1	0.0000%
Jefferson	121,562,670	32,393,163	153,955,833	781,042	154,736,875	78.9	0.0723%
Kilkenny	0	0	0	0	0	87.1	0.0000%
Lancaster	263,969,939	14,222,623	278,192,562	3,258,285	281,450,847	94.9	0.1316%
Low & Burbank's Grant	0	0	0	0	0	87.1	0.0000%
Martin's Location	0	0	0	0	0	87.1	0.0000%
Milan	129,713,288	-4,460,212	125,253,076	131,716	125,384,792	103.6	0.0586%
Millsfield	8,341,163	1,241,395	9,582,558	0	9,582,558	87.1	0.0045%
Northumberland	83,895,671	15,406,776	99,302,447	1,858,908	101,161,355	84.4	0.0473%
Odell	2,260,555	336,680	2,597,235	557,276	3,154,511	87.1	0.0015%

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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**	2020 Equalization Ratio	% Proportion to State Tax
Pinkham's Grant	2,792,430	413,574	3,206,004	1,356,892	4,562,896	87.1	0.0021%
Pittsburg	280,249,256	45,841,677	326,090,933	4,621,805	330,712,738	85.9	0.1546%
Randolph	65,037,797	3,627,627	68,665,424	1,106,939	69,772,363	94.7	0.0326%
Sargent's Purchase	1,888,530	279,702	2,168,232	0	2,168,232	87.1	0.0010%
Second College Grant	1,387,570	211,080	1,598,650	0	1,598,650	87.1	0.0007%
Shelburne	51,433,077	-1,006,412	50,426,665	475,010	50,901,675	101.9	0.0238%
Stark	59,736,579	4,381,515	64,118,094	661,945	64,780,039	93.1	0.0303%
Stewartstown	88,820,342	8,709,194	97,529,536	47,062	97,576,598	91.0	0.0456%
Stratford	43,135,767	5,747,644	48,883,411	360,718	49,244,129	88.2	0.0230%
Success	12,084,927	1,795,137	13,880,064	656,215	14,536,279	87.1	0.0068%
Thomson & Meserve's Purchase	5,362,170	794,168	6,156,338	358,758	6,515,096	87.1	0.0030%
Wentworth's Location	7,592,990	1,126,596	8,719,586	8,723	8,728,309	87.1	0.0041%
Whitefield	209,019,625	21,358,655	230,378,280	2,020,475	232,398,755	90.7	0.1086%
Coos County Totals	2,817,691,208	329,429,807	3,147,121,015	97,921,221	3,245,042,236		1.5171%

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

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MUNICIPAL AND PROPERTY DIVISION
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GRAFTON COUNTY							
Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Alexandria	184,620,577	56,602,504	241,223,081	225,780	241,448,861	76.5	0.1129%
Ashland	244,174,836	48,215,352	292,390,188	2,449,847	294,840,035	83.5	0.1378%
Bath	106,897,843	15,443,817	122,341,660	9,720,013	132,061,673	87.2	0.0617%
Benton	24,717,989	1,828,082	26,546,071	689,915	27,235,986	93.1	0.0127%
Bethlehem	270,441,224	76,112,779	346,554,003	1,601,939	348,155,942	78.0	0.1628%
Bridgewater	441,728,300	20,302,019	462,030,319	0	462,030,319	95.6	0.2160%
Bristol	536,099,984	25,828,884	561,928,868	1,432,736	563,361,604	95.4	0.2634%
Campton	425,066,140	37,885,861	462,952,001	848,827	463,800,828	91.8	0.2168%
Canaan	344,053,201	90,783,504	434,836,705	113,139	434,949,844	79.1	0.2033%
Dorchester	44,014,203	4,799,473	48,813,676	29,061	48,842,737	89.9	0.0228%
Easton	74,710,078	5,860,112	80,570,190	405,272	80,975,462	92.7	0.0379%
Ellsworth	19,063,628	-1,108,539	17,955,089	310,789	18,265,878	106.2	0.0085%
Enfield	590,735,286	84,308,161	675,043,447	0	675,043,447	87.5	0.3156%
Franconia	285,663,349	67,835,000	353,498,349	966,009	354,464,358	80.8	0.1657%
Grafton	137,932,009	-543,724	137,388,285	0	137,388,285	100.4	0.0642%
Groton	71,148,555	7,590,549	78,739,104	48,098,887	126,837,991	90.3	0.0593%
Hanover	2,287,473,495	495,215,365	2,782,688,860	765,811	2,783,454,671	82.2	1.3013%
Haverhill	321,651,501	47,951,774	369,603,275	500,300	370,103,575	87.0	0.1730%
Hebron	263,146,065	34,876,866	298,022,931	7,290,251	305,313,182	88.3	0.1427%
Holderness	742,981,514	260,842,435	1,003,823,949	1,040	1,003,824,989	74.0	0.4693%
Landaff	49,450,382	3,861,969	53,312,351	126,425	53,438,776	92.8	0.0250%
Lebanon	2,151,883,577	189,580,293	2,341,463,870	74,593,824	2,416,057,694	91.9	1.1295%
Lincoln	834,743,309	284,208,963	1,118,952,272	2,445,726	1,121,397,998	74.6	0.5243%
Lisbon	115,159,496	15,397,970	130,557,466	0	130,557,466	88.1	0.0610%
Littleton	673,775,158	36,888,530	710,663,688	220,418,859	931,082,547	94.8	0.4353%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0001%
Lyman	72,482,515	2,052,311	74,534,826	0	74,534,826	97.2	0.0348%
Lyme	352,951,300	40,831,496	393,782,796	207,850	393,990,646	89.6	0.1842%
Monroe	83,191,787	11,505,862	94,697,649	0	94,697,649	87.8	0.0443%
Orange	35,484,114	-1,945,874	33,538,240	136,377	33,674,617	105.9	0.0157%

*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**	2020 Equalization Ratio	% Proportion to State Tax
Orford	152,199,948	12,722,993	164,922,941	152,915	165,075,856	92.2	0.0772%
Piermont	95,822,082	6,291,895	102,113,977	71,645	102,185,622	93.8	0.0478%
Plymouth	469,446,185	52,173,468	521,619,653	2,041,847	523,661,500	90.0	0.2448%
Rumney	182,542,566	31,835,456	214,378,022	393,369	214,771,391	85.1	0.1004%
Sugar Hill	160,247,657	13,532,947	173,780,604	0	173,780,604	92.2	0.0812%
Thornton	428,253,988	32,170,643	460,424,631	478,023	460,902,654	93.0	0.2155%
Warren	68,465,439	14,351,426	82,816,865	547,083	83,363,948	82.6	0.0390%
Waterville Valley	330,408,595	15,931,038	346,339,633	1,197,531	347,537,164	95.4	0.1625%
Wentworth	89,913,038	17,857,865	107,770,903	120,566	107,891,469	83.4	0.0504%
Woodstock	280,248,610	13,813,238	294,061,848	1,669,557	295,731,405	95.3	0.1383%
Grafton County Totals	14,043,126,123	2,173,692,763	16,216,818,886	380,051,213	16,596,870,099		7.7592%

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

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County Order

HILLSBOROUGH COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Amherst	1,708,521,500	473,430,811	2,181,952,311	914,950	2,182,867,261	78.3	1.0205%
Antrim	240,782,594	41,113,199	281,895,793	7,001,849	288,897,642	85.4	0.1351%
Bedford	4,078,268,927	423,116,293	4,501,385,220	3,699	4,501,388,919	90.6	2.1045%
Bennington	125,924,639	21,815,090	147,739,729	19,968	147,759,697	85.2	0.0691%
Brookline	667,923,933	79,998,791	747,922,724	0	747,922,724	89.3	0.3497%
Deering	229,571,100	10,006,375	239,577,475	10,329	239,587,804	95.8	0.1120%
Francestown	214,721,899	9,386,107	224,108,006	0	224,108,006	95.8	0.1048%
Goffstown	1,665,141,400	321,828,781	1,986,970,181	0	1,986,970,181	83.8	0.9289%
Greenfield	166,893,085	6,914,411	173,807,496	8,210,559	182,018,055	96.0	0.0851%
Greenville	113,747,869	20,970,868	134,718,737	2,085,179	136,803,916	84.4	0.0640%
Hancock	245,794,078	41,970,034	287,764,112	2,026,074	289,790,186	85.4	0.1355%
Hillsborough	556,961,995	18,366,568	575,328,563	187,747	575,516,310	96.8	0.2691%
Hollis	1,378,266,543	205,934,400	1,584,200,943	1,014	1,584,201,957	87.0	0.7406%
Hudson	3,060,137,929	722,448,367	3,782,586,296	741,309	3,783,327,605	80.9	1.7688%
Litchfield	1,129,381,741	21,866,629	1,151,248,370	1,655,499	1,152,903,869	98.1	0.5390%
Lyndeborough	210,211,687	11,697,967	221,909,654	421	221,910,075	94.7	0.1037%
Manchester	9,025,352,829	3,492,442,531	12,517,795,360	50,380,824	12,568,176,184	72.1	5.8758%
Mason	155,013,992	46,237,886	201,251,878	13,559	201,265,437	77.0	0.0941%
Merrimack	3,429,899,552	944,943,580	4,374,843,132	398,504	4,375,241,636	78.4	2.0455%
Milford	1,629,873,357	213,862,812	1,843,736,169	1,943,741	1,845,679,910	88.4	0.8629%
Mont Vernon	315,083,824	34,962,194	350,046,018	0	350,046,018	90.0	0.1637%
Nashua	10,149,501,419	2,020,158,826	12,169,660,245	13,564,805	12,183,225,050	83.4	5.6958%
New Boston	674,105,914	131,169,510	805,275,424	6,903	805,282,327	83.7	0.3765%
New Ipswich	470,028,411	44,692,527	514,720,938	3,578	514,724,516	91.3	0.2406%
Pelham	1,949,254,220	238,426,201	2,187,680,421	1,467,444	2,189,147,865	89.1	1.0235%
Peterborough	730,150,556	121,731,806	851,882,362	3,751,695	855,634,057	85.7	0.4000%
Sharon	56,667,791	542,787	57,210,578	5,442	57,216,020	99.0	0.0267%
Temple	160,256,452	7,692,383	167,948,835	17,994	167,966,829	95.4	0.0785%
Weare	860,221,384	232,656,533	1,092,877,917	2,047,468	1,094,925,385	78.7	0.5119%
Wilton	374,418,024	96,522,997	470,941,021	226,288	471,167,309	79.5	0.2203%
Windsor	28,048,918	343,415	28,392,333	103	28,392,436	98.7	0.0133%
Hillsborough County Totals	45,800,127,562	10,057,250,679	55,857,378,241	96,686,945	55,954,065,186		26.1592%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad
County Order

MERRIMACK COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Allenstown	292,858,487	70,013,968	362,872,455	421,564	363,294,019	80.7	0.1698%
Andover	288,682,262	20,348,375	309,030,637	8,439	309,039,076	93.4	0.1445%
Boscawen	283,446,755	29,347,355	312,794,110	5,084,389	317,878,499	90.6	0.1486%
Bow	1,189,633,814	84,045,277	1,273,679,091	3,504	1,273,682,595	93.4	0.5955%
Bradford	245,275,380	5,747,625	251,023,005	28,456	251,051,461	97.7	0.1174%
Canterbury	258,857,738	60,708,872	319,566,610	432,782	319,999,392	81.0	0.1496%
Chichester	316,984,566	40,737,312	357,721,878	0	357,721,878	88.6	0.1672%
Concord	4,485,112,742	260,931,114	4,746,043,856	36,281,944	4,782,325,800	94.5	2.2358%
Danbury	109,727,785	33,074,356	142,802,141	0	142,802,141	76.8	0.0668%
Dunbarton	368,209,468	39,923,434	408,132,902	3,599,914	411,732,816	90.2	0.1925%
Epsom	501,762,529	23,014,049	524,776,578	1,074,152	525,850,730	95.6	0.2458%
Franklin	625,895,246	92,603,797	718,499,043	1,894,652	720,393,695	87.1	0.3368%
Henniker	466,663,943	40,453,943	507,117,886	3,436,342	510,554,228	92.0	0.2387%
Hill	89,997,852	13,456,337	103,454,189	1,830,522	105,284,711	86.9	0.0492%
Hooksett	1,964,313,126	278,070,287	2,242,383,413	29,068	2,242,412,481	87.6	1.0484%
Hopkinton	762,881,592	57,308,174	820,189,766	13,284,298	833,474,064	93.0	0.3897%
Loudon	555,004,171	130,981,730	685,985,901	5,935,870	691,921,771	80.9	0.3235%
New London	1,254,098,773	182,381,610	1,436,480,383	0	1,436,480,383	87.3	0.6716%
Newbury	757,244,261	209,817,083	967,061,344	2,280,738	969,342,082	78.3	0.4532%
Northfield	337,624,535	86,387,451	424,011,986	4,000,764	428,012,750	79.6	0.2001%
Pembroke	739,993,944	57,352,916	797,346,860	1,850,689	799,197,549	92.8	0.3736%
Pittsfield	334,474,629	-1,328,408	333,146,221	435,112	333,581,333	100.4	0.1560%
Salisbury	138,799,973	21,634,594	160,434,567	2,376,938	162,811,505	86.5	0.0761%
Sutton	314,675,816	16,838,322	331,514,138	1,081	331,515,219	94.9	0.1550%
Warner	315,438,564	18,956,353	334,394,917	727,805	335,122,722	94.3	0.1567%
Webster	216,453,632	48,964,270	265,417,902	1,776,727	267,194,629	81.5	0.1249%
Wilmot	216,423,872	7,124,873	223,548,745	46,872	223,595,617	96.8	0.1045%
Merrimack County Totals	17,430,535,455	1,928,895,069	19,359,430,524	86,842,622	19,446,273,146		9.0914%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2020 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**	2020 Equalization Ratio	% Proportion to State Tax
Atkinson	1,011,848,333	256,126,643	1,267,974,976	0	1,267,974,976	79.8	0.5928%
Auburn	863,569,877	89,592,513	953,162,390	18,605,401	971,767,791	90.6	0.4543%
Brentwood	678,248,590	47,866,354	726,114,944	0	726,114,944	93.4	0.3395%
Candia	509,376,103	62,253,454	571,629,557	9,000	571,638,557	89.1	0.2672%
Chester	685,231,790	89,869,374	775,101,164	0	775,101,164	88.4	0.3624%
Danville	405,273,105	95,056,050	500,329,155	88	500,329,243	81.0	0.2339%
Deerfield	681,282,891	9,649,139	690,932,030	69,955	691,001,985	98.6	0.3231%
Derry	3,623,697,230	264,332,765	3,888,029,995	3,773,011	3,891,803,006	93.2	1.8195%
East Kingston	373,887,327	25,118,831	399,006,158	1,272	399,007,430	93.7	0.1865%
Epping	917,793,600	83,005,585	1,000,799,185	4,243,957	1,005,043,142	91.7	0.4699%
Exeter	2,231,258,928	348,215,500	2,579,474,428	2,050,383	2,581,524,811	86.5	1.2069%
Fremont	527,445,328	50,204,260	577,649,588	0	577,649,588	91.3	0.2701%
Greenland	847,964,700	166,300,147	1,014,264,847	0	1,014,264,847	83.6	0.4742%
Hampstead	1,328,972,153	150,946,381	1,479,918,534	2,196,167	1,482,114,701	89.8	0.6929%
Hampton	3,705,700,900	486,262,103	4,191,963,003	19,489,821	4,211,452,824	88.4	1.9689%
Hampton Falls	487,093,002	74,707,052	561,800,054	656,359	562,456,413	86.7	0.2630%
Kensington	381,098,732	52,401,894	433,500,626	0	433,500,626	87.9	0.2027%
Kingston	811,891,294	137,659,287	949,550,581	1,560	949,552,141	85.5	0.4439%
Londonderry	3,934,693,172	351,401,028	4,286,094,200	37,909,743	4,324,003,943	91.8	2.0215%
New Castle	733,973,193	192,759,093	926,732,286	0	926,732,286	79.2	0.4333%
Newfields	302,430,757	16,904,634	319,335,391	0	319,335,391	94.7	0.1493%
Newington	600,129,480	38,301,187	638,430,667	2,420,240	640,850,907	94.0	0.2996%
Newmarket	981,608,873	161,099,750	1,142,708,623	1,212,841	1,143,921,464	85.9	0.5348%
Newton	632,251,153	17,539,131	649,790,284	0	649,790,284	97.3	0.3038%
North Hampton	1,186,075,772	172,532,836	1,358,608,608	0	1,358,608,608	87.3	0.6352%
Northwood	685,607,242	2,750,190	688,357,432	562,153	688,919,585	99.6	0.3221%
Nottingham	787,192,943	4,742,961	791,935,904	230,763	792,166,667	99.4	0.3703%
Plaistow	1,171,956,586	134,566,427	1,306,523,013	0	1,306,523,013	89.7	0.6108%
Portsmouth	6,147,306,314	767,546,791	6,914,853,105	74,965,184	6,989,818,289	88.9	3.2678%
Raymond	946,897,994	298,998,783	1,245,896,777	502,310	1,246,399,087	76.0	0.5827%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2020 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**	2020 Equalization Ratio	% Proportion to State Tax
Rye	2,180,525,600	534,937,164	2,715,462,764	3,461,822	2,718,924,586	80.3	1.2711%
Salem	4,609,319,527	1,292,493,397	5,901,812,924	4,361,068	5,906,173,992	78.1	2.7612%
Sandown	672,729,670	173,448,383	846,178,053	0	846,178,053	79.5	0.3956%
Seabrook	1,754,111,950	212,379,409	1,966,491,359	0	1,966,491,359	89.2	0.9194%
South Hampton	166,942,487	6,224,289	173,166,776	2,032	173,168,808	96.4	0.0810%
Stratham	1,564,496,454	75,422,653	1,639,919,107	0	1,639,919,107	95.4	0.7667%
Windham	3,031,688,470	190,079,622	3,221,768,092	598,400	3,222,366,492	94.1	1.5065%
Rockingham County Totals	52,161,571,520	7,133,695,060	59,295,266,580	177,323,530	59,472,590,110		27.8042%

STRAFFORD COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Barrington	1,146,979,035	124,530,445	1,271,509,480	668,451	1,272,177,931	90.2	0.5948%
Dover	3,811,097,250	308,953,147	4,120,050,397	6,812,507	4,126,862,904	92.5	1.9294%
Durham	1,174,919,487	266,603,653	1,441,523,140	19,437,521	1,460,960,661	81.5	0.6830%
Farmington	553,994,556	76,806,899	630,801,455	1,351,386	632,152,841	87.8	0.2955%
Lee	467,219,436	181,616,531	648,835,967	272,764	649,108,731	72.0	0.3035%
Madbury	279,243,883	8,618,369	287,862,252	0	287,862,252	97.0	0.1346%
Middleton	181,616,602	43,930,335	225,546,937	0	225,546,937	80.5	0.1054%
Milton	478,564,472	31,598,295	510,162,767	529,200	510,691,967	93.8	0.2388%
New Durham	590,610,348	12,647,622	603,257,970	0	603,257,970	97.9	0.2820%
Rochester	2,737,877,015	225,114,154	2,962,991,169	44,563,018	3,007,554,187	92.4	1.4061%
Rollinsford	284,302,601	54,921,330	339,223,931	2,114,874	341,338,805	83.8	0.1596%
Somersworth	1,075,436,394	138,359,020	1,213,795,414	6,354,336	1,220,149,750	88.6	0.5704%
Strafford	488,172,900	167,030,156	655,203,056	0	655,203,056	74.5	0.3063%
Strafford County Totals	13,270,033,979	1,640,729,956	14,910,763,935	82,104,057	14,992,867,992		7.0094%

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

**Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION
2020 Equalization Survey Not Including Utilities and Railroad
County Order

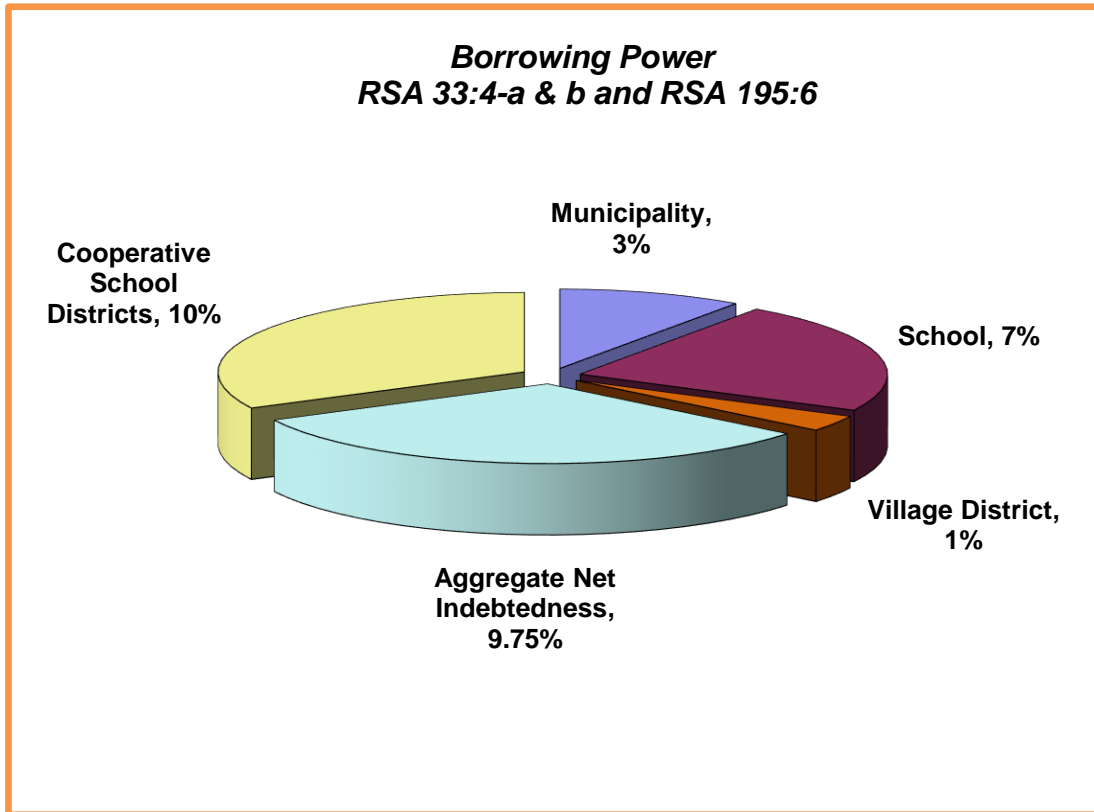
SULLIVAN COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2020 Equalization Ratio	% Proportion to State Tax
Acworth	96,626,720	8,429,283	105,056,003	6,130	105,062,133	91.9	0.0491%
Charlestown	260,000,833	59,343,070	319,343,903	409,332	319,753,235	81.4	0.1495%
Claremont	723,685,534	66,269,292	789,954,826	2,926,672	792,881,498	91.6	0.3707%
Cornish	191,747,292	7,700,711	199,448,003	353,427	199,801,430	96.1	0.0934%
Croydon	108,981,262	-2,012,022	106,969,240	0	106,969,240	101.9	0.0500%
Goshen	80,597,381	2,723,387	83,320,768	17,949	83,338,717	96.7	0.0390%
Grantham	535,974,086	29,374,477	565,348,563	0	565,348,563	94.8	0.2643%
Langdon	56,653,412	12,311,855	68,965,267	14,933	68,980,200	82.0	0.0322%
Lempster	121,016,069	-1,539,507	119,476,562	28,641,722	148,118,284	101.3	0.0692%
Newport	422,531,720	66,389,196	488,920,916	3,288,785	492,209,701	86.4	0.2301%
Plainfield	304,162,399	41,961,146	346,123,545	48,322	346,171,867	87.8	0.1618%
Springfield	229,650,271	2,309,376	231,959,647	347,354	232,307,001	99.0	0.1086%
Sunapee	1,432,392,588	41,245,837	1,473,638,425	0	1,473,638,425	97.2	0.6889%
Unity	131,237,016	8,857,676	140,094,692	0	140,094,692	93.6	0.0655%
Washington	238,149,126	43,634,140	281,783,266	145,595	281,928,861	84.5	0.1318%
Sullivan County Totals	4,933,405,709	386,997,917	5,320,403,626	36,200,221	5,356,603,847		2.5043%
State Totals	185,011,502,984	27,790,962,519	212,802,465,503	1,095,467,312	213,897,932,815		100.0000%

2020 School Set-Off Districts			
Total Equalized Valuation for School Purposes			
Municipalities	Total Equalized Valuation Including Utilities Used to Apportion Local School Tax	Total Equalized Valuation Not Including Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only
Concord - Concord Union School District	4,564,350,859	4,352,293,773	4,531,399,873
Penacook - Merrimack Valley School District	472,413,526	434,945,995	469,007,157
Loudon School District	711,363,338	690,292,647	705,427,468

*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
2020 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	100,262,437	8,749,733	109,012,170	0	109,012,170
Albany	130,292,821	130,203	130,423,024	0	130,423,024
Alexandria	199,093,977	61,048,582	260,142,559	0	260,142,559
Allenstown	301,454,687	72,069,812	373,524,499	0	373,524,499
Alstead	193,699,509	1,550,712	195,250,221	0	195,250,221
Alton	1,771,844,610	423,592,385	2,195,436,995	0	2,195,436,995
Amherst	1,755,942,400	486,573,001	2,242,515,401	0	2,242,515,401
Andover	310,402,562	21,883,215	332,285,777	0	332,285,777
Antrim	255,797,694	43,680,183	299,477,877	0	299,477,877
Ashland	251,341,136	49,631,447	300,972,583	0	300,972,583
Atkinson	1,024,433,933	259,312,472	1,283,746,405	0	1,283,746,405
Atkinson & Gilmanton	774,325	117,173	891,498	0	891,498
Auburn	877,468,477	91,034,531	968,503,008	0	968,503,008
Barnstead	607,636,452	92,231,550	699,868,002	0	699,868,002
Barrington	1,167,857,521	126,798,839	1,294,656,360	0	1,294,656,360
Bartlett	1,074,317,313	346,662,995	1,420,980,308	0	1,420,980,308
Bath	125,231,843	18,135,047	143,366,890	0	143,366,890
Beans' Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,144,261,927	429,963,248	4,574,225,175	0	4,574,225,175
Belmont	741,699,078	130,833,802	872,532,880	0	872,532,880
Bennington	129,457,639	22,428,803	151,886,442	0	151,886,442
Benton	25,677,989	1,899,231	27,577,220	0	27,577,220
Berlin	480,023,523	12,800,998	492,824,521	0	492,824,521
Bethlehem	278,685,124	78,437,982	357,123,106	0	357,123,106
Boscawen	295,019,455	30,548,055	325,567,510	0	325,567,510
Bow	1,293,527,214	91,386,781	1,384,913,995	0	1,384,913,995
Bradford	250,018,480	5,859,284	255,877,764	0	255,877,764
Brentwood	709,762,990	50,093,283	759,856,273	0	759,856,273
Bridgewater	449,293,300	20,650,199	469,943,499	0	469,943,499
Bristol	558,761,084	26,921,557	585,682,641	0	585,682,641
Brookfield	126,932,883	7,450,660	134,383,543	0	134,383,543
Brookline	678,434,133	81,258,132	759,692,265	0	759,692,265
Cambridge	9,219,051	1,372,073	10,591,124	0	10,591,124
Campton	442,183,240	39,414,840	481,598,080	0	481,598,080
Canaan	351,318,501	92,703,159	444,021,660	0	444,021,660
Candia	518,128,237	63,324,142	581,452,379	0	581,452,379
Canterbury	265,145,338	62,183,742	327,329,080	0	327,329,080
Carroll	337,775,336	96,337,392	434,112,728	0	434,112,728
Center Harbor	438,186,781	139,080,971	577,267,752	0	577,267,752
Chandler's Purchase	44,150	6,539	50,689	0	50,689
Charlestown	281843233	64334085	346177318	0	346177318
Chatham	60624358	2126337	62750695	0	62750695
Chester	738,634,790	96,877,009	835,511,799	0	835,511,799

MUNICIPAL AND PROPERTY DIVISION
2020 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	526,553,107	97,306,077	623,859,184	0	623,859,184
Chichester	324,484,066	41,702,259	366,186,325	0	366,186,325
Claremont	768,212,034	70,352,508	838,564,542	0	838,564,542
Clarksville	46,895,972	10,078,017	56,973,989	0	56,973,989
Colebrook	187,188,181	3,051,140	190,239,321	0	190,239,321
Columbia	92,127,991	2,891,602	95,019,593	0	95,019,593
Concord	4,720,842,242	274,650,820	4,995,493,062	0	4,995,493,062
Conway	1,757,221,100	341,955,614	2,099,176,714	0	2,099,176,714
Cornish	197,860,492	7,948,802	205,809,294	0	205,809,294
Crawford's Purchase	235,430	34,868	270,298	0	270,298
Croydon	112,955,862	2,086,132	110,869,730	0	110,869,730
Cutt's Grant	0	0	0	0	0
Dalton	83,559,669	15,449,707	99,009,376	0	99,009,376
Danbury	111,972,635	33,752,488	145,725,123	0	145,725,123
Danville	420,335,905	98,589,300	518,925,205	0	518,925,205
Deerfield	748,219,291	10,599,555	758,818,846	0	758,818,846
Deering	242,122,400	10,556,641	252,679,041	0	252,679,041
Derry	3,675,393,432	268,104,591	3,943,498,023	0	3,943,498,023
Dix's Grant	1,000,284	150,534	1,150,818	0	1,150,818
Dixville	8,448,784	24,015,089	32,463,873	0	32,463,873
Dorchester	44,998,503	4,910,056	49,908,559	0	49,908,559
Dover	3901154250	316255066	4217409316	0	4217409316
Dublin	275008426	2470631	272537795	0	272537795
Dummer	99,559,420	9,490,579	90,068,841	0	90,068,841
Dunbarton	394,747,668	42,806,742	437,554,410	0	437,554,410
Durham	1,243,655,487	282,206,303	1,525,861,790	0	1,525,861,790
East Kingston	400,944,627	26,938,052	427,882,679	0	427,882,679
Easton	75,921,478	5,955,508	81,876,986	0	81,876,986
Eaton	114,582,083	3,890,452	118,472,535	0	118,472,535
Effingham	210,477,016	1,052,999	211,530,015	0	211,530,015
Ellsworth	19,448,628	1,131,015	18,317,613	0	18,317,613
Enfield	599,930,986	85,621,832	685,552,818	0	685,552,818
Epping	933,583,900	84,434,805	1,018,018,705	0	1,018,018,705
Epsom	509,317,729	23,361,777	532,679,506	0	532,679,506
Errol	90,067,236	6,932,852	97,000,088	0	97,000,088
Erving's Location	50,191	7,833	58,024	0	58,024
Exeter	2,280,209,028	355,855,110	2,636,064,138	0	2,636,064,138
Farmington	569,386,156	78,945,595	648,331,751	0	648,331,751
Fitzwilliam	300,519,850	62,281,719	362,801,569	0	362,801,569
Francestown	218,348,599	9,545,106	227,893,705	0	227,893,705
Franconia	291,613,149	68,906,487	360,519,636	0	360,519,636
Franklin	702,355,276	103,927,957	806,283,233	0	806,283,233
Freedom	652,266,439	22,634,119	629,632,320	0	629,632,320
Fremont	536,847,528	51,100,198	587,947,726	0	587,947,726

MUNICIPAL AND PROPERTY DIVISION
2020 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	2,151,701,218	161,905,092	2,313,606,310	0	2,313,606,310
Gilmanton	549825743	54176080	604001823	0	604001823
Gilsum	72155174	4970591	77125765	0	77125765
Goffstown	1,748,506,200	337,944,648	2,086,450,848	0	2,086,450,848
Gorham	275,679,909	42,998,524	318,678,433	0	318,678,433
Goshen	83,090,721	2,808,475	85,899,196	0	85,899,196
Grafton	141,364,909	557,401	140,807,508	0	140,807,508
Grantham	541,725,686	29,689,966	571,415,652	0	571,415,652
Greenfield	170,784,285	7,076,544	177,860,829	0	177,860,829
Greenland	875,605,800	171,722,565	1,047,328,365	0	1,047,328,365
Green's Grant	8,057,510	1,193,363	9,250,873	0	9,250,873
Greenville	120,660,969	22,248,645	142,909,614	0	142,909,614
Groton	83,743,715	8,943,517	92,687,232	0	92,687,232
Hadley's Purchase	0	0	0	0	0
Hale's Location	80,524,100	3,180,786	83,704,886	0	83,704,886
Hampstead	1,343,367,253	152,581,459	1,495,948,712	0	1,495,948,712
Hampton	3,819,952,623	501,254,410	4,321,207,033	0	4,321,207,033
Hampton Falls	492,375,302	75,517,370	567,892,672	0	567,892,672
Hancock	251,668,278	42,974,288	294,642,566	0	294,642,566
Hanover	2,301,551,395	498,263,864	2,799,815,259	0	2,799,815,259
Harrisville	207,786,836	38,037,879	245,824,715	0	245,824,715
Hart's Location	20,706,153	728,653	21,434,806	0	21,434,806
Haverhill	348,557,801	51,972,256	400,530,057	0	400,530,057
Hebron	268,527,765	35,589,956	304,117,721	0	304,117,721
Henniker	479,769,143	41,593,526	521,362,669	0	521,362,669
Hill	94630552	14154707	108785259	0	108785259
Hillsborough	597598515	19709924	617308439	0	617308439
Hinsdale	347,389,864	54,241,255	401,631,119	0	401,631,119
Holderness	760,099,514	266,856,867	1,026,956,381	0	1,026,956,381
Hollis	1,396,599,543	208,673,814	1,605,273,357	0	1,605,273,357
Hooksett	2,083,704,726	294,970,468	2,378,675,194	0	2,378,675,194
Hopkinton	794,440,292	59,683,560	854,123,852	0	854,123,852
Hudson	3,215,986,929	759,243,373	3,975,230,302	0	3,975,230,302
Jackson	466,160,986	39,961,978	506,122,964	0	506,122,964
Jaffrey	545,260,565	40,953,731	586,214,296	0	586,214,296
Jefferson	130,475,970	34,776,822	165,252,792	0	165,252,792
Keene	1,893,148,080	253,208,487	2,146,356,567	0	2,146,356,567
Kensington	396,060,116	54,461,427	450,521,543	0	450,521,543
Kilkenny	19,000	2,814	21,814	0	21,814
Kingston	853,617,794	144,735,711	998,353,505	0	998,353,505
Laconia	2,405,661,491	303,382,013	2,709,043,504	0	2,709,043,504
Lancaster	279,711,139	15,068,568	294,779,707	0	294,779,707
Landaff	51,335,582	4,008,234	55,343,816	0	55,343,816
Langdon	58,340,852	12,682,269	71,023,121	0	71,023,121

MUNICIPAL AND PROPERTY DIVISION
2020 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	2,262,057,477	199,290,941	2,461,348,418	0	2,461,348,418
Lee	474,638,336	184,501,659	659,139,995	0	659,139,995
Lempster	126,678,369	1,612,173	125,066,196	0	125,066,196
Lincoln	854,664,109	290,991,648	1,145,655,757	0	1,145,655,757
Lisbon	120,224,496	16,082,119	136,306,615	0	136,306,615
Litchfield	1177674941	22801971	1200476912	0	1200476912
Littleton	752079458	41183703	793263161	0	793263161
Livermore	136,600	0	136,600	0	136,600
Londonderry	4,693,011,172	419,137,495	5,112,148,667	0	5,112,148,667
Loudon	575,259,971	135,764,002	711,023,973	0	711,023,973
Low & Burbank's Grant	0	0	0	0	0
Lyman	75,044,915	2,126,126	77,171,041	0	77,171,041
Lyme	359,429,300	41,583,407	401,012,707	0	401,012,707
Lyndeborough	212,586,187	11,830,859	224,417,046	0	224,417,046
Madbury	298,862,483	9,225,130	308,087,613	0	308,087,613
Madison	588,380,421	28,303,076	616,683,497	0	616,683,497
Manchester	9,285,499,629	3,593,109,601	12,878,609,230	0	12,878,609,230
Marlborough	176,487,277	8,801,836	185,289,113	0	185,289,113
Marlow	74,106,807	2,571,177	76,677,984	0	76,677,984
Martin's Location	271,400	40,196	311,596	0	311,596
Mason	159,604,892	47,609,194	207,214,086	0	207,214,086
Meredith	2,306,354,154	129,030,010	2,435,384,164	0	2,435,384,164
Merrimack	3,576,171,552	985,243,009	4,561,414,561	0	4,561,414,561
Middleton	187,014,302	45,237,852	232,252,154	0	232,252,154
Milan	151,371,888	5,212,828	146,159,060	0	146,159,060
Milford	1,667,917,257	218,854,998	1,886,772,255	0	1,886,772,255
Millsfield	8,394,563	85,841,104	94,235,667	0	94,235,667
Milton	498,817,654	32,936,992	531,754,646	0	531,754,646
Monroe	449,522,087	62,408,250	511,930,337	0	511,930,337
Mont Vernon	318165824	35304638	353470462	0	353470462
Moultonborough	3575537740	277321716	3852859456	0	3852859456
Nashua	10,543,704,419	2,098,621,293	12,642,325,712	0	12,642,325,712
Nelson	126,075,068	15,212,874	141,287,942	0	141,287,942
New Boston	688,112,614	133,897,219	822,009,833	0	822,009,833
New Castle	735,550,493	193,173,335	928,723,828	0	928,723,828
New Durham	595,822,148	12,759,418	608,581,566	0	608,581,566
New Hampton	339,318,022	60,690,952	400,008,974	0	400,008,974
New Ipswich	486,223,211	46,235,734	532,458,945	0	532,458,945
New London	1,267,582,273	184,343,127	1,451,925,400	0	1,451,925,400
Newbury	761,875,361	211,100,542	972,975,903	0	972,975,903
Newfields	304,756,257	17,034,783	321,791,040	0	321,791,040
Newington	1,026,917,380	65,542,968	1,092,460,348	0	1,092,460,348
Newmarket	988,355,273	162,207,134	1,150,562,407	0	1,150,562,407
Newport	442,112,520	69,471,359	511,583,879	0	511,583,879

MUNICIPAL AND PROPERTY DIVISION
2020 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	646,283,453	17,928,516	664,211,969	0	664,211,969
North Hampton	1,204,780,272	175,253,882	1,380,034,154	0	1,380,034,154
Northfield	351,575,135	89,962,731	441,537,866	0	441,537,866
Northumberland	130,224,971	23,970,011	154,194,982	0	154,194,982
Northwood	691,945,642	2,775,645	694,721,287	0	694,721,287
Nottingham	804,512,843	4,847,508	809,360,351	0	809,360,351
Odell	2,260,555	336,680	2,597,235	0	2,597,235
Orange	36,459,314	2,000,206	34,459,108	0	34,459,108
Orford	154,332,148	12,903,374	167,235,522	0	167,235,522
Ossipee	779847615	145031756	924879371	0	924879371
Pelham	2009199610	245759588	2254959198	0	2254959198
Pembroke	771,279,044	59,780,208	831,059,252	0	831,059,252
Peterborough	743,075,856	123,888,536	866,964,392	0	866,964,392
Piermont	98,163,682	6,446,670	104,610,352	0	104,610,352
Pinkham's Grant	2,971,730	234,275	3,206,005	0	3,206,005
Pittsburg	292,968,356	47,929,446	340,897,802	0	340,897,802
Pittsfield	347,871,929	1,381,784	346,490,145	0	346,490,145
Plainfield	312,377,199	43,102,610	355,479,809	0	355,479,809
Plaistow	1,211,977,326	139,161,897	1,351,139,223	0	1,351,139,223
Plymouth	496,208,985	55,147,112	551,356,097	0	551,356,097
Portsmouth	6,329,596,965	790,307,491	7,119,904,456	0	7,119,904,456
Randolph	73,316,897	4,090,977	77,407,874	0	77,407,874
Raymond	969,196,894	306,040,540	1,275,237,434	0	1,275,237,434
Richmond	107,618,539	17,136,774	124,755,313	0	124,755,313
Rindge	702,330,670	63,432,099	765,762,769	0	765,762,769
Rochester	2,852,160,415	234,514,087	3,086,674,502	0	3,086,674,502
Rollinsford	287,981,501	55,632,527	343,614,028	0	343,614,028
Roxbury	24,902,314	395,940	24,506,374	0	24,506,374
Rumney	196,736,066	34,320,569	231,056,635	0	231,056,635
Rye	2,193,333,600	538,079,353	2,731,412,953	0	2,731,412,953
Salem	4,699,305,127	1,317,726,234	6,017,031,361	0	6,017,031,361
Salisbury	150,628,173	23,480,614	174,108,787	0	174,108,787
Sanbornton	533,205,102	55,180,462	588,385,564	0	588,385,564
Sandown	681492870	175708077	857200947	0	857200947
Sandwich	447957191	55168695	503125886	0	503125886
Sargent's Purchase	1,888,530	279,702	2,168,232	0	2,168,232
Seabrook	2,762,837,150	334,512,057	3,097,349,207	0	3,097,349,207
Second College Grant	1,387,570	211,080	1,598,650	0	1,598,650
Sharon	57,517,691	551,372	58,069,063	0	58,069,063
Shelburne	82,891,877	1,592,985	81,298,892	0	81,298,892
Somersworth	1,097,637,502	141,215,596	1,238,853,098	0	1,238,853,098
South Hampton	171,060,087	6,378,059	177,438,146	0	177,438,146
Springfield	237,139,471	2,385,024	239,524,495	0	239,524,495
Stark	77,684,947	5,711,738	83,396,685	0	83,396,685

MUNICIPAL AND PROPERTY DIVISION
2020 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	110,112,642	10,815,026	120,927,668	0	120,927,668
Stoddard	294,772,010	25,239,605	320,011,615	0	320,011,615
Strafford	493,880,100	168,983,627	662,863,727	0	662,863,727
Stratford	77,729,067	10,375,773	88,104,840	0	88,104,840
Stratham	1,595,929,954	76,938,316	1,672,868,270	0	1,672,868,270
Success	12,145,227	1,804,068	13,949,295	0	13,949,295
Sugar Hill	164,818,357	13,919,622	178,737,979	0	178,737,979
Sullivan	63,639,901	1,307,339	64,947,240	0	64,947,240
Sunapee	1,452,173,388	41,815,654	1,493,989,042	0	1,493,989,042
Surry	84,940,557	11,340,123	96,280,680	0	96,280,680
Sutton	318,651,016	17,051,952	335,702,968	0	335,702,968
Swanzey	636,557,093	47,801,174	684,358,267	0	684,358,267
Tamworth	404,471,381	26,582,026	431,053,407	0	431,053,407
Temple	163444852	7846121	171290973	0	171290973
Thompson & Meserve's Purchase	5,372,770	795,738	6,168,508	0	6,168,508
Thornton	437,939,988	32,899,697	470,839,685	0	470,839,685
Tilton	634,980,968	44,821,340	679,802,308	0	679,802,308
Troy	130,773,478	33,473,066	164,246,544	0	164,246,544
Tuftonboro	1,210,882,308	125,526,403	1,336,408,711	0	1,336,408,711
Unity	134,684,416	9,093,395	143,777,811	0	143,777,811
Wakefield	1,134,628,923	208,026,856	1,342,655,779	0	1,342,655,779
Walpole	437,937,898	54,391,244	492,329,142	0	492,329,142
Warner	325,276,601	19,413,159	344,689,760	0	344,689,760
Warren	83,490,239	17,516,457	101,006,696	0	101,006,696
Washington	243,004,426	44,524,757	287,529,183	0	287,529,183
Waterville Valley	333,091,095	16,060,383	349,151,478	0	349,151,478
Weare	894,540,684	241,944,984	1,136,485,668	0	1,136,485,668
Webster	237,887,632	53,829,656	291,717,288	0	291,717,288
Wentworth	98,395,738	19,546,269	117,942,007	0	117,942,007
Wentworth's Location	7,697,890	1,142,132	8,840,022	0	8,840,022
Westmoreland	166,470,954	29,295,913	195,766,867	0	195,766,867
Whitefield	232,528,045	23,769,111	256,297,156	0	256,297,156
Wilmot	220,802,072	7,269,607	228,071,679	0	228,071,679
Wilton	379,153,924	97,744,204	476,898,128	0	476,898,128
Winchester	336,126,408	8,930,216	345,056,624	0	345,056,624
Windham	3,070,053,270	192,485,067	3,262,538,337	0	3,262,538,337
Windsor	28,777,018	353,005	29,130,023	0	29,130,023
Wolfboro	2378005348	198246035	2576251383	0	2576251383
Woodstock	287685410	14180006	301865416	0	301865416
State Totals	193,515,008,221	29,006,249,077	222,521,257,298	0	222,521,257,298

2020

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 2020 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 (1-228 for 2020). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by N/A) have no 2020 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
2020 Comparison of Full Value Tax Rates
Average Level of Assessments (Ratio) Shown in Column 5
Ranking Order

Municipality	2020 Modified Local Assessed Valuation	2020 Total Equalized Valuation Including Utilities and Railroad	2020 Local Tax Rate	2020 Equalization Ratio	Full Value Tax Rate	Rank
Atkinson & Gilmanton	774,325	891,498	0.00	87.1	0.00	N/A
Bean's Grant	0	0	0.00	87.1	0.00	N/A
Bean's Purchase	0	0	0.00	87.1	0.00	N/A
Cambridge	9,219,051	10,591,124	0.00	87.1	0.00	N/A
Chandler's Purchase	44,150	50,689	0.00	87.1	0.00	N/A
Crawford's Purchase	235,430	270,298	0.00	87.1	0.00	N/A
Cutt's Grant	0	0	0.00	87.1	0.00	N/A
Dix's Grant	1,000,284	1,150,818	0.00	87.1	0.00	N/A
Erving's Location	50,191	58,024	0.00	87.1	0.00	N/A
Hadleys' Purchase	0	0	0.00	87.1	0.00	N/A
Kilkenny	19,000	21,814	0.00	87.1	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	87.1	0.00	N/A
Martin's Location	271,400	311,596	0.00	87.1	0.00	N/A
Sargent's Purchase	1,888,530	2,168,232	0.00	87.1	0.00	N/A
Second College Grant	1,387,570	1,598,650	0.00	87.1	0.00	N/A
Millsfield	8,394,563	94,235,667	6.68	87.1	0.59	1
Dixville	8,448,784	32,467,978	6.60	87.1	1.71	2
Thomson & Meserve	5,372,770	6,527,266	2.78	87.1	2.28	3
Odell	2,260,555	3,154,511	3.54	87.1	2.54	4
Hale's Location	80,524,100	83,743,795	3.60	96.2	3.45	5
Green's Grant	8,057,510	9,316,633	5.13	87.1	4.42	6
New Castle	735,550,493	928,723,828	6.30	79.2	4.98	7
Success	12,145,227	14,605,510	6.73	87.1	5.59	8
Wentworth's Location	7,697,890	8,848,745	7.23	87.1	6.27	9
Moultonborough	3,575,537,740	3,857,743,355	7.13	92.8	6.59	10
Hart's Location	20,706,153	21,746,654	7.00	96.6	6.62	11
Bartlett	1,074,317,313	1,421,968,200	9.66	75.6	7.28	12
Bridgewater	449,293,300	469,943,499	8.38	95.6	7.98	13
Rye	2,193,333,600	2,734,874,775	10.22	80.3	8.17	14
Hebron	268,527,765	311,407,972	9.60	88.3	8.24	15
Newington	1,026,917,380	1,094,913,472	9.89	94.0	8.52	16
Tuftonboro	1,210,882,308	1,338,258,190	9.56	90.6	8.63	17
Monroe	449,522,087	511,930,337	11.98	87.8	9.16	18
Pinkhams Grant	2,971,730	4,562,897	14.60	87.1	9.38	19
Windsor	28,777,018	29,130,126	9.81	98.7	9.64	20
Holderness	760,099,514	1,026,957,421	13.58	74.0	10.01	21
Jackson	466,160,986	507,078,582	10.99	92.1	10.09	22
Groton	83,743,715	140,786,119	18.16	90.3	10.41	23
Wakefield	1,134,628,923	1,343,043,825	12.38	84.5	10.42	24
Easton	75,921,478	82,282,258	11.86	92.7	10.92	25
Freedom	652,266,439	629,632,320	10.67	103.6	11.04	26
Alton	1,771,844,610	2,196,157,030	13.95	80.7	11.23	27
Lincoln	854,664,109	1,148,101,483	15.45	74.6	11.44	28

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Municipality	2020 Modified Local Assessed Valuation	2020 Total Equalized Valuation Including Utilities and Railroad	2020 Local Tax Rate	2020 Equalization Ratio	Full Value Tax Rate	Rank
Center Harbor	438,186,781	577,268,010	15.33	75.9	11.62	29
Albany	130,292,821	131,710,281	12.05	99.9	11.86	30
Errol	90,067,236	98,996,895	13.25	92.8	11.87	31
Wolfeboro	2,378,005,348	2,578,743,970	13.01	92.3	11.97	32
Clarksville	46,895,972	60,296,062	16.26	81.8	12.58	33
Chatham	60,624,358	63,612,952	13.42	96.6	12.74	34
Sandwich	447,957,191	503,937,120	14.47	89.0	12.81	35
Portsmouth	6,329,596,965	7,194,930,723	14.70	88.9	12.83	36
Newbury	761,875,361	975,256,641	16.52	78.3	12.89	37
New London	1,267,582,273	1,451,925,400	14.94	87.3	13.00	38
Meredith	2,306,354,154	2,446,491,365	14.02	94.7	13.18	39
Pittsburg	292,968,356	345,519,607	15.75	85.9	13.28	40
Seabrook	2,762,837,150	3,097,349,207	15.97	89.2	13.40	41
Sunapee	1,452,173,388	1,493,989,042	13.84	97.2	13.42	42
Waterville Valley	333,091,095	350,349,009	14.25	95.4	13.53	43
Conway	1,757,221,100	2,100,384,782	16.32	83.7	13.56	44
Greenland	875,605,800	1,047,385,955	16.58	83.6	13.76	45
Eaton	114,582,083	118,472,535	14.26	96.7	13.77	46
Hampton	3,819,952,623	4,340,696,854	15.93	88.4	13.86	47
Randolph	73,316,897	78,514,813	15.10	94.7	13.87	48
Gilford	2,151,701,218	2,315,996,684	15.03	93.0	13.94	49
Croydon	112,955,862	110,869,730	13.96	101.9	14.15	50
Ossipee	779,847,615	925,032,733	17.05	84.3	14.28	51
Madison	588,380,421	617,730,687	15.30	95.4	14.50	52
Atkinson	1,024,433,933	1,283,747,565	18.34	79.8	14.53	53
North Hampton	1,204,780,272	1,380,034,154	16.91	87.3	14.62	54
Franconia	291,613,149	361,485,645	18.50	80.8	14.87	55
Harrisville	207,786,836	246,017,385	17.68	84.5	14.91	56
New Hampton	339,318,022	401,571,385	17.95	84.8	14.95	57
Columbia	92,127,991	95,224,026	16.07	96.9	15.00	58
Stoddard	294,772,010	320,044,731	16.41	92.1	15.04	59
Shelburne	82,891,877	81,975,606	15.74	101.9	15.20	60
Hanover	2,301,551,395	2,800,581,070	18.68	82.2	15.34	61
Ellsworth	19,448,628	18,628,402	15.06	106.2	15.69	62
Littleton	752,079,458	1,013,715,697	21.65	94.8	15.85	63
Stark	77,684,947	84,286,996	18.00	93.1	16.15	64
Benton	25,677,989	28,267,135	17.90	93.1	16.17	65
Brookfield	126,932,883	134,383,543	17.18	94.4	16.18	66
Auburn	877,468,477	987,108,409	18.48	90.6	16.35	67
Carroll	337,775,336	435,602,875	21.25	77.8	16.43	68
New Durham	595,822,148	608,581,566	16.88	97.9	16.48	69
Dummer	99,559,420	90,088,664	16.33	97.5	16.72	70
Nelson	126,075,068	141,492,017	18.87	89.2	16.73	71
Hudson	3,215,986,929	3,975,971,611	21.37	80.9	17.00	72

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Municipality	2020 Modified Local Assessed Valuation	2020 Total Equalized Valuation Including Utilities and Railroad	2020 Local Tax Rate	2020 Equalization Ratio	Full Value Tax Rate	Rank
Salem	4,699,305,127	6,021,392,429	22.02	78.1	17.07	73
Tilton	634,980,968	680,080,305	18.47	93.4	17.10	74
Laconia	2,405,661,491	2,732,379,185	19.72	88.8	17.16	75
Northfield	351,575,135	445,541,526	22.77	79.6	17.44	76
Manchester	9,285,499,629	12,929,074,115	24.66	72.1	17.45	77
Northwood	691,945,642	695,283,440	17.77	99.6	17.47	78
Jefferson	130,475,970	166,049,374	22.55	78.9	17.56	79
Candia	518,128,237	581,461,379	20.04	89.1	17.61	80
Chester	738,634,790	835,511,799	20.53	88.4	17.68	81
Kingston	853,617,794	998,383,606	20.88	85.5	17.68	81
Washington	243,004,426	287,674,778	21.09	84.5	17.76	82
Webster	237,887,632	293,494,015	22.19	81.5	17.81	83
Kensington	396,060,116	450,521,543	20.55	87.9	17.83	84
Bedford	4,144,261,927	4,574,245,728	20.02	90.6	17.88	85
Pelham	2,009,199,610	2,256,426,642	20.20	89.1	17.89	86
Londonderry	4,693,011,172	5,150,058,410	20.11	91.8	17.92	87
Windham	3,070,053,270	3,263,136,737	19.13	94.1	17.92	87
Stratham	1,595,929,954	1,672,875,786	18.95	95.4	17.98	88
Litchfield	1,177,674,941	1,202,132,411	18.58	98.1	18.04	89
South Hampton	171,060,087	177,440,178	18.99	96.4	18.04	89
Sanbornton	533,205,102	589,352,746	20.18	90.6	18.19	90
Loudon	575,259,971	716,959,843	22.99	80.9	18.27	91
Hampton Falls	492,375,302	568,549,031	21.35	86.7	18.31	92
Danbury	111,972,635	145,725,123	24.00	76.8	18.37	93
Nashua	10,543,704,419	12,656,155,318	22.61	83.4	18.40	94
Nottingham	804,512,843	809,591,114	18.76	99.4	18.42	95
Bath	125,231,843	153,086,903	22.86	87.2	18.46	96
Piermont	98,163,682	104,681,997	19.79	93.8	18.46	96
Thornton	437,939,988	471,317,708	20.11	93.0	18.61	97
Warren	83,490,239	101,553,779	23.08	82.6	18.62	98
Merrimack	3,576,171,552	4,561,951,724	24.06	78.4	18.64	99
Weare	894,540,684	1,138,533,136	23.95	78.7	18.64	99
Dorchester	44,998,503	49,937,620	20.86	89.9	18.73	100
Woodstock	287,685,410	303,534,973	19.95	95.3	18.81	101
Dalton	83,559,669	106,042,543	24.13	84.4	18.89	102
Chesterfield	526,553,107	625,496,129	22.61	84.4	18.96	103
Strafford	493,880,100	662,863,727	25.65	74.5	19.06	104
Greenville	120,660,969	144,994,793	23.17	84.4	19.14	105
Hampstead	1,343,367,253	1,498,144,879	21.55	89.8	19.14	105
Plaistow	1,211,977,326	1,351,183,825	21.65	89.7	19.18	106
Deerfield	748,219,291	758,888,801	19.67	98.6	19.19	107
New Ipswich	486,223,211	532,462,523	21.25	91.3	19.25	108
Springfield	237,139,471	239,871,849	19.58	99.0	19.27	109
Hooksett	2,083,704,726	2,378,786,948	22.51	87.6	19.28	110

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Municipality	2020 Modified Local Assessed Valuation	2020 Total Equalized Valuation Including Utilities and Railroad	2020 Local Tax Rate	2020 Equalization Ratio	Full Value Tax Rate	Rank
Franklin	702,355,276	808,177,885	22.84	87.1	19.39	111
Bethlehem	278,685,124	358,734,422	25.20	78.0	19.45	112
Bristol	558,761,084	587,115,377	20.69	95.4	19.58	113
Raymond	969,196,894	1,275,739,744	26.20	76.0	19.60	114
Farmington	569,386,156	649,683,137	22.92	87.8	19.61	115
Andover	310,402,562	332,294,216	21.34	93.4	19.71	116
Dunbarton	394,747,668	441,154,324	22.28	90.2	19.80	117
Sugar Hill	164,818,357	178,737,979	21.58	92.2	19.85	118
Newfields	304,756,257	321,817,215	21.24	94.7	19.87	119
Barnstead	607,636,452	699,868,002	23.10	86.8	19.97	120
New Boston	688,112,614	822,016,736	24.09	83.7	20.00	121
Hollis	1,396,599,543	1,605,275,213	23.18	87.0	20.02	122
Rindge	702,330,670	766,328,505	22.45	91.7	20.15	123
Lyndeborough	212,586,187	224,417,467	21.34	94.7	20.15	123
Newton	646,283,453	664,244,541	20.90	97.3	20.18	124
Rumney	196,736,066	231,450,004	23.94	85.1	20.22	125
Richmond	107,618,539	124,755,313	23.71	86.2	20.26	126
Cornish	197,860,492	206,266,001	21.29	96.1	20.28	127
Barrington	1,167,857,521	1,295,324,811	22.77	90.2	20.32	128
Exeter	2,280,209,028	2,638,155,410	24.49	86.5	20.35	129
Lempster	126,678,369	153,707,918	24.84	101.3	20.37	130
Chichester	324,484,066	366,186,325	23.18	88.6	20.39	131
Wilmot	220,802,072	228,118,551	21.14	96.8	20.39	131
Milan	151,371,888	146,417,843	20.08	103.6	20.42	132
Rollinsford	287,981,501	345,768,582	24.68	83.8	20.46	133
Milton	498,817,654	532,394,229	22.16	93.8	20.53	134
Goffstown	1,748,506,200	2,086,450,848	24.82	83.8	20.54	135
Tamworth	404,471,381	437,136,690	22.48	93.8	20.63	136
Mason	159,604,892	207,227,645	27.01	77.0	20.69	137
Lyman	75,044,915	77,171,041	21.42	97.2	20.71	138
Salisbury	150,628,173	176,485,725	24.60	86.5	20.72	139
Epsom	509,317,729	533,753,658	21.83	95.6	20.74	140
East Kingston	400,944,627	427,917,128	22.40	93.7	20.84	141
Gilmanton	549,825,743	604,102,246	23.20	91.0	20.89	142
Fitzwilliam	300,519,850	362,835,531	25.76	82.8	20.91	143
Fremont	536,847,528	587,947,726	23.13	91.3	21.03	144
Effingham	210,477,016	211,620,075	21.25	99.5	21.08	145
Danville	420,335,905	518,925,293	26.30	81.0	21.08	145
Alexandria	199,093,977	260,368,339	27.92	76.5	21.13	146
Stewartstown	110,112,642	120,974,730	23.62	91.0	21.14	147
Belmont	741,699,078	873,587,662	25.34	85.0	21.28	148
Wentworth	98,395,738	118,062,573	25.76	83.4	21.30	149
Landaff	51,335,582	55,470,241	23.14	92.8	21.34	150
Epping	933,583,900	1,022,262,662	23.64	91.7	21.40	151

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Brentwood	709,762,990	759,856,273	23.19	93.4	21.54	152
Westmoreland	166,470,954	195,767,414	25.40	85.0	21.56	153
Walpole	437,937,898	517,122,043	25.66	88.9	21.60	154
Enfield	599,930,986	685,552,818	25.45	87.5	21.60	154
Newmarket	988,355,273	1,151,817,960	25.46	85.9	21.68	155
Sandown	681,492,870	857,200,947	27.66	79.5	21.71	156
Rochester	2,852,160,415	3,131,368,173	24.61	92.4	21.76	157
Hill	94,630,552	110,615,781	25.69	86.9	21.88	158
Derry	3,675,393,432	3,947,271,034	24.34	93.2	21.90	159
Langdon	58,340,852	71,038,054	26.94	82.0	21.99	160
Plainfield	312,377,199	355,528,131	25.40	87.8	21.99	160
Durham	1,243,655,487	1,545,334,632	27.73	81.5	22.00	161
Campton	442,183,240	482,446,907	24.27	91.8	22.03	162
Amherst	1,755,942,400	2,243,454,723	28.48	78.3	22.12	163
Hancock	251,668,278	296,668,640	26.22	85.4	22.12	163
Goshen	83,090,721	85,917,145	22.97	96.7	22.13	164
Canterbury	265,145,338	327,764,681	27.59	81.0	22.17	165
Grantham	541,725,686	571,415,652	23.46	94.8	22.17	165
Milford	1,667,917,257	1,888,774,681	25.37	88.4	22.21	166
Troy	130,773,478	164,251,712	28.26	79.6	22.31	167
Sharon	57,517,691	58,074,505	22.60	99.0	22.34	168
Dover	3,901,154,250	4,224,304,577	24.85	92.5	22.40	169
Lee	474,638,336	659,412,759	31.86	72.0	22.51	170
Roxbury	24,902,314	27,718,112	25.37	101.6	22.63	171
Middleton	187,014,302	232,252,154	28.27	80.5	22.69	172
Pembroke	771,279,044	832,909,941	24.60	92.8	22.70	173
Stratford	77,729,067	88,626,557	26.93	88.2	22.72	174
Temple	163,444,852	171,308,967	24.16	95.4	22.98	175
Lancaster	279,711,139	298,051,731	24.74	94.9	23.07	176
Bradford	250,018,480	255,906,220	23.86	97.7	23.23	177
Wilton	379,153,924	477,128,050	29.39	79.5	23.26	178
Bow	1,293,527,214	1,384,994,273	25.58	93.4	23.36	179
Deering	242,122,400	252,689,370	24.81	95.8	23.38	180
Whitefield	232,528,045	258,356,947	26.22	90.7	23.41	181
Allenstown	301,454,687	373,946,063	29.30	80.7	23.42	182
Swanzy	636,557,093	686,489,334	25.68	93.0	23.44	183
Ashland	251,341,136	303,422,430	28.43	83.5	23.47	184
Lyme	359,429,300	401,220,557	26.66	89.6	23.50	185
Sutton	318,651,016	335,704,049	24.87	94.9	23.52	186
Antrim	255,797,694	306,479,726	28.55	85.4	23.64	187
Boscawen	295,019,455	330,656,097	26.79	90.6	23.77	188
Lebanon	2,262,057,477	2,535,942,242	27.09	91.9	23.82	189
Mont Vernon	318,165,824	353,470,462	26.58	90.0	23.84	190
Gilsum	72,155,174	77,125,765	25.75	93.5	23.95	191

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Orford	154,332,148	167,388,437	26.13	92.2	24.05	192
Alstead	193,699,509	195,250,293	24.42	99.2	24.15	193
Madbury	298,862,483	308,111,883	25.25	97.0	24.16	194
Somersworth	1,097,637,502	1,245,262,272	27.85	88.6	24.39	195
Jaffrey	545,260,565	586,219,751	27.53	93.0	24.42	196
Surry	84,940,557	98,340,544	28.42	88.2	24.47	197
Haverhill	348,557,801	401,030,357	28.41	87.0	24.50	198
Brookline	678,434,133	759,692,265	27.80	89.3	24.53	199
Dublin	275,008,426	274,211,550	24.63	100.9	24.55	200
Pittsfield	347,871,929	346,925,257	24.72	100.4	24.55	200
Francestown	218,348,599	227,893,705	25.86	95.8	24.70	201
Greenfield	170,784,285	186,071,388	27.15	96.0	24.80	202
Concord	4,720,842,242	5,031,850,447	26.76	94.5	24.84	203
Bennington	129,457,639	151,906,410	29.39	85.2	24.85	204
Peterborough	743,075,856	870,716,087	30.84	85.7	25.07	205
Plymouth	496,208,985	553,397,944	28.49	90.0	25.42	206
Sullivan	63,639,901	64,947,240	26.26	98.0	25.47	207
Unity	134,684,416	143,777,811	27.78	93.6	25.92	208
Orange	36,459,314	34,595,485	24.81	105.9	26.01	209
Hopkinton	794,440,292	867,408,150	29.25	93.0	26.26	210
Warner	325,276,601	345,417,565	28.40	94.3	26.46	211
Grafton	141,364,909	140,807,508	26.85	100.4	26.86	212
Northumberland	130,224,971	156,146,536	33.01	84.4	26.89	213
Canaan	351,318,501	444,134,799	34.40	79.1	26.89	213
Acworth	100,262,437	109,018,300	29.37	91.9	26.90	214
Colebrook	187,188,181	191,304,139	27.78	98.4	26.99	215
Gorham	275,679,909	319,288,996	31.85	86.5	27.00	216
Winchester	336,126,408	347,000,469	28.77	97.4	27.48	217
Hillsborough	597,598,515	617,496,186	28.73	96.8	27.56	218
Henniker	479,769,143	524,799,011	31.24	92.0	28.04	219
Newport	442,112,520	514,872,664	33.10	86.4	28.09	220
Marlow	74,106,807	76,817,166	29.71	96.6	28.54	221
Hinsdale	347,389,864	401,669,577	34.15	86.5	28.77	222
Lisbon	120,224,496	136,306,615	33.92	88.1	29.72	223
Marlborough	176,487,277	185,861,686	31.47	95.3	29.81	224
Berlin	480,023,523	556,897,469	35.93	97.4	30.33	225
Charlestown	281,843,233	346,931,590	38.65	81.4	31.10	226
Keene	1,893,148,080	2,181,146,207	37.28	88.2	31.52	227
Claremont	768,212,034	841,755,588	40.72	91.6	36.19	228
State Totals	193,515,008,221	223,620,968,948				