

THE STATE OF NEW HAMPSHIRE

DEPARTMENT OF REVENUE

ADMINISTRATION



2018

PROPERTY TAX

TABLES BY COUNTY

VALUATIONS, TAXES AND TAX RATES

(AS REQUIRED BY RSA 21-J:3 XII)

2018 TABLES BY COUNTY

This report presents the 2018 Tables by Counties as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XII, which states:

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

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

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

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

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

- CURRENT USE: RSA 79-A
- CONSERVATION RESTRICTION: RSA 79-B
- DISCRETIONARY EASEMENT: RSA 79-C
- DISCRETIONARY PRESERVATION EASEMENT: RSA 79-D
- TAXATION OF FARM STRUCTURES & LAND UNDER FARM STRUCTURES: RSA 79-F
- RESIDENTIAL
- COMMERCIAL/INDUSTRIAL

The values in the above 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 & 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 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: The valuation of all taxable property in each municipality prior to adjustments for property tax exemptions.

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

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

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

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

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

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

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

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

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

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

LOCAL OPTIONAL EXEMPTIONS REPORT: A breakdown of what each municipality currently grants. These are optional, and must be adopted by 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>

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION**

2018 Tables by County
County Summary

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

County	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Belknap	357,823,371	5,397,292,676	137,298,225	824,964,783	120,754	73,771
Carroll	385,943,025	6,172,925,354	125,871,800	711,095,793	503,383	0
Cheshire	310,726,294	3,578,189,343	92,737,358	975,285,778	227,180	19,237
Coos	98,968,672	1,512,138,822	61,128,230	346,044,850	116,293	0
Grafton	732,406,995	6,731,373,907	156,335,970	1,680,346,006	310,141	0
Hillsborough	2,787,314,241	22,799,000,348	189,600,820	7,472,530,994	481,117	493,392
Merrimack	973,962,945	7,983,612,759	202,225,910	2,319,707,633	933,512	141,294
Rockingham	2,824,053,213	22,420,776,115	441,162,740	5,829,758,506	1,114,386	7,623
Strafford	662,087,975	6,012,339,977	273,599,400	1,698,223,403	238,575	0
Sullivan	96,702,886	2,508,352,098	67,573,850	405,601,882	226,911	0
State Totals	9,229,989,617	85,116,001,399	1,747,534,303	22,263,559,628	4,272,252	735,317

County	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Belknap	5,327,465	25,850,900	130,202,155	0	9,142	11,113,685,501
Carroll	4,397,389	0	197,592,166	0	0	13,136,746,131
Cheshire	229,500	4,201,100	389,702,156	0	0	7,135,811,861
Coos	435,420	220,437,167	335,782,820	22,600	0	3,215,597,154
Grafton	413,019	0	997,270,616	335,600	0	14,037,178,405
Hillsborough	163,512,861	299,855,288	985,011,750	275,500	0	45,182,701,561
Merrimack	7,488,600	121,061,300	722,779,787	179,300	0	16,640,906,953
Rockingham	63,545,171	265,917,840	3,050,056,305	132,732	0	49,066,800,049
Strafford	637,800	63,478,100	219,981,900	15,800	0	11,919,616,926
Sullivan	0	0	136,435,472	0	0	4,646,339,897
State Totals	245,987,225	1,000,801,695	7,164,815,127	961,532	9,142	176,095,384,438

**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION**

2018 Tables by County
County Summary

County	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation
Belknap	524,270	11,113,161,231	788,400	23,463,430	4,500,365	11,084,409,036
Carroll	567,800	13,136,178,331	460,000	16,458,750	2,352,800	13,116,906,781
Cheshire	5,916,774	7,129,895,087	486,000	23,980,327	6,230,090	7,099,198,670
Coos	690,990	3,214,906,164	315,000	6,701,980	503,640	3,207,385,544
Grafton	2,182,050	14,034,996,355	735,800	34,015,016	5,622,062	13,994,623,477
Hillsborough	7,039,608	45,175,661,953	10,188,050	379,354,096	44,661,561	44,741,458,246
Merrimack	20,278,505	16,620,628,448	4,502,050	79,038,970	9,001,462	16,528,085,966
Rockingham	149,510,211	48,917,289,838	3,589,700	306,472,742	30,973,437	48,576,253,959
Strafford	1,236,325	11,918,380,601	3,750,800	105,964,776	14,675,597	11,793,989,428
Sullivan	1,515,700	4,644,824,197	377,300	10,509,500	3,203,715	4,630,733,682
State Totals	189,462,233	175,905,922,205	25,193,100	985,959,587	121,724,729	174,773,044,789

County	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2018 Tax Rate	2018 Residents Tax
Belknap	205,529,900	1,974,844	203,555,056	18.36	0
Carroll	174,696,312	1,663,000	173,033,312	13.19	0
Cheshire	207,422,621	1,396,666	206,025,955	29.02	0
Coos	78,441,033	405,050	78,035,983	24.33	0
Grafton	298,857,864	1,567,680	297,290,184	21.24	20,310
Hillsborough	1,027,593,362	7,356,005	1,020,237,357	22.80	0
Merrimack	414,344,273	2,752,040	411,600,945	20.37	0
Rockingham	976,397,794	7,044,888	969,352,906	19.96	0
Strafford	310,530,602	2,643,519	307,887,083	26.11	13,000
Sullivan	121,532,160	844,352	120,687,808	26.06	0
3815345921	27,648,044	3,787,706,589	21	33310.00	21,000