

# The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

## 2024 Annual Report





Lindsey M. Stepp  
Commissioner

# State of New Hampshire Department of Revenue Administration

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



Ora M. LeMere  
Assistant Commissioner

September 6, 2024

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) 2024 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.

In addition to useful information regarding revenue statistics and property tax data, this report also highlights a 83% decrease in the time to issue a final order from our Hearings Bureau, a 33% collection rate on delinquent notices of assessment, the processing of over 679,000 documents, the handling of over 47,000 phone calls, the completion of over 1,300 timber and gravel operation site visits, and the continuation of the Department's nationally recognized monitor forward audit program. As always, I am incredibly proud of the work that the DRA performs all year.

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

Sincerely,

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.*



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# Our Mission

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

This report is submitted to  
Governor Christopher T. Sununu

And

Members of the Executive Council

District 1 – Joseph D. Kenney

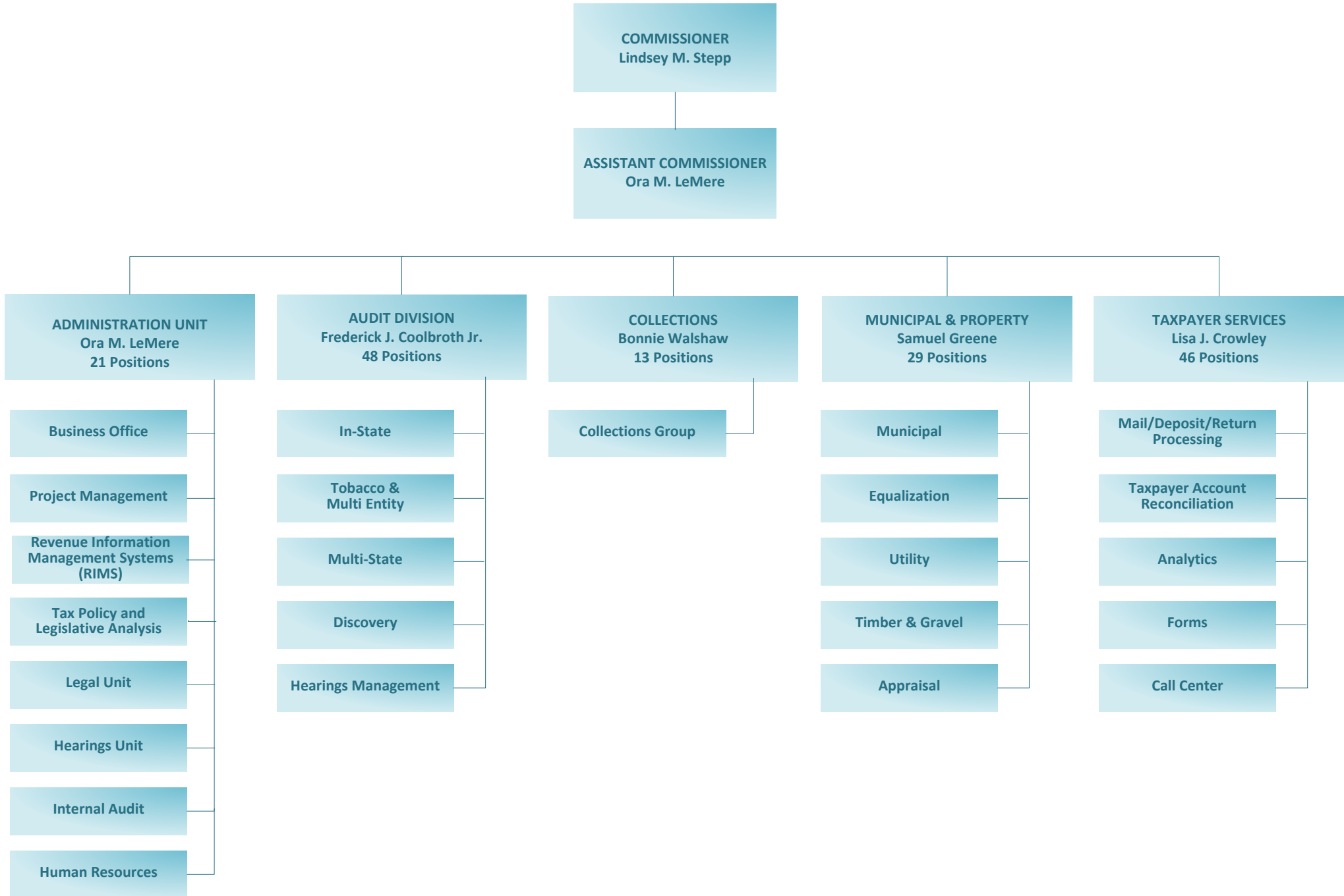
District 2 – Cinde Warmington

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. The Division also 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 and provides technical assistance relative to taxation and finance to the political subdivisions of the state. The Division also prescribes a uniform chart of accounts for all municipalities, schools, counties, and village districts and assists and educates municipalities with the methods of appraisal and assessment of real property. Providing revaluation monitoring statewide to municipalities and conducting once in five-year assessment reviews, the Municipal and Property Division equalizes the local assessed valuation of each municipality to bring such valuations to the full and true market value of the property. In addition, the Division advises and assists municipalities and taxpayers in timely collection of the excavation tax and timber yield tax and appraises public utility and railroad property for equalization and state utility property tax. Lastly, 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 and provides general taxpayer assistance to the public for all taxes administered by the Department while also maintaining taxpayer accounts.

## 2023 Employee of the Year



Ms. Jamie Osborne has worked for the Department of Revenue Administration since 2017. Jamie was promoted to Supervisor IV in 2021 and currently oversees Tax Account Reconciliation in the Taxpayer Services Division (TPS). As manager of this group, Jamie is responsible for about 17 full time staff that handle various tasks that require diverse skill sets and levels of knowledge. As the leader of this group, Jamie not only has to cultivate relationships with her own staff, but DRA staff from each division of the Department while also interacting with taxpayers daily. She is often the “go-to” person for account inquiries of all kinds and is consistently striving to offer the best customer service she can to taxpayers as well as all DRA staff. Jamie leads an extremely active unit but never turns anyone away when they have questions or need assistance.

Jamie has grown tremendously in the past few years as she has become more comfortable in her role as Manager in TPS. Jamie is a kind, fair, goal-oriented leader who leads by example and immerses herself in the daily struggles of her staff so she can effectuate needed change knowing she has all the facts. She understands the pressure associated with learning the different tax types because she insists on learning along with her staff to better support and assist them. Her positive attitude and willingness to assist others is evident in the additional responsibilities she takes on, including managing the TPS service request (SQR) queue, assisting with the letter committee, and continually working closely individuals from other units to answer questions about tax types or processes in the Revenue Information Management System (RIMS).

Finally, Jamie demonstrates the importance of leadership within the DRA and is deserving of recognition as the 2023 Employee of the Year because she faces challenges with a consistently positive attitude and never cuts corners just to move onto the next task. She looks for solutions when necessary and knows when to ask questions so as not to waste unnecessary time. Although her group is consistently busy throughout the year and often short-staffed, she never complains about helping others when needed. In fact, rather than complain about the amount of work that is to be disbursed amongst fewer people, Jamie never hesitates to jump on phones or to work extra tasks in RIMS to help her staff. Jamie leads by example with a “team” approach, has a great work ethic, and is a great role model for her staff.

The DRA Employee Code of Respect reads “We will cultivate respect and teamwork among fellow co-workers by encouraging each other to live up to our full potential through honesty, understanding, dignity, tolerance and accountability”. We thank Jamie for exemplifying this code and being a part of the DRA and recognize her as the DRA 2023 Employee of the Year.

# SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2024

*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 was reduced to 7.7%. For taxable periods ending on or after December 31, 2022, the BPT rate was reduced to 7.6%. For taxable periods ending on or after December 31, 2023, the BPT rate was reduced to 7.5%. The BPT is assessed on income from conducting business activity within the state. For multi-state businesses, prior to taxable periods ending before December 31, 2022, gross business profits were apportioned using a weighted sales factor of two and the standard payroll and property factors. For taxable periods ending on or after December 31, 2022, multi-state businesses shall apportion gross business profits using only the sales factor. Organizations operating a unitary business must use combined reporting in filing their NH return. Four annual estimate payments are required on liabilities greater than \$200, paid at 25% each. BPT return due dates are consistent with federal return due dates based on the taxpayer's entity type. For taxable periods beginning January 1, 2023, business organizations with over \$103,000 of gross business income from all their activities are required to file a return. That threshold amount was \$92,000 for taxable periods ending on or after December 31, 2022, and \$50,000 for taxable periods ending after June 30, 1993. 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 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 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 was reduced to 0.60%. For taxable periods ending on or after December 31, 2022, the BET rate was 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 was increased to \$250,000 for both the gross business receipts threshold and the enterprise value tax base threshold. For taxable periods beginning January 1, 2023, this threshold amount increased to \$281,000. 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, 9<sup>th</sup>, 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, with the exception that, for the fiscal year ending June 30, 2023, the Commissioner was required to 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 interest 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 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 12<sup>th</sup> months of the tax year, unless the taxpayer is a calendar year taxpayer in which case the final payment is due on January 15<sup>th</sup> following the tax year. The I&D Tax return is due on the 15<sup>th</sup> day of the 4<sup>th</sup> 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. 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 and phased out the I&D Tax over several years. Chapter 79:85-88 enacted during the 2023 legislative session accelerated the repeal of the I&D Tax. The I&D Tax rate was reduced from 5% to 4% for taxable periods ending on or after December 31, 2023 and is reduced to 3% for taxable periods ending on or after December 31, 2024. The I&D tax is repealed for taxable periods beginning after December 31, 2024.

### **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 farmland, forest land, and unproductive land. The program is for properties dedicated to remaining as open space. A Land Use Change Tax of 10% of the market value of the property is charged upon the occurrence of a disqualifying event (usually a development, use or sale of a portion of a property). Typically, ten acres or more of dedicated land is required. Application to local officials on or before April 15<sup>th</sup> is required.
- Taxes on the value of standing timber 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 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 Wood heating Energy Systems RSAs 72:66, 72:62, 72:70

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

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

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

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

The Meals and Rooms (Rentals) (M&R) Tax was enacted in 1967 at a rate of 5%. The tax is assessed upon patrons of hotels, restaurants, and motor vehicle rental establishments on certain rentals of rooms and motor vehicles, and upon meals costing \$.36 or more, but collected and remitted to the State by operators. Chapter 330:1, Laws of 1977, increased the tax rate from 5% to 6%. Chapter 568:150, Laws of 1981, increased the rate from 6% to 7%, Chapter 8:1, Laws of 1990, Chapter 354:12 Laws of 1991, Chapter 350:36, Laws of 1993, Chapter 96:1, Laws of 1995, Chapter 132, Laws of 1997 imposed a rate of 8% for every biennium beginning April 1, 1990. Chapter 17, Laws of 1999 fixed the 8% and removed the biennial time frame. Chapter 144, Laws of 2009, increased the rate from 8% to the rate of 9%. Chapter 91:103-105, Laws of 2021 reduced 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 15<sup>th</sup> day of the fourth month of the taxable period and were required to file a tax return with the Department on or before the 10<sup>th</sup> day of the month following the expiration of the taxable period. For taxable periods 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 15<sup>th</sup> day of April in the taxable period. In addition, every hospital shall on or before January 15 in the taxable period make a nonbinding estimate of its projected tax payment. The tax rate 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 (aka “indicia of tax paid”) 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 15<sup>th</sup>. 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 15<sup>th</sup>, September 15<sup>th</sup>, and December 15<sup>th</sup>.

# New Hampshire FY 2024 Legislative Session in Review

*This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2024 Legislative Session by the New Hampshire General Court. This review is intended to provide a summary or synopsis of enacted legislation. It is not intended to be relied upon as a full and complete text or as a substitute for the actual state law. Please refer to the applicable statute and rules to determine how this information applies to specific persons or situations.*

## **BUSINESS TAX**

**HB 645 (Chapter 263)** recognizes a new business entity form, a Decentralized Autonomous Organization (DAO) and pursuant to new RSA Chapter 301-B, creates a registry and imposes other requirements, including expressly subjecting the entity type to taxation.

***Statute Added:*** RSA Chapter 301-B.

***Effective Date:*** July 1, 2025.

**HB 1525 (Chapter 245)** delays the implementation of further reductions in the credit carryforward limits for BPT and BET of 250% of total tax liability and 100% of total tax liability from 2025 to 2029 and from 2027 to 2031, respectively.

***Statute Amended:*** RSA 77-A:7, 1(b)(2)-(3).

***Effective Date:*** July 1, 2024.

## **MEALS AND ROOMS (RENTALS) TAX**

**HB 1191 (Chapter 190)** exempts taxation on meals consumed at or provided by a restaurant, café, or other food service establishment that are redeemed through the Bureau of Elderly and Adult services restaurant voucher program.

***Statute Amended:*** RSA 78-A:6-c.

***Effective Date:*** July 1, 2024.

**SB 585 (Chapter 310)** provides that, for purposes of a property tax lien filed against an operator for unpaid M&R taxes, an “operator” is any person who has actual or constructive managerial or custodial responsibility and does not include persons with a mere ownership interest.

***Statute Added:*** RSA 78-A:21.

***Effective Date:*** January 1, 2025.

## **MUNICIPAL AND PROPERTY**

**HB 202 (Chapter 210)** requires local property tax abatements that determine a new market value to equalize that value using the previous tax year’s median ratio; also requires telecommunications poles and conduits to be valued at Replacement Cost New (RCN) less depreciation without applying the annual equalization ratio.

***Statutes Added/Amended:*** RSA 76:16-f; RSA 72:8-c, l.

***Effective Date:*** April 1, 2025.

**HB 1055 (Chapter 183)** permits charitable organizations to file a late application for a real or personal property tax exemption at any time prior to the date the local tax rate is approved.

***Statute Amended:*** RSA 72:23.

***Effective Date:*** April 1, 2025.

**HB 1105 (Chapter 106)** clarifies that the estimated local taxes to be raised under the local tax cap shall include the operating budget and all other warrant articles with a tax impact.

***Statute Amended:*** RSA 32:5-b, l.

***Effective Date:*** September 1, 2024.

**HB 1154 (Chapter 13)** clarifies that a veteran who meets the definition in RSA 21:50, who owns a home which has been adapted under two specified VA grant programs and is disabled within the meaning of 72:36-a shall get a full exemption of property tax.

***Statute Amended:*** RSA 72:36-a.

***Effective Date:*** July 13, 2024.

**SB 383 (Chapter 353)** like HB 1105, this bill clarifies that the estimated local taxes to be raised under the local tax cap shall include the operating budget *and all other warrant articles with a tax impact*. This bill also adjusts caps based upon inflation and population changes and provides for adoption of a budget cap by school districts.

**Statutes Added/Amended:** RSA 32:5-b; RSA 32:5-d and :5-e,  
**Effective Date:** October 1, 2024.

### **REAL ESTATE TRANSFER TAX**

**HB 68 (Chapter 1)** adopts the Uniform Real Property Transfer on Death Act. The act allows an owner of real property to designate a beneficiary to automatically receive their real property upon their death without a probate procedure via a “transfer on death deed.” The bill also adds a new exception to the applicability of the Real Estate Transfer Tax (“RETT”). Per the new law, RETT shall not apply to a transfer on death deed, where no consideration is exchanged.

**Statute Added:** RSA Chapter 563-D.  
**Statute Amended:** RSA 78-B:2.  
**Effective Date:** July 1, 2024.

### **TIMBER TAX**

**SB 514 (Chapter 19)** Increases the amount of wood or wood chips a landowner can use for personal use or for land conversion purposes without being subject to the timber tax.

**Statute Amended:** RSA 79:1, II(b).  
**Effective Date:** July 1, 2024.

### **MISCELLANEOUS**

**HB 458 (Chapter 318)** reestablishes the Commission to Study the Assessing of Power Generation to:

- Determine the most accurate methodology for assessing power generation assets
- Compare the efficacy of DRA’s approach to municipal approaches for 59 power generation facilities
- Understand how other states assess these assets

- Create recommendations for a single point of assessment commensurate with market-based commercial property

The Commissioner of the DRA or designee shall be a member of this commission.

**Statute Amended:** RSA 72:8-f.

**Effective Date:** August 2, 2024; repealed November 1, 2024.

**HB 1631 (Chapter 26)** establishes the Commission to Study Revenue Alternatives to the Road Toll, Road Toll Registration Charges, and Revenue Alternatives to Vehicle Registration Fees to Fund Highway and Bridge Improvements due to the increased prevalence of electric vehicles and alternative fuels technologies. The Commissioner of the DRA or designee shall be a member of this commission.

**Statute Amended:** RSA 21-J:49.

**Effective Date:** May 20, 2024; repealed December 1, 2026.

**HB 1697 (Chapter 255)** requires DRA to conduct a study of the issues related to lost timber tax revenue as a result of enrollments in carbon credit offset programs. Also requires the Department of Natural & Cultural Resources (DNCR) to create a registry of such enrollments.

**Statute Amended:** RSA 227-G:4.

**Effective Date:** July 19, 2024.

**SB 433 (Chapter 291)** establishes a committee to study the marketing of e-cigarettes and e-liquid, including the legality of available products, appropriate wholesale and retail Compliance and tax collection system of the same. The committee is instructed to consult with DRA and others.

**Statute Added:** RSA 178:32.

**Effective Date:** July 26, 2024; repealed November 1, 2024.

# DRA HIGHLIGHTS FY 2024

**Agency Initiatives.** The DRA is committed to improving the taxpayer experience and providing exemplary customer service and as part of a statewide initiative, launched an upgraded version of the external website. In addition to visual enhancements, the site features a more user-centric, intuitive approach and is optimized for mobile users. The website redesign was undertaken by DRA staff who relied on user feedback and site analytics to create a simple, yet functional site to support the needs of all visitors. Launched on June 25, 2024, the DRA site is ADA compliant and now includes information about DRA job opportunities and a full-year calendar of important dates and reminders.

**DRA Revenue Information Management System.** With a successful implementation of all three phases of the project, DRA has been fine-tuning the new tax administration system, Revenue Information Management System (RIMS) to ensure optimal functionality. The payment processing functionality of RIMS was enhanced with an upgrade to Managed Payments, which not only allows more flexibility, but also improves revenue distributions within the system. DRA also prepared for the October 2024 rollout of a full version upgrade to Core 21, giving the agency access to the latest technology and system security features available. Learn more about RIMS and GTC on page 33.

**COVID-19 Relief Programs.** The DRA continues its partnership with the Governor's Office for Emergency Relief and Recovery (GOFFER) and assists with evaluating requests for waiver of outstanding funds from recipients of awards issued through DRA-managed programs, Main Street Relief Funds 1.0 and 2.0 and the and Self Employed Livelihood Fund. DRA is contacting and working with identified grant recipients to gather necessary documentation to evaluate their request and making recommendations to GOFFER on an ongoing basis.

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



# Revenue Counsel

Revenue Counsel  
Lawrence P. Gagnon

Assistant Revenue  
Counsel  
Cheryl C. Deshaies

Revenue Counsel  
PO Box 457  
Concord, NH  
03302-0457

603.230.5026  
603.230.5932 Fax

## The Legal Bureau

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

## Noteworthy Cases from FY 2024

### *Rand v. State; Rockingham Superior Court*

The plaintiffs in *Rand* seek a determination that the Statewide Education Property Tax (SWEPT) is unconstitutional. The Legal Bureau assisted the Department of Justice in preparing numerous pleadings and affidavits defending the computation of tax rates and the administration of SWEPT. Partial Summary Judgment was granted to the Plaintiffs in the Superior Court, and appeal briefing is currently ongoing at the New Hampshire Supreme Court.

### *Woodsville Fire District*

The Legal Bureau represented the Municipal and Property Division in the Woodsville Fire District's appeal of the disallowance of the Town's warrant articles under RSA 21-J:35 and assisted the Department of Justice in briefing Woodsville's appeal to the New Hampshire Supreme Court. Oral argument occurred in early FY 2024 and a decision by the Court was issued on July 24, 2024.

### *Morris v. DRA*

The taxpayers appealed a determination that they were New Hampshire residents and subject to the Interest and Dividends tax for earnings during their residency. The Superior Court granted the Department judgment on March 28, 2024, following a Bench Trial. The Taxpayers' have appealed to the New Hampshire Supreme Court where briefing and oral argument are expected to occur during FY 2025.

## PA -71 Proceedings

The PA-71 complaint process was statutorily moved to fall under the responsibility of the Office of Professional Licensure. Prior to this statutory change, two matters had been initiated for the decertification process, one completed the hearings process under a deputization from the

Office of Professional Licensure and is pending issuance of the final order. The second matter is being handled by that office.

### Bankruptcy Cases

The Legal Bureau filed 51 Proofs of Claim in Bankruptcy Courts throughout the United States for unpaid taxes, penalties, and interest in an amount exceeding \$1,544,934.07<sup>1</sup> and collected payments from bankruptcy cases in an amount totaling \$532,474.57.

The bankruptcy cases generally involve objecting to reorganization and payment plans which do not comply with law, filing and defending claims from objections, protecting security interests, and tracking a significant number of cases through the court processes to protect the Department's interests. The cases run the gamut from large corporate cases filed in out-of-state courts, to New Hampshire domiciled individuals and businesses filed here. Many filings are based on estimates or for unknown values due to a filer's failure to submit a return for one or more years.

### Utility Property Tax Appeals

The Legal Bureau is representing the Department in five appeals. Hearings are scheduled for FY 2025. Three other appeals were resolved prior to the close of the fiscal year.

### Right to Know Requests

The Legal Bureau responded to 173 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 engaged in representation of the Department in three appeals, one regarding a municipality's equalization ratio, one in relation to licensure revocation, and one related to an audit tax assessment.

The Legal Bureau further filed two Petitions related to reassessments and worked on municipal related appeals at the Board's request.

### Appeals from Final Orders, Superior Court

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

### *Simon Properties v. DRA*

The taxpayer appealed a business tax assessment based on an audit determination that rental income from a major shopping center was correctly sourced to New Hampshire. The Department of Justice, with the Legal Bureau's assistance, is preparing the case for trial in FY 2025.

<sup>1</sup> One chapter 13 filing included a proof of claim in excess of \$1.2m and may not resolve until late FY 2025 or beyond.

*Aldean Khater v. DRA*

Additional tobacco tax and business tax was assessed against Khater and the Department’s Hearing Officer denied his appeal. He subsequently appealed to a Massachusetts superior court, which dismissed it. Khater refiled in the New Hampshire court and the Department of Justice with assistance from the Legal Bureau has moved to dismiss. Khater is subject to a criminal restitution order in excess of \$12 million. Efforts are being made by the Legal Bureau to enforce that judgment.

*Hologic, Inc. v. DRA*

The Legal Bureau is assisting the Department of Justice in responding to the appeal filed by a Massachusetts bio-tech company appealing an assessment of taxes following an audit. The appeal was filed at the end of FY 2023 and is set for final hearing in the fall of FY 2025.

*Hewlett Packard Enterprise Company v. DRA*

The Legal Bureau is assisting the Department of Justice in responding to the appeal filed by the Texas technology company appealing a denial of a refund request premised on alternative apportionment and statute of limitations concerns. The appeal was filed early FY 2024 and is set for trial in early FY 2026.

*Seaside Vacation Rentals LLC v. DRA*

The taxpayer appealed a business tax assessment based on an audit determination that rental income from an audit assessment of M&R and business taxes. The Department of Justice, with the Legal Bureau’s assistance, is preparing the case for trial in FY 2025.

Timber Investigations and Referrals

The Legal Bureau has worked closely with the Municipal and Property, Timber Audit division to investigate concerns around non-compliance with the Timber Tax requirements pursuant to RSA 79. The Legal Bureau has made two criminal investigation referrals during FY 2024 related to these efforts.

Declaratory Rulings

No Declaratory Rulings were issued in FY 2024.

Technical Information Releases

Technical Information Releases FY 2024		
TIR #	Description	Date Issued
2024-001	Allowable Average Value of Scholarships for the 2024-2025 Education Tax Credit Program Year	03/14/2024
2023-003	2023 Legislative Session in Review	09/26/2023
2023-002	Interest Rates Set For Calendar Year 2024	09/05/2023



## Hearings Bureau

Hearing Officer

Denise Daniel

### Hearings Bureau

During FY 2024, the Hearings Bureau continued to strive to provide better service to the taxpayer. We have continued to review administrative tasks and workflow to ensure that our processes are as lean and efficient as possible to maximize our productivity.

In FY 2024, with respect to taxpayer petitions, the time to produce a final order after the close of the record averaged 20.81 days, which is a decrease of 82.98% from the average of 122.30 days it took in FY 2023. Our goal for taxpayer petitions in FY 2024 was to issue final orders within 90 days after the close of the record for 90% of the time. We met our goal and issued orders in 90 days or less for taxpayer petitions 96.91% of the time.

In FY 2024, with respect to cases involving license denials, suspensions, revocations, and tobacco seizures, the time to produce a final order after the close of the record averaged 9.97 days, which was a decrease of 54.43% from the average of 21.88 days it took to produce an order in FY 2023. Our goal for FY 2024 for cases involving license denials, suspensions, revocations, and tobacco seizures was to issue final orders within 14 days after the close of the record for 90% of the time. We very narrowly missed our goal by less than half of a percent, as we issued orders in 14 days or less for cases involving license denials, suspensions, revocations, and tobacco seizures, 89.53% of the time.

The number of docketed appeals filed in FY 2024 increased by 62.54% from the number filed in FY 2023. The total number of final orders issued in FY 2024 increased by 44.09% from the number issued in FY 2023, which correlates with the increase in docketed appeals.

During FY 2024, the Hearings Bureau experienced some personnel changes as our previous Paralegal II sought new opportunities and our Paralegal I was promoted to the Paralegal II position. Our Paralegal II has done an amazing job in her new position and learning her new job responsibilities. Even with the changes this year, we've completed a revision of the Hearings Bureau manual and have begun revising a procedures manual for our case management software as well as outlining tasks that need to be completed in the Department's Revenue Information Management System with respect to appeals. Completing our DRA Record Retention Policy adherence project to catalog and store final orders and recordings that we are required to keep while purging the outdated files, we are now current in FY 2024.

Hearings Bureau  
PO Box 1467  
Concord, NH 03302-1467

603.230.5002  
603.230.5948 Fax

The Hearings Bureau’s goals for FY 2024 are to maintain an appeal process that provides a fair and efficient system, timely performance, and ensures the highest degree of confidence in the integrity of the system. This includes continuing to streamline administrative processes to allow us to meet our goal of issuing Final Orders in a timely manner.

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

	FY 2023	FY 2024	% of Change
Appeals Filed	182	296	62.64%
Cases Closed	201	260	29.35%
Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court	9	3	(66.67%)
Cases transferred to OPLC	0	1	n/a
Cases open as of June 30	94	128	36.17%
<b>Final Orders Issued for the period of 7/1/2023 to 6/30/2024</b>			
Business Tax	66	58	(12.12%)
Business Tax & Meals & Rentals Tax	5	4	(20.00%)
Interest & Dividends Tax	7	15	114.29%
Meals & Rentals Tax	34	96	182.35%
Real Estate Transfer Tax	1	0	(100.00%)
Tax Rate Appeal	2	0	(100.00%)
Tobacco Tax	12	9	(25.00%)
Utility Property Tax	0	1	n/a
<b>Total Final Orders Issued</b>	<b>127</b>	<b>183</b>	<b>44.09%</b>





# The Collection Division

Director of  
Collection:

Bonnie Walshaw

## The Collection Division

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

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

### **FY 2024 Value of Inventory and Collections**

Delinquent Inventory – beginning July 1, 2023	\$83,363,423
Delinquent Inventory – ending June 30, 2024	\$90,027,657
Delinquent Payments Collected	\$29,579,311

### **FY 2024 Statistical Counts**

New Meals & Rentals Operators Licensed	758
Meals and Rentals Unfiled Returns Followed Up	7153
Tax Liens Recorded	2059
Tobacco Tax Field Compliance Visits	238
Payment Plans Initiated	570
Field Visits Conducted	2227

At the start of FY 2024, a Compliance Officer II (CO II) was added to the Collection Division staff specifically to collect tax assessments generated through our data exchange agreement with the IRS. While acting in compliance with IRS Pub 1075 guidelines, this CO II contacts delinquent taxpayers with the goal of having the missing returns filed. Most times, these newly filed returns reveal a tax liability, which is then collected by the CO II.

All Meals & Rentals Operators are required to renew their Meals & Rentals License on June 30<sup>th</sup> of every odd year. For most operators the renewal process is automatic, provided they are in compliance with all taxes administered by the Department. At the beginning of FY 2024, there were 1,118 operators not in compliance. Through extensive effort by the collections staff throughout this fiscal year, that number has been reduced to 32 operators with a goal of zero by the end of FY 2025.

With FY 2024 came a renewed “boots on the ground” presence in NH’s North Country. The Division had not had any CO IIs visit Coos County since the outbreak of Covid in April, 2020. A team of CO IIs conducted a multiple-day trip in May 2024 to perform drop-in visits to the many Meals & Rentals operators in the region. They helped several operators apply for

Collection Division  
PO Box 454  
Concord, NH  
03302-0454

603.230.5900  
603.230.5946 Fax

M&R licenses and explained the DRA’s expectations with regards to timely payment and filing of the returns. The addition of a few new Toyota Rav 4s to the DRA’s fleet of cars will enable the Division to send CO IIs northward during the snowy winter months when there are many seasonal operators that cater to snowmobiling and skiing tourists.

Fair/festival season (May through October) is traditionally a busy time for the Division. Food truck rallies, Craft Brew festivals, County Fairs, Laconia Bike Week and the like, all have what are referred to as “itinerant or transient operators.” The individual event directors are contacted in the weeks leading up to these fairs/festivals to obtain lists of all operators that have registered to appear at a specific event. The lists are reviewed to ensure that all operators have valid licenses and are current with all NH taxes. Those operators that are unlicensed or have outstanding tax debt are visited on site by a CO II to bring the operator into compliance. It is expected that over 64 fairs/festivals will be contacted/attended this season.



# The Taxpayer Services Division

Director of  
Taxpayer Services:  
Lisa Crowley

Assistant Director of  
Taxpayer Services:  
Rhonda Drouin

Taxpayer Services  
PO Box 637  
Concord, NH 03302-0637

603.230.5941 Fax

Tax Forms  
PO Box 637  
Concord, NH 03302-0637

Call Center  
603.230.5920

## The Taxpayer Services Division

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

The Division operates two high speed scanners that allow employees to scan, validate, and process large volumes of tax forms more efficiently. By using the high-speed scanners in conjunction with our new Revenue Information Management System (RIMS), we've introduced numerous efficiencies related to processing paper documents, electronically routing correspondence, and managing taxpayer requests.

The most notable change for FY 2024 was, once again, the significant increase in the number of electronically filed returns, payments, and taxpayer requests. Using our Granite Tax Connect (GTC) web portal and the IRS Modernized e-File program, taxpayers filed about 30,000 more documents electronically in FY 2024. Although, much of this can be attributed to the 20,000 additional Interest & Dividends Tax returns and payments received in FY 2024, the fact that more and more taxpayers are using electronic methods to file with DRA means the Division can focus its attention on processing returns, refunds, and documents timely, as well as meeting our goal of responding to most taxpayer requests within 30 days. In fact, despite this significant increase in tax returns received, the Division issued over 92% of requested refunds within 30 days of the request.

Documents Processed	FY 2022	FY 2023	FY 2024
# Documents Scanned	322,873	295,868	293,543
# Documents Processed Manually	1,301	311	177
# Documents Processed Electronically	328,059	348,063	385,772
Total	652,233	644,242	679,492

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

Call Handling	FY 2022	FY 2023	FY 2024
General Taxpayer Questions	40,795	41,195	41,206
Collection of Outstanding Tax Due	3,482	3,095	2,572
Low and Moderate Property Tax Relief Program, municipal tax rate, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits, or current use, and Main Street Grant Program.	6,230	2,427	2,442
Total	50,507	46,717	47,220

2025 Forms Calendar Business Return Due Dates Assume a Calendar Year Tax Period	January	February	March	April	May	June	July	August	September	October	November	December
	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form / Extensior	Estimate Return / Form / Extensior	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form	Estimate Return / Form
Business Tax: Corporate				X X		X			X		X X	
Business Tax: Fiduciary				X X		X			X		X X	
Business Tax: Non-Profits				X	X	X			X		X X	
Business Tax: Partnerships			X	X		X			X	X	X	
Business Tax: Proprietorship				X X		X			X		X X	
Communications Services Tax	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X	X X
Interest & Dividends Tax	X			X X		X			X		X	
Low and Moderate Property Tax Relief					X	X						
Meals & Rentals Tax		X	X	X	X	X	X	X	X	X	X	X
Medicaid Enhancement Tax	X			X								
Nursing Facility Quality Assessment Tax		X		X			X			X		
Railroad Company / Private Rail Car Tax				X	X	X			X			X
Utility Property Tax		X		X		X			X			X
Utility Property Tax Information Update					X							
Wholesalers Other Tobacco Products Tax		X	X	X	X	X	X	X	X	X	X	X



# The Municipal and Property Division

**Director of  
Municipal and  
Property:**

**Samuel Greene**

**Assistant Director  
of Municipal and  
Property:**

**Adam Denoncour**

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

**Municipal Bureau  
603.230.5090  
603.230.5947 Fax**

**Property Appraisal  
Bureau  
603.230.5950  
603.230.5943 Fax**

The mission of the Municipal and Property (M&P) 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 Bureau oversees the assessment review process and monitors revaluations and revaluation contracts, as well as the following specialized services:

- The Equalization Bureau 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, county property tax, and cooperative school taxes to be apportioned at a single standard, full market value. The equalization process includes compiling assessment data, conducting ratio studies and preparing statistical reports.
- The Utility Appraiser values all utility and railroad properties in order to determine the correct assessment of RSA 82 Railroad Taxes and RSA 83-F Utility Property Taxes.
- The Timber and Gravel Appraisers provide 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.

- Staff 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)**

Chairman – Betsey Patten

asb@dra.nh.gov

**CURRENT USE BOARD (CUB)**

Chairman – Charles Souther

cub@dra.nh.gov

**Accomplishments of FY 2024 Municipal and Property Division**

The M&P Division continues to make strides to improve services to municipalities and municipal officials while improving transparency to the public. Several initiatives were completed while others are new or ongoing. During FY 2024, these efforts have led to the following accomplishments:

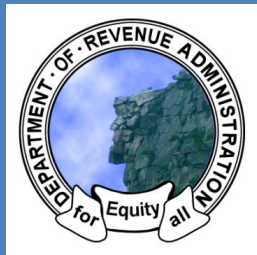
- Continued to provide educational offerings for assessors and municipal employees on topics including overview of assessing, exemptions and credits, current use, timber and gravel, institutional exemptions, and assessment review.
- Maintained the timely filing of municipal finance reports and completing tax rates.
- Transferred the certification of assessing personnel to the NH Office of Professional Licensure and Certification.
- Real estate appraisers monitored 57 revaluations for the 2023 tax year, conducted assessment reviews, and continued to provide related technical assistance.
- Implemented the utility valuation software system through Catalis to actuate the audit and appraisal of \$7.15B in utility and railroad property and railcar company assets resulting in billing \$47M+ in utility and railroad property taxes.
- Began development with Catalis of a new generation of equalization and revaluation and monitoring software system to update old systems and replace Access databases.
- Established capitalization rates for low-income housing tax credits (LIHTC) and values for telecommunications poles and conduits. Provided administrative support to the Assessing Standards Board and Current Use Board including rulemaking and the establishment of current use values.

- The Timber and Gravel Bureaus provided numerous educational opportunities for municipal officials, town clerks and tax collectors, and licensed foresters in New Hampshire including on-site timber trainings for municipal personnel. The appraisers also completed approximately 1,387 operation site visits.

### MUNICIPAL AND PROPERTY DIVISION

#### Summary of Education Provided to Municipal and Assessing Officials

Title of Presentation / Organization (Number of presentations)	Participants
Assessment Review Mini Course (2)	Assessing / Town Officials
Current Use Mini-Course (3)	Assessing / Town Officials
Exemptions & Tax Credits Mini Course (3)	Assessing / Town Officials
Timber / Gravel Mini Course (1)	Assessing / Town Officials
State Statutes Part I	Assessing / Town Officials
State Statutes Part II	Assessing / Town Officials
State Statutes Update	Assessing / Town Officials
Municipal Timber Trainings	Assessing / Town Officials
NHTOA Professional Loggers Program (PLP) Timber Harvesting Law Class (2)	Foresters / Loggers
NH Government Finance Officers Association	Finance / Municipal Officials
Tax Collector Workshops	Town Clerks / Tax Collectors
Tax Collector Conference	Town Clerks / Tax Collectors
Association of School Business Officials (ASBO)	School Officials



## The Audit Division

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

**Assistant Director of Audit:**  
Robert LaBrecque

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

[taxfraudhotline@dra.nh.gov](mailto:taxfraudhotline@dra.nh.gov)

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

603.230.5030

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

603.230.5086

The mission of the Audit Division is to promote taxpayer compliance with New Hampshire's tax laws through fair, impartial, and efficient selection and review of taxpayers' returns; taxpayer education; and discovery of non-filers. The Audit Division is committed to teamwork, professional development, and high standards of professionalism. Audit staff are responsible for conducting both desk and field audits.

Despite nationwide volatility in the labor market that made employee retention a challenge for many state agencies, the Audit Division had another impressive year. Additionally, the last auditor that had been temporarily reassigned to the Governor's GOFERR team rejoined her Audit Division colleagues at the end of the fiscal year.

Consistent with last fiscal year, Audit staff reviewed 687 taxpayers' returns. Of that number, after a full audit, the Audit Division determined that taxpayers' returns in 118 cases were in compliance, and these audits were closed without an assessment or other changes. Another 488 taxpayers' returns were audited with changes, including assessments totaling \$73,096,602.83 in tax, interest, and penalties (and also including reduced refund requests), as well as reductions to net operating loss deductions, business enterprise tax credit carryforwards, and other credits totaling \$5,815,888.27. Of the total assessments, the Audit Division recognized more than \$6.2 million in what the Department terms "revenue uplift," which consists of payments following an audit where the auditor used new tools and efficiencies from the RIMS system. Of the 687 returns reviewed, the Division ultimately did not pursue full formal audits of the remaining 81, because no material issues were identified.

In addition to its normal operations, the Division continued its nationally recognized program, colloquially referred to as "monitor forward," allowing selected taxpayers, in lieu of a traditional audit, to opt into an arrangement where more limited reviews of their meals and rooms tax returns were conducted, while their future monthly tax returns were monitored for compliance on an ongoing basis. Division staff and management also presented on a variety of topics at several state and regional level training events or conferences.

In addition, the Discovery/Nexus Bureau researched federal and state filings, as well as online resources, to discover non-filers who may have a duty to file and pay New Hampshire business taxes, meals and rooms taxes, or interest and dividends taxes. As a result of their efforts in FY 2024, an additional

\$5,730,374.69 in tax, penalties, and interest was collected, of which \$2,139,579.29 came in through the voluntary disclosure program. More than \$925 thousand of these payments were attributed to revenue uplift and when combined with the amounts attributed to auditing (described above), the Audit Division generated more than \$7.1 million in total revenue uplift.

During the fiscal period, the lead tobacco auditor served as the Governor of the Federation of Tax Administrators Northeast Region Tobacco Tax Section and collaborated with her colleagues from other northeastern states, including as part of the group's annual meeting held in Concord this summer. The Tobacco Group also worked with the state Liquor Commission to conduct joint tobacco/liquor investigations (including into the sale of electronic cigarettes), and with the state Department of Justice to ensure diligent enforcement of the Master Settlement Agreement by tobacco manufacturers and wholesalers. The Tobacco Group conducted 86 compliance checks during the fiscal year, which resulted in the seizure of contraband tobacco products at 11 separate locations, including the largest seizure in Department history. The group also conducted 9 full audits of tobacco wholesalers. The group continued to refine the Revenue Information Management System (RIMS) and processes within the portal, Granite Tax Connect (GTC), for electronic filing by NH tobacco licensees and provided quarterly training for wholesalers and retailers.



## Department of Information Technology

**Karen Sampson**  
Information Technology  
Manager

**Business Relationship  
Management 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 2024, DoIT migrated the Document Imaging and Electronic Remittance application to an upgraded more robust virtual environment at DoIT's primary datacenter. This system is used to process paper documents utilizing barcodes and optical character recognition (OCR). In addition, DoIT introduced two reclassified positions that were used for staff augmentation on the Revenue Information Management System (RIMS) project in FY 2024, bringing the total developer count to six. The team spent much of the time working on a major conversion of RIMS, upgrading the primary application from V12 to Core21 which is scheduled to go live in the second quarter of FY 2025. DoIT continues to utilize one DoIT BRMD employee to handle all security updates in the system and one DoIT employee responsible for printing, folding, enveloping, and sealing over 220K pieces of mail over the course of a year.

Ongoing efforts to maintain the highest level of security and comply with IRS Publication 1075 standards continue. DoIT has introduced multifactor authentication on individual devices and will undergo a complete NIST 800-53 V5 Security Assessment of the RIMS application and procured equipment to introduce a Pub1075 compliant virtual cluster in advance of the triennial Safeguard Audit scheduled for the Q2 of FY 2025.

In addition to the internal DoIT initiatives, DoIT Shared Services recently upgraded the networking equipment at DRA's primary location as part of the statewide eNHance project. This provides the department with an updated and highly manageable infrastructure.



# Revenue Information Management System (RIMS)

DRA Project Director /  
Taxpayer Services  
Director  
Lisa Crowley

## RIMS Enhancements and Upgrades

FY 2024 was another busy year for DRA, FAST, and our embedded DoIT team. Along with our ongoing production support effort, our team implemented numerous system enhancements and changes throughout the year.

In June 2023, our team kicked off the “Managed Payments” project to update the RIMS internal payment processing system. This project spanned a period of six-months and required numerous definition meetings, system testing, and training of all DRA staff. Managed Payments went live in January 2024, and was also a prerequisite of the RIMS software upgrade project, also known as “Core 21.”

In January 2024, our team kicked off the Core 21 RIMS software upgrade project. Once live, this upgrade will offer visual updates to internal system configuration, new tools for viewing and searching for information, improvements to existing workflows, and updates the development code from Visual Basic to C#. Much like the original implementation phases of RIMS, Core 21 requires assigning full-time DRA, DoIT, and FAST developers, for a period of 10 months, to define, develop, test, and train all other members of the DRA staff. As we wrap up business testing and begin our user training effort, we are on track for an October 7, 2024 go-live.

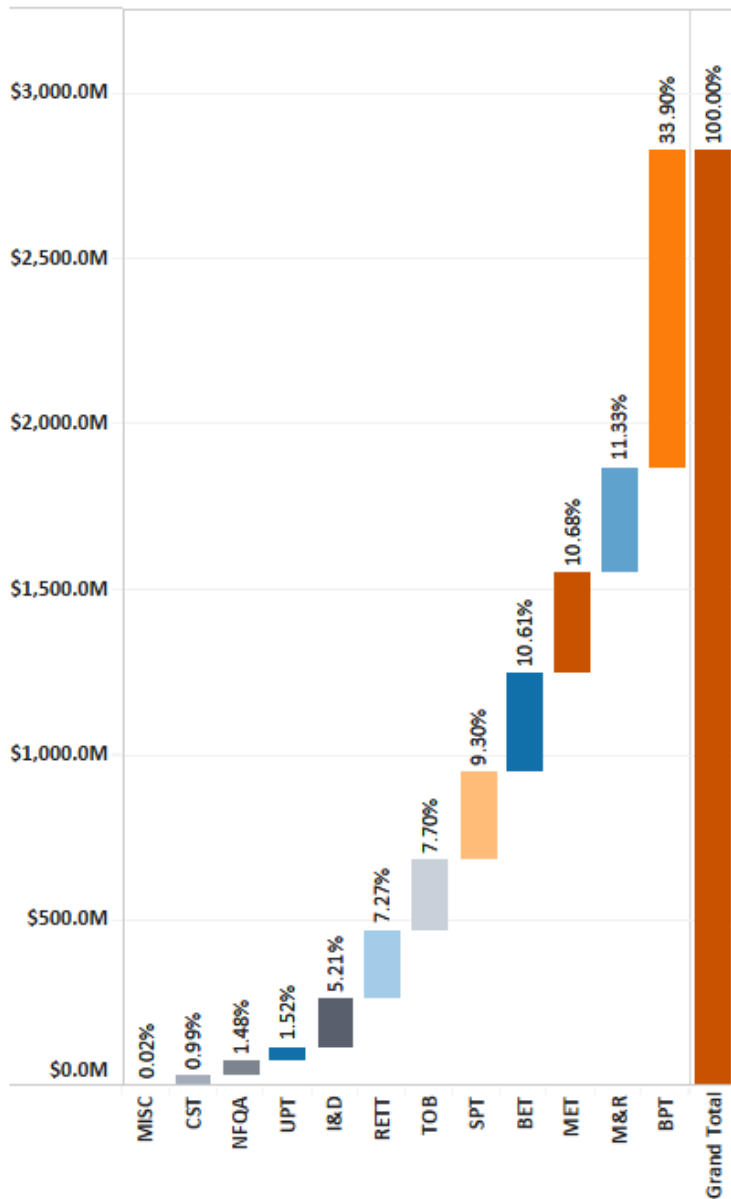
Finally, while enhancements and upgrades are important to ensure we are providing NH taxpayers with the most up to date technology possible, maintaining current system functionality and enhancing taxpayer experience is always a focus for DRA. To that end, our Production Support Team continued to address requests for RIMS corrections or changes during FY 2024. Over 450 requests for updates or changes to RIMS functionality were entered, with more than 360 requests completed by the end of the fiscal year. These requests range from minimal updates with no taxpayer impact, to updates aimed at making the system function more efficiently for internal users and taxpayers alike. One of the more notable changes that went into effect during the fiscal year is an email notification to taxpayers with a GTC login when DRA sends them a letter. This notification does not include any sensitive taxpayer information; however, it does alert a taxpayer with a GTC account to the fact that a letter was sent and directs them to log into their GTC account to view the same. This change was in direct response to an email received by the Department, in which the taxpayer expressed frustration at missing an important deadline due to problems receiving their US Postal Service mail in a timely manner. By adding a simple electronic notification, DRA is doing what it can to make the process more efficient, and hopefully, save taxpayers unnecessary time and money.

This is only one example of how DRA continuously strives to meet the needs of our taxpayers through continuous process improvement. We look forward to continuing this trend into FY 2025 and beyond.



# DRA Transparency Reports

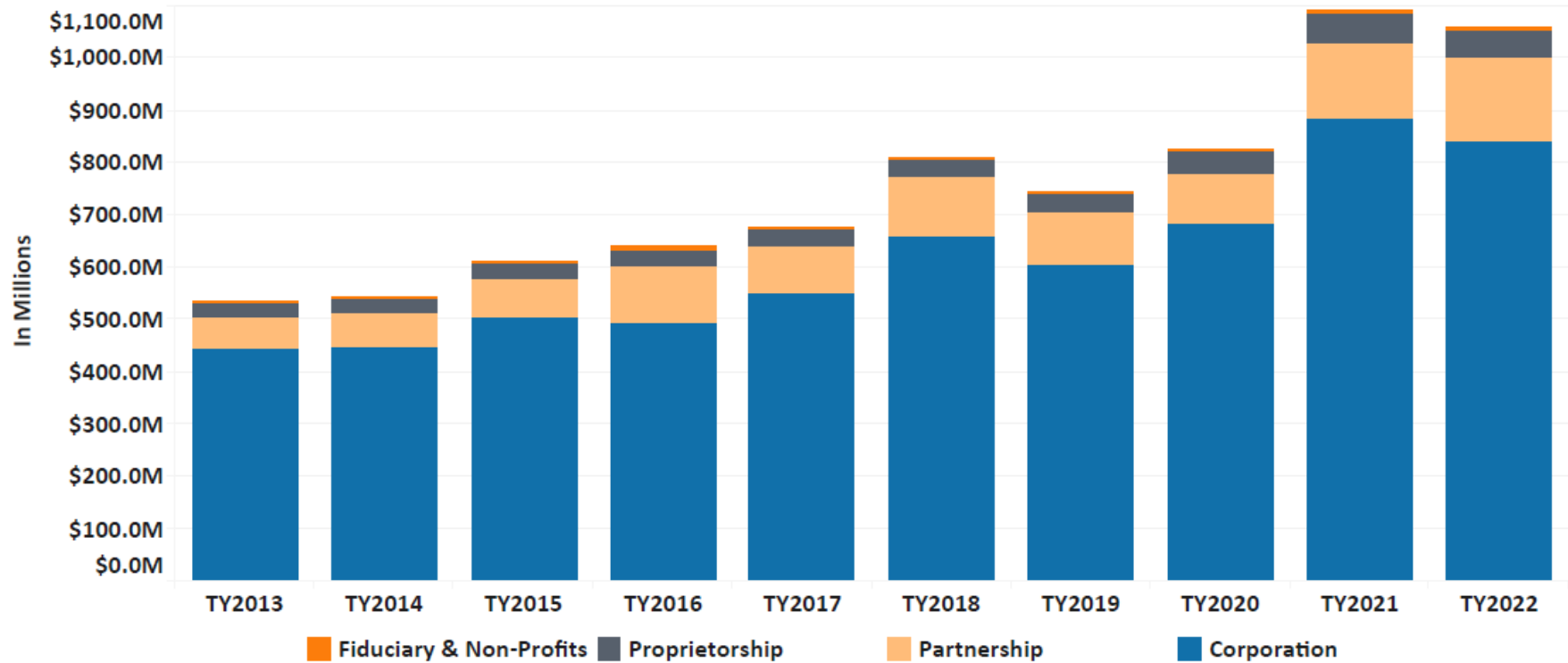
## Taxes Administered by NH Department of Revenue Administration based on FY 2023 Audited Revenue



Tax Type	Revenue
<a href="#">Business Profits Tax</a>	\$958,800,000
<a href="#">Business Enterprise Tax</a>	\$300,100,000
<a href="#">Meals and Rentals Tax</a>	\$320,400,000
<a href="#">Tobacco Tax</a>	\$217,800,000
<a href="#">Interest and Dividends Tax</a>	\$147,300,000
<a href="#">Communications Tax</a>	\$28,100,000
<a href="#">Real Estate Transfer Tax</a>	\$205,500,000
<a href="#">Utility Property Tax</a>	\$42,900,000
<a href="#">Statewide Property Tax</a>	\$263,100,000
<a href="#">Medicaid Enhancement Tax</a>	\$301,930,761
<a href="#">Nursing Facility Quality Assessment</a>	\$41,765,685
<b>Misc Taxes</b>	<b>\$541,588</b>
	<b>\$2,828,238,034</b>

# Business Tax Revenue by Entity Type 10-Year Trend

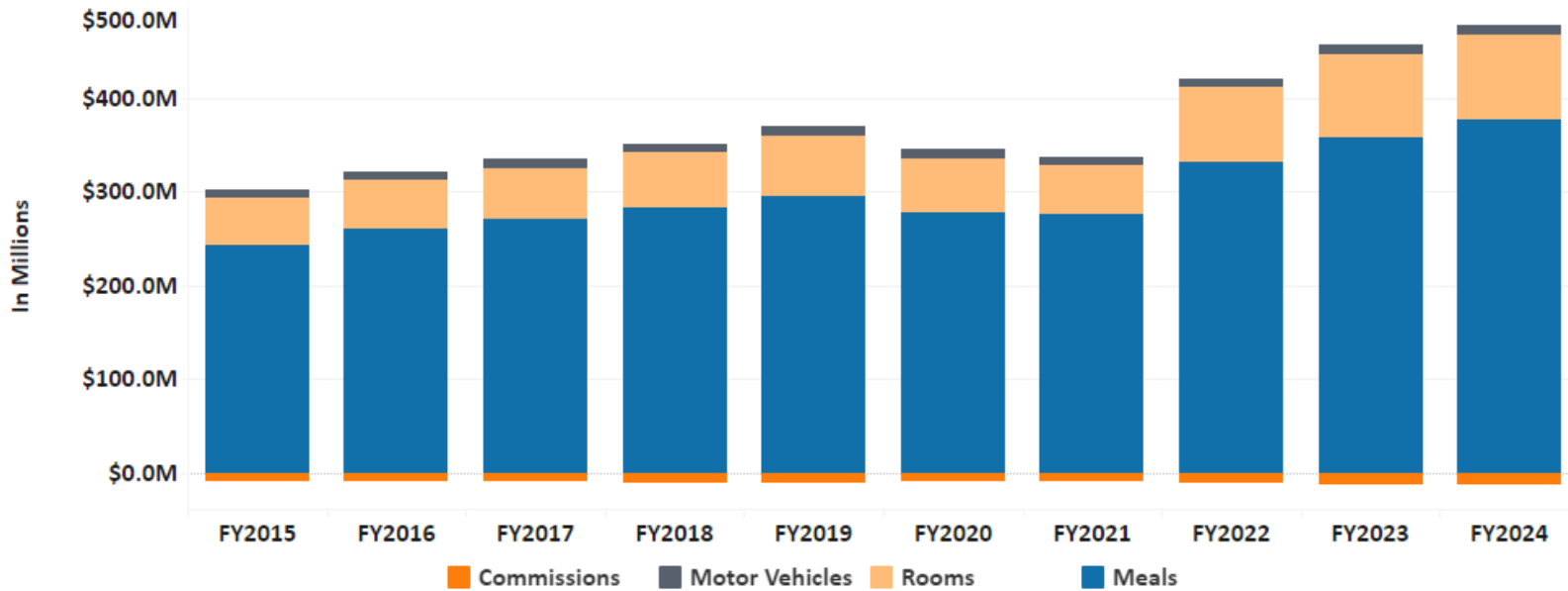
Tax Liability Reported



	TY2013	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019	TY2020	TY2021	TY2022
Corporation	\$445.5M	\$449.0M	\$504.2M	\$493.0M	\$551.1M	\$656.9M	\$606.6M	\$682.4M	\$882.7M	\$838.9M
Partnership	\$59.5M	\$64.1M	\$73.5M	\$109.2M	\$87.4M	\$116.0M	\$98.3M	\$97.2M	\$145.8M	\$161.2M
Proprietorship	\$27.0M	\$27.8M	\$29.8M	\$32.2M	\$33.6M	\$33.1M	\$35.4M	\$40.8M	\$56.9M	\$53.6M
Fiduciary & Non-Profits	\$3.0M	\$3.0M	\$3.3M	\$4.3M	\$4.3M	\$3.1M	\$3.5M	\$4.0M	\$4.9M	\$4.9M
<b>Total</b>	<b>\$535.1M</b>	<b>\$543.9M</b>	<b>\$610.8M</b>	<b>\$638.7M</b>	<b>\$676.3M</b>	<b>\$809.1M</b>	<b>\$743.8M</b>	<b>\$824.4M</b>	<b>\$1,090.2M</b>	<b>\$1,058.6M</b>

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

(Not Net of Refunds, Transfers to the Municipal Revenue Fund, or School Building Aid Debt Payments, based on Returns received during each Fiscal Year)



	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
<b>Tax Rate</b>	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	8.5%	8.5%	8.5%
<b>Meals</b>	\$243.2M	\$259.8M	\$270.1M	\$282.4M	\$295.6M	\$276.9M	\$275.9M	\$331.3M	\$357.9M	\$377.5M
<b>Rooms</b>	\$49.8M	\$52.5M	\$55.4M	\$59.4M	\$63.4M	\$58.5M	\$53.0M	\$80.1M	\$87.6M	\$89.7M
<b>Motor Vehicles</b>	\$8.7M	\$8.8M	\$8.8M	\$9.4M	\$10.3M	\$9.2M	\$7.2M	\$9.2M	\$10.7M	\$9.7M
<b>Commissions</b>	-\$8.2M	-\$8.8M	-\$9.1M	-\$9.6M	-\$10.1M	-\$9.3M	-\$9.0M	-\$11.2M	-\$12.0M	-\$12.5M
<b>M&amp;R Total</b>	\$293.5M	\$312.3M	\$325.2M	\$341.6M	\$359.2M	\$335.3M	\$327.0M	\$409.4M	\$444.2M	\$464.3M

**SURROUNDING STATE'S TOBACCO TAX STAMPS SALES ANALYSIS – 5 YEARS**

**(IN MILLIONS) ONE STAMP PER PACKAGE**

	FY 2023		FY 2022		FY 2021		FY 2020		FY 2019
	STAMP		STAMP		STAMP		STAMP		STAMP
	SALES		SALES		SALES		SALES		SALES
Maine	54.1	-7%	57.9	-3%	59.8	-2%	61.2	7%	57.1
Massachusetts	97.4	-6%	103.1	-3%	105.9	-22%	136.3	-7%	147.1
New Hampshire	104.7	-9%	114.9	-10%	128.2	16%	110.6	4%	106.4
Vermont	17.2	-9%	18.9	-6%	20.0	5%	19.0	-4%	19.7

Source: The Tax Burden on Tobacco

TOBACCO TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY 2024	\$ 155,682,360	\$ 33,028,768*	\$ 188,711,128*
FY 2023	\$ 186,515,520	\$ 31,023,503*	\$ 217,539,023*
FY 2022	\$ 204,505,980	\$ 27,584,154*	\$ 232,090,134*
FY 2021	\$ 226,125,394	\$ 25,395,648*	\$ 251,521,042*
FY 2020	\$ 196,310,930	\$ 16,311,842*	\$ 212,622,772*
OTP VERSUS TOBACCO STAMP TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY 2024	82%	18%	100%
FY 2023	86%	14%	100%
FY 2022	88%	12%	100%
FY 2021	90%	10%	100%
FY 2020	92%	8%	100%
YEAR-OVER-YEAR DIFFERENCE			
	TOBACCO STAMPS	OTP	TOTAL
FY 2024	-16.5%	6.5%	-13.3%
FY 2023	-8.8%	12.5%	-6.3%
FY 2022	-9.6%	8.6%	-7.7%
FY 2021	15.2%	55.7%	18.3%
FY 2020	5.5%	19.4%	6.1%

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

	TOTAL TOBACCO COMPLIANCE CHECKS	TOBACCO SEIZURES
FY 2024	213	11
FY 2023	238	7
FY 2022	132	14
FY 2021	0*	0*
FY 2020	66*	7*

\*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, 2024)

STATE	TAX RATE (¢ per pack)	STATE	TAX RATE (¢ per pack)
Alabama	67.5	Nebraska	64
Alaska	200	Nevada	180
Arizona	200	New Hampshire	178
Arkansas	115	New Jersey	270
California	287	New Mexico	200
Colorado	194	New York	535
Connecticut	435	North Carolina	45
Delaware	210	North Dakota	44
Florida	133.9	Ohio	160
Georgia	37	Oklahoma	203
Hawaii	320	Oregon	333
Idaho	57	Pennsylvania	260
Illinois	298	Rhode Island	425
Indiana	99.5	South Carolina	57
Iowa	136	South Dakota	153
Kansas	129	Tennessee	62
Kentucky	110	Texas	141
Louisiana	108	Utah	170
Maine	200	Vermont	308
Maryland	375	Virginia	60
Massachusetts	351	Washington	302.5
Michigan	200	West Virginia	120
Minnesota	377.9	Wisconsin	252
Mississippi	68	Wyoming	60
Missouri	17		
Montana	170	District of Columbia	503

Source: Compiled by NH DRA from various sources.

**OTHER TOBACCO PRODUCTS TAX**

(January 1, 2024)

State	Tax Rate	State	Tax Rate
Alabama		Minnesota	95% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Mississippi	15% Manufacturer's Price
Tobacco/Snuff	4¢-21¢/ ounce	Missouri	10% Manufacturer's Price
Alaska	75% Wholesale Price	Montana	50% Wholesale Price
Arizona		Nebraska	20% Wholesale Price
Cigars	22.01¢-\$2.18/10 cigars	Nevada	30% Wholesale Price
Tobacco/Snuff	22.3¢/ounce	New Hampshire	65.03% Wholesale Price
Arkansas	68% Manufacturer's Price	New Jersey	30% Wholesale Price
California	56.32% Wholesale Price	New Mexico	25% Product value
Colorado	50% Manufacturer's Price	New York	75% Wholesale Price
Connecticut	50% Wholesale Price	North Carolina	12.8% Wholesale Price
Delaware	30% Wholesale Price	North Dakota	
Florida		Cigars & Tobacco	28% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	Chew Tobacco & Snuff	16¢-60¢/ounce
Georgia		Oklahoma	
Little Cigars	2.5¢/10 cigars	Cigars Little&Large	\$1.20/ 10 cigars
Other Cigars	23% Wholesale Price	Snuff&Tobacco	60%-80% Factory List Price
Tobacco	10% Wholesale Price	Oregon	65% Wholesale Price
Hawaii		Pennsylvania	55¢/ounce - tobacco
Large Cigars	50% Wholesale Price	Rhode Island	80% Wholesale Price
Tobacco/Snuff	70% Wholesale Price	South Carolina	5% Manufacturer's Price
Idaho	40% Wholesale Price	South Dakota	35% Wholesale Price
Illinois	36% Wholesale Price	Tennessee	6.6% Wholesale Price
Indiana	24% Wholesale Price	Texas	
Iowa	50% Wholesale Price	Cigar	1¢-15¢ /10 cigars
Kansas	10% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Kentucky	15% Wholesale Price	Utah	86% Manufacturer's Price
Louisiana		Virginia	20% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Vermont	92% Wholesale Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Cigar	\$20-\$40/10 cigars
Maine		Tobacco/Snuff	\$2.57/ounce
Chewing Tob./Snuff	\$2.02/ounce	Washington	95% Wholesale Price
Smoking Tob./Cigars	43% Wholesale Price	West Virginia	12% Wholesale Price
Maryland		Wisconsin	71% Manufacturer's Price
Tobacco/Snuff	30% Wholesale Price	Wyoming	20% Wholesale Price
Cigars	70% Wholesale Price		
Massachusetts	40% Wholesale Price	District of Columbia	79% Wholesale Price
Michigan	32% Wholesale Price		

Source: Compiled by NH DRA from various sources.

TAXATION OF E-CIGARETTES/VAPING PRODUCTS  
(January 1, 2024)

State	Tax Rate	State	Tax Rate
California	56.32% Wholesale Price	Nebraska	5¢/ml < 3ml, or
Colorado	50% Wholesale Price		10% Purchase Price > 3ml
Connecticut	10% Open, or 40¢/ml Closed	Nevada	30% Wholesale Price
Delaware	5¢/ml	New Jersey	10% Retail - Open, or 10¢/ml - Closed
District of Columbia	79% Wholesale Price	New Hampshire	30¢/ml - Closed, or 8% Wholesale Price - Open
Georgia	5¢/ml Closed 7% Open	New Mexico	12.5% Open, or 50¢/Cartridge - Closed
Hawaii	70% Wholesale Price	New York	20% Retail Price
Illinois	15% Wholesale Price	North Carolina	5¢/ml
Indiana	15% Retail - Open, or 15% Wholesale - Closed	Ohio	10¢/ml
Kansas	5¢/ml	Oregon	65% Wholesale Price
Kentucky	\$1.50 Cartidge - Closed, or 15% Open	Pennsylvania	40% Wholesale Price
Lousiana	15¢/ml	Utah	56% Wholesale Price
Maryland	12% Retail - Open 60% Retail Cartridge	Vermont	92% Wholesale Price
Maine	43% Wholesale Price	Virginia	6.6¢/ml
Massachusetts	75% Wholesale Price	Washington	9¢/ml - Open > 5ml, or 27¢/ml - Closed
Minnesota	95% Wholesale Price	Wisconsin	5¢/ml
		West Virginia	7.5¢/ml
		Wyoming	15% Wholesale Price

Source: Compiled by NH DRA from various sources.

**XI. REVENUE AND STATISTICS**

<b>RECEIPTS</b>	<b>FY 2024</b>
Tax Collections <sup>1</sup>	\$2,884,538,621.61
<b>TOTAL</b>	<b>\$2,884,538,621.61</b>

<b>EXPENDITURES</b>	<b>FY 2024</b>
Classified Salaries	\$6,012,670.24
Unclassified Salaries	\$2,760,303.02
Benefits	\$4,656,886.81
<b>SUBTOTAL</b>	<b>\$13,429,860.07</b>
Current Expense	\$380,487.66
Equipment	\$469,901.10
<b>SUBTOTAL</b>	<b>\$850,388.76</b>
In-State Travel	\$47,463.23
Out-of-State Travel	\$98,602.02
Miscellaneous Expenditures <sup>2</sup>	\$7,143,309.06
<b>SUBTOTAL</b>	<b>\$7,289,374.31</b>
<b>Expenditures Total</b>	<b>\$21,569,623.14</b>
<b>DISBURSEMENT/TOWNS</b>	
Flood Control	\$748,946.89
Forest Land	\$69,905.07
<b>Disbursements Total</b>	<b>\$818,851.96</b>
<b>Hardship Grants</b>	<b>\$1,128,479.00</b>
<b>Capital Projects</b>	<b>\$2,043,398.00</b>
<b>Debt Service</b>	<b>\$1,900,226.00</b>
<b>TOTAL</b>	<b>\$27,460,578.10</b>

**PERSONNEL & REVENUE ADMINISTRATION STATISTICS**

<b>PERSONNEL DATA</b>	<b>POSITIONS AS OF JUNE 30, 2024</b>
Number of Authorized Positions	157
Unclassified Filled Positions	26
Classified Filled Positions	90
Full-Time Temporary Filled Positions	0
Temporary Filled Positions	1
<b>Total Number of Filled Positions</b>	<b>117</b>

<b>PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2024</b>	
Equipment	\$184,620.00
Motor Vehicles	\$196,379.20
Physical Plant	0
Highways	0
<b>Total Property Value</b>	<b>\$380,999.20</b>

<sup>1</sup> Tax Collections includes \$319,926,535.88 from Medicaid Enhancement Tax and \$44,786,994.68 from Nursing Facility Quality Assessment Tax (Unaudited)

<sup>2</sup> Miscellaneous Expenditures include year-end FY 2024 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 28, 33, 37, 38, 39, 49, 40, 41, 46, 49, 50, 61, 62, 66, 102, 103 and 211.

<b>REVOLVING FUND RSA 9:15 APPROVED BY G&amp;C 4/15/82 – LAST AMENDED BY G&amp;C 3/3/93</b>	
<b>FOR PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024</b>	
Beginning Fund Balance 7/1/23	\$10,007.04
Expenditure	\$10,007.04
Revenues	\$0
Ending Fund Balance 6/30/24	<b>Account Closed: November 14, 2023</b>

<b>REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024</b>	
Beginning Fund Balance 7/1/23	\$4,999.56
Expenditure	\$6,013.56
Revenues	\$5,365.00
Ending Fund Balance 6/30/24	<b>\$4,351.00</b>

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

	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>
Business Profits Tax	974,200,000	1,014,700,000	3.99%
Business Enterprise Tax <sup>4</sup>	306,800,000	209,500,000	-46.44%
Meals & Rental Tax <sup>5</sup>	317,300,000	327,400,000	3.08%
Tobacco Tax	216,000,000	190,900,000	-13.15%
Interest & Dividends Tax	150,600,000	184,100,000	18.20%
Communications Svs Tax	30,100,000	30,600,000	1.63%
Real Estate Transfer Tax <sup>6</sup>	209,100,000	184,400,000	-13.39%
Utility Property Tax	42,900,000	46,700,000	-8.14%
Other	579,652	287,141	-101.87%
<b>TOTAL</b>	<b>\$2,247,579,652</b>	<b>2,188,587,141</b>	<b>-2.70%</b>

**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.**

	<b>FY 2023</b>	<b>FY 2024</b>	<b>Change</b>
Business Profits Tax	192,700,000	424,400,000	54.59%
Business Enterprise Tax	302,100,000	18,600,000	-1524.19%
Meals & Rentals Tax	10,400,000	9,400,000	-10.64%
Tobacco Tax	81,000,000	69,100,000	-17.22%
Real Estate Transfer Tax	69,700,000	61,500,000	-13.33%
Utility Property Tax	42,900,000	46,700,000	8.14%
<b>EDUCATION TRUST FUND</b>	<b>698,800,000</b>	<b>629,700,000</b>	<b>-10.97%</b>
<b>NET GENERAL FUND</b>	<b>1,548,399,814</b>	<b>1,558,887,141</b>	<b>0.65%</b>

<sup>3</sup> Source: NH Revenue Focus – June FY 2024

<sup>4</sup> The significant reduction in Business Enterprise Tax revenue from prior year is driven by allocation changes between the Business Enterprise and Business Profits taxes.

<sup>5</sup> The Meals and Rentals Tax portion of General and Education Trust Fund revenue is net of debt service payments and transfers to the Municipal Revenue Fund. School Building Debt Aid debt service is FY 2023 - \$7,028,512.00 / FY 2024 - \$6,816,272.00 and Municipal Revenue Fund FY 2023 - \$100,143,752.00 / FY 2024 - \$133,407,266.98

<sup>6</sup> The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of LCHIP distributions in the amount of FY 2023 \$3,138,985.00 / FY 2024 - \$2,824,835.00 and Affordable Housing Transfer in the amount of \$5,000,000.00 for both FY 2023 and FY 2024.

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

State FYE	Tobacco Tax	% Change	Business Profits Tax & Business Enterprise Tax	% Change	Meals & Rentals Tax <sup>1</sup>	% Change	Interest & Dividends Tax	% Change	Estate and Legacy Tax	% Change	Real Estate Transfer Tax <sup>2</sup>	% 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%	\$22,509,594	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%	\$37,958,243	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	-172.8%	\$103,784,727	6.9%
2015	\$221,643,257	-0.5%	\$569,739,618	2.5%	\$294,698,673	6.8%	\$96,487,456	20.3%	\$7,517	-82.4%	\$116,696,818	12.4%
2016	\$229,249,121	3.4%	\$688,246,410	20.8%	\$314,131,099	6.6%	\$89,806,344	-6.9%	\$28,558	279.9%	\$137,289,600	17.6%
2017	\$215,647,416	-5.9%	\$642,025,652	-6.7%	\$326,999,061	4.1%	\$94,137,307	4.8%	\$7,402	-74.1%	\$146,335,236	6.6%
2018	\$216,238,681	0.3%	\$778,373,918	21.2%	\$343,044,828	4.9%	\$106,292,542	12.9%			\$152,654,654	4.3%
2019	\$199,096,114	-7.9%	\$843,807,669	8.4%	\$361,383,699	5.3%	\$113,895,444	7.2%			\$157,479,326	3.2%
2020	\$212,530,065	6.7%	\$680,951,428	-19.3%	\$337,275,744	-6.7%	\$109,498,742	-3.9%			\$164,362,566	4.4%
2021	\$251,012,824	18.1%	\$997,462,360	46.5%	\$329,220,758	-2.4%	\$137,102,275	25.2%			\$213,991,977	30.2%
2022	\$231,732,051	-7.7%	\$1,212,800,839	21.6%	\$413,683,710	25.7%	\$156,251,961	14.0%			\$237,515,067	11.0%
2023	\$217,782,854	-6.0%	\$1,281,726,704	5.7%	\$445,548,910	7.7%	\$151,013,104	-3.4%			\$217,378,101	-8.5%
2024	\$192,430,740	-11.6%	\$1,220,365,961	-4.8%	\$465,411,476	4.5%	\$184,903,127	22.4%			\$192,261,511	-11.6%

<sup>1</sup>Meals and Rentals Tax before transfers to School Building Aid Debt Service & Municipal Revenue Transfer beginning in FY 2022

<sup>2</sup>Real Estate Transfer Tax before transfer to Affordable Housing Fund and includes L-CHIP

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

State FYE	Communications Services Tax	% Change	Utility Property Tax	% Change	Electricity Consumption Tax	% Change	Misc Taxes <sup>1</sup>	% Change	Total Taxes	Change	% Change	State FYE
1973							\$333,678		\$79,834,905			1973
1974							\$359,720	7.8%	\$84,979,557	\$5,144,652	6.4%	1974
1975							\$7,710,438	2043.5%	\$85,005,761	\$26,204	0.0%	1975
1976							\$8,815,505	14.3%	\$89,128,838	\$4,123,077	4.9%	1976
1977							\$8,872,647	0.6%	\$101,081,603	\$11,952,765	13.4%	1977
1978							\$9,138,967	3.0%	\$130,565,844	\$29,484,241	29.2%	1978
1979							\$12,042,285	31.8%	\$151,147,613	\$20,581,769	15.8%	1979
1980							\$10,538,922	-12.5%	\$152,573,529	\$1,425,916	0.9%	1980
1981							\$10,156,720	-3.6%	\$156,418,864	\$3,845,335	2.5%	1981
1982							\$8,533,012	-16.0%	\$187,200,276	\$30,781,412	19.7%	1982
1983							\$6,433,211	-24.6%	\$189,651,857	\$2,451,581	1.3%	1983
1984							\$6,233,320	-3.1%	\$281,137,838	\$91,485,981	48.2%	1984
1985							\$6,914,946	10.9%	\$287,831,332	\$6,693,494	2.4%	1985
1986							\$7,262,188	5.0%	\$303,191,188	\$15,359,856	5.3%	1986
1987							\$6,697,750	-7.8%	\$365,527,760	\$62,336,572	20.6%	1987
1988							\$7,605,989	13.6%	\$358,790,194	(\$6,737,566)	-1.8%	1988
1989							\$8,809,300	15.8%	\$381,900,647	\$23,110,453	6.4%	1989
1990							\$8,482,072	-3.7%	\$363,060,271	(\$18,840,376)	-4.9%	1990
1991	\$22,205,619						\$637,500	-92.5%	\$377,330,276	\$14,270,005	3.9%	1991
1992	\$26,681,057	20.2%					\$803,428	26.0%	\$373,837,793	(\$3,492,483)	-0.9%	1992
1993	\$29,621,244	11.0%					\$791,530	-1.5%	\$405,330,148	\$31,492,355	8.4%	1993
1994	\$30,430,075	2.7%					\$877,211	10.8%	\$438,656,024	\$33,325,876	8.2%	1994
1995	\$32,900,476	8.1%					\$878,303	0.1%	\$463,841,048	\$25,185,024	5.7%	1995
1996	\$35,266,871	7.2%					\$1,424,895	62.2%	\$505,612,212	\$41,771,164	9.0%	1996
1997	\$38,263,312	8.5%					\$1,995,890	40.1%	\$562,633,582	\$57,021,370	11.3%	1997
1998	\$40,219,738	5.1%					\$1,918,204	-3.9%	\$650,358,868	\$87,725,286	15.6%	1998
1999	\$45,824,952	13.9%					\$1,277,630	-33.4%	\$686,058,317	\$35,699,449	5.5%	1999
2000	\$47,416,610	3.5%	\$31,167,539				\$1,027,627	-19.6%	\$882,058,932	\$196,000,615	28.6%	2000
2001	\$49,256,789	3.9%	\$15,625,403	-49.9%			\$1,210,757	17.8%	\$927,090,749	\$45,031,817	5.1%	2001
2002	\$62,508,517	26.9%	\$18,192,984	16.4%	\$5,735,676		\$1,226,191	1.3%	\$980,409,577	\$53,318,828	5.8%	2002
2003	\$63,452,424	1.5%	\$18,833,596	3.5%	\$6,024,844	5.0%	\$815,634	-33.5%	\$1,025,170,080	\$44,760,503	4.6%	2003
2004	\$65,595,263	3.4%	\$20,159,763	7.0%	\$6,217,227	3.2%	\$923,468	13.2%	\$1,041,073,752	\$15,903,672	1.6%	2004
2005	\$69,557,473	6.0%	\$20,087,776	-0.4%	\$6,229,864	0.2%	\$871,900	-5.6%	\$1,094,364,702	\$53,290,950	5.1%	2005
2006	\$70,330,594	1.1%	\$20,789,572	3.5%	\$6,344,187	1.8%	\$360,933	-58.6%	\$1,243,345,494	\$148,980,792	13.6%	2006
2007	\$73,369,315	4.3%	\$21,801,715	4.9%	\$6,258,150	-1.4%	\$288,579	-20.0%	\$1,281,011,866	\$37,666,372	3.0%	2007
2008	\$79,509,885	8.4%	\$24,209,319	11.0%	\$6,285,323	0.4%	\$515,220	78.5%	\$1,319,445,402	\$38,433,536	3.0%	2008
2009	\$80,932,268	1.8%	\$28,942,542	19.6%	\$6,073,712	-3.4%	\$672,438	30.5%	\$1,181,848,901	(\$137,596,501)	-10.4%	2009
2010	\$78,367,621	-3.2%	\$29,923,585	3.4%	\$5,957,300	-1.9%	\$470,432	-30.0%	\$1,208,798,552	\$26,949,651	2.3%	2010
2011	\$78,199,323	-0.2%	\$32,327,619	8.0%	\$6,060,651	1.7%	\$2,361,824	402.1%	\$1,284,046,410	\$75,247,858	6.2%	2011
2012	\$79,224,828	1.3%	\$33,066,272	2.3%	\$5,931,956	-2.1%	\$746,248	-68.4%	\$1,267,269,029	(\$16,777,381)	-1.3%	2012
2013	\$60,078,877	-24.2%	\$33,270,669	0.6%	\$6,045,591	1.9%	\$571,980	-23.4%	\$1,311,656,739	\$44,387,710	3.5%	2013
2014	\$58,730,642	-2.2%	\$35,789,133	7.6%	\$6,157,463	1.9%	\$323,085	-43.5%	\$1,339,411,679	\$27,754,940	2.1%	2014
2015	\$57,799,218	-1.6%	\$41,256,585	15.3%	\$6,019,769	-2.2%	\$441,142	36.5%	\$1,404,790,053	\$65,378,374	4.9%	2015
2016	\$52,571,774	-9.0%	\$43,256,315	4.8%	\$5,983,567	-0.6%	\$785,718	78.1%	\$1,561,348,506	\$156,558,453	11.1%	2016
2017	\$47,776,163	-9.1%	\$41,754,714	-3.5%	\$5,996,757	0.2%	\$404,269	-48.5%	\$1,521,083,977	(\$40,264,529)	-2.6%	2017
2018	\$43,570,762	-8.8%	\$45,325,062	8.6%	\$5,936,558	-1.0%	\$709,767	75.6%	\$1,692,146,773	\$171,062,796	11.2%	2018
2019	\$41,371,415	-5.0%	\$39,525,716	-12.8%	\$4,241,915	-28.5%	\$435,536	-38.6%	\$1,761,236,834	\$69,090,061	4.1%	2019
2020	\$39,826,820	-3.7%	\$43,041,658	8.9%			\$528,337	21.3%	\$1,588,015,359	(\$173,221,475)	-9.8%	2020
2021	\$39,828,451	0.0%	\$38,185,909	-11.3%			\$463,966	-12.2%	\$2,007,268,520	\$419,253,160	26.4%	2021
2022	\$30,891,145	-22.4%	\$43,257,670	13.3%			\$449,414	-3.1%	\$2,326,581,857	\$319,313,337	15.9%	2022
2023	\$30,163,186	-2.4%	\$42,826,933	-1.0%			\$541,588	20.5%	\$2,386,981,380	\$60,399,523	2.6%	2023
2024	\$30,583,918	1.4%	\$46,785,607	9.2%			\$270,872	-50.0%	\$2,333,013,211	(\$53,968,169)	-2.3%	2024

<sup>1</sup>Misc Tax before transfers consists of Gambling Winnings Tax, Railroad Tax, Private Car Tax and Excavation Tax

# Summary of 2021 Business Taxes<sup>1</sup>

- Approximately 188,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.<sup>2,3</sup>
  - 85,448 Business Entities filed business tax returns
    - 32,704 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 52,744 Business Entities filed business tax returns with payments totaling \$1,089.6m, of which
    - 2,480 (4.7%) of those paid 79.4% of BET/BPT (\$864.6m out of \$1,089.6m)
      - 1,909 (77.0%) are corporations paying a total of \$753.1m
      - 453 (18.3%) are partnerships paying a total of \$97.2m
      - 118 (4.8%) are proprietors and fiduciaries paying a total of \$14.4m
    - The remaining 50,264 (95.3%) paid 20.7% of BET/BPT (\$225.0m out of \$1,089.6m), of which
      - 10,579 (21.1%) paid under \$500 = \$2.3m (1.0%)
      - 8,973 (17.8%) paid \$500 - \$1,000 = \$6.7m (3.0%)
      - 24,447 (48.6%) paid \$1,000 - \$10,000 = \$81.8m (36.4%)
      - 6,265 (12.5%) paid \$10,000 - \$50,000 = \$134.2m (59.6%)

Entities	BET	BPT	Combined	%
<b>Corporations</b>	\$204,375,814	\$678,350,999	\$882,726,813	81.0%
<b>Partnerships</b>	\$30,816,864	\$114,947,169	\$145,764,033	13.4%
<b>Proprietors</b>	\$19,536,020	\$37,360,559	\$56,896,579	5.2%
<b>Fiduciaries</b>	\$76,782	\$4,088,868	\$4,165,650	0.4%
<i>Total</i>	<i>\$254,805,480</i>	<i>\$834,747,595</i>	<i>\$1,089,553,075</i>	<i>100.0%</i>

- If there are 188,000 business entities operating in the state of NH, then 135,256 or 71.9% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 674 (1.5 %) are paying 49.9% of BET
    - 609 (90.4%) are corporations paying a total of \$119.7m
    - 65 (9.6%) are partnerships, proprietors and fiduciaries paying a total of \$7.6m
  - 1,933 (8.6%) are paying 84.2% of BPT
    - 1,440 (74.5%) are corporations paying a total of \$605.9m
    - 382 (19.8%) are partnerships paying a total of \$84.0m
    - 111 (5.7%) are proprietors and fiduciaries paying a total of \$13.3m

<sup>1</sup> Per returns received as of August 12, 2024.

<sup>2</sup> Information is provided by NH SoS as of July 21, 2023.

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

## BET - Tax Year 2021

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

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

DRAFT as of 8/12/2024

Tax Year 2021 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	40,289	\$0	47.2%	0.0%
\$1 - \$500	12,010	\$2,497,817	14.1%	1.0%
\$500 - \$1K	9,532	\$7,104,933	11.2%	2.8%
\$1K - \$10K	20,083	\$59,472,189	23.5%	23.3%
\$10K - \$50K	2,860	\$58,456,303	3.3%	22.9%
\$50K - \$100K	372	\$25,399,002	0.4%	10.0%
\$100K - \$1MIL	282	\$65,193,072	0.3%	25.6%
>\$1MIL	20	\$36,682,164	0.0%	14.4%
Totals:	<b>85,448</b>	<b>\$254,805,480</b>	100.0%	100.0%

2021	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,824	\$74,283,796	33.7%	29.2%
Water's Edge	5,444	\$130,092,018	6.4%	51.1%
Partnerships	15,891	\$30,816,864	18.6%	12.1%
Proprietors	34,594	\$19,536,020	40.5%	7.7%
Fiduciaries	695	\$76,782	0.8%	0.0%
Totals:	<b>85,448</b>	<b>\$254,805,480</b>	100.0%	100.0%

## BPT - Tax Year 2021

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

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

DRAFT as of 8/12/2024

Tax Year 2021 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	63,068	\$0	73.8%	0.0%
\$1 - \$500	4,880	\$858,222	5.7%	0.1%
\$500 - \$1K	1,943	\$1,420,517	2.3%	0.2%
\$1K - \$10K	9,424	\$37,499,470	11.0%	4.5%
\$10K - \$50K	4,200	\$91,791,894	4.9%	11.0%
\$50K - \$100K	806	\$56,314,057	0.9%	6.7%
\$100K - \$1MIL	997	\$274,713,239	1.2%	32.9%
>\$1MIL	130	\$372,150,196	0.2%	44.6%
Totals:	<b>85,448</b>	<b>\$834,747,595</b>	100.0%	100.0%

2021	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,824	\$182,672,812	33.7%	21.9%
Water's Edge	5,444	\$495,678,187	6.4%	59.4%
Partnerships	15,891	\$114,947,169	18.6%	13.8%
Proprietors	34,594	\$37,360,559	40.5%	4.5%
Fiduciaries	695	\$4,088,868	0.8%	0.5%
Totals:	<b>85,448</b>	<b>\$834,747,595</b>	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 2022 Business Taxes<sup>1</sup>

- Approximately 188,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.<sup>2,3</sup>
  - 75,863 Business Entities filed business tax returns
    - 26,764 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 49,099 Business Entities filed business tax returns with payments totaling \$1,048.7m, of which
    - 2,554 (5.2%) of those paid 79.1% of BET/BPT (\$829.3m out of \$1,048.7m)
      - 1,964 (76.9%) are corporations paying a total of \$709.0m
      - 467 (18.3%) are partnerships paying a total of \$103.4m
      - 123 (4.8%) are proprietors and fiduciaries paying a total of \$16.9m
    - The remaining 46,545 (94.8%) paid 20.9% of BET/BPT (\$219.5m out of \$1,048.7m), of which
      - 9,980 (21.4%) paid under \$500 = \$2.2m (1.0%)
      - 7,333 (15.8%) paid \$500 - \$1,000 = \$5.4m (2.5%)
      - 23,004 (49.4%) paid \$1,000 - \$10,000 = \$78.1m (35.6%)
      - 6,228 (13.4%) paid \$10,000 - \$50,000 = \$133.8 (60.9%)

Entities	BET	BPT	Combined	%
<b>Corporations</b>	\$189,823,894	\$647,871,424	\$837,695,318	79.9%
<b>Partnerships</b>	\$31,475,255	\$121,672,198	\$153,147,453	14.6%
<b>Proprietors</b>	\$16,877,925	\$36,694,963	\$53,572,888	5.1%
<b>Fiduciaries</b>	\$45,296	\$4,281,316	\$4,326,612	0.4%
<i>Total</i>	<i>\$238,222,370</i>	<i>\$810,519,901</i>	<i>\$1,048,742,271</i>	<i>100.0%</i>

- If there are 188,000 business entities operating in the state of NH, then 138,901 or 73.9% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 627 (1.5%) are paying 48.7% of BET
    - 554 (88.4%) are corporations paying a total of \$108.0m
    - 73 (11.6%) are partnerships, proprietors and fiduciaries paying a total of \$8.1m
  - 2,010 (9.9%) are paying 84.0% of BPT
    - 1,503 (74.8%) are corporations paying a total of \$575.1m
    - 392 (19.5%) are partnerships paying a total of \$90.3m
    - 115 (5.7%) are proprietors and fiduciaries paying a total of \$15.6m

<sup>1</sup> Per returns received as of August 12, 2024.

<sup>2</sup> Information is provided by NH SoS as of July 21, 2023.

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

## BET - Tax Year 2022

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

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

DRAFT as of 8/12/2024

Tax Year 2022 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	33,752	\$0	44.4%	0.0%
\$1 - \$500	11,699	\$2,419,212	15.4%	1.0%
\$500 - \$1K	7,855	\$5,774,081	10.4%	2.4%
\$1K - \$10K	19,152	\$57,523,323	25.2%	24.2%
\$10K - \$50K	2,778	\$56,443,355	3.7%	23.7%
\$50K - \$100K	343	\$23,683,667	0.5%	9.9%
\$100K - \$1MIL	268	\$62,564,236	0.4%	26.3%
>\$1MIL	16	\$29,814,496	0.0%	12.5%
Totals:	<b>75,863</b>	<b>\$238,222,370</b>	100.0%	100.0%

2022	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,500	\$71,402,482	37.5%	30.0%
Water's Edge	5,378	\$118,421,412	7.1%	49.7%
Partnerships	15,059	\$31,475,255	19.9%	13.2%
Proprietors	26,302	\$16,877,925	34.7%	7.1%
Fiduciaries	624	\$45,296	0.8%	0.0%
Totals:	<b>75,863</b>	<b>\$238,222,370</b>	100.0%	100.0%

## BPT - Tax Year 2022

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

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

DRAFT as of 8/12/2024

Tax Year 2022 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	55,565	\$0	73.2%	0.0%
\$1 - \$500	3,882	\$678,330	5.1%	0.1%
\$500 - \$1K	1,759	\$1,294,448	2.3%	0.2%
\$1K - \$10K	8,455	\$34,807,319	11.1%	4.3%
\$10K - \$50K	4,192	\$92,643,150	5.6%	11.3%
\$50K - \$100K	858	\$59,644,677	1.1%	7.4%
\$100K - \$1MIL	1,033	\$295,113,986	1.4%	36.4%
>\$1MIL	119	\$326,337,991	0.2%	40.3%
Totals:	<b>75,863</b>	<b>\$810,519,901</b>	100.0%	100.0%

2022	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,500	\$174,437,055	37.5%	21.6%
Water's Edge	5,378	\$473,434,369	7.1%	58.4%
Partnerships	15,059	\$121,672,198	19.9%	15.0%
Proprietors	26,302	\$36,694,963	34.7%	4.5%
Fiduciaries	624	\$4,281,316	0.8%	0.5%
Totals:	<b>75,863</b>	<b>\$810,519,901</b>	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 8/12/2024

Tax Year 2021 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	15,801	\$0	21.6%	0.0%
\$1 - \$500	29,135	\$5,676,741	40.0%	4.0%
\$500 - \$1K	9,436	\$6,768,886	12.9%	4.8%
\$1K - \$10K	16,568	\$47,468,808	22.7%	33.4%
\$10K - \$50K	1,834	\$35,245,645	2.5%	24.7%
\$50K - \$100K	157	\$10,738,457	0.2%	7.5%
\$100K - \$250K	95	\$14,540,514	0.1%	10.2%
>\$250K	28	\$21,997,360	0.0%	15.4%
Totals:	<b>73,054</b>	<b>\$142,436,411</b>	100.0%	100.0%

2021	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	71,499	\$140,477,570	97.9%	98.6%
Estates	503	\$312,077	0.7%	0.2%
Partnerships	1,052	\$1,646,764	1.4%	1.2%
Totals:	<b>73,054</b>	<b>\$142,436,411</b>	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 8/12/2024

Tax Year 2022 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	14,252	\$0	19.4%	0.0%
\$1 - \$500	29,798	\$5,787,645	40.7%	3.9%
\$500 - \$1K	9,750	\$6,984,746	13.3%	4.7%
\$1K - \$10K	17,274	\$50,022,895	23.6%	33.5%
\$10K - \$50K	1,962	\$37,939,383	2.7%	25.4%
\$50K - \$100K	182	\$12,560,706	0.2%	8.4%
\$100K - \$250K	96	\$13,849,447	0.1%	9.3%
>\$250K	27	\$22,113,548	0.0%	14.8%
Totals:	<b>73,341</b>	<b>\$149,258,370</b>	100.0%	100.0%

2022	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	71,617	\$146,541,728	97.7%	98.2%
Estates	475	\$857,224	0.6%	0.6%
Partnerships	1,249	\$1,859,418	1.7%	1.2%
Totals:	<b>73,341</b>	<b>\$149,258,370</b>	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
2012	11,674	\$2.3 million
2013	10,222	\$2.0 million
2014	9,414	\$1.8 million
2015	8,541	\$1.6 million
2016	7,938	\$1.4 million
2017	7,258	\$1.2 million
2018	6,865	\$1.1 million
2019	5,818	\$0.9 million
2020	5,572	\$0.8 million
2021	5,821	\$1.4 million
2022	5,943	\$0.9 million
2023 **	5,611	\$1.0 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 2023 program year through July 15, 2024, 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 border="1" style="font-size: small; width: 100%;"> <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 CDFA to 8 years		7%
1996	7/1/96	CH 154:1	Modified QIC definition		
1997	7/1/97	CH 351:43	Authorized a Tax Amnesty Program to run from Dec. 1, 1997 to Feb. 15, 1998		
1998	8/1/98	CH 105	Adopted the IRC of 1986 in eff. on 12/31/97 except NOL carryover which is eff. 12/31/96. The changes are eff. for tax years beginning after 1/1/97. May not exceed \$250,000 in a tax year.		
1998	7/1/98	CH 163	Repeals the tax on Qualified Venture Capital Funds and also related definitions. It also expands the activities of Qualified Investment Companies to include a QICC. Apply to taxable periods ending after 6/3/98.		
1998	7/1/99	CH 338	Re-establishes an investment tax credit under RSA 162-L:10, which can be applied to BPT or BET.		
1999	7/1/99	CH 17			Increased Rate 8%
2001	7/1/01	CH 158			Increased Rate 8.5%
2002	7/1/02	CH 211	Net operating loss may only be carried forward for the 10 years following the loss year. For taxable periods ending: (a) on or before June 30, 2003, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$250,000; (b) on or after July 1, 2003, and on or before June 30, 2004, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$500,000; (c) on or after July 1, 2004, and on or before June 30, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000; (d) on or after July 1, 2005, the amount of net operating loss generated in a tax year that may be carried forward may not exceed \$750,000. A deduction for the amount of the net operating loss carryover shall be limited to losses incurred on or after July 1, 1997.		
2003	7/1/03	CH 301 77A:4 XIII	Granting business tax credits for investments in crop zone projects added.		
2003	7/1/03	77:55 XII	Amended by including CROP zone tax credit		
2004	5/24/04	CH 143	Amends definition of QIC and election and reporting for QICs.		
2007	7/1/07	CH 263	Eff. 8/21/07 - Repeals and reenacted in RSA162-N:6 Economic Rev. Tax Zone Credit		
2007	39264	CH 271-4-6 122	Research & Development Credit: (1) applies to tax periods ending on or after 9/7/07; (2) Repeals R&D credit eff. 7/1/13		
2007	8/17/07	CH 146	Repeals foreign dividend deductions of gross business profits.		
2009	7/17/09	CH 144:273	RSA 77-A:6, I-a, File on a sale or exchange of interest whether or not gross income is in excess of \$50,000 during taxable period ending on or after 7/1/09.		
2009	7/15/09	CH 223	Establish a committee to study business tax credits and report findings 12/1/2009.		

## 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>		
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.		

## 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	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) <b>REPEALED</b>
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017.		
2018	7/1/18	CH 357	Allows a business organization to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year.		
2019	7/1/19	CH 247	Establishes a tax credit against the Business Profits Tax for qualifying charitable donations to career and technical education centers. The program is scheduled to be repealed after state fiscal year 2026.		
2019	7/1/19	CH 346:200-202			7.7% (for taxable periods ending on or after 12/31/2019)
2019	7/1/19	CH 346:200-202			For all taxable periods ending on or after December 31, 2021, the BPT rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020. If the combined revenue is 6% or more below the official revenue estimates, the BPT rate will be 7.9%. If the combined revenue is 6% or more above the official revenue estimates, the BPT rate will be 7.5%. Otherwise, the BPT rate will continue to be 7.7%.
2019	1/1/21	CH 346:424-425, 430	Adopts the market-based sourcing method of apportioning sales of services and intangibles for purposes of the BPT (effective January 1, 2021, for taxable periods ending on or after December 31, 2021).		
2019	1/1/22	CH 346:426-429	Adopts a single sales factor apportionment formula (effective January 1, 2022 for taxable periods ending on or after December 31, 2022 unless rescinded by majority vote of the Legislative Committee on Apportionment).		

## 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
2021	7/1/21	CH 199	RSA 77-A:6, I, the BPT 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 period beginning January 1, 2023.	\$92,000 (taxable periods ending on or after 12/31/22)	
2021	6/25/21	CH 91:109-111			7.6% (taxable periods ending on or after 12/31/22)
2022	6/17/22	CH 189			7.5% (taxable periods ending on or after December 31, 2023).
2022	7/1/22	CH 241	Modifies the calculation of net operating loss carryover, shall only be apportioned in the year the net operating loss is incurred (shall apply to business organizations tax years ending on or after December 31, 2022).		
2023	7/1/2023	CH 79: 191	Amends the formula employed for the distribution of BPT revenue to the Education Trust Fund to a rate of 41%.		
2023	1/1/24	CH 169	Allows a deduction of business interest expense without the federal IRC §163(j) limitation, for taxable periods beginning on or after January 1, 2024.		

## HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

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

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

## HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2012	12/31/13	CH 279:1	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , if the estimated tax is less than \$260 a declaration need not be filed.	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , increases the BET filing threshold to gross business receipts in excess of \$200,000 <u>or</u> the enterprise value tax base greater than \$100,000.	
2013	5/20/13	CH 144:124	RSA 77-E:1, V, <u>applicable for taxable periods beginning on or after January 1, 2013</u> , amended to define "compensation" as "paid directly or accrued by" the enterprise and excludes any tips required to be reported by the employee to the employer under IRC Sec. 6053(a) (gratuitous tips).		
2013	7/1/13	CH 73	RSA 77-E:3-c, II extending the availability of the Coos County Job Creation tax credit to any tax period ending before December 31, 2018, which shall be renewable for 4 consecutive additional years, provided no additional Coos County Job Creation tax credits are granted for any tax period after December 31, 2022.		
2015	7/1/15	CH 599	RSA 162-N, altering the 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) <b>REPEALED</b>
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017.		

## HISTORICAL SUMMARY OF BUSINESS ENTERPRISE TAX, RSA 77-E

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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
2018	7/1/18	CH 357	Allows a business enterprise to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year.		
2019	7/1/19	CH 346:200-202			0.6% (for taxable periods ending on or after 12/31/2019)
2019	7/1/19	CH 346:200-202			For all taxable periods ending on or after December 31, 2021, the BET rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020. If the combined revenue is 6% or more below the official revenue estimates, the BET rate will be 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BET rate will be 0.5%. Otherwise, the BPT rate will continue to be 0.6%.
2021	1/1/22	CH 91:106-108		\$250,000 of gross business receipts or \$250,000 of enterprise value tax base (taxable periods ending on or after 12/31/22)	
2021	6/24/21	CH 91:109-111			0.55% (taxable periods ending on or after 12/31/22)
2023	7/1/2023	CH 79: 192	Amends the formula employed for the distribution of BPT revenue to the Education Trust Fund to a rate of 41%.		

## HISTORICAL SUMMARY OF COMMUNICATIONS SERVICES TAX, RSA 82-A

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 9 CH 101	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.	Communication service retailers with sales in excess of \$10,000.	3% with a surtax of 66 2/3%
1991	7/1/91	CH 354:13			Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93
1993	7/1/93	CH 350:37			5.5% for the period beginning 7/1/93 and ending 6/30/95
1995	7/1/95	CH 96:2			5.5% for the period beginning 7/1/95 and ending 6/30/97
1997	7/1/97	CH 130:2			5.5% for the biennium ending 6/30/99
1997		CH 351:35	Amended the RSA 82-A:2, V (f) exemption for charges paid by coin-operated phones. Repealed RSA 82-A:2 V (g) relative to the exemption from the CST tax for charges paid by coin-operated phones.		
1997		CH 351:36 CH 351:37	Amended RSA 82-A:4-a requiring that tax on coin-operated telephone service may be computed to the nearness multiple of \$.05 except that, where the tax is midway.		
2001	7/1/01	CH 158			Tax shall be 7% for period beginning 7/1/01 and ending 6/30/03
2002	7/1/02	CH 219	Amendment to RSA 82-A:1 imposes tax to source mobile telecommunications services determined under P.L. 106-252 to be the place of primary use.		
2003	7/1/03	CH 319 82-A 3,4 See 39,40			Intrastate Communications Services Tax 7% Rate imposed.
2004	7/1/04	CH 111 See 1-7	Amends definition of gross charge service address paid calling server. Special rules for private communication server place of primary use.		
2005	7/1/05	CH 190	Unbundling services to apply CST. Adds audits of retailers of enhanced 911 services surcharge.		
2005	7/14/05	CH 251	Adds examinations of telephone Co. records, 911 charges. Adds appeals of 911 charges.		
2007	7/1/07	CH 263:79	Repeals exemption eff 7/1/07		
2012	6/21/12	CH 279:4 through 279:8	Adds the definition of "Internet" and "Internet access" to RSA 82-A:2; then excludes "Internet access" from the definition of "communication services" under RSA 82-A:2, III and excludes charges for Internet access from the definition of "gross charges" under RSA 82-A:2,V. CH 279:8, Laws of 2012 instructs the DRA not to enforce any existing assessments, to promptly withdraw any pending assessments and prohibits the DRA from issuing any additional assessments with respect to Internet access and CST.		
2019	1/1/20	CH 346:252-258	Clarifies the applicability of the CST to VoIP and prepaid wireless telecommunications services.		

## HISTORICAL SUMMARY OF EXCAVATION TAX, RSA 72-B

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

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

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

## HISTORICAL SUMMARY OF EXCAVATION ACTIVITY TAX, RSA 72-B

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1997	1/1/98	CH 219		The tax is imposed on the pit area and shall be determined as of 4/1 each year, which is the area from which the earth has been excavated. Owner must provide this information annually to their local assessing official so they can calculate the size of the pit area. Provided however, that this paragraph shall not apply to any excavation which ceased commercially useful operation prior to 8/24/77.	Based on size of pit area
2002	4/1/02	CH 103		Repealed RSA 72-B:1	

## HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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

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

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

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

## HISTORICAL SUMMARY OF INTEREST AND DIVIDENDS TAX, RSA 77

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2009	Apply to t/p ending on or after 12/31/09	CH 144:275	RSA 77:1-a, New definitions of accumulated profits and dividends		
2009		CH 144:276	RSA 77:3,I-b, Eliminates partnerships, LLCs,		
2009		CH 144:277	RSA 77:4, III, Dividends other than stock or changes in ownership of entity not evidenced through actual distributions.		
2009		CH 144:278	Repeal RSA 77:14, Tax of partnerships and LLCs Repeal RSA 77:15, Tax of partners and members Repeal RSA 77:16, Tax of out of state partnerships and LLCs Repeal RSA 77:17, Re to 77:14-16		
2010	1/1/11	CH 324:5	Amends RSA 77:11 deleting a provision subjecting certain income accumulated in trust for the benefit of unborn or unascertained persons to taxation		
2010	7/1/10	CH 1:50-54	Repeals CH 144, Laws of 2009 that made distributions from limited liability companies, partnerships and associations with non-transferable shares subject to the Interest and Dividends Tax. The repeal is effective for taxable periods ending on or after December 31, 2010.		
2011	6/14/11	CH 181:4 CH 181:5	For taxable periods beginning on or after January 1, 2011 and also taxable periods ending before January 1, 2011 if the taxable period is subject to assessment of tax and appeal under RSA 21-J:28-b. RSA 77:4,V, amounts reported and taxed federally as interest or dividends to a holder of an ownership interest in a Qualified Investment Company (QIC), a mutual fund, or a unit investment trust are taxable under the Interest and Dividends Tax. RSA 77:4-d,I, amounts accruing to the holder of an ownership interest in a QIC or a mutual fund, or investment income earned or distributions received by the holder of an ownership interest in a unit investment trust, which QIC, mutual fund, or unit investment trust invests solely in New Hampshire tax-exempt tax anticipation notes, bond anticipation notes, and other instruments exempt under New Hampshire law are not treated as interest or dividend income for Interest and Dividend Tax purposes. RSA 77:4-d,II, amounts reported and taxed federally as capital gains to the holder of an ownership interest in a QIC, a mutual fund, or a unit investment trust are not treated as interest or dividend income for Interest and Dividend Tax purposes.		
2011	6/25/11	CH 207:4	For taxable periods beginning on or after January 1, 2011, excess compensation determined by an audit of the Department shall not be considered a dividend under RSA Chp. 77, unless such determination is accepted by the Internal Revenue Service.		
2012	6/27/12	CH 286:3 through 286:8	<u>For taxable periods ending on or after December 31, 2013</u> , eliminates the taxation of trusts under RSA Chp. 77. Under the new law, interest and dividend income received by estates held by trustees treated as grantor trusts under section 671 of the United States Internal Revenue Code shall be included in the return of their grantor, to the extent that the grantor is an inhabitant or resident of New Hampshire. Income reported by, and taxed federally as interest or dividends to, a trust beneficiary who is an individual inhabitant or resident of New Hampshire with respect to distributions from a trust that is not treated as a grantor trust under section 671 of the United States Internal Revenue Code shall be included as interest or dividends in the return of such beneficiary and subject to taxation in accordance with the provisions of RSA Chp. 77.		
2018	7/1/18	CH 341	Allows individuals (including "any entity having taxable interest and dividend income as described in RSA 77:3") to apply for and, if granted, use the education tax credit against the Interest and Dividends Tax.		

## HISTORICAL SUMMARY OF 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
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)		
2023	1/1/23	CH 79:85-88	REPEALED (taxable periods beginning after 12/31/24 and repeals the 2% tax rate for taxable periods ending on or after 12/31/2025 and the 1% tax rate for taxable periods ending on or after 12/31/2026).		

## 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		

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2009	1/10/10	CH 144:269	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		
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)
2024	7/1/24	CH 190	Exempts taxation on meals consumed at or provided by a restaurant, café, or other food service establishment that are redeemed through the Bureau of Elderly and Adult Services restaurant voucher program.		
2024	1/1/25	CH 310	Amends RSA 78-A:21 so that, for purposes of imposing a lien on an operator due to unpaid M&R taxes, an operator is any person who has actual or constructive managerial or custodial responsibility and does not include persons with a mere ownership interest.		

## 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	CH 158:1-11 & :19	Adds new definitions for "inpatient hospital services" and "outpatient hospital services". Amends the definition of "hospital" under RSA 84-A:1, III and the definition of "net patient services revenue" under RSA 84-A:1, IV-a. In addition, a "non-binding estimate" is now due by January 15 and 100% of payment is due April 15 with the filing of the return due the same day.		No change until 2016 - reduces the current tax rate of 5.5% to 5.45% in 2016 and to 5.4% in 2017 and beyond, unless the total aggregate uncompensated care for hospitals with both a critical and noncritical designation falls below \$375,000,000, at which point the rate shall be 5.25%.
2018	6/6/18	CH 162:34	Removes the possibility of a future rate reduction (from 5.4% to 5.25%) to the extent the total aggregate uncompensated care for hospitals with both a critical and a noncritical access hospital designation falls below \$375 million for the taxable period.		5.4%

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2004	6/16/04	CH 260	Impose 6% tax net patient revenue		6% of net patient services revenue
2007	7/1/07	CH 263:51			5.5% of net patient services revenue
2010	8/13/10	CH 152:1	Amend RSA 21-J:3, XXI exempting RSA 84-C:5 from electronic payment threshold of \$100,000.		
2010	8/13/10	CH 152:5	Amend RSA 84-C:3, no penalties or interest for late payments if paid by the last day of the month due.		
2011	7/1/11	CH 224:46-48	<p>Provides a contingency for the biennium ending June 30, 2013, that no Nursing Facility Quality Assessment (NFQA) shall be assessed and no return shall be required.</p> <p>For the biennium ending June 30, 2013, 25% of the receipts from the NFQA and the ICF Quality Assessment shall be deposited as restricted revenue in accounts of the DHHS.</p> <p>The assessment period beginning April 1st shall be April 1 to May 31, 2011; the returns shall be filed on or before June 27, 2011; the remainder of the assessment period (June 1 - June 30, 2011) shall be carried out as would otherwise have been, except that the returns filed in July, 2011 shall only cover the period June 1- June 30, 2011.</p>		
2019	1/1/19	CH 346:358, I	Repeals the ICF quality assessment under RSA 84-D.		

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
			This was a Federal Tax <b>\$1.10 per \$1,000</b> , 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.	<b>\$0.10 per \$100</b> , or fraction thereof, assessed to buyer only.
7/1/72-9/11/77					<b>\$0.15 per \$100</b> , or fraction thereof, assessed to buyer only
9/12/77-6/30/81	9/12/77	CH 495	Established Minimum Tax of \$10		<b>\$0.25 per \$100</b> , or fraction thereof, assessed to buyer only.
7/1/81-6/30/83	7/1/81	CH 568:152,I			<b>\$0.25 per \$100</b> , or fraction thereof, assessed to both the buyer and seller. \$10 minimum to both buyer and seller
1983	7/1/83	CH 469:97			For the biennium ending 6/30/85 <b>\$0.50 per \$100</b> , or fractional part thereof, assessed to both buyer and seller. \$20 minimum to both buyer and seller
7/1/85-6/30/87	7/1/85	CH 407:I			For the biennium ending 6/30/87 of <b>\$0.375 per \$100</b> , or fractional part thereof, assessed to both buyer and seller. \$15 minimum to both the buyer and seller
7/1/87-6/30/89	7/1/87	CH 308:I			For the biennium ending 6/30/89 of <b>\$0.35 per \$100</b> , or fraction thereof, assessed to both buyer and seller. \$14 minimum to both buyer and seller
1989	1/1/90	CH 416			Changed permanent rate from \$0.25 to <b>\$0.35</b> , and set rate for the biennium ending 6/30/91 of <b>\$0.475 per \$100</b> , or fraction thereof, assessed to both buyer and seller. (See 4/1/90 change to the tax rate per CH 2, below) \$19 minimum to both buyer and seller
1990	2/20/90	CH 2			For the biennium beginning 4/1/90 and ending 6/30/91 of <b>\$0.525 per \$100</b> , or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
7/1/91-6/30/93	7/1/91	CH 354:11	For the biennium ending 6/30/93 of <b>\$0.525 per \$100</b> , or fraction thereof, assessed to both buyer and seller	\$21 to both buyer and seller	For the biennium ending 6/30/93 of <b>\$0.525 per \$100</b> , or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
1994	7/1/93	CH 350:38			For the biennium ending 6/30/95 of <b>\$0.50 per \$100</b> , or fractional part thereof, assessed to both buyer and seller Minimum tax of \$20 to both buyer and seller

## 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
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 <b>\$0.50 per \$100</b> , or fraction thereof, <u>assessed to both buyer and seller</u> Minimum tax of \$20 to both buyer and seller
1997	7/1/97	CH 130:3			For the period beginning 7/1/97 and ending 6/30/99, the tax is <b>\$0.50 per \$100</b> 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 <b>and</b> 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		

## 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
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.		
2016	6/21/16	CH 288	RSA 78-B:2, XXI, exempting transfers that are incidental 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.		
2024	7/1/24	CH 1	Adds an exception to the Real Estate Transfer Tax (RETT) for "transfer on death deeds" under (new) RSA 563-D, the Uniform Real Property Transfer on Death Act.		

## 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, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st.		
2011	7/1/11	CH 258	RSA 198 and RSA 76 - Changes the name of the "State Education Property Tax" to "Education Tax" and repeals the requirement for excess payments to be remitted to the Department, thereby allowing municipalities to retain all of the state tax accessed. It also repeals RSA 198:47 regarding the DP-5 form and amends the calculation of adequate education grants and makes other changes to the education grant formula and distribution.		
2011	7/13/11	CH 262	RSA 76:15-a and RSA 76:15-aa - Allows for the adjustment in the method of calculating the partial payment of taxes related to an increase or decrease in local education taxes resulting from a change to the town's or city's adequate education grant or excess tax amount. The changes apply to both semi-annual and quarterly collection of taxes.		
2012	7/1/12	CH 29	RSA 76:11 - Allows any town, with the approval of the governing body, to send tax bills or notices by electronic means to those taxpayers who have specifically requested such delivery.		
	4/1/13	CH 169	RSA 76:2 and RSA 76:21 - Establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use.		
2016	7/2/16	CH 37	RSA 80:90, I(f), reduces the penalty paid from 15% to 10% of the assessed value of the property when a former owner repurchases tax-deeded property. Amends RSA 80:89, II to provide that the penalty referenced above shall not be assessed when the property being repurchased was the former owner's principal residence. RSA 80:89, II is also amended to provide that the former owner has 30 days (instead of the current 15) to pay all monies owed after providing the municipality notice of the intent to repurchase tax-deeded property.		

## HISTORICAL SUMMARY OF STATE EDUCATION PROPERTY TAX, RSA 76

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
2018	4/1/19	CH 282:1-2	Lowens the interest rate charged on delinquent property taxes from 12 to 8 percent per annum. The lower interest rates apply to taxes assessed on or after April 1, 2019.		
2021	1/1/22	CH 91:322-324	Provides that for the fiscal year ending June 30, 2023, the Commissioner of DRA shall set the education tax rate at a level sufficient to generate \$263 million effective for taxable periods beginning on or after April 1, 2022.		

## HISTORICAL SUMMARY OF TIMBER TAX, RSA 79

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.		
2023	8/29/23	CH 117	Allows the owner to commence cutting operations if the owner had met all the conditions for approval but the notice of intent to cut timber is not signed by the assessing officials within 15 days and that the assessing officials have not communicated a reason to the owner as to why conditions for approval have not been met. Prior to cutting, the owner shall submit to the DRA, a copy of the notice of intent and provide the date of filing. If the assessing officials determine that conditions for approval have not been met, the assessing officials shall notify the owner and the person responsible for the cutting, where the cutting operations shall cease until those conditions are met and the intent signed. This bill also requires assessing officials to forward any signed intent to the Commissioner of the DRA within five business days, and provide a copy to the owner.		
2024	7/1/24	CH 19	Amends the personal use exceptions to the requirement to file an intent to cut and to pay tax, to increase the exempt amounts from 10,000 to 15,000 board feet of logs, from 20 to 30 cords of fuel wood, and to add 300 tons of whole tree chips.		

## HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1939		RSA 78 CH 167:1	For cigarettes, the Department sells tobacco tax stamps to licensed wholesalers.		15%, based on the value at usual selling price of all Tobacco Products
1965		CH 132	RSA 78:9 establishes a discount rate, based on the volume of sales, as follows: 2-3/4% sales up to the first \$500,000; 2-3/8% sales from \$501,000 to \$1M; 2% sales in excess of \$1M. Based on annual sales from July 1st through June 30th.		Increased to <b>21%</b>
1967		CH 159			Increased to <b>30%</b>
1970		CH 5			Increased to <b>34%</b>
1971	7/1/71	CH 475			Increased to <b>42%</b>
1975	7/1/75	CH 466			Changed the <b>flat rate of \$0.12</b> per package of 20 cigarettes; <b>no tax</b> on other tobacco products.
1983	7/1/83	CH 469:103			Increased to <b>\$0.17</b> 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 <b>\$0.17</b> per package of 20 cigarettes, and \$0.21 per package of 25 cigarettes.
1989	7/1/89	CH 336:1			Rate fixed at <b>\$0.21</b> per package of 20 cigarettes, and <b>\$0.26½</b> per package of 25 cigarettes, and proportional to packages of more or less.
1990	2/20/90	CH 5:1			Increased to <b>\$0.25</b> per package of 20 cigarettes, and <b>\$0.31¼</b> 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.

## 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
2003	7/1/03	CH 319	Tax stamps discount removed. Repealed comp for collecting tax.		
2005	7/1/05	CH 177	Added "loose tobacco" to definition of tobacco products. Inventory submitted as of 20 days of effective date.		Increased tax from \$0.52 to \$0.80
2007	7/1/07	CH 263			\$1.08 Tax imposed
2009	7/1/09	CH 144:2 (HB 2)			RSA 78:7, \$0.45 increase in tax from \$1.33 to \$1.78
2009	7/1/09	CH 144:3	RSA 78:2, Inventory		
2009	7/1/09	CH 144:177	RSA 78:1 XIV, Added: Includes snuff and cigars but not premium cigars		
2009	7/1/09	CH 144:178	RSA 78:1 XX, Adds definition of premium cigars		
2009	7/1/09	CH 144:179			RSA 78:7-C, Rate increase from 19% to 48.59% of wholesale price. No tax on premium cigars
2009	7/1/09	CH 144:257			RSA 78:32, I, Amount changed from \$0.37 to \$1.00
2010	6/10/10	CH 1:45			RSA 78:7-c, rate increase from 48.59% to 65.03% of wholesale price. No tax on premium cigars.
2011	6/27/11	CH 27	RSA 78:12, substituting the word "return" for the word "report."		
2011	7/1/11	CH 224:377-381			RSA 78:7, \$0.10 decrease in tax from \$1.78 to \$1.68 RSA 78:7-c, decrease in tax from 65.03% to 48% of wholesale price. Contingency for decrease in tax to remain - if the DRA reports that the amount of Tobacco Tax revenue received for July 1, 2011 through June 30, 2013 was equal to or above the amount received for the period of July 1, 2009 through June 30, 2011, then the Tobacco Tax rates shall remain at the decreased rates.
2013	5/31/13	CH 35	RSA 78:1, XVII the definition of "cigarette" is amended to conform with the definition of "cigarette" under RSA 541-C:2, IV, the Master Settlement Agreement.		
2013	8/1/13	CH 224:379-381, Laws of 2011			The tax rate for each pack containing 20 cigarettes is increased from \$1.68 to \$1.78 per pack – a 10¢ increase. The tax rate for each pack containing 25 cigarettes is increased from \$2.10 to \$2.23 per pack – a 13¢ increase. The tax rate for all other tobacco products (OTP), except premium cigars, is increased from 48% to 65.03% of the wholesale sales price.
2016	7/1/16	CH 320	Amends RSA 78:1, XXI, the definition of "premium cigar," to eliminate the criteria that the product wholesale for \$2 or more.		

## HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

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

## HISTORICAL SUMMARY OF RAILROAD TAX, RSA 82

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

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

## HISTORICAL SUMMARY OF UTILITY PROPERTY TAX: 83-F

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

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

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

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

## HISTORICAL SUMMARY OF COMMUTERS INCOME TAX, RSA 77-B

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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

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

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

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

## HISTORICAL SUMMARY OF ESTATE TAX, RSA 87<sup>1</sup>

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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		

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

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

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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	<b>Repealed.</b> Applicable to all gambling winnings received <u>on or after May 23, 2011</u> .		

## 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, 0.25 percent of valuation as of April 1.
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

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

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

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

# 2023 Tables by County

This report presents the 2023 Tables by County as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3, XII, which states:

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

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

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

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

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

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

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

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

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

*The values in the above columns are prior to the application of any exemptions and do not include 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 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 or modify the other exemptions listed below in this section:

- RSA 72:37, Blind Exemption
- RSA 72:37-b, Disabled Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:39-a & -b, Elderly Exemption
- RSA 72:70, Wood-Heating Energy Systems Exemption
- RSA 72:62, Solar Energy Systems Exemption
- RSA 72:66, Wind-Powered Energy Systems Exemption
- RSA 72:23, IV, Additional School Dining, Dormitory and Kitchen Exemption (amount > \$150,000 per property)
- RSA 72:85, Exemption for Electric Energy Storage Systems
- RSA 72:87, Renewable Generation Facilities & Electric Energy Systems

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

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

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

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

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

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

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

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

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

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

**MUNICIPAL AND PROPERTY DIVISION**

2023 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	11,993,916	149,361	449,166	61,459	15,200	8,048,401,189
Carroll	15,715,425	436,009	373,800	65,522	0	9,340,353,391
Cheshire	21,520,125	191,531	22,545	16,350	10	2,219,948,156
Coos	27,480,230	35,318	0	22,375	2,600	1,108,662,138
Grafton	32,954,741	290,897	4,069	51,875	0	4,940,164,613
Hillsborough	21,663,412	34,756	220,181	187,376	132,400	15,374,761,523
Merrimack	27,110,307	101,817	122,026	100,250	17,900	6,340,449,377
Rockingham	13,714,909	91,560	1,342,920	58,259	0	20,136,243,916
Strafford	10,308,616	55,444	282,466	29,600	0	4,507,010,430
Sullivan	19,267,155	10,462	295,315	3,200	0	2,483,143,844
State Totals	201,728,836	1,397,155	3,112,488	596,266	168,110	74,499,138,577

COUNTY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Belknap	561,262,586	9,226,860,581	307,844,961	1,028,765,882	307,167	73,771
Carroll	608,523,700	10,915,201,120	224,596,501	1,130,995,200	630,721	0
Cheshire	347,837,038	4,955,712,994	141,678,278	1,218,572,910	268,624	20,544
Coos	143,699,820	2,343,643,833	90,977,655	543,945,039	76,490	7,928
Grafton	970,815,416	9,213,779,530	224,477,480	2,438,680,973	402,647	0
Hillsborough	3,610,295,708	35,109,931,091	328,582,010	9,750,837,013	538,114	813,116
Merrimack	1,221,196,589	11,769,186,071	365,945,626	2,895,880,264	855,212	154,690
Rockingham	3,588,890,352	33,070,250,764	685,124,675	7,472,220,464	1,500,479	0
Strafford	892,020,810	9,122,756,227	400,225,225	2,712,365,757	330,701	0
Sullivan	197,728,329	3,873,676,384	117,974,665	677,224,846	162,311	0
State Totals	12,142,270,348	129,600,998,595	2,887,427,076	29,869,488,348	5,072,466	1,070,049

COUNTY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Belknap	10,640,092	37,145,609	216,679,011	0	0	19,450,649,951
Carroll	5,268,901	0	235,224,982	0	0	22,477,385,272
Cheshire	146,458	9,200,600	513,564,721	0	0	9,428,700,884
Coos	1,098,700	215,030,770	453,532,860	23,500	0	4,928,239,256
Grafton	411,800	0	972,486,560	410,100	0	18,794,930,701
Hillsborough	179,334,900	429,501,800	1,222,848,774	0	0	66,029,682,174
Merrimack	4,568,880	139,839,000	766,814,826	179,300	0	23,532,522,135
Rockingham	93,912,847	294,733,681	3,211,141,924	153,300	0	68,569,380,050
Strafford	943,600	99,776,100	376,945,367	9,000	0	18,123,059,343
Sullivan	0	0	191,101,551	0	0	7,560,588,062
State Totals	296,326,178	1,225,227,560	8,160,340,576	775,200	0	258,895,137,828

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

County Summary

COUNTY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation
Belknap	3,662,714	19,446,987,237	844,200	21,346,200	6,123,147	19,418,673,690
Carroll	301,600	22,477,083,672	305,000	18,916,150	5,656,788	22,452,205,734
Cheshire	2,154,299	9,426,546,585	507,000	25,179,896	15,573,881	9,385,285,808
Coos	675,500	4,927,563,756	315,000	3,900,980	1,854,990	4,921,492,786
Grafton	3,687,856	18,791,242,845	653,500	37,306,820	9,967,837	18,743,314,688
Hillsborough	10,712,018	66,018,970,156	10,671,450	419,164,128	56,603,172	65,532,531,406
Merrimack	7,313,306	23,525,208,829	4,205,682	101,733,869	17,103,271	23,402,166,007
Rockingham	149,030,241	68,420,349,809	3,791,408	369,128,230	45,213,997	68,002,216,174
Strafford	2,381,600	18,120,677,743	2,995,800	125,504,356	30,332,463	17,961,845,124
Sullivan	4,119,400	7,556,468,662	221,000	11,457,616	4,840,181	7,539,949,865
<b>State Totals</b>	<b>184,038,534</b>	<b>258,711,099,294</b>	<b>24,510,040</b>	<b>1,133,638,245</b>	<b>193,269,727</b>	<b>257,359,681,282</b>

COUNTY	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2023 Actual Tax Rate	2023 Resident Tax
Belknap	246,378,321	2,191,241	244,187,080	12.57	0
Carroll	209,340,954	1,815,243	207,525,711	9.24	0
Cheshire	230,729,869	1,947,865	228,782,004	24.38	0
Coos	90,578,874	432,350	90,146,524	18.32	0
Grafton	352,682,164	1,805,722	350,876,442	18.72	14,810
Hillsborough	1,232,242,651	8,842,580	1,223,400,071	18.67	0
Merrimack	496,354,709	3,284,865	493,069,844	21.07	0
Rockingham	1,183,162,751	10,241,842	1,172,920,909	17.25	0
Strafford	374,043,298	3,822,625	370,220,673	20.61	0
Sullivan	141,058,677	1,097,845	139,960,832	18.56	0
<b>State Totals</b>	<b>4,556,572,268</b>	<b>35,482,178</b>	<b>4,521,090,090</b>	<b>17.57</b>	<b>14,810</b>

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Acworth	1,461,260	0	0	0	0	36,669,500
Albany	167,637	0	0	0	0	39,101,900
Alexandria	1,203,520	0	0	0	0	86,359,800
Allenstown	266,117	520	0	0	0	138,540,800
Alstead	1,102,911	28,338	0	0	0	66,341,600
Alton	1,474,281	90,527	0	11,300	0	1,193,491,100
Amherst	959,000	14,600	0	0	0	608,039,251
Andover	737,056	0	0	100	0	103,499,500
Antrim	1,181,379	0	0	118,712	0	169,806,269
Ashland	240,660	0	0	0	0	143,724,800
Atkinson	109,884	0	0	225	0	519,945,800
Atkinson & Gilmanton	377,252	0	0	0	0	291,100
Auburn	333,797	0	0	3,200	0	444,618,800
Barnstead	1,782,846	44,258	270	3,300	0	453,896,250
Barrington	1,271,274	0	78	0	0	485,374,300
Bartlett	567,137	301	0	0	0	416,783,600
Bath	2,128,612	0	0	0	0	44,336,600
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	301,701	343	0	0	0	1,737,810,915
Belmont	1,027,985	0	0	46,859	0	337,287,170
Bennington	274,431	0	0	0	0	27,921,800
Benton	426,695	0	0	0	0	18,688,300
Berlin	576,499	0	0	0	0	78,072,620
Bethlehem	1,362,471	0	0	0	0	99,452,000
Boscawen	1,124,481	0	0	1,200	0	164,920,000
Bow	297,191	0	0	2,700	0	277,856,429
Bradford	820,377	3,461	0	0	0	97,468,000
Brentwood	685,530	0	0	0	0	185,436,750
Bridgewater	559,200	0	0	0	0	212,031,400
Bristol	283,770	0	0	0	0	175,222,300
Brookfield	634,790	0	0	0	0	38,097,500
Brookline	472,903	1,095	2,546	0	0	388,085,500
Cambridge	1,013,171	0	0	0	0	6,683,800
Campton	626,395	0	0	0	0	132,332,500
Canaan	1,398,219	15,869	0	1,250	0	183,294,300
Candia	369,160	0	0	8,600	0	195,070,764
Canterbury	1,411,950	4,707	0	4,095	0	126,606,100
Carroll	467,492	0	0	0	0	115,381,163
Center Harbor	439,212	5,271	0	0	0	514,745,300
Chandler's Purchase	0	0	0	0	0	0
Charlestown	1,410,888	0	0	300	0	61,925,678
Chatham	269,830	0	0	0	0	20,841,400
Chester	784,293	0	0	200	0	219,475,400

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Acworth	757,600	75,934,000	1,537,200	3,156,400	0	0
Albany	5,686,700	71,432,451	2,143,100	15,113,100	0	0
Alexandria	2,323,500	180,898,900	8,087,600	4,904,500	0	0
Allenstown	29,833,000	213,958,900	56,984,200	83,337,600	0	0
Alstead	1,019,600	115,274,481	2,562,900	3,860,200	17,820	0
Alton	50,308,200	853,292,430	16,086,900	62,982,400	50,078	0
Amherst	71,049,525	1,472,409,620	6,109,400	176,191,600	0	0
Andover	5,555,300	160,704,554	3,718,400	21,085,000	4,946	0
Antrim	7,331,600	207,401,330	2,078,090	15,784,190	25,750	0
Ashland	14,488,188	215,803,220	5,819,030	34,616,310	0	0
Atkinson	25,693,800	982,935,774	0	47,252,400	18,626	0
Atkinson & Gilmanton	0	336,720	0	0	0	0
Auburn	40,889,600	829,107,548	2,480,300	77,614,300	35,252	0
Barnstead	9,598,300	556,781,583	16,107,200	12,748,000	13,117	0
Barrington	43,041,200	1,112,099,900	49,712,100	121,611,000	0	0
Bartlett	48,863,700	1,454,257,400	4,338,700	118,504,100	0	0
Bath	1,473,100	77,029,800	2,182,000	2,604,500	0	0
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	239,456,043	3,395,823,700	168,200	733,697,100	0	0
Belmont	71,824,105	683,135,412	103,207,200	91,806,565	52,000	0
Bennington	2,896,000	82,881,900	1,787,800	13,347,200	0	0
Benton	300,300	29,840,800	2,277,200	946,600	0	0
Berlin	9,258,080	400,279,945	2,901,900	45,044,572	0	0
Bethlehem	7,106,100	308,610,420	9,261,600	76,756,600	0	0
Boscawen	23,971,600	247,923,551	17,868,600	48,493,400	25,149	0
Bow	63,215,650	731,214,775	0	151,742,204	91,600	0
Bradford	3,526,900	138,144,500	1,310,200	11,023,200	0	0
Brentwood	30,341,855	442,696,942	1,368,975	61,089,290	21,150	0
Bridgewater	7,476,200	225,441,200	2,684,400	10,262,300	0	0
Bristol	18,361,800	297,729,300	14,268,800	40,259,500	0	0
Brookfield	264,700	91,790,217	273,100	764,500	0	0
Brookline	21,360,900	698,739,302	2,213,400	30,604,700	0	0
Cambridge	94,700	4,404,690	50,060	82,410	0	0
Campton	9,095,400	274,936,600	8,985,000	21,120,300	0	0
Canaan	11,796,600	180,353,091	24,623,300	52,098,400	8,592	0
Candia	11,371,800	309,991,556	1,399,900	21,028,800	47,015	0
Canterbury	5,577,800	217,388,649	137,600	14,100,900	37,351	0
Carroll	13,077,314	378,252,990	2,790,245	101,778,617	0	0
Center Harbor	9,835,658	211,611,674	2,063,325	17,325,647	0	0
Chandler's Purchase	33,800	0	0	7,080	0	0
Charlestown	7,937,376	181,491,566	27,221,300	46,622,834	52,600	0
Chatham	73,900	37,009,100	752,200	413,900	0	0
Chester	4,494,701	463,854,445	13,451,000	10,586,800	10,455	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Acworth	0	0	3,793,700	0	0	123,309,660	0
Albany	213,301	0	2,575,400	0	0	136,433,589	0
Alexandria	0	0	15,591,000	0	0	299,368,820	0
Allenstown	0	3,124,300	7,146,000	0	0	533,191,437	0
Alstead	0	0	4,137,000	0	0	194,344,850	0
Alton	0	0	12,137,300	0	0	2,189,924,516	798,100
Amherst	9,062,900	5,209,300	57,817,300	0	0	2,406,862,496	927,400
Andover	0	0	25,248,300	0	0	320,553,156	150,000
Antrim	0	0	31,011,400	0	0	434,738,720	75,000
Ashland	0	0	28,849,400	0	0	443,541,608	1,174,450
Atkinson	10,029,100	371,600	8,986,900	0	0	1,595,344,109	70,000
Atkinson & Gilmanton	0	0	0	0	0	1,005,072	0
Auburn	0	128,500	15,876,750	0	0	1,411,088,047	1,098,044
Barnstead	8,948,314	0	12,301,000	0	0	1,072,224,438	0
Barrington	0	0	42,131,300	0	0	1,855,241,152	677,500
Bartlett	0	0	19,105,200	0	0	2,062,420,138	0
Bath	0	0	20,369,800	0	0	150,124,412	0
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	10,279,900	12,597,800	74,984,000	0	0	6,205,119,702	0
Belmont	537,400	2,115,200	20,623,089	0	0	1,311,662,985	1,698,114
Bennington	0	0	3,658,900	0	0	132,768,031	0
Benton	0	0	1,874,000	0	0	54,353,895	0
Berlin	0	28,472,000	168,727,700	0	0	733,333,316	675,500
Bethlehem	172,600	0	15,258,100	410,100	0	518,389,991	150,000
Boscawen	0	1,113,700	12,070,500	0	0	517,512,181	0
Bow	1,019,880	4,013,700	99,628,276	79,300	0	1,329,161,705	84,549
Bradford	0	0	3,654,800	0	0	255,951,438	0
Brentwood	0	995,900	23,298,500	0	0	745,934,892	0
Bridgewater	0	0	6,967,600	0	0	465,422,300	0
Bristol	0	0	15,764,600	0	0	561,890,070	5,500
Brookfield	0	0	1,354,900	0	0	133,179,707	0
Brookline	0	0	12,060,300	0	0	1,153,540,646	0
Cambridge	0	0	295,700	0	0	12,624,531	0
Campton	23,500	0	10,798,000	0	0	457,917,695	0
Canaan	0	0	6,740,100	0	0	460,329,721	150,000
Candia	0	0	12,420,046	0	0	551,707,641	0
Canterbury	0	244,500	7,232,600	0	0	372,746,252	78,968
Carroll	1,098,700	0	5,274,400	0	0	618,120,921	0
Center Harbor	0	0	5,410,190	0	0	761,436,277	0
Chandler's Purchase	0	0	8,100	0	0	48,980	0
Charlestown	0	0	18,792,900	0	0	345,455,442	0
Chatham	0	0	1,701,800	0	0	61,062,130	0
Chester	59,200	0	39,564,400	0	0	752,280,894	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Acworth	123,309,660	0	190,000	0	123,119,660	3,111,565
Albany	136,433,589	0	11,200	0	136,422,389	1,370,202
Alexandria	299,368,820	15,000	1,005,000	120,000	298,228,820	5,539,204
Allenstown	533,191,437	15,000	2,723,700	102,820	530,349,917	11,095,382
Alstead	194,344,850	0	262,500	313,800	193,768,550	4,920,790
Alton	2,189,126,416	30,000	2,117,800	606,901	2,186,371,715	28,795,381
Amherst	2,405,935,096	253,450	13,076,740	1,793,600	2,390,811,306	52,199,933
Andover	320,403,156	0	780,000	986,500	318,636,656	7,267,769
Antrim	434,663,720	0	758,600	224,410	433,680,710	8,088,722
Ashland	442,367,158	45,000	120,000	0	442,202,158	7,612,304
Atkinson	1,595,274,109	60,000	8,123,500	311,200	1,586,779,409	22,980,771
Atkinson & Gilmanton	1,005,072	0	0	0	1,005,072	0
Auburn	1,409,990,003	50,000	2,580,000	100,000	1,407,260,003	17,726,023
Barnstead	1,072,224,438	45,000	1,150,000	0	1,071,029,438	15,345,686
Barrington	1,854,563,652	0	9,523,800	2,567,500	1,842,472,352	30,700,305
Bartlett	2,062,420,138	0	310,000	0	2,062,110,138	10,616,988
Bath	150,124,412	0	10,000	140,000	149,974,412	3,418,653
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	6,205,119,702	70,000	7,470,200	2,625,070	6,194,954,432	90,469,839
Belmont	1,309,964,871	45,000	5,631,400	1,595,012	1,302,693,459	22,650,069
Bennington	132,768,031	0	649,900	89,500	132,028,631	4,237,512
Benton	54,353,895	0	45,000	0	54,308,895	452,317
Berlin	732,657,816	105,000	966,000	0	731,586,816	19,437,129
Bethlehem	518,239,991	0	702,700	28,100	517,509,191	7,967,576
Boscawen	517,512,181	15,000	418,600	493,500	516,585,081	10,023,405
Bow	1,329,077,156	75,000	4,778,000	1,260,500	1,322,963,656	36,262,705
Bradford	255,951,438	0	390,000	170,000	255,391,438	7,093,413
Brentwood	745,934,892	100,000	2,715,000	200,000	742,919,892	17,437,904
Bridgewater	465,422,300	0	30,000	0	465,392,300	3,737,406
Bristol	561,884,570	90,000	340,000	200,900	561,253,670	12,736,991
Brookfield	133,179,707	0	120,000	90,000	132,969,707	2,425,724
Brookline	1,153,540,646	60,000	9,480,000	1,331,100	1,142,669,546	23,731,166
Cambridge	12,624,531	0	0	0	12,624,531	44,179
Campton	457,917,695	30,000	2,089,600	755,900	455,042,195	13,068,514
Canaan	460,179,721	0	2,155,100	1,496,800	456,527,821	12,384,621
Candia	551,707,641	0	4,488,900	2,439,980	544,778,761	11,216,430
Canterbury	372,667,284	30,000	1,609,100	375,000	370,653,184	7,772,651
Carroll	618,120,921	0	590,000	173,800	617,357,121	7,602,453
Center Harbor	761,436,277	0	70,000	329,960	761,036,317	7,450,744
Chandler's Purchase	48,980	0	0	0	48,980	0
Charlestown	345,455,442	15,000	1,214,666	248,500	343,977,276	11,771,040
Chatham	61,062,130	0	0	0	61,062,130	999,458
Chester	752,280,894	90,000	9,952,700	2,144,712	740,093,482	17,098,846

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2023 Actual Tax Rate	2023 Resident Tax
Acworth	15,500	3,096,065	25.33	0
Albany	15,500	1,354,702	10.08	0
Alexandria	38,080	5,501,124	18.65	0
Allenstown	92,000	11,003,382	21.20	0
Alstead	29,900	4,890,890	25.43	0
Alton	331,850	28,463,531	13.18	0
Amherst	408,000	51,791,933	21.88	0
Andover	51,300	7,216,469	22.95	0
Antrim	69,500	8,019,222	18.74	0
Ashland	83,250	7,529,054	17.30	0
Atkinson	301,873	22,678,898	14.50	0
Atkinson & Gilmanton	0	0	0.00	0
Auburn	200,500	17,525,523	12.61	0
Barnstead	169,200	15,176,486	14.35	0
Barrington	575,500	30,124,805	16.69	0
Bartlett	48,140	10,568,848	5.16	0
Bath	11,600	3,407,053	23.00	0
Bean's Grant	0	0	0.00	0
Bean's Purchase	0	0	0.00	0
Bedford	483,000	89,986,839	14.80	0
Belmont	250,400	22,399,669	17.47	0
Bennington	39,830	4,197,682	32.15	0
Benton	1,800	450,517	8.36	0
Berlin	62,425	19,374,704	26.90	0
Bethlehem	42,850	7,924,726	15.43	0
Boscawen	87,500	9,935,905	19.43	0
Bow	325,500	35,937,205	27.81	0
Bradford	48,300	7,045,113	27.80	0
Brentwood	133,500	17,304,404	23.53	0
Bridgewater	4,800	3,732,606	8.06	0
Bristol	109,700	12,627,291	22.75	0
Brookfield	6,950	2,418,774	18.26	0
Brookline	211,000	23,520,166	20.78	0
Cambridge	0	44,179	3.53	0
Campton	152,500	12,916,014	28.77	0
Canaan	44,300	12,340,321	27.15	0
Candia	191,250	11,025,180	20.63	0
Canterbury	70,900	7,701,751	21.00	0
Carroll	37,750	7,564,703	12.33	0
Center Harbor	39,500	7,411,244	9.80	0
Chandler's Purchase	0	0	0.00	0
Charlestown	128,700	11,642,340	34.31	0
Chatham	15,000	984,458	16.42	0
Chester	247,000	16,851,846	23.20	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Chesterfield	1,072,718	4,463	0	0	0	238,376,700
Chichester	868,507	0	0	1,000	5,500	165,576,200
Claremont	1,570,300	1,110	145,500	200	0	155,628,416
Clarksville	886,174	0	0	0	0	15,004,800
Colebrook	1,041,183	0	0	0	0	31,999,800
Columbia	1,142,117	0	0	1,900	0	17,252,400
Concord	1,471,274	0	0	28,731	0	1,006,261,269
Conway	2,197,660	3,830	0	0	0	534,198,100
Cornish	2,290,780	0	0	1,700	0	62,031,750
Crawford's Purchase	0	0	0	0	0	163,800
Croydon	1,127,050	0	0	0	0	39,483,600
Cutt's Grant	0	0	0	0	0	0
Dalton	829,585	0	0	0	0	34,364,600
Danbury	1,308,625	7,398	0	0	0	63,408,000
Danville	190,134	0	0	50	0	173,406,300
Deerfield	1,576,278	94	0	17,750	0	266,785,400
Deering	973,757	1,353	0	0	0	94,312,925
Derry	751,524	0	41,240	0	0	1,379,444,100
Dix's Grant	357,957	0	0	0	0	136,000
Dixville	864,019	0	0	0	0	726,200
Dorchester	866,956	1,331	0	0	0	17,268,300
Dover	688,072	0	0	0	0	1,366,977,548
Dublin	805,627	0	0	4,100	0	91,358,100
Dummer	916,314	0	0	0	0	11,647,800
Dunbarton	644,195	0	0	0	0	112,191,136
Durham	1,028,824	1,562	0	0	0	443,327,618
East Kingston	325,427	0	0	0	0	135,925,800
Easton	189,641	0	0	0	0	27,550,600
Eaton	837,003	474	0	0	0	52,238,400
Effingham	666,174	0	0	200	0	76,986,400
Ellsworth	61,779	0	0	0	0	7,940,900
Enfield	604,607	6,490	0	0	0	228,809,300
Epping	718,999	0	0	0	0	245,453,299
Epsom	1,200,106	0	0	2,800	0	154,607,900
Errol	499,450	0	0	0	0	54,900,800
Erving's Grant	58,914	0	0	0	0	0
Exeter	142,364	0	2,800	1,800	0	558,573,065
Farmington	688,385	11,598	282,388	0	0	155,497,700
Fitzwilliam	971,988	0	0	11,050	10	137,348,300
Francestown	750,823	1,563	0	0	0	75,025,104
Franconia	440,681	0	0	0	0	151,812,700
Franklin	941,871	52,278	0	300	0	285,873,900
Freedom	626,585	0	0	450	0	283,803,000
Fremont	414,932	0	0	100	0	153,996,230

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Chesterfield	13,100,900	319,330,230	1,360,000	36,746,600	0	0
Chichester	23,907,500	290,624,142	7,002,100	52,373,300	21,451	53,994
Claremont	81,903,953	674,097,200	26,172,600	258,446,052	45,400	0
Clarksville	301,100	29,844,000	1,166,200	847,500	0	0
Colebrook	6,291,415	94,410,128	5,082,600	38,486,200	0	0
Columbia	1,014,200	43,542,691	2,359,300	2,652,100	31,209	0
Concord	505,885,200	2,183,961,200	69,450,600	1,259,379,710	59,200	0
Conway	229,852,000	1,873,081,900	53,202,500	421,823,800	0	0
Cornish	643,800	124,940,301	2,736,100	2,101,500	46,799	0
Crawford's Purchase	248,460	0	0	6,930	0	0
Croydon	1,972,800	65,180,000	3,110,600	5,376,200	0	0
Cutt's Grant	0	0	0	0	0	0
Dalton	2,475,000	86,913,878	9,902,500	3,047,400	0	0
Danbury	1,748,100	94,459,780	4,863,740	4,709,080	0	0
Danville	7,274,500	350,748,600	26,564,900	13,405,300	9,000	0
Deerfield	7,461,500	411,583,777	6,137,300	17,548,400	77,223	0
Deering	2,716,300	120,282,547	6,686,300	11,578,100	0	0
Derry	222,329,450	2,656,538,780	44,718,000	563,531,323	0	0
Dix's Grant	0	919,520	0	0	0	0
Dixville	1,173,800	3,452,060	40,100	4,536,650	0	0
Dorchester	155,200	25,043,400	1,525,100	199,200	0	0
Dover	310,476,010	2,866,384,900	47,989,900	1,271,307,600	0	0
Dublin	10,136,700	149,320,450	471,500	28,843,100	13,767	0
Dummer	78,800	21,415,600	1,099,000	422,000	0	0
Dunbarton	1,602,714	269,096,244	690,700	3,806,256	0	0
Durham	189,112,400	811,284,600	189,400	325,271,300	0	0
East Kingston	2,943,700	231,992,300	1,844,500	5,710,400	0	0
Easton	286,700	48,200,898	0	416,600	2,802	0
Eaton	1,479,000	85,484,900	79,100	3,948,200	0	0
Effingham	5,492,900	102,767,332	7,925,100	19,272,600	11,937	0
Ellsworth	190,700	10,465,300	89,700	623,200	0	0
Enfield	16,294,100	318,085,100	14,697,200	32,970,000	0	0
Epping	61,828,400	538,541,700	25,181,400	119,914,000	0	0
Epsom	22,511,000	265,467,025	22,373,800	48,321,800	63,179	0
Errol	1,907,600	61,391,750	1,787,940	5,744,630	0	0
Erving's Grant	0	0	0	0	0	0
Exeter	138,514,735	1,177,527,166	59,156,000	375,333,267	111,800	0
Farmington	19,428,500	306,116,900	35,272,100	59,457,400	0	0
Fitzwilliam	10,248,600	242,378,237	24,253,800	22,680,400	34,319	20,544
Francestown	3,504,200	131,770,186	482,900	9,880,900	0	0
Franconia	11,460,900	227,900,300	1,473,500	27,691,800	0	0
Franklin	34,571,100	526,567,960	42,377,100	154,619,000	22,440	0
Freedom	6,386,400	332,826,962	30,011,900	11,063,700	78,038	0
Fremont	6,933,070	353,529,850	15,189,200	23,712,350	11,100	0

**MUNICIPAL AND PROPERTY DIVISION**

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Alpha Order by Municipality

MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Chesterfield	0	0	8,357,918	0	0	618,349,529	0
Chichester	0	0	8,837,800	0	0	549,271,494	592,600
Claremont	0	0	56,128,500	0	0	1,254,139,231	0
Clarksville	0	0	1,307,300	0	0	49,357,074	0
Colebrook	0	9,822,600	6,670,400	0	0	193,804,326	0
Columbia	0	19,031,500	2,420,200	0	0	89,447,617	0
Concord	0	76,625,200	208,159,600	0	0	5,311,281,984	3,611,592
Conway	1,785,000	0	86,121,500	0	0	3,202,266,290	0
Cornish	0	0	5,939,200	0	0	200,731,930	0
Crawford's Purchase	0	0	500	0	0	419,690	0
Croydon	0	0	6,373,200	0	0	122,623,450	0
Cutt's Grant	0	0	0	0	0	0	0
Dalton	0	0	6,182,400	0	0	143,715,363	0
Danbury	0	0	3,449,700	0	0	173,954,423	170,690
Danville	257,600	0	19,996,000	76,400	0	591,928,784	0
Deerfield	0	0	75,293,200	0	0	786,480,922	0
Deering	0	0	10,684,000	0	0	247,235,282	0
Derry	4,336,947	5,336,058	53,410,330	69,900	0	4,930,507,652	2,900,092
Dix's Grant	0	0	0	0	0	1,413,477	0
Dixville	0	0	232,500	0	0	11,025,329	0
Dorchester	0	0	1,014,500	0	0	46,073,987	0
Dover	0	52,405,600	56,541,100	0	0	5,972,770,730	455,100
Dublin	0	0	3,141,900	0	0	284,095,244	300,000
Dummer	0	13,377,800	50,097,900	0	0	99,055,214	0
Dunbarton	0	0	23,378,400	0	0	411,409,645	0
Durham	0	8,286,000	94,475,200	0	0	1,872,976,904	8,000
East Kingston	113,800	15,058,600	6,886,900	0	0	400,801,427	0
Easton	0	0	1,136,500	0	0	77,783,741	0
Eaton	0	0	1,646,800	0	0	145,713,877	0
Effingham	0	0	3,395,200	0	0	216,517,843	0
Ellsworth	0	0	304,600	0	0	19,676,179	196,200
Enfield	0	0	7,979,600	0	0	619,446,397	348,806
Epping	68,800	3,692,100	12,261,200	0	0	1,007,659,898	0
Epsom	0	0	7,222,300	0	0	521,769,910	0
Errol	0	0	10,282,900	0	0	136,515,070	0
Erving's Grant	0	0	0	0	0	58,914	0
Exeter	233,600	21,617,100	22,170,100	0	0	2,353,383,797	989,200
Farmington	0	0	8,850,100	0	0	585,605,071	183,400
Fitzwilliam	0	0	70,001,308	0	0	507,948,556	40,700
Francestown	0	0	2,822,800	0	0	224,238,476	0
Franconia	0	0	4,762,400	0	0	425,542,281	0
Franklin	0	5,701,300	108,243,760	0	0	1,158,971,009	623,025
Freedom	154,000	0	4,454,200	0	0	669,405,235	0
Fremont	110,400	0	6,558,500	0	0	560,455,732	0

**MUNICIPAL AND PROPERTY DIVISION**

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Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Chesterfield	618,349,529	0	1,280,000	817,746	616,251,783	12,199,986
Chichester	548,678,894	50,000	595,000	883,355	547,150,539	8,974,137
Claremont	1,254,139,231	90,000	3,542,600	287,800	1,250,218,831	34,095,080
Clarksville	49,357,074	0	0	0	49,357,074	930,633
Colebrook	193,804,326	45,000	154,200	5,000	193,600,126	6,102,333
Columbia	89,447,617	0	43,900	15,000	89,388,717	1,464,333
Concord	5,307,670,392	3,125,682	25,168,666	844,800	5,278,531,244	140,386,943
Conway	3,202,266,290	75,000	4,673,900	1,463,600	3,196,053,790	32,432,098
Cornish	200,731,930	15,000	375,000	608,300	199,733,630	5,228,501
Crawford's Purchase	419,690	0	0	0	419,690	0
Croydon	122,623,450	0	150,000	0	122,473,450	1,634,034
Cutt's Grant	0	0	0	0	0	0
Dalton	143,715,363	0	100,000	0	143,615,363	2,110,476
Danbury	173,783,733	15,000	195,000	75,000	173,498,733	3,464,938
Danville	591,928,784	25,000	3,259,900	49,250	588,594,634	14,807,483
Deerfield	786,480,922	30,000	1,445,100	1,823,220	783,182,602	17,622,684
Deering	247,235,282	0	2,018,400	354,860	244,862,022	6,342,498
Derry	4,927,607,560	380,000	24,439,700	0	4,902,787,860	99,229,563
Dix's Grant	1,413,477	0	0	0	1,413,477	0
Dixville	11,025,329	0	0	0	11,025,329	12,035
Dorchester	46,073,987	0	0	66,420	46,007,567	1,185,968
Dover	5,972,315,630	1,660,000	52,357,000	12,253,500	5,906,045,130	107,674,857
Dublin	283,795,244	15,000	265,000	1,294,680	282,220,564	7,803,858
Dummer	99,055,214	0	240,000	207,600	98,607,614	1,677,524
Dunbarton	411,409,645	0	227,650	730,300	410,451,695	10,452,700
Durham	1,872,968,904	111,000	4,212,500	3,414,403	1,865,231,001	37,882,649
East Kingston	400,801,427	30,000	562,800	358,200	399,850,427	10,033,850
Easton	77,783,741	0	0	0	77,783,741	1,000,405
Eaton	145,713,877	0	0	0	145,713,877	1,902,043
Effingham	216,517,843	0	725,000	171,000	215,621,843	5,317,627
Ellsworth	19,479,979	0	0	0	19,479,979	291,913
Enfield	619,097,591	15,000	916,200	848,300	617,318,091	16,295,576
Epping	1,007,659,898	90,000	4,968,200	0	1,002,601,698	23,433,001
Epsom	521,769,910	0	869,500	925,285	519,975,125	12,793,915
Errol	136,515,070	0	0	0	136,515,070	1,291,716
Erving's Grant	58,914	0	0	0	58,914	0
Exeter	2,352,394,597	90,000	22,959,216	4,035,600	2,325,309,781	59,958,648
Farmington	585,421,671	75,000	9,391,700	1,694,900	574,260,071	14,654,545
Fitzwilliam	507,907,856	0	1,319,000	448,400	506,140,456	8,484,794
Francestown	224,238,476	0	80,000	696,840	223,461,636	6,225,058
Franconia	425,542,281	0	25,000	404,956	425,112,325	6,093,360
Franklin	1,158,347,984	45,000	8,752,913	410,300	1,149,139,771	18,365,288
Freedom	669,405,235	0	175,000	20,000	669,210,235	7,339,172
Fremont	560,455,732	0	2,318,600	245,000	557,892,132	13,148,537

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2023 Actual Tax Rate	2023 Resident Tax
Chesterfield	121,500	12,078,486	19.82	0
Chichester	76,000	8,898,137	16.42	0
Claremont	283,870	33,811,210	27.80	0
Clarksville	10,100	920,533	18.92	0
Colebrook	22,125	6,080,208	31.66	0
Columbia	8,200	1,456,133	16.84	0
Concord	336,000	140,050,943	26.86	0
Conway	308,500	32,123,598	10.18	0
Cornish	56,500	5,172,001	26.23	0
Crawford's Purchase	0	0	0.00	0
Croydon	23,250	1,610,784	13.42	0
Cutt's Grant	0	0	0.00	0
Dalton	18,000	2,092,476	14.75	0
Danbury	25,400	3,439,538	20.00	0
Danville	170,500	14,636,983	25.21	0
Deerfield	258,250	17,364,434	22.66	0
Deering	49,400	6,293,098	25.98	0
Derry	543,683	98,685,880	20.68	0
Dix's Grant	0	0	0.00	0
Dixville	0	12,035	1.12	
Dorchester	9,800	1,176,168	25.82	0
Dover	1,027,875	106,646,982	18.70	0
Dublin	81,125	7,722,733	27.67	0
Dummer	9,250	1,668,274	18.10	0
Dunbarton	60,465	10,392,235	25.57	0
Durham	132,000	37,750,649	20.48	0
East Kingston	73,400	9,960,450	25.19	0
Easton	3,150	997,255	12.89	0
Eaton	22,000	1,880,043	13.07	0
Effingham	54,250	5,263,377	24.69	0
Ellsworth	900	291,013	15.01	0
Enfield	74,600	16,220,976	27.16	0
Epping	313,500	23,119,501	23.40	0
Epsom	153,550	12,640,365	24.63	0
Errol	5,400	1,286,316	9.56	0
Erving's Grant	0	0	0.00	0
Exeter	289,500	59,669,148	26.78	0
Farmington	284,000	14,370,545	25.66	0
Fitzwilliam	89,075	8,395,719	16.92	0
Francestown	34,800	6,190,258	27.88	0
Franconia	22,000	6,071,360	14.35	0
Franklin	129,125	18,236,163	16.26	0
Freedom	30,700	7,308,472	10.98	0
Fremont	242,625	12,905,912	23.59	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Gilford	842,900	3,070	0	0	0	1,200,146,390
Gilmanton	1,488,383	1,191	0	0	0	221,435,800
Gilsum	404,564	0	0	0	0	18,593,100
Goffstown	1,009,900	0	100	0	0	925,394,700
Gorham	319,276	0	0	0	0	36,174,200
Goshen	558,396	0	0	1,000	0	31,192,700
Grafton	1,044,399	0	0	0	0	62,392,900
Grantham	414,688	0	0	0	0	111,940,300
Greenfield	703,832	7,022	0	0	0	56,547,325
Greenland	477,100	0	105,000	0	0	573,962,000
Green's Grant	0	0	0	0	0	0
Greenville	298,230	0	0	0	0	50,883,600
Groton	607,047	50,330	0	0	0	30,814,400
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	0	0	0	0	0	30,573,600
Hampstead	71,821	0	0	3,400	0	470,948,100
Hampton	97,100	0	0	2,100	0	1,218,333,183
Hampton Falls	492,487	0	0	4,400	0	293,321,800
Hancock	871,941	618	0	0	0	105,465,900
Hanover	1,579,336	0	0	15,700	0	716,400,205
Harrisville	704,709	6,018	0	0	0	132,289,200
Hart's Location	3,856	0	0	0	0	6,420,600
Haverhill	2,122,184	0	0	3,200	0	63,088,700
Hebron	162,418	52,557	0	0	0	218,462,700
Henniker	1,574,041	0	0	29,475	0	190,282,200
Hill	557,861	0	0	0	0	24,392,300
Hillsborough	929,100	4,342	0	47,600	0	172,339,107
Hinsdale	829,144	0	0	0	0	58,453,654
Holderness	1,114,370	53,499	0	1,900	0	756,153,000
Hollis	859,810	0	0	0	0	785,246,522
Hooksett	303,382	0	0	0	0	601,572,402
Hopkinton	1,475,137	0	16,482	21,130	0	196,959,600
Hudson	413,601	0	596	0	0	1,056,926,089
Jackson	351,996	1,385	0	0	0	145,680,000
Jaffrey	973,167	0	0	600	0	117,374,882
Jefferson	963,392	0	0	0	0	45,223,700
Keene	779,690	0	0	0	0	252,023,700
Kensington	709,842	19,111	0	6,100	0	273,976,500
Kilkenny	0	0	0	0	0	0
Kingston	361,046	0	0	200	0	353,092,000
Laconia	291,141	5,044	0	0	0	1,249,466,168
Lancaster	2,413,961	216	0	14,300	0	75,726,100
Landaff	886,632	0	0	0	0	18,457,300
Langdon	867,235	0	0	0	0	22,575,300

**MUNICIPAL AND PROPERTY DIVISION**

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Alpha Order by Municipality

MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Gilford	90,509,500	1,939,212,400	53,589,400	201,561,800	0	0
Gilmanton	2,445,300	329,952,500	879,300	6,368,700	0	0
Gilsum	946,200	44,222,739	967,200	5,416,400	0	0
Goffstown	82,470,200	1,409,237,000	44,653,000	154,696,300	95,700	0
Gorham	30,823,431	165,318,800	11,071,500	71,973,600	0	0
Goshen	1,165,800	45,693,150	2,809,745	1,757,130	2,450	0
Grafton	662,800	68,761,433	4,994,800	2,565,100	0	0
Grantham	8,337,000	621,649,788	1,954,100	12,381,270	0	0
Greenfield	2,671,200	101,464,514	1,699,600	12,274,100	0	0
Greenland	52,302,600	607,035,600	0	133,040,400	0	0
Green's Grant	2,444,600	16,950	0	6,495,240	0	0
Greenville	12,356,600	94,930,600	25,073,400	35,580,800	0	0
Groton	133,200	59,290,300	4,857,900	721,900	0	0
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	1,023,400	45,478,200	0	5,646,500	0	0
Hampstead	52,627,700	694,403,033	46,822,100	102,544,900	15,367	0
Hampton	179,274,717	2,121,899,901	20,187,600	268,213,799	98,200	0
Hampton Falls	28,090,100	474,671,600	1,625,800	70,015,800	41,400	0
Hancock	1,293,800	181,544,169	389,200	4,010,700	0	0
Hanover	142,872,600	1,289,808,100	0	561,269,146	34,100	0
Harrisville	1,597,100	199,724,058	1,286,200	7,606,600	0	0
Hart's Location	245,500	11,653,600	0	2,157,900	0	0
Haverhill	16,425,658	222,230,565	17,641,100	66,571,000	80,416	0
Hebron	1,697,900	176,872,016	517,800	4,647,300	0	0
Henniker	41,092,200	369,539,873	7,345,900	122,097,800	64,697	0
Hill	260,500	64,614,644	2,232,800	911,200	0	0
Hillsborough	18,606,100	299,670,953	8,583,600	69,454,400	95,335	0
Hinsdale	14,266,726	182,259,208	29,744,898	43,187,720	0	0
Holderness	30,596,500	451,073,179	31,557,700	87,590,100	18,872	0
Hollis	27,785,368	1,404,915,531	10,788,400	56,209,158	0	0
Hooksett	253,399,575	1,852,634,887	58,916,656	350,729,015	0	0
Hopkinton	9,465,500	511,750,266	15,521,800	50,712,900	275,534	0
Hudson	422,868,211	2,751,391,036	17,904,900	524,922,423	0	0
Jackson	8,814,600	293,679,400	84,300	35,432,100	0	0
Jaffrey	11,877,494	354,072,206	5,131,900	60,928,656	52,200	0
Jefferson	2,125,000	91,979,901	4,181,900	11,778,500	0	0
Keene	166,401,500	1,116,585,500	15,985,300	616,043,767	0	0
Kensington	6,261,500	365,355,480	1,434,900	15,718,000	150,057	0
Kilkenny	0	0	0	0	0	0
Kingston	39,821,300	822,263,177	4,755,800	86,864,800	89,423	0
Laconia	96,931,111	2,283,677,664	62,553,396	247,059,251	0	0
Lancaster	30,944,800	177,082,420	6,738,000	126,493,400	26,670	0
Landaff	260,000	38,232,517	808,600	448,500	0	0
Langdon	1,424,800	44,208,870	1,007,720	5,065,860	0	0

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Gilford	619,220	683,800	22,613,400	0	0	3,509,781,880	541,300
Gilmanton	0	0	5,647,200	0	0	568,218,374	325,200
Gilsum	0	0	2,448,800	0	0	72,999,003	0
Goffstown	0	5,423,200	105,266,200	0	0	2,728,246,300	487,800
Gorham	0	19,706,900	55,216,000	0	0	390,603,707	0
Goshen	0	0	1,995,200	0	0	85,175,571	0
Grafton	0	0	2,397,400	0	0	142,818,832	0
Grantham	0	0	11,169,900	0	0	767,847,046	416,200
Greenfield	0	0	3,261,800	0	0	178,629,393	150,000
Greenland	0	11,096,500	24,181,700	0	0	1,402,200,900	769,900
Green's Grant	0	0	168,500	0	0	9,125,290	0
Greenville	0	0	7,618,200	0	0	226,741,430	0
Groton	0	0	12,182,760	0	0	108,657,837	0
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	0	0	389,800	0	0	83,111,500	0
Hampstead	3,434,900	0	7,997,100	0	0	1,378,868,421	870,600
Hampton	36,627,200	36,515,400	100,256,900	0	0	3,981,506,100	0
Hampton Falls	0	142,100	9,870,700	0	0	878,276,187	0
Hancock	0	0	7,905,600	0	0	301,481,928	0
Hanover	0	0	16,176,100	0	0	2,728,155,287	160,000
Harrisville	0	0	3,295,900	0	0	346,509,785	0
Hart's Location	0	0	677,500	0	0	21,158,956	0
Haverhill	0	0	22,344,000	0	0	410,506,823	0
Hebron	0	0	6,234,800	0	0	408,647,491	0
Henniker	0	0	12,908,000	0	0	744,934,186	150,000
Hill	0	0	3,144,000	0	0	96,113,305	0
Hillsborough	0	0	33,298,620	0	0	603,029,157	0
Hinsdale	0	0	114,223,121	0	0	442,964,471	0
Holderness	0	0	37,273,400	0	0	1,395,432,520	150,000
Hollis	609,100	227,100	19,169,800	0	0	2,305,810,789	1,143,000
Hooksett	677,000	27,550,100	84,788,500	0	0	3,230,571,517	511,100
Hopkinton	0	0	25,091,200	0	0	811,289,549	727,182
Hudson	0	24,641,200	162,447,300	0	0	4,961,515,356	1,003,300
Jackson	0	0	2,989,400	0	0	487,033,181	0
Jaffrey	0	0	9,364,300	0	0	559,775,405	0
Jefferson	0	2,555,900	6,356,500	0	0	165,164,793	0
Keene	0	9,200,600	105,129,800	0	0	2,282,149,857	211,200
Kensington	0	1,530,300	18,481,030	0	0	683,642,820	0
Kilkenny	0	0	33,500	0	0	33,500	0
Kingston	518,500	978,400	60,815,600	0	0	1,369,560,246	0
Laconia	191,558	22,412,109	45,379,532	0	0	4,007,966,974	0
Lancaster	0	2,325,600	23,727,200	0	0	445,492,667	0
Landaff	0	0	1,409,100	0	0	60,502,649	0
Langdon	0	0	3,133,300	0	0	78,283,085	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Gilford	3,509,240,580	60,000	2,338,600	0	3,506,841,980	36,091,773
Gilmanton	567,893,174	0	1,606,300	369,000	565,917,874	13,226,485
Gilsum	72,999,003	0	190,000	1,012,200	71,796,803	1,864,732
Goffstown	2,727,758,500	175,000	20,220,500	1,160,800	2,706,202,200	50,893,970
Gorham	390,603,707	15,000	540,700	97,400	389,950,607	9,478,884
Goshen	85,175,571	0	120,000	10,970	85,044,601	1,830,880
Grafton	142,818,832	0	245,000	208,450	142,365,382	3,882,429
Grantham	767,430,846	0	745,250	462,911	766,222,685	13,463,000
Greenfield	178,479,393	15,000	260,000	890,580	177,313,813	6,004,904
Greenland	1,401,431,000	30,000	1,905,000	955,000	1,398,541,000	17,116,706
Green's Grant	9,125,290	0	0	0	9,125,290	68,819
Greenville	226,741,430	15,000	380,000	0	226,346,430	3,948,308
Groton	108,657,837	0	220,000	30,000	108,407,837	1,066,535
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	83,111,500	0	0	0	83,111,500	321,817
Hampstead	1,377,997,821	200,000	11,555,200	250,000	1,365,992,621	34,730,046
Hampton	3,981,506,100	200,000	26,452,800	1,554,300	3,953,299,000	65,890,033
Hampton Falls	878,276,187	0	2,880,000	499,660	874,896,527	11,318,995
Hancock	301,481,928	0	355,000	1,189,566	299,937,362	7,231,233
Hanover	2,727,995,287	105,000	1,086,000	0	2,726,804,287	46,412,200
Harrisville	346,509,785	0	0	0	346,509,785	4,347,746
Hart's Location	21,158,956	0	0	0	21,158,956	9,660
Haverhill	410,506,823	45,000	356,700	10,000	410,095,123	11,824,424
Hebron	408,647,491	0	0	0	408,647,491	2,598,006
Henniker	744,784,186	150,000	5,454,474	784,115	738,395,597	16,487,661
Hill	96,113,305	0	110,000	0	96,003,305	2,705,254
Hillsborough	603,029,157	30,000	2,334,675	510,606	600,153,876	18,674,395
Hinsdale	442,964,471	0	587,000	135,000	442,242,471	12,185,064
Holderness	1,395,282,520	15,000	68,900	582,951	1,394,615,669	11,937,630
Hollis	2,304,667,789	30,000	7,892,700	2,116,300	2,294,628,789	38,203,908
Hooksett	3,230,060,417	200,000	23,518,576	900	3,206,340,941	50,473,605
Hopkinton	810,562,367	120,000	10,401,600	881,849	799,158,918	27,768,660
Hudson	4,960,512,056	1,694,000	26,610,100	3,821,300	4,928,386,656	77,035,759
Jackson	487,033,181	0	57,750	263,650	486,711,781	6,010,168
Jaffrey	559,775,405	45,000	1,210,300	284,700	558,235,405	17,786,238
Jefferson	165,164,793	0	387,500	0	164,777,293	2,942,469
Keene	2,281,938,657	252,000	3,966,800	4,637,992	2,273,081,865	71,097,262
Kensington	683,642,820	0	3,300,000	744,400	679,598,420	8,915,307
Kilkenny	33,500	0	0	0	33,500	0
Kingston	1,369,560,246	30,000	2,585,000	1,435,000	1,365,510,246	21,472,353
Laconia	4,007,966,974	400,000	3,900,000	0	4,003,666,974	55,034,294
Lancaster	445,492,667	15,000	107,500	308,000	445,062,167	7,671,200
Landaff	60,502,649	0	20,000	0	60,482,649	1,328,576
Langdon	78,283,085	0	192,800	0	78,090,285	1,722,158

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2023 Actual Tax Rate	2023 Resident Tax
Gilford	235,416	35,856,357	10.30	0
Gilmanton	125,400	13,101,085	23.39	0
Gilsum	4,400	1,860,332	26.03	0
Goffstown	445,000	50,448,970	18.86	0
Gorham	38,500	9,440,384	24.55	0
Goshen	22,000	1,808,880	21.57	0
Grafton	43,250	3,839,179	27.30	0
Grantham	135,875	13,327,125	17.59	0
Greenfield	41,750	5,963,154	33.90	0
Greenland	188,000	16,928,706	12.27	0
Green's Grant	0	68,819	7.57	0
Greenville	89,000	3,859,308	17.48	0
Groton	23,500	1,043,035	10.00	0
Hadley's Purchase	0	0	0.00	0
Hale's Location	10,200	311,617	3.88	0
Hampstead	347,000	34,383,046	25.44	0
Hampton	751,600	65,138,433	16.75	0
Hampton Falls	67,100	11,251,895	12.95	0
Hancock	43,800	7,187,433	24.15	0
Hanover	60,750	46,351,450	17.06	0
Harrisville	6,300	4,341,446	12.56	0
Hart's Location	200	9,460	0.51	0
Haverhill	200,000	11,624,424	28.92	14,810
Hebron	8,550	2,589,456	6.38	0
Henniker	76,000	16,411,661	22.38	0
Hill	20,800	2,684,454	28.24	0
Hillsborough	266,250	18,408,145	31.22	0
Hinsdale	76,850	12,108,214	28.06	0
Holderness	47,333	11,890,297	8.59	0
Hollis	264,250	37,939,658	16.66	0
Hooksett	345,300	50,128,305	15.98	0
Hopkinton	206,700	27,561,960	35.02	0
Hudson	796,800	76,238,959	15.68	0
Jackson	25,450	5,984,718	12.36	0
Jaffrey	155,250	17,630,988	33.35	0
Jefferson	5,700	2,936,769	17.94	0
Keene	400,300	70,696,962	31.89	0
Kensington	39,600	8,875,707	13.15	0
Kilkenny	0	0	0.00	0
Kingston	247,200	21,225,153	15.78	0
Laconia	436,200	54,598,094	13.91	0
Lancaster	37,700	7,633,500	17.31	0
Landaff	5,400	1,323,176	22.00	0
Langdon	23,000	1,699,158	22.11	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	Residential Land
Lebanon	1,131,191	0	0	200	0	322,626,926
Lee	776,412	24,304	0	1,900	0	267,185,400
Lempster	730,395	0	0	0	0	35,519,500
Lincoln	51,550	0	0	0	0	244,766,500
Lisbon	1,165,236	849	0	0	0	23,664,100
Litchfield	281,026	0	0	0	0	403,861,100
Littleton	1,094,840	0	0	0	0	80,269,070
Livermore	0	0	0	0	0	140,000
Londonderry	559,476	0	1,156,400	0	0	1,351,647,700
Loudon	1,472,971	27,541	10,770	700	0	178,116,400
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	944,320	0	0	0	0	21,554,950
Lyme	2,511,100	19,900	0	11,500	0	145,353,700
Lyndeborough	876,181	1,531	0	8,100	700	61,442,400
Madbury	391,489	0	0	100	0	89,852,300
Madison	936,076	0	0	0	0	233,048,200
Manchester	81,804	0	204,900	0	0	2,252,951,785
Marlborough	736,154	1,905	0	0	0	57,532,500
Marlow	718,881	0	0	0	0	28,180,800
Martin's Location	0	0	0	0	0	0
Mason	612,204	0	0	0	15,400	67,929,400
Meredith	945,126	0	0	0	0	2,102,391,403
Merrimack	310,538	0	0	300	0	1,474,936,800
Middleton	552,933	0	0	200	0	184,988,000
Milan	990,296	25,046	0	0	0	44,350,500
Milford	687,434	0	0	0	9,300	363,883,623
Millsfield	901,815	0	0	0	0	4,552,000
Milton	740,364	2,518	0	200	0	159,741,800
Monroe	866,544	0	0	0	0	27,082,200
Mont Vernon	344,703	0	203	0	0	98,666,100
Moultonborough	962,545	324,367	0	24,800	0	3,181,450,900
Nashua	87,092	0	0	1,250	0	2,311,915,100
Nelson	720,083	7,636	0	0	0	89,739,500
New Boston	1,409,657	0	0	8,439	0	353,615,406
New Castle	10,591	0	387	0	0	660,489,200
New Durham	1,085,788	15,462	0	1,200	0	330,241,490
New Hampton	1,471,953	0	0	0	0	223,512,308
New Ipswich	892,646	0	2,436	0	0	115,916,500
New London	746,877	3,789	0	0	0	931,265,300
Newbury	620,980	0	0	0	12,400	551,920,800
Newfields	166,974	58,112	7,483	0	0	151,611,600
Newington	86,331	0	0	159	0	115,713,462
Newmarket	221,832	0	0	100	0	282,598,478
Newport	1,778,118	0	149,815	0	0	172,561,200

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Lebanon	445,964,567	1,033,076,180	9,446,900	862,038,975	22,700	0
Lee	33,718,500	354,254,120	12,415,900	61,252,200	52,480	0
Lempster	1,207,000	77,708,292	5,355,500	4,196,900	0	0
Lincoln	38,780,200	870,286,250	3,277,600	108,128,074	0	0
Lisbon	5,833,100	62,044,022	3,718,100	20,846,300	17,578	0
Litchfield	17,857,100	689,239,066	7,959,900	47,311,700	0	0
Littleton	73,858,070	336,824,721	12,978,400	151,430,665	0	0
Livermore	0	49,600	0	0	0	0
Londonderry	436,275,800	2,930,555,200	38,674,000	983,847,200	164,800	0
Loudon	27,936,300	418,519,907	20,135,200	59,348,400	71,243	0
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	270,500	48,927,900	1,809,500	1,360,100	0	0
Lyme	6,865,900	242,291,000	1,339,100	13,418,900	84,100	0
Lyndeborough	2,552,600	149,400,064	2,120,800	2,531,100	182,505	184,617
Madbury	7,134,900	175,174,216	4,454,100	8,833,100	17,784	0
Madison	7,463,900	334,091,511	2,311,700	18,523,500	0	0
Manchester	868,707,117	6,311,488,788	3,385,500	3,619,789,580	0	0
Marlborough	8,656,900	128,238,370	1,972,010	19,497,887	36,620	0
Marlow	682,000	40,114,690	1,336,220	2,215,630	0	0
Martin's Location	0	0	0	0	0	0
Mason	1,456,400	136,867,700	553,800	2,484,500	0	5,900
Meredith	100,232,997	1,490,375,385	12,490,900	128,303,915	16,800	0
Merrimack	299,500,600	2,123,123,846	15,871,700	915,711,675	5,300	0
Middleton	2,391,800	150,586,578	8,892,100	10,670,900	31,222	0
Milan	1,339,900	73,057,300	6,394,300	7,949,100	0	0
Milford	79,328,925	1,305,125,608	22,919,500	274,107,434	0	219,200
Millsfield	440,300	6,267,970	121,280	179,910	0	0
Milton	6,843,700	264,820,985	23,183,300	38,419,900	6,515	0
Monroe	934,200	97,973,600	2,751,400	9,464,200	0	0
Mont Vernon	1,053,100	225,060,250	1,741,920	1,102,940	0	0
Moultonborough	89,391,400	2,238,030,465	5,174,800	98,218,800	141,744	0
Nashua	1,292,077,769	7,382,342,041	106,152,300	2,620,147,739	21,575	0
Nelson	1,624,100	67,425,465	858,500	1,843,300	0	0
New Boston	12,053,500	542,992,980	2,822,700	28,333,300	30,612	0
New Castle	32,465,800	306,859,801	0	74,262,900	0	0
New Durham	5,054,110	264,038,520	5,249,000	10,581,080	22,700	0
New Hampton	17,361,415	226,645,730	16,891,240	44,651,204	131,612	0
New Ipswich	6,108,200	349,557,700	4,903,900	20,545,000	0	0
New London	59,883,100	872,111,841	93,100	170,907,900	0	0
Newbury	25,307,700	509,367,104	788,200	30,710,900	0	100,696
Newfields	11,792,900	261,724,200	363,000	25,679,200	0	0
Newington	98,358,500	103,543,520	18,900	285,310,879	88,040	0
Newmarket	53,551,870	546,711,450	9,280,100	115,720,069	4,800	0
Newport	49,045,600	346,727,500	22,519,200	137,098,000	0	0

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Lebanon	0	0	120,240,200	0	0	2,794,547,839	440,300
Lee	176,400	0	12,923,500	0	0	742,781,116	1,500
Lempster	0	0	3,818,000	0	0	128,535,587	0
Lincoln	0	0	11,395,400	0	0	1,276,685,574	0
Lisbon	0	0	4,392,200	0	0	121,681,485	0
Litchfield	14,431,800	1,633,000	35,119,500	0	0	1,217,694,192	493,900
Littleton	0	0	74,508,500	0	0	730,964,266	0
Livermore	0	0	0	0	0	189,600	0
Londonderry	15,947,200	53,971,300	545,497,300	0	0	6,358,296,376	1,584,200
Loudon	0	10,698,600	8,943,000	0	0	725,281,032	453,600
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	0	0	2,435,000	0	0	77,302,270	0
Lyme	0	0	4,725,200	0	0	416,620,400	0
Lyndeborough	0	0	2,882,000	0	0	222,182,598	0
Madbury	0	231,400	20,657,500	0	0	306,746,889	0
Madison	0	0	10,357,700	0	0	606,732,587	0
Manchester	0	159,968,700	215,448,800	0	0	13,432,026,974	300,000
Marlborough	0	0	6,459,400	0	0	223,131,746	548,600
Marlow	0	0	1,361,600	0	0	74,609,821	0
Martin's Location	0	0	532,000	0	0	532,000	0
Mason	0	0	5,858,945	0	0	215,784,249	566,400
Meredith	0	0	19,509,200	0	0	3,854,265,726	0
Merrimack	17,130,900	17,045,100	133,312,800	0	0	4,996,949,559	1,962,300
Middleton	585,900	0	4,908,200	0	0	363,607,833	0
Milan	0	14,240,100	3,551,400	0	0	151,897,942	0
Milford	2,053,800	5,839,000	29,176,700	0	0	2,083,350,524	762,783
Millsfield	0	0	103,000	0	0	12,566,275	0
Milton	0	0	14,410,636	0	0	508,169,918	0
Monroe	0	0	431,833,200	0	0	570,905,344	0
Mont Vernon	0	0	3,835,400	0	0	331,804,616	0
Moultonborough	2,124,100	0	30,813,200	0	0	5,646,657,121	0
Nashua	119,512,900	159,148,000	145,160,900	0	0	14,136,566,666	1,804,860
Nelson	0	0	5,479,700	0	0	167,698,284	0
New Boston	0	0	11,689,000	0	0	952,955,594	0
New Castle	0	0	1,809,700	0	0	1,075,898,379	0
New Durham	0	0	5,097,731	0	0	621,387,081	0
New Hampton	0	0	46,815,300	0	0	577,480,762	150,000
New Ipswich	0	0	11,975,600	0	0	509,901,982	0
New London	0	0	17,076,000	0	0	2,052,087,907	150,000
Newbury	0	0	5,872,600	0	0	1,124,701,380	0
Newfields	0	0	2,549,219	0	0	453,952,688	0
Newington	0	26,122,200	309,572,400	0	0	938,814,391	16,026,800
Newmarket	154,000	0	5,897,500	0	0	1,014,140,199	0
Newport	0	0	22,898,600	0	0	752,778,033	2,600

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Lebanon	2,794,107,539	21,000	15,434,800	2,934,300	2,775,717,439	66,451,950
Lee	742,779,616	30,000	9,429,400	0	733,320,216	17,308,706
Lempster	128,535,587	0	183,100	78,780	128,273,707	3,470,743
Lincoln	1,276,685,574	0	1,358,400	75,100	1,275,252,074	14,878,421
Lisbon	121,681,485	0	800,000	0	120,881,485	4,131,605
Litchfield	1,217,200,292	30,000	6,064,800	0	1,211,105,492	25,273,023
Littleton	730,964,266	75,000	3,605,000	0	727,284,266	16,257,382
Livermore	189,600	0	0	0	189,600	0
Londonderry	6,356,712,176	400,000	36,690,700	10,699,200	6,308,922,276	97,971,518
Loudon	724,827,432	0	1,019,700	93,500	723,714,232	15,004,263
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	77,302,270	0	200,000	55,600	77,046,670	1,659,751
Lyme	416,620,400	67,500	4,138,300	1,552,500	410,862,100	10,407,746
Lyndeborough	222,182,598	0	695,000	493,000	220,994,598	5,248,114
Madbury	306,746,889	15,000	1,914,576	1,370,000	303,447,313	8,146,583
Madison	606,732,587	15,000	537,000	679,008	605,501,579	10,261,426
Manchester	13,431,726,974	3,889,100	114,452,296	9,942,800	13,303,442,778	250,332,295
Marlborough	222,583,146	15,000	201,400	147,630	222,219,116	5,452,521
Marlow	74,609,821	0	197,640	13,500	74,398,681	2,141,882
Martin's Location	532,000	0	0	0	532,000	17,854
Mason	215,217,849	0	460,000	27,000	214,730,849	5,084,041
Meredith	3,854,265,726	150,000	1,470,000	2,167,674	3,850,478,052	38,057,232
Merrimack	4,994,987,259	45,000	25,926,300	2,672,600	4,966,343,359	96,345,820
Middleton	363,607,833	15,000	300,000	1,506,080	361,786,753	5,434,515
Milan	151,897,942	15,000	192,100	445,900	151,244,942	3,268,852
Milford	2,082,587,741	180,000	11,510,100	1,030,000	2,069,867,641	45,817,964
Millsfield	12,566,275	0	0	0	12,566,275	0
Milton	508,169,918	15,000	3,088,600	515,080	504,551,238	12,351,425
Monroe	570,905,344	0	30,000	0	570,875,344	5,036,418
Mont Vernon	331,804,616	30,000	502,390	281,570	330,990,656	9,604,336
Moultonborough	5,646,657,121	50,000	650,000	417,900	5,645,539,221	32,140,378
Nashua	14,134,761,806	3,604,100	141,928,000	18,438,400	13,970,791,306	252,380,831
Nelson	167,698,284	0	110,000	184,600	167,403,684	2,490,265
New Boston	952,955,594	99,000	3,396,050	903,500	948,557,044	19,286,070
New Castle	1,075,898,379	0	450,000	0	1,075,448,379	5,353,036
New Durham	621,387,081	0	785,000	770,700	619,831,381	12,387,809
New Hampton	577,330,762	0	545,000	0	576,785,762	6,984,972
New Ipswich	509,901,982	30,000	1,356,300	943,950	507,571,732	13,022,918
New London	2,051,937,907	50,000	845,000	2,048,750	2,048,994,157	22,129,307
Newbury	1,124,701,380	30,000	135,000	588,000	1,123,948,380	14,659,246
Newfields	453,952,688	0	2,600,000	148,500	451,204,188	7,121,353
Newington	922,787,591	0	2,300,000	0	920,487,591	8,769,912
Newmarket	1,014,140,199	40,000	5,842,600	1,595,200	1,006,662,399	29,674,552
Newport	752,775,433	54,000	2,853,400	374,540	749,493,493	17,570,529

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2023 Actual Tax Rate	2023 Resident Tax
Lebanon	104,700	66,347,250	24.28	0
Lee	142,500	17,166,206	23.63	0
Lempster	25,000	3,445,743	27.11	0
Lincoln	52,500	14,825,921	11.68	0
Lisbon	6,400	4,125,205	34.26	0
Litchfield	321,018	24,952,005	20.94	0
Littleton	138,500	16,118,882	22.54	0
Livermore	0	0	0.00	0
Londonderry	968,250	97,003,268	15.65	0
Loudon	199,500	14,804,763	20.84	0
Low & Burbank's Grant	0	0	0.00	0
Lyman	22,600	1,637,151	21.60	0
Lyme	37,000	10,370,746	25.35	0
Lyndeborough	39,200	5,208,914	23.77	0
Madbury	50,750	8,095,833	26.97	0
Madison	90,250	10,171,176	16.98	0
Manchester	1,295,084	249,037,211	18.86	0
Marlborough	45,300	5,407,221	24.58	0
Marlow	37,950	2,103,932	28.82	0
Martin's Location	0	17,854	33.56	0
Mason	35,700	5,048,341	23.72	0
Meredith	301,625	37,755,607	9.89	0
Merrimack	886,580	95,459,240	19.45	0
Middleton	41,600	5,392,915	15.04	0
Milan	10,000	3,258,852	21.82	0
Milford	230,300	45,587,664	22.17	0
Millsfield	0	0	0.00	0
Milton	253,125	12,098,300	24.54	0
Monroe	44,100	4,992,318	9.73	0
Mont Vernon	48,000	9,556,336	29.04	0
Moultonborough	172,525	31,967,853	5.70	0
Nashua	1,389,210	250,991,621	18.23	0
Nelson	10,665	2,479,600	14.92	0
New Boston	179,500	19,106,570	20.35	0
New Castle	24,000	5,329,036	4.98	0
New Durham	166,750	12,221,059	20.00	0
New Hampton	79,100	6,905,872	12.21	0
New Ipswich	240,500	12,782,418	25.70	0
New London	141,500	21,987,807	10.81	0
Newbury	129,750	14,529,496	13.05	0
Newfields	41,800	7,079,553	15.79	0
Newington	42,250	8,727,662	10.18	0
Newmarket	204,000	29,470,552	29.49	0
Newport	103,700	17,466,829	23.58	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	Residential Land
Newton	161,363	1,614	0	300	0	208,163,700
North Hampton	206,600	600	28,100	4,500	0	620,727,510
Northfield	1,294,038	2,123	0	0	0	186,281,100
Northumberland	1,212,978	8,474	0	0	0	52,248,100
Northwood	852,470	0	0	175	0	423,683,957
Nottingham	1,091,348	0	0	700	0	369,131,200
Odell	274,891	0	0	0	0	70,000
Orange	604,683	0	0	0	0	12,608,300
Orford	1,249,534	770	0	0	0	37,911,800
Ossipee	1,694,241	0	0	0	0	692,015,700
Pelham	406,640	0	0	0	0	809,621,234
Pembroke	963,850	0	59,400	0	0	187,431,600
Peterborough	1,187,545	0	9,400	375	0	158,956,400
Piermont	1,629,584	14,736	0	0	0	46,653,800
Pinkham's Grant	0	0	0	0	0	0
Pittsburg	4,966,546	0	0	0	0	267,601,800
Pittsfield	740,839	0	35,374	600	0	102,161,200
Plainfield	3,151,983	0	0	0	0	155,060,800
Plaistow	60,397	0	0	0	0	309,822,099
Plymouth	907,199	49,018	0	17,600	0	135,361,752
Portsmouth	44,572	0	0	0	0	1,247,470,150
Randolph	128,851	0	0	300	2,600	23,546,900
Raymond	352,045	0	1,410	200	0	360,680,603
Richmond	1,405,924	0	0	0	0	44,371,700
Rindge	1,370,042	0	0	0	0	182,505,700
Rochester	733,215	0	0	21,500	0	446,252,464
Rollinsford	472,699	0	0	0	0	179,051,700
Roxbury	271,062	0	0	0	0	4,993,600
Rumney	612,410	24,645	0	525	0	63,604,400
Rye	128,650	10,800	0	0	0	1,816,835,275
Salem	120,975	0	0	500	0	1,700,064,461
Salisbury	1,562,507	0	0	0	0	72,596,400
Sanbornton	1,964,017	0	36,006	0	15,200	464,303,300
Sandown	213,370	0	100	100	0	366,298,930
Sandwich	1,295,320	89,190	0	10,272	0	219,115,291
Sargent's Purchase	0	0	0	0	0	0
Seabrook	14,450	100	0	0	0	927,498,300
Second College Grant	833,180	0	0	0	0	387,900
Sharon	645,077	0	0	0	0	14,606,600
Shelburne	457,215	0	0	75	0	15,982,600
Somersworth	134,761	0	0	0	0	152,275,240
South Hampton	450,339	0	0	0	0	102,747,100
Springfield	721,866	9,352	0	0	0	71,563,300
Stark	434,827	1,582	0	0	0	24,888,900

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Newton	12,641,700	386,211,920	3,211,100	33,803,800	31,080	0
North Hampton	97,609,090	875,691,810	73,698,100	115,645,090	187,300	0
Northfield	17,043,300	333,352,300	14,331,200	49,730,800	0	0
Northumberland	2,577,800	72,999,260	5,551,960	19,230,240	0	0
Northwood	36,264,300	397,804,110	23,695,800	69,771,200	36,498	0
Nottingham	5,260,000	426,807,034	6,157,100	9,616,300	11,066	0
Odell	0	3,095,540	0	0	0	0
Orange	206,100	21,412,900	1,124,800	423,400	0	0
Orford	3,314,000	105,139,888	2,322,100	7,887,000	44,512	0
Ossipee	93,919,600	562,276,100	37,692,900	127,953,100	0	0
Pelham	42,487,980	1,722,749,510	345,000	96,845,674	0	0
Pembroke	38,036,900	439,458,200	2,160,400	103,742,848	0	0
Peterborough	30,793,770	563,076,392	535,400	170,618,200	29,608	0
Piermont	747,400	77,468,200	1,311,500	2,133,400	0	0
Pinkham's Grant	128,200	0	0	2,503,330	0	0
Pittsburg	16,489,000	255,303,700	7,074,600	26,234,800	0	0
Pittsfield	11,615,100	185,508,300	7,775,400	45,993,100	6,000	0
Plainfield	9,284,500	255,393,139	9,040,100	103,661,700	15,062	0
Plaistow	111,758,382	704,159,042	237,400	220,092,300	0	0
Plymouth	68,818,323	345,744,185	6,280,700	154,672,393	43,200	0
Portsmouth	645,593,723	2,559,188,450	32,011,800	1,944,337,505	0	0
Randolph	569,000	39,078,444	582,000	2,744,900	4,328	7,928
Raymond	54,365,495	774,599,885	56,035,000	101,116,915	64,900	0
Richmond	2,406,900	103,577,900	3,115,600	5,256,200	0	0
Rindge	28,165,800	412,674,706	5,334,700	111,887,600	0	0
Rochester	190,968,300	1,471,137,095	183,248,625	532,875,500	86,500	0
Rollinsford	19,604,300	223,939,800	407,400	48,801,700	0	0
Roxbury	185,900	17,002,200	319,600	886,600	0	0
Rumney	5,754,000	102,537,135	3,291,700	12,914,500	24,465	0
Rye	52,895,875	1,327,563,785	4,523,600	49,218,015	0	0
Salem	581,059,019	3,210,786,211	68,725,300	905,376,332	8,600	0
Salisbury	615,000	154,532,000	1,992,000	2,717,400	0	0
Sanbornton	8,982,800	440,696,043	5,163,100	28,330,300	43,560	73,771
Sandown	4,070,970	749,402,840	7,145,800	12,332,860	11,500	0
Sandwich	5,296,500	217,102,921	836,801	4,747,500	202,093	0
Sargent's Purchase	2,012,840	0	0	448,380	0	0
Seabrook	253,019,100	704,738,070	81,523,700	243,807,830	0	0
Second College Grant	0	525,550	0	0	0	0
Sharon	108,200	42,041,000	0	875,200	0	0
Shelburne	1,616,800	31,294,696	671,600	9,090,400	13,104	0
Somersworth	61,858,260	676,862,633	23,203,200	214,963,157	0	0
South Hampton	5,302,300	135,703,084	3,619,500	16,168,400	0	0
Springfield	4,631,400	141,609,150	3,005,000	16,726,900	0	0
Stark	931,000	33,778,800	1,920,800	1,374,000	0	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Newton	122,900	6,617,900	7,601,900	0	0	658,569,277	446,200
North Hampton	9,563,100	2,160,600	10,408,700	0	0	1,805,931,100	0
Northfield	0	2,705,500	11,902,500	0	0	616,642,861	10,000
Northumberland	0	23,713,000	54,696,160	0	0	232,237,972	0
Northwood	0	0	17,448,000	0	0	969,556,510	9,405
Nottingham	89,800	0	22,835,400	0	0	840,999,948	395,600
Odell	0	0	0	0	0	3,440,431	0
Orange	0	0	945,200	0	0	37,325,383	0
Orford	0	0	2,611,300	0	0	160,480,904	0
Ossipee	303,100	0	18,121,100	0	0	1,533,975,841	0
Pelham	5,889,600	37,769,400	35,472,109	0	0	2,751,587,147	140,000
Pembroke	0	8,062,100	15,153,000	100,000	0	795,168,298	0
Peterborough	0	0	14,462,600	0	0	939,669,690	323,400
Piermont	0	0	3,434,500	0	0	133,393,120	0
Pinkham's Grant	0	0	254,100	0	0	2,885,630	0
Pittsburg	0	3,083,800	12,716,600	0	0	593,470,846	0
Pittsfield	2,872,000	0	6,448,300	0	0	363,156,213	0
Plainfield	0	0	9,895,700	0	0	545,502,984	150,000
Plaistow	1,514,000	19,364,390	15,185,300	7,000	0	1,382,200,310	0
Plymouth	0	0	28,041,200	0	0	739,935,570	0
Portsmouth	0	53,041,733	129,735,999	0	0	6,611,423,932	0
Randolph	0	1,938,100	7,556,300	0	0	76,159,651	0
Raymond	1,688,500	0	23,295,300	0	0	1,372,200,253	610,100
Richmond	0	0	12,796,530	0	0	172,930,754	0
Rindge	0	0	15,128,500	0	0	757,067,048	670,747
Rochester	0	29,525,700	83,216,500	0	0	2,938,065,399	536,200
Rollinsford	0	319,600	5,794,100	0	0	478,391,299	519,900
Roxbury	0	0	920,600	0	0	24,579,562	0
Rumney	0	0	12,299,900	0	0	201,063,680	0
Rye	2,657,500	0	13,738,400	0	0	3,267,571,900	0
Salem	453,900	15,341,500	111,278,200	0	0	6,593,214,998	0
Salisbury	0	0	16,870,800	0	0	250,886,107	0
Sanbornton	0	320,500	6,262,800	0	0	956,191,397	0
Sandown	804,000	0	8,450,600	0	0	1,148,731,070	0
Sandwich	0	0	8,737,100	0	0	457,432,988	0
Sargent's Purchase	0	0	0	0	0	2,461,220	0
Seabrook	0	11,069,300	1,416,114,550	0	0	3,637,785,400	122,524,500
Second College Grant	0	0	0	0	0	1,746,630	0
Sharon	0	0	722,000	0	0	58,998,077	0
Shelburne	0	21,309,000	3,603,100	0	0	84,038,590	0
Somersworth	0	9,007,800	13,137,000	0	0	1,151,442,051	0
South Hampton	0	0	5,594,500	0	0	269,585,223	135,000
Springfield	0	0	9,187,300	0	0	247,454,268	605,000
Stark	0	11,138,570	1,660,900	0	0	76,129,379	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Newton	658,123,077	30,000	2,425,400	317,300	655,350,377	16,100,922
North Hampton	1,805,931,100	50,000	10,095,000	307,000	1,795,479,100	22,324,278
Northfield	616,632,861	45,000	8,461,400	1,905,000	606,221,461	8,261,862
Northumberland	232,237,972	45,000	80,000	163,250	231,949,722	4,855,586
Northwood	969,547,105	105,000	9,221,650	842,775	959,377,680	13,203,975
Nottingham	840,604,348	0	6,618,600	1,838,900	832,146,848	17,801,567
Odell	3,440,431	0	0	0	3,440,431	20,814
Orange	37,325,383	0	125,000	0	37,200,383	871,722
Orford	160,480,904	0	75,000	5,000	160,400,904	5,240,879
Ossipee	1,533,975,841	30,000	4,513,700	3,000	1,529,429,141	15,831,351
Pelham	2,751,447,147	346,800	10,736,000	2,926,700	2,737,437,647	49,683,999
Pembroke	795,168,298	150,000	445,000	36,750	794,536,548	22,109,195
Peterborough	939,346,290	45,000	4,600,000	0	934,701,290	24,131,010
Piermont	133,393,120	0	275,000	103,840	133,014,280	3,043,948
Pinkham's Grant	2,885,630	0	0	0	2,885,630	45,014
Pittsburg	593,470,846	0	15,000	0	593,455,846	5,679,796
Pittsfield	363,156,213	30,000	1,243,700	411,000	361,471,513	9,010,472
Plainfield	545,352,984	47,000	1,194,800	1,849,740	542,261,444	8,529,634
Plaistow	1,382,200,310	60,000	9,105,000	2,029,900	1,371,005,410	30,574,165
Plymouth	739,935,570	70,000	485,400	2,700	739,377,470	17,991,812
Portsmouth	6,611,423,932	325,000	33,080,400	873,400	6,577,145,132	105,764,007
Randolph	76,159,651	15,000	0	288,300	75,856,351	1,465,904
Raymond	1,371,590,153	221,508	14,343,964	2,982,000	1,354,042,681	28,017,788
Richmond	172,930,754	0	40,000	178,320	172,712,434	2,522,429
Rindge	756,396,301	30,000	11,373,956	1,788,834	743,203,511	18,582,282
Rochester	2,937,529,199	999,800	29,473,680	4,701,000	2,902,354,719	73,133,646
Rollinsford	477,871,399	0	550,000	0	477,321,399	7,333,866
Roxbury	24,579,562	0	0	37,200	24,542,362	673,777
Rumney	201,063,680	0	115,000	16,000	200,932,680	4,769,859
Rye	3,267,571,900	0	3,830,000	608,700	3,263,133,200	26,179,842
Salem	6,593,214,998	1,034,900	31,285,800	1,475,500	6,559,418,798	111,055,862
Salisbury	250,886,107	0	850,000	260,000	249,776,107	4,024,947
Sanbornton	956,191,397	0	750,000	840,000	954,601,397	11,486,027
Sandown	1,148,731,070	30,000	9,510,000	0	1,139,191,070	23,797,433
Sandwich	457,432,988	15,000	150,000	610,000	456,657,988	7,025,152
Sargent's Purchase	2,461,220	0	0	0	2,461,220	0
Seabrook	3,515,260,900	30,000	35,543,300	3,647,400	3,476,040,200	50,457,318
Second College Grant	1,746,630	0	0	0	1,746,630	0
Sharon	58,998,077	0	0	0	58,998,077	1,371,745
Shelburne	84,038,590	0	30,000	101,540	83,907,050	1,441,482
Somersworth	1,151,442,051	75,000	3,673,100	1,434,300	1,146,259,651	33,544,439
South Hampton	269,450,223	0	1,220,000	336,700	267,893,523	3,690,776
Springfield	246,849,268	0	150,000	333,600	246,365,668	5,717,481
Stark	76,129,379	0	60,000	49,200	76,020,179	1,554,275

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2023 Actual Tax Rate	2023 Resident Tax
Newton	147,848	15,953,074	24.61	0
North Hampton	157,000	22,167,278	12.45	0
Northfield	189,225	8,072,637	14.05	0
Northumberland	37,550	4,818,036	21.38	0
Northwood	81,600	13,122,375	13.80	0
Nottingham	265,625	17,535,942	21.44	0
Odell	0	20,814	6.05	0
Orange	4,000	867,722	23.47	0
Orford	42,700	5,198,179	32.70	0
Ossipee	176,000	15,655,351	10.37	0
Pelham	301,083	49,382,916	18.19	0
Pembroke	157,000	21,952,195	27.88	0
Peterborough	200,125	23,930,885	28.19	0
Piermont	29,050	3,014,898	22.92	0
Pinkham's Grant	0	45,014	15.84	0
Pittsburg	11,200	5,668,596	9.60	0
Pittsfield	60,600	8,949,872	24.97	0
Plainfield	57,400	8,472,234	15.75	0
Plaistow	238,500	30,335,665	22.34	0
Plymouth	63,584	17,928,228	24.38	0
Portsmouth	708,610	105,055,397	16.13	0
Randolph	5,700	1,460,204	19.54	0
Raymond	486,500	27,531,288	20.72	0
Richmond	36,000	2,486,429	14.69	0
Rindge	234,500	18,347,782	25.04	0
Rochester	728,925	72,404,721	25.74	0
Rollinsford	46,900	7,286,966	15.38	0
Roxbury	500	673,277	27.52	0
Rumney	38,125	4,731,734	23.88	0
Rye	145,500	26,034,342	8.03	0
Salem	816,500	110,239,362	16.96	0
Salisbury	41,000	3,983,947	16.20	0
Sanbornton	107,550	11,378,477	12.04	0
Sandown	211,250	23,586,183	20.90	0
Sandwich	106,003	6,919,149	15.42	0
Sargent's Purchase	0	0	0.00	0
Seabrook	407,438	50,049,880	15.09	0
Second College Grant	0	0	0.00	0
Sharon	4,800	1,366,945	23.27	0
Shelburne	3,600	1,437,882	17.61	0
Somersworth	329,500	33,214,939	29.30	0
South Hampton	15,240	3,675,536	13.80	0
Springfield	45,000	5,672,481	23.27	0
Stark	32,650	1,521,625	20.72	0

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Stewartstown	1,543,051	0	0	0	0	80,198,555
Stoddard	960,380	0	0	0	0	124,280,130
Strafford	1,744,400	0	0	4,500	0	246,244,870
Stratford	1,335,919	0	0	5,800	0	10,876,700
Stratham	305,708	1,129	0	3,400	0	420,492,700
Success	777,683	0	0	0	0	8,692,600
Sugar Hill	312,745	903	4,069	0	0	55,105,400
Sullivan	477,419	5,557	0	0	0	14,880,600
Sunapee	598,061	0	0	0	0	1,314,145,800
Surry	503,013	0	0	0	0	36,843,900
Sutton	959,488	0	0	0	0	144,919,700
Swanzey	1,367,256	0	0	0	0	163,477,334
Tamworth	1,375,783	998	0	0	0	112,250,600
Temple	595,206	2,289	0	400	8,300	46,340,700
Purchase	0	0	0	0	0	1,000
Thornton	419,091	0	0	0	0	133,024,600
Tilton	266,072	0	412,890	0	0	87,726,000
Troy	389,736	0	0	0	0	27,841,956
Tuftsboro	1,056,630	0	0	100	0	976,921,000
Unity	1,214,061	0	0	0	0	55,799,200
Wakefield	1,113,537	9,185	0	0	0	1,130,222,400
Walpole	2,193,419	22,750	22,545	600	0	197,398,000
Warner	1,843,366	0	0	7,019	0	83,574,841
Warren	568,431	0	0	0	0	23,554,900
Washington	1,372,074	0	0	0	0	157,046,800
Waterville Valley	11,967	0	0	0	0	84,846,100
Weare	1,682,496	0	0	2,200	0	408,681,400
Webster	1,196,827	0	0	400	0	123,955,500
Wentworth	860,485	0	0	0	0	35,881,200
Wentworth's Location	306,130	0	0	0	0	6,597,300
Westmoreland	1,540,505	114,739	0	0	0	54,783,700
Whitefield	590,092	0	0	0	0	44,918,400
Wilmot	706,393	0	0	0	0	68,210,800
Wilton	1,293,354	0	0	0	98,700	164,669,068
Winchester	1,221,733	125	0	0	0	80,959,500
Windham	55,700	0	0	0	0	1,038,802,200
Windsor	269,401	0	0	0	0	12,962,900
Wolfeboro	958,625	6,279	373,800	29,700	0	1,150,604,800
Woodstock	104,239	0	0	0	0	51,561,910
<b>State Totals</b>	<b>201,728,836</b>	<b>1,397,155</b>	<b>3,112,488</b>	<b>596,266</b>	<b>168,110</b>	<b>74,499,138,577</b>

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Stewartstown	3,319,300	78,970,900	8,034,700	10,872,800	0	0
Stoddard	640,000	163,581,400	1,215,050	2,798,050	0	0
Strafford	2,388,830	446,055,980	6,008,100	8,320,920	113,500	0
Stratford	722,500	52,474,700	3,127,300	4,431,900	1,179	0
Stratham	82,141,200	945,390,173	3,886,800	135,633,100	155,827	0
Success	0	5,711,110	0	0	0	0
Sugar Hill	1,093,700	106,975,490	94,000	3,710,700	21,310	0
Sullivan	666,700	41,421,600	2,784,800	1,531,400	0	0
Sunapee	26,757,100	961,272,801	1,857,400	64,731,800	0	0
Surry	1,295,000	89,432,700	987,600	2,576,200	0	0
Sutton	3,258,500	165,990,540	108,860	7,551,960	0	0
Swanzy	23,555,318	348,261,343	14,853,400	81,880,900	5,580	0
Tamworth	16,809,700	212,603,783	10,073,400	43,007,500	58,062	0
Temple	1,871,000	108,921,908	874,600	6,622,100	21,659	128,299
Purchase	5,487,780	0	0	1,893,170	0	0
Thornton	3,465,400	309,000,000	5,754,500	12,051,600	0	0
Tilton	103,233,200	211,479,760	18,813,000	187,628,100	0	0
Troy	2,406,600	168,423,594	7,712,200	9,234,800	0	0
Tuftonboro	17,304,300	817,144,327	25,505,200	18,385,300	11,873	0
Unity	1,132,700	57,616,324	6,449,600	12,425,500	0	0
Wakefield	14,870,700	1,044,726,500	30,038,000	39,517,000	0	0
Walpole	31,357,700	377,827,642	2,720,700	94,576,400	108,318	0
Warner	6,078,650	192,126,430	2,903,770	36,278,291	81,000	0
Warren	472,300	64,336,800	3,809,000	3,104,700	0	0
Washington	1,526,900	200,154,303	3,198,500	3,476,800	0	0
Waterville Valley	6,090,400	394,949,900	0	15,231,900	0	0
Weare	18,790,100	741,742,550	28,194,900	62,426,000	30,070	0
Webster	2,325,500	213,333,878	3,777,900	4,548,000	31,422	0
Wentworth	2,390,900	73,800,800	3,186,800	8,445,800	0	0
Wentworth's Location	0	6,656,690	123,030	0	0	0
Westmoreland	6,498,800	125,451,400	524,400	10,634,700	0	0
Whitefield	5,773,300	124,867,130	8,204,840	37,595,280	0	0
Wilmot	2,972,900	146,834,621	1,085,400	6,908,300	0	0
Wilton	17,845,600	348,853,500	589,200	26,856,100	0	275,100
Winchester	10,100,500	149,112,875	16,179,800	48,439,800	0	0
Windham	96,009,300	1,888,132,950	0	117,356,240	0	0
Windsor	1,337,700	14,885,800	992,700	6,297,100	0	0
Wolfeboro	55,284,800	1,089,764,051	14,153,700	146,502,100	126,974	0
Woodstock	12,498,910	194,334,520	5,629,050	22,135,510	0	0
State Totals	12,142,270,348	129,600,998,595	2,887,427,076	29,869,488,348	5,072,466	1,070,049

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Stewartstown	0	14,581,500	7,981,000	23,500	0	205,525,306	0
Stoddard	0	0	11,997,100	0	0	305,472,110	0
Strafford	181,300	0	14,802,500	9,000	0	725,873,900	0
Stratford	0	29,734,400	3,580,500	0	0	106,290,898	0
Stratham	668,700	8,366,200	18,289,700	0	0	1,615,334,637	0
Success	0	0	74,600	0	0	15,255,993	0
Sugar Hill	0	0	3,000,600	0	0	170,318,917	0
Sullivan	0	0	4,718,400	0	0	66,486,476	0
Sunapee	0	0	30,797,000	0	0	2,400,159,962	2,945,600
Surry	0	0	5,920,000	0	0	137,558,413	0
Sutton	0	0	4,882,990	0	0	327,672,038	0
Swanzey	146,458	0	21,354,175	0	0	654,901,764	363,930
Tamworth	279,700	0	8,431,482	0	0	404,891,008	1,600
Temple	0	0	2,791,200	0	0	168,177,661	0
Purchase	0	0	32,000	0	0	7,413,950	0
Thornton	215,700	0	6,492,900	0	0	470,423,791	25,000
Tilton	343,600	11,614,000	19,980,000	0	0	641,496,622	150,000
Troy	0	0	23,675,800	0	0	239,684,686	0
Tuftsboro	409,700	0	15,182,600	0	0	1,871,921,030	0
Unity	0	0	2,972,600	0	0	137,609,985	0
Wakefield	0	0	18,861,200	0	0	2,279,358,522	0
Walpole	0	0	46,017,500	0	0	752,245,574	0
Warner	0	0	8,013,400	0	0	330,906,767	0
Warren	0	0	14,505,600	0	0	110,351,731	368,700
Washington	0	0	4,206,451	0	0	370,981,828	0
Waterville Valley	0	0	3,386,800	0	0	504,517,067	518,900
Weare	364,000	0	34,996,600	0	0	1,296,910,316	421,875
Webster	0	0	27,194,000	0	0	376,363,427	0
Wentworth	0	0	6,276,200	0	0	130,842,185	0
Wentworth's Location	0	0	166,700	0	0	13,849,850	0
Westmoreland	0	0	3,421,100	0	0	202,969,344	0
Whitefield	0	0	20,022,800	0	0	241,971,842	0
Wilmot	0	0	4,254,500	0	0	230,972,914	0
Wilton	0	0	7,172,400	0	0	567,653,022	150,000
Winchester	0	0	34,214,269	0	0	340,228,602	19,122
Windham	4,459,200	1,216,000	27,513,400	0	0	3,173,544,990	600,600
Windsor	0	0	766,000	0	0	37,511,601	0
Wolfeboro	0	0	308,900	0	0	2,458,113,729	300,000
Woodstock	0	0	6,534,900	0	0	292,799,039	0
<b>State Totals</b>	<b>296,326,178</b>	<b>1,225,227,560</b>	<b>8,160,340,576</b>	<b>775,200</b>	<b>0</b>	<b>258,895,137,828</b>	<b>184,038,534</b>

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Stewartstown	205,525,306	0	57,500	0	205,467,806	2,995,285
Stoddard	305,472,110	0	550,000	150,200	304,771,910	5,152,352
Strafford	725,873,900	0	805,000	105,000	724,963,900	13,489,953
Stratford	106,290,898	45,000	200,000	0	106,045,898	1,982,896
Stratham	1,615,334,637	15,000	6,466,800	0	1,608,852,837	33,592,747
Success	15,255,993	0	0	0	15,255,993	69,458
Sugar Hill	170,318,917	0	30,000	0	170,288,917	3,868,874
Sullivan	66,486,476	0	292,100	91,200	66,103,176	2,159,785
Sunapee	2,397,214,362	0	90,000	470,550	2,396,653,812	23,164,809
Surry	137,558,413	0	5,000	46,474	137,506,939	2,195,462
Sutton	327,672,038	0	500,000	591,430	326,580,608	8,276,120
Swanzy	654,537,834	45,000	1,123,300	1,376,410	651,993,124	17,289,118
Tamworth	404,889,408	0	862,300	1,507,930	402,519,178	10,137,875
Temple	168,177,661	0	50,000	295,800	167,831,861	4,155,388
Purchase	7,413,950	0	0	0	7,413,950	25,232
Thornton	470,398,791	30,000	410,000	267,120	469,691,671	9,739,394
Tilton	641,346,622	114,200	1,767,100	214,600	639,250,722	11,255,658
Troy	239,684,686	15,000	198,000	5,400	239,466,286	4,302,797
Tuftsboro	1,871,921,030	0	260,000	0	1,871,661,030	13,586,705
Unity	137,609,985	0	246,000	21,000	137,342,985	4,109,386
Wakefield	2,279,358,522	60,000	1,059,500	138,200	2,278,100,822	15,584,244
Walpole	752,245,574	30,000	443,100	710,160	751,062,314	12,143,410
Warner	330,906,767	45,000	1,822,290	1,499,327	327,540,150	10,374,670
Warren	109,983,031	0	145,000	0	109,838,031	2,476,331
Washington	370,981,828	0	210,000	93,490	370,678,338	5,639,837
Waterville Valley	503,998,167	0	0	0	503,998,167	6,067,970
Weare	1,296,488,441	15,000	4,955,077	848,320	1,290,670,044	24,264,597
Webster	376,363,427	15,000	204,000	212,900	375,931,527	5,559,053
Wentworth	130,842,185	15,000	105,000	62,900	130,659,285	3,285,008
Wentworth's Location	13,849,850	0	0	0	13,849,850	97,757
Westmoreland	202,969,344	0	25,000	1,012,785	201,931,559	4,294,129
Whitefield	241,971,842	15,000	136,580	0	241,820,262	6,224,486
Wilmot	230,972,914	0	215,000	532,390	230,225,524	5,557,148
Wilton	567,503,022	15,000	945,000	995,000	565,548,022	12,544,695
Winchester	340,209,480	60,000	1,539,800	886,650	337,723,030	10,639,190
Windham	3,172,944,390	45,000	12,007,400	366,000	3,160,525,990	67,574,520
Windsor	37,511,601	0	0	0	37,511,601	408,600
Wolfeboro	2,457,813,729	60,000	4,810,800	292,500	2,452,650,429	36,028,866
Woodstock	292,799,039	15,000	539,720	0	292,244,319	5,668,486
State Totals	258,711,099,294	24,510,040	1,133,638,245	193,269,727	257,359,681,282	4,556,572,268

**MUNICIPAL AND PROPERTY DIVISION**

2023 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2023 Actual Tax Rate	2023 Resident Tax
Stewartstown	16,500	2,978,785	14.68	0
Stoddard	30,300	5,122,052	16.98	0
Strafford	43,200	13,446,753	18.64	0
Stratford	7,500	1,975,396	19.11	0
Stratham	276,100	33,316,647	20.91	0
Success	0	69,458	4.56	0
Sugar Hill	13,500	3,855,374	22.76	0
Sullivan	6,250	2,153,535	32.80	0
Sunapee	75,000	23,089,809	9.68	0
Surry	18,800	2,176,662	16.02	0
Sutton	73,500	8,202,620	25.37	0
Swanzey	252,250	17,036,868	26.87	0
Tamworth	86,400	10,051,475	25.23	0
Temple	33,800	4,121,588	24.79	0
Purchase	0	25,232	3.41	0
Thornton	96,500	9,642,894	20.76	0
Tilton	115,000	11,140,658	17.71	0
Troy	49,800	4,252,997	18.08	0
Tuftonboro	146,025	13,440,680	7.27	0
Unity	75,750	4,033,636	29.96	0
Wakefield	282,000	15,302,244	6.85	0
Walpole	86,400	12,057,010	16.24	0
Warner	87,600	10,287,070	31.72	0
Warren	22,100	2,454,231	22.75	0
Washington	27,300	5,612,537	15.23	0
Waterville Valley	6,000	6,061,970	12.05	0
Weare	216,400	24,048,197	18.84	0
Webster	66,500	5,492,553	14.88	0
Wentworth	51,000	3,234,008	25.21	0
Wentworth's Location	0	97,757	7.07	0
Westmoreland	17,200	4,276,929	21.29	0
Whitefield	52,500	6,171,986	25.89	0
Wilmot	33,850	5,523,298	24.17	0
Wilton	171,500	12,373,195	22.20	0
Winchester	157,250	10,481,940	31.68	0
Windham	397,750	67,176,770	21.40	0
Windsor	7,400	401,200	10.92	0
Wolfeboro	219,150	35,809,716	14.69	0
Woodstock	45,250	5,623,236	19.44	0
<b>State Totals</b>	<b>35,482,178</b>	<b>4,521,090,090</b>	<b>17.57</b>	<b>14,810</b>

# New Hampshire Property Tax Summary

The New Hampshire property tax system involves the budget, appropriation, and tax rate setting processes, the assessment of property values and appeal procedures, and the application of exemptions and tax credits. The Department equalizes property values for apportionment purposes and reviews municipal records for compliance with applicable laws and rules.

## BUDGET AND APPROPRIATIONS

Every property owner is responsible for paying a portion of the money necessary to operate their municipality (town or city), school district, county, and village district. Each municipality, school district, county, and village district, annually establishes a budget to submit to their legislative body for approval. It is the budget and appropriations, voted by the legislative body, that establishes the basis for property taxes in New Hampshire.

The legislative body that votes the appropriations necessary to fund budgets varies depending on the type of government. In a town, school, and village district, it is by vote of the residents at an annual meeting. In a city or a town with a council form of government, the town or city council serves as the legislative body, and in a city, the Board of Mayor and Aldermen may serve as the legislative body. In a county, the county commissioners represent the legislative body and are responsible for the appropriation and oversight over all expenditures necessary to fund county government. County taxes are apportioned to each municipality within the county based on its proportion of the county's total equalized value.

## SETTING OF TAX RATES

The total appropriations voted by the municipality, school district, county, and village district less revenue from all sources, is the amount of money needed to be raised by taxes. The amount to be raised by taxes is divided by the total local assessed property value to calculate the property tax rates.

$$\frac{\text{Voted Appropriation} - \text{Total Revenue}}{\text{Local Assessed Property Value}} \times 1,000 = \text{Tax Rate}$$

### For example:

Annual town meeting appropriations =	\$ 1,000,000	-
Total Revenues	<u>\$ 300,000</u>	
Total to be Raised by Taxes	\$ 700,000	divided by
Total Local Assessed Property Value	<u>\$25,000,000</u>	=
Tax Rate	\$28.00 (for every \$1,000 of value)	

By law, every property tax bill must show the assessed value of property and the tax rate for each component of the total tax bill: Municipal, School (Local and/or Regional), State Education, County, and Village District.

## **PROPERTY ASSESSMENT AND APPEAL PROCESS**

Property taxes are based upon the assessed value of property as of April 1. This means that the first tax bill, typically mailed in December, reflects the assessed value of property as of the previous April 1. For example, if a garage is built on May 15, the taxes would not be assessed on the garage until the following year since it did not exist on April 1 of the current tax year.

It is the responsibility of the selectmen or the assessor to annually determine the local assessed value of the property within a municipality as of April 1 each year. The accuracy of assessments, compared to market value, is best determined by a periodic revaluation of all property within the municipality.

During a revaluation, properties are valued using the applicable approach(es) to value known as sales, income, and cost. The intent of a revaluation is to assess property at its “full and true” value, also referred to as “market value.” More importantly, the purpose of a revaluation is to ensure that property within the municipality is assessed proportionally so that each property owner equally shares the property tax burden based upon the “value” of their property.

A revaluation establishes base year property values which must be updated at least once every five years. In the years following a revaluation, the assessors value pick-ups including new construction, subdivisions, and other changes to property as of April 1. Depending on the amount of change reflected in current sales, assessors may conduct a partial or statistical revaluation to maintain proportionality among all property values on an annual basis.

Unless all properties are updated to current market value, pick-ups are valued not at current year values but at the most recent revaluation year values. That way, if a revaluation had been done in 2021, a 3-bedroom cape style home built in 2022 will be assessed comparably to a 3-bedroom cape style home built in 2021. 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. Other characteristics of a property that may contribute to value such as a view, water frontage, or a junkyard, must also be considered.

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 is to request an abatement of property taxes with the local assessing officials. The request for abatement must be made in writing, or filed on a form, by March 1, 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 to either the Board of Tax and Land Appeals (BTLA) or to the superior court in the county where

the property is located. Forms for both the municipal and BTLA appeal may be found on the BTLA's website at <https://www.btla.nh.gov/jurisdiction/property-tax>.

An opinion that property taxes are "too high" is not adequate grounds to justify an abatement. The "amount of tax" is usually not appealable since the amount of money needed to fund local government operations is determined by the local legislative bodies through the budget process. Generally, there must be an error in the assessment of your property, or evidence of a disproportionate assessment, to qualify for an abatement. If an appeal is filed, the burden is on the property owner to show how the assessment was in error.

## **RATIO STUDY AND EQUALIZATION**

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

The ratio study process involves a detailed review of property sales throughout the state and compares qualified sales with the local property assessments. Statistics are derived from this process that measure the level of assessments (median ratio), uniformity of assessments (coefficient of dispersion), and proportionality of assessments (price-related differential).

The median ratio is used to determine the level in which assessments compare to market value. The coefficient of dispersion, or COD, measures the equity within a group of ratios from the median ratio. And the price-related differential, or PRD, measures the differences in the appraisal of low value and high value properties. These statistics are reviewed annually to understand the general level of assessment in a municipality and used to determine if a revaluation is needed. Whether a municipality's median ratio is high or low, the COD is more important. The lower the COD, the more uniform the assess paying their fair share of the property tax burden based on the value of their property.

The weighted mean, also known as the equalization ratio, is the other statistic calculated from the ratio study. This ratio is used to adjust each municipalities' total local assessed property value to 100% or full value to reasonably apportion shared tax burdens. Shared tax burdens include the county tax, state education tax, cooperative school district tax, and village districts. This process of adjusting property values to 100% or full value is called the equalization process. The Department issues the total equalized values to each municipality, typically, in April. Details about the ratio study process, equalization process, and an explanation of statistics are provided in the [NH Equalization Manual](#), which can be found on the DRA's website at [Municipal and Property Division | NH Department of Revenue Administration](#). You may also contact the Department at (603) 230-5950.

## LOW AND MODERATE INCOME HOMEOWNER'S PROPERTY TAX RELIEF

The low and moderate income homeowner's property tax relief program, also known as education 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:
  - \$37,000 or less, if a single person.
  - \$47,000 or less, if married or head of a New Hampshire household.

There are two ways to submit a claim:

- Form DP-8, [Low and Moderate Income Homeowner's Property Tax Relief](#), is available on the DRA's website at [Current Year Forms and Instructions | NH Department of Revenue Administration](#) under the **Low & Moderate Program** heading. The form is a fillable PDF which may be opened, completed, and saved.
- Through Granite Tax Connect at [Granite Tax Connect | NH Department of Revenue Administration](#).

Pursuant to [RSA 198:57 Low and Moderate Income Homeowners Property Tax Relief](#), claims must be filed with the Department of Revenue Administration between May 1 and June 30 following the due date of the final tax bill as defined in RSA 76:1-a for state education property taxes.

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.

The Department of Revenue Administration rules for the low and moderate income homeowner's property tax relief (Rev 1200) are located on the Office of Legislative Services, Administrative Rules page at [https://gencourt.state.nh.us/rules/state\\_agencies/rev1200.html](https://gencourt.state.nh.us/rules/state_agencies/rev1200.html).

This program is administered by the Taxpayer Services Division of the Department of Revenue Administration. For additional information or questions, call (603) 230-5920 or visit their website at [Low and Moderate Income Homeowners Property Tax Relief | NH Department of Revenue Administration](#).

## ASSESSMENT REVIEW

As a result of the Supreme Court's 2001 decision in *Evelyn Sirrell v. State of New Hampshire*, [RSA 75:8-a Five-Year Valuation](#) was signed into law requiring all towns and cities in New Hampshire to reappraise all real estate within the municipality at least as often as every fifth year to ensure assessments are at the full and true value. The Department of Revenue Administration is mandated by [RSA 21-J:11-a Assessment Report](#) and [RSA 21-J:11-b Implementation of Assessment Review](#) to review and report the degree to which assessments of municipalities achieve compliance with applicable statutes and rules.

The Assessing Standards Board (ASB) amended and adopted the *Standards for Monitoring of Local Assessment Practices* in April 2023, to be implemented during the fifth 5-year Assessment Review cycle that began in 2023. All municipalities will have undergone Assessment Review within this cycle, ending in 2027. The Department's staff conducts file and field reviews of municipal records and reports on the assessing practices of the municipalities in accordance with the ASB standards. The findings are reported to the municipalities and to the ASB. The final municipal report becomes a public document after a 30-day review period has ended.

## 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 an exemption for blind and elderly property owners meeting certain qualifications, and a tax credit for veterans. In addition, municipalities may adopt, modify or rescind, the following exemptions: blind, elderly, disabled, deaf, woodheating energy system, wind-powered energy system, solar energy system, and electric energy storage systems. Property tax credits are available to qualifying veterans or their surviving spouses.

Form PA-29, [Permanent Application for Property Tax Credits/Exemptions](#), shall be used to apply for an exemption or a tax credit and must be filed with the municipality on or before April 15, prior to that year's tax bill. Form PA-29 shall also be used to apply for tax deferral for elderly or disabled taxpayers meeting certain criteria and shall be filed with the municipality on or before March 1 prior to that year's tax bill. Form PA-29, [Permanent Application for Property Tax Credits/Exemptions](#), is available on the DRA website at [Current Year Forms and Instructions | NH Department of Revenue Administration](#) under the **Property** heading)

## CONCLUSION

Property taxation in New Hampshire can be a complex process. The Assessing Standards Board has published a document called [Understanding NH Property Taxes: The Official NH Assessing Reference Manual](#), that can be found on the Department's website at [Municipal and Property Division | NH Department of Revenue Administration](#) under **Related Links**.

The information in this manual ranges from municipal and taxpayer form due dates, the equalization process, the appraisal process, approaches to value, revaluations, jurisdictional exceptions (taxes based on values other than market value), exemptions and credits, taxpayer rights, a breakdown of real estate taxes, forms, and frequently asked questions.

For additional information, contact the Department's Municipal and Property Division at (603) 230-5950 or visit the website using the above.

# 2023 Equalization Survey

## “Including Utilities and Railroads”

May 1, 2024

This report presents the results of the 2023 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 the foregoing, 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, 2022, to September 30, 2023, 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 2023 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 2023 MS-1, Summary Inventory of Valuation.

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

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

= MODIFIED ASSESSED VALUATION minus:

- RSA 72:37, Blind Exemption
- RSA 72:37-b, Disabled Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:39-a & b, Elderly Exemption
- RSA 72:62, Solar Energy System Exemption
- RSA 72:66, Wind Powered Energy System Exemption
- RSA 72:70, Wood-Heating Energy System Exemption
- RSA 72:23, IV, Additional School Dining/Dormitory/Kitchen Exemption (Exemption amount > \$150,000)
- RSA 72:85, Exemption for Electric Energy Storage Systems
- RSA 72:87, Renewable Generation Facilities & Electric Energy Systems

= NET LOCAL ASSESSED VALUATION. This 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 rate.

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 2023 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 2022 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 2023 ratio. The difference between the modified local assessed value of utilities and the equalized value of utilities equals the DRA adjustment for utilities. The value of public utilities is not added into the “Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes.”

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

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

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

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

TOTAL EQUALIZED VALUATIONS INCLUDING UTILITY VALUE AND EQUALIZED RAILROAD TAXES: This figure represents the sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of the railroad tax monies.

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

- Apportion county taxes for the 2024 tax year.
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2024 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 Bureau. The tax rate includes the municipal, county, local school and state education property tax rates.

EQUALIZATION RATIO: The 2023 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization Bureau.

FULL VALUE TAX RATE: The 2023 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

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

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

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

Municipalities were sent their 2023 Notification of Total Equalized Valuations on **April 22, 2024**.

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**  
**2023 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	19,446,987,237	4,212,485,295	23,659,472,532	61,240,850	5,090
Carroll	22,477,083,672	5,714,148,347	28,191,232,019	22,088,087	875,513
Cheshire	9,426,546,585	3,729,474,098	13,156,020,683	69,135,939	122,969
Coos	4,927,563,756	1,318,956,982	6,246,520,738	148,384,880	1,462,243
Grafton	18,786,407,345	8,214,089,317	27,000,496,662	575,074,945	53,155
Hillsborough	66,018,970,156	15,989,571,698	82,008,541,854	215,470,101	579,136
Merrimack	23,525,208,829	7,178,698,243	30,703,907,072	113,519,607	268,616
Rockingham	68,420,349,809	23,689,663,625	92,110,013,434	232,177,274	490,217
Strafford	18,120,677,743	5,716,975,906	23,837,653,649	155,743,989	718,791
Sullivan	7,556,468,662	1,423,542,747	8,980,011,409	53,546,155	550,877
<b>State Totals</b>	<b>258,706,263,794</b>	<b>77,187,606,259</b>	<b>335,893,870,053</b>	<b>1,646,381,827</b>	<b>5,126,607</b>

County	Total Equalized Valuation**	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	23,720,718,472				100.00%	7.0274%
Carroll	28,214,195,619				100.00%	8.3586%
Cheshire	13,225,279,591				100.00%	3.9181%
Coos	6,396,367,861				100.00%	1.8950%
Grafton	27,575,624,762				100.00%	8.1695%
Hillsborough	82,224,591,091				100.00%	24.3596%
Merrimack	30,817,695,295				100.00%	9.1299%
Rockingham	92,342,680,925				100.00%	27.3571%
Strafford	23,994,116,429				100.00%	7.1084%
Sullivan	9,034,108,441				100.00%	2.6764%
<b>State Totals</b>	<b>337,545,378,487</b>					<b>100.0000%</b>

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 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	123,309,660	62,715,426	186,025,086	6,921	0
Albany	136,433,589	81,480,426	217,914,015	1,930,763	0
Alexandria	299,368,820	107,243,991	406,612,811	378,310	0
Allenstown	533,191,437	47,610,422	580,801,859	205,384	0
Alstead	194,344,850	100,545,832	294,890,682	82	0
Alton	2,189,126,416	1,572,090,324	3,761,216,740	678,600	0
Amherst	2,405,935,096	823,455,779	3,229,390,875	2,466,133	32,966
Andover	320,403,156	199,703,395	520,106,551	8,715	0
Antrim	434,663,720	38,206,823	472,870,543	23,402,844	0
Ashland	442,367,158	11,336,577	453,703,735	908,145	0
Atkinson	1,595,274,109	317,517,981	1,912,792,090	0	3,026
Atkinson & Gilmanton	1,005,072	(33,856)	971,216	0	0
Auburn	1,409,990,003	34,663,677	1,444,653,680	27,147,333	0
Barnstead	1,072,224,438	29,702,694	1,101,927,132	0	0
Barrington	1,854,563,652	101,657,384	1,956,221,036	871,565	0
Bartlett	2,062,420,138	216,437,576	2,278,857,714	1,037,244	0
Bath	150,124,412	42,729,980	192,854,392	6,003,876	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	6,205,119,702	251,808,416	6,456,928,118	6,066,765	20,821
Belmont	1,309,964,871	170,087,844	1,480,052,715	1,221,789	0
Bennington	132,768,031	100,893,076	233,661,107	27,380	0
Benton	54,353,895	(2,322,224)	52,031,671	691,980	0
Berlin	732,657,816	77,740,852	810,398,668	95,081,988	94,067
Bethlehem	518,239,991	66,505,684	584,745,675	1,994,852	2,275
Boscawen	517,512,181	(4,606,036)	512,906,145	11,661,080	5,431
Bow	1,329,077,156	797,420,397	2,126,497,553	3,806	54,271
Bradford	255,951,438	85,414,397	341,365,835	27,158	0
Brentwood	745,934,892	380,766,296	1,126,701,188	0	0
Bridgewater	465,422,300	362,524,958	827,947,258	0	0
Bristol	561,884,570	474,761,869	1,036,646,439	2,709,819	0
Brookfield	133,179,707	79,145,109	212,324,816	0	0
Brookline	1,153,540,646	14,004,827	1,167,545,473	14,564	0
Cambridge	12,624,531	(626,157)	11,998,374	1,504	0
Campton	457,917,695	566,233,987	1,024,151,682	878,720	0
Canaan	460,179,721	166,727,027	626,906,748	6,912	0
Candia	551,707,641	299,653,751	851,361,392	9,246	0
Canterbury	372,667,284	162,674,113	535,341,397	658,821	4,923
Carroll	618,120,921	103,938,424	722,059,345	1,601,339	0
Center Harbor	761,436,277	202,322,928	963,759,205	285	0
Chandler's Purchase	48,980	(2,642)	46,338	0	0
Charlestown	345,455,442	200,037,668	545,493,110	3,110,606	247,384
Chatham	61,062,130	28,174,796	89,236,926	1,018,119	0
Chester	752,280,894	439,818,745	1,192,099,639	0	0

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Acworth	186,032,007	25.33	66.2	16.73	2.0592%	0.0551%
Albany	219,844,778	10.08	62.6	6.29	0.7792%	0.0651%
Alexandria	406,991,121	18.65	73.6	13.62	1.4759%	0.1206%
Allenstown	581,007,243	21.20	91.8	19.10	1.8853%	0.1721%
Alstead	294,890,764	25.43	65.9	16.69	2.2298%	0.0874%
Alton	3,761,895,340	13.18	58.2	7.66	15.8591%	1.1145%
Amherst	3,231,889,974	21.88	74.5	16.16	3.9306%	0.9575%
Andover	520,115,266	22.95	61.6	13.97	1.6877%	0.1541%
Antrim	496,273,387	18.74	91.9	17.10	0.6036%	0.1470%
Ashland	454,611,880	17.30	97.5	16.78	1.6486%	0.1347%
Atkinson	1,912,795,116	14.50	83.4	12.01	2.0714%	0.5667%
Atkinson & Gilmanton	971,216	0.00	105.7	0.00	0.0152%	0.0003%
Auburn	1,471,801,013	12.61	97.6	12.27	1.5938%	0.4360%
Barnstead	1,101,927,132	14.35	97.3	13.93	4.6454%	0.3265%
Barrington	1,957,092,601	16.69	94.8	15.69	8.1566%	0.5798%
Bartlett	2,279,894,958	5.16	90.5	4.66	8.0807%	0.6754%
Bath	198,858,268	23.00	77.9	17.73	0.7211%	0.0589%
Bean's Grant	0	0.00	105.7	0.00	0.0000%	0.0000%
Bean's Purchase	0	0.00	105.7	0.00	0.0000%	0.0000%
Bedford	6,463,015,704	14.80	96.1	14.01	7.8602%	1.9147%
Belmont	1,481,274,504	17.47	88.5	15.30	6.2446%	0.4388%
Bennington	233,688,487	32.15	56.8	18.14	0.2842%	0.0692%
Benton	52,723,651	8.36	104.5	8.69	0.1912%	0.0156%
Berlin	905,574,723	26.90	90.4	23.98	14.1576%	0.2683%
Bethlehem	586,742,802	15.43	88.6	13.62	2.1278%	0.1738%
Boscawen	524,572,656	19.43	100.9	19.54	1.7022%	0.1554%
Bow	2,126,555,630	27.81	62.5	17.05	6.9004%	0.6300%
Bradford	341,392,993	27.80	75.0	20.78	1.1078%	0.1011%
Brentwood	1,126,701,188	23.53	66.2	15.48	1.2201%	0.3338%
Bridgewater	827,947,258	8.06	56.2	4.51	3.0025%	0.2453%
Bristol	1,039,356,258	22.75	54.2	12.29	3.7691%	0.3079%
Brookfield	212,324,816	18.26	62.7	11.42	0.7525%	0.0629%
Brookline	1,167,560,037	20.78	98.8	20.32	1.4200%	0.3459%
Cambridge	11,999,878	3.53	105.7	3.68	0.1876%	0.0036%
Campton	1,025,030,402	28.77	44.7	12.76	3.7172%	0.3037%
Canaan	626,913,660	27.15	73.4	19.76	2.2734%	0.1857%
Candia	851,370,638	20.63	64.8	13.17	0.9220%	0.2522%
Canterbury	536,005,141	21.00	69.6	14.52	1.7393%	0.1588%
Carroll	723,660,684	12.33	85.6	10.53	11.3136%	0.2144%
Center Harbor	963,759,490	9.80	79.0	7.73	4.0629%	0.2855%
Chandler's Purchase	46,338	0.00	105.7	0.00	0.0007%	0.0000%
Charlestown	548,851,100	34.31	63.3	21.58	6.0753%	0.1626%
Chatham	90,255,045	16.42	68.4	11.20	0.3199%	0.0267%
Chester	1,192,099,639	23.20	63.1	14.34	1.2910%	0.3532%

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 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
Chesterfield	618,349,529	252,471,104	870,820,633	2,687,863	0
Chichester	548,678,894	1,648,377	550,327,271	0	0
Claremont	1,254,139,231	104,481,602	1,358,620,833	6,635,779	225,492
Clarksville	49,357,074	55,812,817	105,169,891	8,014,456	0
Colebrook	193,804,326	177,323,073	371,127,399	2,035,698	2,117
Columbia	89,447,617	75,217,108	164,664,725	264,742	6,377
Concord	5,307,670,392	2,094,772,507	7,402,442,899	44,093,112	97,482
Conway	3,202,266,290	71,985,098	3,274,251,388	1,108,773	0
Cornish	200,731,930	129,734,985	330,466,915	458,750	78,001
Crawford's Purchase	419,690	(22,632)	397,058	0	0
Croydon	122,623,450	44,603,997	167,227,447	0	0
Cutt's Grant	0	0	0	0	0
Dalton	143,715,363	18,749,718	162,465,081	10,922,644	11,955
Danbury	173,783,733	57,841,177	231,624,910	0	0
Danville	591,928,784	259,732,896	851,661,680	101	0
Deerfield	786,480,922	453,774,861	1,240,255,783	81,653	0
Deering	247,235,282	146,396,615	393,631,897	11,196	0
Derry	4,927,607,560	795,449,249	5,723,056,809	5,705,189	0
Dix's Grant	1,413,477	(56,920)	1,356,557	0	0
Dixville	11,025,329	(547,961)	10,477,368	3,852	0
Dorchester	46,073,987	26,863,326	72,937,313	32,638	0
Dover	5,972,315,630	700,582,004	6,672,897,634	10,409,046	47,813
Dublin	283,795,244	189,875,244	473,670,488	898,300	0
Dummer	99,055,214	90,347,161	189,402,375	0	30,743
Dunbarton	411,409,645	254,219,419	665,629,064	4,501,136	0
Durham	1,872,968,904	130,134,764	2,003,103,668	54,190,550	40,747
East Kingston	400,801,427	174,229,234	575,030,661	1,334	39,039
Easton	77,783,741	48,695,906	126,479,647	390,316	0
Eaton	145,713,877	45,333,949	191,047,826	0	0
Effingham	216,517,843	126,141,113	342,658,956	97,759	0
Ellsworth	19,479,979	11,434,768	30,914,747	377,210	0
Enfield	619,097,591	459,376,550	1,078,474,141	0	0
Epping	1,007,659,898	591,696,506	1,599,356,404	20,791,616	0
Epsom	521,769,910	344,568,403	866,338,313	1,511,877	0
Errol	136,515,070	6,558,405	143,073,475	2,172,859	0
Erving's Grant	58,914	0	58,914	0	0
Exeter	2,352,394,597	1,346,332,425	3,698,727,022	2,486,191	49,816
Farmington	585,421,671	391,883,070	977,304,741	1,919,240	0
Fitzwilliam	507,907,856	73,088,154	580,996,010	45,219	0
Francestown	224,238,476	175,349,904	399,588,380	0	0
Franconia	425,542,281	199,283,854	624,826,135	942,373	0
Franklin	1,158,347,984	83,111,154	1,241,459,138	2,671,300	0
Freedom	669,405,235	484,657,563	1,154,062,798	0	0
Fremont	560,455,732	320,727,190	881,182,922	0	0

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Chesterfield	873,508,496	19.82	71.0	14.01	6.6048%	0.2588%
Chichester	550,327,271	16.42	99.7	16.31	1.7858%	0.1630%
Claremont	1,365,482,104	27.80	92.3	25.10	15.1147%	0.4045%
Clarksville	113,184,347	18.92	46.8	8.85	1.7695%	0.0335%
Colebrook	373,165,214	31.66	52.2	16.44	5.8340%	0.1106%
Columbia	164,935,844	16.84	54.3	8.89	2.5786%	0.0489%
Concord	7,446,633,493	26.86	71.7	18.96	24.1635%	2.2061%
Conway	3,275,360,161	10.18	97.8	9.90	11.6089%	0.9703%
Cornish	331,003,666	26.23	60.6	15.82	3.6639%	0.0981%
Crawford's Purchase	397,058	0.00	105.7	0.00	0.0062%	0.0001%
Croydon	167,227,447	13.42	73.3	9.77	1.8511%	0.0495%
Cutt's Grant	0	0.00	105.7	0.00	0.0000%	0.0000%
Dalton	173,399,680	14.75	88.4	12.99	2.7109%	0.0514%
Danbury	231,624,910	20.00	75.0	14.96	0.7516%	0.0686%
Danville	851,661,781	25.21	69.5	17.39	0.9223%	0.2523%
Deerfield	1,240,337,436	22.66	63.4	14.21	1.3432%	0.3675%
Deering	393,643,093	25.98	62.8	16.11	0.4787%	0.1166%
Derry	5,728,761,998	20.68	86.1	17.34	6.2038%	1.6972%
Dix's Grant	1,356,557	0.00	105.7	0.00	0.0212%	0.0004%
Dixville	10,481,220	1.12	105.7	1.15	0.1639%	0.0031%
Dorchester	72,969,951	25.82	63.1	16.26	0.2646%	0.0216%
Dover	6,683,354,493	18.70	89.5	16.14	27.8541%	1.9800%
Dublin	474,568,788	27.67	59.9	16.48	3.5883%	0.1406%
Dummer	189,433,118	18.10	52.2	8.86	2.9616%	0.0561%
Dunbarton	670,130,200	25.57	61.8	15.70	2.1745%	0.1985%
Durham	2,057,334,965	20.48	93.5	18.91	8.5743%	0.6095%
East Kingston	575,071,034	25.19	69.7	17.45	0.6228%	0.1704%
Easton	126,869,963	12.89	61.5	7.91	0.4601%	0.0376%
Eaton	191,047,826	13.07	76.2	9.96	0.6771%	0.0566%
Effingham	342,756,715	24.69	63.2	15.52	1.2148%	0.1015%
Ellsworth	31,291,957	15.01	63.0	9.44	0.1135%	0.0093%
Enfield	1,078,474,141	27.16	57.4	15.11	3.9110%	0.3195%
Epping	1,620,148,020	23.40	63.0	14.65	1.7545%	0.4800%
Epsom	867,850,190	24.63	60.2	14.77	2.8161%	0.2571%
Errol	145,246,334	9.56	95.4	9.03	2.2708%	0.0430%
Erving's Grant	58,914	0.00	105.7	0.00	0.0009%	0.0000%
Exeter	3,701,263,029	26.78	63.6	16.21	4.0082%	1.0965%
Farmington	979,223,981	25.66	59.9	14.99	4.0811%	0.2901%
Fitzwilliam	581,041,229	16.92	87.4	14.60	4.3934%	0.1721%
Francestown	399,588,380	27.88	56.1	15.58	0.4860%	0.1184%
Franconia	625,768,508	14.35	68.1	9.75	2.2693%	0.1854%
Franklin	1,244,130,438	16.26	93.3	14.79	4.0371%	0.3686%
Freedom	1,154,062,798	10.98	58.0	6.36	4.0904%	0.3419%
Fremont	881,182,922	23.59	63.6	14.92	0.9543%	0.2611%

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Gilford	3,509,240,580	146,183,109	3,655,423,689	2,581,423	0
Gilmanton	567,893,174	394,496,247	962,389,421	150,892	0
Gilsum	72,999,003	37,220,609	110,219,612	0	0
Goffstown	2,727,758,500	180,232,844	2,907,991,344	5,064,717	0
Gorham	390,603,707	58,349,940	448,953,647	6,353,961	100,299
Goshen	85,175,571	61,105,348	146,280,919	20,844	0
Grafton	142,818,832	88,213,895	231,032,727	0	0
Grantham	767,430,846	203,941,625	971,372,471	0	0
Greenfield	178,479,393	124,415,090	302,894,483	10,024,490	0
Greenland	1,401,431,000	52,313,858	1,453,744,858	0	66,529
Green's Grant	9,125,290	(492,093)	8,633,197	61,731	0
Greenville	226,741,430	(3,785,187)	222,956,243	2,318,092	0
Groton	108,657,837	20,989,855	129,647,692	93,631,523	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	83,111,500	35,112,540	118,224,040	47,979	0
Hampstead	1,377,997,821	741,991,822	2,119,989,643	2,570,150	0
Hampton	3,981,506,100	2,378,716,026	6,360,222,126	0	0
Hampton Falls	878,276,187	17,913,953	896,190,140	0	0
Hancock	301,481,928	120,753,170	422,235,098	2,602,033	0
Hanover	2,723,159,787	1,223,271,120	3,946,430,907	1,699,537	0
Harrisville	346,509,785	(7,774,563)	338,735,222	249,273	0
Hart's Location	21,158,956	3,050,376	24,209,332	328,353	0
Haverhill	410,506,823	297,960,031	708,466,854	2,775,789	0
Hebron	408,647,491	153,390,552	562,038,043	14,199,721	0
Henniker	744,784,186	64,647,701	809,431,887	3,732,043	0
Hill	96,113,305	83,738,043	179,851,348	2,265,654	0
Hillsborough	603,029,157	408,589,674	1,011,618,831	256,648	0
Hinsdale	442,964,471	92,011,960	534,976,431	42,094	0
Holderness	1,395,282,520	27,001,200	1,422,283,720	911	0
Hollis	2,304,667,789	205,786,770	2,510,454,559	1,160	1,305
Hooksett	3,230,060,417	72,653,022	3,302,713,439	30,184	101,768
Hopkinton	810,562,367	484,032,225	1,294,594,592	13,995,227	0
Hudson	4,960,512,056	760,918,975	5,721,431,031	753,610	0
Jackson	487,033,181	321,937,226	808,970,407	959,007	0
Jaffrey	559,775,405	420,397,454	980,172,859	5,966	0
Jefferson	165,164,793	82,932,349	248,097,142	291,382	3,910
Keene	2,281,938,657	826,866,376	3,108,805,033	49,327,278	0
Kensington	683,642,820	(5,419,951)	678,222,869	0	0
Kilkenny	33,500	(1,807)	31,693	0	0
Kingston	1,369,560,246	79,688,842	1,449,249,088	1,581	33,469
Laconia	4,007,966,974	718,356,086	4,726,323,060	37,170,196	0
Lancaster	445,492,667	9,967,002	455,459,669	4,495,168	3,214
Landaff	60,502,649	77,457,658	137,960,307	220,033	0
Langdon	78,283,085	36,369,905	114,652,990	19,626	0

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

\*\*Includes utilities and railroads

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Municipality	Total Equalized Valuation**	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Gilford	3,658,005,112	10.30	96.0	9.87	15.4211%	1.0837%
Gilmanton	962,540,313	23.39	59.0	13.74	4.0578%	0.2852%
Gilsum	110,219,612	26.03	66.2	16.92	0.8334%	0.0327%
Goffstown	2,913,056,061	18.86	93.8	17.50	3.5428%	0.8630%
Gorham	455,407,907	24.55	87.0	21.11	7.1198%	0.1349%
Goshen	146,301,763	21.57	58.2	12.52	1.6194%	0.0433%
Grafton	231,032,727	27.30	61.8	16.80	0.8378%	0.0684%
Grantham	971,372,471	17.59	79.0	13.86	10.7523%	0.2878%
Greenfield	312,918,973	33.90	58.9	19.82	0.3806%	0.0927%
Greenland	1,453,811,387	12.27	96.4	11.77	1.5744%	0.4307%
Green's Grant	8,694,928	7.57	105.7	7.97	0.1359%	0.0026%
Greenville	225,274,335	17.48	101.7	17.71	0.2740%	0.0667%
Groton	223,279,215	10.00	83.8	8.23	0.8097%	0.0661%
Hadley's Purchase	0	0.00	105.7	0.00	0.0000%	0.0000%
Hale's Location	118,272,019	3.88	70.3	2.72	0.4192%	0.0350%
Hampstead	2,122,559,793	25.44	65.0	16.38	2.2986%	0.6288%
Hampton	6,360,222,126	16.75	62.6	10.36	6.8876%	1.8843%
Hampton Falls	896,190,140	12.95	98.0	12.63	0.9705%	0.2655%
Hancock	424,837,131	24.15	71.4	17.13	0.5167%	0.1259%
Hanover	3,948,130,444	17.06	69.0	11.76	14.3175%	1.1697%
Harrisville	338,984,495	12.56	102.3	12.84	2.5632%	0.1004%
Hart's Location	24,537,685	0.51	87.4	0.40	0.0870%	0.0073%
Haverhill	711,242,643	28.92	57.9	16.69	2.5792%	0.2107%
Hebron	576,237,764	6.38	72.7	4.62	2.0897%	0.1707%
Henniker	813,163,930	22.38	92.0	20.37	2.6386%	0.2409%
Hill	182,117,002	28.24	53.4	15.04	0.5909%	0.0540%
Hillsborough	1,011,875,479	31.22	59.6	18.46	1.2306%	0.2998%
Hinsdale	535,018,525	28.06	82.8	22.78	4.0454%	0.1585%
Holderness	1,422,284,631	8.59	98.1	8.39	5.1578%	0.4214%
Hollis	2,510,457,024	16.66	91.8	15.22	3.0532%	0.7437%
Hooksett	3,302,845,391	15.98	97.8	15.28	10.7174%	0.9785%
Hopkinton	1,308,589,819	35.02	62.6	21.45	4.2462%	0.3877%
Hudson	5,722,184,641	15.68	86.7	13.46	6.9592%	1.6952%
Jackson	809,929,414	12.36	60.2	7.43	2.8706%	0.2399%
Jaffrey	980,178,825	33.35	57.1	18.15	7.4114%	0.2904%
Jefferson	248,392,434	17.94	66.5	11.86	3.8833%	0.0736%
Keene	3,158,132,311	31.89	73.4	22.87	23.8795%	0.9356%
Kensington	678,222,869	13.15	100.8	13.14	0.7345%	0.2009%
Kilkenny	31,693	0.00	105.7	0.00	0.0005%	0.0000%
Kingston	1,449,284,138	15.78	94.5	14.82	1.5695%	0.4294%
Laconia	4,763,493,256	13.91	84.8	11.64	20.0816%	1.4112%
Lancaster	459,958,051	17.31	97.8	16.84	7.1909%	0.1363%
Landaff	138,180,340	22.00	43.6	9.63	0.5011%	0.0409%
Langdon	114,672,616	22.11	68.1	15.02	1.2693%	0.0340%

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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	2,794,107,539	681,057,450	3,475,164,989	99,266,187	42,342
Lee	742,779,616	294,497,208	1,037,276,824	182,693	0
Lempster	128,535,587	90,738,169	219,273,756	38,503,561	0
Lincoln	1,276,685,574	753,015,977	2,029,701,551	2,759,297	0
Lisbon	121,681,485	103,533,312	225,214,797	0	0
Litchfield	1,217,200,292	492,340,420	1,709,540,712	1,720,496	0
Littleton	730,964,266	475,156,777	1,206,121,043	334,510,396	8,538
Livermore	189,600	0	189,600	0	0
Londonderry	6,356,712,176	682,651,875	7,039,364,051	52,553,823	0
Loudon	724,827,432	286,110,270	1,010,937,702	7,100,032	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	77,302,270	50,023,525	127,325,795	0	0
Lyme	416,620,400	212,936,520	629,556,920	1,413,190	0
Lyndeborough	222,182,598	104,899,953	327,082,551	456	0
Madbury	306,746,889	157,998,643	464,745,532	0	33,179
Madison	606,732,587	428,597,088	1,035,329,675	1,628,999	0
Manchester	13,431,726,974	4,525,096,625	17,956,823,599	68,385,684	104,250
Marlborough	222,583,146	71,006,457	293,589,603	1,313,089	0
Marlow	74,609,821	49,904,960	124,514,781	111,842	0
Martin's Location	532,000	(28,689)	503,311	66,954	0
Mason	215,217,849	98,403,245	313,621,094	15,603	0
Meredith	3,854,265,726	348,773,838	4,203,039,564	15,112,172	0
Merrimack	4,994,987,259	1,458,453,569	6,453,440,828	490,092	119,905
Middleton	363,607,833	3,297,169	366,905,002	0	0
Milan	151,897,942	73,501,879	225,399,821	145,984	165,415
Milford	2,082,587,741	724,113,531	2,806,701,272	3,457,656	73,022
Millsfield	12,566,275	(629,020)	11,937,255	0	0
Milton	508,169,918	343,025,639	851,195,557	750,834	190,551
Monroe	570,905,344	(8,424,218)	562,481,126	0	0
Mont Vernon	331,804,616	222,115,912	553,920,528	0	0
Moultonborough	5,646,657,121	769,823,210	6,416,480,331	5,988,854	0
Nashua	14,134,761,806	2,854,125,834	16,988,887,640	76,548,852	218,827
Nelson	167,698,284	12,569,136	180,267,420	253,611	0
New Boston	952,955,594	250,193,780	1,203,149,374	7,040	0
New Castle	1,075,898,379	414,262,752	1,490,161,131	0	0
New Durham	621,387,081	185,712,708	807,099,789	0	0
New Hampton	577,330,762	30,947,102	608,277,864	2,235,891	0
New Ipswich	509,901,982	316,460,723	826,362,705	3,670	0
New London	2,051,937,907	72,194,996	2,124,132,903	0	0
Newbury	1,124,701,380	759,038,069	1,883,739,449	5,097,872	0
Newfields	453,952,688	(2,257,313)	451,695,375	0	32,604
Newington	922,787,591	380,577,577	1,303,365,168	3,128,711	40,626
Newmarket	1,014,140,199	687,406,920	1,701,547,119	1,506,824	52,344
Newport	752,775,433	76,106,418	828,881,851	4,140,605	0

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Lebanon	3,574,473,518	24.28	80.4	19.12	12.9624%	1.0590%
Lee	1,037,459,517	23.63	71.6	16.69	4.3238%	0.3074%
Lempster	257,777,317	27.11	58.6	15.83	2.8534%	0.0764%
Lincoln	2,032,460,848	11.68	62.9	7.33	7.3705%	0.6021%
Lisbon	225,214,797	34.26	53.9	18.34	0.8167%	0.0667%
Litchfield	1,711,261,208	20.94	71.2	14.78	2.0812%	0.5070%
Littleton	1,540,639,977	22.54	60.6	13.48	5.5870%	0.4564%
Livermore	189,600	0.00	100.0	0.00	0.0007%	0.0001%
Londonderry	7,091,917,874	15.65	90.3	13.92	7.6800%	2.1010%
Loudon	1,018,037,734	20.84	71.7	14.84	3.3034%	0.3016%
Low & Burbank's Grant	0	0.00	105.7	0.00	0.0000%	0.0000%
Lyman	127,325,795	21.60	60.6	13.04	0.4617%	0.0377%
Lyme	630,970,110	25.35	66.1	16.53	2.2881%	0.1869%
Lyndeborough	327,083,007	23.77	67.9	16.04	0.3978%	0.0969%
Madbury	464,778,711	26.97	66.0	17.53	1.9371%	0.1377%
Madison	1,036,958,674	16.98	58.6	9.91	3.6753%	0.3072%
Manchester	18,025,313,533	18.86	74.8	13.94	21.9220%	5.3401%
Marlborough	294,902,692	24.58	75.8	18.57	2.2298%	0.0874%
Marlow	124,626,623	28.82	59.9	17.20	0.9423%	0.0369%
Martin's Location	570,265	33.56	105.7	35.47	0.0089%	0.0002%
Mason	313,636,697	23.72	68.6	16.21	0.3814%	0.0929%
Meredith	4,218,151,736	9.89	91.7	9.05	17.7826%	1.2497%
Merrimack	6,454,050,825	19.45	77.4	14.93	7.8493%	1.9121%
Middleton	366,905,002	15.04	99.1	14.81	1.5291%	0.1087%
Milan	225,711,220	21.82	67.4	14.50	3.5287%	0.0669%
Milford	2,810,231,950	22.17	74.2	16.32	3.4178%	0.8325%
Millsfield	11,937,255	0.00	105.7	0.00	0.1866%	0.0035%
Milton	852,136,942	24.54	59.7	14.51	3.5514%	0.2525%
Monroe	562,481,126	9.73	101.5	8.95	2.0398%	0.1666%
Mont Vernon	553,920,528	29.04	59.9	17.34	0.6737%	0.1641%
Moultonborough	6,422,469,185	5.70	88.0	5.01	22.7633%	1.9027%
Nashua	17,065,655,319	18.23	83.2	14.86	20.7549%	5.0558%
Nelson	180,521,031	14.92	93.0	13.81	1.3650%	0.0535%
New Boston	1,203,156,414	20.35	79.2	16.03	1.4633%	0.3564%
New Castle	1,490,161,131	4.98	72.2	3.59	1.6137%	0.4415%
New Durham	807,099,789	20.00	77.0	15.35	3.3637%	0.2391%
New Hampton	610,513,755	12.21	94.9	11.48	2.5738%	0.1809%
New Ipswich	826,366,375	25.70	61.7	15.76	1.0050%	0.2448%
New London	2,124,132,903	10.81	96.6	10.42	6.8926%	0.6293%
Newbury	1,888,837,321	13.05	59.7	7.78	6.1291%	0.5596%
Newfields	451,727,979	15.79	100.5	15.76	0.4892%	0.1338%
Newington	1,306,534,505	10.18	70.8	6.73	1.4149%	0.3871%
Newmarket	1,703,106,287	29.49	59.6	17.44	1.8443%	0.5046%
Newport	833,022,456	23.58	90.8	21.20	9.2209%	0.2468%

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Newton	658,123,077	336,001,659	994,124,736	0	39,622
North Hampton	1,805,931,100	157,017,027	1,962,948,127	0	0
Northfield	616,632,861	68,390,482	685,023,343	5,023,359	4,741
Northumberland	232,237,972	29,724,473	261,962,445	2,394,663	115,348
Northwood	969,547,105	91,147,176	1,060,694,281	784,420	0
Nottingham	840,604,348	474,720,306	1,315,324,654	287,130	0
Odell	3,440,431	(170,706)	3,269,725	523,141	0
Orange	37,325,383	14,332,853	51,658,236	203,333	0
Orford	160,480,904	96,991,762	257,472,666	201,305	0
Ossipee	1,533,975,841	18,610,707	1,552,586,548	60,580	149,421
Pelham	2,751,447,147	512,410,300	3,263,857,447	2,880,977	0
Pembroke	795,168,298	424,370,542	1,219,538,840	2,304,959	0
Peterborough	939,346,290	342,076,474	1,281,422,764	5,908,459	0
Piermont	133,393,120	37,772,782	171,165,902	87,289	0
Pinkham's Grant	2,885,630	(155,611)	2,730,019	1,359,144	0
Pittsburg	593,470,846	22,611,277	616,082,123	5,684,464	0
Pittsfield	363,156,213	203,300,895	566,457,108	1,024,630	0
Plainfield	545,352,984	(9,063,340)	536,289,644	65,572	0
Plaistow	1,382,200,310	441,280,701	1,823,481,011	0	50,302
Plymouth	739,935,570	62,516,691	802,452,261	2,986,917	0
Portsmouth	6,611,423,932	3,405,880,656	10,017,304,588	101,382,464	73,761
Randolph	76,159,651	54,894,053	131,053,704	927,720	0
Raymond	1,371,590,153	582,183,074	1,953,773,227	687,638	0
Richmond	172,930,754	30,579,211	203,509,965	0	0
Rindge	756,396,301	529,802,653	1,286,198,954	718,044	0
Rochester	2,937,529,199	2,032,857,099	4,970,386,298	75,403,127	239,394
Rollinsford	477,871,399	42,641,105	520,512,504	2,388,141	62,120
Roxbury	24,579,562	10,748,270	35,327,832	4,425,878	0
Rumney	201,063,680	143,819,639	344,883,319	364,238	0
Rye	3,267,571,900	1,638,646,887	4,906,218,787	6,141,758	0
Salem	6,593,214,998	1,903,187,716	8,496,402,714	6,162,848	0
Salisbury	250,886,107	11,012,918	261,899,025	4,241,665	0
Sanbornton	956,191,397	35,633,703	991,825,100	1,604,553	0
Sandown	1,148,731,070	66,844,940	1,215,576,010	0	0
Sandwich	457,432,988	377,045,679	834,478,667	1,034,592	0
Sargent's Purchase	2,461,220	(132,724)	2,328,496	0	0
Seabrook	3,515,260,900	1,203,208,474	4,718,469,374	0	0
Second College Grant	1,746,630	(49,259)	1,697,371	0	0
Sharon	58,998,077	26,449,144	85,447,221	6,001	0
Shelburne	84,038,590	36,629,814	120,668,404	516,285	242,919
Somersworth	1,151,442,051	976,869,886	2,128,311,937	9,628,793	104,987
South Hampton	269,450,223	(16,654,776)	252,795,447	1,922	0
Springfield	246,849,268	129,430,263	376,279,531	419,469	0
Stark	76,129,379	82,368,008	158,497,387	841,728	354,125

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Newton	994,164,358	24.61	66.2	16.20	1.0766%	0.2945%
North Hampton	1,962,948,127	12.45	92.0	11.37	2.1257%	0.5815%
Northfield	690,051,443	14.05	90.0	12.06	2.2391%	0.2044%
Northumberland	264,472,456	21.38	88.6	18.54	4.1347%	0.0784%
Northwood	1,061,478,701	13.80	91.4	12.45	1.1495%	0.3145%
Nottingham	1,315,611,784	21.44	63.9	13.53	1.4247%	0.3898%
Odell	3,792,866	6.05	105.7	6.36	0.0593%	0.0011%
Orange	51,861,569	23.47	72.0	16.87	0.1881%	0.0154%
Orford	257,673,971	32.70	62.3	20.36	0.9344%	0.0763%
Ossipee	1,552,796,549	10.37	98.8	10.20	5.5036%	0.4600%
Pelham	3,266,738,424	18.19	84.3	15.22	3.9729%	0.9678%
Pembroke	1,221,843,799	27.88	65.2	18.13	3.9647%	0.3620%
Peterborough	1,287,331,223	28.19	73.3	18.83	1.5656%	0.3814%
Piermont	171,253,191	22.92	77.8	17.78	0.6210%	0.0507%
Pinkham's Grant	4,089,163	15.84	105.7	16.49	0.0639%	0.0012%
Pittsburg	621,766,587	9.60	96.3	9.22	9.7206%	0.1842%
Pittsfield	567,481,738	24.97	64.1	15.91	1.8414%	0.1681%
Plainfield	536,355,216	15.75	101.7	15.90	5.9370%	0.1589%
Plaistow	1,823,531,313	22.34	75.8	16.77	1.9747%	0.5402%
Plymouth	805,439,178	24.38	92.2	22.42	2.9208%	0.2386%
Portsmouth	10,118,760,813	16.13	66.0	10.56	10.9578%	2.9977%
Randolph	131,981,424	19.54	58.1	11.18	2.0634%	0.0391%
Raymond	1,954,460,865	20.72	70.2	14.34	2.1165%	0.5790%
Richmond	203,509,965	14.69	84.9	12.39	1.5388%	0.0603%
Rindge	1,286,916,998	25.04	58.8	14.45	9.7307%	0.3813%
Rochester	5,046,028,819	25.74	59.1	14.71	21.0303%	1.4949%
Rollinsford	522,962,765	15.38	91.8	14.09	2.1795%	0.1549%
Roxbury	39,753,710	27.52	69.5	19.07	0.3006%	0.0118%
Rumney	345,247,557	23.88	58.3	13.83	1.2520%	0.1023%
Rye	4,912,360,545	8.03	66.6	5.34	5.3197%	1.4553%
Salem	8,502,565,562	16.96	77.6	13.07	9.2076%	2.5189%
Salisbury	266,140,690	16.20	95.8	15.37	0.8636%	0.0788%
Sanbornton	993,429,653	12.04	96.4	11.58	4.1880%	0.2943%
Sandown	1,215,576,010	20.90	94.5	19.58	1.3164%	0.3601%
Sandwich	835,513,259	15.42	54.8	8.42	2.9613%	0.2475%
Sargent's Purchase	2,328,496	0.00	105.7	0.00	0.0364%	0.0007%
Seabrook	4,718,469,374	15.09	74.5	10.69	5.1097%	1.3979%
Second College Grant	1,697,371	0.00	105.7	0.00	0.0265%	0.0005%
Sharon	85,453,222	23.27	69.0	16.05	0.1039%	0.0253%
Shelburne	121,427,608	17.61	69.6	11.94	1.8984%	0.0360%
Somersworth	2,138,045,717	29.30	54.1	15.76	8.9107%	0.6334%
South Hampton	252,797,369	13.80	106.6	14.60	0.2738%	0.0749%
Springfield	376,699,000	23.27	65.6	15.19	4.1697%	0.1116%
Stark	159,693,240	20.72	48.0	9.81	2.4966%	0.0473%

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Stewartstown	205,525,306	(3,014,515)	202,510,791	45,274	0
Stoddard	305,472,110	200,102,873	505,574,983	73,013	0
Strafford	725,873,900	355,819,228	1,081,693,128	0	0
Stratford	106,290,898	97,146,173	203,437,071	543,576	319,384
Stratham	1,615,334,637	810,068,499	2,425,403,136	0	9,079
Success	15,255,993	(780,760)	14,475,233	757,998	0
Sugar Hill	170,318,917	183,674,279	353,993,196	0	0
Sullivan	66,486,476	28,048,414	94,534,890	0	0
Sunapee	2,397,214,362	163,871,200	2,561,085,562	0	0
Surry	137,558,413	(317,204)	137,241,209	3,072,764	0
Sutton	327,672,038	209,323,018	536,995,056	1,172	0
Swanzey	654,537,834	473,680,561	1,128,218,395	3,265,724	0
Tamworth	404,889,408	301,581,835	706,471,243	5,414,639	0
Temple	168,177,661	115,783,435	283,961,096	21,438	0
Thomson & Meserve's Purchase	7,413,950	(399,807)	7,014,143	336,783	0
Thornton	470,398,791	389,501,813	859,900,604	528,277	0
Tilton	641,346,622	563,891,418	1,205,238,040	485,049	5,090
Troy	239,684,686	19,402,294	259,086,980	5,338	0
Tuftonboro	1,871,921,030	231,353,076	2,103,274,106	1,424,016	0
Unity	137,609,985	85,182,532	222,792,517	0	0
Wakefield	2,279,358,522	(33,668,509)	2,245,690,013	0	712,368
Walpole	752,245,574	20,814,353	773,059,927	0	122,969
Warner	330,906,767	209,501,373	540,408,140	974,246	0
Warren	109,983,031	33,646,458	143,629,489	498,304	0
Washington	370,981,828	44,286,948	415,268,776	164,422	0
Waterville Valley	503,998,167	181,711,606	685,709,773	1,419,775	0
Weare	1,296,488,441	395,866,497	1,692,354,938	2,998,513	0
Webster	376,363,427	8,047,495	384,410,922	2,336,238	0
Wentworth	130,842,185	58,499,027	189,341,212	116,124	0
Wentworth's Location	13,849,850	(730,361)	13,119,489	8,188	0
Westmoreland	202,969,344	76,678,153	279,647,497	640	0
Whitefield	241,971,842	173,019,976	414,991,818	2,931,654	12,370
Wilmot	230,972,914	97,959,467	328,932,381	49,937	0
Wilton	567,503,022	192,996,822	760,499,844	15,532	8,040
Winchester	340,209,480	221,751,798	561,961,278	2,639,921	0
Windham	3,172,944,390	1,753,922,114	4,926,866,504	745,342	0
Windsor	37,511,601	10,758,657	48,270,258	0	0
Wolfboro	2,457,813,729	2,127,349,489	4,585,163,218	8,410	13,724
Woodstock	292,799,039	314,642,498	607,441,537	2,877,648	0
<b>State Totals</b>	<b>258,706,263,794</b>	<b>77,187,606,259</b>	<b>335,893,870,053</b>	<b>1,646,381,827</b>	<b>5,126,607</b>

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Stewartstown	202,556,065	14.68	101.5	14.79	3.1667%	0.0600%
Stoddard	505,647,996	16.98	60.4	10.19	3.8233%	0.1498%
Strafford	1,081,693,128	18.64	67.1	12.47	4.5082%	0.3205%
Stratford	204,300,031	19.11	52.1	9.75	3.1940%	0.0605%
Stratham	2,425,412,215	20.91	66.6	13.85	2.6265%	0.7185%
Success	15,233,231	4.56	105.7	4.80	0.2382%	0.0045%
Sugar Hill	353,993,196	22.76	48.1	10.93	1.2837%	0.1049%
Sullivan	94,534,890	32.80	70.3	22.85	0.7148%	0.0280%
Sunapee	2,561,085,562	9.68	93.6	9.04	28.3491%	0.7587%
Surry	140,313,973	16.02	100.2	16.00	1.0610%	0.0416%
Sutton	536,996,228	25.37	61.0	15.41	1.7425%	0.1591%
Swanzy	1,131,484,119	26.87	58.0	15.32	8.5555%	0.3352%
Tamworth	711,885,882	25.23	57.3	14.35	2.5231%	0.2109%
Temple	283,982,534	24.79	59.2	14.63	0.3454%	0.0841%
Thomson & Meserve's Purchase	7,350,926	3.41	105.7	3.60	0.1149%	0.0022%
Thornton	860,428,881	20.76	54.7	11.33	3.1203%	0.2549%
Tilton	1,205,728,179	17.71	53.2	9.34	5.0830%	0.3572%
Troy	259,092,318	18.08	92.5	16.61	1.9591%	0.0768%
Tuftonboro	2,104,698,122	7.27	89.0	6.46	7.4597%	0.6235%
Unity	222,792,517	29.96	61.7	18.44	2.4661%	0.0660%
Wakefield	2,246,402,381	6.85	101.5	6.94	7.9620%	0.6655%
Walpole	773,182,896	16.24	97.3	15.71	5.8462%	0.2291%
Warner	541,382,386	31.72	61.2	19.20	1.7567%	0.1604%
Warren	144,127,793	22.75	76.6	17.24	0.5227%	0.0427%
Washington	415,433,198	15.23	89.3	13.58	4.5985%	0.1231%
Waterville Valley	687,129,548	12.05	73.5	8.85	2.4918%	0.2036%
Weare	1,695,353,451	18.84	76.6	14.34	2.0619%	0.5023%
Webster	386,747,160	14.88	97.9	14.46	1.2550%	0.1146%
Wentworth	189,457,336	25.21	69.1	17.35	0.6870%	0.0561%
Wentworth's Location	13,127,677	7.07	105.7	7.45	0.2052%	0.0039%
Westmoreland	279,648,137	21.29	72.5	15.36	2.1145%	0.0828%
Whitefield	417,935,842	25.89	58.3	15.00	6.5340%	0.1238%
Wilmot	328,982,318	24.17	70.2	16.89	1.0675%	0.0975%
Wilton	760,523,416	22.20	74.6	16.50	0.9249%	0.2253%
Winchester	564,601,199	31.68	60.5	18.93	4.2691%	0.1673%
Windham	4,927,611,846	21.40	64.4	13.72	5.3362%	1.4598%
Windsor	48,270,258	10.92	77.6	8.46	0.0587%	0.0143%
Wolfeboro	4,585,185,352	14.69	53.6	7.86	16.2513%	1.3584%
Woodstock	610,319,185	19.44	48.2	9.33	2.2133%	0.1808%
<b>State Totals</b>	<b>337,545,378,487</b>				<b>1000.0000%</b>	<b>100.0000%</b>

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

\*\*Includes utilities and railroads

# 2023 Equalization Survey

## “Not Including Utilities and Railroads”

May 1, 2024

This report presents the results of the 2023 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, 2022, to September 30, 2023, 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 2023 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 2023 MS-1,

Summary Inventory of Valuation, “not including utility values taxed pursuant to RSA 83-F.”

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

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

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

- RSA 72:37, Blind Exemption
- RSA 72:37-b, Disabled Exemption
- RSA 72:38-b, Deaf Exemption
- RSA 72:39-a & b, Elderly Exemption
- RSA 72:62, Solar Energy System Exemption
- RSA 72:66, Wind Powered Energy System Exemption
- RSA 72:70, Wood-Heating Energy System Exemption
- RSA 72:23, IV, Additional School Dining/Dormitory/Kitchen Exemption (Exemption amount > \$150,000)
- RSA 72:85, Exemption for Electric Energy Storage Systems
- RSA 72:87, Renewable Generation Facilities & Electric Energy Systems

= NET LOCAL ASSESSED VALUATION Not Including Utility Valuation

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

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

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

- Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2023 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 2022 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 2023 “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 2025. The 2022 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 2024.

**EQUALIZATION RATIO:** The 2023 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 2023 Notification of Total Equalized Valuations on **April 22, 2024**.

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  
2023 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**	2023 Equalization Ratio	% Proportion to State Tax
Acworth	119,515,960	60,778,462	180,294,422	6,921	180,301,343	66.2	0.0556%
Albany	133,644,888	79,814,333	213,459,221	1,930,763	215,389,984	62.6	0.0664%
Alexandria	283,777,820	101,651,568	385,429,388	378,310	385,807,698	73.6	0.1189%
Allenstown	522,921,137	46,693,032	569,614,169	205,384	569,819,553	91.8	0.1756%
Alstead	190,207,850	98,405,139	288,612,989	82	288,613,071	65.9	0.0889%
Alton	2,176,989,116	1,563,373,157	3,740,362,273	678,600	3,741,040,873	58.2	1.1526%
Amherst	2,333,845,596	798,780,850	3,132,626,446	2,466,133	3,135,092,579	74.5	0.9659%
Andover	295,154,856	183,964,194	479,119,050	8,715	479,127,765	61.6	0.1476%
Antrim	403,652,320	35,473,500	439,125,820	261,293	439,387,113	91.9	0.1354%
Ashland	413,517,758	10,596,849	424,114,607	908,145	425,022,752	97.5	0.1310%
Atkinson	1,575,886,509	313,659,057	1,889,545,566	0	1,889,545,566	83.4	0.5822%
Atkinson & Gilmanton	1,005,072	(33,856)	971,216	0	971,216	105.7	0.0003%
Auburn	1,393,984,753	34,270,105	1,428,254,858	27,147,333	1,455,402,191	97.6	0.4484%
Barnstead	1,050,975,124	29,113,041	1,080,088,165	0	1,080,088,165	97.3	0.3328%
Barrington	1,812,432,352	99,346,384	1,911,778,736	871,565	1,912,650,301	94.8	0.5893%
Bartlett	2,043,314,938	214,432,058	2,257,746,996	1,037,244	2,258,784,240	90.5	0.6959%
Bath	129,754,612	36,951,128	166,705,740	30,414	166,736,154	77.9	0.0514%
Bean's Grant	0	0	0	0	0	105.7	0.0000%
Bean's Purchase	0	0	0	0	0	105.7	0.0000%
Bedford	6,107,258,002	247,836,922	6,355,094,924	6,066,765	6,361,161,689	96.1	1.9599%
Belmont	1,286,689,182	167,063,319	1,453,752,501	1,221,789	1,454,974,290	88.5	0.4483%
Bennington	129,109,131	98,110,250	227,219,381	27,380	227,246,761	56.8	0.0700%
Benton	52,479,895	(2,241,525)	50,238,370	691,980	50,930,350	104.5	0.0157%
Berlin	535,458,116	56,799,291	592,257,407	1,775,607	594,033,014	90.4	0.1830%
Bethlehem	502,809,291	64,520,245	567,329,536	1,994,852	569,324,388	88.6	0.1754%
Boscawen	504,327,981	(4,488,436)	499,839,545	1,240,826	501,080,371	100.9	0.1544%
Bow	1,224,415,300	734,623,282	1,959,038,582	3,806	1,959,042,388	62.5	0.6036%
Bradford	252,296,638	84,196,130	336,492,768	27,158	336,519,926	75.0	0.1037%
Brentwood	721,640,492	368,362,206	1,090,002,698	0	1,090,002,698	66.2	0.3358%
Bridgewater	458,454,700	357,094,693	815,549,393	0	815,549,393	56.2	0.2513%
Bristol	546,119,970	461,440,492	1,007,560,462	2,709,819	1,010,270,281	54.2	0.3113%
Brookfield	131,824,807	78,339,084	210,163,891	0	210,163,891	62.7	0.0648%
Brookline	1,141,480,346	13,858,346	1,155,338,692	14,564	1,155,353,256	98.8	0.3560%
Cambridge	12,328,831	(610,211)	11,718,620	1,504	11,720,124	105.7	0.0036%
Campton	447,096,195	552,846,315	999,942,510	878,720	1,000,821,230	44.7	0.3084%
Canaan	453,439,621	164,284,430	617,724,051	6,912	617,730,963	73.4	0.1903%
Candia	539,287,595	292,907,059	832,194,654	9,246	832,203,900	64.8	0.2564%
Canterbury	365,190,184	159,408,253	524,598,437	658,821	525,257,258	69.6	0.1618%
Carroll	611,747,821	102,866,314	714,614,135	1,601,339	716,215,474	85.6	0.2207%
Center Harbor	756,026,087	200,884,776	956,910,863	285	956,911,148	79.0	0.2948%
Chandler's Purchase	40,880	(2,204)	38,676	0	38,676	105.7	0.0000%
Charlestown	326,662,542	189,141,941	515,804,483	692,823	516,497,306	63.3	0.1591%
Chatham	59,360,330	27,388,584	86,748,914	1,018,119	87,767,033	68.4	0.0270%
Chester	712,657,294	416,647,416	1,129,304,710	0	1,129,304,710	63.1	0.3479%

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

\*\*Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION  
2023 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**	2023 Equalization Ratio	% Proportion to State Tax
Chesterfield	609,991,611	249,057,307	859,048,918	2,687,863	861,736,781	71.0	0.2655%
Chichester	539,841,094	1,621,783	541,462,877	0	541,462,877	99.7	0.1668%
Claremont	1,198,010,731	99,799,159	1,297,809,890	4,459,730	1,302,269,620	92.3	0.4012%
Clarksville	48,049,774	54,326,741	102,376,515	8,014,456	110,390,971	46.8	0.0340%
Colebrook	177,311,326	162,220,288	339,531,614	2,035,698	341,567,312	52.2	0.1052%
Columbia	67,995,917	57,162,915	125,158,832	264,742	125,423,574	54.3	0.0386%
Concord	5,025,988,669	1,983,592,691	7,009,581,360	31,684,747	7,041,266,107	71.7	2.1694%
Conway	3,114,359,790	70,007,651	3,184,367,441	1,108,773	3,185,476,214	97.8	0.9815%
Cornish	194,792,730	125,873,526	320,666,256	458,750	321,125,006	60.6	0.0989%
Crawford's Purchase	419,190	(22,605)	396,585	0	396,585	105.7	0.0001%
Croydon	116,250,250	42,282,518	158,532,768	0	158,532,768	73.3	0.0488%
Cutt's Grant	0	0	0	0	0	105.7	0.0000%
Dalton	137,532,963	17,938,452	155,471,415	13,236	155,484,651	88.4	0.0479%
Danbury	170,334,033	56,691,277	227,025,310	0	227,025,310	75.0	0.0699%
Danville	571,675,184	250,844,626	822,519,810	101	822,519,911	69.5	0.2534%
Deerfield	711,187,722	410,309,071	1,121,496,793	81,653	1,121,578,446	63.4	0.3456%
Deering	236,551,282	140,067,876	376,619,158	11,196	376,630,354	62.8	0.1160%
Derry	4,864,524,225	785,265,064	5,649,789,289	5,705,189	5,655,494,478	86.1	1.7425%
Dix's Grant	1,413,477	(56,920)	1,356,557	0	1,356,557	105.7	0.0004%
Dixville	10,792,829	(535,423)	10,257,406	3,852	10,261,258	105.7	0.0032%
Dorchester	45,059,487	26,270,061	71,329,548	32,638	71,362,186	63.1	0.0220%
Dover	5,863,368,930	687,800,548	6,551,169,478	10,409,046	6,561,578,524	89.5	2.0216%
Dublin	280,653,344	187,771,902	468,425,246	898,300	469,323,546	59.9	0.1446%
Dummer	35,579,514	32,221,904	67,801,418	0	67,801,418	52.2	0.0209%
Dunbarton	388,031,245	239,768,694	627,799,939	4,501,136	632,301,075	61.8	0.1948%
Durham	1,770,207,704	122,990,936	1,893,198,640	54,190,550	1,947,389,190	93.5	0.6000%
East Kingston	378,742,127	164,639,610	543,381,737	1,334	543,383,071	69.7	0.1674%
Easton	76,647,241	47,984,438	124,631,679	390,316	125,021,995	61.5	0.0385%
Eaton	144,067,077	44,819,594	188,886,671	0	188,886,671	76.2	0.0582%
Effingham	213,122,643	124,164,161	337,286,804	97,759	337,384,563	63.2	0.1039%
Ellsworth	19,175,379	11,255,876	30,431,255	377,210	30,808,465	63.0	0.0095%
Enfield	611,117,991	453,454,407	1,064,572,398	0	1,064,572,398	57.4	0.3280%
Epping	991,637,798	582,286,701	1,573,924,499	20,791,616	1,594,716,115	63.0	0.4913%
Epsom	514,547,610	339,793,527	854,341,137	1,511,877	855,853,014	60.2	0.2637%
Errol	126,232,170	6,062,584	132,294,754	2,172,859	134,467,613	95.4	0.0414%
Erving's Grant	58,914	0	58,914	0	58,914	105.7	0.0000%
Exeter	2,308,373,797	1,321,138,131	3,629,511,928	2,486,191	3,631,998,119	63.6	1.1190%
Farmington	576,571,571	385,958,379	962,529,950	1,919,240	964,449,190	59.9	0.2971%
Fitzwilliam	437,906,548	62,996,433	500,902,981	45,219	500,948,200	87.4	0.1543%
Francestown	221,415,676	173,140,975	394,556,651	0	394,556,651	56.1	0.1216%
Franconia	420,779,881	197,053,009	617,832,890	942,373	618,775,263	68.1	0.1906%
Franklin	1,044,402,924	74,928,604	1,119,331,528	2,671,300	1,122,002,828	93.3	0.3457%
Freedom	664,797,035	481,320,591	1,146,117,626	0	1,146,117,626	58.0	0.3531%
Fremont	553,786,832	316,910,398	870,697,230	0	870,697,230	63.6	0.2683%

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Gilford	3,485,324,160	145,186,591	3,630,510,751	2,581,423	3,633,092,174	96.0	1.1194%
Gilmanton	562,245,974	390,571,921	952,817,895	150,892	952,968,787	59.0	0.2936%
Gilsum	70,550,203	35,970,315	106,520,518	0	106,520,518	66.2	0.0328%
Goffstown	2,617,069,100	172,916,486	2,789,985,586	508,742	2,790,494,328	93.8	0.8598%
Gorham	315,680,807	47,154,564	362,835,371	6,353,961	369,189,332	87.0	0.1137%
Goshen	83,180,371	59,672,369	142,852,740	20,844	142,873,584	58.2	0.0440%
Grafton	140,421,432	86,732,007	227,153,439	0	227,153,439	61.8	0.0700%
Grantham	756,260,946	200,972,411	957,233,357	0	957,233,357	79.0	0.2949%
Greenfield	175,217,593	122,139,029	297,356,622	10,024,490	307,381,112	58.9	0.0947%
Greenland	1,366,152,800	50,996,416	1,417,149,216	0	1,417,149,216	96.4	0.4366%
Green's Grant	8,956,790	(483,006)	8,473,784	61,731	8,535,515	105.7	0.0026%
Greenville	219,123,230	(3,657,842)	215,465,388	2,318,092	217,783,480	101.7	0.0671%
Groton	96,475,077	18,634,716	115,109,793	25,250	115,135,043	83.8	0.0355%
Hadley's Purchase	0	0	0	0	0	105.7	0.0000%
Hale's Location	82,721,700	34,947,859	117,669,559	47,979	117,717,538	70.3	0.0363%
Hampstead	1,366,565,821	735,836,129	2,102,401,950	2,570,150	2,104,972,100	65.0	0.6485%
Hampton	3,808,106,600	2,275,119,520	6,083,226,120	0	6,083,226,120	62.6	1.8743%
Hampton Falls	868,263,387	17,709,610	885,972,997	0	885,972,997	98.0	0.2730%
Hancock	293,576,328	117,586,501	411,162,829	2,602,033	413,764,862	71.4	0.1275%
Hanover	2,706,983,687	1,216,003,596	3,922,987,283	673,667	3,923,660,950	69.0	1.2089%
Harrisville	343,213,885	(7,700,462)	335,513,423	249,273	335,762,696	102.3	0.1034%
Hart's Location	20,481,456	2,952,704	23,434,160	328,353	23,762,513	87.4	0.0073%
Haverhill	388,162,823	281,713,357	669,876,180	1,069,528	670,945,708	57.9	0.2067%
Hebron	402,412,691	151,049,286	553,461,977	14,199,721	567,661,698	72.7	0.1749%
Henniker	731,876,186	63,525,266	795,401,452	3,732,043	799,133,495	92.0	0.2462%
Hill	92,969,305	80,994,402	173,963,707	2,265,654	176,229,361	53.4	0.0543%
Hillsborough	569,730,537	386,018,126	955,748,663	78,402	955,827,065	59.6	0.2945%
Hinsdale	328,741,350	68,284,452	397,025,802	42,094	397,067,896	82.8	0.1223%
Holderness	1,358,009,120	26,279,290	1,384,288,410	911	1,384,289,321	98.1	0.4265%
Hollis	2,284,661,789	203,999,741	2,488,661,530	1,160	2,488,662,690	91.8	0.7668%
Hooksett	3,117,044,817	70,110,748	3,187,155,565	30,184	3,187,185,749	97.8	0.9820%
Hopkinton	785,471,167	469,041,635	1,254,512,802	13,995,227	1,268,508,029	62.6	0.3908%
Hudson	4,773,423,556	732,219,125	5,505,642,681	753,610	5,506,396,291	86.7	1.6965%
Jackson	484,043,781	319,960,844	804,004,625	959,007	804,963,632	60.2	0.2480%
Jaffrey	550,411,105	413,361,929	963,773,034	5,966	963,779,000	57.1	0.2969%
Jefferson	156,252,393	78,442,642	234,695,035	291,382	234,986,417	66.5	0.0724%
Keene	2,167,608,257	785,433,288	2,953,041,545	49,327,278	3,002,368,823	73.4	0.9250%
Kensington	663,631,490	(5,261,131)	658,370,359	0	658,370,359	100.8	0.2028%
Kilkenny	0	0	0	0	0	105.7	0.0000%
Kingston	1,307,247,746	76,062,189	1,383,309,935	1,581	1,383,311,516	94.5	0.4262%
Laconia	3,939,983,775	706,170,417	4,646,154,192	37,170,196	4,683,324,388	84.8	1.4429%
Lancaster	419,439,867	9,380,946	428,820,813	4,495,168	433,315,981	97.8	0.1335%
Landaff	59,093,549	75,634,878	134,728,427	220,033	134,948,460	43.6	0.0416%
Langdon	75,149,785	34,902,177	110,051,962	19,626	110,071,588	68.1	0.0339%

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Lebanon	2,673,867,339	651,745,163	3,325,612,502	99,102,972	3,424,715,474	80.4	1.0552%
Lee	729,679,716	289,301,158	1,018,980,874	182,693	1,019,163,567	71.6	0.3140%
Lempster	124,717,587	88,040,811	212,758,398	14,049	212,772,447	58.6	0.0656%
Lincoln	1,265,290,174	746,294,684	2,011,584,858	2,759,297	2,014,344,155	62.9	0.6206%
Lisbon	117,289,285	99,776,718	217,066,003	0	217,066,003	53.9	0.0669%
Litchfield	1,166,015,992	471,636,659	1,637,652,651	1,720,496	1,639,373,147	71.2	0.5051%
Littleton	656,455,766	426,713,957	1,083,169,723	11,246,892	1,094,416,615	60.6	0.3372%
Livermore	189,600	0	189,600	0	189,600	100.0	0.0001%
Londonderry	5,741,296,376	616,544,085	6,357,840,461	52,553,823	6,410,394,284	90.3	1.9751%
Loudon	705,185,832	278,357,727	983,543,559	7,100,032	990,643,591	71.7	0.3052%
Low & Burbank's Grant	0	0	0	0	0	105.7	0.0000%
Lyman	74,867,270	48,440,373	123,307,643	0	123,307,643	60.6	0.0380%
Lyme	411,895,200	210,513,158	622,408,358	329,845	622,738,203	66.1	0.1919%
Lyndeborough	219,300,598	103,537,476	322,838,074	456	322,838,530	67.9	0.0995%
Madbury	285,857,989	147,237,695	433,095,684	0	433,095,684	66.0	0.1334%
Madison	596,374,887	421,279,532	1,017,654,419	1,628,999	1,019,283,418	58.6	0.3140%
Manchester	13,056,309,474	4,398,619,071	17,454,928,545	68,385,684	17,523,314,229	74.8	5.3990%
Marlborough	216,123,746	68,944,221	285,067,967	1,313,089	286,381,056	75.8	0.0882%
Marlow	73,248,221	48,993,437	122,241,658	111,842	122,353,500	59.9	0.0377%
Martin's Location	0	0	0	66,954	66,954	105.7	0.0000%
Mason	209,358,904	95,721,454	305,080,358	15,603	305,095,961	68.6	0.0940%
Meredith	3,834,756,526	347,008,011	4,181,764,537	15,112,172	4,196,876,709	91.7	1.2931%
Merrimack	4,827,498,459	1,409,548,570	6,237,047,029	490,092	6,237,537,121	77.4	1.9218%
Middleton	358,113,733	3,247,273	361,361,006	0	361,361,006	99.1	0.1113%
Milan	134,106,442	64,896,495	199,002,937	145,984	199,148,921	67.4	0.0614%
Milford	2,045,518,241	711,224,136	2,756,742,377	3,457,656	2,760,200,033	74.2	0.8504%
Millsfield	12,463,275	(623,466)	11,839,809	0	11,839,809	105.7	0.0036%
Milton	493,759,282	333,297,857	827,057,139	750,834	827,807,973	59.7	0.2550%
Monroe	139,072,144	(2,042,447)	137,029,697	0	137,029,697	101.5	0.0422%
Mont Vernon	327,969,216	219,548,307	547,517,523	0	547,517,523	59.9	0.1687%
Moultonborough	5,613,719,821	765,331,760	6,379,051,581	5,988,854	6,385,040,435	88.0	1.9672%
Nashua	13,710,940,006	2,768,546,432	16,479,486,438	76,548,852	16,556,035,290	83.2	5.1009%
Nelson	162,218,584	12,156,685	174,375,269	253,611	174,628,880	93.0	0.0538%
New Boston	941,266,594	247,123,942	1,188,390,536	7,040	1,188,397,576	79.2	0.3661%
New Castle	1,074,088,679	413,565,943	1,487,654,622	0	1,487,654,622	72.2	0.4583%
New Durham	616,289,350	184,190,009	800,479,359	0	800,479,359	77.0	0.2466%
New Hampton	530,515,462	28,431,211	558,946,673	2,235,891	561,182,564	94.9	0.1729%
New Ipswich	497,926,382	309,026,923	806,953,305	3,670	806,956,975	61.7	0.2486%
New London	2,034,861,907	71,593,977	2,106,455,884	0	2,106,455,884	96.6	0.6490%
Newbury	1,118,828,780	755,073,818	1,873,902,598	5,097,872	1,879,000,470	59.7	0.5789%
Newfields	451,403,469	(2,244,631)	449,158,838	0	449,158,838	100.5	0.1384%
Newington	599,856,391	247,391,264	847,247,655	3,128,711	850,376,366	70.8	0.2620%
Newmarket	1,008,088,699	683,304,897	1,691,393,596	1,506,824	1,692,900,420	59.6	0.5216%
Newport	729,876,833	73,786,296	803,663,129	4,140,605	807,803,734	90.8	0.2489%

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Newton	643,780,377	328,678,649	972,459,026	0	972,459,026	66.2	0.2996%
North Hampton	1,783,798,700	155,092,470	1,938,891,170	0	1,938,891,170	92.0	0.5974%
Northfield	602,024,861	66,767,372	668,792,233	5,023,359	673,815,592	90.0	0.2076%
Northumberland	153,828,812	19,635,710	173,464,522	2,394,663	175,859,185	88.6	0.0542%
Northwood	952,099,105	89,505,460	1,041,604,565	784,420	1,042,388,985	91.4	0.3212%
Nottingham	817,679,148	461,768,824	1,279,447,972	287,130	1,279,735,102	63.9	0.3943%
Odell	3,440,431	(170,706)	3,269,725	523,141	3,792,866	105.7	0.0012%
Orange	36,380,183	13,965,276	50,345,459	203,333	50,548,792	72.0	0.0156%
Orford	157,869,604	95,411,569	253,281,173	201,305	253,482,478	62.3	0.0781%
Ossipee	1,515,551,641	18,386,932	1,533,938,573	60,580	1,533,999,153	98.8	0.4726%
Pelham	2,672,316,038	497,672,953	3,169,988,991	2,880,977	3,172,869,968	84.3	0.9776%
Pembroke	771,953,198	411,979,660	1,183,932,858	2,304,959	1,186,237,817	65.2	0.3655%
Peterborough	924,883,690	336,808,378	1,261,692,068	5,908,459	1,267,600,527	73.3	0.3905%
Piermont	129,958,620	36,792,757	166,751,377	87,289	166,838,666	77.8	0.0514%
Pinkham's Grant	2,631,530	(141,908)	2,489,622	1,359,144	3,848,766	105.7	0.0012%
Pittsburg	577,670,446	22,004,200	599,674,646	5,684,464	605,359,110	96.3	0.1865%
Pittsfield	353,835,913	198,080,946	551,916,859	1,024,630	552,941,489	64.1	0.1704%
Plainfield	535,457,284	(8,897,925)	526,559,359	65,572	526,624,931	101.7	0.1623%
Plaistow	1,346,136,620	429,766,964	1,775,903,584	0	1,775,903,584	75.8	0.5472%
Plymouth	711,894,370	60,144,442	772,038,812	2,986,917	775,025,729	92.2	0.2388%
Portsmouth	6,428,646,200	3,311,722,430	9,740,368,630	101,382,464	9,841,751,094	66.0	3.0323%
Randolph	66,665,251	48,046,973	114,712,224	927,720	115,639,944	58.1	0.0356%
Raymond	1,346,606,353	571,577,415	1,918,183,768	687,638	1,918,871,406	70.2	0.5912%
Richmond	160,134,224	28,303,268	188,437,492	0	188,437,492	84.9	0.0581%
Rindge	741,267,801	519,202,412	1,260,470,213	718,044	1,261,188,257	58.8	0.3886%
Rochester	2,824,786,999	1,954,834,154	4,779,621,153	75,403,127	4,855,024,280	59.1	1.4958%
Rollinsford	471,757,699	42,095,001	513,852,700	0	513,852,700	91.8	0.1583%
Roxbury	23,658,962	10,344,265	34,003,227	4,425,878	38,429,105	69.5	0.0118%
Rumney	188,763,780	135,021,941	323,785,721	364,238	324,149,959	58.3	0.0999%
Rye	3,251,176,000	1,630,424,320	4,881,600,320	6,141,758	4,887,742,078	66.6	1.5059%
Salem	6,466,141,398	1,866,506,678	8,332,648,076	6,162,848	8,338,810,924	77.6	2.5692%
Salisbury	234,015,307	10,273,278	244,288,585	4,241,665	248,530,250	95.8	0.0766%
Sanbornton	949,608,097	35,387,853	984,995,950	1,604,553	986,600,503	96.4	0.3040%
Sandown	1,139,476,470	66,306,312	1,205,782,782	0	1,205,782,782	94.5	0.3715%
Sandwich	448,695,888	369,839,166	818,535,054	1,034,592	819,569,646	54.8	0.2525%
Sargent's Purchase	2,461,220	(132,724)	2,328,496	0	2,328,496	105.7	0.0007%
Seabrook	2,210,601,550	756,647,219	2,967,248,769	0	2,967,248,769	74.5	0.9142%
Second College Grant	1,746,630	(49,259)	1,697,371	0	1,697,371	105.7	0.0005%
Sharon	58,276,077	26,124,767	84,400,844	6,001	84,406,845	69.0	0.0260%
Shelburne	59,126,490	25,748,667	84,875,157	516,285	85,391,442	69.6	0.0263%
Somersworth	1,129,297,251	958,081,599	2,087,378,850	7,945,342	2,095,324,192	54.1	0.6456%
South Hampton	263,855,723	(16,308,401)	247,547,322	1,922	247,549,244	106.6	0.0763%
Springfield	238,266,968	124,929,788	363,196,756	419,469	363,616,225	65.6	0.1120%
Stark	63,329,909	68,501,916	131,831,825	841,728	132,673,553	48.0	0.0409%

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Stewartstown	182,962,806	(2,681,080)	180,281,726	45,274	180,327,000	101.5	0.0556%
Stoddard	293,475,010	192,237,225	485,712,235	73,013	485,785,248	60.4	0.1497%
Strafford	710,890,100	348,472,476	1,059,362,576	0	1,059,362,576	67.1	0.3264%
Stratford	72,975,998	66,516,927	139,492,925	543,576	140,036,501	52.1	0.0431%
Stratham	1,588,010,037	796,365,170	2,384,375,207	0	2,384,375,207	66.6	0.7346%
Success	15,181,393	(776,737)	14,404,656	757,998	15,162,654	105.7	0.0047%
Sugar Hill	167,318,317	180,436,625	347,754,942	0	347,754,942	48.1	0.1071%
Sullivan	61,768,076	26,055,007	87,823,083	0	87,823,083	70.3	0.0271%
Sunapee	2,366,417,362	161,765,422	2,528,182,784	0	2,528,182,784	93.6	0.7789%
Surry	131,638,413	(305,388)	131,333,025	3,072,764	134,405,789	100.2	0.0414%
Sutton	322,789,048	206,201,107	528,990,155	1,172	528,991,327	61.0	0.1630%
Swanzey	633,037,201	458,111,137	1,091,148,338	3,265,724	1,094,414,062	58.0	0.3372%
Tamworth	396,178,226	295,090,256	691,268,482	1,653,431	692,921,913	57.3	0.2135%
Temple	165,386,461	113,859,770	279,246,231	21,438	279,267,669	59.2	0.0860%
Thomson & Meserve's Purchase	7,381,950	(398,080)	6,983,870	336,783	7,320,653	105.7	0.0023%
Thornton	463,690,191	383,946,062	847,636,253	528,277	848,164,530	54.7	0.2613%
Tilton	609,409,022	535,795,934	1,145,204,956	0	1,145,204,956	53.2	0.3528%
Troy	216,008,886	17,482,634	233,491,520	5,338	233,496,858	92.5	0.0719%
Tuftonboro	1,856,328,730	229,425,938	2,085,754,668	1,424,016	2,087,178,684	89.0	0.6431%
Unity	134,637,385	83,337,304	217,974,689	0	217,974,689	61.7	0.0672%
Wakefield	2,260,497,322	(33,389,772)	2,227,107,550	0	2,227,107,550	101.5	0.6862%
Walpole	706,228,074	19,537,403	725,765,477	0	725,765,477	97.3	0.2236%
Warner	322,893,367	204,420,983	527,314,350	974,246	528,288,596	61.2	0.1628%
Warren	95,477,431	29,215,243	124,692,674	498,304	125,190,978	76.6	0.0386%
Washington	366,775,377	43,782,926	410,558,303	164,422	410,722,725	89.3	0.1265%
Waterville Valley	500,611,367	180,490,515	681,101,882	1,419,775	682,521,657	73.5	0.2103%
Weare	1,261,127,841	385,064,434	1,646,192,275	2,998,513	1,649,190,788	76.6	0.5081%
Webster	349,169,427	7,464,172	356,633,599	2,336,238	358,969,837	97.9	0.1106%
Wentworth	124,565,985	55,692,449	180,258,434	116,124	180,374,558	69.1	0.0556%
Wentworth's Location	13,683,150	(721,372)	12,961,778	8,188	12,969,966	105.7	0.0040%
Westmoreland	199,548,244	75,380,495	274,928,739	640	274,929,379	72.5	0.0847%
Whitefield	221,949,042	158,698,351	380,647,393	2,931,654	383,579,047	58.3	0.1182%
Wilmot	226,718,414	96,153,425	322,871,839	49,937	322,921,776	70.2	0.0995%
Wilton	560,330,622	190,554,744	750,885,366	15,532	750,900,898	74.6	0.2314%
Winchester	305,995,211	199,413,557	505,408,768	2,639,921	508,048,689	60.5	0.1565%
Windham	3,139,755,790	1,735,638,043	4,875,393,833	745,342	4,876,139,175	64.4	1.5023%
Windsor	36,745,601	10,537,544	47,283,145	0	47,283,145	77.6	0.0146%
Wolfboro	2,457,504,829	2,127,082,083	4,584,586,912	8,410	4,584,595,322	53.6	1.4125%
Woodstock	286,264,139	307,619,514	593,883,653	2,877,648	596,761,301	48.2	0.1839%
State Totals	249,163,365,457	74,391,642,622	323,555,008,079	1,013,238,524	324,568,246,603		100.00%

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

\*\*Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION  
2022 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**	2023 Equalization Ratio	% Proportion to State Tax
Belknap	19,182,522,525	4,148,986,231	23,331,508,756	60,755,801	23,392,264,557		7.2072%
Carroll	22,236,589,789	5,671,193,358	27,907,783,147	18,326,879	27,926,110,026		8.6041%
Cheshire	8,903,634,806	3,569,436,661	12,473,071,467	69,135,939	12,542,207,406		3.8643%
Coos	4,257,901,426	1,091,186,323	5,349,087,749	44,169,091	5,393,256,840		1.6617%
Grafton	17,813,508,985	7,999,387,115	25,812,896,100	148,253,015	25,961,149,115		7.9987%
Hillsborough	64,187,284,682	15,533,645,445	79,720,930,127	187,594,329	79,908,524,456		24.6199%
Merrimack	22,617,089,200	6,890,831,547	29,507,920,747	90,690,988	29,598,611,735		9.1194%
Rockingham	64,955,849,257	22,549,955,288	87,505,804,545	232,177,274	87,737,981,819		27.0322%
Strafford	17,643,012,676	5,556,853,469	23,199,866,145	151,672,397	23,351,538,542		7.1946%
Sullivan	7,365,972,111	1,380,167,185	8,746,139,296	10,462,811	8,756,602,107		2.6979%
<b>State Totals</b>	<b>249,163,365,457</b>	<b>74,391,642,622</b>	<b>323,555,008,079</b>	<b>1,013,238,524</b>	<b>324,568,246,603</b>		<b>100.0000%</b>

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

\*\*Does not include utilities or railroads

MUNICIPAL AND PROPERTY DIVISION  
 2023 Equalization Survey Not Including Utilities and Railroad  
 By County

BELKNAP COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Alton	2,176,989,116	1,563,373,157	3,740,362,273	678,600	3,741,040,873	58.2	1.1526%
Barnstead	1,050,975,124	29,113,041	1,080,088,165	0	1,080,088,165	97.3	0.3328%
Belmont	1,286,689,182	167,063,319	1,453,752,501	1,221,789	1,454,974,290	88.5	0.4483%
Center Harbor	756,026,087	200,884,776	956,910,863	285	956,911,148	79.0	0.2948%
Gilford	3,485,324,160	145,186,591	3,630,510,751	2,581,423	3,633,092,174	96.0	1.1194%
Gilmanton	562,245,974	390,571,921	952,817,895	150,892	952,968,787	59.0	0.2936%
Laconia	3,939,983,775	706,170,417	4,646,154,192	37,170,196	4,683,324,388	84.8	1.4429%
Meredith	3,834,756,526	347,008,011	4,181,764,537	15,112,172	4,196,876,709	91.7	1.2931%
New Hampton	530,515,462	28,431,211	558,946,673	2,235,891	561,182,564	94.9	0.1729%
Sanbornton	949,608,097	35,387,853	984,995,950	1,604,553	986,600,503	96.4	0.3040%
Tilton	609,409,022	535,795,934	1,145,204,956	0	1,145,204,956	53.2	0.3528%
County Totals	19,182,522,525	4,148,986,231	23,331,508,756	60,755,801	23,392,264,557		7.2072%

MUNICIPAL AND PROPERTY DIVISION  
2023 Equalization Survey Not Including Utilities and Railroad  
By County

CARROLL COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Albany	133,644,888	79,814,333	213,459,221	1,930,763	215,389,984	62.6	0.0664%
Bartlett	2,043,314,938	214,432,058	2,257,746,996	1,037,244	2,258,784,240	90.5	0.6959%
Brookfield	131,824,807	78,339,084	210,163,891	0	210,163,891	62.7	0.0648%
Chatham	59,360,330	27,388,584	86,748,914	1,018,119	87,767,033	68.4	0.0270%
Conway	3,114,359,790	70,007,651	3,184,367,441	1,108,773	3,185,476,214	97.8	0.9815%
Eaton	144,067,077	44,819,594	188,886,671	0	188,886,671	76.2	0.0582%
Effingham	213,122,643	124,164,161	337,286,804	97,759	337,384,563	63.2	0.1039%
Freedom	664,797,035	481,320,591	1,146,117,626	0	1,146,117,626	58.0	0.3531%
Hale's Location	82,721,700	34,947,859	117,669,559	47,979	117,717,538	70.3	0.0363%
Hart's Location	20,481,456	2,952,704	23,434,160	328,353	23,762,513	87.4	0.0073%
Jackson	484,043,781	319,960,844	804,004,625	959,007	804,963,632	60.2	0.2480%
Madison	596,374,887	421,279,532	1,017,654,419	1,628,999	1,019,283,418	58.6	0.3140%
Moultonborough	5,613,719,821	765,331,760	6,379,051,581	5,988,854	6,385,040,435	88.0	1.9672%
Ossipee	1,515,551,641	18,386,932	1,533,938,573	60,580	1,533,999,153	98.8	0.4726%
Sandwich	448,695,888	369,839,166	818,535,054	1,034,592	819,569,646	54.8	0.2525%
Tamworth	396,178,226	295,090,256	691,268,482	1,653,431	692,921,913	57.3	0.2135%
Tuftonboro	1,856,328,730	229,425,938	2,085,754,668	1,424,016	2,087,178,684	89.0	0.6431%
Wakefield	2,260,497,322	-33,389,772	2,227,107,550	0	2,227,107,550	101.5	0.6862%
Wolfeboro	2,457,504,829	2,127,082,083	4,584,586,912	8,410	4,584,595,322	53.6	1.4125%
County Totals	22,236,589,789	5,671,193,358	27,907,783,147	18,326,879	27,926,110,026		8.6041%

MUNICIPAL AND PROPERTY DIVISION  
2023 Equalization Survey Not Including Utilities and Railroad  
By County

CHESHIRE COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Alstead	190,207,850	98,405,139	288,612,989	82	288,613,071	65.9	0.0889%
Chesterfield	609,991,611	249,057,307	859,048,918	2,687,863	861,736,781	71.0	0.2655%
Dublin	280,653,344	187,771,902	468,425,246	898,300	469,323,546	59.9	0.1446%
Fitzwilliam	437,906,548	62,996,433	500,902,981	45,219	500,948,200	87.4	0.1543%
Gilsum	70,550,203	35,970,315	106,520,518	0	106,520,518	66.2	0.0328%
Harrisville	343,213,885	-7,700,462	335,513,423	249,273	335,762,696	102.3	0.1034%
Hinsdale	328,741,350	68,284,452	397,025,802	42,094	397,067,896	82.8	0.1223%
Jaffrey	550,411,105	413,361,929	963,773,034	5,966	963,779,000	57.1	0.2969%
Keene	2,167,608,257	785,433,288	2,953,041,545	49,327,278	3,002,368,823	73.4	0.9250%
Marlborough	216,123,746	68,944,221	285,067,967	1,313,089	286,381,056	75.8	0.0882%
Marlow	73,248,221	48,993,437	122,241,658	111,842	122,353,500	59.9	0.0377%
Nelson	162,218,584	12,156,685	174,375,269	253,611	174,628,880	93.0	0.0538%
Richmond	160,134,224	28,303,268	188,437,492	0	188,437,492	84.9	0.0581%
Rindge	741,267,801	519,202,412	1,260,470,213	718,044	1,261,188,257	58.8	0.3886%
Roxbury	23,658,962	10,344,265	34,003,227	4,425,878	38,429,105	69.5	0.0118%
Stoddard	293,475,010	192,237,225	485,712,235	73,013	485,785,248	60.4	0.1497%
Sullivan	61,768,076	26,055,007	87,823,083	0	87,823,083	70.3	0.0271%
Surry	131,638,413	-305,388	131,333,025	3,072,764	134,405,789	100.2	0.0414%
Swanzy	633,037,201	458,111,137	1,091,148,338	3,265,724	1,094,414,062	58.0	0.3372%
Troy	216,008,886	17,482,634	233,491,520	5,338	233,496,858	92.5	0.0719%
Walpole	706,228,074	19,537,403	725,765,477	0	725,765,477	97.3	0.2236%
Westmoreland	199,548,244	75,380,495	274,928,739	640	274,929,379	72.5	0.0847%
Winchester	305,995,211	199,413,557	505,408,768	2,639,921	508,048,689	60.5	0.1565%
County Totals	8,903,634,806	3,569,436,661	12,473,071,467	69,135,939	12,542,207,406		3.8643%

MUNICIPAL AND PROPERTY DIVISION  
2023 Equalization Survey Not Including Utilities and Railroad  
By County

COOS COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	1,005,072	-33,856	971,216	0	971,216	105.7	0.0003%
Bean's Grant	0	0	0	0	0	105.7	0.0000%
Bean's Purchase	0	0	0	0	0	105.7	0.0000%
Berlin	535,458,116	56,799,291	592,257,407	1,775,607	594,033,014	90.4	0.1830%
Cambridge	12,328,831	-610,211	11,718,620	1,504	11,720,124	105.7	0.0036%
Carroll	611,747,821	102,866,314	714,614,135	1,601,339	716,215,474	85.6	0.2207%
Chandler's Purchase	40,880	-2,204	38,676	0	38,676	105.7	0.0000%
Clarksville	48,049,774	54,326,741	102,376,515	8,014,456	110,390,971	46.8	0.0340%
Colebrook	177,311,326	162,220,288	339,531,614	2,035,698	341,567,312	52.2	0.1052%
Columbia	67,995,917	57,162,915	125,158,832	264,742	125,423,574	54.3	0.0386%
Crawford's Purchase	419,190	-22,605	396,585	0	396,585	105.7	0.0001%
Cutt's Grant	0	0	0	0	0	105.7	0.0000%
Dalton	137,532,963	17,938,452	155,471,415	13,236	155,484,651	88.4	0.0479%
Dix's Grant	1,413,477	-56,920	1,356,557	0	1,356,557	105.7	0.0004%
Dixville	10,792,829	-535,423	10,257,406	3,852	10,261,258	105.7	0.0032%
Dummer	35,579,514	32,221,904	67,801,418	0	67,801,418	52.2	0.0209%
Errol	126,232,170	6,062,584	132,294,754	2,172,859	134,467,613	95.4	0.0414%
Erving's Grant	58,914	0	58,914	0	58,914	105.7	0.0000%
Gorham	315,680,807	47,154,564	362,835,371	6,353,961	369,189,332	87.0	0.1137%
Green's Grant	8,956,790	-483,006	8,473,784	61,731	8,535,515	105.7	0.0026%
Hadley's Purchase	0	0	0	0	0	105.7	0.0000%
Jefferson	156,252,393	78,442,642	234,695,035	291,382	234,986,417	66.5	0.0724%
Kilkenny	0	0	0	0	0	105.7	0.0000%
Lancaster	419,439,867	9,380,946	428,820,813	4,495,168	433,315,981	97.8	0.1335%
Low & Burbank's Grant	0	0	0	0	0	105.7	0.0000%
Martin's Location	0	0	0	66,954	66,954	105.7	0.0000%
Milan	134,106,442	64,896,495	199,002,937	145,984	199,148,921	67.4	0.0614%
Millsfield	12,463,275	-623,466	11,839,809	0	11,839,809	105.7	0.0036%
Northumberland	153,828,812	19,635,710	173,464,522	2,394,663	175,859,185	88.6	0.0542%
Odell	3,440,431	-170,706	3,269,725	523,141	3,792,866	105.7	0.0012%
Pinkham's Grant	2,631,530	-141,908	2,489,622	1,359,144	3,848,766	105.7	0.0012%
Pittsburg	577,670,446	22,004,200	599,674,646	5,684,464	605,359,110	96.3	0.1865%
Randolph	66,665,251	48,046,973	114,712,224	927,720	115,639,944	58.1	0.0356%
Sargent's Purchase	2,461,220	-132,724	2,328,496	0	2,328,496	105.7	0.0007%
Second College Grant	1,746,630	-49,259	1,697,371	0	1,697,371	105.7	0.0005%
Shelburne	59,126,490	25,748,667	84,875,157	516,285	85,391,442	69.6	0.0263%
Stark	63,329,909	68,501,916	131,831,825	841,728	132,673,553	48.0	0.0409%
Stewartstown	182,962,806	-2,681,080	180,281,726	45,274	180,327,000	101.5	0.0556%
Stratford	72,975,998	66,516,927	139,492,925	543,576	140,036,501	52.1	0.0431%
Success	15,181,393	-776,737	14,404,656	757,998	15,162,654	105.7	0.0047%
Thomson & Meserve's Purchase	7,381,950	-398,080	6,983,870	336,783	7,320,653	105.7	0.0023%
Wentworth's Location	13,683,150	-721,372	12,961,778	8,188	12,969,966	105.7	0.0040%
Whitefield	221,949,042	158,698,351	380,647,393	2,931,654	383,579,047	58.3	0.1182%
<b>County Totals</b>	<b>4,257,901,426</b>	<b>1,091,186,323</b>	<b>5,349,087,749</b>	<b>44,169,091</b>	<b>5,393,256,840</b>		<b>1.6617%</b>

MUNICIPAL AND PROPERTY DIVISION  
2023 Equalization Survey Not Including Utilities and Railroad  
By County

GRAFTON COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Alexandria	283,777,820	101,651,568	385,429,388	378,310	385,807,698	73.6	0.1189%
Ashland	413,517,758	10,596,849	424,114,607	908,145	425,022,752	97.5	0.1310%
Bath	129,754,612	36,951,128	166,705,740	30,414	166,736,154	77.9	0.0514%
Benton	52,479,895	-2,241,525	50,238,370	691,980	50,930,350	104.5	0.0157%
Bethlehem	502,809,291	64,520,245	567,329,536	1,994,852	569,324,388	88.6	0.1754%
Bridgewater	458,454,700	357,094,693	815,549,393	0	815,549,393	56.2	0.2513%
Bristol	546,119,970	461,440,492	1,007,560,462	2,709,819	1,010,270,281	54.2	0.3113%
Campton	447,096,195	552,846,315	999,942,510	878,720	1,000,821,230	44.7	0.3084%
Canaan	453,439,621	164,284,430	617,724,051	6,912	617,730,963	73.4	0.1903%
Dorchester	45,059,487	26,270,061	71,329,548	32,638	71,362,186	63.1	0.0220%
Easton	76,647,241	47,984,438	124,631,679	390,316	125,021,995	61.5	0.0385%
Ellsworth	19,175,379	11,255,876	30,431,255	377,210	30,808,465	63.0	0.0095%
Enfield	611,117,991	453,454,407	1,064,572,398	0	1,064,572,398	57.4	0.3280%
Franconia	420,779,881	197,053,009	617,832,890	942,373	618,775,263	68.1	0.1906%
Grafton	140,421,432	86,732,007	227,153,439	0	227,153,439	61.8	0.0700%
Groton	96,475,077	18,634,716	115,109,793	25,250	115,135,043	83.8	0.0355%
Hanover	2,706,983,687	1,216,003,596	3,922,987,283	673,667	3,923,660,950	69.0	1.2089%
Haverhill	388,162,823	281,713,357	669,876,180	1,069,528	670,945,708	57.9	0.2067%
Hebron	402,412,691	151,049,286	553,461,977	14,199,721	567,661,698	72.7	0.1749%
Holderness	1,358,009,120	26,279,290	1,384,288,410	911	1,384,289,321	98.1	0.4265%
Landaff	59,093,549	75,634,878	134,728,427	220,033	134,948,460	43.6	0.0416%
Lebanon	2,673,867,339	651,745,163	3,325,612,502	99,102,972	3,424,715,474	80.4	1.0552%
Lincoln	1,265,290,174	746,294,684	2,011,584,858	2,759,297	2,014,344,155	62.9	0.6206%
Lisbon	117,289,285	99,776,718	217,066,003	0	217,066,003	53.9	0.0669%
Littleton	656,455,766	426,713,957	1,083,169,723	11,246,892	1,094,416,615	60.6	0.3372%
Livermore	189,600	0	189,600	0	189,600	100.0	0.0001%
Lyman	74,867,270	48,440,373	123,307,643	0	123,307,643	60.6	0.0380%
Lyme	411,895,200	210,513,158	622,408,358	329,845	622,738,203	66.1	0.1919%
Monroe	139,072,144	-2,042,447	137,029,697	0	137,029,697	101.5	0.0422%
Orange	36,380,183	13,965,276	50,345,459	203,333	50,548,792	72.0	0.0156%
Orford	157,869,604	95,411,569	253,281,173	201,305	253,482,478	62.3	0.0781%
Piermont	129,958,620	36,792,757	166,751,377	87,289	166,838,666	77.8	0.0514%
Plymouth	711,894,370	60,144,442	772,038,812	2,986,917	775,025,729	92.2	0.2388%
Rumney	188,763,780	135,021,941	323,785,721	364,238	324,149,959	58.3	0.0999%
Sugar Hill	167,318,317	180,436,625	347,754,942	0	347,754,942	48.1	0.1071%
Thornton	463,690,191	383,946,062	847,636,253	528,277	848,164,530	54.7	0.2613%
Warren	95,477,431	29,215,243	124,692,674	498,304	125,190,978	76.6	0.0386%
Waterville Valley	500,611,367	180,490,515	681,101,882	1,419,775	682,521,657	73.5	0.2103%
Wentworth	124,565,985	55,692,449	180,258,434	116,124	180,374,558	69.1	0.0556%
Woodstock	286,264,139	307,619,514	593,883,653	2,877,648	596,761,301	48.2	0.1839%
<b>County Totals</b>	<b>17,813,508,985</b>	<b>7,999,387,115</b>	<b>25,812,896,100</b>	<b>148,253,015</b>	<b>25,961,149,115</b>		<b>7.9987%</b>

MUNICIPAL AND PROPERTY DIVISION  
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By County

HILLSBOROUGH COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Amherst	2,333,845,596	798,780,850	3,132,626,446	2,466,133	3,135,092,579	74.5	0.9659%
Antrim	403,652,320	35,473,500	439,125,820	261,293	439,387,113	91.9	0.1354%
Bedford	6,107,258,002	247,836,922	6,355,094,924	6,066,765	6,361,161,689	96.1	1.9599%
Bennington	129,109,131	98,110,250	227,219,381	27,380	227,246,761	56.8	0.0700%
Brookline	1,141,480,346	13,858,346	1,155,338,692	14,564	1,155,353,256	98.8	0.3560%
Deering	236,551,282	140,067,876	376,619,158	11,196	376,630,354	62.8	0.1160%
Francestown	221,415,676	173,140,975	394,556,651	0	394,556,651	56.1	0.1216%
Goffstown	2,617,069,100	172,916,486	2,789,985,586	508,742	2,790,494,328	93.8	0.8598%
Greenfield	175,217,593	122,139,029	297,356,622	10,024,490	307,381,112	58.9	0.0947%
Greenville	219,123,230	-3,657,842	215,465,388	2,318,092	217,783,480	101.7	0.0671%
Hancock	293,576,328	117,586,501	411,162,829	2,602,033	413,764,862	71.4	0.1275%
Hillsborough	569,730,537	386,018,126	955,748,663	78,402	955,827,065	59.6	0.2945%
Hollis	2,284,661,789	203,999,741	2,488,661,530	1,160	2,488,662,690	91.8	0.7668%
Hudson	4,773,423,556	732,219,125	5,505,642,681	753,610	5,506,396,291	86.7	1.6965%
Litchfield	1,166,015,992	471,636,659	1,637,652,651	1,720,496	1,639,373,147	71.2	0.5051%
Lyndeborough	219,300,598	103,537,476	322,838,074	456	322,838,530	67.9	0.0995%
Manchester	13,056,309,474	4,398,619,071	17,454,928,545	68,385,684	17,523,314,229	74.8	5.3990%
Mason	209,358,904	95,721,454	305,080,358	15,603	305,095,961	68.6	0.0940%
Merrimack	4,827,498,459	1,409,548,570	6,237,047,029	490,092	6,237,537,121	77.4	1.9218%
Milford	2,045,518,241	711,224,136	2,756,742,377	3,457,656	2,760,200,033	74.2	0.8504%
Mont Vernon	327,969,216	219,548,307	547,517,523	0	547,517,523	59.9	0.1687%
Nashua	13,710,940,006	2,768,546,432	16,479,486,438	76,548,852	16,556,035,290	83.2	5.1009%
New Boston	941,266,594	247,123,942	1,188,390,536	7,040	1,188,397,576	79.2	0.3661%
New Ipswich	497,926,382	309,026,923	806,953,305	3,670	806,956,975	61.7	0.2486%
Pelham	2,672,316,038	497,672,953	3,169,988,991	2,880,977	3,172,869,968	84.3	0.9776%
Peterborough	924,883,690	336,808,378	1,261,692,068	5,908,459	1,267,600,527	73.3	0.3905%
Sharon	58,276,077	26,124,767	84,400,844	6,001	84,406,845	69.0	0.0260%
Temple	165,386,461	113,859,770	279,246,231	21,438	279,267,669	59.2	0.0860%
Weare	1,261,127,841	385,064,434	1,646,192,275	2,998,513	1,649,190,788	76.6	0.5081%
Wilton	560,330,622	190,554,744	750,885,366	15,532	750,900,898	74.6	0.2314%
Windsor	36,745,601	10,537,544	47,283,145	0	47,283,145	77.6	0.0146%
County Totals	64,187,284,682	15,533,645,445	79,720,930,127	187,594,329	79,908,524,456		24.6199%

MUNICIPAL AND PROPERTY DIVISION  
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By County

MERRIMACK COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Allenstown	522,921,137	46,693,032	569,614,169	205,384	569,819,553	91.8	0.1756%
Andover	295,154,856	183,964,194	479,119,050	8,715	479,127,765	61.6	0.1476%
Boscawen	504,327,981	-4,488,436	499,839,545	1,240,826	501,080,371	100.9	0.1544%
Bow	1,224,415,300	734,623,282	1,959,038,582	3,806	1,959,042,388	62.5	0.6036%
Bradford	252,296,638	84,196,130	336,492,768	27,158	336,519,926	75.0	0.1037%
Canterbury	365,190,184	159,408,253	524,598,437	658,821	525,257,258	69.6	0.1618%
Chichester	539,841,094	1,621,783	541,462,877	0	541,462,877	99.7	0.1668%
Concord	5,025,988,669	1,983,592,691	7,009,581,360	31,684,747	7,041,266,107	71.7	2.1694%
Danbury	170,334,033	56,691,277	227,025,310	0	227,025,310	75.0	0.0699%
Dunbarton	388,031,245	239,768,694	627,799,939	4,501,136	632,301,075	61.8	0.1948%
Epsom	514,547,610	339,793,527	854,341,137	1,511,877	855,853,014	60.2	0.2637%
Franklin	1,044,402,924	74,928,604	1,119,331,528	2,671,300	1,122,002,828	93.3	0.3457%
Henniker	731,876,186	63,525,266	795,401,452	3,732,043	799,133,495	92.0	0.2462%
Hill	92,969,305	80,994,402	173,963,707	2,265,654	176,229,361	53.4	0.0543%
Hooksett	3,117,044,817	70,110,748	3,187,155,565	30,184	3,187,185,749	97.8	0.9820%
Hopkinton	785,471,167	469,041,635	1,254,512,802	13,995,227	1,268,508,029	62.6	0.3908%
Loudon	705,185,832	278,357,727	983,543,559	7,100,032	990,643,591	71.7	0.3052%
New London	2,034,861,907	71,593,977	2,106,455,884	0	2,106,455,884	96.6	0.6490%
Newbury	1,118,828,780	755,073,818	1,873,902,598	5,097,872	1,879,000,470	59.7	0.5789%
Northfield	602,024,861	66,767,372	668,792,233	5,023,359	673,815,592	90.0	0.2076%
Pembroke	771,953,198	411,979,660	1,183,932,858	2,304,959	1,186,237,817	65.2	0.3655%
Pittsfield	353,835,913	198,080,946	551,916,859	1,024,630	552,941,489	64.1	0.1704%
Salisbury	234,015,307	10,273,278	244,288,585	4,241,665	248,530,250	95.8	0.0766%
Sutton	322,789,048	206,201,107	528,990,155	1,172	528,991,327	61.0	0.1630%
Warner	322,893,367	204,420,983	527,314,350	974,246	528,288,596	61.2	0.1628%
Webster	349,169,427	7,464,172	356,633,599	2,336,238	358,969,837	97.9	0.1106%
Wilmot	226,718,414	96,153,425	322,871,839	49,937	322,921,776	70.2	0.0995%
County Totals	22,617,089,200	6,890,831,547	29,507,920,747	90,690,988	29,598,611,735		9.1194%

MUNICIPAL AND PROPERTY DIVISION  
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By County

ROCKINGHAM COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Atkinson	1,575,886,509	313,659,057	1,889,545,566	0	1,889,545,566	83.4	0.5822%
Auburn	1,393,984,753	34,270,105	1,428,254,858	27,147,333	1,455,402,191	97.6	0.4484%
Brentwood	721,640,492	368,362,206	1,090,002,698	0	1,090,002,698	66.2	0.3358%
Candia	539,287,595	292,907,059	832,194,654	9,246	832,203,900	64.8	0.2564%
Chester	712,657,294	416,647,416	1,129,304,710	0	1,129,304,710	63.1	0.3479%
Danville	571,675,184	250,844,626	822,519,810	101	822,519,911	69.5	0.2534%
Deerfield	711,187,722	410,309,071	1,121,496,793	81,653	1,121,578,446	63.4	0.3456%
Derry	4,864,524,225	785,265,064	5,649,789,289	5,705,189	5,655,494,478	86.1	1.7425%
East Kingston	378,742,127	164,639,610	543,381,737	1,334	543,383,071	69.7	0.1674%
Epping	991,637,798	582,286,701	1,573,924,499	20,791,616	1,594,716,115	63.0	0.4913%
Exeter	2,308,373,797	1,321,138,131	3,629,511,928	2,486,191	3,631,998,119	63.6	1.1190%
Fremont	553,786,832	316,910,398	870,697,230	0	870,697,230	63.6	0.2683%
Greenland	1,366,152,800	50,996,416	1,417,149,216	0	1,417,149,216	96.4	0.4366%
Hampstead	1,366,565,821	735,836,129	2,102,401,950	2,570,150	2,104,972,100	65.0	0.6485%
Hampton	3,808,106,600	2,275,119,520	6,083,226,120	0	6,083,226,120	62.6	1.8743%
Hampton Falls	868,263,387	17,709,610	885,972,997	0	885,972,997	98.0	0.2730%
Kensington	663,631,490	-5,261,131	658,370,359	0	658,370,359	100.8	0.2028%
Kingston	1,307,247,746	76,062,189	1,383,309,935	1,581	1,383,311,516	94.5	0.4262%
Londonderry	5,741,296,376	616,544,085	6,357,840,461	52,553,823	6,410,394,284	90.3	1.9751%
New Castle	1,074,088,679	413,565,943	1,487,654,622	0	1,487,654,622	72.2	0.4583%
Newfields	451,403,469	-2,244,631	449,158,838	0	449,158,838	100.5	0.1384%
Newington	599,856,391	247,391,264	847,247,655	3,128,711	850,376,366	70.8	0.2620%
Newmarket	1,008,088,699	683,304,897	1,691,393,596	1,506,824	1,692,900,420	59.6	0.5216%
Newton	643,780,377	328,678,649	972,459,026	0	972,459,026	66.2	0.2996%
North Hampton	1,783,798,700	155,092,470	1,938,891,170	0	1,938,891,170	92.0	0.5974%
Northwood	952,099,105	89,505,460	1,041,604,565	784,420	1,042,388,985	91.4	0.3212%
Nottingham	817,679,148	461,768,824	1,279,447,972	287,130	1,279,735,102	63.9	0.3943%
Plaistow	1,346,136,620	429,766,964	1,775,903,584	0	1,775,903,584	75.8	0.5472%
Portsmouth	6,428,646,200	3,311,722,430	9,740,368,630	101,382,464	9,841,751,094	66.0	3.0323%
Raymond	1,346,606,353	571,577,415	1,918,183,768	687,638	1,918,871,406	70.2	0.5912%
Rye	3,251,176,000	1,630,424,320	4,881,600,320	6,141,758	4,887,742,078	66.6	1.5059%
Salem	6,466,141,398	1,866,506,678	8,332,648,076	6,162,848	8,338,810,924	77.6	2.5692%
Sandown	1,139,476,470	66,306,312	1,205,782,782	0	1,205,782,782	94.5	0.3715%
Seabrook	2,210,601,550	756,647,219	2,967,248,769	0	2,967,248,769	74.5	0.9142%
South Hampton	263,855,723	-16,308,401	247,547,322	1,922	247,549,244	106.6	0.0763%
Stratham	1,588,010,037	796,365,170	2,384,375,207	0	2,384,375,207	66.6	0.7346%
Windham	3,139,755,790	1,735,638,043	4,875,393,833	745,342	4,876,139,175	64.4	1.5023%
County Totals	64,955,849,257	22,549,955,288	87,505,804,545	232,177,274	87,737,981,819		27.0322%

MUNICIPAL AND PROPERTY DIVISION  
2023 Equalization Survey Not Including Utilities and Railroad  
By County

STRAFFORD COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Barrington	1,812,432,352	99,346,384	1,911,778,736	871,565	1,912,650,301	94.8	0.5893%
Dover	5,863,368,930	687,800,548	6,551,169,478	10,409,046	6,561,578,524	89.5	2.0216%
Durham	1,770,207,704	122,990,936	1,893,198,640	54,190,550	1,947,389,190	93.5	0.6000%
Farmington	576,571,571	385,958,379	962,529,950	1,919,240	964,449,190	59.9	0.2971%
Lee	729,679,716	289,301,158	1,018,980,874	182,693	1,019,163,567	71.6	0.3140%
Madbury	285,857,989	147,237,695	433,095,684	0	433,095,684	66.0	0.1334%
Middleton	358,113,733	3,247,273	361,361,006	0	361,361,006	99.1	0.1113%
Milton	493,759,282	333,297,857	827,057,139	750,834	827,807,973	59.7	0.2550%
New Durham	616,289,350	184,190,009	800,479,359	0	800,479,359	77.0	0.2466%
Rochester	2,824,786,999	1,954,834,154	4,779,621,153	75,403,127	4,855,024,280	59.1	1.4958%
Rollinsford	471,757,699	42,095,001	513,852,700	0	513,852,700	91.8	0.1583%
Somersworth	1,129,297,251	958,081,599	2,087,378,850	7,945,342	2,095,324,192	54.1	0.6456%
Strafford	710,890,100	348,472,476	1,059,362,576	0	1,059,362,576	67.1	0.3264%
County Totals	17,643,012,676	5,556,853,469	23,199,866,145	151,672,397	23,351,538,542.0		7.1946%

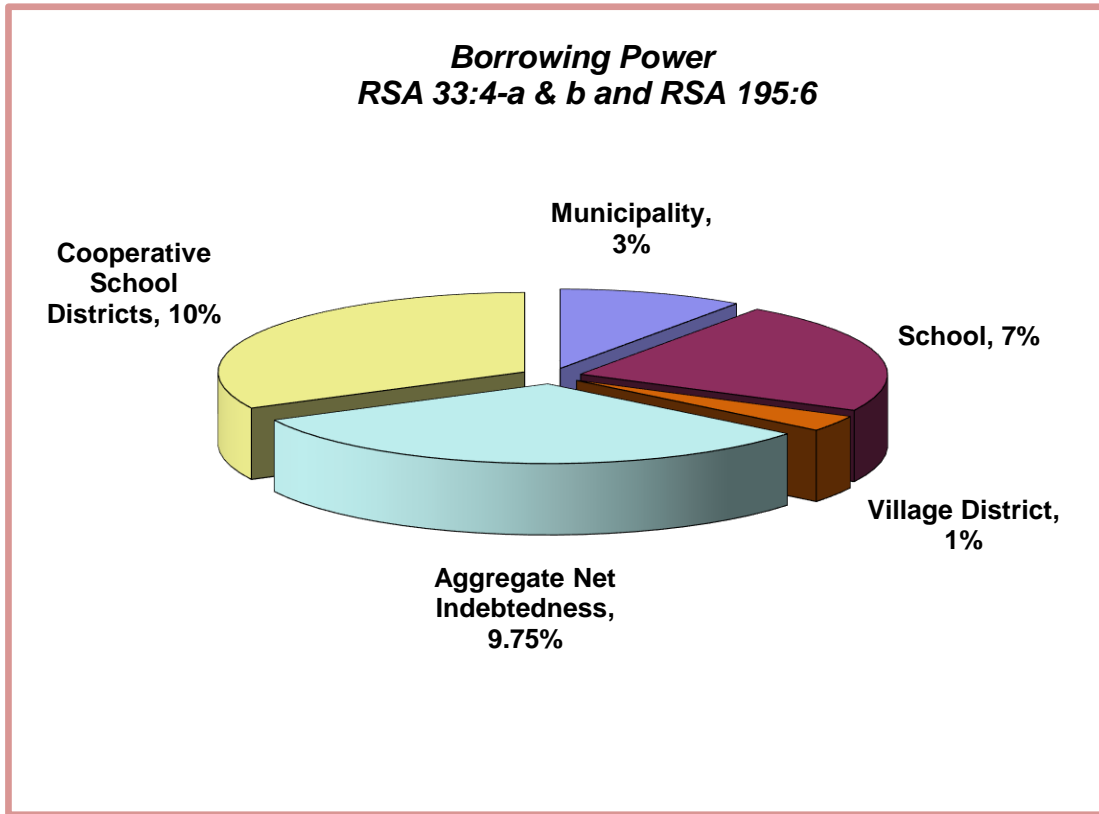
MUNICIPAL AND PROPERTY DIVISION  
2023 Equalization Survey Not Including Utilities and Railroad  
By County

SULLIVAN COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2023 Equalization Ratio	% Proportion to State Tax
Acworth	119,515,960	60,778,462	180,294,422	6,921	180,301,343	66.2	0.0556%
Charlestown	326,662,542	189,141,941	515,804,483	692,823	516,497,306	63.3	0.1591%
Claremont	1,198,010,731	99,799,159	1,297,809,890	4,459,730	1,302,269,620	92.3	0.4012%
Cornish	194,792,730	125,873,526	320,666,256	458,750	321,125,006	60.6	0.0989%
Croydon	116,250,250	42,282,518	158,532,768	0	158,532,768	73.3	0.0488%
Goshen	83,180,371	59,672,369	142,852,740	20,844	142,873,584	58.2	0.0440%
Grantham	756,260,946	200,972,411	957,233,357	0	957,233,357	79.0	0.2949%
Langdon	75,149,785	34,902,177	110,051,962	19,626	110,071,588	68.1	0.0339%
Lempster	124,717,587	88,040,811	212,758,398	14,049	212,772,447	58.6	0.0656%
Newport	729,876,833	73,786,296	803,663,129	4,140,605	807,803,734	90.8	0.2489%
Plainfield	535,457,284	-8,897,925	526,559,359	65,572	526,624,931	101.7	0.1623%
Springfield	238,266,968	124,929,788	363,196,756	419,469	363,616,225	65.6	0.1120%
Sunapee	2,366,417,362	161,765,422	2,528,182,784	0	2,528,182,784	93.6	0.7789%
Unity	134,637,385	83,337,304	217,974,689	0	217,974,689	61.7	0.0672%
Washington	366,775,377	43,782,926	410,558,303	164,422	410,722,725	89.3	0.1265%
County Totals	7,365,972,111	1,380,167,185	8,746,139,296	10,462,811	8,756,602,107		2.6979%
State Totals	249,163,365,457	74,391,642,622	323,555,008,079	1,013,238,524	324,568,246,603		100.00%

**2023 School Set-Off Districts  
Total Equalized Valuation for School Purposes**

Municipalities	Total Equalized Valuation <u>Including</u> Utilities Used to Apportion Local School Tax	Total Equalized Valuation <u>Not Including</u> Utilities Used to Apportion State School Tax	Base Valuation for Debt Limit for School Purposes Only
Concord - Concord Union School District	6,709,991,098	6,366,796,736	6,670,203,324
Penacook - Merrimack Valley School District	743,557,458	681,384,434	739,154,638
Loudon School District	1,011,479,599	984,085,452	1,004,379,567

# 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**  
**2023 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	123,309,660	62,715,426	186,025,086	0	186,025,086
Albany	136,433,589	81,480,426	217,914,015	0	217,914,015
Alexandria	299,368,820	107,243,991	406,612,811	0	406,612,811
Allenstown	533,191,437	47,610,422	580,801,859	0	580,801,859
Alstead	194,344,850	100,545,832	294,890,682	0	294,890,682
Alton	2,189,126,416	1,572,090,324	3,761,216,740	0	3,761,216,740
Amherst	2,405,935,096	823,455,779	3,229,390,875	0	3,229,390,875
Andover	320,403,156	199,703,395	520,106,551	0	520,106,551
Antrim	434,663,720	38,206,823	472,870,543	0	472,870,543
Ashland	442,367,158	11,336,577	453,703,735	0	453,703,735
Atkinson	1,595,274,109	317,517,981	1,912,792,090	0	1,912,792,090
Atkinson & Gilmanton	1,005,072	(33,856)	971,216	0	971,216
Auburn	1,409,990,003	34,663,677	1,444,653,680	0	1,444,653,680
Barnstead	1,072,224,438	29,702,694	1,101,927,132	0	1,101,927,132
Barrington	1,854,563,652	101,657,384	1,956,221,036	0	1,956,221,036
Bartlett	2,062,420,138	216,437,576	2,278,857,714	0	2,278,857,714
Bath	150,124,412	42,729,980	192,854,392	0	192,854,392
Beans' Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	6,205,119,702	251,808,416	6,456,928,118	0	6,456,928,118
Belmont	1,309,964,871	170,087,844	1,480,052,715	0	1,480,052,715
Bennington	132,768,031	100,893,076	233,661,107	0	233,661,107
Benton	54,353,895	(2,322,224)	52,031,671	0	52,031,671
Berlin	732,657,816	77,740,852	810,398,668	0	810,398,668
Bethlehem	518,239,991	66,505,684	584,745,675	0	584,745,675
Boscawen	517,512,181	(4,606,036)	512,906,145	0	512,906,145
Bow	1,329,077,156	797,420,397	2,126,497,553	0	2,126,497,553
Bradford	255,951,438	85,414,397	341,365,835	0	341,365,835
Brentwood	745,934,892	380,766,296	1,126,701,188	0	1,126,701,188
Bridgewater	465,422,300	362,524,958	827,947,258	0	827,947,258
Bristol	561,884,570	474,761,869	1,036,646,439	0	1,036,646,439
Brookfield	133,179,707	79,145,109	212,324,816	0	212,324,816
Brookline	1,153,540,646	14,004,827	1,167,545,473	0	1,167,545,473
Cambridge	12,624,531	(626,157)	11,998,374	0	11,998,374
Campton	457,917,695	566,233,987	1,024,151,682	0	1,024,151,682
Canaan	460,179,721	166,727,027	626,906,748	0	626,906,748
Candia	551,707,641	299,653,751	851,361,392	0	851,361,392
Canterbury	372,667,284	162,674,113	535,341,397	0	535,341,397
Carroll	618,120,921	103,938,424	722,059,345	0	722,059,345
Center Harbor	761,436,277	202,322,928	963,759,205	0	963,759,205
Chandler's Purchase	48,980	(2,642)	46,338	0	46,338
Charlestown	345,455,442	200,037,668	545,493,110	0	545,493,110
Chatham	61,062,130	28,174,796	89,236,926	0	89,236,926
Chester	752,280,894	439,818,745	1,192,099,639	0	1,192,099,639

**MUNICIPAL AND PROPERTY DIVISION**  
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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Chesterfield	618,349,529	252,471,104	870,820,633	0	870,820,633
Chichester	548,678,894	1,648,377	550,327,271	0	550,327,271
Claremont	1,254,139,231	104,481,602	1,358,620,833	0	1,358,620,833
Clarksville	49,357,074	55,812,817	105,169,891	0	105,169,891
Colebrook	193,804,326	177,323,073	371,127,399	0	371,127,399
Columbia	89,447,617	75,217,108	164,664,725	0	164,664,725
Concord	5,307,670,392	2,094,772,507	7,402,442,899	0	7,402,442,899
Conway	3,202,266,290	71,985,098	3,274,251,388	0	3,274,251,388
Cornish	200,731,930	129,734,985	330,466,915	0	330,466,915
Crawford's Purchase	419,690	(22,632)	397,058	0	397,058
Croydon	122,623,450	44,603,997	167,227,447	0	167,227,447
Cutt's Grant	0	0	0	0	0
Dalton	143,715,363	18,749,718	162,465,081	0	162,465,081
Danbury	173,783,733	57,841,177	231,624,910	0	231,624,910
Danville	591,928,784	259,732,896	851,661,680	0	851,661,680
Deerfield	786,480,922	453,774,861	1,240,255,783	0	1,240,255,783
Deering	247,235,282	146,396,615	393,631,897	0	393,631,897
Derry	4,927,607,560	795,449,249	5,723,056,809	0	5,723,056,809
Dix's Grant	1,413,477	(56,920)	1,356,557	0	1,356,557
Dixville	11,025,329	(547,961)	10,477,368	0	10,477,368
Dorchester	46,073,987	26,863,326	72,937,313	0	72,937,313
Dover	5,972,315,630	700,582,004	6,672,897,634	0	6,672,897,634
Dublin	283,795,244	189,875,244	473,670,488	0	473,670,488
Dummer	99,055,214	90,347,161	189,402,375	0	189,402,375
Dunbarton	411,409,645	254,219,419	665,629,064	0	665,629,064
Durham	1,872,968,904	130,134,764	2,003,103,668	0	2,003,103,668
East Kingston	400,801,427	174,229,234	575,030,661	0	575,030,661
Easton	77,783,741	48,695,906	126,479,647	0	126,479,647
Eaton	145,713,877	45,333,949	191,047,826	0	191,047,826
Effingham	216,517,843	126,141,113	342,658,956	0	342,658,956
Ellsworth	19,479,979	11,434,768	30,914,747	0	30,914,747
Enfield	619,097,591	459,376,550	1,078,474,141	0	1,078,474,141
Epping	1,007,659,898	591,696,506	1,599,356,404	0	1,599,356,404
Epsom	521,769,910	344,568,403	866,338,313	0	866,338,313
Errol	136,515,070	6,558,405	143,073,475	0	143,073,475
Erving's Grant	58,914	0	58,914	0	58,914
Exeter	2,352,394,597	1,346,332,425	3,698,727,022	0	3,698,727,022
Farmington	585,421,671	391,883,070	977,304,741	0	977,304,741
Fitzwilliam	507,907,856	73,088,154	580,996,010	0	580,996,010
Francestown	224,238,476	175,349,904	399,588,380	0	399,588,380
Franconia	425,542,281	199,283,854	624,826,135	0	624,826,135
Franklin	1,158,347,984	83,111,154	1,241,459,138	0	1,241,459,138
Freedom	669,405,235	484,657,563	1,154,062,798	0	1,154,062,798
Fremont	560,455,732	320,727,190	881,182,922	0	881,182,922

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Gilford	3,509,240,580	146,183,109	3,655,423,689	0	3,655,423,689
Gilmanton	567,893,174	394,496,247	962,389,421	0	962,389,421
Gilsum	72,999,003	37,220,609	110,219,612	0	110,219,612
Goffstown	2,727,758,500	180,232,844	2,907,991,344	0	2,907,991,344
Gorham	390,603,707	58,349,940	448,953,647	0	448,953,647
Goshen	85,175,571	61,105,348	146,280,919	0	146,280,919
Grafton	142,818,832	88,213,895	231,032,727	0	231,032,727
Grantham	767,430,846	203,941,625	971,372,471	0	971,372,471
Greenfield	178,479,393	124,415,090	302,894,483	0	302,894,483
Greenland	1,401,431,000	52,313,858	1,453,744,858	0	1,453,744,858
Green's Grant	9,125,290	(492,093)	8,633,197	0	8,633,197
Greenville	226,741,430	(3,785,187)	222,956,243	0	222,956,243
Groton	108,657,837	20,989,855	129,647,692	0	129,647,692
Hadley's Purchase	0	0	0	0	0
Hale's Location	83,111,500	35,112,540	118,224,040	0	118,224,040
Hampstead	1,377,997,821	741,991,822	2,119,989,643	0	2,119,989,643
Hampton	3,981,506,100	2,378,716,026	6,360,222,126	0	6,360,222,126
Hampton Falls	878,276,187	17,913,953	896,190,140	0	896,190,140
Hancock	301,481,928	120,753,170	422,235,098	0	422,235,098
Hanover	2,723,159,787	1,223,271,120	3,946,430,907	0	3,946,430,907
Harrisville	346,509,785	(7,774,563)	338,735,222	0	338,735,222
Hart's Location	21,158,956	3,050,376	24,209,332	0	24,209,332
Haverhill	410,506,823	297,960,031	708,466,854	0	708,466,854
Hebron	408,647,491	153,390,552	562,038,043	0	562,038,043
Henniker	744,784,186	64,647,701	809,431,887	0	809,431,887
Hill	96,113,305	83,738,043	179,851,348	0	179,851,348
Hillsborough	603,029,157	408,589,674	1,011,618,831	0	1,011,618,831
Hinsdale	442,964,471	92,011,960	534,976,431	0	534,976,431
Holderness	1,395,282,520	27,001,200	1,422,283,720	0	1,422,283,720
Hollis	2,304,667,789	205,786,770	2,510,454,559	0	2,510,454,559
Hooksett	3,230,060,417	72,653,022	3,302,713,439	0	3,302,713,439
Hopkinton	810,562,367	484,032,225	1,294,594,592	0	1,294,594,592
Hudson	4,960,512,056	760,918,975	5,721,431,031	0	5,721,431,031
Jackson	487,033,181	321,937,226	808,970,407	0	808,970,407
Jaffrey	559,775,405	420,397,454	980,172,859	0	980,172,859
Jefferson	165,164,793	82,932,349	248,097,142	0	248,097,142
Keene	2,281,938,657	826,866,376	3,108,805,033	0	3,108,805,033
Kensington	683,642,820	(5,419,951)	678,222,869	0	678,222,869
Kilkenny	33,500	(1,807)	31,693	0	31,693
Kingston	1,369,560,246	79,688,842	1,449,249,088	0	1,449,249,088
Laconia	4,007,966,974	718,356,086	4,726,323,060	0	4,726,323,060
Lancaster	445,492,667	9,967,002	455,459,669	0	455,459,669
Landaff	60,502,649	77,457,658	137,960,307	0	137,960,307
Langdon	78,283,085	36,369,905	114,652,990	0	114,652,990

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Lebanon	2,794,107,539	681,057,450	3,475,164,989	0	3,475,164,989
Lee	742,779,616	294,497,208	1,037,276,824	0	1,037,276,824
Lempster	128,535,587	90,738,169	219,273,756	0	219,273,756
Lincoln	1,276,685,574	753,015,977	2,029,701,551	0	2,029,701,551
Lisbon	121,681,485	103,533,312	225,214,797	0	225,214,797
Litchfield	1,217,200,292	492,340,420	1,709,540,712	0	1,709,540,712
Littleton	730,964,266	475,156,777	1,206,121,043	0	1,206,121,043
Livermore	189,600	0	189,600	0	189,600
Londonderry	6,356,712,176	682,651,875	7,039,364,051	0	7,039,364,051
Loudon	724,827,432	286,110,270	1,010,937,702	0	1,010,937,702
Low & Burbank's Grant	0	0	0	0	0
Lyman	77,302,270	50,023,525	127,325,795	0	127,325,795
Lyme	416,620,400	212,936,520	629,556,920	0	629,556,920
Lyndeborough	222,182,598	104,899,953	327,082,551	0	327,082,551
Madbury	306,746,889	157,998,643	464,745,532	0	464,745,532
Madison	606,732,587	428,597,088	1,035,329,675	0	1,035,329,675
Manchester	13,431,726,974	4,525,096,625	17,956,823,599	0	17,956,823,599
Marlborough	222,583,146	71,006,457	293,589,603	0	293,589,603
Marlow	74,609,821	49,904,960	124,514,781	0	124,514,781
Martin's Location	532,000	(28,689)	503,311	0	503,311
Mason	215,217,849	98,403,245	313,621,094	0	313,621,094
Meredith	3,854,265,726	348,773,838	4,203,039,564	0	4,203,039,564
Merrimack	4,994,987,259	1,458,453,569	6,453,440,828	0	6,453,440,828
Middleton	363,607,833	3,297,169	366,905,002	0	366,905,002
Milan	151,897,942	73,501,879	225,399,821	0	225,399,821
Milford	2,082,587,741	724,113,531	2,806,701,272	0	2,806,701,272
Millsfield	12,566,275	(629,020)	11,937,255	0	11,937,255
Milton	508,169,918	343,025,639	851,195,557	0	851,195,557
Monroe	570,905,344	(8,424,218)	562,481,126	0	562,481,126
Mont Vernon	331,804,616	222,115,912	553,920,528	0	553,920,528
Moultonborough	5,646,657,121	769,823,210	6,416,480,331	0	6,416,480,331
Nashua	14,134,761,806	2,854,125,834	16,988,887,640	0	16,988,887,640
Nelson	167,698,284	12,569,136	180,267,420	0	180,267,420
New Boston	952,955,594	250,193,780	1,203,149,374	0	1,203,149,374
New Castle	1,075,898,379	414,262,752	1,490,161,131	0	1,490,161,131
New Durham	621,387,081	185,712,708	807,099,789	0	807,099,789
New Hampton	577,330,762	30,947,102	608,277,864	0	608,277,864
New Ipswich	509,901,982	316,460,723	826,362,705	0	826,362,705
New London	2,051,937,907	72,194,996	2,124,132,903	0	2,124,132,903
Newbury	1,124,701,380	759,038,069	1,883,739,449	0	1,883,739,449
Newfields	453,952,688	(2,257,313)	451,695,375	0	451,695,375
Newington	922,787,591	380,577,577	1,303,365,168	0	1,303,365,168
Newmarket	1,014,140,199	687,406,920	1,701,547,119	0	1,701,547,119
Newport	752,775,433	76,106,418	828,881,851	0	828,881,851

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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Newton	658,123,077	336,001,659	994,124,736	0	994,124,736
North Hampton	1,805,931,100	157,017,027	1,962,948,127	0	1,962,948,127
Northfield	616,632,861	68,390,482	685,023,343	0	685,023,343
Northumberland	232,237,972	29,724,473	261,962,445	0	261,962,445
Northwood	969,547,105	91,147,176	1,060,694,281	0	1,060,694,281
Nottingham	840,604,348	474,720,306	1,315,324,654	0	1,315,324,654
Odell	3,440,431	(170,706)	3,269,725	0	3,269,725
Orange	37,325,383	14,332,853	51,658,236	0	51,658,236
Orford	160,480,904	96,991,762	257,472,666	0	257,472,666
Ossipee	1,533,975,841	18,610,707	1,552,586,548	0	1,552,586,548
Pelham	2,751,447,147	512,410,300	3,263,857,447	0	3,263,857,447
Pembroke	795,168,298	424,370,542	1,219,538,840	0	1,219,538,840
Peterborough	939,346,290	342,076,474	1,281,422,764	0	1,281,422,764
Piermont	133,393,120	37,772,782	171,165,902	0	171,165,902
Pinkham's Grant	2,885,630	(155,611)	2,730,019	0	2,730,019
Pittsburg	593,470,846	22,611,277	616,082,123	0	616,082,123
Pittsfield	363,156,213	203,300,895	566,457,108	0	566,457,108
Plainfield	545,352,984	(9,063,340)	536,289,644	0	536,289,644
Plastow	1,382,200,310	441,280,701	1,823,481,011	0	1,823,481,011
Plymouth	739,935,570	62,516,691	802,452,261	0	802,452,261
Portsmouth	6,611,423,932	3,405,880,656	10,017,304,588	0	10,017,304,588
Randolph	76,159,651	54,894,053	131,053,704	0	131,053,704
Raymond	1,371,590,153	582,183,074	1,953,773,227	0	1,953,773,227
Richmond	172,930,754	30,579,211	203,509,965	0	203,509,965
Rindge	756,396,301	529,802,653	1,286,198,954	0	1,286,198,954
Rochester	2,937,529,199	2,032,857,099	4,970,386,298	0	4,970,386,298
Rollinsford	477,871,399	42,641,105	520,512,504	0	520,512,504
Roxbury	24,579,562	10,748,270	35,327,832	0	35,327,832
Rumney	201,063,680	143,819,639	344,883,319	0	344,883,319
Rye	3,267,571,900	1,638,646,887	4,906,218,787	0	4,906,218,787
Salem	6,593,214,998	1,903,187,716	8,496,402,714	0	8,496,402,714
Salisbury	250,886,107	11,012,918	261,899,025	0	261,899,025
Sanbornton	956,191,397	35,633,703	991,825,100	0	991,825,100
Sandown	1,148,731,070	66,844,940	1,215,576,010	0	1,215,576,010
Sandwich	457,432,988	377,045,679	834,478,667	0	834,478,667
Sargent's Purchase	2,461,220	(132,724)	2,328,496	0	2,328,496
Seabrook	3,515,260,900	1,203,208,474	4,718,469,374	0	4,718,469,374
Second College Grant	1,746,630	(49,259)	1,697,371	0	1,697,371
Sharon	58,998,077	26,449,144	85,447,221	0	85,447,221
Shelburne	84,038,590	36,629,814	120,668,404	0	120,668,404
Somersworth	1,151,442,051	976,869,886	2,128,311,937	0	2,128,311,937
South Hampton	269,450,223	(16,654,776)	252,795,447	0	252,795,447
Springfield	246,849,268	129,430,263	376,279,531	0	376,279,531
Stark	76,129,379	82,368,008	158,497,387	0	158,497,387

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Stewartstown	205,525,306	(3,014,515)	202,510,791	0	202,510,791
Stoddard	305,472,110	200,102,873	505,574,983	0	505,574,983
Strafford	725,873,900	355,819,228	1,081,693,128	0	1,081,693,128
Stratford	106,290,898	97,146,173	203,437,071	0	203,437,071
Stratham	1,615,334,637	810,068,499	2,425,403,136	0	2,425,403,136
Success	15,255,993	(780,760)	14,475,233	0	14,475,233
Sugar Hill	170,318,917	183,674,279	353,993,196	0	353,993,196
Sullivan	66,486,476	28,048,414	94,534,890	0	94,534,890
Sunapee	2,397,214,362	163,871,200	2,561,085,562	0	2,561,085,562
Surry	137,558,413	(317,204)	137,241,209	0	137,241,209
Sutton	327,672,038	209,323,018	536,995,056	0	536,995,056
Swanzy	654,537,834	473,680,561	1,128,218,395	0	1,128,218,395
Tamworth	404,889,408	301,581,835	706,471,243	0	706,471,243
Temple	168,177,661	115,783,435	283,961,096	0	283,961,096
Thompson & Meserve's Purchase	7,413,950	(399,807)	7,014,143	0	7,014,143
Thornton	470,398,791	389,501,813	859,900,604	0	859,900,604
Tilton	641,346,622	563,891,418	1,205,238,040	0	1,205,238,040
Troy	239,684,686	19,402,294	259,086,980	0	259,086,980
Tuftonboro	1,871,921,030	231,353,076	2,103,274,106	0	2,103,274,106
Unity	137,609,985	85,182,532	222,792,517	0	222,792,517
Wakefield	2,279,358,522	(33,668,509)	2,245,690,013	0	2,245,690,013
Walpole	752,245,574	20,814,353	773,059,927	0	773,059,927
Warner	330,906,767	209,501,373	540,408,140	0	540,408,140
Warren	109,983,031	33,646,458	143,629,489	0	143,629,489
Washington	370,981,828	44,286,948	415,268,776	0	415,268,776
Waterville Valley	503,998,167	181,711,606	685,709,773	0	685,709,773
Weare	1,296,488,441	395,866,497	1,692,354,938	0	1,692,354,938
Webster	376,363,427	8,047,495	384,410,922	0	384,410,922
Wentworth	130,842,185	58,499,027	189,341,212	0	189,341,212
Wentworth's Location	13,849,850	(730,361)	13,119,489	0	13,119,489
Westmoreland	202,969,344	76,678,153	279,647,497	0	279,647,497
Whitefield	241,971,842	173,019,976	414,991,818	0	414,991,818
Wilmot	230,972,914	97,959,467	328,932,381	0	328,932,381
Wilton	567,503,022	192,996,822	760,499,844	0	760,499,844
Winchester	340,209,480	221,751,798	561,961,278	0	561,961,278
Windham	3,172,944,390	1,753,922,114	4,926,866,504	0	4,926,866,504
Windsor	37,511,601	10,758,657	48,270,258	0	48,270,258
Wolfeboro	2,457,813,729	2,127,349,489	4,585,163,218	0	4,585,163,218
Woodstock	292,799,039	314,642,498	607,441,537	0	607,441,537
State Totals	258,706,263,794	77,187,606,259	335,893,870,053	0	335,893,870,053

# 2023

## 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 2023 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 2023). If two municipalities have the same full value tax rate they are ranked with the same number. The unincorporated towns (signified by N/A in the Rank column) have no 2023 tax rate, and thus are not ranked.

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

<b>For example:</b>	<b>Town A</b>	<u><b>100,000 X 21.95</b></u>	
		<b>1000 =</b>	<b>\$2,195.00</b>
	<b>Town B</b>	<u><b>100,000 X 26.56</b></u>	
		<b>1000 =</b>	<b>\$2,656.00</b>

**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**  
**2023 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2023 Modifield Local Assessed Value	2023 Total Equalized Valuation Including Utilities and Railroad	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	Rank
Atkinson & Gilmanton	1,005,072	971,216	0.00	105.7	0.00	N/A
Bean's Grant	0	0	0.00	105.7	0.00	N/A
Bean's Purchase	0	0	0.00	105.7	0.00	N/A
Chandler's Purchase	48,980	46,338	0.00	105.7	0.00	N/A
Crawford's Purchase	419,690	397,058	0.00	105.7	0.00	N/A
Cutt's Grant	0	0	0.00	105.7	0.00	N/A
Dix's Grant	1,413,477	1,356,557	0.00	105.7	0.00	N/A
Erving's Grant	58,914	58,914	0.00	105.7	0.00	N/A
Hadley's Purchase	0	0	0.00	105.7	0.00	N/A
Kilkenny	33,500	31,693	0.00	105.7	0.00	N/A
Livermore	189,600	189,600	0.00	100.0	0.00	N/A
Low & Burbank's Grant	0	0	0.00	105.7	0.00	N/A
Millsfield	12,566,275	11,937,255	0.00	105.7	0.00	N/A
Sargent's Purchase	2,461,220	2,328,496	0.00	105.7	0.00	N/A
Second College Grant	1,746,630	1,697,371	0.00	105.7	0.00	N/A
Hart's Location	21,158,956	24,537,685	0.51	87.4	0.40	1
Dixville	11,025,329	10,481,220	1.12	105.7	1.15	2
Hale's Location	83,111,500	118,272,019	3.88	70.3	2.72	3
New Castle	1,075,898,379	1,490,161,131	4.98	72.2	3.59	4
Thompson & Meserve's	7,413,950	7,350,926	3.41	105.7	3.60	5
Cambridge	12,624,531	11,999,878	3.53	105.7	3.68	6
Bridgewater	465,422,300	827,947,258	8.06	56.2	4.51	7
Hebron	408,647,491	576,237,764	6.38	72.7	4.62	8
Bartlett	2,062,420,138	2,279,894,958	5.16	90.5	4.66	9
Success	15,255,993	15,233,231	4.56	105.7	4.80	10
Moultonborough	5,646,657,121	6,422,469,185	5.70	88.0	5.01	11
Rye	3,267,571,900	4,912,360,545	8.03	66.6	5.34	12
Albany	136,433,589	219,844,778	10.08	62.6	6.29	13
Freedom	669,405,235	1,154,062,798	10.98	58.0	6.36	14
Odell	3,440,431	3,792,866	6.05	105.7	6.36	14
Tuftonboro	1,871,921,030	2,104,698,122	7.27	89.0	6.46	15
Newington	922,787,591	1,306,534,505	10.18	70.8	6.73	16
Wakefield	2,279,358,522	2,246,402,381	6.85	101.5	6.94	17
Lincoln	1,276,685,574	2,032,460,848	11.68	62.9	7.33	18
Jackson	487,033,181	809,929,414	12.36	60.2	7.43	19
Wentworth's Location	13,849,850	13,127,677	7.07	105.7	7.45	20
Alton	2,189,126,416	3,761,895,340	13.18	58.2	7.66	21
Center Harbor	761,436,277	963,759,490	9.80	79.0	7.73	22
Newbury	1,124,701,380	1,888,837,321	13.05	59.7	7.78	23
Wolfeboro	2,457,813,729	4,585,185,352	14.69	53.6	7.86	24
Easton	77,783,741	126,869,963	12.89	61.5	7.91	25
Green's Grant	9,125,290	8,694,928	7.57	105.7	7.97	26

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2023 Modifield Local Assessed Value	2023 Total Equalized Valuation Including Utilities and Railroad	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	Rank
Groton	108,657,837	223,279,215	10.00	83.8	8.23	27
Holderness	1,395,282,520	1,422,284,631	8.59	98.1	8.39	28
Sandwich	457,432,988	835,513,259	15.42	54.8	8.42	29
Windsor	37,511,601	48,270,258	10.92	77.6	8.46	30
Benton	54,353,895	52,723,651	8.36	104.5	8.69	31
Clarksville	49,357,074	113,184,347	18.92	46.8	8.85	32
Waterville Valley	503,998,167	687,129,548	12.05	73.5	8.85	32
Dummer	99,055,214	189,433,118	18.10	52.2	8.86	33
Columbia	89,447,617	164,935,844	16.84	54.3	8.89	34
Monroe	570,905,344	562,481,126	9.73	101.5	8.95	35
Errol	136,515,070	145,246,334	9.56	95.4	9.03	36
Sunapee	2,397,214,362	2,561,085,562	9.68	93.6	9.04	37
Meredith	3,854,265,726	4,218,151,736	9.89	91.7	9.05	38
Pittsburg	593,470,846	621,766,587	9.60	96.3	9.22	39
Woodstock	292,799,039	610,319,185	19.44	48.2	9.33	40
Tilton	641,346,622	1,205,728,179	17.71	53.2	9.34	41
Ellsworth	19,479,979	31,291,957	15.01	63.0	9.44	42
Landaff	60,502,649	138,180,340	22.00	43.6	9.63	43
Franconia	425,542,281	625,768,508	14.35	68.1	9.75	44
Stratford	106,290,898	204,300,031	19.11	52.1	9.75	44
Croydon	122,623,450	167,227,447	13.42	73.3	9.77	45
Stark	76,129,379	159,693,240	20.72	48.0	9.81	46
Gilford	3,509,240,580	3,658,005,112	10.30	96.0	9.87	47
Conway	3,202,266,290	3,275,360,161	10.18	97.8	9.90	48
Madison	606,732,587	1,036,958,674	16.98	58.6	9.91	49
Eaton	145,713,877	191,047,826	13.07	76.2	9.96	50
Stoddard	305,472,110	505,647,996	16.98	60.4	10.19	51
Ossipee	1,533,975,841	1,552,796,549	10.37	98.8	10.20	52
Hampton	3,981,506,100	6,360,222,126	16.75	62.6	10.36	53
New London	2,051,937,907	2,124,132,903	10.81	96.6	10.42	54
Carroll	618,120,921	723,660,684	12.33	85.6	10.53	55
Portsmouth	6,611,423,932	10,118,760,813	16.13	66.0	10.56	56
Seabrook	3,515,260,900	4,718,469,374	15.09	74.5	10.69	57
Sugar Hill	170,318,917	353,993,196	22.76	48.1	10.93	58
Randolph	76,159,651	131,981,424	19.54	58.1	11.18	59
Chatham	61,062,130	90,255,045	16.42	68.4	11.20	60
Thornton	470,398,791	860,428,881	20.76	54.7	11.33	61
North Hampton	1,805,931,100	1,962,948,127	12.45	92.0	11.37	62
Brookfield	133,179,707	212,324,816	18.26	62.7	11.42	63
New Hampton	577,330,762	610,513,755	12.21	94.9	11.48	64
Sanbornton	956,191,397	993,429,653	12.04	96.4	11.58	65
Laconia	4,007,966,974	4,763,493,256	13.91	84.8	11.64	66

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2023 Modifield Local Assessed Value	2023 Total Equalized Valuation Including Utilities and Railroad	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	Rank
Hanover	2,723,159,787	3,948,130,444	17.06	69.0	11.76	67
Greenland	1,401,431,000	1,453,811,387	12.27	96.4	11.77	68
Jefferson	165,164,793	248,392,434	17.94	66.5	11.86	69
Shelburne	84,038,590	121,427,608	17.61	69.6	11.94	70
Atkinson	1,595,274,109	1,912,795,116	14.50	83.4	12.01	71
Northfield	616,632,861	690,051,443	14.05	90.0	12.06	72
Auburn	1,409,990,003	1,471,801,013	12.61	97.6	12.27	73
Bristol	561,884,570	1,039,356,258	22.75	54.2	12.29	74
Richmond	172,930,754	203,509,965	14.69	84.9	12.39	75
Northwood	969,547,105	1,061,478,701	13.80	91.4	12.45	76
Strafford	725,873,900	1,081,693,128	18.64	67.1	12.47	77
Goshen	85,175,571	146,301,763	21.57	58.2	12.52	78
Hampton Falls	878,276,187	896,190,140	12.95	98.0	12.63	79
Campton	457,917,695	1,025,030,402	28.77	44.7	12.76	80
Harrisville	346,509,785	338,984,495	12.56	102.3	12.84	81
Dalton	143,715,363	173,399,680	14.75	88.4	12.99	82
Lyman	77,302,270	127,325,795	21.60	60.6	13.04	83
Salem	6,593,214,998	8,502,565,562	16.96	77.6	13.07	84
Kensington	683,642,820	678,222,869	13.15	100.8	13.14	85
Candia	551,707,641	851,370,638	20.63	64.8	13.17	86
Hudson	4,960,512,056	5,722,184,641	15.68	86.7	13.46	87
Littleton	730,964,266	1,540,639,977	22.54	60.6	13.48	88
Nottingham	840,604,348	1,315,611,784	21.44	63.9	13.53	89
Washington	370,981,828	415,433,198	15.23	89.3	13.58	90
Alexandria	299,368,820	406,991,121	18.65	73.6	13.62	91
Bethlehem	518,239,991	586,742,802	15.43	88.6	13.62	91
Windham	3,172,944,390	4,927,611,846	21.40	64.4	13.72	92
Gilmanton	567,893,174	962,540,313	23.39	59.0	13.74	93
Nelson	167,698,284	180,521,031	14.92	93.0	13.81	94
Rumney	201,063,680	345,247,557	23.88	58.3	13.83	95
Stratham	1,615,334,637	2,425,412,215	20.91	66.6	13.85	96
Grantham	767,430,846	971,372,471	17.59	79.0	13.86	97
Londonderry	6,356,712,176	7,091,917,874	15.65	90.3	13.92	98
Barnstead	1,072,224,438	1,101,927,132	14.35	97.3	13.93	99
Manchester	13,431,726,974	18,025,313,533	18.86	74.8	13.94	100
Andover	320,403,156	520,115,266	22.95	61.6	13.97	101
Bedford	6,205,119,702	6,463,015,704	14.80	96.1	14.01	102
Chesterfield	618,349,529	873,508,496	19.82	71.0	14.01	102
Rollinsford	477,871,399	522,962,765	15.38	91.8	14.09	103
Deerfield	786,480,922	1,240,337,436	22.66	63.4	14.21	104
Chester	752,280,894	1,192,099,639	23.20	63.1	14.34	105
Raymond	1,371,590,153	1,954,460,865	20.72	70.2	14.34	105

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2023 Modifiable Local Assessed Value	2023 Total Equalized Valuation Including Utilities and Railroad	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	Rank
Weare	1,296,488,441	1,695,353,451	18.84	76.6	14.34	105
Tamworth	404,889,408	711,885,882	25.23	57.3	14.35	106
Rindge	756,396,301	1,286,916,998	25.04	58.8	14.45	107
Webster	376,363,427	386,747,160	14.88	97.9	14.46	108
Milan	151,897,942	225,711,220	21.82	67.4	14.50	109
Milton	508,169,918	852,136,942	24.54	59.7	14.51	110
Canterbury	372,667,284	536,005,141	21.00	69.6	14.52	111
Fitzwilliam	507,907,856	581,041,229	16.92	87.4	14.60	112
South Hampton	269,450,223	252,797,369	13.80	106.6	14.60	112
Temple	168,177,661	283,982,534	24.79	59.2	14.63	113
Epping	1,007,659,898	1,620,148,020	23.40	63.0	14.65	114
Rochester	2,937,529,199	5,046,028,819	25.74	59.1	14.71	115
Epsom	521,769,910	867,850,190	24.63	60.2	14.77	116
Litchfield	1,217,200,292	1,711,261,208	20.94	71.2	14.78	117
Franklin	1,158,347,984	1,244,130,438	16.26	93.3	14.79	118
Stewartstown	205,525,306	202,556,065	14.68	101.5	14.79	118
Middleton	363,607,833	366,905,002	15.04	99.1	14.81	119
Kingston	1,369,560,246	1,449,284,138	15.78	94.5	14.82	120
Loudon	724,827,432	1,018,037,734	20.84	71.7	14.84	121
Nashua	14,134,761,806	17,065,655,319	18.23	83.2	14.86	122
Fremont	560,455,732	881,182,922	23.59	63.6	14.92	123
Merrimack	4,994,987,259	6,454,050,825	19.45	77.4	14.93	124
Danbury	173,783,733	231,624,910	20.00	75.0	14.96	125
Farmington	585,421,671	979,223,981	25.66	59.9	14.99	126
Whitefield	241,971,842	417,935,842	25.89	58.3	15.00	127
Langdon	78,283,085	114,672,616	22.11	68.1	15.02	128
Hill	96,113,305	182,117,002	28.24	53.4	15.04	129
Enfield	619,097,591	1,078,474,141	27.16	57.4	15.11	130
Springfield	246,849,268	376,699,000	23.27	65.6	15.19	131
Hollis	2,304,667,789	2,510,457,024	16.66	91.8	15.22	132
Pelham	2,751,447,147	3,266,738,424	18.19	84.3	15.22	132
Hooksett	3,230,060,417	3,302,845,391	15.98	97.8	15.28	133
Belmont	1,309,964,871	1,481,274,504	17.47	88.5	15.30	134
Swanzy	654,537,834	1,131,484,119	26.87	58.0	15.32	135
New Durham	621,387,081	807,099,789	20.00	77.0	15.35	136
Westmoreland	202,969,344	279,648,137	21.29	72.5	15.36	137
Salisbury	250,886,107	266,140,690	16.20	95.8	15.37	138
Sutton	327,672,038	536,996,228	25.37	61.0	15.41	139
Brentwood	745,934,892	1,126,701,188	23.53	66.2	15.48	140
Effingham	216,517,843	342,756,715	24.69	63.2	15.52	141
Francetown	224,238,476	399,588,380	27.88	56.1	15.58	142
Barrington	1,854,563,652	1,957,092,601	16.69	94.8	15.69	143

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2023 Modifield Local Assessed Value	2023 Total Equalized Valuation Including Utilities and Railroad	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	Rank
Dunbarton	411,409,645	670,130,200	25.57	61.8	15.70	144
Walpole	752,245,574	773,182,896	16.24	97.3	15.71	145
New Ipswich	509,901,982	826,366,375	25.70	61.7	15.76	146
Newfields	453,952,688	451,727,979	15.79	100.5	15.76	146
Somersworth	1,151,442,051	2,138,045,717	29.30	54.1	15.76	146
Cornish	200,731,930	331,003,666	26.23	60.6	15.82	147
Lempster	128,535,587	257,777,317	27.11	58.6	15.83	148
Plainfield	545,352,984	536,355,216	15.75	101.7	15.90	149
Pittsfield	363,156,213	567,481,738	24.97	64.1	15.91	150
Surry	137,558,413	140,313,973	16.02	100.2	16.00	151
New Boston	952,955,594	1,203,156,414	20.35	79.2	16.03	152
Lyndeborough	222,182,598	327,083,007	23.77	67.9	16.04	153
Sharon	58,998,077	85,453,222	23.27	69.0	16.05	154
Deering	247,235,282	393,643,093	25.98	62.8	16.11	155
Dover	5,972,315,630	6,683,354,493	18.70	89.5	16.14	156
Amherst	2,405,935,096	3,231,889,974	21.88	74.5	16.16	157
Newton	658,123,077	994,164,358	24.61	66.2	16.20	158
Exeter	2,352,394,597	3,701,263,029	26.78	63.6	16.21	159
Mason	215,217,849	313,636,697	23.72	68.6	16.21	159
Dorchester	46,073,987	72,969,951	25.82	63.1	16.26	160
Chichester	548,678,894	550,327,271	16.42	99.7	16.31	161
Milford	2,082,587,741	2,810,231,950	22.17	74.2	16.32	162
Hampstead	1,377,997,821	2,122,559,793	25.44	65.0	16.38	163
Colebrook	193,804,326	373,165,214	31.66	52.2	16.44	164
Dublin	283,795,244	474,568,788	27.67	59.9	16.48	165
Pinkham's Grant	2,885,630	4,089,163	15.84	105.7	16.49	166
Wilton	567,503,022	760,523,416	22.20	74.6	16.50	167
Lyme	416,620,400	630,970,110	25.35	66.1	16.53	168
Troy	239,684,686	259,092,318	18.08	92.5	16.61	169
Alstead	194,344,850	294,890,764	25.43	65.9	16.69	170
Haverhill	410,506,823	711,242,643	28.92	57.9	16.69	170
Lee	742,779,616	1,037,459,517	23.63	71.6	16.69	170
Acworth	123,309,660	186,032,007	25.33	66.2	16.73	171
Plaistow	1,382,200,310	1,823,531,313	22.34	75.8	16.77	172
Ashland	442,367,158	454,611,880	17.30	97.5	16.78	173
Grafton	142,818,832	231,032,727	27.30	61.8	16.80	174
Lancaster	445,492,667	459,958,051	17.31	97.8	16.84	175
Orange	37,325,383	51,861,569	23.47	72.0	16.87	176
Wilmot	230,972,914	328,982,318	24.17	70.2	16.89	177
Gilsum	72,999,003	110,219,612	26.03	66.2	16.92	178
Bow	1,329,077,156	2,126,555,630	27.81	62.5	17.05	179
Antrim	434,663,720	496,273,387	18.74	91.9	17.10	180

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2023 Modifield Local Assessed Value	2023 Total Equalized Valuation Including Utilities and Railroad	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	Rank
Hancock	301,481,928	424,837,131	24.15	71.4	17.13	181
Marlow	74,609,821	124,626,623	28.82	59.9	17.20	182
Warren	109,983,031	144,127,793	22.75	76.6	17.24	183
Derry	4,927,607,560	5,728,761,998	20.68	86.1	17.34	184
Mont Vernon	331,804,616	553,920,528	29.04	59.9	17.34	184
Wentworth	130,842,185	189,457,336	25.21	69.1	17.35	185
Danville	591,928,784	851,661,781	25.21	69.5	17.39	186
Newmarket	1,014,140,199	1,703,106,287	29.49	59.6	17.44	187
East Kingston	400,801,427	575,071,034	25.19	69.7	17.45	188
Goffstown	2,727,758,500	2,913,056,061	18.86	93.8	17.50	189
Madbury	306,746,889	464,778,711	26.97	66.0	17.53	190
Greenville	226,741,430	225,274,335	17.48	101.7	17.71	191
Bath	150,124,412	198,858,268	23.00	77.9	17.73	192
Piermont	133,393,120	171,253,191	22.92	77.8	17.78	193
Pembroke	795,168,298	1,221,843,799	27.88	65.2	18.13	194
Bennington	132,768,031	233,688,487	32.15	56.8	18.14	195
Jaffrey	559,775,405	980,178,825	33.35	57.1	18.15	196
Lisbon	121,681,485	225,214,797	34.26	53.9	18.34	197
Unity	137,609,985	222,792,517	29.96	61.7	18.44	198
Hillsborough	603,029,157	1,011,875,479	31.22	59.6	18.46	199
Northumberland	232,237,972	264,472,456	21.38	88.6	18.54	200
Marlborough	222,583,146	294,902,692	24.58	75.8	18.57	201
Peterborough	939,346,290	1,287,331,223	28.19	73.3	18.83	202
Durham	1,872,968,904	2,057,334,965	20.48	93.5	18.91	203
Winchester	340,209,480	564,601,199	31.68	60.5	18.93	204
Concord	5,307,670,392	7,446,633,493	26.86	71.7	18.96	205
Roxbury	24,579,562	39,753,710	27.52	69.5	19.07	206
Allenstown	533,191,437	581,007,243	21.20	91.8	19.10	207
Lebanon	2,794,107,539	3,574,473,518	24.28	80.4	19.12	208
Warner	330,906,767	541,382,386	31.72	61.2	19.20	209
Boscawen	517,512,181	524,572,656	19.43	100.9	19.54	210
Sandown	1,148,731,070	1,215,576,010	20.90	94.5	19.58	211
Canaan	460,179,721	626,913,660	27.15	73.4	19.76	212
Greenfield	178,479,393	312,918,973	33.90	58.9	19.82	213
Brookline	1,153,540,646	1,167,560,037	20.78	98.8	20.32	214
Orford	160,480,904	257,673,971	32.70	62.3	20.36	215
Henniker	744,784,186	813,163,930	22.38	92.0	20.37	216
Bradford	255,951,438	341,392,993	27.80	75.0	20.78	217
Gorham	390,603,707	455,407,907	24.55	87.0	21.11	218
Newport	752,775,433	833,022,456	23.58	90.8	21.20	219
Hopkinton	810,562,367	1,308,589,819	35.02	62.6	21.45	220
Charlestown	345,455,442	548,851,100	34.31	63.3	21.58	221

**MUNICIPAL AND PROPERTY DIVISION**  
**2023 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2023 Modifield Local Assessed Value	2023 Total Equalized Valuation Including Utilities and Railroad	2023 Local Tax Rate	2023 Equalization Ratio	Full Value Tax Rate	Rank
Plymouth	739,935,570	805,439,178	24.38	92.2	22.42	222
Hinsdale	442,964,471	535,018,525	28.06	82.8	22.78	223
Sullivan	66,486,476	94,534,890	32.80	70.3	22.85	224
Keene	2,281,938,657	3,158,132,311	31.89	73.4	22.87	225
Berlin	732,657,816	905,574,723	26.90	90.4	23.98	226
Claremont	1,254,139,231	1,365,482,104	27.80	92.3	25.10	227
Martin's Location	532,000	570,265	33.56	105.7	35.47	228
State Total	258,706,263,794	337,545,378,487				