



Lindsey M. Stepp  
Commissioner

# State of New Hampshire Department of Revenue Administration

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Ora M. LeMere  
Assistant Commissioner

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September 13, 2023

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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) 2023 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.

Highlights from State Fiscal Year (FY) 2023 include many accomplishments related to customer service. The Taxpayer Services Division received high marks on our customer satisfaction survey that is presented at the end of every call into our call center. 99% of respondents rated the DRA's ability to answer questions correctly and in a professional manner with a rating of 3 or higher, on a scale of 1 to 5. The Taxpayer Services Division also rolled out a survey for those customers using the DRA's Granite Tax Connect online portal. Initial responses had an average rating of 4.4 out of 5 for customer's satisfaction with the ease and use of the online portal. In the Administration Unit, the average number of days to issue a final order for appeal cases in our Hearings Bureau decreased by 25%, and in the Municipal and Property Division 95% of preliminary tax rates were set for the 259 municipalities in the state by November 30<sup>th</sup>. The DRA understands that the work we do impacts many different areas, and we are proud of what we have accomplished in providing strong customer service during FY 2023.

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.

# The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

## 2023 Annual Report

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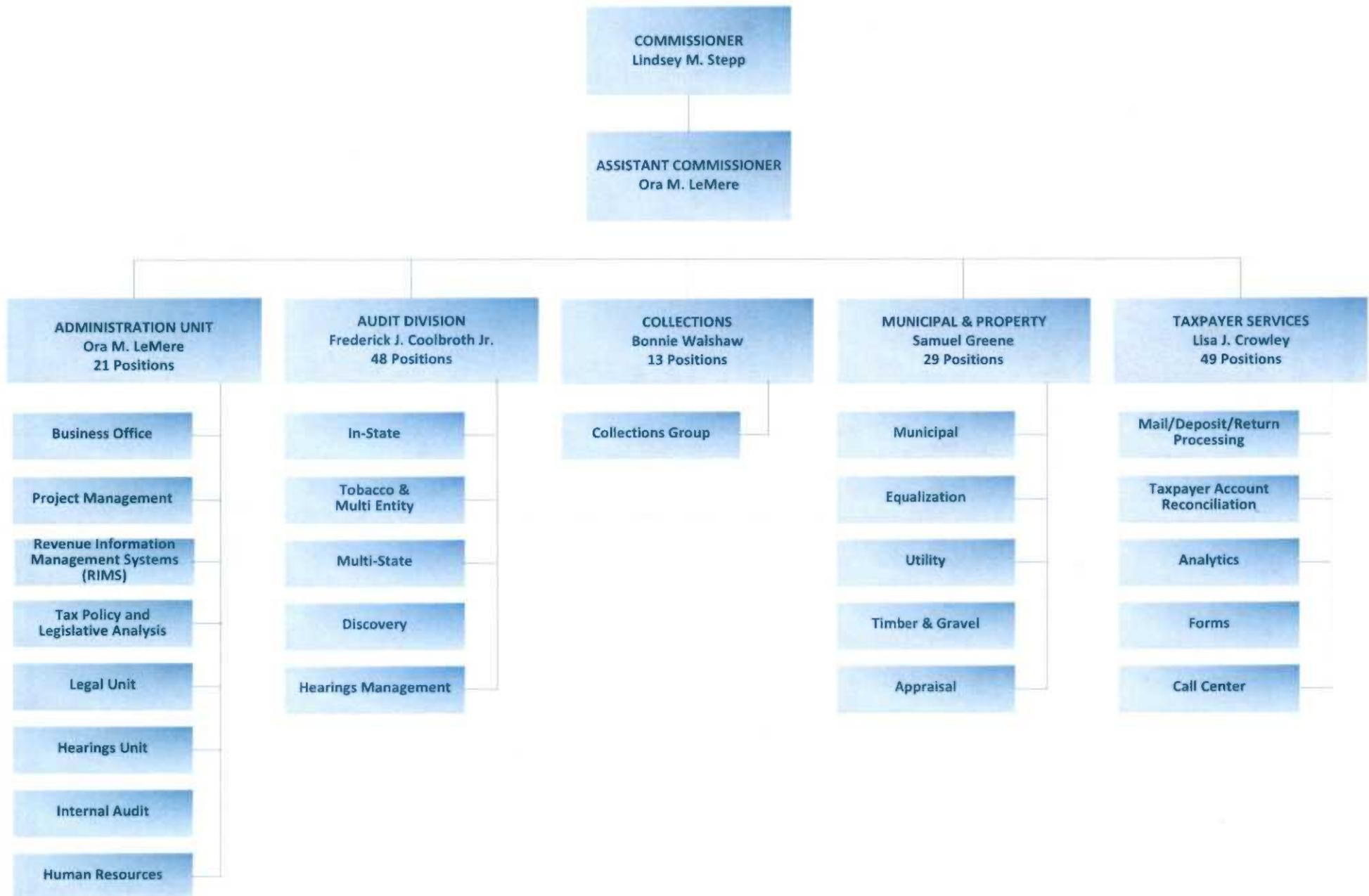


# Our Mission

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

## Department of Information Technology

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

## Taxpayer Services Division

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

## Employee of the Year



Ms. Amy Winters has worked for the Department of Revenue Administration in different capacities since 1999. Amy was recently promoted to Hearings Manager and performed as a Tax Field Auditor II for several years prior to her promotion. Amy always represents the department in a professional manner, demonstrating respect to taxpayers, representatives, and colleagues. She places the success of her team above her own self-interests and maintains a positive attitude in and out of the workplace. Whether Amy is working with an internal or external customer, she communicates effectively, conveying information in a clear and concise manner that not only displays her depth of knowledge, but her courteous and patient nature.

Amy is known to boost the confidence and morale of others while also working to get a job done to the best of her ability. She solicits ideas from her co-workers, both in the Audit Division and Hearings Bureau, and seeks ways to make changes to enhance the functionality of processes. Amy motivates those around her to do the best they can in their positions and encourages others to step outside of the box and take initiative.

Finally, Amy demonstrates the importance of leadership within the DRA and is deserving of recognition as the 2022 Employee of the Year. Her contributions to the DRA, which include her supporting colleagues, mentoring junior Auditors, taking over extraneous duties in a pinch, and upholding the DRA mission demonstrate leadership qualities. Her intrinsic ability to support others to learn and grow personally and professionally is truly the best example of leadership.

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 Amy for exemplifying this code and being a part of the DRA.

# SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2023

*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, 9th, and 12th months of the taxable year. The BET return is due at the same time the BPT return is due. The BET may be used as a credit against the BPT under RSA 77-A:5. Any unused portion of the credit may be carried forward and allowed against the BPT for 5 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending before December 31, 2014, and for 10 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending on or after December 31, 2014.

## **COMMUNICATIONS SERVICES TAX – RSA CHAPTER 82-A**

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

### **EDUCATION PROPERTY TAX – RSA 76:3**

Under Chapter 17, Laws of 1999, the Education Property Tax was established. The tax is assessed and collected by municipalities to be retained for use by their local school districts. The rate was originally \$6.60 per thousand of equalized valuation without utilities. The tax appears on the same bill with the other property taxes administered at the local level. The effective date of this tax was April 1, 1999. The sunset provision of the Education Property Tax was repealed, making the tax a permanent revenue source dedicated to funding education. As of April 1, 2005, the rate was \$3.33 per \$1,000. Beginning July 1, 2005, and every fiscal year thereafter, the Commissioner is required to set the education tax rate at a level sufficient to generate revenue of \$363,000,000. However, for the fiscal year ending June 30, 2023, the Commissioner shall set the education tax rate at a level sufficient to generate \$263,000,000.

### **INTEREST & DIVIDENDS TAX – RSA CHAPTER 77**

The Interest & Dividends (I&D) Tax, which was first enacted in 1923, applied a tax based on the “average rate of property taxation” upon the income and dividend income received by New Hampshire residents from sources other than New Hampshire and Vermont banks. The tax was changed significantly in FY 1995 to eliminate the exemption on income from New Hampshire and Vermont banks. In conjunction with this change, the personal exemption increased from \$1,200 to \$2,400. The exemption for joint filers increased from \$2,400 to \$4,800. Estimated I&D Tax payments are due on tax liabilities greater than \$500 on the 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 65<sup>th</sup> 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, which phases out the I&D Tax over several years until its repeal for taxable periods beginning after December 31, 2026. Chapter 79:86-88 enacted during the 2023 legislative session accelerated the repeal of the I&D Tax to taxable periods beginning after December 31, 2024. The I&D Tax rate is reduced from 5% to 4% for taxable periods ending on or after December 31, 2023, and to 3% for taxable periods ending on or 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 farm land, forest land, and unproductive land. The program is for properties dedicated to remaining as open space. A Land Use Change Tax of 10% of the market value of the property is charged upon the occurrence of a disqualifying event (usually a development, use or sale of a portion of a property). Typically, ten acres or more of dedicated land is required. Application to local officials on or before April 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 Woodheating Energy Systems RSAs 72:66, 72:62, 72:70**

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

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

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

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

The Meals and Rooms (Rentals) (M&R) Tax was enacted in 1967 at a rate of 5%. The tax is assessed upon patrons of hotels, restaurants, and motor vehicle rental establishments on certain rentals of rooms and motor vehicles, and upon meals costing \$.36 or more, but collected and remitted to the State by operators. Chapter 330:1, Laws of 1977, increased the tax rate from 5% to 6%. Chapter 568:150, Laws of 1981, increased the rate from 6% to 7%, Chapter 8:1, Laws of 1990, Chapter 354:12 Laws of 1991, Chapter 350:36, Laws of 1993, Chapter 96:1, Laws of 1995, Chapter 132, Laws of 1997 imposed a rate of 8% for every biennium beginning April 1, 1990. Chapter 17, Laws of 1999 fixed the 8% and removed the biennial time frame. Chapter 144, Laws of 2009, increased the rate from 8% to the rate of 9%. Chapter 91:103-105, Laws of 2021 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 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 2023 Legislative Session in Review

*This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2023 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 2 (Chapter 79, Sections 191-192)** amends the formula employed for the distribution of BPT and BET revenues to the Education Trust Fund. Previously, portions of BPT and BET revenues were transferred from the General Fund to Educational Trust Fund using a calculation that involved the respective BPT and BET tax rates. Whenever the tax rate is changed by the legislature, the distribution rate changes. This law change fixes the distribution rate to 41% to the Education Trust Fund for both BET and BPT.

**Statute Amended:** RSA 77-A:20-a and RSA 77-E:14.  
**Effective Date:** July 1, 2023.

**SB 189 (Chapter 169)** allows, in determining taxable business profits for taxable periods beginning on or after January 1, 2024, a deduction of the business interest expense incurred in the taxable period without regard to IRC §163(j) limitation. Any carry forward of business interest expense federally disallowed under IRC §163(j) as of taxable period before January 1, 2024, shall be allowed as a deduction in three equal parts over three consecutive years beginning with the first taxable period commencing on or after January 1, 2024.

**Statute Added:** RSA 77-A:4, XX.  
**Effective Date:** January 1, 2024.

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

**HB 2 (Chapter 79, Section 248)** amends the title of the person, from the Director of Energy and Planning to the Director of the Office of Planning and Development, as the person required to determine the components and resulting estimates in the process of population estimation of municipalities.

**Statute Amended:** RSA 78-A:25, III.

**Effective Date:** July 1, 2023.

### **INTEREST AND DIVIDENDS TAX**

**HB 2 (Chapter 79, Sections 85 – 88)** accelerates the repeal of the I&D Tax to taxable periods beginning after December 31, 2024, from taxable periods beginning after December 31, 2026, and repeals the previously schedule reduction of the I&D Tax rate to 2% for taxable periods ending on or after December 31, 2025, and 1% for taxable periods ending on or after December 31, 2026. Previously, Laws of 2021, Chapter 91, Sections 89 through 102 provides for the repeal of the I&D Tax for taxable periods beginning after December 31, 2026. This bill also amends the effective date of the removal or repeal of references to the I&D tax in other state statutes, as provided in Laws of 2021, Chapter 91, Sections 90 through 100 to January 1, 2025.

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

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

**Effective Date:** Repeal of the 2% and 1% I&D tax rates shall be effective July 1, 2023. Repeal of RSA 77 shall be effective July 1, 2023 (applicable to taxable periods beginning after December 31, 2024). The remaining sections shall be effective January 1, 2025.

### **MUNICIPAL AND PROPERTY**

**HB 174 (Chapter 117)** relative to the filing of notice of intent to cut timber. This bill allows the owner to commence cutting operations if the owner had met all the conditions for approval, but the notice of intent 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.

**Statute Amended:** RSA 79:10, I and RSA 227-J:5.

**Effective Date:** August 29, 2023.

**HB 197 (Chapter 119)** relative to the proration of property tax exemptions. A person eligible for a property tax exemption for the blind (RSA 72:37), disabled (RSA 72:37-b), deaf or severely hearing impaired (RSA 72:38-b), or elderly (RSA 72:39-b) and owns a fractional interest in the property, the exemption amount shall be prorated based on the amount of that person's fractional interest in the property. The total exemption to all persons shall not exceed the amount provided in RSA 72:37, 72:37-b, 72:38-b, or 72:39-b. The application of this bill does not require readoption by the municipalities. This bill shall be effective April 1, 2024, and shall apply beginning with the 2024 property tax year.

**Statute Amended:** RSA 72:41.

**Effective Date:** April 1, 2024 (applicable beginning with the 2024 property tax year).

**HB 206 (Chapter 21)** Amends the definition of "armed forces" in RSA 21:50, II to include the Space Force.

**Statute Amended:** RSA 21:50, II.

**Effective Date:** July 3, 2023.

**HB 237 (Chapter 39)** establishes the date of December 31 in the calendar year preceding said April 1 as the date for asset evaluation for purposes of determining eligibility for property tax exemption for the disabled, for the deaf or severely hearing impaired persons, and for elderly exemption. The application of this bill does not require readoption by the municipalities. This bill shall be effective July 18, 2023, and shall apply beginning with the 2024 property tax year.

**Statute Amended:** RSA 72:37-b, III(b), RSA 72:38-b, III(c), and RSA 72:39-a, I(c).

**Effective Date:** July 18, 2023 (applicable beginning with the 2024 property tax year).

**SB 225 (Chapter 228)** establishes a commission to study the assessing of power generation. The commission shall compare the efficacy of the Department's approach to assessing the assets with the approach utilized by the municipalities, study the approach used by other states, and recommend a unified approach for the Department and the municipalities.

**Statute Repealed and Reenacted:** RSA 72:8-f.

**Effective Date:** August 4, 2023.

## MISCELLANEOUS

**HB 285 (Chapter 33)** authorizes the DRA to incorporate the New Hampshire Equalization Manual into the DRA's administrative rules and relative to the development of DRA forms or returns.

**Statute Amended:** RSA 541-A:21, V.

**Statute Added:** RSA 21-J:1, II(d).

**Effective Date:** July 16, 2023.

**HB 412 (Chapter 87)** re-establishes a commission to study revenue alternatives to the road toll for the funding of the state's highways and bridges and resulting improvements to the environment. The Commissioner of the DRA or her designee shall be a member of this commission.

**Statute Repealed and Reenacted:** RSA 21-J:49.

**Effective Date:** June 20, 2023.

**HB 595 (Chapter 36)** establishes an advisory committee on the Public Deposit Investment Pool. The Commissioner of the DRA or her designee shall be a member of this advisory committee. The advisory committee shall assist the State Treasurer on the establishment and operation of the investment pool.

**Statute Added:** RSA 6:45 through 47.

**Statutes Repealed:** RSA 383:22 through 24.

**Effective Date:** July 16, 2023.

**SB 52 (Chapter 66)** relative to the regulation and operation of electric vehicle charging stations. Parts of this bill establishes a committee to study funding mechanisms for electric vehicle charging infrastructure. The committee shall consider the feasibility of non-ratepayer sources of funding for electric vehicle charging infrastructure, which may include Meals and Rooms Tax revenue, and incentivizing private capital through Business Profits Tax and Business Enterprise Tax credits, state Utility Property Tax credits, and enabling local property tax exemptions.

**Effective Date:** August 6, 2023.

**SB 120 (Chapter 109:5)** removes the requirement of a certificate of good standing from the DRA for a game operator employer license application.

**Statute Amended:** RSA 287-D:8.

**Effective Date:** July 1, 2023.

**SB 127 (Chapter 145:7)** removes the requirement for nursing facilities to submit a copy of the return for the nursing facility quality assessment to the Commissioner of the Department of Health and Human Services (DHHS). Under previous law, a nursing facility was required to submit the return to the Commissioner of the DRA as well as to the Commissioner of DHHS.

***Statute Amended: RSA 84-C:4.***

***Effective Date: June 30, 2023.***

## DRA HIGHLIGHTS FY 2023

**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. Updates include the addition of an optional taxpayer feedback survey via our portal, Granite Tax Connect (GTC) and the ability for taxpayers and tax professionals to upload a NH Power of Attorney form without the need to create an account. Learn more about RIMS and GTC on page 34.

**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.

**Legislative Initiatives.** As part of the DRA's role in administering the tax laws of the state of New Hampshire, we have a statutory duty to formulate and recommend legislation to improve tax administration in our state. During the 2023 Legislative Session, the DRA sought sponsorship of legislation covered under HB 285. HB 285 allows the New Hampshire Equalization Manual, as approved by the Assessing Standards Board, to be incorporated by reference into the relevant agency administrative rules. This legislation promotes efficiency and accuracy in the administration of agency rules by avoiding the need to duplicate relevant sections from the Equalization Manual to the agency administrative rule Rev 2800, relative to equalization of assessment of each town, city, and unincorporated place within the state. HB 285 also consolidates from various locations in the tax statutes, the authority for DRA to develop tax forms or returns and to require such forms or returns to be signed under the pains and penalties of perjury, to one central location in RSA 21-J:1. HB 285 was passed by the NH General Court and signed into law by Governor Sununu.

The New Hampshire Department of Revenue Administration's staff will always be ready to take your important phone call. To request forms, please email: [forms@dra.nh.gov](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

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Counsel  
Cheryl C. Deshaies

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### The Legal Bureau

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

### Noteworthy Cases from FY2023

#### *Rand v. State; Grafton 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.

#### *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 and a decision by the Court is expected to occur during the first half of FY 2024.

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

The Department intervened in a suit by the Town against the water and light department commissioners to determine that they were bound to comply with the Municipal Budget Act. The Department successfully moved for summary judgment and subsequently reached a favorable settlement with the other parties.

#### *DRA v. Maryann Parkhurst; Grafton Superior Court*

The Department sued to determine the status of the Department's liens on property owned by the defendant. The ultimate goal is to collect unpaid business and meals and rentals taxes owed by her. The Superior Court granted the Department summary judgment on its claims on July 10, 2023.

### PA -71 Proceedings

The Legal Bureau assisted the Municipal & Property Division by initiating two decertification proceedings against an assessor. In addition the Legal Bureau has assisted the Division with investigating and analyzing six other complaints accusing assessors of misconduct.

### Bankruptcy Cases

The Legal Bureau filed 31 Proofs of Claim in Bankruptcy Courts throughout the United States for unpaid taxes, penalties, and interest in an amount exceeding \$1,591,382,<sup>1</sup> and collected payments from bankruptcy cases in an amount totaling \$1,079,855. 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.

### Utility Property Tax Appeals

The Legal Bureau is representing the Department in one appeal. A hearing is scheduled for FY 2024.

### Right to Know Requests

The Legal Bureau responded to 151 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 has been engaged in representing the Department in two appeals of audit assessments to the BTLA.

### Appeals from Final Orders, Superior Court

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

### *Great River Hydro, LLC v. DRA*

The taxpayer appealed a utility property tax assessment. The matter was settled on favorable terms.

<sup>1</sup> A claim against one chapter 7 debtor's estate was filed in the amount of \$5.5 million. Due to the unique circumstances of that case the claim was in fact only worth \$23,653, which amount is included in the total.

*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. A constitutional challenge was ready for summary judgment at year's end and the entire appeal is expected to be decided in FY 2024.

*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 2024.

*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 should be resolved in FY 2024.

*Criminal Investigations and Prosecutions*

The Legal Bureau continues to assist the Department of Justice in its preparation for trial against Jason Curtis for 52 counts of timber tax fraud.

*Collection Matters*

The Legal Bureau successfully resolved a large claim for business taxes based on amended returns with a favorable payment and forbearance plan. Another taxpayer successfully completed a similar plan during FY 2023. Other efforts to realize on liens in interpleader actions have been undertaken by the bureau. The Legal Bureau also finalized a Memorandum of Understanding resolving a dispute with the State appointed liquidator of a large property and casualty insurance company over the breadth of a previous settlement.

Declaratory Rulings

No Declaratory Rulings were issued in FY 2023.

Technical Information Releases

Technical Information Releases FY 2023		
TIR #	Description	Date Issued
2023-001	Allowable Average Value of Scholarships for the 2023-2024 Education Tax Credit Program Year	3/23/2023
2022-006	Business Profits Tax and Business Enterprise Tax Filing Threshold Adjustment	12/28/2022
2022-005	Statutory Change to Property Tax Credits for Veterans – Readoption Required	10/24/2022
2022-004	Interest Rates Set For Calendar Year 2023	09/14/2022
2022-003	2022 Legislative Session in Review	09/01/2022



## Hearings Bureau

Hearing Officer

Denise Daniel

### Hearings Bureau

During FY 2023, 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 2023, with respect to taxpayer petitions, the time to produce a final order after the close of the record averaged 122.30 days, which is an increase of 10.03% from the time it took to produce an order from FY 2022. Although our goal for FY 2023 for taxpayer petitions was to produce final orders within an average of 90 days after the close of the record, there were several older complex cases that were issued during this period. However, by the end of FY 2023, all older outstanding orders were issued, and the oldest order still outstanding on June 30, 2023 was 30 days old. 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 21.88 days, which was an increase of 58.90%. Our goal for cases involving license denials, suspensions, revocations, and tobacco seizures was to produce final orders within an average of 14 days after the close of the record. Part of the reason for the increase in the average time to issue an order resulted from the parties requesting that final orders be held in abeyance pending payment plan arrangements. The number of docketed appeals filed in FY 2023 decreased by 36.59% from the number filed in FY 2022. The total number of final orders issued in FY 2023 decreased by 38.94% from the number issued in FY 2022, which correlates with the decrease in docketed appeals.

During FY 2023, the Hearings Bureau experienced some personnel changes as the previous long-term Paralegal II had been well deservedly promoted to Assistant Hearings Manager in the Audit Division. As a result, our Paralegal I was promoted to the Paralegal II position, and a new Paralegal I was hired. Both have done amazingly well in getting up to speed in their new positions and job responsibilities.

Also, during FY 2023, we completed the implementation of the electronic indexing and filing system for older paper case files in order to quickly access older information which existed prior to implementation of our electronic case management systems. In addition, we also made significant progress in cataloging and storing final orders and recordings that we are required to keep and destroying the remainder of the files pursuant to DRA Record Retention Policy. These tasks had been lower priority until we had become current with issuing final orders, and now we have finally been able to become nearly current in this area as well.

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

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

	FY 2022	FY 2023	% of Change
Appeals Filed	287	182	(36.59%)
Cases Closed	318	201	(36.79%)
Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court	5	9	80.00%
Cases open as of June 30	122	94	(22.95%)
<b>Final Orders Issued for the period of 7/1/2022 to 6/30/2023</b>			
Business Tax	112	66	(41.07%)
Business Tax & Meals & Rentals Tax	3	5	66.67%
Interest & Dividends Tax	17	7	(58.82%)
Meals & Rentals Tax	59	34	(42.37%)
Real Estate Transfer Tax	1	1	0.00%
Tax Rate Appeal	1	2	100.00%
Tobacco Tax	13	12	(7.69%)
Utility Property Tax	2	0	(100.00 %)
<b>Total Final Orders Issued</b>	<b>208</b>	<b>127</b>	<b>(38.94%)</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.

<b>FY 2023 Value of Inventory and Collections</b>	
Delinquent Inventory – beginning July 1, 2022	\$82,647,182
Delinquent Inventory – ending June 30, 2023	\$83,363,423
Delinquent Payments Collected	\$25,972,716

<b>FY 2023 Statistical Counts</b>	
New Meals & Rentals Operators Licensed	856
Meals and Rentals Unfiled Returns Followed Up	5214
Tax Liens Recorded	1487
Tobacco Tax Field Compliance Visits	190
Payment Plans Initiated	596
Field Visits Conducted	1974

The Division was fully staffed for 92% of FY 2023 resulting in an uptick in statistical category totals. We expect these totals to continue to improve with the addition of a new Compliance Officer II (CO II) position that has been filled for the start of FY 2024.

This additional CO II position will focus on the collection of tax assessments generated using data obtained through our exchange agreement with the IRS in accordance with IRS Pub 1075 information handling guidelines. Due to the sensitive nature of the federal information, the caseload will be better managed with one CO II assigned to those cases on a full-time basis.

The Collection Division continues to utilize an outside collection agency (OCA) to collect aged debt. The criteria for placing accounts with the OCA has recently been revised with the expectation being that this will result in an increase of both cases worked and funds collected by the OCA.

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# The Taxpayer Services Division

Director of  
Taxpayer Services:  
Lisa Crowley

Assistant Director of  
Taxpayer Services:  
Rhonda Drouin

Taxpayer Services  
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Tax Forms  
PO Box 637  
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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 2023 was 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 20,000 more documents electronically, thereby reducing the number of staff hours needed to open, prep, scan, and review paper documents. As DRA faced challenges with recruiting and retaining staff in our processing unit, this increase allowed us to focus on issuing refunds in a timely manner, addressing taxpayer requests, correcting account errors, and providing the high level of customer service our taxpayers have come to expect. As we look forward to FY 2024, it is our hope that more taxpayers will become comfortable with electronic filing methods and this number will continue to increase.

Documents Processed	FY 2021	FY 2022	FY 2023
# Documents Scanned	342,020	322,873	295,868
# Documents Processed Manually	4,313	1,301	311
# Documents Processed Electronically	324,389	328,059	348,063
Total	670,722	652,233	644,242

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

Call Handling	FY 2021	FY 2022	FY 2023
General Taxpayer Questions	30,197	38,125	38,993
Written Response Taxpayer Questions	12,303	2,670	2,202
Collection of Outstanding Tax Due	6,481	3,482	3,095
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.	19,000	6,230	2,427
Total	67,981	50,507	46,717

2024 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 / Extensor	Estimate Return / Form / Extensor	Estimate Return / Form							
Business Tax: Corporate				X	X				X		X	X
Business Tax: Fiduciary				X	X				X		X	X
Business Tax: Non-Profits				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
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	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  
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Municipal Bureau  
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Property Appraisal  
Bureau  
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The mission of the Municipal and Property Division is to assure fairness, equity and proportionality in the assessment and collection of property taxes and the administration of municipal finances in the state by establishing tax rates, providing technical assistance and education to municipal officials, monitoring revaluations, reviewing assessment practices, equalizing local assessed valuation, appraising public utility and railroad property, and administering timber and gravel taxation.

The Division consists of two bureaus, Municipal and Property.

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

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

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

- The Equalization Group determines the total equalized value of all taxable property within the state on an annual basis. This allows shared tax burdens, such as the state education tax and county property taxes, to be apportioned at a single standard, 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.
- Property Appraisal provides direct education on property assessments to municipal officials and assessors, as well as taxation and finance professionals.

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

<b>ADMINISTRATIVELY ATTACHED BOARDS</b>	
<b>ASSESSING STANDARDS BOARD (ASB)</b>	
ASB@dra.nh.gov	
Chairman – Betsey Patten	Vice-Chairman – Robert Gagne
<b>CURRENT USE BOARD (CUB)</b>	
CUB@dra.nh.gov	
Chairman – Charles Souther	

**Accomplishments of FY 2023 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 2023, these efforts have led to the following accomplishments:

- Increased educational offerings for assessors and municipal employees on topics including overview of assessing, exemptions and credits, current use and timber and gravel and new courses about institutional exemptions and assessment review.
- Maintained timely filing of municipal finance reports and completing tax rates.
- Fully implemented RIMS leading to streamlined functions for assessment review and timber and gravel and certification of assessing personnel.
- Implemented the utility valuation software system to actuate the audit and appraisal of \$6.6B in utility and railroad property and railcar company assets resulting in billing \$43M+ in utility and railroad property taxes.
- Negotiated for a new generation of equalization and revaluation and monitoring software system to update old systems and replace antiquated 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 setting of current use values. Assisted other State agencies with special appraisal projects within our area of expertise.
- 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 650 operation site visits.

**MUNICIPAL AND PROPERTY DIVISION**  
 Summary of Education Provided to Municipal and Assessing Officials

<b>Title of Presentation / Organization (Number of presentations)</b>	<b>Participants</b>
<b>Assessment Review Mini Course (2)</b>	<b>Assessing / Town Officials</b>
Current Use Mini-Course (3)	Assessing / Town Officials
<b>Exemptions &amp; Tax Credits Mini Course (3)</b>	<b>Assessing / Town Officials</b>
Timber / Gravel Mini Course (3)	Assessing / Town Officials
<b>Religious, Educational &amp; Charitable Exemptions (2)</b>	<b>Assessing / Town Officials</b>
State Statutes Part I (1)	Assessing / Town Officials
<b>State Statutes Part II (1)</b>	<b>Assessing / Town Officials</b>
State Statutes Update (1)	Assessing / Town Officials
<b>Municipal Timber Trainings (10)</b>	<b>Assessing / Town Officials</b>
NHTOA PLP Timber Harvesting Law Class (2)	Foresters / Loggers
<b>NHGFOA</b>	<b>Finance / Town Officials</b>
Tax Collector Workshops (3)	Town Clerks / Tax Collectors
<b>Tax Collector Conference (1)</b>	<b>Town Clerks / Tax Collectors</b>
Association of School Business Officials (ASBO)	School Officials



## The Audit Division

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**Assistant Director of Audit:**  
John W. Frasier

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

The Audit Division's operations were largely normalized during FY 2023 compared to prior years during the COVID-19 pandemic. The Division did continue to assign a staff member to the Governor's GOFERR team on a part time basis to assist with its ongoing operations.

Audit staff reviewed 677 taxpayers' returns. Of that number, after a full audit, the Audit Division determined that taxpayers' returns in 119 cases were in compliance, and these audits were closed without an assessment or other changes. Another 475 taxpayers' returns were audited with changes, including assessments totaling \$56,520,793.98 in tax, interest, and penalties, as well as reductions to refund requests, net operating loss deductions, and business enterprise tax credit carryforwards, totaling \$5,573,403.34. Of the total assessments, the Audit Division recognized more than \$2.7 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 Revenue Information Management System (RIMS). Of the 677 returns reviewed, the Division ultimately did not pursue full formal audits of the remaining 83, 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 and their future monthly tax returns were monitored for compliance on an ongoing basis.

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 2023, an additional \$5,486,060.90 in tax, penalties, and interest was collected, of which \$396,242.67 came in through the voluntary disclosure program. More than \$1.7 million of these payments were attributed to revenue uplift, and when



combined with the amounts attributed to auditing (described above), the Audit Division generated more than \$4.5 million in total revenue uplift.

The Tobacco Unit continued to refine the processes of the RIMS system to facilitate filings made by tobacco wholesalers and manufacturers through the our taxpayer portal, Granite Tax Connect. The Unit completed 2 wholesaler field audits and conducted 67 retailer compliance checks resulting in the seizure of contraband tobacco products at 7 separate locations. The Unit also implemented quarterly online training sessions for licensed retailers to increase awareness of the tobacco tax fundamentals and changes to the relevant statutes. The Unit continues to work with the State Liquor Commission to conduct joint tobacco and liquor investigations and enforce the statutory requirements, including the taxation of electronic cigarettes. Furthermore, the lead tobacco auditor was appointed as the Governor of the Federation of Tax Administrators, Northeast Region Tobacco Tax Section. Finally, the Unit continued to work directly with the New Hampshire Department of Justice to ensure diligent enforcement of the Master Settlement Agreement by tobacco manufacturers and wholesalers.



## Department of Information Technology

Karen Sampson  
Information Technology  
Manager

Agency Software Division  
at The Department of  
Revenue Administration

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, dynamic transparency reporting, and accurate information.

During FY 2023, DoIT decommissioned the IBM Power 8 server that housed the primary legacy system. All transparency reports have been migrated to Tableau, offering dynamic reporting for the public. Six members of the DoIT Agency Software Division (ASD) Team embedded at DRA continue to work as full-time employees on the Revenue Information Management System (RIMS) support team. One DoIT ASD employee handles all security updates in the new system, one DoIT employee is now responsible for printing, folding, enveloping, and sealing over 200K pieces of mail over the course of a year, and four developers work on production support items. DoIT reclassified two positions in FY 2023 that will be used for staff augmentation on the RIMS project in FY 2024 bringing the total developer count to six. The Document Imaging and Electronic Remittance team that consists of three full-time DoIT employees began work to upgrade and relocate the virtual servers that house the scanning application with plans to cut over to the upgraded infrastructure, located at the primary DoIT Data Center, in early FY 2024. The system is used to process paper documents, utilizing barcodes and Optical Character Recognition (OCR).

Ongoing efforts continue to maintain the highest level of security and comply with IRS Publication 1075 standards. DoIT has introduced changes to improve security on individual devices as well as the entire infrastructure. DoIT/DRA completed a security assessment of the RIMS hardware and software infrastructure as well as penetration testing of the Granite Tax Connect (GTC) application and an official Authorization to Operate (ATO) was issued.

In addition to the security initiatives above, DoIT released the System Information Security Manual (SISM) in FY 2023. This manual is useful in applying a risk-based approach to information security and a means to tailor cost-effective security controls necessary to protect the confidentiality, integrity, availability, and privacy of DRA's information systems.

603-230-5990

27 Hazen Drive  
Concord, NH 03301



# Revenue Information Management System (RIMS)

DRA Project Director  
Lisa Crowley

## RIMS Production Support and Beyond...

On August 9, 2021, DRA went live with its third and final implementation phase of the RIMS Project. In doing so, we brought together all 16 taxes administered by DRA into one central management system, eliminated the need for approximately 20 disparate systems, and provided our taxpayers with an external facing, smartphone friendly, web portal known as Granite Tax Connect (GTC). As the end of FY 2023 marks the end of our first full fiscal year post-implementation, we are proud to say that our staff have settled into our new technological advances, enjoying our new efficient processes, and yet are constantly identifying ways to enhance the experience for themselves as well as our taxpayers through our production support process.

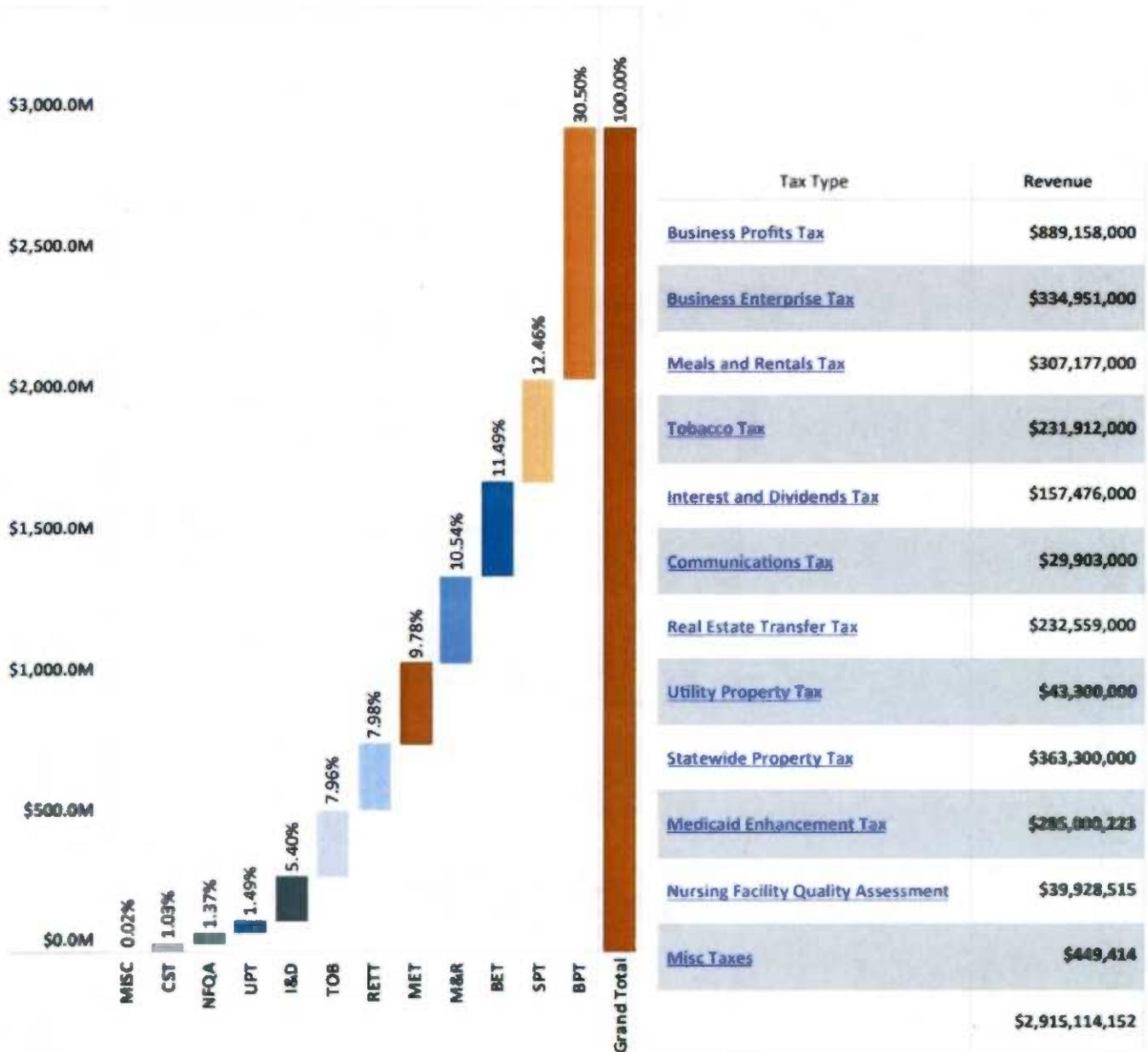
During FY 2023, internal users from each division of the DRA entered 542 requests for system enhancements, updates, or changes. These requests were initiated because of a phone call from a taxpayer informing us of a difficult or confusing process, from conversations with tax professionals who requested added functionality, or from internal users with ideas about how to make a process better. Regardless of how the request is initiated, we are focused on continuous improvement and adding enhanced efficiency for our internal and external users. As an example of our commitment, our Production Support Team, made up of DRA business users, embedded DoIT staff, and FAST (vendor) staff, implemented more than 400 requests during FY 2023. Some of these requests include changes to automated letters to make them clearer to our taxpayers, adding the ability to upload Power of Attorney forms through GTC, reworking our internal refund management process to gain more transparency and ensure refunds are issued in a timely manner, creating an online portal for the Modernized e-File (MeF) vendor process, and adding satisfaction surveys at the end of several GTC web requests, just to name a few.

As we look forward to FY's 2024 and 2025, we're already planning for internal enhancements to our payment processing system, as well as upgrading our current version of RIMS to the most up to date software version. Both enhancements require extensive involvement from a DRA, DoIT and FAST perspective to define the right process, develop, test, and finally train staff on the changes. Once again, our team is up for the challenge.



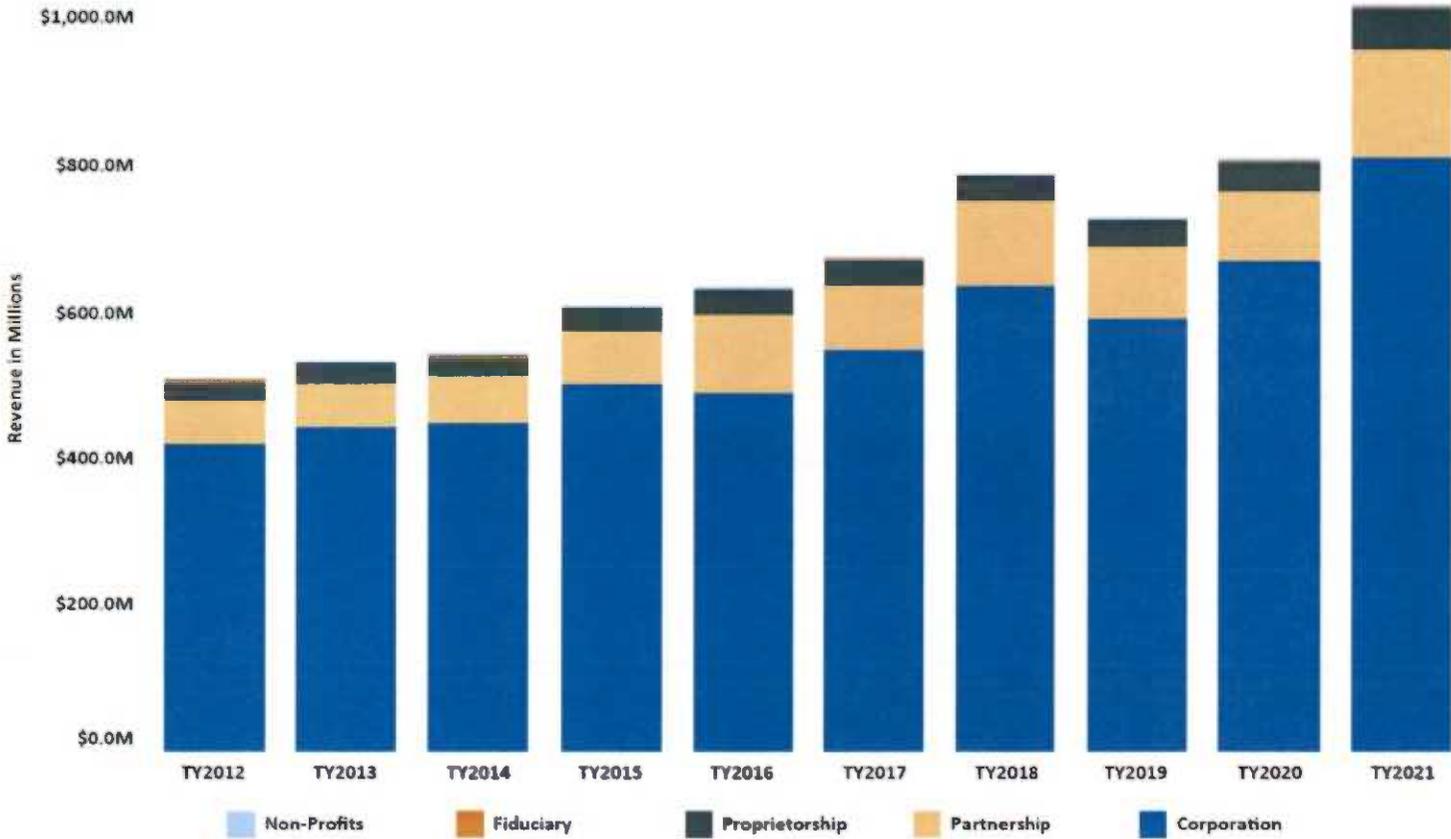
# DRA Transparency Reports

## Taxes Administered by NH Department of Revenue Administration based on FY 2022 Audited Revenue



# Business Tax Revenue by Entity Type 10-Year Trend

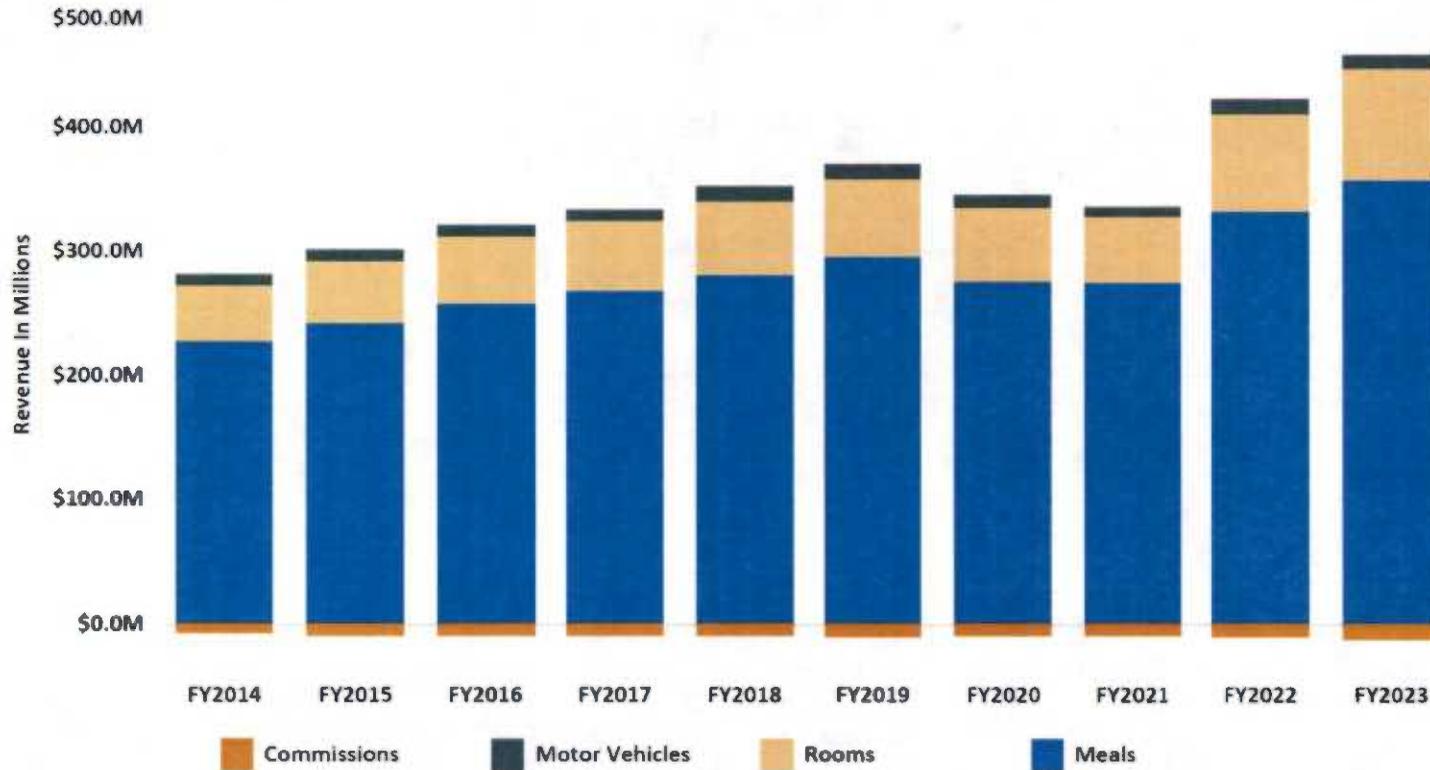
Tax Liability Reported



	TY2012	TY2013	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019	TY2020	TY2021
Corporation	\$422.0M	\$445.5M	\$448.8M	\$502.9M	\$490.8M	\$550.6M	\$637.9M	\$594.4M	\$670.9M	\$813.0M
Partnership	\$58.4M	\$59.5M	\$64.1M	\$73.5M	\$109.2M	\$87.5M	\$115.9M	\$98.2M	\$95.1M	\$145.5M
Proprietorship	\$27.3M	\$27.0M	\$27.8M	\$29.4M	\$31.8M	\$33.2M	\$32.6M	\$34.9M	\$39.3M	\$55.5M
Fiduciary	\$2.3M	\$2.3M	\$2.2M	\$2.3M	\$3.4M	\$3.4M	\$2.3M	\$2.8M	\$3.4M	\$3.8M
Non-Profits	\$0.7M	\$0.8M	\$0.8M	\$1.0M	\$0.8M	\$0.9M	\$0.8M	\$0.7M	\$0.6M	\$0.7M
<b>Grand Total</b>	<b>\$510.6M</b>	<b>\$535.1M</b>	<b>\$543.7M</b>	<b>\$609.1M</b>	<b>\$636.1M</b>	<b>\$675.5M</b>	<b>\$789.6M</b>	<b>\$731.0M</b>	<b>\$809.4M</b>	<b>\$1,018.5M</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)



	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Tax Rate	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	9.0%	8.5%	8.5%
Meals	\$228.3M	\$243.2M	\$259.8M	\$270.1M	\$282.4M	\$295.6M	\$276.9M	\$275.9M	\$331.4M	\$357.9M
Rooms	\$45.5M	\$49.8M	\$52.5M	\$55.4M	\$59.4M	\$63.4M	\$58.5M	\$53.0M	\$80.1M	\$87.6M
Motor Vehicles	\$8.3M	\$8.7M	\$8.8M	\$8.8M	\$9.4M	\$10.3M	\$9.2M	\$7.2M	\$9.2M	\$10.7M
Commissions	-\$7.7M	-\$8.2M	-\$8.8M	-\$9.1M	-\$9.6M	-\$10.1M	-\$9.3M	-\$9.0M	-\$11.2M	-\$11.9M
<b>M&amp;R Total</b>	<b>\$274.5M</b>	<b>\$293.5M</b>	<b>\$312.3M</b>	<b>\$325.2M</b>	<b>\$341.6M</b>	<b>\$359.2M</b>	<b>\$335.3M</b>	<b>\$327.0M</b>	<b>\$409.4M</b>	<b>\$444.4M</b>

SURROUNDING STATE'S TOBACCO TAX STAMPS SALES ANALYSIS – 5 YEARS									
(IN MILLIONS) ONE STAMP PER PACKAGE									
	FY2022		FY2021		FY2020		FY2019		FY2018
	STAMP		STAMP		STAMP		STAMP		STAMP
	SALES		SALES		SALES		SALES		SALES
Maine	57.9	-3%	59.8	-2%	61.2	7%	57.1	-6%	60.7
Massachusetts	103.1	-3%	105.9	-22%	136.3	-7%	147.1	-7%	157.8
New Hampshire	114.9	-10%	128.2	16%	110.6	4%	106.4	-5%	112
Vermont	18.9	-6%	20.0	5%	19.0	-4%	19.7	-4%	20.5

Source: The Tax Burden on Tobacco

TOBACCO TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2023	\$ 186,515,520	\$ 31,023,503*	\$ 217,539,023*
FY2022	\$ 204,505,980	\$ 27,584,154*	\$ 232,090,134*
FY2021	\$ 226,125,394	\$ 25,395,648*	\$ 251,521,042*
FY2020	\$ 196,310,930	\$ 16,311,842*	\$ 212,622,772*
FY2019	\$ 186,054,789	\$ 13,663,625	\$ 199,718,414
OTP VERSUS TOBACCO STAMP TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY2023	86%	14%	100%
FY2022	88%	12%	100%
FY2021	90%	10%	100%
FY2020	92%	8%	100%
FY2019	93%	7%	100%
YEAR-OVER-YEAR DIFFERENCE			
	TOBACCO STAMPS	OTP	TOTAL
FY2022	-8.8%	12.5%	6.7%
FY2021	-9.6%	8.6%	8.4%
FY2020	15.2%	55.7%	-15.5%
FY2019	5.5%	19.4%	-6.1%
FY2018	-8.5%	4.9%	8.4%

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

TOTAL TOBACCO		
	COMPLIANCE CHECKS	TOBACCO SEIZURES
FY2023	238	7
FY2022	132	14
FY2021	0*	0*
FY2020	66*	7*
FY2019	219	34

\*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, 2023)

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

Source: Compiled by FTA from state sources.

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

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

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

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

The current rate is 69.2¢ through December 31, 2023.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 52¢.

## OTHER TOBACCO PRODUCTS TAX

(January 1, 2023)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama (2)		Minnesota (7)	95% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Mississippi	15% Manufacturer's Price
Tobacco/Snuff	2¢-8¢/ ounce	Missouri	10% Manufacturer's Price
Alaska	75% Wholesale Price	Montana (4)	50% Wholesale Price
Arizona		Nebraska (4)	20% Wholesale Price
Cigars	22.01¢-\$2.18/10 cigars	Nevada (7)	30% Wholesale Price
Tobacco/Snuff	22.3¢/ounce	New Hampshire (7)	65.03% Wholesale Price
Arkansas	68% Manufacturer's Price	New Jersey (4)(7)	30% Wholesale Price
California (7)	61.74% Wholesale Price	New Mexico (7)	25% Product value
Colorado (7)	50% Manufacturer's Price	New York (4)(7)	75% Wholesale Price
Connecticut (4)(7)	50% Wholesale Price	North Carolina (7)	12.8% Wholesale Price
Delaware (4) (7)	30% Wholesale Price	North Dakota	
Florida (5)		Cigars & Tobacco	28% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	Chew Tobacco & Snuff	16¢-60¢ /ounce
Georgia (7)		Ohio (7)	17% Wholesale Price
Little Cigars	2.5¢/10 cigars	Oklahoma	
Other Cigars	23% Wholesale Price	Cigars Little&Large	\$1.20/ 10 cigars
Tobacco	10% Wholesale Price	Snuff&Tobacco	60%-80% Factory list price
Hawaii (6)		Oregon (4)(7)	65% Wholesale Price
Large Cigars	50% Wholesale Price	Pennsylvania (6)(7)	\$0.55 /ounce - tobacco
Tobacco/Snuff	70% Wholesale Price	Rhode Island	80% Wholesale Price
Idaho	40% Wholesale Price	South Carolina	5% Manufacturer's Price
Illinois (4)(7)	36% Wholesale Price	South Dakota	35% Wholesale Price
Indiana (7)	24% Wholesale Price	Tennessee	6.6% Wholesale Price
Iowa (6)	50% Wholesale Price	Texas	
Kansas (7)	10% Wholesale Price	Cigar	1.0¢-15.0¢ /10 cigars
Kentucky (4)(7)	15% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Louisiana (7)		Utah (4)(6)(7)	86% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Virginia (4)(7)	20% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Vermont (4) (7)	92% Wholesale Price
Maine (7)		Cigar	\$20-\$40 /10 cigars
Chewing Tob./Snuff	\$2.02/ounce	Tobacco/Snuff	\$2.57 /ounce
Smoking Tob./Cigars	43% Wholesale Price	Washington (4)(6)(7)	95% Wholesale Price
Maryland		West Virginia (7)	12% Wholesale Price
Tobacco/Snuff	30% Wholesale Price	Wisconsin (4)(7)	71% Manufacturer's Price
Cigars	70% Wholesale Price	Wyoming (4)(7)	20% Wholesale Price
Massachusetts (7)	40% Wholesale Price		
Michigan	32% Wholesale Price	Dist.of Columbia (3) (7)	79% Wholesale Price

Source: Compiled by FTA from various sources.

(1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.

(2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.

(3) The Dist. of Columbia adjusts the tax rate annually, effective October 1st each year.

(4) Tax rate on Snuff per ounce is \$3.00 in CT, 92¢ in DE, 30¢ in IL, 4.75¢ in KY, 95¢ in MN, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 36¢ in VA, \$2.57 in VT, \$2.105 in WA, 100% in WI and 60¢ in WY.

(5) Florida's rate includes a 60% surtax.

(6) Little cigars are taxed as cigarettes.

(7) Thirty-one states impose an excise tax on e-cigarettes or vaping products. See [www.taxadmin.org/e-cigarettes.pdf](http://www.taxadmin.org/e-cigarettes.pdf) for current rates.

## TAXATION OF E-CIGARETTES/VAPING PRODUCTS

(January 1, 2023)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
California *	61.74% Wholesale Price	Nevada *	30% Wholesale Price
Colorado	50% Wholesale Price	New Jersey	10% Open , or
Connecticut	10% Open , or 40 ¢/ml - closed container		10 ¢/ml - closed container
Delaware	5 ¢/ml	New Hampshire	30 ¢/ml - closed container
Dist.of Columbia *	80% Wholesale Price		8% Wholesale Price - Open
Georgia	5 ¢/ml - closed container 7% open	New Mexico	12.5% Open , or 50 ¢/cartridge - closed
Illinois (2)	15% Wholesale Price	New York	20% Retail Price
Indiana	15% Retail - closed, or 40 ¢/ounce - open	North Carolina	5 ¢/ml
Kansas	5 ¢/ml	Ohio	10 ¢/ml
Kentucky	\$1.50 / cartridge - closed 15% open	Oregon *	65% Wholesale Price
Louisiana	5 ¢/ml	Pennsylvania	40% Wholesale Price
Maryland (2)	12% Retail Price 60% Retail cartridge	Utah	56% Wholesale Price
Maine *	43% Wholesale Price	Vermont *	92% Wholesale Price
Massachusetts	75% Wholesale Price	Virginia	7% ¢/ml
Minnesota *	95% Wholesale Price	Washington	9 ¢/ml - open 27 ¢/cartridge - closed
		Wisconsin	5 ¢/ml
		West Virginia	7.5 ¢/ml
		Wyoming	15% Wholesale Price

Source: Compiled by FTA from various sources.

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

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

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

**XI. REVENUE AND STATISTICS**

<b>RECEIPTS</b>	<b>FY 2023</b>
Tax Collections <sup>1</sup>	\$2,835,228,903.89
<b>TOTAL</b>	<b>\$2,835,228,903.89</b>

<b>EXPENDITURES</b>	<b>FY 2023</b>
Classified Salaries	\$5,503,905.70
Unclassified Salaries	\$2,722,376.45
Benefits	\$4,462,335.14
<b>SUBTOTAL</b>	<b>\$12,688,617.29</b>
Current Expense	\$330,945.65
Equipment	\$30,215.50
<b>SUBTOTAL</b>	<b>\$361,161.15</b>
In-State Travel	\$45,553.68
Out-of-State Travel	\$89,597.34
Miscellaneous Expenditures <sup>2</sup>	\$4,123,037.78
<b>SUBTOTAL</b>	<b>\$4,258,188.80</b>
<b>Expenditures Total</b>	<b>\$17,307,967.24</b>
<b>DISBURSEMENT/TOWNS</b>	
Flood Control	\$745,436.62
Forest Land	\$74,207.57
<b>Disbursements Total</b>	<b>\$819,644.19</b>
Hardship Grants	\$1,534,644.89
Capital Projects	\$2,939,002.00
<b>TOTAL</b>	<b>\$22,601,258.32</b>

**PERSONNEL & REVENUE ADMINISTRATION STATISTICS**

<b>PERSONNEL DATA</b>	<b>POSITIONS AS OF JUNE 30, 2023</b>
Number of authorized Positions	157
Unclassified Filled Positions	28
Classified Filled Positions	98
Full-Time Temporary Filled Positions	0
Temporary Filled Positions	1
<b>Total Number of Filled Positions</b>	<b>127</b>

<b>PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2023</b>	
Equipment	\$249,258.80
Motor Vehicles	\$30,316.00
Physical Plant	0
Farm	0
Highways	0
<b>Total Property Value</b>	<b>\$279,574.80</b>

<sup>1</sup> Tax Collections includes \$301,930,761.98 from Medicaid Enhancement Tax and \$41,767,440.75 from Nursing Facility Quality Assessment Tax (Unaudited)

<sup>2</sup> Miscellaneous Expenditures include year-end FY 2023 Statement of Appropriations for class lines 18, 22, 24, 26, 27, 28, 33, 37, 38, 39, 49, 50, 61, 62, 66, 102, 103 and 211.

<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, 2022 THROUGH JUNE 30, 2023</b>	
Beginning Fund Balance 7/1/22	\$10,007.04
Expenditure	\$0
Revenues	\$0
<b>Ending Fund Balance 6/30/23</b>	<b>\$10,007.04</b>

<b>REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023</b>	
Beginning Fund Balance 7/1/22	\$4,999.55
Expenditure	\$3,659.78
Revenues	\$5,065.00
<b>Ending Fund Balance 6/30/23</b>	<b>\$6,404.77</b>

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

	<b>FY 2022</b>	<b>FY 2023</b>	<b>Change</b>
Business Profits Tax	880,300,000	974,200,000	9.64%
Business Enterprise Tax	332,700,000	306,800,000	-8.44%
Meals & Rental Tax <sup>4</sup>	304,800,000	317,300,000	3.94%
Tobacco Tax	231,700,000	216,000,000	-7.27%
Interest & Dividends Tax	156,400,000	150,600,000	-3.85%
Communications Svs Tax	30,900,000	30,100,000	-2.66%
Real Estate Transfer Tax <sup>5</sup>	230,500,000	209,100,000	-10.23%
Utility Property Tax	43,200,000	42,900,000	-0.70%
Other	669,484	579,652	-15.50%
<b>TOTAL</b>	<b>\$2,211,169,484</b>	<b>\$2,247,579,652</b>	<b>1.62%</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 2022</b>	<b>FY 2023</b>	<b>Change</b>
Business Profits Tax	174,800,000	192,700,000	9.29%
Business Enterprise Tax	293,500,000	302,100,000	2.85%
Meals & Rentals Tax	8,900,000	10,400,000	14.42%
Tobacco Tax	89,000,000	81,000,000	5.31%
Real Estate Transfer Tax	76,700,000	69,700,000	-27.69%
Utility Property Tax	43,200,000	42,900,000	-0.70%
<b>EDUCATION TRUST FUND</b>	<b>686,100,000</b>	<b>698,800,000</b>	<b>1.82%</b>
<b>NET GENERAL FUND</b>	<b>1,524,641,575</b>	<b>1,548,399,814</b>	<b>1.51%</b>

<sup>3</sup> Source: NH Revenue Focus – June FY 2023

<sup>4</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 2022 - \$8,070,192.00 / FY 2023 - \$7,028,512.00 and Municipal Revenue Fund FY 2022 - \$100,143,752.00 / FY 2023 - \$100,143,752.00.

<sup>5</sup> The Real Estate Transfer Tax portion of General and Education Trust Fund revenue is net of LCHIP distributions in the amount of FY 2022 \$5,195,467 / FY 2023 - \$3,138,985 and Affordable Housing Transfer in the amount of \$5,000,000 for both FY 2022 and FY 2023.

**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%	\$22,509,584	34.3%	\$11,894,496	12.4%	\$21,604,174	207.7%
1985	\$32,755,456	-2.5%	\$108,522,266	4.6%	\$56,644,696	-1.3%	\$24,688,791	9.7%	\$12,002,575	0.9%	\$28,615,918	32.5%
1986	\$32,389,000	-1.1%	\$110,497,000	1.8%	\$61,672,000	8.9%	\$24,973,000	1.2%	\$14,121,000	17.6%	\$33,810,000	18.2%
1987	\$31,788,225	-1.9%	\$150,293,655	36.0%	\$68,938,740	11.8%	\$27,010,105	8.2%	\$20,824,464	47.5%	\$43,147,975	27.6%
1988	\$31,816,530	0.1%	\$138,398,145	-7.9%	\$76,324,821	10.7%	\$29,994,574	11.0%	\$20,397,785	-2.0%	\$35,710,318	-17.2%
1989	\$31,758,544	-0.2%	\$143,170,703	3.4%	\$81,654,391	7.0%	\$36,165,831	20.6%	\$30,428,049	49.2%	\$29,507,058	-17.4%
1990	\$37,574,259	18.3%	\$113,170,448	-21.0%	\$82,690,546	1.3%	\$41,185,227	13.9%	\$25,093,842	-17.5%	\$30,422,231	3.1%
1991	\$39,182,468	4.3%	\$111,889,162	-1.1%	\$89,806,369	8.6%	\$36,874,798	-10.5%	\$22,882,849	-8.8%	\$31,531,363	3.6%
1992	\$39,409,121	0.6%	\$88,642,475	-20.8%	\$92,055,899	2.5%	\$34,985,058	-5.1%	\$25,524,248	11.5%	\$34,758,217	10.2%
1993	\$40,991,088	4.0%	\$119,454,080	34.8%	\$95,064,348	3.3%	\$35,662,683	1.9%	\$32,006,083	25.4%	\$27,276,954	-21.5%
1994	\$42,859,252	4.6%	\$144,403,149	20.9%	\$101,263,635	6.5%	\$35,980,018	0.9%	\$33,219,462	3.8%	\$28,985,629	6.3%
1995	\$44,489,670	3.8%	\$163,953,839	13.5%	\$107,328,262	6.0%	\$37,958,245	5.5%	\$30,266,348	-8.9%	\$28,992,391	0.0%
1996	\$45,420,240	2.1%	\$180,114,322	9.9%	\$112,454,174	4.8%	\$51,658,363	36.1%	\$31,707,415	4.8%	\$30,077,586	3.7%
1997	\$49,837,126	9.7%	\$209,896,593	16.5%	\$118,721,973	5.6%	\$52,698,495	2.0%	\$41,234,484	30.0%	\$32,423,790	7.8%
1998	\$75,244,227	51.0%	\$240,329,945	14.5%	\$127,720,467	7.6%	\$61,833,319	17.3%	\$42,774,343	3.7%	\$42,587,934	31.3%
1999	\$73,327,818	-2.5%	\$257,267,608	7.0%	\$136,499,008	6.9%	\$62,911,196	1.7%	\$47,482,309	11.0%	\$51,066,185	19.9%
2000	\$92,570,165	26.2%	\$313,738,870	22.0%	\$153,311,197	12.3%	\$65,203,307	3.6%	\$60,635,156	27.7%	\$82,864,095	62.3%
2001	\$87,959,255	-5.0%	\$352,471,608	12.3%	\$163,049,648	6.4%	\$76,842,273	17.9%	\$57,064,323	-5.9%	\$90,350,287	9.0%
2002	\$84,976,512	-3.4%	\$382,873,659	8.6%	\$169,703,721	4.1%	\$71,470,243	-7.0%	\$57,088,030	0.0%	\$97,371,970	7.8%
2003	\$93,267,036	9.8%	\$393,381,018	2.7%	\$175,114,686	3.2%	\$56,417,343	-21.1%	\$68,193,847	19.5%	\$117,003,621	20.2%
2004	\$100,040,497	7.3%	\$408,195,387	3.8%	\$184,259,685	5.2%	\$53,769,043	-4.7%	\$35,050,805	-48.6%	\$137,018,703	17.1%
2005	\$99,307,075	-0.7%	\$445,909,590	9.2%	\$192,196,642	4.3%	\$66,929,900	24.5%	\$11,909,724	-66.0%	\$160,430,527	17.1%
2006	\$145,022,895	46.0%	\$553,466,686	24.1%	\$204,907,639	6.6%	\$80,256,331	19.9%	\$3,925,281	-67.0%	\$157,941,376	-1.6%
2007	\$139,510,631	-3.8%	\$585,401,676	5.8%	\$207,287,472	1.2%	\$106,017,526	32.1%	\$445,818	-88.6%	\$140,630,984	-11.0%
2008	\$165,821,083	18.9%	\$595,652,862	1.8%	\$214,258,477	3.4%	\$115,928,152	9.3%	\$111,396	-75.0%	\$117,153,685	-16.7%
2009	\$193,893,330	16.9%	\$480,353,626	-19.4%	\$210,069,413	-2.0%	\$97,372,040	-16.0%	\$61,887	-44.4%	\$83,477,646	-28.7%
2010	\$239,904,386	23.7%	\$458,782,067	-4.5%	\$229,325,552	9.2%	\$83,007,576	-14.8%	\$23,970	-61.3%	\$83,036,064	-0.5%
2011	\$232,102,486	-3.3%	\$527,641,934	15.0%	\$241,701,762	5.4%	\$77,387,749	-6.8%	\$91,853	283.2%	\$86,171,206	3.8%
2012	\$212,001,724	-8.7%	\$514,652,160	-2.5%	\$252,811,433	4.6%	\$82,500,161	6.6%	\$6,094	-93.4%	\$86,327,658	0.2%
2013	\$204,232,873	-3.7%	\$554,092,466	7.7%	\$263,009,438	4.0%	\$93,352,225	13.2%	(\$58,782)	-1064.6%	\$97,061,402	12.4%
2014	\$222,666,904	9.0%	\$555,698,398	0.3%	\$276,002,485	4.9%	\$80,216,034	-14.1%	\$42,808	-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%

<sup>1</sup>Meals and Rentals Tax before transfers to School Building Aid Debt Service & Municipal Revenue Transfer beginning in FY2022

<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 <sup>1</sup>	% Change	Misc Taxes <sup>2</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	0.8%	\$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

<sup>1</sup>Electricity Consumption Tax was repealed January 1, 2019

<sup>2</sup>Misc Tax before transfers consists of Gambling Winnings Tax, Railroad Tax, Private Car Tax and Excavation Tax

# Summary of 2020 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>
  - 80,220 Business Entities filed business tax returns
    - 31,897 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 48,323 Business Entities filed business tax returns with payments totaling \$808.2.0m, of which
    - 1,806 (3.7%) of those paid 76.5% of BET/BPT (\$617.9m out of \$808.2m)
      - 1,436 (79.5%) are corporations paying a total of \$555.5m
      - 303 (16.8%) are partnerships paying a total of \$55.1m
      - 67 (3.7%) are proprietors and fiduciaries paying a total of \$7.3m
    - The remaining 46,517 (96.3%) paid 23.5% of BET/BPT (\$190.3m out of \$808.2m), of which
      - 10,479 (22.5%) paid under \$500 = \$2.2m (1.2%)
      - 8,565 (18.4%) paid \$500 - \$1,000 = \$6.3m (3.3%)
      - 22,375 (48.1%) paid \$1,000 - \$10,000 = \$73.7m (38.7%)
      - 5,098 (11.0%) paid \$10,000 - \$50,000 = \$108.1m (56.8%)

Entities	BET	BPT	Combined	%
<b>Corporations</b>	\$187,484,205	\$482,869,289	\$670,353,494	82.9%
<b>Partnerships</b>	\$24,597,169	\$70,510,322	\$95,107,491	11.8%
<b>Proprietors</b>	\$16,358,095	\$22,917,118	\$39,275,213	4.9%
<b>Fiduciaries</b>	\$64,859	\$3,348,971	\$3,413,830	0.4%
<b>Total</b>	<b>\$228,504,328</b>	<b>\$579,645,700</b>	<b>\$808,150,028</b>	<b>100.0%</b>

- If there are 188,000 business entities operating in the state of NH, then 139,371 or 74.3% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 587 (1.4 %) are paying 50.9% of BET
    - 529 (90.1%) are corporations paying a total of \$111.2m
    - 58 (9.9%) are partnerships, proprietors and fiduciaries paying a total of \$5.2m
  - 1,322 (6.8%) are paying 82.1% of BPT
    - 1,021 (77.2%) are corporations paying a total of \$423.1m
    - 244 (18.5%) are partnerships paying a total of \$46.6m
    - 57 (4.3%) are proprietors and fiduciaries paying a total of \$6.3m

<sup>1</sup> Per returns received as of July 11, 2023.

<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.

All facts and figures are unaudited and should be considered draft

## BET - Tax Year 2020

<b>Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability</b>				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 7/11/2023				
Tax Year 2020 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	38,890	\$0	48.5%	0.0%
\$1 - \$500	11,282	\$2,308,559	14.1%	1.0%
\$500 - \$1K	8,813	\$6,514,904	11.0%	2.9%
\$1K - \$10K	18,214	\$53,210,054	22.7%	23.3%
\$10K - \$50K	2,434	\$50,054,427	3.0%	21.9%
\$50K - \$100K	324	\$22,464,509	0.4%	9.8%
\$100K - \$1MIL	246	\$58,856,191	0.3%	25.8%
>\$1MIL	17	\$35,095,684	0.0%	15.4%
Totals:	<b>80,220</b>	<b>\$228,504,328</b>	100.0%	100.0%

2020	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,619	\$67,340,541	34.4%	29.5%
Water's Edge	4,887	\$120,143,664	6.1%	52.6%
Partnerships	14,940	\$24,597,169	18.6%	10.8%
Proprietors	32,105	\$16,358,095	40.0%	7.2%
Fiduciaries	669	\$64,859	0.8%	0.0%
Totals:	<b>80,220</b>	<b>\$228,504,328</b>	100.0%	100.0%

## BPT - Tax Year 2020

<b>Business Profits Tax Stats by Tax Year and Amount of Tax Liability</b>				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 7/11/2023				
Tax Year 2020 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	60,757	\$0	75.7%	0.0%
\$1 - \$500	4,713	\$824,229	5.9%	0.1%
\$500 - \$1K	1,938	\$1,413,084	2.4%	0.2%
\$1K - \$10K	8,291	\$32,203,235	10.3%	5.6%
\$10K - \$50K	3,199	\$69,226,062	4.0%	11.9%
\$50K - \$100K	549	\$38,329,951	0.7%	6.6%
\$100K - \$1MIL	689	\$196,537,616	0.9%	33.9%
>\$1MIL	84	\$241,111,523	0.1%	41.6%
Totals:	<b>80,220</b>	<b>\$579,645,700</b>	100.0%	100.0%

2020	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	27,619	\$127,113,000	34.4%	21.9%
Water's Edge	4,887	\$355,756,289	6.1%	61.4%
Partnerships	14,940	\$70,510,322	18.6%	12.2%
Proprietors	32,105	\$22,917,118	40.0%	4.0%
Fiduciaries	669	\$3,348,971	0.8%	0.6%
Totals:	<b>80,220</b>	<b>\$579,645,700</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 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>
  - 82,870 Business Entities filed business tax returns
    - 31,820 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 51,050 Business Entities filed business tax returns with payments totaling \$1,006.7m, of which
    - 2,336 (4.6%) of those paid 78.4% of BET/BPT (\$788.9m out of \$1,006.7m)
      - 1,773 (75.9%) are corporations paying a total of \$677.6m
      - 447 (19.1%) are partnerships paying a total of \$97.5m
      - 116 (5.0%) are proprietors and fiduciaries paying a total of \$13.8m
    - The remaining 48,714 (95.4%) paid 21.6% of BET/BPT (\$217.8m out of \$1,006.7m), of which
      - 10,293 (21.1%) paid under \$500 = \$2.2m (1.0%)
      - 8,588 (17.6%) paid \$500 - \$1,000 = \$6.4m (3.0%)
      - 23,767 (48.8%) paid \$1,000 - \$10,000 = \$79.8m (36.6%)
      - 6,066 (12.5%) paid \$10,000 - \$50,000 = \$129.4m (59.4%)

Entities	BET	BPT	Combined	%
<b>Corporations</b>	\$190,960,122	\$610,859,380	\$801,819,502	79.7%
<b>Partnerships</b>	\$30,200,654	\$115,380,169	\$145,580,823	14.5%
<b>Proprietors</b>	\$18,775,523	\$36,724,231	\$55,499,754	5.5%
<b>Fiduciaries</b>	\$75,920	\$3,691,772	\$3,767,692	0.4%
<b>Total</b>	<b>\$240,012,219</b>	<b>\$766,655,552</b>	<b>\$1,006,667,771</b>	<b>100.0%</b>

- If there are 188,000 business entities operating in the state of NH, then 136,644 or 72.8% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 615 (1.4 %) are paying 49.0% of BET
    - 553 (89.9%) are corporations paying a total of \$110.3m
    - 62 (10.1%) are partnerships, proprietors and fiduciaries paying a total of \$7.2m
  - 1,828 (8.4%) are paying 83.4% of BPT
    - 1,340 (73.3%) are corporations paying a total of \$541.5m
    - 379 (20.7%) are partnerships paying a total of \$84.8m
    - 109 (6.0%) are proprietors and fiduciaries paying a total of \$12.8m

<sup>1</sup> Per returns received as of July 11, 2023.

<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.

All facts and figures are unaudited and should be considered draft

## BET - Tax Year 2021

<b>Business Enterprise Tax Stats by Tax Year and Amount of Tax Liability</b>				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 7/11/2023				
Tax Year 2021 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	39,261	\$0	47.4%	0.0%
\$1 - \$500	11,663	\$2,422,449	14.1%	1.0%
\$500 - \$1K	9,110	\$6,788,873	11.0%	2.8%
\$1K - \$10K	19,485	\$57,783,562	23.5%	24.1%
\$10K - \$50K	2,736	\$55,526,226	3.3%	23.1%
\$50K - \$100K	349	\$23,845,060	0.4%	9.9%
\$100K - \$1MIL	246	\$56,963,885	0.3%	23.7%
>\$1MIL	20	\$36,682,164	0.0%	15.3%
Totals:	<b>82,870</b>	<b>\$240,012,219</b>	100.0%	100.0%

2021	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,035	\$71,526,596	33.8%	29.8%
Water's Edge	5,049	\$119,433,526	6.1%	49.8%
Partnerships	15,756	\$30,200,654	19.0%	12.6%
Proprietors	33,354	\$18,775,523	40.2%	7.8%
Fiduciaries	676	\$75,920	0.8%	0.0%
Totals:	<b>82,870</b>	<b>\$240,012,219</b>	100.0%	100.0%

## BPT - Tax Year 2021

<b>Business Profits Tax Stats by Tax Year and Amount of Tax Liability</b>				
<i>This Population includes all Corporations, Partnerships, Proprietorships, and any other Entity that Files BS Tax</i>				
DRAFT as of 7/11/2023				
Tax Year 2021 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	61,131	\$0	73.8%	0.0%
\$1 - \$500	4,770	\$836,786	5.8%	0.1%
\$500 - \$1K	1,887	\$1,382,541	2.3%	0.2%
\$1K - \$10K	9,196	\$36,695,921	11.1%	4.8%
\$10K - \$50K	4,058	\$88,683,775	4.9%	11.6%
\$50K - \$100K	773	\$53,909,153	0.9%	7.0%
\$100K - \$1MIL	935	\$258,527,682	1.1%	33.7%
>\$1MIL	120	\$326,619,694	0.1%	42.6%
Totals:	<b>82,870</b>	<b>\$766,655,552</b>	100.0%	100.0%

2021	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,035	\$177,530,332	33.8%	23.2%
Water's Edge	5,049	\$433,329,048	6.1%	56.5%
Partnerships	15,756	\$115,380,169	19.0%	15.0%
Proprietors	33,354	\$36,724,231	40.2%	4.8%
Fiduciaries	676	\$3,691,772	0.8%	0.5%
Totals:	<b>82,870</b>	<b>\$766,655,552</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 7/12/2023

Tax Year 2020 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	14,753	\$0	21.1%	0.0%
\$1 - \$500	28,867	\$5,555,616	41.4%	4.8%
\$500 - \$1K	9,134	\$6,542,119	13.1%	5.7%
\$1K - \$10K	15,281	\$43,200,530	21.9%	37.6%
\$10K - \$50K	1,544	\$29,192,693	2.2%	25.4%
\$50K - \$100K	123	\$8,276,786	0.2%	7.2%
\$100K - \$250K	60	\$9,225,862	0.1%	8.1%
>\$250K	20	\$12,779,560	0.0%	11.2%
<b>Totals:</b>	<b>69,782</b>	<b>\$114,773,167</b>	<b>100.0%</b>	<b>100.0%</b>

2020	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	68,107	\$113,154,705	97.6%	98.6%
Estates	537	\$337,657	0.8%	0.3%
Partnerships	1,138	\$1,280,805	1.6%	1.1%
<b>Totals:</b>	<b>69,782</b>	<b>\$114,773,167</b>	<b>100.0%</b>	<b>100.0%</b>

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

**All I&D Entity Types**

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

DRAFT as of 7/12/2023

Tax Year 2021 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	15,524	\$0	21.8%	0.0%
\$1 - \$500	28,061	\$5,461,286	39.4%	4.0%
\$500 - \$1K	9,240	\$6,631,473	13.0%	4.8%
\$1K - \$10K	16,363	\$46,906,427	23.0%	33.9%
\$10K - \$50K	1,800	\$34,634,494	2.5%	25.1%
\$50K - \$100K	154	\$10,503,251	0.2%	7.6%
\$100K - \$250K	91	\$13,868,481	0.1%	10.0%
>\$250K	26	\$20,173,997	0.0%	14.6%
<b>Totals:</b>	<b>71,259</b>	<b>\$138,179,409</b>	<b>100.0%</b>	<b>100.0%</b>

2021	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	69,733	\$136,246,557	97.9%	98.6%
Estates	485	\$302,042	0.7%	0.2%
Partnerships	1,041	\$1,630,810	1.4%	1.2%
<b>Totals:</b>	<b>71,259</b>	<b>\$138,179,409</b>	<b>100.0%</b>	<b>100.0%</b>

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
2011	11,622	\$2.3 million
2012	11,674	\$2.3 million
2013	10,222	\$2.0 million
2014	9,414	\$1.8 million
2015	8,541	\$1.6 million
2016	7,938	\$1.4 million
2017	7,258	\$1.2 million
2018	6,865	\$1.1 million
2019	5,818	\$0.9 million
2020	5,572	\$0.8 million
2021	5,821	\$1.4 million
2022 **	5,943	\$0.9 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 2022 program year through July 14, 2023, numbers may increase as claims may be paid through November.

## HISTORICAL SUMMARY OF BUSINESS PROFITS TAX, RSA 77-A

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE																								
1970 Special Session	4/27/70 Inception of the law	CH 5:1		\$3,000, Gross Business Income	6%																								
1971	7/1/71	CH 515:14			Increased Rate 7%																								
1973	Returns due on periods ending on or after 12/31/73	CH 579:1		\$6,000, Gross Business Income	7%																								
1977	7/1/77	CH 593:1			Increased Rate 8%																								
1979	8/24/79	CH 446:4	25% each quarter estimate payments		8%																								
1981	7/1/81	CH 461:1 [Rev 305.01(a), Doc.#4192]		\$12,000, Gross Business Income	8% plus, surtax of 13.5% Effective rate 9.08%																								
1982	7/1/82	CH 568:65,II, CH 42:70	Minimum tax of \$250, repealed the 1982 law DRA ordered to refund \$	\$12,000, Gross Business Income																									
1983	7/1/83	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/83 and on or before 6/30/84	8% plus, surtax of 19.5% Effective rate 9.56%																								
1983	7/1/84	CH 469.42 [Rev 305.01 (b), Doc.#4192]		\$12,000, Gross Business Income for all tax years ending on and after 7/1/84 and on or before 6/30/85	8% plus, surtax of 13.5% Effective rate 9.08% (surtax ended 6/30/85)																								
1985	7/1/85	CH 408:1		\$12,000, Gross Business Income	An effective rate that declines monthly during the State of NH's fiscal year ending 6/30/86																								
1985	7/1/85	CH 408			All tax years ending on or after 7/1/85 and on or before 6/30/86 except short period tax years. The eff. Rate shall be as follows:  <table style="font-size: small; border: none;"> <tr> <td>07/31/85</td><td>9.01%</td> <td>01/31/86</td><td>8.60%</td> </tr> <tr> <td>08/31/85</td><td>8.94%</td> <td>02/28/86</td><td>8.53%</td> </tr> <tr> <td>09/30/85</td><td>8.87%</td> <td>03/31/86</td><td>8.46%</td> </tr> <tr> <td>10/31/85</td><td>8.80%</td> <td>04/30/86</td><td>8.39%</td> </tr> <tr> <td>11/30/85</td><td>8.73%</td> <td>05/31/86</td><td>8.32%</td> </tr> <tr> <td>12/31/85</td><td>8.66%</td> <td>06/30/86</td><td>8.25%</td> </tr> </table>	07/31/85	9.01%	01/31/86	8.60%	08/31/85	8.94%	02/28/86	8.53%	09/30/85	8.87%	03/31/86	8.46%	10/31/85	8.80%	04/30/86	8.39%	11/30/85	8.73%	05/31/86	8.32%	12/31/85	8.66%	06/30/86	8.25%
07/31/85	9.01%	01/31/86	8.60%																										
08/31/85	8.94%	02/28/86	8.53%																										
09/30/85	8.87%	03/31/86	8.46%																										
10/31/85	8.80%	04/30/86	8.39%																										
11/30/85	8.73%	05/31/86	8.32%																										
12/31/85	8.66%	06/30/86	8.25%																										
1985	Short period tax years beginning before 7/1/85 and ending after 6/30/86.	CH 469:42		Multiply the number of months of the tax period occurring prior to 7/1/85 by the monthly eff. tax rate (.007566) for such period. Multiply the number of months of the tax period occurring subsequent to 7/1/85 by the monthly eff. Tax rate (.006875) for such period. Add the product of these calculations; divide this sum by the total number of months in the short period tax year; and multiply the resulting product by 12.																									
1986	6/30/86	CH 153		\$12,000, Gross Business Income	Effective rate 8.25% for tax years ending on or after 7/1/86 and before 7/1/87																								
1988	6/30/88			\$12,000, Gross Business Income	Decreased Rate 8%																								
1990	4/1/90	CH 3:71	30%, 30%, 20%, 20% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1991	3/28/91	CH 5:1 CH 354 CH 354:7	Business tax credits expanded, RSA 77-A:5, VI-VII Sales apportionment factor x 1.5 Payroll, Property & Sales + 3.5 eff. 1/1/92 35%, 35%, 15%, 15% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1991	5/27/91	CH 163:17	30%, 30%, 20%, 20% quarterly estimate payments	\$12,000, Gross Business Income	8%																								
1993	7/1/94 & 7/1/99	CH 350:11 CH 350:12	Sales apportionment factor x 2, plus Payroll & Property ÷ 4 (Effective for federal tax year ending 7/1/94). For tax years ending on or after 7/1/99 the factors revert back to: Sales apportionment factor x 1.5, plus Payroll & Property + 3.5																										

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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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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
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, applicable for taxable periods ending on or after July 1, 2014, changes the carryforward periods for the BET credit against the BPT from five taxable periods to ten taxable periods.		
2012	6/27/12	CH 287:2	RSA 77-G, establishes an Education Tax Credit against the BPT equal to 85% of a business organization's donation to a scholarship organization under new chapter RSA 77-G. <u>First year of program to begin January 1, 2013.</u>		
2012	5/23/12	CH 71	RSA 77-A:4, XIII (e), changes the applicability date for CH 224:363, Laws of 2011 (see above) from July 1, 2013 to January 1, 2013.		
2012	8/4/12	CH 116	Changes the prospective repeal date for the Research and Development Tax Credit under RSA 77-A:5, XIII from July 1, 2013 to July 1, 2015.		
2012	7/1/12	CH 253	RSA 77-A:7, I (a) puts into statute the current practice of allowing a taxpayer to apply the BET credit against the BPT on a quarterly basis when making estimate payments.		

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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
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, which will now be at the 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

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The Business Enterprise Tax, RSA 77-E, was enacted by Laws of 1993, chapter 350, effective July 1, 1993.  
**Current Due Date:** Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

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

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

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The Business Enterprise Tax, RSA 77-E, was enacted by Laws of 1993, chapter 350, effective July 1, 1993.  
**Current Due Date:** Return due dates are consistent with federal income tax due dates based on the taxpayer's entity type.

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2012	12/31/13	CH 279:1	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , if the estimated tax is less than \$260 a declaration need not be filed.	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> increases the BET filing threshold to gross business receipts in excess of \$200,000 <u>or</u> the enterprise value tax base greater than \$100,000.	
2013	5/20/13	CH 144:124	RSA 77-E:1, V, <u>applicable for taxable periods beginning on or after January 1, 2013</u> , amended to define "compensation" as "paid directly or accrued by" the enterprise and excludes any tips required to be reported by the employee to the employer under IRC Sec. 6053(a) (gratuitous tips).		
2013	7/1/13	CH 73	RSA 77-E:3-c, II extending the availability of the Coos County Job Creation tax credit to any tax period ending before December 31, 2018, which shall be renewable for 4 consecutive additional years, provided no additional Coos County Job Creation tax credits are granted for any tax period after December 31, 2022.		
2015	7/1/15	CH 599	RSA 162-N, altering the 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, which will now be at the rate of 41%.		

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	RATE
1990	4/1/1990 for communication services purchased at retail on or after 3/1/90	CH 9 CH 101	90% of the actual tax collections for the same calendar month of the preceding year; or 90% of the estimated tax collections for the current month.	Communication service retailers with sales in excess of \$10,000.	3% with a surtax of 66 2/3%
1991	7/1/91	CH 354:13			Surcharge of 100% for the period beginning 7/1/91 and ending 6/30/93
1993	7/1/93	CH 350:37			5.5% for the period beginning 7/1/93 and ending 6/30/95
1995	7/1/95	CH 96:2			5.5% for the period beginning 7/1/95 and ending 6/30/97
1997	7/1/97	CH 130:2			5.5% for the biennium ending 6/30/99
1997		CH 351:35	Amended the RSA 82-A:2, V (f) exemption for charges paid by coin-operated phones. Repealed RSA 82-A:2 V (g) relative to the exemption from the CST tax for charges paid by coin-operated phones.		
1997		CH 351:36 CH 351:37	Amended RSA 82-A:4-a requiring that tax on coin-operated telephone service may be computed to the nearest 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, II and excludes charges for Internet access from the definition of "gross charges" under RSA 82-A:2,V. CH 279:8, Laws of 2012 instructs the DRA not to enforce any existing assessments, to promptly withdraw any pending assessments and prohibits the DRA from issuing any additional assessments with respect to Internet access and CST.		
2019	1/1/20	CH 346:252-258	Clarifies the applicability of the CST to VoIP and prepaid wireless telecommunications services.		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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		
2009	1/10/10	CH 144:269	RSA 78-A:8-b, I-a, \$5000 bond to secure tax on I&P deed		

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2009	1/10/10	CH 144:271	RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge.		
2010	5/3/10	CH 6 CH 231	RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites		
2010	1/17/10	CH 48	RSA 78-A:4, IV makes licenses, operator information displayed on licenses and license dispositions (such as issuance, renewal, suspension and revocation) public record. Amends RSA 21-J:14, IV.		
2010	5/18/10	CH 58	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2010	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2011	7/1/11	CH 224:1,2 CH 224:316	RSA 78-A:26, for each fiscal year of the biennium ending June 30, 2013, the State Treasurer shall fund the distribution of revenue at no more than the fiscal year 2011 distribution. For the biennium ending June 30, 2013, distribution of net income pursuant to RSA 78-A:26, I(a)(2) credited to the Department of Resources and Economic Development, Division of Travel and Tourism Development is suspended. RSA 78-A:4, II, repeals the \$5.00 fee for a Meals & Rentals Operator's License.		
2012	5/23/12	CH 73:3 through 73:6	RSA 78-A:5, II clarifies that an M&R License shall remain valid during the pendency of an appeal for a refusal to renew such license. RSA 78-A:7, I(a) and RSA 78-A:7, IV clarifies the current tax rate at 9%. RSA 78-A:8-b, I clarifies the timing of filing a surety bond to be <i>after</i> a hearing.		
2016	8/23/16	CH 323	RSA 78-A:4-a, requiring that advertisements for short-term rentals include the M&R License number of the Operator.		
2019	1/1/20	CH 304	Simplifies, clarifies, and modernizes the M&R Tax Law as it relates to meals. Although changes primarily editorial in nature, there are substantive changes including: (1) modifications to meals-related definitions; (2) a penalty provision (after a warning, a license revocation, suspension, or denial) for violating the requirement that a license "shall be conspicuously posted in a public area upon the premises"; (3) authority to require a surety bond or cash from an operator without an initial hearing; and (4) an extension of the deadline for an operator to appeal a license revocation, suspension, or denial to the BTLA or Superior Court, from 10 days to 15 days.		
2021	6/25/21	CH 91:103-105			8.5% (taxable periods beginning on or after 10/1/21)

## HISTORICAL SUMMARY OF MEDICAID ENHANCEMENT TAX, RSA 84-A

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

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

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

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

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

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

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

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
			This was a Federal Tax \$1.10 per \$1,000, or fraction thereof, assessed to buyer only.		
1/2/68-6/30/72		CH 320, Laws of 1967	Enacted RSA 78-B.	If the transfer was less than \$100. No tax was due.	<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 <u>and</u> the local assessor or selectmen.		
1998	6/25/98	CH 238	Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed.		
1999	7/1/99	CH 17			Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to <b>\$0.75 per \$100</b> , 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 <b>\$1.50 per \$100</b> . 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 coincidental to a change in the transferor's form of organization, provided: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor immediately preceding the transfer and the assets and liabilities of the transferee immediately following the transfer are the same; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:2, XXII, exempting transfers from the owners of an entity to the entity, or from the entity to the owners of the entity, provided that: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor and transferee remain the same except with respect to the transferred real estate; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:1-a, IV, the definition of "price or consideration," is amended to provide that transfers made solely to obtain financing or refinancing, as required by the lending institution, shall not be sufficient consideration to make a transfer a contractual transfer. The definition of "price or consideration" is further amended to specify that the definition does not include the recitation of nominal consideration of \$10 or other valuable consideration for purposes of satisfying the statute of frauds.		
2018	7/1/18	CH 171	Removes the references to stamps as being required to indicate payment of the Real Estate Transfer Tax and the land and community heritage investment program (L-CHIP) recording surcharge.		
2019	7/1/19	CH 136	Adds an exception to the Real Estate Transfer Tax (RETT) for transfers of interest in certain low-income housing projects subject to federal, state, or local land use restriction and rental housing affordability covenants which limit allowable rents charged to individuals or families, provided that the RETT was paid when the real property was acquired.		

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

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1999	4/1/99	CH 17 - RSA 76:3 is repealed and reenacted to read as follows: (see Tax Rate)	RSA 76:3 - An annual education property tax at the uniform rate of \$6.60 on each \$1,000 of the value of taxable property is hereby imposed on all persons and property taxable pursuant to RSA 72 and RSA 73, except property subject to tax under RSA 82 and RSA 83-F		
2001	4/1/02	HB 170	Uniform rate of \$5.80 on each \$1,000 of the value of taxable property, except property subject to tax under RSA 82 and RSA 83-F		
2003	7/1/05	CH 241	State wide enhanced education tax. Set rate to raise \$363,677,547		
2004	7/1/04	CH 195	Tax rate \$3.24 on each \$1,000 value of taxable property		
2005	7/1/05	CH 257:21,22	Constitutionally of law CH 96:1 Repealed RSA 198:40 & 49 and contingent applicability		
2009	7/1/09	CH 144:270	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time		
2009	7/1/09	CH 144:285	RSA 72:28, Tax exemption on Commercial Industrial Construction changed to preceding the tax year for which exemption is claimed		
2010	6/14/10	CH 153	RSA 76:15-aa,1, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st.		
2011	7/1/11	CH 258	RSA 198 and RSA 76 - Changes the name of the "State Education Property Tax" to "Education Tax" and repeals the requirement for excess payments to be remitted to the Department, thereby allowing municipalities to retain all of the state tax accessed. It also repeals RSA 198:47 regarding the DP-5 form and amends the calculation of adequate education grants and makes other changes to the education grant formula and distribution.		
2011	7/13/11	CH 262	RSA 76:15-a and RSA 76:15-aa - Allows for the adjustment in the method of calculating the partial payment of taxes related to an increase or decrease in local education taxes resulting from a change to the town's or city's adequate education grant or excess tax amount. The changes apply to both semi-annual and quarterly collection of taxes.		
2012	7/1/12	CH 29	RSA 76:11 - Allows any town, with the approval of the governing body, to send tax bills or notices by electronic means to those taxpayers who have specifically requested such delivery.		
	4/1/13	CH 169	RSA 76:2 and RSA 76:21 - Establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use.		
2016	7/2/16	CH 37	RSA 80:90, I(f), reduces the penalty paid from 15% to 10% of the assessed value of the property when a former owner repurchases tax-deeded property. Amends RSA 80:89, II to provide that the penalty referenced above shall not be assessed when the property being repurchased was the former owner's principal residence. RSA 80:89, II is also amended to provide that the former owner has 30 days (instead of the current 15) to pay all monies owed after providing the municipality notice of the intent to repurchase tax-deeded property.		

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

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SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2018	4/1/19	CH 282:1-2	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.		

## HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

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

## 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

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

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

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

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

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

## HISTORICAL SUMMARY OF ELECTRICITY CONSUMPTION TAX, RSA 83-E

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

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

## HISTORICAL SUMMARY OF ESTATE TAX, RSA 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 before 1/1/93, 0.64 percent of valuation as of April 1. For taxable period ending 12/31/93, 0.491 percent of valuation as of April 1. For taxable periods ending after 12/31/94, 0.25 percent of valuation as of April 1.
1992	5/19/92	CH 13:10	Repealed relative to the administration of the tax on nuclear station property		
1993	For taxable periods ending before 1/1/93	CH 49:4	A tax is imposed upon the value of nuclear station property		.64% of valuation, to be assessed annually as of 4/1
1993	For taxable periods ending 12/31/93		A tax is imposed upon the value of nuclear station property		.491% of valuation, to be assessed as of 4/1/93
1993	For taxable periods ending 12/31/94		A tax is imposed upon the value of nuclear station property		.491% of valuation, to be assessed as of 4/1/94. For taxable periods ending after 12/31/94 a tax is imposed upon the value of
1993	1/1/93	CH 83-D:4			Valuation - for the purposes of the tax assessed prior to 4/1/93, the Commissioner of DRA shall determine the valuation of nuclear station property using the standard estimate pursuant to RSA 75:1. For purposes of the tax imposed by this chapter assessed as of 4/1/93 and for every year thereafter, the valuation of nuclear property shall be \$3,000,000,000.
1999	4/1/99	CH 17:58, V	The Nuclear Station Property Tax is repealed eff. 4/1/99		Subject to the utility property tax

## HISTORICAL SUMMARY OF SAVINGS BANK TAX, RSA 84

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

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

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

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

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

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

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

# 2022 Tables by County

This report presents the 2022 Tables by County as compiled by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3, XII, which states:

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

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

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

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

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

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

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

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

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

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

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

**MATURE WOOD & TIMBER:** RSA 79:5

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

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

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

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

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

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

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

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

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

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

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

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

MUNICIPAL AND PROPERTY DIVISION

2022 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	11,065,845	117,685	451,087	47,763	293	5,921,006,335
Carroll	16,054,602	454,511	373,800	61,578	0	7,677,274,591
Cheshire	22,905,920	213,386	41,445	16,350	10	2,174,693,400
Coos	25,390,246	38,005	0	16,775	2,600	772,479,028
Grafton	36,675,977	275,514	4,069	72,755	0	4,452,636,399
Hillsborough	22,730,257	38,267	219,944	210,944	180,200	14,007,080,562
Merrimack	28,766,173	90,953	127,426	97,215	15,100	5,399,631,343
Rockingham	13,812,559	74,920	1,282,300	52,550	0	18,649,196,671
Strafford	10,507,453	62,962	282,466	29,500	0	4,018,474,979
Sullivan	18,674,809	12,121	138,195	3,200	0	1,682,504,328
State Totals	206,583,841	1,378,324	2,920,732	608,630	198,203	64,754,977,636

COUNTY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Belknap	463,849,609	7,462,243,860	230,399,163	915,978,372	237,857	73,771
Carroll	501,745,200	8,917,544,037	160,709,201	893,487,895	575,393	0
Cheshire	336,396,091	4,755,964,500	133,981,378	1,159,639,779	288,734	20,544
Coos	109,895,328	2,089,376,295	74,490,255	432,129,597	127,993	7,928
Grafton	932,799,948	8,609,528,818	196,388,870	2,339,817,935	635,872	0
Hillsborough	3,418,355,805	32,655,397,948	287,018,090	9,667,743,803	647,617	836,749
Merrimack	1,070,351,159	10,150,778,117	300,089,470	2,689,253,622	811,239	154,690
Rockingham	3,384,082,773	30,072,135,483	665,036,675	7,141,301,660	1,417,053	0
Strafford	754,056,975	8,137,456,327	370,576,525	2,355,214,607	313,880	0
Sullivan	138,891,022	3,178,957,695	100,961,795	493,533,376	162,311	0
State Totals	11,110,423,910	116,029,383,080	2,519,651,422	28,088,100,646	5,217,949	1,093,682

COUNTY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Belknap	7,784,916	38,817,244	187,333,274	0	0	15,239,407,074
Carroll	4,417,590	0	202,611,700	0	0	18,375,310,098
Cheshire	235,900	9,258,400	487,554,217	0	0	9,081,210,054
Coos	631,600	229,410,139	496,944,500	7,300	0	4,230,947,589
Grafton	402,700	0	873,357,728	335,600	0	17,442,932,185
Hillsborough	193,621,929	434,613,581	1,201,029,817	0	0	61,889,725,513
Merrimack	5,901,000	147,463,548	688,472,874	179,300	0	20,482,183,229
Rockingham	87,250,949	297,566,015	3,380,597,962	153,300	0	63,693,960,870
Strafford	713,700	96,957,700	358,669,983	9,000	0	16,103,326,057
Sullivan	0	0	164,625,934	0	0	5,778,464,786
State Totals	300,960,284	1,254,086,627	8,041,197,989	684,500	0	232,317,467,455

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County

County Summary

COUNTY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation
Belknap	2,500,860	15,236,906,214	917,300	21,728,800	7,447,474	15,206,812,640
Carroll	303,600	18,375,006,498	290,000	17,420,050	4,838,268	18,352,458,180
Cheshire	2,153,299	9,079,056,755	558,000	25,582,396	13,381,535	9,039,534,824
Coos	690,990	4,230,256,599	300,000	4,132,000	1,859,790	4,223,964,809
Grafton	2,871,612	17,440,060,573	728,500	38,127,164	9,815,752	17,391,389,157
Hillsborough	8,239,867	61,881,485,646	9,894,060	414,616,907	46,314,636	61,410,660,043
Merrimack	8,187,227	20,473,996,002	4,920,920	88,611,386	14,875,308	20,365,588,388
Rockingham	161,709,208	63,532,251,662	3,950,960	358,868,410	44,513,354	63,124,918,938
Strafford	1,457,700	16,101,868,357	3,659,800	121,009,459	27,978,132	15,949,220,966
Sullivan	2,265,200	5,776,199,586	212,000	8,866,266	5,129,203	5,762,137,117
State Totals	190,379,563	232,127,087,892	25,431,540	1,098,962,838	176,153,452	230,826,685,062

COUNTY	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2022 Actual Tax Rate	2022 Resident Tax
Belknap	223,347,605	2,168,492	221,179,113	14.54	0
Carroll	186,129,069	1,780,610	184,348,459	10.04	0
Cheshire	218,792,503	1,832,650	216,959,853	24.00	0
Coos	85,930,812	377,200	85,553,612	20.25	0
Grafton	328,216,405	1,714,694	326,501,711	18.77	21,000
Hillsborough	1,159,840,332	8,685,526	1,151,154,806	18.75	0
Merrimack	466,364,127	2,951,190	463,412,937	22.75	0
Rockingham	1,082,483,674	9,371,517	1,073,112,157	17.00	0
Strafford	352,577,173	3,458,850	349,118,323	21.89	0
Sullivan	129,044,768	969,410	128,075,358	22.23	0
State Totals	4,232,726,468	33,310,139	4,199,416,329	18.19	21,000

MUNICIPAL AND PROPERTY DIVISION

2022 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	1,464,740	0	0	0	0	36,750,900
Albany	199,542	0	0	0	0	38,874,600
Alexandria	1,396,125	0	0	0	0	85,245,200
Allenstown	269,193	528	0	0	0	138,443,400
Alstead	1,380,365	35,647	0	0	0	66,440,300
Alton	1,471,408	69,438	0	11,300	0	1,193,004,900
Amherst	768,200	15,800	0	0	0	606,727,651
Andover	902,849	0	0	100	0	103,011,400
Antrim	811,447	0	0	51,680	47,800	80,962,654
Ashland	164,292	0	0	0	0	76,407,600
Atkinson	122,811	0	0	225	0	520,249,400
Atkinson & Gilmanton	320,956	0	0	0	0	246,300
Auburn	255,464	0	0	2,700	0	339,123,800
Barnstead	1,329,219	33,265	270	3,300	0	212,792,750
Barrington	1,206,793	0	78	0	0	368,463,100
Bartlett	562,040	300	0	0	0	415,961,600
Bath	2,750,225	0	0	0	0	44,238,800
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	304,067	343	0	0	0	1,285,387,915
Belmont	1,026,495	0	0	33,163	0	267,120,002
Bennington	309,997	0	0	0	0	27,748,100
Benton	355,816	0	0	0	0	8,257,000
Berlin	578,807	0	0	0	0	78,676,820
Bethlehem	944,515	0	0	0	0	42,399,325
Boscawen	833,373	0	0	700	0	99,625,800
Bow	310,382	0	0	2,700	0	277,177,103
Bradford	1,129,912	0	0	0	0	96,548,900
Brentwood	684,143	0	0	0	0	185,214,950
Bridgewater	551,000	0	0	0	0	211,608,000
Bristol	327,304	0	0	0	0	175,150,700
Brookfield	743,491	0	0	0	0	38,036,000
Brookline	393,115	836	2,546	0	0	232,729,300
Cambridge	862,995	0	0	0	0	5,385,800
Campton	807,282	0	0	0	0	130,905,300
Canaan	1,730,317	0	0	1,250	0	182,200,300
Candia	526,375	0	0	8,600	0	194,976,865
Canterbury	1,786,106	5,952	0	4,095	0	126,362,100
Carroll	478,095	0	0	0	0	112,066,403
Center Harbor	438,890	5,398	0	0	0	513,575,400
Chandler's Purchase	0	0	0	0	0	0
Charlestown	1,404,879	0	0	300	0	61,262,578
Chatham	280,038	0	0	0	0	20,882,800
Chester	793,285	0	0	200	0	219,273,200

MUNICIPAL AND PROPERTY DIVISION

2022 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	74,853,400	1,420,500	3,141,400	0	0
Albany	5,653,700	69,325,922	2,267,800	14,870,100	0	0
Alexandria	2,294,400	177,847,800	7,925,900	4,779,900	0	0
Allenstown	29,035,900	211,438,600	56,021,100	72,763,800	0	0
Alstead	1,019,600	114,193,682	2,541,200	3,845,800	17,820	0
Alton	41,085,800	868,090,403	16,065,400	47,408,600	50,100	0
Amherst	69,986,125	1,452,414,671	6,120,300	175,187,350	0	0
Andover	5,553,200	158,948,154	3,648,000	21,115,900	4,946	0
Antrim	4,081,917	146,894,540	1,637,370	11,788,960	25,770	27,630
Ashland	12,407,000	130,499,180	3,311,420	26,899,910	0	0
Atkinson	24,882,600	964,930,974	0	46,168,400	18,626	0
Atkinson & Gilmanton	0	218,120	0	0	0	0
Auburn	22,666,300	475,718,948	1,324,300	48,331,800	35,252	0
Barnstead	5,455,500	373,572,583	10,305,700	9,202,400	13,117	0
Barrington	33,573,000	852,911,700	35,575,500	102,400,500	0	0
Bartlett	49,328,900	1,437,057,300	6,922,700	111,455,200	0	0
Bath	1,473,100	74,751,400	2,155,800	2,708,700	0	0
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	212,094,500	2,636,682,900	143,100	666,149,089	0	0
Belmont	64,197,310	616,112,927	81,729,700	84,689,750	52,000	0
Bennington	2,896,000	81,830,900	1,761,700	13,582,200	0	0
Benton	0	15,441,800	1,186,500	78,300	0	0
Berlin	9,665,680	401,257,860	3,000,400	45,672,157	0	0
Bethlehem	4,948,719	182,932,257	5,099,600	47,487,881	0	0
Boscawen	8,248,600	153,223,724	7,175,700	23,067,900	17,776	0
Bow	63,389,050	723,065,941	0	151,960,131	91,600	0
Bradford	3,571,500	134,642,500	1,197,400	11,381,600	0	0
Brentwood	30,341,855	426,837,742	1,368,975	61,199,690	21,150	0
Bridgewater	7,476,200	220,608,100	2,669,900	9,542,100	0	0
Bristol	18,291,300	293,866,800	14,108,900	40,434,100	0	0
Brookfield	264,700	89,239,684	273,100	797,000	0	0
Brookline	12,136,200	427,635,569	884,400	20,404,000	0	0
Cambridge	50,000	2,721,370	38,180	75,830	0	0
Campton	9,094,500	268,479,200	8,852,800	21,018,900	0	0
Canaan	11,648,200	175,427,203	24,232,100	51,722,800	8,592	0
Candia	11,198,100	307,363,402	1,399,900	20,722,400	47,015	0
Canterbury	5,347,700	214,058,505	137,800	12,185,700	40,795	0
Carroll	12,902,286	373,987,030	2,954,595	88,481,350	0	0
Center Harbor	9,660,900	207,815,346	2,031,375	17,144,590	0	0
Chandler's Purchase	31,200	0	0	5,850	0	0
Charlestown	7,062,122	179,597,466	26,827,150	47,056,784	52,600	0
Chatham	37,900	36,908,100	767,700	432,200	0	0
Chester	3,681,001	457,471,745	13,398,300	10,555,900	10,455	0

MUNICIPAL AND PROPERTY DIVISION

2022 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	122,182,240	0
Albany	263,801	0	2,892,600	0	0	134,348,065	0
Alexandria	0	0	17,872,400	0	0	297,361,725	0
Allenstown	0	3,346,200	6,658,400	0	0	517,977,121	0
Alstead	0	0	5,028,500	0	0	194,502,914	0
Alton	0	0	12,649,900	0	0	2,179,907,249	450,000
Amherst	10,160,900	5,742,400	50,086,400	0	0	2,377,209,797	664,000
Andover	0	0	30,880,100	0	0	324,064,649	150,000
Antrim	0	0	22,297,700	0	0	268,627,468	75,000
Ashland	0	0	9,272,600	0	0	258,962,002	726,950
Atkinson	7,074,800	2,574,800	9,297,000	0	0	1,575,319,636	70,000
Atkinson & Gilmanton	0	0	0	0	0	785,376	0
Auburn	0	93,400	9,734,800	0	0	897,286,764	698,556
Barnstead	6,136,895	0	7,190,000	0	0	626,034,999	0
Barrington	0	0	33,144,568	0	0	1,427,275,239	0
Bartlett	0	0	17,211,500	0	0	2,038,499,540	0
Bath	0	0	23,826,800	0	0	151,904,825	0
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	9,345,006	10,187,419	61,033,586	0	0	4,881,327,925	0
Belmont	486,400	2,040,000	19,174,789	0	0	1,136,662,536	1,022,200
Bennington	0	0	4,245,800	0	0	132,374,697	0
Benton	0	0	1,276,900	0	0	26,596,316	0
Berlin	0	27,078,700	149,594,100	0	0	715,524,524	690,990
Bethlehem	114,800	0	8,699,900	335,600	0	292,962,597	150,000
Boscawen	0	968,500	9,308,400	0	0	302,470,473	0
Bow	1,137,100	5,181,048	97,592,925	79,300	0	1,319,987,280	84,549
Bradford	0	0	4,364,700	0	0	252,836,512	0
Brentwood	0	898,200	25,210,000	0	0	731,776,705	0
Bridgewater	0	0	6,843,500	0	0	459,298,800	0
Bristol	0	0	17,814,100	0	0	559,993,204	5,500
Brookfield	0	0	1,608,100	0	0	130,962,075	0
Brookline	0	0	9,817,900	0	0	704,003,866	0
Cambridge	0	0	231,900	0	0	9,366,075	0
Campton	7,200	0	13,483,300	0	0	452,648,482	0
Canaan	0	0	7,248,000	0	0	454,218,762	150,000
Candia	0	0	10,128,052	0	0	546,370,709	0
Canterbury	0	285,400	7,978,100	0	0	368,192,253	78,968
Carroll	631,600	0	5,042,500	0	0	596,543,859	0
Center Harbor	0	0	4,672,460	0	0	755,344,359	0
Chandler's Purchase	0	0	6,800	0	0	43,850	0
Charlestown	0	0	21,542,154	0	0	344,806,033	0
Chatham	0	0	1,644,600	0	0	60,953,338	0
Chester	59,200	0	50,022,900	0	0	755,266,186	0

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Acworth	122,182,240	0	145,000	0	122,182,240	3,149,388
Albany	134,348,065	0	11,200	0	134,336,865	1,460,485
Alexandria	297,361,725	15,000	1,110,000	120,000	296,116,725	5,420,541
Allenstown	517,977,121	15,000	1,365,000	114,040	516,483,081	9,981,734
Alstead	194,502,914	0	237,500	175,800	194,089,614	4,776,132
Alton	2,179,457,249	30,000	2,097,800	566,901	2,176,762,548	24,734,105
Amherst	2,376,545,797	202,760	12,626,100	732,700	2,362,984,237	49,852,649
Andover	323,914,649	0	760,000	928,900	322,225,749	6,787,820
Antrim	268,552,468	0	685,200	208,410	267,658,858	7,424,644
Ashland	258,235,052	45,000	200,000	0	257,990,052	7,176,645
Atkinson	1,575,249,636	45,000	6,773,500	187,700	1,568,243,436	19,223,211
Atkinson & Gilmanton	785,376	0	0	0	785,376	0
Auburn	896,588,208	50,000	2,240,500	150,000	894,147,708	15,947,268
Barnstead	626,034,999	45,000	1,264,500	0	624,725,499	13,475,680
Barrington	1,427,275,239	15,000	9,081,200	2,436,300	1,415,742,739	28,065,040
Bartlett	2,038,499,540	0	320,000	0	2,038,179,540	10,114,951
Bath	151,904,825	0	10,000	107,500	151,787,325	3,020,665
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	4,881,327,925	70,000	8,070,400	2,483,370	4,870,704,155	84,609,730
Belmont	1,135,640,336	60,000	5,737,000	2,833,639	1,127,009,697	21,508,076
Bennington	132,374,697	0	624,900	89,500	131,660,297	4,160,977
Benton	26,596,316	0	40,000	0	26,556,316	451,088
Berlin	714,833,534	105,000	1,092,000	0	713,636,534	19,289,426
Bethlehem	292,812,597	0	1,100,000	28,100	291,684,497	6,955,032
Boscawen	302,470,473	14,400	252,800	552,600	301,650,673	9,328,351
Bow	1,319,902,731	0	5,146,000	1,011,800	1,313,744,931	34,339,040
Bradford	252,836,512	0	380,000	140,475	252,316,037	6,224,227
Brentwood	731,776,705	125,000	840,000	125,000	730,686,705	16,151,554
Bridgewater	459,298,800	0	70,000	0	459,228,800	3,784,608
Bristol	559,987,704	120,000	415,000	200,900	559,251,804	11,715,893
Brookfield	130,962,075	0	120,000	90,000	130,752,075	2,512,336
Brookline	704,003,866	40,000	7,531,300	1,556,300	694,876,266	20,638,567
Cambridge	9,366,075	0	0	0	9,366,075	29,646
Campton	452,648,482	45,000	1,889,800	702,900	450,010,782	11,354,100
Canaan	454,068,762	0	2,173,000	1,398,950	450,496,812	12,222,218
Candia	546,370,709	0	4,173,900	2,439,980	539,756,829	10,943,592
Canterbury	368,113,285	30,000	1,369,100	450,000	366,264,185	7,609,206
Carroll	596,543,859	0	332,500	175,390	596,035,969	7,218,849
Center Harbor	755,344,359	0	85,000	267,160	754,992,199	6,782,988
Chandler's Purchase	43,850	0	0	0	43,850	0
Charlestown	344,806,033	0	1,133,166	548,900	343,123,967	11,046,329
Chatham	60,953,338	0	0	0	60,953,338	812,841
Chester	755,266,186	90,000	10,237,700	2,474,712	742,463,774	15,819,611

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2022 Actual Tax Rate	2022 Resident Tax
Acworth	12,200	3,137,188	25.81	0
Albany	15,500	1,444,985	10.90	0
Alexandria	39,160	5,381,381	18.37	0
Allenstown	97,000	9,884,734	19.50	0
Alstead	29,600	4,746,532	24.64	0
Alton	322,400	24,411,705	11.37	0
Amherst	378,500	49,474,149	21.13	0
Andover	54,500	6,733,320	21.19	0
Antrim	72,000	7,352,644	27.86	0
Ashland	52,500	7,124,145	27.87	0
Atkinson	286,498	18,936,713	12.27	0
Atkinson & Gilmanton	0	0	0.00	0
Auburn	190,000	15,757,268	17.85	0
Barnstead	172,600	13,303,080	21.60	0
Barrington	482,350	27,582,690	19.85	0
Bartlett	49,740	10,065,211	4.97	0
Bath	12,500	3,008,165	20.10	0
Bean's Grant		0	0.00	0
Bean's Purchase		0	0.00	0
Bedford	473,000	84,136,730	17.60	0
Belmont	240,500	21,267,576	19.11	0
Bennington	39,330	4,121,647	31.65	0
Benton	1,800	449,288	17.05	0
Berlin	58,425	19,231,001	27.26	0
Bethlehem	90,000	6,865,032	23.89	0
Boscawen	88,000	9,240,351	30.97	0
Bow	248,000	34,091,040	26.52	0
Bradford	47,400	6,176,827	24.69	0
Brentwood	106,500	16,045,054	22.15	0
Bridgewater	5,650	3,778,958	8.26	0
Bristol	108,000	11,607,893	20.99	0
Brookfield	17,950	2,494,386	19.23	0
Brookline	211,000	20,427,567	29.72	0
Cambridge		29,646	3.20	0
Campton	128,500	11,225,600	25.27	0
Canaan	43,200	12,179,018	27.15	0
Candia	126,500	10,817,092	20.30	0
Canterbury	69,900	7,539,306	20.80	0
Carroll	27,000	7,191,849	12.12	0
Center Harbor	39,767	6,743,221	8.99	0
Chandler's Purchase		0	0.00	0
Charlestown	126,150	10,920,179	32.27	0
Chatham	15,000	797,841	13.37	0
Chester	238,500	15,581,111	21.40	0

**MUNICIPAL AND PROPERTY DIVISION**

2022 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	1,295,310	5,369	18,900	0	0	237,413,300
Chichester	648,358	0	0	600	2,700	92,411,900
Claremont	1,130,060	830	129,600	200	0	78,732,900
Clarksville	1,077,941	0	0	0	0	14,855,200
Colebrook	1,614,927	0	0	0	0	31,847,200
Columbia	1,429,961	0	0	1,900	0	17,221,200
Concord	1,775,731	0	0	28,731	0	1,003,466,869
Conway	1,871,360	3,350	0	0	0	357,311,300
Cornish	2,622,963	0	0	1,700	0	61,641,250
Crawford's Purchase	0	0	0	0	0	45,800
Croydon	1,517,398	0	0	0	0	38,883,600
Cutt's Grant	0	0	0	0	0	0
Dalton	627,278	0	0	0	0	20,547,000
Danbury	1,301,606	7,354	0	0	0	62,687,500
Danville	190,948	0	0	50	0	172,607,000
Deerfield	1,569,428	92	0	18,550	0	265,324,300
Deering	1,104,712	1,576	0	0	0	93,755,225
Derry	762,774	0	41,240	0	0	1,359,737,765
Dix's Grant	304,228	0	0	0	0	116,000
Dixville	708,480	0	0	0	0	574,500
Dorchester	1,117,138	1,710	0	0	0	17,361,100
Dover	744,332	0	0	0	0	1,277,204,408
Dublin	919,371	0	0	4,100	0	91,123,700
Dummer	1,060,198	0	0	0	0	11,629,500
Dunbarton	736,887	0	0	0	0	110,682,036
Durham	673,253	1,132	0	0	0	280,813,400
East Kingston	367,602	0	0	0	0	135,720,200
Easton	218,899	0	0	0	0	27,536,600
Eaton	837,738	478	0	0	0	52,109,600
Effingham	745,398	0	0	200	0	76,599,500
Ellsworth	87,399	0	0	0	0	7,923,900
Enfield	732,335	7,840	0	0	0	228,437,900
Epping	715,186	0	0	0	0	247,602,600
Epsom	1,470,931	0	0	2,800	0	154,311,400
Errol	501,352	0	0	0	0	34,278,100
Erving's Grant	50,409	0	0	0	0	0
Exeter	161,204	0	2,800	1,800	0	558,973,005
Farmington	844,162	14,274	282,388	0	0	155,712,300
Fitzwilliam	988,342	0	0	11,050	10	137,690,700
Francestown	924,092	1,930	0	0	0	75,056,104
Franconia	568,001	0	0	0	0	150,610,900
Franklin	694,582	39,208	0	300	0	197,550,300
Freedom	699,551	0	0	450	0	283,645,400
Fremont	548,587	0	0	100	0	151,626,930

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Chesterfield	13,489,600	313,379,930	1,359,700	37,511,300	0	0
Chichester	16,598,800	183,099,755	4,265,400	32,687,400	21,451	53,994
Claremont	40,891,200	387,837,478	16,459,700	199,517,162	45,400	0
Clarksville	307,100	29,435,700	1,126,400	747,700	0	0
Colebrook	6,320,115	92,932,578	5,063,300	38,867,700	0	0
Columbia	1,011,400	42,336,291	2,207,200	2,542,100	31,209	0
Concord	500,621,800	2,167,715,200	68,909,200	1,246,288,674	59,200	0
Conway	195,646,700	904,981,800	19,363,100	282,787,595	0	0
Cornish	643,800	123,165,201	2,605,500	2,151,200	46,799	0
Crawford's Purchase	178,270	0	0	5,660	0	0
Croydon	1,992,000	63,970,400	2,818,900	5,419,800	0	0
Cutt's Grant	0	0	0	0	0	0
Dalton	1,416,100	50,244,928	5,026,600	1,824,900	0	0
Danbury	1,687,800	92,535,550	4,836,740	4,683,840	0	0
Danville	7,112,000	346,911,400	26,495,400	11,379,700	9,000	0
Deerfield	7,461,500	405,076,011	6,100,200	17,472,600	113,489	0
Deering	2,716,300	118,421,538	6,486,200	11,550,200	0	0
Derry	222,822,450	2,638,083,080	44,756,400	564,594,065	0	0
Dix's Grant	0	588,090	0	0	0	0
Dixville	950,700	2,301,690	28,800	4,040,312	0	0
Dorchester	30,900	24,704,600	1,482,500	93,800	0	0
Dover	247,288,280	2,560,731,400	43,759,700	991,709,300	0	0
Dublin	10,209,900	147,191,252	472,600	28,842,400	13,767	0
Dummer	78,800	21,119,000	989,400	452,500	0	0
Dunbarton	1,440,014	263,436,244	610,000	3,856,456	0	0
Durham	119,292,900	524,778,319	171,000	260,173,510	0	0
East Kingston	2,943,700	230,014,200	1,854,000	5,663,800	0	0
Easton	286,700	47,594,698	0	427,400	2,802	0
Eaton	1,479,000	84,242,100	63,400	3,941,900	0	0
Effingham	5,492,900	100,976,332	7,817,800	19,133,100	11,937	0
Ellsworth	190,700	10,324,500	85,100	627,100	0	0
Enfield	16,294,100	310,101,200	14,539,400	32,926,300	0	0
Epping	60,590,500	508,258,700	24,757,200	121,869,300	0	0
Epsom	22,346,700	264,265,081	22,219,000	48,453,900	63,179	0
Errol	1,452,500	41,078,870	1,249,590	4,716,310	0	0
Erving's Grant	0	0	0	0	0	0
Exeter	139,510,595	1,155,073,590	57,402,700	390,495,566	111,800	0
Farmington	19,325,100	301,323,000	34,007,700	55,936,100	0	0
Fitzwilliam	10,139,600	238,419,537	24,106,400	22,613,900	34,319	20,544
Francestown	3,504,700	130,201,259	479,600	9,871,000	0	0
Franconia	11,460,900	222,320,300	1,462,700	27,698,100	0	0
Franklin	24,523,500	261,407,460	24,706,100	125,496,700	22,440	0
Freedom	6,386,400	325,285,401	29,889,700	11,006,800	71,499	0
Fremont	6,720,970	349,361,750	13,591,400	23,357,550	11,100	0

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Chesterfield	0	0	8,658,129	0	0	613,131,538	0
Chichester	0	0	6,566,600	0	0	336,356,958	383,500
Claremont	0	0	39,188,500	0	0	763,933,030	0
Clarksville	0	0	1,721,400	0	0	49,271,441	0
Colebrook	0	9,643,900	8,515,300	0	0	194,805,020	0
Columbia	0	23,124,200	2,879,100	0	0	92,784,561	0
Concord	0	84,359,100	191,711,900	0	0	5,264,936,405	4,022,715
Conway	1,110,100	0	61,043,700	0	0	1,824,119,005	0
Cornish	0	0	6,012,300	0	0	198,890,713	0
Crawford's Purchase	0	0	400	0	0	230,130	0
Croydon	0	0	8,387,300	0	0	122,989,398	0
Cutt's Grant	0	0	0	0	0	0	0
Dalton	0	0	4,679,700	0	0	84,366,506	0
Danbury	0	0	3,703,600	0	0	171,443,990	170,690
Danville	208,600	0	20,456,200	76,400	0	585,446,698	0
Deerfield	0	0	76,392,900	0	0	779,529,070	0
Deering	0	0	12,541,600	0	0	246,577,351	0
Derry	4,653,332	5,339,571	54,619,524	69,900	0	4,895,480,101	1,798,047
Dix's Grant	0	0	0	0	0	1,008,318	0
Dixville	0	0	22,716,328	0	0	31,320,810	0
Dorchester	0	0	1,241,300	0	0	46,033,048	0
Dover	0	47,489,000	53,891,200	0	0	5,222,817,620	419,900
Dublin	0	0	3,474,500	0	0	282,251,590	300,000
Dummer	0	15,272,300	48,825,200	0	0	99,426,898	0
Dunbarton	0	0	25,630,300	0	0	406,391,937	0
Durham	0	5,928,100	65,161,400	0	0	1,256,993,014	8,000
East Kingston	153,700	17,398,800	8,038,400	0	0	402,154,402	0
Easton	0	0	1,153,000	0	0	77,220,099	0
Eaton	0	0	1,556,100	0	0	144,230,316	0
Effingham	0	0	4,216,500	0	0	214,993,667	0
Ellsworth	0	0	457,400	0	0	19,696,099	196,200
Enfield	0	0	8,877,600	0	0	611,916,675	348,995
Epping	85,000	4,339,700	13,562,200	0	0	981,780,386	0
Epsom	0	0	7,655,700	0	0	520,788,691	0
Errol	0	0	8,751,900	0	0	92,028,622	0
Erving's Grant	0	0	0	0	0	50,409	0
Exeter	282,500	23,271,900	22,485,600	0	0	2,347,773,060	988,700
Farmington	0	0	11,335,300	0	0	578,780,324	0
Fitzwilliam	0	0	65,850,108	0	0	499,874,510	40,700
Francestown	0	0	3,441,500	0	0	223,480,185	0
Franconia	0	0	5,987,800	0	0	420,108,701	0
Franklin	0	4,401,800	62,268,630	0	0	701,111,020	379,623
Freedom	181,900	0	4,645,000	0	0	661,812,101	0
Fremont	110,400	0	7,369,800	0	0	552,698,587	0

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Chesterfield	613,131,538	0	1,328,500	379,100	611,423,938	11,862,943
Chichester	335,973,458	50,000	649,400	844,562	334,429,496	8,144,592
Claremont	763,933,030	75,000	2,277,300	146,350	761,434,380	31,080,891
Clarksville	49,271,441	0	0	0	49,271,441	1,017,812
Colebrook	194,805,020	30,000	156,700	5,000	194,613,320	5,489,476
Columbia	92,784,561	0	43,900	15,000	92,725,661	1,385,938
Concord	5,260,913,690	3,901,520	24,756,432	723,600	5,231,532,138	134,832,478
Conway	1,824,119,005	75,000	3,956,500	1,176,000	1,818,911,505	30,978,129
Cornish	198,890,713	15,000	375,000	446,420	198,054,293	4,680,249
Crawford's Purchase	230,130	0	0	0	230,130	0
Croydon	122,989,398	0	130,000	0	122,859,398	1,737,415
Cutt's Grant	0	0	0	0	0	0
Dalton	84,366,506	0	94,400	0	84,272,106	2,145,945
Danbury	171,273,300	15,000	195,000	90,000	170,973,300	2,988,144
Danville	585,446,698	25,000	3,244,600	49,250	582,127,848	11,392,796
Deerfield	779,529,070	45,000	1,529,100	1,740,420	776,214,550	14,127,815
Deering	246,577,351	0	2,033,400	354,860	244,189,091	5,539,374
Derry	4,893,682,054	380,000	26,149,500	0	4,867,152,554	90,661,385
Dix's Grant	1,008,318	0	0	0	1,008,318	1
Dixville	31,320,810	0	0	0	31,320,810	7,761
Dorchester	46,033,048	0	0	66,420	45,966,628	1,061,545
Dover	5,222,397,720	2,158,000	50,406,000	10,108,500	5,159,725,220	100,407,156
Dublin	281,951,590	15,000	235,000	1,274,280	280,427,310	6,998,100
Dummer	99,426,898	0	280,000	210,000	98,936,898	1,581,377
Dunbarton	406,391,937	0	314,000	635,600	405,442,337	9,282,976
Durham	1,256,985,014	120,000	3,675,000	2,946,052	1,250,243,962	36,017,672
East Kingston	402,154,402	30,000	587,800	343,800	401,192,802	9,113,672
Easton	77,220,099	0	0	0	77,220,099	922,042
Eaton	144,230,316	0	0	0	144,230,316	1,550,346
Effingham	214,993,667	0	170,000	168,600	214,655,067	5,054,359
Ellsworth	19,499,899	0	0	0	19,499,899	295,469
Enfield	611,567,680	15,000	1,039,900	658,925	609,853,855	15,281,703
Epping	981,780,386	60,000	6,122,000	0	975,598,386	21,918,005
Epsom	520,788,691	0	944,800	709,463	519,134,428	12,366,518
Errol	92,028,622	0	0	0	92,028,622	1,198,711
Erving's Grant	50,409	0	0	0	50,409	454
Exeter	2,346,784,360	90,000	27,547,790	4,958,900	2,314,187,670	55,327,772
Farmington	578,780,324	60,000	9,244,800	1,275,900	568,199,624	13,677,074
Fitzwilliam	499,833,810	15,000	1,559,000	397,600	497,862,210	8,113,288
Francestown	223,480,185	0	80,000	528,840	222,871,345	5,754,660
Franconia	420,108,701	0	25,000	421,956	419,661,745	5,113,587
Franklin	700,731,397	15,000	6,109,572	467,910	694,138,915	16,752,922
Freedom	661,812,101	0	175,000	20,000	661,617,101	6,762,696
Fremont	552,698,587	0	2,080,000	175,000	550,443,587	12,754,987

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2022 Actual Tax Rate	2022 Resident Tax
Chesterfield	117,500	11,745,443	19.42	0
Chichester	68,000	8,076,592	24.38	0
Claremont	282,370	30,798,521	41.68	0
Clarksville	8,700	1,009,112	20.71	0
Colebrook	19,825	5,469,651	28.32	0
Columbia	6,400	1,379,538	15.30	0
Concord	273,750	134,558,728	25.89	0
Conway	316,667	30,661,462	17.08	0
Cornish	39,600	4,640,649	23.67	0
Crawford's Purchase		0	0.00	0
Croydon	9,625	1,727,790	14.22	0
Cutt's Grant		0	0.00	0
Dalton	40,000	2,105,945	25.55	0
Danbury	27,200	2,960,944	17.50	0
Danville	173,500	11,219,296	19.61	0
Deerfield	247,000	13,880,815	18.32	0
Deering	48,400	5,490,974	22.75	0
Derry	526,667	90,134,718	19.04	0
Dix's Grant		1	0.00	0
Dixville		7,761	0.25	0
Dorchester	9,800	1,051,745	23.13	0
Dover	1,015,875	99,391,281	19.84	0
Dublin	78,625	6,919,475	24.97	0
Dummer	9,250	1,572,127	16.80	0
Dunbarton	62,965	9,220,011	22.98	0
Durham	129,500	35,888,172	29.04	0
East Kingston	73,200	9,040,472	22.80	0
Easton	3,150	918,892	11.96	0
Eaton	21,000	1,529,346	10.76	0
Effingham	49,750	5,004,609	23.57	0
Ellsworth	1,200	294,269	15.18	0
Enfield	68,600	15,213,103	25.75	0
Epping	316,000	21,602,005	22.49	0
Epsom	162,550	12,203,968	23.84	0
Errol	3,300	1,195,411	13.15	0
Erving's Grant		454	9.01	0
Exeter	301,750	55,026,022	24.75	0
Farmington	291,000	13,386,074	24.18	0
Fitzwilliam	86,575	8,026,713	16.41	0
Francestown	33,400	5,721,260	25.84	0
Franconia	19,500	5,094,087	12.20	0
Franklin	134,625	16,618,297	24.39	0
Freedom	30,950	6,731,746	10.23	0
Fremont	221,375	12,533,612	23.19	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
Gilford	750,530	3,070	0	0	0	869,831,240
Gilmanton	1,838,082	1,470	0	0	0	220,350,100
Gilsum	456,849	0	0	0	0	18,528,000
Goffstown	811,100	0	100	85,700	0	587,081,000
Gorham	335,265	0	0	0	0	35,802,500
Goshen	743,197	0	0	1,000	0	31,060,700
Grafton	1,331,460	0	0	0	0	62,115,100
Grantham	414,133	0	0	0	0	112,002,900
Greenfield	817,776	8,133	0	0	0	56,289,500
Greenland	444,200	0	98,800	0	0	353,711,100
Green's Grant	0	0	0	0	0	0
Greenville	196,944	0	0	0	0	26,339,200
Groton	756,066	62,425	0	0	0	30,527,300
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	0	0	0	0	0	30,555,600
Hampstead	72,614	0	0	3,400	0	468,957,900
Hampton	97,000	0	0	2,700	0	1,221,260,983
Hampton Falls	388,516	0	0	4,400	0	187,508,900
Hancock	1,201,575	850	0	0	0	105,150,800
Hanover	1,577,382	0	0	26,780	0	715,771,325
Harrisville	459,857	3,911	0	0	0	93,916,800
Hart's Location	3,807	0	0	0	0	6,420,600
Haverhill	3,092,880	0	0	3,200	0	62,729,000
Hebron	162,687	56,734	0	0	0	217,223,500
Henniker	1,545,187	0	0	29,475	0	190,133,900
Hill	695,434	0	0	0	0	24,362,000
Hillsborough	1,365,083	6,356	0	47,600	0	171,408,995
Hinsdale	805,829	0	0	0	0	58,630,973
Holderness	892,992	44,841	0	600	0	490,262,400
Hollis	715,668	0	0	0	0	509,017,064
Hooksett	336,262	0	0	0	0	393,865,305
Hopkinton	1,725,398	0	16,482	21,130	0	195,836,300
Hudson	327,126	0	359	0	0	1,056,143,126
Jackson	357,220	1,385	0	0	0	145,215,200
Jaffrey	964,307	0	0	600	0	117,253,682
Jefferson	1,087,059	0	0	0	0	45,003,000
Keene	874,300	0	0	0	0	251,504,900
Kensington	546,424	14,888	0	2,100	0	170,299,500
Kilkenny	0	0	0	0	0	0
Kingston	291,353	0	0	200	0	209,310,400
Laconia	285,327	5,044	0	0	0	1,093,388,348
Lancaster	1,696,764	164	0	8,700	0	45,585,900
Landaff	880,561	0	0	0	0	18,475,200
Langdon	897,328	0	0	0	0	22,636,100

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Gilford	71,913,900	1,444,522,400	33,448,900	163,502,100	0	0
Gilmanton	2,290,600	322,716,100	875,200	5,850,500	0	0
Gilsum	1,071,000	43,891,551	988,500	5,434,800	0	0
Goffstown	68,876,200	902,225,500	24,416,200	112,453,300	95,700	0
Gorham	28,255,440	165,325,400	11,018,200	71,643,140	0	0
Goshen	1,058,200	44,590,050	2,488,405	1,543,780	2,450	0
Grafton	662,800	67,636,500	4,844,000	2,657,700	0	0
Grantham	8,756,900	618,974,588	1,953,800	12,948,870	0	0
Greenfield	2,680,200	105,361,749	1,624,400	12,449,700	0	0
Greenland	46,036,800	370,085,100	0	90,464,500	0	0
Green's Grant	1,846,300	14,200	0	6,190,110	0	0
Greenville	5,011,600	53,293,700	12,033,000	19,036,800	0	0
Groton	133,200	58,496,000	4,860,700	725,900	0	0
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	1,023,400	44,462,100	0	5,646,500	0	0
Hampstead	53,207,200	687,312,533	46,773,200	99,240,300	15,367	0
Hampton	179,002,317	2,093,113,976	20,055,600	278,615,424	118,900	0
Hampton Falls	15,030,700	260,494,800	377,800	36,626,300	41,400	0
Hancock	1,293,800	178,427,847	389,200	4,010,700	0	0
Hanover	141,714,000	1,276,563,760	0	557,503,935	53,140	0
Harrisville	1,133,200	105,685,966	770,700	5,225,300	0	0
Hart's Location	245,500	11,620,700	0	2,170,400	0	0
Haverhill	16,566,858	219,281,880	17,072,700	67,553,700	80,416	0
Hebron	1,854,600	173,886,540	533,200	4,899,500	0	0
Henniker	40,515,700	361,038,198	7,267,800	118,472,000	64,697	0
Hill	260,500	63,853,125	2,168,200	961,000	0	0
Hillsborough	17,718,200	299,849,365	8,488,400	65,795,300	95,335	0
Hinsdale	14,569,296	181,235,108	28,820,398	41,419,920	0	0
Holderness	24,318,200	350,033,230	18,129,200	75,401,600	18,872	0
Hollis	16,877,605	865,772,374	4,799,100	46,554,950	0	0
Hooksett	185,477,545	1,046,624,332	26,887,700	358,297,540	0	0
Hopkinton	9,490,800	502,529,866	15,450,700	51,487,000	275,534	0
Hudson	320,412,052	2,704,036,502	18,267,000	514,186,136	0	0
Jackson	8,701,100	287,721,300	84,300	35,085,400	0	0
Jaffrey	11,827,694	351,738,384	4,895,800	59,425,205	52,200	0
Jefferson	2,117,500	91,169,300	4,274,800	11,617,100	0	0
Keene	165,432,600	1,108,694,500	15,330,600	608,666,200	0	0
Kensington	3,590,700	201,445,999	946,600	12,469,300	155,680	0
Kilkenny	0	0	0	0	0	0
Kingston	26,628,500	516,716,377	4,530,700	70,680,700	89,423	0
Laconia	88,920,848	1,961,073,535	46,061,468	226,501,893	0	0
Lancaster	16,982,800	151,096,048	4,300,400	50,671,000	26,252	0
Landaff	260,000	37,677,117	808,600	482,500	0	0
Langdon	1,419,500	43,953,930	1,018,640	3,903,080	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	545,640	515,500	19,146,500	0	0	2,604,179,780	403,460
Gilmanton	0	0	7,777,300	0	0	561,699,352	325,200
Gilsum	0	0	2,532,100	0	0	72,902,800	0
Goffstown	0	3,653,200	74,772,000	0	0	1,774,470,000	353,100
Gorham	0	20,015,700	53,097,900	0	0	385,493,545	0
Goshen	0	0	1,741,360	0	0	83,229,142	0
Grafton	0	0	3,184,900	0	0	142,432,460	0
Grantham	0	0	6,627,000	0	0	761,678,191	416,200
Greenfield	0	0	3,817,800	0	0	183,049,258	0
Greenland	0	8,492,100	18,466,365	0	0	887,798,965	491,800
Green's Grant	0	0	138,300	0	0	8,188,910	0
Greenville	0	0	4,999,900	0	0	120,911,144	0
Groton	0	0	14,630,460	0	0	110,192,051	0
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	0	0	364,800	0	0	82,052,400	0
Hampstead	2,215,700	0	9,384,700	0	0	1,367,182,914	870,600
Hampton	37,051,900	28,186,100	94,056,900	0	0	3,951,561,800	0
Hampton Falls	0	127,600	6,786,400	0	0	507,386,816	0
Hancock	0	0	7,905,600	0	0	298,380,372	0
Hanover	0	0	17,229,700	0	0	2,710,440,022	160,000
Harrisville	0	0	1,918,700	0	0	209,114,434	0
Hart's Location	0	0	635,400	0	0	21,096,407	0
Haverhill	0	0	31,152,300	0	0	417,532,934	0
Hebron	0	0	6,531,900	0	0	405,148,661	0
Henniker	0	0	12,938,500	0	0	732,005,457	150,000
Hill	0	0	3,826,000	0	0	96,126,259	0
Hillsborough	0	0	37,634,915	0	0	602,409,549	0
Hinsdale	0	0	115,335,638	0	0	440,817,162	0
Holderness	0	0	20,593,700	0	0	979,695,635	150,000
Hollis	487,100	161,400	14,567,800	0	0	1,458,953,061	753,200
Hooksett	907,700	25,148,500	67,125,600	0	0	2,104,670,484	824,900
Hopkinton	0	0	29,657,800	0	0	806,491,010	727,182
Hudson	0	26,971,800	159,221,900	0	0	4,799,566,001	448,500
Jackson	0	0	3,428,200	0	0	480,594,105	0
Jaffrey	0	0	9,590,500	0	0	555,748,372	0
Jefferson	0	2,690,400	6,453,600	0	0	164,412,759	0
Keene	0	9,258,400	109,881,200	0	0	2,269,642,700	211,200
Kensington	0	1,191,700	17,608,869	0	0	408,271,760	0
Kilkenny	0	0	25,100	0	0	25,100	0
Kingston	208,000	649,200	43,036,500	0	0	872,141,353	0
Laconia	188,281	19,817,144	43,359,225	0	0	3,479,601,113	0
Lancaster	0	1,782,800	12,822,400	0	0	284,973,228	0
Landaff	0	0	1,871,800	0	0	60,455,778	0
Langdon	0	0	2,028,520	0	0	75,857,098	0

MUNICIPAL AND PROPERTY DIVISION

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Gilford	2,603,776,320	30,000	1,964,400	0	2,601,781,920	31,849,802
Gilmanton	561,374,152	0	1,766,300	292,100	559,315,752	13,396,533
Gilsum	72,902,800	0	190,000	1,012,200	71,700,600	1,686,666
Goffstown	1,774,116,900	90,000	13,088,600	1,118,800	1,759,819,500	46,187,135
Gorham	385,493,545	15,000	429,500	97,400	384,951,645	9,264,888
Goshen	83,229,142	15,000	100,000	8,000	83,106,142	1,828,634
Grafton	142,432,460	0	250,000	194,050	141,988,410	3,758,808
Grantham	761,261,991	0	544,500	290,788	760,426,703	12,495,319
Greenfield	183,049,258	15,000	300,000	785,580	181,948,678	5,530,069
Greenland	887,307,165	15,000	2,135,000	622,500	884,534,665	15,962,142
Green's Grant	8,188,910	0	0	0	8,188,910	61,960
Greenville	120,911,144	15,000	257,200	0	120,638,944	3,345,256
Groton	110,192,051	0	220,000	30,000	109,942,051	975,380
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	82,052,400	0	0	0	82,052,400	284,262
Hampstead	1,366,312,314	150,000	11,415,200	200,000	1,354,547,114	32,059,900
Hampton	3,951,561,800	150,000	27,089,700	2,250,000	3,922,072,100	61,905,795
Hampton Falls	507,386,816	0	3,260,000	504,100	503,622,716	10,561,430
Hancock	298,380,372	0	315,000	775,691	297,289,681	6,474,164
Hanover	2,710,280,022	105,000	834,000	0	2,709,341,022	44,364,902
Harrisville	209,114,434	0	0	0	209,114,434	3,886,747
Hart's Location	21,096,407	0	0	0	21,096,407	87,587
Haverhill	417,532,934	30,000	314,900	5,000	417,183,034	10,472,081
Hebron	405,148,661	0	0	0	405,148,661	2,761,026
Henniker	731,855,457	150,000	7,355,051	999,082	723,351,324	15,497,267
Hill	96,126,259	0	70,000	0	96,056,259	2,494,988
Hillsborough	602,409,549	15,000	2,409,425	414,327	599,570,797	15,955,002
Hinsdale	440,817,162	0	565,300	120,000	440,131,862	12,167,363
Holderness	979,545,635	15,000	75,300	582,951	978,872,384	10,956,384
Hollis	1,458,199,861	30,000	7,927,600	181,700	1,450,060,561	32,707,172
Hooksett	2,103,845,584	250,000	17,107,231	600	2,086,487,753	49,907,447
Hopkinton	805,763,828	180,000	9,919,700	831,849	794,832,279	25,464,104
Hudson	4,799,117,501	1,694,000	25,853,700	3,554,682	4,768,015,119	69,852,224
Jackson	480,594,105	0	57,750	263,650	480,272,705	5,230,516
Jaffrey	555,748,372	45,000	1,134,300	124,000	554,445,072	16,435,914
Jefferson	164,412,759	0	375,000	0	164,037,759	3,033,293
Keene	2,269,431,500	288,000	4,619,800	4,237,700	2,260,286,000	68,689,256
Kensington	408,271,760	0	3,324,300	1,029,000	403,918,460	7,995,876
Kilkenny	25,100	0	0	0	25,100	0
Kingston	872,141,353	30,000	2,460,000	1,565,000	868,086,353	19,651,913
Laconia	3,479,601,113	480,000	4,120,000	0	3,475,001,113	51,041,487
Lancaster	284,973,228	15,000	168,400	282,700	284,507,128	6,891,982
Landaff	60,455,778	0	15,000	0	60,440,778	1,371,723
Langdon	75,857,098	0	205,300	0	75,651,798	1,693,781

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2022 Actual Tax Rate	2022 Resident Tax
Gilford	236,000	31,613,802	12.25	0
Gilmanton	120,100	13,276,433	23.97	0
Gilsum	4,500	1,682,166	23.57	0
Goffstown	443,000	45,744,135	26.31	0
Gorham	27,200	9,237,688	24.25	0
Goshen	22,500	1,806,134	22.03	0
Grafton	45,500	3,713,308	26.50	0
Grantham	67,250	12,428,069	16.44	0
Greenfield	18,900	5,511,169	30.42	0
Greenland	189,500	15,772,642	18.09	0
Green's Grant		61,960	7.59	0
Greenville	68,000	3,277,256	27.79	0
Groton	21,000	954,380	9.09	0
Hadley's Purchase		0	0.00	0
Hale's Location	10,000	274,262	3.47	0
Hampstead	361,500	31,698,400	23.68	0
Hampton	834,100	61,071,695	15.84	0
Hampton Falls	67,500	10,493,930	20.99	0
Hancock	45,800	6,428,364	21.81	0
Hanover	60,750	44,304,152	16.41	0
Harrisville	5,600	3,881,147	18.60	0
Hart's Location	200	87,387	4.19	0
Haverhill	156,500	10,315,581	25.19	16,000
Hebron	8,150	2,752,876	6.83	0
Henniker	39,800	15,457,467	21.44	0
Hill	20,500	2,474,488	26.03	0
Hillsborough	200,000	15,755,002	26.69	0
Hinsdale	74,300	12,093,063	27.98	0
Holderness	47,500	10,908,884	11.22	5,000
Hollis	264,250	32,442,922	22.57	0
Hooksett	255,800	49,651,647	24.05	0
Hopkinton	190,200	25,273,904	32.25	0
Hudson	790,500	69,061,724	14.69	0
Jackson	29,250	5,201,266	10.90	0
Jaffrey	150,450	16,285,464	30.98	0
Jefferson	5,700	3,027,593	18.56	0
Keene	371,400	68,317,856	31.03	0
Kensington	38,600	7,957,276	19.86	0
Kilkenny		0	0.00	0
Kingston	173,700	19,478,213	22.71	0
Laconia	429,200	50,612,287	14.85	0
Lancaster	37,300	6,854,682	24.29	0
Landaff	5,800	1,365,923	22.73	0
Langdon	21,500	1,672,281	22.42	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	1,139,876	0	0	200	0	325,510,636
Lee	919,287	29,193	0	1,800	0	267,609,000
Lempster	904,486	0	0	0	0	35,511,600
Lincoln	69,150	0	0	0	0	239,116,600
Lisbon	1,165,073	849	0	0	0	23,688,000
Litchfield	313,995	0	0	0	0	403,823,600
Littleton	1,087,530	0	0	0	0	80,014,670
Livermore	0	0	0	0	0	103,900
Londonderry	528,385	0	1,104,600	0	0	1,011,766,700
Loudon	1,826,001	34,029	10,770	700	0	177,372,200
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	1,033,454	0	0	0	0	21,425,150
Lyme	2,664,700	19,900	0	22,700	0	144,790,600
Lyndeborough	952,897	0	0	8,000	700	60,824,700
Madbury	498,186	0	0	100	0	89,349,600
Madison	1,117,044	0	0	0	0	232,167,500
Manchester	95,578	0	204,900	0	0	2,250,849,784
Marlborough	881,794	2,273	0	0	0	57,303,500
Marlow	1,035,262	0	0	0	0	28,151,000
Martin's Location	0	0	0	0	0	0
Mason	613,180	0	0	0	15,400	67,274,200
Meredith	826,708	0	0	0	0	1,111,914,827
Merrimack	342,219	0	0	300	0	1,466,546,500
Middleton	300,600	0	0	200	0	72,917,000
Milan	1,187,000	30,156	0	0	0	44,086,800
Milford	775,200	0	0	0	9,300	363,485,223
Millsfield	769,895	0	0	0	0	3,661,300
Milton	812,756	2,851	0	200	0	159,152,600
Monroe	706,934	0	0	0	0	23,420,900
Mont Vernon	387,174	0	203	0	0	97,434,600
Moultonborough	918,682	323,781	0	24,800	0	2,727,287,000
Nashua	87,092	0	0	1,250	0	2,311,499,900
Nelson	743,326	7,901	0	0	0	89,199,000
New Boston	1,618,734	0	0	8,439	0	351,423,906
New Castle	10,908	0	387	0	0	659,141,900
New Durham	995,598	15,512	0	1,200	0	329,391,290
New Hampton	1,043,780	0	0	0	0	103,273,068
New Ipswich	1,054,572	0	2,436	0	0	114,374,300
New London	546,448	1,757	0	0	0	488,212,800
Newbury	801,613	0	0	0	12,400	547,609,600
Newfields	132,558	45,350	7,483	0	0	113,193,900
Newington	87,226	0	0	0	0	113,772,636
Newmarket	278,974	0	0	100	0	283,548,387
Newport	1,754,602	0	8,595	0	0	172,035,100

MUNICIPAL AND PROPERTY DIVISION

2022 Tables by County  
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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	444,912,856	1,028,290,150	9,259,700	853,602,385	22,700	0
Lee	36,248,600	351,465,541	12,296,600	62,621,000	43,759	0
Lempster	1,207,000	76,263,624	5,341,600	4,143,700	0	0
Lincoln	37,915,100	859,655,400	3,118,600	101,892,574	0	0
Lisbon	5,894,900	60,484,722	3,735,900	20,869,500	17,578	0
Litchfield	17,879,500	686,346,100	7,689,900	46,642,900	0	0
Littleton	73,869,970	331,514,063	12,739,400	156,424,400	0	0
Livermore	0	32,700	0	0	0	0
Londonderry	319,070,200	2,398,886,400	30,408,000	785,881,200	165,500	0
Loudon	28,288,800	414,268,407	20,026,900	59,036,300	71,243	0
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	270,500	48,392,600	1,746,700	1,364,900	0	0
Lyme	6,865,900	242,355,300	1,339,100	13,691,700	305,300	0
Lyndeborough	2,552,600	146,634,604	2,098,700	2,483,700	255,291	182,505
Madbury	7,131,000	172,315,416	4,285,800	8,896,100	17,784	0
Madison	7,461,300	326,682,837	2,197,400	18,473,800	0	0
Manchester	858,617,455	6,268,006,138	3,268,900	3,624,648,366	0	0
Marlborough	8,554,900	127,178,880	1,914,610	17,134,080	56,730	0
Marlow	682,000	40,007,850	1,335,920	2,167,800	0	0
Martin's Location	0	0	0	0	0	0
Mason	1,510,300	134,167,500	553,800	2,637,300	0	5,900
Meredith	62,518,573	1,056,646,618	8,208,500	107,031,082	17,500	0
Merrimack	293,745,000	2,099,389,568	15,938,800	1,017,237,181	5,300	0
Middleton	1,236,700	98,718,478	5,593,500	7,044,800	31,222	0
Milan	1,339,800	72,060,000	6,164,900	8,003,900	0	0
Milford	80,103,625	1,297,579,858	22,973,000	276,131,506	0	218,500
Millsfield	357,587	4,109,890	85,130	229,448	0	0
Milton	7,137,200	260,600,185	21,604,300	39,232,600	6,515	0
Monroe	801,400	52,496,200	1,679,000	6,380,900	0	0
Mont Vernon	1,053,100	220,125,730	1,699,620	1,372,240	0	0
Moultonborough	66,612,300	1,977,201,647	4,854,500	86,279,600	141,619	0
Nashua	1,291,668,236	7,344,258,441	106,680,100	2,599,800,675	21,575	0
Nelson	1,624,100	66,716,290	838,000	1,849,800	0	0
New Boston	11,271,200	535,467,488	2,815,900	26,310,500	30,612	0
New Castle	32,465,800	307,687,101	0	74,262,100	0	0
New Durham	5,057,610	254,493,420	5,237,600	10,583,580	22,700	0
New Hampton	11,144,478	151,714,730	10,801,620	29,675,157	61,580	0
New Ipswich	6,108,200	340,823,300	4,737,100	20,551,100	0	0
New London	26,904,800	710,619,100	72,900	57,113,600	0	0
Newbury	15,364,300	510,204,504	856,300	26,513,200	0	100,696
Newfields	8,372,300	168,612,800	251,200	16,610,600	0	0
Newington	96,871,400	101,549,630	18,900	316,938,079	0	0
Newmarket	54,044,970	534,070,050	8,895,300	116,205,850	4,800	0
Newport	50,125,300	342,808,200	22,442,600	137,751,900	0	0

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County

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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	124,485,768	0	0	2,787,224,271	440,267
Lee	176,400	0	15,285,300	0	0	746,696,480	1,500
Lempster	0	0	6,993,700	0	0	130,365,710	0
Lincoln	0	0	17,030,600	0	0	1,258,798,024	0
Lisbon	0	0	4,476,900	0	0	120,333,422	0
Litchfield	16,963,000	1,722,700	36,898,700	0	0	1,218,280,395	482,600
Littleton	0	0	68,928,200	0	0	724,578,233	0
Livermore	0	0	0	0	0	136,600	0
Londonderry	14,351,800	53,410,000	558,329,200	0	0	5,173,901,985	1,250,500
Loudon	0	11,897,300	9,562,800	0	0	722,395,450	441,500
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	0	0	2,591,100	0	0	76,824,404	0
Lyme	0	0	5,679,900	0	0	417,735,100	0
Lyndeborough	0	0	2,703,700	0	0	218,697,397	0
Madbury	0	289,300	26,024,000	0	0	308,807,286	0
Madison	0	0	12,452,200	0	0	600,552,081	0
Manchester	397,300	162,289,965	226,699,800	0	0	13,395,078,186	300,000
Marlborough	0	0	6,894,200	0	0	219,920,967	548,600
Marlow	0	0	1,864,500	0	0	75,244,332	0
Martin's Location	0	0	433,500	0	0	433,500	0
Mason	0	0	7,004,300	0	0	213,781,880	0
Meredith	0	0	13,054,700	0	0	2,360,218,508	0
Merrimack	18,911,700	20,683,400	138,732,700	0	0	5,071,532,668	1,960,600
Middleton	356,000	0	3,144,700	0	0	189,343,200	0
Milan	0	17,578,100	4,031,800	0	0	154,482,456	0
Milford	2,462,200	6,613,800	33,804,900	0	0	2,084,157,112	762,942
Millsfield	0	0	70,508,172	0	0	79,721,422	0
Milton	0	0	15,992,315	0	0	504,541,522	0
Monroe	0	0	337,045,700	0	0	422,531,034	0
Mont Vernon	0	0	3,822,600	0	0	325,895,267	0
Moultonborough	1,910,089	0	27,739,500	0	0	4,893,293,518	0
Nashua	128,882,400	164,402,600	151,493,300	0	0	14,098,795,569	1,800,960
Nelson	0	0	4,813,700	0	0	165,792,117	0
New Boston	0	0	13,985,000	0	0	942,931,779	0
New Castle	0	0	1,808,700	0	0	1,075,376,896	0
New Durham	0	0	5,562,400	0	0	611,360,910	0
New Hampton	0	0	32,599,700	0	0	340,314,113	150,000
New Ipswich	0	0	12,436,700	0	0	500,087,708	0
New London	0	0	13,456,500	0	0	1,296,927,905	763,600
Newbury	0	0	7,160,800	0	0	1,108,623,413	0
Newfields	0	0	1,830,717	0	0	309,056,908	0
Newington	0	26,122,200	323,023,400	0	0	978,383,471	16,026,800
Newmarket	172,017	0	5,948,500	0	0	1,003,168,948	0
Newport	0	0	22,850,200	0	0	749,776,497	2,600

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County  
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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Lebanon	2,786,784,004	21,000	15,075,544	2,978,400	2,768,709,060	62,920,603
Lee	746,694,980	30,000	10,445,000	0	736,219,980	15,973,536
Lempster	130,365,710	0	143,100	61,440	130,161,170	3,067,961
Lincoln	1,258,798,024	0	1,227,800	75,100	1,257,495,124	13,247,671
Lisbon	120,333,422	0	710,600	0	119,622,822	4,094,447
Litchfield	1,217,797,795	30,000	6,602,600	0	1,211,165,195	22,980,104
Littleton	724,578,233	105,000	3,657,500	0	720,815,733	16,500,697
Livermore	136,600	0	0	0	136,600	0
Londonderry	5,172,651,485	400,000	30,132,500	8,061,200	5,134,057,785	94,138,601
Loudon	721,953,950	0	1,019,700	93,500	720,840,750	13,304,023
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	76,824,404	0	180,000	43,600	76,600,804	1,486,673
Lyme	417,735,100	67,500	5,040,000	1,732,500	410,895,100	9,846,449
Lyndeborough	218,697,397	0	760,000	493,000	217,444,397	4,802,089
Madbury	308,807,286	0	1,902,353	1,370,000	305,534,933	7,687,449
Madison	600,552,081	0	587,000	620,688	599,344,393	9,268,030
Manchester	13,394,778,186	3,787,100	116,339,932	10,002,100	13,264,649,054	241,479,934
Marlborough	219,372,367	15,000	176,400	147,630	219,033,337	5,711,652
Marlow	75,244,332	0	142,640	13,500	75,088,192	1,937,179
Martin's Location	433,500	0	0	0	433,500	6,785
Mason	213,781,880	0	430,000	22,000	213,329,880	4,328,592
Meredith	2,360,218,508	203,100	1,662,900	2,533,774	2,355,818,734	32,894,078
Merrimack	5,069,572,068	45,000	28,075,000	2,546,900	5,038,905,168	87,378,229
Middleton	189,343,200	30,000	225,000	2,256,000	186,832,200	4,869,167
Milan	154,482,456	15,000	222,100	425,500	153,819,856	3,108,027
Milford	2,083,394,170	180,000	10,829,200	730,000	2,071,654,970	43,001,076
Millsfield	79,721,422	0	0	0	79,721,422	0
Milton	504,541,522	15,000	3,526,664	261,780	500,738,078	12,237,277
Monroe	422,531,034	0	30,000	0	422,501,034	4,691,905
Mont Vernon	325,895,267	15,000	502,390	229,490	325,148,387	9,108,787
Moultonborough	4,893,293,518	50,000	925,000	295,400	4,892,023,118	23,355,110
Nashua	14,096,994,609	3,326,200	145,540,800	15,607,866	13,932,519,743	249,860,452
Nelson	165,792,117	0	110,000	166,200	165,515,917	2,332,030
New Boston	942,931,779	99,000	3,742,650	849,800	938,240,329	17,980,485
New Castle	1,075,376,896	0	450,000	0	1,074,926,896	4,835,253
New Durham	611,360,910	15,000	920,000	584,700	609,841,210	10,921,512
New Hampton	340,164,113	0	571,700	0	339,592,413	6,537,753
New Ipswich	500,087,708	30,000	1,325,300	861,200	497,871,208	11,688,785
New London	1,296,164,305	30,000	610,000	1,727,300	1,293,797,005	20,501,051
Newbury	1,108,623,413	0	60,000	160,000	1,108,403,413	12,605,897
Newfields	309,056,908	0	2,570,550	148,500	306,337,858	6,418,480
Newington	962,356,671	0	2,900,000	0	959,456,671	9,052,226
Newmarket	1,003,168,948	60,000	6,684,200	1,147,700	995,277,048	26,853,836
Newport	749,773,897	60,000	1,500,600	260,140	747,953,157	15,549,688

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2022 Actual Tax Rate	2022 Resident Tax
Lebanon	100,000	62,820,603	23.04	0
Lee	90,900	15,882,636	21.72	0
Lempster	23,600	3,044,361	23.65	0
Lincoln	52,500	13,195,171	10.55	0
Lisbon	15,100	4,079,347	34.28	0
Litchfield	325,093	22,655,011	19.03	0
Littleton	137,300	16,363,397	23.06	0
Livermore		0	0.00	0
Londonderry	886,500	93,252,101	18.48	0
Loudon	188,400	13,115,623	18.55	0
Low & Burbank's Grant		0	0.00	0
Lyman	15,800	1,470,873	19.45	0
Lyme	37,500	9,808,949	23.98	0
Lyndeborough	39,200	4,762,889	22.10	0
Madbury	28,250	7,659,199	25.27	0
Madison	91,000	9,177,030	15.49	0
Manchester	1,321,580	240,158,354	18.24	0
Marlborough	42,900	5,668,752	26.11	0
Marlow	13,700	1,923,479	25.83	0
Martin's Location		6,785	15.65	0
Mason	37,200	4,291,392	20.33	0
Meredith	314,625	32,579,453	13.97	0
Merrimack	837,080	86,541,149	17.38	0
Middleton	39,200	4,829,967	26.09	0
Milan	10,900	3,097,127	20.37	0
Milford	218,800	42,782,276	20.79	0
Millsfield		0	0.00	0
Milton	187,250	12,050,027	24.48	0
Monroe	8,900	4,683,005	12.19	0
Mont Vernon	51,500	9,057,287	28.03	0
Moultonborough	165,200	23,189,910	4.78	0
Nashua	1,438,460	248,421,992	18.07	0
Nelson	12,000	2,320,030	14.12	0
New Boston	172,500	17,807,985	19.18	0
New Castle	23,000	4,812,253	4.50	0
New Durham	174,750	10,746,762	17.92	0
New Hampton	68,600	6,469,153	19.39	0
New Ipswich	241,250	11,447,535	23.51	0
New London	145,750	20,355,301	15.86	0
Newbury	129,250	12,476,647	11.38	0
Newfields	34,200	6,384,280	20.96	0
Newington	42,500	9,009,726	9.88	0
Newmarket	138,500	26,715,336	26.99	0
Newport	106,200	15,443,488	20.90	0

MUNICIPAL AND PROPERTY DIVISION

2022 Tables by County  
Alpha Order by Municipality

MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Newton	180,161	1,784	0	400	0	207,528,900
North Hampton	187,543	600	25,400	1,950	0	404,158,750
Northfield	1,296,110	2,125	0	0	0	186,114,300
Northumberland	806,205	5,499	0	0	0	16,651,350
Northwood	847,612	0	0	175	0	423,894,957
Nottingham	1,269,757	0	0	700	0	368,049,600
Odell	235,578	0	0	0	0	47,500
Orange	612,312	0	0	0	0	12,720,500
Orford	1,537,110	954	0	0	0	37,971,900
Ossipee	1,337,609	0	0	0	0	297,216,700
Pelham	400,003	0	0	0	0	803,577,742
Pembroke	1,039,622	0	64,800	0	0	184,829,200
Peterborough	1,184,725	0	9,400	375	0	159,265,290
Piermont	1,755,481	16,056	0	0	0	46,639,600
Pinkham's Grant	0	0	0	0	0	0
Pittsburg	3,255,740	0	0	0	0	97,565,400
Pittsfield	895,917	0	35,374	600	0	100,646,600
Plainfield	2,187,851	0	0	0	0	74,071,800
Plaistow	64,704	0	0	0	0	304,611,900
Plymouth	704,889	32,456	0	17,500	0	67,350,383
Portsmouth	52,266	0	0	0	0	1,245,025,400
Randolph	144,078	0	0	300	2,600	23,432,500
Raymond	357,713	0	1,410	200	0	357,605,375
Richmond	1,404,314	0	0	0	0	44,759,400
Rindge	1,370,588	0	0	0	0	180,659,800
Rochester	1,145,516	0	0	21,500	0	441,218,266
Rollinsford	469,212	0	0	0	0	178,071,300
Roxbury	339,942	0	0	0	0	4,994,500
Rumney	765,475	30,630	0	525	0	63,418,400
Rye	125,550	10,800	0	0	0	1,819,920,675
Salem	139,672	0	0	500	0	1,694,713,464
Salisbury	1,563,643	0	0	0	0	72,337,000
Sanbornton	1,749,831	0	37,927	0	293	247,556,800
Sandown	209,160	0	180	100	0	235,107,129
Sandwich	1,574,960	107,780	0	6,328	0	219,074,191
Sargent's Purchase	0	0	0	0	0	0
Seabrook	15,450	100	0	0	0	926,379,500
Second College Grant	710,444	0	0	0	0	351,000
Sharon	821,817	0	0	0	0	14,575,300
Shelburne	581,532	0	0	75	0	15,914,800
Somersworth	136,258	0	0	0	0	151,991,845
South Hampton	371,817	0	0	0	0	63,959,100
Springfield	868,047	11,291	0	0	0	71,079,300
Stark	596,752	2,186	0	0	0	24,624,700

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
Newton	12,641,700	384,143,395	3,231,600	33,857,000	34,905	0
North Hampton	59,167,750	598,945,540	39,296,200	91,169,860	125,500	0
Northfield	17,652,400	328,589,500	14,495,500	48,101,000	0	0
Northumberland	1,850,700	48,183,750	2,882,820	14,773,690	0	0
Northwood	36,030,700	377,195,386	23,465,100	72,322,000	36,498	0
Nottingham	5,091,000	419,157,434	6,042,300	10,177,200	11,066	0
Odell	0	1,983,240	0	0	0	0
Orange	206,100	21,260,200	1,063,400	455,900	0	0
Orford	3,314,000	103,755,088	2,209,700	7,817,300	44,512	0
Ossipee	51,074,300	344,673,700	19,650,800	72,363,400	0	0
Pelham	42,309,980	1,689,294,528	303,800	95,810,150	0	0
Pembroke	38,039,400	430,363,800	2,152,200	113,099,200	0	0
Peterborough	31,244,810	552,069,092	534,100	169,607,200	29,608	0
Piermont	747,400	77,027,800	1,321,200	2,133,400	0	0
Pinkham's Grant	174,000	0	0	2,646,530	0	0
Pittsburg	5,859,300	165,971,200	4,878,900	14,588,300	0	0
Pittsfield	11,451,900	179,516,500	7,681,600	45,260,400	6,000	0
Plainfield	3,219,200	212,012,138	5,574,800	12,112,700	15,062	0
Plaistow	112,845,800	692,176,642	381,200	228,874,456	0	0
Plymouth	45,400,335	232,487,245	3,326,900	124,178,650	36,185	0
Portsmouth	634,686,923	2,497,022,300	30,572,700	1,927,346,505	0	0
Randolph	569,000	38,510,344	554,100	2,632,500	4,328	7,928
Raymond	52,283,191	767,350,485	56,080,800	99,700,915	64,900	0
Richmond	2,393,100	101,913,000	2,924,700	5,274,200	0	0
Rindge	18,529,800	435,429,600	5,222,000	79,635,500	0	0
Rochester	193,983,000	1,429,158,295	178,693,725	545,797,800	86,500	0
Rollinsford	19,326,100	220,343,300	817,600	50,652,800	0	0
Roxbury	185,900	17,034,000	319,500	895,900	0	0
Rumney	5,754,000	100,988,435	3,181,900	12,749,200	24,465	0
Rye	52,514,175	1,304,860,965	4,534,100	49,044,935	0	0
Salem	605,202,106	3,141,096,386	66,347,200	894,910,290	8,600	0
Salisbury	615,000	148,702,100	1,991,000	2,937,000	0	0
Sanbornton	4,553,400	254,574,316	2,512,800	19,208,500	43,560	73,771
Sandown	4,695,170	433,559,120	14,155,200	6,090,380	10,800	0
Sandwich	5,296,500	214,278,335	800,001	4,647,000	153,429	0
Sargent's Purchase	1,507,100	0	0	381,430	0	0
Seabrook	252,276,600	661,345,970	109,518,400	242,027,530	0	0
Second College Grant	0	346,410	0	0	0	0
Sharon	108,200	41,297,300	9,100	909,400	0	0
Shelburne	1,724,700	30,710,096	668,400	9,405,600	13,104	0
Somersworth	62,079,855	670,404,093	22,595,700	211,799,397	0	0
South Hampton	4,293,400	90,795,754	2,765,300	7,827,300	0	0
Springfield	4,629,500	139,351,250	2,945,000	16,627,800	0	0
Stark	931,000	32,954,700	1,915,600	1,428,200	0	0

**MUNICIPAL AND PROPERTY DIVISION**

2022 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	97,700	7,298,800	7,344,800	0	0	656,361,145	446,200
North Hampton	8,256,300	1,555,100	7,714,600	0	0	1,210,605,093	0
Northfield	0	2,751,500	12,261,300	0	0	611,263,735	10,000
Northumberland	0	15,292,300	35,069,000	0	0	135,515,314	0
Northwood	0	0	11,851,800	0	0	945,644,228	9,405
Nottingham	107,900	0	26,260,800	0	0	836,167,757	395,600
Odell	0	0	0	0	0	2,266,318	0
Orange	0	0	991,500	0	0	37,309,912	0
Orford	0	0	3,440,600	0	0	160,091,164	0
Ossipee	242,500	0	13,100,400	0	0	799,659,409	0
Pelham	5,561,623	32,184,897	36,891,616	0	0	2,706,334,339	24,100
Pembroke	0	9,124,200	16,128,300	100,000	0	794,940,722	0
Peterborough	0	0	16,009,900	0	0	929,954,500	43,000
Piermont	0	0	2,668,900	0	0	132,309,837	0
Pinkham's Grant	0	0	200,600	0	0	3,021,130	0
Pittsburg	0	2,170,600	9,198,000	0	0	303,487,440	0
Pittsfield	3,856,200	0	7,640,100	0	0	356,991,191	0
Plainfield	0	0	7,167,100	0	0	316,360,651	150,000
Plaistow	1,471,300	21,392,944	17,197,100	7,000	0	1,379,023,046	0
Plymouth	0	0	22,524,600	0	0	496,059,143	0
Portsmouth	0	55,971,000	133,917,485	0	0	6,524,594,579	0
Randolph	0	2,185,900	10,058,300	0	0	78,101,878	0
Raymond	1,970,000	0	27,468,900	0	0	1,362,883,889	610,100
Richmond	0	0	12,825,030	0	0	171,493,744	0
Rindge	0	0	16,879,299	0	0	737,726,587	670,747
Rochester	0	34,316,300	92,623,500	0	0	2,917,044,402	508,400
Rollinsford	0	321,100	4,531,700	0	0	474,533,112	519,900
Roxbury	0	0	1,069,100	0	0	24,838,842	0
Rumney	0	0	14,468,400	0	0	201,381,430	0
Rye	2,807,700	0	14,840,400	0	0	3,248,659,300	0
Salem	462,400	16,439,200	124,075,900	0	0	6,543,395,718	0
Salisbury	0	0	16,890,800	0	0	245,036,543	0
Sanbornton	0	225,200	5,618,400	0	0	536,154,798	0
Sandown	376,500	0	7,718,900	0	0	701,922,639	0
Sandwich	0	0	9,735,600	0	0	455,674,124	0
Sargent's Purchase	0	0	0	0	0	1,888,530	0
Seabrook	0	12,089,500	1,561,629,750	0	0	3,765,282,800	137,317,300
Second College Grant	0	0	0	0	0	1,407,854	0
Sharon	0	0	838,400	0	0	58,559,517	0
Shelburne	0	28,114,100	4,944,500	0	0	92,076,907	0
Somersworth	0	8,613,900	12,487,500	0	0	1,140,108,548	0
South Hampton	0	0	5,583,600	0	0	175,596,271	135,000
Springfield	0	0	6,558,300	0	0	242,070,488	0
Stark	0	15,847,139	1,845,300	0	0	80,145,577	0

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Newton	655,914,945	30,000	2,777,300	378,500	652,729,145	14,661,452
North Hampton	1,210,605,093	50,000	9,215,300	262,400	1,201,077,393	20,597,787
Northfield	611,253,735	45,000	4,659,900	1,436,200	605,112,635	8,573,194
Northumberland	135,515,314	45,000	141,140	168,500	135,160,674	4,394,381
Northwood	945,634,823	75,000	8,077,590	666,012	936,816,221	11,763,413
Nottingham	835,772,157	0	6,595,000	1,671,580	827,505,577	15,781,462
Odell	2,266,318	0	0	0	2,266,318	13,666
Orange	37,309,912	0	115,000	0	37,194,912	825,712
Orford	160,091,164	0	75,000	5,000	160,011,164	4,515,843
Ossipee	799,659,409	30,000	3,790,000	2,000	795,837,409	14,601,549
Pelham	2,706,310,239	120,000	8,037,333	126,000	2,698,026,906	46,922,751
Pembroke	794,940,722	150,000	410,000	0	794,380,722	19,747,757
Peterborough	929,911,500	60,000	4,840,000	0	925,011,500	22,822,009
Piermont	132,309,837	0	265,000	103,840	131,940,997	2,634,912
Pinkham's Grant	3,021,130	0	0	0	3,021,130	45,915
Pittsburg	303,487,440	0	30,000	0	303,457,440	4,809,170
Pittsfield	356,991,191	30,000	1,443,700	372,600	355,144,891	8,431,665
Plainfield	316,210,651	47,000	1,660,300	2,918,575	311,584,776	7,748,428
Plaistow	1,379,023,046	75,000	9,345,000	2,029,900	1,367,573,146	25,949,091
Plymouth	496,059,143	70,000	464,100	2,700	495,522,343	15,548,589
Portsmouth	6,524,594,579	300,000	30,015,500	1,082,300	6,493,196,779	98,438,343
Randolph	78,101,878	0	0	277,500	77,824,378	1,300,748
Raymond	1,362,273,789	210,960	13,680,480	3,298,750	1,345,083,599	24,567,135
Richmond	171,493,744	0	75,000	73,600	171,345,144	2,514,341
Rindge	737,055,840	30,000	11,233,256	1,986,734	723,805,850	16,647,138
Rochester	2,916,536,002	1,166,800	25,983,142	5,312,800	2,884,073,260	71,460,117
Rollinsford	474,013,212	0	1,000,000	0	473,013,212	7,029,339
Roxbury	24,838,842	0	30,000	37,200	24,771,642	596,275
Rumney	201,381,430	30,000	145,000	16,000	201,190,430	4,606,980
Rye	3,248,659,300	0	3,950,000	456,400	3,244,252,900	22,626,531
Salem	6,543,395,718	1,300,000	27,727,400	1,720,600	6,512,647,718	104,367,281
Salisbury	245,036,543	0	850,000	240,000	243,946,543	3,878,523
Sanbornton	536,154,798	0	640,000	740,000	534,774,798	10,618,086
Sandown	701,922,639	30,000	7,881,300	0	694,011,339	19,676,796
Sandwich	455,674,124	15,000	150,000	565,000	454,944,124	6,542,504
Sargent's Purchase	1,888,530	0	0	0	1,888,530	0
Seabrook	3,627,965,500	45,000	37,573,400	4,063,500	3,586,283,600	45,895,124
Second College Grant	1,407,854	0	0	0	1,407,854	0
Sharon	58,559,517	0	40,000	0	58,519,517	1,357,215
Shelburne	92,076,907	0	60,000	153,600	91,863,307	1,368,629
Somersworth	1,140,108,548	50,000	3,860,300	1,426,100	1,134,772,148	31,847,263
South Hampton	175,461,271	0	1,300,000	504,650	173,656,621	3,441,730
Springfield	242,070,488	0	150,000	338,300	241,582,188	4,954,097
Stark	80,145,577	15,000	45,000	49,200	80,036,377	1,286,748

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2022 Actual Tax Rate	2022 Resident Tax
Newton	143,100	14,518,352	22.49	0
North Hampton	168,500	20,429,287	17.17	0
Northfield	139,750	8,433,444	14.55	0
Northumberland	13,500	4,380,881	33.06	0
Northwood	76,000	11,687,413	12.58	0
Nottingham	285,750	15,495,712	19.11	0
Odell		13,666	6.03	0
Orange	2,900	822,812	22.23	0
Orford	43,200	4,472,643	28.25	0
Ossipee	173,000	14,428,549	18.38	0
Pelham	283,333	46,639,418	17.42	0
Pembroke	148,000	19,599,757	24.90	0
Peterborough	233,750	22,588,259	25.86	0
Piermont	19,400	2,615,512	19.99	0
Pinkham's Grant		45,915	15.33	0
Pittsburg	11,500	4,797,670	15.90	0
Pittsfield	61,200	8,370,465	23.78	0
Plainfield	59,065	7,689,363	24.90	0
Plaislow	163,250	25,785,841	19.01	0
Plymouth	68,584	15,480,005	31.44	0
Portsmouth	537,499	97,900,844	15.20	0
Randolph	5,000	1,295,748	16.92	0
Raymond	440,500	24,126,635	18.29	0
Richmond	16,200	2,498,141	14.74	0
Rindge	234,000	16,413,138	23.03	0
Rochester	686,675	70,773,442	25.28	0
Rollinsford	51,400	6,977,939	14.87	0
Roxbury	1,300	594,975	24.13	0
Rumney	41,300	4,565,680	23.00	0
Rye	146,500	22,480,031	6.98	0
Salem	592,000	103,775,281	16.05	0
Salisbury	38,100	3,840,423	15.96	0
Sanbornton	108,700	10,509,386	19.87	0
Sandown	233,500	19,443,296	28.37	0
Sandwich	99,503	6,443,001	14.41	0
Sargent's Purchase		0	0.00	0
Seabrook	418,188	45,476,936	13.25	0
Second College Grant		0	0.00	0
Sharon	5,100	1,352,115	23.21	0
Shelburne	3,700	1,364,929	15.28	0
Somersworth	236,000	31,611,263	28.09	0
South Hampton	14,840	3,426,890	19.86	0
Springfield	42,700	4,911,397	20.54	0
Stark	8,400	1,278,348	16.36	0

MUNICIPAL AND PROPERTY DIVISION

2022 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	1,035,456	0	0	0	0	26,334,355
Stoddard	878,850	0	0	0	0	124,505,360
Strafford	1,761,500	0	0	4,500	0	246,580,870
Stratford	1,668,722	0	0	5,800	0	10,786,100
Stratham	343,309	1,286	0	3,400	0	420,552,700
Success	665,586	0	0	0	0	7,674,800
Sugar Hill	394,030	1,119	4,069	0	0	54,950,500
Sullivan	499,224	5,834	0	0	0	14,757,200
Sunapee	463,012	0	0	0	0	715,414,700
Surry	459,345	0	0	0	0	36,752,200
Sutton	1,115,365	0	0	0	0	144,008,200
Swanzy	1,586,119	0	0	0	0	163,855,434
Tamworth	1,578,259	1,142	0	0	0	111,482,000
Temple	636,402	2,443	0	100	8,300	45,472,500
Thomson & Meserve's Purchase	0	0	0	0	0	300
Thornton	569,203	0	0	0	0	130,027,600
Tilton	305,575	0	412,890	0	0	88,198,900
Troy	276,911	0	0	0	0	24,485,751
Tuftonboro	1,038,728	0	0	100	0	977,556,700
Unity	1,316,706	0	0	0	0	55,178,800
Wakefield	794,512	6,659	0	0	0	499,686,800
Walpole	2,136,486	22,344	22,545	600	0	197,366,000
Warner	1,886,880	0	0	5,084	0	83,159,430
Warren	569,153	0	0	0	0	23,498,600
Washington	985,407	0	0	0	0	116,242,100
Waterville Valley	13,552	0	0	0	0	85,105,800
Weare	1,680,088	0	0	7,500	0	407,014,500
Webster	853,741	0	0	200	0	81,747,600
Wentworth	1,304,638	0	0	0	0	36,020,800
Wentworth's Location	260,587	0	0	0	0	2,879,100
Westmoreland	1,737,034	129,962	0	0	0	54,560,700
Whitefield	737,956	0	0	0	0	44,587,800
Wilmot	778,642	0	0	0	0	67,118,200
Wilton	1,444,117	0	0	0	98,700	162,954,483
Winchester	1,412,195	145	0	0	0	80,841,200
Windham	71,880	20	0	0	0	1,034,786,900
Windsor	271,562	0	0	0	0	12,887,400
Wolfeboro	1,394,623	9,636	373,800	29,700	0	1,147,191,500
Woodstock	138,741	0	0	0	0	51,475,410
<b>State Totals</b>						

MUNICIPAL AND PROPERTY DIVISION

2022 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	833,300	53,858,800	4,817,800	3,991,000	0	0
Stoddard	640,000	161,333,280	1,215,050	2,598,330	0	0
Strafford	2,377,630	440,213,180	5,937,800	8,367,120	105,400	0
Stratford	722,500	44,215,200	3,057,700	4,485,000	53,100	0
Stratham	84,322,000	940,725,673	3,940,500	149,120,100	155,827	0
Success	0	3,756,710	0	0	0	0
Sugar Hill	1,093,700	103,909,290	94,000	3,759,800	21,310	0
Sullivan	688,900	40,905,700	2,784,100	1,497,600	0	0
Sunapee	14,870,300	693,535,800	1,637,700	31,910,300	0	0
Surry	1,295,000	88,953,600	992,800	2,540,400	0	0
Sutton	3,258,500	163,890,940	106,620	7,881,270	0	0
Swanzy	23,265,701	342,274,299	14,875,900	74,659,344	5,580	0
Tamworth	16,840,300	209,964,841	9,916,300	43,304,000	58,062	0
Temple	1,757,000	107,485,809	874,600	6,108,500	22,004	127,114
Thomson & Meserve's Purchase	4,518,250	0	0	1,729,270	0	0
Thornton	3,529,000	295,395,500	5,600,900	10,686,800	0	0
Tilton	102,108,300	205,404,902	18,358,500	205,763,800	0	0
Troy	2,142,500	82,131,174	3,000,000	6,947,000	0	0
Tuftonboro	16,959,100	795,420,927	25,491,800	16,200,200	11,873	0
Unity	1,132,700	56,933,087	5,972,000	12,406,900	0	0
Wakefield	8,405,200	588,192,500	16,320,700	26,175,800	0	0
Walpole	30,949,000	375,994,642	2,648,500	92,711,600	108,318	0
Warner	6,078,650	190,672,330	2,850,910	36,157,511	53,856	0
Warren	472,300	62,932,600	3,739,900	2,686,400	0	0
Washington	1,125,700	121,111,083	1,455,500	2,898,000	0	0
Waterville Valley	5,732,900	385,572,000	0	15,309,800	0	0
Weare	18,956,400	729,653,678	27,776,400	61,200,400	66,422	0
Webster	1,615,400	129,345,978	3,272,200	3,061,100	18,522	0
Wentworth	2,365,000	72,890,800	3,121,900	8,516,000	0	0
Wentworth's Location	0	4,528,290	86,810	0	0	0
Westmoreland	6,498,800	124,396,500	524,400	10,240,800	0	0
Whitefield	5,941,900	122,361,190	8,100,230	40,281,010	0	0
Wilmot	2,972,900	142,722,723	1,082,500	6,933,500	0	0
Wilton	17,847,100	345,098,200	577,600	27,079,100	0	275,100
Winchester	10,053,900	147,265,775	16,100,000	48,502,600	0	0
Windham	93,779,800	1,858,684,125	0	109,028,065	0	0
Windsor	1,337,700	14,652,200	956,700	6,193,900	0	0
Wolfeboro	54,836,000	1,069,308,511	14,028,100	138,717,900	126,974	0
Woodstock	12,248,210	191,614,660	5,749,650	21,628,200	0	0
<b>State Totals</b>		<b>116,029,383,080</b>	<b>2,519,651,422</b>	<b>28,088,100,646</b>	<b>5,217,949</b>	<b>1,093,682</b>

**MUNICIPAL AND PROPERTY DIVISION**

2022 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	13,072,900	8,064,300	7,300	0	112,015,211	0
Stoddard	0	0	12,430,200	0	0	303,601,070	0
Strafford	181,300	0	19,486,100	9,000	0	725,024,400	0
Stratford	0	35,541,100	5,063,300	0	0	105,598,522	0
Stratham	778,100	9,338,900	17,752,800	0	0	1,627,034,595	0
Success	0	0	61,300	0	0	12,158,396	0
Sugar Hill	0	0	3,512,000	0	0	167,739,818	0
Sullivan	0	0	4,953,400	0	0	66,091,958	0
Sunapee	0	0	25,323,000	0	0	1,483,154,812	1,696,400
Surry	0	0	5,167,200	0	0	136,160,545	0
Sutton	0	0	4,477,219	0	0	324,738,114	0
Swanzey	235,900	0	17,737,614	0	0	638,495,891	362,930
Tamworth	313,000	0	9,871,300	0	0	403,329,204	3,600
Temple	0	0	2,908,000	0	0	165,402,772	0
Thomson & Meserve's Purchase	0	0	27,600	0	0	6,275,420	0
Thornton	280,700	0	8,628,000	0	0	454,717,703	25,000
Tilton	427,700	16,219,400	22,090,300	0	0	659,290,267	150,000
Troy	0	0	21,079,300	0	0	140,062,636	0
Tuftonboro	396,200	0	16,421,100	0	0	1,849,496,728	0
Unity	0	0	3,137,000	0	0	136,077,193	0
Wakefield	0	0	13,684,300	0	0	1,153,266,471	0
Walpole	0	0	15,839,200	0	0	717,799,235	0
Warner	0	0	8,746,400	0	0	329,611,051	0
Warren	0	0	17,793,500	0	0	111,692,453	368,700
Washington	0	0	3,275,800	0	0	247,093,590	0
Waterville Valley	0	0	3,440,500	0	0	495,174,552	150,000
Weare	450,700	0	41,619,400	0	0	1,288,425,488	421,865
Webster	0	0	19,760,400	0	0	239,675,141	0
Wentworth	0	0	9,151,900	0	0	133,371,038	0
Wentworth's Location	0	0	145,100	0	0	7,899,887	0
Westmoreland	0	0	2,627,330	0	0	200,715,526	0
Whitefield	0	0	21,791,800	0	0	243,801,886	0
Wilmot	0	0	4,521,000	0	0	226,129,465	0
Wilton	0	0	8,002,000	0	0	563,376,400	150,000
Winchester	0	0	41,104,769	0	0	345,280,584	19,122
Windham	4,296,100	1,385,300	29,643,500	0	0	3,131,675,690	600,600
Windsor	0	0	794,400	0	0	37,093,862	0
Wolfeboro	0	0	360,800	0	0	2,426,377,544	300,000
Woodstock	0	0	7,250,300	0	0	290,105,171	0
<b>State Totals</b>	<b>300,960,284</b>	<b>1,254,086,627</b>	<b>8,041,197,989</b>	<b>684,500</b>	<b>0</b>	<b>232,317,467,455</b>	<b>190,379,563</b>

MUNICIPAL AND PROPERTY DIVISION

2022 Tables by County  
Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Stewartstown	112,015,211	0	67,500	0	111,947,711	2,699,145
Stoddard	303,601,070	0	260,000	60,200	303,280,870	4,936,293
Strafford	725,024,400	0	740,000	0	724,284,400	12,384,571
Stratford	105,598,522	45,000	277,600	0	105,275,922	1,978,918
Stratham	1,627,034,595	45,000	6,264,000	0	1,620,725,595	30,288,382
Success	12,158,396	0	0	0	12,158,396	54,379
Sugar Hill	167,739,818	0	25,000	0	167,714,818	3,436,943
Sullivan	66,091,958	0	292,100	81,600	65,718,258	1,730,234
Sunapee	1,481,458,412	0	110,000	0	1,481,348,412	20,692,664
Surry	136,160,545	0	5,000	21,674	136,133,871	2,181,711
Sutton	324,738,114	0	470,000	408,000	323,860,114	7,818,729
Swanzey	638,132,961	60,000	1,143,300	749,482	636,180,179	15,726,025
Tamworth	403,325,604	0	812,500	1,226,230	401,286,874	9,525,247
Temple	165,402,772	0	50,000	291,600	165,061,172	4,116,235
Thomson & Meserve's Purchase	6,275,420	0	0	0	6,275,420	13,707
Thornton	454,692,703	30,000	480,000	278,060	453,904,643	9,071,318
Tilton	659,140,267	69,200	1,819,200	213,900	657,037,967	10,509,017
Troy	140,062,636	15,000	198,000	5,400	139,844,236	4,280,756
Tuftonboro	1,849,496,728	0	260,000	0	1,849,236,728	11,894,117
Unity	136,077,193	0	232,000	16,800	135,828,393	3,933,587
Wakefield	1,153,266,471	60,000	1,088,200	138,200	1,151,980,071	14,092,187
Walpole	717,799,235	30,000	492,500	683,300	716,593,435	11,688,033
Warner	329,611,051	30,000	1,975,000	1,257,437	326,348,614	9,263,457
Warren	111,323,753	0	165,000	0	111,158,753	2,112,561
Washington	247,093,590	0	160,000	93,490	246,840,100	5,386,337
Waterville Valley	495,024,552	0	0	0	495,024,552	5,244,267
Weare	1,288,003,623	15,000	4,903,877	799,920	1,282,284,826	22,265,900
Webster	239,675,141	15,000	204,000	173,800	239,282,341	5,437,960
Wentworth	133,371,038	0	70,000	62,900	133,238,138	2,684,282
Wentworth's Location	7,899,887	0	0	0	7,899,887	72,163
Westmoreland	200,715,526	0	75,000	868,285	199,772,241	4,102,140
Whitefield	243,801,886	15,000	316,260	0	243,470,626	6,160,912
Wilmot	226,129,465	0	215,000	505,990	225,408,475	4,800,057
Wilton	563,226,400	15,000	795,000	970,000	561,446,400	11,591,081
Winchester	345,261,462	45,000	1,479,800	766,050	342,970,612	9,792,287
Windham	3,131,075,090	45,000	10,518,300	206,000	3,120,305,790	61,612,027
Windsor	37,093,862	0	0	0	37,093,862	124,985
Wolfeboro	2,426,077,544	60,000	4,996,900	272,500	2,420,748,144	32,001,817
Woodstock	290,105,171	15,000	619,720	0	289,470,451	5,311,113
State Totals	232,127,087,892	25,431,540	1,098,962,838	176,153,452	230,826,685,062	4,232,726,468

**MUNICIPAL AND PROPERTY DIVISION**

2022 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2022 Actual Tax Rate	2022 Resident Tax
Stewartstown	16,300	2,682,845	24.36	0
Stoddard	16,550	4,919,743	16.33	0
Strafford	45,700	12,338,871	17.13	0
Stratford	7,300	1,971,618	19.16	0
Stratham	280,300	30,008,082	18.71	0
Success		54,379	4.48	0
Sugar Hill	15,400	3,421,543	20.52	0
Sullivan	6,250	1,723,984	26.42	0
Sunapee	73,500	20,619,164	13.99	0
Surry	20,400	2,161,311	16.06	0
Sutton	73,000	7,745,729	24.16	0
Swanzey	248,250	15,477,775	25.00	0
Tamworth	79,100	9,446,147	23.77	0
Temple	31,600	4,084,635	24.96	0
Thomson & Meserve's Purchase		13,707	2.19	0
Thornton	98,000	8,973,318	20.01	0
Tilton	116,000	10,393,017	16.07	0
Troy	51,300	4,229,456	30.84	0
Tuftonboro	103,150	11,790,967	6.44	0
Unity	55,700	3,877,887	28.99	0
Wakefield	289,500	13,802,687	12.25	0
Walpole	81,100	11,606,933	16.33	0
Warner	87,600	9,175,857	28.42	0
Warren	24,400	2,088,161	19.19	0
Washington	27,450	5,358,887	21.84	0
Waterville Valley	7,400	5,236,867	10.60	0
Weare	203,600	22,062,300	17.40	0
Webster	68,500	5,369,460	22.85	0
Wentworth	51,000	2,633,282	20.22	0
Wentworth's Location		72,163	9.16	0
Westmoreland	17,400	4,084,740	20.55	0
Whitefield	57,500	6,103,412	25.42	0
Wilmot	31,450	4,768,607	21.32	0
Wilton	152,000	11,439,081	20.66	0
Winchester	152,750	9,639,537	28.70	0
Windham	274,500	61,337,527	19.76	0
Windsor	7,400	117,585	3.39	0
Wolfeboro	224,150	31,777,667	13.22	0
Woodstock	47,250	5,263,863	18.38	0
<b>State Totals</b>	<b>33,310,139</b>	<b>4,199,416,329</b>	<b>18.19</b>	<b>21,000</b>

# New Hampshire Property Tax Summary

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

## **STEP I: THE BUDGET PROCESS**

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

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

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

## **STEP II: THE ASSESSMENT PROCESS**

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

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

During a revaluation, properties are valued based upon either the sale prices of other comparable properties or by other means. The intent of a revaluation is to assess property at its "full and true" value, often referred to as "market value." But more importantly, the purpose of a revaluation is to insure that property within your municipality is assessed proportionally so that each property owner bears their share of the property tax burden based upon the "value" of their property.

A complete annual revaluation can be costly and time consuming. Consequently, a complete revaluation may not be conducted every year. A revaluation establishes base year property values and must be updated at least once every five years. In the years following a revaluation, the assessors value pick-ups: the new construction, the subdivisions, and other changes to the property as of April 1. Depending on the amount of change reflected in current sales, assessors may also conduct partial or statistical revaluations to maintain proportionality among all property values on an annual basis. Unless all properties are updated to current market value; pick-ups are valued not at current year values but valued at the most recent revaluation year values. That way, if a revaluation had been done in 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. Attributes of a property, including views, waterfrontage or junkyard that effect value, must also be considered.

### **STEP III: THE TAX RATE**

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

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

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

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

### **STEP IV: EXEMPTIONS AND TAX CREDITS**

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

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

wind-powered energy system, solar energy system exemptions and electric energy storage systems. Property tax credits are available to qualifying veterans or their surviving spouses.

Application for an exemption or a tax credit (See [PA-29 Permanent Application for Property Tax Credits/Exemptions](#)) must be made to the municipality by April 15<sup>th</sup> prior to that year's tax bill. A tax deferral may be granted for elderly or disabled taxpayers meeting certain criteria on an application submitted to the municipality by March 1<sup>st</sup> prior to that year's tax bill.

Education property tax relief, also known as low and moderate income homeowner's property tax relief, is available to homeowners who:

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

Form DP-8, for the low and moderate income homeowner's property tax relief program, is available by May 1<sup>st</sup> on the Department of Revenue Administration's website at <https://www.revenue.nh.gov/forms/low-moderate.htm>. Pursuant to [RSA 198:57, VI](#), education property tax relief claims must be filed with the Department of Revenue Administration between May 1<sup>st</sup> and June 30<sup>th</sup> following the due date of the final tax bill as defined in RSA 76:1-a for state education property taxes. Form DP-8 is a fillable PDF form which can be opened, completed, and saved.

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

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

## **STEP V: THE EQUALIZATION PROCESS**

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

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

The sole purpose for equalizing local assessed property values is to ensure that public taxes and state revenues shared by towns and cities will be reasonably apportioned. This includes state education tax, county tax, some cooperative school district taxes and some village districts taxes. The equalization process involves a detailed study of property sales throughout the state and compares those sales with the local property assessments. A by-product of the equalization process is the determination of assessment-to-sales ratios and other measures of assessment equity and proportionality.

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

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

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

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

## **STEP VI: ASSESSMENT REVIEW**

As a result of the Supreme Court's decision in *Sirrell v. State of New Hampshire*, [RSA 75:8-a](#) was adopted which requires all towns and cities in New Hampshire to reappraise all real estate within the municipality so that the assessments are at the full and true value at least as often as every fifth year. The Department of Revenue Administration is mandated by [RSA 21-J:11-a & b](#) to review and report the degree to which assessments of municipalities achieve compliance with applicable statutes and rules. The fifth 5-year Assessment Review cycle begins in 2023. All municipalities will have undergone Assessment Review by the end of 2027. The Assessing Standards Board (ASB) has adopted recommended standards to be met by towns and cities for their assessment review. The Department's staff conducts field reviews of the records and assessing practices of all towns and cities in accordance with the ASB recommended standards and reports their findings to the municipalities and to the ASB. This report becomes a public document upon its issuance.

## **STEP VII: PROPERTY ASSESSMENT APPEAL PROCESS**

There is a two-level appeal process available to any property owner who believes the assessment of their property is in error. The first level of appeal is to request an abatement of property taxes with the local assessing officials. The request for abatement must be made in writing by March 1<sup>st</sup> 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 or to the Superior Court in the county where the property is located.

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

## **CONCLUSION**

Property taxation in New Hampshire is a process involving all levels of government, from the voters at town and school district meeting, city councilors, and local assessing officials, to state legislators and court officials. It is an annual process beginning with the preparation of the budget and voting of appropriations, continuing with the assessment of property as of April 1, and the setting of the tax rates, and concluding with the appeal process. Residents and non-residents, homeowners and landlords, commercial and industrial businesses, all bear the responsibility for paying their proportional share of property taxes.

# 2022 Equalization Survey

## “Including Utilities and Railroads”

May 1, 2023

This report presents the results of the 2022 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, 2021, to September 30, 2022, 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 2022 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 2022 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 2022 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 2021 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 2022 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 2023 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 2022 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization Bureau.

**FULL VALUE TAX RATE:** The 2022 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 2022 Notification of Total Equalized Valuations on **April 26, 2023**.

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**  
**2022 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	15,236,906,214	6,732,979,131	21,969,885,345	58,421,442	4,260
Carroll	18,375,006,498	7,248,410,953	25,623,417,451	28,666,245	925,690
Cheshire	9,079,056,755	2,817,780,142	11,896,836,897	98,633,118	181,991
Coos	4,230,256,599	1,635,320,618	5,865,577,217	144,676,839	1,818,660
Grafton	17,435,581,395	7,276,386,615	24,711,968,010	549,661,236	9,726
Hillsborough	61,881,485,646	14,131,658,745	76,013,144,391	196,779,280	691,158
Merrimack	20,473,996,002	7,798,487,758	28,272,483,760	101,607,722	297,486
Rockingham	63,532,251,662	22,142,094,276	85,674,345,938	226,483,030	493,210
Strafford	16,101,868,357	5,564,517,162	21,666,385,519	140,835,205	801,723
Sullivan	5,776,199,586	2,864,291,625	8,640,491,211	57,765,869	522,694
<b>State Totals</b>	<b>232,122,608,714</b>	<b>78,211,927,025</b>	<b>310,334,535,739</b>	<b>1,603,529,986</b>	<b>5,746,598</b>

County	Total Equalized Valuation**	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	22,028,311,047				100.00%	7.0616%
Carroll	25,653,009,386				100.00%	8.2236%
Cheshire	11,995,652,006				100.00%	3.8455%
Coos	6,012,072,716				100.00%	1.9273%
Grafton	25,261,638,972				100.00%	8.0981%
Hillsborough	76,210,614,829				100.00%	24.4309%
Merrimack	28,374,388,968				100.00%	9.0960%
Rockingham	85,901,322,178				100.00%	27.5374%
Strafford	21,808,022,447				100.00%	6.9910%
Sullivan	8,698,779,774				100.00%	2.7886%
<b>State Totals</b>	<b>311,943,812,323</b>					<b>100.0000%</b>

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 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	122,182,240	42,002,293	164,184,533	7,475	0
Albany	134,348,065	55,379,196	189,727,261	1,923,427	0
Alexandria	297,361,725	72,196,972	369,558,697	384,655	0
Allenstown	517,977,121	13,819,704	531,796,825	196,324	0
Alstead	194,502,914	97,020,998	291,523,912	103	0
Alton	2,179,457,249	1,329,510,953	3,508,968,202	675,242	0
Amherst	2,376,545,797	685,854,159	3,062,399,956	2,450,211	31,356
Andover	323,914,649	189,117,099	513,031,748	10,482	0
Antrim	268,552,468	160,979,277	429,531,745	22,255,921	0
Ashland	258,235,052	200,399,263	458,634,315	968,867	0
Atkinson	1,575,249,636	218,867,897	1,794,117,533	0	1,492
Atkinson & Gilmanton	785,376	250,824	1,036,200	0	0
Auburn	896,588,208	504,268,284	1,400,856,492	28,394,608	0
Barnstead	626,034,999	441,778,025	1,067,813,024	0	0
Barrington	1,427,275,239	363,334,753	1,790,609,992	871,657	0
Bartlett	2,038,499,540	0	2,038,499,540	935,897	0
Bath	151,904,825	52,334,319	204,239,144	7,203,653	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,881,327,925	1,281,918,411	6,163,246,336	5,970,764	20,748
Belmont	1,135,640,336	101,348,947	1,236,989,283	1,386,462	0
Bennington	132,374,697	59,452,183	191,826,880	22,895	0
Benton	26,596,316	18,338,225	44,934,541	1,045,460	0
Berlin	714,833,534	(2,845,638)	711,987,896	87,079,678	105,306
Bethlehem	292,812,597	239,198,283	532,010,880	2,214,026	2,236
Boscawen	302,470,473	142,173,768	444,644,241	6,407,604	4,577
Bow	1,319,902,731	676,835,668	1,996,738,399	4,398	98,988
Bradford	252,836,512	113,904,601	366,741,113	33,810	0
Brentwood	731,776,705	278,892,282	1,010,668,987	0	0
Bridgewater	459,298,800	188,508,970	647,807,770	0	0
Bristol	559,987,704	392,275,394	952,263,098	2,558,602	0
Brookfield	130,962,075	60,606,968	191,569,043	0	0
Brookline	704,003,866	362,576,887	1,066,580,753	0	0
Cambridge	9,366,075	3,594,469	12,960,544	1,928	0
Campton	452,648,482	362,706,678	815,355,160	1,308,524	0
Canaan	454,068,762	150,884,071	604,952,833	151,556	0
Candia	546,370,709	238,558,080	784,928,789	10,130	0
Canterbury	368,113,285	134,200,088	502,313,373	634,587	4,695
Carroll	596,543,859	43,489,777	640,033,636	2,128,285	0
Center Harbor	755,344,359	57,694,193	813,038,552	242	0
Chandler's Purchase	43,850	17,651	61,501	0	0
Charlestown	344,806,033	138,439,175	483,245,208	2,900,806	247,396
Chatham	60,953,338	20,196,621	81,149,959	966,551	0
Chester	755,266,186	340,758,895	1,096,025,081	0	0

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\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Acworth	164,192,008	25.81	74.4	19.18	1.8875%	0.0526%
Albany	191,650,688	10.90	70.8	7.70	0.7471%	0.0614%
Alexandria	369,943,352	18.37	80.4	14.67	1.4644%	0.1186%
Allenstown	531,993,149	19.50	97.4	18.77	1.8749%	0.1705%
Alstead	291,524,015	24.64	66.6	16.38	2.4302%	0.0935%
Alton	3,509,643,444	11.37	62.1	7.05	15.9324%	1.1251%
Amherst	3,064,881,523	21.13	77.6	16.28	4.0216%	0.9825%
Andover	513,042,230	21.19	63.1	13.23	1.8081%	0.1645%
Antrim	451,787,666	27.86	62.5	17.28	0.5928%	0.1448%
Ashland	459,603,182	27.87	56.3	15.65	1.8194%	0.1473%
Atkinson	1,794,119,025	12.27	87.8	10.71	2.0886%	0.5751%
Atkinson & Gilmanton	1,036,200	0.00	71.3	0.00	0.0172%	0.0003%
Auburn	1,429,251,100	17.85	64.0	11.38	1.6638%	0.4582%
Barnstead	1,067,813,024	21.60	58.6	12.62	4.8475%	0.3423%
Barrington	1,791,481,649	19.85	79.7	15.67	8.2148%	0.5743%
Bartlett	2,039,435,437	4.97	100.0	4.96	7.9501%	0.6538%
Bath	211,442,797	20.10	74.1	14.79	0.8370%	0.0678%
Bean's Grant	0	0.00	71.3	0.00	0.0000%	0.0000%
Bean's Purchase	0	0.00	71.3	0.00	0.0000%	0.0000%
Bedford	6,169,237,848	17.60	79.2	13.73	8.0950%	1.9777%
Belmont	1,238,375,745	19.11	91.8	17.39	5.6217%	0.3970%
Bennington	191,849,775	31.65	69.0	21.69	0.2517%	0.0615%
Benton	45,980,001	17.05	59.0	10.04	0.1820%	0.0147%
Berlin	799,172,880	27.26	100.4	27.09	13.2928%	0.2562%
Bethlehem	534,227,142	23.89	55.0	13.07	2.1148%	0.1713%
Boscawen	451,056,422	30.97	68.0	20.98	1.5897%	0.1446%
Bow	1,996,841,785	26.52	66.1	17.20	7.0375%	0.6401%
Bradford	366,774,923	24.69	68.9	16.97	1.2926%	0.1176%
Brentwood	1,010,668,987	22.15	72.4	15.98	1.1765%	0.3240%
Bridgewater	647,807,770	8.26	70.9	5.84	2.5644%	0.2077%
Bristol	954,821,700	20.99	58.8	12.30	3.7797%	0.3061%
Brookfield	191,569,043	19.23	68.3	13.11	0.7468%	0.0614%
Brookline	1,066,580,753	29.72	66.0	19.35	1.3995%	0.3419%
Cambridge	12,962,472	3.20	71.3	2.29	0.2156%	0.0042%
Campton	816,663,684	25.27	55.5	13.92	3.2328%	0.2618%
Canaan	605,104,389	27.15	75.0	20.20	2.3953%	0.1940%
Candia	784,938,919	20.30	69.6	13.94	0.9138%	0.2516%
Canterbury	502,952,655	20.80	73.2	15.15	1.7726%	0.1612%
Carroll	642,161,921	12.12	93.2	11.28	10.6812%	0.2059%
Center Harbor	813,038,794	8.99	92.9	8.34	3.6909%	0.2606%
Chandler's Purchase	61,501	0.00	71.3	0.00	0.0010%	0.0000%
Charlestown	486,393,410	32.27	71.3	22.86	5.5915%	0.1559%
Chatham	82,116,510	13.37	75.1	10.02	0.3201%	0.0263%
Chester	1,096,025,081	21.40	68.9	14.43	1.2759%	0.3514%

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 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	613,131,538	196,632,429	809,763,967	2,113,236	0
Chichester	335,973,458	176,830,875	512,804,333	0	0
Claremont	763,933,030	592,401,305	1,356,334,335	7,232,179	215,280
Clarksville	49,271,441	39,505,107	88,776,548	6,682,310	0
Colebrook	194,805,020	150,227,820	345,032,840	1,881,567	2,073
Columbia	92,784,561	72,275,824	165,060,385	297,752	6,430
Concord	5,260,913,690	1,483,486,441	6,744,400,131	39,046,748	90,056
Conway	1,824,119,005	1,230,953,301	3,055,072,306	1,923,183	0
Cornish	198,890,713	61,924,754	260,815,467	402,073	60,018
Crawford's Purchase	230,130	92,633	322,763	0	0
Croydon	122,989,398	37,654,713	160,644,111	0	0
Cutt's Grant	0	0	0	0	0
Dalton	84,366,506	70,242,595	154,609,101	9,950,971	8,427
Danbury	171,273,300	45,507,615	216,780,915	0	0
Danville	585,446,698	150,930,041	736,376,739	105	0
Deerfield	779,529,070	325,803,978	1,105,333,048	87,642	0
Deering	246,577,351	131,871,468	378,448,819	12,656	0
Derry	4,893,682,054	391,007,531	5,284,689,585	5,052,628	0
Dix's Grant	1,008,318	343,967	1,352,285	0	0
Dixville	31,320,810	12,463,230	43,784,040	4,937	0
Dorchester	46,033,048	22,527,388	68,560,436	36,218	0
Dover	5,222,397,720	567,319,326	5,789,717,046	8,952,049	100,555
Dublin	281,951,590	149,490,871	431,442,461	897,972	0
Dummer	99,426,898	51,772,573	151,199,471	0	33,208
Dunbarton	406,391,937	199,115,561	605,507,498	4,460,324	0
Durham	1,256,985,014	536,123,468	1,793,108,482	49,863,340	37,095
East Kingston	402,154,402	165,788,825	567,943,227	1,495	40,809
Easton	77,220,099	49,105,878	126,325,977	455,653	0
Eaton	144,230,316	14,393,563	158,623,879	0	0
Effingham	214,993,667	146,643,205	361,636,872	119,416	0
Ellsworth	19,499,899	9,569,396	29,069,295	506,626	0
Enfield	611,567,680	360,546,904	972,114,584	0	0
Epping	981,780,386	434,810,340	1,416,590,726	19,683,592	0
Epsom	520,788,691	175,355,424	696,144,115	1,257,099	0
Errol	92,028,622	56,047,903	148,076,525	2,178,162	0
Erving's Grant	50,409	10,033	60,442	0	0
Exeter	2,346,784,360	1,236,047,401	3,582,831,761	2,717,557	50,546
Farmington	578,780,324	371,243,675	950,023,999	1,938,036	0
Fitzwilliam	499,833,810	3,011,140	502,844,950	39,745	0
Francestown	223,480,185	137,813,485	361,293,670	0	0
Franconia	420,108,701	146,667,224	566,775,925	1,136,144	0
Franklin	700,731,397	373,866,881	1,074,598,278	2,470,044	0
Freedom	661,812,101	390,181,494	1,051,993,595	0	0
Fremont	552,698,587	256,133,014	808,831,601	0	0

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\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Chesterfield	811,877,203	19.42	75.7	14.65	6.7681%	0.2603%
Chichester	512,804,333	24.38	65.5	15.88	1.8073%	0.1644%
Claremont	1,363,781,794	41.68	56.3	22.92	15.6779%	0.4372%
Clarksville	95,458,858	20.71	55.4	11.46	1.5878%	0.0306%
Colebrook	346,916,480	28.32	56.3	15.91	5.7703%	0.1112%
Columbia	165,364,567	15.30	56.0	8.40	2.7505%	0.0530%
Concord	6,783,536,935	25.89	78.0	19.99	23.9073%	2.1746%
Conway	3,056,995,489	17.08	59.7	10.14	11.9167%	0.9800%
Cornish	261,277,558	23.67	76.2	17.94	3.0036%	0.0838%
Crawford's Purchase	322,763	0.00	71.3	0.00	0.0054%	0.0001%
Croydon	160,644,111	14.22	76.4	10.82	1.8467%	0.0515%
Cutt's Grant	0	0.00	71.3	0.00	0.0000%	0.0000%
Dalton	164,568,499	25.55	54.5	13.88	2.7373%	0.0528%
Danbury	216,780,915	17.50	78.9	13.78	0.7640%	0.0695%
Danville	736,376,844	19.61	79.5	15.47	0.8572%	0.2361%
Deerfield	1,105,420,690	18.32	70.5	12.78	1.2868%	0.3544%
Deering	378,461,475	22.75	65.1	14.64	0.4966%	0.1213%
Derry	5,289,742,213	19.04	92.6	17.16	6.1579%	1.6957%
Dix's Grant	1,352,285	0.00	71.3	0.00	0.0225%	0.0004%
Dixville	43,788,977	0.25	71.3	0.18	0.7284%	0.0140%
Dorchester	68,596,654	23.13	67.0	15.48	0.2715%	0.0220%
Dover	5,798,769,650	19.84	90.2	17.34	26.5901%	1.8589%
Dublin	432,340,433	24.97	65.3	16.22	3.6041%	0.1386%
Dummer	151,232,679	16.80	65.6	10.46	2.5155%	0.0485%
Dunbarton	609,967,822	22.98	67.1	15.33	2.1497%	0.1955%
Durham	1,843,008,917	29.04	70.1	20.09	8.4511%	0.5908%
East Kingston	567,985,531	22.80	70.8	16.05	0.6612%	0.1821%
Easton	126,781,630	11.96	61.1	7.30	0.5019%	0.0406%
Eaton	158,623,879	10.76	90.9	9.77	0.6183%	0.0509%
Effingham	361,756,288	23.57	59.4	13.98	1.4102%	0.1160%
Ellsworth	29,575,921	15.18	67.0	10.16	0.1171%	0.0095%
Enfield	972,114,584	25.75	62.9	15.72	3.8482%	0.3116%
Epping	1,436,274,318	22.49	69.3	15.47	1.6720%	0.4604%
Epsom	697,401,214	23.84	74.8	17.76	2.4579%	0.2236%
Errol	150,254,687	13.15	62.1	8.10	2.4992%	0.0482%
Erving's Grant	60,442	9.01	71.3	7.51	0.0010%	0.0000%
Exeter	3,585,599,864	24.75	65.5	15.44	4.1741%	1.1494%
Farmington	951,962,035	24.18	60.9	14.40	4.3652%	0.3052%
Fitzwilliam	502,884,695	16.41	99.4	16.13	4.1922%	0.1612%
Francestown	361,293,670	25.84	61.8	15.93	0.4741%	0.1158%
Franconia	567,912,069	12.20	74.1	9.02	2.2481%	0.1821%
Franklin	1,077,068,322	24.39	65.2	15.59	3.7959%	0.3453%
Freedom	1,051,993,595	10.23	62.9	6.43	4.1009%	0.3372%
Fremont	808,831,601	23.19	67.4	15.77	0.9416%	0.2593%

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**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Equalization Survey Including Utilities and Railroad**  
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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Gilford	2,603,776,320	1,110,371,501	3,714,147,821	2,905,464	0
Gilmanton	561,374,152	336,276,458	897,650,610	144,131	0
Gilsum	72,902,800	27,969,690	100,872,490	0	0
Goffstown	1,774,116,900	1,019,631,429	2,793,748,329	538,701	0
Gorham	385,493,545	38,092,578	423,586,123	8,490,100	122,312
Goshen	83,229,142	49,265,769	132,494,911	25,904	0
Grafton	142,432,460	78,642,913	221,075,373	0	0
Grantham	761,261,991	94,037,375	855,299,366	0	0
Greenfield	183,049,258	94,924,802	277,974,060	4,346,445	0
Greenland	887,307,165	584,017,946	1,471,325,111	0	69,227
Green's Grant	8,188,910	3,296,237	11,485,147	79,068	0
Greenville	120,911,144	79,226,553	200,137,697	2,442,527	0
Groton	110,192,051	18,567,145	128,759,196	100,411,116	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	82,052,400	20,641,468	102,693,868	44,483	0
Hampstead	1,366,312,314	602,425,524	1,968,737,838	2,586,114	0
Hampton	3,951,561,800	1,902,588,772	5,854,150,572	0	0
Hampton Falls	507,386,816	274,324,966	781,711,782	707,525	0
Hancock	298,380,372	116,250,665	414,631,037	2,932,162	0
Hanover	2,705,800,844	911,160,010	3,616,960,854	1,913,146	0
Harrisville	209,114,434	147,053,840	356,168,274	278,264	0
Hart's Location	21,096,407	3,041,359	24,137,766	328,348	0
Haverhill	417,532,934	198,995,944	616,528,878	2,372,684	0
Hebron	405,148,661	33,309,210	438,457,871	8,612,532	0
Henniker	731,855,457	9,619,082	741,474,539	4,279,091	0
Hill	96,126,259	60,206,415	156,332,674	2,125,471	0
Hillsborough	602,409,549	295,125,128	897,534,677	265,405	0
Hinsdale	440,817,162	88,848,442	529,665,604	49,110	0
Holderness	979,545,635	349,318,993	1,328,864,628	1,151	0
Hollis	1,458,199,861	889,785,477	2,347,985,338	1,258	1,146
Hooksett	2,103,845,584	1,012,912,873	3,116,758,457	32,275	95,014
Hopkinton	805,763,828	354,927,702	1,160,691,530	12,796,409	0
Hudson	4,799,117,501	317,190,811	5,116,308,312	994,541	0
Jackson	480,594,105	243,129,633	723,723,738	1,083,937	0
Jaffrey	555,748,372	320,591,101	876,339,473	6,317	0
Jefferson	164,412,759	36,408,358	200,821,117	266,336	2,903
Keene	2,269,431,500	521,849,892	2,791,281,392	45,558,473	0
Kensington	408,271,760	190,264,702	598,536,462	0	0
Kilkenny	25,100	10,103	35,203	0	0
Kingston	872,141,353	529,935,220	1,402,076,573	1,727	34,123
Laconia	3,479,601,113	638,216,764	4,117,817,877	34,955,466	0
Lancaster	284,973,228	135,144,033	420,117,261	4,625,317	3,122
Landaff	60,455,778	22,838,216	83,293,994	177,844	0
Langdon	75,857,098	9,192,228	85,049,326	15,550	0

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
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Municipality	Total Equalized Valuation**	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Gilford	3,717,053,285	12.25	70.1	8.58	16.8740%	1.1916%
Gilmanton	897,794,741	23.97	62.5	14.92	4.0756%	0.2878%
Gilsum	100,872,490	23.57	72.2	16.72	0.8409%	0.0323%
Goffstown	2,794,287,030	26.31	63.5	16.53	3.6665%	0.8958%
Gorham	432,198,535	24.25	91.0	21.87	7.1888%	0.1386%
Goshen	132,520,815	22.03	62.7	13.80	1.5234%	0.0425%
Grafton	221,075,373	26.50	64.3	17.00	0.8751%	0.0709%
Grantham	855,299,366	16.44	89.0	14.61	9.8324%	0.2742%
Greenfield	282,320,505	30.42	65.8	19.89	0.3704%	0.0905%
Greenland	1,471,394,338	18.09	60.3	10.85	1.7129%	0.4717%
Green's Grant	11,564,215	7.59	71.3	5.39	0.1923%	0.0037%
Greenville	202,580,224	27.79	60.4	16.71	0.2658%	0.0649%
Groton	229,170,312	9.09	85.5	7.58	0.9072%	0.0735%
Hadley's Purchase	0	0.00	71.3	0.00	0.0000%	0.0000%
Hale's Location	102,738,351	3.47	79.9	2.77	0.4005%	0.0329%
Hampstead	1,971,323,952	23.68	69.4	16.28	2.2949%	0.6319%
Hampton	5,854,150,572	15.84	67.5	10.57	6.8150%	1.8767%
Hampton Falls	782,419,307	20.99	64.9	13.51	0.9108%	0.2508%
Hancock	417,563,199	21.81	71.9	15.61	0.5479%	0.1339%
Hanover	3,618,874,000	16.41	74.8	12.26	14.3256%	1.1601%
Harrisville	356,446,538	18.60	58.7	10.91	2.9715%	0.1143%
Hart's Location	24,466,114	4.19	87.4	3.63	0.0954%	0.0078%
Haverhill	618,901,562	25.19	67.6	16.98	2.4500%	0.1984%
Hebron	447,070,403	6.83	92.4	6.30	1.7698%	0.1433%
Henniker	745,753,630	21.44	98.7	20.90	2.6283%	0.2391%
Hill	158,458,145	26.03	61.4	15.96	0.5585%	0.0508%
Hillsborough	897,800,082	26.69	67.1	17.78	1.1781%	0.2878%
Hinsdale	529,714,714	27.98	83.2	22.97	4.4159%	0.1698%
Holderness	1,328,865,779	11.22	73.7	8.24	5.2604%	0.4260%
Hollis	2,347,987,742	22.57	62.1	13.93	3.0809%	0.7527%
Hooksett	3,116,885,746	24.05	67.5	16.01	10.9849%	0.9992%
Hopkinton	1,173,487,939	32.25	69.4	21.94	4.1357%	0.3762%
Hudson	5,117,302,853	14.69	93.8	13.65	6.7147%	1.6405%
Jackson	724,807,675	10.90	66.4	7.23	2.8254%	0.2324%
Jaffrey	876,345,790	30.98	63.4	18.76	7.3055%	0.2809%
Jefferson	201,090,356	18.56	81.8	15.10	3.3448%	0.0645%
Keene	2,836,839,865	31.03	81.3	24.61	23.6489%	0.9094%
Kensington	598,536,462	19.86	68.2	13.36	0.6968%	0.1919%
Kilkenny	35,203	0.00	71.3	0.00	0.0006%	0.0000%
Kingston	1,402,112,423	22.71	62.2	14.02	1.6322%	0.4495%
Laconia	4,152,773,343	14.85	84.5	12.40	18.8520%	1.3313%
Lancaster	424,745,700	24.29	67.8	16.40	7.0649%	0.1362%
Landaff	83,471,838	22.73	72.3	16.47	0.3304%	0.0268%
Langdon	85,064,876	22.42	89.1	19.92	0.9779%	0.0273%

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**MUNICIPAL AND PROPERTY DIVISION**  
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Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Lebanon	2,786,784,004	449,714,906	3,236,498,910	94,930,472	0
Lee	746,694,980	179,530,680	926,225,660	357,414	0
Lempster	130,365,710	79,241,334	209,607,044	42,300,318	0
Lincoln	1,258,798,024	614,381,489	1,873,179,513	3,485,986	0
Lisbon	120,333,422	47,456,937	167,790,359	0	0
Litchfield	1,217,797,795	448,081,414	1,665,879,209	1,844,279	0
Littleton	724,578,233	410,759,057	1,135,337,290	308,334,368	7,490
Livermore	136,600	0	136,600	0	0
Londonderry	5,172,651,485	1,922,421,569	7,095,073,054	54,047,678	0
Loudon	721,953,950	294,298,987	1,016,252,937	8,033,330	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	76,824,404	30,662,325	107,486,729	0	0
Lyme	417,735,100	93,285,556	511,020,656	1,176,752	0
Lyndeborough	218,697,397	68,973,435	287,670,832	442	0
Madbury	308,807,286	141,246,401	450,053,687	0	32,439
Madison	600,552,081	391,777,737	992,329,818	1,653,640	0
Manchester	13,394,778,186	3,080,911,108	16,475,689,294	61,607,702	95,346
Marlborough	219,372,367	53,311,810	272,684,177	874,505	0
Marlow	75,244,332	45,468,647	120,712,979	203,930	0
Martin's Location	433,500	174,494	607,994	85,757	0
Mason	213,781,880	60,204,184	273,986,064	16,170	0
Meredith	2,360,218,508	1,816,862,202	4,177,080,710	14,256,873	0
Merrimack	5,069,572,068	972,775,065	6,042,347,133	496,989	169,684
Middleton	189,343,200	133,755,260	323,098,460	0	0
Milan	154,482,456	79,255,347	233,737,803	179,985	227,988
Milford	2,083,394,170	661,331,662	2,744,725,832	3,563,220	80,455
Millsfield	79,721,422	31,933,168	111,654,590	0	0
Milton	504,541,522	333,411,912	837,953,434	746,423	212,587
Monroe	422,531,034	300,738,910	723,269,944	0	0
Mont Vernon	325,895,267	208,274,476	534,169,743	0	0
Moultonborough	4,893,293,518	1,059,349,256	5,952,642,774	10,083,163	0
Nashua	14,096,994,609	1,428,321,026	15,525,315,635	76,066,825	287,897
Nelson	165,792,117	286,887	166,079,004	279,738	0
New Boston	942,931,779	195,602,401	1,138,534,180	7,883	0
New Castle	1,075,376,896	136,997,428	1,212,374,324	0	0
New Durham	611,360,910	239,959,824	851,320,734	0	0
New Hampton	340,164,113	233,245,518	573,409,631	2,071,511	0
New Ipswich	500,087,708	277,384,327	777,472,035	4,107	0
New London	1,296,164,305	842,542,158	2,138,706,463	0	0
Newbury	1,108,623,413	422,322,027	1,530,945,440	4,381,317	0
Newfields	309,056,908	124,987,570	434,044,478	0	33,376
Newington	962,356,671	317,364,772	1,279,721,443	3,035,091	38,926
Newmarket	1,003,168,948	542,502,456	1,545,671,404	1,451,887	50,448
Newport	749,773,897	11,391,026	761,164,923	4,138,829	0

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Lebanon	3,331,429,382	23.04	86.1	19.44	13.1877%	1.0680%
Lee	926,583,074	21.72	80.6	17.24	4.2488%	0.2970%
Lempster	251,907,362	23.65	62.1	14.64	2.8959%	0.0808%
Lincoln	1,876,665,499	10.55	67.2	7.07	7.4289%	0.6016%
Lisbon	167,790,359	34.28	71.8	24.40	0.6642%	0.0538%
Litchfield	1,667,723,488	19.03	73.1	13.79	2.1883%	0.5346%
Littleton	1,443,679,148	23.06	63.8	14.53	5.7149%	0.4628%
Livermore	136,600	0.00	100.0	0.00	0.0005%	0.0000%
Londonderry	7,149,120,732	18.48	72.9	13.27	8.3225%	2.2918%
Loudon	1,024,286,267	18.55	71.0	13.09	3.6099%	0.3284%
Low & Burbank's Grant	0	0.00	71.3	0.00	0.0000%	0.0000%
Lyman	107,486,729	19.45	71.4	13.83	0.4255%	0.0345%
Lyme	512,197,408	23.98	81.7	19.27	2.0276%	0.1642%
Lyndeborough	287,671,274	22.10	76.0	16.69	0.3775%	0.0922%
Madbury	450,086,126	25.27	68.6	17.08	2.0639%	0.1443%
Madison	993,983,458	15.49	60.5	9.34	3.8747%	0.3186%
Manchester	16,537,392,342	18.24	81.3	14.66	21.6996%	5.3014%
Marlborough	273,558,682	26.11	80.4	20.95	2.2805%	0.0877%
Marlow	120,916,909	25.83	62.1	16.05	1.0080%	0.0388%
Martin's Location	693,751	15.65	71.3	11.16	0.0115%	0.0002%
Mason	274,002,234	20.33	78.0	15.80	0.3595%	0.0878%
Meredith	4,191,337,583	13.97	56.5	7.87	19.0270%	1.3436%
Merrimack	6,043,013,806	17.38	83.9	14.46	7.9294%	1.9372%
Middleton	323,098,460	26.09	58.6	15.07	1.4816%	0.1036%
Milan	234,145,776	20.37	66.0	13.30	3.8946%	0.0751%
Milford	2,748,369,507	20.79	75.9	15.67	3.6063%	0.8810%
Millsfield	111,654,590	0.00	71.3	0.00	1.8572%	0.0358%
Milton	838,912,444	24.48	60.2	14.60	3.8468%	0.2689%
Monroe	723,269,944	12.19	58.4	6.49	2.8631%	0.2319%
Mont Vernon	534,169,743	28.03	61.0	17.05	0.7009%	0.1712%
Moultonborough	5,962,725,937	4.78	82.2	3.92	23.2438%	1.9115%
Nashua	15,601,670,357	18.07	90.8	16.09	20.4718%	5.0014%
Nelson	166,358,742	14.12	99.8	14.04	1.3868%	0.0533%
New Boston	1,138,542,063	19.18	82.8	15.79	1.4939%	0.3650%
New Castle	1,212,374,324	4.50	88.7	3.99	1.4114%	0.3887%
New Durham	851,320,734	17.92	71.8	12.83	3.9037%	0.2729%
New Hampton	575,481,142	19.39	59.3	11.40	2.6125%	0.1845%
New Ipswich	777,476,142	23.51	64.3	15.03	1.0202%	0.2492%
New London	2,138,706,463	15.86	60.6	9.58	7.5375%	0.6856%
Newbury	1,535,326,757	11.38	72.4	8.23	5.4110%	0.4922%
Newfields	434,077,854	20.96	71.2	14.79	0.5053%	0.1392%
Newington	1,282,795,460	9.88	75.2	7.07	1.4933%	0.4112%
Newmarket	1,547,173,739	26.99	64.9	17.37	1.8011%	0.4960%
Newport	765,303,752	20.90	98.5	20.43	8.7978%	0.2453%

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Newton	655,914,945	258,876,948	914,791,893	0	38,859
North Hampton	1,210,605,093	807,007,485	2,017,612,578	0	0
Northfield	611,253,735	9,288,663	620,542,398	5,141,416	4,156
Northumberland	135,515,314	144,128,592	279,643,906	2,956,661	171,209
Northwood	945,634,823	945,733	946,580,556	785,475	0
Nottingham	835,772,157	337,834,046	1,173,606,203	281,886	0
Odell	2,266,318	864,312	3,130,630	670,067	0
Orange	37,309,912	3,202,319	40,512,231	164,253	0
Orford	160,091,164	80,823,708	240,914,872	204,381	0
Ossipee	799,659,409	543,858,183	1,343,517,592	80,676	157,927
Pelham	2,706,310,239	383,026,797	3,089,337,036	2,664,255	0
Pembroke	794,940,722	389,547,034	1,184,487,756	2,482,837	0
Peterborough	929,911,500	271,254,803	1,201,166,303	5,177,855	0
Piermont	132,309,837	14,119,444	146,429,281	82,033	0
Pinkham's Grant	3,021,130	1,216,079	4,237,209	2,174,938	0
Pittsburg	303,487,440	244,382,492	547,869,932	7,071,684	0
Pittsfield	356,991,191	158,660,220	515,651,411	996,612	0
Plainfield	316,210,651	166,895,121	483,105,772	65,101	0
Plaistow	1,379,023,046	388,940,373	1,767,963,419	0	55,262
Plymouth	496,059,143	331,793,476	827,852,619	3,555,438	0
Portsmouth	6,524,594,579	2,717,032,514	9,241,627,093	94,590,142	70,370
Randolph	78,101,878	38,077,866	116,179,744	1,363,698	0
Raymond	1,362,273,789	351,212,989	1,713,486,778	687,869	0
Richmond	171,493,744	8,763,809	180,257,553	0	0
Rindge	737,055,840	414,246,330	1,151,302,170	719,374	0
Rochester	2,916,536,002	1,810,128,659	4,726,664,661	71,278,376	260,082
Rollinsford	474,013,212	(2,355,941)	471,657,271	3,514,496	60,205
Roxbury	24,838,842	7,304,150	32,142,992	4,570,855	0
Rumney	201,381,430	145,760,427	347,141,857	460,765	0
Rye	3,248,659,300	573,268,756	3,821,928,056	5,465,195	0
Salem	6,543,395,718	1,436,332,783	7,979,728,501	6,162,830	0
Salisbury	245,036,543	12,814,363	257,850,906	3,525,303	0
Sanbornton	536,154,798	379,783,047	915,937,845	1,633,583	0
Sandown	701,922,639	464,018,343	1,165,940,982	0	0
Sandwich	455,674,124	292,027,880	747,702,004	1,082,444	0
Sargent's Purchase	1,888,530	760,180	2,648,710	0	0
Seabrook	3,627,965,500	834,474,355	4,462,439,855	0	0
Second College Grant	1,407,854	422,132	1,829,986	0	0
Sharon	58,559,517	20,917,530	79,477,047	7,193	0
Shelburne	92,076,907	24,617,257	116,694,164	587,283	311,556
Somersworth	1,140,108,548	571,740,139	1,711,848,687	3,313,414	98,760
South Hampton	175,461,271	72,982,376	248,443,647	2,429	0
Springfield	242,070,488	121,750,328	363,820,816	483,164	0
Stark	80,145,577	67,039,971	147,185,548	1,028,294	499,528

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Newton	914,830,752	22.49	71.7	16.03	1.0650%	0.2933%
North Hampton	2,017,612,578	17.17	60.0	10.21	2.3488%	0.6468%
Northfield	625,687,970	14.55	98.5	13.82	2.2051%	0.2006%
Northumberland	282,771,776	33.06	48.4	15.71	4.7034%	0.0906%
Northwood	947,366,031	12.58	99.9	12.43	1.1029%	0.3037%
Nottingham	1,173,888,089	19.11	71.2	13.45	1.3666%	0.3763%
Odell	3,800,697	6.03	71.3	4.36	0.0632%	0.0012%
Orange	40,676,484	22.23	92.0	20.38	0.1610%	0.0130%
Orford	241,119,253	28.25	66.3	18.74	0.9545%	0.0773%
Ossipee	1,343,756,195	18.38	59.5	10.87	5.2382%	0.4308%
Pelham	3,092,001,291	17.42	87.6	15.19	4.0572%	0.9912%
Pembroke	1,186,970,593	24.90	67.1	16.67	4.1832%	0.3805%
Peterborough	1,206,344,158	25.86	77.4	19.00	1.5829%	0.3867%
Piermont	146,511,314	19.99	90.2	17.99	0.5800%	0.0470%
Pinkham's Grant	6,412,147	15.33	71.3	10.84	0.1067%	0.0021%
Pittsburg	554,941,616	15.90	55.3	8.78	9.2305%	0.1779%
Pittsfield	516,648,023	23.78	69.2	16.35	1.8208%	0.1656%
Plainfield	483,170,873	24.90	65.4	16.04	5.5545%	0.1549%
Plaistow	1,768,018,681	19.01	78.0	14.68	2.0582%	0.5668%
Plymouth	831,408,057	31.44	59.9	18.78	3.2912%	0.2665%
Portsmouth	9,336,287,605	15.20	70.6	10.65	10.8686%	2.9929%
Randolph	117,543,442	16.92	67.2	11.20	1.9551%	0.0377%
Raymond	1,714,174,647	18.29	79.5	14.34	1.9955%	0.5495%
Richmond	180,257,553	14.74	95.1	13.95	1.5027%	0.0578%
Rindge	1,152,021,544	23.03	64.0	14.46	9.6037%	0.3693%
Rochester	4,798,203,119	25.28	61.7	15.12	22.0020%	1.5382%
Rollinsford	475,231,972	14.87	100.5	14.90	2.1792%	0.1523%
Roxbury	36,713,847	24.13	77.1	18.55	0.3061%	0.0118%
Rumney	347,602,622	23.00	58.0	13.27	1.3760%	0.1114%
Rye	3,827,393,251	6.98	85.0	5.92	4.4556%	1.2269%
Salem	7,985,891,331	16.05	82.0	13.08	9.2966%	2.5600%
Salisbury	261,376,209	15.96	95.0	15.04	0.9212%	0.0838%
Sanbornton	917,571,428	19.87	58.5	11.59	4.1654%	0.2941%
Sandown	1,165,940,982	28.37	60.2	16.88	1.3573%	0.3738%
Sandwich	748,784,448	14.41	60.9	8.75	2.9189%	0.2400%
Sargent's Purchase	2,648,710	0.00	71.3	0.00	0.0441%	0.0008%
Seabrook	4,462,439,855	13.25	81.3	10.28	5.1948%	1.4305%
Second College Grant	1,829,986	0.00	71.3	0.00	0.0304%	0.0006%
Sharon	79,484,240	23.21	73.5	17.08	0.1043%	0.0255%
Shelburne	117,593,003	15.28	78.8	11.73	1.9559%	0.0377%
Somersworth	1,715,260,861	28.09	66.6	18.60	7.8653%	0.5499%
South Hampton	248,446,076	19.86	70.6	13.85	0.2892%	0.0796%
Springfield	364,303,980	20.54	66.5	13.62	4.1880%	0.1168%
Stark	148,713,370	16.36	54.3	8.74	2.4736%	0.0477%

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 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	112,015,211	79,056,214	191,071,425	58,915	0
Stoddard	303,601,070	144,060,563	447,661,633	62,389	0
Strafford	725,024,400	319,079,006	1,044,103,406	0	0
Stratford	105,598,522	50,802,620	156,401,142	532,365	313,969
Stratham	1,627,034,595	687,312,702	2,314,347,297	0	9,772
Success	12,158,396	4,758,617	16,917,013	1,112,850	0
Sugar Hill	167,739,818	128,052,291	295,792,109	0	0
Sullivan	66,091,958	22,346,144	88,438,102	0	0
Sunapee	1,481,458,412	1,211,857,162	2,693,315,574	0	0
Surry	136,160,545	(11,773,164)	124,387,381	3,815,027	0
Sutton	324,738,114	149,194,985	473,933,099	1,222	0
Swanzey	638,132,961	323,975,603	962,108,564	3,070,588	0
Tamworth	403,325,604	258,615,689	661,941,293	5,315,168	0
Temple	165,402,772	79,896,896	245,299,668	20,100	0
Thomson & Meserve's Purchase	6,275,420	2,526,011	8,801,431	431,369	0
Thornton	454,692,703	310,544,573	765,237,276	649,013	0
Tilton	659,140,267	287,891,523	947,031,790	392,468	4,260
Troy	140,062,636	97,260,183	237,322,819	5,951	0
Tuftonboro	1,849,496,728	214,553,161	2,064,049,889	522,030	0
Unity	136,077,193	57,590,483	193,667,676	0	0
Wakefield	1,153,266,471	765,541,853	1,918,808,324	0	752,869
Walpole	717,799,235	716,334	718,515,569	33,690,648	181,991
Warner	329,611,051	156,909,749	486,520,800	986,124	0
Warren	111,323,753	43,341,467	154,665,220	660,843	0
Washington	247,093,590	190,648,558	437,742,148	194,470	0
Waterville Valley	495,024,552	95,090,332	590,114,884	1,458,128	0
Weare	1,288,003,623	248,718,928	1,536,722,551	2,766,844	0
Webster	239,675,141	133,524,958	373,200,099	2,254,344	0
Wentworth	133,371,038	57,409,332	190,780,370	178,144	0
Wentworth's Location	7,899,887	3,126,873	11,026,760	10,488	0
Westmoreland	200,715,526	38,209,869	238,925,395	628	0
Whitefield	243,801,886	151,738,318	395,540,204	2,746,074	10,629
Wilmot	226,129,465	67,504,817	293,634,282	50,551	0
Wilton	563,226,400	92,258,053	655,484,453	301,930	4,526
Winchester	345,261,462	121,134,575	466,396,037	2,396,265	0
Windham	3,131,075,090	1,542,157,377	4,673,232,467	729,425	0
Windsor	37,093,862	1,125,902	38,219,764	0	0
Wolfeboro	2,426,077,544	1,537,520,385	3,963,597,929	2,603,882	14,894
Woodstock	290,105,171	241,158,673	531,263,844	2,862,203	0
<b>State Totals</b>	<b>232,122,608,714</b>	<b>78,211,927,025</b>	<b>310,334,535,739</b>	<b>1,603,529,986</b>	<b>5,746,598</b>

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Stewartstown	191,130,340	24.36	58.5	14.13	3.1791%	0.0613%
Stoddard	447,724,022	16.33	67.8	11.03	3.7324%	0.1435%
Strafford	1,044,103,406	17.13	69.4	11.86	4.7877%	0.3347%
Stratford	157,247,476	19.16	67.2	12.65	2.6155%	0.0504%
Stratham	2,314,357,069	18.71	70.3	13.09	2.6942%	0.7419%
Success	18,029,863	4.48	71.3	3.21	0.2999%	0.0058%
Sugar Hill	295,792,109	20.52	56.7	11.62	1.1709%	0.0948%
Sullivan	88,438,102	26.42	74.7	19.56	0.7373%	0.0284%
Sunapee	2,693,315,574	13.99	55.0	7.68	30.9620%	0.8634%
Surry	128,202,408	16.06	109.5	17.54	1.0687%	0.0411%
Sutton	473,934,321	24.16	68.5	16.50	1.6703%	0.1519%
Swanzy	965,179,152	25.00	66.3	16.34	8.0461%	0.3094%
Tamworth	667,256,461	23.77	60.9	14.39	2.6011%	0.2139%
Temple	245,319,768	24.96	67.4	16.78	0.3219%	0.0786%
Thomson & Meserve's Purchase	9,232,800	2.19	71.3	1.56	0.1536%	0.0030%
Thornton	765,886,289	20.01	59.4	11.85	3.0318%	0.2455%
Tilton	947,428,518	16.07	69.6	11.10	4.3010%	0.3037%
Troy	237,328,770	30.84	59.0	18.04	1.9785%	0.0761%
Tuftonboro	2,064,571,919	6.44	89.6	5.76	8.0481%	0.6618%
Unity	193,667,676	28.99	70.2	20.31	2.2264%	0.0621%
Wakefield	1,919,561,193	12.25	60.1	7.34	7.4828%	0.6154%
Walpole	752,388,208	16.33	99.9	16.27	6.2722%	0.2412%
Warner	487,506,924	28.42	67.7	19.04	1.7181%	0.1563%
Warren	155,326,063	19.19	71.9	13.66	0.6149%	0.0498%
Washington	437,936,618	21.84	56.4	12.30	5.0345%	0.1404%
Waterville Valley	591,573,012	10.60	83.9	8.89	2.3418%	0.1896%
Weare	1,539,489,395	17.40	83.8	14.49	2.0200%	0.4935%
Webster	375,454,443	22.85	64.2	14.57	1.3232%	0.1204%
Wentworth	190,958,514	20.22	69.7	14.07	0.7559%	0.0612%
Wentworth's Location	11,037,248	9.16	71.3	6.54	0.1836%	0.0035%
Westmoreland	238,926,023	20.55	83.9	17.17	1.9918%	0.0766%
Whitefield	398,296,907	25.42	61.6	15.58	6.6250%	0.1277%
Wilmot	293,684,833	21.32	77.0	16.35	1.0350%	0.0941%
Wilton	655,790,909	20.66	85.9	17.68	0.8605%	0.2102%
Winchester	468,792,302	28.70	74.0	21.00	3.9080%	0.1503%
Windham	4,673,961,892	19.76	67.0	13.18	5.4411%	1.4983%
Windsor	38,219,764	3.39	97.0	3.27	0.0502%	0.0123%
Wolfeboro	3,966,216,705	13.22	61.2	8.07	15.4610%	1.2715%
Woodstock	534,126,047	18.38	54.6	10.00	2.1144%	0.1712%
<b>State Totals</b>	<b>311,943,812,323</b>					<b>100.0000%</b>

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

\*\*Includes utilities and railroads

# 2022 Equalization Survey

## “Not Including Utilities and Railroads”

May 1, 2023

This report presents the results of the 2022 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, 2021, to September 30, 2022, 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 2022 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 2022 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 2022 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 2021 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 2022 “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 2024. The 2021 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 2023.

**EQUALIZATION RATIO:** The 2022 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 2022 Notification of Total Equalized Valuations on **April 15, 2023**.

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  
2022 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**	2022 Equalization Ratio	% Proportion to State Tax
Acworth	118,388,540	40,696,934	159,085,474	7,475	159,092,949	74.4	0.0533%
Albany	131,191,664	54,077,404	185,269,068	1,923,427	187,192,495	70.8	0.0627%
Alexandria	279,489,325	67,840,018	347,329,343	384,655	347,713,998	80.4	0.1164%
Allenstown	507,972,521	13,552,641	521,525,162	196,324	521,721,486	97.4	0.1747%
Alstead	189,474,414	94,499,196	283,973,610	103	283,973,713	66.6	0.0951%
Alton	2,166,807,349	1,321,790,643	3,488,597,992	675,242	3,489,273,234	62.1	1.1684%
Amherst	2,310,556,097	666,805,586	2,977,361,683	2,450,211	2,979,811,894	77.6	0.9978%
Andover	293,034,549	171,058,847	464,093,396	10,482	464,103,878	63.1	0.1554%
Antrim	246,254,768	147,600,657	393,855,425	258,435	394,113,860	62.5	0.1320%
Ashland	248,962,452	193,201,880	442,164,332	968,867	443,133,199	56.3	0.1484%
Atkinson	1,556,303,036	216,235,227	1,772,538,263	0	1,772,538,263	87.8	0.5935%
Atkinson & Gilmanton	785,376	250,824	1,036,200	0	1,036,200	71.3	0.0003%
Auburn	886,760,008	498,739,922	1,385,499,930	28,394,608	1,413,894,538	64.0	0.4734%
Barnstead	612,708,104	432,362,778	1,045,070,882	0	1,045,070,882	58.6	0.3499%
Barrington	1,394,130,671	354,892,661	1,749,023,332	871,657	1,749,894,989	79.7	0.5859%
Bartlett	2,021,288,040	0	2,021,288,040	935,897	2,022,223,937	100.0	0.6771%
Bath	128,078,025	44,006,194	172,084,219	36,751	172,120,970	74.1	0.0576%
Bean's Grant	0	0	0	0	0	71.3	0.0000%
Bean's Purchase	0	0	0	0	0	71.3	0.0000%
Bedford	4,800,761,914	1,260,759,661	6,061,521,575	5,970,764	6,067,492,339	79.2	2.0317%
Belmont	1,113,939,147	99,410,498	1,213,349,645	1,386,462	1,214,736,107	91.8	0.4067%
Bennington	128,128,897	57,544,650	185,673,547	22,895	185,696,442	69.0	0.0622%
Benton	25,319,416	17,450,888	42,770,304	1,045,460	43,815,764	59.0	0.0147%
Berlin	538,160,734	(2,141,761)	536,018,973	5,285,926	541,304,899	100.4	0.1813%
Bethlehem	283,997,897	231,986,256	515,984,153	2,214,026	518,198,179	55.0	0.1735%
Boscawen	292,193,573	137,337,580	429,531,153	948,113	430,479,266	68.0	0.1441%
Bow	1,215,991,658	623,543,908	1,839,535,566	4,398	1,839,539,964	66.1	0.6160%
Bradford	248,471,812	111,934,468	360,406,280	33,810	360,440,090	68.9	0.1207%
Brentwood	705,668,505	268,939,433	974,607,938	0	974,607,938	72.4	0.3263%
Bridgewater	452,455,300	185,700,143	638,155,443	0	638,155,443	70.9	0.2137%
Bristol	542,173,604	379,793,406	921,967,010	2,558,602	924,525,612	58.8	0.3096%
Brookfield	129,353,975	59,860,603	189,214,578	0	189,214,578	68.3	0.0634%
Brookline	694,185,966	357,519,181	1,051,705,147	0	1,051,705,147	66.0	0.3522%
Cambridge	9,134,175	3,501,124	12,635,299	1,928	12,637,227	71.3	0.0042%
Campton	439,157,982	351,889,971	791,047,953	1,308,524	792,356,477	55.5	0.2653%
Canaan	446,820,762	148,468,071	595,288,833	151,556	595,440,389	75.0	0.1994%
Candia	536,242,657	234,134,333	770,376,990	10,130	770,387,120	69.6	0.2580%
Canterbury	359,849,785	131,174,653	491,024,438	634,587	491,659,025	73.2	0.1646%
Carroll	590,869,759	43,075,787	633,945,546	2,128,285	636,073,831	93.2	0.2130%
Center Harbor	750,671,899	57,337,094	808,008,993	242	808,009,235	92.9	0.2706%
Chandler's Purchase	37,050	14,914	51,964	0	51,964	71.3	0.0000%
Charlestown	323,263,879	129,767,930	453,031,809	642,312	453,674,121	71.3	0.1519%
Chatham	59,308,738	19,651,341	78,960,079	966,551	79,926,630	75.1	0.0268%
Chester	705,184,086	318,152,896	1,023,336,982	0	1,023,336,982	68.9	0.3427%

\* 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  
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2022 Equalization Ratio	% Proportion to State Tax
Chesterfield	604,473,409	193,853,135	798,326,544	2,113,236	800,439,780	75.7	0.2680%
Chichester	329,406,858	173,372,132	502,778,990	0	502,778,990	65.5	0.1684%
Claremont	724,744,530	561,983,234	1,286,727,764	4,876,578	1,291,604,342	56.3	0.4325%
Clarksville	47,550,041	38,119,286	85,669,327	6,682,310	92,351,637	55.4	0.0309%
Colebrook	176,645,820	136,132,669	312,778,489	1,881,567	314,660,056	56.3	0.1054%
Columbia	66,781,261	51,844,660	118,625,921	297,752	118,923,673	56.0	0.0398%
Concord	4,988,618,790	1,406,685,315	6,395,304,105	29,696,293	6,425,000,398	78.0	2.1514%
Conway	1,761,965,205	1,188,996,883	2,950,962,088	1,923,183	2,952,885,271	59.7	0.9887%
Cornish	192,878,413	60,046,896	252,925,309	402,073	253,327,382	76.2	0.0848%
Crawford's Purchase	229,730	92,472	322,202	0	322,202	71.3	0.0001%
Croydon	114,602,098	35,063,871	149,665,969	0	149,665,969	76.4	0.0501%
Cutt's Grant	0	0	0	0	0	71.3	0.0000%
Dalton	79,686,806	66,335,689	146,022,495	16,272	146,038,767	54.5	0.0489%
Danbury	167,569,700	44,517,171	212,086,871	0	212,086,871	78.9	0.0710%
Danville	564,781,898	145,601,382	710,383,280	105	710,383,385	79.5	0.2379%
Deerfield	703,136,170	293,838,154	996,974,324	87,642	997,061,966	70.5	0.3339%
Deering	234,035,751	125,147,937	359,183,688	12,656	359,196,344	65.1	0.1203%
Derry	4,829,069,627	385,844,120	5,214,913,747	5,052,628	5,219,966,375	92.6	1.7479%
Dix's Grant	1,008,318	343,967	1,352,285	0	1,352,285	71.3	0.0005%
Dixville	8,604,482	3,319,351	11,923,833	4,937	11,928,770	71.3	0.0040%
Dorchester	44,791,748	21,916,001	66,707,749	36,218	66,743,967	67.0	0.0223%
Dover	5,121,017,520	556,304,626	5,677,322,146	8,952,049	5,686,274,195	90.2	1.9040%
Dublin	278,477,090	147,644,544	426,121,634	897,972	427,019,606	65.3	0.1430%
Dummer	35,329,398	18,160,470	53,489,868	0	53,489,868	65.6	0.0179%
Dunbarton	380,761,637	186,548,692	567,310,329	4,460,324	571,770,653	67.1	0.1915%
Durham	1,185,895,514	505,801,414	1,691,696,928	49,863,340	1,741,560,268	70.1	0.5831%
East Kingston	376,563,502	155,234,388	531,797,890	1,495	531,799,385	70.8	0.1781%
Easton	76,067,099	48,371,807	124,438,906	455,653	124,894,559	61.1	0.0418%
Eaton	142,674,216	14,237,782	156,911,998	0	156,911,998	90.9	0.0525%
Effingham	210,777,167	143,761,221	354,538,388	119,416	354,657,804	59.4	0.1188%
Ellsworth	19,042,499	9,344,109	28,386,608	506,626	28,893,234	67.0	0.0097%
Enfield	602,690,080	355,310,672	958,000,752	0	958,000,752	62.9	0.3208%
Epping	963,793,486	426,842,118	1,390,635,604	19,683,592	1,410,319,196	69.3	0.4722%
Epsom	513,132,991	172,776,232	685,909,223	1,257,099	687,166,322	74.8	0.2301%
Errol	83,276,722	50,706,567	133,983,289	2,178,162	136,161,451	62.1	0.0456%
Erving's Grant	50,409	10,033	60,442	0	60,442	71.3	0.0000%
Exeter	2,300,744,360	1,211,797,323	3,512,541,683	2,717,557	3,515,259,240	65.5	1.1771%
Farmington	567,445,024	363,966,003	931,411,027	1,938,036	933,349,063	60.9	0.3125%
Fitzwilliam	433,983,702	2,613,654	436,597,356	39,745	436,637,101	99.4	0.1462%
Francestown	220,038,685	135,686,215	355,724,900	0	355,724,900	61.8	0.1191%
Franconia	414,120,901	144,574,322	558,695,223	1,136,144	559,831,367	74.1	0.1875%
Franklin	634,060,967	338,282,050	972,343,017	2,470,044	974,813,061	65.2	0.3264%
Freedom	656,985,201	387,334,467	1,044,319,668	0	1,044,319,668	62.9	0.3497%
Fremont	545,218,387	263,613,214	808,831,601	0	808,831,601	67.4	0.2708%

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Gilford	2,583,568,680	1,101,752,265	3,685,320,945	2,905,464	3,688,226,409	70.1	1.2350%
Gilmanston	553,596,852	331,610,078	885,206,930	144,131	885,351,061	62.5	0.2965%
Gilsum	70,370,700	26,994,727	97,365,427	0	97,365,427	72.2	0.0326%
Goffstown	1,695,691,700	974,552,378	2,670,244,078	538,701	2,670,782,779	63.5	0.8943%
Gorham	312,379,945	30,861,562	343,241,507	8,490,100	351,731,607	91.0	0.1178%
Goshen	81,487,782	48,229,840	129,717,622	25,904	129,743,526	62.7	0.0434%
Grafton	139,247,560	76,874,625	216,122,185	0	216,122,185	64.3	0.0724%
Grantham	754,634,991	93,218,308	847,853,299	0	847,853,299	89.0	0.2839%
Greenfield	179,231,458	92,940,474	272,171,932	4,346,445	276,518,377	65.8	0.0926%
Greenland	860,348,700	566,269,171	1,426,617,871	0	1,426,617,871	60.3	0.4777%
Green's Grant	8,050,610	3,240,568	11,291,178	79,068	11,370,246	71.3	0.0038%
Greenville	115,911,244	75,948,473	191,859,717	2,442,527	194,302,244	60.4	0.0651%
Groton	95,561,591	16,085,955	111,647,546	31,196	111,678,742	85.5	0.0374%
Hadley's Purchase	0	0	0	0	0	71.3	0.0000%
Hale's Location	81,687,600	20,549,697	102,237,297	44,483	102,281,780	79.9	0.0342%
Hampstead	1,354,711,914	597,310,651	1,952,022,565	2,586,114	1,954,608,679	69.4	0.6545%
Hampton	3,792,266,900	1,825,891,229	5,618,158,129	0	5,618,158,129	67.5	1.8812%
Hampton Falls	500,472,816	270,585,655	771,058,471	0	771,058,471	64.9	0.2582%
Hancock	290,474,772	113,160,994	403,635,766	2,932,162	406,567,928	71.9	0.1361%
Hanover	2,688,571,144	905,355,352	3,593,926,496	588,610	3,594,515,106	74.8	1.2036%
Harrisville	207,195,734	145,703,886	352,899,620	278,264	353,177,884	58.7	0.1183%
Hart's Location	20,461,007	2,949,756	23,410,763	328,348	23,739,111	87.4	0.0079%
Haverhill	386,380,634	184,064,960	570,445,594	709,176	571,154,770	67.6	0.1912%
Hebron	398,616,761	32,771,954	431,388,715	8,612,532	440,001,247	92.4	0.1473%
Henniker	718,916,957	9,448,666	728,365,623	4,279,091	732,644,714	98.7	0.2453%
Hill	92,300,259	57,801,144	150,101,403	2,125,471	152,226,874	61.4	0.0510%
Hillsborough	564,774,634	276,672,241	841,446,875	82,676	841,529,551	67.1	0.2818%
Hinsdale	325,481,524	65,559,515	391,041,039	49,110	391,090,149	83.2	0.1310%
Holderness	958,951,935	341,970,089	1,300,922,024	1,151	1,300,923,175	73.7	0.4356%
Hollis	1,442,983,561	880,498,879	2,323,482,440	1,258	2,323,483,698	62.1	0.7780%
Hooksett	2,010,663,784	968,047,561	2,978,711,345	32,275	2,978,743,620	67.5	0.9974%
Hopkinton	776,106,028	341,850,920	1,117,956,948	12,796,409	1,130,753,357	69.4	0.3786%
Hudson	4,612,923,801	304,883,765	4,917,807,566	994,541	4,918,802,107	93.8	1.6470%
Jackson	477,165,905	241,394,881	718,560,786	1,083,937	719,644,723	66.4	0.2410%
Jaffrey	546,157,872	315,054,629	861,212,501	6,317	861,218,818	63.4	0.2884%
Jefferson	155,268,759	34,373,872	189,642,631	266,336	189,908,967	81.8	0.0636%
Keene	2,150,291,900	494,446,318	2,644,738,218	45,558,473	2,690,296,691	81.3	0.9008%
Kensington	389,471,191	181,498,453	570,969,644	0	570,969,644	68.2	0.1912%
Kilkenny	0	0	0	0	0	71.3	0.0000%
Kingston	828,247,653	503,260,271	1,331,507,924	1,727	1,331,509,651	62.2	0.4458%
Laconia	3,416,236,463	626,593,662	4,042,830,125	34,955,466	4,077,785,591	84.5	1.3654%
Lancaster	270,368,028	128,207,640	398,575,668	4,625,317	403,200,985	67.8	0.1350%
Landaff	58,583,978	22,121,081	80,705,059	177,844	80,882,903	72.3	0.0271%
Langdon	73,828,578	8,944,070	82,772,648	15,550	82,788,198	89.1	0.0277%

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Lebanon	2,662,298,236	429,617,900	3,091,916,136	94,772,007	3,186,688,143	86.1	1.0670%
Lee	731,233,280	175,809,129	907,042,409	357,414	907,399,823	80.6	0.3038%
Lempster	123,372,010	74,973,037	198,345,047	16,531	198,361,578	62.1	0.0664%
Lincoln	1,241,767,424	606,068,934	1,847,836,358	3,485,986	1,851,322,344	67.2	0.6199%
Lisbon	115,856,522	45,698,601	161,555,123	0	161,555,123	71.8	0.0541%
Litchfield	1,162,213,395	427,626,964	1,589,840,359	1,844,279	1,591,684,638	73.1	0.5330%
Littleton	655,650,033	371,649,326	1,027,299,359	9,645,684	1,036,945,043	63.8	0.3472%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0000%
Londonderry	4,546,560,485	1,689,677,179	6,236,237,664	54,047,678	6,290,285,342	72.9	2.1063%
Loudon	700,493,850	285,533,592	986,027,442	8,033,330	994,060,772	71.0	0.3329%
Low & Burbank's Grant	0	0	0	0	0	71.3	0.0000%
Lyman	74,233,304	29,624,434	103,857,738	0	103,857,738	71.4	0.0348%
Lyme	412,055,200	92,013,314	504,068,514	263,326	504,331,840	81.7	0.1689%
Lyndeborough	215,993,697	68,119,635	284,113,332	442	284,113,774	76.0	0.0951%
Madbury	282,493,986	129,202,121	411,696,107	0	411,696,107	68.6	0.1379%
Madison	588,099,881	383,647,788	971,747,669	1,653,640	973,401,309	60.5	0.3259%
Manchester	13,005,391,121	2,991,347,294	15,996,738,415	61,607,702	16,058,346,117	81.3	5.3770%
Marlborough	212,478,167	51,631,134	264,109,301	874,505	264,983,806	80.4	0.0887%
Marlow	73,379,832	44,330,732	117,710,564	203,930	117,914,494	62.1	0.0395%
Martin's Location	0	0	0	85,757	85,757	71.3	0.0000%
Mason	206,777,580	58,228,612	265,006,192	16,170	265,022,362	78.0	0.0887%
Meredith	2,347,163,808	1,806,811,238	4,153,975,046	14,256,873	4,168,231,919	56.5	1.3957%
Merrimack	4,891,244,268	938,554,833	5,829,799,101	496,989	5,830,296,090	83.9	1.9522%
Middleton	185,842,500	131,282,069	317,124,569	0	317,124,569	58.6	0.1062%
Milan	132,872,556	68,122,974	200,995,530	179,985	201,175,515	66.0	0.0674%
Milford	2,040,513,270	647,715,988	2,688,229,258	3,563,220	2,691,792,478	75.9	0.9013%
Millsfield	9,213,250	3,551,898	12,765,148	0	12,765,148	71.3	0.0043%
Milton	488,549,207	322,838,919	811,388,126	746,423	812,134,549	60.2	0.2719%
Monroe	85,485,334	60,651,562	146,136,896	0	146,136,896	58.4	0.0489%
Mont Vernon	322,072,667	205,830,519	527,903,186	0	527,903,186	61.0	0.1768%
Moultonborough	4,863,643,929	1,052,928,785	5,916,572,714	10,083,163	5,926,655,877	82.2	1.9845%
Nashua	13,652,216,309	1,383,255,383	15,035,471,692	76,066,825	15,111,538,517	90.8	5.0600%
Nelson	160,978,417	277,240	161,255,657	279,738	161,535,395	99.8	0.0541%
New Boston	928,946,779	192,697,304	1,121,644,083	7,883	1,121,651,966	82.8	0.3756%
New Castle	1,073,568,196	136,767,008	1,210,335,204	0	1,210,335,204	88.7	0.4053%
New Durham	605,798,510	237,775,148	843,573,658	0	843,573,658	71.8	0.2825%
New Hampton	307,564,413	210,871,019	518,435,432	2,071,511	520,506,943	59.3	0.1743%
New Ipswich	487,651,008	270,479,347	758,130,355	4,107	758,134,462	64.3	0.2539%
New London	1,282,707,805	833,793,212	2,116,501,017	0	2,116,501,017	60.6	0.7087%
Newbury	1,101,462,613	419,592,219	1,521,054,832	4,381,317	1,525,436,149	72.4	0.5108%
Newfields	307,226,191	124,247,054	431,473,245	0	431,473,245	71.2	0.1445%
Newington	625,974,471	206,430,217	832,404,688	3,035,091	835,439,779	75.2	0.2797%
Newmarket	997,048,431	539,192,285	1,536,240,716	1,451,887	1,537,692,603	64.9	0.5149%
Newport	726,923,697	11,043,053	737,966,750	4,138,829	742,105,579	98.5	0.2485%

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Newton	641,173,645	253,058,555	894,232,200	0	894,232,200	71.7	0.2994%
North Hampton	1,193,079,093	795,323,485	1,988,402,578	0	1,988,402,578	60.0	0.6658%
Northfield	596,240,935	9,060,041	605,300,976	5,141,416	610,442,392	98.5	0.2044%
Northumberland	85,154,014	90,437,619	175,591,633	2,956,661	178,548,294	48.4	0.0598%
Northwood	933,783,023	933,869	934,716,892	785,475	935,502,367	99.9	0.3132%
Nottingham	809,403,457	327,168,055	1,136,571,512	281,886	1,136,853,398	71.2	0.3807%
Odell	2,266,318	864,312	3,130,630	670,067	3,800,697	71.3	0.0013%
Orange	36,318,412	3,116,102	39,434,514	164,253	39,598,767	92.0	0.0133%
Orford	156,650,564	79,074,865	235,725,429	204,381	235,929,810	66.3	0.0790%
Ossipee	786,316,509	534,776,041	1,321,092,550	80,676	1,321,173,226	59.5	0.4424%
Pelham	2,631,672,103	372,461,580	3,004,133,683	2,664,255	3,006,797,938	87.6	1.0068%
Pembroke	769,688,222	377,165,405	1,146,853,627	2,482,837	1,149,336,464	67.1	0.3848%
Peterborough	913,901,600	266,580,078	1,180,481,678	5,177,855	1,185,659,533	77.4	0.3970%
Piermont	129,640,937	13,829,476	143,470,413	82,033	143,552,446	90.2	0.0481%
Pinkham's Grant	2,820,530	1,135,332	3,955,862	2,174,938	6,130,800	71.3	0.0021%
Pittsburg	292,118,840	235,193,044	527,311,884	7,071,684	534,383,568	55.3	0.1789%
Pittsfield	345,494,891	153,543,371	499,038,262	996,612	500,034,874	69.2	0.1674%
Plainfield	309,043,551	163,103,353	472,146,904	65,101	472,212,005	65.4	0.1581%
Plaistow	1,338,961,702	377,641,020	1,716,602,722	0	1,716,602,722	78.0	0.5748%
Plymouth	473,534,543	316,714,403	790,248,946	3,555,438	793,804,384	59.9	0.2658%
Portsmouth	6,334,706,094	2,637,957,139	8,972,663,233	94,590,142	9,067,253,375	70.6	3.0361%
Randolph	65,857,678	32,101,531	97,959,209	1,363,698	99,322,907	67.2	0.0333%
Raymond	1,332,834,889	343,621,826	1,676,456,715	687,869	1,677,144,584	79.5	0.5616%
Richmond	158,668,714	8,103,003	166,771,717	0	166,771,717	95.1	0.0558%
Rindge	720,176,541	404,751,724	1,124,928,265	719,374	1,125,647,639	64.0	0.3769%
Rochester	2,789,596,202	1,731,331,344	4,520,927,546	71,278,376	4,592,205,922	61.7	1.5377%
Rollinsford	469,160,412	(2,331,797)	466,828,615	0	466,828,615	100.5	0.1563%
Roxbury	23,769,742	6,986,608	30,756,350	4,570,855	35,327,205	77.1	0.0118%
Rumney	186,913,030	135,283,310	322,196,340	460,765	322,657,105	58.0	0.1080%
Rye	3,231,011,200	570,154,385	3,801,165,585	5,465,195	3,806,630,780	85.0	1.2746%
Salem	6,402,418,218	1,405,386,503	7,807,804,721	6,162,830	7,813,967,551	82.0	2.6164%
Salisbury	228,145,743	11,925,374	240,071,117	3,525,303	243,596,420	95.0	0.0816%
Sanbornton	530,311,198	375,637,587	905,948,785	1,633,583	907,582,368	58.5	0.3039%
Sandown	693,827,239	458,666,235	1,152,493,474	0	1,152,493,474	60.2	0.3859%
Sandwich	445,938,524	285,777,273	731,715,797	1,082,444	732,798,241	60.9	0.2454%
Sargent's Purchase	1,888,530	760,180	2,648,710	0	2,648,710	71.3	0.0009%
Seabrook	2,191,563,550	504,084,239	2,695,647,789	0	2,695,647,789	81.3	0.9026%
Second College Grant	1,407,854	422,132	1,829,986	0	1,829,986	71.3	0.0006%
Sharon	57,721,117	20,615,250	78,336,367	7,193	78,343,560	73.5	0.0262%
Shelburne	59,018,307	15,723,319	74,741,626	587,283	75,328,909	78.8	0.0252%
Somersworth	1,119,007,148	561,157,755	1,680,164,903	1,909,617	1,682,074,520	66.6	0.5632%
South Hampton	169,877,671	70,657,194	240,534,865	2,429	240,537,294	70.6	0.0805%
Springfield	235,512,188	118,446,522	353,958,710	483,164	354,441,874	66.5	0.1187%
Stark	62,453,138	52,149,649	114,602,787	1,028,294	115,631,081	54.3	0.0387%

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Stewartstown	90,878,011	64,061,448	154,939,459	58,915	154,998,374	58.5	0.0519%
Stoddard	291,170,870	138,157,135	429,328,005	62,389	429,390,394	67.8	0.1438%
Strafford	705,357,000	310,407,213	1,015,764,213	0	1,015,764,213	69.4	0.3401%
Stratford	64,994,122	30,983,805	95,977,927	532,365	96,510,292	67.2	0.0323%
Stratham	1,599,164,795	675,538,405	2,274,703,200	0	2,274,703,200	70.3	0.7617%
Success	12,097,096	4,733,942	16,831,038	1,112,850	17,943,888	71.3	0.0060%
Sugar Hill	164,227,818	125,370,287	289,598,105	0	289,598,105	56.7	0.0970%
Sullivan	61,138,558	20,668,486	81,807,044	0	81,807,044	74.7	0.0274%
Sunapee	1,456,135,412	1,191,138,344	2,647,273,756	0	2,647,273,756	55.0	0.8864%
Surry	130,993,345	(11,324,868)	119,668,477	3,815,027	123,483,504	109.5	0.0413%
Sutton	320,260,895	147,136,118	467,397,013	1,222	467,398,235	68.5	0.1565%
Swanzey	620,159,447	314,839,744	934,999,191	3,070,588	938,069,779	66.3	0.3141%
Tamworth	393,141,304	252,077,001	645,218,305	1,659,700	646,878,005	60.9	0.2166%
Temple	162,494,772	78,490,356	240,985,128	20,100	241,005,228	67.4	0.0807%
Thomson & Meserve's Purchase	6,247,820	2,514,901	8,762,721	431,369	9,194,090	71.3	0.0031%
Thornton	445,784,003	304,455,462	750,239,465	649,013	750,888,478	59.4	0.2514%
Tilton	620,402,867	270,971,740	891,374,607	0	891,374,607	69.6	0.2985%
Troy	118,983,336	82,611,855	201,595,191	5,951	201,601,142	59.0	0.0675%
Tuftonboro	1,832,679,428	212,601,153	2,045,280,581	522,030	2,045,802,611	89.6	0.6850%
Unity	132,940,193	56,258,822	189,199,015	0	189,199,015	70.2	0.0634%
Wakefield	1,139,582,171	756,456,935	1,896,039,106	0	1,896,039,106	60.1	0.6349%
Walpole	701,960,035	700,479	702,660,514	0	702,660,514	99.9	0.2353%
Warner	320,864,651	152,736,799	473,601,450	986,124	474,587,574	67.7	0.1589%
Warren	93,530,253	36,387,401	129,917,654	660,843	130,578,497	71.9	0.0437%
Washington	243,817,790	188,116,202	431,933,992	194,470	432,128,462	56.4	0.1447%
Waterville Valley	491,584,052	94,329,977	585,914,029	1,458,128	587,372,157	83.9	0.1967%
Weare	1,245,933,523	240,586,045	1,486,519,568	2,766,844	1,489,286,412	83.8	0.4987%
Webster	219,914,741	122,505,918	342,420,659	2,254,344	344,675,003	64.2	0.1154%
Wentworth	124,219,138	53,430,816	177,649,954	178,144	177,828,098	69.7	0.0595%
Wentworth's Location	7,754,787	3,068,467	10,823,254	10,488	10,833,742	71.3	0.0036%
Westmoreland	198,088,196	37,705,697	235,793,893	628	235,794,521	83.9	0.0790%
Whitefield	222,010,086	138,153,819	360,163,905	2,746,074	362,909,979	61.6	0.1215%
Wilmot	221,608,465	66,154,388	287,762,853	50,551	287,813,404	77.0	0.0964%
Wilton	555,224,400	90,944,570	646,168,970	301,930	646,470,900	85.9	0.2165%
Winchester	304,156,693	106,692,359	410,849,052	2,396,265	413,245,317	74.0	0.1384%
Windham	3,095,750,190	1,524,758,545	4,620,508,735	729,425	4,621,238,160	67.0	1.5474%
Windsor	36,299,462	1,101,333	37,400,795	0	37,400,795	97.0	0.0125%
Wolfeboro	2,425,716,744	1,537,291,642	3,963,008,386	2,603,882	3,965,612,268	61.2	1.3279%
Woodstock	282,854,871	235,130,035	517,984,906	2,862,203	520,847,109	54.6	0.1744%
<b>State Totals</b>	<b>222,680,220,614</b>	<b>74,993,944,970</b>	<b>297,674,165,584</b>	<b>974,253,649</b>	<b>298,648,419,233</b>		<b>100.0000%</b>

\* 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**	2022 Equalization Ratio	% Proportion to State Tax
Belknap	15,002,970,780	6,635,148,602	21,638,119,382	58,028,974	21,696,148,356		7.2648%
Carroll	18,167,977,208	7,148,370,653	25,316,347,861	25,010,777	25,341,358,638		8.4853%
Cheshire	8,582,008,238	2,692,500,932	11,274,509,170	64,942,470	11,339,451,640		3.7969%
Coos	3,503,270,360	1,350,428,066	4,853,698,426	52,948,388	4,906,646,814		1.6430%
Grafton	16,561,820,967	6,811,543,959	23,373,364,926	139,365,795	23,512,730,721		7.8730%
Hillsborough	60,052,220,319	13,724,356,182	73,776,576,501	174,599,065	73,951,175,566		24.7620%
Merrimack	19,635,934,680	7,467,078,417	27,103,013,097	86,797,776	27,189,810,873		9.1043%
Rockingham	59,916,917,436	21,005,051,138	80,921,968,574	225,775,505	81,147,744,079		27.1717%
Strafford	15,645,526,974	5,378,436,605	21,023,963,579	135,916,912	21,159,880,491		7.0852%
Sullivan	5,611,573,652	2,781,030,416	8,392,604,068	10,867,987	8,403,472,055		2.8138%
State Totals	222,680,220,614	74,993,944,970	297,674,165,584	974,253,649	298,648,419,233		100.0000%

\*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  
 By County

BELKNAP COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2022 Equalization Ratio	% Proportion to State Tax
Alton	2,166,807,349	1,321,790,643	3,488,597,992	675,242	3,489,273,234	62.1	1.1684%
Barnstead	612,708,104	432,362,778	1,045,070,882	0	1,045,070,882	58.6	0.3499%
Belmont	1,113,939,147	99,410,498	1,213,349,645	1,386,462	1,214,736,107	91.8	0.4067%
Center Harbor	750,671,899	57,337,094	808,008,993	242	808,009,235	92.9	0.2706%
Gilford	2,583,568,680	1,101,752,265	3,685,320,945	2,905,464	3,688,226,409	70.1	1.2350%
Gilmanton	553,596,852	331,610,078	885,206,930	144,131	885,351,061	62.5	0.2965%
Laconia	3,416,236,463	626,593,662	4,042,830,125	34,955,466	4,077,785,591	84.5	1.3654%
Meredith	2,347,163,808	1,806,811,238	4,153,975,046	14,256,873	4,168,231,919	56.5	1.3957%
New Hampton	307,564,413	210,871,019	518,435,432	2,071,511	520,506,943	59.3	0.1743%
Sanbornton	530,311,198	375,637,587	905,948,785	1,633,583	907,582,368	58.5	0.3039%
Tilton	620,402,867	270,971,740	891,374,607	0	891,374,607	69.6	0.2985%
County Totals	15,002,970,780	6,635,148,602	21,638,119,382	58,028,974	21,696,148,356		7.2648%

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 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**	2022 Equalization Ratio	% Proportion to State Tax
Albany	131,191,664	54,077,404	185,269,068	1,923,427	187,192,495	70.8	0.0627%
Bartlett	2,021,288,040	0	2,021,288,040	935,897	2,022,223,937	100.0	0.6771%
Brookfield	129,353,975	59,860,603	189,214,578	0	189,214,578	68.3	0.0634%
Chatham	59,308,738	19,651,341	78,960,079	966,551	79,926,630	75.1	0.0268%
Conway	1,761,965,205	1,188,996,883	2,950,962,088	1,923,183	2,952,885,271	59.7	0.9887%
Eaton	142,674,216	14,237,782	156,911,998	0	156,911,998	90.9	0.0525%
Effingham	210,777,167	143,761,221	354,538,388	119,416	354,657,804	59.4	0.1188%
Freedom	656,985,201	387,334,467	1,044,319,668	0	1,044,319,668	62.9	0.3497%
Hale's Location	81,687,600	20,549,697	102,237,297	44,483	102,281,780	79.9	0.0342%
Hart's Location	20,461,007	2,949,756	23,410,763	328,348	23,739,111	87.4	0.0079%
Jackson	477,165,905	241,394,881	718,560,786	1,083,937	719,644,723	66.4	0.2410%
Madison	588,099,881	383,647,788	971,747,669	1,653,640	973,401,309	60.5	0.3259%
Moultonborough	4,863,643,929	1,052,928,785	5,916,572,714	10,083,163	5,926,655,877	82.2	1.9845%
Ossipee	786,316,509	534,776,041	1,321,092,550	80,676	1,321,173,226	59.5	0.4424%
Sandwich	445,938,524	285,777,273	731,715,797	1,082,444	732,798,241	60.9	0.2454%
Tamworth	393,141,304	252,077,001	645,218,305	1,659,700	646,878,005	60.9	0.2166%
Tuftonboro	1,832,679,428	212,601,153	2,045,280,581	522,030	2,045,802,611	89.6	0.6850%
Wakefield	1,139,582,171	756,456,935	1,896,039,106	0	1,896,039,106	60.1	0.6349%
Wolfeboro	2,425,716,744	1,537,291,642	3,963,008,386	2,603,882	3,965,612,268	61.2	1.3279%
<b>County Totals</b>	<b>18,167,977,208</b>	<b>7,148,370,653</b>	<b>25,316,347,861</b>	<b>25,010,777</b>	<b>25,341,358,638</b>		<b>8.4853%</b>

**MUNICIPAL AND PROPERTY DIVISION**  
 2022 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**	2022 Equalization Ratio	% Proportion to State Tax
Alstead	189,474,414	94,499,196	283,973,610	103	283,973,713	66.6	0.0951%
Chesterfield	604,473,409	193,853,135	798,326,544	2,113,236	800,439,780	75.7	0.2680%
Dublin	278,477,090	147,644,544	426,121,634	897,972	427,019,606	65.3	0.1430%
Fitzwilliam	433,983,702	2,613,654	436,597,356	39,745	436,637,101	99.4	0.1462%
Gilsum	70,370,700	26,994,727	97,365,427	0	97,365,427	72.2	0.0326%
Harrisville	207,195,734	145,703,886	352,899,620	278,264	353,177,884	58.7	0.1183%
Hinsdale	325,481,524	65,559,515	391,041,039	49,110	391,090,149	83.2	0.1310%
Jaffrey	546,157,872	315,054,629	861,212,501	6,317	861,218,818	63.4	0.2884%
Keene	2,150,291,900	494,446,318	2,644,738,218	45,558,473	2,690,296,691	81.3	0.9008%
Marlborough	212,478,167	51,631,134	264,109,301	874,505	264,983,806	80.4	0.0887%
Marlow	73,379,832	44,330,732	117,710,564	203,930	117,914,494	62.1	0.0395%
Nelson	160,978,417	277,240	161,255,657	279,738	161,535,395	99.8	0.0541%
Richmond	158,668,714	8,103,003	166,771,717	0	166,771,717	95.1	0.0558%
Rindge	720,176,541	404,751,724	1,124,928,265	719,374	1,125,647,639	64.0	0.3769%
Roxbury	23,769,742	6,986,608	30,756,350	4,570,855	35,327,205	77.1	0.0118%
Stoddard	291,170,870	138,157,135	429,328,005	62,389	429,390,394	67.8	0.1438%
Sullivan	61,138,558	20,668,486	81,807,044	0	81,807,044	74.7	0.0274%
Surry	130,993,345	-11,324,868	119,668,477	3,815,027	123,483,504	109.5	0.0413%
Swanzey	620,159,447	314,839,744	934,999,191	3,070,588	938,069,779	66.3	0.3141%
Troy	118,983,336	82,611,855	201,595,191	5,951	201,601,142	59.0	0.0675%
Waipole	701,960,035	700,479	702,660,514	0	702,660,514	99.9	0.2353%
Westmoreland	198,088,196	37,705,697	235,793,893	628	235,794,521	83.9	0.0790%
Winchester	304,156,693	106,692,359	410,849,052	2,396,265	413,245,317	74.0	0.1384%
<b>County Totals</b>	<b>8,582,008,238</b>	<b>2,692,500,932</b>	<b>11,274,509,170</b>	<b>64,942,470</b>	<b>11,339,451,640</b>		<b>3.7969%</b>

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 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**	2022 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	785,376	250,824	1,036,200	0	1,036,200	71.3	0.0003%
Bean's Grant	0	0	0	0	0	71.3	0.0000%
Bean's Purchase	0	0	0	0	0	71.3	0.0000%
Berlin	538,160,734	-2,141,761	536,018,973	5,285,926	541,304,899	100.4	0.1813%
Cambridge	9,134,175	3,501,124	12,635,299	1,928	12,637,227	71.3	0.0042%
Carroll	590,869,759	43,075,787	633,945,546	2,128,285	636,073,831	93.2	0.2130%
Chandler's Purchase	37,050	14,914	51,964	0	51,964	71.3	0.0000%
Clarksville	47,550,041	38,119,286	85,669,327	6,682,310	92,351,637	55.4	0.0309%
Colebrook	176,645,820	136,132,669	312,778,489	1,881,567	314,660,056	56.3	0.1054%
Columbia	66,781,261	51,844,660	118,625,921	297,752	118,923,673	56.0	0.0398%
Crawford's Purchase	229,730	92,472	322,202	0	322,202	71.3	0.0001%
Cutt's Grant	0	0	0	0	0	71.3	0.0000%
Dalton	79,686,806	66,335,689	146,022,495	16,272	146,038,767	54.5	0.0489%
Dix's Grant	1,008,318	343,967	1,352,285	0	1,352,285	71.3	0.0005%
Dixville	8,604,482	3,319,351	11,923,833	4,937	11,928,770	71.3	0.0040%
Dummer	35,329,398	18,160,470	53,489,868	0	53,489,868	65.6	0.0179%
Errol	83,276,722	50,706,567	133,983,289	2,178,162	136,161,451	62.1	0.0456%
Erving's Grant	50,409	10,033	60,442	0	60,442	71.3	0.0000%
Gorham	312,379,945	30,861,562	343,241,507	8,490,100	351,731,607	91.0	0.1178%
Green's Grant	8,050,610	3,240,568	11,291,178	79,068	11,370,246	71.3	0.0038%
Hadley's Purchase	0	0	0	0	0	71.3	0.0000%
Jefferson	155,268,759	34,373,872	189,642,631	266,336	189,908,967	81.8	0.0636%
Kilkenny	0	0	0	0	0	71.3	0.0000%
Lancaster	270,368,028	128,207,640	398,575,668	4,625,317	403,200,985	67.8	0.1350%
Low & Burbank's Grant	0	0	0	0	0	71.3	0.0000%
Martin's Location	0	0	0	85,757	85,757	71.3	0.0000%
Milan	132,872,556	68,122,974	200,995,530	179,985	201,175,515	66.0	0.0674%
Millsfield	9,213,250	3,551,898	12,765,148	0	12,765,148	71.3	0.0043%
Northumberland	85,154,014	90,437,619	175,591,633	2,956,661	178,548,294	48.4	0.0598%
Odell	2,266,318	864,312	3,130,630	670,067	3,800,697	71.3	0.0013%
Pinkham's Grant	2,820,530	1,135,332	3,955,862	2,174,938	6,130,800	71.3	0.0021%
Pittsburg	292,118,840	235,193,044	527,311,884	7,071,684	534,383,568	55.3	0.1789%
Randolph	65,857,678	32,101,531	97,959,209	1,363,698	99,322,907	67.2	0.0333%
Sargent's Purchase	1,888,530	760,180	2,648,710	0	2,648,710	71.3	0.0009%
Second College Grant	1,407,854	422,132	1,829,986	0	1,829,986	71.3	0.0006%
Shelburne	59,018,307	15,723,319	74,741,626	587,283	75,328,909	78.8	0.0252%
Stark	62,453,138	52,149,649	114,602,787	1,028,294	115,631,081	54.3	0.0387%
Stewartstown	90,878,011	64,061,448	154,939,459	58,915	154,998,374	58.5	0.0519%
Stratford	64,994,122	30,983,805	95,977,927	532,365	96,510,292	67.2	0.0323%
Success	12,097,096	4,733,942	16,831,038	1,112,850	17,943,888	71.3	0.0060%
Thomson & Meserve's Purchase	6,247,820	2,514,901	8,762,721	431,369	9,194,090	71.3	0.0031%
Wentworth's Location	7,754,787	3,068,467	10,823,254	10,488	10,833,742	71.3	0.0036%
Whitefield	222,010,086	138,153,819	360,163,905	2,746,074	362,909,979	61.6	0.1215%
<b>County Totals</b>	<b>3,503,270,360</b>	<b>1,350,428,066</b>	<b>4,853,698,426</b>	<b>52,948,388</b>	<b>4,906,646,814</b>		<b>1.6430%</b>

MUNICIPAL AND PROPERTY DIVISION  
2022 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**	2022 Equalization Ratio	% Proportion to State Tax
Alexandria	279,489,325	67,840,018	347,329,343	384,655	347,713,998	80.4	0.1164%
Ashland	248,962,452	193,201,880	442,164,332	968,867	443,133,199	56.3	0.1484%
Bath	128,078,025	44,006,194	172,084,219	36,751	172,120,970	74.1	0.0576%
Benton	25,319,416	17,450,888	42,770,304	1,045,460	43,815,764	59.0	0.0147%
Bethlehem	283,997,897	231,986,256	515,984,153	2,214,026	518,198,179	55.0	0.1735%
Bridgewater	452,455,300	185,700,143	638,155,443	0	638,155,443	70.9	0.2137%
Bristol	542,173,604	379,793,406	921,967,010	2,558,602	924,525,612	58.8	0.3096%
Campton	439,157,982	351,889,971	791,047,953	1,308,524	792,356,477	55.5	0.2653%
Canaan	446,820,762	148,468,071	595,288,833	151,556	595,440,389	75.0	0.1994%
Dorchester	44,791,748	21,916,001	66,707,749	36,218	66,743,967	67.0	0.0223%
Easton	76,067,099	48,371,807	124,438,906	455,653	124,894,559	61.1	0.0418%
Ellsworth	19,042,499	9,344,109	28,386,608	506,626	28,893,234	67.0	0.0097%
Enfield	602,690,080	355,310,672	958,000,752	0	958,000,752	62.9	0.3208%
Franconia	414,120,901	144,574,322	558,695,223	1,136,144	559,831,367	74.1	0.1875%
Grafton	139,247,560	76,874,625	216,122,185	0	216,122,185	64.3	0.0724%
Groton	95,561,591	16,085,955	111,647,546	31,196	111,678,742	85.5	0.0374%
Hanover	2,688,571,144	905,355,352	3,593,926,496	588,610	3,594,515,106	74.8	1.2036%
Haverhill	386,380,634	184,064,960	570,445,594	709,176	571,154,770	67.6	0.1912%
Hebron	398,616,761	32,771,954	431,388,715	8,612,532	440,001,247	92.4	0.1473%
Holderness	958,951,935	341,970,089	1,300,922,024	1,151	1,300,923,175	73.7	0.4356%
Landaff	58,583,978	22,121,081	80,705,059	177,844	80,882,903	72.3	0.0271%
Lebanon	2,662,298,236	429,617,900	3,091,916,136	94,772,007	3,186,688,143	86.1	1.0670%
Lincoln	1,241,767,424	606,068,934	1,847,836,358	3,485,986	1,851,322,344	67.2	0.6199%
Lisbon	115,856,522	45,698,601	161,555,123	0	161,555,123	71.8	0.0541%
Littleton	655,650,033	371,649,326	1,027,299,359	9,645,684	1,036,945,043	63.8	0.3472%
Livermore	136,600	0	136,600	0	136,600	100.0	0.0000%
Lyman	74,233,304	29,624,434	103,857,738	0	103,857,738	71.4	0.0348%
Lyme	412,055,200	92,013,314	504,068,514	263,326	504,331,840	81.7	0.1689%
Monroe	85,485,334	60,651,562	146,136,896	0	146,136,896	58.4	0.0489%
Orange	36,318,412	3,116,102	39,434,514	164,253	39,598,767	92.0	0.0133%
Orford	156,650,564	79,074,865	235,725,429	204,381	235,929,810	66.3	0.0790%
Piermont	129,640,937	13,829,476	143,470,413	82,033	143,552,446	90.2	0.0481%
Plymouth	473,534,543	316,714,403	790,248,946	3,555,438	793,804,384	59.9	0.2658%
Rumney	186,913,030	135,283,310	322,196,340	460,765	322,657,105	58.0	0.1080%
Sugar Hill	164,227,818	125,370,287	289,598,105	0	289,598,105	56.7	0.0970%
Thornton	445,784,003	304,455,462	750,239,465	649,013	750,888,478	59.4	0.2514%
Warren	93,530,253	36,387,401	129,917,654	660,843	130,578,497	71.9	0.0437%
Waterville Valley	491,584,052	94,329,977	585,914,029	1,458,128	587,372,157	83.9	0.1967%
Wentworth	124,219,138	53,430,816	177,649,954	178,144	177,828,098	69.7	0.0595%
Woodstock	282,854,871	235,130,035	517,984,906	2,862,203	520,847,109	54.6	0.1744%
<b>County Totals</b>	<b>16,561,820,967</b>	<b>6,811,543,959</b>	<b>23,373,364,926</b>	<b>139,365,795</b>	<b>23,512,730,721</b>		<b>7.8730%</b>

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Equalization Survey Not Including Utilities and Railroad**  
**By County**

HILLSBOROUGH COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2022 Equalization Ratio	% Proportion to State Tax
Amherst	2,310,556,097	666,805,586	2,977,361,683	2,450,211	2,979,811,894	77.6	0.9978%
Antrim	246,254,768	147,600,657	393,855,425	258,435	394,113,860	62.5	0.1320%
Bedford	4,800,761,914	1,260,759,661	6,061,521,575	5,970,764	6,067,492,339	79.2	2.0317%
Bennington	128,128,897	57,544,650	185,673,547	22,895	185,696,442	69.0	0.0622%
Brookline	694,185,966	357,519,181	1,051,705,147	0	1,051,705,147	66.0	0.3522%
Deering	234,035,751	125,147,937	359,183,688	12,656	359,196,344	65.1	0.1203%
Francestown	220,038,685	135,686,215	355,724,900	0	355,724,900	61.8	0.1191%
Goffstown	1,695,691,700	974,552,378	2,670,244,078	538,701	2,670,782,779	63.5	0.8943%
Greenfield	179,231,458	92,940,474	272,171,932	4,346,445	276,518,377	65.8	0.0926%
Greenville	115,911,244	75,948,473	191,859,717	2,442,527	194,302,244	60.4	0.0651%
Hancock	290,474,772	113,160,994	403,635,766	2,932,162	406,567,928	71.9	0.1361%
Hillsborough	564,774,634	276,672,241	841,446,875	82,676	841,529,551	67.1	0.2818%
Hollis	1,442,983,561	880,498,879	2,323,482,440	1,258	2,323,483,698	62.1	0.7780%
Hudson	4,612,923,801	304,883,765	4,917,807,566	994,541	4,918,802,107	93.8	1.6470%
Litchfield	1,162,213,395	427,626,964	1,589,840,359	1,844,279	1,591,684,638	73.1	0.5330%
Lyndeborough	215,993,697	68,119,635	284,113,332	442	284,113,774	76.0	0.0951%
Manchester	13,005,391,121	2,991,347,294	15,996,738,415	61,607,702	16,058,346,117	81.3	5.3770%
Mason	206,777,580	58,228,612	265,006,192	16,170	265,022,362	78.0	0.0887%
Merrimack	4,891,244,268	938,554,833	5,829,799,101	496,989	5,830,296,090	83.9	1.9522%
Milford	2,040,513,270	647,715,988	2,688,229,258	3,563,220	2,691,792,478	75.9	0.9013%
Mont Vernon	322,072,667	205,830,519	527,903,186	0	527,903,186	61.0	0.1768%
Nashua	13,652,216,309	1,383,255,383	15,035,471,692	76,066,825	15,111,538,517	90.8	5.0600%
New Boston	928,946,779	192,697,304	1,121,644,083	7,883	1,121,651,966	82.8	0.3756%
New Ipswich	487,651,008	270,479,347	758,130,355	4,107	758,134,462	64.3	0.2539%
Pelham	2,631,672,103	372,461,580	3,004,133,683	2,664,255	3,006,797,938	87.6	1.0068%
Peterborough	913,901,600	266,580,078	1,180,481,678	5,177,855	1,185,659,533	77.4	0.3970%
Sharon	57,721,117	20,615,250	78,336,367	7,193	78,343,560	73.5	0.0262%
Temple	162,494,772	78,490,356	240,985,128	20,100	241,005,228	67.4	0.0807%
Weare	1,245,933,523	240,586,045	1,486,519,568	2,766,844	1,489,286,412	83.8	0.4987%
Wilton	555,224,400	90,944,570	646,168,970	301,930	646,470,900	85.9	0.2165%
Windsor	36,299,462	1,101,333	37,400,795	0	37,400,795	97.0	0.0125%
<b>County Totals</b>	<b>60,052,220,319</b>	<b>13,724,356,182</b>	<b>73,776,576,501</b>	<b>174,599,065</b>	<b>73,951,175,566</b>		<b>24.7620%</b>

**MUNICIPAL AND PROPERTY DIVISION**  
 2022 Equalization Survey Not Including Utilities and Railroad  
 By County

MERRIMACK COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2022 Equalization Ratio	% Proportion to State Tax
Allenstown	507,972,521	13,552,641	521,525,162	196,324	521,721,486	97.4	0.1747%
Andover	293,034,549	171,058,847	464,093,396	10,482	464,103,878	63.1	0.1554%
Boscawen	292,193,573	137,337,580	429,531,153	948,113	430,479,266	68.0	0.1441%
Bow	1,215,991,658	623,543,908	1,839,535,566	4,398	1,839,539,964	66.1	0.6160%
Bradford	248,471,812	111,934,468	360,406,280	33,810	360,440,090	68.9	0.1207%
Canterbury	359,849,785	131,174,653	491,024,438	634,587	491,659,025	73.2	0.1646%
Chichester	329,406,858	173,372,132	502,778,990	0	502,778,990	65.5	0.1684%
Concord	4,988,618,790	1,406,685,315	6,395,304,105	29,696,293	6,425,000,398	78.0	2.1514%
Danbury	167,569,700	44,517,171	212,086,871	0	212,086,871	78.9	0.0710%
Dunbarton	380,761,637	186,548,692	567,310,329	4,460,324	571,770,653	67.1	0.1915%
Epsom	513,132,991	172,776,232	685,909,223	1,257,099	687,166,322	74.8	0.2301%
Franklin	634,060,967	338,282,050	972,343,017	2,470,044	974,813,061	65.2	0.3264%
Henniker	718,916,957	9,448,666	728,365,623	4,279,091	732,644,714	98.7	0.2453%
Hill	92,300,259	57,801,144	150,101,403	2,125,471	152,226,874	61.4	0.0510%
Hooksett	2,010,663,784	968,047,561	2,978,711,345	32,275	2,978,743,620	67.5	0.9974%
Hopkinton	776,106,028	341,850,920	1,117,956,948	12,796,409	1,130,753,357	69.4	0.3786%
Loudon	700,493,850	285,533,592	986,027,442	8,033,330	994,060,772	71.0	0.3329%
New London	1,282,707,805	833,793,212	2,116,501,017	0	2,116,501,017	60.6	0.7087%
Newbury	1,101,462,613	419,592,219	1,521,054,832	4,381,317	1,525,436,149	72.4	0.5108%
Northfield	596,240,935	9,060,041	605,300,976	5,141,416	610,442,392	98.5	0.2044%
Pembroke	769,688,222	377,165,405	1,146,853,627	2,482,837	1,149,336,464	67.1	0.3848%
Pittsfield	345,494,891	153,543,371	499,038,262	996,612	500,034,874	69.2	0.1674%
Salisbury	228,145,743	11,925,374	240,071,117	3,525,303	243,596,420	95.0	0.0816%
Sutton	320,260,895	147,136,118	467,397,013	1,222	467,398,235	68.5	0.1565%
Warner	320,864,651	152,736,799	473,601,450	986,124	474,587,574	67.7	0.1589%
Webster	219,914,741	122,505,918	342,420,659	2,254,344	344,675,003	64.2	0.1154%
Wilmot	221,608,465	66,154,388	287,762,853	50,551	287,813,404	77.0	0.0964%
<b>County Totals</b>	<b>19,635,934,680</b>	<b>7,467,078,417</b>	<b>27,103,013,097</b>	<b>86,797,776</b>	<b>27,189,810,873</b>		<b>9.1043%</b>

MUNICIPAL AND PROPERTY DIVISION  
2022 Equalization Survey Not Including Utilities and Railroad  
By County

ROCKINGHAM COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2022 Equalization Ratio	% Proportion to State Tax
Atkinson	1,556,303,036	216,235,227	1,772,538,263	0	1,772,538,263	87.8	0.5935%
Auburn	886,760,008	498,739,922	1,385,499,930	28,394,608	1,413,894,538	64.0	0.4734%
Brentwood	705,668,505	268,939,433	974,607,938	0	974,607,938	72.4	0.3263%
Candia	536,242,657	234,134,333	770,376,990	10,130	770,387,120	69.6	0.2580%
Chester	705,184,086	318,152,896	1,023,336,982	0	1,023,336,982	68.9	0.3427%
Danville	564,781,898	145,601,382	710,383,280	105	710,383,385	79.5	0.2379%
Deerfield	703,136,170	293,838,154	996,974,324	87,642	997,061,966	70.5	0.3339%
Derry	4,829,069,627	385,844,120	5,214,913,747	5,052,628	5,219,966,375	92.6	1.7479%
East Kingston	376,563,502	155,234,388	531,797,890	1,495	531,799,385	70.8	0.1781%
Epping	963,793,486	426,842,118	1,390,635,604	19,683,592	1,410,319,196	69.3	0.4722%
Exeter	2,300,744,360	1,211,797,323	3,512,541,683	2,717,557	3,515,259,240	65.5	1.1771%
Fremont	545,218,387	263,613,214	808,831,601	0	808,831,601	67.4	0.2708%
Greenland	860,348,700	566,269,171	1,426,617,871	0	1,426,617,871	60.3	0.4777%
Hampstead	1,354,711,914	597,310,651	1,952,022,565	2,586,114	1,954,608,679	69.4	0.6545%
Hampton	3,792,266,900	1,825,891,229	5,618,158,129	0	5,618,158,129	67.5	1.8812%
Hampton Falls	500,472,816	270,585,655	771,058,471	0	771,058,471	64.9	0.2582%
Kensington	389,471,191	181,498,453	570,969,644	0	570,969,644	68.2	0.1912%
Kingston	828,247,653	503,260,271	1,331,507,924	1,727	1,331,509,651	62.2	0.4458%
Londonderry	4,546,560,485	1,689,677,179	6,236,237,664	54,047,678	6,290,285,342	72.9	2.1063%
New Castle	1,073,568,196	136,767,008	1,210,335,204	0	1,210,335,204	88.7	0.4053%
Newfields	307,226,191	124,247,054	431,473,245	0	431,473,245	71.2	0.1445%
Newington	625,974,471	206,430,217	832,404,688	3,035,091	835,439,779	75.2	0.2797%
Newmarket	997,048,431	539,192,285	1,536,240,716	1,451,887	1,537,692,603	64.9	0.5149%
Newton	641,173,645	253,058,555	894,232,200	0	894,232,200	71.7	0.2994%
North Hampton	1,193,079,093	795,323,485	1,988,402,578	0	1,988,402,578	60.0	0.6658%
Northwood	933,783,023	933,869	934,716,892	785,475	935,502,367	99.9	0.3132%
Nottingham	809,403,457	327,168,055	1,136,571,512	281,886	1,136,853,398	71.2	0.3807%
Plaistow	1,338,961,702	377,641,020	1,716,602,722	0	1,716,602,722	78.0	0.5748%
Portsmouth	6,334,706,094	2,637,957,139	8,972,663,233	94,590,142	9,067,253,375	70.6	3.0361%
Raymond	1,332,834,889	343,621,826	1,676,456,715	687,869	1,677,144,584	79.5	0.5616%
Rye	3,231,011,200	570,154,385	3,801,165,585	5,465,195	3,806,630,780	85.0	1.2746%
Salem	6,402,418,218	1,405,386,503	7,807,804,721	6,162,830	7,813,967,551	82.0	2.6164%
Sandown	693,827,239	458,666,235	1,152,493,474	0	1,152,493,474	60.2	0.3859%
Seabrook	2,191,563,550	504,084,239	2,695,647,789	0	2,695,647,789	81.3	0.9026%
South Hampton	169,877,671	70,657,194	240,534,865	2,429	240,537,294	70.6	0.0805%
Stratham	1,599,164,795	675,538,405	2,274,703,200	0	2,274,703,200	70.3	0.7617%
Windham	3,095,750,190	1,524,758,545	4,620,508,735	729,425	4,621,238,160	67.0	1.5474%
<b>County Totals</b>	<b>59,916,917,436</b>	<b>21,005,051,138</b>	<b>80,921,968,574</b>	<b>225,775,505</b>	<b>81,147,744,079</b>		<b>27.1717%</b>

MUNICIPAL AND PROPERTY DIVISION  
2022 Equalization Survey Not Including Utilities and Railroad  
By County

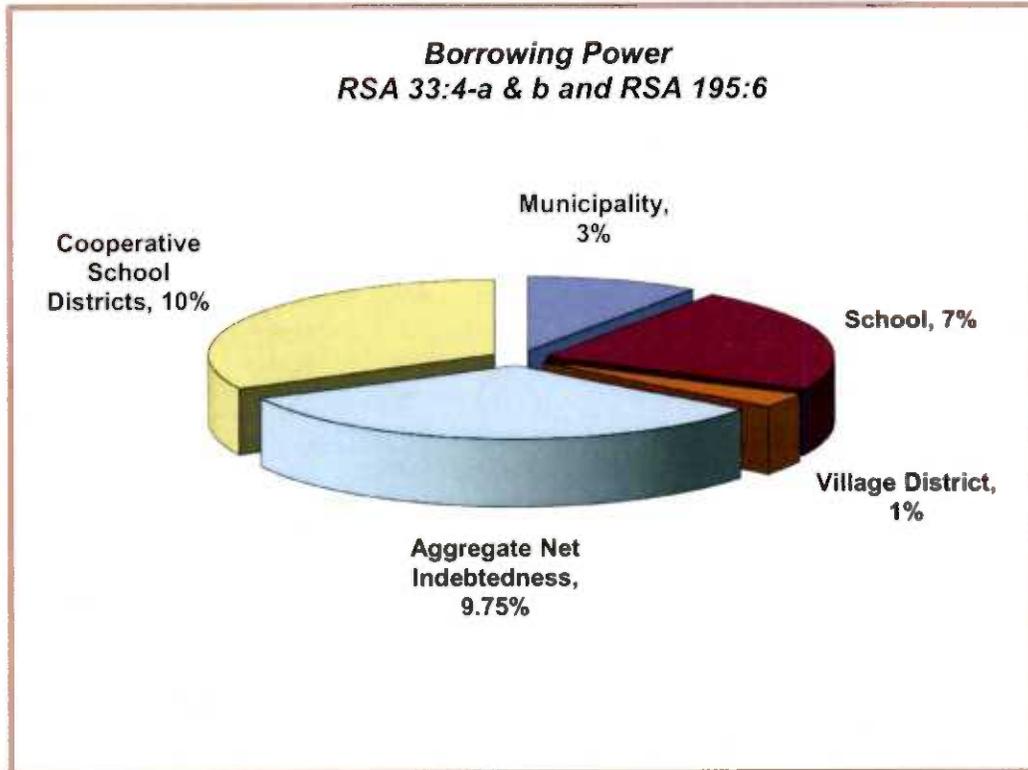
STRAFFORD COUNTY Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Total Equalized Valuation**	2022 Equalization Ratio	% Proportion to State Tax
Barrington	1,394,130,671	354,892,661	1,749,023,332	871,657	1,749,894,989	79.7	0.5859%
Dover	5,121,017,520	556,304,626	5,677,322,146	8,952,049	5,686,274,195	90.2	1.9040%
Durham	1,185,895,514	505,801,414	1,691,696,928	49,863,340	1,741,560,268	70.1	0.5831%
Farmington	567,445,024	363,966,003	931,411,027	1,938,036	933,349,063	60.9	0.3125%
Lee	731,233,280	175,809,129	907,042,409	357,414	907,399,823	80.6	0.3038%
Madbury	282,493,986	129,202,121	411,696,107	0	411,696,107	68.6	0.1379%
Middleton	185,842,500	131,282,069	317,124,569	0	317,124,569	58.6	0.1062%
Milton	488,549,207	322,838,919	811,388,126	746,423	812,134,549	60.2	0.2719%
New Durham	605,798,510	237,775,148	843,573,658	0	843,573,658	71.8	0.2825%
Rochester	2,789,596,202	1,731,331,344	4,520,927,546	71,278,376	4,592,205,922	61.7	1.5377%
Rollinsford	469,160,412	-2,331,797	466,828,615	0	466,828,615	100.5	0.1563%
Somersworth	1,119,007,148	561,157,755	1,680,164,903	1,909,617	1,682,074,520	66.6	0.5632%
Strafford	705,357,000	310,407,213	1,015,764,213	0	1,015,764,213	69.4	0.3401%
County Totals	15,645,526,974	5,378,436,605	21,023,963,579	135,916,912	21,159,880,491.0		7.0852%

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 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**	2022 Equalization Ratio	% Proportion to State Tax
Acworth	118,388,540	40,696,934	159,085,474	7,475	159,092,949	74.4	0.0533%
Charlestown	323,263,879	129,767,930	453,031,809	642,312	453,674,121	71.3	0.1519%
Claremont	724,744,530	561,983,234	1,286,727,764	4,876,578	1,291,604,342	56.3	0.4325%
Cornish	192,878,413	60,046,896	252,925,309	402,073	253,327,382	76.2	0.0848%
Croydon	114,602,098	35,063,871	149,665,969	0	149,665,969	76.4	0.0501%
Goshen	81,487,782	48,229,840	129,717,622	25,904	129,743,526	62.7	0.0434%
Grantham	754,634,991	93,218,308	847,853,299	0	847,853,299	89.0	0.2839%
Langdon	73,828,578	8,944,070	82,772,648	15,550	82,788,198	89.1	0.0277%
Lempster	123,372,010	74,973,037	198,345,047	16,531	198,361,578	62.1	0.0664%
Newport	726,923,697	11,043,053	737,966,750	4,138,829	742,105,579	98.5	0.2485%
Plainfield	309,043,551	163,103,353	472,146,904	65,101	472,212,005	65.4	0.1581%
Springfield	235,512,188	118,446,522	353,958,710	483,164	354,441,874	66.5	0.1187%
Sunapee	1,456,135,412	1,191,138,344	2,647,273,756	0	2,647,273,756	55.0	0.8864%
Unity	132,940,193	56,258,822	189,199,015	0	189,199,015	70.2	0.0634%
Washington	243,817,790	188,116,202	431,933,992	194,470	432,128,462	56.4	0.1447%
<b>County Totals</b>	<b>5,611,573,652</b>	<b>2,781,030,416</b>	<b>8,392,604,068</b>	<b>10,867,987</b>	<b>8,403,472,055</b>		<b>2.8138%</b>
<b>State Totals</b>	<b>205,211,384,347</b>	<b>46,637,243,342</b>	<b>251,848,627,689</b>	<b>781,698,239</b>	<b>252,630,325,928</b>		<b>100.00%</b>

<b>2022 School Set-Off Districts</b>			
<b>Total Equalized Valuation for School Purposes</b>			
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	6,119,404,463	5,813,988,940	6,084,215,706
Penacook - Merrimack Valley School District	670,234,468	617,203,509	666,376,477
Loudon School District	1,017,658,210	987,432,832	1,009,624,880

## 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**  
**2022 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	122,182,240	42,002,293	164,184,533	0	164,184,533
Albany	134,348,065	55,379,196	189,727,261	0	189,727,261
Alexandria	297,361,725	72,196,972	369,558,697	0	369,558,697
Allenstown	517,977,121	13,819,704	531,796,825	0	531,796,825
Alstead	194,502,914	97,020,998	291,523,912	0	291,523,912
Alton	2,179,457,249	1,329,510,953	3,508,968,202	0	3,508,968,202
Amherst	2,376,545,797	685,854,159	3,062,399,956	0	3,062,399,956
Andover	323,914,649	189,117,099	513,031,748	0	513,031,748
Antrim	268,552,468	160,979,277	429,531,745	0	429,531,745
Ashland	258,235,052	200,399,263	458,634,315	0	458,634,315
Atkinson	1,575,249,636	218,867,897	1,794,117,533	0	1,794,117,533
Atkinson & Gilmanton	785,376	250,824	1,036,200	0	1,036,200
Auburn	896,588,208	504,268,284	1,400,856,492	0	1,400,856,492
Barnstead	626,034,999	441,778,025	1,067,813,024	0	1,067,813,024
Barrington	1,427,275,239	363,334,753	1,790,609,992	0	1,790,609,992
Bartlett	2,038,499,540	0	2,038,499,540	0	2,038,499,540
Bath	151,904,825	52,334,319	204,239,144	0	204,239,144
Beans' Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	4,881,327,925	1,281,918,411	6,163,246,336	0	6,163,246,336
Belmont	1,135,640,336	101,348,947	1,236,989,283	0	1,236,989,283
Bennington	132,374,697	59,452,183	191,826,880	0	191,826,880
Benton	26,596,316	18,338,225	44,934,541	0	44,934,541
Berlin	714,833,534	(2,845,638)	711,987,896	0	711,987,896
Bethlehem	292,812,597	239,198,283	532,010,880	0	532,010,880
Boscawen	302,470,473	142,173,768	444,644,241	0	444,644,241
Bow	1,319,902,731	676,835,668	1,996,738,399	0	1,996,738,399
Bradford	252,836,512	113,904,601	366,741,113	0	366,741,113
Brentwood	731,776,705	278,892,282	1,010,668,987	0	1,010,668,987
Bridgewater	459,298,800	188,508,970	647,807,770	0	647,807,770
Bristol	559,987,704	392,275,394	952,263,098	0	952,263,098
Brookfield	130,962,075	60,606,968	191,569,043	0	191,569,043
Brookline	704,003,866	362,576,887	1,066,580,753	0	1,066,580,753
Cambridge	9,366,075	3,594,469	12,960,544	0	12,960,544
Campton	452,648,482	362,706,678	815,355,160	0	815,355,160
Canaan	454,068,762	150,884,071	604,952,833	0	604,952,833
Candia	546,370,709	238,558,080	784,928,789	0	784,928,789
Canterbury	368,113,285	134,200,088	502,313,373	0	502,313,373
Carroll	596,543,859	43,489,777	640,033,636	0	640,033,636
Center Harbor	755,344,359	57,694,193	813,038,552	0	813,038,552
Chandler's Purchase	43,850	17,651	61,501	0	61,501
Charlestown	344,806,033	138,439,175	483,245,208	0	483,245,208
Chatham	60,953,338	20,196,621	81,149,959	0	81,149,959
Chester	755,266,186	340,758,895	1,096,025,081	0	1,096,025,081

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Chesterfield	613,131,538	196,632,429	809,763,967	0	809,763,967
Chichester	335,973,458	176,830,875	512,804,333	0	512,804,333
Claremont	763,933,030	592,401,305	1,356,334,335	0	1,356,334,335
Clarksville	49,271,441	39,505,107	88,776,548	0	88,776,548
Colebrook	194,805,020	150,227,820	345,032,840	0	345,032,840
Columbia	92,784,561	72,275,824	165,060,385	0	165,060,385
Concord	5,260,913,690	1,483,486,441	6,744,400,131	0	6,744,400,131
Conway	1,824,119,005	1,230,953,301	3,055,072,306	0	3,055,072,306
Cornish	198,890,713	61,924,754	260,815,467	0	260,815,467
Crawford's Purchase	230,130	92,633	322,763	0	322,763
Croydon	122,989,398	37,654,713	160,644,111	0	160,644,111
Cutt's Grant	0	0	0	0	0
Dalton	84,366,506	70,242,595	154,609,101	0	154,609,101
Danbury	171,273,300	45,507,615	216,780,915	0	216,780,915
Danville	585,446,698	150,930,041	736,376,739	0	736,376,739
Deerfield	779,529,070	325,803,978	1,105,333,048	0	1,105,333,048
Deering	246,577,351	131,871,468	378,448,819	0	378,448,819
Derry	4,893,682,054	391,007,531	5,284,689,585	0	5,284,689,585
Dix's Grant	1,008,318	343,967	1,352,285	0	1,352,285
Dixville	31,320,810	12,463,230	43,784,040	0	43,784,040
Dorchester	46,033,048	22,527,388	68,560,436	0	68,560,436
Dover	5,222,397,720	567,319,326	5,789,717,046	0	5,789,717,046
Dublin	281,951,590	149,490,871	431,442,461	0	431,442,461
Dummer	99,426,898	51,772,573	151,199,471	0	151,199,471
Dunbarton	406,391,937	199,115,561	605,507,498	0	605,507,498
Durham	1,256,985,014	536,123,468	1,793,108,482	0	1,793,108,482
East Kingston	402,154,402	165,788,825	567,943,227	0	567,943,227
Easton	77,220,099	49,105,878	126,325,977	0	126,325,977
Eaton	144,230,316	14,393,563	158,623,879	0	158,623,879
Effingham	214,993,667	146,643,205	361,636,872	0	361,636,872
Ellsworth	19,499,899	9,569,396	29,069,295	0	29,069,295
Enfield	611,567,680	360,546,904	972,114,584	0	972,114,584
Epping	981,780,386	434,810,340	1,416,590,726	0	1,416,590,726
Epsom	520,788,691	175,355,424	696,144,115	0	696,144,115
Errol	92,028,622	56,047,903	148,076,525	0	148,076,525
Erving's Grant	50,409	10,033	60,442	0	60,442
Exeter	2,346,784,360	1,236,047,401	3,582,831,761	0	3,582,831,761
Farmington	578,780,324	371,243,675	950,023,999	0	950,023,999
Fitzwilliam	499,833,810	3,011,140	502,844,950	0	502,844,950
Francestown	223,480,185	137,813,485	361,293,670	0	361,293,670
Franconia	420,108,701	146,667,224	566,775,925	0	566,775,925
Franklin	700,731,397	373,866,881	1,074,598,278	0	1,074,598,278
Freedom	661,812,101	390,181,494	1,051,993,595	0	1,051,993,595
Fremont	552,698,587	256,133,014	808,831,601	0	808,831,601

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Gilford	2,603,776,320	1,110,371,501	3,714,147,821	0	3,714,147,821
Gilmanton	561,374,152	336,276,458	897,650,610	0	897,650,610
Gilsum	72,902,800	27,969,690	100,872,490	0	100,872,490
Goffstown	1,774,116,900	1,019,631,429	2,793,748,329	0	2,793,748,329
Gorham	385,493,545	38,092,578	423,586,123	0	423,586,123
Goshen	83,229,142	49,265,769	132,494,911	0	132,494,911
Grafton	142,432,460	78,642,913	221,075,373	0	221,075,373
Grantham	761,261,991	94,037,375	855,299,366	0	855,299,366
Greenfield	183,049,258	94,924,802	277,974,060	0	277,974,060
Greenland	887,307,165	584,017,946	1,471,325,111	0	1,471,325,111
Green's Grant	8,188,910	3,296,237	11,485,147	0	11,485,147
Greenville	120,911,144	79,226,553	200,137,697	0	200,137,697
Groton	110,192,051	18,567,145	128,759,196	0	128,759,196
Hadley's Purchase	0	0	0	0	0
Hale's Location	82,052,400	20,641,468	102,693,868	0	102,693,868
Hampstead	1,366,312,314	602,425,524	1,968,737,838	0	1,968,737,838
Hampton	3,951,561,800	1,902,588,772	5,854,150,572	0	5,854,150,572
Hampton Falls	507,386,816	274,324,966	781,711,782	0	781,711,782
Hancock	298,380,372	116,250,665	414,631,037	0	414,631,037
Hanover	2,705,800,844	911,160,010	3,616,960,854	0	3,616,960,854
Harrisville	209,114,434	147,053,840	356,168,274	0	356,168,274
Hart's Location	21,096,407	3,041,359	24,137,766	0	24,137,766
Haverhill	417,532,934	198,995,944	616,528,878	0	616,528,878
Hebron	405,148,661	33,309,210	438,457,871	0	438,457,871
Henniker	731,855,457	9,619,082	741,474,539	0	741,474,539
Hill	96,126,259	60,206,415	156,332,674	0	156,332,674
Hillsborough	602,409,549	295,125,128	897,534,677	0	897,534,677
Hinsdale	440,817,162	88,848,442	529,665,604	0	529,665,604
Holderness	979,545,635	349,318,993	1,328,864,628	0	1,328,864,628
Hollis	1,458,199,861	889,785,477	2,347,985,338	0	2,347,985,338
Hooksett	2,103,845,584	1,012,912,873	3,116,758,457	0	3,116,758,457
Hopkinton	805,763,828	354,927,702	1,160,691,530	0	1,160,691,530
Hudson	4,799,117,501	317,190,811	5,116,308,312	0	5,116,308,312
Jackson	480,594,105	243,129,633	723,723,738	0	723,723,738
Jaffrey	555,748,372	320,591,101	876,339,473	0	876,339,473
Jefferson	164,412,759	36,408,358	200,821,117	0	200,821,117
Keene	2,269,431,500	521,849,892	2,791,281,392	0	2,791,281,392
Kensington	408,271,760	190,264,702	598,536,462	0	598,536,462
Kilkenny	25,100	10,103	35,203	0	35,203
Kingston	872,141,353	529,935,220	1,402,076,573	0	1,402,076,573
Laconia	3,479,601,113	638,216,764	4,117,817,877	0	4,117,817,877
Lancaster	284,973,228	135,144,033	420,117,261	0	420,117,261
Landaff	60,455,778	22,838,216	83,293,994	0	83,293,994
Langdon	75,857,098	9,192,228	85,049,326	0	85,049,326

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Lebanon	2,786,784,004	449,714,906	3,236,498,910	0	3,236,498,910
Lee	746,694,980	179,530,680	926,225,660	0	926,225,660
Lempster	130,365,710	79,241,334	209,607,044	0	209,607,044
Lincoln	1,258,798,024	614,381,489	1,873,179,513	0	1,873,179,513
Lisbon	120,333,422	47,456,937	167,790,359	0	167,790,359
Litchfield	1,217,797,795	448,081,414	1,665,879,209	0	1,665,879,209
Littleton	724,578,233	410,759,057	1,135,337,290	0	1,135,337,290
Livermore	136,600	0	136,600	0	136,600
Londonderry	5,172,651,485	1,922,421,569	7,095,073,054	0	7,095,073,054
Loudon	721,953,950	294,298,987	1,016,252,937	0	1,016,252,937
Low & Burbank's Grant	0	0	0	0	0
Lyman	76,824,404	30,662,325	107,486,729	0	107,486,729
Lyme	417,735,100	93,285,556	511,020,656	0	511,020,656
Lyndeborough	218,697,397	68,973,435	287,670,832	0	287,670,832
Madbury	308,807,286	141,246,401	450,053,687	0	450,053,687
Madison	600,552,081	391,777,737	992,329,818	0	992,329,818
Manchester	13,394,778,186	3,080,911,108	16,475,689,294	0	16,475,689,294
Marlborough	219,372,367	53,311,810	272,684,177	0	272,684,177
Marlow	75,244,332	45,468,647	120,712,979	0	120,712,979
Martin's Location	433,500	174,494	607,994	0	607,994
Mason	213,781,880	60,204,184	273,986,064	0	273,986,064
Meredith	2,360,218,508	1,816,862,202	4,177,080,710	0	4,177,080,710
Merrimack	5,069,572,068	972,775,065	6,042,347,133	0	6,042,347,133
Middleton	189,343,200	133,755,260	323,098,460	0	323,098,460
Milan	154,482,456	79,255,347	233,737,803	0	233,737,803
Milford	2,083,394,170	661,331,662	2,744,725,832	0	2,744,725,832
Millsfield	79,721,422	31,933,168	111,654,590	0	111,654,590
Milton	504,541,522	333,411,912	837,953,434	0	837,953,434
Monroe	422,531,034	300,738,910	723,269,944	0	723,269,944
Mont Vernon	325,895,267	208,274,476	534,169,743	0	534,169,743
Moultonborough	4,893,293,518	1,059,349,256	5,952,642,774	0	5,952,642,774
Nashua	14,096,994,609	1,428,321,026	15,525,315,635	0	15,525,315,635
Nelson	165,792,117	286,887	166,079,004	0	166,079,004
New Boston	942,931,779	195,602,401	1,138,534,180	0	1,138,534,180
New Castle	1,075,376,896	136,997,428	1,212,374,324	0	1,212,374,324
New Durham	611,360,910	239,959,824	851,320,734	0	851,320,734
New Hampton	340,164,113	233,245,518	573,409,631	0	573,409,631
New Ipswich	500,087,708	277,384,327	777,472,035	0	777,472,035
New London	1,296,164,305	842,542,158	2,138,706,463	0	2,138,706,463
Newbury	1,108,623,413	422,322,027	1,530,945,440	0	1,530,945,440
Newfields	309,056,908	124,987,570	434,044,478	0	434,044,478
Newington	962,356,671	317,364,772	1,279,721,443	0	1,279,721,443
Newmarket	1,003,168,948	542,502,456	1,545,671,404	0	1,545,671,404
Newport	749,773,897	11,391,026	761,164,923	0	761,164,923

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Newton	655,914,945	258,876,948	914,791,893	0	914,791,893
North Hampton	1,210,605,093	807,007,485	2,017,612,578	0	2,017,612,578
Northfield	611,253,735	9,288,663	620,542,398	0	620,542,398
Northumberland	135,515,314	144,128,592	279,643,906	0	279,643,906
Northwood	945,634,823	945,733	946,580,556	0	946,580,556
Nottingham	835,772,157	337,834,046	1,173,606,203	0	1,173,606,203
Odell	2,266,318	864,312	3,130,630	0	3,130,630
Orange	37,309,912	3,202,319	40,512,231	0	40,512,231
Orford	160,091,164	80,823,708	240,914,872	0	240,914,872
Ossipee	799,659,409	543,858,183	1,343,517,592	0	1,343,517,592
Pelham	2,706,310,239	383,026,797	3,089,337,036	0	3,089,337,036
Pembroke	794,940,722	389,547,034	1,184,487,756	0	1,184,487,756
Peterborough	929,911,500	271,254,803	1,201,166,303	0	1,201,166,303
Piermont	132,309,837	14,119,444	146,429,281	0	146,429,281
Pinkham's Grant	3,021,130	1,216,079	4,237,209	0	4,237,209
Pittsburg	303,487,440	244,382,492	547,869,932	0	547,869,932
Pittsfield	356,991,191	158,660,220	515,651,411	0	515,651,411
Plainfield	316,210,651	166,895,121	483,105,772	0	483,105,772
Plaistow	1,379,023,046	388,940,373	1,767,963,419	0	1,767,963,419
Plymouth	496,059,143	331,793,476	827,852,619	0	827,852,619
Portsmouth	6,524,594,579	2,717,032,514	9,241,627,093	0	9,241,627,093
Randolph	78,101,878	38,077,866	116,179,744	0	116,179,744
Raymond	1,362,273,789	351,212,989	1,713,486,778	0	1,713,486,778
Richmond	171,493,744	8,763,809	180,257,553	0	180,257,553
Rindge	737,055,840	414,246,330	1,151,302,170	0	1,151,302,170
Rochester	2,916,536,002	1,810,128,659	4,726,664,661	0	4,726,664,661
Rollinsford	474,013,212	(2,355,941)	471,657,271	0	471,657,271
Roxbury	24,838,842	7,304,150	32,142,992	0	32,142,992
Rumney	201,381,430	145,760,427	347,141,857	0	347,141,857
Rye	3,248,659,300	573,268,756	3,821,928,056	0	3,821,928,056
Salem	6,543,395,718	1,436,332,783	7,979,728,501	0	7,979,728,501
Salisbury	245,036,543	12,814,363	257,850,906	0	257,850,906
Sanbornton	536,154,798	379,783,047	915,937,845	0	915,937,845
Sandown	701,922,639	464,018,343	1,165,940,982	0	1,165,940,982
Sandwich	455,674,124	292,027,880	747,702,004	0	747,702,004
Sargent's Purchase	1,888,530	760,180	2,648,710	0	2,648,710
Seabrook	3,627,965,500	834,474,355	4,462,439,855	0	4,462,439,855
Second College Grant	1,407,854	422,132	1,829,986	0	1,829,986
Sharon	58,559,517	20,917,530	79,477,047	0	79,477,047
Shelburne	92,076,907	24,617,257	116,694,164	0	116,694,164
Somersworth	1,140,108,548	571,740,139	1,711,848,687	0	1,711,848,687
South Hampton	175,461,271	72,982,376	248,443,647	0	248,443,647
Springfield	242,070,488	121,750,328	363,820,816	0	363,820,816
Stark	80,145,577	67,039,971	147,185,548	0	147,185,548

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Stewartstown	112,015,211	79,056,214	191,071,425	0	191,071,425
Stoddard	303,601,070	144,060,563	447,661,633	0	447,661,633
Strafford	725,024,400	319,079,006	1,044,103,406	0	1,044,103,406
Stratford	105,598,522	50,802,620	156,401,142	0	156,401,142
Stratham	1,627,034,595	687,312,702	2,314,347,297	0	2,314,347,297
Success	12,158,396	4,758,617	16,917,013	0	16,917,013
Sugar Hill	167,739,818	128,052,291	295,792,109	0	295,792,109
Sullivan	66,091,958	22,346,144	88,438,102	0	88,438,102
Sunapee	1,481,458,412	1,211,857,162	2,693,315,574	0	2,693,315,574
Surry	136,160,545	(11,773,164)	124,387,381	0	124,387,381
Sutton	324,738,114	149,194,985	473,933,099	0	473,933,099
Swanzey	638,132,961	323,975,603	962,108,564	0	962,108,564
Tamworth	403,325,604	258,615,689	661,941,293	0	661,941,293
Temple	165,402,772	79,896,896	245,299,668	0	245,299,668
Thompson & Meserve's Purchase	6,275,420	2,526,011	8,801,431	0	8,801,431
Thornton	454,692,703	310,544,573	765,237,276	0	765,237,276
Tilton	659,140,267	287,891,523	947,031,790	0	947,031,790
Troy	140,062,636	97,260,183	237,322,819	0	237,322,819
Tuftsboro	1,849,496,728	214,553,161	2,064,049,889	0	2,064,049,889
Unity	136,077,193	57,590,483	193,667,676	0	193,667,676
Wakefield	1,153,266,471	765,541,853	1,918,808,324	0	1,918,808,324
Walpole	717,799,235	716,334	718,515,569	0	718,515,569
Warner	329,611,051	156,909,749	486,520,800	0	486,520,800
Warren	111,323,753	43,341,467	154,665,220	0	154,665,220
Washington	247,093,590	190,648,558	437,742,148	0	437,742,148
Waterville Valley	495,024,552	95,090,332	590,114,884	0	590,114,884
Weare	1,288,003,623	248,718,928	1,536,722,551	0	1,536,722,551
Webster	239,675,141	133,524,958	373,200,099	0	373,200,099
Wentworth	133,371,038	57,409,332	190,780,370	0	190,780,370
Wentworth's Location	7,899,887	3,126,873	11,026,760	0	11,026,760
Westmoreland	200,715,526	38,209,869	238,925,395	0	238,925,395
Whitefield	243,801,886	151,738,318	395,540,204	0	395,540,204
Wilmot	226,129,465	67,504,817	293,634,282	0	293,634,282
Wilton	563,226,400	92,258,053	655,484,453	0	655,484,453
Winchester	345,261,462	121,134,575	466,396,037	0	466,396,037
Windham	3,131,075,090	1,542,157,377	4,673,232,467	0	4,673,232,467
Windsor	37,093,862	1,125,902	38,219,764	0	38,219,764
Wolfeboro	2,426,077,544	1,537,520,385	3,963,597,929	0	3,963,597,929
Woodstock	290,105,171	241,158,673	531,263,844	0	531,263,844
<b>State Totals</b>	<b>232,122,608,714</b>	<b>78,211,927,025</b>	<b>310,334,535,739</b>	<b>0</b>	<b>310,334,535,739</b>

# 2022

## 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 2022 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 (1-232 for 2022). 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 2022 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>	<b><u>100,000 X 21.95</u></b>	
		<b>1000 =</b>	<b>\$2,195.00</b>
	<b>Town B</b>	<b><u>100,000 X 26.56</u></b>	
		<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**  
**2022 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2022 Modifiied Local Assessed Value	2022 Total Equalized Valuation Including Utilities and Railroad	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	Rank
Atkinson & Gilmanton	785,376	1,036,200	0.00	71.3	0.00	N/A
Bean's Grant	0	0	0.00	71.3	0.00	N/A
Bean's Purchase	0	0	0.00	71.3	0.00	N/A
Chandler's Purchase	43,850	61,501	0.00	71.3	0.00	N/A
Crawford's Purchase	230,130	322,763	0.00	71.3	0.00	N/A
Cutt's Grant	0	0	0.00	71.3	0.00	N/A
Dix's Grant	1,008,318	1,352,285	0.00	71.3	0.00	N/A
Hadley's Purchase	0	0	0.00	71.3	0.00	N/A
Kilkenny	25,100	35,203	0.00	71.3	0.00	N/A
Livermore	136,600	136,600	0.00	100.0	0.00	N/A
Low & Burbank's Grant	0	0	0.00	71.3	0.00	N/A
Millsfield	79,721,422	111,654,590	0.00	71.3	0.00	N/A
Sargent's Purchase	1,888,530	2,648,710	0.00	71.3	0.00	N/A
Second College Grant	1,407,854	1,829,986	0.00	71.3	0.00	N/A
Dixville	31,320,810	43,788,977	0.25	71.3	0.18	1
Thomson & Meserve's Purchase	6,275,420	9,232,800	2.19	71.3	1.56	2
Cambridge	9,366,075	12,962,472	3.20	71.3	2.29	3
Hale's Location	82,052,400	102,738,351	3.47	79.9	2.77	4
Success	12,158,396	18,029,863	4.48	71.3	3.21	5
Windsor	37,093,862	38,219,764	3.39	97.0	3.27	6
Hart's Location	21,096,407	24,466,114	4.19	87.4	3.63	7
Moultonborough	4,893,293,518	5,962,725,937	4.78	82.2	3.92	8
New Castle	1,075,376,896	1,212,374,324	4.50	88.7	3.99	9
Odell	2,266,318	3,800,697	6.03	71.3	4.36	10
Bartlett	2,038,499,540	2,039,435,437	4.97	100.0	4.96	11
Green's Grant	8,188,910	11,564,215	7.59	71.3	5.39	12
Tuftonboro	1,849,496,728	2,064,571,919	6.44	89.6	5.76	13
Bridgewater	459,298,800	647,807,770	8.26	70.9	5.84	14
Rye	3,248,659,300	3,827,393,251	6.98	85.0	5.92	15
Hebron	405,148,661	447,070,403	6.83	92.4	6.30	16
Freedom	661,812,101	1,051,993,595	10.23	62.9	6.43	17
Monroe	422,531,034	723,269,944	12.19	58.4	6.49	18
Wentworth's Location	7,899,887	11,037,248	9.16	71.3	6.54	19
Alton	2,179,457,249	3,509,643,444	11.37	62.1	7.05	20
Lincoln	1,258,798,024	1,876,665,499	10.55	67.2	7.07	21
Newington	962,356,671	1,282,795,460	9.88	75.2	7.07	21
Jackson	480,594,105	724,807,675	10.90	66.4	7.23	22
Easton	77,220,099	126,781,630	11.96	61.1	7.30	23
Wakefield	1,153,266,471	1,919,561,193	12.25	60.1	7.34	24
Erving's Grant	50,409	60,442	9.01	71.3	7.51	25
Groton	110,192,051	229,170,312	9.09	85.5	7.58	26
Sunapee	1,481,458,412	2,693,315,574	13.99	55.0	7.68	27

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2022 Modifield Local Assessed Value	2022 Total Equalized Valuation Including Utilities and Railroad	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	Rank
Albany	134,348,065	191,650,688	10.90	70.8	7.70	28
Meredith	2,360,218,508	4,191,337,583	13.97	56.5	7.87	29
Wolfeboro	2,426,077,544	3,966,216,705	13.22	61.2	8.07	30
Errol	92,028,622	150,254,687	13.15	62.1	8.10	31
Newbury	1,108,623,413	1,535,326,757	11.38	72.4	8.23	32
Holderness	979,545,635	1,328,865,779	11.22	73.7	8.24	33
Center Harbor	755,344,359	813,038,794	8.99	92.9	8.34	34
Columbia	92,784,561	165,364,567	15.30	56.0	8.40	35
Gilford	2,603,776,320	3,717,053,285	12.25	70.1	8.58	36
Stark	80,145,577	148,713,370	16.36	54.3	8.74	37
Sandwich	455,674,124	748,784,448	14.41	60.9	8.75	38
Pittsburg	303,487,440	554,941,616	15.90	55.3	8.78	39
Waterville Valley	495,024,552	591,573,012	10.60	83.9	8.89	40
Franconia	420,108,701	567,912,069	12.20	74.1	9.02	41
Madison	600,552,081	993,983,458	15.49	60.5	9.34	42
New London	1,296,164,305	2,138,706,463	15.86	60.6	9.58	43
Eaton	144,230,316	158,623,879	10.76	90.9	9.77	44
Woodstock	290,105,171	534,126,047	18.38	54.6	10.00	45
Chatham	60,953,338	82,116,510	13.37	75.1	10.02	46
Benton	26,596,316	45,980,001	17.05	59.0	10.04	47
Conway	1,824,119,005	3,056,995,489	17.08	59.7	10.14	48
Ellsworth	19,499,899	29,575,921	15.18	67.0	10.16	49
North Hampton	1,210,605,093	2,017,612,578	17.17	60.0	10.21	50
Seabrook	3,627,965,500	4,462,439,855	13.25	81.3	10.28	51
Dummer	99,426,898	151,232,679	16.80	65.6	10.46	52
Hampton	3,951,561,800	5,854,150,572	15.84	67.5	10.57	53
Portsmouth	6,524,594,579	9,336,287,605	15.20	70.6	10.65	54
Atkinson	1,575,249,636	1,794,119,025	12.27	87.8	10.71	55
Croydon	122,989,398	160,644,111	14.22	76.4	10.82	56
Pinkham's Grant	3,021,130	6,412,147	15.33	71.3	10.84	57
Greenland	887,307,165	1,471,394,338	18.09	60.3	10.85	58
Ossipee	799,659,409	1,343,756,195	18.38	59.5	10.87	59
Harrisville	209,114,434	356,446,538	18.60	58.7	10.91	60
Stoddard	303,601,070	447,724,022	16.33	67.8	11.03	61
Tilton	659,140,267	947,428,518	16.07	69.6	11.10	62
Martin's Location	433,500	693,751	15.65	71.3	11.16	63
Randolph	78,101,878	117,543,442	16.92	67.2	11.20	64
Carroll	596,543,859	642,161,921	12.12	93.2	11.28	65
Auburn	896,588,208	1,429,251,100	17.85	64.0	11.38	66
New Hampton	340,164,113	575,481,142	19.39	59.3	11.40	67
Clarksville	49,271,441	95,458,858	20.71	55.4	11.46	68
Sanbornton	536,154,798	917,571,428	19.87	58.5	11.59	69

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2022 Modifield Local Assessed Value	2022 Total Equalized Valuation Including Utilities and Railroad	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	Rank
Sugar Hill	167,739,818	295,792,109	20.52	56.7	11.62	70
Shelburne	92,076,907	117,593,003	15.28	78.8	11.73	71
Thornton	454,692,703	765,886,289	20.01	59.4	11.85	72
Strafford	725,024,400	1,044,103,406	17.13	69.4	11.86	73
Hanover	2,705,800,844	3,618,874,000	16.41	74.8	12.26	74
Bristol	559,987,704	954,821,700	20.99	58.8	12.30	75
Washington	247,093,590	437,936,618	21.84	56.4	12.30	75
Laconia	3,479,601,113	4,152,773,343	14.85	84.5	12.40	76
Northwood	945,634,823	947,366,031	12.58	99.9	12.43	77
Barnstead	626,034,999	1,067,813,024	21.60	58.6	12.62	78
Stratford	105,598,522	157,247,476	19.16	67.2	12.65	79
Deerfield	779,529,070	1,105,420,690	18.32	70.5	12.78	80
New Durham	611,360,910	851,320,734	17.92	71.8	12.83	81
Bethlehem	292,812,597	534,227,142	23.89	55.0	13.07	82
Salem	6,543,395,718	7,985,891,331	16.05	82.0	13.08	83
Loudon	721,953,950	1,024,286,267	18.55	71.0	13.09	84
Stratham	1,627,034,595	2,314,357,069	18.71	70.3	13.09	84
Brookfield	130,962,075	191,569,043	19.23	68.3	13.11	85
Windham	3,131,075,090	4,673,961,892	19.76	67.0	13.18	86
Andover	323,914,649	513,042,230	21.19	63.1	13.23	87
Rumney	201,381,430	347,602,622	23.00	58.0	13.27	88
Londonderry	5,172,651,485	7,149,120,732	18.48	72.9	13.27	88
Milan	154,482,456	234,145,776	20.37	66.0	13.30	89
Kensington	408,271,760	598,536,462	19.86	68.2	13.36	90
Nottingham	835,772,157	1,173,888,089	19.11	71.2	13.45	91
Hampton Falls	507,386,816	782,419,307	20.99	64.9	13.51	92
Springfield	242,070,488	364,303,980	20.54	66.5	13.62	93
Hudson	4,799,117,501	5,117,302,853	14.69	93.8	13.65	94
Warren	111,323,753	155,326,063	19.19	71.9	13.66	95
Bedford	4,881,327,925	6,169,237,848	17.60	79.2	13.73	96
Danbury	171,273,300	216,780,915	17.50	78.9	13.78	97
Litchfield	1,217,797,795	1,667,723,488	19.03	73.1	13.79	98
Goshen	83,229,142	132,520,815	22.03	62.7	13.80	99
Northfield	611,253,735	625,687,970	14.55	98.5	13.82	100
Lyman	76,824,404	107,486,729	19.45	71.4	13.83	101
South Hampton	175,461,271	248,446,076	19.86	70.6	13.85	102
Dalton	84,366,506	164,568,499	25.55	54.5	13.88	103
Campton	452,648,482	816,663,684	25.27	55.5	13.92	104
Hollis	1,458,199,861	2,347,987,742	22.57	62.1	13.93	105
Candia	546,370,709	784,938,919	20.30	69.6	13.94	106
Richmond	171,493,744	180,257,553	14.74	95.1	13.95	107
Effingham	214,993,667	361,756,288	23.57	59.4	13.98	108

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Comparison of Full Value Tax Rates**  
Average Level of Assessments (Ratio) Shown in Column 5  
Ranking Order

Municipality	2022 Modifield Local Assessed Value	2022 Total Equalized Valuation Including Utilities and Railroad	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	Rank
Kingston	872,141,353	1,402,112,423	22.71	62.2	14.02	109
Nelson	165,792,117	166,358,742	14.12	99.8	14.04	110
Wentworth	133,371,038	190,958,514	20.22	69.7	14.07	111
Stewartstown	112,015,211	191,130,340	24.36	58.5	14.13	112
Raymond	1,362,273,789	1,714,174,647	18.29	79.5	14.34	113
Tamworth	403,325,604	667,256,461	23.77	60.9	14.39	114
Farmington	578,780,324	951,962,035	24.18	60.9	14.40	115
Chester	755,266,186	1,096,025,081	21.40	68.9	14.43	116
Rindge	737,055,840	1,152,021,544	23.03	64.0	14.46	117
Merrimack	5,069,572,068	6,043,013,806	17.38	83.9	14.46	117
Weare	1,288,003,623	1,539,489,395	17.40	83.8	14.49	118
Littleton	724,578,233	1,443,679,148	23.06	63.8	14.53	119
Webster	239,675,141	375,454,443	22.85	64.2	14.57	120
Milton	504,541,522	838,912,444	24.48	60.2	14.60	121
Grantham	761,261,991	855,299,366	16.44	89.0	14.61	122
Deering	246,577,351	378,461,475	22.75	65.1	14.64	123
Lempster	130,365,710	251,907,362	23.65	62.1	14.64	123
Chesterfield	613,131,538	811,877,203	19.42	75.7	14.65	124
Manchester	13,394,778,186	16,537,392,342	18.24	81.3	14.66	125
Alexandria	297,361,725	369,943,352	18.37	80.4	14.67	126
Plaistow	1,379,023,046	1,768,018,681	19.01	78.0	14.68	127
Bath	151,904,825	211,442,797	20.10	74.1	14.79	128
Newfields	309,056,908	434,077,854	20.96	71.2	14.79	128
Rollinsford	474,013,212	475,231,972	14.87	100.5	14.90	129
Gilmanton	561,374,152	897,794,741	23.97	62.5	14.92	130
New Ipswich	500,087,708	777,476,142	23.51	64.3	15.03	131
Salisbury	245,036,543	261,376,209	15.96	95.0	15.04	132
Middleton	189,343,200	323,098,460	26.09	58.6	15.07	133
Jefferson	164,412,759	201,090,356	18.56	81.8	15.10	134
Rochester	2,916,536,002	4,798,203,119	25.28	61.7	15.12	135
Canterbury	368,113,285	502,952,655	20.80	73.2	15.15	136
Pelham	2,706,310,239	3,092,001,291	17.42	87.6	15.19	137
Dunbarton	406,391,937	609,967,822	22.98	67.1	15.33	138
Exeter	2,346,784,360	3,585,599,864	24.75	65.5	15.44	139
Danville	585,446,698	736,376,844	19.61	79.5	15.47	140
Epping	981,780,386	1,436,274,318	22.49	69.3	15.47	140
Dorchester	46,033,048	68,596,654	23.13	67.0	15.48	141
Whitefield	243,801,886	398,296,907	25.42	61.6	15.58	142
Franklin	700,731,397	1,077,068,322	24.39	65.2	15.59	143
Hancock	298,380,372	417,563,199	21.81	71.9	15.61	144
Ashland	258,235,052	459,603,182	27.87	56.3	15.65	145
Milford	2,083,394,170	2,748,369,507	20.79	75.9	15.67	146

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2022 Modified Local Assessed Value	2022 Total Equalized Valuation Including Utilities and Railroad	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	Rank
Barrington	1,427,275,239	1,791,481,649	19.85	79.7	15.67	146
Northumberland	135,515,314	282,771,776	33.06	48.4	15.71	147
Enfield	611,567,680	972,114,584	25.75	62.9	15.72	148
Fremont	552,698,587	808,831,601	23.19	67.4	15.77	149
New Boston	942,931,779	1,138,542,063	19.18	82.8	15.79	150
Mason	213,781,880	274,002,234	20.33	78.0	15.80	151
Chichester	335,973,458	512,804,333	24.38	65.5	15.88	152
Colebrook	194,805,020	346,916,480	28.32	56.3	15.91	153
Francestown	223,480,185	361,293,670	25.84	61.8	15.93	154
Hill	96,126,259	158,458,145	26.03	61.4	15.96	155
Brentwood	731,776,705	1,010,668,987	22.15	72.4	15.98	156
Hooksett	2,103,845,584	3,116,885,746	24.05	67.5	16.01	157
Newton	655,914,945	914,830,752	22.49	71.7	16.03	158
Plainfield	316,210,651	483,170,873	24.90	65.4	16.04	159
Marlow	75,244,332	120,916,909	25.83	62.1	16.05	160
East Kingston	402,154,402	567,985,531	22.80	70.8	16.05	160
Nashua	14,096,994,609	15,601,670,357	18.07	90.8	16.09	161
Fitzwilliam	499,833,810	502,884,695	16.41	99.4	16.13	162
Dublin	281,951,590	432,340,433	24.97	65.3	16.22	163
Walpole	717,799,235	752,388,208	16.33	99.9	16.27	164
Amherst	2,376,545,797	3,064,881,523	21.13	77.6	16.28	165
Hampstead	1,366,312,314	1,971,323,952	23.68	69.4	16.28	165
Swanzey	638,132,961	965,179,152	25.00	66.3	16.34	166
Pittsfield	356,991,191	516,648,023	23.78	69.2	16.35	167
Wilmot	226,129,465	293,684,833	21.32	77.0	16.35	167
Alstead	194,502,914	291,524,015	24.64	66.6	16.38	168
Lancaster	284,973,228	424,745,700	24.29	67.8	16.40	169
Landaff	60,455,778	83,471,838	22.73	72.3	16.47	170
Sutton	324,738,114	473,934,321	24.16	68.5	16.50	171
Goffstown	1,774,116,900	2,794,287,030	26.31	63.5	16.53	172
Pembroke	794,940,722	1,186,970,593	24.90	67.1	16.67	173
Lyndeborough	218,697,397	287,671,274	22.10	76.0	16.69	174
Greenville	120,911,144	202,580,224	27.79	60.4	16.71	175
Gilsum	72,902,800	100,872,490	23.57	72.2	16.72	176
Temple	165,402,772	245,319,768	24.96	67.4	16.78	177
Sandown	701,922,639	1,165,940,982	28.37	60.2	16.88	178
Bradford	252,836,512	366,774,923	24.69	68.9	16.97	179
Haverhill	417,532,934	618,901,562	25.19	67.6	16.98	180
Grafton	142,432,460	221,075,373	26.50	64.3	17.00	181
Mont Vernon	325,895,267	534,169,743	28.03	61.0	17.05	182
Sharon	58,559,517	79,484,240	23.21	73.5	17.08	183
Madbury	308,807,286	450,086,126	25.27	68.6	17.08	183

**MUNICIPAL AND PROPERTY DIVISION**  
**2022 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2022 Modifield Local Assessed Value	2022 Total Equalized Valuation Including Utilities and Railroad	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	Rank
Derry	4,893,682,054	5,289,742,213	19.04	92.6	17.16	184
Westmoreland	200,715,526	238,926,023	20.55	83.9	17.17	185
Bow	1,319,902,731	1,996,841,785	26.52	66.1	17.20	186
Lee	746,694,980	926,583,074	21.72	80.6	17.24	187
Antrim	268,552,468	451,787,666	27.86	62.5	17.28	188
Dover	5,222,397,720	5,798,769,650	19.84	90.2	17.34	189
Newmarket	1,003,168,948	1,547,173,739	26.99	64.9	17.37	190
Belmont	1,135,640,336	1,238,375,745	19.11	91.8	17.39	191
Surry	136,160,545	128,202,408	16.06	109.5	17.54	192
Wilton	563,226,400	655,790,909	20.66	85.9	17.68	193
Epsom	520,788,691	697,401,214	23.84	74.8	17.76	194
Hillsborough	602,409,549	897,800,082	26.69	67.1	17.78	195
Cornish	198,890,713	261,277,558	23.67	76.2	17.94	196
Piermont	132,309,837	146,511,314	19.99	90.2	17.99	197
Troy	140,062,636	237,328,770	30.84	59.0	18.04	198
Roxbury	24,838,842	36,713,847	24.13	77.1	18.55	199
Somersworth	1,140,108,548	1,715,260,861	28.09	66.6	18.60	200
Orford	160,091,164	241,119,253	28.25	66.3	18.74	201
Jaffrey	555,748,372	876,345,790	30.98	63.4	18.76	202
Allenstown	517,977,121	531,993,149	19.50	97.4	18.77	203
Plymouth	496,059,143	831,408,057	31.44	59.9	18.78	204
Peterborough	929,911,500	1,206,344,158	25.86	77.4	19.00	205
Warner	329,611,051	487,506,924	28.42	67.7	19.04	206
Acworth	122,182,240	164,192,008	25.81	74.4	19.18	207
Lyme	417,735,100	512,197,408	23.98	81.7	19.27	208
Brookline	704,003,866	1,066,580,753	29.72	66.0	19.35	209
Lebanon	2,786,784,004	3,331,429,382	23.04	86.1	19.44	210
Sullivan	66,091,958	88,438,102	26.42	74.7	19.56	211
Greenfield	183,049,258	282,320,505	30.42	65.8	19.89	212
Langdon	75,857,098	85,064,876	22.42	89.1	19.92	213
Concord	5,260,913,690	6,783,536,935	25.89	78.0	19.99	214
Durham	1,256,985,014	1,843,008,917	29.04	70.1	20.09	215
Canaan	454,068,762	605,104,389	27.15	75.0	20.20	216
Unity	136,077,193	193,667,676	28.99	70.2	20.31	217
Orange	37,309,912	40,676,484	22.23	92.0	20.38	218
Newport	749,773,897	765,303,752	20.90	98.5	20.43	219
Henniker	731,855,457	745,753,630	21.44	98.7	20.90	220
Marlborough	219,372,367	273,558,682	26.11	80.4	20.95	221
Boscawen	302,470,473	451,056,422	30.97	68.0	20.98	222
Winchester	345,261,462	468,792,302	28.70	74.0	21.00	223
Bennington	132,374,697	191,849,775	31.65	69.0	21.69	224
Gorham	385,493,545	432,198,535	24.25	91.0	21.87	225

**MUNICIPAL AND PROPERTY DIVISION**  
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**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2022 Modifield Local Assessed Value	2022 Total Equalized Valuation Including Utilities and Railroad	2022 Local Tax Rate	2022 Equalization Ratio	Full Value Tax Rate	Rank
Hopkinton	805,763,828	1,173,487,939	32.25	69.4	21.94	226
Charlestown	344,806,033	486,393,410	32.27	71.3	22.86	227
Claremont	763,933,030	1,363,781,794	41.68	56.3	22.92	228
Hinsdale	440,817,162	529,714,714	27.98	83.2	22.97	229
Lisbon	120,333,422	167,790,359	34.28	71.8	24.40	230
Keene	2,269,431,500	2,836,839,865	31.03	81.3	24.61	231
Berlin	714,833,534	799,172,880	27.26	100.4	27.09	232
State Totals	232,122,608,714	311,943,812,323				