



Lindsey M. Stepp  
Commissioner

# State of New Hampshire Department of Revenue Administration

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September 15, 2025

Her Excellency, Governor Kelly A. Ayotte  
And Honorable Council

Dear Governor Ayotte and Honorable Councilors,

It is my pleasure to present the Department of Revenue Administration's (DRA) 2025 annual report, as required by RSA 20:7, to you and the citizens of New Hampshire. This report is intended to provide readers with current insight into the activities of the operational units within the DRA, as well as data regarding the taxes we collect and the municipal finance and assessing laws that we administer.

In addition to useful information regarding revenue statistics and property tax data, this report also highlights DRA's Employee of the Year, communication efforts relative to the repeal of the Interest and Dividends Tax, the Federation of Tax Administrators 2025 Award for Innovation and Excellence for the DRA Timber Tax Educational Campaign, and the upgrade to our Revenue Information Management System (RIMS) software to include many improvements. As always, I am incredibly proud of the work that the DRA performs all year.

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

Sincerely,

Lindsey M. Stepp  
Commissioner

# The Department of Revenue Administration



109 Pleasant Street, Concord, NH 03301

## 2025 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 Kelly A. Ayotte

And

Members of the Executive Council

District 1 – Joseph D. Kenney

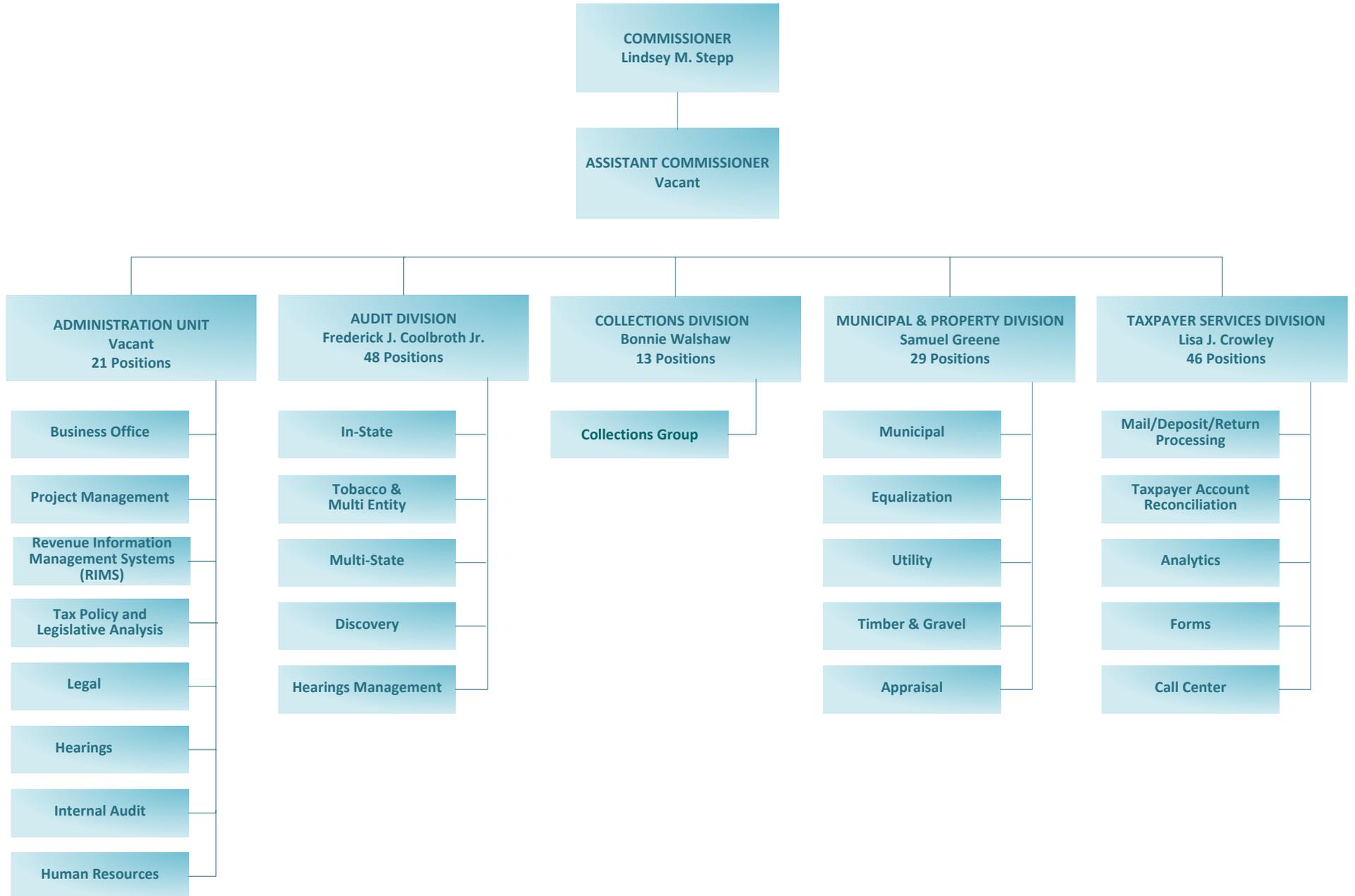
District 2 – Karen Liot Hill

District 3 – Janet Stevens

District 4 – John Stephen

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 other 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 certificates, meals and rentals tax licenses, and sells tobacco tax stamps.

## Municipal and Property Division

The Municipal and Property Division (M&P) establishes and approves municipal, school, county and village district tax rates and provides technical assistance relative to taxation and finance to the political subdivisions of the state. The Division also prescribes a uniform chart of accounts for all municipalities, schools, counties, and village districts and assists and educates municipalities with the methods of appraisal and assessment of real property. Providing revaluation monitoring statewide to municipalities and conducting once in five-year assessment reviews, the Municipal and Property Division equalizes the local assessed valuation of each municipality to bring such valuations to the full and true market value of the property. In addition, the Division advises and assists municipalities and taxpayers in timely collection of the excavation tax and timber yield tax and appraises public utility and railroad property for equalization and state utility property tax. Last, the Division assists local municipalities with the administration of the Current Use law RSA 79-A.

## Department of Information Technology

The embedded Department of Information Technology personnel design, develop, and maintain computerized systems to support the administration of taxes and to automate labor intensive functions.

## Taxpayer Services Division

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

## 2024 Employee of the Year



Ms. Aimee Aguiar has worked for the Department of Revenue Administration since 2006 and was promoted to Tax Examiner IV in January 2022. As a Tax Examiner in the TPS Account Maintenance Group, Aimee’s responsibilities include maintaining taxpayer accounts, issuing refunds and notices of assessment, assisting taxpayers on the phone and during in-person lobby visits, taking part in numerous systems testing responsibilities throughout the year, and taking on additional projects as assigned. As one of our most senior examiners, Aimee’s knowledge of NH tax types as well as DRA processes and procedures makes her a go-to person for all things DRA. Her attention to detail and willingness to ask questions are by far her greatest strengths, and she is always thinking about making processes easier for her co-workers as well as the taxpayers we serve.

Aimee has grown tremendously during the past year as a member of the Core 21 project team. Although taking on that project was outside her comfort zone, she excelled at being part of the team. She provided her input whenever she was asked, assisted other DRA users with questions, and even lead a division training on the new Core 21 features. Although she said from the beginning that she didn’t want to give presentations, she did a fantastic job walking her peers through the nuances of the new system version. Aimee is the definition of a team player, she leads by example everyday through her actions, positive attitude and her dedication to the Department. She is always willing to go above and beyond her normal work duties, she has stayed positive while under pressure, continuing to treat those around her with kindness and respect and her willingness to step up and help her co-workers doesn’t go unnoticed. She proves that leadership isn’t about a position or title, but about the way you encourage and support those around you. Aimee gives 100% effort to anything she does and her peers, all DRA staff, as well as the taxpayers we serve are better off for it.

Finally, Aimee demonstrates the importance of leadership within the DRA and is deserving of recognition as the 2024 Employee of the Year. Aimee is an employee you can count on when details matter. Whether it’s through her participation in the forms committee, as a member of the website redesign team, or as a SME in the Core 21 project, there is never a question with her ability to represent herself, TPS, or the department in an extremely professional and thorough manner. She wants DRA to have the tools necessary to provide excellent customer service, and she holds herself to a high standard when it comes to her own work.

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 Aimee for exemplifying this code and being a part of the DRA and recognize her as the DRA 2024 Employee of the Year.

# SUMMARY OF TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE ADMINISTRATION FY 2025

*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, 2025, business organizations with over \$109,000 of gross business income from all their activities are required to file a return. That threshold amount was \$103,000 for taxable periods ending on or after December 31, 2023, \$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 ending on or after December 31, 2023, the filing threshold was increased to \$281,000 for both the gross business receipts threshold and the enterprise value tax base threshold. For taxable periods beginning January 1, 2025, this threshold amount increased to \$298,000. Beginning with taxable periods ending on or after December 31, 2015, the Commissioner is required to biennially adjust these filing threshold amounts using the Consumer Price Index, Northeast Region. Four annual estimate payments are required on liabilities greater than \$260 for taxable periods ending on or after December 31, 2013; paid at 25% each on the 15th day of the 4th, 6th, 9<sup>th</sup>, and 12th months of the taxable year. The BET return is due at the same time the BPT return is due. The BET may be used as a credit against the BPT under RSA 77-A:5. Any unused portion of the credit may be carried forward and allowed against the BPT for 5 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending before December 31, 2014, and for 10 taxable periods from the taxable period in which the BET was paid for credits from taxable periods ending on or after December 31, 2014.

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

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

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

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

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

The Interest & Dividends (I&D) Tax, which was first enacted in 1923, applied a tax based on the “average rate of property taxation” upon the interest and dividend income received by New Hampshire residents from sources other than New Hampshire and Vermont banks. The tax was changed significantly in FY 1995 to eliminate the exemption on income from New Hampshire and Vermont banks. In conjunction with this change, the personal exemption increased from \$1,200 to \$2,400. The exemption for joint filers increased from \$2,400 to \$4,800. Estimated I&D Tax payments are due on tax liabilities greater than \$500 on the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup>, and 12<sup>th</sup> months of the tax year, unless the taxpayer is a calendar year taxpayer in which case the final payment is due on January 15<sup>th</sup> following the tax year. The I&D Tax return is due on the 15<sup>th</sup> day of the 4<sup>th</sup> month following the tax year. Additional exemptions are available for residents who are 65 years of age or older, who are blind, or who are disabled, unable to work, and have not yet reached their 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 and phased out the I&D Tax over several years. Chapter 79:85-88 enacted during the 2023 legislative session accelerated the repeal of the I&D Tax. The I&D Tax rate was reduced from 5% to 4% for taxable periods ending on or after December 31, 2023, and is reduced to 3% for taxable periods ending on or after December 31, 2024. The I&D tax is repealed for taxable periods beginning after December 31, 2024.

### **LOCAL PROPERTY TAX – RSA CHAPTER 76**

Property taxes, based upon local assessed valuations, are administered and collected by the individual cities and towns. The majority of property taxes collected are based on the market value of the property at its highest and best use. Some property taxes, however, are based on the market value of a property’s actual use, such as:

- Current use assessments under RSA Chapter 79-A for certain farmland, forest land, and unproductive land. The program is for properties dedicated to remaining as open space. A Land Use Change Tax of 10% of the market value of the property is charged upon the occurrence of a disqualifying event (usually a development, use or sale of a portion of a property). Typically, ten acres or more of dedicated land is required. Application to local officials on or before April 15<sup>th</sup> is required.
- Taxes on the value of standing timber assessed under RSA Chapter 79. These are assessed by local officials, at a rate of 10% of the value of the standing timber. The annual filing of an intent to cut and the subsequent report of timber cut are required.
- Taxes on the value of gravel and excavated materials assessed under RSA Chapter 72-B. These are assessed at a rate of \$.02 per cubic yard of earth excavated.

### **Local Property Tax Exemptions, Credits and Deferrals**

#### **Elderly Exemption – RSA 72:39-a**

Effective July 23, 1996, RSA 72:39-a replaced the Standard, Expanded, Adjusted and Optional Adjusted Elderly Exemptions. The statute sets the minimum exemption, which the cities and towns may modify as follows:

- Different dollar amounts for qualified residents ages 65-75, 75-80, and 80 or older;
- Net income limitations, including social security or pension payments; and
- Net asset limitations.

#### **Blind Exemption – RSA 72:37**

The exemption is a minimum \$15,000 reduction of the assessed value of residential real estate (as defined in RSA 72:29, II) and could be higher if modified by the municipality.

#### **Deferral for the Elderly or Disabled – RSA 72:38-a**

Property taxes are deferred and accrue interest at the rate of 5% per annum for qualifying taxpayers. The deferred property tax may not exceed more than 85% of the equity value of the residence. If granted by the assessing officials, the deferral is available to any resident property owner who is 65 years or older or eligible under the federal Social Security Act for benefits for the disabled, has owned the home for at least 5 years (or one year if eligible under the federal Social Security Act), and is currently residing there.

## Veterans' Tax Credits and Disabled Exemption

Qualified residents are entitled to the following tax credits in the following amounts, which are to be deducted from their tax bills:

- **RSA 72:28** – The standard veterans' tax credit in the amount of \$50 unless, alternatively, the municipality adopts the optional veterans' tax credit which is an amount from \$51 up to \$750;
- **RSA 72:28-b** – The all veterans' property tax credit if adopted by the municipality, in the amount of the standard or optional veterans' tax credit in effect in the municipality;
- **RSA 72:28-c** – The combat service tax credit if adopted by the municipality, in an amount from \$50 up to \$500;
- **RSA 72:29-a** – The standard surviving spouse tax credit in the amount of \$700 unless, alternatively, the municipality adopts the optional surviving spouse tax credit which is an amount from \$701 up to \$2,000; and
- **RSA 72:35** – The standard service-connected total disability tax credit in the amount of \$700 unless, alternatively, the municipality adopts the optional service-connected total disability tax credit which is an amount from \$701 up to \$5,000. (However, the optional service-connected total disability tax credit may not be taken in addition to credits received under 72:28, 72:28-c, or an exemption under 72:36-a.)

**Certain Disabled Veterans' Exemption under RSA 72:36-a:** A resident discharged under conditions other than dishonorable or honorably separated from military service, who is 100% totally and permanently disabled from service connection, who is a double amputee, paraplegic, or has blindness of both eyes with visual acuity of 5/200 or less as the result of service connection, and who owns a specially adapted home acquired with the assistance of the United States Department of Veterans Affairs is exempt from all taxation on that home.

### **Tax Exemption for Improvements to Assist Persons with Disabilities – RSA 72:37-a**

This exemption is limited to any increase in the assessed value of residential real estate owing to improvements made by the resident owner for the purpose of assisting a person with a disability who also resides on the residential real estate.

### **Tax Exemptions for Wind-Powered, Solar, and Wood heating Energy Systems RSAs 72:66, 72:62, 72:70**

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

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

This exemption is available to persons eligible under the federal Social Security Act for benefits to the disabled. It is applicable only on the applicant's principal place of abode. The exemption is

optional and must be voted on by the municipality, which also determines the amount of the exemption and the income/asset limitations.

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

The Meals and Rooms (Rentals) (M&R) Tax was enacted in 1967 at a rate of 5%. The tax is assessed upon patrons of hotels, restaurants, and motor vehicle rental establishments on certain rentals of rooms and motor vehicles, and upon meals costing \$.36 or more, but collected and remitted to the State by operators. Chapter 330:1, Laws of 1977, increased the tax rate from 5% to 6%. Chapter 568:150, Laws of 1981, increased the rate from 6% to 7%, Chapter 8:1, Laws of 1990, Chapter 354:12 Laws of 1991, Chapter 350:36, Laws of 1993, Chapter 96:1, Laws of 1995, Chapter 132, Laws of 1997 imposed a rate of 8% for every biennium beginning April 1, 1990. Chapter 17, Laws of 1999 fixed the 8% and removed the biennial time frame. Chapter 144, Laws of 2009, increased the rate from 8% to the rate of 9%. Chapter 91:103-105, Laws of 2021 reduced the rate to 8.5% for taxable periods beginning on or after October 1, 2021. An M&R Tax operator's license is required. The M&R Tax is required to be remitted to the State on the 15th day of the month following the collection of tax, accompanied by the M&R Tax return. An M&R Tax operator is required to maintain books and records showing the amount of tax collected and to remit the tax monthly to the State, less a 3% commission if the return and payment are filed both timely and electronically.

### **MEDICAID ENHANCEMENT TAX – RSA CHAPTER 84-A**

The Medicaid Enhancement Tax (MET) was enacted in 1991 at a rate of 8% of gross patient services revenue of every hospital. In 1993, the rate was changed to be established by legislation each biennium upon the gross patient services revenue of every hospital for the hospital's fiscal year ending during the first full calendar year preceding the taxable period. If the Legislature failed to set the rate of tax on or before April 1, preceding the first fiscal year of the biennium, the tax rate was to be zero for that biennium. In no event was the rate of the tax to be greater than 6 percent for any biennium. In 1998, the law was amended to require the Legislature to set the tax rate on or before May 1. In 2003, the tax rate was changed to 6% of gross patient services revenue. In 2004, the 6% tax on gross patient services revenue was changed to a 6% tax upon the "net" patient services revenue of every hospital. In 2007, the tax rate was reduced to 5.5% of net patient services revenue. For taxable periods ending June 30, 2014, and prior, hospitals were required to pay 100% of the tax due for the taxable period no later than the 15<sup>th</sup> day of the fourth month of the taxable period and were required to file a tax return with the Department on or before the 10<sup>th</sup> day of the month following the expiration of the taxable period. For taxable periods beginning July 1, 2014, and after, special hospitals for rehabilitation are no longer included in the definition of "hospital" and hospitals are required to file a return on or before the 15<sup>th</sup> day of April in the taxable period. In addition, every hospital shall on or before January 15 in the taxable period make a nonbinding estimate of its projected tax payment. The tax rate decreased to 5.45% for the taxable period ending June 30, 2016, and to 5.4% for the taxable period ending June 30, 2017, and for every taxable period thereafter.

## **REAL ESTATE TRANSFER TAX – RSA CHAPTER 78-B**

The Real Estate Transfer Tax (RETT) was first enacted in 1967. Chapter 17, Laws of 1999, increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a combined tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there is a minimum tax of \$20 assessed on both the buyer and seller. The tax is paid at the Registry of Deeds office in the county where the property is located. A Declaration of Consideration (Form CD-57) must be filed with the Department by both the purchaser and seller no later than 30 days from the recording of the deed at the Registry of Deeds or transfer of real estate, whichever is later.

## **RAILROAD TAX – RSA CHAPTER 82**

Every railroad, railway, express, and every parlor, sleeping or dining car company, or other company not a railroad company owning any cars operated for profit on any railroad in this state shall pay an annual Railroad Tax. The Railroad Tax is assessed on the market value of the property and estate in this state of any such company as of April 1 of each year. The tax is imposed at the average rate of taxation at that time upon other property throughout the State. Railroad “property” applies to both railroad companies (an enterprise, corporation, partnership, etc.) and private rail cars operated for profit on any railroad in the State.

## **TOBACCO TAX – RSA CHAPTER 78**

The Tobacco Tax is a direct tax upon the consumer at retail. However, it is pre-collected and paid by the wholesaler. It is presumed the Tobacco Tax has been pre-collected and paid by the wholesaler by the affixing of a Tobacco Tax stamp (aka “indicia of tax paid”) on the tobacco product. The Tobacco Tax was first enacted in 1939. Originally the tax was based upon the value at the usual selling price of all tobacco products. In 1975, the tax was changed to a flat rate of \$0.12 per package of 20 cigarettes. At that time, there was no tax on other tobacco products. Over the next 34 years the tax was increased from \$0.12 to \$1.78 per package. In 2011, the Tobacco Tax rate was decreased from \$1.78 to \$1.68 for each package containing 20 cigarettes or at a rate proportional to such rate for packages containing more or less than 20 cigarettes. As of August 1, 2013, the Tobacco Tax rate increased from \$1.68 back to \$1.78 for each package containing 20 cigarettes, per Chapter 224:379 through 381, Laws of 2011. In 1991, the Legislature enacted a tax on tobacco products other than cigarettes (OTP Tax) at the rate “proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes.” In 2003, the OTP Tax was changed to 19% of the wholesale sales price. The OTP Tax rate was changed again in 2009 to 48.59% of the wholesale sales price, and then in 2010 to a rate of 65.03% of the wholesale sales price. In 2011, the OTP Tax rate was decreased to 48% of the wholesale sales price. As of August 1, 2013, the OTP Tax rate increased from 48% back to 65.03% of the wholesale sales price, per Chapter 224:379 through 381, Laws of 2011. Chapter 346, Laws of 2019 amends

the Tobacco Tax to include electronic cigarettes effective January 1, 2020. Electronic cigarettes are treated as OTP but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or “closed system” devices), and the other for containers that are intended to be opened (“open system” devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine. Wholesalers are required to report their tax liability for the collection of the OTP Tax on a monthly basis. The return is due on or before the 15th day of the month following the end of the reporting period. Wholesalers may file quarterly, but permission to file quarterly must be pre-approved, in writing, by the Department.

### **UTILITY PROPERTY TAX-RSA CHAPTER 83-F**

Utility property is defined, generally, 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,” but excludes: electric power fixtures employed solely as an emergency source of electric power, water and air pollution control facilities exempt from local property taxation under RSA 72:12-a, water and sewer companies exempt from regulation as public utilities by the public utility commission under RSA 362:4, and any other property which is not subject to local property taxation. 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. In 2021, “utility property” was amended to also exclude the storage equipment of an “eligible customer-generator” and the generation, production, storage, and supply equipment of a “limited producer” as defined in RSA 362-A:1-a, III if selling under RSA 362-A:2-a, for facilities with a rated electricity production capacity of up to and including one megawatt. In 2025, “utility property” was amended to also exclude property used for the purposes of generating electricity, except such property owned by entities as defined in RSA 362:2, I that are engaged in the distribution or transmission of electricity.

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 2025 Legislative Session in Review

*This Legislative Review is published as a convenient reference guide of relevant statutory changes made during the 2025 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 141)** creates a new Granite Patron of the Arts Tax Credit (GPA). Up to one-half of any donation to the DNCR Division of the Arts or the NH Council of the Arts may be used as a credit against any BPT and then any BET owed by the donor. The aggregate credit is capped at \$350,000 per year and is to be pro-rated if necessary. Applications are due to DRA by June 30 and determinations are to be made by September 30. The credit must be used in the tax year awarded. It may not be carried forward.

**Statute Added:** RSA 77-A:5, XVI.

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

## **TOBACCO TAX**

**SB 80 (Chapter 224)** requires tobacco manufacturers and wholesalers to be licensed by the New Hampshire Liquor Commission (NHLC) and provides that agency with audit and enforcement powers. DRA's tobacco tax licenses are renamed "tobacco tax certificates"; otherwise, DRA's authority remains unchanged. Manufacturers and wholesalers are now required to hold both a license and a certificate in order to do business and are subject to dual regulation.

**Statutes Amended:** RSA 78 and RSA 178.

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

## UTILITY PROPERTY TAX

**HB 696 (Chapter 206)** exempts property used for electricity generation from payment of the Utility Property Tax (UPT). Electricity generators will now be subject to the Statewide Education Property Tax (SWEPT). If a PILOT agreement (an agreement to make a payment in lieu of taxes) is in effect as of July 1, 2027, the utility will not pay SWEPT until either the PILOT agreement expires or July 1, 2032, whichever is earlier.

**Statutes Amended:** RSA 72:24, 83-F:1, 83-F: 5, 83-F:9.

**Effective Date:** July 1, 2027.

## MUNICIPAL AND PROPERTY

**HB 99 (Chapter 15)** increases the maximum amount of the optional Tax Credit for Service-Connected Total Disability to \$5,000 and clarifies that a qualifying disability must be total *and permanent*. The bill also provides that the credit may no longer be claimed in addition to the standard or optional Veterans' Tax Credit or All Veterans' Tax Credit, the Optional Tax Credit for Combat Service, or the Disabled Veterans' Homestead Exemption.

**Statute Amended:** RSA 72:35, I-a.

**Effective Date:** July 13, 2025.

**SB 173 (Chapter 120)** simplifies the assessing methodology applicable to property subject to housing covenants under the Low Income Housing Tax Credit Program (LIHTC). Property tax will now equal ten percent of the net rental and other income. Accordingly, DRA will no longer compute an annual market capitalization rate for the geographic areas containing such properties.

**Statute Amended:** RSA 75:1-a.

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

**MISCELLANEOUS**

**HB 123 (Chapter 26)** establishes a moratorium on carbon sequestration, allows for a voluntary payment to municipalities of the difference between timber tax paid and “pre sequestration timber tax revenue” in lieu of the general taxation of standing wood or timber, and creates a study commission to look at the impacts of carbon sequestration programs. The Commissioner of the DRA or designee shall be a member of this commission.

**Statutes Added/Amended:** RSA 79:1, 79:5, 79:32-37.

**Effective Date:** July 1, 2025; repealed November 1, 2027.

**HB 2 (Chapter 141)** also amends the distribution statutes for the business taxes, the tobacco tax, and the Real Estate Transfer Tax (RETT) to create a more uniform splitting of revenue between the general fund and the education trust fund as follows:

	Current		New	
	Gen. Fund	Ed. Trust Fund	Gen. Fund	Ed. Trust Fund
BPT	59%	41%	61%	39%
BET	59%	41%	61%	39%
Tobacco (Stamps)	56.18%	43.82%		
Tobacco (OTP)	100%	0%		
All Tobacco			61%	39%
RETT	66.67%	33.33%	61%	39%

**Statutes Amended:** RSAs 77-A:20-a, 77-E:14, I., 78:24, 78-B:13, I.

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

**HB 2 (Chapter 141)** also provides taxpayers with amnesty from the assessment of penalties and 50% of accrued interest as of the date of payment for taxes due and unpaid on or before June 30, 2025 and reported and paid in full between December 1, 2025 and February 15, 2026.

**Statutes Affected:** Chaptered Law Only.

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

# DRA HIGHLIGHTS FY 2025

**Balanced Scorecard.** Staff from each unit of the DRA work diligently to establish and track performance measures for key operational functions by building a Balanced Scorecard which assists managers and staff in tracking progress and identifying areas for improvement. The [Balanced Scorecard](#) is tracked monthly and the annual results are posted to the DRA website. Take a look!

**Timber Tax Outreach and Education Initiative.** Launched in late calendar year 2024, the Timber Tax campaign highlighted several resources for landowners, municipalities, and loggers on a newly redesigned website, including details on how the Timber Tax is assessed, [necessary forms](#), a series of [Frequently Asked Questions](#), guidance for municipalities in administering the Timber Tax, and links to partner organizations. The Federation of Tax Administrators (FTA) named the DRA as a recipient of its 2025 FTA Award for Innovation and Excellence in Tax Administration noting DRA's "innovation, exceptional service, and dedication" for the Timber Tax campaign.

**Boards and Councils.** The DRA is a statutory member of a number of boards, councils and advisory committees including the Assessing Certification Advisory Board, Assessing Standards Board, Current Use Board, IT Council and the Public Deposit Investment Pool Advisory Council. These groups meet regularly and are another way that DRA fulfills its mission. Of note during FY 2025 was the work of the [Assessing Certification Advisory Board](#) to adopt rules for the licensing and certification of Building Measurers and Listers, Assessor Assistants, Assessors and Assessor Supervisors.

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.



## Office of Revenue Counsel

**Revenue Counsel**  
**Lawrence P. Gagnon**

**Assistant Revenue Counsel**  
**Cheryl C. Deshaies**

The Office of Revenue Counsel (the Legal Bureau) provides legal advice and representation to the Department. This work includes rendering advice and legal opinions to Department personnel, managing bankruptcy cases, responding to Right-to-Know requests, and representing the Department before the Board of Tax and Land Appeals (BTLA) and the Department's Hearings Bureau. The Legal Bureau provides 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 FY2025

#### *Rand v. State*

The plaintiffs in *Rand* sought determination that the Statewide Education Property Tax (SWEPT) was unconstitutional. The Legal Bureau assisted the Department of Justice in preparing numerous pleadings and affidavits defending the computation of tax rates and the administration of SWEPT. Partial summary judgment was granted to the Plaintiffs in the Superior Court and the State appealed to the New Hampshire Supreme Court. The Court found that the SWEPT taxing scheme was constitutional, while disallowing the use of negative local education rates in certain unincorporated areas with no educational expenditure needs.

#### *Morris v. DRA*

The taxpayers appealed a determination that they were New Hampshire residents and subject to the Interest and Dividends Tax for earnings during their residency. The Superior Court granted the Department judgment on March 28, 2024, following a bench trial. The taxpayers have appealed to the New Hampshire Supreme Court where briefing has been concluded. The Court declined to hear oral arguments. An order is expected in early FY 2026.

#### *Hologic, Inc. v. DRA*

The plaintiff, a Massachusetts bio-tech company, appealed an assessment of taxes following an audit. The Legal Bureau is assisting the Department of Justice in trying the case. The Superior Court found in the plaintiff's favor, ruling that entities within a combined group may cross-utilize prior year net-operating losses. The State appealed the matter to New Hampshire Supreme Court where briefing and oral arguments are expected to occur during FY 2026.

### Bankruptcy Cases and Receiverships

The Legal Bureau filed 56 proofs of claim in Bankruptcy Courts or State Courts related to bankruptcy and receivership proceedings throughout the United States for unpaid taxes,

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penalties, and interest in an amount exceeding \$903,704.60 and collected payments from bankruptcy cases and receiverships in an amount totaling \$1,083,356.24.

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 including compelling compliance with post-petition tax obligations while a taxpayer's bankruptcy is ongoing. The cases run the gamut from large corporate cases filed in out-of-state courts, to New Hampshire domiciled individuals and businesses filed here. Many claims are filed in "unknown" amounts due to a taxpayer's failure to submit a return for one or more years or are based on estimates made by the Audit Division using available information. Taxpayers with missing returns are strongly encouraged to file their returns.

#### Utility Property Tax Appeals

The Legal Bureau is representing the Department in six appeals. Hearings are scheduled for FY 2026. Four other appeals were resolved prior to the close of the fiscal year.

#### Right to Know Requests

The Legal Bureau responded to 191 requests for government records pursuant to RSA 91-A:4 over the course of the past year. Some of these requests involved voluminous records and contested issues.

#### Appeals from Final Orders, Board of Tax and Land Appeals

The Legal Bureau engaged in representation of the Department in fifteen appeals, relating to Meals & Rentals Tax assessments, Real Estate Transfer Tax, license denials/revocations, audit tax assessments, and Low & Moderate applications.

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

#### Appeals from Final Orders, Superior Court

The Legal Bureau has coordinated and acted as co-counsel with the Department of Justice on four Superior Court tax appeals.

#### *Simon Properties v. DRA*

The taxpayer appealed a Business Tax assessment based on an audit determination that rental income from a major shopping center was correctly sourced to New Hampshire. The Department of Justice, with the Legal Bureau's assistance, is preparing the case for trial in FY 2026.

#### *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 Superior Court and the Department of Justice, with assistance from the Legal Bureau, moved to dismiss, which was granted. The plaintiff appealed to the New Hampshire Supreme Court where an order affirming the Superior

Court’s dismissal was issued in early FY 2026. 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.

*Hewlett Packard Enterprise Company v. DRA*

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

Timber Investigations and Referrals

The Legal Bureau has worked closely with the Municipal and Property, Timber Appraisers to investigate concerns around non-compliance with the Timber Tax requirements pursuant to RSA 79. The Legal Bureau made two criminal investigation referrals during FY 2025 related to these efforts and has continued to work with law enforcement efforts to complete these investigations and proceed to criminal charges.

Declaratory Rulings

No declaratory rulings were issued in FY 2025.

Technical Information Releases

Technical Information Releases FY 2025		
TIR #	Description	Date Issued
2025-002	Allowable Average Value of Scholarships for the 2025-2026 Education Tax Credit Program Year	03/04/2025
2025-001	Interest and Dividends Tax Repeal Effective 1/1/2025	01/21/2025
2024-004	BET and BPT Filing Thresholds for 2025	12/17/2024
2024-003	2024 Legislative Session in Review	09/18/2024
2024-002	Interest Rates Set For Calendar Year 2025	09/03/2024



## Hearings Bureau

**Hearing Officer  
Denise Daniel**

During FY 2025, 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 2025, with respect to taxpayer petitions, the time to produce a final order after the close of the record averaged 31.21 days, which is an increase of 49.98% from the average of 20.81 days it took in FY 2024. This increase was the result of several complex cases, which required lengthy final orders. Our goal for taxpayer petitions in FY 2025 was to issue final orders within 90 days after the close of the record 90% of the time. We met our goal and issued orders in 90 days or less for taxpayer petitions 94.57% of the time. With respect to cases in which a final order still needs to be issued, there were only three cases outstanding (other than cases being held in abeyance) as of June 30, 2025. The record closed on June 18, 2025 for the oldest outstanding case.

In FY 2025, 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 10.13 days, which was an increase of 1.60% from the average of 9.97 days it took to produce an order in FY 2024. Our goal for FY 2025 for cases involving license denials, suspensions, revocations, and tobacco seizures was to issue final orders within 14 days after the close of the record 90% of the time. We met our goal and issued orders in 14 days or less for cases involving license denials, suspensions, revocations, and tobacco seizures, 91.35% of the time.

The number of docketed appeals filed in FY 2025 was the same number as the number filed in FY 2024, so there was no percentage of increase or decrease. The total number of final orders issued in FY 2025 increased by 7.10% from the number issued in FY 2024.

During FY 2025, the Hearings Bureau worked collaboratively with other Department stakeholders and embedded FAST personnel to implement electronic filing of appeals through Granite Tax Connect. This improvement streamlined processing for Department personnel and made filing an appeal easier for taxpayers. The Hearings Bureau has also participated in designing a process to safely use Federal Tax Information in adjudicative proceedings, collaborating with other Department stakeholders.

The Hearing Bureau's goals for FY 2026 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

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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 2024	FY 2025	% of Change
Appeals Filed	296	296	0.00%
Cases Closed	260	302	16.15%
Cases appealed to Superior Court, Board of Tax and Land Appeals, or Supreme Court	3	10	233.33%
Cases transferred to OPLC	1	0	(100%)
Cases open as of June 30	128	123	3.91%
<b>Final Orders Issued for the period of 7/1/2024 to 6/30/2025</b>			
Assessor Discipline (as delegate for OPLC)	0	1	n/a
Business Tax	58	54	(6.90%)
Business Tax & Meals & Rentals Tax	4	4	0.00%
Interest & Dividends Tax	15	10	(33.33%)
Meals & Rentals Tax	96	114	18.75%
Real Estate Transfer Tax	0	1	n/a
Tobacco Tax	9	12	33.33%
Utility Property Tax	1	0	(100.00%)
<b>Total Final Orders Issued</b>	<b>183</b>	<b>196</b>	<b>7.10%</b>





# The Collection Division

**Director of  
Collection:  
Bonnie Walshaw**

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 Tax (M&R) returns, selling tobacco stamps, and licensing and educating M&R operators charging for taxable meals, room rentals, and motor vehicle rentals.

## **FY 2025 Value of Inventory and Collections**

Delinquent Inventory – beginning July 1, 2024	\$90,027,657
Delinquent Inventory – ending June 30, 2025	\$83,193,504
Delinquent Payments Collected	\$30,059,194

## **FY 2024 Statistical Counts**

New Meals & Rentals Operators Licensed	865
Meals and Rentals Unfiled Returns Followed Up	9850
Tax Liens Recorded	1946
Tobacco Tax Field Compliance Visits	114
Payment Plans Initiated	620
Field Visits Conducted	1740

The Division budget authorized thirteen full-time positions: one unclassified and twelve classified. Due to a medical injury, only seven of the eight Compliance Officer II (CO II) positions were active for the entire fiscal year. Also, one of our two Compliance Officer I (CO I) positions was not filled for 6 months due to an unexpected retirement. Despite the personnel staffing challenges, the Division managed to exceed the prior year’s total collections by approximately \$500,000.

As noted in the table above, FY25 saw the Division reduce delinquent inventory by almost \$7m. This was in large part due to the CO II position that was added during FY24. This CO II position was established to handle tax assessments generated through the Department’s data exchange agreement with the IRS. Ultimately, the Division was unable to fully utilize this position as the CO II was needed to devote time to help cover one of the Division’s seven regions. Once fully staffed, the Division expects to see an increase in funds collected that are directly attributable to the Department’s partnership with the IRS.

**Collection Division  
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# The Taxpayer Services Division

**Director of  
Taxpayer Services:**  
Lisa Crowley

**Assistant Director of  
Taxpayer Services:**  
Rhonda Drouin

**Taxpayer Services**  
PO Box 637  
Concord, NH  
03302-0637

**603.230.5941 Fax**

**Tax Forms**  
PO Box 637  
Concord, NH  
03302-0637

**Call Center**  
603.230.5920

The 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) and electronic filing methods, we've introduced numerous efficiencies related to processing documents, electronically routing correspondence, and managing taxpayer requests.

Once again the fiscal year ended with an increase in the use of electronic filing methods with FY 2025 bringing in just under 30,000 more electronically filed documents than FY 2024. This year after year increase ensures our division can continue its focus on processing returns, refunds, and documents on time, as well as meeting our goal of responding to most taxpayer requests within 30 days.

Another big change for FY 2025 was the repeal of the Interest & Dividends Tax (I&D), effective for tax periods beginning on or after January 1, 2025. In January 2025, DRA mailed more than 96,000 letters to I&D taxpayers throughout the state informing them of the repeal and their final filing requirements. Additional communication efforts were made using our main taxpayer services phone line as well as banners placed on our website and on the homepage of our Granite Tax Connect web portal. The communication was well received and well worth the effort.

Documents Processed	FY 2023	FY 2024	FY 2025
# Documents Scanned	295,868	293,543	268,039
# Documents Processed Manually	311	177	252
# Documents Processed Electronically	348,063	385,772	414,073
Total	644,242	679,492	682,364

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

Call Handling	FY 2023	FY 2024	FY 2025
General Taxpayer Questions	41,195	41,206	42,916
Collection of Outstanding Tax Due	3,095	2,572	2,878
Municipal tax rate, property tax assessments, timber and gravel tax, utility property tax, property tax exemptions/credits, or current use.	2,427	2,442	2,319
Total	46,717	47,220	48,113

		December		November		October		September		August		July		June		May		April		March		February		January		
<b>2026 Forms Calendar</b> Business Return Due Dates Assume a Calendar Year Tax Period		Return / Form			X																					
		Estimate	X	X	X	X	X																			X
Business Tax: Corporate		Return / Form	X	X																						X
		Estimate																								
Business Tax: Fiduciary		Return / Form																								
		Estimate																								
Business Tax: Non-Profits		Return / Form																								
		Estimate																								
Business Tax: Partnerships		Return / Form																								
		Estimate																								
Business Tax: Proprietorship		Return / Form																								
		Estimate																								
Communications Services Tax		Return / Form																								
		Estimate																								
Low and Moderate Property Tax Relief		Return / Form																								
		Estimate																								
Meals & Rentals Tax		Return / Form																								
		Estimate																								
Medicaid Enhancement Tax		Return / Form																								
		Estimate																								
Nursing Facility Quality Assessment Tax		Return / Form																								
		Estimate																								
Railroad Company / Private Rail Car Tax		Return / Form																								
		Estimate																								
Utility Property Tax		Return / Form																								
		Estimate																								
Utility Property Tax Information Update		Return / Form																								
		Estimate																								
Wholesalers Other Tobacco Products Tax		Return / Form																								
		Estimate																								



# 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  
603.230.5950  
603.230.5943 Fax**

The mission of the Municipal and Property Division (M&P) 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, the Municipal Bureau and the Property Bureau.

The Municipal Bureau establishes and approves municipal, school, county, state education and village district tax rates. It also 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.
- Conducting over 4,000 technical pre-reviews of draft warrant articles in preparation for annual meetings. Reviewing and tracking the same articles to determine statutory compliance and appropriation amounts used in property tax rate calculations.
- Reviewing trustee reports of municipal trust funds in conjunction with the Department of Justice Charitable Trust Unit.
- Conducting workshops and seminars for municipal officials including selectmen, budget committees, trustees of trust funds, tax collectors, and school officials.

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

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

- The Timber and Gravel Appraisers provide administrative, technical and enforcement support to all municipalities in their assessment and collection of the RSA 79 Timber Tax and the RSA 72-B Excavation Tax.
- Staff provides support to two administratively attached boards, the Assessing Standards Board (ASB) and the Current Use Board (CUB).

**ASSESSING STANDARDS BOARD (ASB)**

Chairman – Betsey Patten  
 asb@dra.nh.gov

**CURRENT USE BOARD (CUB)**

Chairman – Charles Souther  
 cub@dra.nh.gov

**Accomplishments of FY 2025 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 2025, these efforts have led to the following accomplishments:

- Continued to provide educational offerings for assessors and municipal employees on topics including current use, timber and gravel, institutional exemptions, and assessment review.
- Fulfilled tax rate requests within three days, on average.
- Real estate appraisers monitored 66 revaluations for the 2024 tax year, conducted assessment reviews, and continued to provide related technical assistance to taxpayers, assessors, and municipalities.
- Utilized Catalis valuation software to appraise \$7.33B in utility value and \$41M+ in railroad property value.
- Continued testing and development with Catalis of a new generation of equalization and MS-1 software system to update old systems and replace Access databases.
- Established capitalization rates for low-income housing tax credits (LIHTC) and values for telecommunications poles and conduits.
- Provided administrative support to the Assessing Standards Board and Current Use Board including rulemaking and the establishment of current use values.

- The Federation of Tax Administrators 2025 Award for Innovation and Excellence was awarded to DRA for the Timber Tax Educational Campaign. The Timber and Gravel Bureau provided numerous educational opportunities for municipal officials, town clerks, tax collectors, and licensed foresters in New Hampshire including on-site timber trainings for municipal personnel. The appraisers also completed approximately 1,798 operation site visits.

### **MUNICIPAL AND PROPERTY DIVISION**

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

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



## The Audit Division

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

**Assistant Director of Audit:**  
**Robert LaBrecque**

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**603.230.5030**

**Discovery Bureau**  
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**603.230.5086**

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

For the fiscal year ended June 30, 2025, Audit staff reviewed 813 taxpayers' returns, which was an increase over the prior year. Of that number, after a full audit, the Audit Division determined that taxpayers' returns in 109 cases were materially in compliance, and these audits were closed without an assessment or other changes. Another 549 taxpayers' returns were audited with changes, resulting in assessments totaling \$71,372,600.15 in tax, interest, and penalties (including reduced refund requests), as well as reductions to net operating loss deductions, Business Enterprise Tax credit carryforwards, and other credits totaling \$2,574,949.22. Additionally, taxpayers filed original returns totaling more than \$1.9 million in tax, interest, and penalties as a result of these audits. Of the total assessments, the Audit Division recognized more than \$2.6 million in what the Department terms "revenue uplift," which consists of payments following an audit where the auditor used new tools and efficiencies from the RIMS system. Of the 813 returns reviewed, the Division ultimately did not pursue full formal audits of the remaining 155, because no material issues were identified.

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

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 2025, an additional \$9,232,985.26 in tax, penalties, and interest was collected, of which \$1,668,534.31 came in through the voluntary disclosure program. Roughly \$4.8

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 \$7.4 million in total revenue uplift. Additionally, the Discovery/Nexus Bureau recovered another \$1,001,261 in revenue by correcting improperly calculated BET credits.

The Tobacco Group conducted 63 retail tobacco compliance checks during the fiscal year, which resulted in the seizure of contraband tobacco products at 14 separate locations. The lead tobacco auditor became certified as a hazardous waste coordinator for the department which enabled the Group to destroy a total of 915 boxes of contraband (consisting of more than 200 thousand individual units of seized vape products) accumulated over the past five years. The group conducted 16 full audits of tobacco wholesalers. The group also added an additional member to improve and expand its operations, including improving customer service by assisting tobacco licensees with RIMS account questions and electronic filing through GTC. In addition, members of the group attended the Northeast Regional Tobacco Conference located in New Haven, Connecticut to collaborate with other states and receive training on current compliance issues. The group continued to work with the Department of Justice to ensure diligent enforcement of the Master Settlement Agreement by tobacco manufacturers and wholesalers and continued to offer quarterly training to all licensed retailers and wholesalers.



## Department of Information Technology

**Karen Sampson  
Information Technology  
Manager**

**Business Relationship  
Management 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 and accurate information.

During FY 2025, the team completed a major conversion of RIMS, upgrading the primary application from V12 to Core21. The upgrade went live in the second quarter of FY 2025. DoIT continues to utilize one DoIT Business Relationship Management Division employee to handle all security updates in the system and one DoIT employee is responsible for printing, folding, enveloping, and sealing over 340,000 pieces of mail over the course of a year. The large increase was the result of the Interest and Dividends repeal letter.

Ongoing efforts to maintain the highest level of security and comply with IRS Publication 1075 standards continue. In the second quarter of FY 2025, the Core21 version of the RIMS application went through a complete NIST 800-53 V5 Security Assessment and the Commissioner of DRA was confident in signing the Authorization to Operate (ATO) which is required after all major enhancements. All FTI mail is now generated in separate mail batches, logged in transit and securely delivered directly to the United States Postal Service.

In addition to the internal DoIT initiatives, DoIT Shared Services recently released an upgrade to convert all desktops/laptops to Windows 11. In wrapping up FY 2025, DoIT Infrastructure and Operations moved all DRA servers to the state's new Managed Datacenter Colocation site.

**603-230-5990**

**27 Hazen Drive  
Concord, NH 03301**



# Revenue Information Management System (RIMS)

**DRA Project Director /**  
**Taxpayer Services**  
**Director**  
Lisa Crowley

## RIMS Core 21 Upgrade

In January 2024, our team kicked off the RIMS Core 21 software upgrade project, which went live on October 7, 2024. This upgrade provided visual updates to internal system configuration, new tools for viewing and searching for information, improvements to existing workflows, added security measures for our Granite Tax Connect (GTC) web portal, and updated the development code from Visual Basic to C#. The Core 21 project spanned a period of 10 months and required full-time commitment from several DRA business users, DoIT, and FAST developers. During this time, those assigned to the project painstakingly reviewed thousands of system definitions from the original implementation phases to ensure that all necessary code was updated. In addition, numerous hours were spent by developers, business testers, and trainers to ensure all DRA staff were prepared for the system changes going live on October 7, 2024.

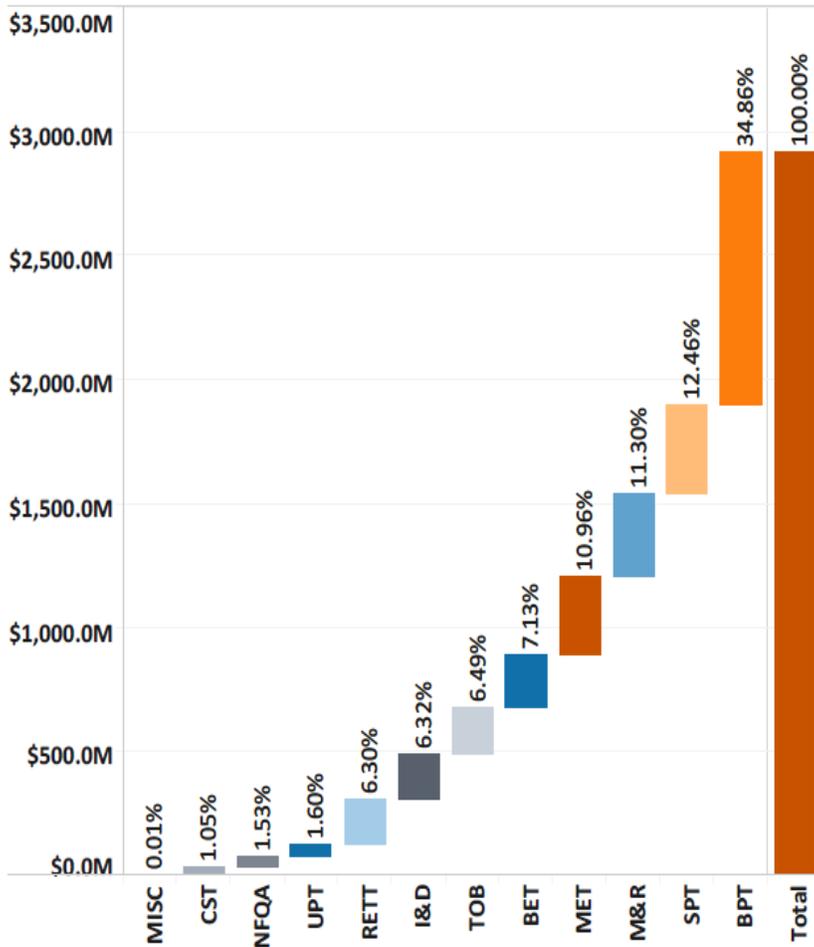
During FY 2025, we also maintained our focus on making RIMS better for internal users and taxpayers alike. To that end, our Production Support Team continued to address requests for RIMS corrections or changes during the year. Over 611 requests for updates or changes to RIMS functionality were entered, with more than 470 requests completed by the end of the fiscal year. These requests are generated from internal users of the system as well as comments we receive from taxpayers through phone calls or other GTC feedback. For example, most of the processes you can perform via GTC include a feedback section at the end. We review this feedback monthly to identify areas of concern for our taxpayers, and if possible, we begin discussions immediately centered around making the process better. Although there are some limitations to what we can do, whether due to our stringent confidentiality and security requirements or due to the cost of maintaining certain enhancements, we are always looking to make the NH taxpayer experience a better one.

As we head into FY 2026, our focus remains on making the NH taxpayer experience as easy and stress-free as possible. We know that's not always an easy task but as always, DRA remains ready to face the challenge.



# DRA Transparency Reports

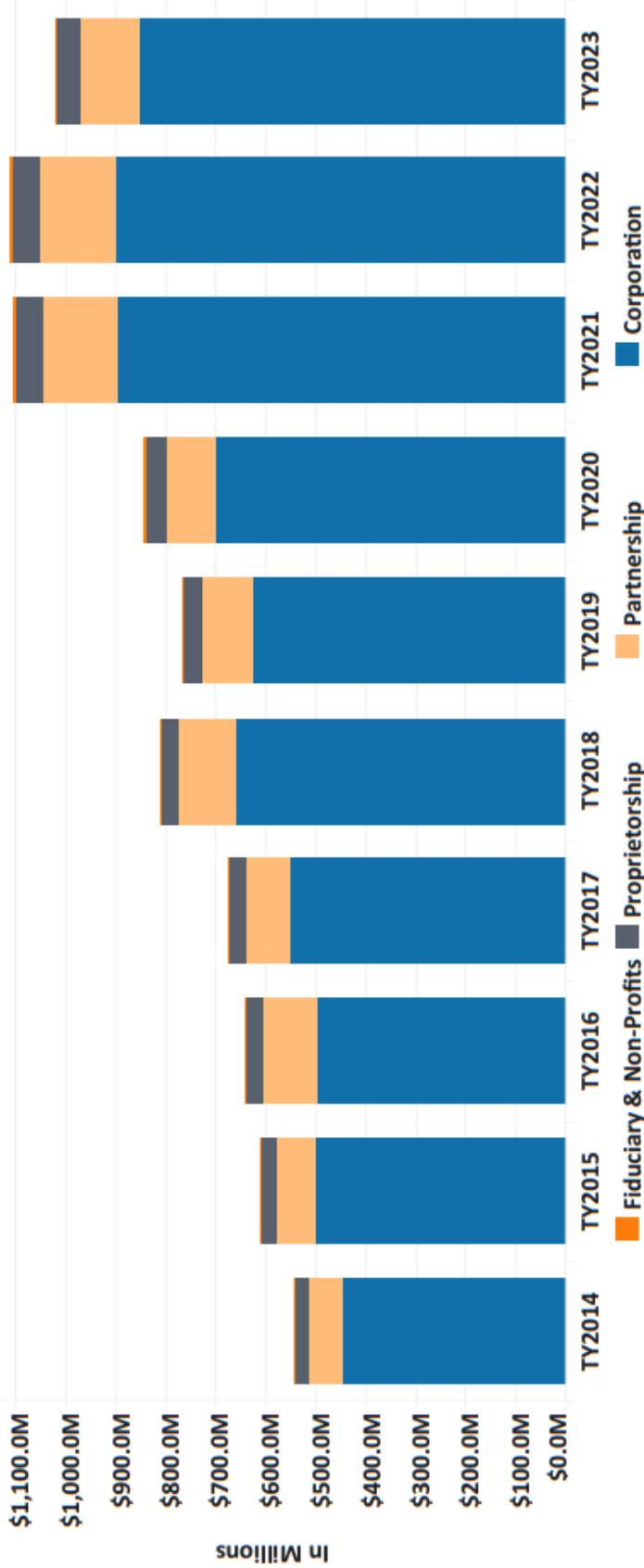
## Taxes Administered by NH Department of Revenue Administration based on FY 2024 Audited Revenue



Tax Type	Revenue
<a href="#">Business Profits Tax</a>	\$1,017,600,000
<a href="#">Business Enterprise Tax</a>	\$208,100,000
<a href="#">Meals and Rentals Tax</a>	\$329,800,000
<a href="#">Tobacco Tax</a>	\$189,500,000
<a href="#">Interest and Dividends Tax</a>	\$184,600,000
<a href="#">Communications Tax</a>	\$30,600,000
<a href="#">Real Estate Transfer Tax</a>	\$183,800,000
<a href="#">Utility Property Tax</a>	\$46,800,000
<a href="#">Statewide Property Tax</a>	\$363,800,000
<a href="#">Medicaid Enhancement Tax</a>	\$319,926,536
<a href="#">Nursing Facility Quality Assessment</a>	\$44,655,401
Misc Taxes	\$270,872
<b>Total</b>	<b>\$2,919,452,809</b>

# Business Tax Revenue by Entity Type 10-Year Trend

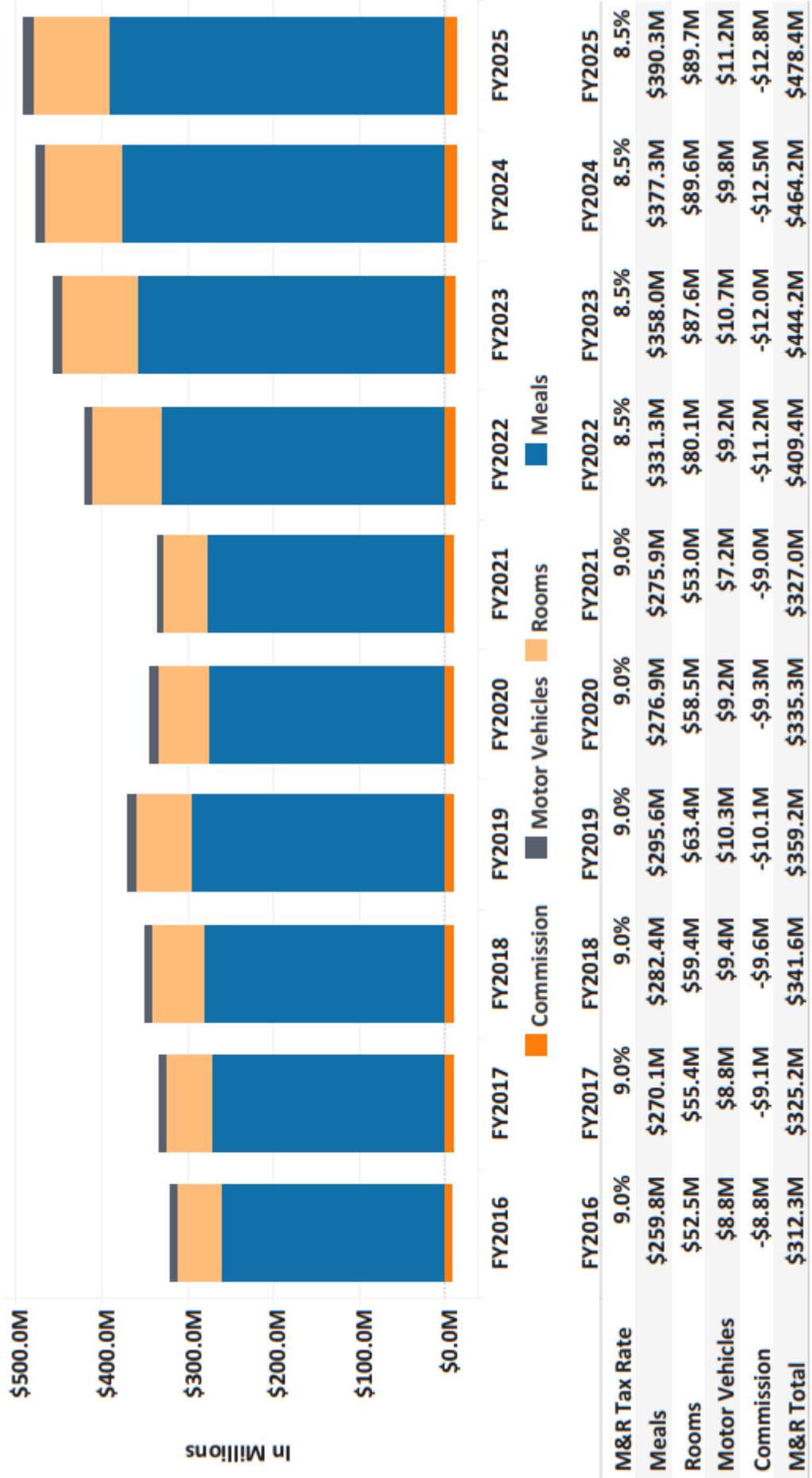
Tax Liability Reported



Business Entity Type	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019	TY2020	TY2021	TY2022	TY2023
Corporation	\$449.3M	\$504.3M	\$498.5M	\$551.4M	\$659.0M	\$627.7M	\$700.7M	\$897.0M	\$899.5M	\$855.2M
Partnership	\$64.1M	\$73.5M	\$109.3M	\$87.5M	\$116.2M	\$98.5M	\$97.2M	\$147.3M	\$154.3M	\$117.1M
Proprietorship	\$27.8M	\$29.8M	\$32.2M	\$33.6M	\$33.2M	\$35.5M	\$40.9M	\$57.8M	\$54.8M	\$43.5M
Fiduciary & Non-Profits	\$3.0M	\$3.3M	\$4.3M	\$4.3M	\$3.1M	\$3.5M	\$4.1M	\$4.9M	\$4.9M	\$3.6M
<b>Total</b>	<b>\$544.2M</b>	<b>\$610.9M</b>	<b>\$644.2M</b>	<b>\$676.8M</b>	<b>\$811.5M</b>	<b>\$765.2M</b>	<b>\$843.0M</b>	<b>\$1,106.9M</b>	<b>\$1,113.6M</b>	<b>\$1,019.4M</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)



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

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

	FY 2024		FY 2023		FY 2022		FY 2021		FY 2020
	STAMP		STAMP		STAMP		STAMP		STAMP
	SALES		SALES		SALES		SALES		SALES
Maine	50.3	-7%	54.1	-7%	57.9	-3%	59.8	-2%	61.2
Massachusetts	89.1	-9%	97.4	-6%	103.1	-3%	105.9	-22%	136.3
New Hampshire	87.5	-16%	104.7	-9%	114.9	-10%	128.2	16%	110.6
Vermont	15.7	-9%	17.2	-9%	18.9	-6%	20.0	5%	19.0

Source: The Tax Burden on Tobacco

TOBACCO TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY 2025	\$ 146,348,040	\$ 33,833,853*	\$ 180,181,893*
FY 2024	\$ 155,682,360	\$ 33,028,768*	\$ 188,711,128*
FY 2023	\$ 186,515,520	\$ 31,023,503*	\$ 217,539,023*
FY 2022	\$ 204,505,980	\$ 27,584,154*	\$ 232,090,134*
FY 2021	\$ 226,125,394	\$ 25,395,648*	\$ 251,521,042*
OTP VERSUS TOBACCO STAMP TAX REVENUE			
	TOBACCO STAMPS	OTP	TOTAL
FY 2025	81%	19%	100%
FY 2024	82%	18%	100%
FY 2023	86%	14%	100%
FY 2022	88%	12%	100%
FY 2021	90%	10%	100%
YEAR-OVER-YEAR DIFFERENCE			
	TOBACCO STAMPS	OTP	TOTAL
FY 2025	-6.0%	2.4%	-4.5%
FY 2024	-16.5%	6.5%	-13.3%
FY 2023	-8.8%	12.5%	-6.3%
FY 2022	-9.6%	8.6%	-7.7%
FY 2021	15.2%	55.7%	18.3%

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

	TOTAL TOBACCO COMPLIANCE CHECKS	TOBACCO SEIZURES
FY 2025	170	14
FY 2024	213	11
FY 2023	238	7
FY 2022	132*	14*
FY 2021	0*	0*

\*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, 2025)

STATE	TAX RATE (¢ per pack)	STATE	TAX RATE (¢ per pack)
Alabama	67.5	Nebraska	64
Alaska	200	Nevada	180
Arizona	200	New Hampshire	178
Arkansas	115	New Jersey	270
California	287	New Mexico	200
Colorado	224	New York	535
Connecticut	435	North Carolina	45
Delaware	210	North Dakota	44
Florida	133.9	Ohio	160
Georgia	37	Oklahoma	203
Hawaii	320	Oregon	333
Idaho	57	Pennsylvania	260
Illinois	298	Rhode Island	450
Indiana	99.5	South Carolina	57
Iowa	136	South Dakota	153
Kansas	129	Tennessee	62
Kentucky	110	Texas	141
Louisiana	108	Utah	170
Maine	200	Vermont	308
Maryland	500	Virginia	60
Massachusetts	351	Washington	302.5
Michigan	200	West Virginia	120
Minnesota	382.6	Wisconsin	252
Mississippi	68	Wyoming	60
Missouri	17		
Montana	170	District of Columbia	503

Source: Compiled by NH DRA from various sources.

**OTHER TOBACCO PRODUCTS TAX**

(January 1, 2025)

State	Tax Rate	State	Tax Rate
Alabama		Minnesota	95% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Mississippi	15% Manufacturer's Price
Tobacco/Snuff	4¢-21¢/ ounce	Missouri	10% Manufacturer's Price
Alaska	75% Wholesale Price	Montana	50% Wholesale Price
Arizona		Nebraska	20% Wholesale Price
Cigars	22.01¢-\$2.18/10 cigars	Nevada	30% Wholesale Price
Tobacco/Snuff	22.3¢/ounce	New Hampshire	65.03% Wholesale Price
Arkansas	68% Manufacturer's Price	New Jersey	30% Wholesale Price
California	52.9% Wholesale Price	New Mexico	25% Product value
Colorado	56% Manufacturer's Price	New York	75% Wholesale Price
Connecticut	50% Wholesale Price	North Carolina	12.8% Wholesale Price
Delaware	30% Wholesale Price	North Dakota	
Florida		Cigars & Tobacco	28% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	Chew Tobacco & Snuff	16¢-60¢/ounce
Georgia		Oklahoma	
Little Cigars	2.5¢/10 cigars	Cigars Little&Large	\$1.20/ 10 cigars
Other Cigars	23% Wholesale Price	Snuff&Tobacco	60%-80% Factory List Price
Tobacco	10% Wholesale Price	Oregon	65% Wholesale Price
Hawaii		Pennsylvania	55¢/ounce - tobacco
Large Cigars	50% Wholesale Price	Rhode Island	80% Wholesale Price
Tobacco/Snuff	70% Wholesale Price	South Carolina	5% Manufacturer's Price
Idaho	40% Wholesale Price	South Dakota	35% Wholesale Price
Illinois	36% Wholesale Price	Tennessee	6.6% Wholesale Price
Indiana	24% Wholesale Price	Texas	
Iowa	50% Wholesale Price	Cigar	1¢-15¢ /10 cigars
Kansas	10% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Kentucky	15% Wholesale Price	Utah	86% Manufacturer's Price
Louisiana		Virginia	20% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Vermont	92% Wholesale Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Cigar	\$20-\$40/10 cigars
Maine		Tobacco/Snuff	\$2.57/ounce
Chewing Tob./Snuff	\$2.02/ounce	Washington	95% Wholesale Price
Smoking Tob./Cigars	43% Wholesale Price	West Virginia	12% Wholesale Price
Maryland		Wisconsin	71% Manufacturer's Price
Tobacco/Snuff	30% Wholesale Price	Wyoming	20% Wholesale Price
Cigars	70% Wholesale Price		
Massachusetts	40% Wholesale Price	District of Columbia	79% Wholesale Price
Michigan	32% Wholesale Price		

Source: Compiled by NH DRA from various sources.

TAXATION OF E-CIGARETTES/VAPING PRODUCTS  
(January 1, 2025)

State	Tax Rate	State	Tax Rate
California	52.9% Wholesale Price	Nebraska	5¢/ml < 3ml, or
Colorado	56% Wholesale Price 10%		10% Purchase Price > 3ml
Connecticut	Open, or	Nevada	30% Wholesale Price 10%
	40¢/ml Closed	New Jersey	Retail - Open, or 10¢/ml -
Delaware	5¢/ml		Closed
District of Columbia	79% Wholesale Price	New Hampshire	30¢/ml - Closed, or
Georgia	5¢/ml Closed		8% Wholesale Price - Open
	7% Open	New Mexico	12.5% Open, or
Hawaii	70% Wholesale Price		50¢/Cartridge - Closed 20%
Illinois	15% Wholesale Price	New York	Retail Price
Indiana	15% Retail - Open, or	North Carolina	5¢/ml
	15% Wholesale - Closed	Ohio	10¢/ml
Kansas	5¢/ml	Oregon	65% Wholesale Price
Kentucky	\$1.50 Cartridge - Closed,	Pennsylvania	40% Wholesale Price
	or 15% Open	Utah	56% Wholesale Price
Louisiana	15¢/ml	Vermont	92% Wholesale Price
Maryland	20% Retail - Open	Virginia	11¢/ml
	60% Retail Cartridge	Washington	9¢/ml - Open > 5ml, or
Maine	43% Wholesale Price		27¢/ml - Closed
Massachusetts	75% Wholesale Price	Wisconsin	5¢/ml
Minnesota	95% Wholesale Price	West Virginia	7.5¢/ml
		Wyoming	15% Wholesale Price

Source: Compiled by NH DRA from various sources.

**XI. REVENUE AND STATISTICS**

<b>RECEIPTS</b>	<b>FY 2025</b>
Tax Collections <sup>1</sup>	\$2,696,338,185.19
<b>TOTAL</b>	

<b>EXPENDITURES</b>	<b>FY 2025</b>
Classified Salaries	\$6,074,178.71
Unclassified Salaries	\$2,924,409.86
Benefits	\$4,914,282.58
<b>SUBTOTAL</b>	<b>\$13,912,871.15</b>
Current Expense	\$451,280.61
Equipment	\$250,243.53
<b>SUBTOTAL</b>	<b>\$701,524.14</b>
In-State Travel	\$36,947.14
Out-of-State Travel	\$121,612.04
Miscellaneous Expenditures <sup>2</sup>	\$8,637,913.08
<b>SUBTOTAL</b>	<b>8,796,472.26</b>
<b>Expenditures Total</b>	<b>23,410,867.55</b>
<b>DISBURSEMENT/TOWNS</b>	
Flood Control	\$748,946.89
Forest Land	\$68,452.00
<b>Disbursements Total</b>	<b>\$817,398.89</b>
<b>Hardship Grants</b>	<b>\$1,024,269.63</b>
<b>Capital Projects</b>	<b>\$1,000,000.00</b>
<b>Debt Service</b>	<b>\$2,247,705.00</b>
<b>TOTAL</b>	<b>\$28,500,241.07</b>

**PERSONNEL & REVENUE ADMINISTRATION STATISTICS**

<b>PERSONNEL DATA</b>	<b>POSITIONS AS OF JUNE 30, 2025</b>
Number of authorized Positions	157
Unclassified Filled Positions	27
Classified Filled Positions	94
Full-Time Temporary Filled Positions	0
Temporary Filled Positions	3
<b>Total Number of Filled Positions</b>	<b>124</b>

<b>PHYSICAL PLANT AND PROPERTY VALUE AS OF JUNE 30, 2025</b>	
Equipment	\$183,080.00
Motor Vehicles	\$197,443.80
Physical Plant	\$0.00
Highways	\$0.00
<b>Total Property Value</b>	<b>\$380,523.80</b>

<sup>1</sup> Tax Collections includes \$347,829,793.00 from Medicaid Enhancement Tax and \$46,656,483.89 from Nursing Facility Quality Assessment Tax (Unaudited)

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

<b>REVOLVING FUND RSA 9:15 APPROVED BY G&amp;C 4/15/82 – LAST AMENDED BY G&amp;C 3/3/93</b>	
<b>FOR PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025</b>	
Beginning Fund Balance 7/1/24	\$0.00
Expenditure	\$0.00
Revenues	\$0.00
Ending Fund Balance 6/30/25	<b>*Account Closed: November 14, 2023</b>

<b>REVOLVING FUND RSA 21-J:24-a,VII, FOR PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025</b>	
Beginning Fund Balance 7/1/24	\$4,351.00
Expenditure	\$6,205.16
Revenues	\$6,695.00
Ending Fund Balance 6/30/25	<b>\$4,840.44</b>

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

	<b>FY 2024</b>	<b>FY 2025</b>	<b>Change</b>
Business Tax	1,224,200,000	1,103,100,000	-9.89%
Meals & Rental Tax <sup>4</sup>	327,400,000	337,900,000	3.21%
Tobacco Tax	190,900,000	180,600,000	-5.40%
Interest & Dividends Tax	184,100,000	93,100,000	-49.43%
Communications Svs Tax	30,600,000	29,000,000	-5.23%
Real Estate Transfer Tax <sup>5</sup>	184,400,000	201,000,000	9.00%
Utility Property Tax	46,700,000	49,300,000	5.57%
Other	287,141	1,006,220	250.43%
<b>TOTAL</b>	<b>2,188,587,141</b>	<b>1,995,006,220</b>	<b>-8.85%</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 2024</b>	<b>FY 2025</b>	<b>Change</b>
Business Tax	443,000,000	432,400,000	-2.39%
Meals & Rentals Tax	9,400,000	10,500,000	11.70%
Tobacco Tax	69,100,000	62,600,000	-9.41%
Real Estate Transfer Tax	61,500,000	67,200,000	9.27%
Utility Property Tax	46,700,000	49,300,000	5.57%
<b>EDUCATION TRUST FUND</b>	<b>629,700,000</b>	<b>622,000,000</b>	<b>-1.22%</b>
<b>NET GENERAL FUND</b>	<b>1,558,887,141</b>	<b>1,373,006,220</b>	<b>-11.92%</b>

<sup>3</sup> Source: NH Revenue Focus – June FY 2025

<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 2024 - \$6,816,272.00 / FY 2025 - \$6,599,472.00 and Municipal Revenue Fund FY 2024 - \$133,407,266.98 / FY 2025 - \$136,608,296.94

<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 2024 - \$2,824,835.00 / FY 2025 - \$3,079,609 and Affordable Housing Transfer in the amount of \$5,000,000.00 for both FY 2024 and FY 2025.

**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%	\$37,658,245	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%
2024	\$192,430,740	-11.6%	\$1,220,365,961	-4.8%	\$465,411,476	4.5%	\$184,903,127	22.4%			\$192,261,511	-11.6%
2025	\$183,035,992	-4.9%	\$1,104,373,996	-9.5%	\$481,444,634	3.4%	\$93,091,173	-49.7%			\$209,159,697	8.8%

<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	% Change	Misc Taxes <sup>1</sup>	% Change	Total Taxes	Change	% Change	State FYE
1973							\$333,678		\$79,834,905			1973
1974							\$359,720	7.8%	\$84,979,557	\$5,144,652	6.4%	1974
1975							\$7,710,438	2043.5%	\$85,005,761	\$26,204	0.0%	1975
1976							\$8,815,505	14.3%	\$89,128,838	\$4,123,077	4.9%	1976
1977							\$8,872,647	0.6%	\$101,081,603	\$11,952,765	13.4%	1977
1978							\$9,138,967	3.0%	\$130,565,844	\$29,484,241	29.2%	1978
1979							\$12,042,285	31.8%	\$151,147,613	\$20,581,769	15.8%	1979
1980							\$10,538,922	-12.5%	\$152,573,529	\$1,425,916	0.9%	1980
1981							\$10,156,720	-3.6%	\$156,418,864	\$3,845,335	2.5%	1981
1982							\$8,533,012	-16.0%	\$187,200,276	\$30,781,412	19.7%	1982
1983							\$6,433,211	-24.6%	\$189,651,857	\$2,451,581	1.3%	1983
1984							\$6,233,320	-3.1%	\$281,137,838	\$91,485,981	48.2%	1984
1985							\$6,914,946	10.9%	\$287,831,332	\$6,693,494	2.4%	1985
1986							\$7,262,188	5.0%	\$303,191,188	\$15,359,856	5.3%	1986
1987							\$6,697,750	-7.8%	\$365,527,760	\$62,336,572	20.6%	1987
1988							\$7,605,989	13.6%	\$358,790,194	(\$6,737,566)	-1.8%	1988
1989							\$8,809,300	15.8%	\$381,900,647	\$23,110,453	6.4%	1989
1990							\$8,482,072	-3.7%	\$363,060,271	(\$18,840,376)	-4.9%	1990
1991	\$22,205,619						\$637,500	-92.5%	\$377,330,276	\$14,270,005	3.9%	1991
1992	\$26,681,057	20.2%					\$803,428	26.0%	\$373,837,793	(\$3,492,483)	-0.9%	1992
1993	\$29,621,244	11.0%					\$791,530	-1.5%	\$405,330,148	\$31,492,355	8.4%	1993
1994	\$30,430,075	2.7%					\$877,211	10.8%	\$438,656,024	\$33,325,876	8.2%	1994
1995	\$32,900,476	8.1%					\$878,303	0.1%	\$463,841,048	\$25,185,024	5.7%	1995
1996	\$35,266,871	7.2%					\$1,424,895	62.2%	\$505,612,212	\$41,771,164	9.0%	1996
1997	\$38,263,312	8.5%					\$1,995,890	40.1%	\$562,633,582	\$57,021,370	11.3%	1997
1998	\$40,219,738	5.1%					\$1,918,204	-3.9%	\$650,358,868	\$87,725,286	15.6%	1998
1999	\$45,824,952	13.9%					\$1,277,630	-33.4%	\$686,058,317	\$35,699,449	5.5%	1999
2000	\$47,416,610	3.5%	\$31,167,539				\$1,027,627	-19.6%	\$882,058,932	\$196,000,615	28.6%	2000
2001	\$49,256,789	3.9%	\$15,625,403	-49.9%			\$1,210,757	17.8%	\$927,090,749	\$45,031,817	5.1%	2001
2002	\$62,508,517	26.9%	\$18,192,984	16.4%	\$5,735,676		\$1,226,191	1.3%	\$980,409,577	\$53,318,828	5.8%	2002
2003	\$63,452,424	1.5%	\$18,833,596	3.5%	\$6,024,844	5.0%	\$815,634	-33.5%	\$1,025,170,080	\$44,760,503	4.6%	2003
2004	\$65,595,263	3.4%	\$20,159,763	7.0%	\$6,217,227	3.2%	\$923,468	13.2%	\$1,041,073,752	\$15,903,672	1.6%	2004
2005	\$69,557,473	6.0%	\$20,087,776	-0.4%	\$6,229,864	0.2%	\$871,900	-5.6%	\$1,094,364,702	\$53,290,950	5.1%	2005
2006	\$70,330,594	1.1%	\$20,789,572	3.5%	\$6,344,187	1.8%	\$360,933	-58.6%	\$1,243,345,494	\$148,980,792	13.6%	2006
2007	\$73,369,315	4.3%	\$21,801,715	4.9%	\$6,258,150	-1.4%	\$288,579	-20.0%	\$1,281,011,866	\$37,666,372	3.0%	2007
2008	\$79,509,885	8.4%	\$24,209,319	11.0%	\$6,285,323	0.4%	\$515,220	78.5%	\$1,319,445,402	\$38,433,536	3.0%	2008
2009	\$80,932,268	1.8%	\$28,942,542	19.6%	\$6,073,712	-3.4%	\$672,438	30.5%	\$1,181,848,901	(\$137,596,501)	-10.4%	2009
2010	\$78,367,621	-3.2%	\$29,923,585	3.4%	\$5,957,300	-1.9%	\$470,432	-30.0%	\$1,208,798,552	\$26,949,651	2.3%	2010
2011	\$78,199,323	-0.2%	\$32,327,619	8.0%	\$6,060,651	1.7%	\$2,361,824	402.1%	\$1,284,046,410	\$75,247,858	6.2%	2011
2012	\$79,224,828	1.3%	\$33,066,272	2.3%	\$5,931,956	-2.1%	\$746,248	-68.4%	\$1,267,269,029	(\$16,777,381)	-1.3%	2012
2013	\$60,078,877	-24.2%	\$33,270,669	0.6%	\$6,045,591	1.9%	\$571,980	-23.4%	\$1,311,656,739	\$44,387,710	3.5%	2013
2014	\$58,730,642	-2.2%	\$35,789,133	7.6%	\$6,157,463	1.9%	\$323,085	-43.5%	\$1,339,411,679	\$27,754,940	2.1%	2014
2015	\$57,799,218	-1.6%	\$41,256,585	15.3%	\$6,019,769	-2.2%	\$441,142	36.5%	\$1,404,790,053	\$65,378,374	4.9%	2015
2016	\$52,571,774	-9.0%	\$43,256,315	4.8%	\$5,983,567	-0.6%	\$785,718	78.1%	\$1,561,348,506	\$156,558,453	11.1%	2016
2017	\$47,776,163	-9.1%	\$41,754,714	-3.5%	\$5,996,757	0.2%	\$404,269	-48.5%	\$1,521,083,977	(\$40,264,529)	-2.6%	2017
2018	\$43,570,762	-8.8%	\$45,325,062	8.6%	\$5,936,558	-1.0%	\$709,767	75.6%	\$1,692,146,773	\$171,062,796	11.2%	2018
2019	\$41,371,415	-5.0%	\$39,525,716	-12.8%	\$4,241,915	-28.5%	\$435,536	-38.6%	\$1,761,236,834	\$69,090,061	4.1%	2019
2020	\$39,826,820	-3.7%	\$43,041,658	8.9%			\$528,337	21.3%	\$1,588,015,359	(\$173,221,475)	-9.8%	2020
2021	\$39,828,451	0.0%	\$38,185,909	-11.3%			\$463,966	-12.2%	\$2,007,268,520	\$419,253,160	26.4%	2021
2022	\$30,891,145	-22.4%	\$43,257,670	13.3%			\$449,414	-3.1%	\$2,326,581,857	\$319,313,337	15.9%	2022
2023	\$30,163,186	-2.4%	\$42,826,933	-1.0%			\$541,588	20.5%	\$2,386,981,381	\$60,399,523	2.6%	2023
2024	\$30,583,918	1.4%	\$46,785,607	9.2%			\$270,872	-50.0%	\$2,333,013,210	(\$53,968,169)	-2.3%	2024
2025	\$29,034,167	-5.1%	\$48,685,281	4.1%			\$1,021,229	277.0%	\$2,149,846,170	(\$183,167,041)	-7.9%	2025

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

# Summary of 2022 Business Taxes<sup>1</sup>

- Approximately 205,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.<sup>2,3</sup>
  - 77,526 Business Entities filed business tax returns
    - 27,243 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 50,283 Business Entities filed business tax returns with payments totaling \$1,113.6m, of which
    - 2,672 (5.3%) of those paid 79.8% of BET/BPT (\$888.5m out of \$1,113.6m)
      - 2,072 (77.5%) are corporations paying a total of \$766.7m
      - 472 (17.7%) are partnerships paying a total of \$104.4m
      - 128 (4.8%) are proprietors and fiduciaries paying a total of \$17.4m
    - The remaining 47,611 (94.7%) paid 20.2% of BET/BPT (\$225.1m out of \$1,113.6m), of which
      - 10,216 (21.4%) paid under \$500 = \$2.2m (1.0%)
      - 7,513 (15.8%) paid \$500 - \$1,000 = \$5.5m (2.4%)
      - 23,481 (49.4%) paid \$1,000 - \$10,000 = \$79.6m (35.4%)
      - 6,401 (13.4%) paid \$10,000 - \$50,000 = \$137.8m (61.2%)

Entities	BET	BPT	Combined	%
<b>Corporations</b>	\$199,504,328	\$700,527,172	\$900,031,500	80.8%
<b>Partnerships</b>	\$31,858,129	\$122,647,424	\$154,505,553	13.9%
<b>Proprietors</b>	\$17,404,253	\$37,397,895	\$54,802,148	4.9%
<b>Fiduciaries</b>	\$48,847	\$4,237,872	\$4,286,719	0.4%
<i>Total</i>	\$248,815,557	\$864,810,363	\$1,113,625,920	100.0%

- If there are 205,000 business entities operating in the state of NH, then 154,717 or 75.5% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 664 (1.5%) are paying 49.2% of BET
    - 590 (88.9%) are corporations paying a total of \$114.2m
    - 74 (11.1%) are partnerships, proprietors and fiduciaries paying a total of \$8.2m
  - 2,111 (10.2%) are paying 84.7% of BPT
    - 1,594 (75.5%) are corporations paying a total of \$625.5m
    - 397 (18.8%) are partnerships paying a total of \$91.1m
    - 120 (5.7%) are proprietors and fiduciaries paying a total of \$16.2m

<sup>1</sup> Per returns received as of July 21, 2025.

<sup>2</sup> Information is provided by NH SoS as of October 10, 2024.

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

## BET - Tax Year 2022

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

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

DRAFT as of 7/21/2025

Tax Year 2022 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	34,325	\$0	44.3%	0.0%
\$1 - \$500	11,954	\$2,478,894	15.4%	1.0%
\$500 - \$1K	8,054	\$5,924,322	10.4%	2.4%
\$1K - \$10K	19,651	\$59,082,594	25.3%	23.7%
\$10K - \$50K	2,878	\$58,902,259	3.7%	23.7%
\$50K - \$100K	362	\$25,027,284	0.5%	10.1%
\$100K - \$1MIL	285	\$66,451,341	0.4%	26.7%
>\$1MIL	17	\$30,948,863	0.0%	12.4%
Totals:	<b>77,526</b>	<b>\$248,815,557</b>	100.0%	100.0%

2022	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	29,098	\$72,600,437	37.5%	29.2%
Water's Edge	5,736	\$126,903,891	7.4%	51.0%
Partnerships	15,175	\$31,858,129	19.6%	12.8%
Proprietors	26,884	\$17,404,253	34.7%	7.0%
Fiduciaries	633	\$48,847	0.8%	0.0%
Totals:	<b>77,526</b>	<b>\$248,815,557</b>	100.0%	100.0%

## BPT - Tax Year 2022

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

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

DRAFT as of 7/21/2025

Tax Year 2022 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	56,790	\$0	73.3%	0.0%
\$1 - \$500	3,981	\$694,875	5.1%	0.1%
\$500 - \$1K	1,788	\$1,314,712	2.3%	0.2%
\$1K - \$10K	8,562	\$35,236,744	11.0%	4.1%
\$10K - \$50K	4,294	\$94,724,593	5.5%	11.0%
\$50K - \$100K	892	\$62,158,362	1.2%	7.2%
\$100K - \$1MIL	1,095	\$313,528,021	1.4%	36.3%
>\$1MIL	124	\$357,153,056	0.2%	41.3%
Totals:	<b>77,526</b>	<b>\$864,810,363</b>	100.0%	100.2%

2022	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	29,098	\$175,176,707	37.5%	20.3%
Water's Edge	5,736	\$525,350,465	7.4%	60.7%
Partnerships	15,175	\$122,647,424	19.6%	14.2%
Proprietors	26,884	\$37,397,895	34.7%	4.3%
Fiduciaries	633	\$4,237,872	0.8%	0.5%
Totals:	<b>77,526</b>	<b>\$864,810,363</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 2023 Business Taxes<sup>1</sup>

- Approximately 205,000 Businesses have registered with the NH Secretary of State (SoS) and are in “Good Standing” or have an “Active” status.<sup>2,3</sup>
  - 73,980 Business Entities filed business tax returns
    - 26,148 Business Entities filing business tax returns paid no (\$0) BET or BPT
  - 47,832 Business Entities filed business tax returns with payments totaling \$1,012.3m, of which
    - 2,397 (5.0%) of those paid 78.2% of BET/BPT (\$791.3m out of \$1,012.3m)
      - 1,861 (77.6%) are corporations paying a total of \$713.5m
      - 441 (18.4%) are partnerships paying a total of \$66.7m
      - 95 (4.0%) are proprietors and fiduciaries paying a total of \$11.1m
    - The remaining 45,435 (95.0%) paid 21.8% of BET/BPT (\$221.0m out of \$1,012.3m), of which
      - 9,302 (20.4%) paid under \$500 = \$2.0m (1.0%)
      - 6,752 (14.9%) paid \$500 - \$1,000 = \$5.0m (2.2%)
      - 23,070 (50.8%) paid \$1,000 - \$10,000 = \$79.0m (35.8%)
      - 6,311 (13.9%) paid \$10,000 - \$50,000 = \$135.0m (61.0%)

Entities	BET	BPT	Combined	%
<b>Corporations</b>	\$203,783,084	\$645,093,587	\$848,876,671	83.9%
<b>Partnerships</b>	\$31,911,151	\$85,203,196	\$117,114,347	11.6%
<b>Proprietors</b>	\$16,824,794	\$26,562,012	\$43,386,806	4.3%
<b>Fiduciaries</b>	\$42,190	\$2,846,738	\$2,888,928	0.3%
<i>Total</i>	\$252,561,219	\$759,705,533	\$1,012,266,752	100.0%

- If there are 205,000 business entities operating in the state of NH, then 157,168 or 76.7% of them pay no business taxes (neither BET nor BPT)
- When BET and BPT are segregated:
  - 646 (1.6 %) are paying 50.4% of BET
    - 578 (89.5%) are corporations paying a total of \$119.8m
    - 68 (10.5%) are partnerships, proprietors and fiduciaries paying a total of \$7.5m
  - 1,816 (9.1%) are paying 83.2% of BPT
    - 1,373 (75.6%) are corporations paying a total of \$568.0m
    - 358 (19.7%) are partnerships paying a total of \$54.3m
    - 85 (4.7%) are proprietors and fiduciaries paying a total of \$9.7m

<sup>1</sup> Per returns received as of July 21, 2025.

<sup>2</sup> Information is provided by NH SoS as of October 10, 2024.

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

## BET - Tax Year 2023

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

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

DRAFT as of 7/21/2025

Tax Year 2023 Range in Tax Reported	COUNT	Sum BE TAX	% of POP	% of Tax Liability by POP
\$0	33,377	\$0	45.1%	0.0%
\$1 - \$500	10,328	\$2,108,458	14.0%	0.8%
\$500 - \$1K	7,170	\$5,283,155	9.7%	2.1%
\$1K - \$10K	19,600	\$59,657,657	26.5%	23.6%
\$10K - \$50K	2,859	\$58,256,705	3.9%	23.1%
\$50K - \$100K	340	\$23,793,930	0.5%	9.4%
\$100K - \$1MIL	289	\$70,810,414	0.4%	28.0%
>\$1MIL	17	\$32,650,900	0.0%	12.9%
Totals:	<b>73,980</b>	<b>\$252,561,219</b>	100.0%	100.0%

2023	COUNT	Sum BE TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,878	\$71,528,910	39.0%	28.3%
Water's Edge	5,493	\$132,254,174	7.4%	52.4%
Partnerships	15,017	\$31,911,151	20.3%	12.6%
Proprietors	24,024	\$16,824,794	32.5%	6.7%
Fiduciaries	568	\$42,190	0.8%	0.0%
Totals:	<b>73,980</b>	<b>\$252,561,219</b>	100.0%	100.0%

## BPT - Tax Year 2023

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

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

DRAFT as of 7/21/2025

Tax Year 2023 Range in Tax Reported	COUNT	Sum BP TAX	% of POP	% of Tax Liability by POP
\$0	53,995	\$0	73.0%	0.0%
\$1 - \$500	4,034	\$722,056	5.5%	0.1%
\$500 - \$1K	1,644	\$1,203,795	2.2%	0.2%
\$1K - \$10K	8,321	\$34,169,427	11.2%	4.5%
\$10K - \$50K	4,170	\$91,551,509	5.6%	12.1%
\$50K - \$100K	782	\$55,011,396	1.1%	7.2%
\$100K - \$1MIL	936	\$263,944,902	1.3%	34.7%
>\$1MIL	98	\$313,102,448	0.1%	41.2%
Totals:	<b>73,980</b>	<b>\$759,705,533</b>	100.0%	100.0%

2023	COUNT	Sum BP TAX	% of Total POP	% of Total Tax Liability by POP
Corporations	28,878	\$161,511,666	39.0%	21.3%
Water's Edge	5,493	\$483,581,921	7.4%	63.7%
Partnerships	15,017	\$85,203,196	20.3%	11.2%
Proprietors	24,024	\$26,562,012	32.5%	3.5%
Fiduciaries	568	\$2,846,738	0.8%	0.4%
Totals:	<b>73,980</b>	<b>\$759,705,533</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 7/21/2025

Tax Year 2022 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	14,471	\$0	19.3%	0.0%
\$1 - \$500	30,697	\$5,965,114	41.0%	3.9%
\$500 - \$1K	9,933	\$7,118,862	13.3%	4.7%
\$1K - \$10K	17,511	\$50,639,882	23.4%	33.4%
\$10K - \$50K	1,986	\$38,354,909	2.7%	25.2%
\$50K - \$100K	183	\$12,631,689	0.2%	8.3%
\$100K - \$250K	96	\$13,849,447	0.1%	9.1%
>\$250K	28	\$23,398,855	0.0%	15.4%
Totals:	<b>74,905</b>	<b>\$151,958,759</b>	100.0%	100.0%

2022	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	73,155	\$149,206,742	97.6%	98.2%
Estates	493	\$887,981	0.7%	0.6%
Partnerships	1,257	\$1,864,036	1.7%	1.2%
Totals:	<b>74,905</b>	<b>\$151,958,759</b>	100.0%	100.0%

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

**All I&D Entity Types**

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

DRAFT as of 7/21/2025

Tax Year 2023 Range in Tax Reported	COUNT	Sum TAX	% of POP	% of Tax Liability by POP
\$0	13,342	\$0	14.1%	0.0%
\$1 - \$500	43,816	\$8,258,076	46.4%	5.1%
\$500 - \$1K	13,666	\$9,770,915	14.5%	6.1%
\$1K - \$10K	21,332	\$59,031,974	22.6%	36.5%
\$10K - \$50K	2,029	\$38,865,078	2.1%	24.0%
\$50K - \$100K	178	\$12,219,591	0.2%	7.6%
\$100K - \$250K	96	\$13,998,412	0.1%	8.7%
>\$250K	21	\$19,329,456	0.0%	12.0%
Totals:	<b>94,480</b>	<b>\$161,473,502</b>	100.0%	100.0%

2023	COUNT	Sum TAX	% of Total POP	% of Total Tax Liability by POP
Individuals and Joint Filers	92,062	\$157,775,603	97.4%	97.7%
Estates	538	\$857,697	0.6%	0.5%
Partnerships	1,880	\$2,840,202	2.0%	1.8%
Totals:	<b>94,480</b>	<b>\$161,473,502</b>	100.0%	100.0%

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

# Low and Moderate Income Homeowners Property Tax Relief

## Historical Claims Data

The Low and Moderate Income Homeowners Property Tax Relief program (RSA 198:56-57) was designed to lessen the economic burden of the Statewide Education Property Tax on certain at-risk taxpayers.

Eligible claimants apply for relief to the New Hampshire Department of Revenue Administration using Form DP-8. Claimants must include a copy of their final property tax bill and federal income tax return for the claim year and any additional documentation as required by law. Completed Forms DP-8 must be postmarked no earlier than May 1, and no later than June 30 following the due date of the final property tax bill.

Claim Year *	Claims Granted	Total Relief Paid
2012	11,674	\$2.3 million
2013	10,222	\$2.0 million
2014	9,414	\$1.8 million
2015	8,541	\$1.6 million
2016	7,938	\$1.4 million
2017	7,258	\$1.2 million
2018	6,865	\$1.1 million
2019	5,818	\$0.9 million
2020	5,572	\$0.8 million
2021	5,821	\$1.4 million
2022	5,943	\$0.9 million
2023	5,611	\$1.0 million
2024 **	4,901	\$0.8 million

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

\*\* Claims paid for 2024 program year through July 11, 2025, numbers may increase as claims may be paid through November.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
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); \$103,000 (taxable periods ending on or after 12/31/23); \$109,000 (taxable periods ending on or after 12/21/25)	
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

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

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

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

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

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2012	12/31/13	CH 279:1	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , if the estimated tax is less than \$260 a declaration need not be filed.	RSA 77-E:5, <u>effective for taxable periods ending on or after December 31, 2013</u> , increases the BET filing threshold to gross business receipts in excess of \$200,000 <u>or</u> the enterprise value tax base greater than \$100,000.	
2013	5/20/13	CH 144:124	RSA 77-E:1, V, <u>applicable for taxable periods beginning on or after January 1, 2013</u> , amended to define "compensation" as "paid directly or accrued by" the enterprise and excludes any tips required to be reported by the employee to the employer under IRC Sec. 6053(a) (gratuitous tips).		
2013	7/1/13	CH 73	RSA 77-E:3-c, II extending the availability of the Coos County Job Creation tax credit to any tax period ending before December 31, 2018, which shall be renewable for 4 consecutive additional years, provided no additional Coos County Job Creation tax credits are granted for any tax period after December 31, 2022.		
2015	7/1/15	CH 599	RSA 162-N, altering the qualifications for the economic revitalization zone tax credit and requiring review of qualification for the tax credit every 5 years.		
2015	7/1/15	CH 216	RSA 77-E, allows an employee leasing company and client company to elect to make the client company solely responsible for paying BET with respect to leased employees. <u>Applicable to periods beginning on or after January 1, 2016.</u>		
2015	8/28/15	CH 183:2	RSA 77-E:5, I, the BET threshold amounts shall be biennially adjusted based on the 2-year percentage change in the CPI for All Urban Consumers, Northeast Region, as published by the Bureau of Labor Statistics, U.S. Department of Labor, using the amount published for the month of June in the year prior to the start of the tax year. Effective for taxable periods beginning January 1, 2015.		
2015	1/1/16	CH 274:23-24			.72% (for taxable periods ending on or after 12/31/2016) .675% (for taxable periods ending on or after 12/31/2018 contingent upon combined unrestricted general and education trust fund revenues of \$4.64 billion being collected during the biennium ending 6/30/2017)
2015	1/1/17	CH 276:241	RSA 77-A:5, XIII (a)(1) increasing the total aggregate amount of the R&D Tax Credit to \$7 million.		
2015	7/1/15	CH 276:242-243	Authorized a Tax Amnesty Program applicable to all taxes administered by the DRA running from 12/1/15-02/15/16.		
2017	7/1/19	CH 156:214			.60% (for taxable periods ending on or after 12/31/2019)
2017	7/1/21	CH 156:216			.50% (for taxable periods ending on or after 12/31/2021) <b>REPEALED</b>
2018	7/29/18	CH 157	Establishes exemptions for qualified regenerative manufacturing companies from the Business Profits Tax and the Business Enterprise Tax, which expires for taxable periods beginning after December 31, 2017.		

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2018	7/1/18	CH 357	Allows a business enterprise to carry forward any unused portion of the education tax credit amount awarded for 5 succeeding years, but not more than \$1,000,000 in any given tax year.		
2019	7/1/19	CH 346:200-202			0.6% (for taxable periods ending on or after 12/31/2019)
2019	7/1/19	CH 346:200-202			For all taxable periods ending on or after December 31, 2021, the BET rate depends on the combined amount of general and education trust fund revenue collected for the fiscal year ending June 30, 2020. If the combined revenue is 6% or more below the official revenue estimates, the BET rate will be 0.675%. If the combined revenue is 6% or more above the official revenue estimates, the BET rate will be 0.5%. Otherwise, the BPT rate will continue to be 0.6%.
2021	1/1/22	CH 91:106-108		\$250,000 of gross business receipts or \$250,000 of enterprise value tax base (taxable periods ending on or after 12/31/22); \$281,000 of gross business receipts or \$281,000 of enterprise value tax base (taxable periods ending on or after 12/31/23); \$298,000 of gross business receipts or \$298,000 of enterprise value tax base (taxable periods ending on or after 12/31/25)	
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 EXCAVATION TAX, RSA 72-B

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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		

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

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2009	1/10/10	CH 144:269	RSA 78-A:8-b, I-a, \$5000 bond to secure tax on I&P deed		
2009	1/10/10	CH 144:271	RSA 78-A:4 I, No license if unpaid taxes or filed as subterfuge.		
2010	5/3/10	CH 6 CH 231	RSA 78-A:3, III eliminated the Meals and Rentals Tax on campsites		
2010	1/17/10	CH 48	RSA 78-A:4, IV makes licenses, operator information displayed on licenses and license dispositions (such as issuance, renewal, suspension and revocation) public record. Amends RSA 21-J:14, IV.		
2010	5/18/10	CH 58	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2010	8/20/10	CH 187	Repeals RSA 78-A:8-b, 1-a requiring a surety bond.		
2011	7/1/11	CH 224:1,2 CH 224:316	RSA 78-A:26, for each fiscal year of the biennium ending June 30, 2013, the State Treasurer shall fund the distribution of revenue at no more than the fiscal year 2011 distribution. For the biennium ending June 30, 2013, distribution of net income pursuant to RSA 78-A:26, I(a)(2) credited to the Department of Resources and Economic Development, Division of Travel and Tourism Development is suspended. RSA 78-A:4, II, repeals the \$5.00 fee for a Meals & Rentals Operator's License.		
2012	5/23/12	CH 73:3 through 73:6	RSA 78-A:5, II clarifies that an M&R License shall remain valid during the pendency of an appeal for a refusal to renew such license. RSA 78-A:7, I(a) and RSA 78-A:7, IV clarifies the current tax rate at 9%. RSA 78-A:8-b, I clarifies the timing of filing a surety bond to be <i>after</i> a hearing.		
2016	8/23/16	CH 323	RSA 78-A:4-a, requiring that advertisements for short-term rentals include the M&R License number of the Operator.		
2019	1/1/20	CH 304	Simplifies, clarifies, and modernizes the M&R Tax Law as it relates to meals. Although changes primarily editorial in nature, there are substantive changes including: (1) modifications to meals-related definitions; (2) a penalty provision (after a warning, a license revocation, suspension, or denial) for violating the requirement that a license "shall be conspicuously posted in a public area upon the premises"; (3) authority to require a surety bond or cash from an operator without an initial hearing; and (4) an extension of the deadline for an operator to appeal a license revocation, suspension, or denial to the BTLA or Superior Court, from 10 days to 15 days.		
2021	6/25/21	CH 91:103-105			8.5% (taxable periods beginning on or after 10/1/21)
2024	7/1/24	CH 190	Exempts taxation on meals consumed or provided by a restaurant, café, or other food service establishment that are redeemed through the Bureau of Elderly and Adult Services restaurant voucher program.		
2024	1/1/25	CH 310	Amends RSA 78-A:21 so that, for purposes of imposing a lien on an operator due to unpaid M&R taxes, an operator is any person who has actual or constructive managerial or custodial responsibility and does not include persons with a mere ownership interest.		

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

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

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

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 <b>\$1.10 per \$1,000</b> , or fraction thereof, assessed to buyer only.		
1/2/68-6/30/72		CH 320, Laws of 1967	Enacted RSA 78-B.	If the transfer was less than \$100. No tax was due.	<b>\$0.10 per \$100</b> , or fraction thereof, assessed to buyer only.
7/1/72-9/11/77					<b>\$0.15 per \$100</b> , or fraction thereof, assessed to buyer only
9/12/77-6/30/81	9/12/77	CH 495	Established Minimum Tax of \$10		<b>\$0.25 per \$100</b> , or fraction thereof, assessed to buyer only.
7/1/81-6/30/83	7/1/81	CH 568:152,I			<b>\$0.25 per \$100</b> , or fraction thereof, assessed to both the buyer and seller. \$10 minimum to both buyer and seller
1983	7/1/83	CH 469:97			For the biennium ending 6/30/85 <b>\$0.50 per \$100</b> , or fractional part thereof, assessed to both buyer and seller. \$20 minimum to both buyer and seller
7/1/85-6/30/87	7/1/85	CH 407:I			For the biennium ending 6/30/87 of <b>\$0.375 per \$100</b> , or fractional part thereof, assessed to both buyer and seller. \$15 minimum to both the buyer and seller
7/1/87-6/30/89	7/1/87	CH 308:I			For the biennium ending 6/30/89 of <b>\$0.35 per \$100</b> , or fraction thereof, assessed to both buyer and seller. \$14 minimum to both buyer and seller
1989	1/1/90	CH 416			Changed permanent rate from \$0.25 to <b>\$0.35</b> , and set rate for the biennium ending 6/30/91 of <b>\$0.475 per \$100</b> , or fraction thereof, assessed to both buyer and seller. (See 4/1/90 change to the tax rate per CH 2, below) \$19 minimum to both buyer and seller
1990	2/20/90	CH 2			For the biennium beginning 4/1/90 and ending 6/30/91 of <b>\$0.525 per \$100</b> , or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
7/1/91-6/30/93	7/1/91	CH 354:11	For the biennium ending 6/30/93 of <b>\$0.525 per \$100</b> , or fraction thereof, assessed to both buyer and seller	\$21 to both buyer and seller	For the biennium ending 6/30/93 of <b>\$0.525 per \$100</b> , or fraction thereof, assessed to both buyer and seller \$21 minimum to both buyer and seller
1994	7/1/93	CH 350:38			For the biennium ending 6/30/95 of <b>\$0.50 per \$100</b> , or fractional part thereof, assessed to both buyer and seller Minimum tax of \$20 to both buyer and seller

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1994	7/1/93	CH 325	Established the real estate transfer questionnaire.		
1995	7/1/95	CH 96:3			For the biennium ending 6/30/97 of <b>\$0.50 per \$100</b> , or fraction thereof, <u>assessed to both buyer and seller</u> Minimum tax of \$20 to both buyer and seller
1997	7/1/97	CH 130:3			For the period beginning 7/1/97 and ending 6/30/99, the tax is <b>\$0.50 per \$100</b> or fractional part thereof <u>assessed to both buyer and seller</u> Minimum tax of \$20 to both buyer and seller
1998	7/18/98	CH 91	Require the filing of a questionnaire with DRA <b>and</b> the local assessor or selectmen.		
1998	6/25/98	CH 238	Provides an exemption from the transfer tax for conveyances of real property from a municipality when the property is repurchased by the former owner after the municipality's acquisition by tax deed.		
1999	7/1/99	CH 17			Increased the permanent tax rate assessed on the sale, granting, and transfer of real estate and any interest in real estate to \$0.75 per \$100, or fractional part thereof, of the price or consideration. This rate is assessed on both the buyer and seller for a total tax rate of \$1.50 per \$100. Where the price or consideration is \$4,000 or less, there shall be a minimum tax of \$20, which is assessed, on both the buyer and seller, for a total tax of \$40.
2001	7/1/01	CH 158	Declaration of Consideration Amended. Transfers exempted by RSA 78-B:2, except transfers exempted by RSA 78-B:2		
2004	7/1/04	CH 195	Manufactured housing real estate transfer tax		
2005	7/1/05	CH 177	Gave tax amnesty to P&I 12/1/05-2/15/06 due by unpaid on or before 7/1/06		
2005	7/9/05	CH 31	Added procedure for Assessment or refund of tax		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, V, definition of "sale, granting and transfer"		
2006	7/1/06	CH 149:1	RSA 78-B:1-a, VI, definition of "real state holding company"		
2006	7/1/06	CH 219:1	RSA 78-B:2, XIX, exempts certain transfer between charitable organizations		
2007	7/1/07	CH 263:46 & 48	8 1V 46 added / 48 repealed 46 - Comm. Heritage Inv. Program. Surcharge admin		
2007	8/17/07	CH 146:1, IV	RSA 78-B:2, XIX repealed		

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

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2011	8/13/11	CH 179	RSA 78-B:10, requires a purchaser and seller in a real estate transfer (or transfer of interest therein) to each file a separate Declaration of Consideration (Form CD-57-P and Form CD-57-S) with the Department.		
2015	7/1/15	CH 255	RSA 78-B, exempts any lease, including any sale, transfer or assignment of any interest in leased property, from the RETT when the term of the lease is for less than 99 years, including all renewals.		
2015	7/1/15	CH 133	RSA 78-B:1, IV, clarifying the definition of "price or consideration, and RSA 78-B:2, clarifying the exception for transfers by devise or testamentary disposition.		
2016	6/21/16	CH 288	RSA 78-B:2, XXI, exempting transfers that are incidental to a change in the transferor's form of organization, provided: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor immediately preceding the transfer and the assets and liabilities of the transferee immediately following the transfer are the same; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:2, XXII, exempting transfers from the owners of an entity to the entity, or from the entity to the owners of the entity, provided that: (1) no consideration is exchanged; (2) the assets and liabilities of the transferor and transferee remain the same except with respect to the transferred real estate; and (3) the owner(s) of the transferor and transferee and their respective ownership percentages remain the same. RSA 78-B:1-a, IV, the definition of "price or consideration," is amended to provide that transfers made solely to obtain financing or refinancing, as required by the lending institution, shall not be sufficient consideration to make a transfer a contractual transfer. The definition of "price or consideration" is further amended to specify that the definition does not include the recitation of nominal consideration of \$10 or other valuable consideration for purposes of satisfying the statute of frauds.		
2018	7/1/18	CH 171	Removes the references to stamps as being required to indicate payment of the Real Estate Transfer Tax and the land and community heritage investment program (L-CHIP) recording surcharge.		
2019	7/1/19	CH 136	Adds an exception to the Real Estate Transfer Tax (RETT) for transfers of interest in certain low-income housing projects subject to federal, state, or local land use restriction and rental housing affordability covenants which limit allowable rents charged to individuals or families, provided that the RETT was paid when the real property was acquired.		
2024	7/1/24	CH 1	Adds an exception to the Real Estate Transfer Tax (RETT) for "transfer on death deeds" under (new) RSA 563-D, the Uniform Real Property Transfer on Death Act.		

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1999	4/1/99	CH 17	RSA 76:3 is repealed and reenacted to read as follows: 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		\$6.60 per \$1,000 of equalized value
2001	4/1/02	CH 158:18, 84	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		\$5.80 per \$1,000 of equalized value
2003	7/1/05	CH 241	Renamed statewide enhance education tax beginning FY 2005 (See also tax rate)		\$4.92 per \$1,000 of equalized value for FY 2004 and \$3.24 for FY 2005; At a rate that raises \$363,677,547 beginning FY 2006
2004	7/1/04	CH 195	Clarifies method of calculating utility property		
2005	9/1/05 7/1/05	CH 96 257	Further clarifications re: utility property Establishes new education funding regime and fixes tax rate contingent upon constitutionality		Set to raise \$363,000,000
2009	7/1/09	CH 144:270	RSA 21-J:43, Changes installment plan time length from 6 months to no amount of time		
2009	7/1/09	CH 144:285	RSA 72:28, Tax exemption on Commercial Industrial Construction changed to preceding the tax year for which exemption is claimed		
2010	6/14/10	CH 153	RSA 76:15-aa,I, allowing towns converting to quarterly property tax billing to make the first bill due on a date other than April 1st.		
2011	7/1/11	CH 258	RSA 198 and RSA 76 - Changes the name of the "State Education Property Tax" to "Education Tax" and repeals the requirement for excess payments to be remitted to the Department, thereby allowing municipalities to retain all of the state tax accessed. It also repeals RSA 198:47 regarding the DP-5 form and amends the calculation of adequate education grants and makes other changes to the education grant formula and distribution.		
2011	7/13/11	CH 262	RSA 76:15-a and RSA 76:15-aa - Allows for the adjustment in the method of calculating the partial payment of taxes related to an increase or decrease in local education taxes resulting from a change to the town's or city's adequate education grant or excess tax amount. The changes apply to both semi-annual and quarterly collection of taxes.		
2012	7/1/12	CH 29	RSA 76:11 - Allows any town, with the approval of the governing body, to send tax bills or notices by electronic means to those taxpayers who have specifically requested such delivery.		
	4/1/13	CH 169	RSA 76:2 and RSA 76:21 - Establishes the procedure for the proration of assessments for property taxes for taxable buildings damaged due to unintended fire or natural disaster to the extent that the building can no longer be used for its intended use.		

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2016	7/2/16	CH 37	RSA 80:90, I(f), reduces the penalty paid from 15% to 10% of the assessed value of the property when a former owner repurchases tax-deeded property. Amends RSA 80:89, II to provide that the penalty referenced above shall not be assessed when the property being repurchased was the former owner's principal residence. RSA 80:89, II is also amended to provide that the former owner has 30 days (instead of the current 15) to pay all monies owed after providing the municipality notice of the intent to repurchase tax-deeded property.		
2018	4/1/19	CH 282:1-2	Lowers the interest rate charged on delinquent property taxes from 12 to 8 percent per annum. The lower interest rates apply to taxes assessed on or after April 1, 2019.		
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.		Set to raise \$263,000,000 for tax year 2022 only (FY 2023)

## HISTORICAL SUMMARY OF TIMBER TAX, RSA 79

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

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1949		CH 295:1	Forest Conservation and Taxation statute enacted.		10% of stumpage value taxable at time of cutting
1955		RSA 79:20 and RSA 79:23 CH 287:1	Addition of special aid to heavily timbered towns		12% of stumpage value
1975		CH 457:3	Repealed special aid to heavily timbered towns		Effective 4/1/80. Tax rate returned to 10% of stumpage value
1999			Current requirements for filing: All timber is taxable except as provided in RSA 79:1,II,b,1-5 and RSA 79:2. The normal yield tax shall be deposited into the general fund within the town the timber was cut.		
2003			Amend language no tax change		
2004			Intent to cut		
2012	7/1/12	CH 141	RSA 79:1, II(a), changes the definition of an owner of timber right to address joint tenants and tenants in common.		
2018	9/1/18	CH 182	CH 182 (1) authorizes a municipality to waive the yield tax on timber harvested from land owned by, and located in, the municipality; (2) eliminates the requirement of filing a supplemental notice when the total volume of the cut exceeds the total volume reported in the intent to cut by less than 25 percent, except where a bond is required by RSA 79:3-a or RSA 79:10-a, II; (3) reduces the time for assessing officials to sign an intent to cut from 30 days to 15 days if all conditions for approval have been met, but allows them to sign it outside a public meeting; and (4) requires a municipality to provide public notice of an intent to cut before it is signed by assessing officials.		
2019	8/17/19	CH 84	Clarifies that public notice of an intent to cut timber is required only when the intent to cut will be signed by the assessing officials outside a public meeting.		
2023	8/29/23	CH 117	Allows the owner to commence cutting operations if the owner had met all the conditions for approval but the notice of intent to cut timber is not signed by the assessing officials within 15 days and that the assessing officials have not communicated a reason to the owner as to why conditions for approval have not been met. Prior to cutting, the owner shall submit to the DRA, a copy of the notice of intent and provide the date of filing. If the assessing officials determine that conditions for approval have not been met, the assessing officials shall notify the owner and the person responsible for the cutting, where the cutting operations shall cease until those conditions are met and the intent signed. This bill also requires assessing officials to forward any signed intent to the Commissioner of the DRA within five business days, and provide a copy to the owner.		
2024	7/1/24	CH 19	Amends the personal use exceptions to the requirement to file an intent to cut and to pay tax, to increase the exempt amounts from 10,000 to 15,000 board feet of logs, from 20 to 30 cords of fuel wood, and to add 300 tons of whole tree chips.		

## HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
1939		RSA 78 CH 167:1	For cigarettes, the Department sells tobacco tax stamps to licensed wholesalers.		15%, based on the value at usual selling price of all Tobacco Products
1965		CH 132	RSA 78:9 establishes a discount rate, based on the volume of sales, as follows: 2-3/4% sales up to the first \$500,000; 2-3/8% sales from \$501,000 to \$1M; 2% sales in excess of \$1M. Based on annual sales from July 1st through June 30th.		Increased to <b>21%</b>
1967		CH 159			Increased to <b>30%</b>
1970		CH 5			Increased to <b>34%</b>
1971	7/1/71	CH 475			Increased to <b>42%</b>
1975	7/1/75	CH 466			Changed the <b>flat rate of \$0.12</b> per package of 20 cigarettes; <b>no tax</b> on other tobacco products.
1983	7/1/83	CH 469:103			Increased to <b>\$0.17</b> per package (to match the State of Vermont)
1985	8/25/85	CH 396:1	Contingency plan to adjust the tax rate only if Vermont changed their tax rate.		
1986		CH 75:1			Rate fixed at <b>\$0.17</b> per package of 20 cigarettes, and \$0.21 per package of 25 cigarettes.
1989	7/1/89	CH 336:1			Rate fixed at <b>\$0.21</b> per package of 20 cigarettes, and <b>\$0.26½</b> per package of 25 cigarettes, and proportional to packages of more or less.
1990	2/20/90	CH 5:1			Increased to <b>\$0.25</b> per package of 20 cigarettes, and <b>\$0.31¼</b> per package of 25 cigarettes.
1991	7/1/91	CH 292	Enacted a Smokeless Tobacco Tax, with a rate "...proportional to the cigarette tax, having such ratio to the usual wholesale price of the tobacco product other than cigarettes as the cigarette tax bears to the usual wholesale price of the cigarettes." This is a rate that must be periodically calculated by the Collection Division.		
1993	1/1/94	CH 114	Restructured licensing process so the license will expire in each even-numbered year (good for two years), with prices as follows: Manufacturer \$100 Wholesalers \$250 Sub-jobber \$150 Retailer \$10 Vending Machine \$10 Vending Machine Operator \$70		
1995	8/18/95	CH 259:2	Enacted a prohibition against the sale or distribution to persons under 18 years of age; anyone not complying is guilty of a violation with a fine of \$100 for each offense. Also enacted restrictions on sale of tobacco products through vending machines.		
1997	1/1/97	CH 351:57			Increased the tax rate from \$0.25 to \$0.37.
1997	1/1/98	CH 338:2	Added license fees for tobacco samplers and for each vending machine location.		
1997	1/1/98	CH 338:7	Enacted further restrictions on sale of tobacco products through vending machines.		
1999		CH 351:57			Increased the rate of tobacco to \$0.52 per pack of 20 not to include cigars, pipe tobacco and loose tobacco.
2003	7/1/03	CH 152			Rate \$0.52 per pack. 19% tax on tobacco other than cigarettes.

## HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

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

## HISTORICAL SUMMARY OF TOBACCO TAX, RSA 78

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

SESSION YEAR	EFFECTIVE DATE	CHAPTER	STATUTORY CHANGES	FILING THRESHOLD	TAX RATE
2019	1/1/20	CH 178	Simplifies, clarifies, and modernizes the Tobacco Tax Law. Although changes primarily editorial in nature, there are substantive changes including: (1) the wholesaler required to collect and pay the Tobacco Tax is the wholesaler who ships or transports the tobacco products to a retailer in this state; (2) every wholesaler is required to keep a sufficient number of recently purchased stamps on hand to pay the Tobacco Tax due on all cigarettes present at any premises in this state, and to file a monthly accounting of cigarettes and little cigars sold in packages of other than 20 or 25 and other tobacco products transferred to and from any premises in this state; (3) authority to suspend or revoke licenses to retailer, and assess an administrative fine in addition to or instead of a period of suspension.		
2019	1/1/20	CH 346:92-94	Amends the Tobacco Tax to include electronic cigarettes. Electronic cigarettes are treated as OTP but subject to different tax rates under RSA 78:2, II, one for closed cartridges or containers that are not intended to be opened (or "closed system" devices), and the other for containers that are intended to be opened ("open system" devices). For closed system devices, the tax is imposed at a rate of \$0.30 per milliliter on the volume of the liquid or other substance containing nicotine in the cartridge or container. For open system devices, the tax is imposed at a rate of 8% of the wholesale sales price of the container of liquid or other substance containing nicotine.		
2025	7/1/25	CH 224:1-18	Changes references from Tobacco Tax Licenses to Tobacco Tax Certificates and requires wholesalers and manufacturers to have licenses issued by the Liquor Commission.		

## 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.		
2021	8/26/21	CH 229:12	RSA 83-F:1, V amended to exclude limited producers of electricity (1 megawatt or less) from the definition of "utility property".		
2025	7/1/27	CH 206:2	RSA 83-F:1, V definition of "utility property" amended to exclude electricity generating property, except when owned by entities as defined in RSA 362:2, I that are engaged in the distribution and transmission of electricity.		

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

## HISTORICAL SUMMARY OF SAVINGS BANK TAX, RSA 84

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

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

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

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

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

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

# 2024 Tables by County

This report presents the 2024 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. A tax credit is an amount deducted from the taxes due by a taxpayer.

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

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

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

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

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

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

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

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

MATURE WOOD & TIMBER: As per 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 veterans' tax credits. The Department of Revenue Administration's Municipal Bureau establishes the property tax rate using this figure.

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

NET TAX COMMITMENT: Net tax commitment represents the sum of gross property taxes minus the sum of the veteran 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 statewide school education property tax rates. This tax rate does not include village district or precinct tax rates.

RESIDENT TAX: Resident 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**

2024 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	12,691,340	117,423	449,166	47,763	15,200	8,517,699,740
Carroll	17,749,155	512,252	373,800	65,975	200	10,544,105,977
Cheshire	21,592,608	167,913	26,180	6,500	10	2,488,014,800
Coos	28,047,813	36,838	0	22,375	0	1,232,029,108
Grafton	34,429,397	297,308	4,069	60,775	0	5,846,906,277
Hillsborough	22,827,228	39,838	220,125	79,664	138,500	16,343,026,145
Merrimack	27,927,548	99,551	122,026	102,729	27,200	7,286,046,101
Rockingham	13,741,022	195,655	1,352,344	52,034	0	23,909,086,645
Strafford	10,865,526	60,790	282,466	53,100	0	5,668,012,495
Sullivan	20,162,978	11,009	295,315	2,400	0	2,552,674,744
State Totals	210,034,615	1,538,577	3,125,491	493,315	181,110	84,387,602,032

COUNTY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Belknap	623,112,363	10,141,853,253	358,213,009	1,254,925,867	252,105	73,771
Carroll	664,226,100	12,184,881,916	260,746,101	1,074,499,150	753,565	101,665
Cheshire	376,319,244	5,503,260,062	165,857,148	1,248,886,096	230,156	20,544
Coos	152,532,475	2,571,949,666	100,263,825	577,651,244	76,490	0
Grafton	1,022,363,132	10,921,341,539	280,004,602	2,491,442,468	349,547	0
Hillsborough	3,777,012,396	37,773,945,283	373,155,480	10,029,899,185	596,407	947,100
Merrimack	1,312,931,619	13,711,234,796	377,967,650	2,919,170,539	759,226	154,690
Rockingham	4,567,993,986	39,334,236,792	927,131,075	8,653,082,081	1,520,699	0
Strafford	1,223,335,042	11,493,784,781	754,400,325	3,191,787,478	420,901	0
Sullivan	198,083,805	4,206,416,270	128,709,355	572,838,779	153,581	0
State Totals	13,917,910,162	147,842,904,358	3,726,448,570	32,014,182,887	5,112,677	1,297,770

COUNTY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation
Belknap	11,126,904	43,707,779	247,937,166	0	0	21,212,222,849
Carroll	6,436,595	0	249,592,000	0	0	25,004,044,451
Cheshire	215,523	10,321,400	552,788,731	0	0	10,367,706,915
Coos	1,184,600	207,135,269	546,756,660	23,500	0	5,417,709,863
Grafton	626,500	0	1,203,501,467	410,100	0	21,801,737,181
Hillsborough	187,729,100	451,828,344	1,309,879,947	0	0	70,271,324,742
Merrimack	4,550,300	169,661,100	896,483,630	202,300	0	26,707,441,005
Rockingham	96,167,202	353,428,631	3,950,415,435	165,600	0	81,808,569,201
Strafford	1,752,500	136,866,600	499,889,458	9,000	0	22,981,520,462
Sullivan	0	0	192,326,944	0	0	7,871,675,180
State Totals	309,789,224	1,372,949,123	9,649,571,438	810,500	0	293,443,951,849

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

County Summary

COUNTY	Educational & Special Exemptions	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation
Belknap	4,091,837	21,208,131,012	875,000	20,393,000	6,865,251	21,179,997,761
Carroll	301,600	25,003,742,851	300,000	19,315,150	5,194,108	24,978,933,593
Cheshire	2,318,815	10,365,388,100	519,000	19,003,235	17,440,120	10,328,425,745
Coos	675,500	5,417,034,363	330,000	4,413,450	1,842,616	5,410,448,297
Grafton	4,688,325	21,797,048,856	635,500	39,734,070	10,923,337	21,745,755,949
Hillsborough	10,977,585	70,260,347,157	11,090,260	447,875,848	67,299,392	69,734,081,657
Merrimack	8,442,220	26,698,998,785	4,185,000	117,170,311	19,239,345	26,558,404,129
Rockingham	198,953,463	81,609,615,738	3,957,408	444,597,420	55,337,386	81,105,723,524
Strafford	4,071,600	22,977,448,862	3,127,000	172,874,662	40,811,523	22,760,635,677
Sullivan	4,736,100	7,866,939,080	256,000	13,024,966	5,965,611	7,847,692,503
State Totals	239,257,045	293,204,694,804	25,275,168	1,298,402,112	230,918,689	291,650,098,835

COUNTY	Gross Property Taxes	Less Veterans' Credits	Net Tax Commitment	2024 Actual Tax Rate	2024 Resident Tax
Belknap	265,464,618	2,505,108	262,959,510	12.42	0
Carroll	227,150,177	1,986,095	225,164,082	9.01	0
Cheshire	242,631,984	2,072,453	240,559,531	23.29	0
Coos	100,835,673	515,600	100,320,073	18.54	0
Grafton	382,206,619	2,166,972	380,039,647	17.48	37,146
Hillsborough	1,308,933,313	9,868,242	1,299,065,071	18.63	0
Merrimack	533,675,081	3,542,560	530,132,521	19.96	0
Rockingham	1,240,061,198	10,630,539	1,229,430,659	15.16	0
Strafford	396,303,980	3,929,075	392,374,905	17.24	0
Sullivan	150,124,952	1,117,970	149,006,982	18.99	0
State Totals	4,847,387,595	38,334,614	4,809,052,981	16.49	37,146

**MUNICIPAL AND PROPERTY DIVISION**

2024 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	1,459,310	0	0	0	0	36,780,100
Albany	156,084	0	0	0	0	39,263,600
Alexandria	1,019,621	0	0	0	0	86,643,200
Allenstown	252,479	487	0	0	0	138,557,800
Alstead	1,056,097	26,745	0	0	0	66,337,000
Alton	1,063,010	59,777	0	11,300	0	1,204,248,600
Amherst	918,700	14,600	0	0	0	609,725,651
Andover	1,181,643	0	0	100	0	179,834,600
Antrim	1,140,387	0	0	11,870	0	170,546,969
Ashland	230,207	0	0	0	0	144,105,900
Atkinson	104,298	0	0	225	0	520,608,800
Atkinson & Gilmanton	407,540	0	0	0	0	291,100
Auburn	333,233	0	0	3,200	0	444,624,000
Barnstead	1,751,725	43,194	270	3,300	0	452,255,450
Barrington	1,232,176	0	78	0	0	488,037,700
Bartlett	480,775	267	0	0	0	416,230,400
Bath	2,231,179	0	0	0	0	44,354,400
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	299,903	343	0	0	0	1,738,548,415
Belmont	1,089,839	0	0	33,163	0	420,682,205
Bennington	422,644	0	0	0	0	70,018,600
Benton	447,397	0	0	0	0	18,715,200
Berlin	517,577	0	0	0	0	78,038,620
Bethlehem	1,279,283	0	0	0	0	99,931,300
Boscawen	1,124,294	0	0	1,200	0	168,213,800
Bow	292,402	0	0	8,800	0	403,956,194
Bradford	1,178,720	4,974	0	0	0	193,052,350
Brentwood	672,314	0	0	0	0	186,292,450
Bridgewater	745,200	0	0	0	0	378,017,500
Bristol	273,792	0	0	0	0	175,259,000
Brookfield	884,509	0	0	0	0	69,784,500
Brookline	468,864	1,092	2,546	0	0	390,411,200
Cambridge	1,093,390	0	0	0	0	6,683,800
Campton	1,173,341	0	0	0	0	306,716,400
Canaan	1,280,880	14,502	0	1,250	0	184,463,100
Candia	565,531	0	0	7,100	0	391,225,700
Canterbury	1,329,201	4,366	0	4,095	0	126,832,200
Carroll	350,956	0	0	0	0	117,647,233
Center Harbor	354,713	4,228	0	0	0	515,965,000
Chandler's Purchase	0	0	0	0	0	0
Charlestown	1,410,232	0	0	300	0	61,967,278
Chatham	334,728	0	0	0	0	33,183,200
Chester	877,042	0	0	200	0	326,159,600

**MUNICIPAL AND PROPERTY DIVISION**

2024 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	77,347,200	1,504,600	3,171,500	0	0
Albany	5,721,000	73,498,065	2,210,400	15,150,300	0	0
Alexandria	2,374,700	184,861,200	8,179,400	3,567,300	0	0
Allenstown	29,870,800	214,935,700	57,262,500	83,355,900	0	0
Alstead	1,019,600	116,330,581	2,583,900	3,828,300	17,820	0
Alton	52,046,400	895,692,350	16,311,700	64,511,300	50,078	0
Amherst	70,802,925	1,487,734,400	6,063,500	174,951,700	0	0
Andover	18,590,500	309,855,854	11,171,100	20,514,480	4,946	0
Antrim	7,432,500	211,181,010	2,055,820	16,018,790	25,750	0
Ashland	14,490,788	219,468,580	5,815,740	34,979,800	0	0
Atkinson	25,693,800	996,496,874	0	45,285,000	18,626	0
Atkinson & Gilmanton	0	336,720	0	0	0	0
Auburn	41,163,900	861,641,748	2,484,500	66,078,300	35,252	0
Barnstead	9,455,000	567,846,483	16,473,600	13,039,200	13,117	0
Barrington	42,681,400	1,134,875,500	52,138,400	127,490,300	0	0
Bartlett	48,957,500	1,484,505,300	4,341,000	114,930,300	0	0
Bath	1,473,100	78,647,100	2,139,000	2,801,800	0	0
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	233,555,300	3,427,830,200	168,200	742,871,543	0	0
Belmont	71,784,170	761,302,417	112,560,500	108,162,260	52,000	0
Bennington	4,478,400	121,890,000	2,131,000	16,165,200	0	0
Benton	300,300	30,866,700	2,251,600	359,300	0	0
Berlin	9,082,180	402,117,795	3,000,300	45,280,622	0	0
Bethlehem	8,010,400	302,970,684	9,144,902	89,658,500	0	0
Boscawen	24,097,200	259,172,951	18,161,700	45,246,166	25,149	0
Bow	104,547,702	1,183,666,650	0	215,038,350	88,000	0
Bradford	7,241,200	231,882,100	2,744,600	16,198,900	0	0
Brentwood	30,374,355	458,019,942	1,361,675	60,893,990	21,150	0
Bridgewater	13,919,600	376,890,500	5,360,200	15,443,500	0	0
Bristol	18,361,800	301,273,700	14,303,100	40,239,200	0	0
Brookfield	450,000	167,980,111	556,500	1,006,500	0	0
Brookline	21,426,100	723,300,531	2,253,800	19,034,884	0	0
Cambridge	94,700	4,499,140	41,800	82,410	0	0
Campton	16,031,300	473,413,501	15,416,300	27,907,400	0	0
Canaan	11,844,600	185,547,891	25,430,500	52,810,100	8,592	0
Candia	13,258,200	482,977,370	3,375,300	28,919,800	50,400	0
Canterbury	6,386,900	224,575,649	137,600	10,401,395	37,351	0
Carroll	13,248,238	382,891,650	2,558,415	115,090,992	0	0
Center Harbor	10,207,658	215,326,344	2,032,425	17,913,287	0	0
Chandler's Purchase	33,800	0	0	7,080	0	0
Charlestown	7,448,222	182,890,966	27,336,700	46,982,034	52,600	0
Chatham	172,600	68,766,700	883,100	854,600	0	0
Chester	6,088,701	740,923,990	18,992,700	13,823,200	20,910	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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	2,825,706	0	0	123,846,016	0
Albany	190,901	0	2,423,800	0	0	138,614,150	0
Alexandria	0	0	14,088,000	0	0	300,733,421	0
Allenstown	0	2,901,000	6,833,800	0	0	533,970,466	0
Alstead	0	0	4,139,200	0	0	195,339,243	0
Alton	0	0	9,109,200	0	0	2,243,103,715	798,100
Amherst	8,612,600	4,564,200	69,007,200	0	0	2,432,395,476	490,200
Andover	0	0	31,726,100	0	0	572,879,323	150,000
Antrim	0	0	30,687,600	0	0	439,100,696	75,000
Ashland	0	0	37,235,300	0	0	456,326,315	1,174,450
Atkinson	9,391,400	2,398,000	9,281,000	0	0	1,609,278,023	70,000
Atkinson & Gilmanton	0	0	0	0	0	1,035,360	0
Auburn	0	205,500	17,868,650	0	0	1,434,438,283	1,114,676
Barnstead	9,112,374	0	12,381,000	0	0	1,082,374,713	0
Barrington	0	0	40,768,464	0	0	1,887,224,018	677,500
Bartlett	0	0	18,400,000	0	0	2,087,845,542	0
Bath	0	0	23,474,900	0	0	155,121,479	0
Bean's Grant	0	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0	0
Bedford	10,050,600	12,797,000	102,716,900	0	0	6,268,838,404	0
Belmont	571,800	2,419,500	25,236,389	0	0	1,503,894,243	1,873,037
Bennington	0	0	5,597,500	0	0	220,703,344	0
Benton	0	0	2,169,700	0	0	55,110,197	0
Berlin	0	27,485,100	190,577,200	0	0	756,099,394	675,500
Bethlehem	174,700	0	14,922,200	410,100	0	526,502,069	150,000
Boscawen	0	1,127,200	13,257,300	0	0	530,426,960	0
Bow	1,434,500	5,670,200	158,489,000	102,300	0	2,073,294,098	118,700
Bradford	0	0	6,707,700	0	0	459,010,544	0
Brentwood	0	1,049,300	21,227,700	0	0	759,912,876	0
Bridgewater	0	0	14,785,000	0	0	805,161,500	0
Bristol	0	0	15,388,900	0	0	565,099,492	0
Brookfield	0	0	1,896,200	0	0	242,558,320	0
Brookline	0	0	13,619,400	0	0	1,170,518,417	0
Cambridge	0	0	336,500	0	0	12,831,740	0
Campton	54,000	0	21,740,607	0	0	862,452,849	0
Canaan	0	0	6,796,600	0	0	468,198,015	150,000
Candia	0	0	19,056,972	0	0	939,436,373	0
Canterbury	0	240,400	10,865,500	0	0	380,814,657	78,968
Carroll	1,184,600	0	5,539,000	0	0	638,511,084	0
Center Harbor	0	0	4,696,880	0	0	766,500,535	0
Chandler's Purchase	0	0	5,200	0	0	46,080	0
Charlestown	0	0	18,500,954	0	0	346,589,286	0
Chatham	0	0	2,298,300	0	0	106,493,228	0
Chester	168,200	0	60,864,500	0	0	1,167,919,043	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Acworth	123,846,016	0	240,000	0	123,606,016	3,337,757
Albany	138,614,150	0	11,200	0	138,602,950	1,262,438
Alexandria	300,733,421	15,000	1,020,000	120,000	299,578,421	5,679,987
Allenstown	533,970,466	15,000	2,925,900	110,420	530,919,146	13,317,729
Alstead	195,339,243	0	312,500	463,600	194,563,143	5,241,781
Alton	2,242,305,615	15,000	2,037,800	682,391	2,239,570,424	29,052,226
Amherst	2,431,905,276	202,760	13,239,560	2,440,800	2,416,022,156	55,271,181
Andover	572,729,323	0	640,000	732,840	571,356,483	8,331,347
Antrim	439,025,696	0	693,600	230,410	438,101,686	9,071,923
Ashland	455,151,865	30,000	150,000	0	454,971,865	8,318,899
Atkinson	1,609,208,023	75,000	9,398,500	722,200	1,599,012,323	20,630,373
Atkinson & Gilmanston	1,035,360	0	0	0	1,035,360	0
Auburn	1,433,323,607	0	3,390,000	100,000	1,429,833,607	19,237,809
Barnstead	1,082,374,713	45,000	1,240,000	0	1,081,089,713	17,606,782
Barrington	1,886,546,518	0	9,919,200	2,610,500	1,874,016,818	32,858,520
Bartlett	2,087,845,542	0	370,000	0	2,087,475,542	11,626,218
Bath	155,121,479	0	10,000	157,500	154,953,979	3,593,013
Bean's Grant	0	0	0	0	0	0
Bean's Purchase	0	0	0	0	0	0
Bedford	6,268,838,404	70,000	9,772,300	3,949,570	6,255,046,534	98,462,573
Belmont	1,502,021,206	45,000	5,158,000	1,809,856	1,495,008,350	23,397,984
Bennington	220,703,344	0	725,000	109,500	219,868,844	4,934,521
Benton	55,110,197	0	45,000	0	55,065,197	458,704
Berlin	755,423,894	105,000	1,043,000	0	754,275,894	23,031,366
Bethlehem	526,352,069	0	2,013,600	25,000	524,313,469	8,988,986
Boscawen	530,426,960	15,000	561,900	679,840	529,170,220	10,177,146
Bow	2,073,175,398	75,000	4,594,000	1,340,900	2,067,165,498	38,617,911
Bradford	459,010,544	0	440,000	180,000	458,390,544	7,203,976
Brentwood	759,912,876	100,000	2,655,000	200,000	756,957,876	19,016,541
Bridgewater	805,161,500	0	30,000	0	805,131,500	4,333,073
Bristol	565,099,492	90,000	370,000	150,000	564,489,492	13,301,695
Brookfield	242,558,320	0	75,000	90,000	242,393,320	2,703,289
Brookline	1,170,518,417	90,000	11,040,000	1,528,900	1,157,859,517	26,163,949
Cambridge	12,831,740	0	0	0	12,831,740	35,643
Campton	862,452,849	30,000	2,963,900	928,700	858,530,249	14,758,609
Canaan	468,048,015	0	2,032,000	1,541,000	464,475,015	13,705,141
Candia	939,436,373	0	3,502,000	2,619,400	933,314,973	11,982,802
Canterbury	380,735,689	30,000	1,419,100	375,000	378,911,589	8,575,612
Carroll	638,511,084	0	710,000	173,800	637,627,284	7,579,495
Center Harbor	766,500,535	0	70,000	362,630	766,067,905	8,183,207
Chandler's Purchase	46,080	0	0	0	46,080	0
Charlestown	346,589,286	15,000	1,170,466	506,100	344,897,720	12,509,030
Chatham	106,493,228	0	0	0	106,493,228	752,876
Chester	1,167,919,043	126,000	13,706,400	3,415,852	1,150,670,791	18,754,787

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2024 Actual Tax Rate	2024 Resident Tax
Acworth	15,500	3,322,257	27.04	0
Albany	17,500	1,244,938	9.14	0
Alexandria	40,180	5,639,807	19.03	0
Allenstown	90,750	13,226,979	25.42	0
Alstead	29,000	5,212,781	26.98	0
Alton	332,950	28,719,276	12.98	0
Amherst	437,000	54,834,181	22.93	0
Andover	45,100	8,286,247	14.64	0
Antrim	64,500	9,007,423	20.79	0
Ashland	77,000	8,241,899	18.39	0
Atkinson	321,123	20,309,250	12.92	0
Atkinson & Gilmanton	0	0	0.00	0
Auburn	196,000	19,041,809	13.47	0
Barnstead	239,550	17,367,232	16.31	0
Barrington	602,500	32,256,020	17.59	0
Bartlett	48,940	11,577,278	5.58	0
Bath	14,800	3,578,213	23.43	0
Bean's Grant	0	0	0.00	0
Bean's Purchase	0	0	0.00	0
Bedford	503,500	97,959,073	15.81	0
Belmont	255,600	23,142,384	15.74	0
Bennington	42,330	4,892,191	22.47	0
Benton	1,800	456,904	8.37	0
Berlin	63,475	22,967,891	30.89	0
Bethlehem	88,500	8,900,486	17.18	0
Boscawen	94,000	10,083,146	19.26	0
Bow	353,000	38,264,911	19.78	0
Bradford	47,400	7,156,576	15.73	0
Brentwood	134,500	18,882,041	25.17	0
Bridgewater	4,700	4,328,373	5.40	0
Bristol	160,250	13,141,445	23.62	0
Brookfield	14,950	2,688,339	11.16	0
Brookline	248,375	25,915,574	22.61	0
Cambridge	0	35,643	2.81	0
Campton	149,000	14,609,609	17.22	0
Canaan	45,500	13,659,641	29.53	0
Candia	163,500	11,819,302	12.86	0
Canterbury	72,900	8,502,712	22.68	0
Carroll	38,500	7,540,995	11.90	0
Center Harbor	39,667	8,143,540	10.69	0
Chandler's Purchase	0	0	0.00	0
Charlestown	130,200	12,378,830	36.36	0
Chatham	17,500	735,376	7.09	0
Chester	244,250	18,510,537	16.36	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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	1,038,514	4,401	0	0	0	238,065,700
Chichester	874,046	0	0	1,000	5,500	166,565,300
Claremont	1,568,160	1,110	145,500	200	0	155,750,916
Clarksville	780,789	0	0	0	0	15,127,800
Colebrook	1,043,883	0	0	0	0	32,041,900
Columbia	1,074,976	0	0	1,900	0	17,295,300
Concord	1,318,224	0	0	28,731	0	1,006,238,569
Conway	2,223,030	5,760	0	0	0	532,104,316
Cornish	3,093,160	0	0	1,800	0	97,542,450
Crawford's Purchase	0	0	0	0	0	163,800
Croydon	1,133,333	0	0	0	0	39,693,400
Cutt's Grant	0	0	0	0	0	0
Dalton	839,319	0	0	0	0	34,638,600
Danbury	1,009,106	5,691	0	0	0	64,415,900
Danville	128,908	0	0	50	0	175,252,600
Deerfield	1,230,716	74	0	12,750	0	268,300,600
Deering	883,235	1,199	0	0	0	93,294,025
Derry	746,351	0	50,664	0	0	1,618,587,200
Dix's Grant	387,080	0	0	0	0	136,000
Dixville	932,648	0	0	0	0	726,200
Dorchester	1,306,926	2,019	0	0	0	30,543,600
Dover	693,508	0	0	0	0	1,517,534,062
Dublin	1,087,492	0	0	4,100	0	163,688,500
Dummer	1,150,022	0	0	0	0	24,890,600
Dunbarton	623,521	0	0	0	0	112,889,714
Durham	868,844	1,463	0	0	0	447,068,284
East Kingston	440,764	0	0	0	0	238,906,300
Easton	189,565	0	0	0	0	27,375,400
Eaton	703,412	399	0	0	0	52,472,100
Effingham	608,605	0	0	200	0	77,979,500
Ellsworth	59,094	0	0	0	0	8,003,100
Enfield	991,232	10,895	0	0	0	395,292,100
Epping	711,199	0	0	0	0	244,537,897
Epsom	1,099,167	0	0	2,800	0	154,980,200
Errol	635,837	0	0	0	0	55,776,200
Erving's Grant	63,292	0	0	0	0	0
Exeter	187,537	0	2,800	1,100	0	966,496,705
Farmington	1,143,341	18,499	282,388	0	0	362,449,500
Fitzwilliam	853,563	0	0	1,200	10	137,665,300
Francestown	1,193,837	2,445	0	0	0	140,158,604
Franconia	402,049	0	0	0	0	152,006,400
Franklin	944,452	52,278	0	300	0	286,455,700
Freedom	949,490	0	0	750	0	574,645,800
Fremont	395,298	0	0	100	0	154,047,430

**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	13,045,300	325,225,330	1,360,000	36,139,200	0	0
Chichester	23,754,400	297,977,937	7,179,000	53,066,900	21,451	53,994
Claremont	82,083,383	676,052,500	26,174,500	261,992,952	45,400	0
Clarksville	301,100	30,654,600	1,247,600	759,100	0	0
Colebrook	6,331,315	94,750,228	5,265,700	38,578,600	0	0
Columbia	1,014,200	44,056,391	2,372,100	2,761,100	31,209	0
Concord	506,478,900	2,202,979,400	70,774,100	1,292,348,422	59,000	0
Conway	238,435,300	1,896,987,700	53,991,100	436,903,000	0	0
Cornish	1,058,900	239,343,001	4,582,700	3,249,500	37,199	0
Crawford's Purchase	248,460	0	0	6,930	0	0
Croydon	1,972,800	66,863,400	3,676,600	5,171,300	0	0
Cutt's Grant	0	0	0	0	0	0
Dalton	2,508,000	88,998,378	10,265,800	2,744,000	0	0
Danbury	1,743,100	102,181,370	4,899,640	4,510,180	0	0
Danville	7,274,500	357,546,800	26,553,800	13,401,900	9,000	0
Deerfield	7,461,500	422,164,543	6,220,600	17,076,600	56,225	0
Deering	2,716,300	123,739,453	6,712,400	11,861,000	0	0
Derry	320,382,450	3,115,493,600	53,073,500	583,574,532	0	0
Dix's Grant	0	920,950	0	0	0	0
Dixville	1,173,800	3,453,940	40,100	4,536,650	0	0
Dorchester	445,100	52,000,300	3,402,200	157,000	0	0
Dover	319,553,700	3,336,675,500	58,892,100	1,288,071,900	0	0
Dublin	19,726,900	281,695,904	1,065,500	6,923,592	8,564	0
Dummer	519,400	52,614,300	2,177,800	1,216,400	0	0
Dunbarton	1,602,714	280,552,392	537,900	3,779,408	0	0
Durham	187,673,800	819,995,800	189,400	323,801,300	0	0
East Kingston	7,582,500	337,482,700	2,476,000	6,677,000	0	0
Easton	286,700	48,804,298	0	326,200	2,802	0
Eaton	1,569,200	87,649,600	83,800	3,204,800	0	0
Effingham	5,492,900	103,814,000	8,360,000	18,918,100	11,937	0
Ellsworth	190,700	11,069,400	82,000	636,500	0	0
Enfield	25,463,700	569,967,900	28,003,700	47,001,700	0	0
Epping	62,347,900	575,049,800	25,431,100	120,463,800	0	0
Epsom	22,389,800	268,299,560	22,441,600	48,972,500	63,179	0
Errol	2,465,200	64,208,670	1,789,600	5,478,490	0	0
Erving's Grant	0	0	0	0	0	0
Exeter	193,827,295	1,887,084,521	148,899,500	414,458,817	75,800	0
Farmington	39,719,800	490,466,100	64,846,100	88,002,600	0	0
Fitzwilliam	10,252,300	247,037,762	24,351,800	20,614,400	18,194	20,544
Francestown	5,822,500	250,380,020	1,023,700	7,469,500	0	0
Franconia	11,681,200	233,841,800	1,535,600	27,932,500	0	0
Franklin	34,565,400	565,571,560	42,551,000	119,476,300	22,440	0
Freedom	13,176,000	524,838,362	48,673,400	13,473,800	78,038	0
Fremont	7,430,470	358,623,250	16,349,500	24,298,250	11,100	0

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Chesterfield	0	0	8,794,100	0	0	623,672,545	0
Chichester	0	0	8,863,700	0	0	558,363,228	592,600
Claremont	0	0	56,436,756	0	0	1,260,251,377	0
Clarksville	0	0	1,250,500	0	0	50,121,489	0
Colebrook	0	9,220,100	6,990,900	0	0	194,222,626	0
Columbia	0	17,603,200	2,938,800	0	0	89,149,176	0
Concord	0	101,336,900	229,806,600	0	0	5,411,368,846	3,560,492
Conway	1,954,194	0	81,586,200	0	0	3,244,190,600	0
Cornish	0	0	8,535,600	0	0	357,444,310	0
Crawford's Purchase	0	0	600	0	0	419,790	0
Croydon	0	0	7,716,100	0	0	126,226,933	0
Cutt's Grant	0	0	0	0	0	0	0
Dalton	0	0	16,255,200	0	0	156,249,297	0
Danbury	0	0	4,032,200	0	0	182,797,187	170,690
Danville	257,600	0	19,996,000	76,400	0	600,497,558	0
Deerfield	0	0	78,285,600	0	0	800,809,208	0
Deering	0	0	9,887,000	0	0	249,094,612	0
Derry	4,327,784	6,072,198	75,994,750	82,200	0	5,778,385,229	3,206,894
Dix's Grant	0	0	0	0	0	1,444,030	0
Dixville	0	0	369,900	0	0	11,233,238	0
Dorchester	0	0	2,278,200	0	0	90,135,345	0
Dover	0	61,770,300	64,471,700	0	0	6,647,662,770	523,300
Dublin	0	0	4,620,100	0	0	478,820,652	300,000
Dummer	0	17,581,900	85,353,400	0	0	185,503,822	0
Dunbarton	0	0	26,311,600	0	0	426,297,249	0
Durham	0	8,093,400	95,218,100	0	0	1,882,910,391	8,000
East Kingston	168,700	19,997,100	9,017,800	0	0	622,748,864	0
Easton	0	0	1,093,800	0	0	78,078,765	0
Eaton	0	0	1,891,400	0	0	147,574,711	0
Effingham	0	0	3,035,600	0	0	218,220,842	0
Ellsworth	0	0	332,500	0	0	20,373,294	196,200
Enfield	0	0	8,086,300	0	0	1,074,817,527	768,535
Epping	57,700	3,414,500	11,361,100	0	0	1,043,374,996	0
Epsom	0	0	6,269,100	0	0	524,517,906	223,300
Errol	0	0	10,492,400	0	0	140,846,397	0
Erving's Grant	0	0	0	0	0	63,292	0
Exeter	341,300	34,212,500	36,065,700	0	0	3,681,653,575	1,468,800
Farmington	0	0	14,361,300	0	0	1,061,289,628	399,000
Fitzwilliam	0	0	63,046,208	0	0	503,861,281	40,700
Francestown	0	0	4,806,100	0	0	410,856,706	0
Franconia	0	0	4,394,400	0	0	431,793,949	0
Franklin	0	6,248,800	106,991,360	0	0	1,162,879,590	623,128
Freedom	274,000	0	7,527,200	0	0	1,183,636,840	0
Fremont	97,400	0	6,360,500	0	0	567,613,298	0

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Chesterfield	623,672,545	0	1,140,000	1,220,271	621,312,274	12,561,378
Chichester	557,770,628	50,000	1,155,100	927,905	555,637,623	9,619,273
Claremont	1,260,251,377	75,000	3,834,000	280,000	1,256,062,377	36,020,546
Clarksville	50,121,489	0	0	0	50,121,489	1,085,250
Colebrook	194,222,626	45,000	146,700	5,000	194,025,926	6,750,071
Columbia	89,149,176	0	39,600	15,000	89,094,576	1,941,477
Concord	5,407,808,354	3,115,000	26,072,300	1,195,200	5,377,425,854	147,799,923
Conway	3,244,190,600	25,000	6,390,200	1,293,300	3,236,482,100	36,541,741
Cornish	357,444,310	15,000	240,000	521,140	356,668,170	5,766,861
Crawford's Purchase	419,790	0	0	0	419,790	0
Croydon	126,226,933	0	180,000	0	126,046,933	1,877,560
Cutt's Grant	0	0	0	0	0	0
Dalton	156,249,297	0	100,000	0	156,149,297	2,330,965
Danbury	182,626,497	15,000	160,000	60,000	182,391,497	4,006,766
Danville	600,497,558	25,000	4,792,000	49,250	595,631,308	13,138,825
Deerfield	800,809,208	30,000	1,760,000	1,956,900	797,062,308	19,483,401
Deering	249,094,612	0	2,250,900	378,560	246,465,152	6,907,380
Derry	5,775,178,335	480,000	23,999,900	0	5,750,698,435	104,674,179
Dix's Grant	1,444,030	0	0	0	1,444,030	0
Dixville	11,233,238	0	0	0	11,233,238	0
Dorchester	90,135,345	0	0	65,360	90,069,985	1,339,924
Dover	6,647,139,470	1,648,000	63,908,500	12,486,000	6,569,096,970	116,585,758
Dublin	478,520,652	15,000	150,000	734,900	477,620,752	8,587,315
Dummer	185,503,822	0	190,000	133,960	185,179,862	1,533,449
Dunbarton	426,297,249	0	70,650	843,300	425,383,299	11,175,567
Durham	1,882,902,391	111,000	4,300,600	3,783,403	1,874,707,388	37,813,314
East Kingston	622,748,864	30,000	562,900	252,520	621,903,444	9,999,493
Easton	78,078,765	0	0	0	78,078,765	1,083,910
Eaton	147,574,711	0	0	0	147,574,711	1,887,954
Effingham	218,220,842	0	590,000	177,900	217,452,942	5,978,173
Ellsworth	20,177,094	0	0	0	20,177,094	306,301
Enfield	1,074,048,992	15,000	1,114,300	730,200	1,072,189,492	17,374,712
Epping	1,043,374,996	90,000	5,371,200	1,009,700	1,036,904,096	26,136,171
Epsom	524,294,606	0	1,090,800	1,005,335	522,198,471	13,901,212
Errol	140,846,397	0	0	0	140,846,397	1,285,279
Erving's Grant	63,292	0	0	0	63,292	0
Exeter	3,680,184,775	90,000	31,714,706	5,758,000	3,642,622,069	61,877,889
Farmington	1,060,890,628	60,000	18,849,500	1,379,980	1,040,601,148	15,341,145
Fitzwilliam	503,820,581	0	1,409,000	530,440	501,881,141	9,093,082
Francestown	410,856,706	0	80,000	545,700	410,231,006	6,583,168
Franconia	431,793,949	0	25,000	397,756	431,371,193	6,886,281
Franklin	1,162,256,462	15,000	9,009,691	635,880	1,152,595,891	19,439,562
Freedom	1,183,636,840	0	175,000	20,000	1,183,441,840	8,488,687
Fremont	567,613,298	0	1,858,600	245,000	565,509,698	14,901,061

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2024 Actual Tax Rate	2024 Resident Tax
Chesterfield	108,000	12,453,378	20.24	0
Chichester	77,400	9,541,873	17.33	0
Claremont	290,770	35,729,776	29.26	0
Clarksville	9,100	1,076,150	21.71	0
Colebrook	21,825	6,728,246	34.97	0
Columbia	8,100	1,933,377	22.28	0
Concord	431,250	147,368,673	27.69	0
Conway	423,500	36,118,241	11.32	0
Cornish	55,750	5,711,111	16.19	0
Crawford's Purchase	0	0	0.00	0
Croydon	21,950	1,855,610	14.99	0
Cutt's Grant	0	0	0.00	0
Dalton	41,900	2,289,065	15.06	0
Danbury	27,400	3,979,366	22.00	0
Danville	194,500	12,944,325	22.11	0
Deerfield	260,750	19,222,651	24.61	0
Deering	49,000	6,858,380	28.10	0
Derry	575,850	104,098,329	18.69	0
Dix's Grant	0	0	0.00	0
Dixville	0	0	0.00	0
Dorchester	9,500	1,330,424	14.90	0
Dover	1,041,375	115,544,383	18.17	0
Dublin	78,875	8,508,440	17.99	0
Dummer	8,750	1,524,699	8.72	0
Dunbarton	63,465	11,112,102	26.38	0
Durham	158,000	37,655,314	20.33	0
East Kingston	75,400	9,924,093	16.13	0
Easton	3,150	1,080,760	13.91	0
Eaton	26,500	1,861,454	12.81	0
Effingham	54,750	5,923,423	27.52	0
Ellsworth	900	305,401	15.21	0
Enfield	70,600	17,304,112	16.91	0
Epping	355,750	25,780,421	25.23	0
Epsom	160,750	13,740,462	26.64	0
Errol	6,600	1,278,679	9.22	0
Erving's Grant	0	0	0.00	0
Exeter	302,500	61,575,389	17.79	0
Farmington	292,875	15,048,270	14.88	0
Fitzwilliam	112,238	8,980,844	18.27	0
Francestown	36,300	6,546,868	16.06	0
Franconia	22,500	6,863,781	15.98	0
Franklin	131,025	19,308,537	17.15	0
Freedom	29,700	8,458,987	7.18	0
Fremont	271,875	14,629,186	26.37	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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
Gilford	843,100	3,070	0	0	0	1,197,952,240
Gilmanton	2,593,258	1,943	0	0	0	396,770,600
Gilsum	515,288	0	0	0	0	36,683,500
Goffstown	1,003,441	0	100	0	0	926,637,378
Gorham	283,023	0	0	0	0	36,182,900
Goshen	560,752	0	0	100	0	31,216,300
Grafton	1,019,375	0	0	0	0	62,140,000
Grantham	442,794	0	0	0	0	111,829,800
Greenfield	1,042,541	10,623	0	0	0	94,748,500
Greenland	477,500	0	105,000	0	0	574,304,500
Green's Grant	0	0	0	0	0	0
Greenville	311,522	0	0	0	0	51,052,200
Groton	599,779	49,830	0	0	0	31,042,000
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	0	0	0	0	0	30,611,100
Hampstead	80,776	0	0	3,300	0	663,412,200
Hampton	93,000	0	0	2,100	0	2,048,038,925
Hampton Falls	493,935	0	0	4,400	0	293,623,100
Hancock	872,378	618	0	0	0	106,063,000
Hanover	1,166,471	0	0	15,700	0	718,345,578
Harrisville	710,535	6,078	0	0	0	132,281,400
Hart's Location	3,897	0	0	0	0	6,420,600
Haverhill	3,147,860	0	0	3,200	0	125,517,358
Hebron	143,523	43,072	0	0	0	219,201,800
Henniker	1,584,130	0	0	29,475	0	190,694,200
Hill	929,913	0	0	0	0	55,314,900
Hillsborough	863,891	4,027	0	47,600	0	172,914,532
Hinsdale	851,816	0	0	0	0	58,520,154
Holderness	1,126,186	53,233	0	1,900	0	750,099,700
Hollis	819,971	0	0	0	0	789,607,487
Hooksett	297,611	0	0	0	0	609,895,702
Hopkinton	2,124,134	0	16,482	21,630	0	400,507,000
Hudson	362,299	0	540	0	0	1,063,130,786
Jackson	461,029	1,808	0	0	0	244,234,000
Jaffrey	890,572	0	0	600	0	117,182,982
Jefferson	747,210	0	0	0	0	45,277,300
Keene	707,830	0	0	0	0	256,909,500
Kensington	721,872	19,364	0	6,100	0	274,317,100
Kilkenny	0	0	0	0	0	0
Kingston	344,951	0	0	475	0	353,327,000
Laconia	301,594	5,211	0	0	0	1,369,713,063
Lancaster	2,386,469	213	0	14,300	0	75,883,500
Landaff	545,464	0	0	0	0	18,608,700
Langdon	626,419	0	0	0	0	22,587,300

**MUNICIPAL AND PROPERTY DIVISION**

2024 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
Gilford	91,417,400	1,960,437,600	54,228,500	204,002,300	0	0
Gilmanton	4,265,500	635,705,000	2,185,200	10,525,700	0	0
Gilsum	2,031,700	86,104,400	2,484,600	7,555,147	0	0
Goffstown	80,756,581	1,422,973,325	44,742,300	159,809,475	51,400	0
Gorham	30,416,062	166,792,400	11,200,100	72,319,870	0	0
Goshen	1,165,800	46,369,510	2,536,465	1,598,830	3,320	0
Grafton	662,800	70,882,591	5,043,700	1,194,100	0	0
Grantham	8,368,200	626,875,188	1,954,100	12,845,370	0	0
Greenfield	6,246,200	198,345,881	3,348,600	11,384,300	0	0
Greenland	52,118,200	614,662,800	0	132,847,100	0	0
Green's Grant	2,444,600	16,950	0	6,495,240	0	0
Greenville	12,360,800	96,304,700	25,148,300	35,858,300	0	0
Groton	133,200	60,986,800	4,989,500	(9,800)	0	0
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	1,023,400	46,074,300	0	5,646,500	0	0
Hampstead	77,338,300	1,135,683,333	80,776,600	127,840,100	15,300	0
Hampton	263,055,375	3,235,800,725	36,453,300	351,612,875	98,200	0
Hampton Falls	27,632,100	482,697,093	1,516,800	62,361,700	71,807	0
Hancock	1,293,800	183,879,869	389,200	4,389,800	0	0
Hanover	139,970,900	1,297,994,000	0	567,558,146	34,100	0
Harrisville	1,597,100	203,230,503	1,283,800	7,236,300	0	0
Hart's Location	245,500	11,807,700	0	2,183,400	0	0
Haverhill	22,015,600	419,039,510	34,157,800	66,382,518	80,416	0
Hebron	1,695,900	181,868,771	518,500	4,447,400	0	0
Henniker	41,294,900	376,395,872	7,161,800	124,372,400	64,697	0
Hill	477,300	133,025,157	4,638,000	1,049,200	0	0
Hillsborough	18,604,200	307,535,853	8,905,900	64,814,600	95,335	0
Hinsdale	13,836,026	182,389,808	29,627,198	43,187,720	0	0
Holderness	30,704,000	490,044,028	31,472,100	57,285,451	18,872	0
Hollis	26,853,568	1,424,568,202	10,655,100	56,022,658	0	0
Hooksett	253,595,683	1,884,235,541	33,079,200	358,339,056	0	0
Hopkinton	19,583,200	865,465,066	36,990,100	85,410,300	275,534	0
Hudson	429,404,167	2,800,405,586	19,430,600	580,150,833	0	0
Jackson	13,343,500	529,976,500	152,800	51,140,900	0	0
Jaffrey	11,755,394	357,362,951	5,223,000	60,616,943	52,200	0
Jefferson	2,125,000	92,991,601	4,330,600	12,067,000	0	0
Keene	166,833,000	1,126,414,200	16,613,600	619,129,801	0	0
Kensington	6,261,500	373,534,512	1,448,600	13,634,100	150,057	0
Kilkenny	0	0	0	0	0	0
Kingston	39,910,300	832,135,891	4,863,300	95,837,500	98,209	0
Laconia	115,070,703	2,512,965,908	67,013,014	323,280,062	0	0
Lancaster	30,980,900	180,806,862	6,585,300	126,363,700	26,670	0
Landaff	260,000	39,185,034	808,600	243,500	0	0
Langdon	1,424,800	44,488,290	1,007,590	5,373,540	0	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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
Gilford	763,830	683,800	25,892,300	0	0	3,536,224,140	541,300
Gilmanton	0	0	9,331,400	0	0	1,061,378,601	579,400
Gilsum	0	0	3,358,500	0	0	138,733,135	0
Goffstown	0	5,346,200	125,680,600	0	0	2,767,000,800	487,800
Gorham	0	17,196,400	52,505,200	0	0	386,895,955	0
Goshen	0	0	1,878,200	0	0	85,329,277	0
Grafton	0	0	2,337,700	0	0	143,280,266	0
Grantham	0	0	6,054,000	0	0	768,369,452	416,200
Greenfield	0	0	5,096,800	0	0	320,223,445	699,700
Greenland	0	11,096,500	32,163,900	0	0	1,417,775,500	0
Green's Grant	0	0	199,100	0	0	9,155,890	0
Greenville	0	0	7,348,500	0	0	228,384,322	0
Groton	0	0	12,719,760	0	0	110,511,069	0
Hadley's Purchase	0	0	0	0	0	0	0
Hale's Location	0	0	354,500	0	0	83,709,800	0
Hampstead	4,594,200	0	11,358,300	0	0	2,101,102,409	1,359,700
Hampton	37,247,200	38,616,200	109,402,300	0	0	6,120,420,200	0
Hampton Falls	0	170,000	11,669,900	0	0	880,240,835	0
Hancock	0	0	6,722,200	0	0	303,610,865	0
Hanover	0	0	16,114,000	0	0	2,741,198,895	160,000
Harrisville	0	0	3,738,800	0	0	350,084,516	0
Hart's Location	0	0	744,100	0	0	21,405,197	0
Haverhill	0	0	34,636,700	0	0	704,980,962	0
Hebron	0	0	5,438,500	0	0	413,357,466	0
Henniker	0	0	12,379,100	0	0	753,976,574	150,000
Hill	0	0	7,931,500	0	0	203,365,970	0
Hillsborough	0	0	31,271,320	0	0	605,057,258	0
Hinsdale	0	0	113,730,138	0	0	442,142,860	0
Holderness	0	0	57,159,300	0	0	1,417,964,770	150,000
Hollis	551,000	203,900	17,715,600	0	0	2,326,997,486	1,142,200
Hooksett	757,000	26,383,800	81,100,400	0	0	3,247,683,993	511,100
Hopkinton	0	0	36,734,200	0	0	1,447,127,646	1,305,082
Hudson	0	21,148,200	144,072,000	0	0	5,058,105,011	1,003,300
Jackson	0	0	7,269,400	0	0	846,579,937	0
Jaffrey	0	0	9,950,100	0	0	563,034,742	0
Jefferson	0	2,555,900	5,455,100	0	0	165,549,711	0
Keene	0	10,321,400	108,130,700	0	0	2,305,060,031	211,200
Kensington	0	1,483,100	19,700,467	0	0	691,276,772	0
Kilkenny	0	0	36,600	0	0	36,600	0
Kingston	528,400	975,600	63,148,800	0	0	1,391,170,426	0
Laconia	215,500	24,120,379	51,972,097	0	0	4,464,657,531	0
Lancaster	0	2,325,600	25,363,100	0	0	450,736,614	0
Landaff	0	0	1,145,000	0	0	60,796,298	0
Langdon	0	0	1,925,190	0	0	77,433,129	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Gilford	3,535,682,840	45,000	2,599,400	0	3,533,038,440	39,711,687
Gilmanton	1,060,799,201	0	1,560,000	388,100	1,058,851,101	15,597,853
Gilsum	138,733,135	15,000	190,000	701,900	137,826,235	2,001,038
Goffstown	2,766,513,000	175,000	21,059,900	1,252,300	2,744,025,800	55,924,104
Gorham	386,895,955	15,000	404,500	97,400	386,379,055	10,835,868
Goshen	85,329,277	0	120,000	10,970	85,198,307	1,983,255
Grafton	143,280,266	0	275,000	222,850	142,782,416	4,364,747
Grantham	767,953,252	0	550,000	762,011	766,641,241	15,025,601
Greenfield	319,523,745	15,000	570,000	607,520	318,331,225	7,077,365
Greenland	1,417,775,500	100,000	1,230,000	1,522,500	1,414,923,000	18,324,910
Green's Grant	9,155,890	0	0	0	9,155,890	60,944
Greenville	228,384,322	15,000	374,200	0	227,995,122	3,806,496
Groton	110,511,069	0	255,000	30,000	110,226,069	1,050,282
Hadley's Purchase	0	0	0	0	0	0
Hale's Location	83,709,800	0	0	0	83,709,800	294,964
Hampstead	2,099,742,709	200,000	20,102,000	200,000	2,079,240,709	38,530,618
Hampton	6,120,420,200	225,000	36,857,500	2,436,400	6,080,901,300	74,701,796
Hampton Falls	880,240,835	0	2,540,000	609,660	877,091,175	12,547,040
Hancock	303,610,865	0	355,000	1,380,876	301,874,989	7,568,788
Hanover	2,741,038,895	105,000	1,284,000	0	2,739,649,895	48,325,576
Harrisville	350,084,516	0	0	0	350,084,516	4,210,382
Hart's Location	21,405,197	0	0	0	21,405,197	59,108
Haverhill	704,980,962	45,000	351,000	15,000	704,569,962	13,660,818
Hebron	413,357,466	0	0	0	413,357,466	2,882,190
Henniker	753,826,574	150,000	6,051,935	840,740	746,783,899	17,802,613
Hill	203,365,970	0	110,000	0	203,255,970	2,728,290
Hillsborough	605,057,258	30,000	2,507,800	587,786	601,931,672	20,072,156
Hinsdale	442,142,860	0	666,000	135,000	441,341,860	12,774,877
Holderness	1,417,814,770	0	39,600	578,951	1,417,196,219	12,191,870
Hollis	2,325,855,286	30,000	13,463,500	2,330,300	2,310,031,486	40,933,955
Hooksett	3,247,172,893	250,000	23,465,790	1,800	3,223,455,303	53,914,167
Hopkinton	1,445,822,564	120,000	23,454,800	1,665,349	1,420,582,415	30,507,432
Hudson	5,057,101,711	1,810,900	35,919,000	5,070,700	5,014,301,111	82,280,380
Jackson	846,579,937	0	57,750	325,400	846,196,787	5,704,196
Jaffrey	563,034,742	45,000	1,255,000	509,800	561,224,942	17,580,406
Jefferson	165,549,711	0	437,500	0	165,112,211	3,288,818
Keene	2,304,848,831	234,000	3,877,600	5,448,792	2,295,288,439	74,533,438
Kensington	691,276,772	0	3,880,000	1,052,960	686,343,812	9,044,359
Kilkenny	36,600	0	0	0	36,600	0
Kingston	1,391,170,426	30,000	6,855,300	2,274,000	1,382,011,126	22,875,682
Laconia	4,464,657,531	440,000	4,050,000	0	4,460,167,531	60,087,010
Lancaster	450,736,614	30,000	198,800	381,000	450,126,814	8,601,313
Landaff	60,796,298	0	25,000	0	60,771,298	1,570,263
Langdon	77,433,129	0	217,800	0	77,215,329	2,168,716

**MUNICIPAL AND PROPERTY DIVISION**

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Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2024 Actual Tax Rate	2024 Resident Tax
Gilford	271,916	39,439,771	11.25	0
Gilmanton	137,600	15,460,253	14.74	0
Gilsum	4,200	1,996,838	14.54	0
Goffstown	556,400	55,367,704	20.44	0
Gorham	39,500	10,796,368	28.29	0
Goshen	19,800	1,963,455	23.32	0
Grafton	50,250	4,314,497	30.60	0
Grantham	141,750	14,883,851	19.61	0
Greenfield	44,700	7,032,665	22.25	0
Greenland	197,250	18,127,660	12.99	0
Green's Grant	0	60,944	6.69	0
Greenville	92,000	3,714,496	16.73	0
Groton	25,500	1,024,782	9.69	0
Hadley's Purchase	0	0	0.00	0
Hale's Location	9,700	285,264	3.53	0
Hampstead	355,000	38,175,618	18.54	0
Hampton	773,225	73,928,571	12.32	0
Hampton Falls	67,500	12,479,540	14.32	0
Hancock	43,300	7,525,488	25.11	0
Hanover	56,250	48,269,326	17.68	0
Harrisville	5,900	4,204,482	12.04	0
Hart's Location	200	58,908	2.81	0
Haverhill	208,000	13,452,818	19.44	0
Hebron	9,350	2,872,840	6.99	0
Henniker	79,000	17,723,613	23.90	0
Hill	19,600	2,708,690	13.46	0
Hillsborough	271,200	19,800,956	33.44	0
Hinsdale	107,800	12,667,077	29.39	0
Holderness	45,417	12,146,453	8.65	0
Hollis	276,875	40,657,080	17.73	0
Hooksett	382,820	53,531,347	16.96	0
Hopkinton	240,500	30,266,932	21.89	0
Hudson	822,800	81,457,580	16.45	0
Jackson	24,700	5,679,496	6.75	0
Jaffrey	153,850	17,426,556	32.80	0
Jefferson	27,200	3,261,618	19.99	0
Keene	412,850	74,120,588	33.07	0
Kensington	62,980	8,981,379	13.21	0
Kilkenny	0	0	0.00	0
Kingston	250,400	22,625,282	16.61	0
Laconia	567,100	59,519,910	13.63	0
Lancaster	71,600	8,529,713	19.18	0
Landaff	5,200	1,565,063	25.87	0
Langdon	21,000	2,147,716	28.12	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

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MUNICIPALITY	RSA 79-A Current Use Land	RSA 79-B Conservation Restriction Land	RSA 79-C Discretionary Easement Land	RSA 79-D Discretionary Preservation Easement Land	RSA 79-F Land Under Farm Structures	Residential Land
Lebanon	1,114,951	0	0	200	0	324,732,956
Lee	676,905	21,289	0	1,900	0	267,502,400
Lempster	654,422	0	0	0	0	35,649,100
Lincoln	44,200	0	0	0	0	258,158,200
Lisbon	1,441,045	1,049	0	0	0	45,757,100
Litchfield	263,120	0	0	0	0	404,050,000
Littleton	877,410	0	0	0	0	80,330,970
Livermore	0	0	0	0	0	140,000
Londonderry	459,238	1,671	1,156,400	0	0	1,360,416,000
Loudon	1,402,842	26,241	10,770	200	0	179,129,300
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	803,092	0	0	0	0	21,596,150
Lyme	2,112,300	19,900	0	20,400	0	145,477,500
Lyndeborough	882,894	1,603	0	8,100	700	61,543,900
Madbury	378,969	0	0	100	0	89,934,300
Madison	933,304	0	0	0	200	234,052,200
Manchester	74,744	0	204,900	0	0	2,254,458,470
Marlborough	664,285	1,725	0	0	0	57,817,300
Marlow	693,485	0	0	0	0	28,191,500
Martin's Location	0	0	0	0	0	0
Mason	446,891	0	0	0	15,400	68,196,500
Meredith	914,354	0	0	0	0	2,100,144,282
Merrimack	285,216	0	0	300	0	1,479,199,100
Middleton	560,399	0	0	200	0	185,548,600
Milan	1,039,236	26,250	0	0	0	44,466,900
Milford	790,196	0	0	0	9,300	365,090,523
Millsfield	973,118	0	0	0	0	4,478,700
Milton	1,216,640	4,077	0	200	0	350,031,900
Monroe	866,293	0	0	0	0	27,107,400
Mont Vernon	545,083	0	203	0	0	155,586,300
Moultonborough	1,058,119	350,074	0	29,200	0	3,660,484,000
Nashua	87,092	0	0	1,480	0	2,895,933,200
Nelson	743,322	7,427	0	0	0	90,020,000
New Boston	1,322,412	0	0	8,439	0	355,749,706
New Castle	7,241	0	387	0	0	660,912,900
New Durham	983,098	15,462	0	1,200	0	335,669,290
New Hampton	1,448,677	0	0	0	0	224,480,800
New Ipswich	1,442,970	0	2,436	0	0	210,980,100
New London	747,160	3,663	0	0	0	929,049,300
Newbury	818,980	0	0	0	21,700	852,107,500
Newfields	163,934	58,552	7,483	0	0	152,288,300
Newington	86,430	0	0	159	0	188,967,941
Newmarket	322,974	0	0	100	0	493,325,497
Newport	1,679,050	0	149,815	0	0	172,785,800

**MUNICIPAL AND PROPERTY DIVISION**

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MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Lebanon	448,754,537	1,040,474,380	9,667,000	845,369,121	22,700	0
Lee	33,752,200	356,929,820	12,354,400	62,803,100	52,480	0
Lempster	1,207,700	79,372,716	5,698,900	4,303,900	0	0
Lincoln	38,772,000	885,919,650	3,286,000	126,158,974	0	0
Lisbon	10,870,700	129,221,822	8,484,200	26,709,900	17,578	0
Litchfield	18,557,000	700,156,300	7,956,500	44,320,300	0	0
Littleton	73,872,470	342,823,771	13,014,100	150,482,665	0	0
Livermore	0	49,600	0	0	0	0
Londonderry	437,375,400	2,974,766,300	40,305,300	1,007,928,699	187,000	0
Loudon	27,919,800	427,861,630	20,042,100	51,967,550	11,270	0
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	270,500	49,311,600	1,863,300	1,732,900	0	0
Lyme	6,865,900	247,134,000	1,376,600	12,693,400	31,000	0
Lyndeborough	2,552,600	152,444,522	2,121,800	2,801,200	255,291	218,326
Madbury	7,044,700	177,511,816	4,368,400	8,691,400	17,784	0
Madison	7,465,900	342,435,392	2,332,600	16,791,600	0	101,665
Manchester	870,940,978	6,339,731,811	3,423,700	3,539,648,264	0	0
Marlborough	8,656,900	129,950,350	1,972,010	19,104,593	19,480	0
Marlow	682,000	40,728,110	1,338,500	2,151,330	0	0
Martin's Location	0	0	0	0	0	0
Mason	1,456,400	140,410,000	554,600	2,117,100	0	5,900
Meredith	114,834,617	1,533,912,945	13,006,500	132,161,055	16,800	0
Merrimack	303,974,600	2,150,456,948	16,104,900	899,184,900	7,500	0
Middleton	2,594,100	153,531,478	9,214,000	10,734,300	31,222	0
Milan	1,377,800	74,827,500	6,425,700	7,013,800	0	0
Milford	79,545,825	1,315,012,300	23,033,300	270,964,588	0	219,200
Millsfield	513,600	6,706,850	131,280	404,510	0	0
Milton	15,727,400	445,075,585	56,715,500	65,138,300	6,515	0
Monroe	934,200	99,970,400	2,878,900	9,486,800	0	0
Mont Vernon	2,130,000	392,930,530	4,433,260	1,040,450	0	0
Moultonborough	94,952,900	2,474,807,024	5,938,700	65,463,074	219,041	0
Nashua	1,437,211,442	8,909,668,000	138,770,200	2,953,751,907	19,545	0
Nelson	1,631,800	68,968,232	858,500	1,551,100	0	0
New Boston	12,414,400	552,031,457	2,805,000	27,825,500	30,612	0
New Castle	32,465,800	314,916,101	0	72,810,200	0	0
New Durham	5,054,110	276,490,275	5,268,600	10,584,625	22,700	0
New Hampton	17,361,415	230,350,330	16,934,670	45,324,934	76,550	0
New Ipswich	10,713,700	607,416,600	8,570,800	18,011,800	0	0
New London	60,032,200	975,147,494	93,100	83,317,522	0	0
Newbury	28,111,400	765,212,804	1,204,200	21,705,800	0	100,696
Newfields	11,825,000	265,835,100	363,000	25,579,900	0	0
Newington	227,115,800	154,921,460	0	301,148,650	88,040	0
Newmarket	130,675,080	918,318,880	23,246,000	146,119,311	4,800	0
Newport	48,546,900	349,432,800	22,731,400	129,658,800	0	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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
Lebanon	0	0	110,772,800	0	0	2,780,908,645	440,300
Lee	153,600	0	12,101,027	0	0	746,349,121	1,500
Lempster	0	0	6,472,500	0	0	133,359,238	0
Lincoln	0	0	8,321,300	0	0	1,320,660,324	0
Lisbon	0	0	6,690,800	0	0	229,194,194	0
Litchfield	13,018,000	1,665,100	41,138,900	0	0	1,231,125,220	493,900
Littleton	0	0	214,291,700	0	0	875,693,086	0
Livermore	0	0	0	0	0	189,600	0
Londonderry	15,182,218	48,757,333	552,770,004	0	0	6,439,305,563	1,657,800
Loudon	0	10,769,700	10,429,400	0	0	729,570,803	466,100
Low & Burbank's Grant	0	0	0	0	0	0	0
Lyman	0	0	2,336,500	0	0	77,914,042	0
Lyme	0	0	3,858,800	0	0	419,589,800	0
Lyndeborough	0	0	2,874,346	0	0	225,705,282	0
Madbury	0	225,900	23,694,400	0	0	311,867,769	0
Madison	0	0	8,948,700	0	0	613,061,561	0
Manchester	0	163,095,900	230,290,500	0	0	13,401,869,267	150,000
Marlborough	0	0	6,310,700	0	0	224,497,343	548,600
Marlow	0	0	1,423,400	0	0	75,208,325	0
Martin's Location	0	0	591,900	0	0	591,900	0
Mason	0	0	5,162,695	0	0	218,365,486	566,400
Meredith	0	0	21,268,600	0	0	3,916,259,153	0
Merrimack	16,530,300	15,488,900	128,671,100	0	0	5,009,903,764	1,962,300
Middleton	1,418,600	0	4,870,800	0	0	368,503,699	0
Milan	0	14,519,700	3,882,300	0	0	153,579,186	0
Milford	1,859,700	5,735,100	32,914,700	0	0	2,095,174,732	762,513
Millsfield	0	0	123,600	0	0	13,331,658	0
Milton	0	0	24,917,767	0	0	958,833,884	0
Monroe	0	0	456,039,900	0	0	597,283,893	0
Mont Vernon	0	0	6,873,400	0	0	563,539,226	0
Moultonborough	2,663,900	0	30,366,500	0	0	6,336,332,532	0
Nashua	130,575,100	183,395,800	159,038,200	0	0	16,808,451,966	2,057,260
Nelson	0	0	5,448,100	0	0	169,228,481	0
New Boston	0	0	11,192,100	0	0	963,379,626	51,885
New Castle	0	0	1,243,300	0	0	1,082,355,929	0
New Durham	0	0	5,888,100	0	0	639,977,460	0
New Hampton	0	0	56,068,200	0	0	592,045,576	150,000
New Ipswich	0	0	18,212,100	0	0	875,350,506	0
New London	0	0	20,971,300	0	0	2,069,361,739	150,000
Newbury	0	0	8,266,400	0	0	1,677,549,480	0
Newfields	0	0	3,429,746	0	0	459,551,015	0
Newington	0	35,653,400	390,169,700	0	0	1,298,151,580	26,288,850
Newmarket	259,600	0	11,037,995	0	0	1,723,310,237	0
Newport	0	0	22,449,000	0	0	747,433,565	2,600

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Lebanon	2,780,468,345	21,000	14,276,200	3,491,100	2,762,680,045	71,522,591
Lee	746,347,621	30,000	9,997,383	0	736,320,238	18,956,223
Lempster	133,359,238	0	183,100	78,780	133,097,358	3,828,827
Lincoln	1,320,660,324	0	1,627,500	75,100	1,318,957,724	15,391,113
Lisbon	229,194,194	0	860,000	0	228,334,194	4,556,164
Litchfield	1,230,631,320	30,000	6,404,500	0	1,224,196,820	25,346,145
Littleton	875,693,086	75,000	3,228,750	0	872,389,336	21,345,949
Livermore	189,600	0	0	0	189,600	0
Londonderry	6,437,647,763	300,000	36,017,300	10,636,700	6,390,693,763	102,325,573
Loudon	729,104,703	0	806,100	93,500	728,205,103	16,836,396
Low & Burbank's Grant	0	0	0	0	0	0
Lyman	77,914,042	0	210,000	55,600	77,648,442	1,677,164
Lyme	419,589,800	67,500	4,909,100	1,772,500	412,840,700	11,347,331
Lyndeborough	225,705,282	0	605,000	628,680	224,471,602	5,800,352
Madbury	311,867,769	15,000	2,196,129	1,378,400	308,278,240	8,956,303
Madison	613,061,561	15,000	475,000	704,208	611,867,353	9,631,519
Manchester	13,401,719,267	4,080,700	109,957,832	8,729,100	13,278,951,635	259,403,925
Marlborough	223,948,743	15,000	188,900	147,630	223,597,213	6,414,545
Marlow	75,208,325	0	197,640	13,500	74,997,185	2,322,124
Martin's Location	591,900	0	0	0	591,900	15,431
Mason	217,799,086	0	330,000	92,000	217,377,086	5,546,138
Meredith	3,916,259,153	180,000	1,660,000	2,549,374	3,911,869,779	40,107,923
Merrimack	5,007,941,464	75,000	22,296,000	3,099,460	4,982,471,004	102,849,503
Middleton	368,503,699	15,000	300,000	1,516,880	366,671,819	5,691,350
Milan	153,579,186	30,000	202,100	451,780	152,895,306	3,533,556
Milford	2,094,412,219	180,000	11,059,700	1,270,000	2,081,902,519	49,205,739
Millsfield	13,331,658	0	0	0	13,331,658	0
Milton	958,833,884	15,000	5,017,150	454,560	953,347,174	13,272,531
Monroe	597,283,893	0	30,000	0	597,253,893	5,792,116
Mont Vernon	563,539,226	45,000	2,032,000	281,570	561,180,656	11,080,956
Moultonborough	6,336,332,532	50,000	500,000	669,200	6,335,113,332	35,755,405
Nashua	16,806,394,706	3,705,100	157,895,500	20,788,500	16,624,005,606	261,938,782
Nelson	169,228,481	0	110,000	236,600	168,881,881	2,984,306
New Boston	963,327,741	99,000	2,826,650	1,253,700	959,148,391	22,802,024
New Castle	1,082,355,929	0	450,000	0	1,081,905,929	5,829,770
New Durham	639,977,460	0	405,000	847,700	638,724,760	12,400,824
New Hampton	591,895,576	15,000	330,000	0	591,550,576	7,771,324
New Ipswich	875,350,506	30,000	2,152,900	1,080,180	872,087,426	13,253,501
New London	2,069,211,739	50,000	710,000	2,361,250	2,066,090,489	23,960,887
Newbury	1,677,549,480	30,000	135,000	644,000	1,676,740,480	16,791,681
Newfields	459,551,015	0	2,600,000	148,500	456,802,515	7,345,973
Newington	1,271,862,730	0	2,300,000	0	1,269,562,730	9,536,699
Newmarket	1,723,310,237	60,000	7,725,300	1,674,100	1,713,850,837	29,465,807
Newport	747,430,965	54,000	3,150,400	408,740	743,817,825	17,977,069

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2024 Actual Tax Rate	2024 Resident Tax
Lebanon	303,750	71,218,841	26.28	0
Lee	149,700	18,806,523	25.77	0
Lempster	26,400	3,802,427	28.86	0
Lincoln	51,750	15,339,363	11.68	0
Lisbon	33,200	4,522,964	19.98	0
Litchfield	316,043	25,030,102	20.78	0
Littleton	127,200	21,218,749	24.94	37,146
Livermore	0	0	0.00	0
Londonderry	1,004,750	101,320,823	16.14	0
Loudon	205,700	16,630,696	23.25	0
Low & Burbank's Grant	0	0	0.00	0
Lyman	24,100	1,653,064	21.65	0
Lyme	36,000	11,311,331	27.50	0
Lyndeborough	77,250	5,723,102	25.86	0
Madbury	52,750	8,903,553	29.19	0
Madison	93,250	9,538,269	15.77	0
Manchester	1,354,918	258,049,007	19.58	0
Marlborough	44,800	6,369,745	28.73	0
Marlow	37,575	2,284,549	31.00	0
Martin's Location	0	15,431	26.07	0
Mason	29,000	5,517,138	25.55	0
Meredith	308,625	39,799,298	10.26	0
Merrimack	891,830	101,957,673	20.69	0
Middleton	43,600	5,647,750	15.54	0
Milan	11,100	3,522,456	23.33	0
Milford	245,000	48,960,739	23.67	0
Millsfield	0	0	0.00	0
Milton	278,000	12,994,531	13.95	0
Monroe	44,100	5,748,016	10.66	0
Mont Vernon	49,500	11,031,456	19.76	0
Moultonborough	172,925	35,582,480	5.65	0
Nashua	1,966,690	259,972,092	15.90	0
Nelson	11,665	2,972,641	17.71	0
New Boston	197,000	22,605,024	23.79	0
New Castle	24,000	5,805,770	5.39	0
New Durham	161,500	12,239,324	19.43	0
New Hampton	79,600	7,691,724	13.25	0
New Ipswich	261,248	12,992,253	15.22	0
New London	144,750	23,816,137	11.61	0
Newbury	127,125	16,664,556	10.02	0
Newfields	41,800	7,304,173	16.09	0
Newington	42,500	9,494,199	7.88	0
Newmarket	237,250	29,228,557	17.20	0
Newport	99,600	17,877,469	24.31	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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	151,713	1,535	0	300	0	208,534,400
North Hampton	204,400	600	28,100	4,400	0	616,024,810
Northfield	1,135,366	1,851	0	0	0	186,476,900
Northumberland	1,113,859	7,919	0	0	0	52,126,900
Northwood	787,554	0	0	175	0	424,868,557
Nottingham	1,074,001	0	0	700	0	370,318,100
Odell	294,856	0	0	0	0	70,000
Orange	504,874	0	0	0	0	12,654,500
Orford	1,250,180	770	0	0	0	38,130,600
Ossipee	1,694,870	0	0	0	0	690,958,200
Pelham	399,027	0	0	0	0	816,037,266
Pembroke	872,895	0	59,400	0	0	283,846,000
Peterborough	1,204,750	0	9,400	375	0	161,382,360
Piermont	1,314,339	11,737	0	0	0	46,583,600
Pinkham's Grant	0	0	0	0	0	0
Pittsburg	4,992,422	0	0	0	0	267,125,200
Pittsfield	707,473	0	35,374	600	0	102,561,900
Plainfield	3,299,261	0	0	0	0	155,208,700
Plaistow	60,026	0	0	0	0	305,491,106
Plymouth	859,539	46,979	0	17,600	0	136,533,055
Portsmouth	40,239	0	0	0	0	2,102,986,400
Randolph	176,991	0	0	300	0	52,681,400
Raymond	349,761	0	1,410	200	0	362,867,600
Richmond	1,254,495	0	0	0	0	44,503,000
Rindge	916,472	0	0	0	0	182,781,300
Rochester	1,130,677	0	0	45,000	0	871,103,796
Rollinsford	452,149	0	0	0	0	178,562,900
Roxbury	339,635	0	0	0	0	8,206,900
Rumney	1,036,188	41,614	0	525	0	155,282,600
Rye	125,550	112,200	0	0	0	1,815,946,775
Salem	120,794	0	0	500	0	1,650,342,272
Salisbury	1,424,052	0	0	0	0	73,023,800
Sanbornton	1,938,138	0	36,006	0	15,200	463,271,900
Sandown	199,000	0	100	100	0	366,538,330
Sandwich	1,964,679	136,929	0	6,025	0	458,061,461
Sargent's Purchase	0	0	0	0	0	0
Seabrook	14,450	100	0	0	0	1,153,512,350
Second College Grant	898,113	0	0	0	0	387,900
Sharon	865,508	0	0	0	0	29,245,400
Shelburne	365,962	0	0	75	0	16,206,300
Somersworth	137,220	0	0	0	0	327,931,793
South Hampton	487,955	0	0	0	0	102,784,100
Springfield	722,397	9,899	0	0	0	71,717,100
Stark	677,573	2,456	0	0	0	53,654,700

**MUNICIPAL AND PROPERTY DIVISION**

2024 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
Newton	12,637,000	389,491,420	3,277,300	33,311,400	31,080	0
North Hampton	97,567,090	876,287,210	73,800,300	116,707,490	204,500	0
Northfield	17,387,600	338,791,000	14,449,900	50,559,300	0	0
Northumberland	2,583,700	73,268,660	5,572,000	19,540,560	0	0
Northwood	36,558,100	431,295,648	23,747,400	39,232,700	22,698	0
Nottingham	5,299,800	439,667,134	6,479,700	7,706,300	11,066	0
Odell	0	3,105,790	0	0	0	0
Orange	213,100	21,537,600	1,251,200	415,300	0	0
Orford	3,314,000	106,905,188	2,417,700	7,888,900	44,512	0
Ossipee	92,704,000	584,722,000	39,550,900	110,515,100	0	0
Pelham	42,477,820	1,765,890,835	345,000	97,182,465	0	0
Pembroke	54,931,700	721,207,000	4,116,700	128,429,200	0	0
Peterborough	32,189,590	570,092,792	455,000	172,179,300	29,608	0
Piermont	747,400	78,122,000	1,340,700	2,133,400	0	0
Pinkham's Grant	128,200	0	0	2,503,330	0	0
Pittsburg	16,499,000	264,535,133	7,118,700	23,756,500	0	0
Pittsfield	11,561,000	194,444,500	8,115,200	40,023,100	6,000	0
Plainfield	9,284,500	339,908,938	9,251,900	24,670,472	15,062	0
Plastow	116,001,482	709,092,242	237,400	234,213,200	0	0
Plymouth	68,822,427	350,003,265	6,363,000	155,320,803	43,200	0
Portsmouth	1,027,311,862	4,151,304,700	58,068,100	2,529,485,845	0	0
Randolph	1,352,000	68,663,272	806,800	1,680,100	4,328	0
Raymond	53,932,095	781,989,285	56,200,600	102,775,615	47,300	0
Richmond	2,406,900	104,807,200	3,303,200	4,939,100	0	0
Rindge	27,535,100	424,588,942	5,336,900	116,117,100	0	0
Rochester	448,985,895	2,540,124,195	420,942,025	826,754,605	176,700	0
Rollinsford	19,821,300	239,331,400	386,800	45,858,500	0	0
Roxbury	524,400	30,576,200	744,600	1,909,800	0	0
Rumney	9,250,400	168,259,135	4,379,000	18,498,500	24,465	0
Rye	52,797,475	1,354,641,185	4,603,000	48,841,415	0	0
Salem	619,457,536	3,039,777,918	71,206,900	1,177,399,482	8,600	0
Salisbury	615,000	156,847,400	2,082,300	2,560,200	0	0
Sanbornton	9,135,300	452,861,476	5,180,900	25,980,390	43,560	73,771
Sandown	4,238,270	763,419,440	6,996,100	12,614,860	17,400	0
Sandwich	9,369,900	324,167,456	1,083,901	6,602,100	247,640	0
Sargent's Purchase	2,012,840	0	0	448,380	0	0
Seabrook	320,771,650	971,642,140	118,016,900	323,193,410	0	0
Second College Grant	0	525,550	0	0	0	0
Sharon	187,300	73,376,400	0	845,800	0	0
Shelburne	1,616,800	32,077,696	675,600	9,157,000	13,104	0
Somersworth	98,337,807	1,072,697,432	63,226,100	325,487,228	0	0
South Hampton	5,302,300	139,526,766	3,274,500	13,191,100	0	0
Springfield	4,631,400	142,667,766	2,950,700	16,762,200	0	0
Stark	2,688,900	75,130,000	3,594,100	2,295,100	0	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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	118,000	6,564,700	7,819,700	0	0	661,938,548	446,200
North Hampton	10,983,800	2,316,700	12,056,000	0	0	1,806,185,400	0
Northfield	0	2,363,700	11,334,100	0	0	622,499,717	10,000
Northumberland	0	21,783,700	63,494,860	0	0	239,492,158	0
Northwood	0	0	16,546,800	0	0	973,059,632	9,405
Nottingham	74,300	0	22,298,200	0	0	852,929,301	395,600
Odell	0	0	0	0	0	3,470,646	0
Orange	0	0	767,000	0	0	37,343,574	0
Orford	0	0	2,796,700	0	0	162,748,550	0
Ossipee	467,500	0	19,541,000	0	0	1,540,153,570	0
Pelham	6,223,000	38,388,044	38,255,086	0	0	2,805,198,543	140,000
Pembroke	0	12,619,400	27,988,900	100,000	0	1,234,171,195	0
Peterborough	0	0	15,164,400	0	0	952,707,575	323,400
Piermont	0	0	2,815,000	0	0	133,068,176	0
Pinkham's Grant	0	0	329,700	0	0	2,961,230	0
Pittsburg	0	3,202,500	13,875,000	0	0	601,104,455	0
Pittsfield	2,358,800	0	6,125,900	0	0	365,939,847	0
Plainfield	0	0	10,177,800	0	0	551,816,633	150,000
Plaistow	1,671,100	21,132,200	15,724,700	7,000	0	1,403,630,456	0
Plymouth	0	0	29,730,200	0	0	747,740,068	0
Portsmouth	0	78,324,500	189,757,151	0	0	10,137,278,797	0
Randolph	0	2,552,600	9,636,400	0	0	137,554,191	0
Raymond	1,482,700	0	20,874,100	0	0	1,380,520,666	610,100
Richmond	0	0	11,819,530	0	0	173,033,425	0
Rindge	0	0	16,888,300	0	0	774,164,114	655,863
Rochester	0	48,954,300	167,212,200	0	0	5,325,429,393	1,942,400
Rollinsford	0	296,600	7,910,100	0	0	492,619,749	519,900
Roxbury	0	0	1,180,700	0	0	43,482,235	0
Rumney	0	0	18,319,600	0	0	375,092,027	0
Rye	2,157,700	0	12,662,100	0	0	3,291,887,400	0
Salem	415,100	15,080,200	113,267,800	0	0	6,687,077,102	515,400
Salisbury	0	0	16,430,200	0	0	252,982,952	0
Sanbornton	0	329,700	7,203,500	0	0	966,069,841	0
Sandown	572,200	0	11,598,200	0	0	1,166,194,000	0
Sandwich	0	0	14,421,300	0	0	816,061,391	0
Sargent's Purchase	0	0	0	0	0	2,461,220	0
Seabrook	0	12,580,700	1,884,850,600	0	0	4,784,582,300	161,037,638
Second College Grant	0	0	0	0	0	1,811,563	0
Sharon	0	0	1,135,500	0	0	105,655,908	0
Shelburne	0	16,764,400	3,089,300	0	0	79,966,237	0
Somersworth	0	17,526,100	23,213,800	0	0	1,928,557,480	0
South Hampton	0	0	6,336,000	0	0	270,902,721	135,000
Springfield	0	0	9,650,300	0	0	249,111,762	577,100
Stark	0	16,822,269	2,746,100	0	0	157,611,198	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Newton	661,492,348	30,000	2,469,500	255,000	658,737,848	16,687,670
North Hampton	1,806,185,400	75,000	11,614,700	111,000	1,794,384,700	22,933,386
Northfield	622,489,717	45,000	8,577,700	1,580,400	612,286,617	8,760,609
Northumberland	239,492,158	45,000	115,000	197,270	239,134,888	5,245,092
Northwood	973,050,227	90,000	9,608,450	842,775	962,509,002	14,952,286
Nottingham	852,533,701	0	6,418,600	1,911,900	844,203,201	17,234,588
Odell	3,470,646	0	0	0	3,470,646	21,066
Orange	37,343,574	0	125,000	0	37,218,574	966,664
Orford	162,748,550	0	100,000	5,000	162,643,550	5,646,829
Ossipee	1,540,153,570	30,000	3,404,700	5,000	1,536,713,870	17,791,109
Pelham	2,805,058,543	346,800	10,868,000	7,321,600	2,786,522,143	50,992,118
Pembroke	1,234,171,195	120,000	975,375	36,750	1,233,039,070	24,168,969
Peterborough	952,384,175	45,000	4,240,000	0	948,099,175	28,133,770
Piermont	133,068,176	0	275,000	103,840	132,689,336	2,979,055
Pinkham's Grant	2,961,230	0	0	0	2,961,230	39,515
Pittsburg	601,104,455	0	78,750	0	601,025,705	5,750,720
Pittsfield	365,939,847	30,000	1,024,800	517,110	364,367,937	10,869,162
Plainfield	551,666,633	82,000	2,625,200	2,262,280	546,697,153	9,610,979
Plaistow	1,403,630,456	60,000	8,245,000	2,254,900	1,393,070,556	28,804,704
Plymouth	747,740,068	70,000	475,400	0	747,194,668	18,729,394
Portsmouth	10,137,278,797	275,000	56,245,600	2,166,160	10,078,592,037	112,375,726
Randolph	137,554,191	15,000	0	204,006	137,335,185	1,518,091
Raymond	1,379,910,566	221,508	14,116,864	3,480,100	1,362,092,094	29,809,231
Richmond	173,033,425	0	20,000	186,320	172,827,105	3,071,799
Rindge	773,508,251	30,000	5,009,195	1,687,735	766,781,321	19,376,330
Rochester	5,323,486,993	1,158,000	50,436,400	15,090,700	5,256,801,893	76,104,899
Rollinsford	492,099,849	0	467,500	0	491,632,349	8,058,002
Roxbury	43,482,235	0	0	37,060	43,445,175	678,279
Rumney	375,092,027	0	120,000	16,000	374,956,027	5,394,213
Rye	3,291,887,400	0	3,030,000	757,800	3,288,099,600	28,453,899
Salem	6,686,561,702	1,034,900	33,247,900	1,293,100	6,650,985,802	116,869,356
Salisbury	252,982,952	0	925,000	317,000	251,740,952	4,060,019
Sanbornton	966,069,841	0	590,000	922,900	964,556,941	12,347,236
Sandown	1,166,194,000	45,000	11,090,000	0	1,155,059,000	20,452,676
Sandwich	816,061,391	0	150,000	650,000	815,261,391	7,361,964
Sargent's Purchase	2,461,220	0	0	0	2,461,220	0
Seabrook	4,623,544,662	60,000	42,269,800	3,784,700	4,577,430,162	51,633,265
Second College Grant	1,811,563	0	0	0	1,811,563	0
Sharon	105,655,908	0	0	0	105,655,908	1,621,842
Shelburne	79,966,237	0	0	118,740	79,847,497	1,482,735
Somersworth	1,928,557,480	75,000	6,337,300	1,158,400	1,920,986,780	35,878,046
South Hampton	270,767,721	15,000	775,000	850,309	269,127,412	3,706,861
Springfield	248,534,662	0	110,000	353,800	248,070,862	5,852,935
Stark	157,611,198	0	75,000	64,660	157,471,538	1,690,181

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2024 Actual Tax Rate	2024 Resident Tax
Newton	149,348	16,538,322	25.37	0
North Hampton	152,500	22,780,886	12.80	0
Northfield	194,275	8,566,334	14.77	0
Northumberland	38,250	5,206,842	22.44	0
Northwood	81,250	14,871,036	15.57	0
Nottingham	313,250	16,921,338	20.46	0
Odell	0	21,066	6.07	0
Orange	4,700	961,964	26.00	0
Orford	55,700	5,591,129	34.75	0
Ossipee	180,500	17,610,609	11.60	0
Pelham	320,583	50,671,535	18.34	0
Pembroke	160,000	24,008,969	19.64	0
Peterborough	202,500	27,931,270	32.50	0
Piermont	29,800	2,949,255	22.48	0
Pinkham's Grant	0	39,515	13.66	0
Pittsburg	10,800	5,739,920	9.60	0
Pittsfield	61,200	10,807,962	29.87	0
Plainfield	55,900	9,555,079	17.60	0
Plaistow	225,250	28,579,454	20.72	0
Plymouth	92,875	18,636,519	25.12	0
Portsmouth	710,235	111,665,491	11.18	0
Randolph	6,300	1,511,791	11.14	0
Raymond	518,500	29,290,731	21.91	0
Richmond	40,500	3,031,299	17.86	0
Rindge	268,600	19,107,730	25.31	0
Rochester	737,925	75,366,974	14.85	0
Rollinsford	45,400	8,012,602	16.41	0
Roxbury	1,000	677,279	15.64	0
Rumney	38,250	5,355,963	14.44	0
Rye	145,000	28,308,899	8.66	0
Salem	837,750	116,031,606	17.60	0
Salisbury	40,500	4,019,519	16.21	0
Sanbornton	113,750	12,233,486	12.81	0
Sandown	214,250	20,238,426	17.72	0
Sandwich	112,755	7,249,209	9.05	0
Sargent's Purchase	0	0	0.00	0
Seabrook	412,813	51,220,452	11.72	0
Second College Grant	0	0	0.00	0
Sharon	4,800	1,617,042	15.36	0
Shelburne	3,900	1,478,835	18.95	0
Somersworth	318,250	35,559,796	18.70	0
South Hampton	14,840	3,692,021	13.80	0
Springfield	47,500	5,805,435	23.66	0
Stark	31,900	1,658,281	10.86	0

**MUNICIPAL AND PROPERTY DIVISION**

2024 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	1,559,492	0	0	0	0	80,277,555
Stoddard	1,131,670	0	0	0	0	195,889,550
Strafford	1,391,600	0	0	4,500	0	246,637,970
Stratford	1,049,547	0	0	5,800	0	11,036,600
Stratham	425,627	1,559	0	4,300	0	791,429,500
Success	835,311	0	0	0	0	8,692,600
Sugar Hill	603,607	1,708	4,069	0	0	84,047,500
Sullivan	635,761	7,429	0	0	0	29,743,000
Sunapee	579,615	0	0	0	0	1,315,382,600
Surry	472,472	0	0	0	0	36,759,300
Sutton	965,418	0	0	0	0	145,229,600
Swanzey	2,073,143	0	0	0	0	245,330,414
Tamworth	2,187,106	1,587	0	0	0	182,830,700
Temple	846,935	3,288	0	700	14,400	81,303,700
Thompson & Meserve's Purchase	0	0	0	0	0	1,000
Thornton	676,357	0	0	0	0	249,479,100
Tilton	392,932	0	412,890	0	0	172,215,600
Troy	467,945	0	0	0	0	27,283,600
Tuftonboro	1,009,040	0	0	100	0	976,220,600
Unity	1,611,351	0	0	0	0	88,793,100
Wakefield	1,135,841	9,149	0	0	0	1,110,476,300
Walpole	2,154,794	22,309	26,180	600	0	198,112,600
Warner	1,841,080	0	0	3,398	0	83,272,772
Warren	566,097	0	0	0	0	23,370,500
Washington	1,322,722	0	0	0	0	155,770,800
Waterville Valley	14,010	0	0	0	0	133,185,500
Weare	1,297,509	0	0	800	0	409,121,300
Webster	1,191,426	0	0	400	0	124,401,800
Wentworth	876,949	0	0	0	0	36,303,000
Wentworth's Location	330,338	0	0	0	0	6,627,300
Westmoreland	1,223,960	91,686	0	0	0	55,018,500
Whitefield	1,046,984	0	0	0	0	93,395,200
Wilmot	657,813	0	0	0	0	68,543,100
Wilton	1,199,179	0	0	0	98,700	165,359,673
Winchester	1,109,462	113	0	0	0	81,023,800
Windham	54,910	0	0	0	0	1,039,469,600
Windsor	270,089	0	0	0	0	12,931,300
Wolfeboro	960,637	6,279	373,800	29,700	0	1,154,093,400
Woodstock	89,542	0	0	0	0	51,654,310
<b>State Totals</b>	<b>210,034,615</b>	<b>1,538,577</b>	<b>3,125,491</b>	<b>493,315</b>	<b>181,110</b>	<b>84,387,602,032</b>

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Commercial / Industrial Land	Residential Buildings	Manufactured Housing	Commercial / Industrial Buildings	RSA 79-D Discretionary Preservation Easement Buildings	RSA 79-F Farm Structures
Stewartstown	3,073,600	79,143,600	5,806,600	11,251,800	0	0
Stoddard	890,000	239,674,570	1,764,540	3,100,210	0	0
Strafford	2,388,830	450,079,880	5,858,500	8,369,320	113,500	0
Stratford	722,200	53,044,800	3,150,800	4,316,600	1,179	0
Stratham	93,636,500	1,464,033,821	7,031,800	169,534,800	166,179	0
Success	0	5,842,680	0	0	0	0
Sugar Hill	1,403,400	230,173,790	114,700	5,439,000	21,310	0
Sullivan	1,272,500	75,595,200	4,234,800	1,694,000	0	0
Sunapee	26,612,600	994,399,100	1,944,600	52,896,401	0	0
Surry	1,295,000	90,914,300	971,200	2,368,900	0	0
Sutton	3,258,500	170,239,610	111,380	7,596,100	0	0
Swanzey	39,462,724	541,058,962	33,769,600	129,417,400	5,580	0
Tamworth	28,356,900	411,908,308	22,275,200	62,776,200	58,062	0
Temple	3,069,200	201,585,152	1,474,400	5,568,028	43,590	228,574
Thompson & Meserve's Purchase	7,033,180	1,000	0	1,894,380	0	0
Thornton	15,463,600	643,862,900	12,762,600	33,096,100	0	0
Tilton	127,534,200	375,452,400	52,286,000	310,025,379	0	0
Troy	3,303,600	162,275,000	7,521,100	16,375,800	0	0
Tuftonboro	17,304,300	838,949,827	25,683,700	18,376,700	11,873	0
Unity	1,994,100	136,351,300	14,150,100	685,480	0	0
Wakefield	14,732,700	1,062,811,600	30,366,900	38,734,200	0	0
Walpole	31,584,400	388,924,182	2,757,000	86,268,260	108,318	0
Warner	7,596,320	195,772,590	2,975,930	39,880,810	48,787	0
Warren	495,600	64,710,100	3,613,900	3,175,400	0	0
Washington	1,526,900	204,053,595	3,208,500	3,476,500	0	0
Waterville Valley	6,921,400	563,808,300	0	20,093,200	0	0
Weare	19,029,500	754,386,533	28,507,900	60,397,500	37,776	0
Webster	2,325,500	215,447,978	3,932,800	3,990,700	31,422	0
Wentworth	2,488,600	73,826,500	3,296,200	9,469,300	0	0
Wentworth's Location	0	6,745,160	123,030	0	0	0
Westmoreland	6,653,800	127,871,300	524,400	10,160,800	0	0
Whitefield	9,943,700	218,221,400	15,984,000	59,601,000	0	0
Wilmot	2,972,900	149,490,031	1,114,200	7,060,400	0	0
Wilton	17,471,000	352,899,973	578,000	27,057,800	0	275,100
Winchester	10,322,800	151,536,075	16,167,400	48,496,300	0	0
Windham	93,824,400	1,925,290,550	0	112,203,140	0	0
Windsor	1,337,700	15,386,100	992,700	6,199,700	0	0
Wolfeboro	70,752,600	1,149,181,971	14,262,100	91,827,976	126,974	0
Woodstock	12,586,510	195,603,250	5,841,060	22,356,690	0	0
<b>State Totals</b>	<b>13,917,910,162</b>	<b>147,842,904,358</b>	<b>3,726,448,570</b>	<b>32,014,182,887</b>	<b>5,112,677</b>	<b>1,297,770</b>

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Public Water Utilities	Gas / Oil Utilities	Electric Utilities	Other	Mature Wood Timber	Gross Valuation	Educational & Special Exemptions
Stewartstown	0	14,260,400	8,647,800	23,500	0	204,044,347	0
Stoddard	0	0	19,675,500	0	0	462,126,040	0
Strafford	180,300	0	15,261,700	9,000	0	730,295,100	0
Stratford	0	23,261,500	2,793,100	0	0	99,382,126	0
Stratham	1,326,700	12,087,400	35,913,300	0	0	2,575,591,486	0
Success	0	0	85,200	0	0	15,455,791	0
Sugar Hill	0	0	6,443,600	0	0	328,252,684	0
Sullivan	0	0	6,129,400	0	0	119,312,090	0
Sunapee	0	0	30,827,600	0	0	2,422,642,516	3,259,800
Surry	0	0	6,081,900	0	0	138,863,072	0
Sutton	0	0	5,577,470	0	0	332,978,078	0
Swanzy	215,523	0	30,487,986	0	0	1,021,821,332	543,330
Tamworth	471,000	0	15,970,800	0	0	726,835,863	1,600
Temple	0	0	4,210,800	0	0	298,348,767	0
Thompson & Meserve's Purchase	0	0	52,900	0	0	8,982,460	0
Thornton	397,800	0	10,650,100	0	0	966,388,557	25,000
Tilton	463,400	16,154,400	24,777,600	0	0	1,079,714,801	150,000
Troy	0	0	43,877,000	0	0	261,104,045	0
Tuftonboro	415,100	0	13,802,000	0	0	1,891,773,240	0
Unity	0	0	4,651,400	0	0	248,236,831	330,400
Wakefield	0	0	18,812,800	0	0	2,277,079,490	0
Walpole	0	0	49,148,800	0	0	759,107,443	0
Warner	0	0	8,089,900	0	0	339,481,587	332,060
Warren	0	0	15,153,600	0	0	111,085,197	368,700
Washington	0	0	4,225,838	0	0	373,584,855	0
Waterville Valley	0	0	5,313,400	0	0	729,335,810	840,300
Weare	308,800	0	32,561,300	0	0	1,305,648,918	421,727
Webster	0	0	28,792,100	0	0	380,114,126	0
Wentworth	0	0	6,296,700	0	0	132,557,249	0
Wentworth's Location	0	0	207,800	0	0	14,033,628	0
Westmoreland	0	0	3,050,100	0	0	204,594,546	0
Whitefield	0	0	33,532,000	0	0	431,724,284	0
Wilmot	0	0	4,178,800	0	0	234,017,244	0
Wilton	0	0	7,302,900	0	0	572,242,325	150,000
Winchester	0	0	31,759,469	0	0	340,415,419	19,122
Windham	4,743,900	1,241,000	29,236,100	0	0	3,206,063,600	637,400
Windsor	0	0	653,200	0	0	37,770,789	0
Wolfeboro	0	0	302,200	0	0	2,481,917,637	300,000
Woodstock	0	0	6,566,400	0	0	294,697,762	264,840
<b>State Totals</b>	<b>309,789,224</b>	<b>1,372,949,123</b>	<b>9,649,571,438</b>	<b>810,500</b>	<b>0</b>	<b>293,443,951,849</b>	<b>239,257,045</b>

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Modified Assessed Valuation	Blind Exemption	Elderly Exemption	Local Optional Exemptions	Net Valuation	Gross Property Taxes
Stewartstown	204,044,347	0	47,500	0	203,996,847	3,236,045
Stoddard	462,126,040	0	810,000	164,900	461,151,140	5,399,723
Strafford	730,295,100	0	740,000	105,000	729,450,100	14,387,065
Stratford	99,382,126	30,000	255,000	0	99,097,126	2,783,311
Stratham	2,575,591,486	15,000	6,515,000	0	2,569,061,486	33,651,826
Success	15,455,791	0	0	0	15,455,791	0
Sugar Hill	328,252,684	0	60,000	40,000	328,152,684	3,763,386
Sullivan	119,312,090	0	330,000	51,480	118,930,610	2,146,061
Sunapee	2,419,382,716	0	90,000	675,300	2,418,617,416	24,168,742
Surry	138,863,072	0	5,000	64,874	138,793,198	2,327,568
Sutton	332,978,078	0	629,540	604,430	331,744,108	8,927,426
Swanzey	1,021,278,002	30,000	1,239,200	1,843,238	1,018,165,564	19,109,751
Tamworth	726,834,263	15,000	1,190,000	740,400	724,888,863	10,441,896
Temple	298,348,767	0	25,000	225,760	298,098,007	4,762,375
Thompson & Meserve's Purchase	8,982,460	0	0	0	8,982,460	17,628
Thornton	966,363,557	42,000	616,000	329,380	965,376,177	10,965,721
Tilton	1,079,564,801	90,000	1,097,800	150,000	1,078,227,001	11,601,386
Troy	261,104,045	15,000	129,500	13,025	260,946,520	4,801,414
Tuftonboro	1,891,773,240	30,000	300,000	0	1,891,443,240	14,393,888
Unity	247,906,431	0	94,000	29,400	247,783,031	4,314,440
Wakefield	2,277,079,490	75,000	1,295,500	206,200	2,275,502,790	17,092,404
Walpole	759,107,443	45,000	488,100	800,040	757,774,303	12,906,048
Warner	339,149,527	45,000	1,696,580	1,701,146	335,706,801	10,355,664
Warren	110,716,497	0	145,000	0	110,571,497	2,490,195
Washington	373,584,855	15,000	220,000	77,090	373,272,765	5,682,634
Waterville Valley	728,495,510	0	0	0	728,495,510	6,579,615
Weare	1,305,227,191	15,000	4,182,006	975,920	1,300,054,265	26,461,102
Webster	380,114,126	15,000	293,250	212,900	379,592,976	5,860,528
Wentworth	132,557,249	15,000	133,000	72,500	132,336,749	2,927,045
Wentworth's Location	14,033,628	0	0	0	14,033,628	105,895
Westmoreland	204,594,546	0	25,000	1,522,765	203,046,781	4,677,867
Whitefield	431,724,284	15,000	370,000	0	431,339,284	7,036,744
Wilmot	234,017,244	0	175,000	576,350	233,265,894	5,965,214
Wilton	572,092,325	0	950,000	1,140,000	570,002,325	14,165,734
Winchester	340,396,297	75,000	1,450,600	926,250	337,944,447	9,832,472
Windham	3,205,426,200	75,000	15,682,400	746,000	3,188,922,800	72,134,166
Windsor	37,770,789	0	0	0	37,770,789	511,368
Wolfeboro	2,481,617,637	60,000	4,330,800	312,500	2,476,914,337	39,382,348
Woodstock	294,432,922	15,000	539,720	0	293,878,202	5,957,093
<b>State Totals</b>	<b>293,204,694,804</b>	<b>25,275,168</b>	<b>1,298,402,112</b>	<b>230,918,689</b>	<b>291,650,098,835</b>	<b>4,847,387,595</b>

**MUNICIPAL AND PROPERTY DIVISION**

2024 Tables by County

Alpha Order by Municipality

MUNICIPALITY	Less Veterans' Credits	Net Tax Commitment	2024 Actual Tax Rate	2024 Resident Tax
Stewartstown	16,500	3,219,545	15.98	0
Stoddard	30,800	5,368,923	11.76	0
Strafford	47,200	14,339,865	19.76	0
Stratford	7,800	2,775,511	28.51	0
Stratham	270,900	33,380,926	13.12	0
Success	0	0	0.00	0
Sugar Hill	13,000	3,750,386	11.49	0
Sullivan	6,250	2,139,811	18.09	0
Sunapee	71,500	24,097,242	10.01	0
Surry	19,200	2,308,368	16.82	0
Sutton	79,000	8,848,426	26.94	0
Swanzy	262,250	18,847,501	19.06	0
Tamworth	83,100	10,358,796	14.43	0
Temple	34,300	4,728,075	15.99	0
Thompson & Meserve's Purchase	0	17,628	1.97	0
Thornton	103,000	10,862,721	11.37	0
Tilton	158,750	11,442,636	10.80	0
Troy	49,800	4,751,614	18.59	0
Tuftonboro	148,725	14,245,163	7.62	0
Unity	71,350	4,243,090	17.43	0
Wakefield	303,250	16,789,154	7.52	0
Walpole	86,300	12,819,748	17.11	0
Warner	80,300	10,275,364	30.89	0
Warren	23,800	2,466,395	22.75	0
Washington	49,000	5,633,634	15.24	0
Waterville Valley	8,900	6,570,715	9.04	0
Weare	221,400	26,239,702	20.39	0
Webster	100,500	5,760,028	15.53	0
Wentworth	47,500	2,879,545	22.20	0
Wentworth's Location	0	105,895	7.56	0
Westmoreland	41,500	4,636,367	23.06	0
Whitefield	52,500	6,984,244	16.40	0
Wilmot	32,850	5,932,364	25.60	0
Wilton	197,500	13,968,234	24.87	0
Winchester	159,500	9,672,972	29.25	0
Windham	432,000	71,702,166	22.64	0
Windsor	10,400	500,968	13.56	0
Wolfeboro	223,650	39,158,698	15.90	0
Woodstock	41,000	5,916,093	20.32	0
<b>State Totals</b>	<b>38,334,614</b>	<b>4,809,052,981</b>	<b>16.49</b>	<b>37,146</b>

# New Hampshire Property Tax Summary

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

## BUDGET AND APPROPRIATIONS

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

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

## SETTING OF TAX RATES

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

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

### For example:

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

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

## **PROPERTY ASSESSMENT AND APPEAL PROCESS**

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

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

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

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

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

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

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

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

## **RATIO STUDY AND EQUALIZATION**

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

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

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

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

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

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

- Own a homestead or an interest in a homestead subject to the State Education Property Tax.
- Have resided in the homestead on April 1 of the year for which the claim is made; and
- Had a total "household income" of:
  - \$37,000 or less, if a single person.
  - \$47,000 or less, if married or head of a New Hampshire household.

There are two ways to submit a claim:

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

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

For purposes of calculating the maximum award available, the maximum homestead value is increased to \$220,000. For purposes of calculating the total award each recipient receives, the income brackets for single applicants and married or head of household applicants are incrementally increased for each income bracket.

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

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

## ASSESSMENT REVIEW

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

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

## EXEMPTIONS AND TAX CREDITS

An exemption is a reduction in the local assessed value of property, while a credit is a reduction of the amount of tax due. Every municipality offers an exemption for blind and elderly property owners meeting certain qualifications, and a tax credit for veterans. In addition, municipalities may adopt, modify or rescind, the following exemptions: blind, elderly, disabled, deaf, woodheating energy system, wind-powered energy system, solar energy system, and electric energy storage systems. Property tax credits are available to qualifying veterans or their surviving spouses.

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

## CONCLUSION

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

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

For additional information, contact the Department's Municipal and Property Division at (603) 230-5950 or visit the website <https://www.revenue.nh.gov/about-dra/municipal-and-property-division>.

# 2024 Equalization Survey

## “Including Utilities and Railroads”

May 1, 2025

This report presents the results of the 2024 Equalization Survey “including utilities and railroads” conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3, XIII 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, RSA 72:85, and RSA 72:87, property which is subject to tax relief under RSA 79-E:4, and property which is subject to tax relief under RSA 79-E:4-a or RSA 79-E:4-b, 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, including renewable generation facility property subject to a payment in lieu of taxes agreement under RSA 72:74 and combined heat and power agricultural facility property subject to a payment in lieu of taxes agreement under RSA 72:74-a, 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, 2023, to September 30, 2024, 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 2024 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 2024 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 2024 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 2023 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 2024 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 2025 tax year.
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2025 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 2024 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's Equalization Bureau.

FULL VALUE TAX RATE: The 2024 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 2024 Notification of Total Equalized Valuations on **May 1, 2025**.

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**  
**2024 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	21,208,131,012	4,569,175,728	25,777,306,740	63,222,154	3,726
Carroll	25,003,742,851	5,846,480,866	30,850,223,717	25,984,212	667,921
Cheshire	10,365,388,100	3,880,029,820	14,245,417,920	74,690,166	100,831
Coos	5,417,034,363	1,606,091,032	7,023,125,395	110,006,677	1,283,064
Grafton	21,792,213,356	8,229,839,618	30,022,052,974	311,457,692	56,405
Hillsborough	70,260,347,157	18,774,462,096	89,034,809,253	226,665,539	5,830
Merrimack	26,698,998,785	7,961,907,553	34,660,906,338	125,384,025	11,887
Rockingham	81,609,615,738	16,839,517,518	98,449,133,256	240,661,253	0
Strafford	22,977,448,862	3,091,621,187	26,069,070,049	172,251,111	455,443
Sullivan	7,866,939,080	2,096,661,281	9,963,600,361	55,775,793	522,951
<b>State Totals</b>	<b>293,199,859,304</b>	<b>72,895,786,699</b>	<b>366,095,646,003</b>	<b>1,406,098,622</b>	<b>3,108,058</b>

County	Total Equalized Valuation**	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Belknap	25,840,532,620				100.00%	7.0313%
Carroll	30,876,875,850				100.00%	8.4018%
Cheshire	14,320,208,917				100.00%	3.8966%
Coos	7,134,415,136				100.00%	1.9413%
Grafton	30,333,567,071				100.00%	8.2539%
Hillsborough	89,261,480,622				100.00%	24.2885%
Merrimack	34,786,302,250				100.00%	9.4655%
Rockingham	98,689,794,509				100.00%	26.8540%
Strafford	26,241,776,603				100.00%	7.1405%
Sullivan	10,019,899,105				100.00%	2.7265%
<b>State Totals</b>	<b>367,504,852,683</b>					<b>100.0000%</b>

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Equalized Payments in Lieu of Taxes*	Equalized Railroad Tax
Acworth	123,846,016	105,842,963	229,688,979	7,685	0
Albany	138,614,150	83,523,112	222,137,262	1,633,912	0
Alexandria	300,733,421	154,076,745	454,810,166	406,568	0
Allenstown	533,970,466	142,753,131	676,723,597	226,362	0
Alstead	195,339,243	137,234,754	332,573,997	87	0
Alton	2,242,305,615	1,705,367,988	3,947,673,603	798,470	0
Amherst	2,431,905,276	1,067,148,879	3,499,054,155	2,562,328	0
Andover	572,729,323	(5,658,887)	567,070,436	8,332	0
Antrim	439,025,696	104,152,468	543,178,164	23,934,835	0
Ashland	455,151,865	99,866,755	555,018,620	748,940	0
Atkinson	1,609,208,023	392,289,827	2,001,497,850	0	0
Atkinson & Gilmanton	1,035,360	389,640	1,425,000	0	0
Auburn	1,433,323,607	117,873,204	1,551,196,811	26,844,326	0
Barnstead	1,082,374,713	126,821,715	1,209,196,428	0	0
Barrington	1,886,546,518	281,781,217	2,168,327,735	901,113	0
Bartlett	2,087,845,542	362,644,329	2,450,489,871	995,215	0
Bath	155,121,479	84,049,170	239,170,649	14,220,236	0
Bean's Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	6,268,838,404	688,786,079	6,957,624,483	5,245,093	0
Belmont	1,502,021,206	99,208,684	1,601,229,890	1,192,914	0
Bennington	220,703,344	8,463,537	229,166,881	23,107	0
Benton	55,110,197	(1,765,512)	53,344,685	738,520	0
Berlin	755,423,894	228,099,580	983,523,474	63,899,384	86,202
Bethlehem	526,352,069	111,543,679	637,895,748	2,524,122	3,522
Boscawen	530,426,960	51,700,111	582,127,071	9,112,404	0
Bow	2,073,175,398	44,464,292	2,117,639,690	24,199	0
Bradford	459,010,544	7,444,339	466,454,883	32,088	0
Brentwood	759,912,876	469,647,303	1,229,560,179	0	0
Bridgewater	805,161,500	28,312,789	833,474,289	0	0
Bristol	565,099,492	592,835,372	1,157,934,864	2,960,723	0
Brookfield	242,558,320	727,202	243,285,522	0	0
Brookline	1,170,518,417	51,302,115	1,221,820,532	7,248	0
Cambridge	12,831,740	7,637,042	20,468,782	2,799	0
Campton	862,452,849	62,840,136	925,292,985	713,758	0
Canaan	468,048,015	239,847,875	707,895,890	156,510	0
Candia	939,436,373	30,036,116	969,472,489	9,257	0
Canterbury	380,735,689	208,490,142	589,225,831	435,481	4,008
Carroll	638,511,084	213,915,104	852,426,188	1,822,735	0
Center Harbor	766,500,535	272,086,062	1,038,586,597	305	0
Chandler's Purchase	46,080	30,211	76,291	0	0
Charlestown	346,589,286	250,774,869	597,364,155	3,270,753	232,983
Chatham	106,493,228	2,499,125	108,992,353	887,656	0
Chester	1,167,919,043	86,493,983	1,254,413,026	0	0

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Acworth	229,696,664	27.04	53.8	14.53	2.2924%	0.0625%
Albany	223,771,174	9.14	62.4	5.68	0.7247%	0.0609%
Alexandria	455,216,734	19.03	66.1	12.49	1.5007%	0.1239%
Allenstown	676,949,959	25.42	78.9	19.68	1.9460%	0.1842%
Alstead	332,574,084	26.98	58.7	15.76	2.3224%	0.0905%
Alton	3,948,472,073	12.98	56.8	7.36	15.2801%	1.0744%
Amherst	3,501,616,483	22.93	69.5	15.80	3.9229%	0.9528%
Andover	567,078,768	14.64	101.0	14.69	1.6302%	0.1543%
Antrim	567,112,999	20.79	80.8	16.70	0.6353%	0.1543%
Ashland	555,767,560	18.39	82.0	14.99	1.8322%	0.1512%
Atkinson	2,001,497,850	12.92	80.4	10.31	2.0281%	0.5446%
Atkinson & Gilmanton	1,425,000	0.00	60.4	0.00	0.0200%	0.0004%
Auburn	1,578,041,137	13.47	92.4	12.40	1.5990%	0.4294%
Barnstead	1,209,196,428	16.31	89.5	14.56	4.6795%	0.3290%
Barrington	2,169,228,848	17.59	87.0	15.15	8.2663%	0.5903%
Bartlett	2,451,485,086	5.58	85.2	4.74	7.9396%	0.6671%
Bath	253,390,885	23.43	64.7	15.02	0.8353%	0.0689%
Bean's Grant	0	0.00	60.4	0.00	0.0000%	0.0000%
Bean's Purchase	0	0.00	60.4	0.00	0.0000%	0.0000%
Bedford	6,962,869,576	15.81	90.1	14.15	7.8005%	1.8946%
Belmont	1,602,422,804	15.74	93.8	14.61	6.2012%	0.4360%
Bennington	229,189,988	22.47	96.3	21.53	0.2568%	0.0624%
Benton	54,083,205	8.37	103.3	8.60	0.1783%	0.0147%
Berlin	1,047,509,060	30.89	76.8	23.42	14.6825%	0.2850%
Bethlehem	640,423,392	17.18	82.5	14.09	2.1113%	0.1743%
Boscawen	591,239,475	19.26	91.1	17.48	1.6996%	0.1609%
Bow	2,117,663,889	19.78	97.9	18.24	6.0876%	0.5762%
Bradford	466,486,971	15.73	98.4	15.44	1.3410%	0.1269%
Brentwood	1,229,560,179	25.17	61.8	15.47	1.2459%	0.3346%
Bridgewater	833,474,289	5.40	96.6	5.20	2.7477%	0.2268%
Bristol	1,160,895,587	23.62	48.8	11.49	3.8271%	0.3159%
Brookfield	243,285,522	11.16	99.7	11.11	0.7879%	0.0662%
Brookline	1,221,827,780	22.61	95.8	21.41	1.3688%	0.3325%
Cambridge	20,471,581	2.81	60.4	1.74	0.2869%	0.0056%
Campton	926,006,743	17.22	93.2	15.95	3.0527%	0.2520%
Canaan	708,052,400	29.53	66.1	19.36	2.3342%	0.1927%
Candia	969,481,746	12.86	96.9	12.36	0.9824%	0.2638%
Canterbury	589,665,320	22.68	64.6	14.55	1.6951%	0.1605%
Carroll	854,248,923	11.90	74.9	8.89	11.9736%	0.2324%
Center Harbor	1,038,586,902	10.69	73.8	7.88	4.0192%	0.2826%
Chandler's Purchase	76,291	0.00	60.4	0.00	0.0011%	0.0000%
Charlestown	600,867,891	36.36	58.0	20.94	5.9967%	0.1635%
Chatham	109,880,009	7.09	97.7	6.91	0.3559%	0.0299%
Chester	1,254,413,026	16.36	93.1	14.95	1.2711%	0.3413%

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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	623,672,545	377,201,855	1,000,874,400	2,426,975	0
Chichester	557,770,628	55,080,314	612,850,942	0	0
Claremont	1,260,251,377	259,744,692	1,519,996,069	12,392,157	218,138
Clarksville	50,121,489	43,088,051	93,209,540	6,815,212	0
Colebrook	194,222,626	183,611,280	377,833,906	1,871,699	3,124
Columbia	89,149,176	95,557,078	184,706,254	386,258	8,716
Concord	5,407,808,354	3,258,277,177	8,666,085,531	50,582,214	3,966
Conway	3,244,190,600	536,598,595	3,780,789,195	1,626,682	0
Cornish	357,444,310	9,085,926	366,530,236	464,358	71,830
Crawford's Purchase	419,790	275,226	695,016	0	0
Croydon	126,226,933	50,275,308	176,502,241	0	0
Cutt's Grant	0	0	0	0	0
Dalton	156,249,297	31,490,998	187,740,295	13,682	1,992
Danbury	182,626,497	97,699,991	280,326,488	0	0
Danville	600,497,558	343,663,786	944,161,344	94	0
Deerfield	800,809,208	494,948,311	1,295,757,519	77,070	0
Deering	249,094,612	189,303,472	438,398,084	10,911	0
Derry	5,775,178,335	474,949,113	6,250,127,448	6,148,965	0
Dix's Grant	1,444,030	672,093	2,116,123	0	0
Dixville	11,233,238	6,703,073	17,936,311	0	0
Dorchester	90,135,345	(2,250,961)	87,884,384	33,412	0
Dover	6,647,139,470	500,270,127	7,147,409,597	10,362,763	0
Dublin	478,520,652	(0)	478,520,652	845,780	0
Dummer	185,503,822	(22,213,256)	163,290,566	0	26,192
Dunbarton	426,297,249	329,452,336	755,749,585	4,780,656	0
Durham	1,882,902,391	543,327,496	2,426,229,887	62,951,253	0
East Kingston	622,748,864	(7,986,187)	614,762,677	1,244	0
Easton	78,078,765	63,333,094	141,411,859	436,296	0
Eaton	147,574,711	76,218,273	223,792,984	0	0
Effingham	218,220,842	142,431,789	360,652,631	94,482	0
Ellsworth	20,177,094	16,035,198	36,212,292	426,647	0
Enfield	1,074,048,992	84,500,993	1,158,549,985	255	0
Epping	1,043,374,996	689,753,555	1,733,128,551	23,551,762	0
Epsom	524,294,606	457,297,992	981,592,598	1,575,803	0
Errol	140,846,397	23,617,482	164,463,879	2,342,852	0
Erving's Grant	63,292	(3,413)	59,879	0	0
Exeter	3,680,184,775	247,427,589	3,927,612,364	2,377,614	0
Farmington	1,060,890,628	35,023,022	1,095,913,650	2,047,371	0
Fitzwilliam	503,820,581	59,758,964	563,579,545	42,374	0
Francestown	410,856,706	(1,225,305)	409,631,401	0	0
Franconia	431,793,949	320,350,264	752,144,213	1,004,766	0
Franklin	1,162,256,462	312,491,708	1,474,748,170	3,117,927	0
Freedom	1,183,636,840	(3,537,450)	1,180,099,390	0	0
Fremont	567,613,298	378,371,573	945,984,871	0	0

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Chesterfield	1,003,301,375	20.24	62.3	12.55	7.0062%	0.2730%
Chichester	612,850,942	17.33	91.0	15.70	1.7618%	0.1668%
Claremont	1,532,606,364	29.26	82.9	23.70	15.2956%	0.4170%
Clarksville	100,024,752	21.71	53.9	11.64	1.4020%	0.0272%
Colebrook	379,708,729	34.97	51.4	17.86	5.3222%	0.1033%
Columbia	185,101,228	22.28	48.2	10.51	2.5945%	0.0504%
Concord	8,716,671,711	27.69	62.4	17.05	25.0578%	2.3719%
Conway	3,782,415,877	11.32	85.8	9.66	12.2500%	1.0292%
Cornish	367,066,424	16.19	97.5	15.73	3.6634%	0.0999%
Crawford's Purchase	695,016	0.00	60.4	0.00	0.0097%	0.0002%
Croydon	176,502,241	14.99	71.5	10.64	1.7615%	0.0480%
Cutt's Grant	0	0.00	60.4	0.00	0.0000%	0.0000%
Dalton	187,755,969	15.06	83.2	12.42	2.6317%	0.0511%
Danbury	280,326,488	22.00	65.1	14.29	0.8059%	0.0763%
Danville	944,161,438	22.11	63.6	13.92	0.9567%	0.2569%
Deerfield	1,295,834,589	24.61	61.8	15.04	1.3130%	0.3526%
Deering	438,408,995	28.10	56.8	15.76	0.4912%	0.1193%
Derry	6,256,276,413	18.69	92.4	16.75	6.3393%	1.7024%
Dix's Grant	2,116,123	0.00	60.4	0.00	0.0297%	0.0006%
Dixville	17,936,311	0.00	60.4	0.00	0.2514%	0.0049%
Dorchester	87,917,796	14.90	102.6	15.25	0.2898%	0.0239%
Dover	7,157,772,360	18.17	93.0	16.31	27.2762%	1.9477%
Dublin	479,366,432	17.99	100.0	17.94	3.3475%	0.1304%
Dummer	163,316,758	8.72	113.7	9.39	2.2891%	0.0444%
Dunbarton	760,530,241	26.38	56.4	14.79	2.1863%	0.2069%
Durham	2,489,181,140	20.33	77.6	15.58	9.4856%	0.6773%
East Kingston	614,763,921	16.13	101.3	16.26	0.6229%	0.1673%
Easton	141,848,155	13.91	55.2	7.66	0.4676%	0.0386%
Eaton	223,792,984	12.81	65.9	8.44	0.7248%	0.0609%
Effingham	360,747,113	27.52	60.5	16.58	1.1683%	0.0982%
Ellsworth	36,638,939	15.21	55.7	8.46	0.1208%	0.0100%
Enfield	1,158,550,240	16.91	92.7	15.00	3.8194%	0.3152%
Epping	1,756,680,313	25.23	60.2	15.08	1.7800%	0.4780%
Epsom	983,168,401	26.64	53.4	14.16	2.8263%	0.2675%
Errol	166,806,731	9.22	85.6	7.81	2.3381%	0.0454%
Erving's Grant	59,879	0.00	60.4	0.00	0.0008%	0.0000%
Exeter	3,929,989,978	17.79	93.7	15.75	3.9822%	1.0694%
Farmington	1,097,961,021	14.88	96.8	14.00	4.1840%	0.2988%
Fitzwilliam	563,621,919	18.27	89.4	16.13	3.9358%	0.1534%
Francestown	409,631,401	16.06	100.3	16.07	0.4589%	0.1115%
Franconia	753,148,979	15.98	57.4	9.16	2.4829%	0.2049%
Franklin	1,477,866,097	17.15	78.8	13.18	4.2484%	0.4021%
Freedom	1,180,099,390	7.18	100.3	7.19	3.8220%	0.3211%
Fremont	945,984,871	26.37	60.0	15.75	0.9585%	0.2574%

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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
Gilford	3,535,682,840	829,194,477	4,364,877,317	7,235,305	0
Gilmanton	1,060,799,201	(12,547,874)	1,048,251,327	90,696	0
Gilsum	138,733,135	(1,096,967)	137,636,168	0	0
Goffstown	2,766,513,000	442,804,505	3,209,317,505	5,044,778	0
Gorham	386,895,955	119,467,228	506,363,183	6,273,660	88,610
Goshen	85,329,277	72,612,964	157,942,241	20,266	0
Grafton	143,280,266	115,622,175	258,902,441	0	0
Grantham	767,953,252	281,118,802	1,049,072,054	0	0
Greenfield	319,523,745	638,218	320,161,963	9,322,465	0
Greenland	1,417,775,500	238,428,052	1,656,203,552	0	0
Green's Grant	9,155,890	6,002,869	15,158,759	114,944	0
Greenville	228,384,322	24,214,913	252,599,235	2,966,830	0
Groton	110,511,069	50,178,910	160,689,979	120,918,195	0
Hadley's Purchase	0	0	0	0	0
Hale's Location	83,709,800	67,938,388	151,648,188	53,090	0
Hampstead	2,099,742,709	155,614,043	2,255,356,752	2,462,235	0
Hampton	6,120,420,200	539,441,242	6,659,861,442	0	0
Hampton Falls	880,240,835	101,028,956	981,269,791	252,795	0
Hancock	303,610,865	206,414,960	510,025,825	3,003,063	0
Hanover	2,736,203,395	1,634,555,711	4,370,759,106	1,858,479	0
Harrisville	350,084,516	25,876,891	375,961,407	285,736	0
Hart's Location	21,405,197	3,484,494	24,889,691	333,692	0
Haverhill	704,980,962	40,062,354	745,043,316	2,448,282	0
Hebron	413,357,466	240,650,576	654,008,042	12,611,144	0
Henniker	753,826,574	121,579,910	875,406,484	3,734,128	0
Hill	203,365,970	(3,969,334)	199,396,636	2,472,427	0
Hillsborough	605,057,258	536,378,867	1,141,436,125	261,489	0
Hinsdale	442,142,860	152,817,322	594,960,182	45,590	0
Holderness	1,417,814,770	479,820,358	1,897,635,128	1,179	0
Hollis	2,325,855,286	496,682,728	2,822,538,014	1,211	0
Hooksett	3,247,172,893	446,959,947	3,694,132,840	4,359,106	0
Hopkinton	1,445,822,564	(5,751,721)	1,440,070,843	11,846,012	0
Hudson	5,057,101,711	1,155,526,705	6,212,628,416	815,740	0
Jackson	846,579,937	38,942,628	885,522,565	988,368	0
Jaffrey	563,034,742	485,348,336	1,048,383,078	5,797	0
Jefferson	165,549,711	97,165,184	262,714,895	274,112	5,946
Keene	2,304,848,831	1,145,428,391	3,450,277,222	52,340,228	0
Kensington	691,276,772	22,085,553	713,362,325	0	0
Kilkenny	36,600	23,996	60,596	0	0
Kingston	1,391,170,426	132,552,186	1,523,722,612	149,018	0
Laconia	4,464,657,531	591,539,111	5,056,196,642	35,793,312	0
Lancaster	450,736,614	86,727,541	537,464,155	5,052,836	5,435
Landaff	60,796,298	41,716,672	102,512,970	132,676	0
Langdon	77,433,129	38,812,113	116,245,242	14,541	0

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

\*\*Includes utilities and railroads

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Municipality	Total Equalized Valuation**	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Gilford	4,372,112,622	11.25	81.0	9.10	16.9196%	1.1897%
Gilmanton	1,048,342,023	14.74	101.2	14.88	4.0570%	0.2853%
Gilsum	137,636,168	14.54	100.8	14.54	0.9611%	0.0375%
Goffstown	3,214,362,283	20.44	86.2	17.42	3.6011%	0.8746%
Gorham	512,725,453	28.29	76.4	21.40	7.1867%	0.1395%
Goshen	157,962,507	23.32	54.0	12.56	1.5765%	0.0430%
Grafton	258,902,441	30.60	55.3	16.86	0.8535%	0.0704%
Grantham	1,049,072,054	19.61	73.2	14.32	10.4699%	0.2855%
Greenfield	329,484,428	22.25	99.8	22.10	0.3691%	0.0897%
Greenland	1,656,203,552	12.99	85.6	11.06	1.6782%	0.4507%
Green's Grant	15,273,703	6.69	60.4	4.02	0.2141%	0.0042%
Greenville	255,566,065	16.73	90.4	15.07	0.2863%	0.0695%
Groton	281,608,174	9.69	68.7	6.54	0.9284%	0.0766%
Hadley's Purchase	0	0.00	60.4	0.00	0.0000%	0.0000%
Hale's Location	151,701,278	3.53	55.2	1.94	0.4913%	0.0413%
Hampstead	2,257,818,987	18.54	93.1	17.08	2.2878%	0.6144%
Hampton	6,659,861,442	12.32	91.9	11.22	6.7483%	1.8122%
Hampton Falls	981,522,586	14.32	89.7	12.79	0.9946%	0.2671%
Hancock	513,028,888	25.11	59.5	14.84	0.5747%	0.1396%
Hanover	4,372,617,585	17.68	62.6	11.06	14.4151%	1.1898%
Harrisville	376,247,143	12.04	93.1	11.20	2.6274%	0.1024%
Hart's Location	25,223,383	2.81	86.0	2.37	0.0817%	0.0069%
Haverhill	747,491,598	19.44	94.6	18.34	2.4642%	0.2034%
Hebron	666,619,186	6.99	63.2	4.41	2.1976%	0.1814%
Henniker	879,140,612	23.90	86.1	20.34	2.5273%	0.2392%
Hill	201,869,063	13.46	102.0	13.68	0.5803%	0.0549%
Hillsborough	1,141,697,614	33.44	53.0	17.58	1.2790%	0.3107%
Hinsdale	595,005,772	29.39	74.3	21.47	4.1550%	0.1619%
Holderness	1,897,636,307	8.65	74.7	6.42	6.2559%	0.5164%
Hollis	2,822,539,225	17.73	82.4	14.50	3.1621%	0.7680%
Hooksett	3,698,491,946	16.96	87.9	14.59	10.6320%	1.0064%
Hopkinton	1,451,916,855	21.89	100.4	21.18	4.1738%	0.3951%
Hudson	6,213,444,156	16.45	81.4	13.24	6.9609%	1.6907%
Jackson	886,510,933	6.75	95.6	6.44	2.8711%	0.2412%
Jaffrey	1,048,388,875	32.80	53.7	16.77	7.3210%	0.2853%
Jefferson	262,994,953	19.99	63.0	12.52	3.6863%	0.0716%
Keene	3,502,617,450	33.07	66.8	21.60	24.4593%	0.9531%
Kensington	713,362,325	13.21	96.9	12.68	0.7228%	0.1941%
Kilkenny	60,596	0.00	60.4	0.00	0.0008%	0.0000%
Kingston	1,523,871,630	16.61	91.3	15.01	1.5441%	0.4147%
Laconia	5,091,989,954	13.63	88.3	11.88	19.7054%	1.3856%
Lancaster	542,522,426	19.18	83.8	16.00	7.6043%	0.1476%
Landaff	102,645,646	25.87	59.5	15.32	0.3384%	0.0279%
Langdon	116,259,783	28.12	66.6	18.66	1.1603%	0.0316%

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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	2,780,468,345	1,033,474,506	3,813,942,851	124,981,284	39,456
Lee	746,347,621	281,692,836	1,028,040,457	165,214	0
Lempster	133,359,238	113,507,182	246,866,420	34,679,718	0
Lincoln	1,320,660,324	772,303,962	2,092,964,286	2,363,520	0
Lisbon	229,194,194	13,510,717	242,704,911	0	0
Litchfield	1,230,631,320	665,528,986	1,896,160,306	1,901,128	0
Littleton	875,693,086	690,720,217	1,566,413,303	11,151,128	13,427
Livermore	189,600	0	189,600	0	0
Londonderry	6,437,647,763	1,021,884,244	7,459,532,007	63,360,787	0
Loudon	729,104,703	527,498,029	1,256,602,732	7,949,500	0
Low & Burbank's Grant	0	0	0	0	0
Lyman	77,914,042	71,987,204	149,901,246	0	0
Lyme	419,589,800	198,448,289	618,038,089	1,277,803	0
Lyndeborough	225,705,282	165,234,774	390,940,056	497	0
Madbury	311,867,769	174,648,392	486,516,161	0	0
Madison	613,061,561	570,245,890	1,183,307,451	1,989,874	0
Manchester	13,401,719,267	6,105,844,725	19,507,563,992	74,784,522	0
Marlborough	223,948,743	131,910,396	355,859,139	2,120,615	0
Marlow	75,208,325	45,748,191	120,956,516	204,738	0
Martin's Location	591,900	388,067	979,967	124,668	0
Mason	217,799,086	142,706,986	360,506,072	15,260	0
Meredith	3,916,259,153	740,320,362	4,656,579,515	13,803,236	0
Merrimack	5,007,941,464	2,197,687,821	7,205,629,285	601,131	0
Middleton	368,503,699	48,287,242	416,790,941	0	0
Milan	153,579,186	105,626,147	259,205,333	174,212	157,469
Milford	2,094,412,219	1,008,314,991	3,102,727,210	3,926,175	3,111
Millsfield	13,331,658	8,050,143	21,381,801	0	0
Milton	958,833,884	10,650,905	969,484,789	797,301	160,664
Monroe	597,283,893	120,417,675	717,701,568	0	0
Mont Vernon	563,539,226	15,028,586	578,567,812	0	0
Moultonborough	6,336,332,532	880,251,447	7,216,583,979	8,009,531	0
Nashua	16,806,394,706	1,110,864,683	17,917,259,389	80,442,598	0
Nelson	169,228,481	57,420,240	226,648,721	404,794	0
New Boston	963,327,741	376,318,785	1,339,646,526	7,370	0
New Castle	1,082,355,929	521,133,600	1,603,489,529	0	0
New Durham	639,977,460	417,482,843	1,057,460,303	0	0
New Hampton	591,895,576	85,973,335	677,868,911	2,240,346	0
New Ipswich	875,350,506	38,313,167	913,663,673	3,670	0
New London	2,069,211,739	607,452,853	2,676,664,592	0	0
Newbury	1,677,549,480	48,300,879	1,725,850,359	4,091,676	0
Newfields	459,551,015	54,459,741	514,010,756	0	0
Newington	1,271,862,730	10,256,260	1,282,118,990	2,608,175	0
Newmarket	1,723,310,237	94,509,851	1,817,820,088	1,494,946	0
Newport	747,430,965	111,597,111	859,028,076	4,207,010	0

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Lebanon	3,938,963,591	26.28	72.9	18.75	12.9855%	1.0718%
Lee	1,028,205,671	25.77	72.6	18.44	3.9182%	0.2798%
Lempster	281,546,138	28.86	54.0	15.51	2.8099%	0.0766%
Lincoln	2,095,327,806	11.68	63.1	7.35	6.9076%	0.5701%
Lisbon	242,704,911	19.98	94.4	18.77	0.8001%	0.0660%
Litchfield	1,898,061,434	20.78	64.9	13.37	2.1264%	0.5165%
Littleton	1,577,577,858	24.94	55.9	13.63	5.2008%	0.4293%
Livermore	189,600	0.00	100.0	0.00	0.0006%	0.0001%
Londonderry	7,522,892,794	16.14	86.3	13.72	7.6228%	2.0470%
Loudon	1,264,552,232	23.25	58.0	13.40	3.6352%	0.3441%
Low & Burbank's Grant	0	0.00	60.4	0.00	0.0000%	0.0000%
Lyman	149,901,246	21.65	51.9	11.19	0.4942%	0.0408%
Lyme	619,315,892	27.50	67.9	18.36	2.0417%	0.1685%
Lyndeborough	390,940,553	25.86	57.7	14.84	0.4380%	0.1064%
Madbury	486,516,161	29.19	64.1	18.41	1.8540%	0.1324%
Madison	1,185,297,325	15.77	51.8	8.14	3.8388%	0.3225%
Manchester	19,582,348,514	19.58	68.7	13.30	21.9382%	5.3285%
Marlborough	357,979,754	28.73	62.9	18.02	2.4998%	0.0974%
Marlow	121,161,254	31.00	62.2	19.20	0.8461%	0.0330%
Martin's Location	1,104,635	26.07	60.4	15.75	0.0155%	0.0003%
Mason	360,521,332	25.55	60.4	15.38	0.4039%	0.0981%
Meredith	4,670,382,751	10.26	84.1	8.61	18.0739%	1.2708%
Merrimack	7,206,230,416	20.69	69.5	14.27	8.0732%	1.9609%
Middleton	416,790,941	15.54	88.4	13.66	1.5883%	0.1134%
Milan	259,537,014	23.33	59.2	13.63	3.6378%	0.0706%
Milford	3,106,656,496	23.67	67.5	15.86	3.4804%	0.8453%
Millsfield	21,381,801	0.00	60.4	0.00	0.2997%	0.0058%
Milton	970,442,754	13.95	98.9	13.69	3.6981%	0.2641%
Monroe	717,701,568	10.66	83.2	8.07	2.3660%	0.1953%
Mont Vernon	578,567,812	19.76	97.4	19.15	0.6482%	0.1574%
Moultonborough	7,224,593,510	5.65	87.8	4.95	23.3981%	1.9658%
Nashua	17,997,701,987	15.90	93.8	14.62	20.1629%	4.8973%
Nelson	227,053,515	17.71	74.6	13.17	1.5855%	0.0618%
New Boston	1,339,653,896	23.79	71.9	17.02	1.5008%	0.3645%
New Castle	1,603,489,529	5.39	67.5	3.64	1.6248%	0.4363%
New Durham	1,057,460,303	19.43	60.5	11.73	4.0297%	0.2877%
New Hampton	680,109,257	13.25	87.3	11.46	2.6319%	0.1851%
New Ipswich	913,667,343	15.22	95.8	14.50	1.0236%	0.2486%
New London	2,676,664,592	11.61	77.3	8.95	7.6946%	0.7283%
Newbury	1,729,942,035	10.02	97.2	9.73	4.9731%	0.4707%
Newfields	514,010,756	16.09	89.4	14.29	0.5208%	0.1399%
Newington	1,284,727,165	7.88	99.2	7.44	1.3018%	0.3496%
Newmarket	1,819,315,034	17.20	94.8	16.21	1.8435%	0.4950%
Newport	863,235,086	24.31	87.0	20.93	8.6152%	0.2349%

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Newton	661,492,348	401,985,286	1,063,477,634	0	0
North Hampton	1,806,185,400	385,757,653	2,191,943,053	0	0
Northfield	622,489,717	112,365,947	734,855,664	5,244,212	3,913
Northumberland	239,492,158	85,646,755	325,138,913	2,575,329	120,116
Northwood	973,050,227	212,053,418	1,185,103,645	489,742	0
Nottingham	852,533,701	533,634,369	1,386,168,070	294,601	0
Odell	3,470,646	2,066,240	5,536,886	974,088	0
Orange	37,343,574	20,738,792	58,082,366	188,965	0
Orford	162,748,550	119,151,251	281,899,801	217,548	0
Ossipee	1,540,153,570	75,894,204	1,616,047,774	62,680	109,958
Pelham	2,805,058,543	809,666,752	3,614,725,295	3,276,025	0
Pembroke	1,234,171,195	44,728,872	1,278,900,067	6,129,055	0
Peterborough	952,384,175	396,538,561	1,348,922,736	4,961,091	0
Piermont	133,068,176	40,175,484	173,243,660	70,924	0
Pinkham's Grant	2,961,230	1,941,469	4,902,699	3,430,854	0
Pittsburg	601,104,455	48,525,225	649,629,680	8,048,446	0
Pittsfield	365,939,847	273,675,335	639,615,182	1,030,105	0
Plainfield	551,666,633	(4,946,435)	546,720,198	59,617	0
Plaistow	1,403,630,456	472,879,791	1,876,510,247	0	0
Plymouth	747,740,068	184,457,042	932,197,110	3,357,152	0
Portsmouth	10,137,278,797	422,384,941	10,559,663,738	97,487,393	0
Randolph	137,554,191	(10,293,758)	127,260,433	784,083	0
Raymond	1,379,910,566	692,000,180	2,071,910,746	685,441	0
Richmond	173,033,425	52,698,668	225,732,093	0	0
Rindge	773,508,251	627,673,164	1,401,181,415	1,156,160	0
Rochester	5,323,486,993	142,075,220	5,465,562,213	81,088,918	199,918
Rollinsford	492,099,849	97,898,323	589,998,172	2,361,866	20,480
Roxbury	43,482,235	(2,132,524)	41,349,711	5,545,406	0
Rumney	375,092,027	1,502,066	376,594,093	362,590	0
Rye	3,291,887,400	1,344,595,849	4,636,483,249	4,489,640	0
Salem	6,686,561,702	2,652,198,581	9,338,760,283	7,109,891	0
Salisbury	252,982,952	58,305,133	311,288,085	4,998,479	0
Sanbornton	966,069,841	101,277,138	1,067,346,979	1,645,929	0
Sandown	1,166,194,000	192,985,103	1,359,179,103	0	0
Sandwich	816,061,391	30,396,838	846,458,229	929,140	0
Sargent's Purchase	2,461,220	1,613,648	4,074,868	0	0
Seabrook	4,623,544,662	553,995,209	5,177,539,871	0	0
Second College Grant	1,811,563	550,453	2,362,016	0	0
Sharon	105,655,908	3,913,335	109,569,243	5,773	0
Shelburne	79,966,237	42,458,919	122,425,156	434,946	215,104
Somersworth	1,928,557,480	101,495,803	2,030,053,283	11,575,312	74,381
South Hampton	270,767,721	25,400,926	296,168,647	2,435	0
Springfield	248,534,662	161,496,438	410,031,100	470,340	0
Stark	157,611,198	39,971,176	197,582,374	787,170	363,781

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Newton	1,063,477,634	25.37	62.2	15.69	1.0776%	0.2894%
North Hampton	2,191,943,053	12.80	82.4	10.46	2.2210%	0.5964%
Northfield	740,103,789	14.77	84.7	11.92	2.1276%	0.2014%
Northumberland	327,834,358	22.44	73.6	16.13	4.5951%	0.0892%
Northwood	1,185,593,387	15.57	82.1	12.62	1.2013%	0.3226%
Nottingham	1,386,462,671	20.46	61.5	12.43	1.4049%	0.3773%
Odell	6,510,974	6.07	60.4	3.80	0.0913%	0.0018%
Orange	58,271,331	26.00	64.2	16.64	0.1921%	0.0159%
Orford	282,117,349	34.75	57.7	20.03	0.9301%	0.0768%
Ossipee	1,616,220,412	11.60	95.3	11.01	5.2344%	0.4398%
Pelham	3,618,001,320	18.34	77.6	14.11	4.0533%	0.9845%
Pembroke	1,285,029,122	19.64	96.5	18.90	3.6941%	0.3497%
Peterborough	1,353,883,827	32.50	70.6	20.86	1.5168%	0.3684%
Piermont	173,314,584	22.48	76.8	17.20	0.5714%	0.0472%
Pinkham's Grant	8,333,553	13.66	60.4	8.06	0.1168%	0.0023%
Pittsburg	657,678,126	9.60	92.5	8.85	9.2184%	0.1790%
Pittsfield	640,645,287	29.87	57.2	16.99	1.8417%	0.1743%
Plainfield	546,779,815	17.60	100.9	17.58	5.4569%	0.1488%
Plaistow	1,876,510,247	20.72	74.8	15.35	1.9014%	0.5106%
Plymouth	935,554,262	25.12	80.2	20.09	3.0842%	0.2546%
Portsmouth	10,657,151,131	11.18	96.0	10.64	10.7986%	2.8999%
Randolph	128,044,516	11.14	108.1	11.93	1.7947%	0.0348%
Raymond	2,072,596,187	21.91	66.6	14.39	2.1001%	0.5640%
Richmond	225,732,093	17.86	76.6	13.61	1.5763%	0.0614%
Rindge	1,402,337,575	25.31	55.2	13.83	9.7927%	0.3816%
Rochester	5,546,851,049	14.85	97.4	13.92	21.1375%	1.5093%
Rollinsford	592,380,518	16.41	83.4	13.66	2.2574%	0.1612%
Roxbury	46,895,117	15.64	105.2	16.40	0.3275%	0.0128%
Rumney	376,956,683	14.44	99.6	14.32	1.2427%	0.1026%
Rye	4,640,972,889	8.66	71.0	6.14	4.7026%	1.2628%
Salem	9,345,870,174	17.60	71.6	12.51	9.4699%	2.5431%
Salisbury	316,286,564	16.21	81.2	13.04	0.9092%	0.0861%
Sanbornton	1,068,992,908	12.81	90.5	11.57	4.1369%	0.2909%
Sandown	1,359,179,103	17.72	85.8	15.05	1.3772%	0.3698%
Sandwich	847,387,369	9.05	96.4	8.70	2.7444%	0.2306%
Sargent's Purchase	4,074,868	0.00	60.4	0.00	0.0571%	0.0011%
Seabrook	5,177,539,871	11.72	89.3	9.97	5.2463%	1.4088%
Second College Grant	2,362,016	0.00	60.4	0.00	0.0331%	0.0006%
Sharon	109,575,016	15.36	96.4	14.80	0.1228%	0.0298%
Shelburne	123,075,206	18.95	65.3	12.11	1.7251%	0.0335%
Somersworth	2,041,702,976	18.70	95.0	17.67	7.7804%	0.5556%
South Hampton	296,171,082	13.80	91.4	12.52	0.3001%	0.0806%
Springfield	410,501,440	23.66	60.6	14.27	4.0969%	0.1117%
Stark	198,733,325	10.86	79.7	8.55	2.7856%	0.0541%

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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	204,044,347	35,990,161	240,034,508	54,831	0
Stoddard	462,126,040	35,766,804	497,892,844	47,522	0
Strafford	730,295,100	456,987,763	1,187,282,863	0	0
Stratford	99,382,126	85,406,670	184,788,796	413,600	186,315
Stratham	2,575,591,486	149,877,286	2,725,468,772	0	0
Success	15,455,791	9,540,568	24,996,359	0	0
Sugar Hill	328,252,684	3,309,527	331,562,211	0	0
Sullivan	119,312,090	1,563,015	120,875,105	0	0
Sunapee	2,419,382,716	513,119,078	2,932,501,794	0	0
Surry	138,863,072	21,597,590	160,460,662	3,390,138	0
Sutton	332,978,078	260,427,498	593,405,576	1,265	0
Swanzey	1,021,278,002	77,894,021	1,099,172,023	2,874,329	0
Tamworth	726,834,263	11,782,855	738,617,118	6,080,612	0
Temple	298,348,767	(4,972,935)	293,375,832	17,929	0
Thompson & Meserve's Purchase	8,982,460	5,889,163	14,871,623	627,088	0
Thornton	966,363,557	(10,506,983)	955,856,574	461,751	0
Tilton	1,079,564,801	29,934,730	1,109,499,531	421,641	3,726
Troy	261,104,045	44,239,386	305,343,431	5,360	0
Tuftonboro	1,891,773,240	577,721,087	2,469,494,327	2,481	0
Unity	247,906,431	1,986,250	249,892,681	0	0
Wakefield	2,277,079,490	107,226,066	2,384,305,556	0	547,606
Walpole	759,107,443	64,985,600	824,093,043	0	100,831
Warner	339,149,527	289,662,943	628,812,470	1,009,518	0
Warren	110,716,497	70,006,846	180,723,343	614,204	0
Washington	373,584,855	131,634,019	505,218,874	189,348	0
Waterville Valley	728,495,510	(6,497,853)	721,997,657	1,212,457	0
Weare	1,305,227,191	546,012,333	1,851,239,524	3,010,019	0
Webster	380,114,126	65,326,420	445,440,546	2,569,107	0
Wentworth	132,557,249	115,766,823	248,324,072	152,850	0
Wentworth's Location	14,033,628	8,966,463	23,000,091	15,247	0
Westmoreland	204,594,546	87,618,566	292,213,112	531	0
Whitefield	431,724,284	11,496,519	443,220,803	2,691,942	14,062
Wilmot	234,017,244	155,852,197	389,869,441	53,969	0
Wilton	572,092,325	206,240,522	778,332,847	513,253	2,719
Winchester	340,396,297	250,477,159	590,873,456	2,948,006	0
Windham	3,205,426,200	2,190,907,027	5,396,333,227	763,822	0
Windsor	37,770,789	20,627,884	58,398,673	0	0
Wolfeboro	2,481,617,637	2,281,491,993	4,763,109,630	2,296,797	10,357
Woodstock	294,432,922	334,691,697	629,124,619	2,704,808	0
<b>State Totals</b>	<b>293,199,859,304</b>	<b>72,895,786,699</b>	<b>366,095,646,003</b>	<b>1,406,098,622</b>	<b>3,108,058</b>

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

\*\*Includes utilities and railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Equalization Survey Including Utilities and Railroad**  
**Alpha Order by Municipality**

Municipality	Total Equalized Valuation**	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	% Proportion to County Tax	% Proportion to State Tax
Stewartstown	240,089,339	15.98	84.9	13.48	3.3652%	0.0653%
Stoddard	497,940,366	11.76	92.8	10.84	3.4772%	0.1355%
Strafford	1,187,282,863	19.76	61.5	12.12	4.5244%	0.3231%
Stratford	185,388,711	28.51	53.8	15.06	2.5985%	0.0504%
Stratham	2,725,468,772	13.12	94.5	12.35	2.7617%	0.7416%
Success	24,996,359	0.00	60.4	0.00	0.3504%	0.0068%
Sugar Hill	331,562,211	11.49	99.0	11.35	1.0931%	0.0902%
Sullivan	120,875,105	18.09	98.7	17.75	0.8441%	0.0329%
Sunapee	2,932,501,794	10.01	82.5	8.24	29.2668%	0.7979%
Surry	163,850,800	16.82	86.5	14.50	1.1442%	0.0446%
Sutton	593,406,841	26.94	56.1	15.04	1.7059%	0.1615%
Swanzey	1,102,046,352	19.06	92.9	17.38	7.6957%	0.2999%
Tamworth	744,697,730	14.43	98.4	14.14	2.4118%	0.2026%
Temple	293,393,761	15.99	101.7	16.23	0.3287%	0.0798%
Thompson & Meserve's Purchase	15,498,711	1.97	60.4	1.18	0.2172%	0.0042%
Thornton	956,318,325	11.37	101.1	11.47	3.1527%	0.2602%
Tilton	1,109,924,898	10.80	97.3	10.46	4.2953%	0.3020%
Troy	305,348,791	18.59	85.5	15.72	2.1323%	0.0831%
Tuftonboro	2,469,496,808	7.62	76.6	5.83	7.9979%	0.6720%
Unity	249,892,681	17.43	99.2	17.26	2.4940%	0.0680%
Wakefield	2,384,853,162	7.52	95.5	7.17	7.7238%	0.6489%
Walpole	824,193,874	17.11	92.1	15.66	5.7555%	0.2243%
Warner	629,821,988	30.89	53.9	16.47	1.8105%	0.1714%
Warren	181,337,547	22.75	61.2	13.78	0.5978%	0.0493%
Washington	505,408,222	15.24	73.9	11.25	5.0440%	0.1375%
Waterville Valley	723,210,114	9.04	100.9	9.11	2.3842%	0.1968%
Weare	1,854,249,543	20.39	70.5	14.29	2.0773%	0.5046%
Webster	448,009,653	15.53	85.3	13.16	1.2879%	0.1219%
Wentworth	248,476,922	22.20	53.3	11.79	0.8191%	0.0676%
Wentworth's Location	23,015,338	7.56	60.4	4.60	0.3226%	0.0063%
Westmoreland	292,213,643	23.06	70.0	16.01	2.0406%	0.0795%
Whitefield	445,926,807	16.40	97.4	15.88	6.2504%	0.1213%
Wilmot	389,923,410	25.60	60.0	15.30	1.1209%	0.1061%
Wilton	778,848,819	24.87	73.5	18.20	0.8725%	0.2119%
Winchester	593,821,462	29.25	57.6	16.64	4.1467%	0.1616%
Windham	5,397,097,049	22.64	59.4	13.37	5.4687%	1.4686%
Windsor	58,398,673	13.56	64.6	8.76	0.0654%	0.0159%
Wolfeboro	4,765,416,784	15.90	52.1	8.27	15.4336%	1.2967%
Woodstock	631,829,427	20.32	46.8	9.47	2.0829%	0.1719%
<b>State Totals</b>	<b>367,504,852,683</b>				<b>1000.0000%</b>	<b>100.0000%</b>

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

\*\*Includes utilities and railroads

# 2024 Equalization Survey

## “Not Including Utilities and Railroads”

May 1, 2025

This report presents the results of the 2024 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 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, RSA 72:85, and RSA 72:87, property which is subject to tax relief under RSA 79-E:4, and property which is subject to tax relief under RSA 79-E:4-a or RSA 79-E:4-b, 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, including renewable generation facility property subject to a payment in lieu of taxes agreement under RSA 72:74 and combined heat and power agricultural facility property subject to a payment in lieu of taxes agreement under RSA 72:74-a, 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, 2023, to September 30, 2024, 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 2024 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 2024 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 2024 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 2023 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.

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

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 2024 “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 2026. The 2023 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 2025.

EQUALIZATION RATIO: The 2024 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 2024 Notification of Total Equalized Valuations on **May 1, 2025**.

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**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Acworth	121,020,310	103,416,428	224,436,738	7,685	224,444,423	53.8	0.0635%
Albany	135,999,449	81,947,587	217,947,036	1,633,912	219,580,948	62.4	0.0621%
Alexandria	286,645,421	146,851,583	433,497,004	406,568	433,903,572	66.1	0.1228%
Allenstown	524,235,666	140,149,782	664,385,448	226,362	664,611,810	78.9	0.1880%
Alstead	191,200,043	134,322,505	325,522,548	87	325,522,635	58.7	0.0921%
Alton	2,233,196,415	1,698,439,864	3,931,636,279	798,470	3,932,434,749	56.8	1.1125%
Amherst	2,349,721,276	1,031,082,520	3,380,803,796	2,562,328	3,383,366,124	69.5	0.9572%
Andover	541,003,223	(5,344,768)	535,658,455	8,332	535,666,787	101.0	0.1515%
Antrim	408,338,096	96,860,364	505,198,460	267,884	505,466,344	80.8	0.1430%
Ashland	417,916,565	91,693,152	509,609,717	748,940	510,358,657	82.0	0.1444%
Atkinson	1,588,137,623	387,153,262	1,975,290,885	0	1,975,290,885	80.4	0.5588%
Atkinson & Gilmanton	1,035,360	389,640	1,425,000	0	1,425,000	60.4	0.0004%
Auburn	1,415,249,457	116,386,585	1,531,636,042	26,844,326	1,558,480,368	92.4	0.4409%
Barnstead	1,060,881,339	124,300,146	1,185,181,485	0	1,185,181,485	89.5	0.3353%
Barrington	1,845,778,054	275,689,378	2,121,467,432	901,113	2,122,368,545	87.0	0.6004%
Bartlett	2,069,445,542	359,448,085	2,428,893,627	995,215	2,429,888,842	85.2	0.6874%
Bath	131,646,579	71,241,381	202,887,960	36,162	202,924,122	64.7	0.0574%
Bean's Grant	0	0	0	0	0	60.4	0.0000%
Bean's Purchase	0	0	0	0	0	60.4	0.0000%
Bedford	6,143,273,904	674,989,312	6,818,263,216	5,245,093	6,823,508,309	90.1	1.9304%
Belmont	1,473,793,517	97,342,887	1,571,136,404	1,192,914	1,572,329,318	93.8	0.4448%
Bennington	215,105,844	8,248,472	223,354,316	23,107	223,377,423	96.3	0.0632%
Benton	52,940,497	(1,696,199)	51,244,298	738,520	51,982,818	103.3	0.0147%
Berlin	537,361,594	162,226,594	699,588,188	6,039,516	705,627,704	76.8	0.1996%
Bethlehem	511,255,169	108,341,306	619,596,475	2,524,122	622,120,597	82.5	0.1760%
Boscawen	516,042,460	50,294,820	566,337,280	1,288,921	567,626,201	91.1	0.1606%
Bow	1,907,581,698	40,912,232	1,948,493,930	24,199	1,948,518,129	97.9	0.5513%
Bradford	452,302,844	7,335,271	459,638,115	32,088	459,670,203	98.4	0.1300%
Brentwood	737,635,876	455,877,377	1,193,513,253	0	1,193,513,253	61.8	0.3377%
Bridgewater	790,376,500	27,792,406	818,168,906	0	818,168,906	96.6	0.2315%
Bristol	549,710,592	576,689,641	1,126,400,233	2,960,723	1,129,360,956	48.8	0.3195%
Brookfield	240,662,120	721,497	241,383,617	0	241,383,617	99.7	0.0683%
Brookline	1,156,899,017	50,705,022	1,207,604,039	7,248	1,207,611,287	95.8	0.3416%
Cambridge	12,495,240	7,416,423	19,911,663	2,799	19,914,462	60.4	0.0056%
Campton	840,658,242	61,249,971	901,908,213	713,758	902,621,971	93.2	0.2554%
Canaan	461,251,415	236,362,175	697,613,590	156,510	697,770,100	66.1	0.1974%
Candia	920,379,401	29,426,450	949,805,851	9,257	949,815,108	96.9	0.2687%
Canterbury	369,629,789	202,404,246	572,034,035	435,481	572,469,516	64.6	0.1620%
Carroll	631,787,484	211,661,934	843,449,418	1,822,735	845,272,153	74.9	0.2391%
Center Harbor	761,803,655	270,418,606	1,032,222,261	305	1,032,222,566	73.8	0.2920%
Chandler's Purchase	40,880	26,802	67,682	0	67,682	60.4	0.0000%
Charlestown	328,088,332	237,377,626	565,465,958	783,538	566,249,496	58.0	0.1602%
Chatham	104,194,928	2,445,020	106,639,948	887,656	107,527,604	97.7	0.0304%
Chester	1,106,886,343	81,970,614	1,188,856,957	0	1,188,856,957	93.1	0.3363%

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Chesterfield	614,878,445	371,880,225	986,758,670	2,426,975	989,185,645	62.3	0.2798%
Chichester	548,906,928	54,203,684	603,110,612	0	603,110,612	91.0	0.1706%
Claremont	1,203,814,621	248,103,335	1,451,917,956	5,746,986	1,457,664,942	82.9	0.4124%
Clarksville	48,870,989	42,018,514	90,889,503	6,815,212	97,704,715	53.9	0.0276%
Colebrook	178,011,626	168,283,370	346,294,996	1,871,699	348,166,695	51.4	0.0985%
Columbia	68,607,176	73,480,821	142,087,997	386,258	142,474,255	48.2	0.0403%
Concord	5,079,767,931	3,060,611,793	8,140,379,724	40,765,588	8,181,145,312	62.4	2.3145%
Conway	3,160,650,206	522,772,562	3,683,422,768	1,626,682	3,685,049,450	85.8	1.0425%
Cornish	348,908,710	8,867,065	357,775,775	464,358	358,240,133	97.5	0.1013%
Crawford's Purchase	419,190	274,833	694,023	0	694,023	60.4	0.0002%
Croydon	118,510,833	47,199,660	165,710,493	0	165,710,493	71.5	0.0469%
Cutt's Grant	0	0	0	0	0	60.4	0.0000%
Dalton	139,994,097	28,208,698	168,202,795	13,682	168,216,477	83.2	0.0476%
Danbury	178,594,297	95,538,336	274,132,633	0	274,132,633	65.1	0.0776%
Danville	580,243,958	332,072,103	912,316,061	94	912,316,155	63.6	0.2581%
Deerfield	722,523,608	446,558,183	1,169,081,791	77,070	1,169,158,861	61.8	0.3308%
Deering	239,207,612	181,783,782	420,991,394	10,911	421,002,305	56.8	0.1191%
Derry	5,688,783,603	467,843,053	6,156,626,656	6,148,965	6,162,775,621	92.4	1.7435%
Dix's Grant	1,444,030	672,093	2,116,123	0	2,116,123	60.4	0.0006%
Dixville	10,863,338	6,460,556	17,323,894	0	17,323,894	60.4	0.0049%
Dorchester	87,857,145	(2,193,229)	85,663,916	33,412	85,697,328	102.6	0.0242%
Dover	6,520,897,470	490,768,040	7,011,665,510	10,362,763	7,022,028,273	93.0	1.9866%
Dublin	473,900,552	0	473,900,552	845,780	474,746,332	100.0	0.1343%
Dummer	82,568,522	(9,810,320)	72,758,202	0	72,758,202	113.7	0.0206%
Dunbarton	399,985,649	309,112,164	709,097,813	4,780,656	713,878,469	56.4	0.2020%
Durham	1,779,590,891	513,505,620	2,293,096,511	62,951,253	2,356,047,764	77.6	0.6665%
East Kingston	593,565,264	(7,611,667)	585,953,597	1,244	585,954,841	101.3	0.1658%
Easton	76,984,965	62,445,372	139,430,337	436,296	139,866,633	55.2	0.0396%
Eaton	145,683,311	75,239,567	220,922,878	0	220,922,878	65.9	0.0625%
Effingham	215,185,242	140,449,868	355,635,110	94,482	355,729,592	60.5	0.1006%
Ellsworth	19,844,594	15,770,750	35,615,344	426,647	36,041,991	55.7	0.0102%
Enfield	1,065,962,692	83,864,208	1,149,826,900	255	1,149,827,155	92.7	0.3253%
Epping	1,028,541,696	679,946,821	1,708,488,517	23,551,762	1,732,040,279	60.2	0.4900%
Epsom	518,025,506	451,827,205	969,852,711	1,575,803	971,428,514	53.4	0.2748%
Errol	130,353,997	21,852,405	152,206,402	2,342,852	154,549,254	85.6	0.0437%
Erving's Grant	63,292	(3,413)	59,879	0	59,879	60.4	0.0000%
Exeter	3,609,565,275	242,679,425	3,852,244,700	2,377,614	3,854,622,314	93.7	1.0905%
Farmington	1,046,529,328	34,548,268	1,081,077,596	2,047,371	1,083,124,967	96.8	0.3064%
Fitzwilliam	440,774,373	52,283,687	493,058,060	42,374	493,100,434	89.4	0.1395%
Francestown	406,050,606	(1,210,930)	404,839,676	0	404,839,676	100.3	0.1145%
Franconia	427,399,549	317,088,915	744,488,464	1,004,766	745,493,230	57.4	0.2109%
Franklin	1,049,016,302	282,026,081	1,331,042,383	3,117,927	1,334,160,310	78.8	0.3774%
Freedom	1,175,835,640	(3,514,116)	1,172,321,524	0	1,172,321,524	100.3	0.3317%
Fremont	561,155,398	374,066,306	935,221,704	0	935,221,704	60.0	0.2646%

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Gilford	3,508,342,910	822,781,406	4,331,124,316	7,235,305	4,338,359,621	81.0	1.2274%
Gilmanton	1,051,467,801	(12,437,224)	1,039,030,577	90,696	1,039,121,273	101.2	0.2940%
Gilsum	135,374,635	(1,070,312)	134,304,323	0	134,304,323	100.8	0.0380%
Goffstown	2,635,486,200	421,828,057	3,057,314,257	510,804	3,057,825,061	86.2	0.8651%
Gorham	317,194,355	97,936,367	415,130,722	6,273,660	421,404,382	76.4	0.1192%
Goshen	83,451,077	71,013,016	154,464,093	20,266	154,484,359	54.0	0.0437%
Grafton	140,942,566	113,732,570	254,675,136	0	254,675,136	55.3	0.0720%
Grantham	761,899,252	278,902,310	1,040,801,562	0	1,040,801,562	73.2	0.2945%
Greenfield	314,426,945	628,004	315,054,949	9,322,465	324,377,414	99.8	0.0918%
Greenland	1,374,515,100	231,150,602	1,605,665,702	0	1,605,665,702	85.6	0.4543%
Green's Grant	8,956,790	5,872,332	14,829,122	114,944	14,944,066	60.4	0.0042%
Greenville	221,035,822	23,434,541	244,470,363	2,966,830	247,437,193	90.4	0.0700%
Groton	97,791,309	44,383,735	142,175,044	30,013	142,205,057	68.7	0.0402%
Hadley's Purchase	0	0	0	0	0	60.4	0.0000%
Hale's Location	83,355,300	67,650,678	151,005,978	53,090	151,059,068	55.2	0.0427%
Hampstead	2,083,790,209	154,431,741	2,238,221,950	2,462,235	2,240,684,185	93.1	0.6339%
Hampton	5,935,154,500	523,112,058	6,458,266,558	0	6,458,266,558	91.9	1.8271%
Hampton Falls	868,400,935	99,669,412	968,070,347	0	968,070,347	89.7	0.2739%
Hancock	296,888,665	201,839,344	498,728,009	3,003,063	501,731,072	59.5	0.1419%
Hanover	2,720,089,395	1,624,928,497	4,345,017,892	765,020	4,345,782,912	62.6	1.2295%
Harrisville	346,345,716	25,599,794	371,945,510	285,736	372,231,246	93.1	0.1053%
Hart's Location	20,661,097	3,363,362	24,024,459	333,692	24,358,151	86.0	0.0069%
Haverhill	670,344,262	38,085,207	708,429,469	897,128	709,326,597	94.6	0.2007%
Hebron	407,918,966	237,483,855	645,402,821	12,611,144	658,013,965	63.2	0.1862%
Henniker	741,447,474	119,581,426	861,028,900	3,734,128	864,763,028	86.1	0.2446%
Hill	195,434,470	(3,813,815)	191,620,655	2,472,427	194,093,082	102.0	0.0549%
Hillsborough	573,785,938	508,647,696	1,082,433,634	75,553	1,082,509,187	53.0	0.3063%
Hinsdale	328,412,722	113,478,633	441,891,355	45,590	441,936,945	74.3	0.1250%
Holderness	1,360,655,470	460,461,184	1,821,116,654	1,179	1,821,117,833	74.7	0.5152%
Hollis	2,307,384,786	492,737,573	2,800,122,359	1,211	2,800,123,570	82.4	0.7922%
Hooksett	3,138,931,693	432,059,850	3,570,991,543	33,416	3,571,024,959	87.9	1.0103%
Hopkinton	1,409,088,364	(5,605,370)	1,403,482,994	11,846,012	1,415,329,006	100.4	0.4004%
Hudson	4,891,881,511	1,117,773,686	6,009,655,197	815,740	6,010,470,937	81.4	1.7004%
Jackson	839,310,537	38,608,053	877,918,590	988,368	878,906,958	95.6	0.2486%
Jaffrey	553,084,642	476,769,386	1,029,854,028	5,797	1,029,859,825	53.7	0.2914%
Jefferson	157,538,711	92,460,311	249,999,022	274,112	250,273,134	63.0	0.0708%
Keene	2,186,396,731	1,086,556,988	3,272,953,719	52,340,228	3,325,293,947	66.8	0.9408%
Kensington	670,093,205	21,407,854	691,501,059	0	691,501,059	96.9	0.1956%
Kilkenny	0	0	0	0	0	60.4	0.0000%
Kingston	1,326,517,626	126,391,405	1,452,909,031	149,018	1,453,058,049	91.3	0.4111%
Laconia	4,388,349,555	581,428,088	4,969,777,643	35,793,312	5,005,570,955	88.3	1.4161%
Lancaster	423,047,914	81,374,833	504,422,747	5,052,836	509,475,583	83.8	0.1441%
Landaff	59,651,298	40,937,302	100,588,600	132,676	100,721,276	59.5	0.0285%
Langdon	75,507,939	37,846,627	113,354,566	14,541	113,369,107	66.6	0.0321%

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Lebanon	2,669,695,545	992,295,591	3,661,991,136	124,571,200	3,786,562,336	72.9	1.0712%
Lee	734,092,994	277,067,812	1,011,160,806	165,214	1,011,326,020	72.6	0.2861%
Lempster	126,886,738	107,993,571	234,880,309	13,669	234,893,978	54.0	0.0665%
Lincoln	1,312,339,024	767,437,782	2,079,776,806	2,363,520	2,082,140,326	63.1	0.5891%
Lisbon	222,503,394	13,113,806	235,617,200	0	235,617,200	94.4	0.0667%
Litchfield	1,174,809,320	635,338,659	1,810,147,979	1,901,128	1,812,049,107	64.9	0.5126%
Littleton	661,401,386	521,663,616	1,183,065,002	11,151,128	1,194,216,130	55.9	0.3379%
Livermore	189,600	0	189,600	0	189,600	100.0	0.0001%
Londonderry	5,820,938,208	923,982,495	6,744,920,703	63,360,787	6,808,281,490	86.3	1.9261%
Loudon	707,905,603	512,146,957	1,220,052,560	7,949,500	1,228,002,060	58.0	0.3474%
Low & Burbank's Grant	0	0	0	0	0	60.4	0.0000%
Lyman	75,577,542	69,821,777	145,399,319	0	145,399,319	51.9	0.0411%
Lyme	415,731,000	196,624,026	612,355,026	314,848	612,669,874	67.9	0.1733%
Lyndeborough	222,830,936	163,127,584	385,958,520	497	385,959,017	57.7	0.1092%
Madbury	287,947,469	161,251,531	449,199,000	0	449,199,000	64.1	0.1271%
Madison	604,112,861	561,919,107	1,166,031,968	1,989,874	1,168,021,842	51.8	0.3304%
Manchester	13,008,332,867	5,926,616,277	18,934,949,144	74,784,522	19,009,733,666	68.7	5.3780%
Marlborough	217,638,043	128,188,186	345,826,229	2,120,615	347,946,844	62.9	0.0984%
Marlow	73,784,925	44,883,166	118,668,091	204,738	118,872,829	62.2	0.0336%
Martin's Location	0	0	0	124,668	124,668	60.4	0.0000%
Mason	212,636,391	139,322,173	351,958,564	15,260	351,973,824	60.4	0.0996%
Meredith	3,894,990,553	736,299,307	4,631,289,860	13,803,236	4,645,093,096	84.1	1.3141%
Merrimack	4,847,251,164	2,127,169,056	6,974,420,220	601,131	6,975,021,351	69.5	1.9733%
Middleton	362,214,299	47,461,936	409,676,235	0	409,676,235	88.4	0.1159%
Milan	135,177,186	92,943,688	228,120,874	174,212	228,295,086	59.2	0.0646%
Milford	2,053,902,719	988,810,417	3,042,713,136	3,926,175	3,046,639,311	67.5	0.8619%
Millsfield	13,208,058	7,969,107	21,177,165	0	21,177,165	60.4	0.0060%
Milton	933,916,117	10,373,761	944,289,878	797,301	945,087,179	98.9	0.2674%
Monroe	141,243,993	28,332,695	169,576,688	0	169,576,688	83.2	0.0480%
Mont Vernon	556,665,826	14,845,107	571,510,933	0	571,510,933	97.4	0.1617%
Moultonborough	6,303,302,132	875,661,800	7,178,963,932	8,009,531	7,186,973,463	87.8	2.0332%
Nashua	16,333,385,606	1,079,599,688	17,412,985,294	80,442,598	17,493,427,892	93.8	4.9490%
Nelson	163,780,381	55,565,257	219,345,638	404,794	219,750,432	74.6	0.0622%
New Boston	952,135,641	371,944,682	1,324,080,323	7,370	1,324,087,693	71.9	0.3746%
New Castle	1,081,112,629	520,534,975	1,601,647,604	0	1,601,647,604	67.5	0.4531%
New Durham	634,089,360	413,638,546	1,047,727,906	0	1,047,727,906	60.5	0.2964%
New Hampton	535,827,376	77,816,793	613,644,169	2,240,346	615,884,515	87.3	0.1742%
New Ipswich	857,138,406	37,514,724	894,653,130	3,670	894,656,800	95.8	0.2531%
New London	2,048,240,439	601,294,399	2,649,534,838	0	2,649,534,838	77.3	0.7496%
Newbury	1,669,283,080	48,062,752	1,717,345,832	4,091,676	1,721,437,508	97.2	0.4870%
Newfields	456,121,269	54,053,082	510,174,351	0	510,174,351	89.4	0.1443%
Newington	872,328,480	7,034,210	879,362,690	2,608,175	881,970,865	99.2	0.2495%
Newmarket	1,712,012,642	93,890,150	1,805,902,792	1,494,946	1,807,397,738	94.8	0.5113%
Newport	724,981,965	108,242,663	833,224,628	4,207,010	837,431,638	87.0	0.2369%

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Newton	646,989,948	393,171,930	1,040,161,878	0	1,040,161,878	62.2	0.2943%
North Hampton	1,780,828,900	380,341,702	2,161,170,602	0	2,161,170,602	82.4	0.6114%
Northfield	608,791,917	109,891,610	718,683,527	5,244,212	723,927,739	84.7	0.2048%
Northumberland	154,213,598	55,057,707	209,271,305	2,575,329	211,846,634	73.6	0.0599%
Northwood	956,503,427	208,445,773	1,164,949,200	489,742	1,165,438,942	82.1	0.3297%
Nottingham	830,161,201	519,628,820	1,349,790,021	294,601	1,350,084,622	61.5	0.3819%
Odell	3,470,646	2,066,240	5,536,886	974,088	6,510,974	60.4	0.0018%
Orange	36,576,574	20,311,088	56,887,662	188,965	57,076,627	64.2	0.0161%
Orford	159,951,850	117,100,983	277,052,833	217,548	277,270,381	57.7	0.0784%
Ossipee	1,520,145,070	74,907,426	1,595,052,496	62,680	1,595,115,176	95.3	0.4513%
Pelham	2,722,192,413	785,746,632	3,507,939,045	3,276,025	3,511,215,070	77.6	0.9933%
Pembroke	1,193,562,895	43,256,032	1,236,818,927	2,345,325	1,239,164,252	96.5	0.3506%
Peterborough	937,219,775	390,223,641	1,327,443,416	4,961,091	1,332,404,507	70.6	0.3769%
Piermont	130,253,176	39,325,120	169,578,296	70,924	169,649,220	76.8	0.0480%
Pinkham's Grant	2,631,530	1,725,308	4,356,838	3,430,854	7,787,692	60.4	0.0022%
Pittsburg	584,026,955	47,140,563	631,167,518	8,048,446	639,215,964	92.5	0.1808%
Pittsfield	357,455,147	267,326,643	624,781,790	1,030,105	625,811,895	57.2	0.1770%
Plainfield	541,488,833	(4,855,652)	536,633,181	59,617	536,692,798	100.9	0.1518%
Plaistow	1,365,102,456	459,899,769	1,825,002,225	0	1,825,002,225	74.8	0.5163%
Plymouth	718,009,868	177,117,168	895,127,036	3,357,152	898,484,188	80.2	0.2542%
Portsmouth	9,869,197,146	411,214,871	10,280,412,017	97,487,393	10,377,899,410	96.0	2.9360%
Randolph	125,365,191	(9,380,429)	115,984,762	784,083	116,768,845	108.1	0.0330%
Raymond	1,357,553,766	680,788,212	2,038,341,978	685,441	2,039,027,419	66.6	0.5769%
Richmond	161,213,895	49,088,002	210,301,897	0	210,301,897	76.6	0.0595%
Rindge	756,619,951	613,966,716	1,370,586,667	1,156,160	1,371,742,827	55.2	0.3881%
Rochester	5,107,320,493	136,304,862	5,243,625,355	81,088,918	5,324,714,273	97.4	1.5064%
Rollinsford	483,893,149	96,264,856	580,158,005	0	580,158,005	83.4	0.1641%
Roxbury	42,301,535	(2,074,162)	40,227,373	5,545,406	45,772,779	105.2	0.0129%
Rumney	356,772,427	1,428,492	358,200,919	362,590	358,563,509	99.6	0.1014%
Rye	3,277,067,600	1,338,542,692	4,615,610,292	4,489,640	4,620,099,932	71.0	1.3071%
Salem	6,557,798,602	2,601,124,949	9,158,923,551	7,109,891	9,166,033,442	71.6	2.5931%
Salisbury	236,552,752	54,501,097	291,053,849	4,998,479	296,052,328	81.2	0.0838%
Sanbornton	958,536,641	100,486,361	1,059,023,002	1,645,929	1,060,668,931	90.5	0.3001%
Sandown	1,154,023,600	190,970,887	1,344,994,487	0	1,344,994,487	85.8	0.3805%
Sandwich	801,640,091	29,858,284	831,498,375	929,140	832,427,515	96.4	0.2355%
Sargent's Purchase	2,461,220	1,613,648	4,074,868	0	4,074,868	60.4	0.0012%
Seabrook	2,887,151,000	345,939,082	3,233,090,082	0	3,233,090,082	89.3	0.9147%
Second College Grant	1,811,563	550,453	2,362,016	0	2,362,016	60.4	0.0007%
Sharon	104,520,408	3,870,930	108,391,338	5,773	108,397,111	96.4	0.0307%
Shelburne	60,112,537	31,908,791	92,021,328	434,946	92,456,274	65.3	0.0262%
Somersworth	1,887,817,580	99,351,598	1,987,169,178	10,080,946	1,997,250,124	95.0	0.5650%
South Hampton	264,431,721	24,804,760	289,236,481	2,435	289,238,916	91.4	0.0818%
Springfield	239,461,462	155,597,361	395,058,823	470,340	395,529,163	60.6	0.1119%
Stark	138,042,829	34,987,012	173,029,841	787,170	173,817,011	79.7	0.0492%

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Stewartstown	181,136,147	31,915,793	213,051,940	54,831	213,106,771	84.9	0.0603%
Stoddard	442,450,540	34,240,257	476,690,797	47,522	476,738,319	92.8	0.1349%
Strafford	714,853,100	447,320,820	1,162,173,920	0	1,162,173,920	61.5	0.3288%
Stratford	73,327,526	63,032,645	136,360,171	413,600	136,773,771	53.8	0.0387%
Stratham	2,526,264,086	147,006,380	2,673,270,466	0	2,673,270,466	94.5	0.7563%
Success	15,370,591	9,484,708	24,855,299	0	24,855,299	60.4	0.0070%
Sugar Hill	321,809,084	3,244,441	325,053,525	0	325,053,525	99.0	0.0920%
Sullivan	113,182,690	1,482,283	114,664,973	0	114,664,973	98.7	0.0324%
Sunapee	2,388,555,116	506,579,890	2,895,135,006	0	2,895,135,006	82.5	0.8191%
Surry	132,781,172	20,648,392	153,429,564	3,390,138	156,819,702	86.5	0.0444%
Sutton	327,400,608	256,062,954	583,463,562	1,265	583,464,827	56.1	0.1651%
Swanzey	990,574,493	75,547,466	1,066,121,959	2,874,329	1,068,996,288	92.9	0.3024%
Tamworth	710,392,463	11,515,508	721,907,971	2,265,821	724,173,792	98.4	0.2049%
Temple	294,137,967	(4,902,548)	289,235,419	17,929	289,253,348	101.7	0.0818%
Thompson & Meserve's Purchase	8,929,560	5,854,480	14,784,040	627,088	15,411,128	60.4	0.0044%
Thornton	955,315,657	(10,386,778)	944,928,879	461,751	945,390,630	101.1	0.2675%
Tilton	1,038,169,401	28,786,040	1,066,955,441	0	1,066,955,441	97.3	0.3018%
Troy	217,227,045	36,798,257	254,025,302	5,360	254,030,662	85.5	0.0719%
Tuftonboro	1,877,556,140	573,378,004	2,450,934,144	2,481	2,450,936,625	76.6	0.6934%
Unity	243,255,031	1,948,739	245,203,770	0	245,203,770	99.2	0.0694%
Wakefield	2,258,266,690	106,339,599	2,364,606,289	0	2,364,606,289	95.5	0.6690%
Walpole	709,958,643	60,769,797	770,728,440	0	770,728,440	92.1	0.2180%
Warner	331,059,627	282,743,752	613,803,379	1,009,518	614,812,897	53.9	0.1739%
Warren	95,562,897	60,399,662	155,962,559	614,204	156,576,763	61.2	0.0443%
Washington	369,359,017	130,141,538	499,500,555	189,348	499,689,903	73.9	0.1414%
Waterville Valley	723,182,110	(6,450,459)	716,731,651	1,212,457	717,944,108	100.9	0.2031%
Weare	1,272,357,091	532,258,178	1,804,615,269	3,010,019	1,807,625,288	70.5	0.5114%
Webster	351,322,026	60,364,593	411,686,619	2,569,107	414,255,726	85.3	0.1172%
Wentworth	126,260,549	110,249,828	236,510,377	152,850	236,663,227	53.3	0.0670%
Wentworth's Location	13,825,828	8,830,223	22,656,051	15,247	22,671,298	60.4	0.0064%
Westmoreland	201,544,446	86,311,381	287,855,827	531	287,856,358	70.0	0.0814%
Whitefield	398,192,284	10,601,414	408,793,698	2,691,942	411,485,640	97.4	0.1164%
Wilmot	229,838,444	153,066,330	382,904,774	53,969	382,958,743	60.0	0.1083%
Wilton	564,789,425	203,607,504	768,396,929	513,253	768,910,182	73.5	0.2175%
Winchester	308,636,828	227,098,661	535,735,489	2,948,006	538,683,495	57.6	0.1524%
Windham	3,170,205,200	2,166,833,414	5,337,038,614	763,822	5,337,802,436	59.4	1.5101%
Windsor	37,117,589	20,269,938	57,387,527	0	57,387,527	64.6	0.0162%
Wolfeboro	2,481,315,437	2,281,214,154	4,762,529,591	2,296,797	4,764,826,388	52.1	1.3480%
Woodstock	287,866,522	327,227,327	615,093,849	2,704,808	617,798,657	46.8	0.1748%
<b>State Totals</b>	<b>282,058,556,184</b>	<b>70,310,778,058</b>	<b>352,369,334,242</b>	<b>1,102,868,562</b>	<b>353,472,202,804</b>		<b>100.00%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Belknap	20,905,359,163	4,525,662,274	25,431,021,437	62,800,513	25,493,821,950		7.2124%
Carroll	24,747,714,256	5,803,926,045	30,551,640,301	22,169,421	30,573,809,722		8.6496%
Cheshire	9,802,062,446	3,692,334,565	13,494,397,011	74,690,166	13,569,087,177		3.8388%
Coos	4,661,957,834	1,387,104,144	6,049,061,978	52,146,809	6,101,208,787		1.7261%
Grafton	20,588,085,389	7,784,369,947	28,372,455,336	172,367,784	28,544,823,120		8.0755%
Hillsborough	68,310,909,766	18,224,710,085	86,535,619,851	198,278,678	86,733,898,529		24.5377%
Merrimack	25,631,406,832	7,620,010,056	33,251,416,888	99,634,496	33,351,051,384		9.4353%
Rockingham	77,396,930,958	16,230,739,737	93,627,670,695	240,408,458	93,868,079,153		26.5560%
Strafford	22,338,940,304	3,003,547,028	25,342,487,332	168,394,879	25,510,882,211		7.2172%
Sullivan	7,675,189,236	2,038,374,177	9,713,563,413	11,977,358	9,725,540,771		2.7514%
<b>State Totals</b>	<b>282,058,556,184</b>	<b>70,310,778,058</b>	<b>352,369,334,242</b>	<b>1,102,868,562</b>	<b>353,472,202,804</b>		<b>100.0000%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Alton	2,233,196,415	1,698,439,864	3,931,636,279	798,470	3,932,434,749	56.8	1.1125%
Barnstead	1,060,881,339	124,300,146	1,185,181,485	0	1,185,181,485	89.5	0.3353%
Belmont	1,473,793,517	97,342,887	1,571,136,404	1,192,914	1,572,329,318	93.8	0.4448%
Center Harbor	761,803,655	270,418,606	1,032,222,261	305	1,032,222,566	73.8	0.2920%
Gilford	3,508,342,910	822,781,406	4,331,124,316	7,235,305	4,338,359,621	81.0	1.2274%
Gilmanton	1,051,467,801	-12,437,224	1,039,030,577	90,696	1,039,121,273	101.2	0.2940%
Laconia	4,388,349,555	581,428,088	4,969,777,643	35,793,312	5,005,570,955	88.3	1.4161%
Meredith	3,894,990,553	736,299,307	4,631,289,860	13,803,236	4,645,093,096	84.1	1.3141%
New Hampton	535,827,376	77,816,793	613,644,169	2,240,346	615,884,515	87.3	0.1742%
Sanbornton	958,536,641	100,486,361	1,059,023,002	1,645,929	1,060,668,931	90.5	0.3001%
Tilton	1,038,169,401	28,786,040	1,066,955,441	0	1,066,955,441	97.3	0.3018%
County Totals	20,905,359,163	4,525,662,274	25,431,021,437	62,800,513	25,493,821,950		7.2124%

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Albany	135,999,449	81,947,587	217,947,036	1,633,912	219,580,948	62.4	0.0621%
Bartlett	2,069,445,542	359,448,085	2,428,893,627	995,215	2,429,888,842	85.2	0.6874%
Brookfield	240,662,120	721,497	241,383,617	0	241,383,617	99.7	0.0683%
Chatham	104,194,928	2,445,020	106,639,948	887,656	107,527,604	97.7	0.0304%
Conway	3,160,650,206	522,772,562	3,683,422,768	1,626,682	3,685,049,450	85.8	1.0425%
Eaton	145,683,311	75,239,567	220,922,878	0	220,922,878	65.9	0.0625%
Effingham	215,185,242	140,449,868	355,635,110	94,482	355,729,592	60.5	0.1006%
Freedom	1,175,835,640	-3,514,116	1,172,321,524	0	1,172,321,524	100.3	0.3317%
Hale's Location	83,355,300	67,650,678	151,005,978	53,090	151,059,068	55.2	0.0427%
Hart's Location	20,661,097	3,363,362	24,024,459	333,692	24,358,151	86.0	0.0069%
Jackson	839,310,537	38,608,053	877,918,590	988,368	878,906,958	95.6	0.2486%
Madison	604,112,861	561,919,107	1,166,031,968	1,989,874	1,168,021,842	51.8	0.3304%
Moultonborough	6,303,302,132	875,661,800	7,178,963,932	8,009,531	7,186,973,463	87.8	2.0332%
Ossipee	1,520,145,070	74,907,426	1,595,052,496	62,680	1,595,115,176	95.3	0.4513%
Sandwich	801,640,091	29,858,284	831,498,375	929,140	832,427,515	96.4	0.2355%
Tamworth	710,392,463	11,515,508	721,907,971	2,265,821	724,173,792	98.4	0.2049%
Tuftonboro	1,877,556,140	573,378,004	2,450,934,144	2,481	2,450,936,625	76.6	0.6934%
Wakefield	2,258,266,690	106,339,599	2,364,606,289	0	2,364,606,289	95.5	0.6690%
Wolfeboro	2,481,315,437	2,281,214,154	4,762,529,591	2,296,797	4,764,826,388	52.1	1.3480%
<b>County Totals</b>	<b>24,747,714,256</b>	<b>5,803,926,045</b>	<b>30,551,640,301</b>	<b>22,169,421</b>	<b>30,573,809,722</b>		<b>8.6496%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Alstead	191,200,043	134,322,505	325,522,548	87	325,522,635	58.7	0.0921%
Chesterfield	614,878,445	371,880,225	986,758,670	2,426,975	989,185,645	62.3	0.2798%
Dublin	473,900,552	0	473,900,552	845,780	474,746,332	100.0	0.1343%
Fitzwilliam	440,774,373	52,283,687	493,058,060	42,374	493,100,434	89.4	0.1395%
Gilsum	135,374,635	-1,070,312	134,304,323	0	134,304,323	100.8	0.0380%
Harrisville	346,345,716	25,599,794	371,945,510	285,736	372,231,246	93.1	0.1053%
Hinsdale	328,412,722	113,478,633	441,891,355	45,590	441,936,945	74.3	0.1250%
Jaffrey	553,084,642	476,769,386	1,029,854,028	5,797	1,029,859,825	53.7	0.2914%
Keene	2,186,396,731	1,086,556,988	3,272,953,719	52,340,228	3,325,293,947	66.8	0.9408%
Marlborough	217,638,043	128,188,186	345,826,229	2,120,615	347,946,844	62.9	0.0984%
Marlow	73,784,925	44,883,166	118,668,091	204,738	118,872,829	62.2	0.0336%
Nelson	163,780,381	55,565,257	219,345,638	404,794	219,750,432	74.6	0.0622%
Richmond	161,213,895	49,088,002	210,301,897	0	210,301,897	76.6	0.0595%
Rindge	756,619,951	613,966,716	1,370,586,667	1,156,160	1,371,742,827	55.2	0.3881%
Roxbury	42,301,535	-2,074,162	40,227,373	5,545,406	45,772,779	105.2	0.0129%
Stoddard	442,450,540	34,240,257	476,690,797	47,522	476,738,319	92.8	0.1349%
Sullivan	113,182,690	1,482,283	114,664,973	0	114,664,973	98.7	0.0324%
Surry	132,781,172	20,648,392	153,429,564	3,390,138	156,819,702	86.5	0.0444%
Swanzy	990,574,493	75,547,466	1,066,121,959	2,874,329	1,068,996,288	92.9	0.3024%
Troy	217,227,045	36,798,257	254,025,302	5,360	254,030,662	85.5	0.0719%
Walpole	709,958,643	60,769,797	770,728,440	0	770,728,440	92.1	0.2180%
Westmoreland	201,544,446	86,311,381	287,855,827	531	287,856,358	70.0	0.0814%
Winchester	308,636,828	227,098,661	535,735,489	2,948,006	538,683,495	57.6	0.1524%
County Totals	9,802,062,446	3,692,334,565	13,494,397,011	74,690,166	13,569,087,177		3.8388%

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

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**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Atkinson & Gilmanton	1,035,360	389,640	1,425,000	0	1,425,000	60.4	0.0004%
Bean's Grant	0	0	0	0	0	60.4	0.0000%
Bean's Purchase	0	0	0	0	0	60.4	0.0000%
Berlin	537,361,594	162,226,594	699,588,188	6,039,516	705,627,704	76.8	0.1996%
Cambridge	12,495,240	7,416,423	19,911,663	2,799	19,914,462	60.4	0.0056%
Carroll	631,787,484	211,661,934	843,449,418	1,822,735	845,272,153	74.9	0.2391%
Chandler's Purchase	40,880	26,802	67,682	0	67,682	60.4	0.0000%
Clarksville	48,870,989	42,018,514	90,889,503	6,815,212	97,704,715	53.9	0.0276%
Colebrook	178,011,626	168,283,370	346,294,996	1,871,699	348,166,695	51.4	0.0985%
Columbia	68,607,176	73,480,821	142,087,997	386,258	142,474,255	48.2	0.0403%
Crawford's Purchase	419,190	274,833	694,023	0	694,023	60.4	0.0002%
Cutt's Grant	0	0	0	0	0	60.4	0.0000%
Dalton	139,994,097	28,208,698	168,202,795	13,682	168,216,477	83.2	0.0476%
Dix's Grant	1,444,030	672,093	2,116,123	0	2,116,123	60.4	0.0006%
Dixville	10,863,338	6,460,556	17,323,894	0	17,323,894	60.4	0.0049%
Dummer	82,568,522	-9,810,320	72,758,202	0	72,758,202	113.7	0.0206%
Errol	130,353,997	21,852,405	152,206,402	2,342,852	154,549,254	85.6	0.0437%
Erving's Grant	63,292	-3,413	59,879	0	59,879	60.4	0.0000%
Gorham	317,194,355	97,936,367	415,130,722	6,273,660	421,404,382	76.4	0.1192%
Green's Grant	8,956,790	5,872,332	14,829,122	114,944	14,944,066	60.4	0.0042%
Hadley's Purchase	0	0	0	0	0	60.4	0.0000%
Jefferson	157,538,711	92,460,311	249,999,022	274,112	250,273,134	63.0	0.0708%
Kilkenny	0	0	0	0	0	60.4	0.0000%
Lancaster	423,047,914	81,374,833	504,422,747	5,052,836	509,475,583	83.8	0.1441%
Low & Burbank's Grant	0	0	0	0	0	60.4	0.0000%
Martin's Location	0	0	0	124,668	124,668	60.4	0.0000%
Milan	135,177,186	92,943,688	228,120,874	174,212	228,295,086	59.2	0.0646%
Millsfield	13,208,058	7,969,107	21,177,165	0	21,177,165	60.4	0.0060%
Northumberland	154,213,598	55,057,707	209,271,305	2,575,329	211,846,634	73.6	0.0599%
Odell	3,470,646	2,066,240	5,536,886	974,088	6,510,974	60.4	0.0018%
Pinkham's Grant	2,631,530	1,725,308	4,356,838	3,430,854	7,787,692	60.4	0.0022%
Pittsburg	584,026,955	47,140,563	631,167,518	8,048,446	639,215,964	92.5	0.1808%
Randolph	125,365,191	-9,380,429	115,984,762	784,083	116,768,845	108.1	0.0330%
Sargent's Purchase	2,461,220	1,613,648	4,074,868	0	4,074,868	60.4	0.0012%
Second College Grant	1,811,563	550,453	2,362,016	0	2,362,016	60.4	0.0007%
Shelburne	60,112,537	31,908,791	92,021,328	434,946	92,456,274	65.3	0.0262%
Stark	138,042,829	34,987,012	173,029,841	787,170	173,817,011	79.7	0.0492%
Stewartstown	181,136,147	31,915,793	213,051,940	54,831	213,106,771	84.9	0.0603%
Stratford	73,327,526	63,032,645	136,360,171	413,600	136,773,771	53.8	0.0387%
Success	15,370,591	9,484,708	24,855,299	0	24,855,299	60.4	0.0070%
Thompson & Meserve's Purchase	8,929,560	5,854,480	14,784,040	627,088	15,411,128	60.4	0.0044%
Wentworth's Location	13,825,828	8,830,223	22,656,051	15,247	22,671,298	60.4	0.0064%
Whitefield	398,192,284	10,601,414	408,793,698	2,691,942	411,485,640	97.4	0.1164%
<b>County Totals</b>	<b>4,661,957,834</b>	<b>1,387,104,144</b>	<b>6,049,061,978</b>	<b>52,146,809</b>	<b>6,101,208,787</b>		<b>1.7261%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Alexandria	286,645,421	146,851,583	433,497,004	406,568	433,903,572	66.1	0.1228%
Ashland	417,916,565	91,693,152	509,609,717	748,940	510,358,657	82.0	0.1444%
Bath	131,646,579	71,241,381	202,887,960	36,162	202,924,122	64.7	0.0574%
Benton	52,940,497	-1,696,199	51,244,298	738,520	51,982,818	103.3	0.0147%
Bethlehem	511,255,169	108,341,306	619,596,475	2,524,122	622,120,597	82.5	0.1760%
Bridgewater	790,376,500	27,792,406	818,168,906	0	818,168,906	96.6	0.2315%
Bristol	549,710,592	576,689,641	1,126,400,233	2,960,723	1,129,360,956	48.8	0.3195%
Campton	840,658,242	61,249,971	901,908,213	713,758	902,621,971	93.2	0.2554%
Canaan	461,251,415	236,362,175	697,613,590	156,510	697,770,100	66.1	0.1974%
Dorchester	87,857,145	-2,193,229	85,663,916	33,412	85,697,328	102.6	0.0242%
Easton	76,984,965	62,445,372	139,430,337	436,296	139,866,633	55.2	0.0396%
Ellsworth	19,844,594	15,770,750	35,615,344	426,647	36,041,991	55.7	0.0102%
Enfield	1,065,962,692	83,864,208	1,149,826,900	255	1,149,827,155	92.7	0.3253%
Franconia	427,399,549	317,088,915	744,488,464	1,004,766	745,493,230	57.4	0.2109%
Grafton	140,942,566	113,732,570	254,675,136	0	254,675,136	55.3	0.0720%
Groton	97,791,309	44,383,735	142,175,044	30,013	142,205,057	68.7	0.0402%
Hanover	2,720,089,395	1,624,928,497	4,345,017,892	765,020	4,345,782,912	62.6	1.2295%
Haverhill	670,344,262	38,085,207	708,429,469	897,128	709,326,597	94.6	0.2007%
Hebron	407,918,966	237,483,855	645,402,821	12,611,144	658,013,965	63.2	0.1862%
Holderness	1,360,655,470	460,461,184	1,821,116,654	1,179	1,821,117,833	74.7	0.5152%
Landaff	59,651,298	40,937,302	100,588,600	132,676	100,721,276	59.5	0.0285%
Lebanon	2,669,695,545	992,295,591	3,661,991,136	124,571,200	3,786,562,336	72.9	1.0712%
Lincoln	1,312,339,024	767,437,782	2,079,776,806	2,363,520	2,082,140,326	63.1	0.5891%
Lisbon	222,503,394	13,113,806	235,617,200	0	235,617,200	94.4	0.0667%
Littleton	661,401,386	521,663,616	1,183,065,002	11,151,128	1,194,216,130	55.9	0.3379%
Livermore	189,600	0	189,600	0	189,600	100.0	0.0001%
Lyman	75,577,542	69,821,777	145,399,319	0	145,399,319	51.9	0.0411%
Lyme	415,731,000	196,624,026	612,355,026	314,848	612,669,874	67.9	0.1733%
Monroe	141,243,993	28,332,695	169,576,688	0	169,576,688	83.2	0.0480%
Orange	36,576,574	20,311,088	56,887,662	188,965	57,076,627	64.2	0.0161%
Orford	159,951,850	117,100,983	277,052,833	217,548	277,270,381	57.7	0.0784%
Piermont	130,253,176	39,325,120	169,578,296	70,924	169,649,220	76.8	0.0480%
Plymouth	718,009,868	177,117,168	895,127,036	3,357,152	898,484,188	80.2	0.2542%
Rumney	356,772,427	1,428,492	358,200,919	362,590	358,563,509	99.6	0.1014%
Sugar Hill	321,809,084	3,244,441	325,053,525	0	325,053,525	99.0	0.0920%
Thornton	955,315,657	-10,386,778	944,928,879	461,751	945,390,630	101.1	0.2675%
Warren	95,562,897	60,399,662	155,962,559	614,204	156,576,763	61.2	0.0443%
Waterville Valley	723,182,110	-6,450,459	716,731,651	1,212,457	717,944,108	100.9	0.2031%
Wentworth	126,260,549	110,249,828	236,510,377	152,850	236,663,227	53.3	0.0670%
Woodstock	287,866,522	327,227,327	615,093,849	2,704,808	617,798,657	46.8	0.1748%
<b>County Totals</b>	<b>20,588,085,389</b>	<b>7,784,369,947</b>	<b>28,372,455,336</b>	<b>172,367,784</b>	<b>28,544,823,120</b>		<b>8.0755%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equali- zation Ratio	% Proportion to State Tax
Amherst	2,349,721,276	1,031,082,520	3,380,803,796	2,562,328	3,383,366,124	69.5	0.9572%
Antrim	408,338,096	96,860,364	505,198,460	267,884	505,466,344	80.8	0.1430%
Bedford	6,143,273,904	674,989,312	6,818,263,216	5,245,093	6,823,508,309	90.1	1.9304%
Bennington	215,105,844	8,248,472	223,354,316	23,107	223,377,423	96.3	0.0632%
Brookline	1,156,899,017	50,705,022	1,207,604,039	7,248	1,207,611,287	95.8	0.3416%
Deering	239,207,612	181,783,782	420,991,394	10,911	421,002,305	56.8	0.1191%
Francestown	406,050,606	-1,210,930	404,839,676	0	404,839,676	100.3	0.1145%
Goffstown	2,635,486,200	421,828,057	3,057,314,257	510,804	3,057,825,061	86.2	0.8651%
Greenfield	314,426,945	628,004	315,054,949	9,322,465	324,377,414	99.8	0.0918%
Greenville	221,035,822	23,434,541	244,470,363	2,966,830	247,437,193	90.4	0.0700%
Hancock	296,888,665	201,839,344	498,728,009	3,003,063	501,731,072	59.5	0.1419%
Hillsborough	573,785,938	508,647,696	1,082,433,634	75,553	1,082,509,187	53.0	0.3063%
Hollis	2,307,384,786	492,737,573	2,800,122,359	1,211	2,800,123,570	82.4	0.7922%
Hudson	4,891,881,511	1,117,773,686	6,009,655,197	815,740	6,010,470,937	81.4	1.7004%
Litchfield	1,174,809,320	635,338,659	1,810,147,979	1,901,128	1,812,049,107	64.9	0.5126%
Lyndeborough	222,830,936	163,127,584	385,958,520	497	385,959,017	57.7	0.1092%
Manchester	13,008,332,867	5,926,616,277	18,934,949,144	74,784,522	19,009,733,666	68.7	5.3780%
Mason	212,636,391	139,322,173	351,958,564	15,260	351,973,824	60.4	0.0996%
Merrimack	4,847,251,164	2,127,169,056	6,974,420,220	601,131	6,975,021,351	69.5	1.9733%
Milford	2,053,902,719	988,810,417	3,042,713,136	3,926,175	3,046,639,311	67.5	0.8619%
Mont Vernon	556,665,826	14,845,107	571,510,933	0	571,510,933	97.4	0.1617%
Nashua	16,333,385,606	1,079,599,688	17,412,985,294	80,442,598	17,493,427,892	93.8	4.9490%
New Boston	952,135,641	371,944,682	1,324,080,323	7,370	1,324,087,693	71.9	0.3746%
New Ipswich	857,138,406	37,514,724	894,653,130	3,670	894,656,800	95.8	0.2531%
Pelham	2,722,192,413	785,746,632	3,507,939,045	3,276,025	3,511,215,070	77.6	0.9933%
Peterborough	937,219,775	390,223,641	1,327,443,416	4,961,091	1,332,404,507	70.6	0.3769%
Sharon	104,520,408	3,870,930	108,391,338	5,773	108,397,111	96.4	0.0307%
Temple	294,137,967	-4,902,548	289,235,419	17,929	289,253,348	101.7	0.0818%
Weare	1,272,357,091	532,258,178	1,804,615,269	3,010,019	1,807,625,288	70.5	0.5114%
Wilton	564,789,425	203,607,504	768,396,929	513,253	768,910,182	73.5	0.2175%
Windsor	37,117,589	20,269,938	57,387,527	0	57,387,527	64.6	0.0162%
<b>County Totals</b>	<b>68,310,909,766</b>	<b>18,224,710,085</b>	<b>86,535,619,851</b>	<b>198,278,678</b>	<b>86,733,898,529</b>		<b>24.5377%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Allenstown	524,235,666	140,149,782	664,385,448	226,362	664,611,810	78.9	0.1880%
Andover	541,003,223	-5,344,768	535,658,455	8,332	535,666,787	101.0	0.1515%
Boscawen	516,042,460	50,294,820	566,337,280	1,288,921	567,626,201	91.1	0.1606%
Bow	1,907,581,698	40,912,232	1,948,493,930	24,199	1,948,518,129	97.9	0.5513%
Bradford	452,302,844	7,335,271	459,638,115	32,088	459,670,203	98.4	0.1300%
Canterbury	369,629,789	202,404,246	572,034,035	435,481	572,469,516	64.6	0.1620%
Chichester	548,906,928	54,203,684	603,110,612	0	603,110,612	91.0	0.1706%
Concord	5,079,767,931	3,060,611,793	8,140,379,724	40,765,588	8,181,145,312	62.4	2.3145%
Danbury	178,594,297	95,538,336	274,132,633	0	274,132,633	65.1	0.0776%
Dunbarton	399,985,649	309,112,164	709,097,813	4,780,656	713,878,469	56.4	0.2020%
Epsom	518,025,506	451,827,205	969,852,711	1,575,803	971,428,514	53.4	0.2748%
Franklin	1,049,016,302	282,026,081	1,331,042,383	3,117,927	1,334,160,310	78.8	0.3774%
Henniker	741,447,474	119,581,426	861,028,900	3,734,128	864,763,028	86.1	0.2446%
Hill	195,434,470	-3,813,815	191,620,655	2,472,427	194,093,082	102.0	0.0549%
Hooksett	3,138,931,693	432,059,850	3,570,991,543	33,416	3,571,024,959	87.9	1.0103%
Hopkinton	1,409,088,364	-5,605,370	1,403,482,994	11,846,012	1,415,329,006	100.4	0.4004%
Loudon	707,905,603	512,146,957	1,220,052,560	7,949,500	1,228,002,060	58.0	0.3474%
New London	2,048,240,439	601,294,399	2,649,534,838	0	2,649,534,838	77.3	0.7496%
Newbury	1,669,283,080	48,062,752	1,717,345,832	4,091,676	1,721,437,508	97.2	0.4870%
Northfield	608,791,917	109,891,610	718,683,527	5,244,212	723,927,739	84.7	0.2048%
Pembroke	1,193,562,895	43,256,032	1,236,818,927	2,345,325	1,239,164,252	96.5	0.3506%
Pittsfield	357,455,147	267,326,643	624,781,790	1,030,105	625,811,895	57.2	0.1770%
Salisbury	236,552,752	54,501,097	291,053,849	4,998,479	296,052,328	81.2	0.0838%
Sutton	327,400,608	256,062,954	583,463,562	1,265	583,464,827	56.1	0.1651%
Warner	331,059,627	282,743,752	613,803,379	1,009,518	614,812,897	53.9	0.1739%
Webster	351,322,026	60,364,593	411,686,619	2,569,107	414,255,726	85.3	0.1172%
Wilmot	229,838,444	153,066,330	382,904,774	53,969	382,958,743	60.0	0.1083%
<b>County Totals</b>	<b>25,631,406,832</b>	<b>7,620,010,056</b>	<b>33,251,416,888</b>	<b>99,634,496</b>	<b>33,351,051,384</b>		<b>9.4353%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Atkinson	1,588,137,623	387,153,262	1,975,290,885	0	1,975,290,885	80.4	0.5588%
Auburn	1,415,249,457	116,386,585	1,531,636,042	26,844,326	1,558,480,368	92.4	0.4409%
Brentwood	737,635,876	455,877,377	1,193,513,253	0	1,193,513,253	61.8	0.3377%
Candia	920,379,401	29,426,450	949,805,851	9,257	949,815,108	96.9	0.2687%
Chester	1,106,886,343	81,970,614	1,188,856,957	0	1,188,856,957	93.1	0.3363%
Danville	580,243,958	332,072,103	912,316,061	94	912,316,155	63.6	0.2581%
Deerfield	722,523,608	446,558,183	1,169,081,791	77,070	1,169,158,861	61.8	0.3308%
Derry	5,688,783,603	467,843,053	6,156,626,656	6,148,965	6,162,775,621	92.4	1.7435%
East Kingston	593,565,264	-7,611,667	585,953,597	1,244	585,954,841	101.3	0.1658%
Epping	1,028,541,696	679,946,821	1,708,488,517	23,551,762	1,732,040,279	60.2	0.4900%
Exeter	3,609,565,275	242,679,425	3,852,244,700	2,377,614	3,854,622,314	93.7	1.0905%
Fremont	561,155,398	374,066,306	935,221,704	0	935,221,704	60.0	0.2646%
Greenland	1,374,515,100	231,150,602	1,605,665,702	0	1,605,665,702	85.6	0.4543%
Hampstead	2,083,790,209	154,431,741	2,238,221,950	2,462,235	2,240,684,185	93.1	0.6339%
Hampton	5,935,154,500	523,112,058	6,458,266,558	0	6,458,266,558	91.9	1.8271%
Hampton Falls	868,400,935	99,669,412	968,070,347	0	968,070,347	89.7	0.2739%
Kensington	670,093,205	21,407,854	691,501,059	0	691,501,059	96.9	0.1956%
Kingston	1,326,517,626	126,391,405	1,452,909,031	149,018	1,453,058,049	91.3	0.4111%
Londonderry	5,820,938,208	923,982,495	6,744,920,703	63,360,787	6,808,281,490	86.3	1.9261%
New Castle	1,081,112,629	520,534,975	1,601,647,604	0	1,601,647,604	67.5	0.4531%
Newfields	456,121,269	54,053,082	510,174,351	0	510,174,351	89.4	0.1443%
Newington	872,328,480	7,034,210	879,362,690	2,608,175	881,970,865	99.2	0.2495%
Newmarket	1,712,012,642	93,890,150	1,805,902,792	1,494,946	1,807,397,738	94.8	0.5113%
Newton	646,989,948	393,171,930	1,040,161,878	0	1,040,161,878	62.2	0.2943%
North Hampton	1,780,828,900	380,341,702	2,161,170,602	0	2,161,170,602	82.4	0.6114%
Northwood	956,503,427	208,445,773	1,164,949,200	489,742	1,165,438,942	82.1	0.3297%
Nottingham	830,161,201	519,628,820	1,349,790,021	294,601	1,350,084,622	61.5	0.3819%
Plaistow	1,365,102,456	459,899,769	1,825,002,225	0	1,825,002,225	74.8	0.5163%
Portsmouth	9,869,197,146	411,214,871	10,280,412,017	97,487,393	10,377,899,410	96.0	2.9360%
Raymond	1,357,553,766	680,788,212	2,038,341,978	685,441	2,039,027,419	66.6	0.5769%
Rye	3,277,067,600	1,338,542,692	4,615,610,292	4,489,640	4,620,099,932	71.0	1.3071%
Salem	6,557,798,602	2,601,124,949	9,158,923,551	7,109,891	9,166,033,442	71.6	2.5931%
Sandown	1,154,023,600	190,970,887	1,344,994,487	0	1,344,994,487	85.8	0.3805%
Seabrook	2,887,151,000	345,939,082	3,233,090,082	0	3,233,090,082	89.3	0.9147%
South Hampton	264,431,721	24,804,760	289,236,481	2,435	289,238,916	91.4	0.0818%
Stratham	2,526,264,086	147,006,380	2,673,270,466	0	2,673,270,466	94.5	0.7563%
Windham	3,170,205,200	2,166,833,414	5,337,038,614	763,822	5,337,802,436	59.4	1.5101%
<b>County Totals</b>	<b>77,396,930,958</b>	<b>16,230,739,737</b>	<b>93,627,670,695</b>	<b>240,408,458</b>	<b>93,868,079,153</b>		<b>26.5560%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Barrington	1,845,778,054	275,689,378	2,121,467,432	901,113	2,122,368,545	87.0	0.6004%
Dover	6,520,897,470	490,768,040	7,011,665,510	10,362,763	7,022,028,273	93.0	1.9866%
Durham	1,779,590,891	513,505,620	2,293,096,511	62,951,253	2,356,047,764	77.6	0.6665%
Farmington	1,046,529,328	34,548,268	1,081,077,596	2,047,371	1,083,124,967	96.8	0.3064%
Lee	734,092,994	277,067,812	1,011,160,806	165,214	1,011,326,020	72.6	0.2861%
Madbury	287,947,469	161,251,531	449,199,000	0	449,199,000	64.1	0.1271%
Middleton	362,214,299	47,461,936	409,676,235	0	409,676,235	88.4	0.1159%
Milton	933,916,117	10,373,761	944,289,878	797,301	945,087,179	98.9	0.2674%
New Durham	634,089,360	413,638,546	1,047,727,906	0	1,047,727,906	60.5	0.2964%
Rochester	5,107,320,493	136,304,862	5,243,625,355	81,088,918	5,324,714,273	97.4	1.5064%
Rollinsford	483,893,149	96,264,856	580,158,005	0	580,158,005	83.4	0.1641%
Somersworth	1,887,817,580	99,351,598	1,987,169,178	10,080,946	1,997,250,124	95.0	0.5650%
Strafford	714,853,100	447,320,820	1,162,173,920	0	1,162,173,920	61.5	0.3288%
<b>County Totals</b>	<b>22,338,940,304</b>	<b>3,003,547,028</b>	<b>25,342,487,332</b>	<b>168,394,879</b>	<b>25,510,882,211.0</b>		<b>7.2172%</b>

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

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 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**	2024 Equalization Ratio	% Proportion to State Tax
Acworth	121,020,310	103,416,428	224,436,738	7,685	224,444,423	53.8	0.0635%
Charlestown	328,088,332	237,377,626	565,465,958	783,538	566,249,496	58.0	0.1602%
Claremont	1,203,814,621	248,103,335	1,451,917,956	5,746,986	1,457,664,942	82.9	0.4124%
Cornish	348,908,710	8,867,065	357,775,775	464,358	358,240,133	97.5	0.1013%
Croydon	118,510,833	47,199,660	165,710,493	0	165,710,493	71.5	0.0469%
Goshen	83,451,077	71,013,016	154,464,093	20,266	154,484,359	54.0	0.0437%
Grantham	761,899,252	278,902,310	1,040,801,562	0	1,040,801,562	73.2	0.2945%
Langdon	75,507,939	37,846,627	113,354,566	14,541	113,369,107	66.6	0.0321%
Lempster	126,886,738	107,993,571	234,880,309	13,669	234,893,978	54.0	0.0665%
Newport	724,981,965	108,242,663	833,224,628	4,207,010	837,431,638	87.0	0.2369%
Plainfield	541,488,833	-4,855,652	536,633,181	59,617	536,692,798	100.9	0.1518%
Springfield	239,461,462	155,597,361	395,058,823	470,340	395,529,163	60.6	0.1119%
Sunapee	2,388,555,116	506,579,890	2,895,135,006	0	2,895,135,006	82.5	0.8191%
Unity	243,255,031	1,948,739	245,203,770	0	245,203,770	99.2	0.0694%
Washington	369,359,017	130,141,538	499,500,555	189,348	499,689,903	73.9	0.1414%
<b>County Totals</b>	<b>7,675,189,236</b>	<b>2,038,374,177</b>	<b>9,713,563,413</b>	<b>11,977,358</b>	<b>9,725,540,771</b>		<b>2.7514%</b>
<b>State Totals</b>	<b>282,058,556,184</b>	<b>70,310,778,058</b>	<b>352,369,334,242</b>	<b>1,102,868,562</b>	<b>353,472,202,804</b>		<b>100.00%</b>

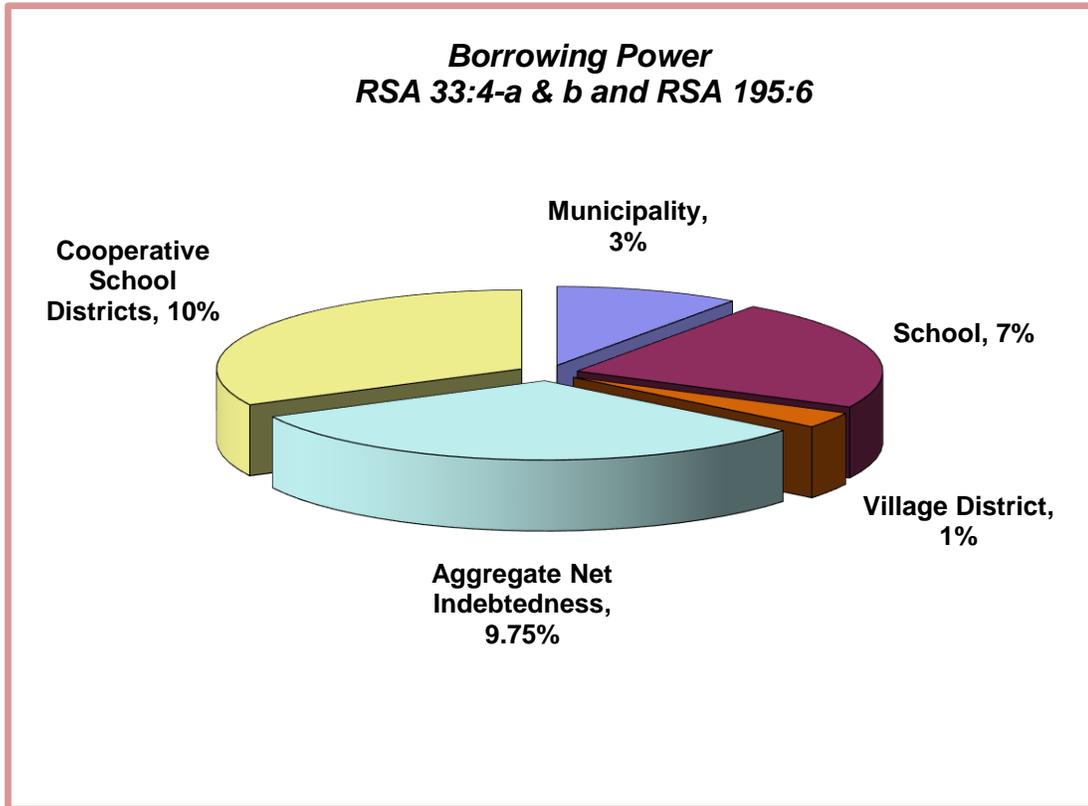
\*Flood control, forest, recreation lands, and others.

\*\*Does not include utilities or railroads

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Equalization Survey Not Including Utilities and Railroad**

<b>2024 School Set-Off Districts</b>			
<b>Total Equalized Valuation for School Purposes</b>			
<b>Municipalities</b>	<b>Total Equalized Valuation <u>Including</u> Utilities Used to Apportion Local School Tax</b>	<b>Total Equalized Valuation <u>Not Including</u> Utilities Used to Apportion State School Tax</b>	<b>Base Valuation for Debt Limit for School Purposes Only</b>
<b>Concord - Concord Union School District</b>	<b>7,857,840,559</b>	<b>7,395,521,412</b>	<b>7,812,282,530</b>
<b>Penacook - Merrimack Valley School District</b>	<b>866,484,837</b>	<b>793,277,586</b>	<b>861,456,687</b>
<b>Loudon School District</b>	<b>1,256,264,016</b>	<b>1,219,713,937</b>	<b>1,248,314,516</b>

# Base Valuation for Debt Limits



**RSA 33:4-b Debt Limit; Computation.** *The debt limitations herein before 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 under the foregoing limitations so that the aggregate net indebtedness of such municipalities shall not exceed 9.75 percent of the valuation of the taxable property as herein before 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**  
**2024 Base Valuation for Debt Limits**  
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Acworth	123,846,016	105,842,963	229,688,979	0	229,688,979
Albany	138,614,150	83,523,112	222,137,262	0	222,137,262
Alexandria	300,733,421	154,076,745	454,810,166	0	454,810,166
Allenstown	533,970,466	142,753,131	676,723,597	0	676,723,597
Alstead	195,339,243	137,234,754	332,573,997	0	332,573,997
Alton	2,242,305,615	1,705,367,988	3,947,673,603	0	3,947,673,603
Amherst	2,431,905,276	1,067,148,879	3,499,054,155	0	3,499,054,155
Andover	572,729,323	(5,658,887)	567,070,436	0	567,070,436
Antrim	439,025,696	104,152,468	543,178,164	0	543,178,164
Ashland	455,151,865	99,866,755	555,018,620	0	555,018,620
Atkinson	1,609,208,023	392,289,827	2,001,497,850	0	2,001,497,850
Atkinson & Gilmanton	1,035,360	389,640	1,425,000	0	1,425,000
Auburn	1,433,323,607	117,873,204	1,551,196,811	0	1,551,196,811
Barnstead	1,082,374,713	126,821,715	1,209,196,428	0	1,209,196,428
Barrington	1,886,546,518	281,781,217	2,168,327,735	0	2,168,327,735
Bartlett	2,087,845,542	362,644,329	2,450,489,871	0	2,450,489,871
Bath	155,121,479	84,049,170	239,170,649	0	239,170,649
Beans' Grant	0	0	0	0	0
Bean's Purchase	0	0	0	0	0
Bedford	6,268,838,404	688,786,079	6,957,624,483	0	6,957,624,483
Belmont	1,502,021,206	99,208,684	1,601,229,890	0	1,601,229,890
Bennington	220,703,344	8,463,537	229,166,881	0	229,166,881
Benton	55,110,197	(1,765,512)	53,344,685	0	53,344,685
Berlin	755,423,894	228,099,580	983,523,474	0	983,523,474
Bethlehem	526,352,069	111,543,679	637,895,748	0	637,895,748
Boscawen	530,426,960	51,700,111	582,127,071	0	582,127,071
Bow	2,073,175,398	44,464,292	2,117,639,690	0	2,117,639,690
Bradford	459,010,544	7,444,339	466,454,883	0	466,454,883
Brentwood	759,912,876	469,647,303	1,229,560,179	0	1,229,560,179
Bridgewater	805,161,500	28,312,789	833,474,289	0	833,474,289
Bristol	565,099,492	592,835,372	1,157,934,864	0	1,157,934,864
Brookfield	242,558,320	727,202	243,285,522	0	243,285,522
Brookline	1,170,518,417	51,302,115	1,221,820,532	0	1,221,820,532
Cambridge	12,831,740	7,637,042	20,468,782	0	20,468,782
Campton	862,452,849	62,840,136	925,292,985	0	925,292,985
Canaan	468,048,015	239,847,875	707,895,890	0	707,895,890
Candia	939,436,373	30,036,116	969,472,489	0	969,472,489
Canterbury	380,735,689	208,490,142	589,225,831	0	589,225,831
Carroll	638,511,084	213,915,104	852,426,188	0	852,426,188
Center Harbor	766,500,535	272,086,062	1,038,586,597	0	1,038,586,597
Chandler's Purchase	46,080	30,211	76,291	0	76,291
Charlestown	346,589,286	250,774,869	597,364,155	0	597,364,155
Chatham	106,493,228	2,499,125	108,992,353	0	108,992,353
Chester	1,167,919,043	86,493,983	1,254,413,026	0	1,254,413,026

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Base Valuation for Debt Limits**  
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Chesterfield	623,672,545	377,201,855	1,000,874,400	0	1,000,874,400
Chichester	557,770,628	55,080,314	612,850,942	0	612,850,942
Claremont	1,260,251,377	259,744,692	1,519,996,069	0	1,519,996,069
Clarksville	50,121,489	43,088,051	93,209,540	0	93,209,540
Colebrook	194,222,626	183,611,280	377,833,906	0	377,833,906
Columbia	89,149,176	95,557,078	184,706,254	0	184,706,254
Concord	5,407,808,354	3,258,277,177	8,666,085,531	0	8,666,085,531
Conway	3,244,190,600	536,598,595	3,780,789,195	0	3,780,789,195
Cornish	357,444,310	9,085,926	366,530,236	0	366,530,236
Crawford's Purchase	419,790	275,226	695,016	0	695,016
Croydon	126,226,933	50,275,308	176,502,241	0	176,502,241
Cutt's Grant	0	0	0	0	0
Dalton	156,249,297	31,490,998	187,740,295	0	187,740,295
Danbury	182,626,497	97,699,991	280,326,488	0	280,326,488
Danville	600,497,558	343,663,786	944,161,344	0	944,161,344
Deerfield	800,809,208	494,948,311	1,295,757,519	0	1,295,757,519
Deering	249,094,612	189,303,472	438,398,084	0	438,398,084
Derry	5,775,178,335	474,949,113	6,250,127,448	0	6,250,127,448
Dix's Grant	1,444,030	672,093	2,116,123	0	2,116,123
Dixville	11,233,238	6,703,073	17,936,311	0	17,936,311
Dorchester	90,135,345	(2,250,961)	87,884,384	0	87,884,384
Dover	6,647,139,470	500,270,127	7,147,409,597	0	7,147,409,597
Dublin	478,520,652	(0)	478,520,652	0	478,520,652
Dummer	185,503,822	(22,213,256)	163,290,566	0	163,290,566
Dunbarton	426,297,249	329,452,336	755,749,585	0	755,749,585
Durham	1,882,902,391	543,327,496	2,426,229,887	0	2,426,229,887
East Kingston	622,748,864	(7,986,187)	614,762,677	0	614,762,677
Easton	78,078,765	63,333,094	141,411,859	0	141,411,859
Eaton	147,574,711	76,218,273	223,792,984	0	223,792,984
Effingham	218,220,842	142,431,789	360,652,631	0	360,652,631
Ellsworth	20,177,094	16,035,198	36,212,292	0	36,212,292
Enfield	1,074,048,992	84,500,993	1,158,549,985	0	1,158,549,985
Epping	1,043,374,996	689,753,555	1,733,128,551	0	1,733,128,551
Epsom	524,294,606	457,297,992	981,592,598	0	981,592,598
Errol	140,846,397	23,617,482	164,463,879	0	164,463,879
Erving's Grant	63,292	(3,413)	59,879	0	59,879
Exeter	3,680,184,775	247,427,589	3,927,612,364	0	3,927,612,364
Farmington	1,060,890,628	35,023,022	1,095,913,650	0	1,095,913,650
Fitzwilliam	503,820,581	59,758,964	563,579,545	0	563,579,545
Francestown	410,856,706	(1,225,305)	409,631,401	0	409,631,401
Franconia	431,793,949	320,350,264	752,144,213	0	752,144,213
Franklin	1,162,256,462	312,491,708	1,474,748,170	0	1,474,748,170
Freedom	1,183,636,840	(3,537,450)	1,180,099,390	0	1,180,099,390
Fremont	567,613,298	378,371,573	945,984,871	0	945,984,871

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Base Valuation for Debt Limits**  
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Gilford	3,535,682,840	829,194,477	4,364,877,317	0	4,364,877,317
Gilmanton	1,060,799,201	(12,547,874)	1,048,251,327	0	1,048,251,327
Gilsum	138,733,135	(1,096,967)	137,636,168	0	137,636,168
Goffstown	2,766,513,000	442,804,505	3,209,317,505	0	3,209,317,505
Gorham	386,895,955	119,467,228	506,363,183	0	506,363,183
Goshen	85,329,277	72,612,964	157,942,241	0	157,942,241
Grafton	143,280,266	115,622,175	258,902,441	0	258,902,441
Grantham	767,953,252	281,118,802	1,049,072,054	0	1,049,072,054
Greenfield	319,523,745	638,218	320,161,963	0	320,161,963
Greenland	1,417,775,500	238,428,052	1,656,203,552	0	1,656,203,552
Green's Grant	9,155,890	6,002,869	15,158,759	0	15,158,759
Greenville	228,384,322	24,214,913	252,599,235	0	252,599,235
Groton	110,511,069	50,178,910	160,689,979	0	160,689,979
Hadley's Purchase	0	0	0	0	0
Hale's Location	83,709,800	67,938,388	151,648,188	0	151,648,188
Hampstead	2,099,742,709	155,614,043	2,255,356,752	0	2,255,356,752
Hampton	6,120,420,200	539,441,242	6,659,861,442	0	6,659,861,442
Hampton Falls	880,240,835	101,028,956	981,269,791	0	981,269,791
Hancock	303,610,865	206,414,960	510,025,825	0	510,025,825
Hanover	2,736,203,395	1,634,555,711	4,370,759,106	0	4,370,759,106
Harrisville	350,084,516	25,876,891	375,961,407	0	375,961,407
Hart's Location	21,405,197	3,484,494	24,889,691	0	24,889,691
Haverhill	704,980,962	40,062,354	745,043,316	0	745,043,316
Hebron	413,357,466	240,650,576	654,008,042	0	654,008,042
Henniker	753,826,574	121,579,910	875,406,484	0	875,406,484
Hill	203,365,970	(3,969,334)	199,396,636	0	199,396,636
Hillsborough	605,057,258	536,378,867	1,141,436,125	0	1,141,436,125
Hinsdale	442,142,860	152,817,322	594,960,182	0	594,960,182
Holderness	1,417,814,770	479,820,358	1,897,635,128	0	1,897,635,128
Hollis	2,325,855,286	496,682,728	2,822,538,014	0	2,822,538,014
Hooksett	3,247,172,893	446,959,947	3,694,132,840	0	3,694,132,840
Hopkinton	1,445,822,564	(5,751,721)	1,440,070,843	0	1,440,070,843
Hudson	5,057,101,711	1,155,526,705	6,212,628,416	0	6,212,628,416
Jackson	846,579,937	38,942,628	885,522,565	0	885,522,565
Jaffrey	563,034,742	485,348,336	1,048,383,078	0	1,048,383,078
Jefferson	165,549,711	97,165,184	262,714,895	0	262,714,895
Keene	2,304,848,831	1,145,428,391	3,450,277,222	0	3,450,277,222
Kensington	691,276,772	22,085,553	713,362,325	0	713,362,325
Kilkenny	36,600	23,996	60,596	0	60,596
Kingston	1,391,170,426	132,552,186	1,523,722,612	0	1,523,722,612
Laconia	4,464,657,531	591,539,111	5,056,196,642	0	5,056,196,642
Lancaster	450,736,614	86,727,541	537,464,155	0	537,464,155
Landaff	60,796,298	41,716,672	102,512,970	0	102,512,970
Langdon	77,433,129	38,812,113	116,245,242	0	116,245,242

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Base Valuation for Debt Limits**  
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Lebanon	2,780,468,345	1,033,474,506	3,813,942,851	0	3,813,942,851
Lee	746,347,621	281,692,836	1,028,040,457	0	1,028,040,457
Lempster	133,359,238	113,507,182	246,866,420	0	246,866,420
Lincoln	1,320,660,324	772,303,962	2,092,964,286	0	2,092,964,286
Lisbon	229,194,194	13,510,717	242,704,911	0	242,704,911
Litchfield	1,230,631,320	665,528,986	1,896,160,306	0	1,896,160,306
Littleton	875,693,086	690,720,217	1,566,413,303	0	1,566,413,303
Livermore	189,600	0	189,600	0	189,600
Londonderry	6,437,647,763	1,021,884,244	7,459,532,007	0	7,459,532,007
Loudon	729,104,703	527,498,029	1,256,602,732	0	1,256,602,732
Low & Burbank's Grant	0	0	0	0	0
Lyman	77,914,042	71,987,204	149,901,246	0	149,901,246
Lyme	419,589,800	198,448,289	618,038,089	0	618,038,089
Lyndeborough	225,705,282	165,234,774	390,940,056	0	390,940,056
Madbury	311,867,769	174,648,392	486,516,161	0	486,516,161
Madison	613,061,561	570,245,890	1,183,307,451	0	1,183,307,451
Manchester	13,401,719,267	6,105,844,725	19,507,563,992	0	19,507,563,992
Marlborough	223,948,743	131,910,396	355,859,139	0	355,859,139
Marlow	75,208,325	45,748,191	120,956,516	0	120,956,516
Martin's Location	591,900	388,067	979,967	0	979,967
Mason	217,799,086	142,706,986	360,506,072	0	360,506,072
Meredith	3,916,259,153	740,320,362	4,656,579,515	0	4,656,579,515
Merrimack	5,007,941,464	2,197,687,821	7,205,629,285	0	7,205,629,285
Middleton	368,503,699	48,287,242	416,790,941	0	416,790,941
Milan	153,579,186	105,626,147	259,205,333	0	259,205,333
Milford	2,094,412,219	1,008,314,991	3,102,727,210	0	3,102,727,210
Millsfield	13,331,658	8,050,143	21,381,801	0	21,381,801
Milton	958,833,884	10,650,905	969,484,789	0	969,484,789
Monroe	597,283,893	120,417,675	717,701,568	0	717,701,568
Mont Vernon	563,539,226	15,028,586	578,567,812	0	578,567,812
Moultonborough	6,336,332,532	880,251,447	7,216,583,979	0	7,216,583,979
Nashua	16,806,394,706	1,110,864,683	17,917,259,389	0	17,917,259,389
Nelson	169,228,481	57,420,240	226,648,721	0	226,648,721
New Boston	963,327,741	376,318,785	1,339,646,526	0	1,339,646,526
New Castle	1,082,355,929	521,133,600	1,603,489,529	0	1,603,489,529
New Durham	639,977,460	417,482,843	1,057,460,303	0	1,057,460,303
New Hampton	591,895,576	85,973,335	677,868,911	0	677,868,911
New Ipswich	875,350,506	38,313,167	913,663,673	0	913,663,673
New London	2,069,211,739	607,452,853	2,676,664,592	0	2,676,664,592
Newbury	1,677,549,480	48,300,879	1,725,850,359	0	1,725,850,359
Newfields	459,551,015	54,459,741	514,010,756	0	514,010,756
Newington	1,271,862,730	10,256,260	1,282,118,990	0	1,282,118,990
Newmarket	1,723,310,237	94,509,851	1,817,820,088	0	1,817,820,088
Newport	747,430,965	111,597,111	859,028,076	0	859,028,076

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Base Valuation for Debt Limits**  
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Newton	661,492,348	401,985,286	1,063,477,634	0	1,063,477,634
North Hampton	1,806,185,400	385,757,653	2,191,943,053	0	2,191,943,053
Northfield	622,489,717	112,365,947	734,855,664	0	734,855,664
Northumberland	239,492,158	85,646,755	325,138,913	0	325,138,913
Northwood	973,050,227	212,053,418	1,185,103,645	0	1,185,103,645
Nottingham	852,533,701	533,634,369	1,386,168,070	0	1,386,168,070
Odell	3,470,646	2,066,240	5,536,886	0	5,536,886
Orange	37,343,574	20,738,792	58,082,366	0	58,082,366
Orford	162,748,550	119,151,251	281,899,801	0	281,899,801
Ossipee	1,540,153,570	75,894,204	1,616,047,774	0	1,616,047,774
Pelham	2,805,058,543	809,666,752	3,614,725,295	0	3,614,725,295
Pembroke	1,234,171,195	44,728,872	1,278,900,067	0	1,278,900,067
Peterborough	952,384,175	396,538,561	1,348,922,736	0	1,348,922,736
Piermont	133,068,176	40,175,484	173,243,660	0	173,243,660
Pinkham's Grant	2,961,230	1,941,469	4,902,699	0	4,902,699
Pittsburg	601,104,455	48,525,225	649,629,680	0	649,629,680
Pittsfield	365,939,847	273,675,335	639,615,182	0	639,615,182
Plainfield	551,666,633	(4,946,435)	546,720,198	0	546,720,198
Plaistow	1,403,630,456	472,879,791	1,876,510,247	0	1,876,510,247
Plymouth	747,740,068	184,457,042	932,197,110	0	932,197,110
Portsmouth	10,137,278,797	422,384,941	10,559,663,738	0	10,559,663,738
Randolph	137,554,191	(10,293,758)	127,260,433	0	127,260,433
Raymond	1,379,910,566	692,000,180	2,071,910,746	0	2,071,910,746
Richmond	173,033,425	52,698,668	225,732,093	0	225,732,093
Rindge	773,508,251	627,673,164	1,401,181,415	0	1,401,181,415
Rochester	5,323,486,993	142,075,220	5,465,562,213	0	5,465,562,213
Rollinsford	492,099,849	97,898,323	589,998,172	0	589,998,172
Roxbury	43,482,235	(2,132,524)	41,349,711	0	41,349,711
Rumney	375,092,027	1,502,066	376,594,093	0	376,594,093
Rye	3,291,887,400	1,344,595,849	4,636,483,249	0	4,636,483,249
Salem	6,686,561,702	2,652,198,581	9,338,760,283	0	9,338,760,283
Salisbury	252,982,952	58,305,133	311,288,085	0	311,288,085
Sanbornton	966,069,841	101,277,138	1,067,346,979	0	1,067,346,979
Sandown	1,166,194,000	192,985,103	1,359,179,103	0	1,359,179,103
Sandwich	816,061,391	30,396,838	846,458,229	0	846,458,229
Sargent's Purchase	2,461,220	1,613,648	4,074,868	0	4,074,868
Seabrook	4,623,544,662	553,995,209	5,177,539,871	0	5,177,539,871
Second College Grant	1,811,563	550,453	2,362,016	0	2,362,016
Sharon	105,655,908	3,913,335	109,569,243	0	109,569,243
Shelburne	79,966,237	42,458,919	122,425,156	0	122,425,156
Somersworth	1,928,557,480	101,495,803	2,030,053,283	0	2,030,053,283
South Hampton	270,767,721	25,400,926	296,168,647	0	296,168,647
Springfield	248,534,662	161,496,438	410,031,100	0	410,031,100
Stark	157,611,198	39,971,176	197,582,374	0	197,582,374

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Base Valuation for Debt Limits**  
Alpha Order by Municipality

Municipality	Modified Local Assessed Valuation	DRA Inventory Adjustment	Equalized Assessed Valuation	Shared Revenues Adjustment RSA 31-A	Base Valuation for Debt Limits
Stewartstown	204,044,347	35,990,161	240,034,508	0	240,034,508
Stoddard	462,126,040	35,766,804	497,892,844	0	497,892,844
Strafford	730,295,100	456,987,763	1,187,282,863	0	1,187,282,863
Stratford	99,382,126	85,406,670	184,788,796	0	184,788,796
Stratham	2,575,591,486	149,877,286	2,725,468,772	0	2,725,468,772
Success	15,455,791	9,540,568	24,996,359	0	24,996,359
Sugar Hill	328,252,684	3,309,527	331,562,211	0	331,562,211
Sullivan	119,312,090	1,563,015	120,875,105	0	120,875,105
Sunapee	2,419,382,716	513,119,078	2,932,501,794	0	2,932,501,794
Surry	138,863,072	21,597,590	160,460,662	0	160,460,662
Sutton	332,978,078	260,427,498	593,405,576	0	593,405,576
Swanzy	1,021,278,002	77,894,021	1,099,172,023	0	1,099,172,023
Tamworth	726,834,263	11,782,855	738,617,118	0	738,617,118
Temple	298,348,767	(4,972,935)	293,375,832	0	293,375,832
Thompson & Meserve's Purchase	8,982,460	5,889,163	14,871,623	0	14,871,623
Thornton	966,363,557	(10,506,983)	955,856,574	0	955,856,574
Tilton	1,079,564,801	29,934,730	1,109,499,531	0	1,109,499,531
Troy	261,104,045	44,239,386	305,343,431	0	305,343,431
Tuftonboro	1,891,773,240	577,721,087	2,469,494,327	0	2,469,494,327
Unity	247,906,431	1,986,250	249,892,681	0	249,892,681
Wakefield	2,277,079,490	107,226,066	2,384,305,556	0	2,384,305,556
Walpole	759,107,443	64,985,600	824,093,043	0	824,093,043
Warner	339,149,527	289,662,943	628,812,470	0	628,812,470
Warren	110,716,497	70,006,846	180,723,343	0	180,723,343
Washington	373,584,855	131,634,019	505,218,874	0	505,218,874
Waterville Valley	728,495,510	(6,497,853)	721,997,657	0	721,997,657
Weare	1,305,227,191	546,012,333	1,851,239,524	0	1,851,239,524
Webster	380,114,126	65,326,420	445,440,546	0	445,440,546
Wentworth	132,557,249	115,766,823	248,324,072	0	248,324,072
Wentworth's Location	14,033,628	8,966,463	23,000,091	0	23,000,091
Westmoreland	204,594,546	87,618,566	292,213,112	0	292,213,112
Whitefield	431,724,284	11,496,519	443,220,803	0	443,220,803
Wilmot	234,017,244	155,852,197	389,869,441	0	389,869,441
Wilton	572,092,325	206,240,522	778,332,847	0	778,332,847
Winchester	340,396,297	250,477,159	590,873,456	0	590,873,456
Windham	3,205,426,200	2,190,907,027	5,396,333,227	0	5,396,333,227
Windsor	37,770,789	20,627,884	58,398,673	0	58,398,673
Wolfeboro	2,481,617,637	2,281,491,993	4,763,109,630	0	4,763,109,630
Woodstock	294,432,922	334,691,697	629,124,619	0	629,124,619
State Totals	293,199,859,304	72,895,786,699	366,095,646,003	0	366,095,646,003

# 2024

## 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 by dividing the 2024 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property Division, 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 (1-220 for 2024). 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 2024 tax rate, and thus are not ranked.

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

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

**Due to diverse real estate values in New Hampshire, properties of equal value do not equate to properties of equal size or quality.**

Prior to making any assumptions or decisions regarding a property owner's tax burden in a municipality, other factors should be considered such as real estate values, municipal services, schools, community make-up, and locational factors including proximity to urban areas, medical facilities, highways, recreation areas, etc.

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2024 Modifield Local Assessed Value	2024 Total Equalized Valuation Including Utilities and Railroad	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	Rank
Atkinson & Gilmanton	1,035,360	1,425,000	0.00	60.4	0.00	N/A
Bean's Grant	0	0	0.00	60.4	0.00	N/A
Bean's Purchase	0	0	0.00	60.4	0.00	N/A
Chandler's Purchase	46,080	76,291	0.00	60.4	0.00	N/A
Crawford's Purchase	419,790	695,016	0.00	60.4	0.00	N/A
Cutt's Grant	0	0	0.00	60.4	0.00	N/A
Dix's Grant	1,444,030	2,116,123	0.00	60.4	0.00	N/A
Dixville	11,233,238	17,936,311	0.00	60.4	0.00	N/A
Erving's Grant	63,292	59,879	0.00	60.4	0.00	N/A
Hadley's Purchase	0	0	0.00	60.4	0.00	N/A
Kilkenny	36,600	60,596	0.00	60.4	0.00	N/A
Livermore	189,600	189,600	0.00	100.0	0.00	N/A
Low & Burbank's Grant	0	0	0.00	60.4	0.00	N/A
Millsfield	13,331,658	21,381,801	0.00	60.4	0.00	N/A
Sargent's Purchase	2,461,220	4,074,868	0.00	60.4	0.00	N/A
Second College Grant	1,811,563	2,362,016	0.00	60.4	0.00	N/A
Success	15,455,791	24,996,359	0.00	60.4	0.00	N/A
Thompson & Meserve's	8,982,460	15,498,711	1.97	60.4	1.18	1
Cambridge	12,831,740	20,471,581	2.81	60.4	1.74	2
Hale's Location	83,709,800	151,701,278	3.53	55.2	1.94	3
Hart's Location	21,405,197	25,223,383	2.81	86.0	2.37	4
New Castle	1,082,355,929	1,603,489,529	5.39	67.5	3.64	5
Odell	3,470,646	6,510,974	6.07	60.4	3.80	6
Green's Grant	9,155,890	15,273,703	6.69	60.4	4.02	7
Hebron	413,357,466	666,619,186	6.99	63.2	4.41	8
Wentworth's Location	14,033,628	23,015,338	7.56	60.4	4.60	9
Bartlett	2,087,845,542	2,451,485,086	5.58	85.2	4.74	10
Moultonborough	6,336,332,532	7,224,593,510	5.65	87.8	4.95	11
Bridgewater	805,161,500	833,474,289	5.40	96.6	5.20	12
Albany	138,614,150	223,771,174	9.14	62.4	5.68	13
Tuftonboro	1,891,773,240	2,469,496,808	7.62	76.6	5.83	14
Rye	3,291,887,400	4,640,972,889	8.66	71.0	6.14	15
Holderness	1,417,814,770	1,897,636,307	8.65	74.7	6.42	16
Jackson	846,579,937	886,510,933	6.75	95.6	6.44	17
Groton	110,511,069	281,608,174	9.69	68.7	6.54	18
Chatham	106,493,228	109,880,009	7.09	97.7	6.91	19
Wakefield	2,277,079,490	2,384,853,162	7.52	95.5	7.17	20
Freedom	1,183,636,840	1,180,099,390	7.18	100.3	7.19	21
Lincoln	1,320,660,324	2,095,327,806	11.68	63.1	7.35	22
Alton	2,242,305,615	3,948,472,073	12.98	56.8	7.36	23
Newington	1,271,862,730	1,284,727,165	7.88	99.2	7.44	24
Easton	78,078,765	141,848,155	13.91	55.2	7.66	25

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2024 Modifield Local Assessed Value	2024 Total Equalized Valuation Including Utilities and Railroad	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	Rank
Errol	140,846,397	166,806,731	9.22	85.6	7.81	26
Center Harbor	766,500,535	1,038,586,902	10.69	73.8	7.88	27
Pinkham's Grant	2,961,230	8,333,553	13.66	60.4	8.06	28
Monroe	597,283,893	717,701,568	10.66	83.2	8.07	29
Madison	613,061,561	1,185,297,325	15.77	51.8	8.14	30
Sunapee	2,419,382,716	2,932,501,794	10.01	82.5	8.24	31
Wolfeboro	2,481,617,637	4,765,416,784	15.90	52.1	8.27	32
Eaton	147,574,711	223,792,984	12.81	65.9	8.44	33
Ellsworth	20,177,094	36,638,939	15.21	55.7	8.46	34
Stark	157,611,198	198,733,325	10.86	79.7	8.55	35
Benton	55,110,197	54,083,205	8.37	103.3	8.60	36
Meredith	3,916,259,153	4,670,382,751	10.26	84.1	8.61	37
Sandwich	816,061,391	847,387,369	9.05	96.4	8.70	38
Windsor	37,770,789	58,398,673	13.56	64.6	8.76	39
Pittsburg	601,104,455	657,678,126	9.60	92.5	8.85	40
Carroll	638,511,084	854,248,923	11.90	74.9	8.89	41
New London	2,069,211,739	2,676,664,592	11.61	77.3	8.95	42
Gilford	3,535,682,840	4,372,112,622	11.25	81.0	9.10	43
Waterville Valley	728,495,510	723,210,114	9.04	100.9	9.11	44
Franconia	431,793,949	753,148,979	15.98	57.4	9.16	45
Dummer	185,503,822	163,316,758	8.72	113.7	9.39	46
Woodstock	294,432,922	631,829,427	20.32	46.8	9.47	47
Conway	3,244,190,600	3,782,415,877	11.32	85.8	9.66	48
Newbury	1,677,549,480	1,729,942,035	10.02	97.2	9.73	49
Seabrook	4,623,544,662	5,177,539,871	11.72	89.3	9.97	50
Atkinson	1,609,208,023	2,001,497,850	12.92	80.4	10.31	51
Tilton	1,079,564,801	1,109,924,898	10.80	97.3	10.46	52
North Hampton	1,806,185,400	2,191,943,053	12.80	82.4	10.46	52
Columbia	89,149,176	185,101,228	22.28	48.2	10.51	53
Portsmouth	10,137,278,797	10,657,151,131	11.18	96.0	10.64	54
Croydon	126,226,933	176,502,241	14.99	71.5	10.64	54
Stoddard	462,126,040	497,940,366	11.76	92.8	10.84	55
Ossipee	1,540,153,570	1,616,220,412	11.60	95.3	11.01	56
Hanover	2,736,203,395	4,372,617,585	17.68	62.6	11.06	57
Greenland	1,417,775,500	1,656,203,552	12.99	85.6	11.06	57
Brookfield	242,558,320	243,285,522	11.16	99.7	11.11	58
Lyman	77,914,042	149,901,246	21.65	51.9	11.19	59
Harrisville	350,084,516	376,247,143	12.04	93.1	11.20	60
Hampton	6,120,420,200	6,659,861,442	12.32	91.9	11.22	61
Washington	373,584,855	505,408,222	15.24	73.9	11.25	62
Sugar Hill	328,252,684	331,562,211	11.49	99.0	11.35	63
New Hampton	591,895,576	680,109,257	13.25	87.3	11.46	64

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2024 Modifield Local Assessed Value	2024 Total Equalized Valuation Including Utilities and Railroad	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	Rank
Thornton	966,363,557	956,318,325	11.37	101.1	11.47	65
Bristol	565,099,492	1,160,895,587	23.62	48.8	11.49	66
Sanbornton	966,069,841	1,068,992,908	12.81	90.5	11.57	67
Clarksville	50,121,489	100,024,752	21.71	53.9	11.64	68
New Durham	639,977,460	1,057,460,303	19.43	60.5	11.73	69
Wentworth	132,557,249	248,476,922	22.20	53.3	11.79	70
Laconia	4,464,657,531	5,091,989,954	13.63	88.3	11.88	71
Northfield	622,489,717	740,103,789	14.77	84.7	11.92	72
Randolph	137,554,191	128,044,516	11.14	108.1	11.93	73
Shelburne	79,966,237	123,075,206	18.95	65.3	12.11	74
Strafford	730,295,100	1,187,282,863	19.76	61.5	12.12	75
Stratham	2,575,591,486	2,725,468,772	13.12	94.5	12.35	76
Candia	939,436,373	969,481,746	12.86	96.9	12.36	77
Auburn	1,433,323,607	1,578,041,137	13.47	92.4	12.40	78
Dalton	156,249,297	187,755,969	15.06	83.2	12.42	79
Nottingham	852,533,701	1,386,462,671	20.46	61.5	12.43	80
Alexandria	300,733,421	455,216,734	19.03	66.1	12.49	81
Salem	6,686,561,702	9,345,870,174	17.60	71.6	12.51	82
Jefferson	165,549,711	262,994,953	19.99	63.0	12.52	83
South Hampton	270,767,721	296,171,082	13.80	91.4	12.52	83
Chesterfield	623,672,545	1,003,301,375	20.24	62.3	12.55	84
Goshen	85,329,277	157,962,507	23.32	54.0	12.56	85
Northwood	973,050,227	1,185,593,387	15.57	82.1	12.62	86
Kensington	691,276,772	713,362,325	13.21	96.9	12.68	87
Hampton Falls	880,240,835	981,522,586	14.32	89.7	12.79	88
Salisbury	252,982,952	316,286,564	16.21	81.2	13.04	89
Webster	380,114,126	448,009,653	15.53	85.3	13.16	90
Nelson	169,228,481	227,053,515	17.71	74.6	13.17	91
Franklin	1,162,256,462	1,477,866,097	17.15	78.8	13.18	92
Hudson	5,057,101,711	6,213,444,156	16.45	81.4	13.24	93
Manchester	13,401,719,267	19,582,348,514	19.58	68.7	13.30	94
Litchfield	1,230,631,320	1,898,061,434	20.78	64.9	13.37	95
Windham	3,205,426,200	5,397,097,049	22.64	59.4	13.37	95
Loudon	729,104,703	1,264,552,232	23.25	58.0	13.40	96
Stewartstown	204,044,347	240,089,339	15.98	84.9	13.48	97
Richmond	173,033,425	225,732,093	17.86	76.6	13.61	98
Milan	153,579,186	259,537,014	23.33	59.2	13.63	99
Littleton	875,693,086	1,577,577,858	24.94	55.9	13.63	99
Middleton	368,503,699	416,790,941	15.54	88.4	13.66	100
Rollinsford	492,099,849	592,380,518	16.41	83.4	13.66	100
Hill	203,365,970	201,869,063	13.46	102.0	13.68	101
Milton	958,833,884	970,442,754	13.95	98.9	13.69	102

**MUNICIPAL AND PROPERTY DIVISION**  
**2024 Comparison of Full Value Tax Rates**  
**Average Level of Assessments (Ratio) Shown in Column 5**  
**Ranking Order**

Municipality	2024 Modifield Local Assessed Value	2024 Total Equalized Valuation Including Utilities and Railroad	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	Rank
Londonderry	6,437,647,763	7,522,892,794	16.14	86.3	13.72	103
Warren	110,716,497	181,337,547	22.75	61.2	13.78	104
Rindge	773,508,251	1,402,337,575	25.31	55.2	13.83	105
Danville	600,497,558	944,161,438	22.11	63.6	13.92	106
Rochester	5,323,486,993	5,546,851,049	14.85	97.4	13.92	106
Farmington	1,060,890,628	1,097,961,021	14.88	96.8	14.00	107
Bethlehem	526,352,069	640,423,392	17.18	82.5	14.09	108
Pelham	2,805,058,543	3,618,001,320	18.34	77.6	14.11	109
Tamworth	726,834,263	744,697,730	14.43	98.4	14.14	110
Bedford	6,268,838,404	6,962,869,576	15.81	90.1	14.15	111
Epsom	524,294,606	983,168,401	26.64	53.4	14.16	112
Merrimack	5,007,941,464	7,206,230,416	20.69	69.5	14.27	113
Springfield	248,534,662	410,501,440	23.66	60.6	14.27	113
Weare	1,305,227,191	1,854,249,543	20.39	70.5	14.29	114
Danbury	182,626,497	280,326,488	22.00	65.1	14.29	114
Newfields	459,551,015	514,010,756	16.09	89.4	14.29	114
Rumney	375,092,027	376,956,683	14.44	99.6	14.32	115
Grantham	767,953,252	1,049,072,054	19.61	73.2	14.32	115
Raymond	1,379,910,566	2,072,596,187	21.91	66.6	14.39	116
Surry	138,863,072	163,850,800	16.82	86.5	14.50	117
Hollis	2,325,855,286	2,822,539,225	17.73	82.4	14.50	117
New Ipswich	875,350,506	913,667,343	15.22	95.8	14.50	117
Acworth	123,846,016	229,696,664	27.04	53.8	14.53	118
Gilsum	138,733,135	137,636,168	14.54	100.8	14.54	119
Canterbury	380,735,689	589,665,320	22.68	64.6	14.55	120
Barnstead	1,082,374,713	1,209,196,428	16.31	89.5	14.56	121
Hooksett	3,247,172,893	3,698,491,946	16.96	87.9	14.59	122
Belmont	1,502,021,206	1,602,422,804	15.74	93.8	14.61	123
Nashua	16,806,394,706	17,997,701,987	15.90	93.8	14.62	124
Andover	572,729,323	567,078,768	14.64	101.0	14.69	125
Dunbarton	426,297,249	760,530,241	26.38	56.4	14.79	126
Sharon	105,655,908	109,575,016	15.36	96.4	14.80	127
Hancock	303,610,865	513,028,888	25.11	59.5	14.84	128
Lyndeborough	225,705,282	390,940,553	25.86	57.7	14.84	128
Gilmanton	1,060,799,201	1,048,342,023	14.74	101.2	14.88	129
Chester	1,167,919,043	1,254,413,026	16.36	93.1	14.95	130
Ashland	455,151,865	555,767,560	18.39	82.0	14.99	131
Enfield	1,074,048,992	1,158,550,240	16.91	92.7	15.00	132
Kingston	1,391,170,426	1,523,871,630	16.61	91.3	15.01	133
Bath	155,121,479	253,390,885	23.43	64.7	15.02	134
Sutton	332,978,078	593,406,841	26.94	56.1	15.04	135
Deerfield	800,809,208	1,295,834,589	24.61	61.8	15.04	135

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Sandown	1,166,194,000	1,359,179,103	17.72	85.8	15.05	136
Stratford	99,382,126	185,388,711	28.51	53.8	15.06	137
Greenville	228,384,322	255,566,065	16.73	90.4	15.07	138
Epping	1,043,374,996	1,756,680,313	25.23	60.2	15.08	139
Barrington	1,886,546,518	2,169,228,848	17.59	87.0	15.15	140
Dorchester	90,135,345	87,917,796	14.90	102.6	15.25	141
Wilmot	234,017,244	389,923,410	25.60	60.0	15.30	142
Landaff	60,796,298	102,645,646	25.87	59.5	15.32	143
Plaistow	1,403,630,456	1,876,510,247	20.72	74.8	15.35	144
Mason	217,799,086	360,521,332	25.55	60.4	15.38	145
Bradford	459,010,544	466,486,971	15.73	98.4	15.44	146
Brentwood	759,912,876	1,229,560,179	25.17	61.8	15.47	147
Lempster	133,359,238	281,546,138	28.86	54.0	15.51	148
Durham	1,882,902,391	2,489,181,140	20.33	77.6	15.58	149
Walpole	759,107,443	824,193,874	17.11	92.1	15.66	150
Newton	661,492,348	1,063,477,634	25.37	62.2	15.69	151
Chichester	557,770,628	612,850,942	17.33	91.0	15.70	152
Troy	261,104,045	305,348,791	18.59	85.5	15.72	153
Cornish	357,444,310	367,066,424	16.19	97.5	15.73	154
Martin's Location	591,900	1,104,635	26.07	60.4	15.75	155
Exeter	3,680,184,775	3,929,989,978	17.79	93.7	15.75	155
Fremont	567,613,298	945,984,871	26.37	60.0	15.75	155
Alstead	195,339,243	332,574,084	26.98	58.7	15.76	156
Deering	249,094,612	438,408,995	28.10	56.8	15.76	156
Amherst	2,431,905,276	3,501,616,483	22.93	69.5	15.80	157
Milford	2,094,412,219	3,106,656,496	23.67	67.5	15.86	158
Whitefield	431,724,284	445,926,807	16.40	97.4	15.88	159
Campton	862,452,849	926,006,743	17.22	93.2	15.95	160
Lancaster	450,736,614	542,522,426	19.18	83.8	16.00	161
Westmoreland	204,594,546	292,213,643	23.06	70.0	16.01	162
Francestown	410,856,706	409,631,401	16.06	100.3	16.07	163
Fitzwilliam	503,820,581	563,621,919	18.27	89.4	16.13	164
Northumberland	239,492,158	327,834,358	22.44	73.6	16.13	164
Newmarket	1,723,310,237	1,819,315,034	17.20	94.8	16.21	165
Temple	298,348,767	293,393,761	15.99	101.7	16.23	166
East Kingston	622,748,864	614,763,921	16.13	101.3	16.26	167
Dover	6,647,139,470	7,157,772,360	18.17	93.0	16.31	168
Roxbury	43,482,235	46,895,117	15.64	105.2	16.40	169
Warner	339,149,527	629,821,988	30.89	53.9	16.47	170
Effingham	218,220,842	360,747,113	27.52	60.5	16.58	171
Winchester	340,396,297	593,821,462	29.25	57.6	16.64	172
Orange	37,343,574	58,271,331	26.00	64.2	16.64	172

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Antrim	439,025,696	567,112,999	20.79	80.8	16.70	173
Derry	5,775,178,335	6,256,276,413	18.69	92.4	16.75	174
Jaffrey	563,034,742	1,048,388,875	32.80	53.7	16.77	175
Grafton	143,280,266	258,902,441	30.60	55.3	16.86	176
Pittsfield	365,939,847	640,645,287	29.87	57.2	16.99	177
New Boston	963,327,741	1,339,653,896	23.79	71.9	17.02	178
Concord	5,407,808,354	8,716,671,711	27.69	62.4	17.05	179
Hampstead	2,099,742,709	2,257,818,987	18.54	93.1	17.08	180
Piermont	133,068,176	173,314,584	22.48	76.8	17.20	181
Unity	247,906,431	249,892,681	17.43	99.2	17.26	182
Swanzy	1,021,278,002	1,102,046,352	19.06	92.9	17.38	183
Goffstown	2,766,513,000	3,214,362,283	20.44	86.2	17.42	184
Boscawen	530,426,960	591,239,475	19.26	91.1	17.48	185
Hillsborough	605,057,258	1,141,697,614	33.44	53.0	17.58	186
Plainfield	551,666,633	546,779,815	17.60	100.9	17.58	186
Somersworth	1,928,557,480	2,041,702,976	18.70	95.0	17.67	187
Sullivan	119,312,090	120,875,105	18.09	98.7	17.75	188
Colebrook	194,222,626	379,708,729	34.97	51.4	17.86	189
Dublin	478,520,652	479,366,432	17.99	100.0	17.94	190
Marlborough	223,948,743	357,979,754	28.73	62.9	18.02	191
Wilton	572,092,325	778,848,819	24.87	73.5	18.20	192
Bow	2,073,175,398	2,117,663,889	19.78	97.9	18.24	193
Haverhill	704,980,962	747,491,598	19.44	94.6	18.34	194
Lyme	419,589,800	619,315,892	27.50	67.9	18.36	195
Madbury	311,867,769	486,516,161	29.19	64.1	18.41	196
Lee	746,347,621	1,028,205,671	25.77	72.6	18.44	197
Langdon	77,433,129	116,259,783	28.12	66.6	18.66	198
Lebanon	2,780,468,345	3,938,963,591	26.28	72.9	18.75	199
Lisbon	229,194,194	242,704,911	19.98	94.4	18.77	200
Pembroke	1,234,171,195	1,285,029,122	19.64	96.5	18.90	201
Mont Vernon	563,539,226	578,567,812	19.76	97.4	19.15	202
Marlow	75,208,325	121,161,254	31.00	62.2	19.20	203
Canaan	468,048,015	708,052,400	29.53	66.1	19.36	204
Allenstown	533,970,466	676,949,959	25.42	78.9	19.68	205
Orford	162,748,550	282,117,349	34.75	57.7	20.03	206
Plymouth	747,740,068	935,554,262	25.12	80.2	20.09	207
Henniker	753,826,574	879,140,612	23.90	86.1	20.34	208
Peterborough	952,384,175	1,353,883,827	32.50	70.6	20.86	209
Newport	747,430,965	863,235,086	24.31	87.0	20.93	210
Charlestown	346,589,286	600,867,891	36.36	58.0	20.94	211
Hopkinton	1,445,822,564	1,451,916,855	21.89	100.4	21.18	212
Gorham	386,895,955	512,725,453	28.29	76.4	21.40	213

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Municipality	2024 Modifield Local Assessed Value	2024 Total Equalized Valuation Including Utilities and Railroad	2024 Local Tax Rate	2024 Equalization Ratio	Full Value Tax Rate	Rank
Brookline	1,170,518,417	1,221,827,780	22.61	95.8	21.41	214
Hinsdale	442,142,860	595,005,772	29.39	74.3	21.47	215
Bennington	220,703,344	229,189,988	22.47	96.3	21.53	216
Keene	2,304,848,831	3,502,617,450	33.07	66.8	21.60	217
Greenfield	319,523,745	329,484,428	22.25	99.8	22.10	218
Berlin	755,423,894	1,047,509,060	30.89	76.8	23.42	219
Claremont	1,260,251,377	1,532,606,364	29.26	82.9	23.70	220
State Total	293,199,859,304	367,504,852,683				