



State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

December 31, 2019

Dear SAU # 11 and Community members,

In approximately 2 weeks, the NH General Court will begin the 2020 legislative session. One of the biggest issues not remedied last session or for over 20 years is the ever increasing rate of property taxes to support public schools.

The use of legislative power is needed to help people in your SAU to break the ever increasing tax rate on families, grandparents, individuals, businesses and senior property owners. For the past 20 years, what is in the best interests of the State of Nh and its citizens has been obscured by narrow party interests. The NH State Supreme Court deferred to NH General Court in 1999 to change the framework of taxation to fund an adequate education. The results: ever increasing property taxes for school funding. The power of the legislature is to help people – not the party.

The material contained in this packet, which was sent to each of the North Country SAU's, explains a possible approach and solution to address the property tax rate increases each community is feeling in supporting their schools. Hopefully this material will be shared and discussed publically in your SAU with all your neighbors, families, business owners and elected officials.

There are no unsolvable problems. If humans created it – humans can solve it.

Yours in service to the public,

A handwritten signature in black ink that reads "Tom Schamberg".

NH State Rep Tom Schamberg – NH House Ways & Means Cmt – Merrimack County District 4 – Towns of Wilmot & Sutton



State of New Hampshire

HOUSE OF REPRESENTATIVES

CONCORD

December 7, 2019

Dear North Country SAU's, Superintendents and Community members,

The NH General Court is 4 weeks away from beginning its 2020 legislative session. I have been working with my good friend Robert Hemenway, retired Sullivan County Manager/Nursing Home Administrator, for the past 6 months on an approach to address the funding of state education through universal property tax reduction in NH.

Property taxes in this State are out of control. The State legislative bodies and the Governor's office have been trying for over 20 years to put a "whale" into a "tub of water". On average over the last eight years, property taxes have risen 26.33%. Home owners and business owners who own their property can see the increase by reading their tax bills. Families and individuals who rent apartments or homes feel the impact when their rent is increased due to the owners increase in property taxes. Businesses that rent or lease space see increases indirectly through their yearly rental or lease rates. The owner of the property has to pass the property tax increase on to their users of the property. Property owners can no longer sustain these increases. Also, property tax increases are having an effect on workforce housing causing decreases in needed human resources.

How many times has your State Representative or Senator attended a school board meeting over a two year period which is the length of their term? I attend 4 to 5 meetings each year to present myself for questions from the Board and the public, listen to administrative budget requests and to understand what the SAU is going through in their approach to developing programs and policies to benefit our children in our district. There are 8 representatives who represent our seven town school district and yet I have not seen any other Reps or Senators at these meetings. Sound familiar?

The NH Supreme Court in the Claremont 1 decision reached the key legal conclusion that provision of a constitutionally adequate education was a state duty. This is the only positive duty in the NH Constitution. The State of NH, through its elected Representatives and Senators, shall provide for an adequate public education. If the duty belongs to the State, then the taxes to pay for that duty have to be state taxes. The storm clouds have been gathering for 20 years but the impending 500 year storm is going to be devastating for public education and property tax rates unless the State develops a means of securing discretionary revenue.

What to do? The residents and business community in your SAU's have been "victimized" by Party doctrine vs the values of its citizens. The entire state has seen a "derangement" of public interests. Parents, Senior's, businesses, residents and school boards of a SAU need to emphasis to their NH State Representative and Senators in PUBLIC SETTINGS, that a change in this state's "framework of taxation" is needed for property tax relief. The belief that waiting until the legislature is in session to express your position at state committee hearings or speaking to your local Rep in the hallways will likely be ineffective. The reason is because of the narrow provincial interest of Party doctrine that is enforced in Party caucuses where they meet to decide on how members should cast their vote. This begs the question, does the elected member follow Party policy to "thwart the State and community's financial well-being" or set a "tone" for the security of property?

The following information and resolution is NOT for a mandatory "broad base wage income tax" to be instituted by the legislature but for the legislature, with voter approval, to seek a legislative discretionary replacement tax for the state/county mandated property tax requirements and put the said discretionary tax in a "LOCK BOX".

- A. The "Concurrent Resolution Proposing a Constitutional Amendment" is proposing a change in the State Constitution by adding Article 6-c which is

for the purpose of reducing property taxes by the same amount of revenue as raised by such tax.

B. Why is this change to the State Constitution so important?

FIRST: Any change to the Constitution must be approved by a 2/3's majority vote of the voters in a General election. **GIVE THE VOTERS A VOICE.** Not just their State Rep or Senator.

SECOND: If it passes, the Legislature – State Reps and Senators- know that they have the backing of the voters to move forward and establish a Broad-Based Tax, hopefully a discretionary one, in which the revenue from the Tax would **ONLY** be to reduce Property Taxes.

C. This new replacement tax would not raise new money.

D. It would not be a violation of the Meldrim Thompson pledge.

E. If voters don't pass this change to the Constitution there will be no change to our present property taxes and a continuation of mandatory state taxes will continue to rise.

By making this change to the State Constitution, it puts the establishment of this discretionary tax in a **LOCKED BOX**. The replacement tax can only be used for one purpose – to reduce state mandated Property Taxes.

Also included are:

1. Copy of the LSR-20-2488.1 that is being printed and assigned a Concurrent Resolution number – **CACR 17**
2. "It's Time For a Change" reviewing the components of Property Tax
3. Steps to be taken
4. Updated 2009-2018 Property Taxes and changes
5. State Adequate Education Aid
6. Cost Per Pupil by District
7. Email letter of April 2, 2019 from North Country Superintendents
8. Letter reply to North Country Superintendents

Our communities, residents, businesses, SAU's and NH's future must see change coming forth or we will continue to see our families and community infrastructure move. We must find the willingness to compromise.

Yours in service to the public,

NH State Rep Tom Schamberg – House Ways & Means Cmt – Merrimack
County District 4- Towns of Wilmot & Sutton

Section 1 Header

2020 SESSION

20-2488.1
06/05

CONSTITUTIONAL AMENDMENT

CONCURRENT RESOLUTION

[resolution number] CACR 17

RELATING TO: taxation.

PROVIDING THAT: a new state broad-based tax may be enacted only to reduce property taxes.

SPONSORS: [sponsors]

COMMITTEE: [committee]

ANALYSIS

This constitutional amendment concurrent resolution provides that a state broad-based tax may only be enacted to reduce property taxes.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~in brackets and struck through.~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty

CONCURRENT RESOLUTION PROPOSING CONSTITUTIONAL AMENDMENT

RELATING TO: taxation.

PROVIDING THAT: a new state broad-based tax may be enacted only to reduce property taxes.

*Be it Resolved by the House of Representatives, the Senate concurring, that the
Constitution of New Hampshire be amended as follows:*

1 I. That the second part of the constitution be amended by inserting after article 6-b the
2 following new article:

3 [Art.]6-c. [Broad-Based Tax Revenues Restricted to Reducing Real Estate Property Taxes.] Any
4 broad-based tax enacted by the State shall only be for the purpose of reducing property taxes by the
5 same amount of revenue as raised by such tax.

6 II. That the above amendment proposed to the constitution be submitted to the qualified
7 voters of the state at the state general election to be held in November, 2020.

8 III. That the selectmen of all towns, cities, wards and places in the state are directed to
9 insert in their warrants for the said 2020 election an article to the following effect: To decide
10 whether the amendments of the constitution proposed by the 2020 session of the general court shall
11 be approved.

12 IV. That the wording of the question put to the qualified voters shall be:
13 "Are you in favor of amending the second part of the constitution by inserting after article 6-b a new
14 article to read as follows:

15 [Art.]6-c. [Broad-Based Tax Revenues Restricted to Reducing Real Estate Property Taxes.] Any
16 broad-based tax enacted by the State shall only be for the purpose of reducing property taxes by the
17 same amount of revenue as raised by such tax."

18 V. That the secretary of state shall print the question to be submitted on a separate ballot or
19 on the same ballot with other constitutional questions. The ballot containing the question shall
20 include 2 squares next to the question allowing the voter to vote "Yes" or "No." If no cross is made in
21 either of the squares, the ballot shall not be counted on the question. The outside of the ballot shall
22 be the same as the regular official ballot except that the words "Questions Relating to Constitutional
23 Amendments proposed by the 2020 General Court" shall be printed in bold type at the top of the
24 ballot.

25 VI. That if the proposed amendment is approved by 2/3 of those voting on the amendment, it
26 becomes effective when the governor proclaims its adoption.

27 VII. Voters' Guide.

28 AT THE PRESENT TIME, there is no broad-based tax in New Hampshire.

Section 3 Header

- Page 2 -

1 **IF THE AMENDMENT IS ADOPTED, the revenue raised by any broad-based tax**
2 **that may be enacted could be used only for the purpose of reducing property taxes.**

It's Time For a Change

Prepared by

NH State Rep Tom Schamberg and Robert Hemenway, retired County Manager/Nursing Home Administrator and Member of the Kearsarge Regional School District MBC

In 2009, the average Property Tax in the State of New Hampshire was \$18.49. In 2018, the average Property Tax increased to \$23.33, a \$4.84 (26.13%) increase (Attachment A). If Property Taxes continue to increase at this rate, by 2047 Property Taxes on average will have increased 100% from 2009. We are not aware of any other tax in New Hampshire that is rising at this rate. It's time for a change!

In looking at the components of the Property Tax (Municipal Tax, Local Education Tax, State Education Tax, and County Tax) Local Education and State Education taxes, when combined, show the largest increase, \$11.79 (2009) to \$14.89 (2018), a \$3.10 (26.30%) increase. Here is the reason why.

On December 30, 1993, the Supreme Court of New Hampshire handed down a decision on a case entitled Claremont School District and another vs. Governor and another (file 92-711). In that decision, the Supreme Court held that "encouragement of literature clause of State Constitution imposes duty on the state to provide constitutionally adequate education to every educable child in public schools in state and to **guarantee adequate funding** (emphasis added)." It goes on further to state "State's constitutional duty to provide constitutionally adequate education and to **guarantee adequate funding** (emphasis added) extends beyond mere reading, writing and arithmetic, but also includes broad educational opportunities needed in present society to prepare citizens for their role as participants and potential competitors in marketplace of ideas."

After this decision was handed down, the State took two steps. First, they established a mandatory State Education Tax and it was added to our Property Tax bill. The funds raised through the portion of our Property Taxes is collected by the municipality and sent directly to the local School District. This is the exact same procedure the municipality does with funds raised through the Local Education Tax portion of our Property Taxes. Over the last ten years (2008/2009 to 2017/2018) the State Education Tax has risen from \$374,052,762.80 to \$383,255,640.16, a \$9,202,878 (2.46%) increase (Attachment A).

The second step the State took was to establish an Adequate Education Grant. Funds for this Grant comes from State funds. Over the last eleven years (2005/2006 to 2017/2018) the funds from this Grant have increased from \$473,534,000 to \$552,207,690, an increase of \$78,673,690 (16.61%) (Attachment B).

During this same time period (2005/2006 to 2017/2018), the State determined that the average cost of an education per student during the same time period increased from \$9,710.10 to \$15,865.26, a \$6,155.16 (63.39%) increase¹. The average aid per student increased from \$2,446.69 (2005/2006) to \$3,170.12 (2017/2018) a \$723.43 (29.57%) increase (Attachment B). The State's payment for an Adequate Education was not calculated correctly from the beginning and has not kept pace with the increase in costs of education that they determined.

If the State took steps to identify the real costs for an adequate education and paid for it, and eliminated the State-Wide Education Property Tax, we could reduce Property Taxes by 15 to 20 percent or more. This State has a broad-based tax system and it's imbedded in the Property Tax.

¹ Cost per Pupil is based on current expenditures as reported on each school district's

Steps To Be Taken

1. Propose and Pass a State Constitutional Amendment that states any broad-based tax established in New Hampshire shall only be for the purpose of reducing Property Taxes. In order for this change to be made, it would have to be approved by 66% of the voters in a General Election. Give the voters a voice to say "yes" or "No" to this proposed change. If the voters say "No", this proposal ends. If the voters say "Yes", then the legislature has the approval and backing to move forward.
2. Determine the realistic cost for providing an Adequate Education for an educable child in public school base on the Supreme Court's decision in the Claremont Laws suit.
 - a. Use as the Annual Cost report (DOE25) submitted by each School District in the previous year to determine the State wide average cost for teachers' wages and benefits, the average cost of educational materials such as books and other supplies, and the cost of equipment such as projectors, computers, etc. Use these average costs in determining the Base Adequacy cost.
 - b. Use the formula outlined in the Department of Education document entitled **FY 2014 How State Aid Was Determined** to determine how much State Aid would be required for each School District.
3. Establish a new revenue source (A Broad Based Tax approved by the Voters) to cover the current revenue being raised through the Property Tax to cover the cost of an adequate education.
4. Remove the cost of an adequate education from the Property Tax.

3/15/19

2009 - 2018 PROPERTY TAXES

2009											2018										
Municipality	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	INCREASE	%							
1 Acworth	\$101,804,235	\$6.47	\$7.55	\$2.38	\$2.65	\$19.05	\$96,264,150	\$9.69	\$13.19	\$2.29	\$2.86	\$28.03	\$8.98	47.1%							
2 Albany	\$108,574,159	\$2.16	\$5.60	\$2.12	\$0.99	\$10.87	\$110,900,900	\$2.56	\$9.04	\$2.16	\$1.09	\$14.85	\$3.98	36.6%							
3 Alexandria	\$238,425,100	\$4.01	\$10.56	\$2.24	\$1.16	\$17.97	\$179,210,493	\$6.13	\$12.63	\$2.21	\$1.81	\$22.78	\$4.81	26.8%							
4 Allenstown	\$266,789,172	\$7.94	\$15.85	\$2.47	\$2.78	\$29.04	\$283,161,071	\$10.12	\$15.19	\$2.10	\$2.74	\$30.15	\$1.11	3.8%							
5 Alstead	\$169,439,370	\$6.00	\$12.56	\$2.34	\$3.11	\$24.01	\$159,681,536	\$6.10	\$15.04	\$2.18	\$3.73	\$27.05	\$3.04	12.7%							
6 Alton	\$1,557,305,442	\$3.00	\$5.19	\$2.28	\$1.36	\$11.83	\$1,712,453,686	\$3.95	\$6.61	\$2.09	\$1.34	\$13.99	\$2.16	18.3%							
7 Amherst	\$1,856,029,700	\$3.38	\$13.69	\$2.15	\$0.97	\$20.19	\$1,668,197,508	\$5.44	\$18.30	\$2.24	\$1.25	\$27.23	\$7.04	34.9%							
8 Andover	\$264,149,723	\$2.30	\$9.78	\$2.64	\$2.68	\$17.40	\$245,812,068	\$4.84	\$13.15	\$2.06	\$2.89	\$22.94	\$5.54	31.8%							
9 Andrim	\$246,223,710	\$11.79	\$9.59	\$2.57	\$1.19	\$25.14	\$236,462,807	\$11.05	\$13.71	\$2.03	\$1.18	\$27.97	\$2.83	11.3%							
10 Ashland	\$261,844,761	\$6.53	\$8.31	\$2.00	\$1.26	\$18.10	\$241,608,921	\$9.78	\$12.99	\$2.18	\$1.84	\$26.79	\$8.69	48.0%							
11 Atkinson	\$1,016,812,523	\$2.67	\$9.53	\$2.08	\$0.93	\$15.21	\$969,194,154	\$2.96	\$11.79	\$2.18	\$1.00	\$17.93	\$2.72	17.9%							
12 Auburn	\$692,774,959	\$3.29	\$8.88	\$2.27	\$0.99	\$15.43	\$629,190,516	\$3.36	\$10.86	\$1.93	\$0.91	\$17.06	\$1.63	10.6%							
13 Barnstead	\$551,545,888	\$3.68	\$10.96	\$2.22	\$1.28	\$18.14	\$585,414,814	\$4.90	\$14.42	\$1.75	\$1.18	\$22.25	\$4.11	22.7%							
14 Barrington	\$893,919,731	\$3.10	\$10.90	\$2.28	\$2.52	\$18.80	\$1,003,262,253	\$4.23	\$15.81	\$2.07	\$2.67	\$24.78	\$5.98	31.8%							
15 Bartlett	\$1,028,806,569	\$0.95	\$4.10	\$2.24	\$1.01	\$8.30	\$1,055,257,602	\$1.28	\$4.53	\$2.11	\$1.21	\$9.13	\$0.83	10.0%							
16 Bath	\$117,857,935	\$3.84	\$7.57	\$2.31	\$1.28	\$15.00	\$104,648,277	\$4.22	\$13.60	\$2.27	\$1.75	\$21.84	\$6.84	45.6%							
17 Bedford	\$3,341,307,610	\$3.99	\$11.95	\$2.30	\$1.09	\$19.33	\$3,725,371,520	\$4.54	\$12.40	\$2.24	\$1.22	\$20.40	\$1.07	5.5%							
18 Belmont	\$724,682,218	\$6.99	\$9.02	\$2.25	\$1.33	\$19.59	\$595,297,893	\$9.48	\$15.97	\$2.33	\$1.47	\$29.25	\$9.66	49.3%							
19 Bennington	\$112,504,809	\$9.36	\$10.66	\$2.56	\$1.23	\$23.81	\$102,412,355	\$12.38	\$16.62	\$2.37	\$1.14	\$32.51	\$8.70	36.5%							
20 Benton	\$26,123,215	\$1.36	\$8.59	\$2.26	\$1.34	\$10.83	\$24,439,230	\$0.24	\$11.57	\$2.48	\$1.99	\$15.80	\$4.97	45.9%							
21 Berlin	\$480,754,987	\$17.41	\$7.09	\$2.29	\$3.03	\$29.82	\$276,315,375	\$17.37	\$15.52	\$2.04	\$4.34	\$39.27	\$9.45	31.7%							
22 Bethlehem	\$254,698,286	\$6.42	\$15.02	\$2.39	\$1.41	\$25.24	\$255,202,193	\$5.74	\$16.13	\$2.17	\$1.93	\$25.97	\$0.73	2.9%							
23 Boscawen	\$274,779,525	\$6.47	\$10.35	\$2.29	\$2.49	\$21.60	\$274,270,922	\$8.15	\$13.86	\$1.98	\$2.61	\$26.60	\$5.00	23.1%							
24 Bow	\$1,126,037,838	\$5.06	\$13.58	\$2.44	\$2.50	\$23.58	\$1,003,681,286	\$8.09	\$14.56	\$2.17	\$2.96	\$27.78	\$4.20	17.8%							
25 Bradford	\$234,481,994	\$5.63	\$9.09	\$2.11	\$2.50	\$19.33	\$194,507,844	\$9.22	\$12.37	\$2.30	\$3.06	\$26.95	\$7.62	39.4%							
26 Brentwood	\$519,142,534	\$3.23	\$14.22	\$2.18	\$0.90	\$20.53	\$574,622,539	\$4.49	\$18.06	\$2.23	\$1.05	\$25.83	\$5.30	25.8%							
27 Bridgewater	\$377,121,883	\$2.41	\$2.42	\$2.32	\$1.25	\$8.40	\$341,129,000	\$3.03	\$2.35	\$2.20	\$1.90	\$9.48	\$1.08	12.9%							
28 Bristol	\$563,343,527	\$4.65	\$6.84	\$2.09	\$1.31	\$14.89	\$449,216,793	\$8.18	\$9.44	\$2.24	\$1.94	\$21.80	\$6.91	46.4%							
29 Brookfield	\$114,234,083	\$3.94	\$7.07	\$2.08	\$0.97	\$14.06	\$95,663,304	\$6.12	\$11.57	\$2.19	\$1.30	\$21.18	\$7.12	50.6%							
30 Brookline	\$575,198,940	\$4.25	\$15.91	\$2.05	\$1.03	\$23.24	\$642,808,718	\$5.79	\$20.73	\$1.97	\$1.07	\$29.56	\$6.32	27.2%							
31 Campton	\$398,862,393	\$5.29	\$9.63	\$2.52	\$1.36	\$18.80	\$372,765,440	\$6.50	\$14.83	\$2.29	\$1.91	\$25.53	\$6.73	35.8%							
32 Canaan	\$354,757,225	\$6.19	\$10.66	\$2.19	\$1.24	\$20.28	\$334,185,903	\$7.00	\$21.10	\$2.22	\$1.95	\$32.27	\$11.99	59.1%							
33 Candia	\$397,999,975	\$4.36	\$11.97	\$2.51	\$1.06	\$19.90	\$390,507,897	\$4.61	\$15.72	\$2.59	\$1.16	\$24.08	\$4.18	21.0%							
34 Canterbury	\$308,146,083	\$4.06	\$9.03	\$2.12	\$2.48	\$17.69	\$254,351,121	\$6.29	\$15.16	\$2.17	\$2.95	\$26.57	\$8.88	50.2%							
35 Carroll	\$399,494,427	\$3.54	\$4.48	\$2.02	\$3.45	\$13.49	\$322,952,814	\$4.79	\$7.35	\$2.37	\$5.18	\$19.69	\$6.20	46.0%							
36 Center Harbor	\$470,988,132	\$3.76	\$3.08	\$2.10	\$1.28	\$10.22	\$429,985,057	\$5.53	\$5.36	\$2.12	\$1.33	\$14.34	\$4.12	40.3%							
37 Charlestown	\$284,840,568	\$5.95	\$14.29	\$2.35	\$2.65	\$25.24	\$258,872,430	\$8.84	\$23.71	\$2.22	\$2.77	\$37.54	\$12.30	48.7%							
38 Chatham	\$50,964,070	\$0.25	\$9.19	\$2.11	\$0.98	\$12.53	\$48,226,419	\$0.56	\$12.19	\$2.31	\$1.27	\$16.33	\$3.80	30.3%							
39 Chester	\$572,409,200	\$3.54	\$11.18	\$2.10	\$0.88	\$17.70	\$525,252,700	\$6.87	\$14.03	\$2.26	\$1.09	\$24.25	\$6.55	37.0%							

2009										2018				
Municipality	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	INCREASE	%
40 Chesterfield	\$555,574,552	\$3.17	\$9.95	\$2.05	\$2.85	\$18.02	\$509,134,900	\$3.36	\$10.73	\$2.17	\$3.90	\$20.16	\$2.14	11.9%
41 Chichester	\$289,118,939	\$3.29	\$11.67	\$2.05	\$2.50	\$19.51	\$310,161,270	\$4.99	\$14.07	\$1.88	\$2.48	\$23.42	\$3.91	20.0%
42 Claremont	\$776,055,889	\$11.86	\$13.22	\$2.44	\$2.93	\$30.45	\$690,341,177	\$15.23	\$21.81	\$2.18	\$2.75	\$41.97	\$11.52	37.8%
43 Clarksville	\$40,763,637	\$3.15	\$5.11	\$2.61	\$4.40	\$15.27	\$40,076,074	\$2.43	\$6.82	\$2.61	\$6.09	\$17.95	\$2.68	17.6%
44 Colebrook	\$189,519,431	\$7.12	\$7.98	\$2.20	\$3.45	\$20.75	\$165,255,878	\$10.93	\$12.54	\$2.02	\$4.64	\$30.13	\$9.38	45.2%
45 Columbia	\$91,434,742	\$1.93	\$8.62	\$1.95	\$3.25	\$15.75	\$60,587,416	\$2.74	\$7.42	\$2.39	\$4.91	\$17.46	\$1.71	10.9%
46 Concord	\$4,053,531,970	\$7.49	\$9.14	\$2.35	\$2.69	\$21.67	\$3,981,335,120	\$9.90	\$13.40	\$2.14	\$2.75	\$28.19	\$6.52	30.1%
47 Conway	\$1,368,950,300	\$4.59	\$8.83	\$2.54	\$1.12	\$17.08	\$1,416,892,836	\$5.86	\$10.21	\$2.35	\$1.35	\$19.77	\$2.69	15.7%
48 Cornish	\$184,272,283	\$2.56	\$10.67	\$2.35	\$2.80	\$18.38	\$172,456,976	\$3.91	\$12.98	\$2.16	\$2.94	\$21.99	\$3.61	19.6%
49 Croydon	\$96,518,870	\$2.51	\$5.67	\$2.38	\$2.53	\$13.09	\$87,973,169	\$3.66	\$7.75	\$2.05	\$2.77	\$16.23	\$3.14	24.0%
50 Dalton	\$94,187,511	\$4.36	\$6.76	\$2.40	\$3.59	\$17.11	\$77,337,386	\$3.15	\$12.83	\$2.38	\$5.50	\$23.86	\$6.75	39.5%
51 Danbury	\$143,887,450	\$3.64	\$10.38	\$2.10	\$2.38	\$18.50	\$106,702,525	\$6.41	\$12.06	\$2.13	\$2.90	\$23.50	\$5.00	27.0%
52 Danville	\$437,085,060	\$3.31	\$13.99	\$2.15	\$0.85	\$20.30	\$385,261,422	\$4.86	\$19.84	\$2.21	\$1.03	\$27.94	\$7.64	37.6%
53 Deerfield	\$592,282,665	\$3.13	\$13.33	\$2.06	\$0.89	\$19.41	\$509,336,258	\$3.67	\$16.16	\$2.23	\$1.01	\$23.07	\$3.66	18.9%
54 Deering	\$215,037,061	\$7.41	\$10.69	\$2.15	\$1.04	\$21.29	\$168,951,151	\$9.06	\$17.32	\$2.39	\$1.28	\$30.05	\$8.76	41.1%
55 Derry	\$2,481,007,745	\$9.39	\$14.85	\$2.59	\$1.05	\$27.88	\$3,130,303,673	\$7.60	\$15.43	\$2.04	\$0.96	\$26.03	\$1.85	-6.6%
56 Dorchester	\$38,990,332	\$8.12	\$8.09	\$2.31	\$1.36	\$19.88	\$39,392,957	\$8.16	\$11.15	\$2.14	\$1.74	\$23.19	\$3.31	16.6%
57 Dover	\$2,582,879,950	\$8.54	\$9.54	\$2.52	\$2.72	\$23.32	\$3,379,626,590	\$9.37	\$10.88	\$2.06	\$2.61	\$24.92	\$1.60	6.9%
58 Dublin	\$254,561,601	\$4.92	\$10.57	\$2.28	\$2.88	\$20.65	\$227,233,606	\$7.93	\$14.50	\$1.96	\$4.04	\$28.43	\$7.78	37.7%
59 Dummer	\$54,569,674	\$1.05	\$9.76	\$2.08	\$2.98	\$13.77	\$31,668,513	\$5.42	\$3.35	\$1.97	\$3.42	\$14.16	\$0.39	2.8%
60 Dunbarton	\$340,121,143	\$3.02	\$8.84	\$2.30	\$2.38	\$16.54	\$290,747,754	\$4.60	\$12.44	\$2.38	\$3.11	\$22.53	\$5.99	36.2%
61 Durham	\$895,039,219	\$6.52	\$16.11	\$2.07	\$2.30	\$27.00	\$1,149,305,735	\$7.37	\$14.93	\$2.01	\$2.49	\$26.80	\$0.20	-0.7%
62 East Kingston	\$293,997,137	\$6.18	\$13.50	\$2.46	\$0.97	\$23.11	\$289,861,478	\$5.70	\$16.95	\$2.36	\$1.04	\$26.05	\$2.94	12.7%
63 Easton	\$65,362,707	\$1.61	\$4.03	\$2.40	\$1.39	\$9.43	\$62,698,458	\$3.54	\$3.98	\$2.31	\$1.95	\$11.78	\$2.35	24.9%
64 Eaton	\$110,101,942	\$3.72	\$4.56	\$2.06	\$0.96	\$11.30	\$110,902,571	\$4.67	\$4.82	\$2.04	\$1.14	\$12.67	\$1.37	12.1%
65 Effingham	\$184,963,022	\$5.13	\$7.64	\$2.31	\$0.98	\$16.06	\$161,395,915	\$7.76	\$11.23	\$2.05	\$1.21	\$22.25	\$6.19	38.5%
66 Ellsworth	\$15,824,962	\$4.90	\$6.34	\$2.10	\$1.17	\$14.51	\$13,225,332	\$6.48	\$15.59	\$2.36	\$1.96	\$26.39	\$11.88	81.9%
67 Enfield	\$542,720,833	\$5.51	\$9.98	\$2.17	\$1.36	\$19.02	\$530,687,768	\$7.53	\$14.58	\$2.29	\$2.01	\$26.41	\$7.39	38.9%
68 Epping	\$674,267,900	\$3.27	\$13.62	\$2.16	\$0.90	\$19.95	\$700,991,300	\$5.05	\$17.23	\$2.52	\$1.14	\$25.94	\$5.99	30.0%
69 Epsom	\$451,564,593	\$4.03	\$9.13	\$2.17	\$2.41	\$17.74	\$421,173,323	\$4.15	\$16.70	\$2.21	\$2.91	\$25.97	\$8.23	46.4%
70 Enrol	\$86,587,137	\$2.15	\$2.51	\$2.27	\$3.58	\$10.51	\$77,728,082	\$2.66	\$2.83	\$2.33	\$5.43	\$13.25	\$2.74	26.1%
71 Exeter	\$1,607,167,482	\$6.63	\$12.60	\$2.37	\$1.02	\$22.62	\$1,714,784,901	\$7.25	\$16.72	\$2.39	\$1.14	\$27.50	\$4.88	21.6%
72 Farmington	\$467,064,556	\$6.57	\$8.22	\$2.40	\$2.54	\$19.73	\$435,472,893	\$7.43	\$13.70	\$2.23	\$2.90	\$26.26	\$6.53	33.1%
73 Fitzwilliam	\$304,652,691	\$4.66	\$13.80	\$2.19	\$2.59	\$23.24	\$242,193,386	\$5.11	\$13.24	\$1.96	\$3.80	\$24.11	\$0.87	3.7%
74 Francestown	\$210,191,457	\$6.27	\$11.31	\$2.38	\$1.04	\$21.00	\$188,765,590	\$8.75	\$14.76	\$2.07	\$1.16	\$26.74	\$5.74	27.3%
75 Franconia	\$303,753,563	\$4.08	\$7.60	\$2.09	\$1.25	\$15.02	\$280,409,006	\$6.00	\$8.74	\$2.20	\$1.98	\$18.92	\$3.90	26.0%
76 Franklin	\$562,675,690	\$9.80	\$5.34	\$2.67	\$2.78	\$20.59	\$613,545,600	\$11.43	\$6.22	\$1.92	\$2.39	\$21.96	\$1.37	6.7%
77 Freedom	\$554,409,959	\$3.41	\$4.00	\$2.12	\$0.97	\$10.50	\$489,463,368	\$4.45	\$5.01	\$2.18	\$1.29	\$12.93	\$2.43	23.1%
78 Fremont	\$429,321,292	\$3.44	\$16.62	\$2.18	\$0.88	\$23.12	\$400,888,730	\$4.77	\$21.10	\$2.42	\$1.11	\$29.40	\$6.28	27.2%
79 Gilford	\$1,547,598,620	\$4.79	\$8.55	\$2.51	\$1.52	\$17.37	\$1,762,455,042	\$5.11	\$8.39	\$2.17	\$1.37	\$17.04	\$0.33	-1.9%
80 Gilmanston	\$469,409,125	\$4.38	\$12.71	\$2.49	\$1.40	\$20.98	\$450,548,040	\$5.83	\$15.95	\$2.18	\$1.38	\$25.34	\$4.36	20.8%

	Municipality	Valuation	2009				TOTAL TAX	Valuation	2018				TOTAL TAX	INCREASE	%
			Municipal Tax	Local Educ	State Educ	County			Municipal Tax	Local Educ	State Educ	County			
81	Gilsum	\$64,312,667	\$5.98	\$12.91	\$2.41	\$3.04	\$24.34	\$59,151,829	\$5.62	\$14.80	\$2.20	\$4.10	\$26.72	\$2.38	9.8%
82	Goffstown	\$1,407,201,100	\$8.68	\$9.50	\$2.41	\$1.08	\$21.67	\$1,622,558,650	\$8.14	\$7.32	\$2.00	\$1.14	\$18.60	-\$3.07	-14.2%
83	Gorham	\$317,131,200	\$8.36	\$8.84	\$2.34	\$3.31	\$22.85	\$210,928,554	\$13.86	\$15.66	\$2.21	\$4.78	\$36.51	\$13.66	59.8%
84	Goshen	\$80,994,505	\$7.51	\$10.56	\$2.45	\$2.63	\$23.15	\$70,783,719	\$9.46	\$13.61	\$2.21	\$2.86	\$28.14	\$4.99	21.6%
85	Grafton	\$125,460,764	\$5.35	\$9.92	\$2.16	\$1.27	\$18.70	\$113,403,720	\$5.90	\$18.85	\$2.24	\$1.80	\$28.79	\$10.09	54.0%
86	Granttham	\$565,232,437	\$3.37	\$8.63	\$2.11	\$2.50	\$16.61	\$462,552,106	\$5.12	\$15.74	\$2.26	\$2.97	\$26.09	\$9.48	57.1%
87	Greenfield	\$155,090,311	\$5.82	\$11.14	\$2.40	\$1.19	\$20.55	\$136,941,559	\$9.70	\$17.27	\$2.45	\$1.30	\$30.72	\$10.17	49.5%
88	Greenland	\$641,004,200	\$2.01	\$8.51	\$2.08	\$0.95	\$13.55	\$830,141,200	\$3.34	\$9.51	\$2.02	\$0.92	\$15.79	\$2.24	16.5%
89	Greenville	\$134,915,999	\$8.86	\$10.43	\$2.10	\$1.03	\$22.42	\$111,355,493	\$12.58	\$13.53	\$1.96	\$1.15	\$29.22	\$6.80	30.3%
90	Groton	\$37,871,673	\$4.41	\$7.58	\$2.23	\$1.22	\$15.44	\$68,870,490	\$1.53	\$5.36	\$4.30	\$2.81	\$14.00	-\$1.44	-9.3%
91	Hampstead	\$982,071,063	\$2.74	\$15.02	\$2.51	\$1.03	\$21.30	\$1,016,540,704	\$2.86	\$19.07	\$2.44	\$1.15	\$25.52	\$4.22	19.8%
92	Hampton	\$3,022,027,400	\$6.41	\$6.65	\$2.27	\$0.95	\$16.28	\$3,256,959,600	\$6.27	\$7.53	\$2.20	\$1.02	\$17.02	\$0.74	4.5%
93	Hampton Falls	\$424,424,300	\$4.00	\$11.92	\$2.36	\$0.99	\$19.27	\$478,137,100	\$2.51	\$14.35	\$2.07	\$0.97	\$19.90	\$0.63	3.3%
94	Hanover	\$270,907,342	\$3.96	\$8.55	\$2.15	\$1.32	\$15.98	\$243,468,742	\$5.81	\$14.39	\$2.10	\$1.27	\$23.57	\$7.59	47.5%
95	Hancock	\$1,937,340,600	\$4.78	\$10.20	\$2.13	\$1.04	\$18.15	\$2,302,043,460	\$4.26	\$9.27	\$2.32	\$1.93	\$17.78	-\$0.37	-2.0%
96	Harrisville	\$212,045,017	\$2.52	\$5.38	\$2.37	\$2.98	\$13.25	\$204,215,823	\$4.59	\$6.50	\$2.03	\$3.66	\$16.78	\$3.53	26.6%
97	Haverhill	\$391,294,300	\$4.80	\$10.66	\$2.12	\$1.20	\$18.78	\$319,742,809	\$7.24	\$20.05	\$2.22	\$1.79	\$31.30	\$12.52	66.7%
98	Hebron	\$283,013,639	\$3.31	\$0.47	\$2.23	\$1.28	\$7.29	\$257,746,095	\$3.76	\$0.43	\$2.21	\$1.96	\$8.36	\$1.07	14.7%
99	Heniker	\$410,879,394	\$6.84	\$15.64	\$2.31	\$2.49	\$27.28	\$389,445,173	\$9.20	\$19.16	\$2.32	\$3.01	\$33.69	\$6.41	23.5%
100	Hill	\$106,357,788	\$4.54	\$9.52	\$2.45	\$2.71	\$19.22	\$80,831,257	\$6.25	\$13.72	\$2.15	\$2.74	\$24.86	\$5.64	29.3%
101	Hillsborough	\$602,299,207	\$7.60	\$9.75	\$2.22	\$0.97	\$20.54	\$483,288,795	\$10.05	\$16.17	\$2.13	\$1.15	\$29.50	\$8.96	43.6%
102	Hinsdale	\$328,078,987	\$6.54	\$15.17	\$2.30	\$2.38	\$26.39	\$234,062,268	\$9.36	\$19.61	\$2.19	\$4.04	\$35.20	\$8.81	33.4%
103	Holderness	\$680,542,900	\$2.43	\$6.55	\$2.58	\$1.40	\$12.96	\$738,146,303	\$2.32	\$6.59	\$2.16	\$1.80	\$12.87	-\$0.09	-0.7%
104	Hollis	\$1,238,143,003	\$4.99	\$12.25	\$2.38	\$1.12	\$20.74	\$1,328,156,825	\$5.46	\$12.89	\$2.14	\$1.18	\$21.67	\$0.93	4.5%
105	Hooksett	\$1,614,242,921	\$5.89	\$10.30	\$2.33	\$2.64	\$21.16	\$1,880,247,089	\$5.80	\$11.30	\$2.18	\$2.84	\$22.12	\$0.96	4.5%
106	Hopkinton	\$639,509,934	\$5.08	\$16.11	\$2.64	\$3.00	\$26.83	\$595,192,822	\$7.36	\$21.95	\$2.37	\$3.06	\$34.74	\$7.91	29.5%
107	Hudson	\$2,895,032,545	\$4.97	\$7.13	\$2.22	\$1.02	\$15.34	\$2,956,686,043	\$5.54	\$11.27	\$2.14	\$1.15	\$20.10	\$4.76	31.0%
108	Jackson	\$382,254,419	\$3.91	\$3.06	\$2.17	\$0.97	\$10.11	\$400,163,682	\$4.49	\$3.63	\$2.26	\$1.23	\$11.61	\$1.50	14.8%
109	Jeffrey	\$466,694,545	\$8.21	\$10.89	\$2.29	\$3.19	\$24.58	\$403,064,504	\$10.53	\$15.61	\$2.30	\$4.56	\$33.00	\$8.42	34.3%
110	Jefferson	\$136,802,238	\$2.41	\$7.69	\$2.15	\$3.58	\$15.83	\$119,879,298	\$2.59	\$11.19	\$2.11	\$5.17	\$21.06	\$5.23	33.0%
111	Keene	\$1,927,915,709	\$10.94	\$12.82	\$2.21	\$2.83	\$28.80	\$1,738,962,743	\$14.36	\$16.64	\$2.21	\$3.91	\$37.12	\$8.32	28.9%
112	Kensington	\$343,348,427	\$3.59	\$12.15	\$2.21	\$0.92	\$18.87	\$371,952,740	\$3.06	\$12.66	\$1.96	\$0.87	\$18.55	-\$0.32	-1.7%
113	Kingston	\$701,063,705	\$3.54	\$13.58	\$2.29	\$0.93	\$20.34	\$791,476,854	\$3.75	\$14.38	\$1.99	\$0.92	\$21.04	\$0.70	3.4%
114	Laconia	\$2,114,274,288	\$6.95	\$7.45	\$2.32	\$1.32	\$18.04	\$2,124,406,202	\$8.11	\$9.29	\$2.10	\$1.35	\$20.85	\$2.81	15.6%
115	Lancaster	\$284,336,840	\$7.03	\$5.27	\$2.30	\$3.48	\$18.08	\$259,593,322	\$9.48	\$10.15	\$2.08	\$4.45	\$26.16	\$8.08	44.7%
116	Landaff	\$40,919,708	\$5.45	\$11.04	\$2.56	\$1.46	\$20.51	\$49,258,219	\$4.03	\$11.76	\$2.15	\$1.61	\$19.55	-\$0.96	-4.7%
117	Langdon	\$67,907,691	\$5.51	\$12.19	\$2.08	\$2.61	\$22.39	\$55,710,073	\$5.82	\$17.30	\$2.19	\$3.08	\$28.39	\$6.00	26.8%
118	Lebanon	\$1,776,891,652	\$8.81	\$11.19	\$2.48	\$1.34	\$23.82	\$1,825,672,021	\$10.97	\$14.39	\$2.35	\$2.01	\$29.72	\$5.90	24.8%
119	Lee	\$493,729,973	\$4.39	\$16.58	\$2.07	\$2.24	\$25.28	\$443,380,400	\$6.07	\$19.16	\$2.29	\$3.05	\$30.57	\$5.29	20.9%
120	Lempster	\$171,814,931	\$4.69	\$6.59	\$2.03	\$1.89	\$15.20	\$103,698,578	\$2.91	\$20.71	\$2.07	\$3.56	\$29.25	\$14.05	92.4%
121	Lincoln	\$857,993,107	\$3.64	\$2.00	\$2.13	\$1.34	\$9.11	\$823,101,814	\$6.52	\$3.52	\$2.20	\$1.92	\$14.16	\$5.05	55.4%

2009											2018				
Municipality	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	INCREASE	%	
122 Lisbon	\$111,033,111	\$11.12	\$13.47	\$2.53	\$1.49	\$28.61	\$103,674,481	\$10.43	\$17.01	\$2.17	\$1.81	\$31.42	\$2.81	9.8%	
123 Litchfield	\$964,971,105	\$2.28	\$10.59	\$1.95	\$0.90	\$15.72	\$859,599,601	\$4.66	\$15.15	\$2.23	\$1.27	\$23.31	\$7.59	48.3%	
124 Littleton	\$794,015,727	\$6.90	\$10.57	\$2.54	\$1.05	\$21.06	\$568,039,281	\$7.90	\$11.62	\$2.09	\$1.49	\$23.10	\$2.04	9.7%	
125 Londonderry	\$3,309,970,190	\$4.65	\$11.79	\$2.30	\$0.94	\$19.68	\$3,185,638,452	\$4.99	\$13.56	\$2.25	\$1.00	\$21.80	\$2.12	10.8%	
126 Loudon	\$557,506,036	\$4.64	\$10.49	\$2.22	\$2.49	\$19.84	\$545,379,567	\$4.59	\$12.33	\$2.24	\$2.90	\$22.06	\$2.22	11.2%	
127 Lyman	\$60,909,311	\$6.55	\$8.25	\$2.09	\$1.26	\$18.15	\$57,974,533	\$6.01	\$12.48	\$2.19	\$1.96	\$22.64	\$4.49	24.7%	
128 Lyme	\$318,872,100	\$5.45	\$9.88	\$2.25	\$1.36	\$18.94	\$343,251,800	\$7.12	\$15.81	\$2.32	\$1.94	\$27.19	\$8.25	43.6%	
129 Lyndeborough	\$189,599,834	\$5.35	\$11.49	\$2.16	\$0.98	\$19.98	\$165,129,204	\$9.02	\$15.63	\$2.26	\$1.30	\$28.21	\$8.23	41.2%	
130 Madbury	\$239,703,188	\$2.67	\$15.98	\$2.08	\$2.25	\$22.98	\$223,932,602	\$4.81	\$20.19	\$2.23	\$2.75	\$29.98	\$7.00	30.5%	
131 Madison	\$476,942,695	\$3.32	\$7.09	\$2.24	\$0.97	\$13.62	\$469,495,667	\$4.38	\$10.96	\$2.33	\$1.26	\$18.93	\$5.31	39.0%	
132 Manchester	\$9,752,599,500	\$9.27	\$5.34	\$2.22	\$1.02	\$17.85	\$8,798,588,967	\$11.02	\$9.09	\$2.29	\$1.28	\$23.68	\$5.83	32.7%	
133 Marlborough	\$208,583,924	\$4.51	\$11.77	\$2.03	\$2.64	\$20.95	\$171,816,502	\$5.43	\$21.66	\$2.19	\$3.89	\$33.17	\$12.22	58.3%	
134 Marlow	\$69,940,044	\$7.24	\$8.66	\$2.31	\$3.24	\$21.45	\$62,984,005	\$7.26	\$12.20	\$2.13	\$3.84	\$25.43	\$3.98	18.6%	
135 Mason	\$171,887,229	\$5.63	\$9.99	\$2.10	\$1.03	\$18.75	\$152,314,496	\$8.21	\$13.41	\$2.26	\$1.30	\$25.18	\$6.43	34.3%	
136 Meredith	\$1,820,649,639	\$4.23	\$4.54	\$2.40	\$1.37	\$12.54	\$1,927,050,489	\$5.00	\$7.02	\$2.21	\$1.39	\$15.62	\$3.08	24.6%	
137 Merrimack	\$3,223,417,530	\$4.23	\$11.81	\$2.14	\$0.99	\$19.17	\$3,285,252,786	\$5.10	\$15.66	\$2.15	\$1.21	\$24.12	\$4.95	25.8%	
138 Middleton	\$180,840,741	\$7.09	\$5.55	\$2.36	\$2.30	\$17.30	\$177,716,572	\$9.32	\$14.15	\$1.99	\$2.53	\$27.99	\$10.69	61.8%	
139 Milan	\$124,779,558	\$3.83	\$8.18	\$2.50	\$3.48	\$17.99	\$103,873,545	\$4.98	\$12.22	\$2.20	\$4.54	\$23.94	\$5.95	33.1%	
140 Milford	\$1,579,027,248	\$4.47	\$11.63	\$2.12	\$0.99	\$19.21	\$1,359,020,440	\$6.38	\$19.37	\$2.23	\$1.25	\$29.23	\$10.02	52.2%	
141 Milton	\$385,487,966	\$6.30	\$11.18	\$2.60	\$2.68	\$22.76	\$407,343,036	\$7.26	\$13.42	\$2.04	\$2.76	\$25.48	\$2.72	12.0%	
142 Monroe	\$341,164,082	\$1.66	\$5.28	\$2.15	\$0.67	\$9.76	\$82,107,422	\$1.35	\$6.06	\$2.07	\$1.21	\$10.69	\$0.93	9.5%	
143 Mont Vernon	\$250,748,290	\$3.88	\$16.85	\$2.41	\$1.16	\$24.30	\$257,922,514	\$5.00	\$21.96	\$2.23	\$1.23	\$30.42	\$6.12	25.2%	
144 Moultonboroug	\$2,833,023,218	\$2.22	\$2.14	\$2.31	\$1.03	\$7.70	\$3,051,745,495	\$2.44	\$1.95	\$2.10	\$1.23	\$7.72	\$0.02	0.3%	
145 Nashua	\$8,389,365,623	\$7.91	\$8.37	\$2.42	\$1.12	\$19.82	\$9,875,551,891	\$8.31	\$9.67	\$2.06	\$1.17	\$21.21	\$1.39	7.0%	
146 Nelson	\$120,768,776	\$3.89	\$8.43	\$1.78	\$2.80	\$16.90	\$119,897,917	\$5.08	\$7.29	\$2.10	\$3.79	\$18.26	\$1.36	8.0%	
147 New Boston	\$658,477,459	\$3.98	\$9.04	\$2.01	\$0.93	\$15.96	\$645,863,447	\$5.23	\$15.37	\$2.10	\$1.17	\$23.87	\$7.91	49.6%	
148 New Castle	\$706,688,793	\$1.58	\$0.23	\$2.23	\$0.93	\$4.97	\$726,735,392	\$2.06	\$0.79	\$2.21	\$0.94	\$6.00	\$1.03	20.7%	
149 New Durham	\$436,201,420	\$6.32	\$9.23	\$2.28	\$2.41	\$20.24	\$404,820,240	\$5.46	\$12.75	\$2.36	\$2.78	\$23.35	\$3.11	15.4%	
150 New Hampton	\$323,235,260	\$4.59	\$8.58	\$2.05	\$1.23	\$16.45	\$296,647,953	\$5.90	\$8.67	\$1.99	\$1.31	\$17.87	\$1.42	8.6%	
151 New Ipswich	\$412,978,574	\$2.87	\$17.01	\$2.42	\$1.08	\$23.38	\$378,253,392	\$5.50	\$19.00	\$2.28	\$1.22	\$28.00	\$4.62	19.8%	
152 New London	\$1,068,618,900	\$4.04	\$5.66	\$2.51	\$2.86	\$15.07	\$1,137,573,800	\$4.34	\$6.35	\$2.25	\$2.77	\$15.71	\$0.64	4.2%	
153 Newbury	\$703,753,072	\$3.46	\$5.35	\$2.31	\$2.63	\$13.75	\$737,170,249	\$3.81	\$6.85	\$2.14	\$2.70	\$15.50	\$1.75	12.7%	
154 Newfields	\$255,764,296	\$4.18	\$13.79	\$2.29	\$0.94	\$21.20	\$295,205,238	\$3.59	\$13.43	\$1.91	\$0.92	\$19.85	-\$1.35	-6.4%	
155 Newington	\$914,880,855	\$4.94	\$0.58	\$2.41	\$0.98	\$8.91	\$539,184,690	\$5.05	\$0.78	\$2.41	\$1.03	\$9.27	\$0.36	4.0%	
156 Newmarket	\$711,946,495	\$5.74	\$12.68	\$2.44	\$1.01	\$21.87	\$757,360,492	\$6.39	\$19.23	\$2.46	\$1.16	\$29.24	\$7.37	33.7%	
157 Newport	\$494,604,821	\$8.71	\$10.27	\$2.23	\$2.61	\$23.82	\$415,106,816	\$11.79	\$13.56	\$2.16	\$2.89	\$30.40	\$6.58	27.6%	
158 Newton	\$552,330,011	\$2.80	\$13.40	\$1.97	\$0.79	\$18.96	\$495,921,411	\$3.91	\$18.36	\$2.27	\$1.04	\$25.58	\$6.62	34.9%	
159 North Hampton	\$1,002,715,700	\$4.09	\$7.29	\$2.11	\$0.99	\$14.48	\$1,173,764,750	\$4.80	\$8.27	\$2.20	\$0.97	\$16.24	\$1.76	12.2%	
160 Northfield	\$350,994,675	\$6.08	\$9.10	\$2.25	\$2.55	\$19.98	\$324,976,169	\$6.34	\$11.37	\$2.03	\$2.72	\$22.46	\$2.48	12.4%	
161 Northumberland	\$137,374,890	\$7.58	\$9.60	\$2.60	\$3.33	\$23.11	\$81,326,599	\$13.35	\$14.19	\$2.28	\$4.22	\$34.04	\$10.93	47.3%	
162 Northwood	\$556,879,302	\$3.41	\$13.49	\$2.11	\$0.84	\$19.85	\$469,147,780	\$5.56	\$16.79	\$2.27	\$1.06	\$25.68	\$5.83	29.4%	

2009										2018				
Municipality	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	INCREASE	%
163 Nottingham	\$639,448,552	\$3.48	\$9.69	\$2.12	\$0.87	\$16.16	\$603,654,454	\$4.23	\$15.17	\$2.22	\$1.02	\$22.64	\$6.48	40.1%
164 Orange	\$28,561,123	\$4.05	\$11.92	\$2.12	\$1.44	\$19.53	\$31,439,641	\$3.80	\$18.05	\$2.16	\$1.86	\$25.87	\$6.34	32.5%
165 Orford	\$156,992,849	\$3.51	\$14.73	\$2.10	\$1.34	\$21.68	\$134,810,928	\$6.56	\$17.08	\$2.26	\$1.94	\$27.84	\$6.16	28.4%
166 Ossipee	\$757,346,366	\$4.86	\$5.86	\$2.21	\$0.97	\$13.90	\$640,401,556	\$6.18	\$11.06	\$2.27	\$1.29	\$20.80	\$6.90	49.6%
167 Pelham	\$1,415,578,820	\$5.44	\$10.46	\$2.50	\$1.17	\$19.57	\$1,714,232,884	\$6.58	\$11.62	\$2.09	\$1.17	\$21.46	\$1.89	9.7%
168 Pembroke	\$618,907,585	\$6.03	\$13.80	\$2.39	\$2.58	\$24.80	\$633,307,536	\$6.75	\$14.46	\$2.23	\$2.80	\$26.24	\$1.44	5.8%
169 Peterborough	\$696,847,865	\$6.99	\$12.15	\$2.33	\$1.18	\$22.65	\$689,704,836	\$10.62	\$16.19	\$2.12	\$1.16	\$30.09	\$7.44	32.8%
170 Piemont	\$92,043,138	\$6.17	\$13.23	\$2.51	\$1.48	\$23.39	\$94,992,934	\$7.19	\$12.71	\$2.13	\$1.93	\$23.96	\$0.57	2.4%
171 Pittsburg	\$279,675,036	\$1.37	\$5.99	\$2.44	\$3.70	\$13.50	\$273,014,858	\$2.85	\$5.31	\$2.15	\$4.87	\$15.18	\$1.68	12.4%
172 Pittsfield	\$313,449,563	\$7.95	\$13.88	\$2.14	\$2.51	\$26.48	\$250,232,493	\$9.60	\$18.81	\$2.12	\$2.82	\$33.35	\$6.87	25.9%
173 Plainfield	\$276,370,311	\$4.24	\$12.78	\$2.19	\$2.79	\$22.00	\$292,960,910	\$5.56	\$16.73	\$2.03	\$2.58	\$26.90	\$4.90	22.3%
174 Plaistow	\$833,761,946	\$6.42	\$13.78	\$2.72	\$1.08	\$24.00	\$975,008,482	\$6.33	\$14.93	\$2.26	\$1.07	\$24.59	\$0.59	2.5%
175 Plymouth	\$445,048,622	\$6.25	\$9.11	\$2.13	\$1.25	\$18.74	\$454,093,456	\$9.98	\$11.36	\$2.23	\$1.73	\$25.30	\$6.56	35.0%
176 Portsmouth	\$3,807,536,521	\$8.01	\$5.72	\$2.32	\$1.04	\$17.09	\$5,379,653,757	\$7.68	\$4.96	\$2.21	\$0.99	\$15.84	-\$1.25	-7.3%
177 Randolph	\$67,349,980	\$3.44	\$5.12	\$1.87	\$3.16	\$13.59	\$65,788,414	\$4.96	\$2.89	\$2.18	\$4.48	\$14.51	\$0.92	6.8%
178 Raymond	\$1,002,672,246	\$4.45	\$2.09	\$2.09	\$0.87	\$9.50	\$908,603,345	\$6.58	\$16.50	\$2.24	\$1.03	\$26.35	\$16.85	177.4%
179 Richmond	\$102,622,710	\$3.45	\$13.13	\$2.33	\$2.95	\$21.86	\$96,218,222	\$5.78	\$16.19	\$2.15	\$3.65	\$27.77	\$5.91	27.0%
180 Rindge	\$574,709,128	\$3.80	\$12.80	\$2.31	\$2.83	\$21.74	\$524,266,357	\$4.40	\$16.37	\$2.25	\$4.48	\$27.50	\$5.76	26.5%
181 Rochester	\$2,071,475,412	\$7.18	\$10.54	\$2.53	\$2.69	\$22.94	\$2,221,645,877	\$9.12	\$13.39	\$2.25	\$2.76	\$27.52	\$4.58	20.0%
182 Rollinsford	\$285,255,673	\$2.36	\$11.59	\$2.12	\$2.22	\$18.29	\$276,798,173	\$3.64	\$15.80	\$2.13	\$2.57	\$24.14	\$5.85	32.0%
183 Roxbury	\$24,706,131	-\$1.22	\$17.99	\$2.83	\$3.25	\$22.85	\$22,153,510	\$3.38	\$14.72	\$2.44	\$4.46	\$25.00	\$2.15	9.4%
184 Rumney	\$191,169,278	\$3.99	\$9.98	\$2.43	\$1.31	\$17.71	\$161,918,813	\$4.71	\$15.55	\$2.26	\$1.70	\$24.22	\$6.51	36.8%
185 Rye	\$1,826,836,300	\$2.87	\$3.65	\$2.34	\$0.96	\$9.82	\$2,136,328,500	\$3.01	\$3.88	\$2.21	\$1.01	\$10.11	\$0.29	3.0%
186 Salem	\$4,650,084,748	\$4.79	\$6.21	\$2.12	\$0.93	\$14.05	\$4,403,238,701	\$6.78	\$11.49	\$2.31	\$1.03	\$21.61	\$7.56	53.8%
187 Salisbury	\$152,964,057	\$3.05	\$10.49	\$2.26	\$2.49	\$18.29	\$136,637,621	\$3.97	\$14.58	\$2.10	\$2.61	\$23.26	\$4.97	27.2%
188 Sanbornton	\$428,487,596	\$6.73	\$8.54	\$2.23	\$1.41	\$18.91	\$520,412,338	\$7.46	\$8.83	\$1.91	\$1.12	\$19.32	\$0.41	2.2%
189 Sandown	\$585,081,910	\$3.38	\$12.99	\$2.21	\$0.97	\$19.55	\$649,884,100	\$4.26	\$19.16	\$2.12	\$1.00	\$26.54	\$6.99	35.8%
190 Sandwich	\$439,013,129	\$3.09	\$3.29	\$2.10	\$1.02	\$9.50	\$392,920,244	\$5.07	\$5.96	\$2.23	\$1.34	\$14.60	\$5.10	53.7%
191 Seabrook	\$2,735,365,300	\$5.28	\$4.40	\$2.31	\$0.96	\$12.95	\$1,661,390,750	\$7.00	\$6.22	\$2.13	\$0.90	\$16.25	\$3.30	25.5%
192 Sharon	\$54,043,435	\$5.31	\$10.84	\$2.52	\$1.25	\$19.92	\$50,501,894	\$4.12	\$13.95	\$2.15	\$1.14	\$21.36	\$1.44	7.2%
193 Shelburne	\$82,502,447	\$2.59	\$6.20	\$2.17	\$3.30	\$14.26	\$50,715,993	\$4.43	\$4.09	\$2.16	\$4.65	\$15.33	\$1.07	7.5%
194 Somersworth	\$833,497,008	\$8.34	\$12.29	\$2.51	\$2.67	\$25.81	\$839,175,674	\$10.62	\$17.59	\$2.26	\$2.94	\$33.41	\$7.60	29.4%
195 South Hampton	\$161,048,177	\$2.15	\$9.68	\$1.96	\$0.93	\$14.72	\$162,755,399	\$3.61	\$10.24	\$1.98	\$0.84	\$16.67	\$1.95	13.2%
196 Springfield	\$213,145,351	\$3.82	\$9.56	\$2.27	\$2.55	\$18.20	\$196,081,192	\$3.96	\$13.63	\$2.20	\$2.86	\$22.65	\$4.45	24.5%
197 Stark	\$68,550,167	\$3.78	\$6.60	\$2.22	\$3.35	\$15.95	\$53,664,509	\$4.12	\$7.06	\$2.18	\$4.60	\$17.96	\$2.01	12.6%
198 Stewartstown	\$114,141,250	\$3.59	\$8.80	\$1.89	\$3.34	\$17.62	\$86,862,375	\$3.97	\$12.25	\$1.80	\$4.49	\$22.51	\$4.89	27.8%
199 Stoddard	\$277,625,520	\$1.68	\$4.27	\$2.18	\$2.91	\$11.04	\$252,529,430	\$2.73	\$7.13	\$2.12	\$4.01	\$15.99	\$4.95	44.8%
200 Stratford	\$495,678,500	\$1.98	\$12.15	\$2.11	\$2.32	\$18.56	\$475,113,100	\$3.28	\$15.20	\$2.30	\$2.85	\$23.63	\$5.07	27.3%
201 Stratford	\$77,909,830	\$5.34	\$11.70	\$2.30	\$3.26	\$22.60	\$41,965,215	\$5.33	\$12.06	\$2.11	\$3.51	\$23.01	\$0.41	1.8%
202 Stratham	\$1,194,843,681	\$3.27	\$11.59	\$2.25	\$0.95	\$18.06	\$1,252,304,604	\$3.95	\$13.75	\$2.25	\$1.05	\$21.00	\$2.94	16.3%
203 Sugar Hill	\$147,832,578	\$7.10	\$5.84	\$1.97	\$1.40	\$16.31	\$144,808,977	\$9.02	\$7.83	\$2.10	\$1.72	\$20.67	\$4.36	26.7%

2009													2018				
Municipality	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	INCREASE	%			
204 Sullivan	\$54,853,267	\$7.50	\$12.22	\$2.30	\$3.06	\$25.08	\$50,594,195	\$10.88	\$16.80	\$2.21	\$3.80	\$33.69	\$8.61	34.3%			
205 Sunapee	\$1,082,659,308	\$3.03	\$5.89	\$2.52	\$2.83	\$14.27	\$1,218,951,391	\$3.49	\$6.88	\$2.25	\$2.95	\$15.57	\$1.30	9.1%			
206 Sutter	\$81,062,968	\$2.48	\$7.19	\$2.24	\$2.94	\$14.85	\$77,919,278	\$2.45	\$13.59	\$2.22	\$3.97	\$22.23	\$7.38	49.7%			
207 Sutton	\$299,508,001	\$5.19	\$8.42	\$2.24	\$2.48	\$18.33	\$254,518,425	\$7.48	\$14.91	\$2.38	\$3.27	\$28.04	\$9.71	53.0%			
208 Swansey	\$565,691,938	\$4.58	\$14.87	\$2.35	\$2.95	\$24.75	\$527,433,556	\$6.14	\$17.08	\$2.29	\$4.18	\$29.69	\$4.94	20.0%			
209 Tamworth	\$366,464,432	\$4.29	\$10.19	\$2.55	\$0.94	\$17.97	\$332,616,618	\$4.59	\$15.02	\$2.16	\$1.29	\$23.06	\$5.09	28.3%			
210 Temple	\$151,359,245	\$5.16	\$12.23	\$2.51	\$1.22	\$21.12	\$138,597,347	\$5.91	\$16.36	\$2.21	\$1.24	\$25.72	\$4.60	21.8%			
211 Thornton	\$361,703,400	\$4.39	\$8.95	\$2.41	\$1.39	\$17.14	\$364,650,942	\$4.48	\$12.04	\$2.18	\$1.78	\$20.48	\$3.34	19.5%			
212 Tilton	\$519,211,774	\$7.48	\$7.75	\$2.68	\$1.34	\$19.25	\$485,624,845	\$7.44	\$11.22	\$2.26	\$1.41	\$22.33	\$3.08	16.0%			
213 Troy	\$130,186,648	\$8.68	\$12.60	\$2.51	\$2.96	\$26.75	\$115,659,453	\$9.35	\$19.52	\$2.00	\$3.91	\$34.78	\$8.03	30.0%			
214 Tuftonboro	\$1,056,166,697	\$2.52	\$3.13	\$2.39	\$0.97	\$9.01	\$970,672,254	\$2.95	\$4.65	\$2.25	\$1.33	\$11.18	\$2.17	24.1%			
215 Unity	\$131,202,650	\$5.12	\$8.82	\$2.35	\$2.90	\$19.19	\$123,734,184	\$9.35	\$15.78	\$2.02	\$2.79	\$29.94	\$10.75	56.0%			
216 Wakefield	\$1,004,969,565	\$2.85	\$4.59	\$2.23	\$0.98	\$10.65	\$1,100,079,865	\$3.08	\$5.11	\$1.96	\$1.11	\$11.26	\$0.61	5.7%			
217 Walpole	\$443,902,046	\$3.66	\$9.97	\$2.11	\$2.79	\$18.53	\$416,325,078	\$5.96	\$13.18	\$2.04	\$3.84	\$25.02	\$6.49	35.0%			
218 Warner	\$286,145,570	\$8.85	\$9.98	\$2.12	\$2.65	\$23.60	\$277,787,735	\$9.34	\$14.57	\$2.08	\$2.63	\$28.62	\$5.02	21.3%			
219 Warren	\$85,470,046	\$3.83	\$11.34	\$2.30	\$1.27	\$18.74	\$67,246,289	\$4.94	\$14.66	\$2.01	\$1.50	\$23.11	\$4.37	23.3%			
220 Washington	\$271,945,563	\$4.99	\$7.35	\$2.10	\$2.64	\$17.08	\$237,077,920	\$6.64	\$8.12	\$1.97	\$2.80	\$19.53	\$2.45	14.3%			
221 Waterville Valley	\$360,407,078	\$7.58	\$0.44	\$2.29	\$1.37	\$11.68	\$328,174,125	\$8.49	\$1.53	\$2.33	\$1.79	\$14.14	\$2.46	21.1%			
222 Weare	\$930,809,800	\$2.76	\$10.78	\$2.12	\$0.94	\$16.60	\$828,787,935	\$4.19	\$15.51	\$2.14	\$1.19	\$23.03	\$6.43	38.7%			
223 Webster	\$229,569,922	\$3.71	\$9.03	\$2.28	\$2.40	\$17.42	\$212,659,868	\$6.07	\$11.01	\$2.02	\$2.44	\$21.54	\$4.12	23.7%			
224 Wentworth	\$108,236,776	\$2.49	\$8.48	\$2.32	\$1.37	\$14.66	\$87,434,402	\$8.96	\$11.95	\$2.23	\$1.75	\$24.89	\$10.23	69.8%			
225 Westmoreland	\$204,377,748	\$3.08	\$8.48	\$2.01	\$2.77	\$16.34	\$163,230,233	\$4.01	\$15.22	\$2.23	\$4.02	\$25.48	\$9.14	55.9%			
226 Whitefield	\$202,425,370	\$7.47	\$6.79	\$2.26	\$3.42	\$19.94	\$185,079,654	\$8.32	\$10.21	\$2.11	\$4.66	\$25.30	\$5.36	26.9%			
227 Willmot	\$189,655,369	\$3.53	\$9.64	\$2.40	\$2.69	\$18.26	\$175,876,431	\$7.42	\$11.89	\$2.33	\$2.85	\$24.49	\$6.23	34.1%			
228 Wilton	\$460,552,448	\$3.78	\$10.02	\$2.12	\$0.96	\$16.88	\$367,486,945	\$7.98	\$17.37	\$2.21	\$1.20	\$28.76	\$11.88	70.4%			
229 Winchester	\$281,735,078	\$7.09	\$14.72	\$2.35	\$2.78	\$26.94	\$257,486,826	\$8.28	\$20.77	\$1.88	\$3.80	\$34.73	\$7.79	28.9%			
230 Windham	\$2,275,366,370	\$3.45	\$12.46	\$2.09	\$0.92	\$18.92	\$2,318,903,760	\$3.39	\$16.50	\$2.32	\$1.08	\$23.29	\$4.37	23.1%			
231 Windsor	\$27,764,349	\$5.47	\$7.79	\$2.33	\$1.23	\$16.82	\$27,263,852	\$3.31	\$2.83	\$2.25	\$1.18	\$9.57	-\$7.25	-43.1%			
232 Wolfboro	\$2,051,930,195	\$3.38	\$3.96	\$2.23	\$1.04	\$10.61	\$1,977,376,243	\$5.98	\$6.25	\$2.26	\$1.31	\$15.80	\$5.19	48.9%			
233 Woodstock	\$256,614,376	\$6.57	\$5.42	\$2.28	\$1.28	\$15.55	\$223,779,790	\$9.81	\$7.62	\$2.32	\$1.98	\$21.73	\$6.18	39.7%			

STATE AVERAGE:

\$707,214,389	\$4.87	\$9.52	\$2.27	\$1.83	\$18.49	\$712,066,663	\$6.17	\$12.67	\$2.19	\$2.25	\$23.28	25.89%
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INCREASE:

26.59%	33.18%	-3.48%	22.65%
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Municipality	Valuation	2009					2018					INCREASE	%
		Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	Valuation	Municipal Tax	Local Educ	State Educ	County	TOTAL TAX	

PERCENTAGE OF PROPERTY TAX: 26.36% 51.45% 12.28% 9.91%

26.50% 54.43% 9.42% 9.65%

EDUCATION PROPERTY TAX

2009	\$707,214,389.03	X	\$2.27	\$1,606,469,354.86	X 233	\$374,307,359,681.93
2018	\$712,066,663.22	X	\$2.19	\$1,561,137,397.31	X 233	\$363,745,013,572.10

STATE ADEQUATE EDUCATION AID

Attachment B

8/21/19

	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
ADM:	193,540.40	191,665.09	188,725.34	186,118.94	184,930.39	181,792.63	178,642.56	175,825.90	173,354.77	174,706.05	175,138.61	175,140.92	174,191.20
Average Cost Per Student:	\$9,710.10	\$10,304.88	\$11,135.10	\$11,745.55	\$12,213.99	\$12,775.15	\$13,159.15	\$13,459.39	\$14,001.08	\$14,374.93	\$14,901.93	\$15,310.67	\$15,865.26
% of Increase:	6.13%	8.06%	5.48%	3.99%	4.59%	3.01%	2.28%	4.02%	2.67%	3.67%	2.74%	3.62%	
Increase over 12 Years:							63.39%						
Total Cost of Education:	\$1,879,296,638	\$1,975,085,753	\$2,101,475,533	\$2,186,089,316	\$2,258,737,994	\$2,322,428,117	\$2,350,794,243	\$2,366,509,360	\$2,427,154,003	\$2,511,387,239	\$2,609,908,907	\$2,681,574,830	\$2,763,588,678
Adequate Ed Grant:	\$473,534,000	\$472,383,000	\$527,295,000	\$526,707,000	\$536,852,000	\$482,725,000	\$578,204,000	\$577,792,000	\$572,465,000	\$562,678,000	\$563,913,251	\$561,585,381	\$552,207,690
% of Increase:	-0.24%	11.62%	-0.11%	-36.05%	43.30%	19.78%	-0.07%	-0.92%	-1.71%	0.22%	-0.41%	-1.67%	
Average Aid per Student:	\$2,446.69	\$2,464.63	\$2,793.98	\$2,829.95	\$1,821.51	\$2,655.36	\$3,296.65	\$3,286.16	\$3,302.27	\$3,220.71	\$3,219.87	\$3,206.48	\$3,170.12
Increase over 12 Years:							29.57%						
% of Adequacy Aid to Total Cost:	25%	24%	25%	24%	15%	21%	25%	24%	24%	22%	22%	21%	20%
Statewide Property Tax:	\$350,368,000	\$363,392,000	\$363,335,000	\$363,653,000	\$363,165,834	\$363,594,112	\$363,121,283	\$363,674,748	\$363,599,486	\$363,353,289	\$363,431,572	\$363,148,601	\$363,099,676

* Cost Per Pupil By District

Cost per Pupil is based on current expenditures as reported on each school district's Annual Financial Report (DOE-25). Cost per pupil represents current expenditures less tuition and transportation costs. Any food service revenue is deducted from current expenditures before dividing by ADM in attendance. Capital and debt service are not current expenditures and are not included.

COST PER PUPIL BY DISTRICT, 2017-2018

<u>School District</u>	<u>Elementary</u>	<u>Approved Middle</u>	<u>High</u>	<u>Total re School-12)</u>		
State Average (1)	\$15,981.46	\$15,021.13	\$16,214.73	\$15,865.26	75%	\$11,898.95
					ADM	174,191.20
Waterville Valley	42,810.02	-	-	42,810.02	COST	\$ 2,072,691,508.28
Freedom	31,425.95	-	-	31,425.95	- Ed Grant	\$552,207,690.00
Newington	27,994.27	-	-	27,994.27	New Revenue	\$1,520,483,818.28
Jackson	27,357.30	-	-	27,357.30		
Pittsburg	21,601.38	-	39,509.83	27,065.07		
Monroe	26,441.15	-	-	26,441.15		
Harrisville	25,886.00	-	-	25,886.00		
Tamworth	25,437.89	-	-	25,437.89		
Sunapee	23,385.55	26,585.72	26,946.63	25,435.73		
Moultonborough	22,275.02	30,719.26	27,499.73	25,429.92		
Errol	25,282.53	-	-	25,282.53		
Madison	25,256.58	-	-	25,256.58		
Bartlett	24,476.38	-	-	24,476.38		
Cornish	24,172.86	-	-	24,172.86		
Lincoln-Woodstock Coop	23,321.55	24,705.06	24,761.36	24,064.74		
Lempster	23,965.73	-	-	23,965.73		
Wentworth	23,680.94	-	-	23,680.94		
Grantham	23,472.82	-	-	23,472.82		
Rye	23,123.86	-	-	23,123.86		
Rumney	22,934.37	-	-	22,934.37		
Profile	-	20,490.68	24,405.03	22,904.92		
Marlow	22,584.33	-	-	22,584.33		
Hampton Falls	22,440.88	-	-	22,440.88		
Inter-Lakes Cooperative	21,731.40	-	23,551.86	22,293.52		
Plainfield	22,206.00	-	-	22,206.00		
Lyme	22,102.77	-	-	22,102.77		
Holderness	22,042.01	-	-	22,042.01		
South Hampton	22,033.35	-	-	22,033.35		
Hanover	21,652.95	-	-	21,652.95		
Stratford	21,499.32	-	-	21,499.32		
North Hampton	21,465.68	-	-	21,465.68		
Lebanon	23,048.38	19,633.24	20,219.50	21,051.01		
New Castle	20,702.30	-	-	20,702.30		
Kensington *	20,385.11	-	-	20,385.11		
Rollinsford	20,364.78	-	-	20,364.78		
Bethlehem	20,327.93	-	-	20,327.93		
Wilton-Lyndeboro Cooperative	20,858.07	19,784.86	19,769.33	20,275.42		
Alton	20,060.19	-	-	20,060.19		
Souhegan Cooperative	-	-	19,791.08	19,791.08		
Dresden	19,595.55	-	19,856.55	19,766.98		
Littleton	19,249.79	18,702.51	20,624.81	19,681.76		
Stark	19,656.01	-	-	19,656.01		
Marlboro	19,639.75	-	-	19,639.75		
Winnacunnet Cooperative	-	-	19,572.69	19,572.69		
Mascoma Valley Regional	18,981.32	-	20,755.26	19,498.18		
Hinsdale	16,492.54	21,384.57	23,789.14	19,454.28		
Thornton	19,359.98	-	-	19,359.98		
Mason	19,314.11	-	-	19,314.11		
Washington	19,250.57	-	-	19,250.57		

Kearsarge Regional	16,834.38	21,602.83	20,668.83	19,122.77
Chichester	19,081.05	-	-	19,081.05
Newfields *	18,894.23	-	-	18,894.23
Lafayette Regional	18,778.09	-	-	18,778.09
East Kingston *	18,769.60	-	-	18,769.60
Gilford	18,819.20	18,098.95	19,170.31	18,756.02
Warren	18,724.75	-	-	18,724.75
Plymouth	18,694.66	-	-	18,694.66
Ashland	18,639.77	-	-	18,639.77
Hampstead	18,487.09	18,717.77	-	18,599.20
Hillsboro-Deering Coop	18,616.31	15,486.49	21,339.05	18,559.24
Stewartstown	18,537.14	-	-	18,537.14
Contoocook Valley	20,099.31	17,232.99	17,689.55	18,408.09
Portsmouth	18,985.24	18,200.33	17,838.83	18,346.42
Pemi-Baker Cooperative	-	-	18,260.43	18,260.43
Gov Wentworth Regional	18,448.39	18,547.65	17,820.30	18,252.09
Campton	18,215.57	-	-	18,215.57
Sanborn Regional	19,348.65	17,929.72	17,224.43	18,203.53
Seabrook	18,133.01	-	-	18,133.01
Piermont	18,116.41	-	-	18,116.41
Oyster River Cooperative	18,420.86	17,055.38	18,703.77	18,099.27
Fall Mountain Regional	18,424.23	-	17,348.50	18,079.51
John Stark Regional **	-	-	18,017.82	18,017.82
Deerfield	18,010.23	-	-	18,010.23
Monadnock Regional	17,847.33	16,722.30	18,832.44	17,979.18
Haverhill Cooperative	14,782.76	17,554.06	22,080.91	17,930.40
White Mountains Regional	17,409.17	-	18,857.61	17,885.99
Stratham *	17,871.97	-	-	17,871.97
Colebrook	16,731.92	-	19,928.21	17,839.07
Chesterfield	17,820.82	-	-	17,820.82
Henniker **	17,816.13	-	-	17,816.13
Gorham Randolph Shelburne Co	16,679.85	16,409.11	20,390.22	17,722.44
Exeter *	17,703.44	-	-	17,703.44
Amherst	17,210.56	18,046.91	-	17,620.42
Conway	17,769.08	18,429.70	16,776.99	17,462.66
Timberlane Regional	17,092.42	17,499.95	17,376.37	17,280.34
Hopkinton	16,968.32	15,486.92	18,898.92	17,265.98
Allenstown	17,240.57	-	-	17,240.57
Milton	15,825.17	16,586.30	19,690.88	17,187.18
Candia	16,875.73	-	-	16,875.73
Epsom	16,834.59	-	-	16,834.59
Epping	15,078.47	16,824.13	19,851.83	16,797.82
Hampton	16,730.13	-	-	16,730.13
Newfound Area	17,668.81	15,111.67	16,806.70	16,721.75
Berlin	16,253.55	15,203.32	18,250.33	16,679.55
Raymond	15,982.45	15,960.09	18,402.72	16,679.39
Stoddard **	16,645.28	-	-	16,645.28
Landaff	16,579.52	-	-	16,579.52
Lisbon Regional	12,403.52	19,984.51	22,039.64	16,568.55
Laconia	15,014.87	19,647.95	16,652.22	16,485.00
Merrimack	16,723.91	16,187.73	16,269.48	16,483.61
Claremont	16,846.32	13,696.81	17,927.74	16,475.90
Northumberland	16,589.86	-	16,243.45	16,460.75
Nelson	16,334.09	-	-	16,334.09
Londonderry	17,092.80	14,946.33	15,950.88	16,176.96
Pittsfield	13,759.29	16,800.75	20,966.15	16,161.33

Mont Vernon	16,123.86	-	-	16,123.86
Barnstead	16,101.18	-	-	16,101.18
Milford	16,151.37	16,006.27	15,827.22	15,994.26
Winchester	15,960.74	-	-	15,960.74
Middleton	15,908.62	-	-	15,908.62
Newmarket	15,394.44	-	17,183.00	15,834.04
Hollis	15,789.98	-	-	15,789.98
Westmoreland	15,751.45	-	-	15,751.45
Winnisquam Regional	16,055.86	14,604.84	16,153.38	15,697.64
Concord	17,569.70	14,783.93	14,178.74	15,639.03
Bath	15,638.83	-	-	15,638.83
Croydon	15,573.19	-	-	15,573.19
Keene	17,312.26	13,363.83	15,076.16	15,532.40
Litchfield	17,222.78	14,699.50	14,860.26	15,515.34
Pembroke	16,932.58	-	14,147.35	15,495.35
Fremont	15,433.85	-	-	15,433.85
Shaker Regional	15,301.37	15,624.72	15,426.09	15,433.64
Salem	15,505.45	13,238.19	16,705.25	15,370.10
Farmington	14,636.80	-	17,109.55	15,354.78
Somersworth	13,754.95	16,569.32	17,008.93	15,313.36
Exeter Regional Cooperative *	-	15,405.21	15,242.84	15,309.85
Gilmanston	15,244.60	-	-	15,244.60
Newport	13,501.61	13,422.70	18,125.70	15,101.33
Hollis/Brookline Coop	-	14,290.53	15,520.73	15,095.83
Brookline	15,085.90	-	-	15,085.90
Unity	15,044.76	-	-	15,044.76
Derry Cooperative	15,442.58	14,254.97	-	15,014.25
Jaffrey-Rindge Cooperative	14,851.54	14,181.19	15,772.24	14,938.66
Northwood *	14,901.74	-	-	14,901.74
Dunbarton	14,872.76	-	-	14,872.76
Bow	14,586.74	14,529.57	15,226.28	14,819.09
Merrimack Valley	13,918.88	14,922.82	15,733.06	14,742.55
Wakefield	14,639.02	-	-	14,639.02
Hooksett	15,114.76	13,515.51	-	14,487.37
Brentwood *	14,462.49	-	-	14,462.49
Greenland	14,276.58	-	-	14,276.58
Franklin	15,376.29	12,117.11	15,595.49	14,197.77
Windham	13,880.09	-	14,831.37	14,194.57
Barrington	13,609.67	14,754.76	-	14,116.26
Hill	14,113.60	-	-	14,113.60
Mascenic Regional	12,266.12	13,812.50	16,449.33	14,044.86
Hudson	13,914.46	13,448.67	13,916.53	13,800.98
Rochester	14,992.91	12,690.69	12,553.51	13,656.86
Nottingham *	13,560.99	-	-	13,560.99
Goffstown	13,667.07	13,156.55	13,784.12	13,553.63
Strafford *	13,389.69	-	-	13,389.69
Andover	13,367.65	-	-	13,367.65
Bedford	13,532.83	13,588.88	12,916.70	13,332.51
Nashua	13,360.44	13,156.87	12,761.93	13,126.65
Chester	12,975.58	-	-	12,975.58
Milan	12,867.42	-	-	12,867.42
Weare **	11,315.37	15,414.92	-	12,813.37
Pelham	11,991.66	-	13,880.82	12,643.24
Auburn	12,462.23	-	-	12,462.23
Dover	13,014.47	10,614.94	12,859.59	12,234.46
New Boston	12,079.65	-	-	12,079.65

Manchester	11,367.66	12,124.09	13,028.39	12,024.43
Albany	-	-	-	-
Benton	-	-	-	-
Chatham	-	-	-	-
Clarksville	-	-	-	-
Columbia	-	-	-	-
Coos County	-	-	-	-
Dummer	-	-	-	-
Eaton	-	-	-	-
Ellsworth	-	-	-	-
Goshen	-	-	-	-
Hale's Location	-	-	-	-
Hart's Location	-	-	-	-
Sullivan	-	-	-	-
Surry	-	-	-	-
Windsor	-	-	-	-

NOTE:

It is appropriate to compare two districts only when they have the same grade range. Even when the grade ranges are identical, only the total figures should be considered comparable because different formulas may have been used to allocate district-wide costs.

* Districts do not report federal funds on their annual financial statement

** Partial reporting of federal funds

(1) State Average based on district operated schools only.

RML

66 (18.20)

Education

April 2, 2019

Dear NH State Representatives:

As educators in this great state, we appreciate how deeply our citizens value public schools. Parents, business owners, taxpayers all agree a high-quality system of education benefits everyone. Given that broad support, North Country superintendents respectfully ask our state take immediate steps to improve the way we pay for our schools and correct the deeply ingrained funding imbalance that threatens to erode the quality our residents expect from public schools.

New Hampshire funds public education primarily through property taxes. While this approach emphasizes local control over spending, it creates an unfair imbalance among communities with lower property values. The stress this puts on property owners and educational institutions in communities with less taxable property and lower values is devastating. We need to change the system.

North Country School Districts are speaking with one voice with the hope that a collaborative effort will finally encourage state lawmakers to make meaningful reforms. We hope this change will provide some relief via property taxes, and will also allow public education systems to provide a high-quality educational experience for all of our unique learners.

We need an equitable funding system that recognizes the many changes in our education landscape over the years. For example, medical advances mean increased diagnosis of learning disabilities for students, along with mental health/social-emotional issues and opioid abuse. These advances give a chance to improve the way we teach, but this enhanced understanding carries an expectation that we will meet new challenges with greater, more individualized resources to help children. Even with a slightly decreasing enrollment, we find ourselves in greater demand for specialized services and personnel to meet the evolving and complex needs of our students. Federal aid, such as funding for the Individuals with Disabilities Education Act (IDEA), has fallen well short of need in New Hampshire. Superintendents and educators find themselves in front of communities asking for more funds as we strive to provide an engaging and high-quality education to all of the children in our charge.

In addition, given the aging demographics of our state, with fewer residents having any direct connection with schools, the continued down-shifting of cost has resulted in cities and towns flat-funding school budgets just to offset major property tax hikes. Taxpayers are struggling statewide to keep up with need.

The state's stabilization program was supposed to provide funding for cities and towns struggling to meet basic needs. However, lawmakers voted three years ago to start reducing that aid by 4% each year until the program is eliminated. This will cut \$150 million in direct aid to districts that need the most help. Residents in those communities face a terrible choice: raise taxes to fill the gap or cut services. In most of our districts, budget time means "red pen" time, as we carve out every possible item to preserve the basics. We can do better. We urge lawmakers to immediately reverse stabilization grant cuts and fully restore the grants to previous levels. That's step one.

Second, we must change legislative spending behaviors. State lawmakers continue to shift the cost of education to local communities. The state provides \$3,636.00 per pupil plus dollars

based on free/reduced student populations, special education numbers and other factors. The rate is many years old and doesn't reflect today's costs. It's too low.

The average tuition for a student in the State of New Hampshire, based on the 2017-18 data, Elementary Schools - \$15,981, Middle School - \$15,021, and High School - \$16,214. Considering the state education tax is also levied on local taxpayers, locals are paying both the state and local share of education through their property taxes. Considering property poor towns have no funding alternatives, Concord lawmakers must create a new system of payment that removes the property tax burden from our local taxpayers and directs extra aid to communities struggling to fund basic educational services. It must be equitable and sustainable.

Quality public education is the most important component of a free and democratic society. Our schools provide an essential pipeline for citizenship and workforce development. Our current path will soon lead us to economic peril. We ask parents, community leaders and taxpayers to join the call for a better way to fund our public education. It's time to act.

North Country Superintendents,

Corinne Cascadden	SAU #3
Bruce Beasley	SAU #7
Kevin Richard	SAU #9
David Backler	SAU #20
Laurie Melanson	SAU #23
Pierre Couture	SAU #35
Marion Anastasia	SAU #36
Michael Kelley	SAU #58
Judith McGann	SAU #68
William Lander	SAU #77
Steven Nilhas	SAU #84

Serving towns/city: Berlin, Colebrook, Pittsburg, Stewartstown, Conway, Jackson, Bartlett, Albany, Madison, Chatham, Eaton, Gorham, Randolph, Shelburne Cooperative Milan, Dummer, Errol, Bath, Haverhill Cooperative, Warren, Piermont, Bethlehem, Landaff, Lisbon, Profile, Lafayette Regional, White Mt. Regional, Carroll, Dalton, Jefferson, Lancaster, Whitefield, Northumberland, Stratford, Stark, Lincoln, Woodstock Cooperative, Monroe, Littleton

Corinne Cascadden, Ed.D. – Superintendent

SAU # 3 – Berlin Public Schools

RE: Message on school funding imbalance

Dear North Country Superintendents,

I appreciate your contacting myself and all other State Representatives in regard to funding imbalances. I've included 2 Bills that I introduced in this session, March 14 (CACR 10) and HB 676 on March 19.

One is a look ahead to the future possibility while the 2nd was a possible start to restructuring the Financial Foundation of this State's "Duty" to providing true "Adequate funding for Public Education" plus provide real local property tax relief.

The first CACR 10 garnered only 23 votes. Division vote. No record of who voted which way.

The 2nd, HB 676 reached a grand total of 32. Division vote.

I was chastised for speaking/reading my speech for 12 minutes on HB 676. As good as intentions are to use "old" approaches to resolve this quagmire, unless Representatives attend school board meetings on a consistent basis and explain their approach to resolving this issue, the same result is going to happen for the next 20 years.

Once again, "Thank you" for your letter.

Respectfully yours,

Representative Tom Schamberg, Merrimack County District #4, Towns of Wilmot and Sutton.