

DISTRICT	2021	2021	2021	2021	2021	2021	2021	2021 TAX RATES				2021 TAX RATES				
	NET ASSESSED VALUATION FOR LOCAL TAXES (WITH UTILITIES) (1)	NET ASSESSED VALUATION FOR STATE EDUCATION TAXES ONLY (W/O UTILITIES) (2)	EQUALIZED VALUATION OF SCHOOL DISTRICTS FOR LOCAL TAXES (WITH UTILITIES) (3)	EQUALIZED VALUATION FOR STATE EDUCATION TAX ONLY (W/O UTILITIES) (4)	LOCAL EDUCATION TAX ASSESSMENT FOR SCHOOLS (5)	OTHER LOCAL PROPERTY TAX ASSESSMENTS (MUNICIPALITY AND COUNTY) (6)	STATE PROPERTY TAX ASSESSMENT FOR EDUCATION (7)	LOCAL EDUC. (8)	OTHER LOCAL (9)	STATE EDUC. (10)	TOTAL TAX RATE (11)	LOCAL EDUC. (12)	OTHER LOCAL (13)	STATE EDUC. (14)	TOTAL TAX RATE (15)	
TOTALS	212,200,748,668	203,356,264,855	264,060,374,063	252,606,688,577	2,188,550,415	1,554,408,283	363,245,325	Statistics:								
												State Average	8.30	5.89	1.44	15.63
												Minimum	0.61	0.96	1.09	4.59
												Median	9.57	5.82	1.42	17.04
												Maximum	17.17	14.12	2.26	30.01

PLEASE NOTE: Tax rates shown for Cooperative School Districts are not actual tax rates. They are weighted averages for the towns within that Cooperative.

Other footnotes and explanations are on the next page.

**New Hampshire State Department Of Education
Valuations, Property Tax Assessments And Tax Rates Of School Districts
2021-2022**

FOOTNOTES

- A** Carroll and Coos County Commissioners perform administrative functions for populated unincorporated places in Coos and Carroll counties.
- B** Hanover's share of the Dresden assessment is included in the figure for Hanover School District; the Dresden figures are for reference only.
- C** All figures for Exeter Region Coop, Hollis/Brookline Coop, John Stark Regional, Pemi-Baker Coop, Profile, Souhegan Coop and Winnacunnet Coop school districts are shown for reference only. The total Tax Assessments and Valuations for these towns are shown under (1) Brentwood, East Kingston, Exeter, Kensington, Newfields, and Stratham, (2) Brookline and Hollis, (3) Henniker and Weare, (4) Ashland, Campton, Holderness, Plymouth, Rumney, Thornton and Wentworth, (5) Bethlehem and Lafayette Regional, (6) Amherst and Mont Vernon, (7) Hampton, Hampton Falls, North Hampton and Seabrook.
- D** Represents 2021 Equalized Valuation including utilities & railroads of all communities organized as school districts. The total 2021 Equalized Valuation with utilities of the State (including unincorporated places not listed) was **\$264,083,869,873**.
- E** Represents 2021 Equalized Valuation not including utilities & railroads of all communities organized as school districts. The total 2021 Equalized Valuation without utilities of the State (including unincorporated places not listed) was **\$252,630,325,928**.
- F** Represents 2021 Local Property Taxes Assessed for Schools for all communities organized as school districts. Negative assessments are included in the sum.
- G** Represents 2021 Local Property Taxes Assessed for Town and County Tax Rates. Negative assessments are included in the sum.
- H** Represents 2021 State Property Taxes Assessed for Schools for all communities organized as school districts. The total State Property Tax Assessment for the State includes **\$37,900** from unincorporated places that are not listed for a total of **\$363,245,325**.
- J** Carroll County District and Coos County District communities have been excluded from calculation of the statistics.
- K** District received an additional **\$104,742**. This, in lieu of a tax payment from the hydro plant, reduced Penacook's school assessment. ("In lieu of tax payments" usually reduce the municipal assessment.)

EXPLANATIONS

Column

- 1** Basis for the computation of Local Property Taxes as shown on individual property tax bills.
- 2** Basis for the computation of the State Education Tax as shown on individual property tax bills.
- 3** The equalized valuations represent the fair market value of most property. The equalized value of current use property is equal to the value of property that would generate the same tax revenue. Equalized valuations and tax rates are comparable from town to town and used for state reports.
- 4** Basis for "Equalized" State Education Tax Rate. (See Explanation for Column 3.)
- 5** The amount of money to be raised by Local Property Taxes for schools.
- 6** The amount of money to be raised by Local Property Taxes for other services (town and county).
- 7** The amount of money to be raised by the Statewide Enhanced Education Tax. In places with two or fewer students the Statewide Enhanced Education Tax assessment may be more than the state budget. When this happens the excess is applied to the local education and other local budget. The result may be negative assessments and tax rates.
- 8** Local Education Tax Assessments is derived by dividing Column 5 by Column 1 and converting to rates per \$1,000.
- 9** Other Local Tax Assessments for other services is derived by dividing Column 6 by Column 1 and converting to rates per \$1,000.
- 10** Derived by dividing Column 7 by Column 2 and converting to a \$1000 rate. In a few cases the assessed valuation of a school district differs slightly from the assessed valuation of the town or city due to property "set-offs" from one town or city to another. All assessed valuations reported in this study are those applicable to school districts. Total tax rates appearing in this report may differ from actual tax rates, by a penny or so, due to these set-offs, and rounding of and conversion to rates per thousand.
- 11** Total Assessed Tax Rates consist of the sum of all Local and State Tax Rates.
- 12** Equalized Local Education Tax Rates are derived by dividing Column 5 by Column 3 and converting to a \$1,000 rate.
- 13** Equalized Local Tax Rates for other services are derived by dividing Column 6 by Column 3 and converting to a \$1,000 rate.
- 14** Derived by dividing Column 7 by Column 4.
- 15** Total Equalized Tax Rate consists of the sum of all Local and State Equalized Tax Rates.