

## Declining State Education Aid Likely to Lead to Substantial Local Property Tax Increases

Communities across New Hampshire are bracing for **significant declines** in the amount of state education aid they will receive in the year ahead. Due to the impact of the COVID-19 pandemic and to the expiration of two forms of targeted aid now available to local school districts, the Office of the Legislative Budget Assistant projects that **state education aid will decline by nearly \$90 million** from FY2021 to FY2022. As a result, many cities and towns may be forced, yet again, to increase local property taxes to compensate for the loss of such aid and to ensure that children

continue to receive a quality education. As families and businesses across New Hampshire continue to struggle in the face of the pandemic, the Legislature must act to prevent these declines and to forestall sizable property tax increases.

### Declining State Aid Could Cost Homeowners Hundreds of Dollars

*Potential Property Tax Increase to Compensate for Loss of State Aid, Home of \$200,000 in Assessed Value, Select NH Communities*

Allenstown	\$468
Berlin	\$848
Charlestown	\$718
Haverhill	\$461
Newport	\$563
Pittsfield	\$571

In the absence of legislative action, the local property tax rate increases necessary to offset the loss of such aid could be **substantial** in some communities, as the attached tables indicate. While the consequences will be felt across the state, **the potential rate increase would exceed \$2 per \$1,000 of assessed valuation in more than 20 municipalities**, including Allenstown, Claremont, Northumberland, and Pittsfield. In such communities, a family with a home worth \$200,000 in assessed value could see a property tax increase of \$400 or more to make up for the decline in state education aid.

Given the existing inequities in New Hampshire's school funding system, it should come as no surprise that the **communities that would need to resort to the largest rate increases are those with the least capacity to bear them**. As this graph illustrates, cities and towns with the lowest assessed property value per pupil could see the highest rate increases, while communities with comparatively high property values would experience much more modest changes. As it stands to lose more than \$2 million in education aid between FY21 and FY22 and has an assessed value of approximately \$465,000 per pupil, **Berlin would need to resort to a local property tax increase of more than \$4 per \$1,000**. Conversely, **Bartlett would have to rely on a rate increase of just \$0.02 per \$1,000** to make up the difference, since its assessed value per pupil is over \$4.7 million and its education aid is expected to fall by only \$21,000.

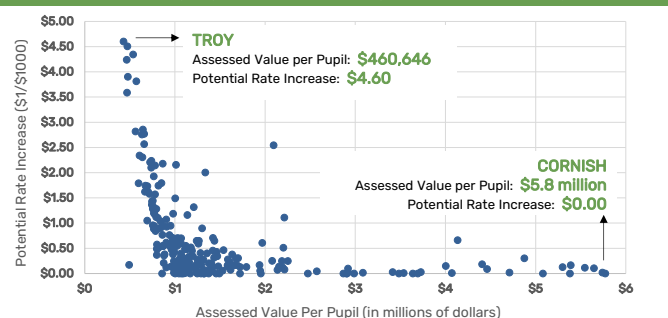
As this graph illustrates, cities and towns with the lowest assessed property value per pupil could see the highest rate increases, while communities with comparatively high property values would experience much more modest changes. As it stands to lose more than \$2 million in education aid between FY21 and FY22 and has an assessed value of approximately \$465,000 per pupil, **Berlin would need to resort to a local property tax increase of more than \$4 per \$1,000**. Conversely, **Bartlett would have to rely on a rate increase of just \$0.02 per \$1,000** to make up the difference, since its assessed value per pupil is over \$4.7 million and its education aid is expected to fall by only \$21,000.

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For the sake of all New Hampshire families and the strength of the state's economy, **preventing these kind of property tax increases must be among the Legislature's top priorities** in the coming weeks. The surest way to accomplish that is to **bolster education aid**, preserving recent progress in providing additional assistance to those communities where it is needed most and insulating school finances from the ravages of the pandemic.

### Property-Poor Communities Likely to See Steepest Tax Hikes

*Potential Property Tax Rate Increases by Assessed Value Per Pupil*



**Sources and Notes:** NHSFPP estimates; graph excludes 7 communities with assessed value per pupil in excess of \$6 million, none of which face a potential tax hike to compensate for the loss of state aid

Municipality	TOTAL EDUCATION AID			2020 LOCALLY ASSESSED PROPERTY VALUE		LOCAL PROPERTY TAX RATE INCREASE NEEDED TO OFFSET LOSS OF AID	
	FY 2021 Revised Estimates	FY 2022 Preliminary Estimates	Loss (-) or Gain	Total	Per Pupil	Rate in \$/\$1,000 of Assessed Value	Tax Increase on Home Worth \$200,000
Acworth	726,661	674,722	-51,939	100,103,637	1,176,444	0.52	104
Albany	800,958	744,969	-55,989	130,141,621	1,462,265	0.43	86
Alexandria	1,296,940	1,158,949	-137,991	198,181,477	1,018,561	0.70	139
Allenstown	5,424,759	4,723,477	-701,282	299,434,087	607,371	2.34	468
Alstead	1,747,877	1,634,694	-113,183	193,481,509	1,048,339	0.58	117
Alton	3,561,933	3,602,058	40,125	1,769,435,614	2,867,805	0.00	0
Amherst	7,526,282	7,392,932	-133,350	1,745,846,700	992,488	0.08	15
Andover	1,708,695	1,526,160	-182,535	308,949,462	1,045,090	0.59	118
Antrim	2,809,552	2,573,156	-236,396	254,807,364	907,272	0.93	186
Ashland	1,362,397	1,289,690	-72,707	250,961,136	1,145,052	0.29	58
Atkinson	3,062,341	3,018,745	-43,596	1,018,252,133	1,414,239	0.04	9
Auburn	4,018,198	3,800,165	-218,033	874,971,877	988,892	0.25	50
Barnstead	4,397,471	3,936,094	-461,377	605,816,952	939,251	0.76	152
Barrington	7,194,371	6,565,508	-628,863	1,157,694,621	868,215	0.54	109
Bartlett	2,282,442	2,261,385	-21,057	1,073,899,013	4,710,083	0.02	4
Bath	925,453	855,919	-69,534	125,216,843	937,813	0.56	111
Bedford	17,641,125	17,045,548	-595,577	4,092,109,157	994,969	0.15	29
Belmont	6,827,963	5,767,488	-1,060,475	734,861,120	754,454	1.44	289
Bennington	1,638,681	1,414,444	-224,237	128,652,139	673,395	1.74	349
Benton	201,764	185,925	-15,839	25,642,989	1,062,702	0.62	124
Berlin	12,705,009	10,677,887	-2,027,122	478,007,523	465,323	4.24	848
Bethlehem	1,721,042	1,689,378	-31,664	277,502,024	1,043,241	0.11	23
Boscawen	3,956,485	3,201,604	-754,881	294,189,355	659,617	2.57	513
Bow	6,838,954	6,352,095	-486,859	1,272,627,173	886,817	0.38	77
Bradford	1,073,963	1,023,133	-50,830	249,477,480	1,374,456	0.20	41
Brentwood	3,356,664	2,858,110	-498,554	708,407,990	1,034,172	0.70	141
Bridgewater	813,780	761,930	-51,850	449,193,300	5,545,596	0.12	23
Bristol	1,983,427	1,859,802	-123,625	557,750,184	1,607,349	0.22	44
Brookfield	417,072	409,924	-7,148	126,812,883	1,527,866	0.06	11
Brookline	6,674,810	5,473,591	-1,201,219	670,989,733	596,966	1.79	358
Campton	2,527,620	2,545,017	17,397	439,337,540	1,090,086	0.00	0
Canaan	3,270,039	3,100,352	-169,687	347,549,588	798,965	0.49	98
Candia	1,938,621	1,880,163	-58,458	511,799,514	1,176,551	0.11	23
Canterbury	1,374,863	846,491	-528,372	263,889,938	1,336,355	2.00	400
Carroll	713,653	694,873	-18,780	337,211,396	7,586,308	0.06	11
Center Harbor	927,822	932,360	4,538	437,782,421	5,081,040	0.00	0
Charlestown	6,568,001	5,561,724	-1,006,277	280,396,567	469,865	3.59	718
Chatham	224,375	185,144	-39,231	60,624,358	1,437,618	0.65	129
Chester	4,100,681	3,742,667	-358,014	724,599,790	961,008	0.49	99
Chesterfield	1,991,310	1,780,435	-210,875	525,382,807	1,356,072	0.40	80
Chichester	1,501,716	1,407,318	-94,398	322,781,804	1,106,023	0.29	58
Claremont	17,276,761	14,349,662	-2,927,099	750,284,384	477,210	3.90	780
Clarksville	159,018	172,606	13,588	46,860,972	1,952,541	0.00	0
Colebrook	2,559,329	2,152,247	-407,082	186,958,181	864,547	2.18	435
Columbia	504,456	476,783	-27,673	92,049,091	1,673,620	0.30	60

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	FY 2021 Revised Estimates	FY 2022 Preliminary Estimates	Loss (-) or Gain	Total	Per Pupil	Rate in \$/\$1,000 of Assessed Value	Tax Increase on Home Worth \$200,000
Concord	21,827,801	20,539,297	-1,288,504	4,197,468,853	1,095,936	0.31	61
Conway	6,464,965	5,974,372	-490,593	1,750,988,000	1,587,089	0.28	56
Cornish	1,022,067	1,060,796	38,729	197,023,472	1,374,423	0.00	0
Croydon	580,586	566,053	-14,533	112,835,862	1,410,448	0.13	26
Dalton	1,002,535	928,567	-73,968	83,475,269	765,828	0.89	177
Danbury	1,117,325	1,001,627	-115,698	111,722,635	840,020	1.04	207
Danville	3,916,594	3,523,959	-392,635	417,218,397	771,298	0.94	188
Deerfield	3,436,025	3,303,066	-132,959	746,052,291	1,113,511	0.18	36
Deering	1,339,355	1,299,935	-39,420	239,002,940	1,238,357	0.16	33
Derry	33,740,390	30,339,068	-3,401,322	3,555,437,130	755,512	0.96	191
Dorchester	346,057	364,904	18,847	44,932,083	1,321,532	0.00	0
Dover	17,372,714	16,749,938	-622,776	3,814,134,750	1,080,491	0.16	33
Dublin	630,465	562,793	-67,672	273,686,586	2,252,379	0.25	49
Dummer	158,601	149,678	-8,923	99,118,420	4,460,775	0.09	18
Dunbarton	2,170,689	1,956,023	-214,666	394,363,018	868,641	0.54	109
Durham	3,818,752	3,789,473	-29,279	1,230,868,663	1,367,480	0.02	5
East Kingston	1,429,194	1,332,090	-97,104	400,375,027	1,262,814	0.24	49
Easton	139,218	137,664	-1,554	75,921,478	2,920,057	0.02	4
Eaton	227,961	206,754	-21,207	114,582,083	4,407,003	0.19	37
Effingham	1,365,117	1,262,968	-102,149	210,314,816	1,112,777	0.49	97
Ellsworth	52,309	51,264	-1,045	19,448,628	1,944,863	0.05	11
Enfield	2,113,481	2,069,972	-43,509	582,669,034	1,400,647	0.07	15
Epping	4,830,339	4,789,720	-40,619	926,700,300	1,069,080	0.04	9
Epsom	3,554,367	3,313,080	-241,287	507,757,821	963,926	0.48	95
Errol	156,945	145,440	-11,505	90,067,236	5,298,073	0.13	26
Exeter	8,661,321	8,211,590	-449,731	2,196,207,682	1,142,668	0.20	41
Farmington	7,791,131	6,622,042	-1,169,089	557,174,859	737,394	2.10	420
Fitzwilliam	1,321,563	1,185,574	-135,989	298,406,160	1,420,982	0.46	91
Francestown	924,207	925,559	1,352	217,929,959	1,324,480	0.00	0
Franconia	575,452	595,288	19,836	291,207,993	2,907,718	0.00	0
Franklin	9,902,452	8,567,626	-1,334,826	692,559,061	765,005	1.93	385
Freedom	1,098,615	1,093,545	-5,070	652,134,439	7,089,188	0.01	2
Fremont	2,719,917	2,386,891	-333,026	535,327,528	973,323	0.62	124
Gilford	4,737,871	4,569,929	-167,942	2,149,486,818	2,214,185	0.08	16
Gilmanton	2,582,882	2,348,826	-234,056	544,678,795	992,129	0.43	86
Gilsum	616,053	569,352	-46,701	71,965,174	1,266,547	0.65	130
Goffstown	12,186,819	10,655,243	-1,531,576	1,732,938,400	804,592	0.88	177
Gorham	2,591,835	2,433,466	-158,369	274,857,509	801,404	0.58	115
Goshen	654,242	557,837	-96,405	82,975,721	1,138,838	1.16	232
Grafton	1,048,756	950,026	-98,730	141,067,659	1,068,694	0.70	140
Grantham	1,843,567	1,794,989	-48,578	540,575,946	1,239,853	0.09	18
Greenfield	1,304,035	1,268,149	-35,886	170,277,305	876,137	0.21	42
Greenland	2,414,937	2,272,295	-142,642	872,818,300	1,584,062	0.16	33
Greenville	2,677,911	2,218,923	-458,988	120,335,069	572,125	3.81	763
Groton	267,885	217,188	-50,697	83,358,715	1,969,259	0.61	122

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Hampstead	5,240,947	4,788,263	-452,684	1,331,881,653	1,200,975	0.34	68
Hampton	7,370,725	7,202,600	-168,125	3,790,515,423	2,573,924	0.04	9
Hampton	1,302,666	1,222,493	-80,173	488,152,802	1,660,384	0.16	33
Hancock	848,619	814,394	-34,225	250,769,628	1,587,150	0.14	27
Hanover	4,753,772	4,582,585	-171,187	2,300,746,395	2,137,386	0.07	15
Harrisville	394,790	396,687	1,897	207,756,836	2,473,296	0.00	0
Haverhill	5,498,898	4,697,383	-801,515	347,781,001	638,646	2.30	461
Hebron	600,560	572,472	-28,088	268,527,765	5,646,084	0.10	21
Henniker	3,430,507	3,140,801	-289,706	471,798,273	903,326	0.61	123
Hill	604,199	514,627	-89,572	94,560,552	951,313	0.95	189
Hillsboro	7,217,717	5,941,920	-1,275,797	594,882,788	780,420	2.14	429
Hinsdale	5,565,476	5,005,620	-559,856	345,539,419	668,355	1.62	324
Holderness	1,471,895	1,536,970	65,075	759,486,515	3,483,883	0.00	0
Hollis	5,102,396	5,069,699	-32,697	1,387,997,343	1,134,420	0.02	5
Hooksett	8,070,943	7,891,973	-178,970	2,047,885,829	1,133,847	0.09	17
Hopkinton	4,658,653	3,915,656	-742,997	780,889,991	860,959	0.95	190
Hudson	13,384,905	13,215,263	-169,642	3,179,000,329	1,083,984	0.05	11
Jackson	788,199	863,513	75,314	465,927,736	5,772,863	0.00	0
Jaffrey	4,902,277	4,463,086	-439,191	520,726,640	785,410	0.84	169
Jefferson	771,827	744,500	-27,327	130,138,470	1,161,951	0.21	42
Keene	17,015,134	14,645,892	-2,369,242	1,849,704,064	792,949	1.28	256
Kensington	1,265,669	1,083,755	-181,914	392,294,316	1,538,409	0.46	93
Kingston	3,241,004	3,009,082	-231,922	849,502,794	1,252,954	0.27	55
Laconia	11,271,358	10,616,835	-654,523	2,382,861,491	1,298,782	0.27	55
Lancaster	4,596,593	3,972,054	-624,539	279,190,339	738,169	2.24	447
Landaff	302,477	284,556	-17,921	51,315,582	1,069,075	0.35	70
Langdon	433,252	432,283	-969	58,110,552	988,611	0.02	3
Lebanon	7,008,166	6,714,510	-293,656	2,237,505,225	1,721,158	0.13	26
Lee	4,102,698	3,612,885	-489,813	466,532,552	693,213	1.05	210
Lempster	964,044	948,621	-15,423	126,595,269	904,252	0.12	24
Lincoln	1,852,685	1,855,168	2,483	853,376,509	6,556,869	0.00	0
Lisbon	2,606,910	2,086,505	-520,405	119,753,896	536,460	4.35	869
Litchfield	8,218,681	7,389,366	-829,315	1,171,886,341	973,037	0.71	142
Littleton	5,064,207	4,725,407	-338,800	748,054,458	1,189,276	0.45	91
Londonderry	17,921,980	17,825,800	-96,180	4,661,377,059	1,240,173	0.02	4
Loudon	3,794,556	3,453,005	-341,551	574,137,271	947,828	0.59	119
Lyman	328,180	305,258	-22,922	74,806,815	1,700,155	0.31	61
Lyme	1,229,592	1,201,361	-28,231	354,174,300	1,314,190	0.08	16
Lyndeborough	700,352	718,186	17,834	212,076,187	1,493,599	0.00	0
Madbury	1,935,542	1,668,391	-267,151	296,284,068	841,023	0.90	180
Madison	1,634,546	1,564,360	-70,186	587,259,733	2,193,150	0.12	24
Manchester	86,765,166	74,630,886	-12,134,280	9,175,091,539	759,372	1.32	265
Marlborough	1,844,903	1,636,472	-208,431	176,275,527	771,615	1.18	236
Marlow	826,601	800,212	-26,389	73,886,807	879,605	0.36	71
Mason	690,956	641,839	-49,117	159,128,292	1,147,615	0.31	62

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Meredith	4,304,986	4,239,607	-65,379	2,302,685,480	3,415,130	0.03	6
Merrimack	16,274,875	15,919,574	-355,301	3,547,578,102	1,015,753	0.10	20
Middleton	2,038,890	1,772,504	-266,386	186,747,102	745,349	1.43	285
Milan	1,656,032	1,331,185	-324,847	150,649,388	1,012,361	2.16	431
Milford	12,220,029	10,392,253	-1,827,776	1,656,349,157	809,159	1.10	221
Milton	3,695,967	3,553,951	-142,016	494,887,213	1,051,698	0.29	57
Monroe	588,284	603,699	15,415	449,492,087	3,693,444	0.00	0
Mont Vernon	2,052,707	1,894,142	-158,565	317,254,014	811,391	0.50	100
Moultonborough	6,308,270	6,520,888	212,618	3,574,129,240	8,646,111	0.00	0
Nashua	59,470,380	53,826,214	-5,644,166	10,335,998,453	1,022,176	0.55	109
Nelson	402,769	338,455	-64,314	125,807,368	2,202,124	0.51	102
New Boston	5,297,756	4,186,893	-1,110,863	683,500,314	702,359	1.63	325
New Castle	1,414,312	1,461,482	47,170	734,925,493	3,638,245	0.00	0
New Durham	1,559,632	1,389,959	-169,673	594,581,948	10,431,262	0.29	57
New Hampton	1,515,718	1,347,475	-168,243	338,396,262	1,114,208	0.50	99
New Ipswich	4,818,385	3,587,697	-1,230,688	483,823,011	2,094,472	2.54	509
New London	2,409,352	2,387,037	-22,315	1,265,204,773	5,741,014	0.02	4
Newbury	1,615,368	1,655,815	40,447	761,645,361	11,200,667	0.00	0
Newfields	1,035,468	983,333	-52,135	301,311,757	492,203	0.17	35
Newington	1,119,376	1,103,024	-16,352	1,024,017,380	3,084,390	0.02	3
Newmarket	4,753,830	4,379,267	-374,563	981,517,373	977,656	0.38	76
Newport	8,889,799	7,655,563	-1,234,236	438,170,012	563,925	2.82	563
Newton	2,763,498	2,544,718	-218,780	642,718,153	1,160,833	0.34	68
North Hampton	2,488,098	2,324,606	-163,492	1,195,317,972	2,154,658	0.14	27
Northfield	5,809,232	5,052,722	-756,510	342,545,279	724,197	2.21	442
Northumberland	3,389,410	2,804,158	-585,252	129,889,131	472,960	4.51	901
Northwood	3,409,475	3,131,957	-277,518	684,256,811	1,283,784	0.41	81
Nottingham	3,430,915	3,114,874	-316,041	796,347,443	1,066,589	0.40	79
Orange	268,426	242,737	-25,689	36,344,314	1,421,365	0.71	141
Orford	590,472	628,235	37,763	154,257,148	1,288,052	0.00	0
Ossipee	4,095,179	3,850,783	-244,396	776,494,715	1,434,526	0.31	63
Pelham	7,325,890	7,392,504	66,614	2,003,772,810	1,169,745	0.00	0
Pembroke	7,646,888	6,784,563	-862,325	770,768,044	791,343	1.12	224
Penacook	5,409,774	4,210,057	-1,199,717	435,332,506	634,697	2.76	551
Peterborough	3,704,646	3,550,376	-154,270	708,717,016	1,059,368	0.22	44
Piermont	492,854	475,442	-17,412	97,898,682	1,289,838	0.18	36
Pittsburg	551,909	576,820	24,911	292,923,356	6,570,735	0.00	0
Pittsfield	5,843,585	4,857,624	-985,961	345,397,729	645,121	2.85	571
Plainfield	1,357,095	1,360,081	2,986	308,439,574	1,070,971	0.00	0
Plaistow	4,480,382	4,253,734	-226,648	1,200,736,760	1,245,578	0.19	38
Plymouth	4,857,368	4,477,397	-379,971	495,555,085	862,015	0.77	153
Portsmouth	11,597,138	12,043,851	446,713	6,301,589,965	2,986,946	0.00	0
Randolph	142,332	120,210	-22,122	73,126,997	4,875,133	0.30	61
Raymond	7,523,607	7,020,535	-503,072	956,238,144	825,924	0.53	105
Richmond	1,281,665	1,144,013	-137,652	107,429,939	754,000	1.28	256

Municipality	TOTAL EDUCATION AID			2020 LOCALLY ASSESSED PROPERTY VALUE		LOCAL PROPERTY TAX RATE INCREASE NEEDED TO OFFSET LOSS OF AID	
	FY 2021 Revised Estimates	FY 2022 Preliminary Estimates	Loss (-) or Gain	Total	Per Pupil	Rate in \$/\$1,000 of Assessed Value	Tax Increase on Home Worth \$200,000
Rindge	3,026,399	2,408,749	-617,650	688,860,863	1,301,825	0.90	179
Rochester	32,590,444	28,197,786	-4,392,658	2,777,583,937	716,605	1.58	316
Rollinsford	1,308,453	1,257,193	-51,260	286,931,501	989,965	0.18	36
Roxbury	134,505	118,383	-16,122	24,835,114	1,241,756	0.65	130
Rumney	1,045,329	1,046,915	1,586	196,500,066	1,457,607	0.00	0
Rye	4,940,674	4,611,845	-328,829	2,189,628,400	4,004,221	0.15	30
Salem	15,185,759	14,905,701	-280,058	4,676,922,757	1,363,534	0.06	12
Salisbury	928,072	846,564	-81,508	149,608,173	860,807	0.54	109
Sanbornton	1,589,262	1,608,973	19,711	532,120,102	1,721,570	0.00	0
Sandown	6,386,052	5,466,892	-919,160	673,389,470	744,134	1.36	273
Sandwich	820,195	815,639	-4,556	447,172,191	3,536,915	0.01	2
Seabrook	4,753,172	4,480,579	-272,593	2,729,430,350	2,919,021	0.10	20
Sharon	223,100	232,845	9,745	57,477,691	1,248,158	0.00	0
Shelburne	200,794	146,114	-54,680	82,693,277	4,134,664	0.66	132
Somersworth	10,693,567	8,789,584	-1,903,983	1,092,265,002	816,867	1.74	349
South Hampton	485,973	473,501	-12,472	168,975,237	1,616,215	0.07	15
Springfield	785,813	754,201	-31,612	236,775,171	1,417,815	0.13	27
Stark	411,842	398,689	-13,153	77,575,747	1,686,429	0.17	34
Stewartstown	689,546	624,349	-65,197	110,037,642	1,260,310	0.59	118
Stoddard	733,600	659,286	-74,314	294,311,810	2,078,767	0.25	51
Strafford	3,425,337	3,243,645	-181,692	493,115,100	799,214	0.37	74
Stratford	974,141	872,226	-101,915	77,389,367	1,209,209	1.32	263
Stratham	4,979,883	4,658,750	-321,133	1,589,925,354	1,403,759	0.20	40
Sugar Hill	292,156	302,615	10,459	164,798,357	2,902,913	0.00	0
Sullivan	845,183	731,668	-113,515	63,293,201	850,715	1.79	359
Sunapee	2,703,824	2,688,500	-15,324	1,451,938,388	4,070,133	0.01	2
Surry	667,744	534,333	-133,411	84,913,883	779,026	1.57	314
Sutton	1,163,622	1,112,509	-51,113	317,813,376	1,235,282	0.16	32
Swanzey	7,315,176	6,562,058	-753,118	628,440,073	767,936	1.20	240
Tamworth	1,639,287	1,501,036	-138,251	402,694,551	1,469,688	0.34	69
Temple	688,597	643,631	-44,966	163,177,452	1,315,947	0.28	55
Thornton	1,568,889	1,505,887	-63,002	437,034,688	1,479,668	0.14	29
Tilton	2,745,569	2,505,166	-240,403	633,007,168	1,634,621	0.38	76
Troy	3,138,451	2,537,297	-601,154	130,653,578	430,646	4.60	920
Tuftonboro	2,123,229	2,166,667	43,438	1,210,587,908	5,380,391	0.00	0
Unity	1,091,651	1,017,941	-73,710	134,383,616	1,119,863	0.55	110
Wakefield	3,845,329	3,697,737	-147,592	1,133,081,873	1,793,419	0.13	26
Walpole	2,207,989	2,205,405	-2,584	436,364,198	1,108,058	0.01	1
Warner	1,766,475	1,722,320	-44,155	322,486,639	954,498	0.14	27
Warren	958,760	834,491	-124,269	83,240,239	1,002,894	1.49	299
Washington	551,974	491,542	-60,432	242,750,936	2,186,945	0.25	50
Waterville Valley	658,291	602,993	-55,298	333,091,095	5,389,824	0.17	33
Weare	10,159,858	8,619,333	-1,540,525	889,309,808	694,155	1.73	346
Webster	1,061,140	947,461	-113,679	237,403,882	1,130,495	0.48	96
Wentworth	757,832	786,903	29,071	98,339,738	1,003,467	0.00	0

Municipality	TOTAL EDUCATION AID			2020 LOCALLY ASSESSED PROPERTY VALUE		LOCAL PROPERTY TAX RATE INCREASE NEEDED TO OFFSET LOSS OF AID	
	FY 2021 Revised Estimates	FY 2022 Preliminary Estimates	Loss (-) or Gain	Total	Per Pupil	Rate in \$/\$1,000 of Assessed Value	Tax Increase on Home Worth \$200,000
Westmoreland	1,209,935	1,012,401	-197,534	166,370,954	980,672	1.19	237
Whitefield	2,415,012	2,166,194	-248,818	232,206,465	903,527	1.07	214
Wilmot	753,313	723,813	-29,500	220,362,922	1,403,585	0.13	27
Wilton	2,020,154	2,138,611	118,457	377,943,924	857,016	0.00	0
Winchester	5,396,243	4,471,938	-924,305	333,847,858	659,427	2.77	554
Windham	12,228,121	12,248,276	20,155	3,059,617,070	1,044,238	0.00	0
Windsor	156,613	124,659	-31,954	28,777,018	2,213,617	1.11	222
Wolfeboro	4,310,937	4,244,568	-66,369	2,372,868,648	3,726,414	0.03	6
Woodstock	851,193	802,856	-48,337	286,958,960	1,938,912	0.17	34

#### Sources and Notes

Total Education Aid figures per NH LBA, "STATE OF NEW HAMPSHIRE SUMMARY OF FY 2021 AND FY 2022 ESTIMATED EDUCATION GRANTS UNDER RSA 198:41", November 24, 2020

2020 Assessed Property Values per NH DRA, "Completed Public Tax Rates 2020"; 2020 assessed value for Penacook unavailable

2020 Assessed Value Per Pupil figures are NHSFFP calculations based on DRA 2020 assessed value amounts and NH DOE November 15, 2020 estimate of 2020-21 ADM

Property Tax Rate Increase figures are NHSFFP calculations based on other values shown

Table excludes unicorporated places