

# Welcome!

## School Funding, Property Taxes, & Reflections from Croydon

9/15, 7pm @  
Sherburne Gym



Join the NH School Funding Fairness Project, We Stand Up for Croydon, & the Sunapee & Kearsarge School Districts for a community presentation on school funding, property taxes, and how a community banded together to save their schools.



- **Opening remarks from Jesse Tyler, Sunapee School Board Chair**

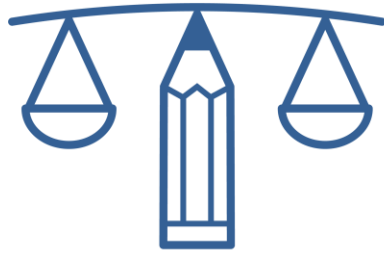
- **Remarks from Amanda Leslie**

**Amanda Leslie is a public school educator who lives in Croydon. Amanda was instrumental in the organizing an effort to save Croydon's public schools earlier this summer.**

- **Remarks from Sunapee Superintendent Russ Holden (read by Jesse Tyler)**

- **School Funding & Property Taxes Presentation, given by Zack Sheehan & John Tobin (NH School Funding Fairness Project)**

- **Q&A**



NH SCHOOL

# Funding Fairness Project

*Advocating to make  
school funding more equitable  
for students and taxpayers alike*

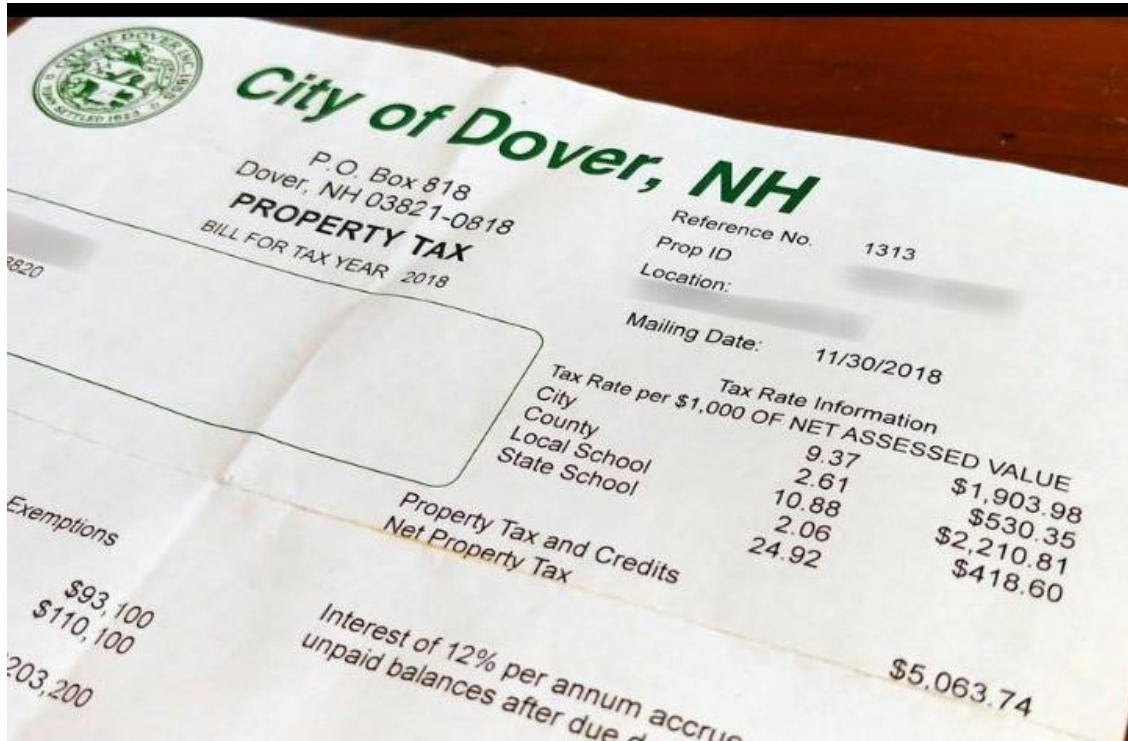
***Zack Sheehan, Project Director  
John Tobin, Board of Directors  
September 15, 2022***



# School Funding and Property Taxes



NH SCHOOL  
Funding Fairness  
Project



Local property taxpayers face greater and greater strains on their budgets.



# Agenda

## School Funding and Property Taxes

### *New Hampshire's Constitutional Responsibilities*

Role of Property Taxes in Funding  
& Resulting Inequities

Enormous Gap Between State Aid  
& Actual School Costs

Consequences & Implications of  
New Hampshire's Current School  
Funding System

Current and Future Steps

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# School Funding and Property Taxes Overview

- Taxpayers and students are not treated equitably or fairly.
- The problem is getting worse.
- The current system is unconstitutional.



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## The New Hampshire Supreme Court's decisions in the Claremont case re-established two fundamental responsibilities:

1. The State of New Hampshire has a duty to pay for the cost of a constitutionally adequate education for every K-12 student.
2. The taxes that the State of New Hampshire uses to pay for this education must have a uniform rate across the state.





## The Scope of an “Adequate Education”: Expansive and Future-Oriented

“Mere competence in the basics—reading, writing, and arithmetic—is insufficient in the waning days of the twentieth century to insure that this State's public school students are fully integrated into the world around them. A broad exposure to the social, economic, scientific, technological, and political realities of today's society is essential for our students to compete, contribute, and flourish in the twenty-first century.”

*Claremont II, 142 N.H. at 474*



## Connection Between Defining and Funding an Adequate Education

“Whatever the State identifies as comprising constitutional adequacy it must pay for. None of that financial obligation can be shifted to local school districts, regardless of their relative wealth or need.”

*Londonderry School District v. State of NH, 154 N.H. at 162 (2006)*



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## The Constitutional Standard for Using Property Taxes for School Funding

“To the extent that the property tax is used in the future to fund the provision of an adequate education, the tax must be administered in a manner that is **equal in valuation and uniform in rate** throughout the State.”

*Claremont II, 142 N.H. at 471*



# School Districts and Taxpayers Are Again Suing the State

- The “ConVal” suit, filed in 2019, argues that the State definition of “adequacy” is not sufficient and therefore downshifts the burden to local property taxpayers.
- The “Rand” suit, filed in June 2022, argues that because the local property tax rates used to fund the bulk of the cost of public education are **not** uniform in rate, that is a violation of standard outlined in the Claremont rulings.



# Agenda

## School Funding and Property Taxes

*New Hampshire's Constitutional Responsibilities*

**Role of Property Taxes in Funding & Resulting Inequities**

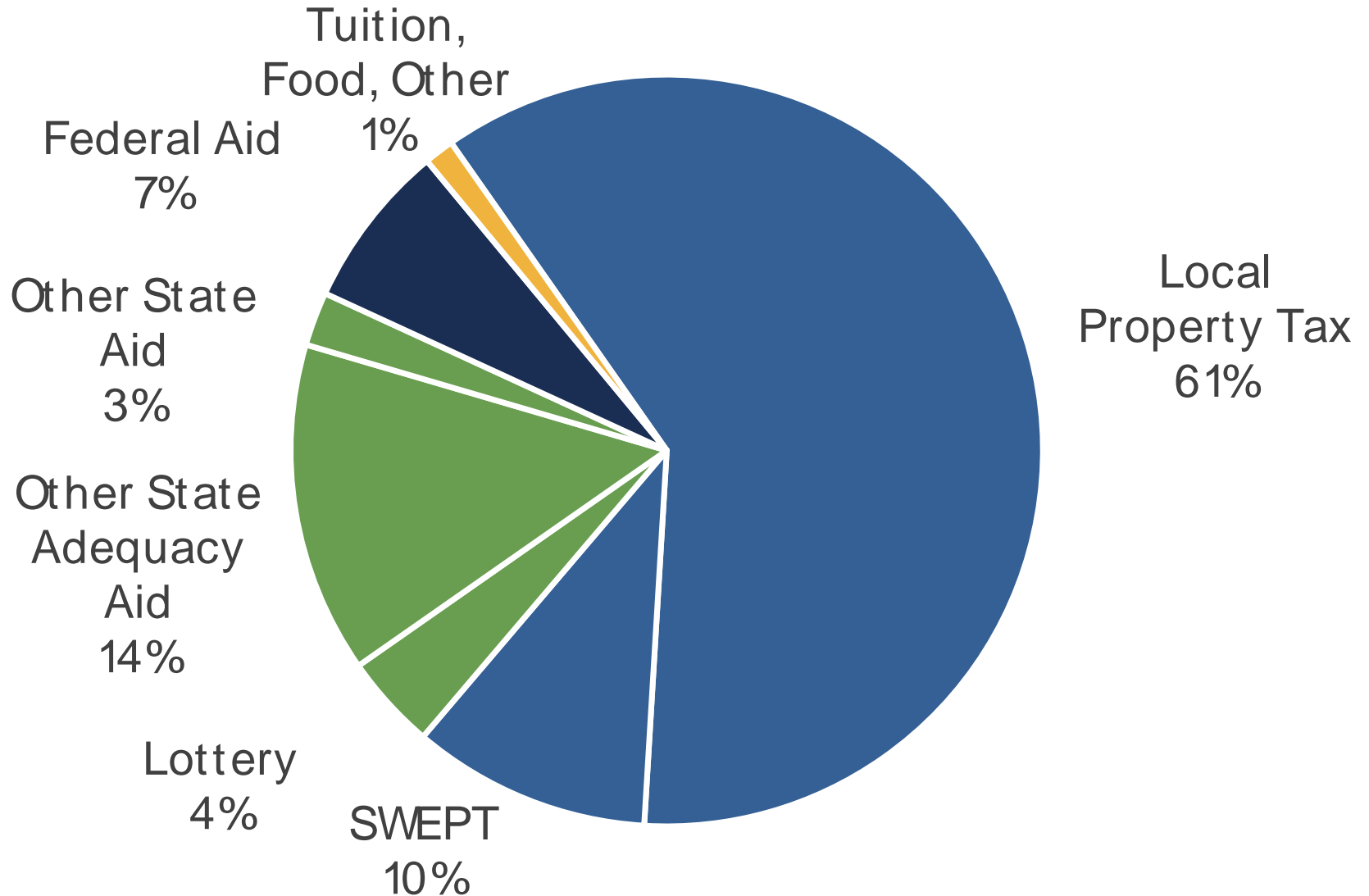
Enormous Gap Between State Aid & Actual School Costs

Consequences & Implications of New Hampshire's Current School Funding System

Current and Future Steps

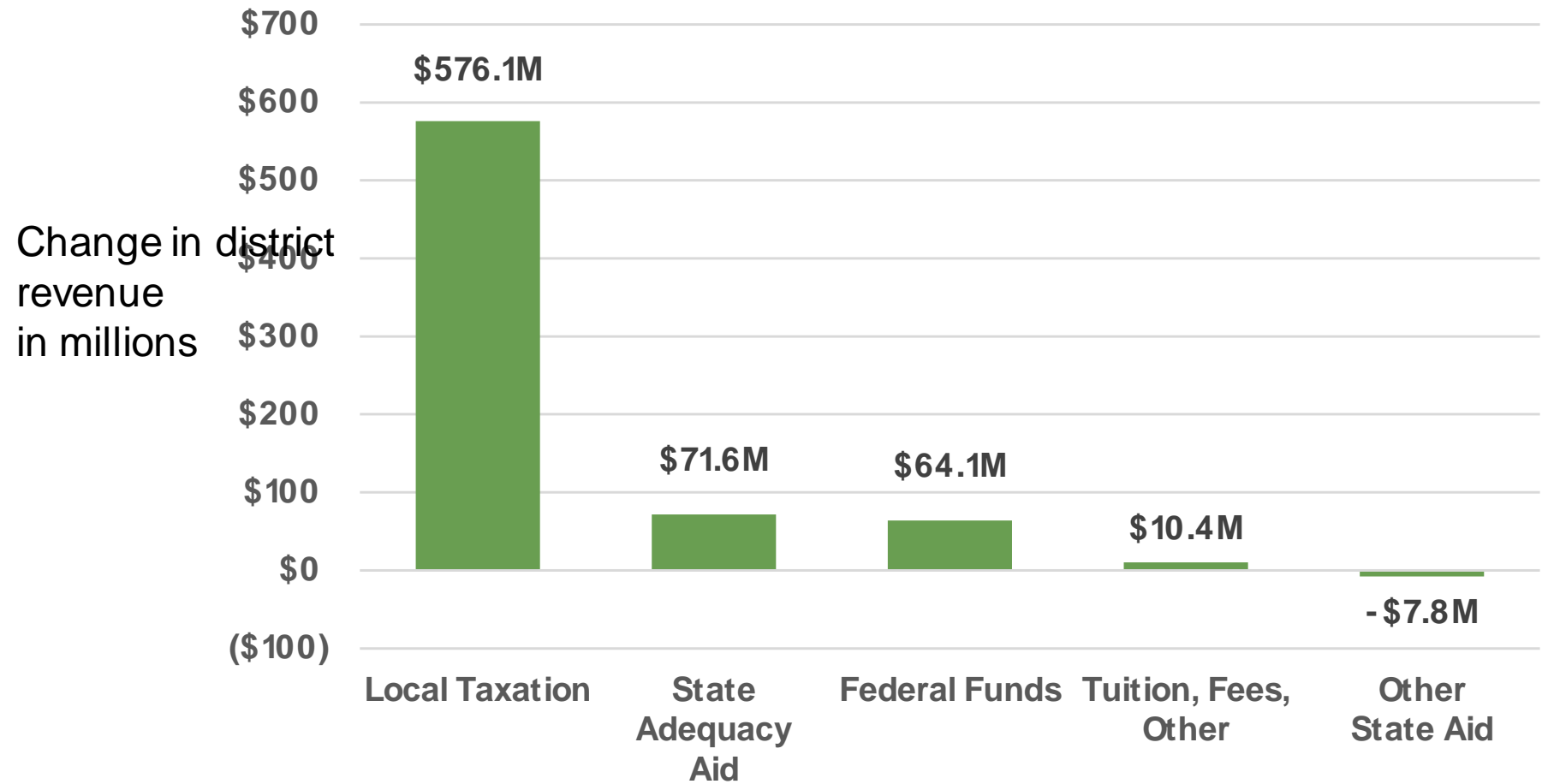
# NH Relies Overwhelmingly on Local Property Taxes to Fund Public Education

*2020-2021 Revenue of NH School Districts - \$3.54 billion*



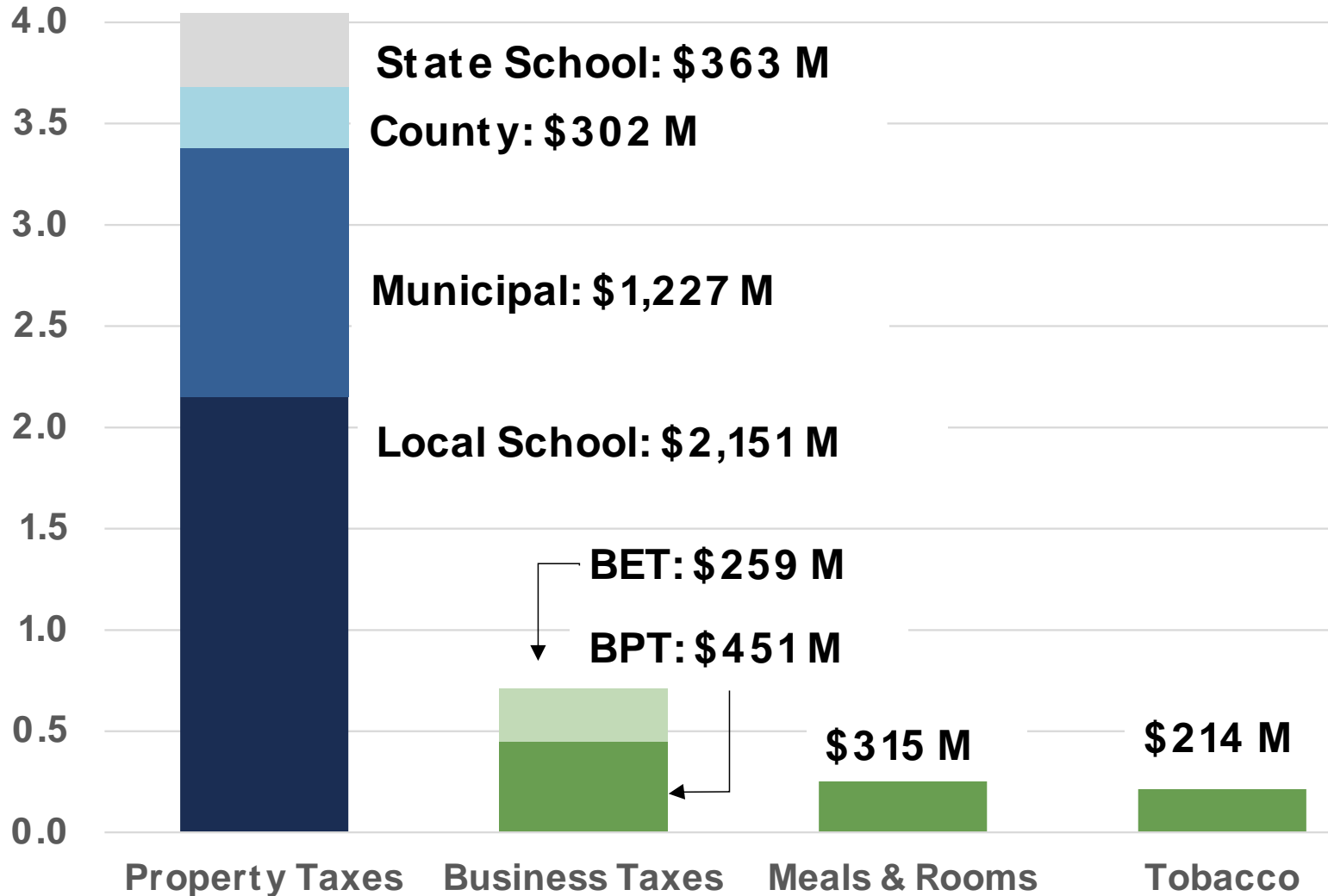
# Reliance On Local Property Taxes Has Grown Over Time

## *Change in School District Revenue, 2012– 2021*



# The Property Tax is the Largest Tax in NH

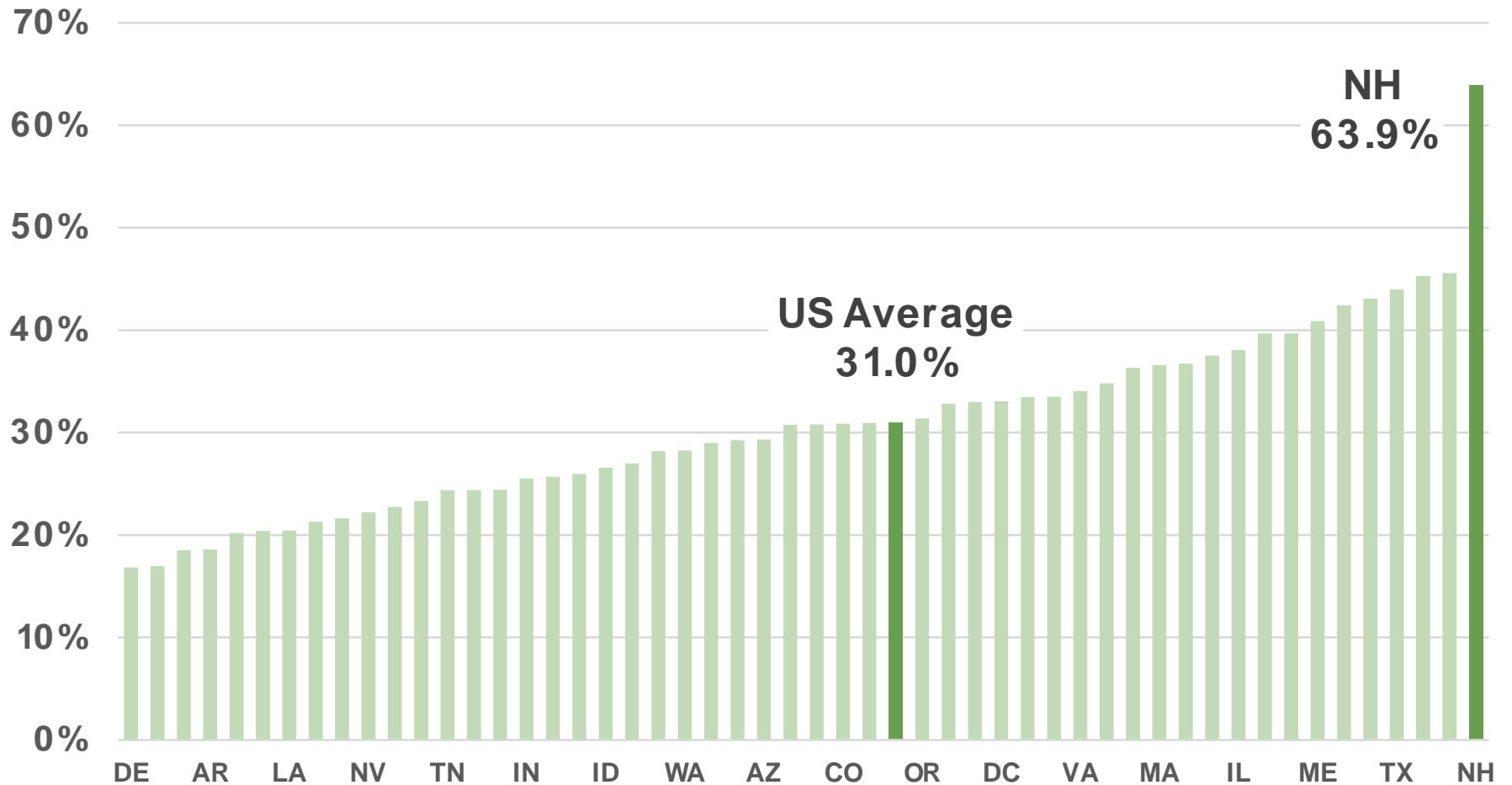
*Tax revenue by source, 2020 (all figures in \$million)*





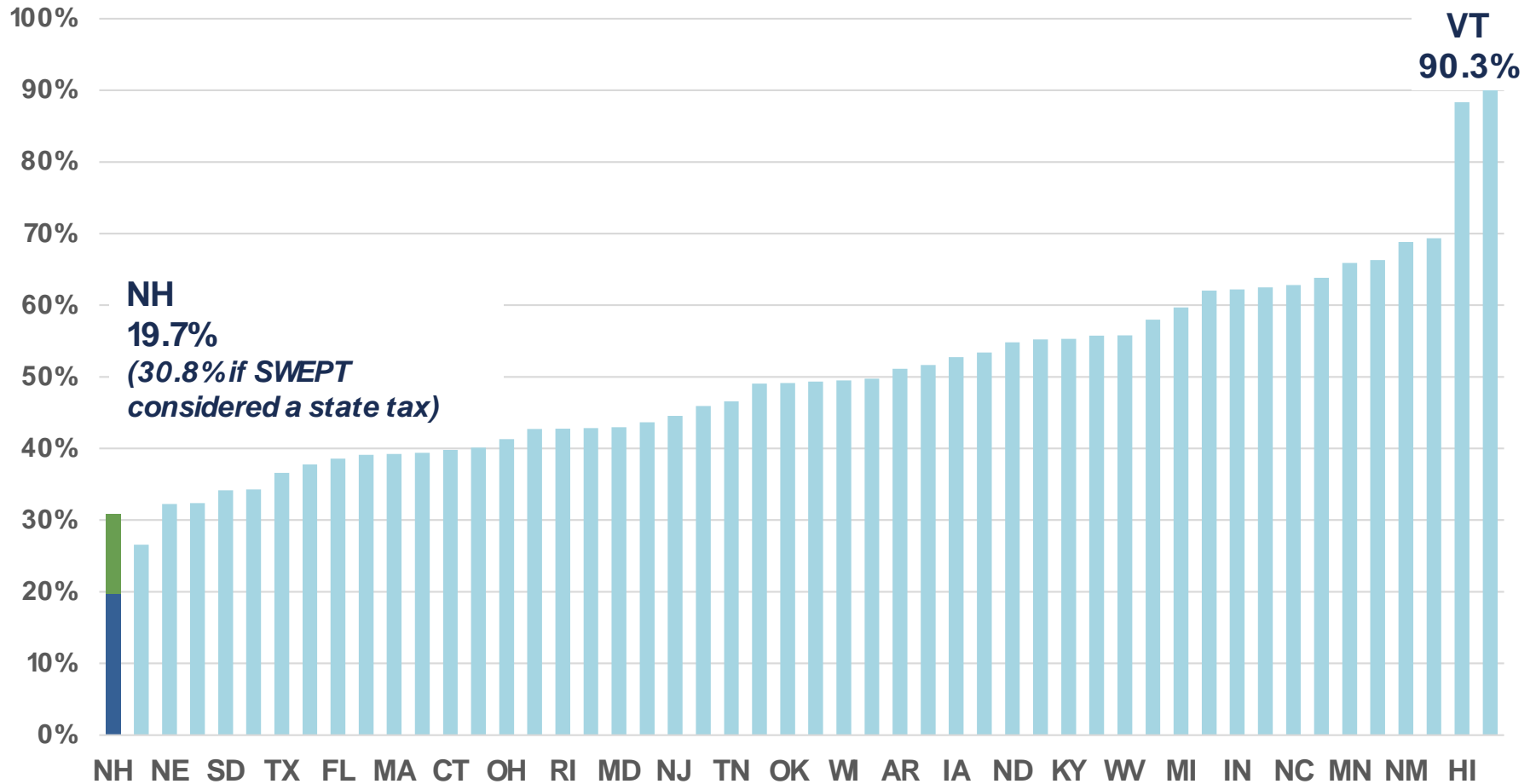
# NH's Property Tax Reliance is the Highest in the Country

*Property tax revenue as a share of total state and local tax revenue, 2017-2018*



# State's Share of School Funding in NH is the Smallest in the Country

*Percent of school revenue from state sources, 2018-19*



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## Role of Property Taxes & Resulting Inequities

**The key concept for  
comparing school tax rates:  
Equalized value per pupil**

**How much property value  
is available in a town  
to be taxed to support  
each student's education?**



# Role of Property Taxes & Resulting Inequities

It's simple math.

Property Value	Tax Rate (Per Thousand)	Revenue Raised
\$1,000,000	\$10.00	\$10,000
\$400,000	\$10.00	\$4,000



# Role of Property Taxes & Resulting Inequities

It's simple math.

Property Value	Tax Rate (Per Thousand)	Revenue Raised
\$1,000,000	\$10.00	\$10,000
\$400,000	<b>\$25.00</b>	\$10,000



# Role of Property Taxes & Resulting Inequities

**There would be no problem...**

**IF**

The distribution of property value

**AND**

the distribution of students  
were approximately the same.

**They are not.**



# Role of Property Taxes & Resulting Inequities

*Equalized Valuation and Tax Rates for Select NH Schools, 2020-21*

Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
<b>New Hampshire</b>	<b>166,261</b>	<b>\$1,346,793</b>	<b>11.21</b>	<b>\$15,098</b>
Portsmouth	2,117	\$3,399,350	6.10	\$20,736
Milford	2,184	\$902,842	16.21	\$14,635
Bow	1,440	\$943,418	14.64	\$13,812
Claremont	1,609	\$523,285	20.37	\$10,659
Newport	790	\$649,873	15.42	\$10,021
Brentwood	748	\$1,085,324	17.23	\$18,700
New London	342	\$4,264,231	9.67	\$41,235
Bristol	349	\$1,662,424	10.35	\$17,206



# Role of Property Taxes & Resulting Inequities in this Region

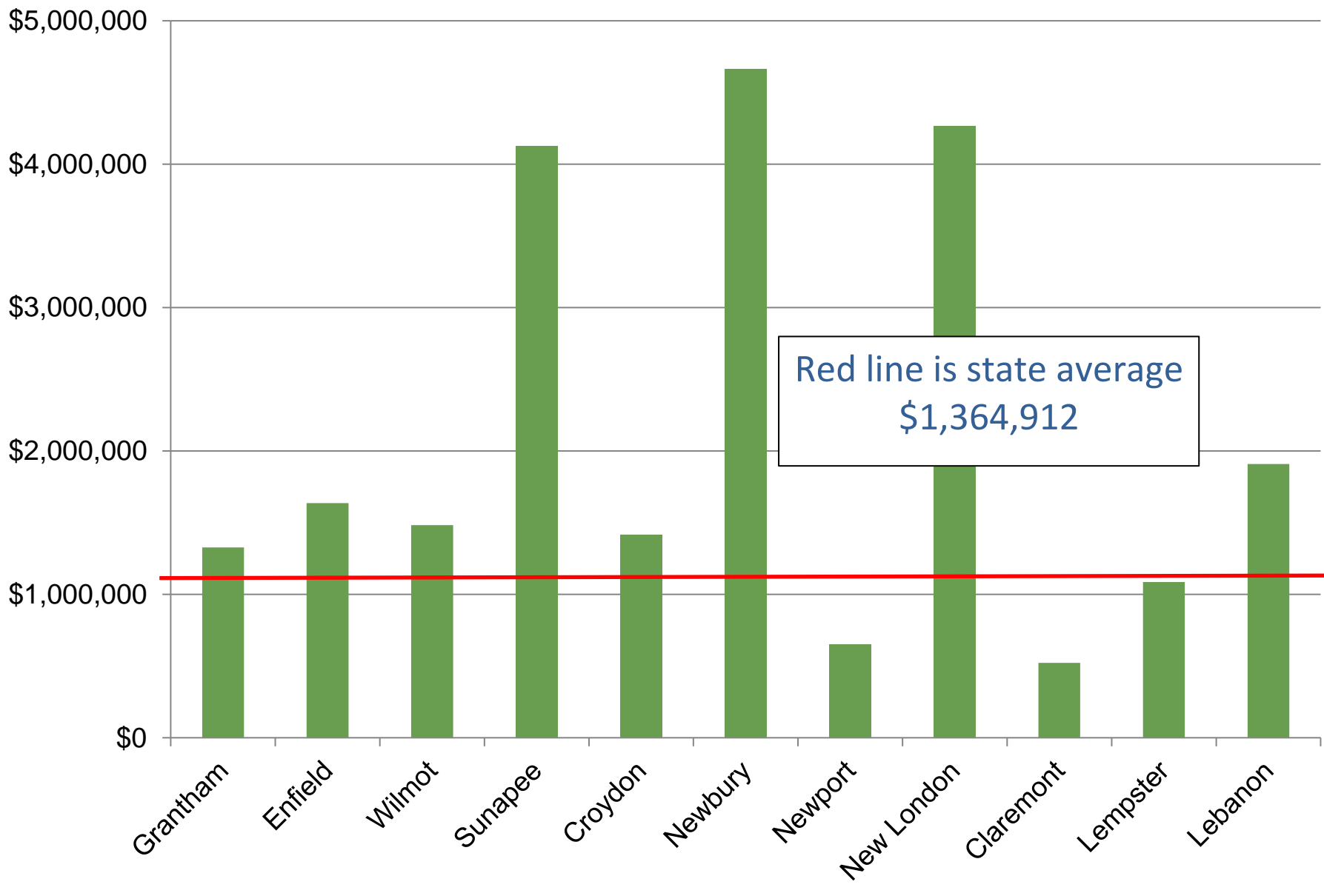
*Equalized Valuation and Tax Rates for Select NH Schools, 2020-21*

Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
Claremont	1,648	\$523,285	20.37	\$10,659
Newport	790	\$649,873	15.42	\$10,021
Lempster	137	\$1,085,986	14.55	\$15,801
<b>New Hampshire</b>	<b>166,261</b>	<b>\$1,346,793</b>	<b>11.21</b>	<b>\$15,098</b>
Croydon	83	\$1,417,489	7.67	\$10,872
Lebanon	1,329	\$1,908,527	13.47	\$25,708
Sunapee	375	\$4,128,142	7.76	\$32,034
New London	342	\$4,264,231	9.67	\$41,235
Newbury	206	\$4,664,108	5.51	\$25,699





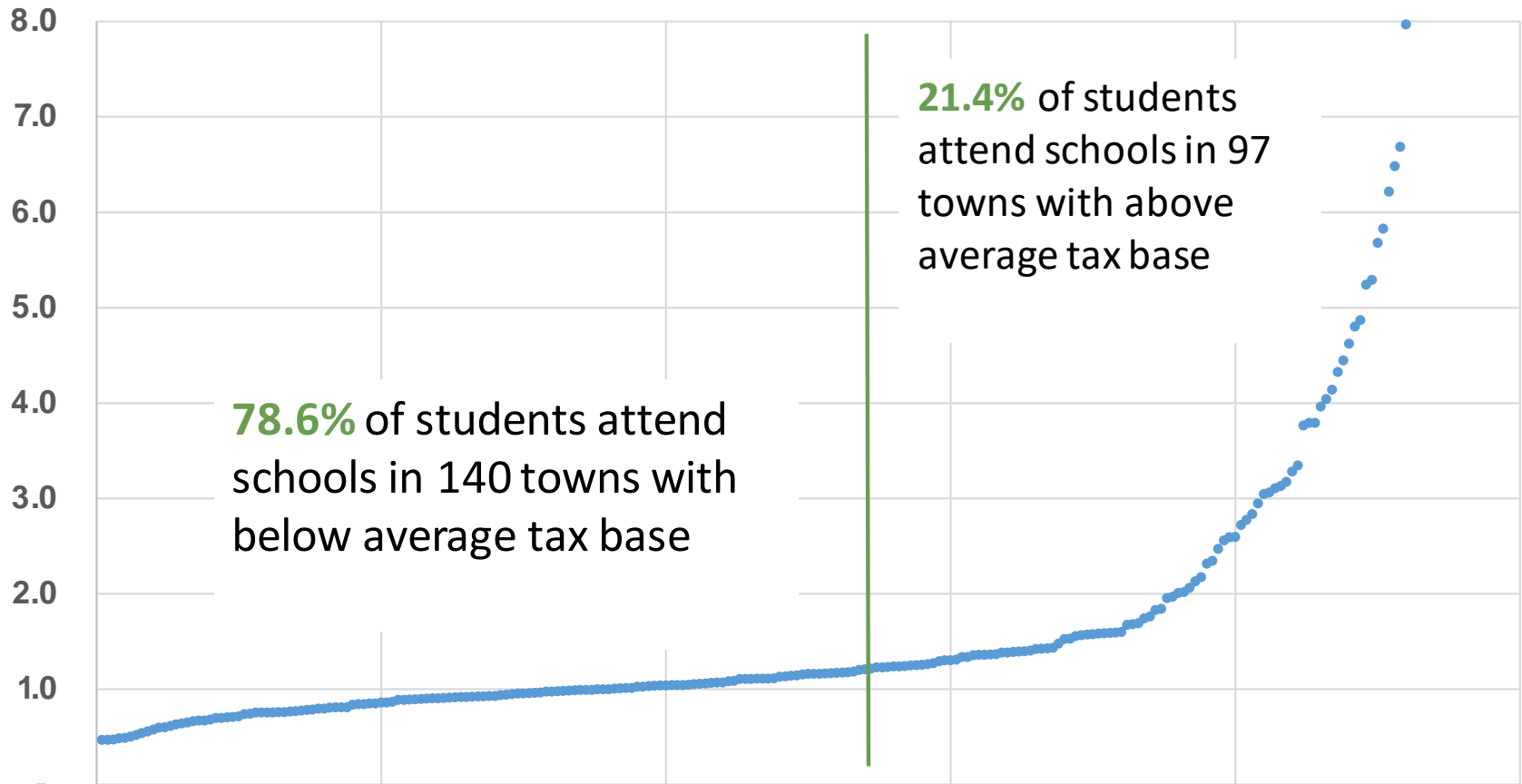
# Equalized Property Value per Pupil 2020-21



Red line is state average  
\$1,364,912

# Most NH Children Attend School in Communities with Below Average Property Values

*2020 Equalized Value Per Pupil for 237 Towns (in \$M)*



One dot for each of 230 towns, sorted from lowest EVP to highest (7 towns with EVP over \$8 million not shown)

# Which Home Has the Larger Property Tax Bill?



“Attractive and inviting 4 bedroom, 4 bath dormered Cape with attached 2 car garage and a recently constructed barn/garage...oversized deck with electric awning is the perfect spot for outdoor dining and relaxing, or enjoy the lower level patio with hot tub and screen porch that overlooks the private back yard.”



“Cute as a button Cape...features an updated eat-in kitchen with stainless steel appliances...living room and bedroom each with original hardwood flooring, an updated bathroom with tile flooring, and a charming porch/ entryway...Detached one car garage and additional shed/storage space.”



# Which Home Has the Larger Property Tax Bill?



## Wolfeboro

2021 market price: \$550,000  
2020 assessed value: \$385,200

2020 school property tax: **\$2,558**



## Allenstown

2021 market price: \$215,000  
2020 assessed value: \$145,100

2020 school property tax: **\$2,455**



# Agenda

## School Funding and Property Taxes

*New Hampshire's Constitutional Responsibilities*

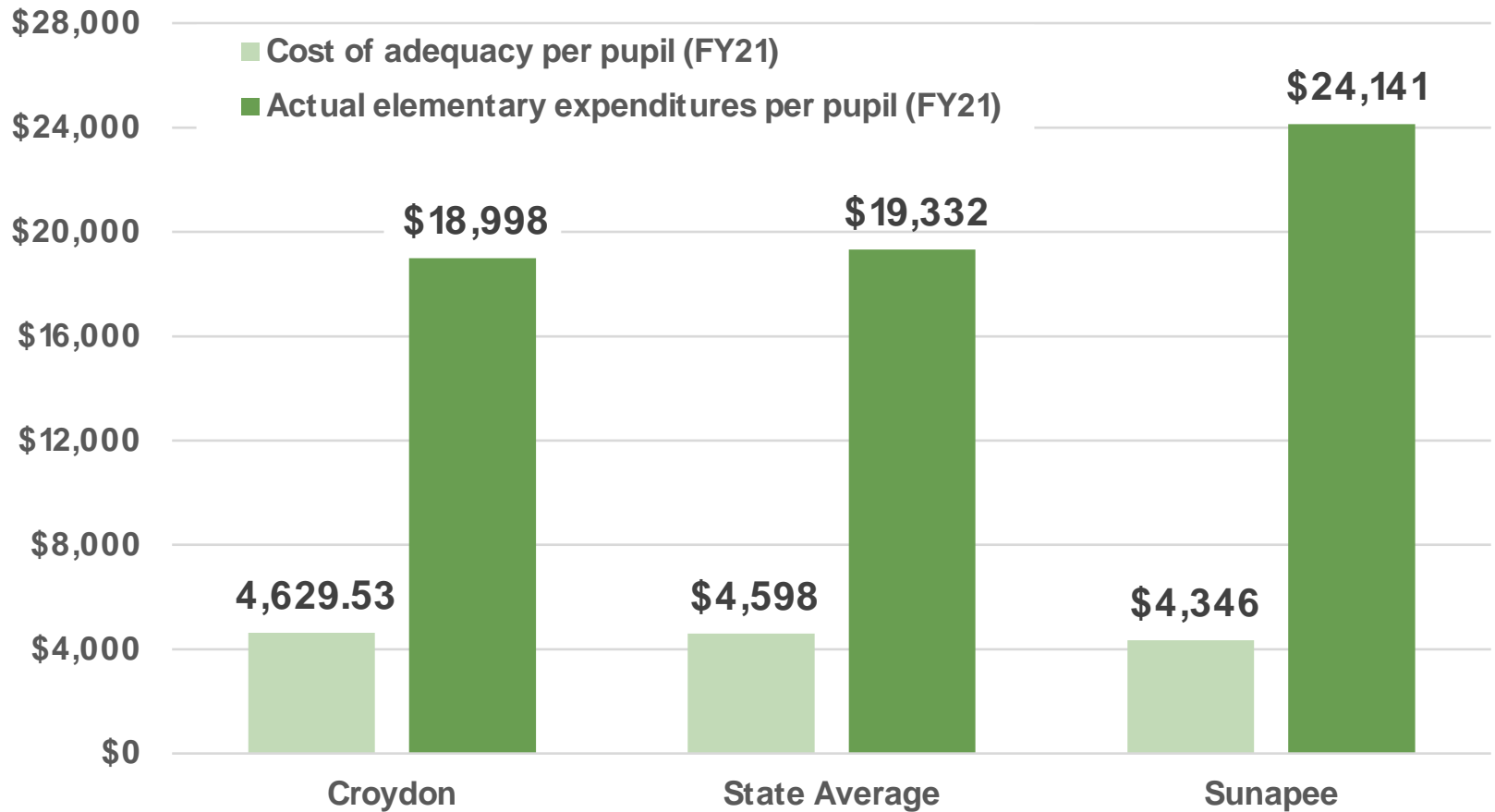
Role of Property Taxes in Funding & Resulting Inequities

**Enormous Gap Between State Aid & Actual School Costs**

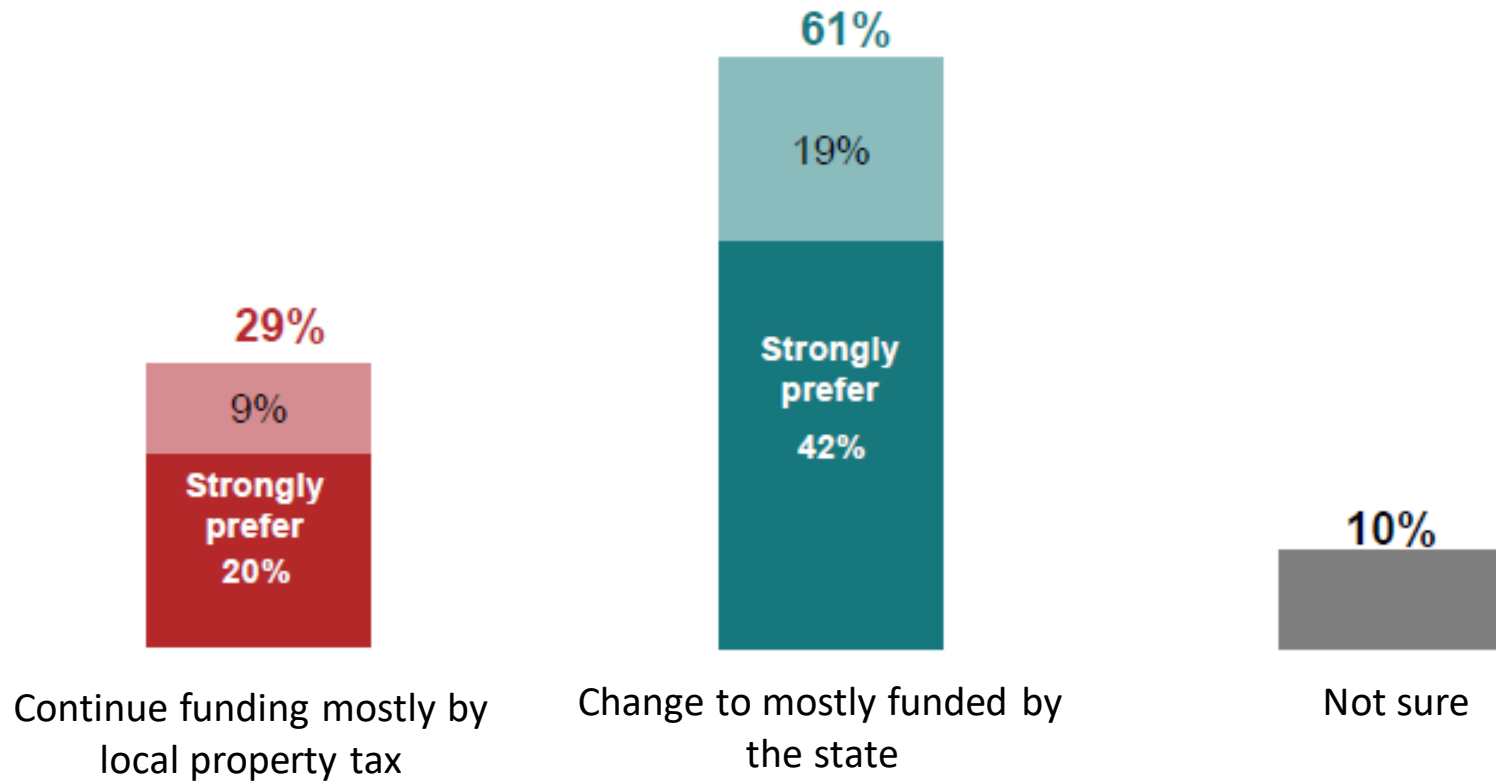
Consequences & Implications of New Hampshire's Current School Funding System

Current and Future Steps

# Current State Adequacy Grants Fall Well Short of Costs Communities Face in Educating Children



When presented with the gap in state and town funding compared with the state is providing, three in five respondents prefer the state contributing more.



# What Does an “Adequate” K-12 Education Cost?

## *An Example*

The State of New Hampshire said that, for Pittsfield’s 581 students, an adequate education should cost **\$2,690,333** or **\$4,630** per student in 2018-19.

The Pittsfield School District budget for 2018-19 was **\$10,302,402** or **\$17,732** per student.

***So, let’s pare that budget down.....***





## *So let's pare that budget down...*

Eliminate 5 of the 16 teachers at the elementary school

Eliminate all art, music, and physical education classes in all grades

Eliminate all school nurses and any medical support

Eliminate all regular and special education transportation services

(parents to transport their children to and from school)

Eliminate one of the two office secretaries at the elementary school

Eliminate one of the two office secretaries at the middle/high school

Eliminate teachers for business ed, family & consumer science, and health

Eliminate one of four science teachers at the middle/high school, thus eliminating some labs and electives

Eliminate all building and grounds maintenance and repairs

Eliminate student participation in Concord Regional Technical Center classes

Eliminate all foreign language courses

Eliminate both counselor/behavioral professionals and support staff

Eliminate four of eight custodians: building cleaning only twice per week



## *So let's pare that budget down...*

Eliminate health insurance and other benefits in current teacher contract

Eliminate all field trips

Eliminate all athletic programs: soccer, basketball, softball, and baseball

Eliminate the district reading specialist

Eliminate 34½ paraprofessional positions, including special ed teacher aides

Eliminate purchase of equipment, supplies, books, subscriptions, technology

Eliminate ESOL program (English for speakers of other languages)

Eliminate all substitute teachers, thus requiring students to be dismissed

Eliminate three special education teachers

Eliminate provisions for teacher development courses, workshops

Eliminate mentor teachers who support new teachers

Eliminate all technology personnel, equipment, training, software, etc.

Eliminate consulting specialists such as vision specialists and psychologists

Eliminate travel reimbursement for training events, meetings, home visits, etc.



# *So let's pare that budget down...*

- Eliminate all co-curricular programs (clubs, activities, student council, etc.)
- Eliminate the summer recreation program
- Eliminate all guidance personnel
- Eliminate substance abuse counselor
- Eliminate speech/language, PT, OT, and vision services for special needs students
- Eliminate stipend for teachers' summertime work on innovation and development
- Eliminate stipends for teacher leaders
- Eliminate all librarians and media center staff and close media centers
- Eliminate school board stipends
- Eliminate school board expenses, including lawyers and auditing services
- Reduce time of superintendent to one day per week
- Eliminate all photocopiers and their supplies
- Eliminate maintenance of athletic field
- Eliminate one school principal, leaving only one for both school buildings
- Eliminate all office incidentals: postage, supplies, advertising, etc.



# What Does an “Adequate” K-12 Education Cost?

## *An Example*

With the above reductions...

- Most “core” K-12 classrooms are maintained
- Class size averages *29 students/teacher*
- Budget is now *\$5,289,610*

Now cut to the State’s “adequacy” level of *\$2,690,333*

- Nearly everything else has been eliminated, so now eliminate nearly half of the remaining teachers
- Class size averages *60 students/teacher*

***How does anyone believe that this will provide an adequate education for Pittsfield’s 581 students?***



# Agenda

## School Funding and Property Taxes

*New Hampshire's Constitutional  
Responsibilities*

Role of Property Taxes in Funding &  
Resulting Inequities

Enormous Gap Between State Aid &  
Actual School Costs

Consequences & Implications of New  
Hampshire's Current School Funding  
System

Current and Future Steps

# Comparing Starting Teacher Salaries

## New graduate with a BA, first year salary

District	Salary		District	Salary
Portsmouth	\$44,667		Pittsfield	\$30,452
Hanover	\$45,167		Stratford	\$32,800
Exeter	\$45,462		Allenstown	\$34,331

## New graduate with an MA, first year salary

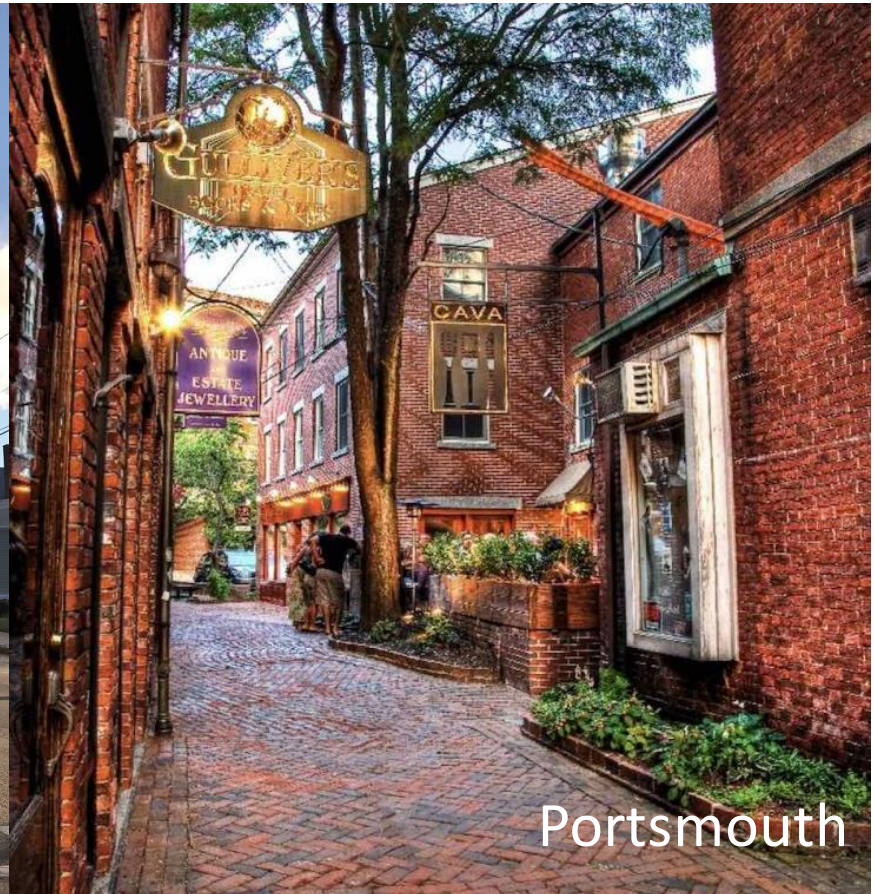
District	Salary		District	Salary
Hanover	\$50,135		Stratford	\$34,300
Lyme	\$51,391		Pittsfield	\$34,323
Stratham	\$51,917		Allenstown	\$39,736

## *2020-21 School Tax Rate Variations within Pemi-Baker Cooperative School District*

	<b>Equalized Value Per Pupil</b>	<b>Combined Education Tax Rate</b>	<b>Tax on \$300,000 Home</b>
Plymouth	\$942,652	\$13.69	\$4,107
Campton	\$1,122,326	\$15.25	\$4,575
Holderness	\$4,754,006	\$6.90	\$2,070
Waterville Valley	\$5,469,546	\$3.33	\$999



# Current System Impedes Economic Development in Property-Poor Towns





# Agenda

## School Funding and Property Taxes

*New Hampshire's Constitutional Responsibilities*

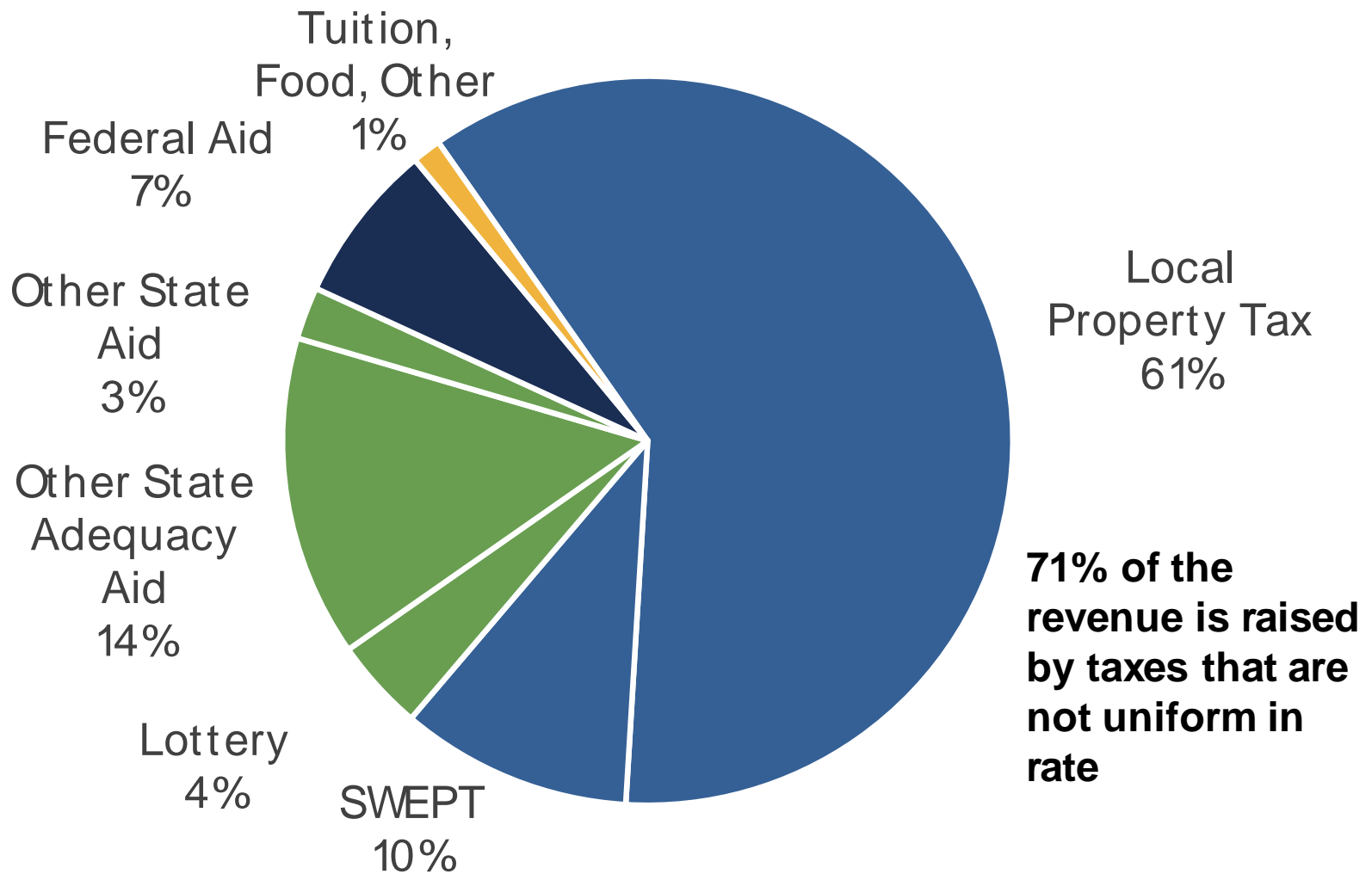
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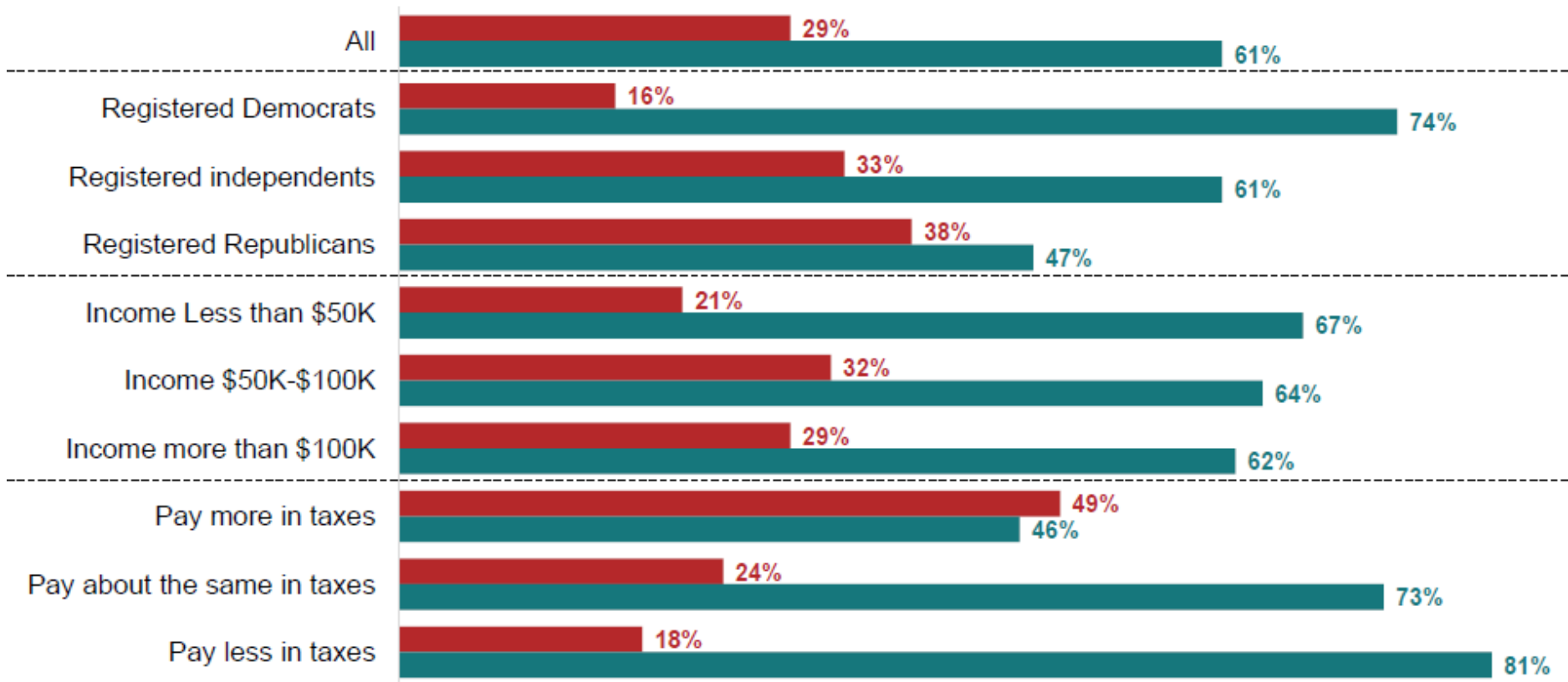
Current and Future Steps

## The Problem Lies with the Blue Portion of the Pie



Respondents across party and income lines prefer changing to a system where the state pays more. Even those who believe they will pay more in taxes are divided.

■ Continue funded mostly by local property tax    ■ Change to statewide funding source



# The Heart of the Problem

The State of New Hampshire has shifted public school funding onto local property taxpayers.





## The Heart of the *Solution*

Shift responsibility  
for providing  
an adequate education  
back to where the  
Constitution says  
it belongs:  
the State of  
New Hampshire



## AIR Report: Clear Diagnosis of the Problem

**“The state’s current system is inequitable from both student and taxpayer perspectives.** The districts serving the highest proportion of students who are economically disadvantaged spend less, on average, compared with districts serving the fewest such students. Moreover, the districts with the least property wealth per student impose the highest local education tax rates to be able to fund their children’s education.”

*Equity and Adequacy of New Hampshire School Funding*  
American Institutes for Research, August 2020





# Multiple Approaches Available for Generating Additional State Revenue

- **Restore prior levels / forms of taxation**
  - Return business tax rates to 2015 levels
  - Forestall elimination of the I&D tax
  - Reinstate estate/inheritance taxation
- **Extend current use of wealth taxation**
  - Institute a tax on capital gains
  - Establish a financial transactions tax
- **A true statewide property tax of \$10.24 per thousand**
- **Income tax**
- **Sales tax**

# School Funding and Property Taxes

## Summary

- Taxpayers and students are not treated equitably or fairly.
- The state is downshifting about \$2.3 billion dollars per year to communities.
- The problem is getting worse.
- The current system is unconstitutional.
- The solution lies with state level lawmakers.





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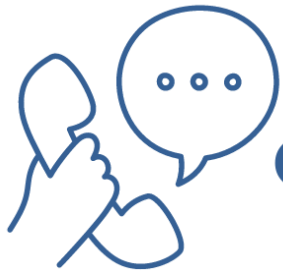
# A Final Thought

New Hampshire students' educational opportunities and property owners' school tax rates should not depend on their zip codes.



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# Help Take Action



**Get answers from Candidates running for Office**

**Share your story**



**Write a Letter to the Editor**

**Sign up for our newsletter**



**Share on social media**

**Keep Learning**





NH SCHOOL

# Funding Fairness Project

[zsheehan@fairfundingnh.org](mailto:zsheehan@fairfundingnh.org)

[www.fairfundingnh.org](http://www.fairfundingnh.org)

@FairFundingNH *Twitter*

@NHSchoolFundingFairness  
*Facebook*

@fairfunding\_nh *Instagram*

603-496-5552

THANK  
YOU!



A photograph of a classroom where several students have their hands raised, indicating they want to ask a question or answer. The focus is on the hands in the foreground, with the students and a chalkboard in the background being blurred. A dark blue rectangular overlay is positioned on the left side of the image.

QUESTIONS?

# Calculation of State Education Aid for Select Districts – FY22

Note: Per FY22-23 budget, student counts based on higher of 2019-20 or 2020-21 figures;  
 3<sup>rd</sup> grade reading uses 2018-19 figures as base for comparison

City/ Town	Base	Supplements				Cost of “Adequate Education”
	Each Pupil	Low Income	Special Ed.	English Language Learner	3 <sup>rd</sup> Grade Read.	
	<b>\$3,787</b>	<b>\$1,893</b>	<b>\$2,037</b>	<b>\$740</b>	<b>\$740</b>	
Chichester	316	54	54	3	7	\$1,417,143
Berlin	1,014	601	237	2	15	\$5,474,249
Claremont	1,648	799	335	8	23	\$8,459,786
Concord	4,031	1,470	689	269	64	\$19,696,462
<b>Dover</b>	<b>3,497</b>	<b>949</b>	<b>726</b>	<b>103</b>	<b>39</b>	<b>\$17,514,631</b>
Hopkinton	959	73	167	3	16	\$4,123,765
Nashua	10,774	4,652	1,848	1,179	123	\$54,333,672
Pittsfield	560	260	135	3	12	\$2,896,797



# Calculation of State Education Aid for Select Districts – FY22

*For 2021-22 School Year Two Additional Aid Types Have Been Added*

City/ Town	State Cash for Adequacy	Aid Beyond Adequacy		Total Cash	Total Including SWEPT
		Stabilization Aid	“Relief Aid”		
Chichester	\$801,991	\$115,615	\$10,198	\$927,804	\$1,542,956
Berlin	\$4,828,899	\$5,495,595	\$320,947	\$10,645,441	\$11,290,791
Claremont	\$7,100,172	\$6,282,807	\$427,042	\$13,810,021	\$15,169,635
Concord	\$12,388,078	\$1,794,128	\$596,588	\$14,778,794	\$22,087,178
<b>Dover</b>	<b>\$10,420,989</b>	<b>\$0</b>	<b>\$329,704</b>	<b>\$10,750,693</b>	<b>\$17,844,335</b>
Hopkinton	\$2,689,160	\$0	\$0	\$2,689,160	\$4,123,765
Nashua	\$33,347,150	\$4,793,937	\$2,234,597	\$40,375,684	\$61,362,206
Pittsfield	\$2,321,764	\$2,185,277	\$134,247	\$4,641,288	\$5,216,321



## Calculation of State Education Aid for Select Districts – FY22

City/ Town	Base	Supplements				Cost of “Adequate Education”
	Each Pupil	Low Income	Special Ed.	English Langua	3 <sup>rd</sup> Grade	
	\$3,787	\$1,893	\$2,037	\$740	\$740	
<b>Croydon</b>	<b>83</b>	<b>50</b>	<b>14.393</b>	<b>-</b>	<b>1</b>	<b>\$392,081</b>

*Note: Per FY22-23 budget, student counts based on higher of 2019-20 or 2020-21 figures; 3<sup>rd</sup> grade reading uses 2018-19 figures as base for comparison*

# Croydon

*For 2021-22 School Year Two Additional Aid Types Have Been Added*

City/ Town	SWEPT	State Cash for Adequacy	Aid Beyond Adequacy		Total Cash	Total Including SWEPT
			Stabilization Aid	“Relief Aid”		
Croydon	\$177,205	\$214,876	\$190,872	\$7,588	\$413,336	\$590,541





# Commission to Study School Funding

## *Distribution of Education Aid*

- AIR's education cost model (ECM) seeks to distribute nearly the entire sum of state and local education spending (~\$2.9B @ 2018)
- ECM aims to distribute aid to enable every district to achieve statewide average **outcomes** across three measures: assessment scores, graduation rates, and attendance rates.
- ECM identifies the key factors that affect those outcomes and assigns “weights” to those factors to distribute funding (such as free & reduced price meal eligibility, special education needs, and size of enrollment)



# Commission to Study School Funding

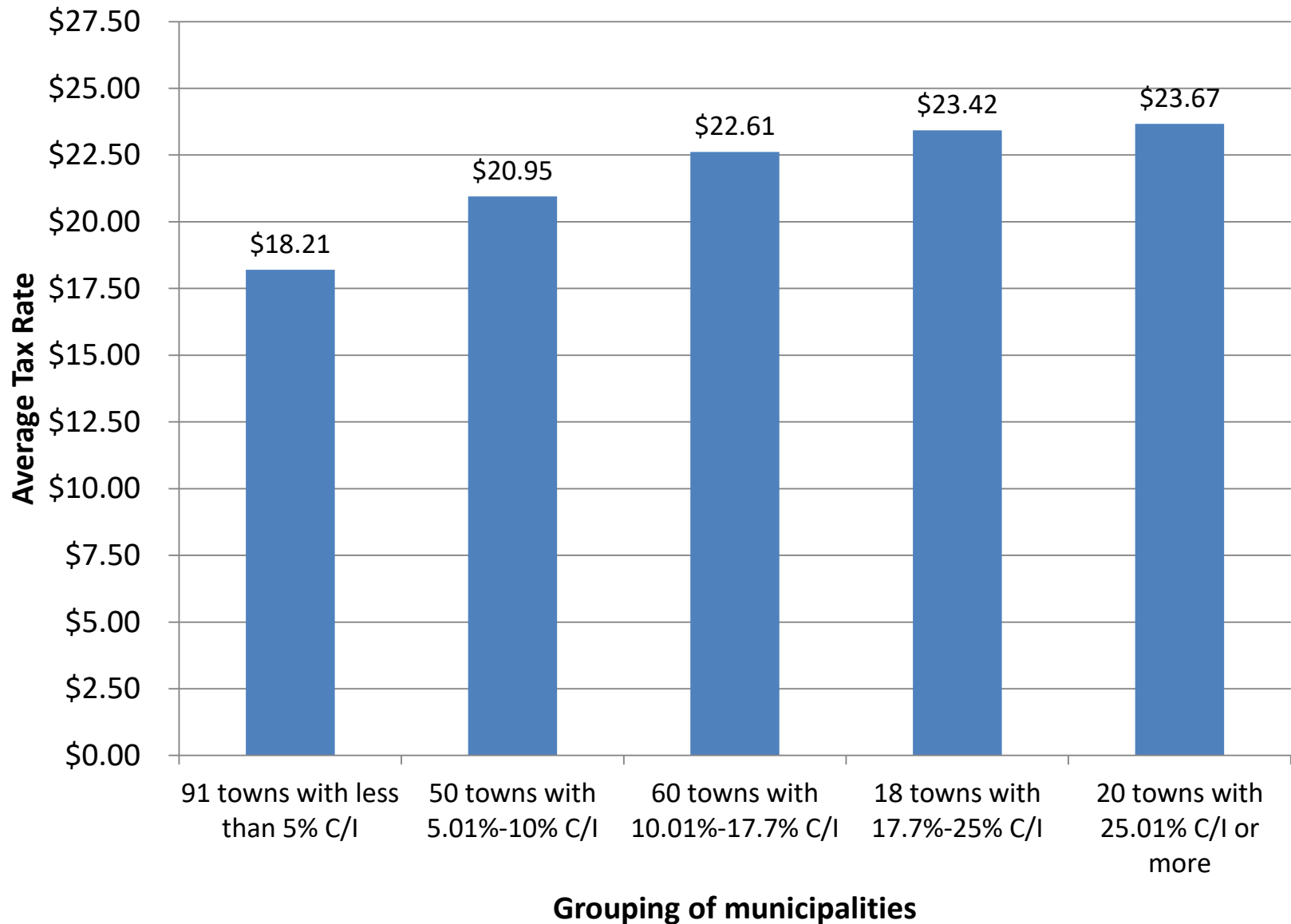
## *Revenue Generation*

- Maintain existing state revenue sources flowing to Education Trust Fund
  - Examples: portion of BPT & BET, M&R, RETT, et. al.
  - Approximately \$600 million annually
- Fund remaining \$2.35 billion through either:
  - Single statewide property tax @ rate of \$12.04 OR
  - Single statewide property tax @ rate of \$7.24 plus “minimum local contribution” of \$5.00

*Additional funds flowing into Education Trust Fund would mean lower statewide property tax rates*



## 2017 Average Tax Rates by % of Commercial/Industrial Property



## New Hampshire's Constitutional Responsibilities

### The Legislature Has Great Discretion about How to Raise Revenue

“Decisions concerning the raising and disposition of public revenues are particularly a legislative function and the legislature has wide latitude in choosing the means by which public education is to be supported... The legislature has numerous sources of expertise upon which it can draw in addressing educational financing and adequacy, including the experience of other States that have faced and resolved similar issues.”

*Claremont II, 142 N.H. at 476*



# Pandemic Impacts Vary Significantly from Place to Place

*Estimated changes in ADMA and ADMA-FRPL in select NH communities*

	ADMA		CHANGE	
	19-20	20-21	#	%
Randolph	24	15	-9	-38.7%
Shelburne	31	20	-11	-35.9%
Lyme	277	269	-8	-2.9%
Nashua	10,774	10,112	-663	-6.1%
Manchester	12,716	12,082	-634	-5.0%
Wilton	414	441	27	6.5%
W'ville Valley	20	62	42	204.8%

	ADMA-FRPL		CHANGE	
	19-20	20-21	#	%
Shelburne	8	1	-7	-85.7%
Kensington	31	10	-21	-67.8%
Lyme	27	15	-12	-44.8%
Nashua	4,652	3,179	-1,473	-31.7%
Manchester	7,532	5,205	-2,327	-30.9%
Dorchester	15	21	5	35.7%
Orford	27	43	16	60.7%



## New Hampshire's Constitutional Responsibilities

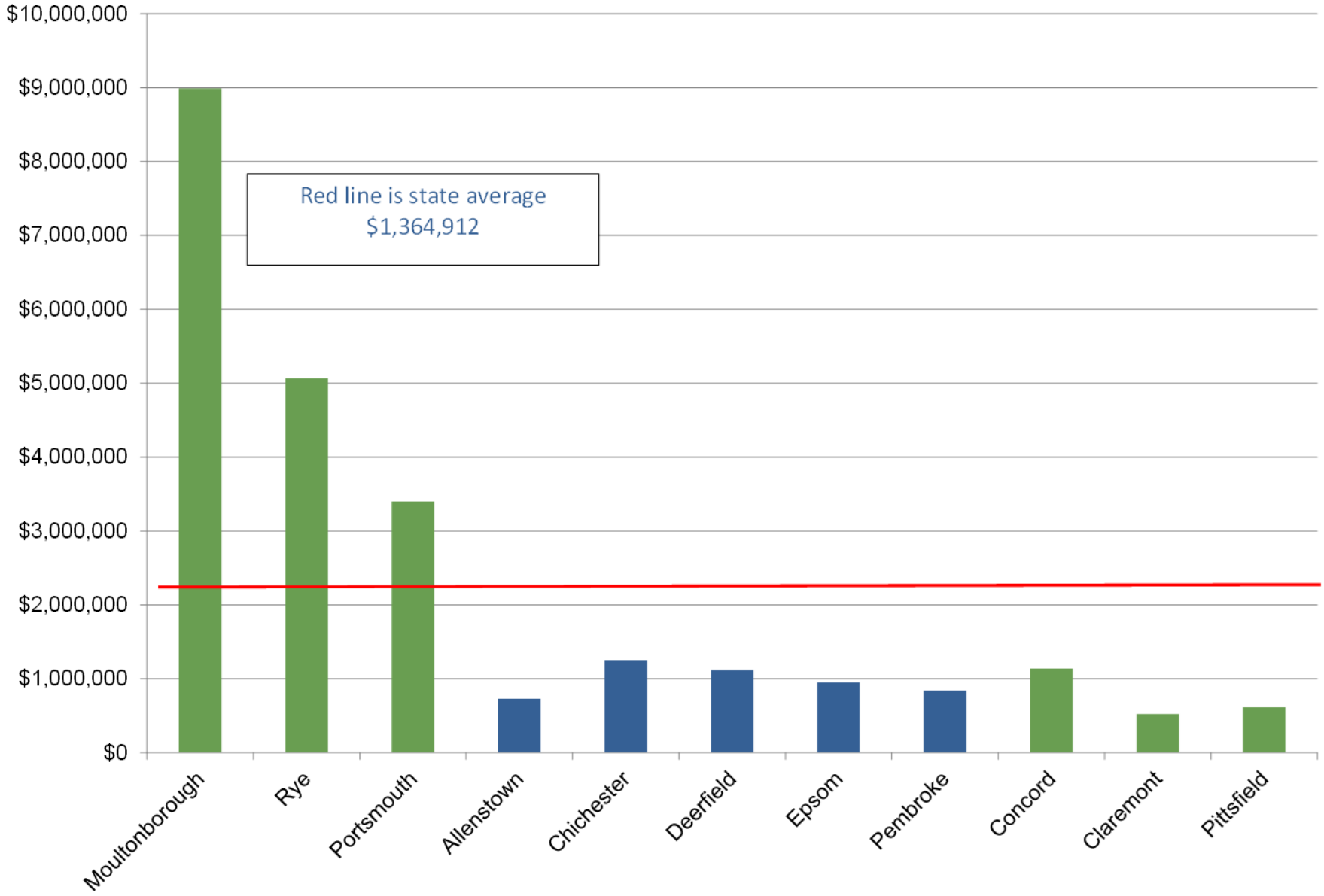
### The Resources Needed to Achieve Adequacy May Differ from District to District

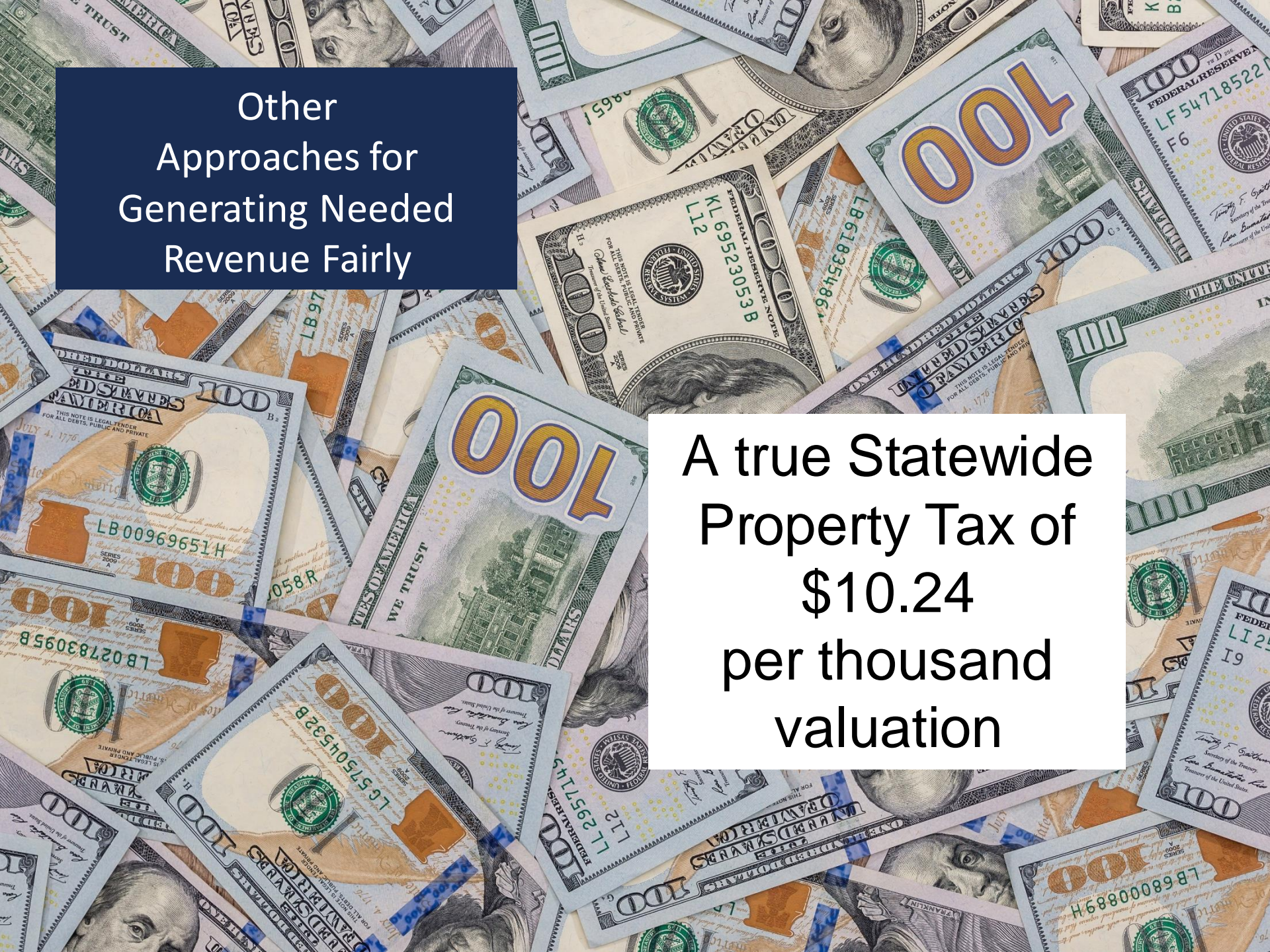
“We emphasize that the fundamental right at issue is the right to a State funded constitutional adequate education. It is not the right to horizontal resource replication from school to school and district to district.”

*Claremont II, 142 N.H. at 473-474*



# Equalized Property Value per Pupil 2020-21






Other  
Approaches for  
Generating Needed  
Revenue Fairly

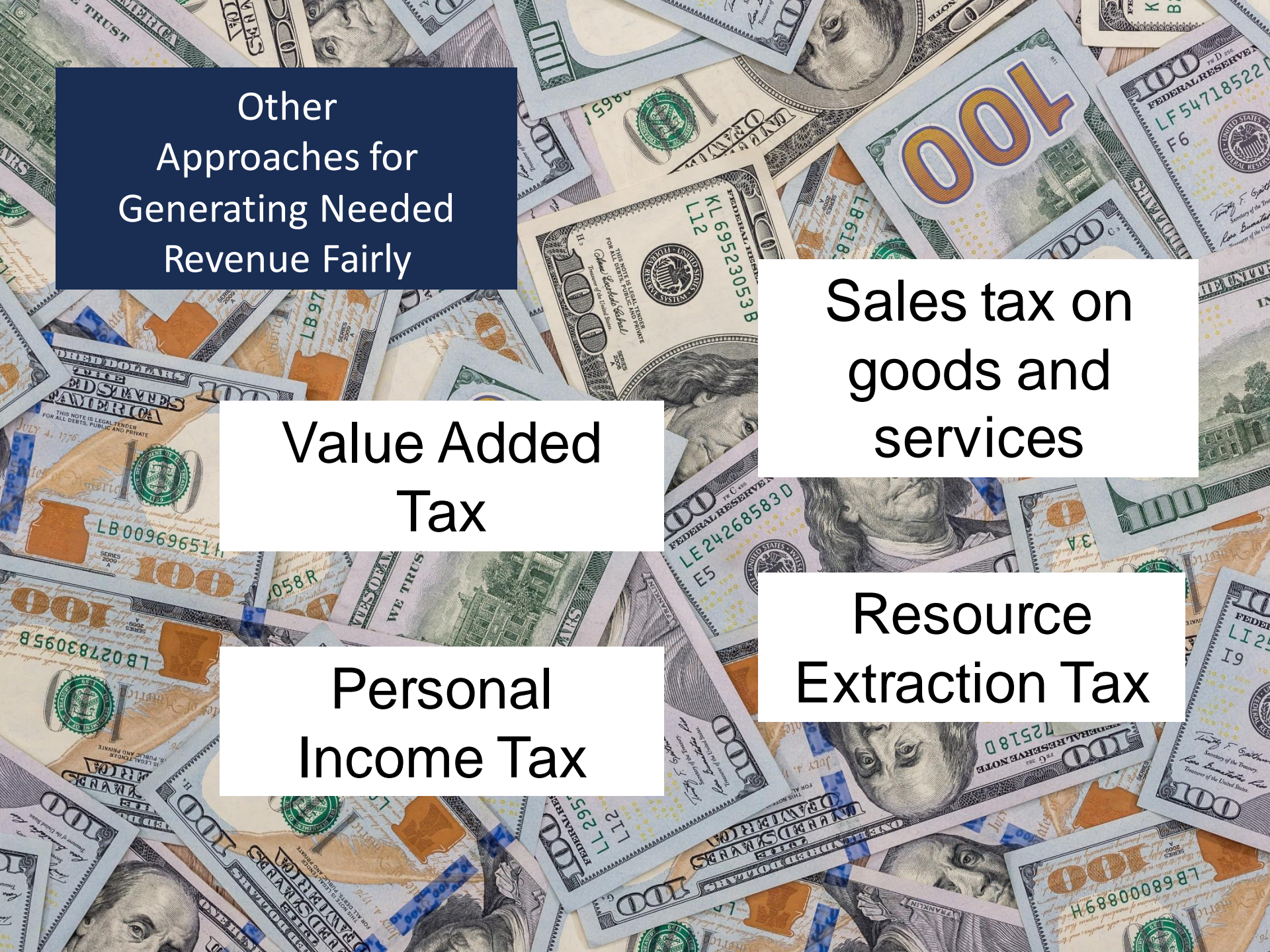
A true Statewide  
Property Tax of  
\$10.24  
per thousand  
valuation





## Other Approaches for Generating Needed Revenue Fairly

- **Restore prior levels / forms of taxation**
  - Return business tax rates to 2015 levels
  - Forestall elimination of the I&D tax
  - Reinstate estate/inheritance taxation abolished in 2003
- **Extend current use of wealth taxation**
  - Institute a tax on capital gains
  - Establish a financial transactions tax

The background of the entire image is a dense, overlapping collage of US dollar bills, primarily \$100 bills, in various orientations and colors (green, blue, orange). The bills are scattered across the frame, creating a textured, financial backdrop.

Other  
Approaches for  
Generating Needed  
Revenue Fairly

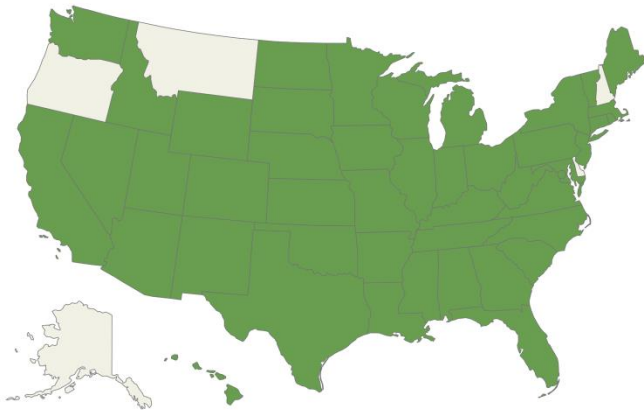
Value Added  
Tax

Personal  
Income Tax

Sales tax on  
goods and  
services

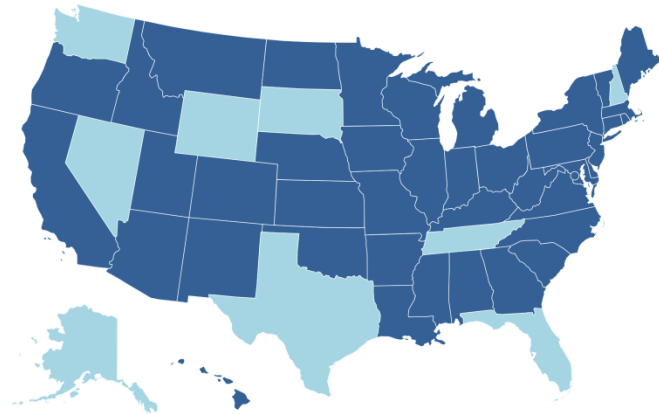
Resource  
Extraction Tax

# Multiple Approaches Available for Generating Additional State Revenue



Sales  
Taxes

FY 20 Revenue in \$B	
Vermont	0.43
Rhode Island	1.16
Maine	1.67
New Hampshire	-
Connecticut	4.58
Massachusetts	6.82



Income  
Taxes

FY 20 Revenue in \$B	
Vermont	0.76
Rhode Island	1.24
Maine	1.84
New Hampshire	0.12
Connecticut	8.18
Massachusetts	17.41



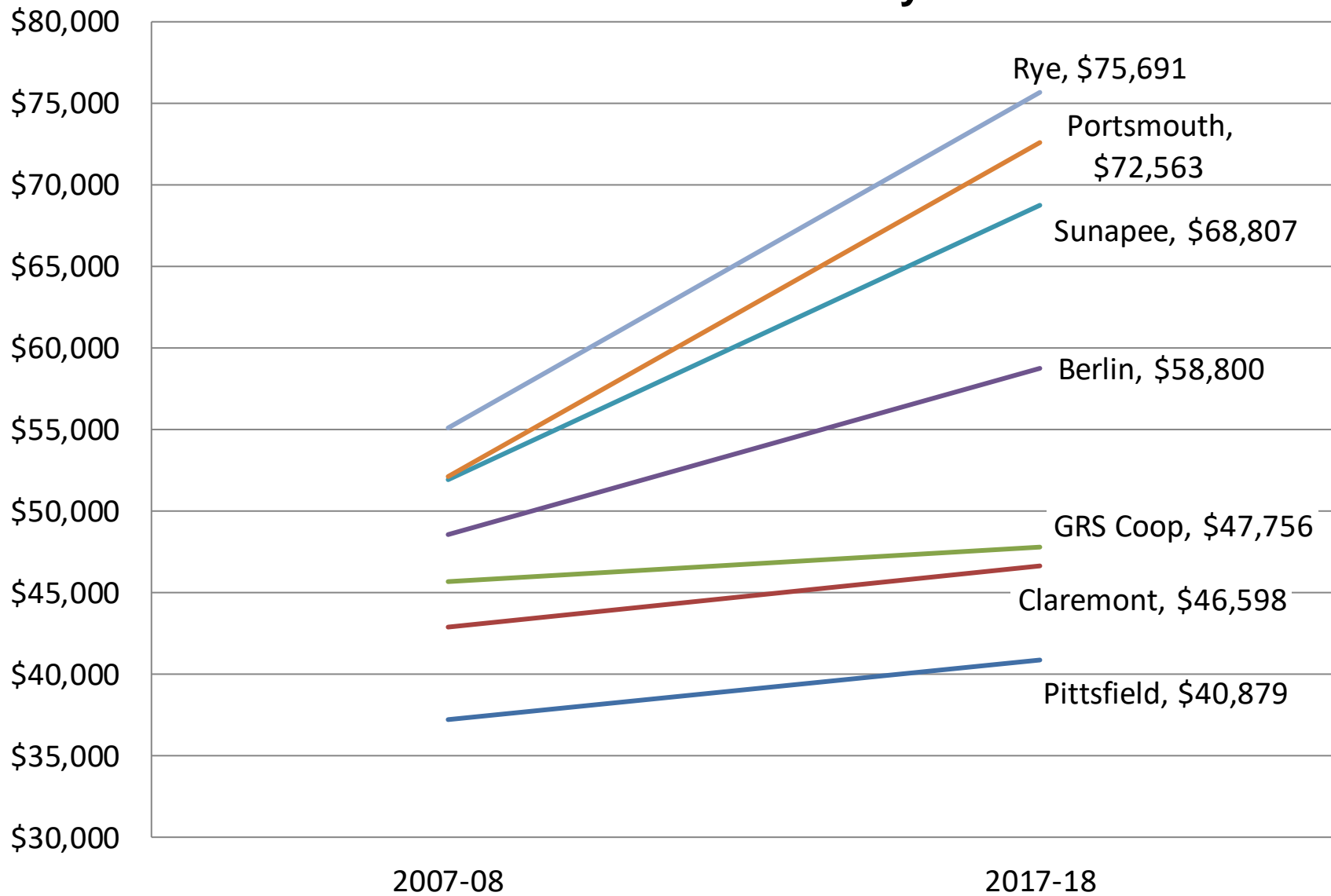
## A Possible Lawsuit by Taxpayers?

- The Constitution requires that taxes for State purposes be equal in rate for all taxpayers. The requirement is being ignored.
- Property taxpayers in Marlboro are paying \$20.80 equalized tax rate for schools while those in Bridgewater are paying \$3.65 and those in Chichester are paying \$13.21.



# Average Teacher Salaries in Selected Districts

## 2007/08 & 2017/18 school years



## So, What's Next?



Over the next few months our Get on the Bus tour will bring us to 25 communities...



where we will educate citizens like you to understand the inequities baked into our school funding system and empower you to take action...



by talking to your neighbors and reaching out to elected officials and candidates to encourage them to prioritize fair and equitable funding for our schools!



## The Size of the Needed Reform

- In a recent poll 61% of residents support shifting much of the burden to the State.
- We estimate that \$2.3 billion of the \$3.5 billion being spent on our schools, needs to be raised in a different way.
- We will be identifying a menu of options in coming months.



# New Hampshire's Constitutional Responsibilities

## Four School Funding Duties

Throughout the past three decades, the Supreme Court has identified four core obligations that the Legislature and the State must meet:

- Define an adequate education;
- Determine its cost;
- Fund it with constitutional taxes; and
- Ensure its delivery through accountability.

*Londonderry School District v. State of NH, 154 N.H. 153, 155-56 (2006)*





# New Hampshire's Constitutional Responsibilities

## The First School Law Under the NH Constitution 1789

"the Select men of the Several towns & Parishes within the State be, and they hereby are, empowered and **required** to assess annually the Inhabitants of their respective towns, according to [a formula established by the legislature for] the sole purpose of keeping an English Grammar School or Schools..."

Any selectmen who failed to raise the legislatively mandated funds by taxation "shall forfeit and pay the full sum, which they shall be so found delinquent in assessing ... **which sum shall be paid out of the goods and estate of such Select men.**"



# Summary - School Funding in New Hampshire

- New Hampshire's school funding system is plagued by two injustices: deep and enduring inequities in educational opportunity and enormous differences in the property taxes we pay as residents and business owners.
- These injustices arise from the same source. New Hampshire has failed to meet its fundamental responsibility to provide an adequate education to every child in the Granite State and, instead, shifts \$2.3 billion in costs down onto local taxpayers each year.
- To address these injustices, we must return responsibility to where it belongs: the State of New Hampshire.
- Numerous options are available for generating the \$2.3 billion needed for New Hampshire to meet its fundamental responsibility.

You can help us help Granite Staters  
understand the problem – and possible solutions.

