

NH SCHOOL

# Funding Fairness Project

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

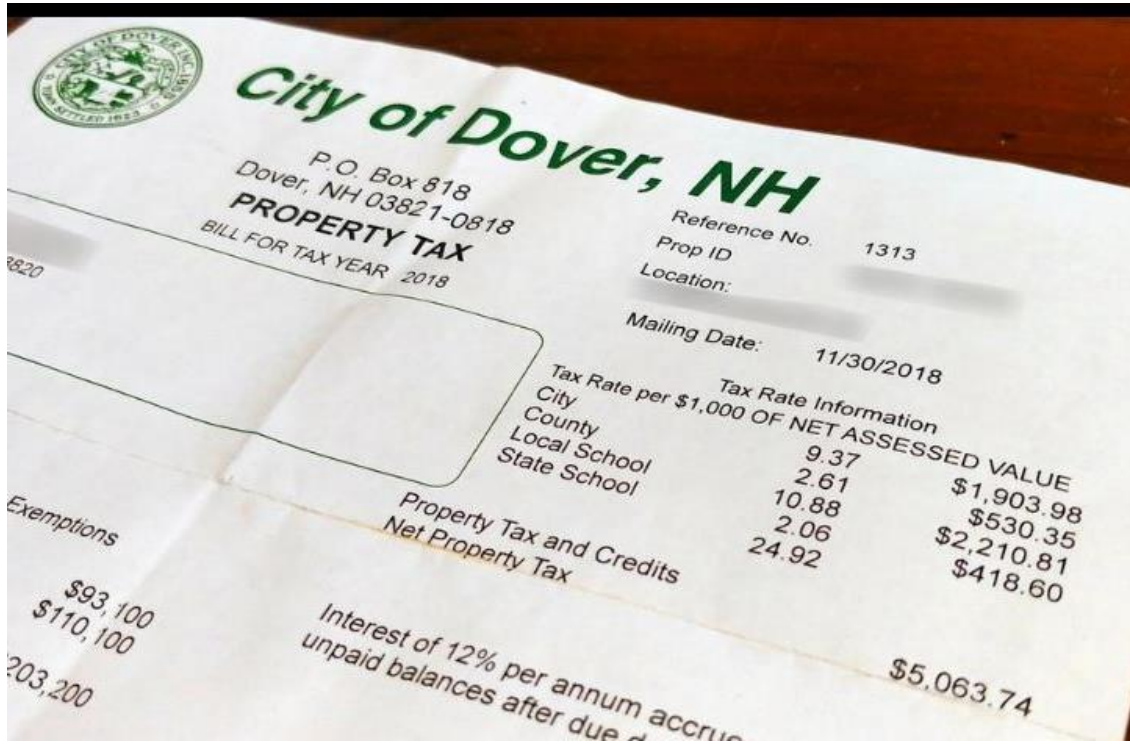
***Zack Sheehan, Executive Director  
John Tobin, Board of Directors***



# School Funding and Property Taxes



NH SCHOOL  
Funding Fairness  
Project



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



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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.



# 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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## 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. Hearing is currently underway!
- 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. Hearing is scheduled for October.



# Agenda

## School Funding and Property Taxes

*New Hampshire's Constitutional Responsibilities*

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

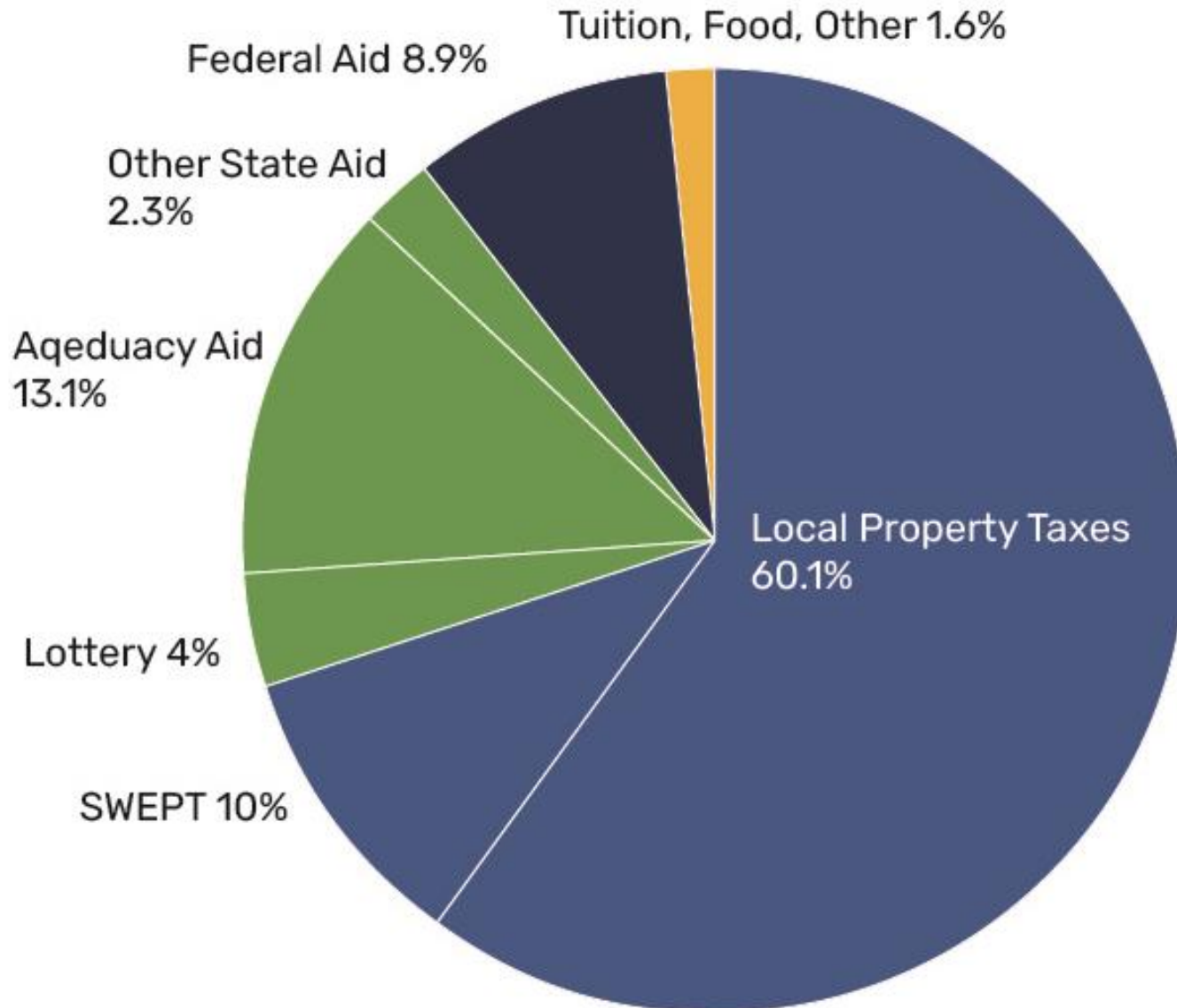
Enormous Gap Between State Aid & Actual School Costs

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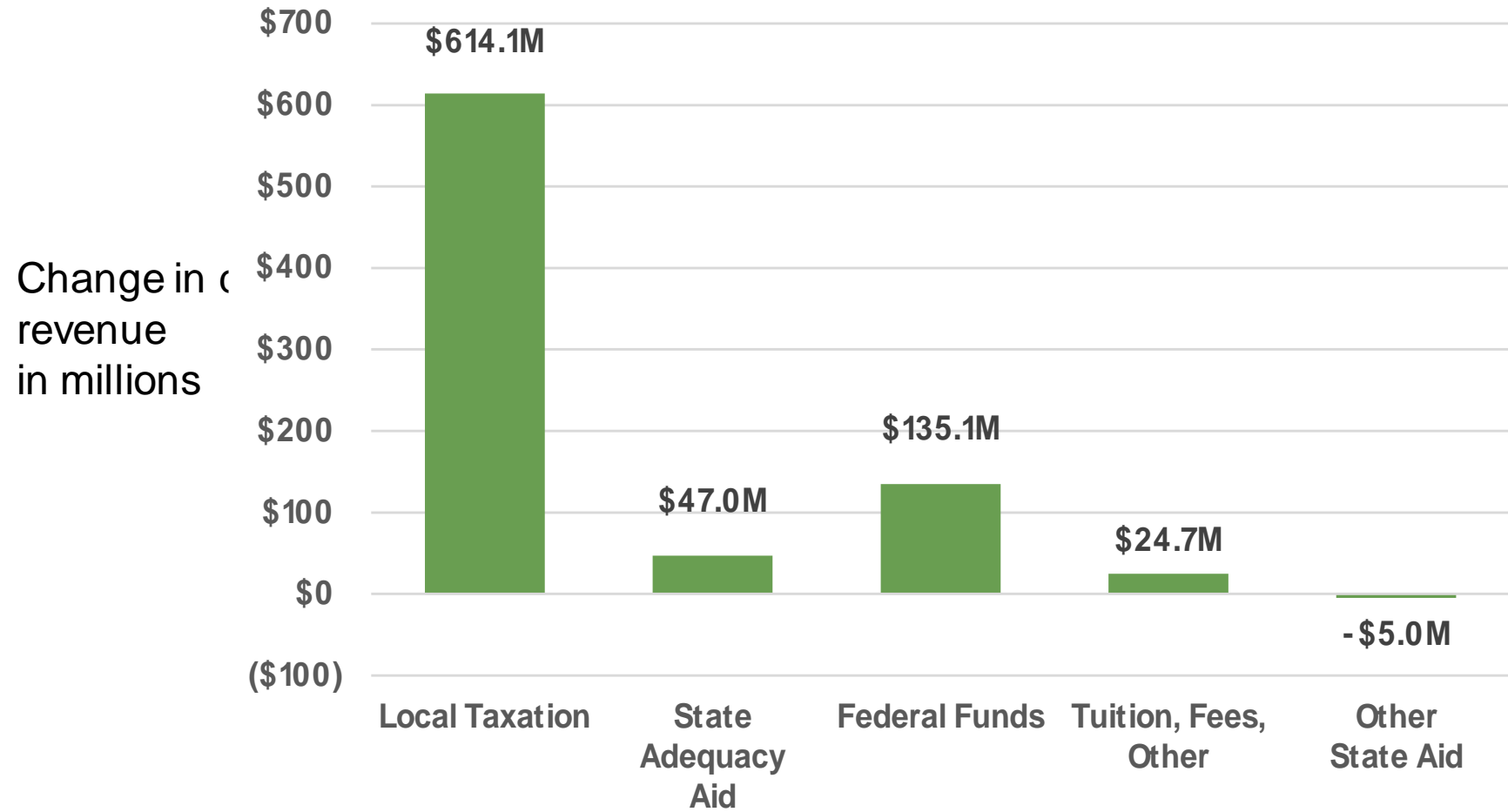
# NH Relies Overwhelmingly on Local Property Taxes to Fund Public Education

2021-2022 Revenue of NH School Districts - \$3.64 billion



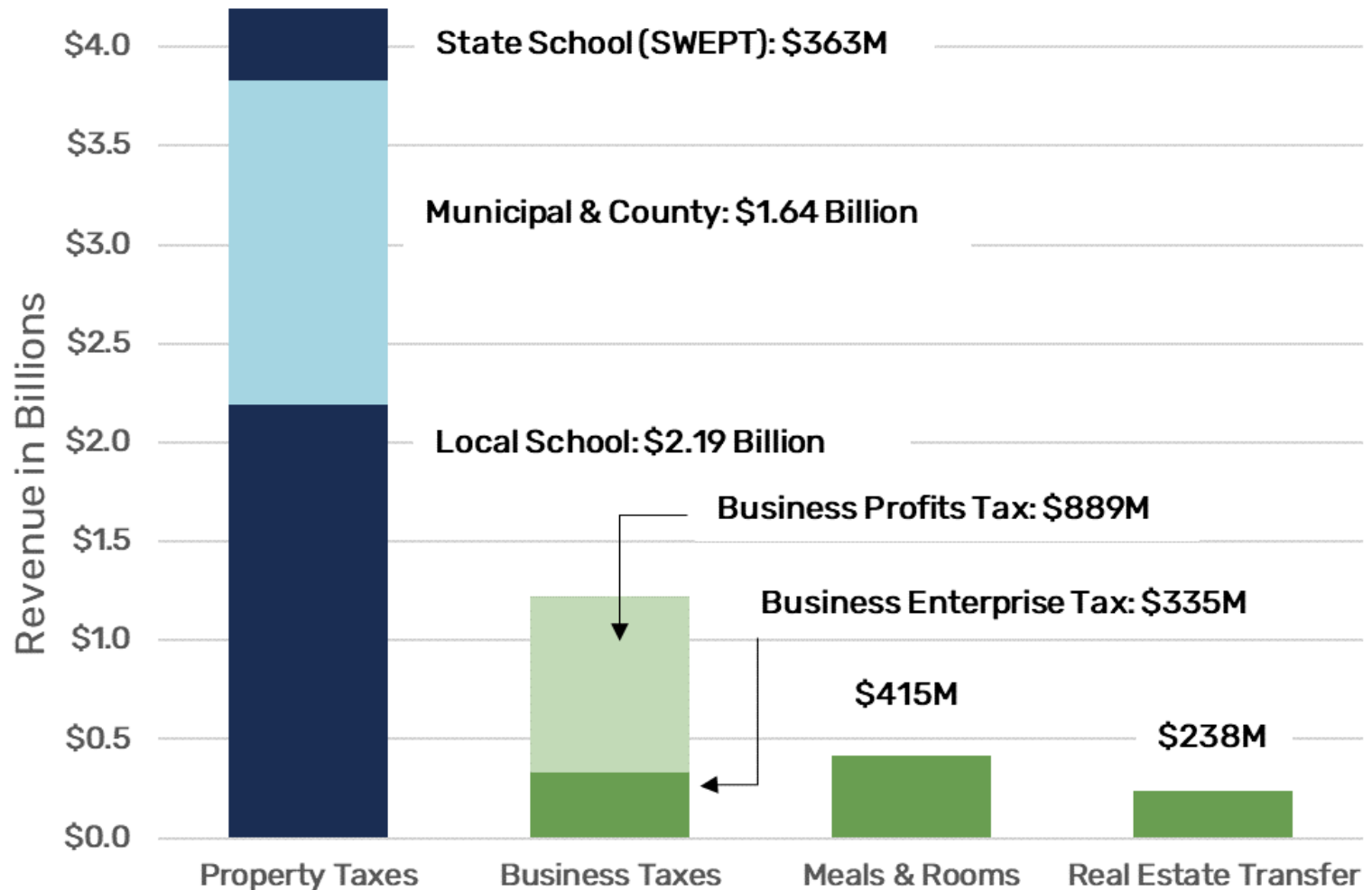
# Reliance On Local Property Taxes Has Grown Over Time

## *Change in School District Revenue, 2012– 2022*



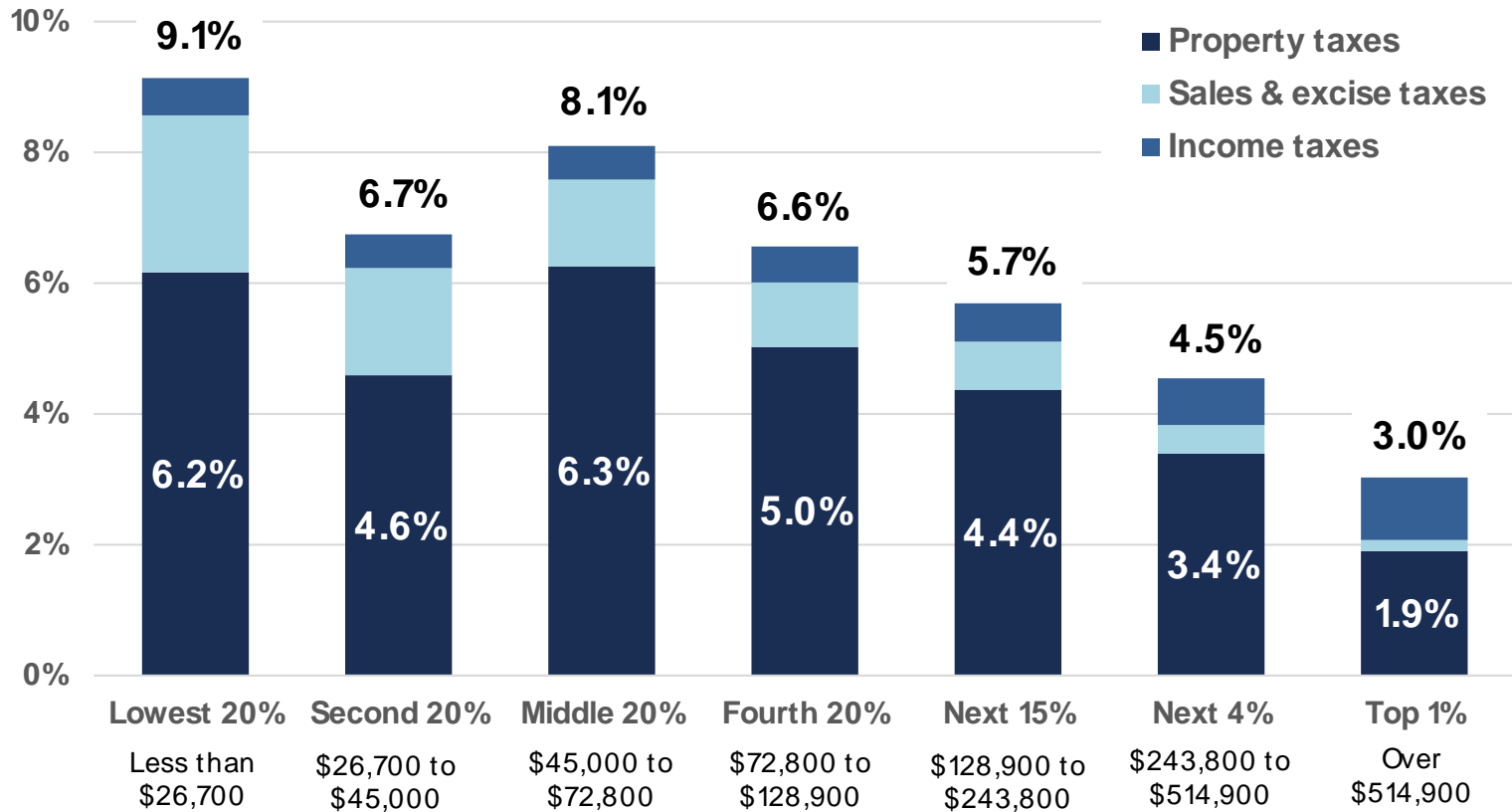
# The Property Tax is the Largest Tax in NH

*Tax revenue by source, 2022 (all figures in \$million)*



# Property Tax Reliance Adds to Regressivity of New Hampshire's Tax System

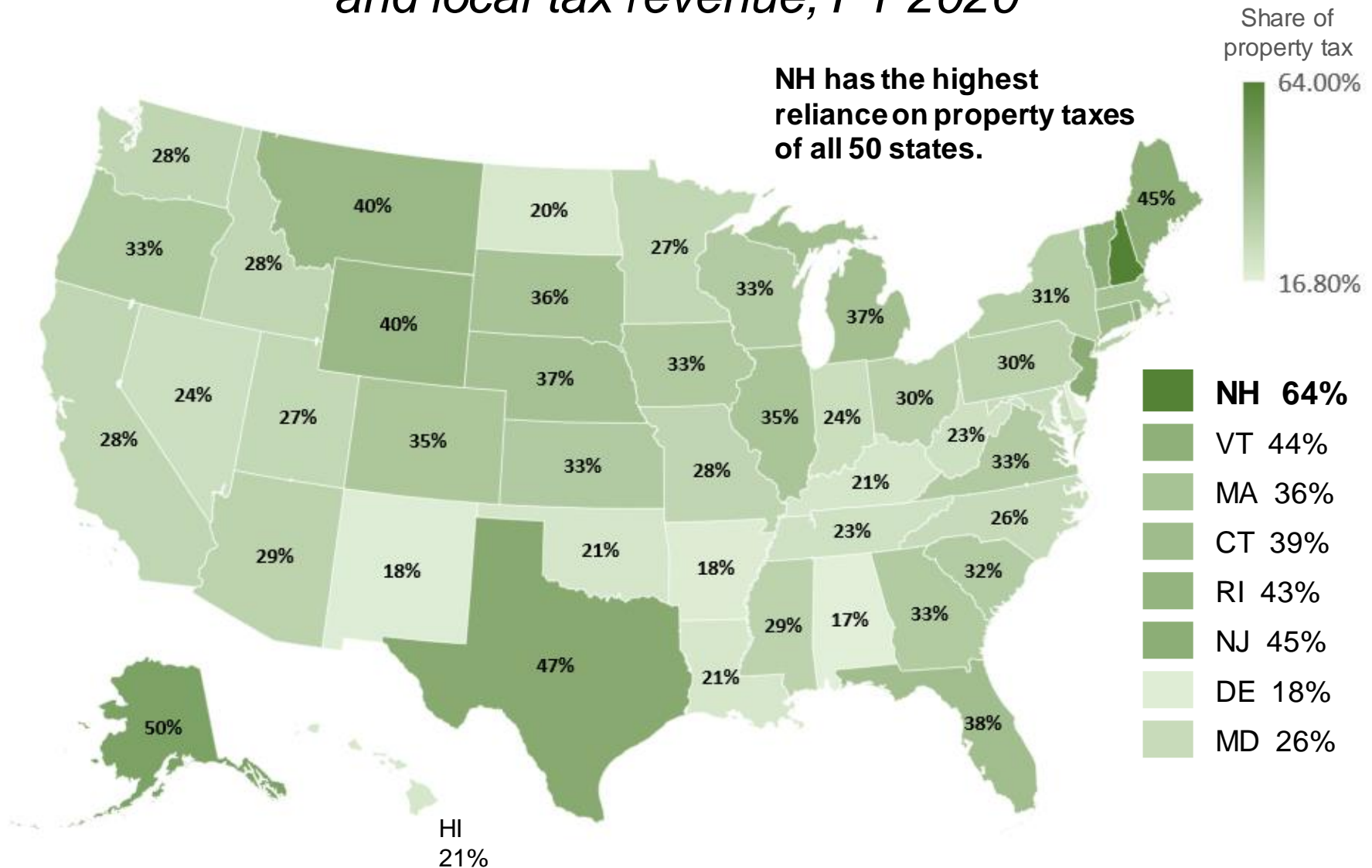
*Taxes as a Share of Income, by Income Group, 2018*



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

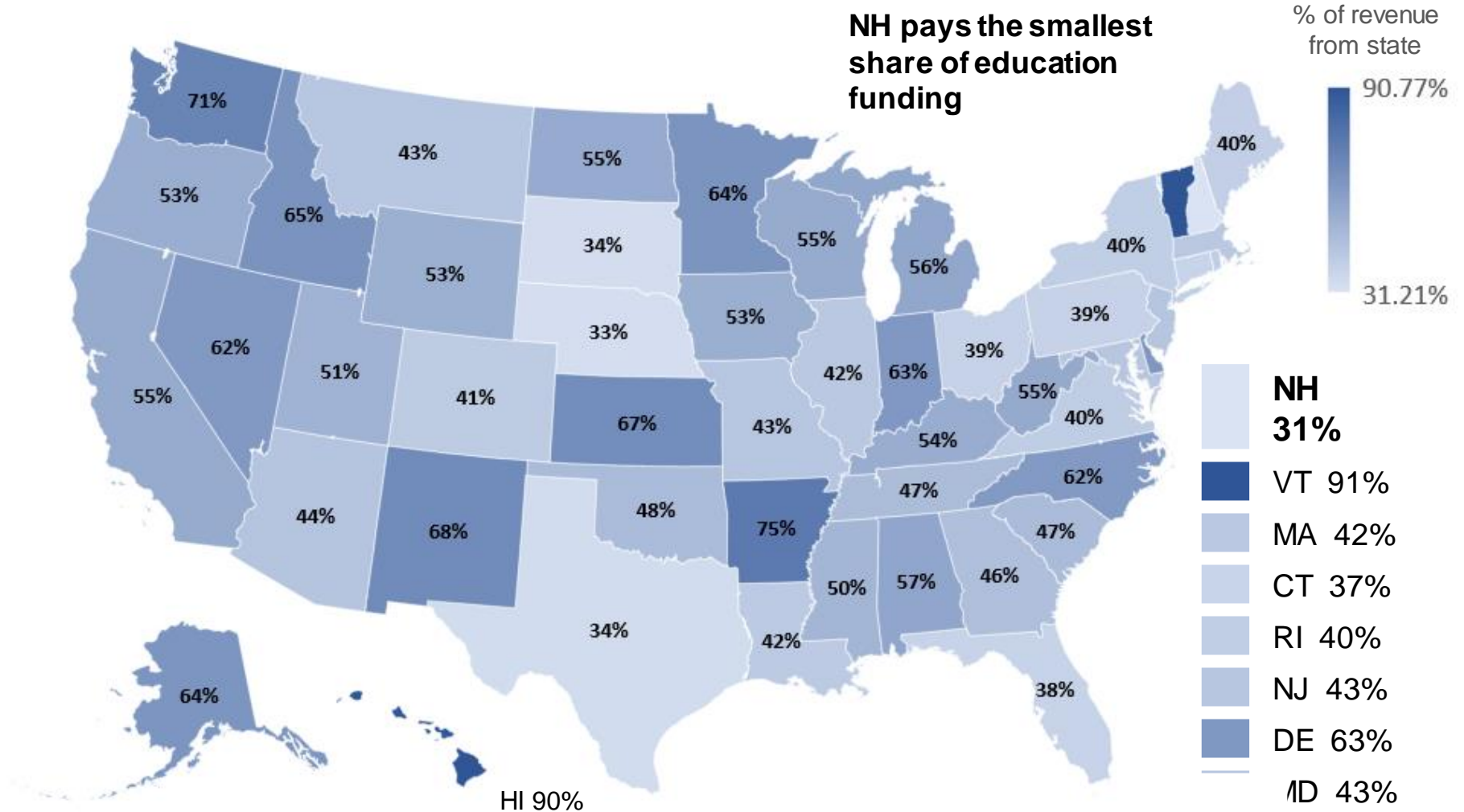
*Property tax revenue as a share of the total state and local tax revenue, FY 2020*

**NH has the highest reliance on property taxes of all 50 states.**



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

*Percent of school revenue from state sources, FY 2020*



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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, 2021-22*

Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
<b>New Hampshire</b>	<b>165,039</b>	<b>\$1,599,979</b>	<b>9.74</b>	<b>\$15,584</b>
Portsmouth	2,120	\$3,852,473	5.58	\$21,497
Milford	2,093	\$1,051,210	14.16	\$14,885
Bow	1,469	\$1,088,414	12.72	\$13,845
Claremont	1,627	\$1,139,543	13.81	\$15,737
Newport	752	\$857,358	12.35	\$10,588
Brentwood	679	\$1,335,846	13.81	\$18,448
New London	346	\$4,927,438	8.92	\$43,953
Bristol	364	\$2,168,059	7.3	\$15,827

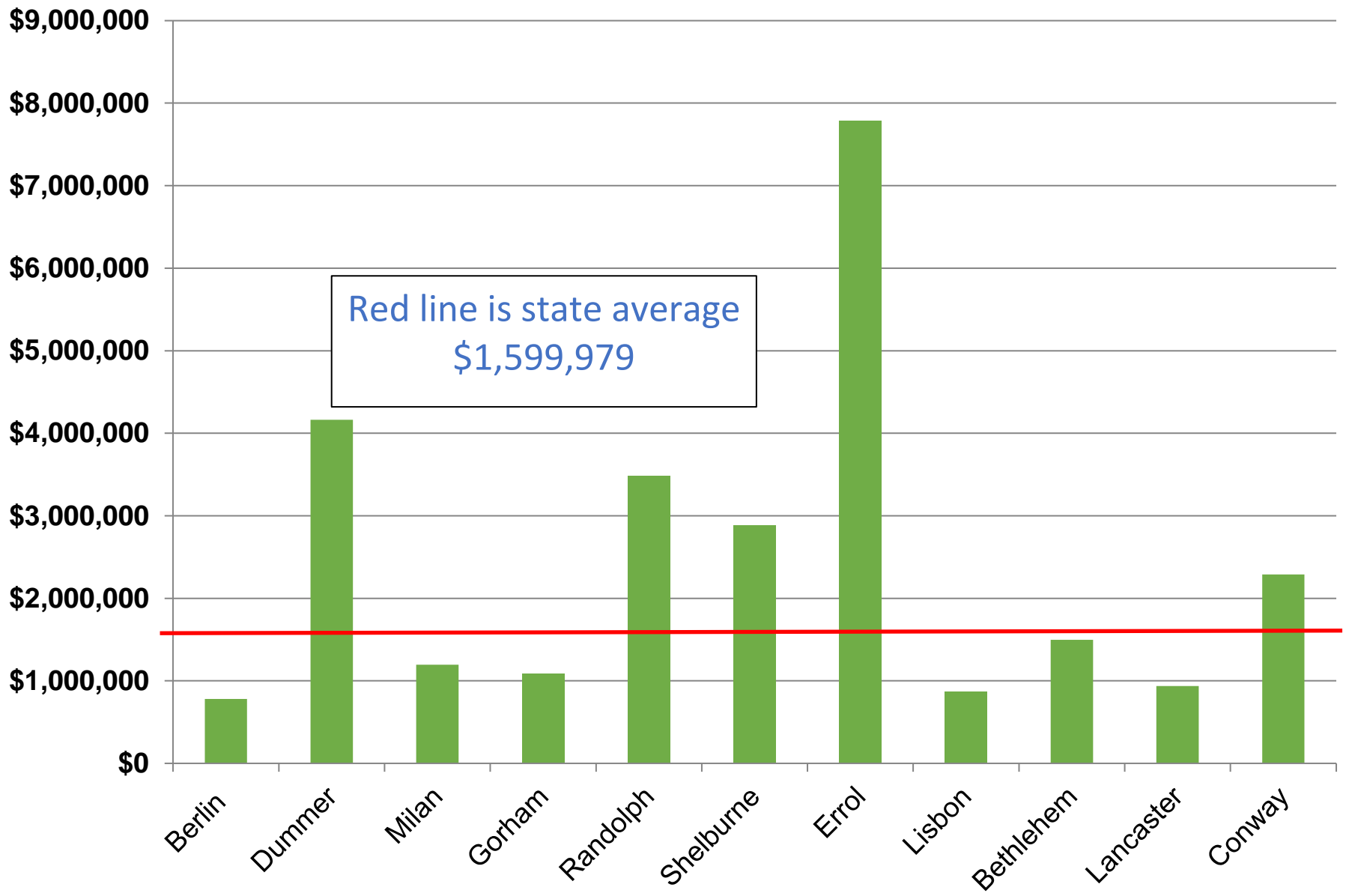
# Role of Property Taxes & Resulting Inequities in this Region

*Equalized Valuation and Tax Rates for Select NH Schools, 2021-22*

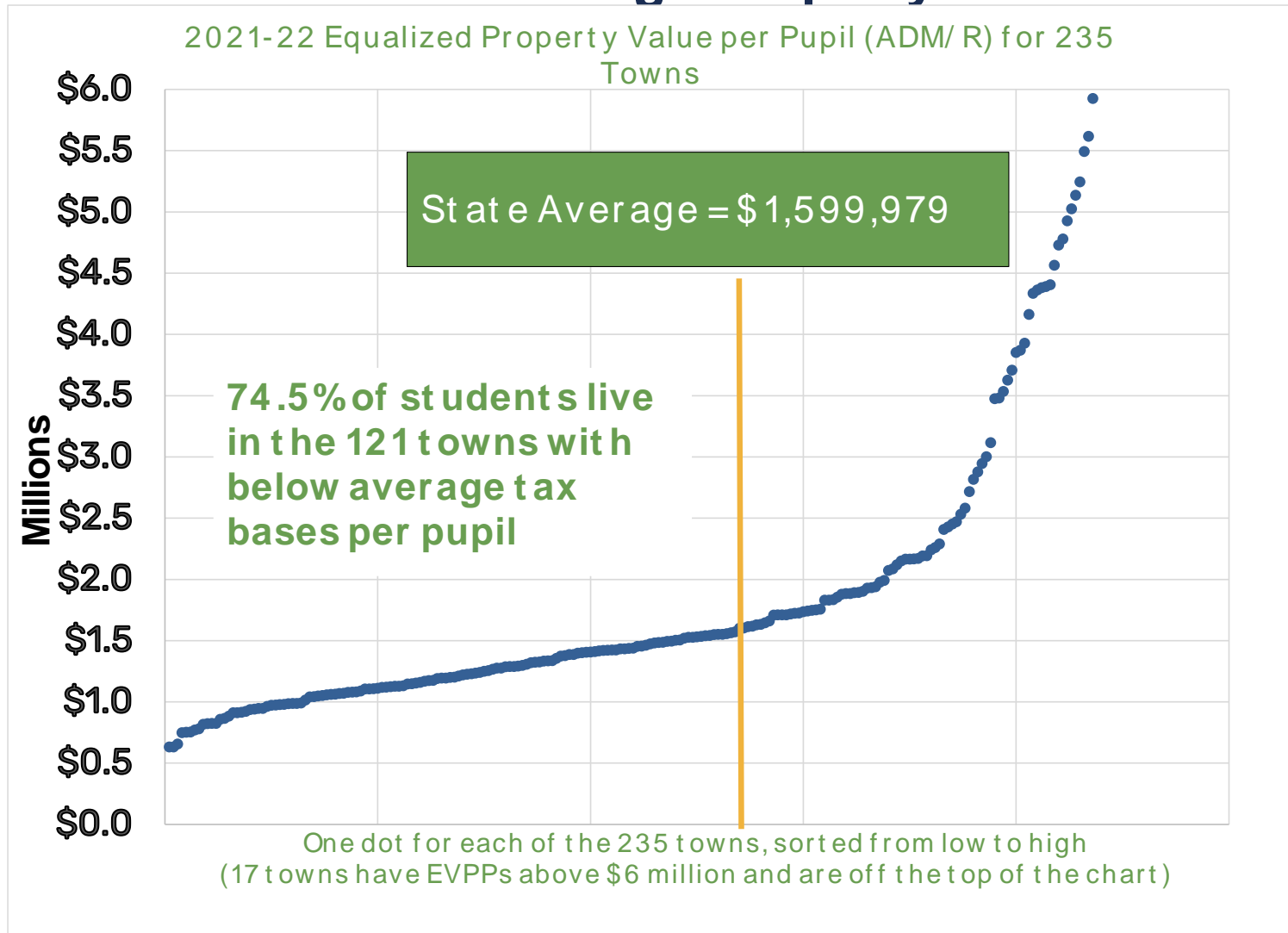
Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
Berlin	984	\$780,708	10.90	\$8,510
Gorham	328	\$1,081,454	14.15	\$15,303
Milan	160	\$1,194,711	10.03	\$11,983
<b>New Hampshire</b>	<b>165,039</b>	<b>\$1,599,979</b>	<b>9.74</b>	<b>\$15,584</b>
Shelburne	30	\$2,878,031	7.25	\$20,866
Randolph	26	\$3,481,440	5.02	\$17,477
Dummer	25	\$4,163,325	7.44	\$30,975
Erroll	16	\$7,787,108	4.51	\$35,120



# Equalized Property Value per Pupil 2021-22



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



# Which Home Has the Larger Property Tax Bill?



“3 bedroom, 2 bathroom New England style home...features a 3 season screened porch, fireplace with brick hearth, bright eat-in kitchen with bay window, ample storage, and full walk-out basement.”



“Lovely farmer's porch in the front or enjoy the fire pit and back deck. 1st floor boasts a family room with vaulted ceilings and tile flooring off of the back deck, 1/2 bath, open concept kitchen with a 4 seat island, dining room with hardwood floors...2nd floor boasts a large master bedroom...a second bedroom and the full bath. ”



# Which Home Has the Larger Property Tax Bill?



## Jackson

2020 market price: \$365,000  
2020 assessed value: \$285,800

2020 school property tax: **\$1,523**



## Berlin

2021 market price: \$220,000  
2020 assessed value: \$124,600

2020 school property tax: **\$1,530**



# 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

# How Adequacy Aid is Calculated

Every student receives **\$3,786.66** in “Base Adequacy”

+ **\$1,893.32** for each student eligible for free or reduced-priced lunch

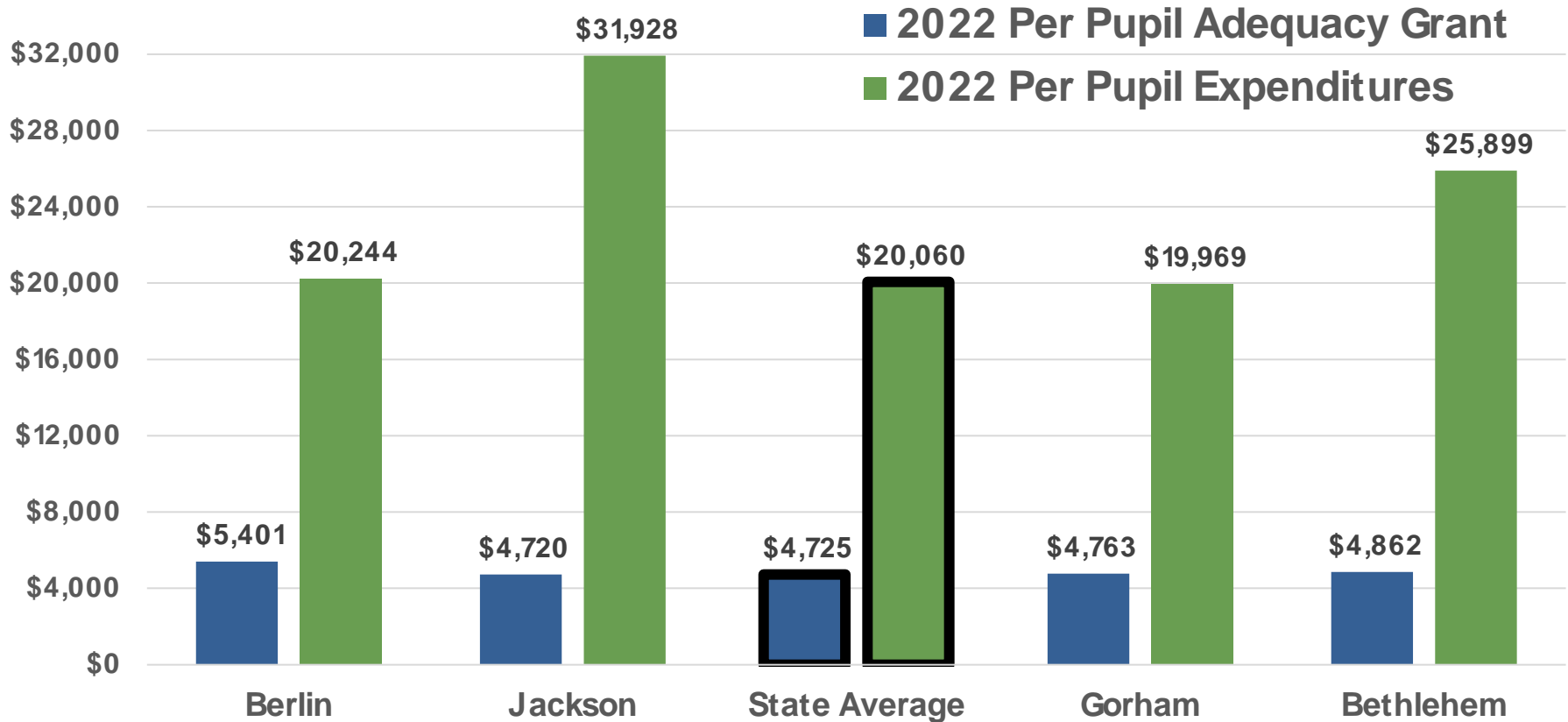
+ **\$740.87** for each student who is an English Language Learner

+ **\$2,037.11** for each student receiving special education services

+ **\$740.87** for each 3<sup>rd</sup> grader who is below proficient in reading  
(who is not already in another category)

= **\$4,842 per student on average**

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



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

## *An Example*

The State of New Hampshire said that, for Allenstown’s 511 students, an adequate education should cost **\$2,418,121** or **\$4,980** per student in 2022-23.

The Allenstown School District budget for 2022-23 was **\$12,243,949** or **\$24,197** per student.

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



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

Eliminate all busing (including special education busing)

Eliminate all English Language Learner support

Eliminate all special education contracted services

Eliminate all special education appraisal services

Eliminate all special education out-of-district placements

Eliminate all supplies, copier machines, liability insurance, plumbing and heating repairs

Eliminate all educational materials (including new textbooks)

Eliminate all art, music, and PE equipment

Eliminate all Chromebook technology and software contracts

Eliminate all co-curricular clubs, sports, field trips, and student assemblies

Eliminate two secretaries

Eliminate three of 4 custodians



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

Eliminate all school board stipends and fees

Eliminate all payments on the school building bond *(resulting in default)*

Eliminate all summer programs

Eliminate all food services

Eliminate the art teacher

Eliminate the music teacher

Eliminate the physical education teacher

Eliminate the behavior teacher

Eliminate all substitute salaries

Eliminate one of the 2 nurses

Eliminate both guidance counselors

Eliminate both street crossing guards

Eliminate technology support personnel

Eliminate the assistant principal



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

Eliminate two of 17 special education paraprofessionals (and reduced special education coordinator to half-time)

Eliminate special education speech/language pathologist

Eliminate one of 7 special education teachers

Eliminate the reading specialist

Eliminate the special education secretary

Eliminate the library media specialist

Eliminate the speech language pathologist

Eliminate reduced library aid to half-time

Eliminate grounds maintenance (including plowing)

Eliminate SAU 53 costs (including the superintendent and staff) and fees for audits and attorneys



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

## *An Example*

### Cut all tuition payments for 147 High School students

- Allentown budgeted \$2.2M for tuition to Pembroke Academy
- There is no way to control this line item, so it had to be cut

*Budget at this point is still far above the State’s “adequacy” level*

### Now cut to the State’s “adequacy” level of **\$2,418,121**

- Nearly everything else has been eliminated, so now eliminate nearly half of the remaining teachers
- Grades K-4 would have **29 students/teacher**
- Grades 5-8 would have **38 students/teacher**
- An “adequate education” would **end in the 8<sup>th</sup> grade...**

***How does anyone believe that this will provide an adequate education for Allentown’s 511 students?***

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# Comparing Starting Teacher Salaries

School	BA Level 1 Teacher Salary	School	MA Level 1 Teacher Salary
Rumney	\$38,318	Rumney	\$41,318
G- R- S Cooperative	\$38,400	G- R- S Cooperative	\$40,400
Moultonborough	\$38,716	Moultonborough	\$40,932
Berlin	\$39,681	Berlin	\$46,178
Pemi- Baker Regional	\$42,000	Pemi- Baker Regional	\$45,000
Nashua	\$44,200	Nashua	\$47,700
Portsmouth	\$47,867	Portsmouth	\$55,301

*Reaching Higher NH: Strategies for Recruiting and Retaining High-Quality Teachers.  
Teacher Compensation in New Hampshire, 2021-2022*



# 2021-22 School Tax Rate Variations: G-R-S Cooperative School District

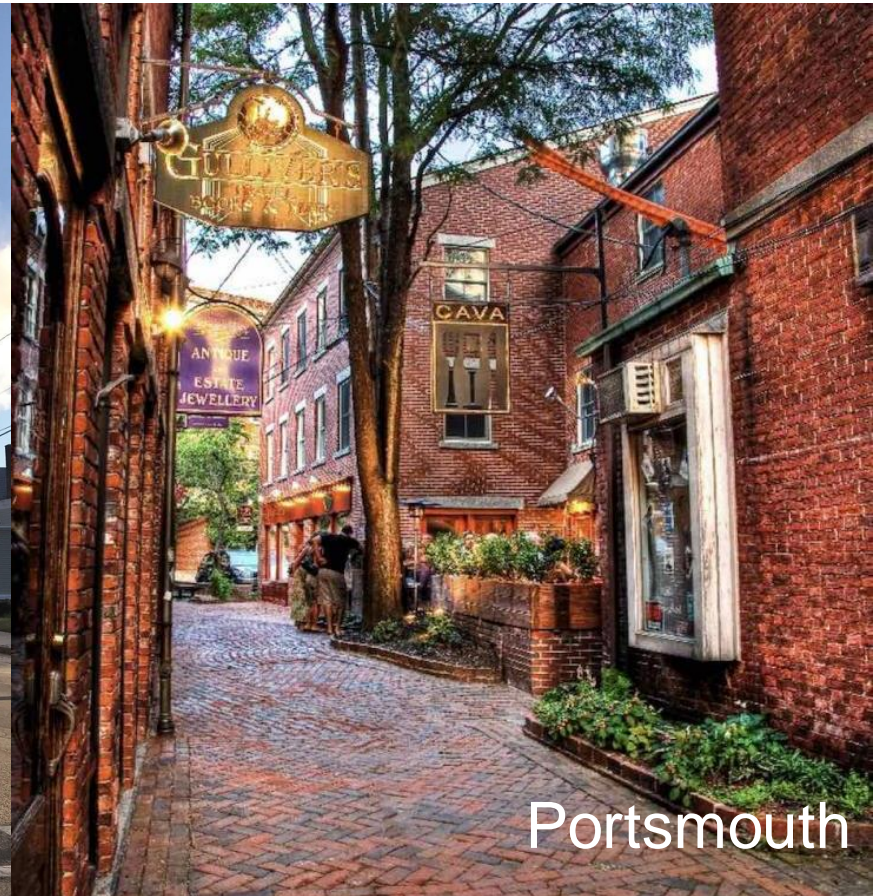
	<b>Equalized Value Per Pupil</b>	<b>Combined Education Tax Rate</b>	<b>Tax on \$300,000 Home</b>
Gorham	\$1,081,454	\$14.15	\$4,245
Randolph	\$3,481,440	\$5.02	\$1,506
Shelburne	\$2,878,031	\$7.25	\$2,175
Dummer	\$4,163,325	\$7.44	\$2,232



# Current System Impedes Economic Development in Property-Poor Towns



Berlin



Portsmouth



## Student Metrics at Berlin High School Compared to NH Average

	Berlin High School	NH State Average
Post Secondary Enrollment rate	65.7	52%
NHIAA Sports	14	19
Credits Required to Graduate	27	24.8
AP Test Takers (% of enrollment)	3.6%	10.8%
2018-2021 SAT Score	954	1024
Graduation Rate	87.5	88%

# Agenda

## School Funding and Property Taxes

*New Hampshire's Constitutional Responsibilities*

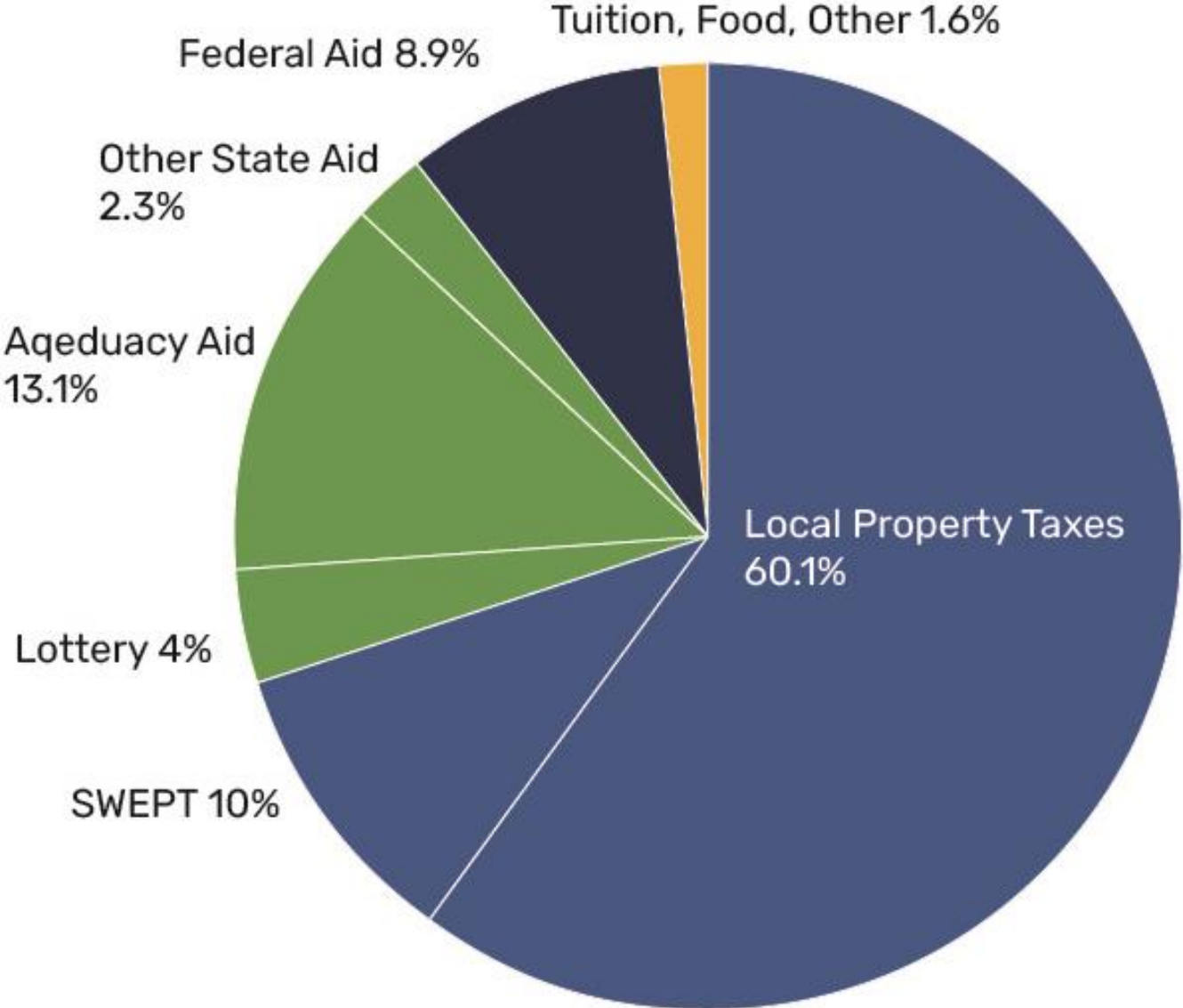
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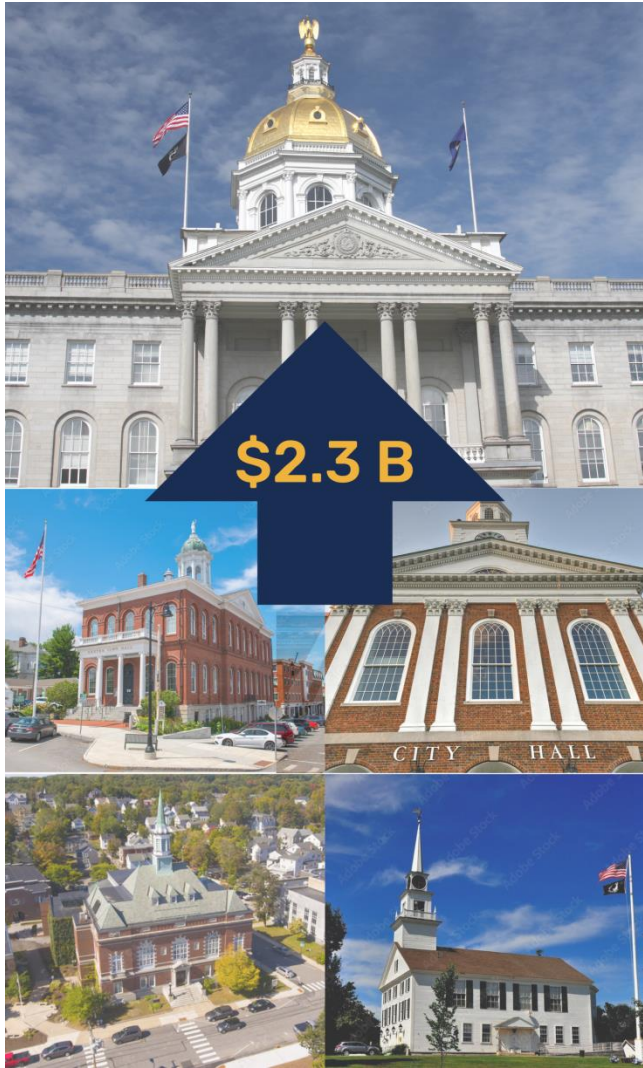
# The Problem Lies with the Blue Portion of the Pie



# 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



# State Budget Currently in NH Legislature

- **Governor proposed budget on February 14<sup>th</sup>**
  - Slight increase to Base Adequacy and per-student funding for students in Free and Reduced Lunch Program
  - Eliminate Stabilization Grants, resulting in public schools losing ~\$1.3 billion in need-based funding over 10 years. This would impact high-need districts like Berlin and Claremont the most
  - 200% increase in voucher funding (up to ~\$30 million/year)
- **Full House Voted on State Budget Proposal on April 6<sup>th</sup>**
  - Slight increase in need-based funding compared to Gov's proposal, with increased funding starting in FY 24 and 25
  - Decrease funding to Education Trust Fund by ~\$450 million over the biennium
  - Decrease building aid funding in ETF by ~\$174 million
- **Currently in the Senate, public hearing on May 2<sup>nd</sup>**





# 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 about \$10 per thousand**
- **Income tax**
- **Sales tax**

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# 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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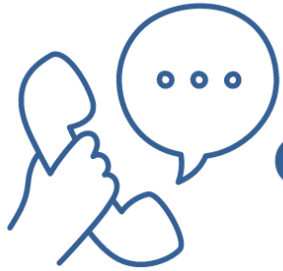
# A Final Thought

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**

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@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 participate. The focus is on the hands in the foreground, with a blurred background showing other students and a chalkboard. A dark blue rectangular overlay is positioned on the left side of the image, containing the text 'QUESTIONS?'.

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

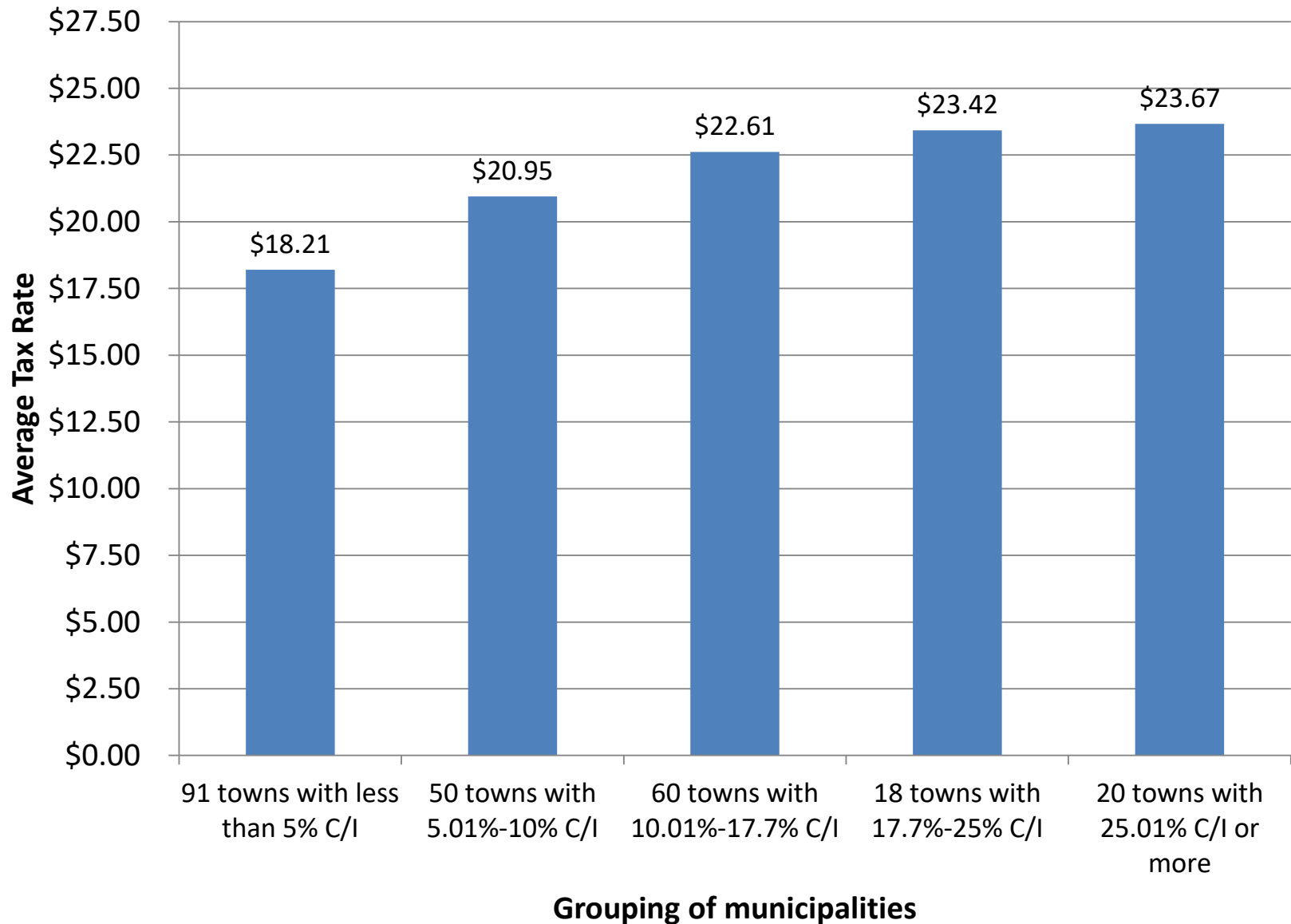
## *Revenue Generation*

- 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

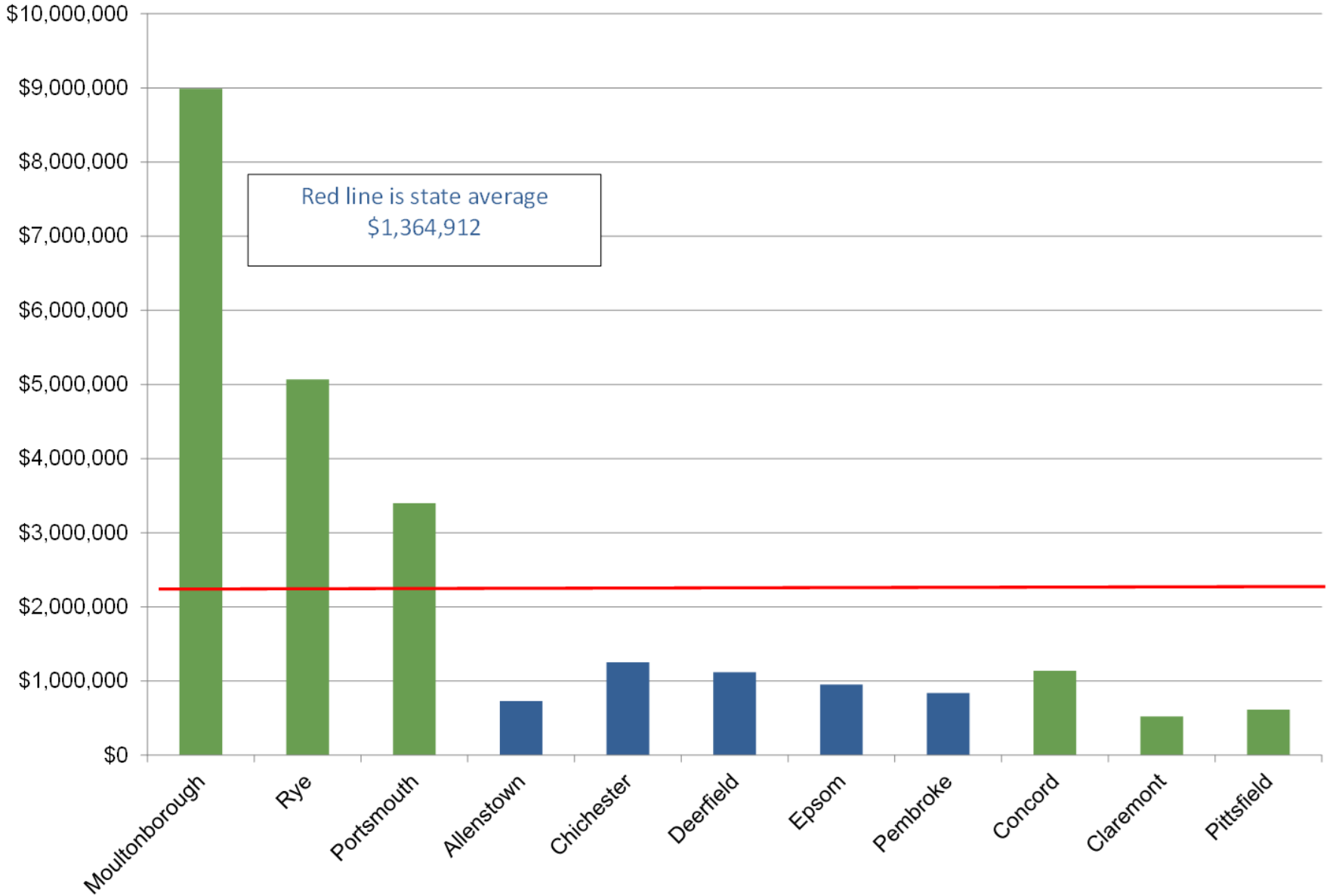
### The Resources Needed to Achieve Adequacy May Differ from District to District

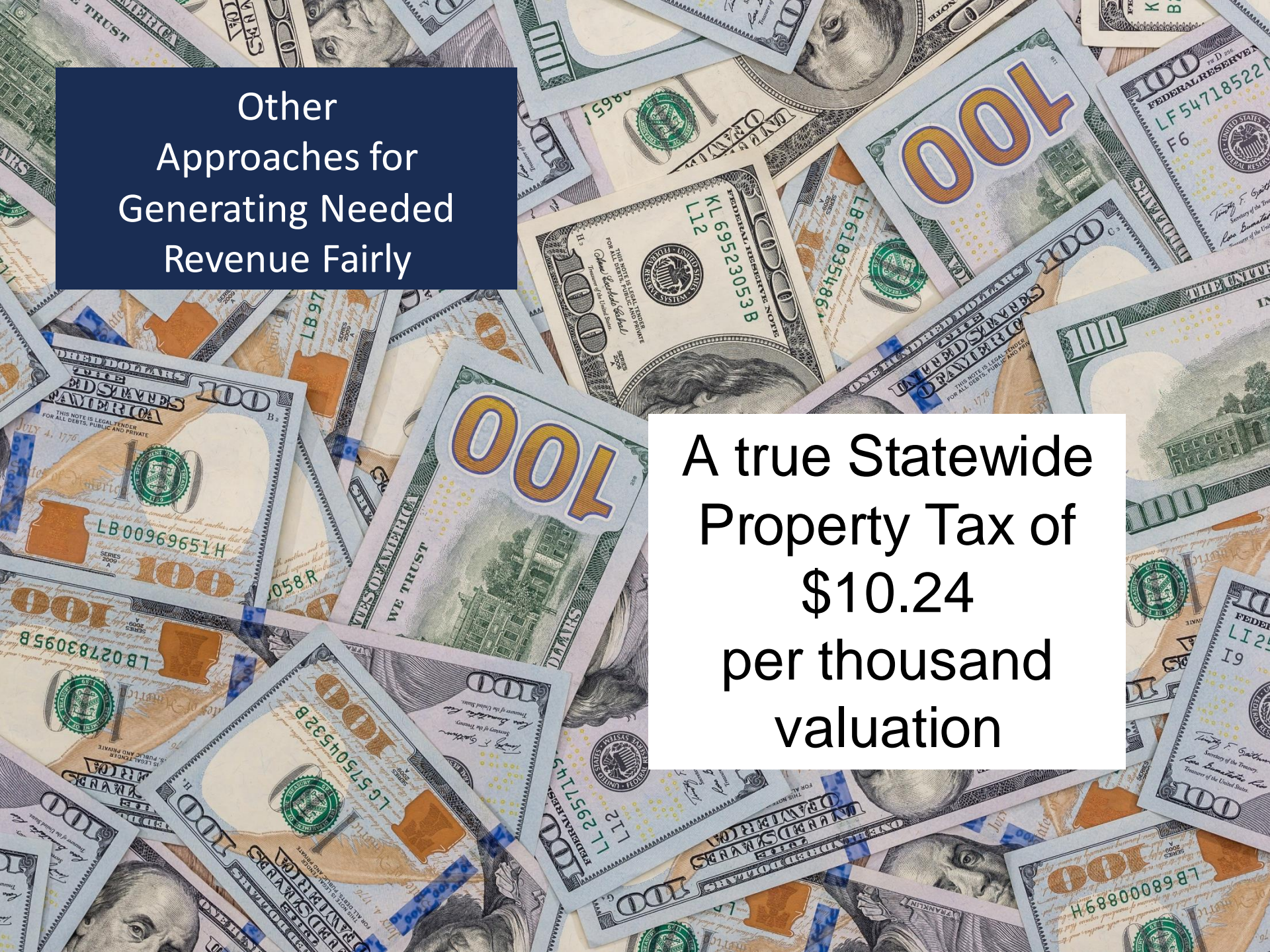
“We emphasize that the fundamental right at issue is the right to a State funded constitutional adequate education. It is not the right to horizontal resource replication from school to school and district to district.”

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




# Equalized Property Value per Pupil 2020-21





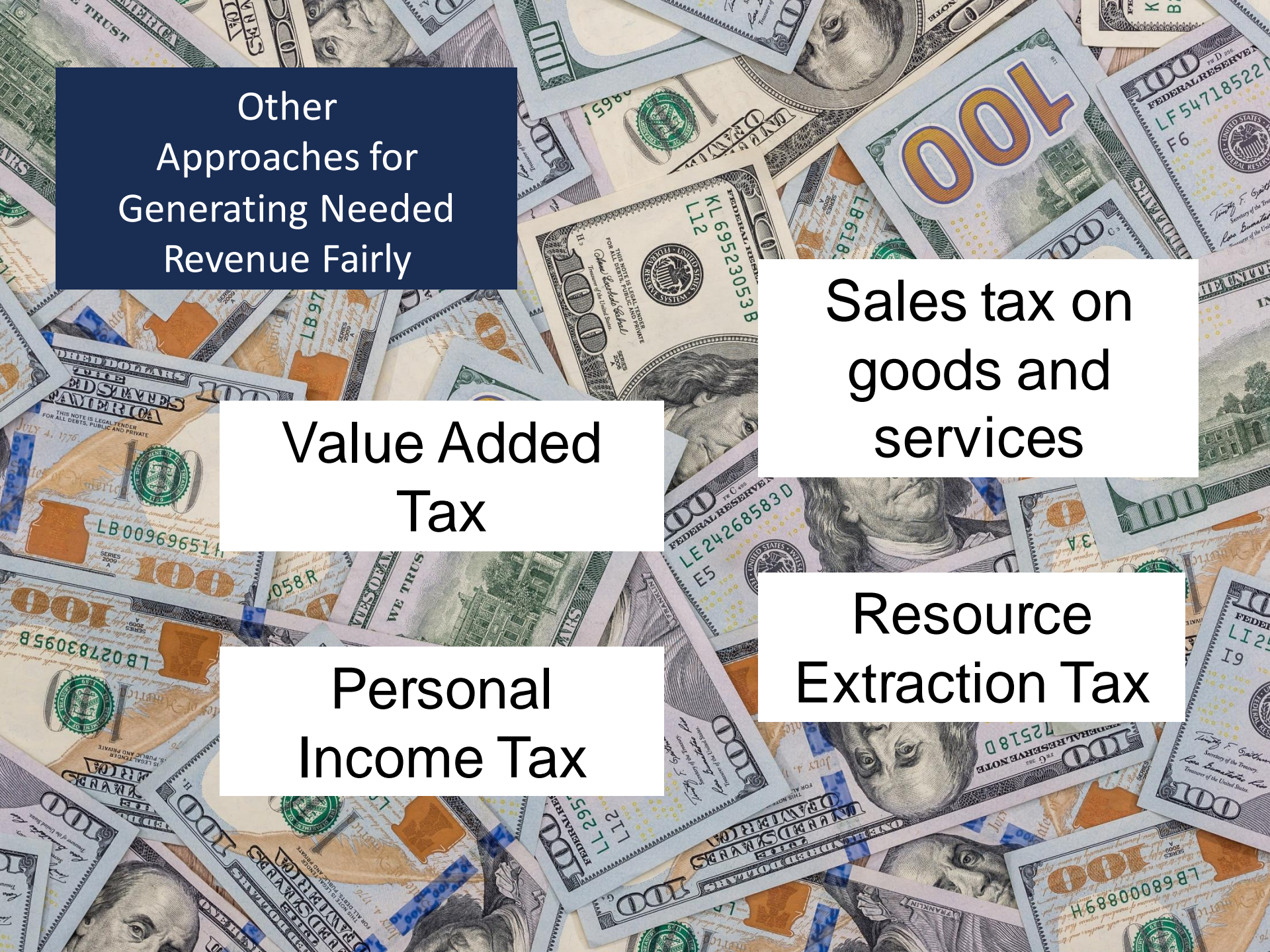
Other  
Approaches for  
Generating Needed  
Revenue Fairly

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, orange, blue). The bills are scattered across the frame, creating a textured, financial backdrop.

Other  
Approaches for  
Generating Needed  
Revenue Fairly

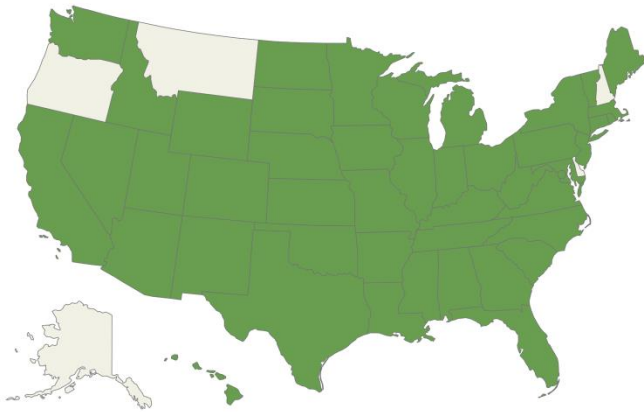
Value Added  
Tax

Personal  
Income Tax

Sales tax on  
goods and  
services

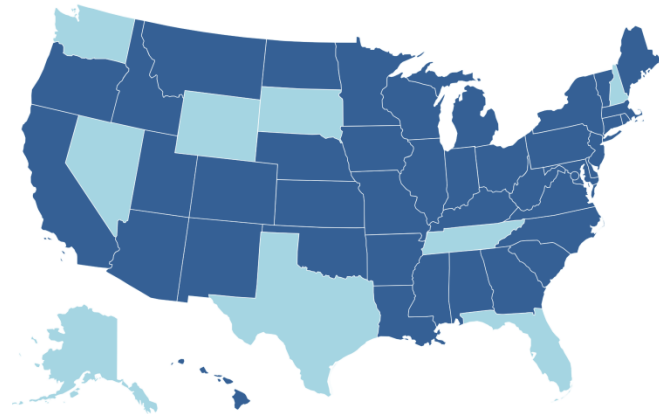
Resource  
Extraction Tax

# 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



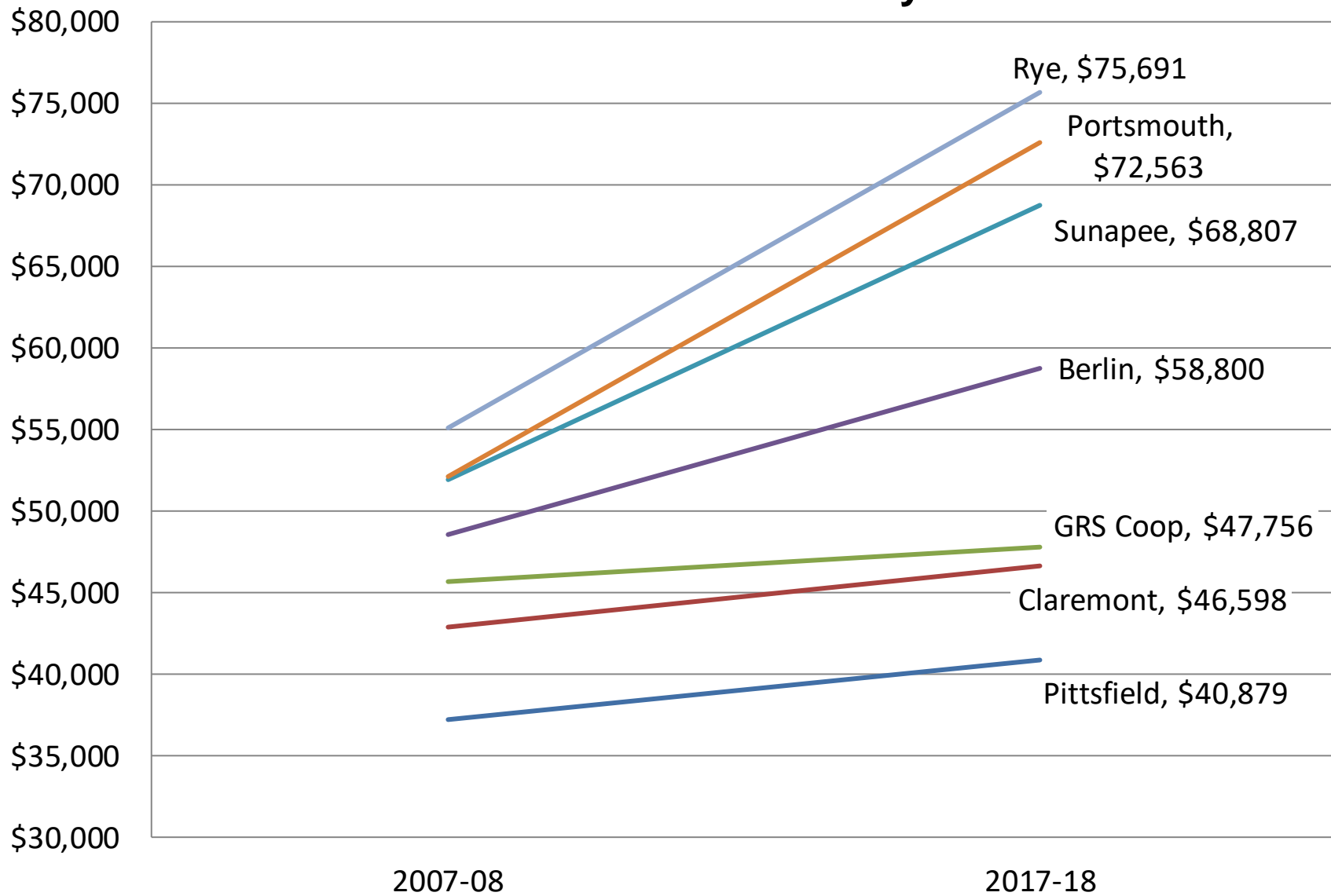
## A Possible Lawsuit by Taxpayers?

- 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, impowered 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.

