

NH SCHOOL

Funding Fairness Project

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

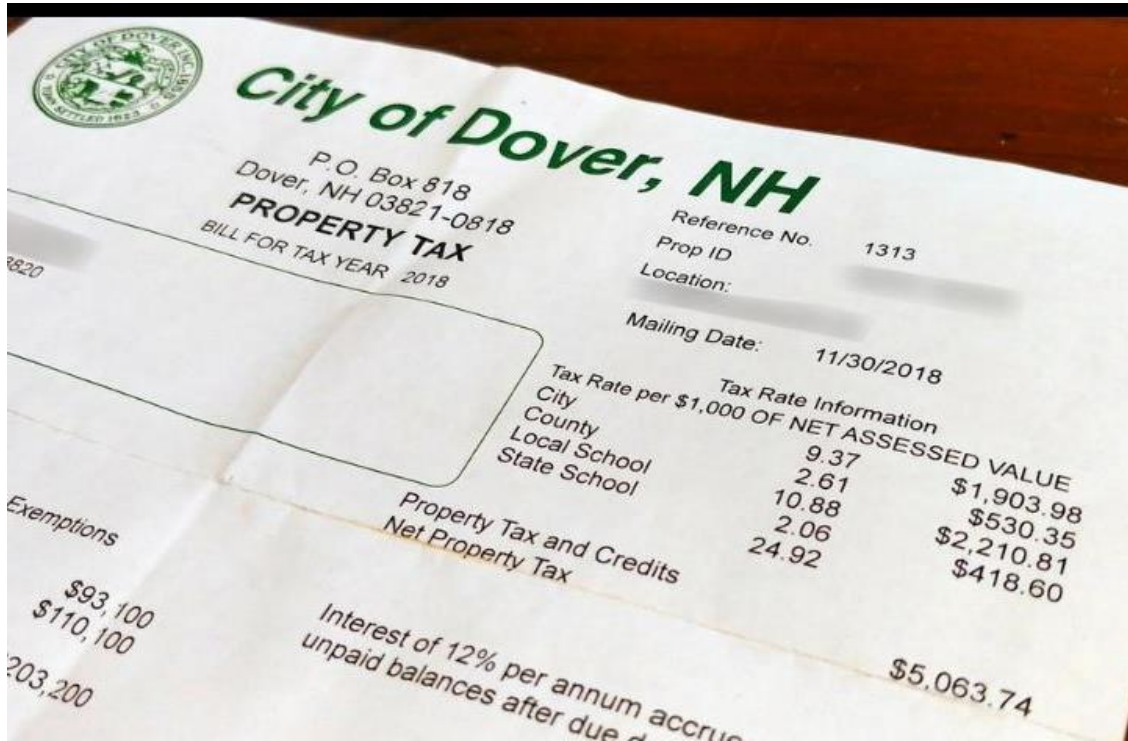
***Zack Sheehan, Executive Director
John Tobin, Board of Directors***



School Funding and Property Taxes



NH SCHOOL
Funding Fairness
Project



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



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

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)



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 concluded May 2nd.
- 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.



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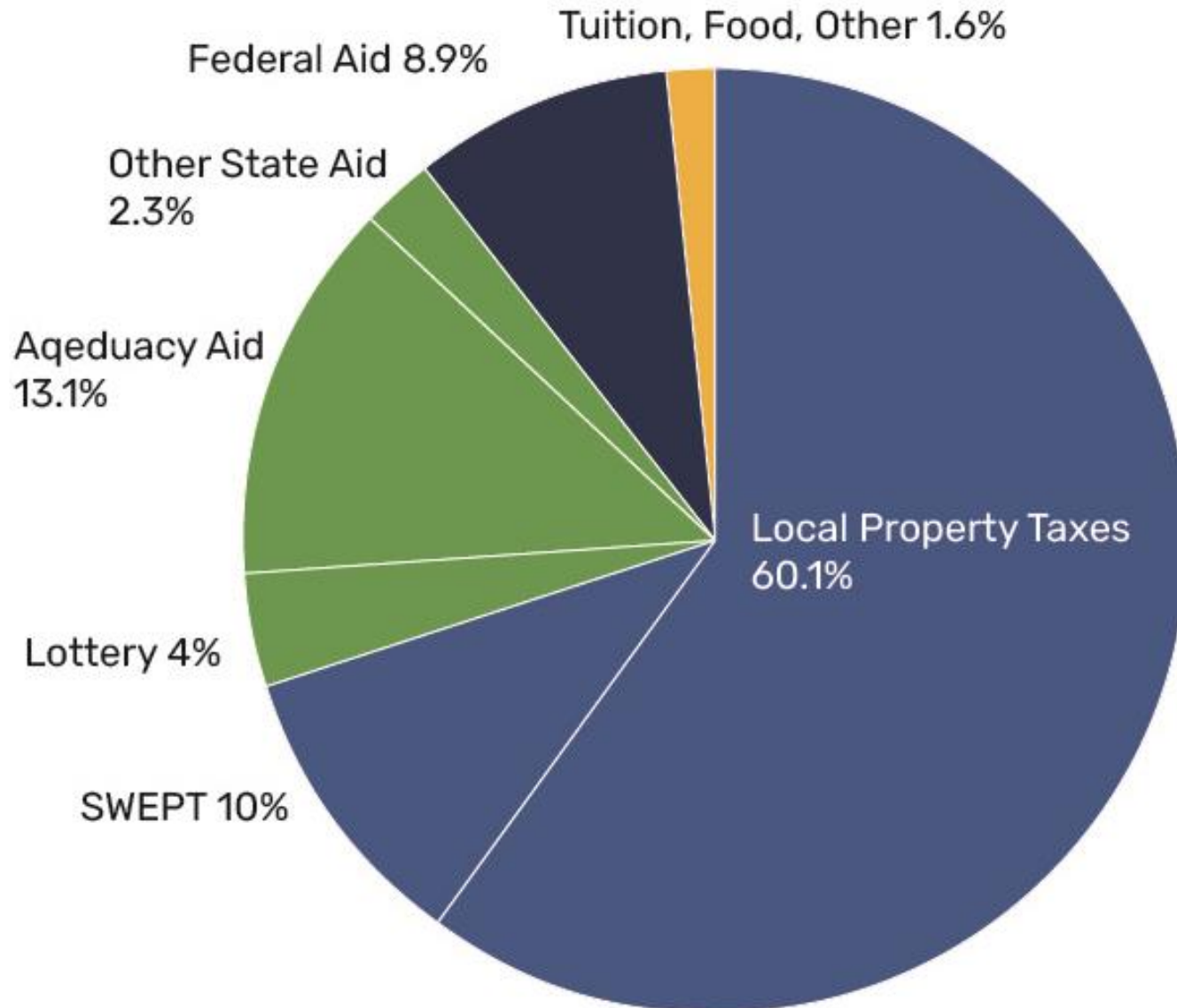
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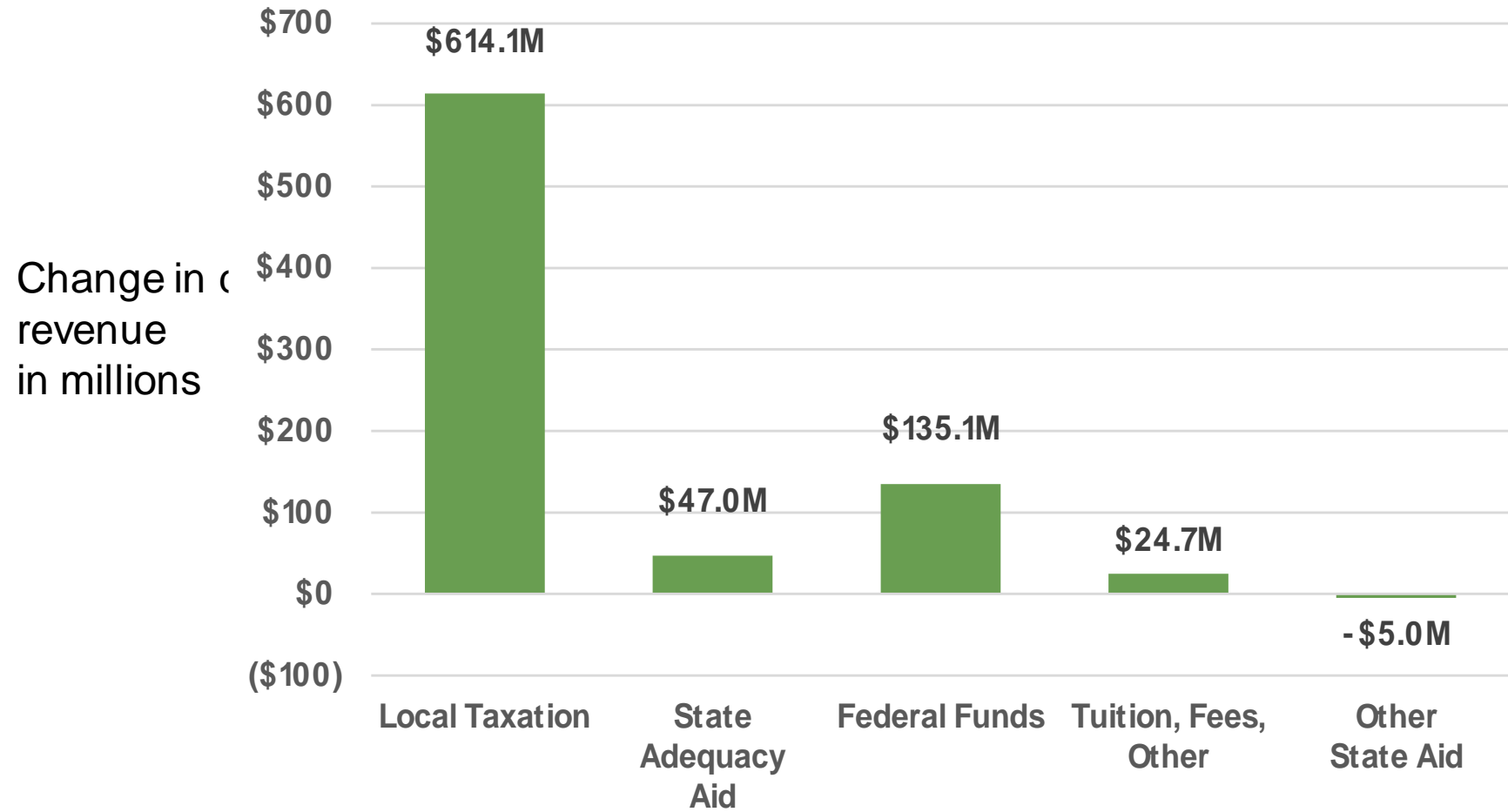
NH Relies Overwhelmingly on Local Property Taxes to Fund Public Education

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



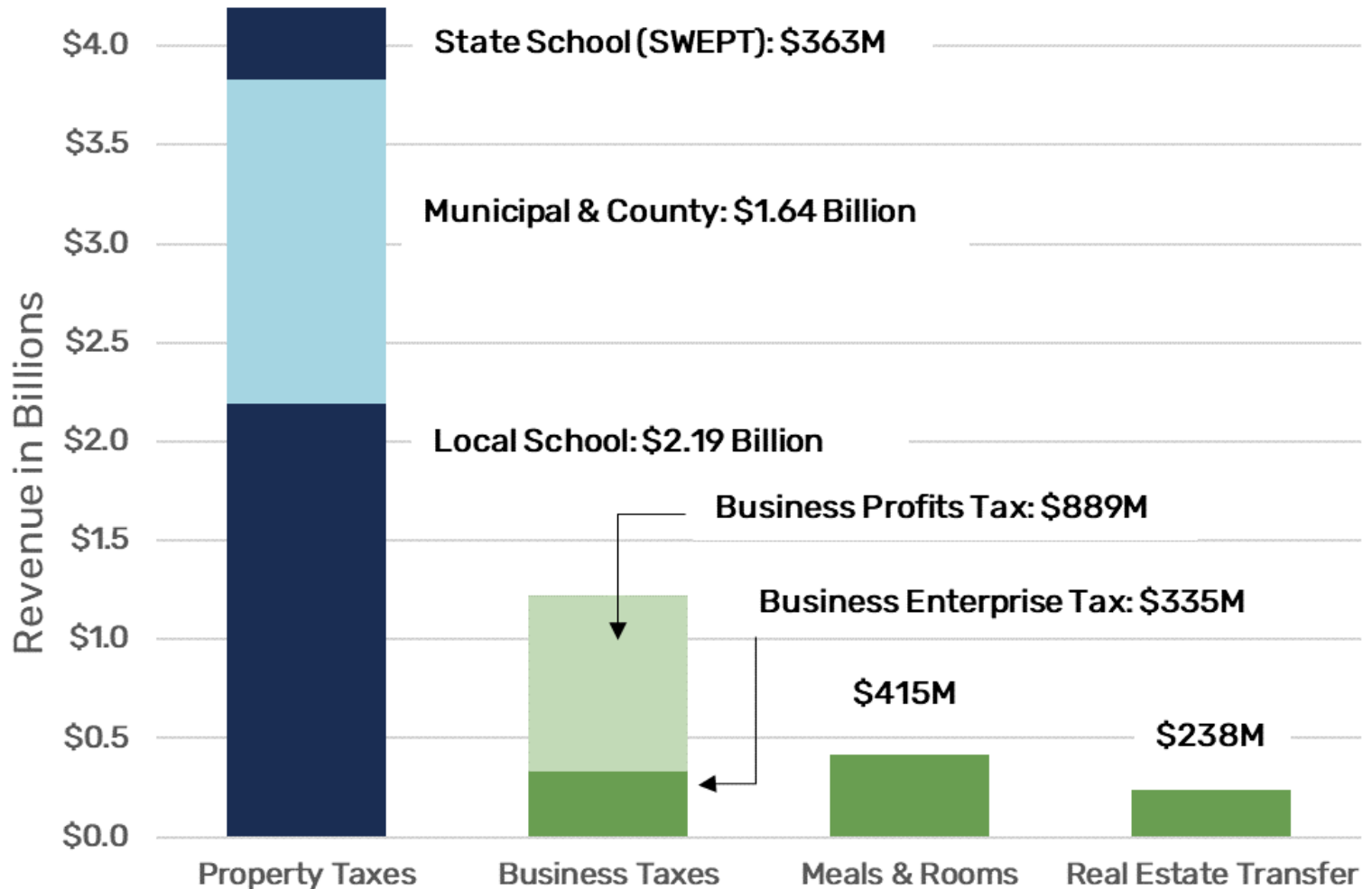
Reliance On Local Property Taxes Has Grown Over Time

Change in School District Revenue, 2012– 2022



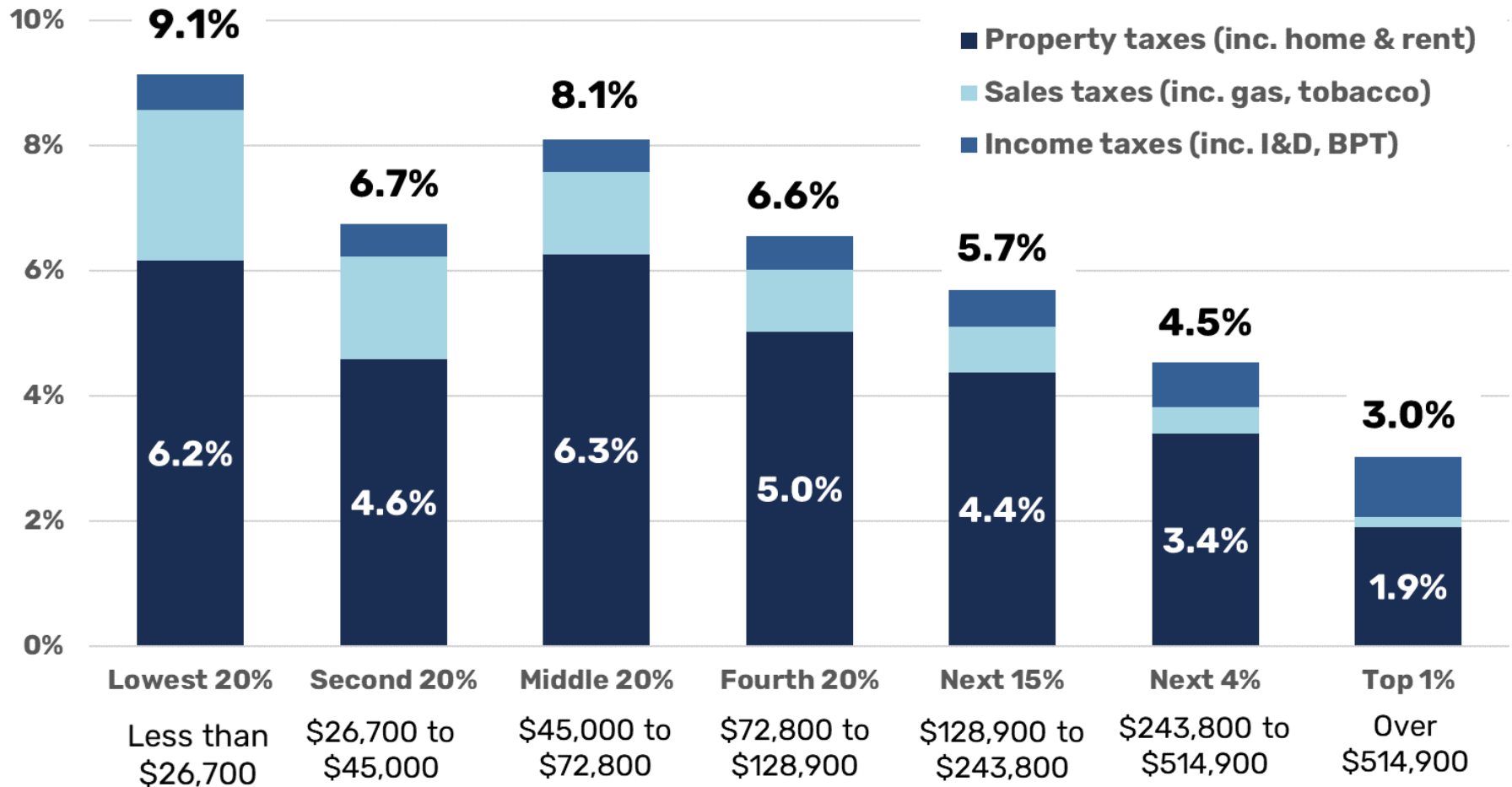
The Property Tax is the Largest Tax in NH

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



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

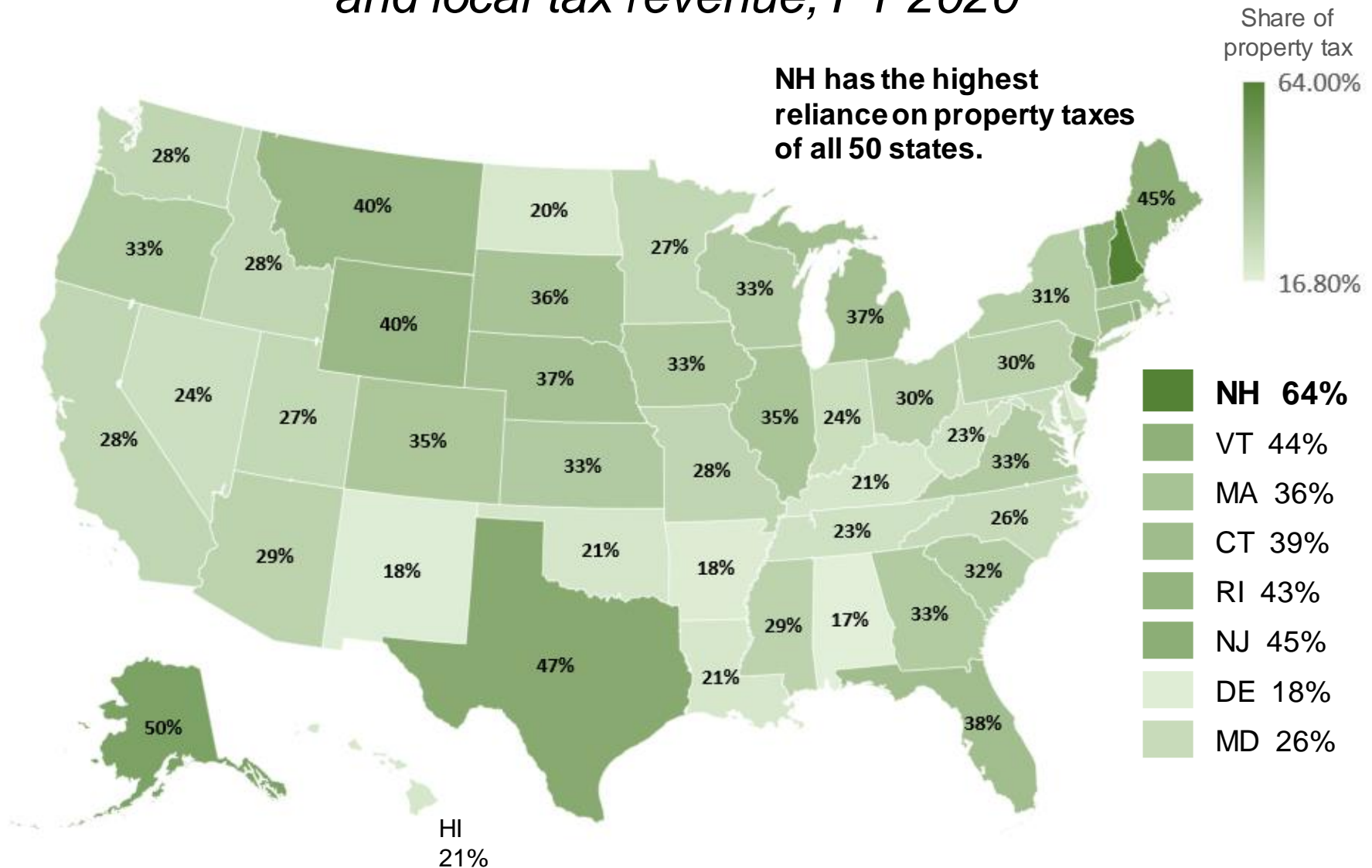
Taxes as a Share of Income, by Income Group, 2018



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

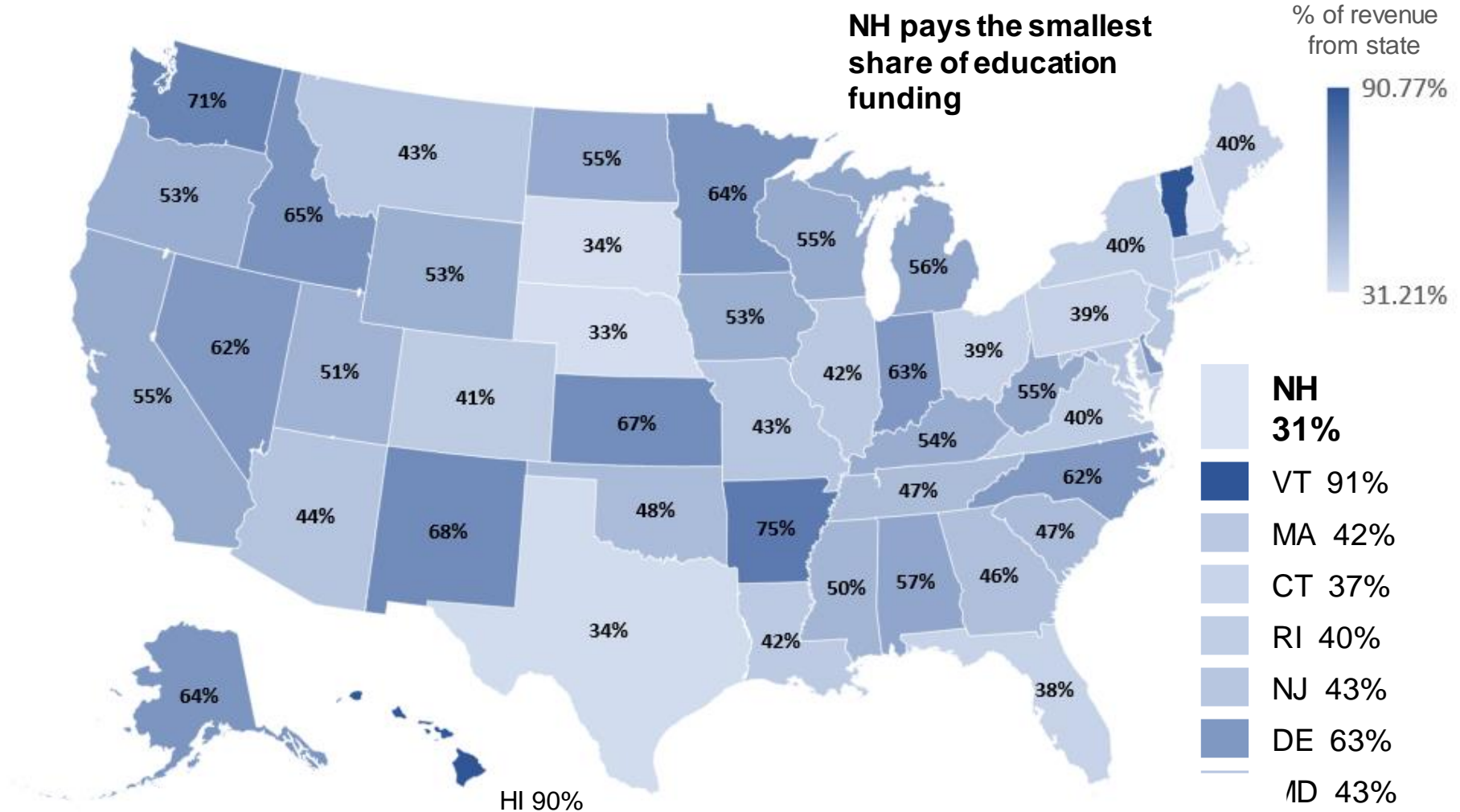
Property tax revenue as a share of the total state and local tax revenue, FY 2020

**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



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	\$25.00	\$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
New Hampshire	165,039	\$1,599,979	9.74	\$15,584
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	\$632,806	16.93	\$10,713
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

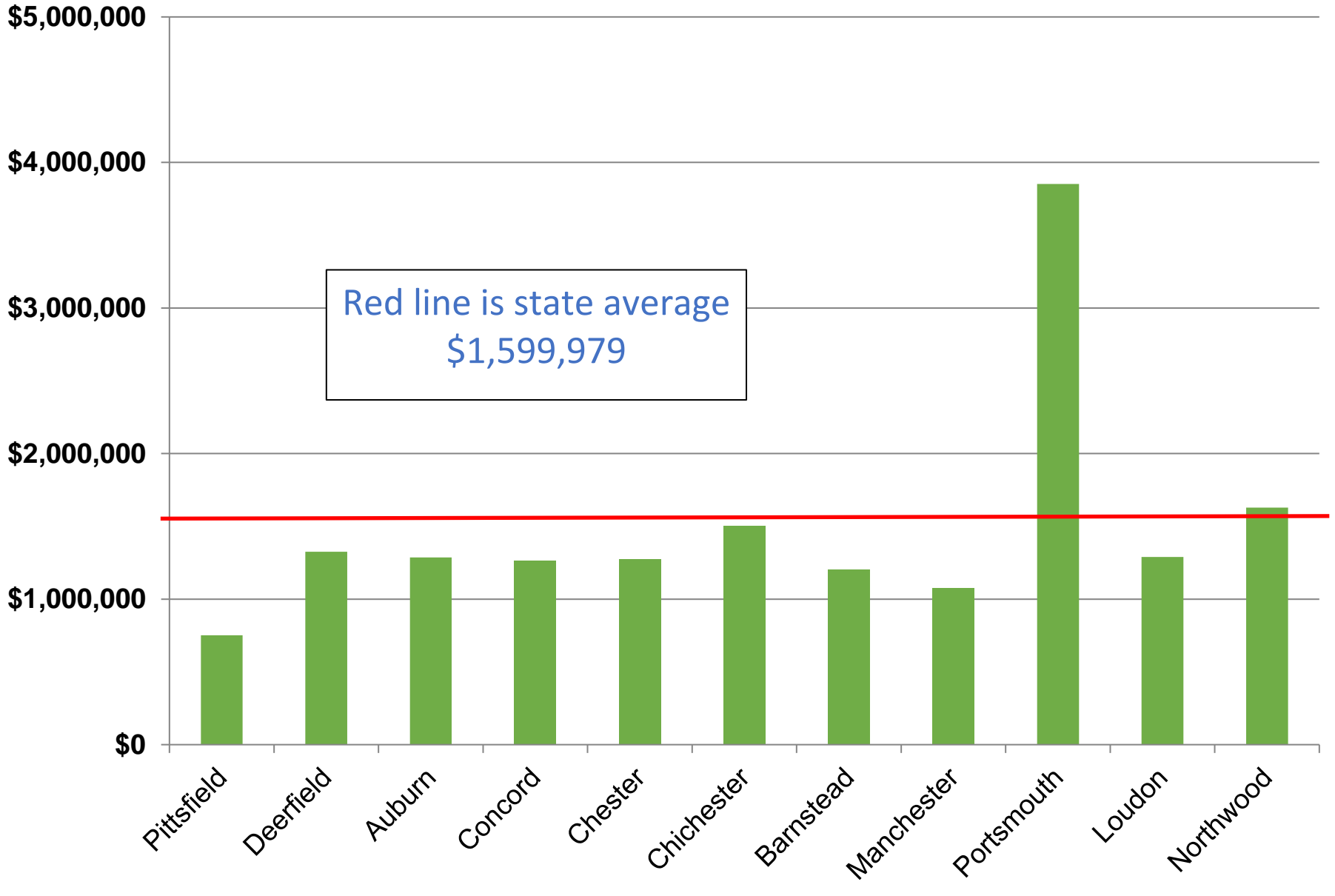
Role of Property Taxes & Resulting Inequities in this Region

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

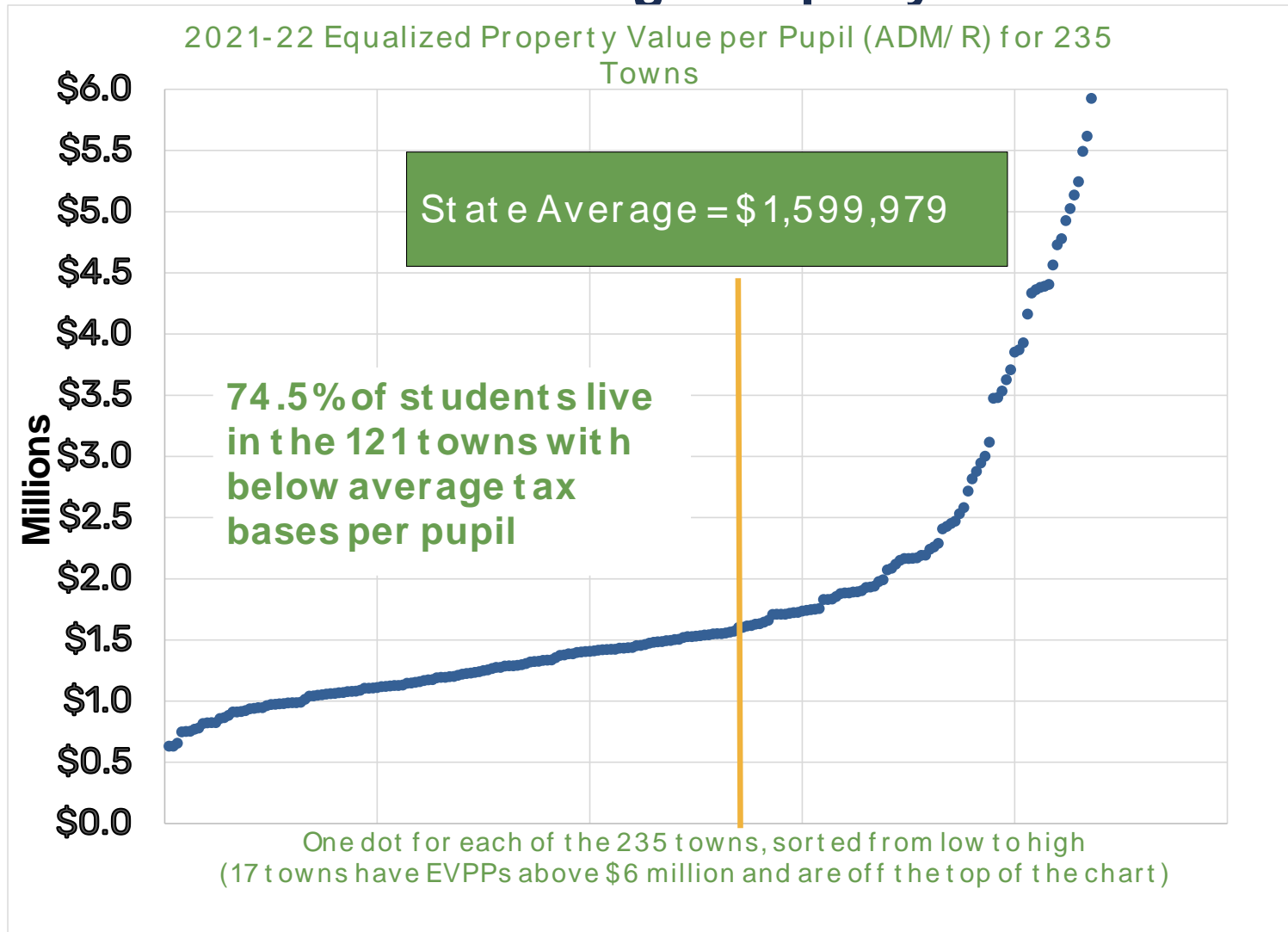
Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
Pittsfield	562	\$751,886	11.7	\$8,797
Concord	4,029	\$1,267,215	12.78	\$16,195
Chester	741	\$1,275,408	10.5	\$13,392
Auburn	927	\$1,286,343	10.37	\$13,339
Deerfield	694	\$1,324,586	12.31	\$16,306
Chichester	291	\$1,503,923	11.38	\$17,115
New Hampshire	165,039	\$1,599,979	9.74	\$15,584
Portsmouth	2,120	\$3,852,473	5.58	\$21,497



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?



“Contemporary with lake & mountain views...features an attached 2-car garage with direct entry into the kitchen area with oak cabinets ...attractive brick fireplace in the living room / dining area, which also has a cathedral ceiling...set back on the lot & is accessed by a paved tree-lined driveway”



“This ranch style home is so adorable...Home has a brand new roof just put on front part of home...dining and kitchen has new flooring...2 bedrooms...wonderful yard”



Which Home Has the Larger Property Tax Bill?



Alton

2021 market price: \$421,000
2020 assessed value: \$240,500

2020 school property tax **\$2,027**



Pittsfield

2021 market price: \$211,000
2020 assessed value: \$158,500

2020 school property tax: **\$2,222**



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

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

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



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School Funding and Property Taxes

New Hampshire's Constitutional Responsibilities

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Enormous Gap Between State Aid & Actual School Costs

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

Current and Future Steps

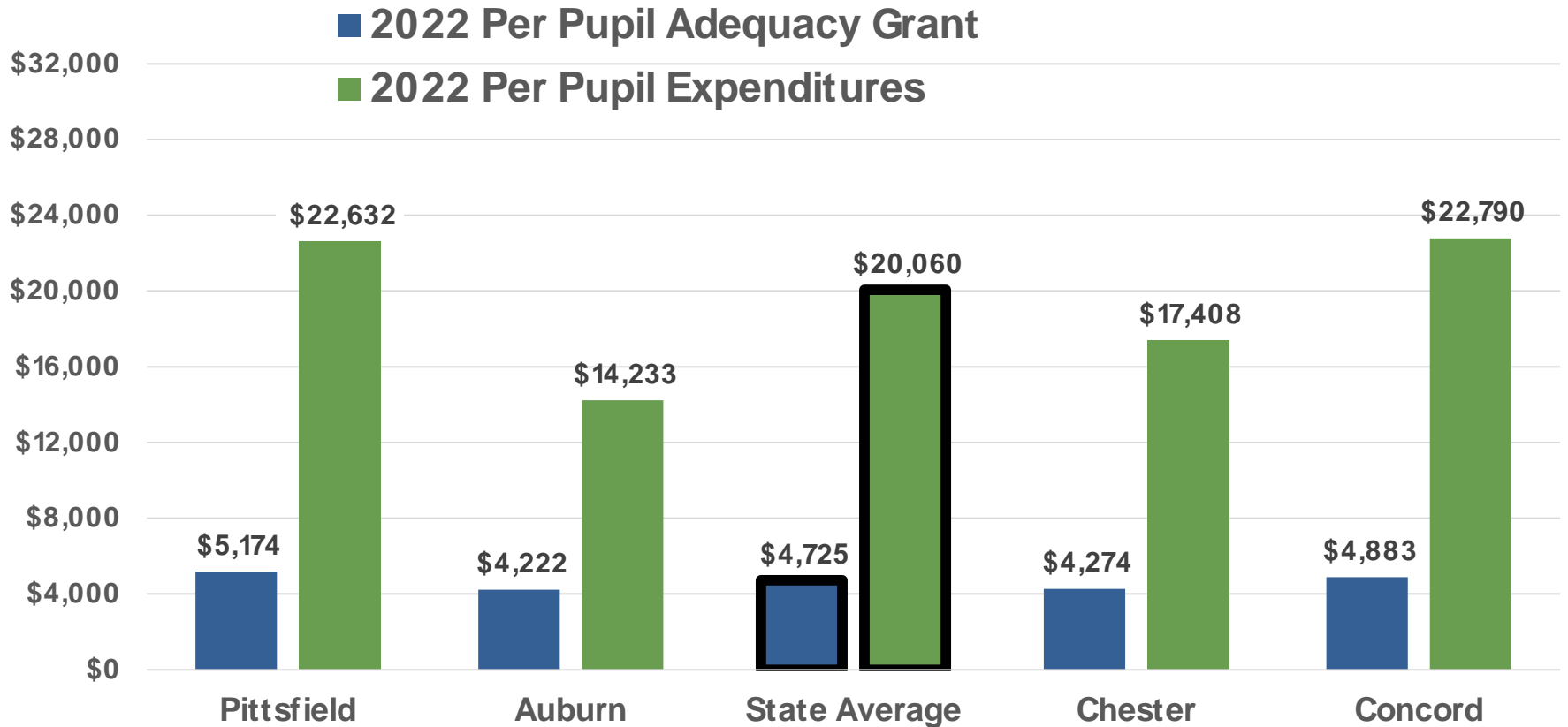
How Adequacy Aid is Calculated

Every student receives **\$4,100** in “Base Adequacy”

- + **\$2,300** for each student eligible for free or reduced-priced lunch
- + **\$800** for each student who is an English Language Learner
- + **\$2,300** for each student receiving special education services
- = **\$5,147 per student on average***

**Average is an estimate since new adequacy amounts were signed into law in the State Budget in June 2023.*

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 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 still *\$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?



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

Current and Future Steps

Comparing Starting Teacher Salaries

School	BA Level 1 Teacher Salary	School	MA Level 1 Teacher Salary
Pittsfield	\$32,794	Pittsfield	\$36,962
Auburn	\$38,110	Auburn	\$41,529
Chester	\$38,855	Chester	\$41,920
Manchester	\$39,250	Manchester	\$43,720
Deerfield	\$40,903	Deerfield	\$43,134
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*

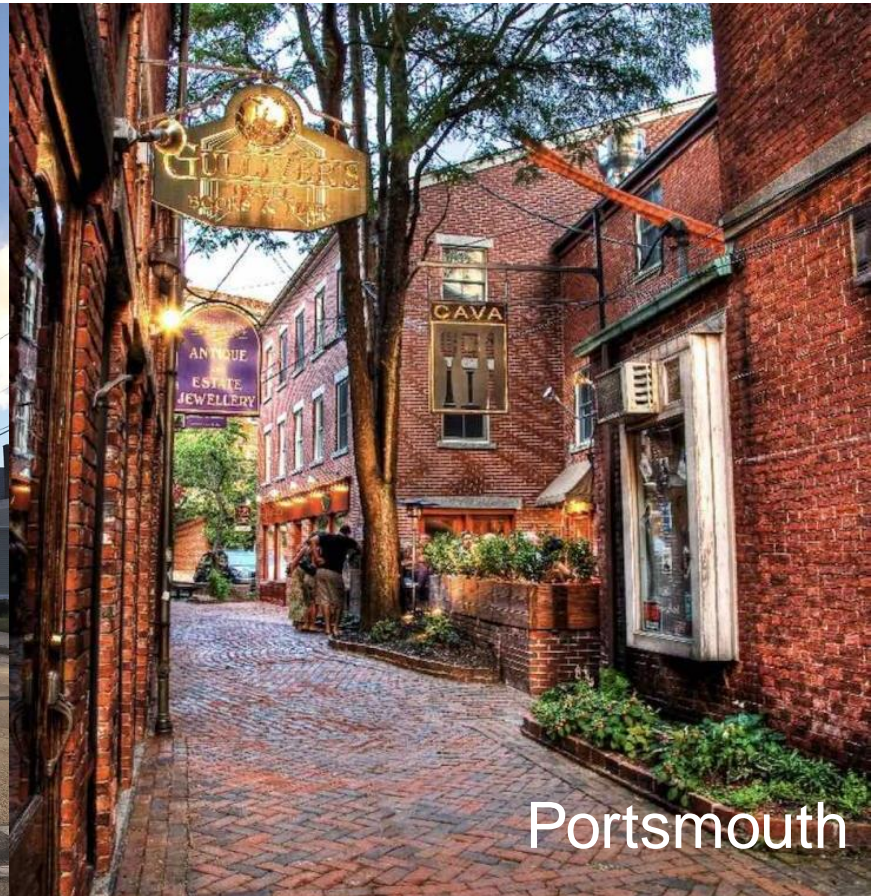


2021-22 School Tax Rate Variations: Timberlane Regional School District

	Equalized Value Per Pupil	Combined Education Tax Rate	Tax on \$300,000 Home
Atkinson	\$2,170,378	9.46	\$2,838
Danville	\$1,069,408	14.01	\$4,203
Plaistow	\$1,455,398	12.72	\$3,816
Sandown	\$1,063,297	15.63	\$4,689



Current System Impedes Economic Development in Property-Poor Towns



Student Metrics at Pittsfield High School Compared to NH Average

	Pittsfield High School	NH State Average
Post Secondary Enrollment rate	46.9%	52%
NHIAA Sports	5	19
Credits Required to Graduate	26	24.8
AP Test Takers (% of enrollment)	0%	10.8%
2018-2021 SAT Score	947	1024
Graduation Rate	71%	88%

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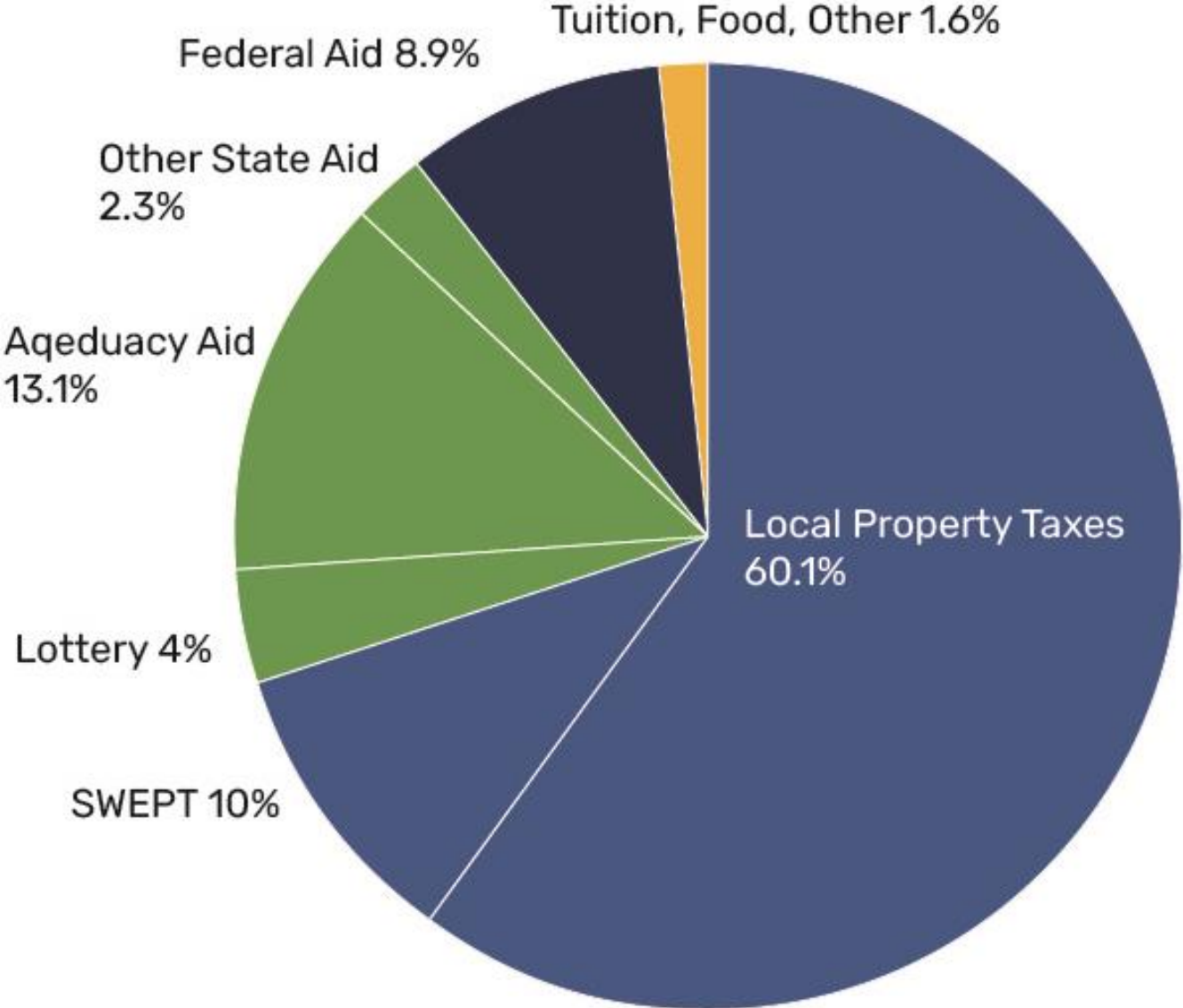
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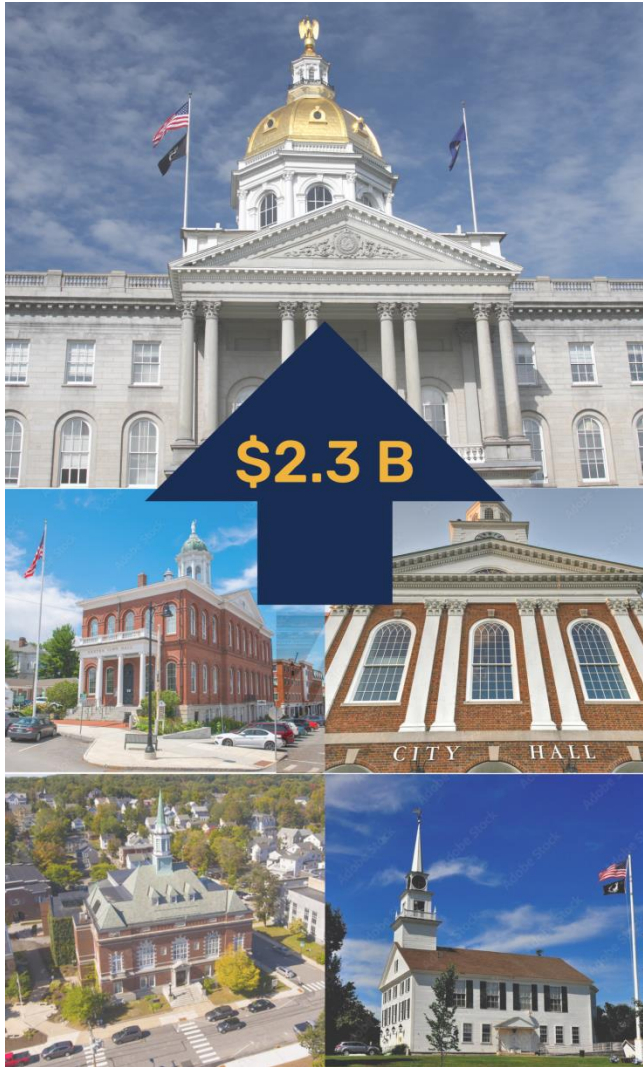
The Problem Lies with the Blue Portion of the Pie



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



AIR Report: Inequities Manifest in Outcomes

“The negative relationship between districts’ aggregated student outcomes and student poverty (proxied by FPR rates) is clear and strikingly linear. As district poverty rates increase, student outcomes decrease. This relationship holds even after accounting for other district factors that also may be related to poverty, such as special education rates, EL rates, and district size.”

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



Other Key Takeaways from State Budget

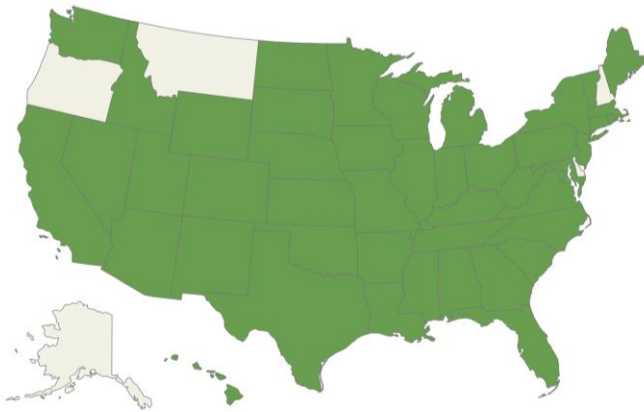
- **Increased targeted aid by about \$30 million in FY 2024**
 - Expanded eligibility and amount of extraordinary needs grants that target funding based on income and equalized property values
- **Eliminated Stabilization Grants (\$157 million in FY23) and Relief Aid (\$17.5 million in FY23)**
- **Created “Hold Harmless” grant to keep state funding at 104% of amount towns would receive under current law**
 - Ensures no communities see decrease in funding for this budget, but these grants will phase out starting in FY 2026, impacting rural communities with high concentrations of students navigating poverty and lower property values most dramatically.
- **Accelerated repeal of Interest and Dividends Tax**
 - Loss of ~\$135 million *per year* in state revenue
 - 52% of revenue came from 2.5% of filers with >\$200k in I&D Income



Multiple Approaches Available for Generating Additional State Revenue

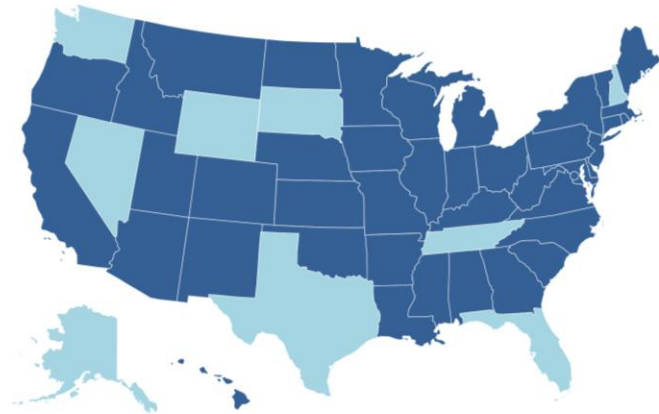
- **Restore prior levels / forms of taxation**
 - Return business tax rates to 2015 levels
 - Forestall elimination of the I&D tax
 - Reinstate estate/inheritance taxation
- **Extend current use of wealth taxation**
 - Institute a tax on capital gains
 - Establish a financial transactions tax
- **A true statewide property tax of about \$10 per thousand**
 - This would replace current property taxes for education
- **A true statewide property tax of about \$4.50 per thousand**
 - This would pay for about \$10,000 base adequacy (ConVal case)

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



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.



A Final Thought

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



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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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' faces and the classroom background blurred. 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;
 3rd 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 Languag e Learner	3 rd Grade Read.	
	\$3,787	\$1,893	\$2,037	\$740	\$740	
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
Dover	3,497	949	726	103	39	\$17,514,631
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
Dover	\$10,420,989	\$0	\$329,704	\$10,750,693	\$17,844,335
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 rd Grade	
	\$3,787	\$1,893	\$2,037	\$740	\$740	
Croydon	83	50	14.393	-	1	\$392,081

Note: Per FY22-23 budget, student counts based on higher of 2019-20 or 2020-21 figures; 3rd 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

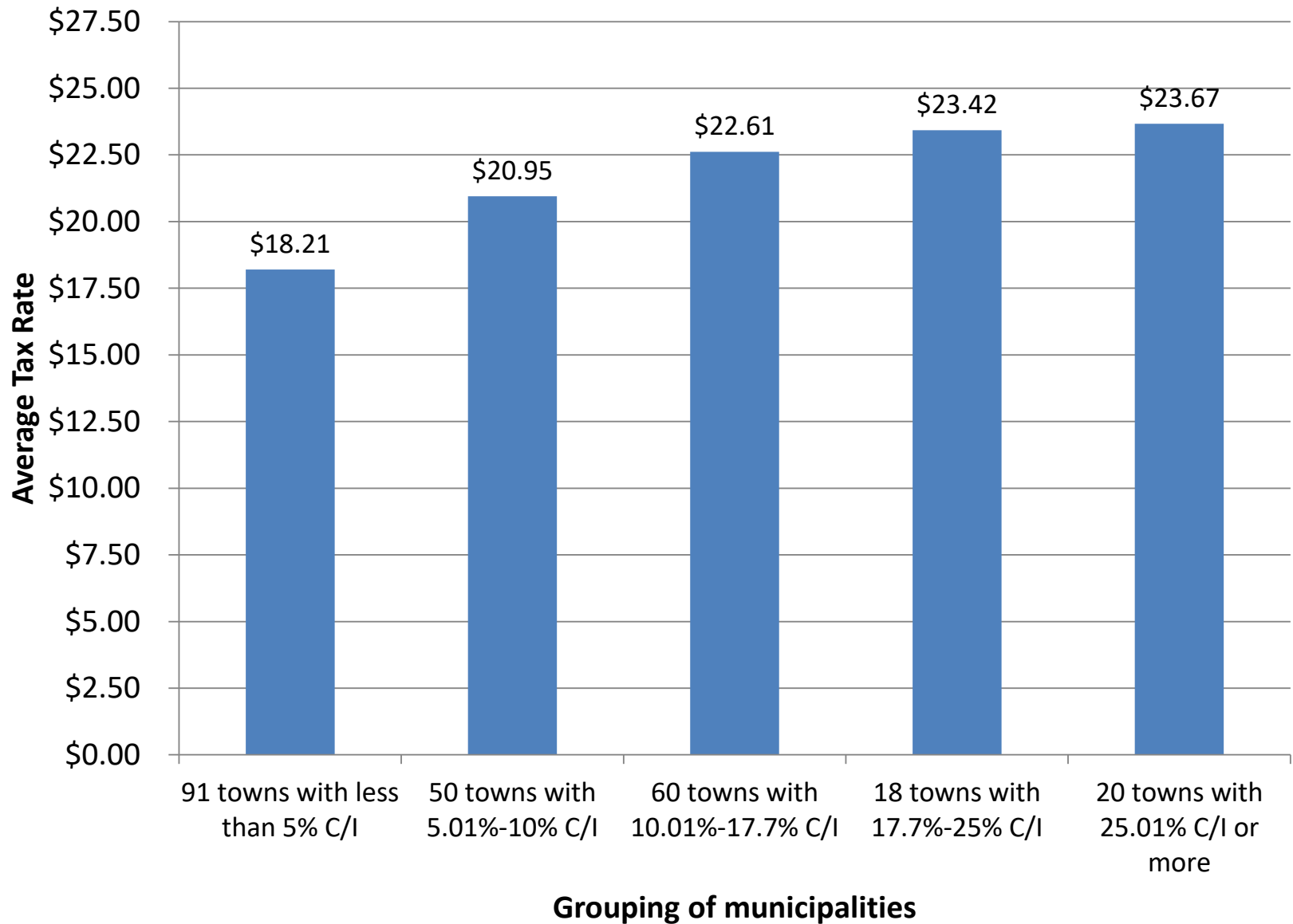
Revenue Generation

- 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

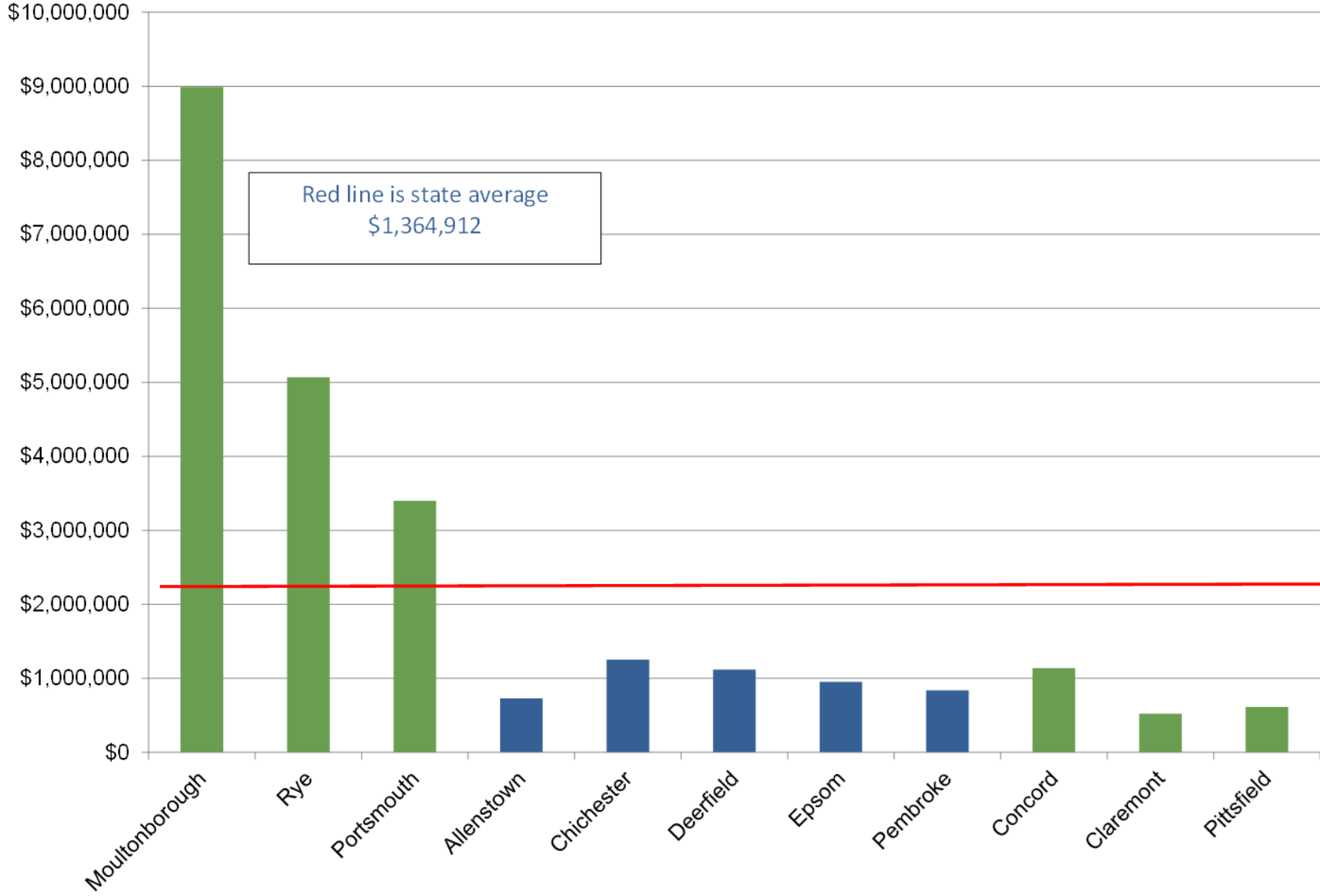
The Resources Needed to Achieve Adequacy May Differ from District to District

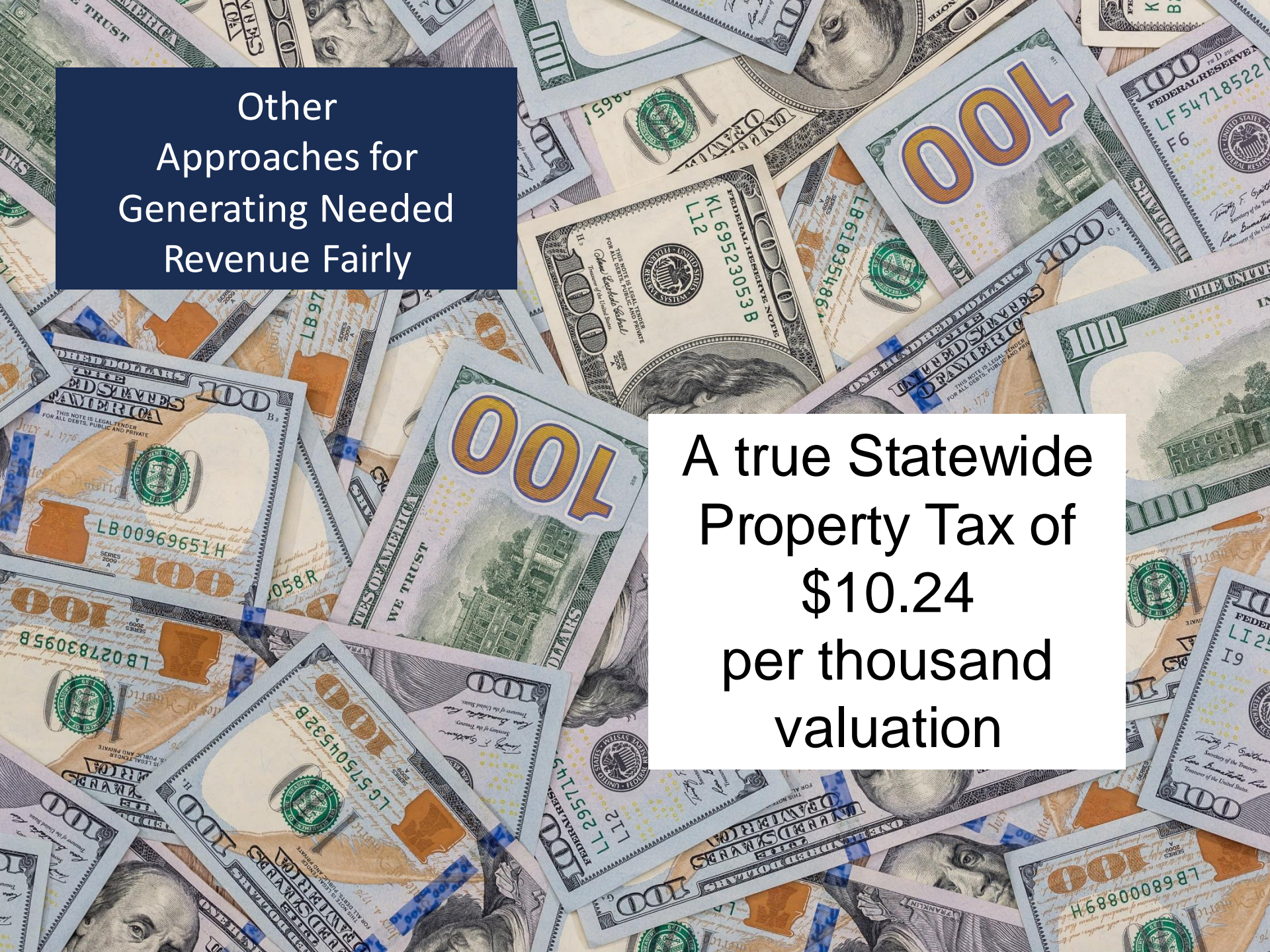
“We emphasize that the fundamental right at issue is the right to a State funded constitutional adequate education. It is not the right to horizontal resource replication from school to school and district to district.”

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




Equalized Property Value per Pupil 2020-21



A collage of numerous US one hundred dollar bills, scattered and overlapping. The bills are in various orientations, showing different parts of the design, including the portrait of Benjamin Franklin, the large '100' numerals, and the green and blue security features. The background is a dense pattern of these bills.

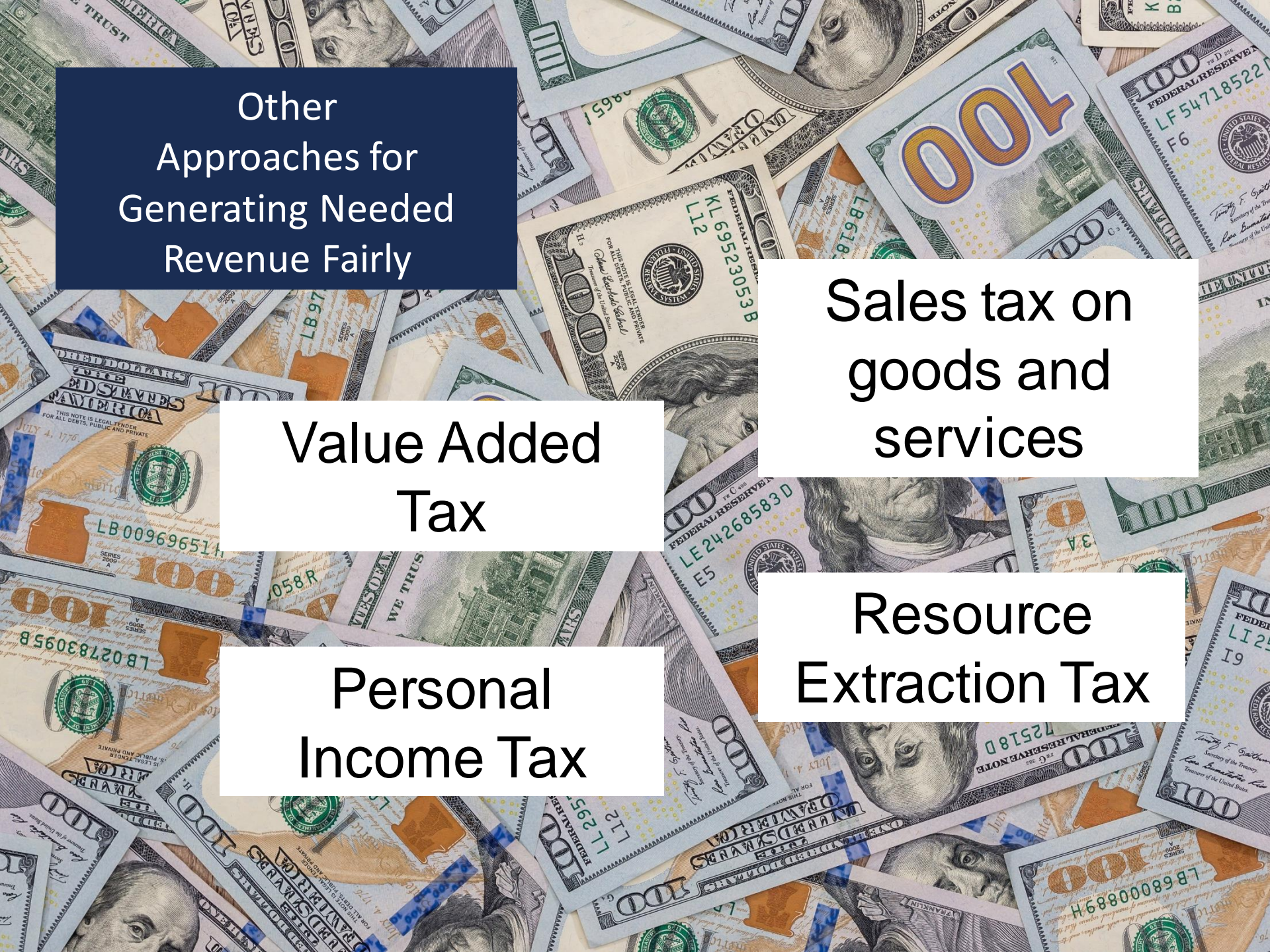
Other
Approaches for
Generating Needed
Revenue Fairly

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

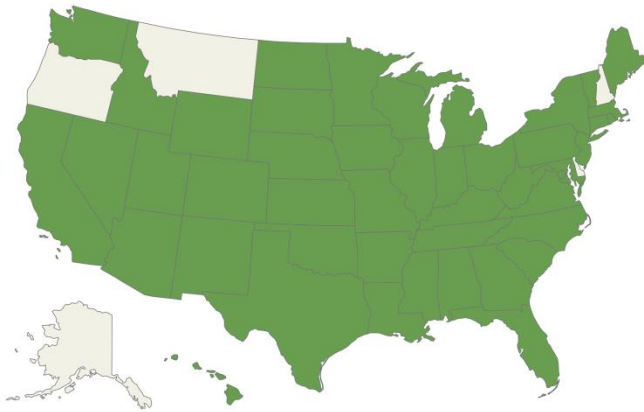
Value Added
Tax

Personal
Income Tax

Sales tax on
goods and
services

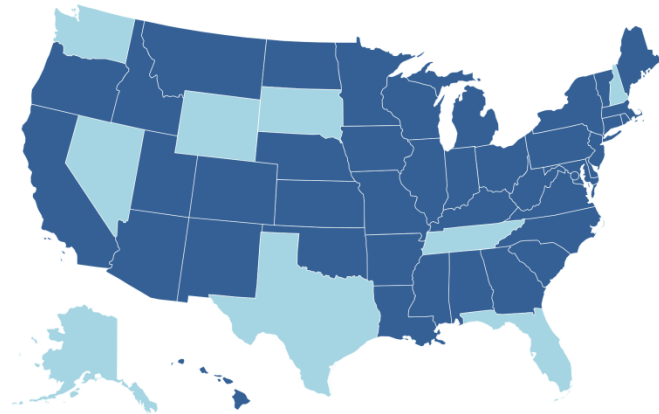
Resource
Extraction Tax

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



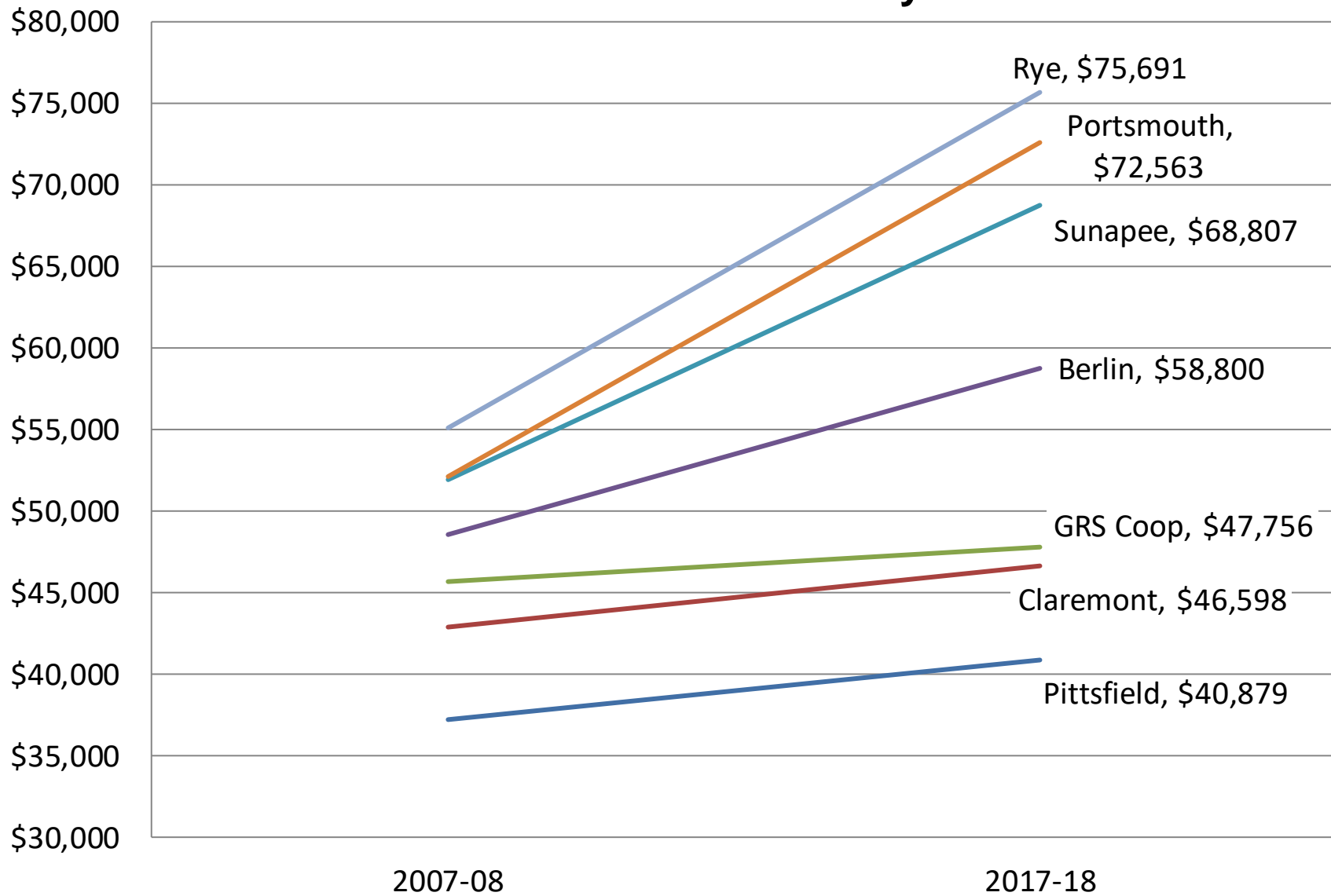
A Possible Lawsuit by Taxpayers?

- 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, 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.

