



The Coalition Communities: Property Breakdown

New Hampshire's reliance on local property taxes, including the Statewide Education Property Tax (SWEPT), plays a central role in the state's school funding system. There have been numerous changes to SWEPT since it was enacted. Currently, all SWEPT revenue is raised and retained locally. There are some communities that benefit from this structure, retaining "excess SWEPT" that should be going to the State to fulfill its obligation to pay for an adequate education for all NH children. Some of these communities that retain this excess have actively opposed efforts to reform SWEPT. In their current iteration, these municipalities are branded as the "Coalition Communities 2.0"¹. They are a group of 26 municipalities with above-average property values focused on maintaining the unconstitutional administration² of SWEPT through lobbying and lawsuits. The data presented below is drawn directly from the NH Department of Revenue Administration's CAMA Mosaic File, which did not include data from Lebanon.

The Coalition Communities are Bridgewater, Carroll, Center Harbor, Franconia, Gilford, Hampton, Hebron, Holderness, Hollis, Jackson, Lincoln, Lebanon³, Meredith, Moultonborough, Newbury, New Castle, Newington, New London, Portsmouth, Rye, Sandwich, Sugar Hill, Sunapee, Tuftonboro, Waterville Valley, and Wolfeboro.

- The Coalition Communities represent approximately 11% of the residential properties in NH.⁴
- Approximately 20% of all residential property wealth is concentrated within the Coalition Communities, while the remaining 80% is spread across the other 216 communities in the state.
- The average equalized education tax rate (including SWEPT) in the Coalition Communities is \$4.20 per thousand, which is half of the state average of \$8.81.
- 42% of the homes in Coalition Communities are owned by folks who live out of town, compared to the non-Coalition average of 24%.
- Massachusetts residents own approximately 10,298 residential properties in the Coalition Communities, representing 17% of all residential properties in these municipalities.
- Statewide in New Hampshire, approximately 36,430 homes are owned by Massachusetts residents, with 28% of these properties located in the Coalition Communities.
- 25% of New Hampshire homes owned by Florida residents are within the Coalition Communities.

Education funding and its impacts on students, property owners, and taxpayers is complicated and has been debated, litigated, and adjusted for decades in New Hampshire. The active and ongoing lobbying and legal actions by the 26 municipalities in the Coalition Communities in defense of the unconstitutional administration of SWEPT continue to exacerbate deep inequities in the state's public school funding system and stand in the way of changes that would benefit students and taxpayers across the state.

Table 1

	Coalition	Non-Coalition
Average Property Value	\$941,800	\$498,400
Total Residential Properties	62,447	471,845
Equalized Education Tax Rate	\$4.20	\$8.81
% Out of Town Owners	42%	24%
% Statedwide Property Wealth	20%	80%
Massachusetts Ownership	17%	7%

¹ Coalition Communities 2.0, "Home," <https://www.coalitioncommunitiesnh.com>.

² "Superior Court SWEPT Decision: Rand v. State of NH" Fair Funding NH, <https://fairfundingnh.org/wp-content/uploads/2023/11/Rand-SWEPT-Decision.pdf>.

³ The DRA had insufficient data from the City of Lebanon to be included in this report.

⁴ Residential property is defined as all properties not coded as Commercial or Utility