

2024 Candidate Webinar Series



Tuesday, 8/13 at 12pm – NH Businesses for Social Responsibility

Thursday, 8/15 at 12pm – Disability Rights Center – NH

Tuesday, 8/20 at 12pm – NH Hunger Solutions

Thursday, 8/22 at 12pm – AARP

Tuesday, 8/27 at 12pm – NH Center for Justice and Equity

Thursday, 8/29 at 10am – Housing Action NH

Tuesday, 9/3 at 12pm – MomsRising

Thursday, 9/5 at 12pm – Reaching Higher NH



New Hampshire School Funding

NH Relies Overwhelmingly on Local Property Taxes to Fund Public Education

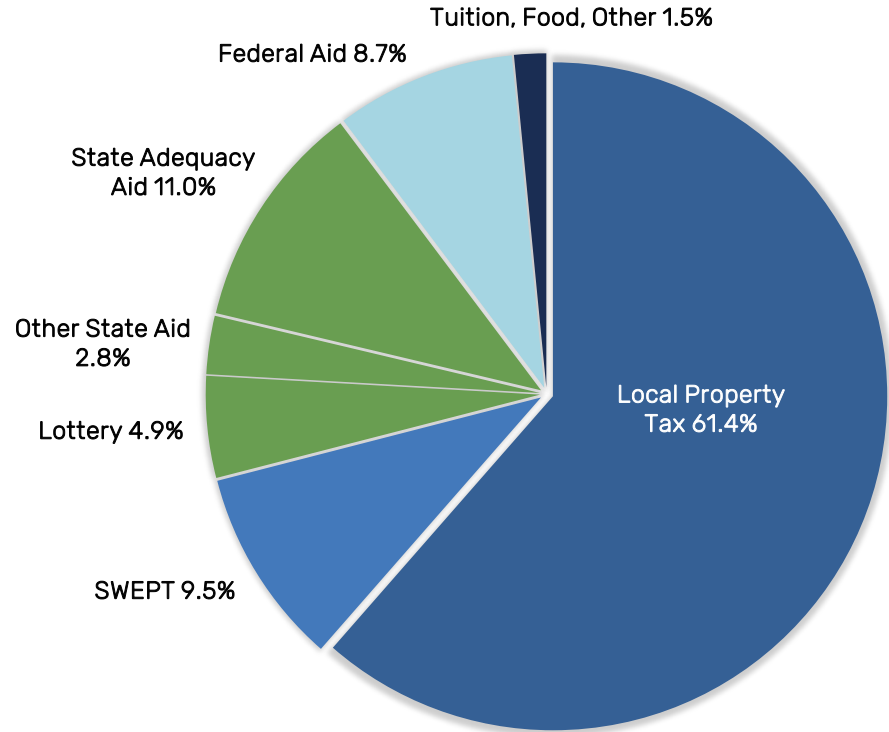
'22 - '23 Revenue Breakdown of NH School Districts

\$3.8B in Total Revenue

Federal Aid: 8.7%

State Revenue: 18.7%

Property Taxes: 70.9%



New Hampshire School Funding

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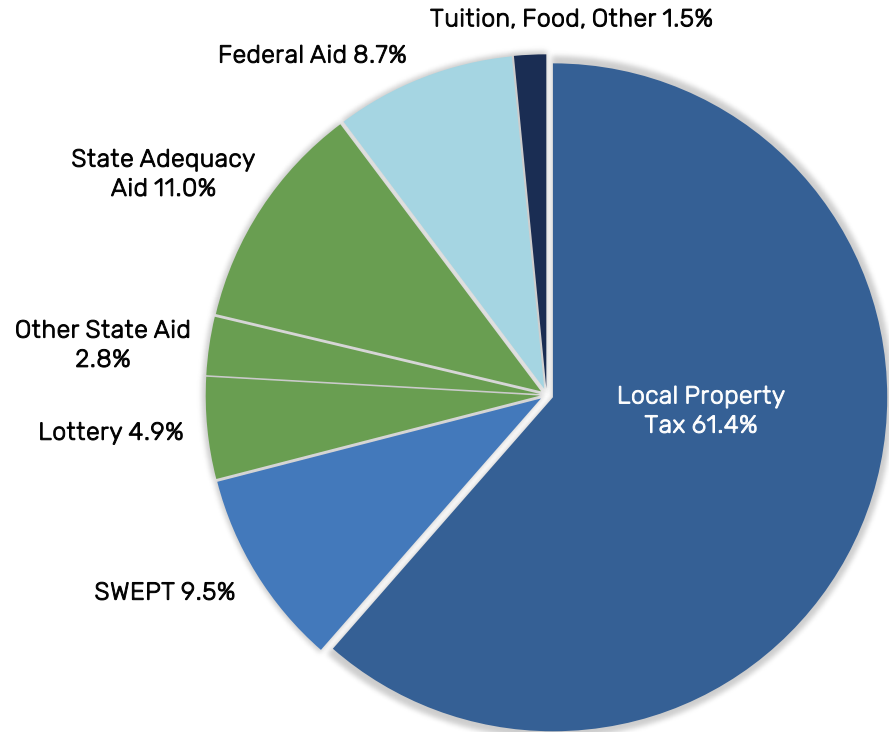
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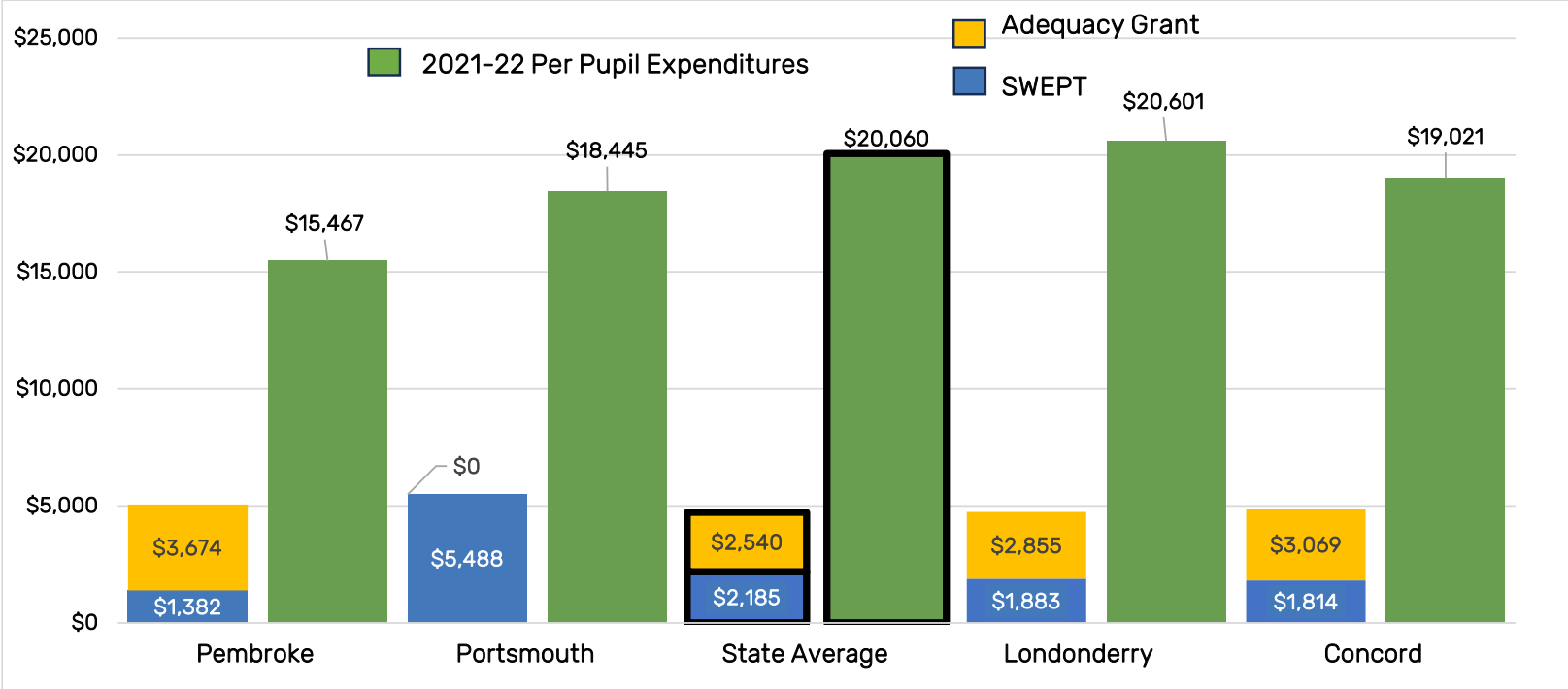
Property Taxes: 70.9%

=

**Almost \$2.7 Billion
Downshifted Annually**



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



Public High School Metric Comparison

Which Schools are these...

Portsmouth

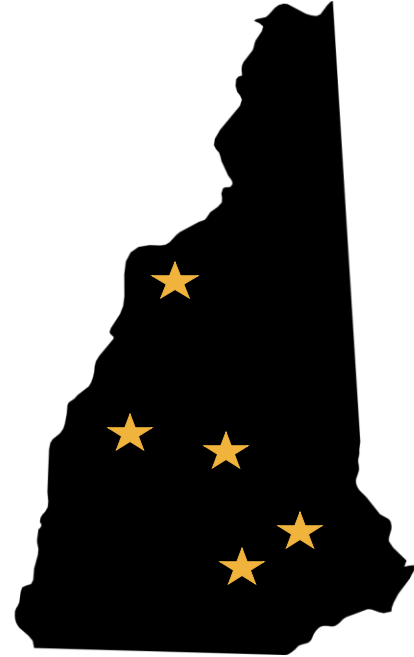
Claremont

Criteria	Public High School A	Public High School B
Percentage 3 rd Graders who are Proficient or Above in Math & Reading	78% Math, 71% Reading	29% Math, 31% Reading
Percentage of Students who Graduate	97%	78%
Percentage of AP Test Takers Scoring 3 or Above	79%	39%
Average Teacher Salary	\$85,582	\$51,491
Median Household Income	\$91,915	\$61,664
Education Property Taxes (includes SWEPT)	\$5.65 per \$1,000	\$13.25 per \$1,000
Education Property Tax Bill on \$350,000 Home	\$1,645	\$4,371

The Claremont Lawsuits

In the 90s, 5 school districts came together to sue the state to fight for education funding equality

School Districts including Claremont, Pittsfield, Lisbon Regional, Franklin, and Allenstown as well as 8 taxpayers & parents and 5 students all came together to sue the state of New Hampshire.

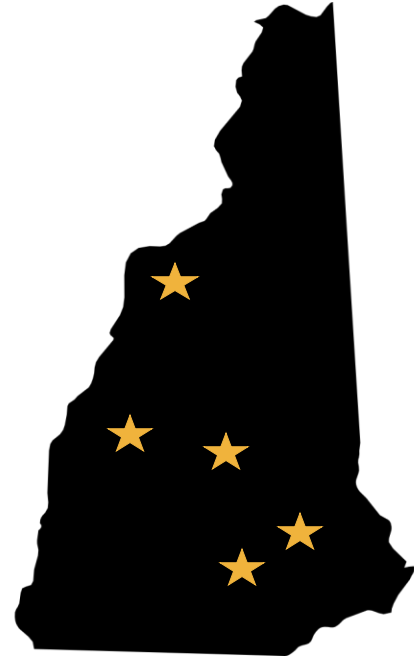


The Claremont Rulings

In the 90s, 5 school districts came together to sue the state to fight for education funding equality

After 7 years, the Plaintiffs come out victorious.
The ruling can be summarized into 2 key factors:

1. The State of New Hampshire has a duty to pay for the cost of a **constitutionally adequate** education for every K-12 student.



The Claremont Rulings

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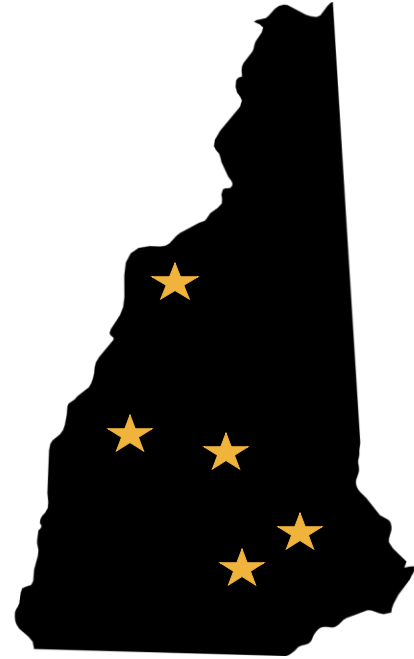
2. "To the extent that the property tax is used in the future to fund the provision of an adequate education, the tax must be administered in a manner that is **equal in valuation and uniform in rate** throughout the State." – *Claremont II*



The Claremont Rulings

In the 90s, 5 school districts came together to sue the state to fight for education funding equality

“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)

Post Claremont Ruling Changes

In the 90s, 5 school districts came together to sue the state to fight for education funding equality

SWEPT Imposed

New Adequacy Aid

Years of Backsliding

State-
Wide
Education
Property
Tax

SWEPT (\$6.04) is imposed in the state of New Hampshire

New 'adequacy aid' funding comes from the state.

Local education property taxes **decreased** from \$17.68 in 1998 to \$7.22 in 1999. When combined with the new SWEPT rates, average total education property taxes **still decreased** to \$13.26

- Coalition of property wealthy towns lobbied to change SWEPT to a local-only tax
 - Now, some locations have **negative** tax rates
- Courts again ruled legislature must define & pay for an adequate education in 2006
- From '12-'22, the burden on local property tax payers to fund public education increased by \$614M (compared to the State's \$47M increase)
- Multiple legislative commissions (2008, 2018, 2020) study the issue without significant reform




2020 Commission to Study School Funding

- *“The state’s current system is inequitable from both student and taxpayer perspectives... 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.”*
- *“The negative relationship between districts’ aggregated student outcomes and student poverty (proxied by FRPL rates) is clear and strikingly linear.”*

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

How the State Budget's Property Tax Reduction Will Impact Homeowners

Lawmakers' proposal to replace a \$47.5 million targeted property tax relief fund with a universal \$100 million tax cut disproportionately benefits towns with higher property valuations.

	NORTHUMBERLAND	DERRY	MOULTONBOROUGH
			
Average Home Value*	\$111k	\$385k	\$533k
Impact on Tax Bill: SWEPT	\$56 savings	\$192 savings	\$267 savings
Impact on Tax Bill: Targeted Relief Funds	\$596 increase	\$358 increase	No change
Impact on Property Tax Bill	\$540 tax increase	\$166 tax increase	\$267 tax savings

*Average home values according to Zillow, accessed June 10, 2021



NH SCHOOL
Funding Fairness
Project

“Budget replaces targeted aid with tax cut, disproportionately benefitting owners of higher valued properties” – RHNH 2021

2023 State Budget – School Funding Changes

- Increased state funding for public schools by \$72 million in FY2024 and \$85 million in FY2025
 - 6% increase in per-student base adequacy to \$4,100
 - FRL differentiated aid increased by 19% per student to \$2,300
 - Special Education differentiated aid increased by 11% per student to \$2,100
- Increased targeted aid by ~\$30 million through expansion of extraordinary need grants
- Eliminated Stabilization Grants (\$157 million) and Relief Aid (\$17.5 million)
- Instituted “hold harmless” grants for any town that would lose funding due to these changes for the next two years. Holds their state funding at 104% of that amount they would have received under previous law.

End

Calculating the Cost of an Adequate Education

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

+ \$2,300

For each student eligible for free and reduced-priced meals

+ \$2,100

For each student receiving special education services

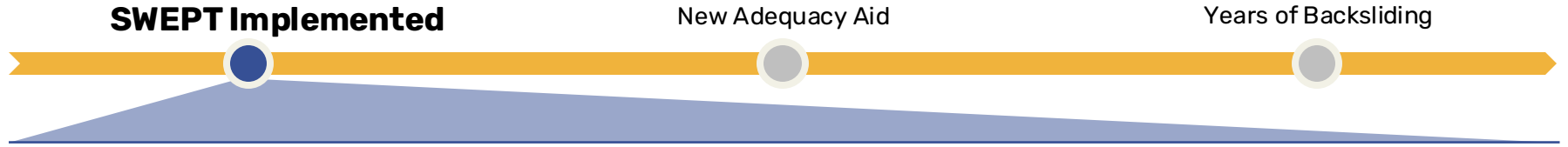
+ \$800

For each student who qualifies as an English Language Learner

= \$5,995

Average State Aid Per Student

Post Claremont Ruling Reform



SWEPT Implemented

New Adequacy Aid

Years of Backsliding

S		W		E		P		T
t		i		d i		r t		a
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SWEPT (\$6.04) implemented in the state of New Hampshire

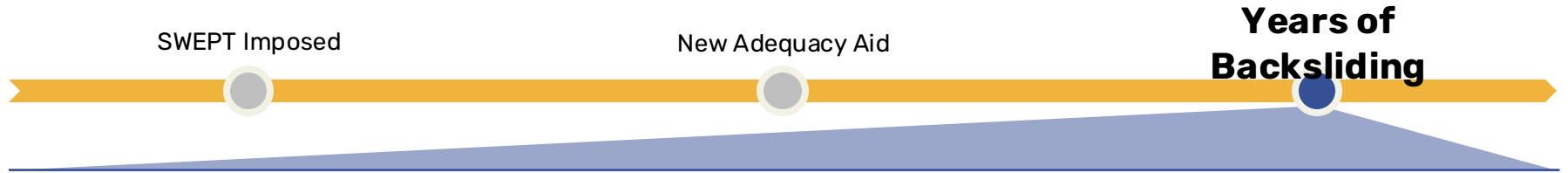
Post Claremont Ruling Changes



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Post Claremont Ruling Changes



- Coalition of property wealthy towns lobbied to change SWEPT to a local-only tax
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What does an 'Adequate' K-12 Education Cost?

An Example...

1. The Problem

1. The Problem

2. Round 1 Cuts - Operations & Supplies

3. Round 2 Cuts - Learning & Program Support

4. Round 3 Cuts - Supporting Staff

5. Round 4 Cuts - Educational Staff

6. Potential Offenses

7. Tuition Cuts

8. Final Staff and Grade Cuts

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.

Let's see what we must pair down to reach the adequate education target budget...

What does an 'Adequate' K-12 Education Cost?

An Example...

2. Round 1 Cuts - Operations & Supplies

1. The Problem	
2. Round 1 Cuts - Operations & Supplies	
3. Round 2 Cuts - Learning & Program Support	
4. Round 3 Cuts - Supporting Staff	
5. Round 4 Cuts - Educational Staff	
6. Potential Offenses	
7. Tuition Cuts	
8. Final Staff and Grade Cuts	
	<ul style="list-style-type: none">✗ Eliminate all busing (including special education busing)✗ 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 payments on the school building bond (<i>resulting in default</i>)✗ Eliminate all food services✗ 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...

3. Round 2 Cuts - Learning & Program Support

1. The Problem	
2. Round 1 Cuts - Operations & Supplies	
3. Round 2 Cuts - Learning & Program Support	
4. Round 3 Cuts - Supporting Staff	
5. Round 4 Cuts - Educational Staff	
6. Potential Offenses	
7. Tuition Cuts	
8. Final Staff and Grade Cuts	
	<ul style="list-style-type: none">✗ 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 co-curricular clubs, sports, field trips, and student assemblies✗ Eliminate all summer programs

What does an 'Adequate' K-12 Education Cost?

An Example...

5. Round 4 Cuts - Staff

1. The Problem	
2. Round 1 Cuts - Operations & Supplies	
3. Round 2 Cuts - Learning & Program Support	
4. Round 3 Cuts - Supporting Staff	
5. Round 4 Cuts - Educational Staff	
6. Potential Offenses	
7. Tuition Cuts	
8. Final Staff and Grade Cuts	

- ✗ Eliminate the art teacher
- ✗ Eliminate the music teacher
- ✗ Eliminate the physical education teacher
- ✗ Eliminate the behavior teacher
- ✗ Eliminate one of 7 special education teachers

What does an 'Adequate' K-12 Education Cost?

An Example...

6. Potential Offenses

Aside from the clear decrease in the quality of the education provided as a result of the cuts, many of the cuts are also violations of laws & collective bargaining agreements

1. The Problem	
2. Round 1 Cuts - Operations & Supplies	
3. Round 2 Cuts - Learning & Program Support	
4. Round 3 Cuts - Supporting Staff	
5. Round 4 Cuts - Educational Staff	
6. Potential Offenses	
7. Tuition Cuts	
8. Final Staff and Grade Cuts	

- X Eliminate all busing (including special education busing)
- X Eliminate all English Language Learner support
- X Eliminate all special education contracted services
- X Eliminate all special education appraisal services
- X Eliminate all special education out-of-district placements
- X Eliminate all supplies, copier machines, liability insurance, plumbing and heating repairs
- X Eliminate all educational materials (including new textbooks)
- X Eliminate all art, music, and PE equipment
- X Eliminate all Chromebook technology and software contracts
- X Eliminate all co-curricular clubs, sports, field trips, and student assemblies
- X Eliminate two secretaries
- X Eliminate three of 4 custodians
- X Eliminate all school board stipends and fees
- X Eliminate all payments on the school building bond (*resulting in default*)
- X Eliminate all summer programs
- X Eliminate all food services
- X Eliminate the art teacher
- X Eliminate the music teacher
- X Eliminate the physical education teacher
- X Eliminate the behavior teacher
- X Eliminate all substitute salaries
- X Eliminate one of the 2 nurses
- X Eliminate both guidance counselors
- X Eliminate both street crossing guards
- X Eliminate technology support personnel
- X Eliminate the assistant principal
- X Eliminate two of 17 special education paraprofessionals (and reduced special education coordinator to half-time)
- X Eliminate special education speech/language pathologist
- X Eliminate one of 7 special education teachers
- X Eliminate the reading specialist
- X Eliminate the special education secretary
- X Eliminate the library media specialist
- X Eliminate the speech language pathologist
- X Eliminate reduced library aid to half-time
- X Eliminate grounds maintenance (including plowing)
- X 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...

7. Tuition Cuts

In addition, 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

1. The Problem

2. Round 1 Cuts - Operations & Supplies

3. Round 2 Cuts - Learning & Program Support

4. Round 3 Cuts - Supporting Staff

5. Round 4 Cuts - Educational Staff

6. Potential Offenses

7. Tuition Cuts

8. Final Staff and Grade Cuts

What does an 'Adequate' K-12 Education Cost?

An Example...

8. Final Staff and Grade Cuts

1. The Problem	
2. Round 1 Cuts - Operations & Supplies	
3. Round 2 Cuts - Learning & Program Support	
4. Round 3 Cuts - Supporting Staff	
5. Round 4 Cuts - Educational Staff	
6. Potential Offenses	
7. Tuition Cuts	
8. Final Staff and Grade Cuts	<p>The Budget at this point is still far above the State's "adequacy" level</p> <p>In order to reach the State's "adequacy" level of \$2,418,121 and given everything else that has been cut, the remaining items involve teaching staff</p> <ul style="list-style-type: none">• Grades K-4 would have 29 students / teacher ratio• Grades 5-8 would have 38 students / teacher ratio• An "adequate education" would need end in the 8th grade...

What does an 'Adequate' K-12 Education Cost?

An Example...

1. The Problem	<h2>How does anyone believe that this will provide an adequate education for Allenstown's 511 students?</h2>
2. Round 1 Cuts – Operations & Supplies	
3. Round 2 Cuts – Learning & Program Support	
4. Round 3 Cuts – Supporting Staff	
5. Round 4 Cuts – Educational Staff	
6. Potential Offenses	
7. Tuition Cuts	
8. Final Staff and Grade Cuts	

Unequal Taxation

Basing School Funding on Property Tax results in inequity based on Property Value

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

For a county with lower property value, to raise the target \$10,000, a significantly higher tax rate would be required against the property value

Basing School Funding on Property Tax results in inequity based on Property Value

Property Value	Tax Rate (per Thousand)	Revenue Raised
\$1,000,000	\$10.00	\$10,000
\$400,000	\$10.00	\$4,000
<i>For a county with lower property value, to raise the target \$10,000, a significantly higher tax rate would be required against the property value</i>		
\$400,000	\$25.00	\$10,000

Community Comparison

Town	Pupils	Equalized Value Per Pupil	Equalized School Tax Rate	Amount Raised Per Pupil
Pittsfield	500	\$989,175	\$8.67	\$8,576
Derry	4,568	\$1,105,715	\$11.44	\$12,649
Pembroke	1,033	\$1,116,018	\$10.41	\$11,618
Concord	4,029	\$1,267,215	\$11.14	\$14,117
Manchester	11,652	\$1,288,050	\$6.83	\$8,797
Northwood	551	\$1,660,145	\$12.57	\$20,868
Londonderry	3,769	\$1,846,006	\$9.71	\$17,925
New Hampshire	157,405	\$1,884,285	\$8.55	\$16,111
Portsmouth	2,119	\$4,445,024	\$5.58	\$24,803

Which Home Has the Larger Property Tax Bill?



Warm and inviting, fully dormered open concept cape, in a well established family neighborhood. This home boasts 4 bedrooms, 2 baths, energy efficient windows, central air, private patio, a radon mitigation system, a hookup for your EV, and a heated bonus room over the garage! New stainless steel appliances added in 2023, new hot water heater in 2023, new shed in 2021, new washing machine 2024, and a recently replaced driveway in 2024.



“Welcome to the absolute heart of Portsmouth. This beautiful single-family is located only a block away from Market Square. This property was totally gutted and renovated in 2012. Gorgeous home includes granite counters, 3 fireplaces, 2 1/2 baths, central air, 4 heated parking spaces ensure almost no snow removal costs, laundry, huge master suite with loft, walk-in closet, guest bedroom with private bath plus 3rd floor office. The beautiful bathroom includes glass surround. Home sale includes all furnishings.”

Which Home Has the Larger Property Tax Bill?



Pembroke

2024 market price: \$515,000
Total School Tax Rate: \$10.41

2024 School Property Tax: **\$5,361**



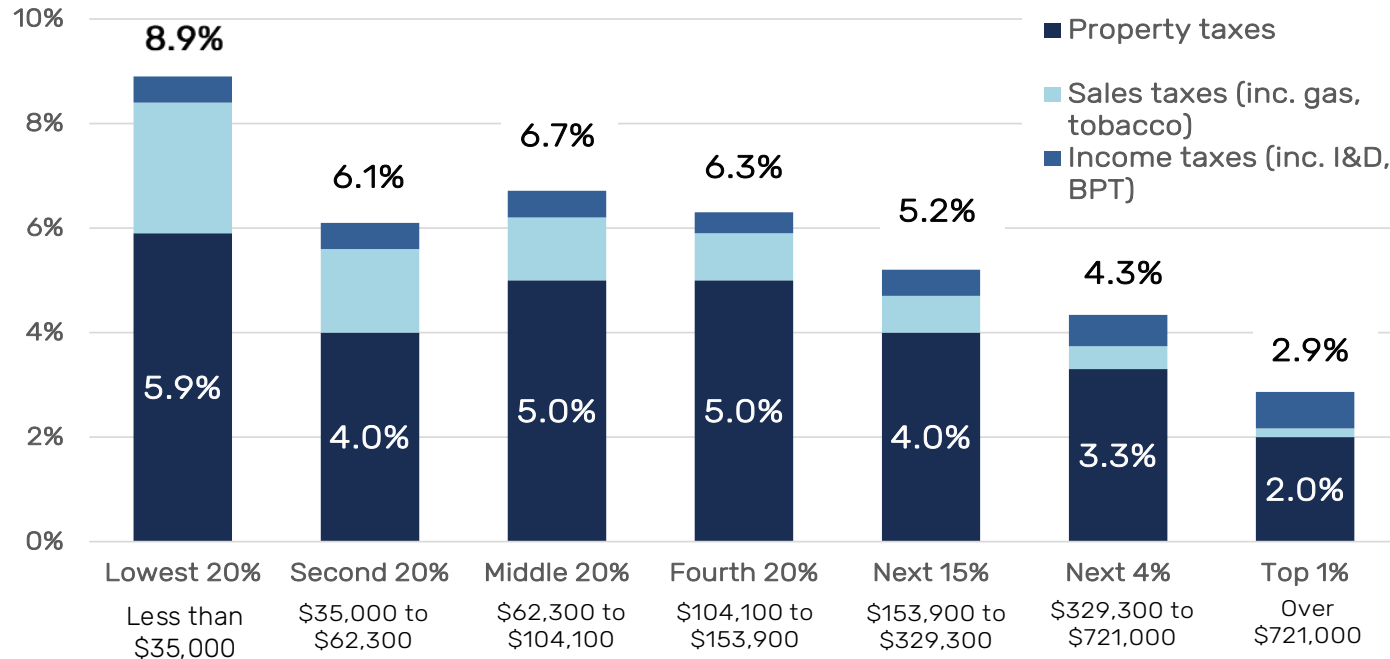
Portsmouth

2024 market price: \$1,299,000
Total School Tax Rate: \$5.58

2024 School Property Tax: **\$7,248**

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

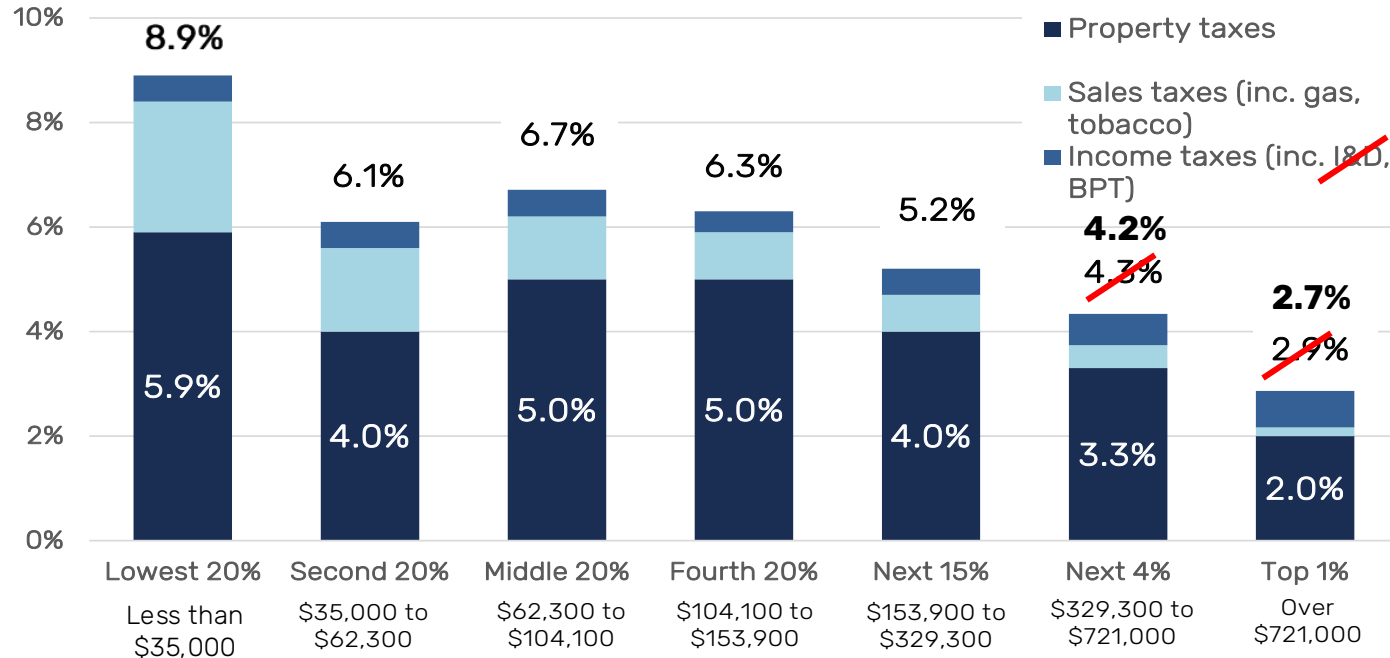
Taxes as a Share of Income, by Income Group, 2024



Source: Institute on Taxation and Economic Policy

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

Taxes as a Share of Income, by Income Group, 2024



Source: Institute on Taxation and Economic Policy

RECENT LEGISLATION CHANGES & IMPACTS

Contoocook Valley School District vs. New Hampshire

Started by the Contoocook Valley School District (ConVal) in 2019, the lawsuit argued that the amount of adequacy money is insufficient to provide an opportunity for an adequate education

SUPPORT

Other school districts representing 25% of all public-school students joined

- Winchester
- Mascenic
- Monadnock
- Fall Mountain
- Claremont
- Newport
- Hillsboro-Deering
- Grantham
- Oyster River Cooperative
- Manchester
- Windham
- Derry Cooperative
- Hill
- Mascoma Valley Regional
- Nashua
- Lebanon
- Hopkinton
- Plainfield



DECISION



JUSTIFICATION



Contoocook Valley School District vs. New Hampshire

Started by the Contoocook Valley School District (ConVal) in 2019, the lawsuit argued that the amount of adequacy money is insufficient to provide an opportunity for an adequate education

DECISION

SUPPORT

"What is the base cost to provide the opportunity for an adequate education 239 years after that fundamental right was ratified in our Constitution...the base adequacy cost can be no less than **\$7,356 per pupil per year and the true cost is likely much higher than that.** At a minimum this is an increase of \$537,550,970 in base adequacy aid to New Hampshire Schools. **Thus, the current allocation of \$4,100 per pupil is unconstitutional.**"

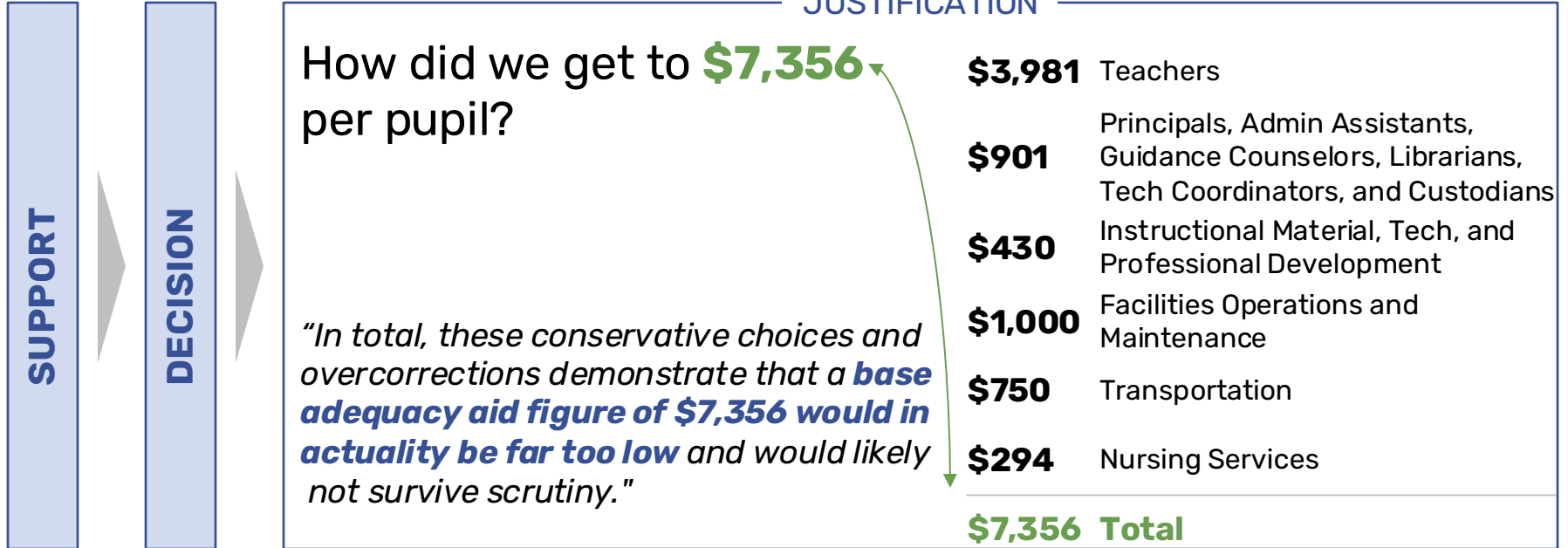
"**The State presented no evidence** to justify the current base adequacy amount. As predicted by the Court in its prior order on summary judgment, the evidence at trial overwhelmingly established that no school could provide the opportunity for an adequate education if it had to rely solely on the base adequacy aid from the State."

-Decision in *ConVal v. State of New Hampshire*

JUSTIFICATION

Contoocook Valley School District vs. New Hampshire

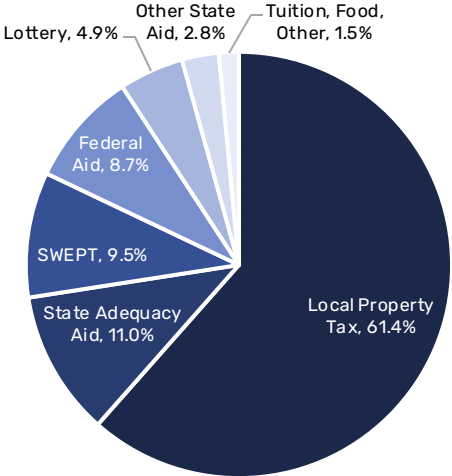
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An Updated Revenue Breakdown

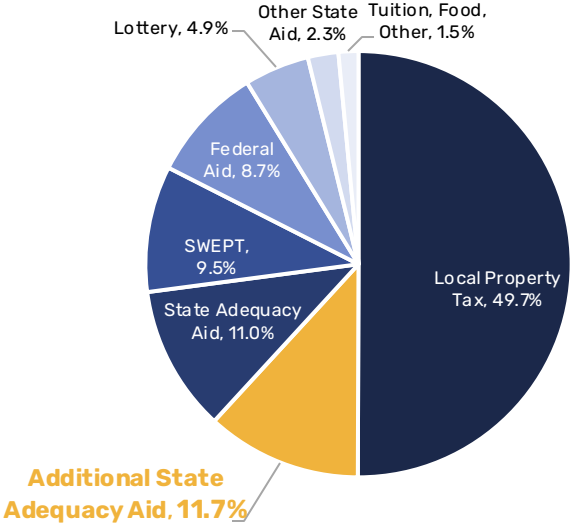
'22 – '23 Revenue Breakdown of NH School Districts

\$3.8B in Total Funding



NEW Revenue Breakdown with ConVal Ruling Impact

\$3.8B in Total Funding



Possible Revenue Sources

INCREASE CONTRIBUTION FROM SWEPT

Example revenue estimates:

- ConVal lawsuit base adequacy amount (\$9,929 per pupil) – SWEPT of about \$9 per \$1,000
- ConVal Superior Court ruling base adequacy minimum (\$7,356.01) – SWEPT rate of about \$5 per \$1,000

Could be paired with policies to protect lower income residents, such as a Homestead Exemption or increases to the Low and Moderate Property Tax Relief Program

INTEREST & DIVIDEND TAX

Reinstate the interest & dividend tax ~\$135M

BUSINESS TAXES

The NH Fiscal Policy Institute estimated the state lost ~\$496M – \$729M between 2015–2022 due to cutting business taxes

CAPITAL GAINS TAX

Rand vs. the State of New Hampshire (2022)

Group of taxpayers from Plymouth, Newport, Penacook, and Hopkinton claim that their rights are being violated due to non-uniform tax rates.

Argument

- Rand argues that local property taxes, used to fund the bulk of the State's funding obligation for public education, are **not uniform in rate**, which is a violation of standard defined in the Claremont rulings.
- The plaintiffs challenge both base adequacy aid and differentiated aid, contending that the State's obligation should be closer to average spending in the state (roughly \$18,400 plus transportation when filed).

JUDGEMENT MOTION



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Group of taxpayers from Plymouth, Newport, Penacook, and Hopkinton claim that their rights are being violated due to non-uniform tax rates.

JUDGEMENT MOTION

ARGUMENT

1. The State allowing municipalities to retain excess SWEPT revenues is unconstitutional.
 - Currently, 52 municipalities retain excess SWEPT, and are estimated to retain \$26 million this year.
2. The NH Department of Revenue Administration approving **negative local education tax rates** to offset the payment of SWEPT is unconstitutional.
 - In 2022, 19 municipalities had negative local education tax rates, resulting in only generating \$239,464 from \$282.7 million in property value.

2024 Legislation - Funding Attempts

HB 1583 – increase base adequacy to \$10,000

HB 1656 – increase special education adequacy grant to \$27,000 per student

HB 1670 – state pays for all special education costs

HB 1586 – changes to adequacy formula, SWEPT, and property tax relief in line with Commission to Study School Funding recommendations

2024 Legislation - Funding Attempts

HB 1583

Amended: ~\$64M in FY24 & +\$34M in FY25
**uses estimated surplus in Education Trust Fund*

HB 1656

Amended: ~\$17M in FY 24

HB 1670

~~HB 1670~~— state pays for all special education costs—
Recommended to Interim Study in the House

HB 1586

~~HB 1586~~— changes to adequacy formula, SWEPT, and property tax relief in line
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2024 Legislation - Funding Attempts

HB 1583



Amended: ~~~\$64M in FY24 & +\$34M in FY25~~
Senate recommended to Interim Study.

HB 1656



Amended: ~~~\$17M in FY 24~~
Senate recommended to Interim Study

HB 1670



~~**HB 1670**— state pays for all special education costs~~
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HB 1586



~~**HB 1586**— changes to adequacy formula, SWEPT, and property tax relief in line with Commission to Study School Funding recommendations~~
Recommended to Interim Study in the House

SUMMARY & ACTIONS

Franklin School Funding Resolution (Feb 2023)

WHEREAS the City of Franklin adopted an FY2023 budget that included a \$19,080,631 appropriation for the funding of our schools, and;

WHEREAS Franklin Schools is expected to receive \$9,876,543 in Adequate Education funding from the State of New Hampshire for the current school year, which includes \$886,084 raised through the Statewide Education Property Tax, which is effectively a local tax because the State does not collect the revenues raised, and reduces effective State aid to \$8,990,459, only 47.1% of the City's total cost of education, and an average of \$8,218 per enrolled pupil, and;

WHEREAS the City of Franklin's Equalized Value Per Pupil (total value of taxable property divided by Average Daily Membership in Residence) of \$947,482 is only 59% of the State average, meaning the taxpayers of Franklin must be charged a higher local tax rate to raise the same amount of money of districts with higher property values, and;

WHEREAS the City of Franklin and its students and taxpayers are harmed by New Hampshire's school funding model, relative to students and taxpayers in other communities, and;

WHEREAS the New Hampshire Supreme Court has ruled on multiple occasions that the State of New Hampshire has a constitutional responsibility to pay for the cost of education, and that the continued lack of action to address these rulings has exacerbated the problem to the extent that the State finds itself facing continued litigation on school funding, and;

WHEREAS the New Hampshire General Court has the ability and responsibility to change how education is funded in New Hampshire to bring it in line with the decisions of the Court and this constitutional responsibility, and

NOW THEREFORE BE IT RESOLVED that the Franklin School Board calls upon all of the City of Franklin's elected representatives serving in the State Legislature to work toward and support a school funding solution in the best interest of students and taxpayers, that increases the amount of State education funding received by Franklin Schools and reduces the property tax burden on the taxpayers of Franklin.

Summary

- Neither taxpayers nor students are treated equitably or fairly.
- The problem is getting worse.
- **\$2.7 Billion** is downshifted to local property tax payers each year.
- The current system is unconstitutional.
- The solution lies with state level lawmakers, but we need to engage with them to push for change and progress.

What actions can you take?

1



Talk to your Legislatures

2



Testify on Legislation

3



Can't testify in person? Use our advocacy tools to email testimony

4



Share our content on social media

5



Write letters to the editor

6



Talk to your family, friends, and neighbors

7



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