

Education Finance in New Hampshire

Headed to a Rural Crisis?

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About this paper

One of the Center's projects in recent years has been to address issues regarding education finance. This paper is the latest in our series of reports on that topic.

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Executive Summary

Over the past two years, the New Hampshire state legislature has continued to rethink how it distributes state resources to fulfill its constitutionally mandated responsibility of providing an adequate education for all students. The most recent policy discussions have been driven by the fact that most communities are seeing a decrease in the number of school-age children.

Most education aid distributed by the state is on a per-pupil basis. If the number of students increases in a community, so does the amount of aid. To limit the state's financial risk, the legislature capped the growth in education aid that a community could receive from one year to the next. In 2016, the city of Dover brought a lawsuit (and won) against this ceiling on education funding for those communities that were experiencing significant increases in students.

And then came an objection from a coalition of communities—many of whom were in the original Claremont education lawsuit in 1997 that led to the current education funding formula—which are concerned about a 2015 legislative provision that phases out stabilization grants over the next 25 years. Stabilization grants were designed to hold communities experiencing declines in enrollment, or other changes that resulted in declining state aid, financially harmless. These education funding grants represent about \$151 million of the approximately \$564 million in non-property tax based state aid distributed to schools in fiscal year 2017.

In this paper, we try to answer a few questions. First, have the fundamental goals of the original 1997 Claremont education lawsuit been met? The short answer is, it doesn't appear so. There is still wide variation in local tax rates as well as per pupil expenditures, a leveling of which was at the heart of the Claremont lawsuit. There is still more than a two-fold variation between those communities that spend the most on educating students and those that spend the least. Variation in rates for local property taxes is even greater.

We also simulated the impact of the current system and current demographic changes on the level of aid provided by the state. By FY 2022, our simulations suggest the state will be paying approximately \$16 million less in state aid than in the current year (FY 2017).

Who loses if the state continues with the current system? Rural, property-poor communities, in both demographic and economic transitions, are those that will experience the most significant reductions.

Colebrook, Hinsdale, Greenville, Lancaster, Berlin, Northumberland, and Newport are likely to see a reduction of more than 10% in the aid they receive from the state between 2017 and 2022. Assuming nothing else changes, this means that these communities will have to increase their tax rates by as much as 10%—even before allowing for cost increases in other areas.

Given the challenges rural New Hampshire is facing, these results are not surprising. Yet, it does raise important questions about the state's role in helping these communities transition to what we might call a *new education normal*—smaller schools, consolidated districts, new models of learning—and what role the state should play in that transition.

The History of School Finance Through 2017

In 1997, the Supreme Court issued four mandates regarding the state's public education system.¹ In September 2006, the New Hampshire Supreme Court ruled that the existing school funding formula—defined by HB 616 (2005)—was unconstitutional.² The Court said that the existing definition of an adequate education was not sufficiently precise to form a basis for an education funding formula. The Court also stated that, should the legislature fail to define a constitutionally adequate education, it would require that a court-appointed expert be hired who would define it on the state's behalf.

In response, the legislature enacted HB 927 (2007), which defined an *opportunity for an adequate education* as a subset of the state's Minimum Standards for Public School Approval. The minimum standards, in general, include a set of both input (resource) and outcome (performance) requirements that serve as a floor above which schools would be required to perform to be granted certification by the state. These minimum standards were developed and approved by the State Board of Education, and, as the name suggests, represent the state's perception of resources and outcomes to meet basic requirements.

Following this definition of adequacy, the legislature passed SB 539 (2008), which defined the cost of an opportunity for an adequate education and developed a formula used to distribute aid to communities meeting the Supreme Court's criteria in the 2006 decision. The base per student cost of this new plan has two components:

- 1) *Universal Cost*, which is applicable to all students
- 2) *Differentiated Aid*, which is additional funding for special programs to assist at-risk students and other special populations

Together, SB 539 mandates that these funds be distributed directly to schools, a significant departure from what was the previous policy.

SB 539 included two other components. First, the legislation included *Fiscal Capacity Disparity Aid*, which distributes aid directly to towns with an exceptionally limited local property tax base.

Second, SB 539 included an additional transition adjustment, capping increases in a town's grant to no more than 15% compared to the then-current amount they received in FY2009 and holding towns that would lose funding to the same grant amount as they currently receive.

The net impact of these changes, when included with the universal cost and differentiated aid identified above, was to ensure that no community would lose and any given community's gains would be limited.

In 2011, the legislature passed HB337, which made many changes to education adequacy. This bill repealed fiscal disparity aid, moved per-pupil aid for free and reduced lunch eligible students

¹ *Claremont Sch. Dist. v. Governor* (Claremont II), 142 N.H. 462 (1997).

² *Londonderry School District v. the State of New Hampshire*, 154 N.H.153 (2006).
<http://www.courts.state.nh.us/supreme/opinions/2006/londo103.pdf>

from a graduated to flat fee schedule, extended aid to chartered public school pupils, and, effective 2013, capped the growth rate in a municipality's education grant from year to year.

The elimination of fiscal disparity aid along with the changes in aid for free and reduced lunch eligible students would have significantly hurt some communities, and, as a result, the legislation included "stabilization grants" to certain municipalities equal to the decrease in education funding that would be realized under this new law. Also, the legislation provided that a municipality begin receiving this stabilization grant in fiscal year 2012 and continue to receive the same dollar amount for each fiscal year thereafter.³

The purpose of this legislation was to protect the state from significant increases in adequacy payments to communities experiencing a growth in enrollment, and protect those communities that would potentially lose state aid because of declines in enrollment or other demographic changes in their school communities.

HB337, however, sparked a constitutional challenge by the city of Dover, which resulted in another set of legislative changes. In 2015, the city of Dover challenged the constitutionality of the state's cap on adequacy payments to cities and towns.⁴ The courts ruled that the cap was unconstitutional, but, in anticipation of this, the legislature eliminated the cap. To offset the potential financial exposure the state faced to increases in adequacy payments, legislation was also passed which lowered stabilization grants made to communities by 4% per year.

The current system, both because of changes in New Hampshire's demographics and changes made to the stabilization grants, will result in net reductions in state aid for New Hampshire's municipalities and towns.

In part because of concerns about this, in the 2017 session the legislature passed HB 356 which requires the legislature to review the adequacy system and make recommendations by November 2018. Moreover, a consortium of towns has begun to raise concerns, again, about the constitutionality of the state's adequacy system.

The Claremont Lawsuit, pupil spending and tax equity between 1999 and now

One goal of the Claremont lawsuit was to provide a more equal education for students regardless of what community they live in or what school district they are served by. To make their point, the plaintiffs in the original case used spending per pupil as a proxy measure of the differences in the quality of educational opportunity.

While policy makers recognize that there are many factors that impact educational outcomes and quality, the NH Supreme Court cited per pupil spending as an example of problematic variation in its original Claremont ruling.

How has per-pupil equity changed since the original Claremont lawsuit? Hardly at all.

³ The full text of the bill, along with all the set of changes made can be found here.

<http://www.gencourt.state.nh.us/legislation/2011/HB0337.html>

⁴ <https://www.courts.state.nh.us/caseinfo/pdf/civil/09022016dover-order.pdf>

Figure 1: Spending Equity

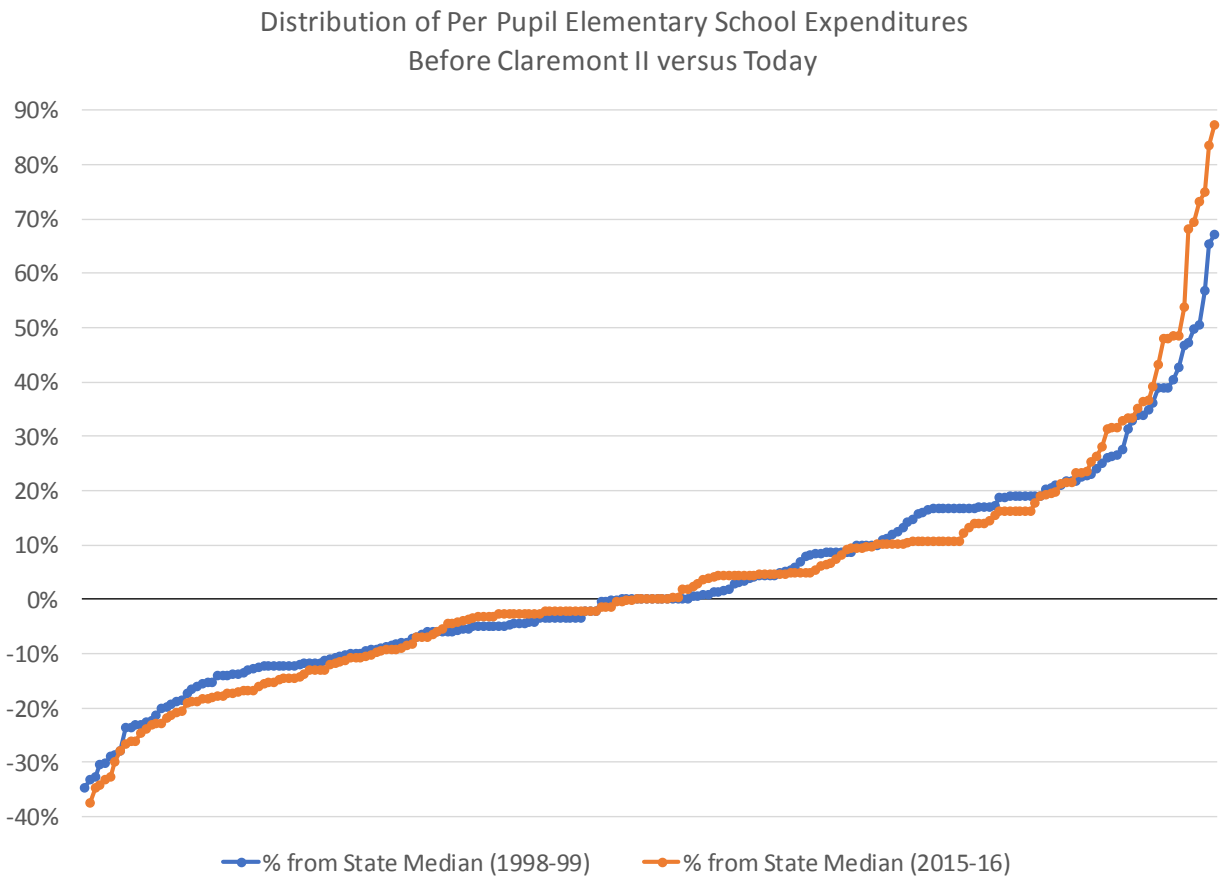


Figure 1 displays data from the New Hampshire Department of Education, showing one dot for each town's per pupil expenditure for elementary students relative to the median expenditure in two time periods: the 1998-1999 school year, the last before school finance reform was enacted as a result of the Claremont lawsuit, and the 2015-2016 school year.

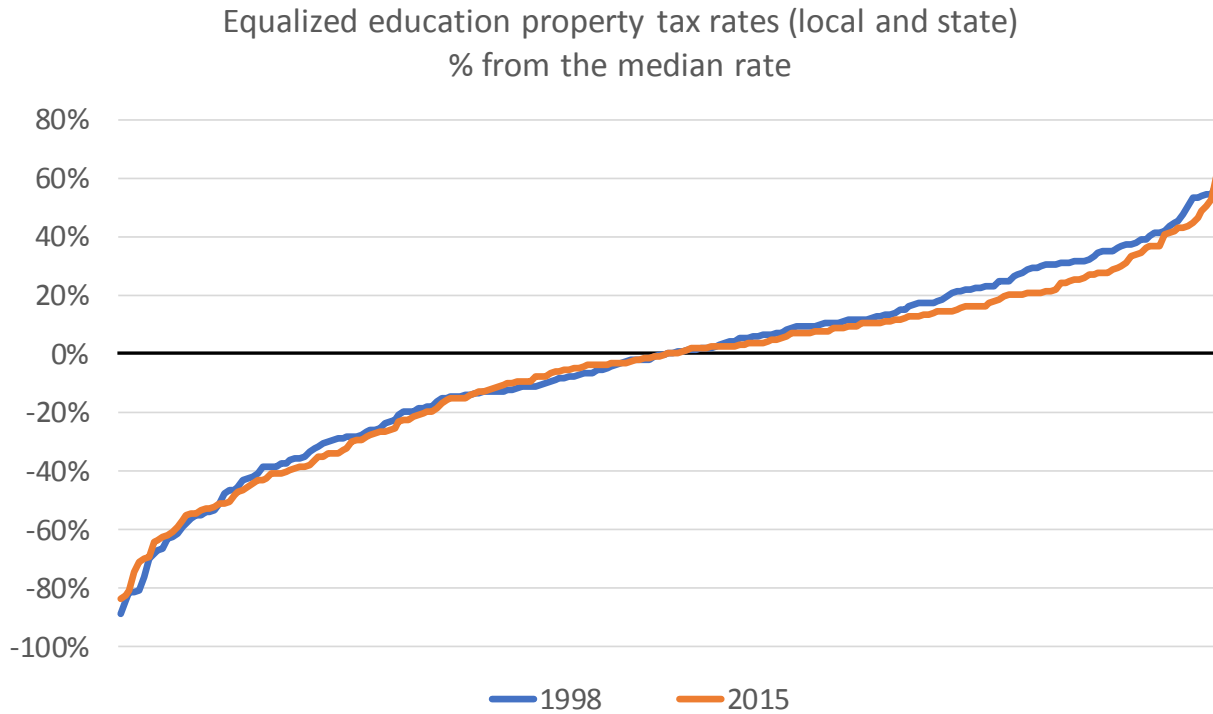
If one of the goals of Claremont was to increase per pupil spending equity, Figure 1 suggests that there has been virtually no change. If there were any decrease in the inequity of per pupil spending in the system, the line representing 2015-2016 would have flattened out. The relative differences in spending that existed before school finance reform continue to exist.

And what about tax levels?

We don't see much change there either. Arguably, another goal of the original Claremont lawsuit was to reduce the disparity in property tax rates among towns necessary to support their schools.

Like our analysis of per pupil school expenditures, Figure 2 shows data from the New Hampshire Division of Revenue Administration, showing one dot for each town's local and state education property tax rate relative to the median expenditure in the same periods as before.

Figure 2: Taxpayer Equity



The results suggest there has been virtually no change in the relative differences in tax rates. If there were any decrease in the inequity of tax rates, the line representing the current period would have flattened out relative to 1998. However, that did not happen.

State Aid Changes Over Time

Post-Claremont, the state's commitment to local education has generally grown (Figure 3). Between 2000 and 2010, total state aid to local communities grew by about 42%, as shown below. Since then, total aid has declined slightly, and in our simulations, will fall further due to legislative changes reducing stabilization grants. Still, there has also been a sea change in school enrollment over this period (decline of 15%) with the result being that per pupil state aid has gone up significantly (65%), as shown in Figure 4.

Figure 3: Total State Adequacy Aid (Excluding the Statewide Education Property Tax)

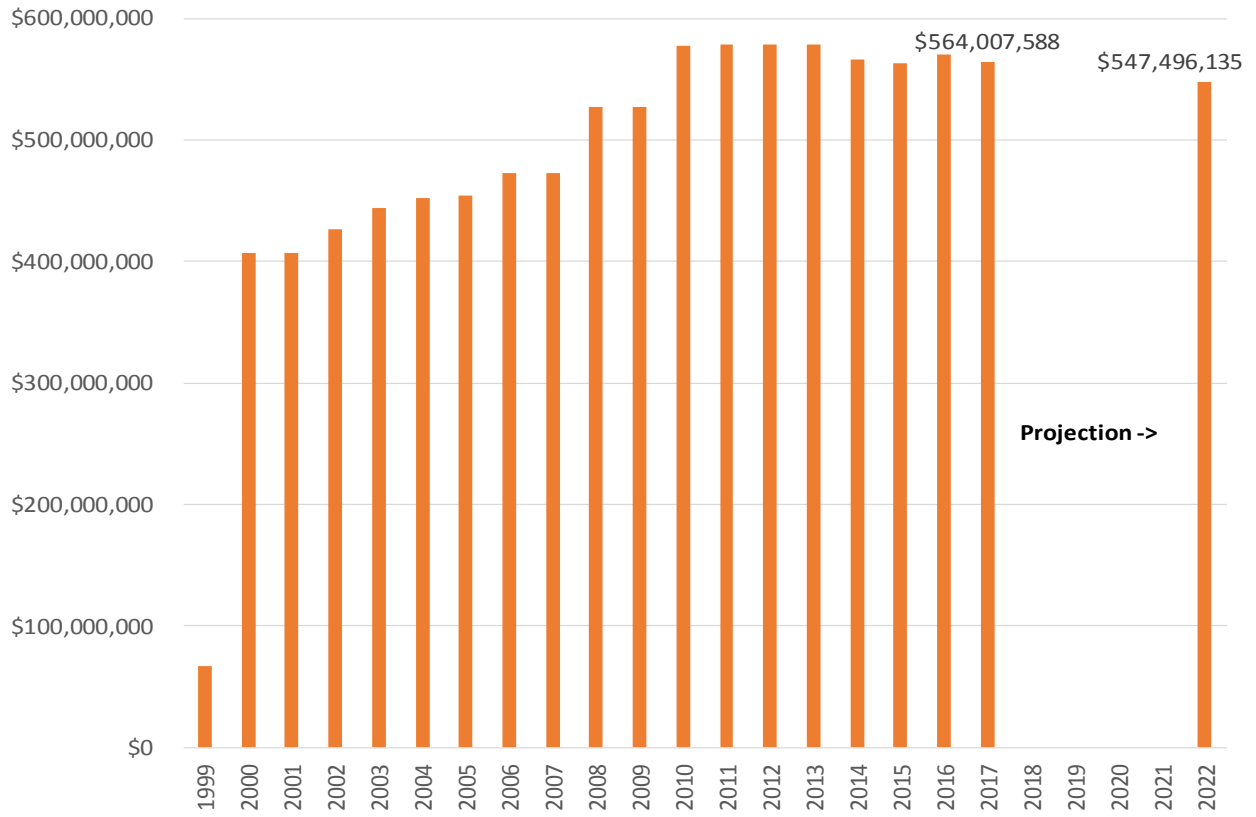
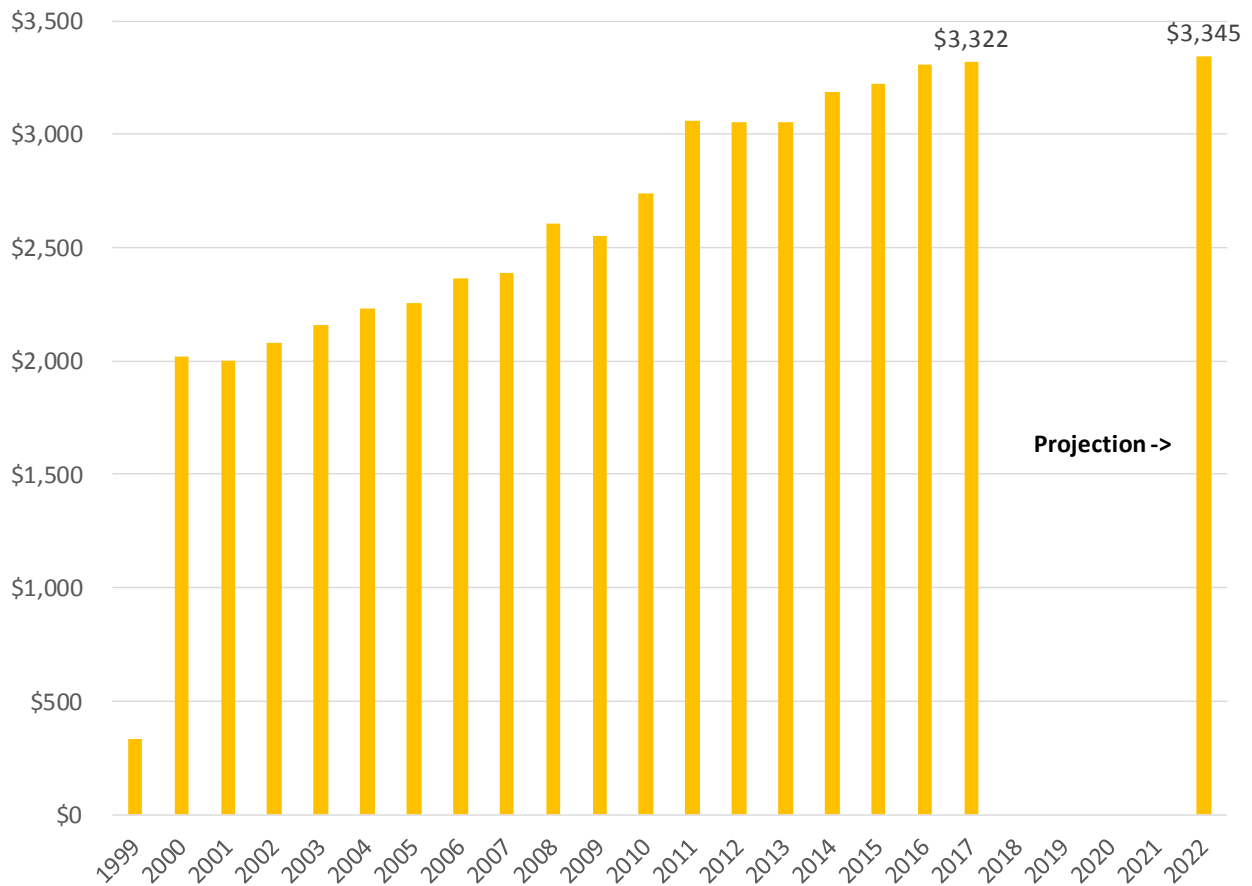


Figure 4: Total State Adequacy Aid Per Pupil (Excluding Statewide Education Property Tax)



Projecting the Future

Under current law, the system for calculating state adequacy funding for public education is comprised of two parts. The largest piece of the pie is known as “the cost of an opportunity for an adequate education.” For every student in public education, the state provides \$3,561 (FY 2017) of financial aid. Also, the state gives extra money for every student that meets specific categorical criteria, such as being economically disadvantaged, or having special education needs, or learning English as their non-primary language, or a 3rd grader who is not proficient in reading.

For 2017, the formula for state education adequacy aid looks like this: Overall student population or “base ADM-R” * \$3,561 + economically disadvantaged or “free and reduced lunch eligible” * \$1,781 + special education * \$1,916 + English language learners * \$698 + 3rd graders who are not reading proficient (provided they do not receive added aid under the previous three categories) * \$698. This amount of aid changes each year as the socio demographic and performance characteristics of the student population changes.

The second portion of state adequacy aid for public education are stabilization grants. As mentioned previously, the purpose of these grants was to ensure that the dollar amount a city or

town received remained constant over time, if the underlying changes in student population resulted in declines in aid. Beginning in FY 2017, however, stabilization grants are scheduled to be reduced by four percent per year over the next 25 years.

If the current system for distributing state aid for public education remains intact, what does that future look like in five years?

To simulate changes in state aid, we made a series of assumptions about how the characteristics of student populations within each community were going to change. The most important one was the change in the number of students within each community.

Population projections from the Office of Energy and Planning indicate that the school aged population is going to continue to decline, but at a slower rate. Thus, we projected that the rate of school age population will decline, but at a lower rate than in the past.

For this analysis, we assume that the rate of change between 2017 and 2022 is one third the rate of change that transpired during the last five years. For the other categorical criteria, we assumed the rate of children that qualify for these various categories in FY 2017 is assumed to hold through FY 2022. A more complete description of our assumptions can be found in Appendix A.

What do the projections tell us? At the simplest level, the total amount of state aid provided by the state to local communities would decline by almost 6% percent. Of the 234 incorporated cities and towns within New Hampshire, 96 (41%) would see an increase in state aid per student, while 104 (44%) would experience a decline, and 36 (15%) would see no change.

The reason 36 communities see no change is because they currently receive no state adequacy aid (excluding the statewide property tax, which is collected and retained by municipalities) and will likely not receive any state aid as well in FY 2022.

In terms of characteristics that separate the “winners” versus the “losers,” the “winners” tend to be communities with larger student populations, have experienced smaller declines in student enrollment (or seen increases, a rarity), are less reliant (if at all) on stabilization grants, and have lower concentrations of children in poverty.

Table 1: Characteristics of Winners and Losers

	Winners	Losers
Average # - enrollment (FY 2017)	1,152	425
Average % - change in enrollment (FY 2012 to FY 2017)	-7%	-17%
Average % - stabilization grant as proportion of total state aid (FY 2017)	10%	43%
Average % - free and reduced lunch eligible (FY 2017)	21%	37%

At the local level, the following table highlights which municipalities will lose (and gain) the most in terms of per-pupil aid over the next five years. Two common traits among those most negatively impacted is that these communities rely on stabilization grants for between 40% to 50% of their total state adequacy funding and are mostly located in rural areas of the state (5 are in Coos County). One common attribute among the most positively impacted is they are among those few communities that have seen increases in students over the past five years.

Table 2: Winners and Losers

	FY 2017		FY 2022	
<u>Most negatively impacted</u> <u>(100 students or more)</u>	State aid per ADM-R		State aid per ADM-R	Change from FY 2017 to FY 2022
Berlin	\$9,332		\$8,814	-\$518
Hinsdale	\$8,456		\$7,963	-\$493
Colebrook	\$7,361		\$6,881	-\$480
Northumberland	\$8,968		\$8,495	-\$473
Newport	\$8,090		\$7,618	-\$472
Lancaster	\$7,632		\$7,170	-\$462
Greenville	\$8,191		\$7,737	-\$453
Pittsfield	\$7,861		\$7,410	-\$451
Milan	\$6,585		\$6,141	-\$445
Haverhill	\$6,835		\$6,390	-\$444
<u>Most positively impacted</u> <u>(100 students or more)</u>				
Bedford	\$2,002		\$2,269	\$266
Exeter	\$2,279		\$2,550	\$271
New Boston	\$2,694		\$2,973	\$279
Lyme	\$1,353		\$1,635	\$282
Grantham	\$1,331		\$1,627	\$295
Greenland	\$826		\$1,123	\$296
Dover	\$2,498		\$2,801	\$304
Sutton	\$1,949		\$2,264	\$316
Windham	\$2,046		\$2,412	\$366
Stoddard	\$439		\$1,065	\$627

In terms of the cities and towns that have banded together to prevent cuts to stabilization grants, the table below shows how their future unfolds. All of them will experience declining state funds over the near-term future, largely due to the reduction of stabilization grants.

Table 3: The Coalition Communities

	FY 2017		FY 2022	
"Coalition" cities and towns	State aid per ADM-R		State aid per ADM-R	Change from FY 2017 to FY 2022
Berlin	\$9,332		\$8,814	-\$518
Charlestown	\$7,524		\$7,127	-\$397
Claremont	\$7,473		\$7,071	-\$402
Derry	\$4,765		\$4,700	-\$65
Franklin	\$7,429		\$7,072	-\$357
Northfield	\$7,093		\$6,755	-\$338
Pittsfield	\$7,861		\$7,410	-\$451
Allenstown	\$7,879		\$7,477	-\$401

Taken together, this work raises an important question about the state’s goals with respect to the communities experiencing declines in enrollment. If the state’s goal in funding education continues to be focused on eliminating disparities in per pupil spending, is the current plan to wind down stabilization grants in the face of declining enrollments the most effective method for assisting communities in ‘right sizing’ their educational systems, when this mechanism of financial support goes by and large to those communities that are least able to make up the financial difference? As shown in Table 4, those communities which receive significant stabilization grants on a per pupil basis also have significantly higher rates of poverty (as measured by free and reduced lunch concentration) and fewer assets to support the educational system (as measured by equalized property value per student).

Table 4: Communities most dependent on stabilization grants

Top 20 communities in terms of stabilization grants per student (with >100 students)				
	Stabilization grants (\$ per student)	Free and reduced lunch eligible concentration	Equalized property value per student	Total property tax rate per \$1,000 (2016)
Berlin	\$4,916	56%	\$298,075	39.2
Hinsdale	\$4,825	43%	\$506,592	26.9
Northumberland	\$4,633	51%	\$334,000	36.8
Greenville	\$4,402	45%	\$391,084	24.3
Allenstown	\$4,382	40%	\$496,494	33.9
Colebrook	\$4,350	43%	\$650,047	28.5
Newport	\$4,287	52%	\$503,931	28.7
Lancaster	\$4,199	44%	\$484,992	25.6
Pittsfield	\$4,056	49%	\$463,649	32.3
Lisbon	\$3,985	51%	\$444,768	28.7
Troy	\$3,920	39%	\$373,895	36.6
Warren	\$3,917	38%	\$554,707	23.6
Charlestown	\$3,772	46%	\$388,600	35.1
Milan	\$3,660	23%	\$604,898	20.7
Claremont	\$3,632	50%	\$398,920	42.6
Franklin	\$3,630	57%	\$473,070	25.2
Northfield	\$3,573	36%	\$452,148	26.0
Antrim	\$3,532	40%	\$652,489	28.0
Haverhill	\$3,497	40%	\$524,363	29.8
Richmond	\$3,361	33%	\$676,964	28.2
These communities (median)	\$3,953	44%	\$479,031	28.6
Rest of NH (median)	\$535	25%	\$924,880	23.2

Appendix A: Methodology for projecting state funding in FY 2022

Assumption #1: Overall student enrollment. The percent change in students between FY 2017 and FY 2022 is one-third the rate of change that transpired between FY 2012 and FY 2017.

Our first assumption has to do with student enrollment (or “base ADM-R” in the education finance lingo). In projecting out from today to FY 2022, we essentially extrapolate each city or town’s student enrollment trend (FY 2012 to FY 2017), just not to the degree that conditions transpired over the past five years.

More specifically, we assume the rate of change (whether it be an increase or decrease) over the next five years is one-third the rate of change witnessed in the previous five years. For example, Berlin saw their student enrollment fall from 1,288 (FY 2012) to 1,073 (FY 2017), a 16.7% decline. The Center projects that by FY 2022, student enrollment will shrink to 1,014 (5.6% decline).

Why did we curtail the existing trend? Two reasons. First, while the decline in residents between 5 and 19 years old (proxy for school age population) is anticipated to continue, the rate of decline will decelerate.

	# of residents (5 to 19 year old)	% change	# change
2010	255,996		
2015	239,585	-6.4%	-16,411
2020	230,191	-3.9%	-9,394
2025	225,576	-2.0%	-4,615

Source: New Hampshire Office of Energy & Planning

Second, the decline in student enrollment (FY 2012 to FY 2017: -10.3%) as listed in documentation from the New Hampshire Department of Education is a bit overstated relative to underlying conditions, due to changes in state law. This can be seen in the highly unusual no change between FY 2012 to FY 2013, followed by a sharp, irregular decline in FY 2014. The combination of these two pieces of information suggests that enrollment will likely continue to decline, but not to the extent as seen over the past few years.

	Student enrollment (base ADM-R)	% change	# change
FY12	189,276		
FY13	189,276	0.0%	0
FY14	177,747	-6.1%	-11,529
FY15	174,706	-1.7%	-3,041
FY16	172,364	-1.3%	-2,342
FY17	169,800	-1.5%	-2,564
FY12 to FY17	-10.3%		
FY14 to FY17	-4.5%		
<i>Source: NH Department of Education</i>			

Assumption #2: Categorical criteria. The rate (not the number) of children that qualify for these various categories in FY 2017 is assumed to hold in FY 2022.

Our second assumption has to do with the composition of each city or town’s student population regarding various categorical definitions in which the state provides extra funding. As mentioned before, in addition to providing a fixed dollar amount for every student enrolled in public education the state provides extra aid for every student that meets the following:

- Eligible for free and reduced lunch assistance (“economically disadvantaged”)
- Has special education needs
- Currently learning English (it is not their primary language)
- Has not tested to proficiency level in reading, in the 3rd grade

To keep things simple, the Center assumed that for each city or town, the rate (not the number) of children that qualify for these various categories is held constant from FY 2017 to FY 2022. For example, in Berlin, 55.6% (597) out of their 1,073 students were eligible for free and reduced lunch in the current fiscal year. As mentioned previously, in five years, the Center projects Berlin will have 1,014 students, with 564 of them being eligible for free and reduced lunch (55.6% of 1,014 = 564).

Assumption #3: Statewide property tax: The dollar amount a municipality raised in FY 2017 is assumed to be same amount raised in FY 2022.

Our third assumption deals with how much a city or town raises in statewide property tax revenue (SWEPT). Though the Center excludes SWEPT as counting towards state aid, an assumption is required on how much will be collected, because it is deducted from the state’s cost estimate of aid a locality should receive from the state. Our assumption is that the dollar amount in statewide property tax revenue raised by a locality will be the same amount in FY 2022 as it was in FY 2017. While it is likely that virtually all cities/towns will see changes in the dollar amount raised by this tax five years from now, it is plausible that most will not experience significant changes, given that by statute, the total dollar amount raised throughout the state will remain the same as it is today, at \$363 million.

Assumption #4: Stabilization grants. This is not an assumption, but rather an application of current law. If a city or town received a stabilization grant in FY 2017, they will receive a grant in FY 2022 equal to 76% of their initial grant amount in FY 2012.

For example, the city of Berlin received a stabilization grant in the current fiscal year. Their FY 2012 grant amount was \$5,495,595, thus in FY 2022, it will be \$4,176,652. Conversely, the town of Jackson received no stabilization grant in FY 2017, even though they did receive an initial grant in FY 2012 (\$78,127). Consequently, in FY 2022, they will receive \$0 by way of a stabilization grant.

Appendix B: Per Pupil Expenditure (Elementary School) by City/Town: 1998-99 versus 2015-16

City/Town	Elementary School - Per Pupil Expenditure (1998-99)	% from state median (1998-99)		City/Town	Elementary School - Per Pupil Expenditure (2015-16)	% from state median (2015-16)
Waterville Valley	\$14,000	135%		Waterville Valley	\$31,269	91%
Newington	\$9,930	67%		Newington	\$30,714	87%
Portsmouth	\$9,834	65%		New Castle	\$30,106	84%
Freedom	\$9,325	57%		Harrisville	\$28,688	75%
Monroe	\$8,945	50%		Jackson	\$28,405	73%
Hanover	\$8,904	50%		Errol	\$27,768	69%
Hampton Falls	\$8,760	47%		Marlow	\$27,572	68%
Hanover	\$8,719	47%		Freedom	\$25,196	54%
Orford	\$8,481	43%		Monroe	\$24,346	48%
Holderness	\$8,341	40%		Pittsburg	\$24,335	48%
Easton	\$8,260	39%		Cornish	\$24,275	48%
Franconia	\$8,260	39%		Bartlett	\$24,264	48%
Sugar Hill	\$8,260	39%		Rumney	\$23,483	43%
Sunapee	\$8,086	36%		Stratford	\$22,801	39%
Keene	\$8,014	35%		Tamworth	\$22,424	37%
Marlow	\$7,955	34%		South Hampton	\$22,382	36%
Jackson	\$7,951	34%		Lebanon	\$22,144	35%
Errol	\$7,895	33%		Madison	\$21,869	33%
Lebanon	\$7,803	31%		Holderness	\$21,855	33%
Lyme	\$7,587	28%		Moultonborough	\$21,766	33%
Moultonborough	\$7,522	27%		Goshen	\$21,587	32%
Grantham	\$7,506	26%		Lempster	\$21,587	32%
North Hampton	\$7,499	26%		Sunapee	\$21,535	31%
Plymouth	\$7,432	25%		Wentworth	\$20,989	28%
Stark	\$7,381	24%		Piermont	\$20,711	26%
South Hampton	\$7,312	23%		Hampton Falls	\$20,558	25%
Conway	\$7,292	23%		Kensington	\$20,239	23%
Bartlett	\$7,283	23%		Lincoln	\$20,202	23%
Plainfield	\$7,243	22%		Woodstock	\$20,202	23%
Lincoln	\$7,231	22%		Hanover	\$19,924	21%
Woodstock	\$7,231	22%		Hanover	\$19,924	21%
Harrisville	\$7,194	21%		Thornton	\$19,881	21%
Campton	\$7,193	21%		Warren	\$19,628	20%
Marlborough	\$7,165	21%		Plainfield	\$19,596	20%
Stratford	\$7,150	20%		Rye	\$19,535	19%
Springfield	\$7,068	19%		Rollinsford	\$19,524	19%
Bradford	\$7,068	19%		Stark	\$19,287	18%
Warner	\$7,068	19%		Center Harbor	\$19,065	16%
Wilmot	\$7,068	19%		Meredith	\$19,065	16%
New London	\$7,068	19%		Sandwich	\$19,065	16%
Newbury	\$7,068	19%		North Hampton	\$19,045	16%
Sutton	\$7,068	19%		Kingston	\$19,044	16%
Seabrook	\$7,059	19%		Newton	\$19,044	16%
Pittsburg	\$7,057	19%		Plymouth	\$19,040	16%
Hopkinton	\$6,965	17%		Ashland	\$18,949	16%
Ashland	\$6,953	17%		Amherst	\$18,753	14%
Exeter	\$6,953	17%		Lyndeborough	\$18,703	14%
Haverhill	\$6,948	17%		Wilton	\$18,703	14%
Antrim	\$6,934	17%		Lyme	\$18,682	14%
Bennington	\$6,934	17%		Bethlehem	\$18,546	13%
Dublin	\$6,934	17%		Allenstown	\$18,391	12%
Francestown	\$6,934	17%		Antrim	\$18,160	11%
Greenfield	\$6,934	17%		Bennington	\$18,160	11%
Peterborough	\$6,934	17%		Dublin	\$18,160	11%
Sharon	\$6,934	17%		Francestown	\$18,160	11%
Hancock	\$6,934	17%		Greenfield	\$18,160	11%
Temple	\$6,934	17%		Hancock	\$18,160	11%
Milford	\$6,920	16%		Peterborough	\$18,160	11%
Concord	\$6,890	16%		Sharon	\$18,160	11%
Rye	\$6,881	16%		Temple	\$18,160	11%
Hollis	\$6,818	15%		Keene	\$18,152	11%
Claremont	\$6,791	14%		Chesterfield	\$18,090	10%
Stewartstown	\$6,736	13%		Acworth	\$18,075	10%
Tamworth	\$6,689	13%		Alstead	\$18,075	10%
Stratham	\$6,659	12%		Charlestown	\$18,075	10%
Piermont	\$6,608	11%		Langdon	\$18,075	10%
New Castle	\$6,599	11%		Walpole	\$18,075	10%
Meredith	\$6,533	10%		Littleton	\$18,051	10%
Center Harbor	\$6,533	10%		Nelson	\$18,001	10%
Sandwich	\$6,533	10%		Hopkinton	\$17,996	10%
Jaffrey	\$6,530	10%		Durham	\$17,959	10%
Rindge	\$6,530	10%		Lee	\$17,959	10%
Brookfield	\$6,465	9%		Madbury	\$17,959	10%

City/Town	Elementary School - Per Pupil Expenditure (1998-99)	% from state median (1998-99)		City/Town	Elementary School - Per Pupil Expenditure (2015-16)	% from state median (2015-16)
Effingham	\$6,465	9%		Hampstead	\$17,917	9%
New Durham	\$6,465	9%		Henniker	\$17,722	8%
Ossipee	\$6,465	9%		Gilford	\$17,608	7%
Tuftonboro	\$6,465	9%		Alton	\$17,464	6%
Wolfeboro	\$6,465	9%		Grantham	\$17,463	6%
Gilmanton	\$6,444	8%		Mason	\$17,396	6%
Bethlehem	\$6,438	8%		Portsmouth	\$17,268	5%
Rollinsford	\$6,431	8%		Canaan	\$17,178	5%
Hampton	\$6,413	8%		Dorchester	\$17,178	5%
Pembroke	\$6,361	7%		Enfield	\$17,178	5%
Chesterfield	\$6,296	6%		Grafton	\$17,178	5%
Nelson	\$6,258	5%		Orange	\$17,178	5%
Alton	\$6,253	5%		Brookfield	\$17,154	5%
Stoddard	\$6,229	5%		Effingham	\$17,154	5%
Gorham	\$6,203	4%		New Durham	\$17,154	5%
Lee	\$6,198	4%		Ossipee	\$17,154	5%
Madbury	\$6,198	4%		Tuftonboro	\$17,154	5%
Durham	\$6,198	4%		Wolfeboro	\$17,154	5%
Andover	\$6,186	4%		Fitzwilliam	\$17,103	4%
Madison	\$6,177	4%		Gilsum	\$17,103	4%
Brentwood	\$6,145	3%		Richmond	\$17,103	4%
East Kingston	\$6,129	3%		Roxbury	\$17,103	4%
Bedford	\$6,114	3%		Sullivan	\$17,103	4%
Somersworth	\$6,054	2%		Surry	\$17,103	4%
Candia	\$6,035	2%		Swanzy	\$17,103	4%
Westmoreland	\$6,028	1%		Troy	\$17,103	4%
Gilford	\$6,023	1%		East Kingston	\$17,080	4%
Goshen	\$6,000	1%		Hill	\$17,032	4%
Lempster	\$6,000	1%		Campton	\$16,994	4%
Barnstead	\$5,979	1%		Chichester	\$16,876	3%
Thornton	\$5,979	1%		Exeter	\$16,796	2%
Raymond	\$5,946	0%		Seabrook	\$16,706	2%
Roxbury	\$5,945	0%		Stratham	\$16,690	2%
Gilsum	\$5,945	0%		Bow	\$16,466	0%
Sullivan	\$5,945	0%		Deerfield	\$16,443	0%
Surry	\$5,945	0%		Alexandria	\$16,398	0%
Richmond	\$5,945	0%		Bridgewater	\$16,398	0%
Swanzy	\$5,945	0%		Bristol	\$16,398	0%
Troy	\$5,945	0%		Danbury	\$16,398	0%
Fitzwilliam	\$5,945	0%		Groton	\$16,398	0%
Canaan	\$5,943	0%		Hebron	\$16,398	0%
Dorchester	\$5,943	0%		New Hampton	\$16,398	0%
Enfield	\$5,943	0%		Northumberland	\$16,366	0%
Grafton	\$5,943	0%		Hinsdale	\$16,348	0%
Orange	\$5,943	0%		Deering	\$16,338	0%
Kensington	\$5,936	0%		Hillsboro	\$16,338	0%
Londonderry	\$5,929	0%		Londonderry	\$16,179	-1%
Kingston	\$5,917	0%		Haverhill Coop	\$16,158	-1%
Newton	\$5,917	0%		Conway	\$16,154	-1%
Lisbon	\$5,822	-2%		Newfields	\$16,049	-2%
Lyman	\$5,822	-2%		Carroll	\$16,041	-2%
Newmarket	\$5,820	-2%		Dalton	\$16,041	-2%
Hampstead	\$5,741	-3%		Easton	\$16,041	-2%
Bath	\$5,738	-3%		Franconia	\$16,041	-2%
Belmont	\$5,736	-4%		Jefferson	\$16,041	-2%
Canterbury	\$5,736	-4%		Lancaster	\$16,041	-2%
Webster	\$5,734	-4%		Lisbon	\$16,041	-2%
Boscawen	\$5,734	-4%		Lyman	\$16,041	-2%
Loudon	\$5,734	-4%		Sugar Hill	\$16,041	-2%
Concord/Penacook	\$5,734	-4%		Whitefield	\$16,041	-2%
Salisbury	\$5,734	-4%		Bradford	\$15,965	-3%
Amherst	\$5,698	-4%		New London	\$15,965	-3%
Laconia	\$5,698	-4%		Newbury	\$15,965	-3%
Henniker	\$5,678	-5%		Springfield	\$15,965	-3%
Dover	\$5,675	-5%		Sutton	\$15,965	-3%
Dunbarton	\$5,675	-5%		Warner	\$15,965	-3%
Littleton	\$5,666	-5%		Wilmot	\$15,965	-3%
Lancaster	\$5,644	-5%		Merrimack	\$15,958	-3%
Whitefield	\$5,644	-5%		Claremont	\$15,952	-3%
Dalton	\$5,644	-5%		Atkinson	\$15,865	-3%
Jefferson	\$5,644	-5%		Danville	\$15,865	-3%
Carroll	\$5,644	-5%		Plaistow	\$15,865	-3%
Northfield	\$5,644	-5%		Sandown	\$15,865	-3%
Sanbornton	\$5,644	-5%		Dunbarton	\$15,830	-3%
Windham	\$5,614	-6%		Hampton	\$15,770	-4%

City/Town	Elementary School - Per Pupil Expenditure (1998-99)	% from state median (1998-99)		City/Town	Elementary School - Per Pupil Expenditure (2015-16)	% from state median (2015-16)
Washington	\$5,613	-6%		Gorham	\$15,743	-4%
Bow	\$5,608	-6%		Hollis	\$15,721	-4%
Berlin	\$5,588	-6%		Concord	\$15,684	-4%
Walpole	\$5,585	-6%		Concord/Penacook	\$15,684	-4%
Alstead	\$5,585	-6%		Marlboro	\$15,501	-5%
Charlestown	\$5,585	-6%		Barnstead	\$15,398	-6%
Acworth	\$5,585	-6%		Berlin	\$15,319	-7%
Langdon	\$5,585	-6%		Northfield	\$15,268	-7%
Northwood	\$5,559	-6%		Sanbornton	\$15,268	-7%
Salem	\$5,527	-7%		Tilton	\$15,268	-7%
Winchester	\$5,519	-7%		Winchester	\$15,064	-8%
Chichester	\$5,475	-8%		Pembroke	\$14,997	-9%
Unity	\$5,473	-8%		Laconia	\$14,922	-9%
Northumberland	\$5,450	-8%		Candia	\$14,891	-9%
Rochester	\$5,441	-8%		Washington	\$14,891	-9%
Tilton	\$5,419	-9%		Epsom	\$14,860	-9%
Chester	\$5,402	-9%		Mont Vernon	\$14,822	-10%
Pittsfield	\$5,398	-9%		Westmoreland	\$14,814	-10%
Hooksett	\$5,397	-9%		Pittsfield	\$14,723	-10%
Milton	\$5,376	-10%		Colebrook	\$14,679	-10%
Nashua	\$5,351	-10%		Salem	\$14,634	-11%
Merrimack	\$5,347	-10%		Epping	\$14,620	-11%
Litchfield	\$5,343	-10%		Somersworth	\$14,611	-11%
Cornish	\$5,333	-10%		Litchfield	\$14,553	-11%
Newfields	\$5,314	-11%		Milford	\$14,517	-11%
Nottingham	\$5,299	-11%		Northwood	\$14,459	-12%
Newport	\$5,287	-11%		Newmarket	\$14,409	-12%
Landaff	\$5,273	-11%		Boscawen	\$14,254	-13%
Sandown	\$5,239	-12%		Loudon	\$14,254	-13%
Danville	\$5,239	-12%		Salisbury	\$14,254	-13%
Plaistow	\$5,239	-12%		Webster	\$14,254	-13%
Atkinson	\$5,239	-12%		Rochester	\$14,123	-14%
Strafford	\$5,235	-12%		Milton	\$14,045	-14%
Bristol	\$5,216	-12%		Strafford	\$14,028	-14%
Hebron	\$5,216	-12%		Stewartstown	\$13,997	-15%
Alexandria	\$5,216	-12%		Croydon	\$13,994	-15%
New Hampton	\$5,216	-12%		Fremont	\$13,966	-15%
Groton	\$5,216	-12%		Jaffrey	\$13,900	-15%
Danbury	\$5,216	-12%		Rindge	\$13,900	-15%
Bridgewater	\$5,216	-12%		Derry	\$13,847	-16%
New Boston	\$5,194	-13%		Unity	\$13,773	-16%
Greenland	\$5,188	-13%		Gilmanton	\$13,640	-17%
Warren	\$5,163	-13%		Greenland	\$13,636	-17%
Epping	\$5,145	-13%		Landaff	\$13,620	-17%
Colebrook	\$5,129	-14%		Raymond	\$13,579	-17%
Pelham	\$5,124	-14%		Brookline	\$13,573	-17%
Mason	\$5,108	-14%		Goffstown	\$13,562	-17%
New Ipswich	\$5,108	-14%		Farmington	\$13,460	-18%
Greenville	\$5,108	-14%		Bath	\$13,454	-18%
Fremont	\$5,038	-15%		Stoddard	\$13,429	-18%
Hinsdale	\$5,030	-15%		Wakefield	\$13,388	-18%
Rumney	\$5,017	-16%		Windham	\$13,384	-18%
Epsom	\$4,991	-16%		Belmont	\$13,308	-19%
Brookline	\$4,954	-17%		Canterbury	\$13,308	-19%
Mont Vernon	\$4,916	-17%		Brentwood	\$13,251	-19%
Franklin	\$4,838	-19%		Hooksett	\$13,003	-21%
Auburn	\$4,824	-19%		Nashua	\$12,989	-21%
Wakefield	\$4,789	-19%		Andover	\$12,910	-21%
Hill	\$4,771	-20%		Barrington	\$12,805	-22%
Barrington	\$4,744	-20%		Bedford	\$12,645	-23%
Manchester	\$4,668	-21%		Newport	\$12,630	-23%
Deerfield	\$4,621	-22%		Nottingham	\$12,624	-23%
Derry	\$4,602	-23%		New Boston	\$12,487	-24%
Deering	\$4,572	-23%		Auburn	\$12,369	-25%
Hillsboro	\$4,572	-23%		Greenville	\$12,128	-26%
Hudson	\$4,547	-24%		New Ipswich	\$12,128	-26%
Wilton	\$4,542	-24%		Hudson	\$12,018	-27%
Farmington	\$4,281	-28%		Chester	\$11,835	-28%
Weare	\$4,233	-29%		Dover	\$11,481	-30%
Allenstown	\$4,223	-29%		Manchester	\$11,034	-33%
Croydon	\$4,148	-30%		Milan	\$10,957	-33%
Lyndeborough	\$4,138	-30%		Weare	\$10,781	-34%
Goffstown	\$4,002	-33%		Pelham	\$10,699	-35%
Milan	\$3,974	-33%		Franklin	\$10,239	-38%
Wentworth	\$3,886	-35%				

Appendix C: Equalized School Property Tax Rates (Local + State) by City/Town: 1998 versus 2015

City/Town	Equalized School Property Tax Rate (1998)	% from state median (1998)		City/Town	Equalized School Property Tax Rate (2015)	% from state median (2015)
Newington	2.2	-89%		Hebron	2.5	-84%
Hebron	3.1	-84%		New Castle	2.6	-83%
New Castle	3.6	-82%		Newington	2.9	-81%
Waterville	3.6	-81%		Waterville	3.8	-75%
Seabrook	3.8	-81%		Moultonborough	4.3	-71%
Jackson	4.7	-76%		Bridgewater	4.5	-70%
Moultonboro	5.8	-70%		Lincoln	4.6	-69%
Bridgewater	6.2	-68%		Jackson	5.4	-64%
Freedom	6.4	-67%		Tuftonboro	5.5	-64%
Lincoln	6.5	-67%		Errol	5.6	-63%
Tuftonboro	7.2	-63%		Randolph	5.7	-62%
Rye	7.4	-62%		Bartlett	5.9	-61%
Bartlett	7.6	-61%		Rye	6.2	-59%
Stoddard	7.9	-60%		Eaton	6.5	-57%
Errol	8.3	-58%		Freedom	6.8	-55%
Monroe	8.6	-56%		Seabrook	6.8	-55%
Sandwich	8.8	-55%		Easton	6.8	-55%
New London	8.8	-55%		Groton	7.0	-54%
Center Harbor	9.0	-54%		Wolfeboro	7.1	-53%
Alton	9.0	-54%		Portsmouth	7.1	-53%
Grantham	9.1	-53%		Sandwich	7.2	-52%
Eaton	9.6	-51%		Monroe	7.4	-51%
Washington	10.2	-48%		Albany	7.4	-51%
Wolfeboro	10.4	-47%		Center Harbor	7.5	-50%
Hampton	10.5	-46%		Shelburne	7.8	-48%
Newbury	10.7	-46%		Dummer	8.0	-47%
Meredith	11.1	-43%		New London	8.0	-47%
Pittsburg	11.2	-43%		Wakefield	8.2	-45%
Sunapee	11.3	-42%		Meredith	8.4	-44%
Portsmouth	11.6	-41%		Nelson	8.6	-43%
Greenland	12.0	-39%		Sunapee	8.6	-43%
Carroll	12.0	-39%		Woodstock	8.7	-43%
Benton	12.0	-39%		Hampton	8.9	-41%
Hanover	12.1	-38%		Franklin	8.9	-41%
Randolph	12.3	-38%		Stark	8.9	-41%
North Hampton	12.3	-37%		Newbury	9.0	-40%
Wakefield	12.5	-36%		Alton	9.1	-40%
Salem	12.6	-36%		Franconia	9.2	-39%
Farmington	12.6	-36%		Pittsburg	9.2	-39%
Shelburne	12.7	-35%		Harrisville	9.3	-39%
Harrisville	13.0	-34%		Dorchester	9.3	-38%
Windsor	13.3	-32%		Holderness	9.6	-37%
Chatham	13.3	-32%		North Hampton	9.8	-35%
Hampton Falls	13.5	-31%		Clarksville	9.8	-35%
Dover	13.7	-30%		Carroll	9.9	-34%
Atkinson	13.9	-29%		Stoddard	9.9	-34%
Gilford	13.9	-29%		Manchester	10.0	-34%
South Hampton	13.9	-29%		Croydon	10.1	-33%
Woodstock	14.0	-28%		Ossipee	10.2	-32%
Franconia	14.1	-28%		New Hampton	10.5	-30%
Sugar Hill	14.1	-28%		Gilford	10.6	-30%
Holderness	14.2	-28%		Bristol	10.7	-29%
Sanbornton	14.4	-27%		Conway	10.8	-29%
Clarksville	14.5	-26%		Washington	10.9	-28%
Newfields	14.5	-26%		Windsor	11.0	-27%
Bedford	14.6	-25%		Madison	11.1	-27%
Lebanon	14.9	-24%		Lyman	11.1	-26%
New Hampton	15.0	-23%		Hanover	11.1	-26%
Madison	15.2	-23%		Greenland	11.2	-25%
Windham	15.6	-21%		Brookfield	11.6	-23%
Hooksett	15.7	-20%		Sugar Hill	11.7	-23%
Springfield	15.7	-20%		Salem	11.7	-23%
Bow	15.7	-20%		Laconia	11.8	-22%
Walpole	16.0	-19%		Columbia	12.0	-21%
Easton	16.0	-19%		Dover	12.0	-20%
Dunbarton	16.0	-18%		Effingham	12.1	-20%
Salisbury	16.0	-18%		Nashua	12.1	-20%
Mason	16.4	-16%		Tilton	12.2	-19%
Dublin	16.6	-15%		Hudson	12.5	-17%
Dalton	16.7	-15%		New Durham	12.7	-16%
Hill	16.7	-15%		Milan	12.8	-15%
Hudson	16.8	-15%		Bath	12.8	-15%

City/Town	Equalized School Property Tax Rate (1998)	% from state median (1998)	City/Town	Equalized School Property Tax Rate (2015)	% from state median (2015)
Kensington	16.8	-15%	Sanbornton	12.8	-15%
Rumney	16.8	-14%	Acworth	12.8	-15%
Nashua	16.9	-14%	Hooksett	13.0	-14%
Laconia	16.9	-14%	Andover	13.1	-13%
Conway	16.9	-14%	Landaff	13.1	-13%
Brookfield	17.0	-13%	Pelham	13.1	-13%
Alexandria	17.0	-13%	Wilmot	13.2	-12%
Stratham	17.1	-13%	Whitefield	13.3	-12%
Enfield	17.1	-13%	Dalton	13.4	-11%
Groton	17.1	-13%	Plymouth	13.5	-11%
Webster	17.2	-12%	Atkinson	13.5	-10%
Effingham	17.2	-12%	South Hampton	13.5	-10%
Middleton	17.3	-12%	Chesterfield	13.6	-10%
Ellsworth	17.4	-12%	Danbury	13.6	-10%
Lyme	17.4	-11%	Littleton	13.6	-10%
Plastow	17.4	-11%	Antrim	13.7	-9%
Tilton	17.5	-11%	Bedford	13.9	-8%
Littleton	17.5	-11%	Gorham	13.9	-8%
Dorchester	17.6	-10%	Sharon	13.9	-8%
Hollis	17.8	-9%	Wentworth	14.1	-7%
Landaff	17.8	-9%	Loudon	14.1	-6%
Andover	18.0	-8%	Greenville	14.2	-6%
Ossipee	18.0	-8%	Stratham	14.2	-6%
New Durham	18.1	-8%	Goshen	14.3	-5%
Newport	18.1	-8%	Concord	14.3	-5%
Chesterfield	18.2	-7%	Dublin	14.4	-5%
Sutton	18.3	-7%	Colebrook	14.4	-4%
Unity	18.3	-7%	Rochester	14.5	-4%
Thornton	18.3	-6%	Springfield	14.5	-4%
Dummer	18.5	-6%	Orange	14.5	-4%
Piermont	18.5	-6%	Auburn	14.5	-4%
Manchester	18.7	-5%	Stratford	14.5	-4%
Wentworth	18.7	-4%	Jefferson	14.6	-3%
Westmoreland	18.9	-4%	Lancaster	14.6	-3%
Berlin	19.0	-3%	Hollis	14.6	-3%
Wilmot	19.0	-3%	Ashland	14.6	-3%
Bristol	19.1	-2%	Farmington	14.7	-3%
Jefferson	19.2	-2%	Webster	14.7	-2%
Columbia	19.2	-2%	Newport	14.8	-2%
Orange	19.2	-2%	Thornton	14.8	-2%
Pelham	19.2	-2%	Hancock	14.9	-2%
Francestown	19.4	-1%	East Kingston	15.0	-1%
Chichester	19.5	-1%	Londonderry	15.0	-1%
Loudon	19.6	0%	Candia	15.0	0%
Tamworth	19.6	0%	Northfield	15.1	0%
Chester	19.7	0%	Warner	15.1	0%
Hancock	19.7	1%	Mason	15.1	0%
Northfield	19.7	1%	Chester	15.2	1%
Croydon	19.8	1%	Litchfield	15.3	1%
Lempster	19.8	1%	Ellsworth	15.4	2%
Merrimack	19.9	1%	Bradford	15.4	2%
Langdon	20.0	2%	Enfield	15.4	2%
Bath	20.0	2%	Salisbury	15.4	2%
Rindge	20.0	2%	Westmoreland	15.4	2%
Brentwood	20.1	3%	Alexandria	15.5	2%
Wilton	20.2	3%	Walpole	15.5	3%
Lyndeborough	20.3	3%	Belmont	15.5	3%
Albany	20.4	4%	Lyndeborough	15.5	3%
Rollinsford	20.5	4%	Nottingham	15.5	3%
Surry	20.6	5%	Campton	15.5	3%
Danbury	20.7	5%	Lebanon	15.5	3%
Bradford	20.7	6%	Benton	15.6	3%
Grafton	20.7	6%	Marlow	15.6	3%
Northumberland	20.7	6%	Sullivan	15.6	4%
Hinsdale	20.9	6%	Dunbarton	15.7	4%
East Kingston	20.9	6%	Francestown	15.7	4%
Winchester	20.9	7%	Cornish	15.8	5%
Peterborough	21.0	7%	Grantham	15.8	5%
Kingston	21.0	7%	Goffstown	15.9	6%
Franklin	21.2	8%	Hampton Falls	15.9	6%
Epsom	21.3	9%	Exeter	16.1	7%
Auburn	21.4	9%	Lempster	16.1	7%
Hillsborough	21.4	9%	Northumberland	16.1	7%
Fremont	21.5	9%	Epsom	16.2	7%
Durham	21.5	9%	Lyme	16.2	7%

City/Town	Equalized School Property Tax Rate (1998)	% from state median (1998)		City/Town	Equalized School Property Tax Rate (2015)	% from state median (2015)
Candia	21.5	10%		Stewartstown	16.2	7%
Nelson	21.6	10%		Plaistow	16.2	7%
Newmarket	21.6	10%		Rumney	16.2	7%
Stratford	21.7	10%		Raymond	16.3	8%
Stewartstown	21.7	11%		Windham	16.4	9%
Exeter	21.7	11%		Piermont	16.4	9%
Canterbury	21.7	11%		Bennington	16.4	9%
Gorham	21.8	11%		Strafford	16.4	9%
Ashland	21.9	11%		Berlin	16.5	9%
Milton	21.9	12%		Newmarket	16.5	9%
Roxbury	21.9	12%		Alstead	16.6	10%
Epping	21.9	12%		Canterbury	16.6	10%
Whitefield	22.0	12%		Milton	16.6	10%
Barrington	22.1	12%		Tamworth	16.7	10%
Rochester	22.1	13%		Hampstead	16.7	10%
Danville	22.2	13%		Richmond	16.7	11%
New Boston	22.3	14%		Fitzwilliam	16.8	11%
Amherst	22.3	14%		Chatham	16.8	11%
Hampstead	22.5	15%		Merrimack	16.8	12%
Lancaster	22.5	15%		Hill	16.9	12%
Sharon	22.8	16%		Sutton	17.0	12%
Acworth	22.9	17%		Chichester	17.0	13%
Goffstown	23.0	17%		Middleton	17.0	13%
Somersworth	23.0	17%		Roxbury	17.1	13%
Claremont	23.0	17%		Kensington	17.1	13%
Raymond	23.0	17%		Deerfield	17.1	14%
Warner	23.1	18%		Durham	17.2	14%
Concord (Union)	23.3	19%		Swanzy	17.3	14%
Gilmanton	23.4	19%		Newfields	17.3	15%
Colebrook	23.7	21%		Gilsum	17.3	15%
Deerfield	23.8	21%		Allenstown	17.3	15%
Hopkinton	23.8	21%		Derry	17.5	16%
Jaffrey	23.9	22%		Peterborough	17.5	16%
Deering	23.9	22%		Brentwood	17.5	16%
Campton	24.0	22%		Greenfield	17.5	16%
Alstead	24.0	22%		Jaffrey	17.5	16%
Fitzwilliam	24.1	23%		Lisbon	17.5	16%
Plymouth	24.2	23%		Bow	17.7	17%
Richmond	24.2	23%		Barrington	17.8	18%
Nottingham	24.5	25%		Boscawen	17.9	19%
Allenstown	24.5	25%		Pittsfield	18.0	20%
Bennington	24.5	25%		Northwood	18.1	20%
Keene	24.8	26%		Warren	18.1	20%
Milford	25.0	27%		Pembroke	18.1	20%
Northwood	25.0	27%		Plainfield	18.1	20%
Goshen	25.2	29%		Keene	18.2	20%
Boscawen	25.3	29%		Weare	18.2	21%
Cornish	25.3	29%		Amherst	18.2	21%
Milan	25.4	30%		New Boston	18.2	21%
Strafford	25.5	30%		Hinsdale	18.3	21%
Gilsum	25.6	30%		Epping	18.3	21%
Barnstead	25.6	31%		Temple	18.4	22%
Swanzy	25.7	31%		Unity	18.7	24%
Belmont	25.7	31%		Sandown	18.8	24%
Marlow	25.7	31%		Wilton	18.8	25%
Canaan	25.8	32%		Kingston	18.9	25%
Antrim	25.8	32%		Rollinsford	18.9	25%
Pittsfield	25.8	32%		Hillsborough	18.9	26%
Temple	26.0	32%		Somersworth	19.1	27%
Brookline	26.1	33%		Lee	19.2	27%
Londonderry	26.3	34%		Milford	19.2	27%
Orford	26.4	35%		Grafton	19.2	27%
Pembroke	26.5	35%		Rindge	19.3	28%
Mont Vernon	26.5	35%		Barnstead	19.4	29%
Derry	26.7	36%		Gilmanton	19.5	29%
Plainfield	26.8	36%		Surry	19.6	30%
New Ipswich	26.9	37%		Deering	19.8	31%
Bethlehem	27.0	37%		Henniker	20.1	33%
Weare	27.0	38%		Troy	20.2	34%

City/Town	Equalized School Property Tax Rate (1998)	% from state median (1998)		City/Town	Equalized School Property Tax Rate (2015)	% from state median (2015)
Lyman	27.3	39%		Langdon	20.3	35%
Newton	27.3	39%		Canaan	20.5	36%
Litchfield	27.5	40%		Winchester	20.6	37%
Sandown	27.7	41%		New Ipswich	20.6	37%
Stark	27.7	41%		Madbury	20.6	37%
Sullivan	27.8	42%		Newton	21.2	41%
Greenfield	28.1	43%		Danville	21.3	41%
Greenville	28.4	45%		Mont Vernon	21.4	42%
Lisbon	28.5	45%		Bethlehem	21.5	43%
Marlborough	28.9	47%		Haverhill	21.6	43%
Lee	29.5	51%		Marlborough	21.7	44%
Madbury	30.0	53%		Orford	21.9	45%
Charlestown	30.1	53%		Fremont	22.1	46%
Warren	30.2	54%		Brookline	22.4	49%
Haverhill	30.3	54%		Charlestown	22.7	51%
Henniker	30.3	55%		Hopkinton	23.0	53%
Troy	30.9	58%		Claremont	24.2	61%

