



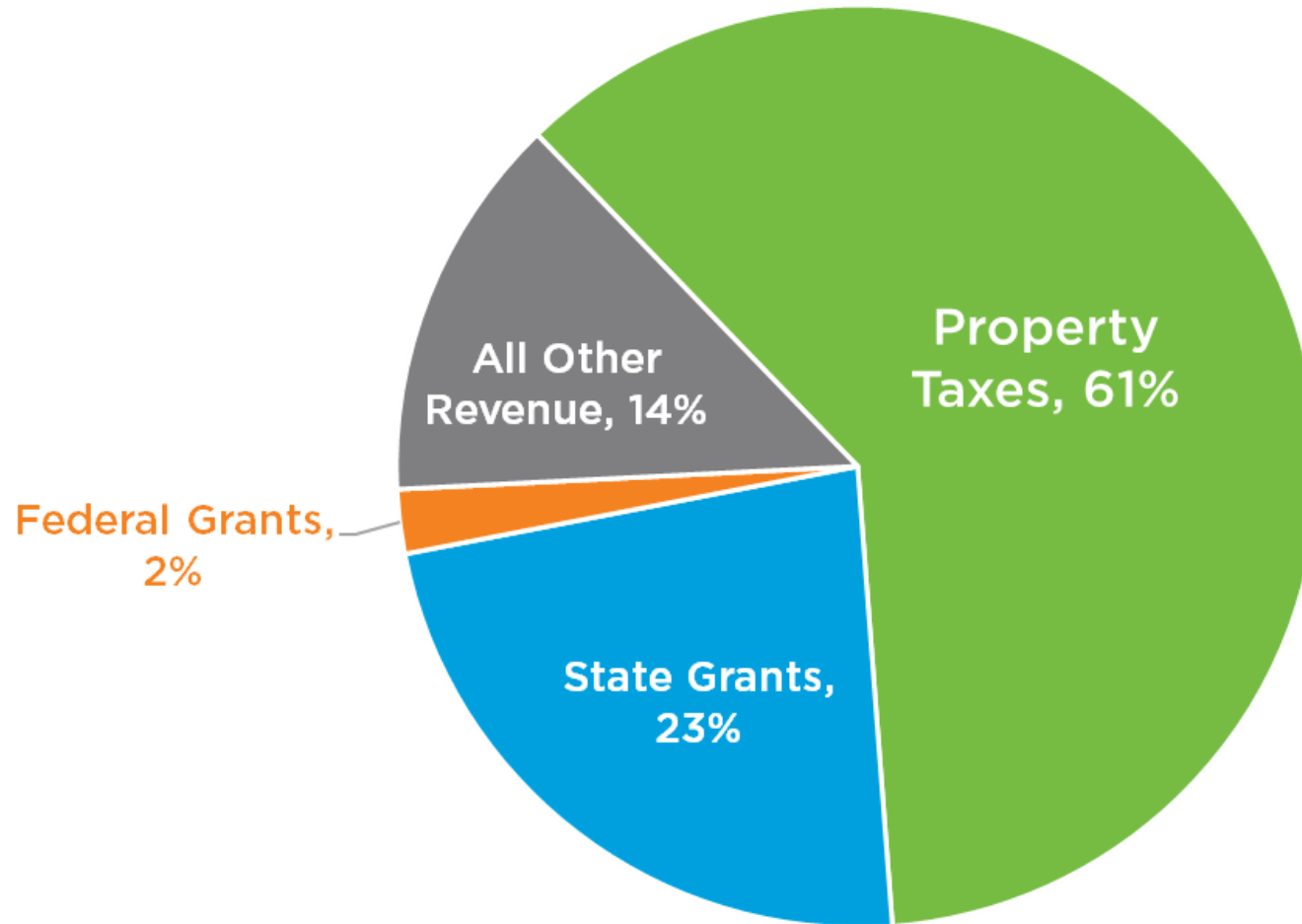
# EXAMINING NEW HAMPSHIRE'S PROPERTY TAX

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## LOCAL GOVERNMENT REVENUE SOURCES NEW HAMPSHIRE, FISCAL YEAR 2022

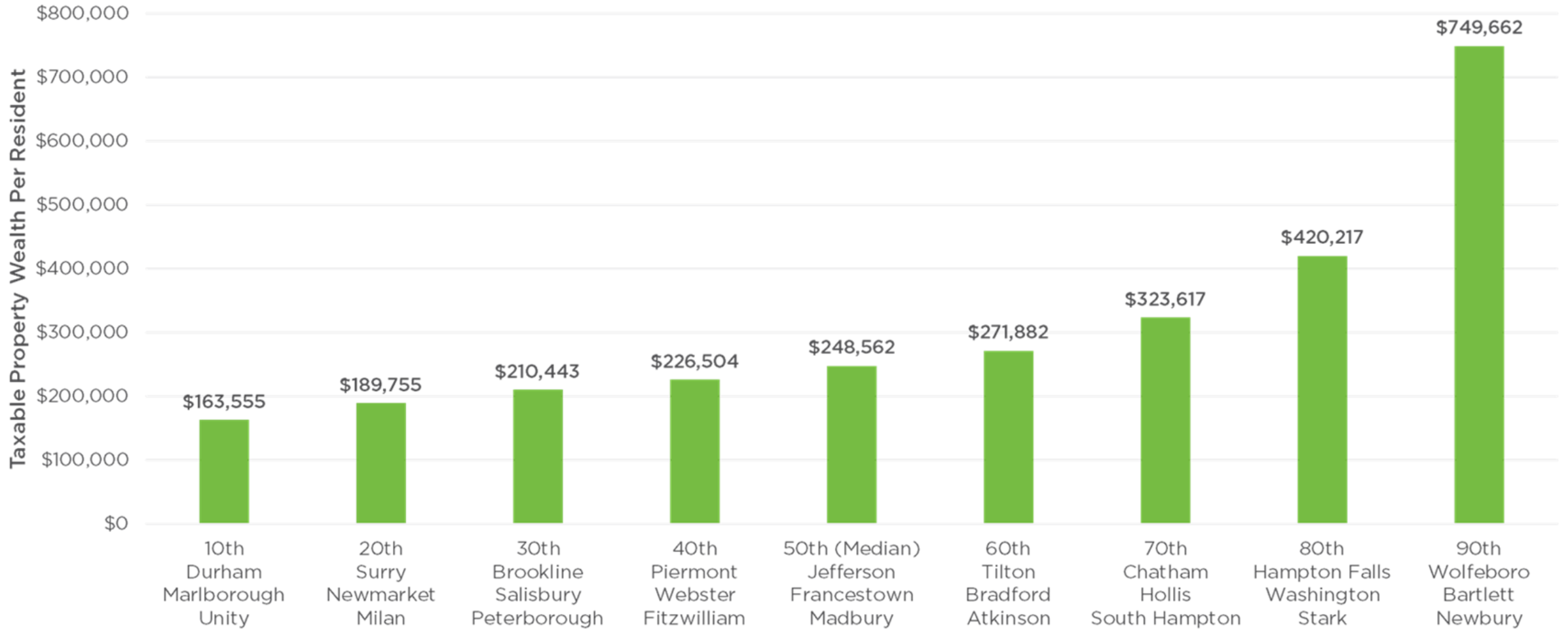


Note: Statewide Education Property Tax removed from local tax collection total to adjust for apparent double-counting in U.S. Census Bureau data.

Sources: U.S. Census Bureau, Survey of State and Local Government Finances; New Hampshire Department of Revenue Administration; New Hampshire Annual Comprehensive Financial Report

# TAXABLE PROPERTY VALUE PER PERSON IN MUNICIPALITIES BY PERCENTILE

*New Hampshire Cities and Towns, Equalized Valuation Per Resident, 2024*

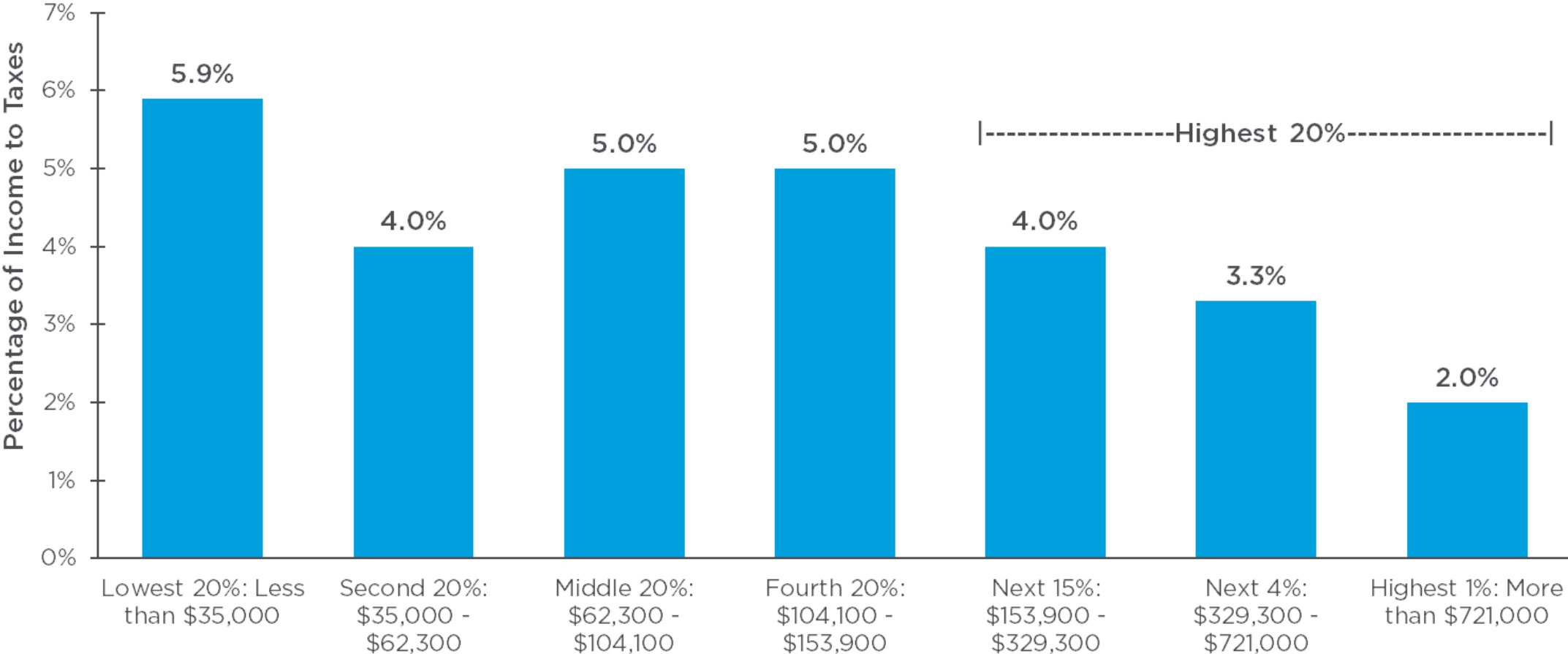


## Percentile and Three Closest Municipality Values

Note: Only includes communities with population. Percentiles based on range of values, not pegged to closest individual communities.  
 Sources: New Hampshire Department of Revenue Administration, Equalized Valuation Tables by County, Including Railroads and Utilities, 2024;  
 U.S. Census Bureau, Population Estimates Program, July 1, 2024 Population Estimates

# NEW HAMPSHIRE STATE AND LOCAL PROPERTY TAXES AS A SHARE OF FAMILY INCOME

*Effective Tax Rate as a Share of Income by Income Group, 2024 Tax Laws Based on 2023 Income Levels\**



**Income Group as a Percentage of Taxpayers**

\*Note: Does not include taxpayers who are age 65 and older or tax units with negative incomes. Dependent filers are included with claiming filer.  
Source: Institute on Taxation and Economic Policy, Who Pays? Seventh Edition, January 2024

## PROPERTY TAX REVENUE AS PERCENTAGE OF ALL STATE AND LOCAL TAX REVENUE

Fiscal Year 2022, Not Including Non-Tax Revenue Sources

<b>Highest</b>	<b>New Hampshire</b>	<b>60%</b>
	<b>Texas</b>	<b>41%</b>
	<b>Vermont</b>	<b>39%</b>
	<b>New Jersey</b>	<b>39%</b>
	<b>Rhode Island</b>	<b>36%</b>
	<i>United States Overall</i>	<i>27%</i>
<b>Lowest</b>	<b>Hawaii</b>	<b>17%</b>
	<b>Arkansas</b>	<b>16%</b>
	<b>Delaware</b>	<b>15%</b>
	<b>Alabama</b>	<b>15%</b>
	<b>New Mexico</b>	<b>14%</b>

Note: Statewide Education Property Tax removed from local tax collection total to adjust for apparent double-counting in U.S. Census Bureau data.

Sources: U.S. Census Bureau, Survey of State and Local Government Finances; New Hampshire Department of Revenue Administration; New Hampshire Annual Comprehensive Financial Report

## PROPERTY TAXES PAID PER CAPITA

Fiscal Year 2022, State and Local Taxes

Highest	New Jersey	\$3,617
	New Hampshire	\$3,388
	Connecticut	\$3,356
	New York	\$3,314
	Vermont	\$3,179
	<i>United States Overall</i>	<i>\$1,943</i>
Lowest	Kentucky	\$1,019
	Tennessee	\$969
	Oklahoma	\$938
	Arkansas	\$860
	Alabama	\$697

Note: Statewide Education Property Tax removed from local tax collection total to adjust for apparent double-counting in U.S. Census Bureau data.

Sources: U.S. Census Bureau, Survey of State and Local Government Finances and Population Estimates Program; New Hampshire Department of Revenue Administration; New Hampshire Annual Comprehensive Financial Report

## LOCAL GOVERNMENT REVENUE AND STATE CONTRIBUTIONS

Fiscal Year 2022, Percentage of All Tax and Non-Tax Revenue Sources

Relative Rank	State	Total Local Revenue Per Capita	State	State Contributions to Local Revenue Per Capita
Highest	New York	\$11,169	California	\$3,625
	California	\$10,634	Wyoming	\$3,424
	Wyoming	\$10,340	Vermont	\$3,375
	Nebraska	\$9,104	North Dakota	\$2,985
	Washington	\$8,966	Nevada	\$2,831
	<i>United States Overall</i>	<i>\$7,021</i>	<i>United States Overall</i>	<i>\$1,983</i>
	<i>New Hampshire (40th)</i>	<i>\$5,076</i>		
Lowest	Idaho	\$4,642	South Dakota	\$1,214
	Kentucky	\$4,381	West Virginia	\$1,201
	Arkansas	\$4,306	New Hampshire	\$1,176
	Hawaii	\$4,148	Florida	\$1,149
	West Virginia	\$3,914	Hawaii	\$256

Note: Statewide Education Property Tax removed from local tax collection total to adjust for apparent double-counting in U.S. Census Bureau data.

Sources: U.S. Census Bureau, Survey of State and Local Government Finances and Population Estimates Program; New Hampshire Department of Revenue Administration; New Hampshire Annual Comprehensive Financial Report



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