



In the Town Hall

## Lower Tax Bills Coming

Steve Soreff, MD

Since the month of December 2022 began, many Nottingham residents have been inquiring, “where is my tax bill?” The Tax Collector website message has been “Tax Bills have NOT been mailed yet. As of November 22, 2022, Nottingham is waiting for the tax rate as set by the State of [NH DRA](#)”. The tax bills will be mailed on in the week of December 12, 2022. NH DRA has set the town tax rate for 2022 at \$19.11 per \$1,000 property value. Last year’s rate was \$19.42. The Tax Rate Breakdown for Nottingham: Municipal \$3.77, County \$0.82, Local Education \$13.30, and State Education \$1.22.

There are two backstories here- how the state determines the tax rate and the reason for the delay. To answer them, this reporter sat down with the Interim Town Administrator (IAT), John Scruton on the morning of December 8, 2022. It all begins with the fact that the state of New Hampshire determines the property taxes. In other states, local towns decide on their tax rate.

The NH DRA each year starts a long, complicated, and involved data-gathering process from each municipality in order to determine its tax rate. In the Spring, March, and April, it gets information from town meetings, deliberative sessions, and votes. In addition, it examines audit results and Trust Fund material. Other materials include passed budgets, default budgets, meeting minutes, estimated revenues, and ballots. In the Summer, it looks at prior year assessments and fund balances. On September 1, it reviews assessments, credits, and exemptions as well as estimated revenue. Recognizing, it is more complicated than that, is clear the state utilizes a great deal of information in order to determine each town’s tax rate.



Nottingham website

Finally, NH DRA issued to Nottingham its 2022 tax rate at \$19.11 at 12:49 PM December 7, 2022. But that is only the first step in the local process. The state set the total municipal tax rate at \$15,781, 462. In turn, the Nottingham Tax Collector set the 2022 Commitment Verification -RSA 76:10 at \$15,495, 712. That amount must be between \$15,573, 191, and \$15,418,233. And it was. Then, 3 of the 5 members of the Select Board must sign off on it. As of 3:10 PM December 8, 2022, only 2 had signed it. Once signed the bills must be printed and mailed.

As for the delay, there were two factors. First, the New Hampshire legislature added extra revenue during the year, slowing the process. Also, with the change from SAU 44 to SAU 107, important information was difficult to locate and transmit, \delaying the process.

The bottom line is that NH DRA has set the town tax rate for 2022 at \$19.11 per \$1,000 property value and tax bills will be in the mail on the week of December 12, 2022.