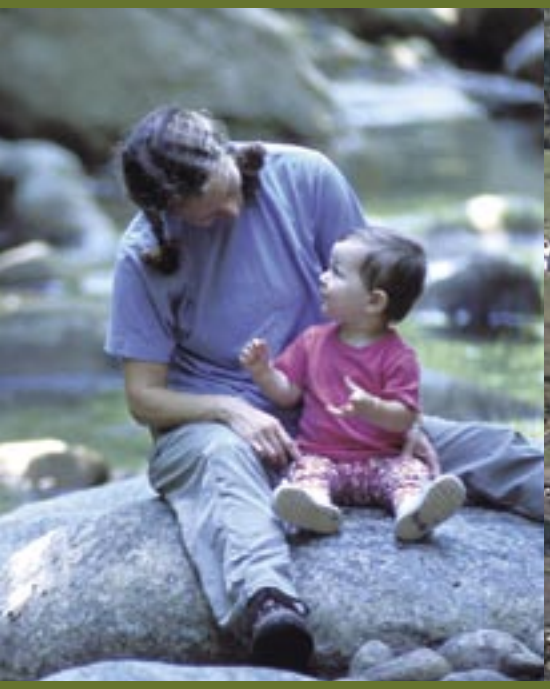
Managing Growth



The Impact of Conservation and Development on Property Taxes in New Hampshire

THE TRUST for PUBLIC LAND

Mission Statement

TPL is a national nonprofit organization conserving land for people to enjoy as parks, gardens, and natural areas, ensuring livable communities for generations to come. Since its founding in 1972, TPL has helped protect more than 1.6 million acres in 45 states, including more than 200,000 acres in New Hampshire.

Researched and written by Deborah Brighton

Cover photos by Jerry and Marcy Monkman, Kenneth Martin

The properties pictured on pages 3, 4, 5, 9, 10, 11, 12, 14, 15, 16, 18, 23, and 24 were protected with the help of the Trust for Public Land.
Printed on recycled paper. ♻

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At a time when communities face growing development pressure on their farms, forestland, and recreation land, it is imperative that they have access to accurate information about the costs and benefits of conservation and development. Prosperous, healthy towns are created and sustained by striking an appropriate balance between growth and the preservation of community assets. This study examines the relationship between property taxes, conservation, and development in order to help local officials, land trusts, and residents make informed land use decisions. We hope that the results of these decisions will enrich New Hampshire communities and provide lasting benefits to both current and future generations of residents.

Sincerely,

Dennis L. Shaffer
Field Office Director
Northern New England

Julie Iffland
Senior Project Manager
New Hampshire

The Trust for Public Land
Concord, NH

Executive Summary

New Hampshire is experiencing rapid population growth and changes in land use. This trend is acute in the four southern-most counties of Rockingham, Hillsborough, Cheshire and Strafford, but has been expanding North and West along major travel and tourism corridors. As a result, municipalities are faced with difficult decisions today that will affect the character of communities for decades to come. Local priorities will vary according to the goals and circumstances of each community. Local decision-makers must respond to the need for continued economic development, additional housing, and infrastructure improvements that enable growth, while retaining the natural health and scenic beauty that appeal to New Hampshire's citizens, businesses and visitors. Often the principal reluctance to conserve important natural and scenic lands is the result of concern over the fiscal impacts to the community. This report examines the two impacts of conservation and development in New Hampshire communities to help them evaluate the costs and benefits of conservation on property taxes so they can make the best decision for their futures.

Purpose

The purpose of this report is to give New Hampshire citizens information to help them evaluate land conservation proposals in their town. This study investigates the relationship between property taxes and permanent land conservation, using four scenarios representing commonly used municipal funding and ownership structures. This research is designed to provide voters, planners and decision-makers with a methodology and framework that will allow each community to make informed choices about allocating municipal resources. The intent is not to rank or prioritize future investments for towns. Rather, decisions to conserve natural resources should be considered within the broader context of budgetary realities and the overall vision the individual community has for its future.

This report can help citizens address one of the issues associated with land conservation in their town: what will it do to my tax bill? But the tax bill is only one aspect of the land conservation discussion, and land conservation is only one of many issues that confront citizens planning for the future of their town. This research is intended to help communities make those decisions wisely.

Jerry and Marcy Monkman

Connecticut Lakes, Pittsburg

Methods

This study examines two ways that land conservation and development affect municipal taxes: the effects in the short term, and the effects over the long term.

The short-term tax effect of land conservation is the removal of land value from the tax rolls. Any taxes no longer paid on the protected land must be shifted to other taxpayers. To examine the extent of this tax shift, the study calculates the tax increase caused by various conservation scenarios in four sample towns.

A common assumption is that the long-term tax effect of land conservation is the permanent protection of land so that it cannot become the site of a development that could pay more in taxes and thus reduce residential property taxes. To see whether there is an association between development and high or low property taxes, the study correlates the tax bill on the typical house in each New Hampshire town with various measures of development and land conservation.

Conclusions

In the short term, land protection, by fully or partially exempting land from taxation, often reduces the tax base and results in a tax increase for a finite period. The tax increase that any individual taxpayer will experience depends on whether payments exceed the tax loss or the land is already enrolled in current use. The tax effect in any town would depend not only on the type of land conservation, but also on the town's tax rate, total assessment, and property valuation per pupil. The short-term tax implications of land conservation can be easily calculated so that the costs of "carrying" the conservation project can and should be made explicit to voters and taxpayers.

In the long term, contrary to the common perception that development will bring lower taxes, property tax bills are generally higher in more developed towns than in less developed towns. Using population size and value of buildings as a proxy for development, our findings indicate that the tax bill on the typical house is, on average, higher in towns with higher populations and more buildings. However, this does not mean that every de-

Jerry and Marcy Monkman

Derry Orchard, Derry

velopment will increase taxes, at least not immediately. A town's taxes are likely to be lower if its tax base has a high proportion of nonresidential property to help offset the costs of residents. Our findings also indicate that tax bills are not higher in the towns that have the most permanently protected land regardless of the method and ownership used to conserve the land. In fact, the towns that have the most permanently protected land have generally lower tax bills.

The study suggests that patterns of growth have an effect on both the livability and affordability of a town. Land conservation can be used as a tool in both protecting resources that contribute to quality of life (from drinking water protection to scenic beauty and recreation), as well as to help guide the path and location of municipal growth to those areas that are most appropriate and that are most cost-effective for towns to service. Conservation often enables the continuing viability of working farms and forests which maintains the rural community, contributes significantly to the town's economy and employment, and may help to stabilize tax rates that threaten affordability of home ownership for the average family.

The towns that have the most permanently protected land have generally lower tax bills.

Jerry and Marcy Monkman

Gold Star Farm, Concord and Canterbury

Putting This Report in Context

The report can help citizens address one of the issues associated with land conservation in their town: what will it do to my tax bill? Once the net revenue change due to conservation has been calculated, taxpayers can begin to tackle the question of whether such an investment is worthwhile. Some of the questions to be asked may include:

- What are the environmental benefits of protecting the property? Will the land protect drinking water quality or provide other benefits that may cost the municipality more in the absence of land conservation?
- Are there direct benefits to residents, including public access for recreation?
- To what extent does the protection of the land contribute to the quality of life of the residents and the goals of the town?
- What are the likely alternative uses of the property, and are they more or less consistent with the goals of the town?
- Will conservation of this property further the goals of the town by directing growth elsewhere and/or by providing green space for denser development in designated growth areas?
- Will this project contribute to the development of affordable housing by directing growth into areas that can be serviced efficiently and/or by providing green space that will make denser development more attractive?
- Will conservation promote tourism or protect local resource-based industries?
- Will conservation increase other property values?

Decisions about conservation, development, affordable housing, and public investments in any community should be based on the residents' goals for the future and informed by a clear understanding of the likely tax consequences. The challenge when evaluating options is to strike a balance between what improves the community in the long run, what taxpayers can afford, and what is fair.

Alex S. MacLean

A Residential Subdivision

Property Taxes in New Hampshire

Although property tax revolts and lawsuits all over the United States give evidence to widespread concern over high property tax bills, the situation is particularly acute in New England. Local governments are more reliant on the property tax in New England than they are in other regions of the United States. In the last comprehensive analysis conducted by the Advisory Commission on Intergovernmental Relations in 1995, New Hampshire's municipalities raised 87 percent of their own-source revenue from the property tax. Local municipalities in the United States, on average, only raised 47 percent of their own-source revenue from the property tax. As a result, changes in the property tax base are even more important to local officials and taxpayers in New Hampshire than they are to people in most other states outside of New England.

In addition, local officials are sensitive to changes in the tax base because property taxes are particularly burdensome to New Hampshire households with the least ability to pay, and many people may have reached their limit already.

The tax roll was once a list of most of the manifestations of each person's income and wealth—including real estate and other property such as bee hives, watches, pianos, merchandise and equipment. According to General Walker, who wrote about the property tax in 1888, "the New England people of the old stock were a saving people. Whatever was earned, beyond the necessaries of life, was turned into property, and presumably the most remunerative kind of property. Property thus became an index of ability, and as such formed a just basis of taxation." [1]

Since then, the tax base has lost its close connection with income and wealth. Now the property tax is based predominantly on real estate. Because lower-income households spend a much higher proportion of their incomes on housing, the property tax takes a higher proportion of their incomes than it does of the households with higher incomes. For this reason, raising the tax rate is a much more serious issue for lower-income households than for higher-income households. This makes it difficult for municipalities to undertake needed programs and investments, as even small differences in the tax rate can disproportionately affect the lowest income homeowners.

Decisions about conservation, development, affordable housing, and public investments in any community should be based on the residents' goals for the future and informed by a clear understanding of the likely tax consequences.

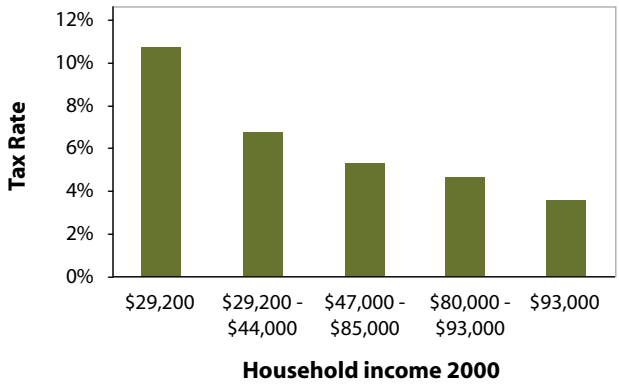
To look at the relationship between the residential property tax and income in New Hampshire, the property tax bill was divided by the household income for each household that owned a home, and the households were ranked according to household income and divided into five groups of equal size. Within each group, the median property tax on the primary residence as a percent of the household's income was calculated.[2] As shown in Chart 1, the residential property tax claims a much higher percentage of the household income for the lower-income households than it does for the higher-income households.

There are two adjustments that could be made to this chart. At the low end, households with incomes less than $40,000 could get some relief from the Low and Moderate Income Homeowners Property Tax Relief Program. At the high end, taxpayers could get relief from the income tax. Because property taxes can be deducted from the federal income tax, households that itemize deductions have an effective property tax liability that is lower than that shown in the chart. The deduction would lower the tax liability of the higher income households more than it would lower the tax liability of the lower income households because higher-income households are more likely to itemize deductions and the savings is greater for higher tax brackets.

It is for good reasons, then, that residents of New Hampshire and the other New England states are particularly concerned about property taxes. This concern is often focused on changes in the tax base because, holding the budget constant, if development swells the tax base, tax bills would go down. Similarly, if conservation decreases the tax base, tax bills would go up. However, in reality, few towns have been able to find development that can increase the tax base without also increasing service costs. Consequently, the balance between budget and tax base is crucial to meeting the town's future needs in a way that is affordable, responsible, and desirable.

Chart 1

Residential Property Tax Bill as Percent of Household Income: 2000



Short-term Effects of Land Conservation on Property Tax Bills

Like building a school or a library, conserving land is an investment in the community. Taxpayers are often concerned about the trade off: an increase in local tax bills versus the environmental, recreation, and quality-of-life benefits of conservation. To make an informed decision, taxpayers need to know what the increase in local tax bills will be.

If residents are asked to pay for the acquisition of land through their property taxes, the purchase price is explicit. However, there is an additional cost to taxpayers that is acknowledged but rarely calculated: the effect of foregone taxes. When land is permanently protected for conservation, the town may lose at least some of the taxes from the land. The town must make up these revenues by raising the tax rate, and therefore increasing the tax bills for all property taxpayers.

This section explains the steps involved in calculating the tax implications of various conservation options, using four towns as examples.

Like building a school or a library, conserving land is an investment in the community. To make an informed decision, taxpayers need to know what the increase in local tax bills will be.

Type of Land Conservation

Although land conservation projects can involve complex transactions, from the point of view of the municipality's taxes, there are basically two different types of permanent land protection by a governmental or land conservation organization: fee simple acquisition and acquisition of a conservation easement.

Fee simple acquisition is the most straightforward. The land, and all the property rights that go with it, are acquired. Assuming the agency acquiring the land is tax exempt, the entire value of the parcel is removed from the municipality's tax rolls.

With a conservation easement, only some of the property rights are acquired by the conservation organization or government agency. The landowner continues to own the rights to manage the land according to certain restrictions spelled out in the easement, and the landowner's rights continue to be taxable. The conservation easement generally removes the right to develop the land, thereby reducing the fair market value of the property. However, if the land were already assessed at its current use value, there would be no change in assessed value.

Ned Therrien

Pond of Safety, Randolph

Ownership Implications

The tax consequences of permanent land conservation projects also vary according to the acquiring agency or organization. Federal and state governments make payments in lieu of taxes of different amounts for fee-simple acquisitions.

Federal ownership

The federal government does not pay property taxes, but federal agencies do make payments in lieu of taxes to municipalities.

When the United States Forest Service acquires land in New Hampshire, the federal government makes two payments in lieu of taxes that benefit local taxpayers—one is paid to the school district and the other to the town.

The school district's payment, known as the 25% Fund Payment, is calculated as 25% of the gross receipts of the White Mountain National Forest, distributed on a per-acre basis to the school districts.[3] The most recent payment (FY 2004) was 65 cents per acre. This payment varies as the WMNF's receipts vary; it was 30 cents in 2002 and 59 cents in 2001.

Jerry LeBlond

Sawyer Farm, Walpole

Because of the variation—and, in many states, decline—in the 25% Fund revenues, municipalities have been allowed to replace the 25% Fund Payment with a stable payment, known as Full Payment.[4] This payment option would have benefited New Hampshire school districts, but no New Hampshire districts have decided to switch. Perhaps this is because the new program seemed to be cumbersome in states with town rather than county government, but Vermont worked through some of the issues and Vermont school districts have received payments that are higher and more stable as a result. Although it still may be possible for towns to elect this payment for FY05 and FY06, this pilot program expires in FY06, and it is currently unclear whether it will be renewed. Under Full Payment, New Hampshire towns would have received slightly more than they received in FY04, and well more than they received in FY03. The payment would remain stable from year to year.

The second payment, known as the Payment In Lieu of Taxes, or PILT, is paid directly to the town.[5] It is a per-acre amount, set

nationally by law with a requirement to index it to account for inflation. However, the actual amount distributed depends on the annual appropriation. Although there is no guarantee, this payment has been increasing annually. For FY 2004 it was $1.395 per acre.

If the federal payments do not equal the amount of tax that the town would receive if the land were enrolled in the current use program (at an average value determined by the state), the state makes a payment to ensure that the town receives at least that amount. In most towns and in most years, the federal payments exceed the amount that the land would pay if it were enrolled in current use.

State ownership

The state does not pay property taxes on its land. However, the state does make a payment to the town that is calculated as the amount of taxes that the land would pay if it were enrolled in the current use program, at an average value.

Municipal ownership

Towns and cities do not pay property taxes to themselves, so the land acquired by a municipality comes off the property tax rolls and there is no payment in lieu of taxes.

Private non-profit conservation organizations

Most private non-profit conservation organizations enroll the land that they own in fee in the current use program and pay taxes on it. However, the town may waive the tax requirement.

Private non-profit conservation organizations are more likely to conserve land through conservation easements than through fee-simple acquisition. If the land was already assessed at current use there would be no change to the municipality after the acquisition of an easement. If the land was previously assessed at full value, there would be a decrease in the taxable value due to the easement.

Ned Therrien

Pond of Safety, Randolph

Statewide Education Property Tax and Adequacy Aid (SWEPT)

Because the town's equalized valuation is an important component in the formulas that determine adequacy aid and the statewide education property tax due, any reduction in the equalized valuation will affect this calculation.[6]

For "property poor" towns, a decrease in equalized valuation due to a conservation acquisition would result in an increase in adequacy aid received from the state.

For "property rich" towns, a decrease in equalized valuation due to conservation would result in a decrease in the amount of statewide education property tax sent to the state.

Conservation Scenarios:

The five scenarios examined below represent a range of conservation acquisitions that are likely to occur in New Hampshire towns and cities:[7]

- White Mountain National Forest Acquisition
- State Acquisition
- Municipal Acquisition
- Conservation Easement Acquired by Private Non-Profit Organization
- High-value property acquired by Municipality

The towns used to illustrate these examples were chosen to represent municipal diversity in New Hampshire. These towns, shown in Table 1, differ according to population, size of tax base, tax rate, whether they receive aid as a property poor town, and whether they send statewide education property tax to the state because they have a high valuation per pupil. Although some may be outside the U.S. Forest Service's proclamation boundary and therefore the Forest Service would not acquire land there, the calculations are made to show what the effects would be in towns with similar characteristics. The relevant characteristics are:

Jerry and Marcy Monkman

Hurd Farm, Hampton and Hampton Falls

Table 1. Subject Towns

Town	Population	Tax Rate	Property Value/pupil	Tax Base
ACWORTH	Low	Medium	Low	Small
KEENE	High	High	Low	High
NEWBURY	Medium	Low	High	Medium
NEWFIELDS	Low-Medium	Low	Medium	Low-Medium

Scenario 1: White Mountain National Forest Acquisition

The U.S. Forest Service has acquired a forest parcel of 500 acres that was previously enrolled in the current use program. The equalized value of the land in current use was $100/acre; as a result the decrease in equalized taxable property value would be $50,000.[8]

The payments received from the U.S. Forest Service would be the same in all towns. The school district would receive the 25% Fund Payment of $0.30[9] per acre or $150 for the parcel. The town would receive the PILT of $1.395 per acre or $697.50 for the parcel. The total amount from the federal government would be $1.695 per acre or $847.50 for the parcel.

Table 2: Tax implications of USFS acquisition of 500 acres, 2003

Town	Initial Tax Loss	PILT	SWEPT	Net to Town	Annual Tax Difference*
ACWORTH	-$1,075.49	$847.50	$95.72	-$132.26	$0.19
KEENE	-$1,580.07	$1,034.94	$157.43	-$387.69	$0.03
NEWBURY	-$648.86	$847.50	-$50.75	$147.89	-$0.03
NEWFIELDS	-$802.23	$847.50	-$9.44	$35.83	-$0.02

*on $100,000.00 property

The tax loss would vary from town to town, depending on the tax rate. The tax loss would be greatest in Keene because the tax rate is highest there. Keene would receive an additional payment from the state because the federal payments in lieu of taxes would be less than the amount the town would otherwise receive if the

land were enrolled in the current use program with an equalized value of $67.50 per acre. The other three towns would not receive this state payment because their tax rates are lower.

Acworth and Keene receive state education aid because they are "property poor" and this aid plus their Adequacy Grant would be increased because of the lower valuation. Newfields does not receive the "property poor" aid, but it does receive an Adequacy Grant. This grant would be reduced because the federal payments exceed the tax loss. Newbury is a property-rich town and sends some of its statewide education property tax (SWEPT) to the state. Because the federal payments would exceed the tax loss, Newfields would send more SWEPT to the state.

The offsets that result from the Adequacy Aid calculations are not sufficient to eliminate gains or losses in taxes resulting from the federal acquisition. As a result, the two towns in which the tax loss exceeds the federal payments (Acworth and Keene) will see a net loss and the tax rate would rise slightly to make up the difference. The two towns in which the tax loss is less than the federal payments (Newbury and Newfields) will see a net gain, and the tax rate would drop slightly. In all cases, the effect is small. On a $100,000 property in Acworth, the annual tax bill of $1,780 would increase by 19 cents; on a $100,000 property in Newbury, the annual tax bill of $1,167 would drop by 3 cents.

Jerry and Marcy Monkman

Moose River, Randolph

Scenario 2: State Acquisition

The state of New Hampshire has acquired a forest parcel of 500 acres that was previously enrolled in the current use program. The equalized value of the land in current use was $100/acre; as a result the decrease in equalized taxable property value would be $50,000.

The state payment, or reimbursement, for state forest land is calculated as the tax the town would otherwise receive if the land were enrolled in the current use program at an average equalized value of $65.50 per acre. This payment would vary from town to town based on the tax rate. It is highest in Keene where the tax rate is highest.

Table 3: Tax implications of State acquisition of 500 acres, 2003

Town	Initial Tax Loss	PILT	SWEPT	Net to Town	Annual Tax Difference*
Acworth	-$1,075	$704	$156	-$215	$0.30
Keene	-$1,580	$1,035	$157	-$388	$0.03
Newbury	-$649	$425	$58	-$166	$0.03
Newfields	-$802	$525	$57	-$219	$0.11

*on $100,000.00 property

Because the tax loss would exceed the payments in all four towns, there would be an additional offset through the state education adequacy calculations. In Acworth, Keene, and Newfields, this would be an increase in Adequacy Aid. In Newbury, this would be a decrease in the SWEPT.

In all four towns, the combination of the payments and the changes in aid would not be enough to offset the tax loss and the tax rates would need to increase to raise the same amount of money. Although the tax loss is greatest in Keene, the annual tax bill of $2,846 on a $100,000 property would increase only three cents per year because the tax loss is spread over a large tax base. In Acworth, on the other hand, the tax loss is spread over a small tax base and the annual tax bill of $1,780 on a $100,000 property would be thirty cents higher.

This tax increase occurs because the land removed from the tax rolls in this example had been valued at $100 per acre when it was enrolled in the current use program. If the land acquired by the state had been valued at the average value used by the state (currently $65.50 per acre) there would be no change in the taxes in any of the towns.

Scenario 3. Municipal Acquisition

The municipality has acquired a forest parcel of 500 acres that was previously enrolled in the current use program. The equalized value of the land in current use was $100/acre; as a result the decrease in equalized taxable property value would be $50,000.

When a municipality owns land, there is no payment in lieu of taxes. However, there is a partial offset through the state's Adequacy Aid calculations because the town's valuation decreases.

Ned Therrien

Carter Hill Orchard, Concord

Table 4: Tax implications of Municipal ownership of 500 acres, 2003

Town	Initial Tax Loss	PILT	SWEPT	Net to Town	Annual Tax Difference*
ACWORTH	-$1,075	$0	$454	-$622	$0.88
KEENE	-$1,580	$0	$455	-$1,125	$0.08
NEWBURY	-$649	$0	$167	-$482	$0.09
NEWFIELDS	-$802	$0	$166	-$636	$0.31

*on $100,000.00 property

In Acworth and Keene, both the aid for "property poor" towns and the overall Adequacy Grant would increase as a result of the drop in the valuation. In Newfields, the overall Adequacy Grant would increase. In Newbury, the town's Statewide Education Property Tax would decrease.

In all four towns, there would be a net loss, resulting in a tax increase. The increase would be greatest in Acworth, where the tax base is small. The increase in the annual property tax bill of $1,780 on a $100,000 property in Acworth would be eighty-eight cents per year. In Newbury, where the tax rate is low, the increase in the annual property tax bill of $1,167 on a $100,000 property would be nine cents per year.

Jerry and Marcy Monkman

Scenario 4. Conservation Easement

A conservation organization has acquired a conservation easement on a forest parcel of 500 acres that was previously enrolled in the current use program. The equalized value of the land in current use was $100/acre. There is no change in the equalized value of taxable property in the town.

After donating or selling a conservation easement, the landowner would continue to pay taxes on the land at the current use value. There would be no change in the property taxes collected by the town.

The only difference would be that the town would not anticipate collecting a land use change tax on the parcel in the future, as a parcel subject to a perpetual conservation easement would not be developed.

Scenario 5: High-value property not assessed at current use value.

The municipality has acquired a 100-acre forest parcel that was not enrolled in the current use program. The equalized value of the land was $10,000/acre; as a result the decrease in equalized taxable property value would be $1 million.

All the scenarios discussed previously assume the land was enrolled in the current use program before it was permanently conserved. If the land is not enrolled in the current use program, its assessment, and therefore the tax loss, is likely to be quite a bit greater.

This worst-case scenario assumes the forest parcel was not enrolled in current use, and assessed at $10,000 per acre.

Table 5: Tax Implications of Removing $1 Million Property from the Tax Rolls, Assuming no Payments in Lieu of Taxes

Town	Initial Tax Loss	PILT	SWEPT	Net to Town	Annual Tax Difference*
ACWORTH	-$21,510	$0	$9,086	-$12,424	$17.62
KEENE	-$31,601	$0	$9,087	-$22,514	$1.56
NEWBURY	-$12,977	$0	-$3,330	-$9,647	$1.76
NEWFIELDS	-$16,045	$0	$3,330	-$12,715	$6.28

*on $100,000.00 property

In addition, it is assumed the municipality acquires the land, so there are no payments in lieu of taxes.

The state's education adequacy calculations are based on property value, and would help to reduce—but not eliminate—losses resulting from more valuable property being removed from the tax rolls.

This is considered the worst case for two reasons: the land was not in current use and therefore the value removed from the tax rolls is high, and the land was acquired by the municipality and therefore there are no payments in lieu of taxes. In Acworth, where a million dollar property would represent a higher percentage of the tax base than in the other towns, the $1,780 annual

Calculating the net municipal revenue loss due to conservation gives taxpayers a starting point for evaluating whether conservation is a worthwhile long-term investment for their community.

tax bill on a $100,000 property would increase to $1,797.62. In Newbury, where the tax rate is low, the annual property tax bill of $1,167 on a $100,000 property would increase to $1,168.76.

Calculating the short-term tax consequences in your town

Calculating the net municipal revenue loss due to conservation gives taxpayers a starting point for evaluating whether conservation is a worthwhile long-term investment for their community. When taxpayers evaluate other investments, such as a fire truck or a school addition, the cost that will be borne through their property tax bills is generally presented to taxpayers as a line item in the budget process. The calculation of the tax effect of a particular land conservation project is not well understood, mainly because removing property from the tax rolls isn't an expense that shows up in the budget, but rather a decrease in the revenue-raising ability of the town. However, the net effect is the same for taxpayers, so the calculation is only fair.

Once the net revenue loss due to conservation has been calculated, taxpayers can begin to tackle the question of whether such an investment is worthwhile.

Jerry and Marcy Monkman

Derry Orchard, Derry

Long-term Relationship Between Land Development and Property Tax Bills

One of the long-term concerns about land conservation is that it prevents rather than encourages development, and development is presumed to lower municipal property taxes by adding to the tax base.

In general, it is true that land increases in value when it is developed —thereby adding taxable value to the town's tax base. However, development usually requires town services—thereby increasing the budget. To investigate whether or not development leads to lower taxes, and, whether more rural towns have higher taxes, this study looked at the relationship between tax bills and the following indicators of the level of development in towns:

1. Population
2. Buildings
3. Acres remaining in forest
4. Perpetually conserved acres

Rather than taking a theoretical approach, this study documents what has actually happened to the tax bills on the typical house in cities and towns in New Hampshire.[10]

We multiplied the median house value in each town by the town's equalized property tax rate to determine the property tax bill on the typical house in the town.[11]

Rather than taking a theoretical approach, this study documents what has actually happened to the tax bills on the typical house in cities and towns in New Hampshire.

Population and Property Tax Bills

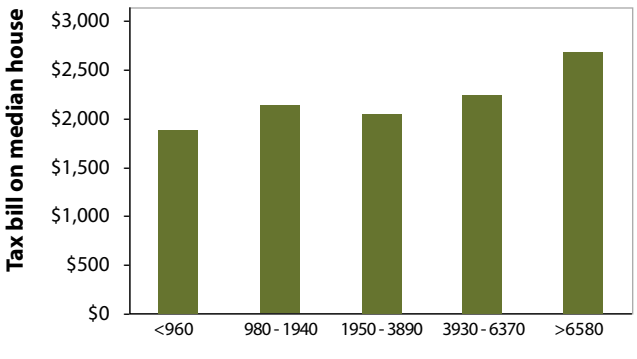
The most likely type of development a community will experience is residential development. In the past many people believed that residential development lowered property taxes by increasing the tax base.

If this were true, it would follow that the New Hampshire towns with the most year-round residents would have the lowest tax rates. Notably, this is not the case.

To examine the relationship between residential development and property taxes, New Hampshire towns were ranked according to population and divided into five

Chart 2 [14]

Town Population and Tax Bill on Median-Value House: 2003



Although more residences mean more taxes received by the municipality, they also mean more costs to the municipality, and on average, those costs exceed the revenues residences generate in taxes.

groups, with 20 percent of the towns in each group.[12] The tax bill on the median-value house was then averaged for each group (Chart 2).[13]

On average, the tax bill on a typical house was higher—rather than lower—in the towns that had the most year-round residents, and lower in the towns that had the fewest year-round residents.

One obvious explanation of Chart 2 is that, on average, residences do not pay enough in school taxes to cover the cost of educating the children in the residence. According to the 2000 Census, the average housing unit in New Hampshire had 0.45 public school children (K-12). The average cost of a public school student was $6,738 in 2000-2001, meaning the average house cost the school district $2,999 that year. The school tax paid on the median-value owner-occupied house was $1,909, resulting in a gap of $1,090 on each house.[15]

Although more residences mean more taxes received by the municipality, they also mean more costs to the municipality, and on average, those costs exceed the revenues residences generate in taxes.[16]

This does not mean that population and growth necessarily bring higher tax bills, but simply on average this is the case; towns with more people do not enjoy lower tax bills.

Buildings and Property Tax Bills

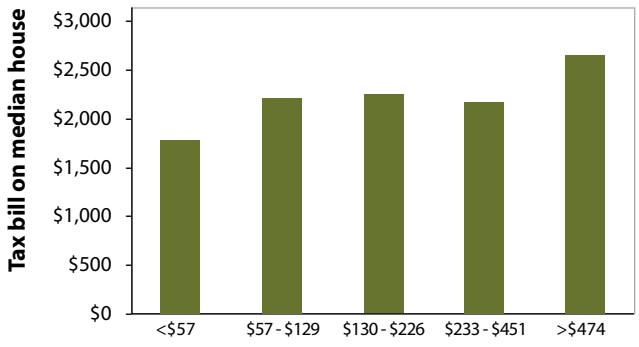
As a measure of "development," the study looked at the relationship between the value of all the buildings in a town and the tax bill on the typical house.

New Hampshire cities and towns were ranked according to the equalized value of taxable residential, commercial and industrial buildings in town, and divided into five groups with 20 percent of the towns in each group.[17] The tax bill on the median-value house was then averaged for each group (Chart 3).[18]

As shown in the chart, the towns that have the most building value to tax have,

Chart 3 [19]

Value of Taxable Buildings and Tax Bill on Median-Value House: 2003



on average, higher rather than lower tax bills.

As this finding seems to be inconsistent with conventional wisdom, several points should be considered in explanation:

- In general, communities with larger tax bases offer more services. In some cases, additional services are required to deal with the additional demands of growth and no net benefit is observed by the residents (e.g. needing a stop light instead of a stop sign, or needing to repair roads more often due to increased traffic). In other cases, an additional level of service provides new or improved benefits to residents, such as 24-hour police protection or a municipal recreation program.

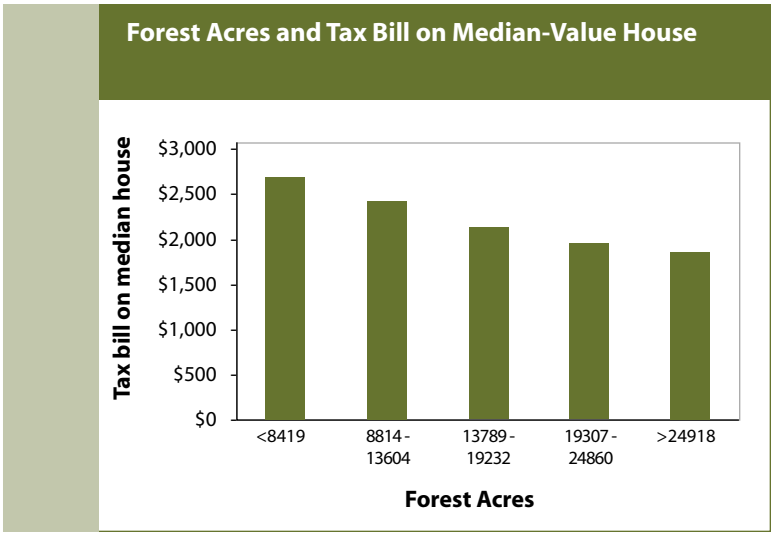
- In general, property values increase as towns become more developed. The tax bill is a combination of property value and tax rate.

- Although there are examples of towns that have a disproportionate amount of commercial development without corresponding residential development, there is usually a very strong correlation between the number of jobs in town and the number of residents in the same town. Commercial/industrial development and residential development go together. Municipalities that have commercial and industrial development generally have jobs. Residential development, which often costs more than it pays, accompanies jobs.

- The Statewide Education Property Tax and the Adequacy Aid formula tend to buffer the gains that might otherwise occur from a tax-positive commercial development.

- In general, commercial and industrial developments do not appreciate as rapidly as residential property or open land. A commercial development that represented 10 percent of the tax base initially may, over time, represent only 5 percent of the tax base—due only to difference in rates of appreciation. This is often demonstrated during a town revaluation.

Chart 4 [22]



The towns that have the most permanently protected land have slightly lower tax bills, on average.

Forest land and Property Tax Bills

Chart 4 documents the relationship between forest land and property tax bills, and reinforces the conclusion that towns that have the least development tend to have lower taxes. There are two main explanations for this: property values tend to be lower in more rural towns, and these towns have fewer people to serve and therefore lower costs.

New Hampshire cities and towns were ranked according to the acres of forest land, and divided into five groups with 20 percent of the towns in each group.[20] The tax bill on the median-value house was then averaged for each group.[21]

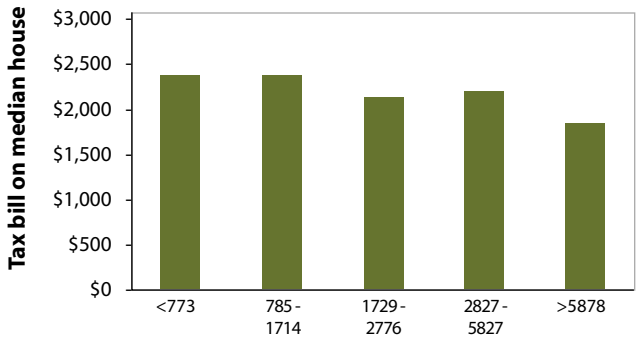
Permanently Protected Land and Property Tax Bills

Earlier in this report, the short-term tax increases resulting from the permanent conservation of land were calculated. The long-term question is: do towns with the most permanently protected land have significantly higher tax bills than other towns?

To answer this, New Hampshire towns were ranked according to the number of acres of land that are permanently protected, and divided into five groups with 20 percent of the towns in each group. [23] The tax bill on the median-value house was then averaged for each group (Chart 5).[24] The towns that have the most permanently protected land have slightly lower tax bills, on average.

Chart 5 [25]

Acres of Land Perpetually Conserved and Tax Bill on Median-Value House: 2003



It is clear that land conservation does not necessarily lead to high tax bills, as is often assumed. While the graph does not indicate that permanent land conservation lowers tax bills substantially, it does suggest an intriguing possibility. It is likely that, because conservation provides a tool for maintaining the overall rural character of a community or confining development to a more efficient municipal service area, it can help control property tax increases.

Conclusions

Decisions about conservation within any community should be based on the residents' goals for the future and informed by a clear understanding of the likely tax consequences. Understanding both the short-term consequences of conservation and the long-term relationships between land use and property taxes can help communities evaluate land use choices.

In the short term, the permanent protection of land generally results in a tax increase.

However, there would be no increase in the following situations:

- When the land is acquired by the federal government and the federal payments exceed the tax loss (only likely if the land is already assessed at its current use value).
- When a conservation easement is placed on land already enrolled in current use
- When the state or federal government acquires land already enrolled in current use and valued at or below the "average" current use value the state uses to calculate the state payment.

The short-term tax implications of land conservation can be easily calculated so that the costs of "carrying" the conservation project can be made explicit to voters and taxpayers. The tax effect in any town would depend not only on the type of land conservation, but also on the town's tax rate, total assessment, and property valuation per pupil.

In the long term, contrary to the common perception that development will bring lower taxes, property tax bills are generally higher in more developed towns than in rural towns. The tax bill on the typical house is, on average, higher in towns where:

- There are more residents, and/or
- There are more buildings

In general, towns with more development have higher tax bills. However, this does not mean that every development will increase taxes, at least not immediately.

In the long term, contrary to the common perception that development will bring lower taxes, property tax bills are generally higher in more developed towns than in rural towns.

Jerry and Marcy Monkman

Davis Path, White Mountain National Forest

The property tax implications should be only one part of the evaluation of what a town would like to see in its future.

Jerry LeBlond

Moose River, Randolph

All else being equal, a town's taxes are likely to be somewhat lower if its tax base has a high proportion of nonresidential property to help offset the costs of residents.

The tax bills are not higher in the towns that have the most permanently protected land—conservation land or easements owned by a government agency or conservation organization. In fact, tax bills are generally lower in these towns.

However, the study does not indicate that land protection, in and of itself, leads to lower taxes. The permanent protection of one property often redirects rather than precludes development in town. Over the short term at least, the amount of development a given town is likely to experience will probably not be changed by the conservation of a single parcel. Instead, the conservation of certain key parcels may influence the location and pattern of development, which may make providing municipal services more efficient. Over the long term, the conservation of certain land parcels will affect the ultimate "build out" of a town by limiting the amount of land that can be developed and by preserving open space. This may reduce the total amount of development and/or change the pattern of development from one of sprawl to one with denser development in designated areas with coherent patches of open space. While beyond the scope of this study, it is only logical that it is less costly for a municipality to service clustered development than scattered development.

The study does not conclude that development is bad while land conservation is good. Taken to the extreme, the obvious way to lower taxes is to make sure there are no people to serve. But this is neither a possible nor a desirable planning goal. There are many good reasons that a town may want development—and land conservation. The property tax implications should be only one part of the evaluation of what a town would like to see in its future.

End Notes

[1] From "The Bases of Taxation," Political Science Quarterly, vol. iii (1888) p. 6. cited in History of Taxation in Vermont. 1894. Frederick A. Wood.

[2] Data on household income and property taxes from the US Census, 2000 1% Public Use Microsample Data file.

[3] Title 16, USC, Section 500. Referred to as the Twenty-Five percent Fund Act of 1908.

[4] From the Secure Rural Community Self-Determination Act of 2000, P.L. 106-393.

[5] Payments in Lieu of Taxes Act, or 31 USC Sections 6901-6907.

[6] R.S.A. 76:3; R.S.A Chapter 198.

[7] Some assumptions: There is lag time between acquisition by a conservation organization and receipt of payments in lieu of taxes or adequacy aid. The calculations in these examples skip the lag year and assume "steady state." The calculations also use the FY 05 adequacy aid calculations and the FY 04 tax rates and 2003 equalization ratios to use the most current information, although this is a mismatch of years. It is also assumed that there would be sufficient Adequacy Aid for these scenarios.

[8] Equalized values rather than assessed values are used in this report for comparison between towns.

[9] Although the most recent 25% fund payment is higher, the examples are calculated using the lower 2002 payment to be conservative.

[10] Unincorporated towns were excluded from the analysis because of data unavailability.

[11] By looking at tax bills, rather than tax rates, we are comparing what the typical household actually paid. This measure reflects both property values and tax rates.

[12] 2003 population estimate from New Hampshire Office of Energy and Planning.

[13] Median house value from the 2000 U. S. Census; equalized tax rate 2003 from NHDRA.

[14] Pearson correlation coefficient representing the association between population and the property tax bill on the median-value house =0.143, P=0.029.

[15] Median property taxes paid on owner-occupied houses from the US Census = 2946 in 2000. Sixty-five percent of this was allocated to schools based on the percentage of total property taxes going to schools in the state in 2000 (source: NHDRA). This may underestimate the gap as it does not include rental units which may pay less in property taxes/pupil. However, it does not account for SWEPT/Adequacy Aid which is in effect in 2005.

[16] There are several studies that document the actual costs and revenues associated with different types of land development. See, for example, "Cost of Government Services: Snapshots of Net Fiscal Impacts of Different Land Uses in Towns" prepared by the American Farmland Trust, Northampton, MA. 1992.

[17] Equalized value of residential and commercial buildings, 2003, from NHDRA.

[18] Median house value from the 2000 U. S. Census; equalized tax rate 2003 from NHDRA.

[19] Pearson correlation coefficient representing the association between building value and the property tax bill on the median-value house =0.167, P=0.011.

[20] Forest acres, 2001, calculated from 2001 land cover assessment data provided by GRANIT, processed and presented in New Hampshire's Changing Lands 2005 Update, Society for the Protection of New Hampshire Forests. Draft as of 3/2005.

[21] Median house value from the 2000 U. S. Census; equalized tax rate 2003 from NHDRA.

[22] Pearson correlation coefficient representing the association between forest acres and the property tax bill on the median-value house =-0.353, P=0.0.

[23] Acres of protected land from New Hampshire's Changing Lands 2005 Update, Society for the Protection of New Hampshire Forests. Draft as of 3/2005.

[24] Median house value from the 2000 U. S. Census; equalized tax rate 2003 from NHDRA.

[25] Pearson correlation coefficient representing the association between the acres of perpetually conserved land and the property tax bill on the median-value house =-0.208, P=0.001.

Appendix A

Town	Tax on median value house	Estimated 2003 Population	Value of taxable buildings	Forest Acres	Permanently Protected Acres
Acworth	1,650	850	42,963,244	21,749	2,827
Albany	1,186	670	48,225,818	45,169	41,914
Alexandria	1,581	1,450	98,370,055	24,127	2,507
Allenstown	1,998	5,030	157,879,214	10,669	6,761
Alstead	2,221	2,000	75,639,578	21,170	883
Alton	1,441	4,790	532,022,612	33,514	3,337
Amherst	3,865	11,340	1,027,996,721	14,186	2,543
Andover	1,259	2,190	158,889,657	21,461	5,663
Antrim	2,255	2,550	116,405,478	19,307	3,532
Ashland	2,101	1,990	112,702,888	5,159	986
Atkinson	2,621	6,580	512,171,487	4,511	663
Auburn	1,857	4,980	252,195,500	11,846	4,300
Barnstead	1,791	4,430	251,134,419	21,017	785
Barrington	2,233	7,970	429,354,078	23,550	2,535
Bartlett	1,099	2,870	604,633,373	42,628	30,795
Bath	1,235	930	47,788,113	16,851	292
Bedford	2,876	20,180	2,016,001,539	12,125	773
Belmont	2,034	7,100	308,428,283	13,142	145
Bennington	1,841	1,450	74,475,714	5,601	96
Benton	990	320	9,160,856	29,680	27,257
Berlin	2,153	10,640	248,010,453	33,228	16,767
Bethlehem	1,755	2,330	142,175,639	50,586	32,166
Boscawen	2,165	3,790	130,431,429	11,859	2,499
Bow	3,459	7,640	566,513,781	12,508	1,868
Bradford	2,162	1,540	94,298,274	19,534	1,524
Brentwood	3,388	3,940	219,333,526	6,698	844
Bridgewater	1,101	1,020	145,338,000	11,971	161
Bristol	1,258	3,150	264,565,601	8,195	908
Brookfield	1,495	650	57,357,455	13,006	1,813
Brookline	3,552	4,530	268,045,794	10,341	986
Campton	2,299	2,860	163,151,868	28,304	3,073
Canaan	2,084	3,470	169,533,035	27,155	2,027
Candia	2,093	4,120	232,948,770	15,007	1,793
Canterbury	2,106	2,130	169,177,593	22,353	3,201
Carroll	1,889	710	151,315,215	27,075	17,095
Center Harbor	2,101	1,041	88,850,010	6,853	572
Charlestown	2,330	4,900	152,954,216	16,669	1,924
Chatham	1,295	270	22,521,169	34,283	29,245
Chester	3,034	4,490	281,080,253	12,065	1,312
Chesterfield	2,469	3,700	216,402,887	24,749	6,036
Chichester	2,169	2,440	136,048,900	10,297	501
Claremont	2,516	13,210	476,930,992	18,951	914
Clarksville	1,409	310	12,241,000	34,894	26,509
Colebrook	2,124	2,390	81,247,415	16,193	196
Columbia	1,359	790	25,041,297	33,367	13,834
Concord	2,284	41,940	2,173,928,846	23,470	7,532
Conway	1,736	8,950	760,403,981	33,195	8,572
Cornish	2,167	1,700	88,684,153	22,401	2,267
Croydon	1,937	740	39,716,512	20,870	31
Dalton	1,671	980	37,097,861	13,585	1,103
Danbury	1,781	1,120	56,426,853	20,520	2,084
Danville	2,775	4,340	221,332,293	5,245	499
Deerfield	2,656	4,150	255,578,778	26,462	5,526
Deering	2,283	1,990	84,660,811	16,251	3,153
Derry	2,850	34,680	1,977,712,481	12,215	1,218
Dorchester	1,800	370	14,811,040	26,335	3,528
Dover	2,370	28,330	1,533,491,259	7,350	1,581
Dublin	3,493	1,520	139,284,097	15,285	4,535

Town	Tax on median value house	Estimated 2003 Population	Value of taxable buildings	Forest Acres	Permanently Protected Acres
Dummer	1,023	330	14,130,200	24,918	1,729
Dunbarton	1,983	2,430	152,862,954	15,798	4,122
Durham	4,441	13,050	521,000,507	9,202	3,655
East Kingston	3,152	1,920	129,073,700	4,092	156
Easton	1,439	280	25,808,723	18,564	13,154
Eaton	1,266	410	46,593,560	13,881	2,159
Effingham	1,460	1,350	87,996,542	20,868	5,312
Ellsworth	1,735	90	5,934,541	13,145	11,649
Enfield	1,851	4,830	248,335,511	21,168	5,361
Epping	2,116	5,880	331,788,317	11,229	747
Epsom	1,924	4,380	197,640,187	17,089	1,029
Errol	941	350	33,203,139	33,155	9,222
Exeter	3,124	14,510	1,005,161,105	8,146	2,551
Farmington	1,427	6,270	280,431,792	17,951	1,140
Fitzwilliam	2,175	2,240	134,807,843	18,667	1,037
Francestown	2,613	1,560	118,987,900	16,160	1,714
Franconia	2,388	980	114,306,782	38,104	30,835
Franklin	1,617	8,560	351,371,012	12,926	2,421
Freedom	1,273	1,390	205,851,770	18,133	1,907
Fremont	2,735	3,830	178,748,904	7,803	209
Gilford	2,087	7,220	751,000,116	18,732	5,775
Gilmanton	2,064	3,310	241,288,300	30,479	4,022
Gilsum	2,250	810	27,611,697	9,477	1,063
Goffstown	2,518	17,490	745,255,304	16,100	1,951
Gorham	2,717	2,950	115,005,993	17,445	8,073
Goshen	2,266	790	34,814,265	12,750	3,056
Grafton	1,549	1,180	56,092,087	23,220	2,113
Grantham	2,396	2,330	331,832,820	14,308	2,221
Greenfield	2,620	1,740	80,439,747	14,308	2,099
Greenland	3,076	3,380	295,799,894	3,212	727
Greenville	2,445	2,260	74,615,240	3,373	243
Groton	1,456	480	28,396,391	24,128	1,904
Hampstead	3,193	8,530	577,286,927	5,154	1,427
Hampton	4,308	15,270	1,403,849,518	2,996	630
Hampton Falls	2,815	1,990	184,353,628	4,243	481
Hancock	3,146	1,820	121,404,798	15,919	7,112
Hanover	4,337	11,120	971,274,655	25,317	6,843
Harrisville	1,882	1,100	79,579,300	10,239	1,843
Haverhill	1,889	4,560	189,613,960	21,590	2,914
Hebron	1,517	520	78,651,883	9,411	303
Henniker	2,662	4,760	236,637,228	22,502	3,131
Hill	1,238	1,060	46,196,466	14,994	1,765
Hillsborough	1,941	5,330	323,417,104	22,591	3,685
Hinsdale	2,591	4,230	134,753,186	9,662	1,358
Holderness	1,766	2,020	217,722,917	16,737	1,649
Hollis	4,327	7,450	620,721,634	12,943	3,744
Hooksett	2,471	12,690	788,494,329	15,588	2,964
Hopkinton	3,232	5,580	377,066,244	20,206	6,955
Hudson	2,332	24,010	1,596,083,843	8,925	1,087
Jackson	1,775	860	149,711,341	40,414	33,179
Jaffrey	2,107	5,670	298,115,484	19,339	5,471
Jefferson	1,759	1,040	57,272,129	24,448	6,646
Keene	2,954	22,900	1,044,875,844	15,693	4,324
Kensington	2,768	2,020	139,701,963	4,763	760
Kingston	2,598	6,130	326,088,828	7,941	1,064
Laconia	1,637	16,770	1,076,840,859	7,432	884
Lancaster	1,822	3,390	142,302,539	22,188	3,529
Landaff	988	380	20,455,239	15,651	4,965

Town	Tax on median value house	Estimated 2003 Population	Value of taxable buildings	Forest Acres	Permanently Protected Acres
Langdon	2,612	610	26,565,871	7,888	346
Lebanon	2,626	13,120	887,366,546	17,586	2,232
Lee	3,764	4,320	234,044,778	8,224	1,403
Lempster	1,685	1,040	44,638,600	17,842	1,386
Lincoln	1,020	1,300	439,189,841	80,982	78,477
Lisbon	2,164	1,650	58,928,200	13,280	120
Litchfield	2,493	7,830	420,205,631	4,894	932
Littleton	1,985	6,110	321,254,658	24,703	204
Londonderry	2,705	24,160	1,827,963,795	13,529	1,601
Loudon	1,995	4,880	239,810,085	21,459	2,187
Lyman	2,093	530	22,846,903	14,935	0
Lyme	3,014	1,720	160,588,493	29,378	7,444
Lyndeborough	2,828	1,730	99,962,282	16,443	2,090
Madbury	3,272	1,700	86,458,158	4,911	1,294
Madison	1,602	2,130	209,127,989	20,037	2,314
Manchester	1,906	109,230	5,944,420,891	5,333	2,192
Marlborough	1,775	2,090	98,049,414	10,800	877
Marlow	2,723	770	29,311,328	14,446	1,519
Mason	2,277	1,230	86,231,478	13,453	974
Meredith	1,975	6,200	617,420,022	20,308	1,947
Merrimack	2,733	26,400	1,767,718,191	12,046	1,862
Middleton	2,000	1,600	90,696,983	9,166	398
Milan	1,510	1,360	47,082,100	34,238	5,386
Milford	2,748	14,420	829,425,897	10,085	1,708
Milton	1,543	4,250	196,343,436	16,348	2,553
Monroe	1,507	810	32,764,100	10,703	4
Mont Vernon	3,377	2,270	135,204,962	8,814	1,291
Moultonborough	1,298	4,770	902,378,982	32,339	11,222
Nashua	2,287	87,910	5,614,901,862	5,108	905
Nelson	1,547	650	38,687,625	12,599	2,417
New Boston	2,386	4,720	319,288,332	21,753	5,978
New Castle	4,494	1,020	193,479,132	119	106
New Durham	1,791	2,380	172,295,885	21,701	1,753
New Hampton	1,798	2,070	113,454,478	19,595	2,841
New Ipswich	1,972	4,840	243,458,937	17,206	2,477
New London	2,711	4,380	521,704,878	10,043	2,492
Newbury	1,671	1,940	246,881,848	19,916	5,827
Newfields	3,738	1,630	119,534,100	3,319	414
Newington	1,905	790	257,316,498	2,173	1,268
Newmarket	2,515	8,820	430,910,157	4,772	912
Newport	1,967	6,360	255,397,668	21,890	996
Newton	2,624	4,490	264,270,777	4,432	713
North Hampton	2,534	4,500	533,433,898	5,262	510
Northfield	1,924	4,790	201,348,459	14,543	159
Northumberland	1,643	2,490	89,312,768	16,632	3,912
Northwood	2,116	3,780	262,150,905	14,216	2,357
Nottingham	2,249	4,020	280,413,929	24,860	5,648
Orange	2,706	300	12,595,759	13,604	4,813
Orford	1,984	1,150	96,666,008	25,544	2,776
Ossipee	1,369	4,430	238,947,900	36,377	8,221
Pelham	2,562	12,050	788,711,069	10,135	1,087
Pembroke	2,474	7,230	339,645,562	10,054	342
Peterborough	2,816	6,090	450,632,834	18,693	5,416
Piermont	1,759	710	40,846,288	19,651	3,166
Pittsburg	1,314	920	103,531,306	165,198	150,952
Pittsfield	2,430	4,230	144,569,073	11,399	728
Plainfield	2,431	2,360	132,168,543	27,089	2,707
Plaistow	2,550	7,910	539,478,354	3,607	502
Plymouth	2,111	6,330	235,982,294	13,879	1,438

Town	Tax on median value house	Estimated 2003 Population	Value of taxable buildings	Forest Acres	Permanently Protected Acres
Portsmouth	2,713	21,050	2,134,881,615	2,930	1,103
Randolph	2,540	420	24,788,443	27,767	25,085
Raymond	2,135	10,240	503,586,545	12,044	1,443
Richmond	2,400	1,130	49,017,413	22,347	2,595
Rindge	1,952	5,940	312,990,401	18,827	3,178
Rochester	1,813	29,640	1,303,521,348	15,227	436
Rollinsford	1,879	2,690	150,677,677	2,100	409
Roxbury	1,823	230	11,730,367	7,149	3,578
Rumney	1,570	1,550	74,419,820	23,738	12,012
Rye	3,540	5,290	683,335,771	4,230	1,241
Salem	2,148	29,030	2,450,600,158	6,558	657
Salisbury	1,757	1,220	57,316,500	22,222	4,387
Sanbornton	1,921	2,770	207,989,716	25,409	4,143
Sandown	2,647	5,560	264,947,459	6,176	336
Sandwich	1,448	1,330	175,615,908	52,079	21,352
Seabrook	2,761	8,390	539,523,523	1,808	285
Sharon	2,979	370	24,306,869	9,212	3,646
Shelburne	1,793	390	25,651,423	28,274	15,568
Somersworth	1,880	11,760	550,650,513	2,760	221
South Hampton	3,070	880	62,626,941	3,713	272
Springfield	1,926	1,000	76,621,836	24,649	8,175
Stark	1,284	530	21,715,413	34,230	27,296
Stewartstown	1,472	1,030	33,015,000	23,987	5,571
Stoddard	1,438	960	77,108,810	29,698	19,481
Strafford	2,403	3,890	238,528,952	26,190	3,619
Stratford	1,455	980	20,555,400	44,423	24,373
Stratham	3,254	6,760	590,203,557	5,046	740
Sugar Hill	2,412	630	77,270,455	8,152	1,231
Sullivan	2,127	800	26,402,247	10,343	3,108
Sunapee	1,848	3,170	374,507,196	10,133	1,661
Surry	2,918	720	30,922,550	8,419	2,136
Sutton	2,132	1,690	112,072,730	22,790	1,913
Swanzey	2,353	7,010	293,194,800	21,649	2,327
Tamworth	1,647	2,550	162,518,068	31,788	12,869
Temple	2,396	1,450	104,331,162	11,965	2,207
Thornton	1,742	1,950	172,169,615	27,438	15,472
Tilton	1,900	3,560	225,602,018	4,190	18
Troy	2,737	2,000	80,286,216	9,590	1,584
Tuftonboro	1,098	2,270	369,411,978	21,915	3,679
Unity	1,814	1,630	49,882,336	20,566	2,028
Wakefield	977	4,570	360,358,737	19,232	284
Walpole	2,064	3,670	219,281,500	15,037	2,705
Warner	2,192	2,900	144,846,265	30,656	6,611
Warren	1,667	920	26,955,200	28,617	17,958
Washington	1,870	920	102,925,967	26,477	7,815
Waterville Valley	5,032	270	195,448,367	40,000	40,398
Weare	2,047	8,410	474,243,339	30,430	6,189
Webster	1,619	1,690	92,687,813	14,713	3,344
Wentworth	2,136	850	44,456,558	23,751	4,503
Westmoreland	2,186	1,850	81,508,800	18,611	1,664
Whitefield	1,972	2,090	95,861,135	14,191	905
Wilmot	2,472	1,210	87,753,492	15,983	4,054
Wilton	2,244	3,930	225,777,017	12,553	2,671
Winchester	2,957	4,240	125,286,500	29,452	9,433
Windham	3,431	12,140	923,062,567	11,658	742
Windsor	1,432	230	10,114,500	4,619	194
Wolfeboro	1,525	6,370	791,038,264	24,146	2,023
Woodstock	1,423	1,170	161,050,843	34,764	30,740

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Additional Resources

Additional Publications by The Trust for Public Land can be found at www.tpl.org

- Conservation Finance Handbook
- Local Greenprinting for Growth
- LandVote
- Economic Benefits of Parks and Open Space
- Protecting the Source

New Hampshire Office of Energy and Planning

Cost of Community Services
http://nh.gov/oep/resourcelibrary/referencelibrary/

Smart Growth
http://www.nh.gov/oep/programs/SmartGrowth/

Smart Growth Online
http://www.smartgrowth.org

EPA Smart Growth Strategies in New England
http://www.epa.gov/boston/ra/sprawl/

The Society for the Protection of New Hampshire Forests

New Hampshire's Changing Landscape: 2005
www.spnhf.org

UNH Cooperative Extension - Community Development
http://ceinfo.unh.edu/CommDev/CommDev.htm

UNH Cooperative Extension - Community Conservation Assistance
http://ceinfo.unh.edu/CommDev/CCAP.htm

UNH Center for Integrative Problem Solving
http://cirps.sr.unh.edu/


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