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County Tax Burden On Cities And Towns: Use Property Or Population?

By Charlie Darling
Beacon staff

Merrimack County has announced the county tax apportionments for 2007. Andover's share of the county's nearly \$3.4 million dollar budget is almost \$659,000. The county computed this by dividing the value of all the property in Merrimack County into the value of all the property in Andover. The result — 1.81% — represents the portion of the total county budget that Andover must raise through the county tax you'll see in your tax bills this November.

Former State Representative Jim Danforth of Andover points out in his letter on page 2 of this issue that distribution of the county tax burden across the towns in the county would be very different if it were based (in whole or in part) on each town's total population instead of each town's total property

value. The table below illustrates this point.

Take Andover for example. Our total property value represents 1.81% of the total county, but our total population represents 1.52% of the total county. If the county apportionment were based only on population, Andover's share of the tax burden would drop by almost \$100,000.

The most extreme examples are Allenstown and Newbury. Under a population-only formula, Allenstown's share would nearly double to \$1.2 million, while Newbury's would plummet by 70%. Hill, on the other hand, would be essentially unchanged.

Jim doesn't argue in his letter for apportionment based on population only, but suggests that some blending of the two approaches would be fairer than either one alone.

	% of Total Property Value	County Tax Apport.	% of Total Population	Apport. based on Population
Hill	0.74%	\$268,894	0.74%	\$267,441
Danbury	0.85%	\$308,318	0.78%	\$283,665
Salisbury	0.96%	\$348,679	0.85%	\$308,001
Wilmot	1.09%	\$396,609	0.84%	\$305,720
Webster	1.30%	\$472,902	1.18%	\$428,667
Bradford	1.36%	\$496,179	1.08%	\$391,403
Boscawen	1.72%	\$624,257	2.64%	\$960,001
Sutton	1.79%	\$650,590	1.18%	\$427,399
Andover	1.81%	\$658,720	1.52%	\$554,149
Chichester	1.82%	\$661,275	1.70%	\$618,538
Canterbury	1.83%	\$665,564	1.48%	\$539,192
Warner	1.86%	\$675,960	2.02%	\$734,640
Pittsfield	1.87%	\$680,183	2.95%	\$1,073,061
Allenstown	1.88%	\$682,543	3.51%	\$1,275,607
Dunbarton	2.03%	\$736,449	1.69%	\$615,496
Northfield	2.23%	\$810,078	3.34%	\$1,215,021
Epsom	2.67%	\$969,660	3.05%	\$1,110,326
Henniker	2.68%	\$973,930	3.32%	\$1,205,895
Loudon	3.26%	\$1,186,210	3.40%	\$1,236,822
Pembroke	3.97%	\$1,441,730	5.04%	\$1,833,052
Franklin	4.13%	\$1,499,811	5.97%	\$2,170,459
Newbury	4.55%	\$1,653,356	1.35%	\$491,788
Hopkinton	4.64%	\$1,685,699	3.89%	\$1,415,032
Bow	6.82%	\$2,477,914	5.32%	\$1,935,465
New London	7.31%	\$2,657,660	3.05%	\$1,110,072
Hooksett	9.30%	\$3,380,594	8.85%	\$3,215,635
Concord	25.56%	\$9,290,535	29.24%	\$10,631,750
Totals:		\$36,354,299		\$36,354,299



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