

Fremont NH – 2009 Tax Rate Release Information

We are in receipt of the 2009 tax rate. The Selectmen's Office, with input from the Tax Collector, School, and Superintendent's Office, has prepared this information for you in an effort to assist in your understanding of the 2009 rate. The new tax rate, set by the NH Department of Revenue Administration on 10/22/09 is \$23.12 per thousand. This breaks down as follows:

	2005	2006	2007	2008	2009
Town	2.64	3.17	3.28	3.70	3.44
Local School	12.68	14.87	14.87	15.74	16.62
State School	2.28	2.26	2.20	2.22	2.18
County	0.85	0.84	0.88	0.90	0.88
Total	\$18.45	\$20.27	\$21.23	\$22.56	\$23.12

As you may remember, our last revaluation was done in 2005. This year we able to look at the prior years as landmarks. A key component to the annual setting of the tax rate is the total amount of town-wide assessed valuation. This is the total value of all taxable land and buildings in Fremont. These numbers have changed as follows:

Year	2005	2006	2007	2008	2009
Total Assessed Valuation	\$399,950,562	\$415,332,105	\$421,914,226	\$427,227,039	\$429,321,292

The Town received a default budget in 2009 and only two warrant articles passed. This caused a reduction in the Town portion of the tax rate, of \$0.26. Town overall expenses decreased given these voter decisions. A warrant article passed for mosquito control \$49,550, and one in support of the American Red Cross for \$425. The net municipal appropriations decreased by \$108,570 from 2008. If you have specific questions about the Town's portion of the tax rate, they can be directed to the Selectmen's Office at the Town Hall at 895 2226.

At the School District Meeting, it was forecasted that the local school portion of the tax rate would increase by just over one dollar. The actual increase was \$0.88 when the rate was set in the fall. The gross increase in the school budget was \$499,720 according to the tax rate formulation.

Local School changes in the tax rate are related to the following:

- ❖ \$469,880 increase over 2008-09 – Increase due to contractual obligations

If you have specific questions about the school expenses, you can contact the Superintendent's Office, SAU #83, at 5 Hall Road Unit 1 in Fremont, at 895 6903.

AS IN ALL YEARS, THE LOCAL TAX RATES (TOWN AND LOCAL SCHOOL) ARE A DIRECT REFLECTION OF THE VOTES TAKEN BY THE VOTERS OF FREMONT AT THE ANNUAL TOWN AND SCHOOL DISTRICT MEETINGS IN MARCH.

The State School tax portion decreased by \$11,691, resulting in a State School tax rate decrease of \$0.04 to \$2.18. This rate is based on the equalization ratio and the "cost of an adequate education" as determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the State education tax amount to allocate a portion of the state education taxes to each school district. Fremont continues to see less revenue from the State of New Hampshire for education. The difference between the adequate education for each school district and each school district's share of the state education taxes

becomes the adequate education grant for each school district. The NH Legislature continues to struggle with the education tax issues, including "donor" versus "receiver" towns.

The portion of the Rockingham County budget attributable to Fremont decreased by \$4,141 to a total of \$378,481. Veteran Credits increased by \$1,500 to \$89,000. Elderly and blind exemptions decreased slightly to \$1,165,000.

Current use values did not change significantly, and there was less new value attributable to new homes, garages, sheds, and other property value improvements. Additions to the tax base help to offset expenditures increases and more evenly balance the tax rate. The State also completely deleted Shared Revenues to offset town and county expenses, resulting in a revenue reduction of \$12,219.

The Tax Collector's Office at the Town Hall will be open the following dates for payment of taxes:

Tues December 1, 2009 Tax Bills Due

If you have questions about your assessment, please feel free to stop by the Selectmen's Office and review the records. All property assessing records are public information. You can access the information online at the Vision Appraisal website at www.visionappraisal.com. We send updates in several times a year to the Vision site, and you can see the most recent date of updates when you log on. The Selectmen's Office is open Monday and Friday 8:30 am to 12 noon; Tuesday and Wednesday 8:30 am to 4:00 pm; and Thursday from 11:00 am to 5:00 pm.

If you feel that your property is disproportionately assessed, or there are listing errors on your card, you will need to file an abatement. Our abatement information sheet is available at the Town Offices and on the town website at www.fremont.nh.gov. Abatement forms are available at the Selectmen's Office, or can be downloaded from the NHBTLA website at <http://www.nh.gov/btla>; and there is also a link on the Town's website. You need Form *Taxpayers 76:16 Abatement Application to Municipality*. You can also call or email the Selectmen's Office and we will send one out to you. Abatement forms are DUE no later than MARCH 1, 2010. If dropped off in person, they must be received by the close of business at 12 noon that day.

You can drop off tax payments with a stamped self-addressed returned envelope, and the Collector will mail out your receipt. The Selectmen's Office and Tax Collector's Office are located at the Fremont Town Hall, 295 Main Street; on the main floor.

Fremont Selectmen's Office
PO Box 120
Fremont NH 03044-0120
603 895 2226
FremontTownHall@comcast.net
FremontTA@comcast.net

Fremont Tax Collector
PO Box 120
Fremont NH 03044-0120
603 895 2226 x 14
FremontTax@comcast.net

**Assessing Standards Board and Equalization Standards Board
2009 Public Forums
(Municipal Posting)**

Assessing Standards Board

RSA 21-J:14-b II states All guidelines and practices developed or identified by the board, pursuant to this section, shall be reviewed and updated annually. The board shall hold a series of at least three (3) public forums annually throughout the state to receive general comment through verbal and written testimony on assessing guidelines and practices.

Equalization Standards Board

RSA 21-J:14-d III states The board shall annually determine, vote upon, and recommend to the department of revenue administration, the ratio study procedures for use in the forthcoming tax year. Prior to the adoption of such recommendations, the board shall hold a series of at least three (3) public forums throughout the state to receive general comment through verbal and written testimony on the ratio study procedures.

Date	Place/Location	Time
Tuesday November 3, 2009	Hanover Street School Blue Activity Room 193 Hanover Street Lebanon, NH	6:30 p.m.
Tuesday November 10, 2009	City Hall City Council Chambers 45 Beacon Street East Laconia, NH	6:00 p.m.
Wednesday November 18, 2009	LGC/NHMA Conference – Manchester Radisson Hotel 700 Elm Street Manchester, NH	1:30 p.m.

Please feel free to send any questions or statements for the Assessing or Equalization Standards Boards prior to the forums via e-mail to asb@rev.state.nh.us or esb@rev.state.nh.us or by regular mail to NH Department of Revenue, Assessing/Equalization Standards Board, PO Box 487 Concord NH 03302-0457.