

# NH Associaton of Conservation Commissions

## Land Use Change Tax Allocations

| Municipality  | Allocation | Annual Cap or Other Conditions  | Date Adopted  |
|---------------|------------|---|---|
| Acworth       | 100%       | \$2,500   | 2001 \$2,500 cap  |
| Allenstown    | 100%       | \$10,000 cap  | 2004 100%; 2005 added \$10,000 cap  |
| Alstead       | 100%       | \$2,000   | 2003  |
| Alton         | 100%       | Up to \$20,000 with 50% thereafter  | 1990 50% \$20,000 cap; 2008 100% \$20,000 cap with 50% thereafter                                   |
| Auburn        | 100%       |   | 2002  |
| Bath          | 100%       |   | 2002  |
| Belmont       | 100%       |   | 1999 \$5,000 cap; 2001 removed cap  |
| Boscawen      | 100%       |   | 1993 50%, \$10,000 annual cap; 2000 100%  |
| Bow           | 100%       |   | 1996  |
| Brookline     | 100%       |   | 1990 50%; 2000 100%   |
| Canterbury    | 100%       |   | 1990  |
| Chester       | 100%       |   | 1997 with \$20,000 cap; cap removed 1999  |
| Chesterfield  | 100%       | \$25,000 cap  | 1994 50%, \$10,000 annual cap; 100% 2000, \$25,000 annual cap                                       |
| Claremont     | 100%       | \$5,000   | 1993  |
| Conway        | 100%       | 100% to \$100,000; 50% thereafter   | 1999  |
| Danville      | 100%       |   | 1997  |
| Deering       | 100%       |   | 1999 50%; 2004 100%   |
| Derry         | 100%       |   | 1997  |
| Dover         | 100%       |   | 1999  |
| Durham        | 100%       |   | 1990 50%; 2001 100%   |
| Gilford       | 100%       |   | 2004  |
| Gilmanton     | 100%       | Allocation figured on a per parcel basis: 100% up to \$2,500 + 10% thereafter | 1997 up to \$2,000; 2001 up to \$5,000 + 10% over \$5,000; 2007 100% up to \$2,500 + 10% thereafter |
| Gilsum        | 100%       |   | 2006  |
| Goffstown     | 100%       |   | 50% 2005; 100% 2007   |
| Greenfield    | 100%       | \$5,000 cap   | 2001  |
| Harrisville   | 100%       |   | ? 30%; 2005 100%  |
| Hinsdale      | 100%       |   | 2002 \$5,000 cap; 2008 cap removed  |
| Laconia       | 100%       | \$100,000 cap   | 2003  |
| Lebanon       | 100%       |   | ? 25%; 2002 100%  |
| Litchfield    | 100%       |   | 1994 10%; 2003 100%   |
| Littleton     | 100%       | \$10,000 cap  | 2008  |
| Londonderry   | 100%       |   | 1996  |
| Lyme          | 100%       |   | 1993 50%; 2000 100%   |
| Mason         | 100%       |   | 2000  |
| Meredith      | 100%       | \$50,000  | 1990 \$10,000 cap; 2005 \$50,000 cap  |
| Middleton     | 100%       |   | 1996  |
| Nashua        | 100%       |   | 1989  |
| Nelson        | 100%       |   | 2004  |
| New Durham    | 100%       |   | 1998 \$5,000 cap; 2004 \$10,000 cap; cap lifted 2007  |
| New Ipswich   | 100%       | \$25,000  | 1989 50%, \$10,000 cap; 2004 100%, \$25,000 cap   |
| Newington     | 100%       |   | 2001  |
| North Hampton | 100%       |   | 1990  |
| Nottingham    | 100%       |   | 2003 50% \$100,000 cap; 2007 100%, cap removed  |
| Orange        | 100%       |   | 2007  |
| Orford        | 100%       |   | 2000  |
| Pembroke      | 100%       |   | 2002  |
| Plaistow      | 100%       |   | 2000  |
| Portsmouth    | 100%       |   | 1995  |
| Rindge        | 100%       |   | 1999  |
| Salem         | 100%       |   | 1990 50% \$50,000 cap; 1997 50% \$100,000 cap; 2004 100% no cap                                     |
| Sandown       | 100%       |   | 25% 1997; 50% 2002; 2005 100%   |
| Sharon        | 100%       |   | 1994 -\$5,000 cap; cap removed 2002   |
| Somersworth   | 100%       | \$75,000 cap  | 2006  |
| Strafford     | 100%       |   | 2003  |
| Stratham      | 100%       |   | 2000  |
| Sugar Hill    | 100%       | \$5,000   | 2000(?)   |
| Surry         | 100%       |   | 2000  |
| Sutton        | 100%       |   | 1993 25%; 2001 50%; 100% 2003   |
| Tamworth      | 100%       | \$5,000   | 2000  |
| Thornton      | 100%       | \$1,500 cap   | 2007  |

## NH Associaton of Conservation Commissions

### Land Use Change Tax Allocations

| Municipality  | Allocation | Annual Cap or Other Conditions     | Date Adopted  |
|---------------|------------|------------------------------------|---|
| Tilton        | 100%       |                                    | 2003  |
| Wakefield     | 100%       |                                    | 2000 \$25,000 cap; ? \$100,00 cap; 2006 removed cap   |
| Walpole       | 100%       | \$25,000                           | 1995 25%, 2001 100%, \$25,000 cap   |
| Warner        | 100%       |                                    | 2000  |
| Washington    | 100%       |                                    | 2004  |
| Webster       | 100%       | \$3,000                            | 1990  |
| Wilmot        | 100%       | \$15,000 cap                       | 2007  |
| Windham       | 100%       |                                    | 1998 100%   |
| Wolfeboro     | 100%       |                                    | 2007  |
| Chichester    | 75%        | \$250,000 cap                      | 1999 50%; 2004 75%; 2008 \$250,000 cap  |
| Pelham        | 75%        |                                    | 2000  |
| Weare         | 75%        |                                    | 2000  |
| Winchester    | 75%        |                                    | 2003 75%; ? 76%; 2008 77%; 2009 75%   |
| Bedford       | 70%        |                                    | 1991 30%; 2000 70%  |
| New Boston    | 60%        |                                    | 1995 10%; 2003 60%  |
| Alexandria    | 50%        |                                    | 2008  |
| Amherst       | 50%        |                                    | 1990 50%; 1996 75%; 1999 50%  |
| Andover       | 50%        |                                    | 2000  |
| Antrim        | 50%        |                                    | 2002 \$5,000 cap; 2006 cap removed  |
| Barnstead     | 50%        |                                    | 1990 100%; 1995 lesser of 10% or \$1,000; 2002 50% or \$10,000, whichever is less; 2004 50% |
| Barrington    | 50%        |                                    | 1999  |
| Bennington    | 50%        |                                    | 2009  |
| Bradford      | 50%        |                                    | 1990  |
| Brentwood     | 50%        |                                    | 2001  |
| Campton       | 50%        |                                    | 2001 \$5,000 cap; 2005 no cap   |
| Canaan        | 50%        | \$5,000                            | 2000  |
| Charlestown   | 50%        | \$5000 (or 10% with \$5,000 cap?)  | 1990  |
| Concord       | 50%        |                                    | 1988 25%; 2002 100%; 2007 50%   |
| Dalton        | 50%        |                                    | 1989 5%; 2005 50%   |
| Deerfield     | 50%        | \$500,000                          | 2005  |
| Dublin        | 50%        |                                    | 2007  |
| Dunbarton     | 50%        |                                    | 1993 with cap; cap deleted 1997   |
| East Kingston | 50%        |                                    | 1998  |
| Effingham     | 50%        | \$2,500                            | 2005 with \$2,500 cap   |
| Farmington    | 50%        | 50% or \$10,000, whichever is less | 2001  |
| Fitzwilliam   | 50%        |                                    | 1994 25%; 2004 50%  |
| Francestown   | 50%        |                                    | 2001  |
| Franconia     | 50%        |                                    | 1995  |
| Freedom       | 50%        |                                    | 2005?   |
| Fremont       | 50%        | 50% over \$10,000                  | 1999  |
| Goshen        | 50%        |                                    | 1995  |
| Grantham      | 50%        |                                    | 1993  |
| Hampton       | 50%        | \$10,000                           | ? early 1990s   |
| Hancock       | 50%        | \$6,000                            | 2001 \$3,000 cap, 2004 \$6,000 cap  |
| Hanover       | 50%        |                                    | 1999  |
| Henniker      | 50%        |                                    | 2004  |
| Hillsborough  | 50%        | \$25,000                           | 2000 \$7500 cap; 2006 \$25,000 cap  |
| Holderness    | 50%        | \$5,000                            | 2003  |
| Hollis        | 50%        |                                    | 1997  |
| Hooksett      | 50%        |                                    | 1993  |
| Hudson        | 50%        |                                    | 2004  |
| Jackson       | 50%        |                                    | 2006  |
| Jaffrey       | 50%        |                                    | 2003 75%; 2008 50%  |
| Keene         | 50%        | \$100,000 cap                      | 2004  |
| Kensington    | 50%        |                                    | 1989 25%; 2001 50%  |
| Lee           | 50%        |                                    | 1989  |
| Loudon        | 50%        |                                    | 2005  |
| Lyndeborough  | 50%        |                                    | 2003 15%; 2007 50%  |
| Madbury       | 50%        |                                    | 1989  |
| Madison       | 50%        |                                    | 10% 1997; 50% 2003  |
| Merrimack     | 50%        |                                    | 2002 100%, 2007 50%   |
| Milton        | 50%        |                                    | 2000  |
| New Hampton   | 50%        |                                    | 1989 25%; 2005 50%  |

## NH Associaton of Conservation Commissions

### Land Use Change Tax Allocations

| Municipality  | Allocation | Annual Cap or Other Conditions    | Date Adopted  |
|---------------|------------|-----------------------------------|---|
| Newbury       | 50%        |                                   | 1990  |
| Newfields     | 50%        |                                   | 1990  |
| Newmarket     | 50%        |                                   | 1989  |
| Northfield    | 50%        |                                   | 2002 20%; 2004 50%  |
| Northwood     | 50%        |                                   | 1990 10%; 2003 50%  |
| Peterborough  | 50%        |                                   | 1994 \$5,000 cap; removed cap 2005  |
| Plainfield    | 50%        |                                   | 1989; 1999 deleted "over \$20,000"  |
| Randolph      | 50%        |                                   | 1995  |
| Raymond       | 50%        |                                   | 1989 25%; 2001 100%; 2005 30%; 2008 50%                                   |
| Rochester     | 50%        | \$10,000                          | 1999  |
| Rumney        | 50%        |                                   | 1989  |
| Rye           | 50%        | \$10,000 cap per property         | 1996  |
| Sanbornton    | 50%        | 50% or \$5,000, whichever is more | 1999 up to \$5,000  |
| South Hampton | 50%        |                                   | 1989  |
| Sullivan      | 50%        |                                   | 30% 1990; 50% 1999  |
| Sunapee       | 50%        | \$2,500                           | ?   |
| Swanzey       | 50%        | \$10,000                          | 1995  |
| Temple        | 50%        |                                   | 1990 10%; 2001 100%; 2004 10%; 2006 50%                                   |
| Westmoreland  | 50%        |                                   | 2002  |
| Hampstead     | 35%        |                                   | 2000  |
| Hopkinton     | 35%        |                                   | 1993  |
| Candia        | 25%        | \$25,000 cap                      | 1997 25%, \$1,000 cap; 2000 no cap; 2001 100%; 2009 25% w/ 25k cap        |
| Center Harbor | 25%        |                                   | 1989; reaffirmed with corrected language 2009                             |
| Lempster      | 25%        | \$5,000 cap                       | 2007  |
| Newton        | 25%        |                                   | 1990  |
| Salisbury     | 25%        |                                   | 2006  |
| Sandwich      | 25%        |                                   | 1995  |
| Seabrook      | 25%        |                                   | 2000 10%; 2005(?) 25%   |
| Greenville    | 20%        |                                   | 2007  |
| Pittsfield    | 20%        |                                   | 2006  |
| Hampton Falls | 15%        |                                   | 1996 10%; 2001 100%; 2007 15%;  |
| Tuftonboro    | 15%        | ?                                 | ? 100% \$5,000 cap; ? 15%   |
| Epsom         | 10%        |                                   | 2005  |
| Marlborough   | 10%        |                                   | 1990  |
| Piermont      | 10%        |                                   | 1997  |
| Bethlehem     | 5%         |                                   | 2004  |
| Groton        | 3%         |                                   | 2008  |
| Cornish       | 0%         |                                   | 1994 25%; 1995 100% to \$2,000 then 50%; 2004 100%; 2009 0%               |
| Epping        | 0%         |                                   | 1995 10%, \$10,000 cap; 2000 50% \$50,000 cap; 2004 \$75,000 cap; 2009 0% |