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THE STATE OF NEW HAMPSHIRE RECEIVED  
SUPREME COURT NEW HAMPSHIRE  
SUPREME COURT

Fred S. Teeboom 2019 APR 15 A 11: 55

v.

City of Nashua

and

Daniel Moriarty

v.

Mayor, City of Nashua, et al.

Case No. 2018-0171

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SUPPLEMENTAL BRIEF FOR APPELLANTS TEEBOOM AND MORIARTY

---

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**ORAL ARGUMENT BY:**  
**Charles G. Douglas III, Esq.**

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**I. The Amendment to Part I, Article 8 of the New Hampshire Bill of Rights Revived RSA 491:22.**

In reaction to this Court's Decision in Baer v. N.H. Dept. of Education, 160 N.H. 727 (2010), the legislature in 2012 enacted amendments to RSA 491:22, I, the Superior Court declaratory judgment procedural statute, by adding the following provisions:

The taxpayers of a taxing district in this state shall be deemed to have an equitable right and interest in the preservation of an orderly and lawful government within such district; therefore any taxpayer in the jurisdiction of the taxing district shall have standing to petition for relief under this section when it is alleged that the taxing district or any agency or authority thereof has engaged, or proposes to engage, in conduct that is unlawful or unauthorized, and in such a case the taxpayer shall not have to demonstrate that his or her personal rights were impaired or prejudiced. The preceding sentence shall not be deemed to convey standing to any person (a) to challenge a decision of any state court if the person was not a party to the action in which the decision was rendered, or (b) to challenge the decision of any board, commission, agency, or other authority of the state or any municipality, school district, village district, or county if there exists a right to appeal the decision under RSA 541 or any other statute and the person seeking to challenge the decision is not entitled to appeal under the applicable statute.

Laws, 2012, 262:1 (emphasis added).

Two years later in Duncan v. State, 166 N.H. 630 (2014), this Court for the first time engrafted federal Article III standing requirements on taxpayer suits and struck down the operative phrase in RSA 491:22 as amended that said "the taxpayer shall not have to demonstrate that his or her personal rights were impaired or prejudiced." In Duncan the holding was:

We hold only that the generalized interest in an efficient and lawful government, upon which the petitioners rely, and the amendment to RSA 491:22 which purports to confer standing, are not sufficient to meet the constitutional requirements necessary for standing to exist.

Id. 648.

As our system of government permits, a constitutional amendment in the form of CACR 15 in 2018 was brought forth with bipartisan sponsorship to correct the Court's federal segue.

By a vote of 309 to 9 in the House and 22 to 2 in the Senate, Question 1 went to the voters in November and obtained 83% approval. The wording added to Part I, Article 8 said in part:

The public also has a right to an orderly, lawful, and accountable government. Therefore, any individual taxpayer eligible to vote in the State shall have standing to petition the Superior Court to declare whether the State or political subdivision in which the taxpayer resides has spent, or has approved spending, public funds in violation of a law, ordinance, or constitutional provision. In such a case, the taxpayer shall not have to demonstrate that his or her personal rights were impaired or prejudiced beyond his or her status as a taxpayer. However, this right shall not apply when the challenged governmental action is the subject of a judicial or administrative decision from which there is a right of appeal by statute or otherwise by the parties to that proceeding.

(Emphasis added.)

The magic words emphasized above track verbatim the language of RSA 491:22, I's phrase at issue in Duncan. The fact that the aim of the amendment was to overrule Duncan was clear from Democrat Representative Paul Berch of Keene's "blurb," or committee note, explaining the House Judiciary Committee's unanimous support for CACR 15:

#### Judiciary

CACR 15, relating to legal actions. Providing that taxpayers have standing to bring actions against the government. Ought to pass.

Rep. Paul Berch for Judiciary. This constitutional amendment restores to the taxpayers of our state the legal ability to bring certain lawsuits relating to the spending of public funds by the state or the political subdivision in which the taxpayer resides. In doing so, our taxpayers will have broader access to our courts and greater ability to ensure governmental accountability. As the New Hampshire Supreme Court noted several decades ago, every taxpayer has a vital interest in proper government, regardless of whether his or her purse is specifically affected. Until relatively recently, the New Hampshire Supreme Court recognized taxpayer standing. This amendment will assure that this important taxpayer right will continue to be recognized and enforced. Vote 18-0.

March 2, 2018, House Record at p. 43; see also N.H. Munic. Trust Workers' Comp. Fund v. Flynn, 133 N.H. 17, 21 (1990) (considering statements made by delegates to a constitutional convention where the statements "interpret the amendment's language in accordance with its plain and common meaning while being reflective of its known purpose or object").

Thus the operative effect was to restore RSA 491:22's taxpayer suit language at least insofar as it relates to municipal or state spending. The instant case brought under RSA 491:22 as a declaratory judgment clearly involves spending in Nashua. Thus, other than the four year "holiday" from Duncan the 2012 amendment to RSA 491:22 remains in effect and Mr. Teeboom did and does have standing.

When this Court says that a case construing the Constitution merely clarifies what it was always meant to say so the same should be true when its decision is overruled by the voters. Furthermore, under Part I, Article 23 of the Bill of Rights new laws involving only procedure (and not substance) have retroactive effect on matters then pending. Nothing could be more procedural than who has standing to file for RSA 491:22 relief in Superior Court; for "it is generally agreed that a substantive law creates, defines, and regulates rights while a procedural law prescribes the methods of enforcing such rights or obtaining redress." See Petition of New Hampshire Secretary of State and New Hampshire Attorney General ("SB 3 Case"), 2019 WL 303048 (N.H. Jan. 24, 2019) (slip op. at 8). A law affecting standing merely "facilitate[s] decision of the case on the merits." Nashua v. Public Utilities Commission, 101 N.H. 503, 506 (1959). The substantive law at issue is whether the Nashua Aldermen violated the city charter, not how or by whom the issue is brought before the courts.

When looking at a constitutional amendment in a procedural setting Part I, Article 23 is helpful. That retroactivity bar, like any other constitutional rule, protects citizens, not cities. See N.H. CONST. PT. I, ART. 1 ("[A]ll government of right originates from the people ... and [is] instituted for the general good). It also permits retroactive application of procedural changes, as the Part I, Article 8 amendment clearly was. SB3 Case at \*8.

Under common law “court opinions and decisions operated retroactively, for in saying what the law is they were saying what the law always was,” Linkletter v. Walker, 381 U.S. 618, 622–23 (1965) and Hampton National Bank v. Desjardins, 114 N.H. 68, 73 (1974). The same principle should apply to this constitutional amendment that restored taxpayer standing and the magic words in RSA 491:22 erasing the brief interlude of Duncan.

As this Court said in In the Matter of Goldman and Elliott, 151 N.H. 770 (2005):

When engaging in an Article 23 analysis, we distinguish new laws that affect substantive rights and liabilities from those that solely affect procedures or remedies enforcing those rights. See Norton v. Patten, 125 N.H. 413, 417 (1984). If application of a new law would adversely affect an individual’s substantive rights, it may not be applied retroactively. See LaBarre v. Daneault, 123 N.H. 267, 272 (1983); Lozier v. Brown Company, 121 N.H. 67, 70–71 (1981). When a statute is remedial or procedural in nature, however, it may be applied to cases pending at the time of enactment. Gelinas v. Mackey, 123 N.H. 690, 695 (1983).

Id. 772–73.

Beyond its own jurisprudence, common sense should direct this Court to see this case through to its merits. The only practical effect of applying the amendments purely prospectively would be to require Mr. Teeboom to simply refile his action.

## **II. The Terms of Part I, Article 8 Grant Teeboom Standing in This Case.**

Applying the 2018 amendments to Part I, Article 8 to this case, it is clear that Teeboom has standing to pursue his claim. When interpreting a constitutional provision, this Court will “view the language used in light of the circumstances surrounding its formulation.” N.H. Munic. Trust Workers’ Comp. Fund, 133 N.H. at 21. Both the language and the circumstances of the amendment were clear: to grant any plaintiff standing to challenge whether a State or political subdivision “has spent, or has approved spending, public funds in violation of a law, ordinance, or constitutional provision[.]” upon demonstration that he or she is a “taxpayer” who is “eligible to vote in the State” and resides in the State or political subdivision whose conduct is at issue—



nothing more. Because Mr. Teeboom has made that showing, he plainly has standing under the amendment.

**III. Appellants Submitted Particularized Information on the Tax Impact**

Judge Temple asked each party to submit a Memorandum of Law on standing pursuant to a January 8, 2018, Order attached hereto. As part of Mr. Teeboom's January 19 responsive Memorandum, he submitted calculations of harm to him of \$290.00 in increased taxes and \$274.00 for Mr. Moriarty. Mr. Teeboom and Mr. Moriarty each articulated a particularized personal injury, distinguishable from the public at large, based on the amount their individual annual tax bills had increased proportional to the amount the spending cap had exceeded the statutory limit. See January 19, 2018, letter and Memorandum of Law. Thus if particular dollar harm is required, the trial judge clearly had it before him.

**IV. Even if the 2018 Amendments to Part I, Article 8 Do Not Apply Retroactively, Teeboom Need Not Articulate a Particularized Injury.**

Furthermore, whatever the merit of Duncan applying to a state taxpayer lawsuit, the federal case analysis has always carved out municipal taxpayers suits.

The federal courts have long recognized that while they are limited by the "case or controversy" requirement, their state analogs are not. The famous case of federal taxpayer standing was the 1923 decision by the United States Supreme Court in Frothingham v. Mellon, 262 U.S. 447. In that seminal case, Mrs. Frothingham and others challenged the constitutionality of a 1921 act of Congress called the Maternity Act which provided federal funding to the states to reduce maternal and infant mortality. The Supreme Court carefully distinguished the fact that federal taxation is shared by millions of people and the effect on one taxpayer is "comparatively minute." Id. at 487. However, the Frothingham court recognized that a different rule was in effect for local taxpayer suits at the state level:

The interest of the taxpayer of a municipality in the application of its moneys is direct and immediate and the remedy by injunction to prevent their misuse is not inappropriate. It is upheld by a large number of state cases and is the rule of the Court.

Id. at 486 (emphasis added).

The Court then cited with approval Crampton v. Zabriskie, 101 U.S. 601 (1879). In the Crampton case some county taxpayers were challenging a bond issue in New Jersey and the Court said:

Of the right resident tax-payers to invoke the interposition of a court of equity to prevent an illegal disposition of the moneys of the county or the illegal creation of a debt which they in common with other property-holders of the county may otherwise be compelled to pay, there is at this day no serious question. This right has been recognized by the state courts in numerous cases; and from the nature of the powers exercised by the municipal corporations, the great danger of their abuse and necessity of prompt action to prevent irremediable injuries, it would seem eminently proper for courts of equity to interfere upon the application of the tax-payers of a county to prevent the consummation of a wrong.

Id. at 609 (emphasis added).

The Frothingham court said an individual taxpayer suit against a municipality is “based upon the peculiar relation of the corporate taxpayer to the corporation, which is not without some resemblance to that subsisting between stockholder and private corporation.” Id. at 487 (citation omitted).

The Sixth Circuit in a taxpayer case in 2011 reviewed Frothingham saying:

The idea that the unconstitutional spending of taxpayer money is itself an injury, actionable at the municipal level even if not at the federal level, is rooted in the stockholder analogy drawn by the Supreme Court in Frothingham. A person who owns stock in a corporation values profitability, but she also has an interest in seeing her money well spent by the corporate officers. Like a shareholder of a private corporation, a municipal taxpayer has an immediate interest in how the municipality spends resources that reflect his contributions.

Smith v. Jefferson County Board of School Comm., 641 F.3d 197, 211 (2011).

That is especially so in this state where “every town is a body corporate and politic.” RSA 31:1. Thus each taxpayer is legally akin to a shareholder in a business corporation and has standing to challenge that entity’s misappropriation of funds without regard to whether the plaintiff’s concern is particularized. Because Mr. Teeboom “has an immediate interest in how [Nashua] spends resources that reflect his contributions[,]” he has standing to bring the instant action.

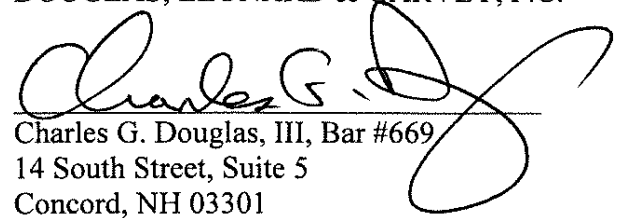
**V. Conclusion**

This Court has posed three questions: (1) whether the amendments to Part I, Article 8 are to be applied retroactively; (2) if so, do the plaintiffs have standing pursuant to those amendments; and (3) if not, has Mr. Teeboom articulated a concrete, particularized injury that is distinguishable from the generalized wrong allegedly suffered by the public at large? As demonstrated above, all three questions have been answered in the affirmative.

Respectfully submitted,  
FRED S. TEEBOOM,  
By his attorneys,  
DOUGLAS, LEONARD & GARVEY, P.C.

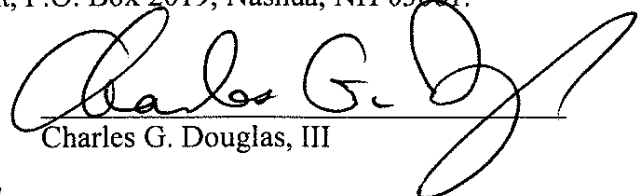
Date: April 15, 2019

By:

  
Charles G. Douglas, III, Bar #669  
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Concord, NH 03301  
(603) 224-1988  
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**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the foregoing has been mailed by first-class mail this 15th day of April 2019, to Seth J. Hipple, Esq., counsel for Daniel Moriarty, at Law Offices of Martin and Hipple, PLLC, 22 Bridge Street, Second Floor, Suite 3, Concord, NH 03301; and Steven A. Bolton, Esq., at City of Nashua Legal Department, P.O. Box 2019, Nashua, NH 03061.

  
Charles G. Douglas, III

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**THE STATE OF NEW HAMPSHIRE  
JUDICIAL BRANCH  
SUPERIOR COURT**

Hillsborough Superior Court Southern District  
30 Spring Street  
Nashua NH 03060

Telephone: 1-855-212-1234  
TTY/TDD Relay: (800) 735-2964  
<http://www.courts.state.nh.us>

**NOTICE OF DECISION**

**File Copy**

Case Name: **Fred S Teeboom v City of Nashua**  
Case Number: **226-2017-CV-00160 226-2017-CV-00221**

Enclosed please find a copy of the court's order of January 08, 2018 relative to:

**ORDER (FOR ADDITIONAL BRIEFING)**

January 08, 2018

**Marshall A. Buttrick**  
Clerk of Court

(564)

C: Fred S Teeboom; Steven A. Bolton, ESQ; Seth J. Hipple, ESQ

THE STATE OF NEW HAMPSHIRE

HILLSBOROUGH, SS.  
SOUTHERN DISTRICT

SUPERIOR COURT

FRED S. TEEBOOM v. CITY OF NASHUA  
226-2017-CV-160

and

DANIEL MORIARTY v. JIM DONCHESS, MAYOR OF THE CITY OF NASHUA,  
and the CITY OF NASHUA  
226-2017-CV-221

ORDER

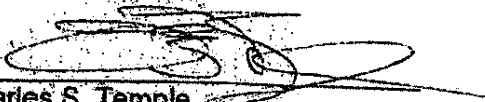
The Court has been granted an extension to exceed the sixty (60) day administrative deadline for the issuance of a decision in this case. Due to the importance of this decision, the Court is carefully evaluating the evidence and the applicable law. The Court is now in the final stages of its decision-making process. As part of this process, the Court is ordering the parties to submit additional briefing (five pages or less) on the issue of standing under Duncan v. State, 166 N.H. 630 (2014), Carlson v. Latvian Lutheran Exile Church, \_\_\_ N.H. \_\_\_ (September 21, 2017), and any other applicable cases. Each party shall file a memorandum of law with the Court on or before January 19, 2018, addressing the standing issue under New Hampshire law.

The Court will consider the memorandums of law as it finalizes the decision in this case. It is of the utmost importance that the decision be made in an informed, deliberative, and careful manner. While the Court appreciates the need for finality by the parties, there are certain cases that demand additional time to insure that the deliberative process is a fair and just one. Again, the significance of the decision in this

case to the parties and the public interest simply demands the investment of additional time by the Court to insure that justice is served by its decision.

So ordered.

January 8, 2018

  
Charles S. Temple  
Presiding Justice

CST/dmb

FRED S. TEEBOOM v. CITY OF NASHUA / 226-2017-CV-160  
and  
DANIEL MORIARTY v. JIM DONCHESS, MAYOR OF THE CITY OF NASHUA,  
and the CITY OF NASHUA / 226-2017-CV-221

Page 2 of 2

**Fred S. Teeboom**  
**24 Cheyenne Drive**  
**Nashua, NH 03063**  
**(603) 889-2316**  
**fredtee@comcast.net**

January 19, 2018

Marshall Buttrick, Clerk  
Hillsborough County Superior Court  
30 Spring Street  
Nashua, NH 03060

Case Name: Fred S. Teeboom v. City of Nashua  
Case Number: 226-2017-CV-160

Consolidated with:

Case Name: Daniel Moriarty v. Jim Donchess, Mayor of the City of Nashua, and the City of Nashua  
Case Number: 226-2017-CV-221


Subject: Additional briefing

Dear Clerk Buttrick:

On January 8, 2017 Presiding Judge Temple issued an order for each party in the consolidated cases to submit a Memorandum of Law addressing the issue of "standing" under New Hampshire law.

Enclosed please my Memorandum of Law, in conformance with this court order.

Sincerely,

  
Fred S. Teeboom  
Plaintiff

Enclosure

I herewith certify that a copy of this letter and enclosure was hand-delivered to Steven A. Bolton, esq., attorney for the Defendants, and e-mailed and USPS mailed to Seth J. Hipple, esq., attorney for the Plaintiff in case no. 226-2017-CV-221, both on January 19, 2018.

  
Fred S. Teeboom



# State of New Hampshire

HILLSBOROUGH, SS.  
SOUTHERN DISTRICT

SUPERIOR COURT  
Case No. 226-2017-CV-00160

Fred S. Teeboom

v.

City of Nashua

## **MEMORANDUM OF LAW CONCERNING STANDING**

NOW COMES Fred S. Teeboom and submits this Memorandum of Law responding to court order dated January 8, 2018 for each party in the consolidated cases to submit an additional briefing addressing the issue of "standing" under New Hampshire law, and says:

1. Fred S. Teeboom, Plaintiff, has reviewed and concurs with the Memorandum of Law dated January 18, 2018 submitted by attorney Seth J. Hipple, esq. on behalf of Plaintiff Daniel Moriarty in Case No. 226-2017-221.
2. "Standing" in New Hampshire is subject to conditions expressed in the following Opinions:<sup>(1)</sup>
  - In Duncan v. State, 166N.H. 630 (2014) at 645, "*The claims raised must be definite and concrete...and must not be based upon a hypothetical set of facts.*"<sup>(2)</sup>
  - In Daimler Chrysler Corp. v. CUNO, 547 U.S. 332 (2006) at 343-44, "*A plaintiff must allege personal injury fairly traceable to the defendant's allegedly unlawful conduct and likely to be redressed by the requested relief.*"<sup>(3)</sup>
  - In Carlson v. Latvian Lutheran Exile Church, NH 2016-025 (2017), "*opposing parties must have adverse interests.*"
3. The FY18 budget was shown, during the hearing on 23 October, to be \$8.1 million above the budget limit of Nashua Charter par. 56-c, using the "traditional" method for calculating the limit.
4. The opposing parties have unquestionable adverse interests. The Plaintiffs desire to constrain spending of taxpayers' money to the budget limit whereas the Defendant wishes to exceed this limit.
5. To determine the personal and specific injury to each plaintiff as a result of this \$8.1 million budget increase, (1) the corresponding increase in taxes incurred personally by the Plaintiff must be derived, and (2) this increase in taxes must be shown to relate directly and exclusively to the increase in the budget.

<sup>(1)</sup> The five Opinions cited herein are not considered exhaustive on the issue of "standing," but appear to be representative for purpose of determining the issue of "standing" in New Hampshire, responding to the court order.

<sup>(2)</sup> Citing Avery v. Dept. of Education, 162 NH 604 (1993) at 608

<sup>(3)</sup> Citing Massachusetts v. Mellon, 262 U. S. 447 (1923) . P 262 U.S. 488

5. The determination follows the methodology described in a document published by the City of Nashua titled, "Guide to Understanding Your Tax Bill Questions" (see Exhibit 1).
- The Assessed Value of the City of Nashua for FY17 is \$8.1 Billion (see Exhibit 2, page 33).<sup>(4)</sup>
  - The Tax Levy for FY17 is \$201.1 million (see Exhibit 2, page 34) which includes the amount appropriated in the annual budget adopted by the Board of Aldermen pursuant to the Nashua City Charter §56.

Exhibit 2 shows clearly that the Tax Levy is directly affected by the adopted budget. If the annual budget goes up by \$8.1 million dollars the Tax Levy goes up by \$8.1 million dollars, while all other components in Exhibit 2 that make up the Tax Levy remain unchanged.

- The Tax Rate is determined by the NH DAR, based on the Tax Levy and the city's Assessed Value. For year 2017 the Tax Rate is \$25.79 per \$1,000 (.02579).<sup>(5)</sup>
- The Assessed Value of the property for which an owner pays property taxes is determined by the Assessing department in the City of Nashua.<sup>(6)</sup>
- Taxes paid by a property owner is the determined by the following calculation:

$$\text{Taxes} = \text{Assessed Property Value} \times \text{Tax Rate}$$

- Combining the equations of Exhibit 1, the tax increase relates to a Tax Levy increase, as follows:

$$\text{Tax Increase} = \frac{\text{Levy B} - \text{Levy A}}{\text{Levy A}} \times \text{Property Taxes}$$

where the Tax Increase is the amount of additional property taxes that must be paid due a change in the Tax Levy resulting from an increase in the adopted budget ("appropriations").

6. Injury to Plaintiff Teeboom

Teeboom's assessed property value in year 2017 = \$268,100 <sup>(6)</sup>

Teeboom's Taxes in year 2017 = Tax Rate x Assessed Value:

$$\$25.79/\$1000 \times \$268,100 = \$6,914$$

Increase to taxes due to \$8.1 million added to the budget:

$$\$201.1 \text{ million} / \$193 \text{ million} \times \$6,914 = \$7,204$$

$$\text{Increase in Teeboom's Taxes} = \$7,204 - \$6,914 = \$290$$

<sup>(4)</sup> The city's assessed value is reported by the City of Nashua and published by the NH Dept. of Revenue Administration (DRA) in the MS-1 report, see Nashua Home Page, Assessing Department, 2017 MS-1 Report. (located at <https://www.nashuanh.gov/183/Tax-Rate-History>)

<sup>(5)</sup> See Nashua Home Page, Assessing Department, Tax Rate History for Year 2017. (located at <https://www.nashuanh.gov/183/Tax-Rate-History>)

<sup>(6)</sup> Assessed values for every taxable property can be found under the Nashua Home Page, Assessing Department, Assessment Data, Fred and Janice Teeboom at 24 Cheyenne Drive. (located at <https://assessing.nashuanh.gov/default.asp>).

7. Injury to Plaintiff Moriarty

Moriarty's assessed property value in Nashua year 2017 is \$253,300 <sup>(6)</sup>

Moriarty's Taxes in year 2017 = tax rate x assessed value:

$$\$25.79/\$1000 \times \$253,300 = \$6,533$$

Increase to taxes due to \$8.1 million added to the budget, adding \$8.1 million to the Tax Levy:

$$\$201.1\text{million} / \$193\text{million} \times \$6,533 = \$6,807$$

$$\text{Increase in Moriarty's Taxes} = \$6,807 - \$6,533 = \$274$$

8. In summary:

\$8.1 million budgeted above the Spending Cap corresponds to **additional** property taxes, as follows:

- \$290 personally for Plaintiff Teeboom, and
- \$274 personally for Plaintiff Moriarty,

Based on property taxes assessed by the City of Nashua in year 2017.<sup>(7)</sup>

9. The personal injury to Plaintiffs Teeboom and Moriarty, consisting of these additional property taxes as a result of unlawfully budgeting \$8.1 million over the budget limit of Nashua Charter §56-c, are **definite and concrete** and meet the condition for "standing" expressed in the Opinions cited in Paragraph 2 above. Furthermore, they can be redressed by the Defendant complying with the budget limit and taxing property owners accordingly.

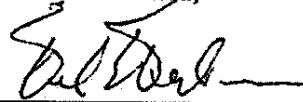
10. Attorney Hipple's Memorandum of Law dated January 18, 2018 is herewith submitted in its entirety, **by reference**, to complement the analysis presented herein, responding to the court's order that each party file a Memorandum of Law on the issue of "standing" under NH law.

Wherefore Fred Teeboom prays the Court finds that Plaintiffs Fred Teeboom and Daniel Moriarty have "standing" to bring the above-captioned matter.

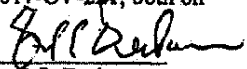
January 19, 2018

Respectfully submitted,

By:

  
Fred S. Teeboom  
24 Cheyenne Drive  
Nashua, NH 03063  
(603) 889-2316  
fredtee@comcast.net

I herewith certify that a copy of this letter and enclosure was hand-delivered to Steven A. Bolton, esq., attorney for the Defendants, and e-mailed to Seth J. Hipple, esq., attorney for Plaintiff Dan Moriarty in Case no. 226-2017-CV-221, both on January 19, 2018.

  
Fred S. Teeboom

<sup>(7)</sup> During the October 23, 2017 Hearing the average tax increase for every taxpayer in the City of Nashua was briefed, using a similar method, to be \$280 for the \$8.1 million budgeted above the cap.

## **Exhibit 1**

# Guide to Understanding Your Tax Bill



Questions and Answers for the  
Taxpayers of the City of Nashua

**This document is located under**

**<https://www.nashuanh.gov/DocumentCenter/View/98>**

## Exhibit 2

### 2017 City of Nashua Official Statement

Assessed Valuations					
Fiscal Year	Real Property	Statutory Exemptions(2)	Net Assessed Valuations	Local Tax Rate (Per \$1,000)	Gross Tax Levy (2)
2017	\$ 8,246,101,113	\$ 135,463,827	\$ 8,110,637,286	\$ 25.07	\$ 201,120,266
2016	8,213,629,475	126,697,477	8,086,931,998	24.53	196,127,537
2015	8,148,914,763	129,096,800	8,019,817,963	24.05	190,612,284
2014 (1)	8,122,693,478	133,592,750	7,989,100,728	23.50	185,559,749
2013	8,644,335,771	146,459,050	8,497,876,721	21.49	180,280,805

(1) Property revaluation year.  
(2) Gross Tax Levy source – Department of Revenue Administration, Tax Rate calculation sheet

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Tax Levy Calculations					
	Fiscal Year				
	2013	2014	2015	2016	2017
Requirements					
Appropriations (1)	\$ 234,370,387	\$ 239,543,871	\$ 244,487,861	\$ 248,715,682	\$ 251,593,311
County Tax	9,420,187	9,763,895	10,383,051	11,320,217	11,477,790
Statutory Credits	1,690,000	1,645,500	1,600,500	1,543,000	1,507,000
Overlay	1,839,946	2,034,533	1,968,000	2,037,226	2,033,319
Total Requirements	<u>\$ 247,320,520</u>	<u>\$ 252,987,799</u>	<u>\$ 258,439,512</u>	<u>\$ 263,316,125</u>	<u>\$ 266,611,420</u>
Less Receipts and Available Funds:					
Receipts (1)(2)	\$ 61,031,719	\$ 61,616,530	\$ 61,126,728	\$ 60,545,588	\$ 60,384,154
Business Profits					
Transfer from Surplus	4,300,000	4,300,000	5,100,000	5,100,000	3,600,000
Total Receipts and Available Funds:	<u>\$ 65,331,719</u>	<u>\$ 65,916,530</u>	<u>\$ 66,226,728</u>	<u>\$ 65,645,588</u>	<u>\$ 63,984,154</u>
Gross Property Tax Levy	\$ 181,988,801	\$ 187,071,269	\$ 192,212,784	\$ 197,670,537	\$ 202,627,266
Less Statutory Credits	<u>(1,690,000)</u>	<u>(1,645,500)</u>	<u>(1,600,500)</u>	<u>(1,543,000)</u>	<u>(1,507,000)</u>
Net Property Tax Levy (3)	<u>\$ 180,298,801</u>	<u>\$ 185,425,769</u>	<u>\$ 190,612,284</u>	<u>\$ 196,127,537</u>	<u>\$ 201,120,266</u>

(1) Amounts exclude enterprise and special revenue funds.  
(2) Includes State Education Adequacy Grant.  
(3) Amounts do not include supplemental changes made during the year

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