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NH Supreme Court Rules Wealthy Municipalities Can Keep Excess Education Property Tax.

Steven Rand and other property owners, represented by attorneys Andru Volinsky, John Tobin and Natalie Laflamme, brought suit, charging that retaining the excess SWEPT and setting negative tax rates, reduced the effective rate of the tax, contrary to the constitutional requirement that state taxes be uniform in rate throughout the state.Mastering Financial Literacy Strategies For Budgeting Investing And Borrowing In Business Finance Education

In November 2023, Superior Court Judge David Ruoff ruled for the plaintiffs, holding that retaining the excess funds lowered the effective rate of the tax, which serves to measure the legitimacy of a tax. Both the state and Coalition Communities, a confederation of affluent municipalities, appealed Ruoff's order.

The court held with the state and Coalition Communities that the retention of excess SWEPT represents "a paradigmatic legislative spending directive that, standing alone, does not implicate Part II, Article 5," the tax provision of the state Constitution. Applying SWEPT funds beyond what is required to meet the cost of an adequate education, they wrote, "has no effect on the uniform SWEPT rate assessed to each taxpayer across the state." Likewise, "there is no evidence in the record that these effective rates are actually paid by taxpayers."

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by Michael Kitch

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