

# Public Comment from Qualtrics Comment Form

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April 23, 2020

Jonathan Vanderhoof, Lyndeborough:

I would like the commission to consider that a community should be able to fund the needs of its general education locally. I feel the biggest problem with funding is special education funding. If a school has 3 sped students costing \$100,000 each that is budgeted for they have \$300,000 in funding. If 2 of those students leave the district that is \$200,000 budget surplus. In the same scenario 2 sped students move in to the district that is \$200,000 budget shortfall. If 2 general ed students move in or out of the district the funding from the state is plus or minus about \$7,300 not a big change and the expenses plus or minus for those 2 general ed students is about \$0. So the budget busters with regard to students are almost always special education students. In a small district an expense of \$200,000 that was not planned for is very hard to manage. I would suggest these districts need more funding for Special Education students (the state and fed. regulations are mandatory but the funding is not given). The school choice bill said that the funding should follow the student. If this was the case for special education students moving from district to district than the hardship on smaller districts when a Special Education student moved in would be reduced. I would suggest all special education be funded at the state level even if this means reducing the level of funding for general education students. This would help districts be able to budget with much more confidence. thank you.

Jonathan Vanderhoof, Lyndeborough:

There are 2 libraries in our district why are we required to have a librarian on staff in each of our schools? This seems like a duplicate expense for our tax payers?

May 11, 2020

Michael Turmelle, Concord:

Please add me to the email distribution list for any upcoming Commission meetings or subcommittee work group meetings. Thank you! Michael Turmelle

**May 21, 2020**

**Doug Hall, Chichester:**

The work groups are discussing data that I have. How do I supply it so that they have something in front of them? Commission members should all have a copy of the DoE-25 in front of them. They should also have the spreadsheet I created for DoE many years ago that sucks into one file selected items for each of ALL school districts. I would be happy to supply these items and make sure that all members can look at something.

**June 2, 2020**

**Carolyn Mebert, Dover:**

I am a member of the Dover school board and I would like to participate in one of the focus groups that the Commission will be having this month. Thank you.

**July 3, 2020**

**Gerald LeBlanc, Franklin:**

Please consider having just one School District for each NH county. Only one Superintendent for each district/county. School Board would entail 1 member from each Town and possibly more from each city, based on population. Combine some city Wards. More importantly, district school taxes would be the same for all communities, and would fund all the basics, and include some funds for some electives. At least one language, computer, some sports, etc. This equal tax would be a county tax for each town/city. Then local communities, like the richer communities, like the Bedford's, would be able to collect additional local taxes for whatever additional electives /sports /snowplow, etc that they want. Everyone gets 'adequate' but the Bedford's get more they want.

**August 12, 2020**

**Ted Connors, Newington:**

Commission members August 12, 2020 Commission on Education Funding Commission members, The Town of Newington has been described as a "property rich" town whose citizens pay a lower local property tax toward the costs of educating its students than do other towns. But this limited characterization overlooks the full picture for the Town of Newington. Some proposals to change school funding in New Hampshire propose a decrease in state funding to towns such as Newington by requiring that unspent SWEPT funds be returned to the State

Education Trust Fund. What the Town of Newington would like the Commission to consider is that while Newington may have lower property tax rates for education, it has significant challenges in other areas that are frequently overlooked by those who focus only on education spending. In particular, a great deal of industry, a tank farm and power generation plants have been located in Newington. While these industries benefit the entire State, they present environmental challenges for the residents of Newington. The pollution negatively affects the Town; its citizens must endure pollution and the environmental degradation potentially effects property values and the power generation plants do not pay the state education tax. The overall costs for Newington and its residents due to these environmental impacts are real and disproportionately felt by the Town of Newington. In evaluating apportionment of costs for education funding, it is only fair to also consider the other types of costs Newington pays for the energy benefits that all citizens of New Hampshire receive from location of these plants in Newington. The Town of Newington is therefore opposed to change in education funding that would reduce the share of State funding Newington receives. Board of Selectmen Timothy "Ted" Connors, Chair Kenneth Latchaw, Selectman Michael Marconi, Selectman

### August 13, 2020

Arthur Cunningham, Hopkinton:

The only fix for NH school funding requires fundamental change in the State tax structure. That means you must have the spine to recommend a broad-based, non-regressive income tax, a tax that we all pay consistent with means. The AIR report did nothing more than repeat the known problems with the unworkable solution of redistribution of existing funding sources. The timid UNH solution was a sales or tourist tax, both non-starters. Sales taxes are regressive and will damage NH retail. And, why would NH ever want to damage tourism with a tax beyond the existing rooms and meals levy? Please do not waste time and resources on known problems. Fix the funding source first. The rest will be easy.

### September 16, 2020

Liz Kirwan, Manchester:

Here is my public comment from September 16 at 4pm that may have been difficult to follow due to internet glitches: Thank you again for hosting additional public input opportunities to learn about the unique nature of our needs within the schools of NH. I am speaking as an educator in Manchester schools, a parent of a Manchester student and as the Chair of Manchester Proud Champions Council. As a parent, I implore this commission to continue the study of the uniqueness and needs of our urban districts in the current funding equation. Due to budget cuts, constraints and underfunding in Manchester, my step daughter didn't have the

opportunity to start learning an instrument until 5th grade while other more tax-wealthy districts start music education as early as 2nd grade. Specials for our youngest students are getting placed to higher grade levels or cut completely. The inadequate funding solution goes beyond the classroom walls, though. Luckily, we live within walking distance to my step-daughter's Manchester school, but other bussed students must pay for their own bussing according to the RSA 189 Transportation of Pupils, section 6. This RSA states that all districts must provide transportation to grades K-8 who live beyond 2 miles to their home school. Due to this RSA and Manchester's inadequate educational funding, students in Manchester high schools, grade 9-12, must pay for every bus ride they take to school. This is further disenfranchising our most marginalized students who statistically live furthest away from our schools. Imagine a family that has to pay \$8.50 every week, per child, just to get their children an education for all 36 weeks. That is over \$300 in transportation costs our families must endure with high school students who need busing and live more than 2 miles from school. Now, consider the family that has 3 or more children that attend high school at once. This puts a burden of more than \$900 annually on compulsory education. As a Manchester educator, I can't tell you how many times I have had students come to school late, either cold and shaking or hot and sweaty, because they didn't have enough money to pay for a bus ticket for the week and they walked more than 2 miles to come to school while other districts offer transportation for free to their students because that district has more appropriate funding. Or, I have students who didn't come to school for a week because they didn't have enough money to buy a bus ticket. This is not equitable. If the funding calculation from the state is adjusting equitably, think of how much more education will be attainable for our students in Manchester and other tax-poor communities. As a community participant with Manchester Proud, we have engaged the greater community who are coming together to support our schools and make them great. But our work is compromised by the ongoing lack of reasonable and equitable funding from the State. The COVID 19 pandemic is a mixed blessing – it has put even further strain on resources, while it has also heightened our awareness of needs and inequities. We have support beyond the classroom walls for the State's funding equation to be adjusted to ensure that districts with greater needs, and uniqueness, are funded appropriately compared with districts who have lesser needs and more funding from other tax sources. I hope you take these few examples into consideration of the unique needs and constraints of the Manchester school system and how to best adjust the State's education funding equation to meet the needs of all of our learners. Thank you for your time.

## September 17, 2020

Art Cunningham, Hopkinton:

Some preliminary questions: 1. The consultant opined in the Draft report that current aggregate school funding is "adequate" because performance levels of NH students is "on par" with other New England students based on proficiency tests. What is the data supporting this critical adequacy finding? Who took the test? How took the test? The complete data set for the adequacy finding must be set forth in any final report. 2. The Draft funding finding is based on redistribution of the state property tax and existing sources. No other revenue sources were examined. Exhibit 30 in the Draft details the tax implications for just 7 towns. Why does the Draft not contain the tax analysis for each and every town? Why were other revenue sources not examined?

## September 21, 2020

Carolyn Mebert, Dover:

I have some questions about the AIR analyses. First, I wonder how they came up with a correlation coefficient of  $-.29$  between FRPL and cost per pupil. I have looked at those variables from the 18-19 DOE data and have a correlation of  $.02$ , which is the same that I found for 16-17. Drew had said that "the correlation coefficients [in the figure on page 12 of the draft report] were weighted for enrollment." But, there's only one correlation coefficient and so was it FRPL or cost that was weighted for enrollment. The denominator for both FRPL and cost calculations is ADM, so I don't understand the weighting. Second, in the regression analyses, multiple years of data were used. Does that mean that each district was entered multiple times as independent "subjects?" Third, the outcome factor score, as well as the assessment, graduation and attendance z scores should each have a mean of zero and a standard deviation of 1.00, but the values we see on the excel spreadsheet do not have those parameters, so I'm wondering if I missed something there. Thanks for your attention to these questions.

## September 22, 2020

Jeanne Dietsch, Peterborough:

Please provide link to AIR report.

September 30, 2020

Mo Chandler, Lyman:

I have tried to attend a couple of the public comment sessions, but I've been unable to due to my teaching and parenting schedule. I am from NH and have been in education for 15 years in a few different schools here in the state. Before that I attended college in PA. During my experiences, I have seen a variety of schools in communities of varying socioeconomic status and in all types of regions - rural, suburban, and urban. It is very clear to me that school funding changes drastically by each district, as does the quality and breadth of educational opportunities offered to students as it is directly correlated the resources a school has. I believe this inequity is unfair. Wouldn't things be more equitable if funding was more equitable? This would support all schools across the state, including all staff, students and families in the school communities in a much fairer way. To achieve this, all taxes could be pooled together at the state level (still collected locally) and the entirety of the tax renew for educational purposes could be distributed evenly to each town based on population of students and with consideration for special needs of certain students. This would improve some of our lowest performing schools. This would equalize educational opportunities provided to public school students. This would keep students in all areas across the state safer. This would keep teachers more committed to a school community and not have to leave in favor of better paying job opportunities. This would not further burden some poor communities that already face great challenges in offering an adequate education to some of its most needy populations. This would build communities up and better unite people in favor of public education, as opposed to leaving some angry and bitter about taxes in one town vs. another or which towns have better school districts than others. It seems like a relatively simple plan to adjust the distribution of school funding. It does not overhaul the tax system entirely, as taxes for education still could be property-based. But it would do a great deal of good for many around our state. Thank you for the time to read over my comments. I hope that others have echoed my concerns and ideas during your public input gathering and that the voices of Granite Staters are heard.

October 1, 2020

Anonymous, Maine:

NH lost my tax revenue partly because of the regressive school funding formula. When I arrived for long-term job at UNH, I had to decide where to focus my search to purchase a home. Although most people assume my taxes would be lower in NH, given the southeastern NH towns I was looking in, higher property taxes in NH (at least in towns with good schools) would offset (or exceed) Maine income taxes. Ultimately, although I did look at properties in NH, I chose to buy a home in Maine (despite a substantially longer commute) partly because I feel

good that my taxes help to support schoolkids in less wealthy towns. If NH had a more progressive tax structure, I might well have made a different decision.

October 5, 2020

Carolyn Mebert, Dover:

I have posted some comments and questions at the video comment sections. Are comments posted there addressed anywhere? Thanks.

October 7, 2020

Donald Moyer, Hill:

The Oct-6 Regional Public Forum was very confusing/disappointing. All speakers spoke of the terrible burden school taxes are for property poor towns then immediately flipped to "the solution is more taxes". Sales tax, income tax, capital gains tax and lets go after the corporations who bring high paying jobs to NH. My fear is this effort will simply "squeeze the balloon" where school taxes go down but total annual taxes paid by state residents will be significantly higher.

October 28, 2020

Crystal Paradis, Somersworth:

Funding education from property taxes, in the percentages that NH does, perpetuates inequity. This much we know already, yet it sounds like the commission's recommendations are currently limited to improving the formulas of revenue sources. This is a great first step — but I would encourage the commission to at least include with its recommendations an explicitly stated acknowledgement (if indeed they believe it to be true, as it sounds many of you may) that to truly get where we all want to be, which is true equal access to adequate education, new revenue sources, whether they be in the form of broad based taxes or any number of other creative sources, will have to be explored. As a representative from a City where our residents on average earn less, pay more and see worse outcomes due to the inequitable nature of our state's education model, I would ask that if you do in fact limit your recommendations to existing structures, you explicitly state in your final recommendation why you have chosen to limit them that way, in order to leave room for future more expansive discussions once more immediate improvements are, hopefully, achieved. I believe if this commission tempers its recommendations based on what it reasonably believes to be politically possible, the people of NH will not have received everything that they fought for in getting this commission

established. It would be a shame to lose this opportunity to allow our legislators to truly step up in ways that might surprise us, and address this crisis in as significant and complete a way as possible. Thank you all so much for your tireless efforts to bring more equity to our state.

## November 14, 2020

Robin DeRosa, Campton:

How is it possible that we justify that NH Community A pays a tax rate of x% while NH Community B pays a tax rate of 5x%? We have had court decisions that cement the idea that our taxes should be uniform across our state, but huge inequities exist in how we tax over school funding. Some of our public high schools offer 10 AP courses, while others can't even offer basic foreign languages. We need a fair tax structure that helps ALL of our schools so that some do not lag so far behind others. Please tell the truth about our current inequities, be bold in reimagining how we could finally fix this, and think about how we can draw more families and young people into our state. New Hampshire has such a high quality of life, but our public educational system from k through postsecondary is our weakest link and our greatest state shape. Let's give our kids what they deserve in ALL of our communities!

## November 17, 2020

Phillip Warren, Meredith:

On behalf of the Town of Meredith, please accept this as written testimony in opposition to any school funding program that requires the return of statewide property tax collected locally to be returned to the state. This action will re-create donor towns. The Town and other former donor communities fought successfully in the past to repeal legislation that created what was commonly referred to as “negative aid” or “donor towns”, an education funding mechanism that forced “donor” towns to pay for education funding for children in “receiver” towns. This form of funding was divisive, pitting “donor” town against “receiver” town, neighbor against neighbor. While “donor” towns are rich in appraised property value, many of these communities have modest and low income populations that struggle to pay their bills. Tax rates would be raised or educational services would be cut for those communities required to send SWEPT collected in excess of its adequacy costs to the State for deposition in the education trust fund for distribution to “receiver” towns. Calling this amount “excess funds” is misleading – 100% of these funds are applied to the SAU budget. Furthermore, the other 2 towns in the SAU – Sandwich and Center Harbor -- would see the same situation as Meredith – the total impact to the three communities would be in excess of 1.6 million dollars that the three communities would need to raise to fund the SAU and forward local taxation monies to the State. It is not in question that that every schoolchild in New Hampshire deserves an equal



education opportunity. Unfortunately, the return to donor and receiving districts does not fairly address how that education should be funded.

## November 18, 2020

### Michael Furgal, Waterville Valley:

Hi: In regards to the SWEPT funds it is important to note that small towns like Waterville Valley NH have a large cost per student number, in fact the largest in the state currently. If the SWEPT funds are not sent back to the local communities these numbers will just escalate. COVID has devastated our school. We went from a planned 20 students in the elementary school to a record 61 students, when the physical school was designed for a maximum of 45 students. Our school budget is roughly 1.1 Million annually, where SWEPT is about 700K. With the influx of students our budget will increase from 1.1 Million to 1.7 million this coming school year. The will be devastating to the tax rate. If the SWEPT money is retained and redistributed, the school budget will more than double to 2.4 Million. This would move the school funded tax rate from \$3.14/\$1,000 to \$6.86/\$1,000. Our community is mostly made up of people who have retired from the workforce. Having an unprecedented tax rate increase as described above would put a large burden on those living with fixed incomes. Thank you for your time and consideration.  
Mike Furgal Waterville Valley School Board Chair

### Donald Moyer, Hill:

Action Request: Please provide me with FFP position and/or advice on how to respond with issue raised below... Context: I'm leading a small team of Town of Hill FF advocates and have a growing list of residents willing to get involved and take action. We of course have detractors, please review this email and respond. Hill Resident wrote: What is more telling is that you are championing Fair Funding without understanding their agenda. Are you aware that the movement is seeking to overturn the ability for property owners to apply for and receive a tax abatement through the Current Use Program? If you had done your homework, you would know that part of their platform to pay for adequate education is through the repeal of the Current Use Program. The presenter (John Tobin) at the January 12th Jennie D Blake Elementary School forum told us so. Yet, you yourself have as much of your 24 acres in Current Use as you can. So, according to the Fair Funding Project, you are part of the problem in that you do not pay your fair share of taxes. Call them and ask. In the end, if you are to be an above board champion of the Fair Funding Program, you need to take all your property out of Current Use and pay full boat on it. Otherwise, it is more than just to label you a hypocrite. Are you willing to walk the talk? -c

**Connie Lane, Concord:**

I expect you to ensure that the State fulfills its fundamental responsibility to pay for an adequate education for every child in the Granite State. We need to know what that amount is and the best way to raise that money in our current environment. We in the House are looking to you to address the enormous disparities that arise from our excessive reliance on local property taxes. School funding was the top issue when I canvassed my constituents in 2018, as was a strong aversion to continually escalating property taxes. We must support a strong public education system before diverting funds to charter schools and religious schools.

November 19, 2020

John Tobin, Concord:

Memorandum To: Commission to Study School Funding From: John Tobin, for the NH School Funding Fairness Project Re: Local Control and the First-and-Last Dollar Rule Date: November 19, 2020

I. Local control – theoretical model and reality on the ground In numerous Commission discussions and in his “Motion Against the So-Called ‘First-and-Last Dollar’ Rule,” Bill Ardinger has relied on a theoretical and idealized model of “local control,” in which local citizens and their school district leaders across the state possess sufficient local resources to make balanced and reasonable trade-offs between school spending and local tax rates. In fact, as this Commission knows so well, many school districts in our state are forced to impose disproportionately high school tax rates, but are still unable to provide educational resources and opportunities comparable to those provided to students in wealthier districts, who can pay for them at much lower tax rates. A quick look at a few local school districts shows how far the current local control system actually is from the idealized model. In the 2018-2019 school year, Portsmouth had an equalized value of \$2,710,480 per student, while, for Derry and Hopkinton, it was \$708,399 and \$739,981 respectively. Derry must raise funds for its schools from property worth only about 26% of the property value per student available to support Portsmouth’s school budget. For Hopkinton, the ratio is about 27%. During the same school year, the equalized value per pupil was \$378,712 in Berlin, while in Moultonborough it was \$7,019,499 per student. This means Berlin had property wealth per student equivalent to 5.3% (approximately 1/18th) of the property wealth per student in Moultonborough. With these huge disparities in their tax bases, the taxpayers and school boards in Derry, Hopkinton, and Berlin cannot possibly have the same kind of discussion and debate about balancing tax rates and school spending that the residents of Portsmouth and Moultonborough are able to engage in. New Hampshire’s municipal boundaries, which are several centuries old in many cases, lock in these disparities in local school districts’ capacity to raise money for schools through property

taxes. From the beginning of its deliberations, the Commission has acknowledged this deep inequity, and the AIR report has now documented it. Any “new” school funding system that continues to rely on local property taxation in school districts with such an enormous range of property wealth and tax capacity will immediately and inevitably re-create the profound inequities in the current system. Under such a system, the idealized version of local control and decision-making that Bill Ardinger describes will only be possible, as it is now, in the wealthiest districts. Likewise, the imposition of “mandatory minimum local contributions” with lower rates in wealthier districts will perpetuate rather than eliminate disparities in tax rates. This would continue to prevent meaningful and balanced local control in property-poor districts.

II. “Skin in the game” In his motion and at a number of the Commission’s recent meetings, Bill has said that the local (and inevitably unequal) property tax should remain part of the State’s school funding system because this will promote better local decision-making. He argues that these local taxes give local taxpayers “skin in the game” that will help promote civic engagement and more thoughtful spending and policy decisions. At present, however, it is safe to say that taxpayers in property-poor districts have too much skin in the game. They must endure disproportionate and burdensome tax rates, year after year, that still leave them unable to meet their students’ educational needs. Under the two funding models proposed by AIR, a statewide property tax of about \$12.00 per thousand, or a statewide property tax of approximately \$7.00 combined with a “mandatory minimum local contribution” of \$5.00 per thousand, will be included in the property tax bill that all homeowners will receive from their city or town. To these homeowners and the businesses that own real estate, paying education taxes at a \$12.00 rate will certainly feel like they are putting “real skin into the game” of school funding. They will be making a very sizeable investment in public education and they will have every incentive to participate in the local discussions about how that money will be spent.

III. Yes, support for schools and educational achievement are high in New England - but taxpayers’ sacrifice in NH is not equal Bill has been quite correct that in repeatedly pointing out that in New England and other states in the Northeast there has been an enduring pattern of high spending and high educational achievement compared to other regions of the country. He hypothesizes that the system of local property taxation may have helped create this success, but to his credit, he acknowledged in his motion that “correlation is not causation.” An alternative explanation for these praiseworthy regional characteristics is that education at all levels is now and has always been highly valued in these states, which have long understood the obvious long-term economic and social benefits of investing in public schools. In New Hampshire, this commitment to education is manifested in the willingness of taxpayers in property-poor districts to impose burdensome and disproportionate tax rates to educate their children. In many such districts, taxpayers dig deep to support their schools. But the grossly inequitable tax bases make it impossible for them to keep up with the wealthier districts in

student achievement or spending per pupil, even if they are willing to make great financial sacrifices when they pay their property taxes each year. One of the Commission's central missions is to propose a path for eliminating these systemic inequities and creating a level playing field for property taxpayers. Going back to local property taxes at unequal rates would be a profound failure and a betrayal of the students and taxpayers who are looking to the Commission to provide a plan for ending this injustice.

IV. State funding and state requirements on local districts In his motion, Bill raised the specter of "increasingly onerous requirements as preconditions to state aid" as another reason to continue to rely on local property taxes and "local control" instead of the increased state aid proposed in the AIR model. This argument ignores the existence of the State's longstanding and comprehensive "Minimum Standards for School Approval." Through these minimum standards, the State already imposes a broad range of requirements and obligations on local school districts. Unfortunately, under the current funding scheme, which is heavily reliant on unequal property taxes, school districts have widely varying capacities to raise the funds needed to comply with these standards. Commission members have repeatedly expressed strong general support for a system of "accountability" as a pillar of any proposed changes to the current school funding system and have indicated overall satisfaction with the minimum standards. If this accountability system is to be fair, however, there must be a level playing field for taxpayers and school districts. Widely varying local property tax rates, justified by a misplaced allegiance to an unrealistic model of local control, will not create the conditions needed for meaningful accountability across the state and will perpetuate the struggle of many school districts to meet the State's existing standards. Again, meaningful local control will remain out of reach for these districts.

V. Making room for "local innovation" In its idealized form, local control gives local districts the ability to be creative and innovative in allocating resources to their schools. As the Commission has learned, however, many poor districts must instead struggle to provide the basics of a decent education to their students because they face high teacher turnover, aging facilities, and the inability to expand or maintain programs or replace outdated materials and equipment. Building a "new" funding system that is again anchored to disparate property wealth and once again imposes unequal tax rates will continue to prevent many districts from being able to make the thoughtful judgments about educational programs and resources that the theoretical model of local control assumes are possible everywhere. Thus, one of the central justifications for this model would remain an illusion for many school districts, students, and taxpayers. VI. California v. New Hampshire In Bill's memo, he cites an article by Dartmouth professor William Fischel about the problems in California's schools allegedly caused by the decisions of that state's Supreme Court in the Serrano case which increased the state government's funding responsibility. Not only are New Hampshire and California dissimilar in many significant ways,

but the model proposed for New Hampshire by AIR is very different than what the Serrano decision required in California more than four decades ago. The AIR model is much more flexible and responsive to local needs than Professor Fischel's interpretation of what the Serrano rulings required in the early 1970s.

VII. The meaning of "first and last dollar" - flexibility in funding distribution and uniformity in tax rates We strongly agree with Bill Ardinger that state aid can and should be directed to meet the differing needs of each school district, and we applaud the AIR model for taking these differences into account and directing the funding accordingly. As we have pointed out in prior submissions to the Commission, the NH Supreme Court endorsed such an approach in *Claremont II*. "We emphasize that the fundamental right at issue is the right to a State funded constitutionally adequate public education. It is not the right to horizontal resource replication from school to school and district to district. *Claremont School District v. Governor*, 142 NH 462, at 473-474 (1997). Thus, it is clear that the State can and should target extra aid to needy districts as part of fulfilling its core duty to all students in New Hampshire. The current and prior funding formulas have tried to do this, but in woefully low amounts. While the State's adequacy aid can and should be matched to the needs of local districts, the responsibility for paying for it belongs to the State. The Attorney General's office and the lawyers for the ConVal and amici school districts all told the Commission that the State is responsible for the "first and last dollar" of the cost of constitutional adequacy. The Supreme Court stated in *Claremont II* that the Legislature has wide discretion in choosing which tax or combination of taxes it will employ to meet that duty, but that if it chooses a property tax, the rate must be uniform rate across the State. The Commission has apparently ruled out recommending any form of taxation except a new version of the statewide property tax. But preserving a significant role for local property taxes in funding the State's constitutional obligation, as proposed in Bill Ardinger's model, would perpetuate the fundamental flaw in the current system, because such taxes would continue to be imposed at unequal rates due to the great differences in property wealth from district to district. Such a system would be both unfair and clearly unconstitutional. Unless the proposed "mandatory minimum local contribution" is imposed at the same rate in all districts, it too would violate the Constitution. And the taxpayers, school boards, and students in property-poor districts would continue to be deprived of the opportunity to exercise local control in any meaningful way. The Commission should not adopt such an approach.

Respectfully submitted, John E. Tobin, Jr, for the NH School Funding Fairness Project November 19, 2020

## November 21<sup>st</sup>, 2020

**Bruce Smith, Surry**

I am disappointed that the commission's work isn't going to culminate with proposed legislation. Perhaps I was unrealistic in expecting that in the first place. I have regularly followed the proceedings so completely understand the complexity of the subject, and who could have foreseen the magnitude of the election shift and likely resulting priorities. Was there a timing problem in that the commission's work is concluding so late that it is now too late to submit legislative proposals for the upcoming session? Will the Carsey staff that will be working for awhile after the report is due be able to act as sort of a clearinghouse to inform people of proposed legislative action? I suspect Rep. Luneau and Sen. Kahn will attempt to follow up as time allows. The commission has done a great job on a very complicated subject. Hopefully the result is more influential than a study resting on a shelf.

## November 22<sup>nd</sup>, 2020

**Bonnie Moroney, Carroll**

On behalf of the Town of Carroll, please accept this as written testimony in opposition to any school funding program that requires the return of statewide property tax collected locally to be returned to the state. This action will re-create donor towns. The Town of Carroll and other former donor communities fought successfully in the past to repeal legislation that created what was commonly referred to as "negative aid" or "donor towns", an education funding mechanism that forced "donor" towns to pay for education funding for children in "receiver" towns. This form of funding was divisive, pitting "donor" town against "receiver" town, neighbor against neighbor. The fact that we are highly assessed due to the Mt. Washington Hotel, Bretton Woods, etc. does not have any impact on the fact that most of the residence that live here, live from pay check to pay check. Currently we have approximately 65 students that go to the regional school system and we pay the SAU budget \$2,728,114.00 to educate those students, that comes to almost \$42,000.00 per student per year plus the \$713,653.00 from the State Education goes to that as well. I have a question for you, please and thank you. In 1964 the "People of the fine state of New Hampshire" voted to start selling scratch tickets, and "ALL" the profits from that was to go to help offset the cost of education in the state. Well I just checked and according to the NH State Lottery Commission we were giving \$105,605,565.00 just in 2019 for the purpose of helping pay for the schools systems in the State. As a matter of fact from 1964 to 2019 the state has received \$2,067,595,632.00 to be used just for education! What has happened with that money, where did that go? I asked a state rep. a couple years ago about that and he told me that it was used for a lot of stuff! That money was voted by the people and has never been changed, so it has no right to be used for

anything else. Maybe you need to look into this money and where it is going vs where it should go. I was also at a meeting over the budget months ago and the Governor, said that money is going to the collages as well. I am very sorry, but to go to a college a privilege and we are trying to just educate our children to prepare them for college not pay for it. Maybe something else that needs to be looked into. On behalf of the Town of Carroll, please accept this as written testimony in opposition to any school funding program that requires the return of statewide property tax collected locally to be returned to the state. Thank you, Bonnie J. Moroney Town of Carroll

**December 1<sup>st</sup>, 2020**

**Chris Bober, Deering:**

Do you have any recommendations or suggestions that will benefit our communities now as we go into the FY 22 budget planning process. Many districts are faced with a sharp increase in expenses and face the choice of making cuts to keep the increase moderate or propose a budget that is much higher and try to sell the value of a quality education.. Factors facing us are decreased adequacy aid this year from the state and enrollment some due to Covid some just because of the current funding plan. Thank you ,  
Chris Bober, Deering NH