Because of the loosening of restrictions, increased occupancy levels, and the availability of the vaccines the adjustments given to the 2020 assessments were removed for April 1, 2021. A few segments of commercial property however continued to feel the repercussions of the pandemic and did not experience a return to business as prior to the pandemic. Specifically, movie theatres and conference centers continued to feel the impacts of COVID-19 into 2021.

Movie theatres reopened for a short time in mid-2020 at a reduced capacity with required mask wearing but then closed again in late October due to the lack of blockbuster film releases. The Canad Cinemas located in Concord did not reopen until May 21, 2021. Given the uncertainty of film releases and the continuation of reduced theatre patrons because of occupancy reductions and concern of theatre patrons the adjustment given for April 1, 2020 was not removed but increased from 8% to 25% for April 1, 2021.

Hotels with conference centers also did not see the return of conference travelers during 2020 or early 2021. Many business or industry sector conferences turned to on-line formats or were cancelled completely. Four properties in the City of Concord NH were identified as having large or significant portion of the building used predominately for conferences. The four properties are 96 Pleasant Street; the Centennial Inn/Granite Restaurant & Bar, 172 N Main Street; the Holiday Inn, and two properties at 40 Commercial Street; the Grappone Conference Center. The COVID-19 adjustment was increased from 8% to 25% recognizing that the conference sector of the economy was less than pre-pandemic levels as of April 1, 2021.