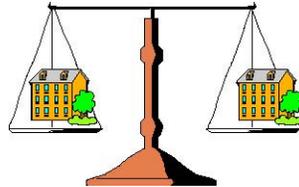


# **2011 EQUALIZATION SURVEY**



**“Not Including Utility & Railroad”**

**STATE OF NEW HAMPSHIRE**

**DEPARTMENT  
OF  
REVENUE ADMINISTRATION**

# 2011 EQUALIZATION SURVEY

## “NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2012

This report presents the results of the 2011 Equalization Survey “**not including utilities and railroads**”. It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (*Revised 4/1/99*) which states:

*“XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70, and property which is the subject of a payment in lieu of taxes under RSA 72:74 by adding to or deducting from the aggregate valuation of the property in towns, cities and unincorporated places such sums as will bring such valuations to the true and market value of the property, and by making such adjustments in the value of other property from which the towns, cities, and unincorporated places receive taxes or payments in lieu of taxes as may be equitable and just, so that any public taxes that may be apportioned among them shall be equal and just. In carrying out the duty to equalize the valuation of property, the commissioner shall follow the procedures set forth in RSA 21-J:9-a.”*

To accomplish the foregoing, assessment ratio studies were conducted to determine how the average level of assessment for all cities and towns compares with the statutory 100% ratio so that taxes can be apportioned equitably.

The Department of Revenue Administration has completed its process of calculating the total equalized valuation of all the municipalities and unincorporated places throughout the state. The ratios reported for each municipality in this survey were derived by comparing the sale prices of sales of land, land and buildings and manufactured housing, covering the period of October 1, 2010, to September 30, 2011, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of the Inventory of Property Transfer, Form PA-34. Our goal is to use only arm’s-length sales that transferred for market value in this analysis. Every effort has been made to exclude non-arms length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2011 sales assessment ratio. These ratios were used in conjunction with other Department of Revenue adjustments to determine each municipality’s total equalized value for purposes of RSA 21-J:3 XIII.

The following is an explanation of the information contained in this report.

**MODIFIED LOCAL ASSESSED VALUATION:** The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality’s 2011 Summary of Inventory Valuation (MS-1 Form) “not including utility values taxed pursuant

to RSA 83-F.”

**GROSS LOCAL ASSESSED VALUATION:** Sum of all assessed values not including utility values in the municipality.

- Certain Disabled Veterans Exemption: RSA 72:36-a.
- Improvements to Assist the Deaf Exemption: RSA 72:38-b V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School/Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV  
(*\$150,000 maximum per exemption*)
- Water & Air Pollution Control Exemption: RSA 72:12-a

= **“MODIFIED ASSESSED VALUATION”**

- Blind Exemption: RSA 72:37
- Elderly Exemption: RSA 72:39-a, b
- Deaf Exemption: RSA 72:38-b
- Disabled Exemption: RSA 72:37-b
- Wood-Heating Energy Systems Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV  
(*Exemption Amount >\$150,000*)

= **“NET LOCAL ASSESSED VALUATION Not Including Utility Valuation”**

The education property tax rate is computed using the Net Local Assessed Valuation Not Including Utility Valuation.

**D.R.A. INVENTORY ADJUSTMENT:** The sum of the adjustments of the net local assessed valuation divided into two categories:

**Category 1:** The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, taxation of farm structures and land under farm structures and utilities), buildings and manufactured housing is equalized by the 2011 equalization ratio. The difference between the net local assessed value of land, buildings and manufactured housing and the equalized value equals the D.R.A. adjustment for land, buildings and manufactured housing.

**Category 2:** Pursuant to RSA 79-A:6-a, RSA 79-B:8, RSA 79-C, RSA 79-D and RSA 79-F, an adjustment for land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, and taxes of farm structures and land under farm structures is made by dividing the total local assessed value of land in current use by the 2010 equalization ratio to obtain the equalized value of current use, conservation restriction assessment, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures. If a municipality has had a full revaluation as defined by Rev 603.01

(d), a ratio of 100.0 is used. The difference between the assessed value of land in current use and the equalized current use value equals the D.R.A. adjustment for current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, and taxes of farm structures and land under farm structures.

**EQUALIZED ASSESSED VALUATION:** The sum of the modified assessed valuation and the D.R.A. inventory adjustment.

**PAYMENT IN LIEU OF TAXES:** The equalized value for payments received in lieu of taxes including State and Federal Forest Reimbursements, Recreational Land Reimbursements, Flood Land Reimbursements, and others.

**TOTAL EQUALIZED VALUATION *Not Including* UTILITY VALUE AND EQUALIZED RAILROAD:** The sum of the equalized assessed valuation and the equalized value of payments in lieu of taxes.

The 2009 “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” was used to apportion the education property tax for the tax year 2011.

**EQUALIZATION RATIO:** The 2011 sales assessment ratio as determined by a ratio study conducted by the Department of Revenue Administration’s equalization staff.

**% PROPORTION TO STATE TAX:** The percentage of proportion to \$1,000 of tax that is to be allocated to each town within the state by comparing each town’s total equalized value to the total equalized value of the state.

**STATE & COUNTY RATIOS:** The state and county gross assessed values divided by the total equalized valuation. *The state and county ratios are calculated for statistical purposes only.* They are not applied to any figure as part of the equalization process.

### **APPEAL OF TOTAL EQUALIZED VALUATION**

Municipalities were sent their 2011 Notification of Total Equalized Valuation on April 30, 2012.

Per RSA 71-B:5 II, any municipality aggrieved by the total equalized valuation as determined by the D.R.A. must appeal to the Board of Tax and Land Appeals in writing within 30 days of the town’s notification of the municipality’s total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the D.R.A. and a municipality with regards to the total equalized valuation.

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2011 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	93,645,730	0	93,645,730	11,788	93,657,518	100.0	0.0627%
ALBANY	102,979,881	10,429	102,990,310	2,341,198	105,331,508	100.0	0.0705%
ALEXANDRIA	184,661,814	0	184,661,814	223,717	184,885,531	100.0	0.1238%
ALLENSTOWN	260,946,704	-29,168,820	231,777,884	309,644	232,087,528	112.6	0.1554%
ALSTEAD	176,298,227	-19,586,116	156,712,111	119	156,712,230	112.5	0.1049%
ALTON	1,443,131,081	41,547,653	1,484,678,733	367,328	1,485,046,062	97.2	0.9941%
AMHERST	1,535,683,500	34,437,077	1,570,120,577	978,026	1,571,098,604	97.8	1.0517%
ANDOVER	255,689,401	-9,690,275	245,999,126	16,372	246,015,498	103.9	0.1647%
ANTRIM	245,693,200	-17,027,237	228,665,963	90,450	228,756,413	107.5	0.1531%
ASHLAND	259,219,862	-31,216,935	228,002,927	2,461,793	230,464,720	113.7	0.1543%
ATKINSON	835,567,317	0	835,567,317	0	835,567,317	100.0	0.5593%
ATKINSON & GILMANTON	747,203	0	747,203	0	747,203	100.0	0.0005%
AUBURN	604,039,091	0	604,039,091	43,039,124	647,078,215	100.0	0.4331%
BARNSTEAD	459,146,414	37,671,714	496,818,128	0	496,818,128	92.4	0.3326%
BARRINGTON	901,356,085	-81,916,611	819,439,474	715,801	820,155,275	110.0	0.5490%
BARTLETT	906,130,131	39,696,300	945,826,431	1,679,297	947,505,728	95.8	0.6342%
BATH	106,347,132	0	106,347,132	34,350	106,381,482	100.0	0.0712%
BEAN'S GRANT	0	0	0	0	0	100.0	0.0000%
BEAN'S PURCHASE	20,650	0	20,650	0	20,650	100.0	0.0000%
BEDFORD	3,339,216,763	-14,824	3,339,201,939	6,796	3,339,208,735	100.0	2.2352%
BELMONT	725,258,660	-101,599,410	623,659,250	670,820	624,330,070	116.3	0.4179%
BENNINGTON	113,252,016	-10,589,190	102,662,826	19,504	102,682,329	110.5	0.0687%
BENTON	26,369,322	540,165	26,909,487	1,270,007	28,179,495	98.0	0.0189%
BERLIN	328,231,540	-39,995,152	288,236,388	9,395,100	297,631,487	113.9	0.1992%
BETHLEHEM	227,895,837	0	227,895,837	2,131,371	230,027,208	100.0	0.1540%
BOSCAWEN	271,917,069	-57,519,076	214,397,993	23,128	214,421,121	126.9	0.1435%
BOW	844,678,122	43,493,015	888,171,137	6,691	888,177,828	95.1	0.5945%
BRADFORD	214,823,998	0	214,823,998	52,189	214,876,187	100.0	0.1438%
BRENTWOOD	466,845,515	0	466,845,515	0	466,845,515	100.0	0.3125%
BRIDGEWATER	320,853,000	-49,740	320,803,260	0	320,803,260	100.0	0.2147%
BRISTOL	451,463,269	12,988,290	464,451,559	899,077	465,350,635	97.2	0.3115%
BROOKFIELD	102,766,197	0	102,766,197	0	102,766,197	100.0	0.0688%
BROOKLINE	583,588,154	-121,483,744	462,104,410	0	462,104,410	126.3	0.3093%
CAMBRIDGE	8,163,506	0	8,163,506	0	8,163,506	100.0	0.0055%
CAMPTON	400,657,380	0	400,657,380	148,583	400,805,963	100.0	0.2683%
CANAAN	314,438,426	31,230,646	345,669,072	84,310	345,753,382	90.9	0.2314%
CANDIA	404,196,908	-73,763	404,123,145	16,306	404,139,452	100.0	0.2705%
CANTERBURY	239,552,466	0	239,552,466	253,393	239,805,859	100.0	0.1605%
CARROLL	396,803,826	-89,365,560	307,438,266	782,109	308,220,374	129.1	0.2063%
CENTER HARBOR	472,466,839	-60,902,713	411,564,126	196	411,564,322	114.8	0.2755%
CHANDLER'S PURCHASE	47,210	0	47,210	0	47,210	100.0	0.0000%
CHARLESTOWN	262,570,229	-12,899,925	249,670,304	496,836	250,167,141	105.2	0.1675%
CHATHAM	51,039,272	16,976	51,056,248	1,485,725	52,541,974	100.0	0.0352%
CHESTER	446,719,100	-132,404	446,586,696	0	446,586,696	100.0	0.2989%

\*Flood control, forest, recreation lands and others.

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2011 EQ RATIO	% PROPORTION TO STATE TAX
CHESTERFIELD	558,635,800	-80,491,042	478,144,758	730,379	478,875,136	116.9	0.3205%
CHICHESTER	293,155,465	-44,714,136	248,441,329	0	248,441,329	118.0	0.1663%
CLAREMONT	807,796,220	-165,938	807,630,282	2,546,564	810,176,846	100.0	0.5423%
CLARKSVILLE	39,940,392	0	39,940,392	4,811,664	44,752,056	100.0	0.0300%
COLEBROOK	174,333,712	-16,263,155	158,070,557	0	158,070,557	110.3	0.1058%
COLUMBIA	64,392,227	0	64,392,227	250,708	64,642,935	100.0	0.0433%
CONCORD	3,573,659,700	0	3,573,659,700	20,143,171	3,593,802,871	100.0	2.4056%
CONWAY	1,370,678,100	50,634,535	1,421,312,635	1,280,424	1,422,593,059	96.4	0.9522%
CORNISH	182,577,345	0	182,577,345	499,483	183,076,828	100.0	0.1225%
CRAWFORD'S PURCHASE	162,110	0	162,110	0	162,110	100.0	0.0001%
CROYDON	92,669,209	-4,131,812	88,537,397	0	88,537,397	104.8	0.0593%
CUTT'S GRANT	0	0	0	0	0	100.0	0.0000%
DALTON	89,850,004	-9,939,448	79,910,556	20,806	79,931,362	112.5	0.0535%
DANBURY	107,680,355	6,527,668	114,208,023	0	114,208,023	94.2	0.0764%
DANVILLE	325,544,890	0	325,544,890	227	325,545,117	100.0	0.2179%
DEERFIELD	478,581,516	-36,109,958	442,471,558	117,156	442,588,714	108.2	0.2963%
DEERING	191,723,000	-14,386,025	177,336,975	11,501	177,348,476	108.2	0.1187%
DERRY	2,493,151,369	0	2,493,151,369	2,661,458	2,495,812,827	100.0	1.6706%
DIX GRANT	926,086	0	926,086	0	926,086	100.0	0.0006%
DIXVILLE	16,612,377	0	16,612,377	6,462	16,618,839	100.0	0.0111%
DORCHESTER	40,434,249	-3,657,126	36,777,123	25,458	36,802,581	110.4	0.0246%
DOVER	2,603,206,400	77,762,842	2,680,969,242	2,336,878	2,683,306,120	97.1	1.7961%
DUBLIN	253,539,675	-28,024,413	225,515,262	632,480	226,147,742	112.5	0.1514%
DUMMER	31,862,001	-1,314,998	30,547,003	0	30,547,003	104.5	0.0204%
DUNBARTON	283,456,231	0	283,456,231	1,024,032	284,480,263	100.0	0.1904%
DURHAM	889,214,313	0	889,214,313	2,096,028	891,310,341	100.0	0.5966%
EAST KINGSTON	279,196,855	0	279,196,855	2,301	279,199,156	100.0	0.1869%
EASTON	65,126,869	0	65,126,869	703,097	65,829,966	100.0	0.0441%
EATON	102,491,640	2,868,108	105,359,748	0	105,359,748	97.2	0.0705%
EFFINGHAM	176,892,900	0	176,892,900	1,269,779	178,162,679	100.0	0.1193%
ELLSWORTH	13,179,490	80,672	13,260,162	619,717	13,879,879	99.4	0.0093%
ENFIELD	552,215,679	0	552,215,679	0	552,215,679	100.0	0.3696%
EPPING	613,052,900	-21,248,939	591,803,961	0	591,803,961	103.6	0.3961%
EPSOM	400,120,953	47,973	400,168,926	854,781	401,023,707	100.0	0.2684%
ERROL	76,555,785	0	76,555,785	1,371,648	77,927,433	100.0	0.0522%
ERVING'S GRANT	76,880	0	76,880	0	76,880	100.0	0.0001%
EXETER	1,577,416,562	8,000	1,577,424,562	1,463,608	1,578,888,169	100.0	1.0569%
FARMINGTON	470,529,550	-82,521,805	388,007,745	228,951	388,236,697	121.3	0.2599%
FITZWILLIAM	273,770,300	-48,880,084	224,890,216	28,019	224,918,235	121.8	0.1506%
FRANCESTOWN	206,915,341	-10,069,408	196,845,933	0	196,845,933	105.1	0.1318%
FRANCONIA	280,363,653	0	280,363,653	1,616,291	281,979,944	100.0	0.1887%
FRANKLIN	541,045,550	0	541,045,550	7,050,816	548,096,366	100.0	0.3669%
FREEDOM	484,608,324	0	484,608,324	0	484,608,324	100.0	0.3244%
FREMONT	359,055,681	0	359,055,681	0	359,055,681	100.0	0.2403%

\*Flood control, forest, recreation lands and others.

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2011 EQ RATIO	% PROPORTION TO STATE TAX
GILFORD	1,519,618,230	102,206,671	1,621,824,901	946,512	1,622,771,413	93.7	1.0862%
GILMANTON	468,780,864	0	468,780,864	121,329	468,902,193	100.0	0.3139%
GILSUM	63,705,966	0	63,705,966	0	63,705,966	100.0	0.0426%
GOFFSTOWN	1,300,234,700	-38,463	1,300,196,237	0	1,300,196,237	100.0	0.8703%
GORHAM	248,735,900	-20,332,075	228,403,825	925,296	229,329,121	108.9	0.1535%
GOSHEN	74,600,265	0	74,600,265	31,897	74,632,162	100.0	0.0500%
GRAFTON	125,837,466	0	125,837,466	0	125,837,466	100.0	0.0842%
GRANTHAM	506,048,351	0	506,048,351	0	506,048,351	100.0	0.3387%
GREENFIELD	155,541,475	-12,306,639	143,234,836	9,689,592	152,924,428	108.6	0.1024%
GREENLAND	654,973,400	0	654,973,400	0	654,973,400	100.0	0.4384%
GREEN'S GRANT	4,049,693	0	4,049,693	109,999	4,159,692	100.0	0.0028%
GREENVILLE	132,930,646	-32,816,885	100,113,761	1,097,360	101,211,121	132.8	0.0677%
GROTON	64,000,316	0	64,000,316	57,194	64,057,510	100.0	0.0429%
HADLEY'S PURCHASE	0	0	0	0	0	100.0	0.0000%
HALE'S LOCATION	73,891,800	0	73,891,800	72,701	73,964,501	100.0	0.0495%
HAMPSTEAD	989,869,959	-39,893,920	949,976,039	1,507,597	951,483,636	104.2	0.6369%
HAMPTON	2,640,718,700	84,446,626	2,725,165,326	0	2,725,165,326	96.9	1.8242%
HAMPTON FALLS	425,122,100	-20,987,892	404,134,208	0	404,134,208	105.2	0.2705%
HANCOCK	236,323,426	-98,816	236,224,610	1,577,905	237,802,515	100.0	0.1592%
HANOVER	1,963,814,300	0	1,963,814,300	2,831,566	1,966,645,866	100.0	1.3164%
HARRISVILLE	209,696,459	-13,667,220	196,029,239	61,562	196,090,801	107.0	0.1313%
HART'S LOCATION	15,498,867	381,172	15,880,039	518,775	16,398,813	97.6	0.0110%
HAVERHILL	328,904,569	12,492,237	341,396,806	805,530	342,202,336	96.3	0.2291%
HEBRON	256,892,178	-8,919,441	247,972,737	5,931,361	253,904,098	103.6	0.1700%
HENNIKER	378,114,499	-14,379,198	363,735,301	1,436,451	365,171,752	104.0	0.2444%
HILL	98,171,759	-13,183,719	84,988,040	758,368	85,746,408	115.6	0.0574%
HILLSBOROUGH	578,773,051	-124,462,575	454,310,476	116,732	454,427,209	127.4	0.3042%
HINSDALE	270,732,890	-27,886,049	242,846,841	76,479	242,923,321	111.5	0.1626%
HOLDERNESS	686,876,131	0	686,876,131	305,495	687,181,626	100.0	0.4600%
HOLLIS	1,241,723,270	-66,913,829	1,174,809,441	1,836	1,174,811,277	105.7	0.7864%
HOOKSETT	1,610,875,171	-139,730,975	1,471,144,196	49,810	1,471,194,006	109.5	0.9848%
HOPKINTON	629,338,095	117,288	629,455,383	5,534,778	634,990,161	100.0	0.4250%
HUDSON	2,826,507,566	-314,056,797	2,512,450,769	0	2,512,450,769	112.5	1.6818%
JACKSON	384,291,468	-55,751,369	328,540,099	1,421,181	329,961,280	117.0	0.2209%
JAFFREY	448,503,317	0	448,503,317	279,947	448,783,264	100.0	0.3004%
JEFFERSON	119,358,959	0	119,358,959	911,699	120,270,658	100.0	0.0805%
KEENE	1,830,847,500	-34,115,602	1,796,731,898	2,224,976	1,798,956,874	101.9	1.2042%
KENSINGTON	336,782,643	-49,833,167	286,949,476	0	286,949,476	117.4	0.1921%
KILKENNY	0	0	0	0	0	100.0	0.0000%
KINGSTON	701,782,775	-64,375,023	637,407,752	2,635	637,410,387	110.1	0.4267%
LACONIA	1,863,757,551	55,663,202	1,919,420,753	21,612,191	1,941,032,944	97.1	1.2993%
LANCASTER	271,328,610	-42,538,929	228,789,681	2,824,172	231,613,852	118.7	0.1550%
LANDAFF	48,977,938	0	48,977,938	205,646	49,183,584	100.0	0.0329%
LANGDON	59,723,910	-117,815	59,606,095	29,625	59,635,720	100.0	0.0399%

\*Flood control, forest, recreation lands and others.

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD**

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2011 EQ RATIO	% PROPORTION TO STATE TAX
LEBANON	1,761,541,331	23,466	1,761,564,797	51,530,839	1,813,095,636	100.0	1.2136%
LEE	413,226,549	-23,900,771	389,325,778	102,011	389,427,789	106.1	0.2607%
LEMPSTER	118,432,228	0	118,432,228	19,383	118,451,611	100.0	0.0793%
LINCOLN	740,418,300	38,964,900	779,383,200	5,170,811	784,554,011	95.0	0.5252%
LISBON	109,058,279	0	109,058,279	0	109,058,279	100.0	0.0730%
LITCHFIELD	778,573,051	-20,457,466	758,115,585	1,702,562	759,818,147	102.7	0.5086%
LITTLETON	534,312,900	0	534,312,900	2,254,902	536,567,802	100.0	0.3592%
LIVERMORE	145,080	0	145,080	0	145,080	100.0	0.0001%
LONDONDERRY	2,875,430,215	-323,953,543	2,551,476,672	25,546,368	2,577,023,040	112.7	1.7250%
LOUDON	517,658,155	-21,246,969	496,411,186	3,819,111	500,230,297	104.3	0.3348%
LOW & BURBANK GRANT	0	0	0	0	0	100.0	0.0000%
LYMAN	59,724,568	13,272	59,737,840	0	59,737,840	100.0	0.0400%
LYME	321,356,300	0	321,356,300	0	321,356,300	100.0	0.2151%
LYNDEBOROUGH	164,304,658	77,403	164,382,061	712	164,382,774	100.0	0.1100%
MADBURY	222,077,210	-33,034	222,044,176	0	222,044,176	100.0	0.1486%
MADISON	448,171,459	0	448,171,459	892,356	449,063,815	100.0	0.3006%
MANCHESTER	8,234,797,100	-19,469	8,234,777,631	36,321,563	8,271,099,194	100.0	5.5365%
MARLBOROUGH	178,748,130	0	178,748,130	126,111	178,874,241	100.0	0.1197%
MARLOW	64,017,560	-9,226,381	54,791,179	31,470	54,822,650	117.2	0.0367%
MARTIN'S LOCATION	0	0	0	0	0	100.0	0.0000%
MASON	159,655,001	-77,885	159,577,116	29,557	159,606,673	100.0	0.1068%
MEREDITH	1,842,734,511	-35,585	1,842,698,926	24,680	1,842,723,606	100.0	1.2335%
MERRIMACK	2,794,650,409	-62,820,894	2,731,829,515	259,628	2,732,089,143	102.3	1.8288%
MIDDLETON	180,299,347	-18,873,794	161,425,553	0	161,425,553	111.7	0.1081%
MILAN	105,979,477	-8,518,550	97,460,927	212,330	97,673,256	108.9	0.0654%
MILFORD	1,261,320,547	56,625,646	1,317,946,193	1,081,010	1,319,027,203	95.7	0.8829%
MILLSFIELD	6,387,827	0	6,387,827	0	6,387,827	100.0	0.0043%
MILTON	361,030,524	0	361,030,524	0	361,030,524	100.0	0.2417%
MONROE	89,912,287	-14,804,981	75,107,306	0	75,107,306	119.8	0.0503%
MONT VERNON	254,849,960	0	254,849,960	0	254,849,960	100.0	0.1706%
MOULTONBOROUGH	2,738,457,947	177,865,949	2,916,323,896	4,684,302	2,921,008,198	93.9	1.9552%
NASHUA	8,393,367,381	-315,049,736	8,078,317,645	0	8,078,317,645	103.9	5.4074%
NELSON	115,165,953	4,761,387	119,927,340	0	119,927,340	96.0	0.0803%
NEW BOSTON	525,918,727	0	525,918,727	14,117	525,932,844	100.0	0.3520%
NEW CASTLE	636,038,831	0	636,038,831	0	636,038,831	100.0	0.4257%
NEW DURHAM	415,728,820	0	415,728,820	0	415,728,820	100.0	0.2783%
NEW HAMPTON	314,850,694	0	314,850,694	496,024	315,346,718	100.0	0.2111%
NEW IPSWICH	409,326,968	-51,160,946	358,166,022	6,130	358,172,152	114.3	0.2398%
NEW LONDON	1,074,859,168	66,511	1,074,925,679	0	1,074,925,679	100.0	0.7195%
NEWBURY	688,421,593	21,992,897	710,414,490	69,036	710,483,526	96.9	0.4756%
NEWFIELDS	257,997,577	-23,465	257,974,112	0	257,974,112	100.0	0.1727%
NEWINGTON	497,410,857	0	497,410,857	1,117	497,411,974	100.0	0.3330%
NEWMARKET	755,741,864	-41,402,610	714,339,254	683,621	715,022,875	105.8	0.4786%
NEWPORT	492,028,312	-49,965,450	442,062,862	2,256,346	444,319,208	111.3	0.2974%

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NEWTON	453,592,497	-36,664,856	416,927,641	0	416,927,641	108.8	0.2791%
NORTH HAMPTON	1,004,870,000	0	1,004,870,000	0	1,004,870,000	100.0	0.6726%
NORTHFIELD	348,902,160	-54,725,763	294,176,397	2,067,984	296,244,381	118.6	0.1983%
NORTHUMBERLAND	108,634,247	-13,549,222	95,085,025	305,812	95,390,837	114.3	0.0639%
NORTHWOOD	471,639,326	-16,789,894	454,849,432	311,854	455,161,286	103.7	0.3047%
NOTTINGHAM	535,015,144	21,707,374	556,722,518	444,014	557,166,533	96.1	0.3730%
ODELL	2,180,938	0	2,180,938	0	2,180,938	100.0	0.0015%
ORANGE	28,097,023	0	28,097,023	259,368	28,356,391	100.0	0.0190%
ORFORD	143,636,626	-9,111,464	134,525,162	0	134,525,162	106.8	0.0900%
OSSIPEE	695,817,779	-112,085	695,705,694	98,702	695,804,396	100.0	0.4658%
PELHAM	1,346,777,964	31,693,494	1,378,471,458	1,103,892	1,379,575,350	97.7	0.9235%
PEMBROKE	592,044,583	-60,016,543	532,028,040	1,207,127	533,235,167	111.3	0.3569%
PETERBOROUGH	609,642,687	24,017,831	633,660,518	1,507,480	635,167,998	96.2	0.4252%
PIERMONT	96,497,788	0	96,497,788	122,239	96,620,027	100.0	0.0647%
PINKHAM'S GRANT	2,761,020	0	2,761,020	123,533	2,884,553	100.0	0.0019%
PITTSBURG	276,001,267	-20,051,768	255,949,499	4,178,066	260,127,565	107.9	0.1741%
PITTSFIELD	259,291,420	-36,047,150	223,244,270	261,039	223,505,309	116.2	0.1496%
PLAINFIELD	282,072,682	0	282,072,682	47,998	282,120,680	100.0	0.1888%
PLAISTOW	817,331,845	46,659,188	863,991,033	0	863,991,033	94.6	0.5783%
PLYMOUTH	436,278,985	-44,229,615	392,049,370	3,014,556	395,063,925	111.3	0.2644%
PORTSMOUTH	3,825,430,720	130,546,681	3,955,977,401	45,668,511	4,001,645,912	96.7	2.6786%
RANDOLPH	64,243,026	-5,312,443	58,930,583	1,860,542	60,791,125	109.0	0.0407%
RAYMOND	811,849,686	-72,503	811,777,183	438,684	812,215,867	100.0	0.5437%
RICHMOND	100,469,750	0	100,469,750	76,087	100,545,837	100.0	0.0673%
RINDGE	550,434,910	-31,552,502	518,882,408	133,671	519,016,079	106.1	0.3474%
ROCHESTER	1,972,337,870	43,099	1,972,380,969	15,162,751	1,987,543,721	100.0	1.3304%
ROLLINSFORD	260,795,965	-13,573,955	247,222,010	0	247,222,010	105.5	0.1655%
ROXBURY	25,277,607	-250,273	25,027,334	3,208,285	28,235,618	101.0	0.0189%
RUMNEY	182,861,684	-11,093,339	171,768,345	633,981	172,402,325	106.5	0.1154%
RYE	1,763,836,690	0	1,763,836,690	1,032,453	1,764,869,143	100.0	1.1814%
SALEM	3,770,267,211	-46,130	3,770,221,081	3,475,670	3,773,696,751	100.0	2.5260%
SALISBURY	146,841,642	-23,323,070	123,518,572	1,182,885	124,701,457	119.0	0.0835%
SANBORNTON	428,647,070	-26,022,880	402,624,190	715,359	403,339,549	106.5	0.2700%
SANDOWN	599,091,000	-80,392,355	518,698,645	0	518,698,645	115.5	0.3472%
SANDWICH	434,340,308	218,350	434,558,658	1,063,932	435,622,590	100.0	0.2916%
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	1,852,720	100.0	0.0012%
SEABROOK	1,323,982,850	55,165,079	1,379,147,929	0	1,379,147,929	96.0	0.9232%
SECOND COLLEGE GRANT	1,434,022	0	1,434,022	0	1,434,022	100.0	0.0010%
SHARON	53,824,933	-1,812,952	52,011,981	10,777	52,022,758	103.4	0.0348%
SHELBURNE	50,591,086	-61,651	50,529,435	875,762	51,405,198	100.0	0.0344%
SOMERSWORTH	833,478,736	-40,439,190	793,039,546	3,112,003	796,151,549	105.1	0.5329%
SOUTH HAMPTON	161,268,411	-21,022,837	140,245,574	3,886	140,249,460	115.0	0.0939%
SPRINGFIELD	187,954,195	-10,730,544	177,223,651	457,075	177,680,726	106.1	0.1189%
STARK	55,821,104	-3,119,247	52,701,857	1,195,560	53,897,417	106.0	0.0361%

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## EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

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STEWARTSTOWN	99,841,197	-18,256,369	81,584,827	88,048	81,672,875	122.6	0.0547%
STODDARD	277,404,600	0	277,404,600	64,110	277,468,710	100.0	0.1857%
STRAFFORD	449,287,400	0	449,287,400	0	449,287,400	100.0	0.3007%
STRATFORD	41,326,283	0	41,326,283	826,950	42,153,233	100.0	0.0282%
STRATHAM	1,182,700,370	-90,613,069	1,092,087,301	0	1,092,087,301	108.3	0.7310%
SUCCESS	10,950,276	0	10,950,276	0	10,950,276	100.0	0.0073%
SUGAR HILL	147,937,103	84,644	148,021,747	0	148,021,747	100.0	0.0991%
SULLIVAN	55,218,489	0	55,218,489	0	55,218,489	100.0	0.0370%
SUNAPEE	1,136,415,820	78,997,961	1,215,413,781	0	1,215,413,781	93.5	0.8136%
SURRY	82,026,347	0	82,026,347	568,735	82,595,082	100.0	0.0553%
SUTTON	266,755,789	72,143	266,827,932	1,819	266,829,751	100.0	0.1786%
SWANZEY	575,816,742	-43,439,629	532,377,113	1,315,608	533,692,720	108.2	0.3572%
TAMWORTH	343,540,042	-52,090,432	291,449,610	941,624	292,391,234	118.0	0.1957%
TEMPLE	150,902,579	0	150,902,579	35,151	150,937,730	100.0	0.1010%
THOM & MES PURCHASE	5,450,080	0	5,450,080	592,735	6,042,815	100.0	0.0040%
THORNTON	367,516,543	-46,313	367,470,230	3,125,879	370,596,109	100.0	0.2481%
TILTON	494,322,006	0	494,322,006	244,185	494,566,191	100.0	0.3310%
TROY	118,491,992	0	118,491,992	8,815	118,500,807	100.0	0.0793%
TUFTONBORO	1,014,432,030	0	1,014,432,030	1,293,571	1,015,725,601	100.0	0.6799%
UNITY	129,674,340	0	129,674,340	24,623	129,698,963	100.0	0.0868%
WAKEFIELD	906,928,866	0	906,928,866	668,338	907,597,204	100.0	0.6075%
WALPOLE	427,688,521	-177,525	427,510,996	0	427,510,996	100.0	0.2862%
WARNER	276,664,265	0	276,664,265	833,283	277,497,548	100.0	0.1857%
WARREN	70,255,168	-5,149,459	65,105,709	851,271	65,956,980	108.0	0.0441%
WASHINGTON	247,890,951	-12,256,047	235,634,904	246,141	235,881,045	105.2	0.1579%
WATERVILLE VALLEY	360,547,709	-38,626,961	321,920,748	2,085,884	324,006,632	112.0	0.2169%
WEARE	773,388,093	-22,470,740	750,917,353	1,069,106	751,986,459	103.0	0.5034%
WEBSTER	216,943,290	-33,501,446	183,441,844	488,552	183,930,396	118.3	0.1231%
WENTWORTH	85,903,665	5,008,536	90,912,201	239,504	91,151,705	94.4	0.0610%
WENTWORTH LOCATION	9,259,788	0	9,259,788	17,807	9,277,595	100.0	0.0062%
WESTMORELAND	173,132,412	5,456,694	178,589,106	1,073	178,590,180	96.9	0.1195%
WHITEFIELD	190,833,420	-39,449,506	151,383,914	2,269,570	153,653,484	126.2	0.1029%
WILMOT	177,319,066	0	177,319,066	82,818	177,401,884	100.0	0.1187%
WILTON	364,006,595	-305,714	363,700,881	271,347	363,972,228	100.0	0.2436%
WINCHESTER	274,946,710	11,974,053	286,920,763	867,569	287,788,333	95.8	0.1926%
WINDHAM	2,026,828,770	28,783,759	2,055,612,529	540,600	2,056,153,128	98.6	1.3763%
WINDSOR	22,255,284	198,952	22,454,236	3,832,838	26,287,074	99.1	0.0176%
WOLFEBORO	2,052,746,800	0	2,052,746,800	1,246,590	2,053,993,390	100.0	1.3749%
WOODSTOCK	233,435,020	17,299,836	250,734,856	1,633,962	252,368,819	93.1	0.1689%
STATE TOTALS	151,540,903,690	-2,666,446,787	148,874,456,903	447,568,976	149,322,025,879	103.2	100.00%

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