

# **2011 EQUALIZATION SURVEY**



**“Including Utility & Railroad”**

**STATE OF NEW HAMPSHIRE**

**DEPARTMENT  
OF  
REVENUE ADMINISTRATION**

# 2011 EQUALIZATION SURVEY

## “INCLUDING UTILITIES AND RAILROADS”

May 1, 2012

This report presents the results of the 2011 Equalization Survey “**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 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).

**GROSS LOCAL ASSESSED VALUATION:** The sum of all assessed 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”** The municipal, county, and local school tax rates are computed using the net local assessed valuation

**D.R.A. INVENTORY ADJUSTMENT:** The sum of the adjustments of the net local assessed valuation divided into three 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 modified 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 local assessed value of land and the equalized 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.

**Category 3:** A D.R.A. adjustment for public utilities, as defined by RSA 83-F, is made by comparing the market value of the utility as determined by the D.R.A. to the net local assessed value of the utility. The difference between the assessed value and the market value equals the adjustment. The value of public utilities is not added into the “Total Equalized Value Not Including Utility Value or Equalized Railroad Taxes.”

**EQUALIZED ASSESSED VALUATION:** The sum of the “modified local 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.

**RAILROAD TAX:** The equalized value for monies received from the railroad tax. This figure is not added into the “Total Equalized Valuation Not Including Utility Values and Railroad Taxes.”

**TOTAL EQUALIZED VALUATION *Including* UTILITY VALUE AND EQUALIZED RAILROAD TAXES:** The sum of the equalized assessed valuation, the equalized value of payments in lieu of taxes and the equalized value of railroad tax monies. The 2009 total equalized valuation including utilities will be used to apportion the 2011 county taxes

**LOCAL TAX RATE:** The actual tax rate as calculated by the Department of Revenue Administration, Municipal Services Division. This tax includes the municipal, county, local school and state education property tax rates.

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

**FULL VALUE TAX RATE:** The 2011 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal Services Division, divided by the total equalized valuation including utility values and equalized railroad taxes. This figure represents the estimated tax rate for a municipality if all the taxable property was assessed at 100% and includes the equalized value of properties for which a payment in lieu of property taxes is made.

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

**% 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.

**COUNTY & STATE TAX RATE:** The sum of the 2011 gross property taxes to be raised by each municipality in each county and the state divided by the total net local assessed value for each municipality in each county and 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 WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
ACWORTH	94,987,762	0	94,987,762	11,788	0	94,999,551
ALBANY	103,800,381	-118,935	103,681,446	2,341,198	0	106,022,644
ALEXANDRIA	201,848,914	-8,393,944	193,454,970	223,717	0	193,678,687
ALLENSTOWN	269,262,744	-33,773,451	235,489,293	309,644	0	235,798,937
ALSTEAD	179,106,027	-20,026,480	159,079,547	119	0	159,079,666
ALTON	1,448,055,003	41,548,527	1,489,603,530	367,328	0	1,489,970,858
AMHERST	1,573,177,700	23,984,630	1,597,162,330	978,026	17,967	1,598,158,324
ANDOVER	268,444,901	-18,756,557	249,688,344	16,372	0	249,704,715
ANTRIM	253,187,000	-20,924,437	232,262,563	90,450	0	232,353,014
ASHLAND	265,058,592	-33,559,117	231,499,475	2,461,793	0	233,961,268
ATKINSON	842,581,717	-91,196	842,490,521	0	1,482	842,492,003
ATKINSON & GILMANTON	747,203	0	747,203	0	0	747,203
AUBURN	611,563,791	-3,911,356	607,652,435	43,039,124	0	650,691,558
BARNSTEAD	464,889,033	37,910,983	502,800,016	0	0	502,800,016
BARRINGTON	915,679,185	-89,597,639	826,081,546	715,801	0	826,797,348
BARTLETT	911,602,331	39,696,280	951,298,611	1,679,297	0	952,977,909
BATH	128,135,832	-6,418,468	121,717,364	34,350	0	121,751,714
BEAN'S GRANT	462	0	462	0	0	462
BEAN'S PURCHASE	20,650	0	20,650	0	0	20,650
BEDFORD	3,376,413,751	-5,016,486	3,371,397,265	6,796	12,208	3,371,416,269
BELMONT	734,429,960	-103,037,717	631,392,243	670,820	0	632,063,064
BENNINGTON	114,395,879	-10,696,900	103,698,979	19,504	0	103,718,483
BENTON	27,142,188	540,166	27,682,354	1,270,007	0	28,952,361
BERLIN	439,311,540	-115,589,775	323,721,765	9,395,100	2,768	333,119,633
BETHLEHEM	232,792,333	-74	232,792,259	2,131,371	0	234,923,630
BOSCAWEN	278,029,369	-57,931,389	220,097,980	23,128	3,129	220,124,237
BOW	1,051,889,828	174,876,389	1,226,766,217	6,691	58,272	1,226,831,181
BRADFORD	218,951,498	-2,288,579	216,662,919	52,189	0	216,715,108
BRENTWOOD	483,047,315	-8,501,328	474,545,987	0	0	474,545,987
BRIDGEWATER	333,854,083	-6,536,590	327,317,493	0	0	327,317,493
BRISTOL	470,498,169	-455,436	470,042,733	899,077	0	470,941,809
BROOKFIELD	104,111,997	-686,671	103,425,326	0	0	103,425,326
BROOKLINE	591,464,954	-125,199,327	466,265,627	0	0	466,265,627
CAMBRIDGE	8,318,772	0	8,318,772	0	0	8,318,772
CAMPTON	408,651,078	-307,450	408,343,628	148,583	0	408,492,212
CANAAN	322,379,726	26,447,192	348,826,918	84,310	0	348,911,227
CANDIA	408,698,890	-456,823	408,242,067	16,306	0	408,258,374
CANTERBURY	244,268,766	-299,752	243,969,014	253,393	0	244,222,407
CARROLL	399,514,406	-89,801,325	309,713,081	782,109	0	310,495,189
CENTER HARBOR	473,740,281	-60,902,714	412,837,567	196	0	412,837,763
CHANDLER'S PURCHASE	49,152	0	49,152	0	0	49,152
CHARLESTOWN	271,273,597	-12,899,925	258,373,672	496,836	892,204	259,762,712
CHATHAM	51,636,272	38,006	51,674,278	1,485,725	0	53,160,003
CHESTER	468,388,800	-13,864,275	454,524,525	0	0	454,524,525

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2011 LOCAL TAX RATE	2011 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$21.19	100.0	\$21.09	1.9884%	0.0615%
ALBANY	\$10.76	100.0	\$10.50	0.8364%	0.0687%
ALEXANDRIA	\$22.37	100.0	\$22.94	1.5020%	0.1254%
ALLENSTOWN	\$29.30	112.6	\$33.11	1.5980%	0.1527%
ALSTEAD	\$20.94	112.5	\$23.51	2.2738%	0.1030%
ALTON	\$13.07	97.2	\$12.68	14.6286%	0.9649%
AMHERST	\$25.37	97.8	\$24.74	4.1380%	1.0349%
ANDOVER	\$18.34	103.9	\$19.57	1.6922%	0.1617%
ANTRIM	\$23.14	107.5	\$25.01	0.6016%	0.1505%
ASHLAND	\$20.11	113.7	\$22.66	1.8144%	0.1515%
ATKINSON	\$18.80	100.0	\$18.60	2.0708%	0.5456%
ATKINSON & GILMANTON	\$0.00	100.0	\$0.00	0.0265%	0.0005%
AUBURN	\$18.94	100.0	\$17.56	1.5994%	0.4214%
BARNSTEAD	\$23.43	92.4	\$21.59	4.9365%	0.3256%
BARRINGTON	\$20.78	110.0	\$22.74	8.3244%	0.5354%
BARTLETT	\$10.48	95.8	\$10.00	7.5179%	0.6171%
BATH	\$16.92	100.0	\$17.34	0.9442%	0.0788%
BEAN'S GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	100.0	\$0.00	0.0007%	0.0000%
BEDFORD	\$20.54	100.0	\$20.45	8.7294%	2.1833%
BELMONT	\$21.56	116.3	\$24.79	6.2056%	0.4093%
BENNINGTON	\$23.20	110.5	\$25.35	0.2686%	0.0672%
BENTON	\$15.06	98.0	\$14.05	0.2245%	0.0187%
BERLIN	\$31.70	113.9	\$40.78	11.7949%	0.2157%
BETHLEHEM	\$29.87	100.0	\$29.27	1.8219%	0.1521%
BOSCAWEN	\$21.05	126.9	\$26.42	1.4918%	0.1425%
BOW	\$27.15	95.1	\$22.60	8.3142%	0.7945%
BRADFORD	\$22.90	100.0	\$23.06	1.4687%	0.1403%
BRENTWOOD	\$23.01	100.0	\$23.28	1.1664%	0.3073%
BRIDGEWATER	\$9.85	100.0	\$9.94	2.5384%	0.2120%
BRISTOL	\$20.17	97.2	\$20.01	3.6522%	0.3050%
BROOKFIELD	\$15.73	100.0	\$15.77	0.8159%	0.0670%
BROOKLINE	\$24.08	126.3	\$30.30	1.2073%	0.3019%
CAMBRIDGE	\$0.00	100.0	\$0.00	0.2945%	0.0054%
CAMPTON	\$18.99	100.0	\$18.82	3.1679%	0.2645%
CANAAN	\$23.34	90.9	\$21.43	2.7059%	0.2259%
CANDIA	\$19.38	100.0	\$19.19	1.0035%	0.2644%
CANTERBURY	\$25.33	100.0	\$25.08	1.6551%	0.1582%
CARROLL	\$13.55	129.1	\$17.39	10.9938%	0.2011%
CENTER HARBOR	\$10.96	114.8	\$12.57	4.0533%	0.2673%
CHANDLER'S PURCHASE	\$0.00	100.0	\$0.00	0.0017%	0.0000%
CHARLESTOWN	\$27.53	105.2	\$28.57	5.4370%	0.1682%
CHATHAM	\$13.20	100.0	\$12.79	0.4194%	0.0344%
CHESTER	\$24.66	100.0	\$24.54	1.1172%	0.2943%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
CHESTERFIELD	562,766,614	-80,943,482	481,823,132	730,379	0	482,553,511
CHICHESTER	297,460,965	-45,569,277	251,891,688	0	0	251,891,688
CLAREMONT	822,522,920	4,730,146	827,253,066	2,546,564	33,316	829,832,945
CLARKSVILLE	40,859,992	21,994	40,881,986	4,811,664	0	45,693,650
COLEBROOK	190,272,312	-21,594,083	168,678,229	0	0	168,678,229
COLUMBIA	85,334,027	-9,121,541	76,212,486	250,708	0	76,463,194
CONCORD	3,730,396,850	-41,648,763	3,688,748,087	20,143,171	71,265	3,708,962,523
CONWAY	1,393,963,965	51,151,781	1,445,115,746	1,280,424	0	1,446,396,170
CORNISH	187,094,145	-1,226,064	185,868,081	499,483	8,935	186,376,500
CRAWFORD'S PURCHASE	162,457	0	162,457	0	0	162,457
CROYDON	94,429,409	-5,087,461	89,341,948	0	0	89,341,948
CUTT'S GRANT	0	0	0	0	0	0
DALTON	93,562,708	-10,901,697	82,661,011	20,806	0	82,681,817
DANBURY	109,261,154	6,527,668	115,788,822	0	0	115,788,822
DANVILLE	330,590,024	0	330,590,024	227	0	330,590,251
DEERFIELD	537,429,916	-67,510,098	469,919,818	117,156	0	470,036,974
DEERING	201,959,200	-18,108,104	183,851,096	11,501	0	183,862,597
DERRY	2,517,294,869	1,721,603	2,519,016,472	2,661,458	0	2,521,677,930
DIX GRANT	926,086	0	926,086	0	0	926,086
DIXVILLE	16,691,185	0	16,691,185	6,462	0	16,697,647
DORCHESTER	40,920,449	-3,657,147	37,263,302	25,458	0	37,288,760
DOVER	2,641,809,500	72,444,493	2,714,253,993	2,336,878	63,969	2,716,654,840
DUBLIN	256,735,375	-29,491,865	227,243,510	632,480	0	227,875,990
DUMMER	55,368,701	-11,161,760	44,206,941	0	556	44,207,498
DUNBARTON	305,427,231	-16,796,734	288,630,497	1,024,032	0	289,654,530
DURHAM	901,932,943	-5,983,432	895,949,511	2,096,028	23,219	898,068,758
EAST KINGSTON	299,276,855	-7,824,807	291,452,048	2,301	24,630	291,478,979
EASTON	65,727,057	250	65,727,307	703,097	0	66,430,404
EATON	103,297,100	2,868,106	106,165,206	0	0	106,165,206
EFFINGHAM	181,105,900	-2,051,272	179,054,628	1,269,779	0	180,324,408
ELLSWORTH	13,528,290	-90,940	13,437,350	619,717	0	14,057,068
ENFIELD	555,004,079	261,608	555,265,687	0	0	555,265,687
EPPING	624,188,800	-27,097,686	597,091,114	0	0	597,091,114
EPSOM	406,738,353	-2,864,401	403,873,952	854,781	0	404,728,733
ERROL	85,888,785	-5,442,021	80,446,764	1,371,648	0	81,818,412
ERVING'S GRANT	76,880	0	76,880	0	0	76,880
EXETER	1,603,489,293	467	1,603,489,760	1,463,608	28,105	1,604,981,473
FARMINGTON	476,028,153	-83,668,670	392,359,483	228,951	0	392,588,434
FITZWILLIAM	308,663,000	-61,101,933	247,561,067	28,019	0	247,589,086
FRANCESTOWN	210,083,441	-11,778,989	198,304,452	0	0	198,304,452
FRANCONIA	284,038,653	-1,809,761	282,228,892	1,616,291	0	283,845,183
FRANKLIN	569,730,550	-7,473,061	562,257,489	7,050,816	0	569,308,305
FREEDOM	487,826,724	-70	487,826,654	0	0	487,826,654
FREMONT	365,044,581	-3,427,506	361,617,075	0	0	361,617,075

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2011 LOCAL TAX RATE	2011 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	\$17.33	116.9	\$20.15	6.8973%	0.3125%
CHICHESTER	\$19.30	118.0	\$22.65	1.7071%	0.1631%
CLAREMONT	\$33.18	100.0	\$31.11	17.3689%	0.5374%
CLARKSVILLE	\$9.25	100.0	\$8.22	1.6179%	0.0296%
COLEBROOK	\$21.70	110.3	\$24.25	5.9724%	0.1092%
COLUMBIA	\$16.54	100.0	\$17.73	2.7074%	0.0495%
CONCORD	\$24.60	100.0	\$24.57	25.1355%	2.4019%
CONWAY	\$17.20	96.4	\$16.48	11.4105%	0.9367%
CORNISH	\$19.34	100.0	\$19.25	3.9010%	0.1207%
CRAWFORD'S PURCHASE	\$0.00	100.0	\$0.00	0.0058%	0.0001%
CROYDON	\$12.95	104.8	\$13.61	1.8700%	0.0579%
CUTT'S GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
DALTON	\$18.58	112.5	\$20.87	2.9275%	0.0535%
DANBURY	\$25.46	94.2	\$23.89	0.7847%	0.0750%
DANVILLE	\$27.84	100.0	\$27.47	0.8126%	0.2141%
DEERFIELD	\$21.45	108.2	\$24.12	1.1553%	0.3044%
DEERING	\$26.16	108.2	\$28.13	0.4761%	0.1191%
DERRY	\$27.27	100.0	\$26.86	6.1981%	1.6330%
DIX GRANT	\$0.00	100.0	\$0.00	0.0328%	0.0006%
DIXVILLE	\$3.04	100.0	\$3.03	0.5912%	0.0108%
DORCHESTER	\$20.60	110.4	\$22.57	0.2892%	0.0241%
DOVER	\$25.12	97.1	\$23.94	27.3521%	1.7593%
DUBLIN	\$22.54	112.5	\$25.35	3.2571%	0.1476%
DUMMER	\$19.11	104.5	\$22.55	1.5653%	0.0286%
DUNBARTON	\$21.44	100.0	\$22.40	1.9630%	0.1876%
DURHAM	\$28.20	100.0	\$28.17	9.0420%	0.5816%
EAST KINGSTON	\$23.19	100.0	\$23.65	0.7164%	0.1888%
EASTON	\$10.83	100.0	\$10.69	0.5152%	0.0430%
EATON	\$11.36	97.2	\$11.03	0.8375%	0.0688%
EFFINGHAM	\$19.16	100.0	\$19.16	1.4226%	0.1168%
ELLSWORTH	\$13.34	99.4	\$12.78	0.1090%	0.0091%
ENFIELD	\$20.61	100.0	\$20.19	4.3062%	0.3596%
EPPING	\$24.27	103.6	\$25.09	1.4676%	0.3867%
EPSOM	\$21.65	100.0	\$21.66	2.7428%	0.2621%
ERROL	\$10.50	100.0	\$10.74	2.8970%	0.0530%
ERVING'S GRANT	\$0.00	100.0	\$0.00	0.0027%	0.0000%
EXETER	\$25.28	100.0	\$24.60	3.9449%	1.0394%
FARMINGTON	\$20.00	121.3	\$23.91	3.9527%	0.2542%
FITZWILLIAM	\$24.59	121.8	\$30.19	3.5388%	0.1603%
FRANCESTOWN	\$20.75	105.1	\$21.91	0.5135%	0.1284%
FRANCONIA	\$16.29	100.0	\$16.26	2.2013%	0.1838%
FRANKLIN	\$21.52	100.0	\$21.20	3.8582%	0.3687%
FREEDOM	\$11.49	100.0	\$11.46	3.8484%	0.3159%
FREMONT	\$27.27	100.0	\$27.36	0.8888%	0.2342%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
GILFORD	1,526,578,470	101,852,043	1,628,430,513	946,512	0	1,629,377,025
GILMANTON	476,493,264	-4,526,650	471,966,614	121,329	0	472,087,943
GILSUM	65,450,866	-740,108	64,710,758	0	0	64,710,758
GOFFSTOWN	1,336,474,100	-17,314,718	1,319,159,382	0	0	1,319,159,382
GORHAM	310,787,600	-60,153,177	250,634,423	925,296	3,153	251,562,872
GOSHEN	75,290,246	0	75,290,246	31,897	0	75,322,143
GRAFTON	128,549,366	-1,362,263	127,187,103	0	0	127,187,103
GRANTHAM	511,091,951	-2,035,538	509,056,413	0	0	509,056,413
GREENFIELD	158,270,175	-13,502,930	144,767,245	9,689,592	28,820	154,485,658
GREENLAND	671,852,927	-2,437,205	669,415,722	0	15,198	669,430,920
GREEN'S GRANT	4,095,113	0	4,095,113	109,999	0	4,205,112
GREENVILLE	136,790,746	-35,056,013	101,734,733	1,097,360	0	102,832,093
GROTON	74,775,116	-7,652,846	67,122,270	57,194	0	67,179,464
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,019,900	6,717	74,026,617	72,701	0	74,099,318
HAMPSTEAD	1,001,517,459	-44,813,055	956,704,404	1,507,597	0	958,212,000
HAMPTON	2,750,914,500	62,403,533	2,813,318,033	0	14,433	2,813,332,466
HAMPTON FALLS	434,772,900	-21,796,018	412,976,882	0	0	412,976,882
HANCOCK	242,032,026	-2,361,847	239,670,179	1,577,905	0	241,248,084
HANOVER	1,976,215,100	-6,108,742	1,970,106,358	2,831,566	0	1,972,937,924
HARRISVILLE	211,949,959	-14,753,881	197,196,078	61,562	0	197,257,640
HART'S LOCATION	15,736,200	381,172	16,117,372	518,775	0	16,636,146
HAVERHILL	353,154,969	-5,886,013	347,268,956	805,530	0	348,074,486
HEBRON	261,115,178	-11,576,335	249,538,843	5,931,361	0	255,470,204
HENNIKER	388,150,299	-20,232,436	367,917,863	1,436,451	0	369,354,314
HILL	107,290,359	-19,681,393	87,608,966	758,368	0	88,367,334
HILLSBOROUGH	607,273,251	-136,378,427	470,894,824	116,732	0	471,011,556
HINSDALE	371,420,890	-45,197,584	326,223,306	76,479	0	326,299,785
HOLDERNESS	690,698,431	-1,577,800	689,120,631	305,495	0	689,426,125
HOLLIS	1,248,486,670	-67,235,875	1,181,250,795	1,836	630	1,181,253,262
HOOKSETT	1,668,833,071	-162,988,846	1,505,844,225	49,810	56,336	1,505,950,371
HOPKINTON	652,213,995	-15,920,817	636,293,178	5,534,778	0	641,827,956
HUDSON	2,945,128,966	-391,187,694	2,553,941,272	0	0	2,553,941,272
JACKSON	385,683,068	-55,751,334	329,931,734	1,421,181	0	331,352,916
JAFFREY	453,796,866	0	453,796,866	279,947	0	454,076,813
JEFFERSON	123,519,359	-53,963	123,465,396	911,699	0	124,377,095
KEENE	1,881,801,200	-62,402,439	1,819,398,761	2,224,976	0	1,821,623,737
KENSINGTON	348,197,463	-54,637,408	293,560,055	0	0	293,560,055
KILKENNY	11,747	0	11,747	0	0	11,747
KINGSTON	713,040,555	-66,791,775	646,248,780	2,635	18,320	646,269,736
LACONIA	1,884,462,851	56,061,315	1,940,524,166	21,612,191	0	1,962,136,357
LANCASTER	285,418,210	-48,534,691	236,883,519	2,824,172	0	239,707,690
LANDAFF	50,981,138	-1,411,903	49,569,235	205,646	0	49,774,881
LANGDON	60,463,610	-117,834	60,345,776	29,625	0	60,375,401

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2011 LOCAL TAX RATE	2011 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	\$18.55	93.7	\$17.32	15.9973%	1.0552%
GILMANTON	\$23.51	100.0	\$23.57	4.6350%	0.3057%
GILSUM	\$25.95	100.0	\$26.03	0.9249%	0.0419%
GOFFSTOWN	\$24.17	100.0	\$24.16	3.4156%	0.8543%
GORHAM	\$26.80	108.9	\$32.31	8.9072%	0.1629%
GOSHEN	\$21.76	100.0	\$21.71	1.5765%	0.0488%
GRAFTON	\$17.93	100.0	\$18.04	0.9864%	0.0824%
GRANTHAM	\$19.30	100.0	\$19.34	10.6548%	0.3297%
GREENFIELD	\$20.92	108.6	\$21.35	0.4000%	0.1000%
GREENLAND	\$13.75	100.0	\$13.68	1.6454%	0.4335%
GREEN'S GRANT	\$6.83	100.0	\$6.63	0.1489%	0.0027%
GREENVILLE	\$20.59	132.8	\$27.21	0.2663%	0.0666%
GROTON	\$12.24	100.0	\$13.23	0.5210%	0.0435%
HADLEY'S PURCHASE	\$0.00	100.0	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$3.36	100.0	\$3.35	0.5846%	0.0480%
HAMPSTEAD	\$22.28	104.2	\$22.96	2.3552%	0.6205%
HAMPTON	\$17.93	96.9	\$17.21	6.9150%	1.8219%
HAMPTON FALLS	\$18.96	105.2	\$19.72	1.0151%	0.2674%
HANCOCK	\$20.25	100.0	\$20.24	0.6246%	0.1562%
HANOVER	\$16.79	100.0	\$16.79	15.3005%	1.2776%
HARRISVILLE	\$14.60	107.0	\$15.65	2.8195%	0.1277%
HART'S LOCATION	\$8.98	97.6	\$8.46	0.1312%	0.0108%
HAVERHILL	\$23.79	96.3	\$23.89	2.6994%	0.2254%
HEBRON	\$7.73	103.6	\$7.86	1.9812%	0.1654%
HENNIKER	\$30.00	104.0	\$31.17	2.5031%	0.2392%
HILL	\$19.01	115.6	\$22.79	0.5989%	0.0572%
HILLSBOROUGH	\$22.97	127.4	\$29.36	1.2196%	0.3050%
HINSDALE	\$26.00	111.5	\$28.81	4.6639%	0.2113%
HOLDERNESS	\$13.16	100.0	\$13.17	5.3466%	0.4465%
HOLLIS	\$20.91	105.7	\$21.97	3.0585%	0.7650%
HOOKSETT	\$21.68	109.5	\$23.37	10.2058%	0.9752%
HOPKINTON	\$27.54	100.0	\$27.68	4.3496%	0.4156%
HUDSON	\$16.62	112.5	\$18.84	6.6127%	1.6539%
JACKSON	\$10.25	117.0	\$11.92	2.6140%	0.2146%
JAFFREY	\$27.37	100.0	\$27.21	6.4902%	0.2941%
JEFFERSON	\$18.50	100.0	\$18.26	4.4039%	0.0805%
KEENE	\$30.82	101.9	\$31.42	26.0369%	1.1797%
KENSINGTON	\$18.87	117.4	\$22.10	0.7216%	0.1901%
KILKENNY	\$0.00	100.0	\$0.00	0.0004%	0.0000%
KINGSTON	\$20.72	110.1	\$22.69	1.5885%	0.4185%
LACONIA	\$20.56	97.1	\$19.57	19.2643%	1.2706%
LANCASTER	\$18.53	118.7	\$21.89	8.4874%	0.1552%
LANDAFF	\$17.29	100.0	\$17.61	0.3860%	0.0322%
LANGDON	\$24.99	100.0	\$24.86	1.2637%	0.0391%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
LEBANON	1,851,389,931	-37,022,389	1,814,367,542	51,530,839	0	1,865,898,381
LEE	417,402,349	-24,426,378	392,975,971	102,011	0	393,077,982
LEMPSTER	166,293,328	-193,605	166,099,723	19,383	0	166,119,106
LINCOLN	749,797,000	32,056,167	781,853,167	5,170,811	0	787,023,978
LISBON	111,414,279	233,033	111,647,312	0	0	111,647,312
LITCHFIELD	810,325,751	-34,911,762	775,413,989	1,702,562	0	777,116,551
LITTLETON	755,921,800	-136,146,872	619,774,928	2,254,902	0	622,029,830
LIVERMORE	145,080	0	145,080	0	0	145,080
LONDONDERRY	3,398,807,519	-485,340,761	2,913,466,758	25,546,368	0	2,939,013,127
LOUDON	529,406,355	-27,390,566	502,015,789	3,819,111	0	505,834,900
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	60,694,568	-62,259	60,632,309	0	0	60,632,309
LYME	325,407,200	-2,204,999	323,202,201	0	0	323,202,201
LYNDEBOROUGH	166,077,158	-185,623	165,891,535	712	0	165,892,247
MADBURY	234,161,510	-5,967,863	228,193,647	0	20,165	228,213,812
MADISON	457,784,359	-5,081,930	452,702,429	892,356	0	453,594,786
MANCHESTER	8,414,935,800	-20,019,401	8,394,916,399	36,321,563	55,827	8,431,293,788
MARLBOROUGH	182,848,070	-1,483,049	181,365,021	126,111	0	181,491,132
MARLOW	64,935,184	-9,196,534	55,738,650	31,470	0	55,770,120
MARTIN'S LOCATION	36,618	0	36,618	0	0	36,618
MASON	161,415,101	-407,668	161,007,433	29,557	0	161,036,989
MEREDITH	1,848,696,211	-302,409	1,848,393,802	24,680	0	1,848,418,481
MERRIMACK	2,842,452,309	-77,492,317	2,764,959,992	259,628	89,508	2,765,309,128
MIDDLETON	183,223,347	-20,242,438	162,980,909	0	0	162,980,909
MILAN	124,861,377	-18,658,181	106,203,196	212,330	5,632	106,421,158
MILFORD	1,277,593,426	56,625,646	1,334,219,072	1,081,010	44,486	1,335,344,568
MILLSFIELD	6,426,362	0	6,426,362	0	0	6,426,362
MILTON	366,957,724	-1,380,176	365,577,548	0	0	365,577,548
MONROE	357,506,487	-173,801,400	183,705,087	0	0	183,705,087
MONT VERNON	256,946,180	-378,380	256,567,800	0	0	256,567,800
MOULTONBOROUGH	2,746,400,236	178,077,927	2,924,478,163	4,684,302	0	2,929,162,465
NASHUA	8,640,947,461	-392,947,543	8,247,999,918	0	187,984	8,248,187,902
NELSON	117,571,153	3,327,090	120,898,243	0	0	120,898,243
NEW BOSTON	535,003,527	-4,840,657	530,162,870	14,117	0	530,176,987
NEW CASTLE	637,321,931	-588,309	636,733,622	0	0	636,733,622
NEW DURHAM	418,205,920	44	418,205,964	0	0	418,205,964
NEW HAMPTON	341,095,144	-19,364,338	321,730,806	496,024	0	322,226,830
NEW IPSWICH	418,295,406	-56,585,006	361,710,400	6,130	0	361,716,530
NEW LONDON	1,081,083,376	66,511	1,081,149,887	0	0	1,081,149,887
NEWBURY	693,421,593	19,620,928	713,042,521	69,036	0	713,111,557
NEWFIELDS	259,558,177	-202,007	259,356,170	0	19,471	259,375,641
NEWINGTON	962,840,362	8,438,448	971,278,810	1,117	28,018	971,307,945
NEWMARKET	760,757,364	-42,829,402	717,927,962	683,621	28,614	718,640,197
NEWPORT	504,115,212	-57,408,930	446,706,282	2,256,346	0	448,962,627

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2011 LOCAL TAX RATE	2011 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	\$24.32	100.0	\$23.83	14.4704%	1.2083%
LEE	\$30.12	106.1	\$31.27	3.9576%	0.2546%
LEMPSTER	\$19.96	100.0	\$19.24	3.4770%	0.1076%
LINCOLN	\$11.69	95.0	\$11.06	6.1035%	0.5097%
LISBON	\$28.60	100.0	\$28.31	0.8658%	0.0723%
LITCHFIELD	\$17.91	102.7	\$18.50	2.0121%	0.5032%
LITTLETON	\$20.40	100.0	\$23.83	4.8240%	0.4028%
LIVERMORE	\$0.00	100.0	\$0.00	0.0011%	0.0001%
LONDONDERRY	\$20.34	112.7	\$22.96	7.2239%	1.9033%
LOUDON	\$20.37	104.3	\$21.16	3.4280%	0.3276%
LOW & BURBANK GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
LYMAN	\$19.30	100.0	\$19.23	0.4702%	0.0393%
LYME	\$20.63	100.0	\$20.54	2.5065%	0.2093%
LYNDEBOROUGH	\$23.60	100.0	\$23.58	0.4295%	0.1074%
MADBURY	\$24.18	100.0	\$24.52	2.2977%	0.1478%
MADISON	\$15.83	100.0	\$15.91	3.5784%	0.2937%
MANCHESTER	\$21.96	100.0	\$21.30	21.8305%	5.4600%
MARLBOROUGH	\$25.43	100.0	\$25.54	2.5941%	0.1175%
MARLOW	\$25.10	117.2	\$28.99	0.7971%	0.0361%
MARTIN'S LOCATION	\$0.00	100.0	\$0.00	0.0013%	0.0000%
MASON	\$24.33	100.0	\$24.25	0.4170%	0.1043%
MEREDITH	\$12.65	100.0	\$12.62	18.1478%	1.1970%
MERRIMACK	\$23.43	102.3	\$23.62	7.1600%	1.7908%
MIDDLETON	\$19.46	111.7	\$21.80	1.6409%	0.1055%
MILAN	\$17.59	108.9	\$20.07	3.7681%	0.0689%
MILFORD	\$24.73	95.7	\$23.52	3.4575%	0.8647%
MILLSFIELD	\$0.00	100.0	\$0.00	0.2275%	0.0042%
MILTON	\$24.02	100.0	\$23.83	3.6807%	0.2367%
MONROE	\$10.55	119.8	\$17.16	1.4247%	0.1190%
MONT VERNON	\$26.60	100.0	\$26.49	0.6643%	0.1661%
MOULTONBOROUGH	\$8.33	93.9	\$7.80	23.1079%	1.8969%
NASHUA	\$20.97	103.9	\$21.53	21.3564%	5.3414%
NELSON	\$20.55	96.0	\$19.89	1.7280%	0.0783%
NEW BOSTON	\$23.51	100.0	\$23.55	1.3727%	0.3433%
NEW CASTLE	\$6.39	100.0	\$6.38	1.5650%	0.4123%
NEW DURHAM	\$22.40	100.0	\$22.30	4.2106%	0.2708%
NEW HAMPTON	\$17.07	100.0	\$17.84	3.1636%	0.2087%
NEW IPSWICH	\$20.26	114.3	\$23.24	0.9366%	0.2342%
NEW LONDON	\$17.06	100.0	\$17.02	7.3269%	0.7001%
NEWBURY	\$14.68	96.9	\$14.25	4.8327%	0.4618%
NEWFIELDS	\$22.18	100.0	\$21.90	0.6375%	0.1680%
NEWINGTON	\$8.95	100.0	\$7.68	2.3874%	0.6290%
NEWMARKET	\$25.31	105.8	\$26.23	1.7664%	0.4654%
NEWPORT	\$25.37	111.3	\$28.20	9.3970%	0.2907%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
NEWTON	468,031,397	-38,560,493	429,470,904	0	20,704	429,491,608
NORTH HAMPTON	1,018,591,300	-2,287,650	1,016,303,650	0	34,590	1,016,338,240
NORTHFIELD	355,073,960	-55,963,320	299,110,640	2,067,984	0	301,178,624
NORTHUMBERLAND	132,888,527	-24,457,500	108,431,027	305,812	3,131	108,739,970
NORTHWOOD	475,395,626	-16,671,685	458,723,941	311,854	0	459,035,795
NOTTINGHAM	542,719,044	18,296,519	561,015,563	444,014	0	561,459,577
ODELL	2,180,938	0	2,180,938	0	0	2,180,938
ORANGE	28,849,023	-382,675	28,466,348	259,368	0	28,725,716
ORFORD	146,696,426	-10,652,610	136,043,816	0	0	136,043,816
OSSIPEE	710,710,879	-8,033,946	702,676,933	98,702	0	702,775,635
PELHAM	1,386,019,464	13,463,848	1,399,483,312	1,103,892	0	1,400,587,204
PEMBROKE	616,819,836	-75,848,843	540,970,993	1,207,127	0	542,178,120
PETERBOROUGH	619,223,887	20,751,186	639,975,073	1,507,480	0	641,482,553
PIERMONT	99,009,438	-1,372,841	97,636,597	122,239	0	97,758,835
PINKHAM'S GRANT	2,878,874	0	2,878,874	123,533	0	3,002,407
PITTSBURG	287,599,867	-21,218,909	266,380,958	4,178,066	0	270,559,024
PITTSFIELD	265,251,397	-36,452,628	228,798,769	261,039	0	229,059,808
PLAINFIELD	289,202,582	-3,488,383	285,714,199	47,998	0	285,762,197
PLAISTOW	841,136,685	37,588,664	878,725,349	0	30,394	878,755,744
PLYMOUTH	448,138,185	-51,552,671	396,585,514	3,014,556	0	399,600,070
PORTSMOUTH	3,993,267,198	135,749,616	4,129,016,814	45,668,511	110,114	4,174,795,440
RANDOLPH	68,436,226	-6,926,604	61,509,622	1,860,542	0	63,370,165
RAYMOND	830,976,886	-11,618,928	819,357,958	438,684	0	819,796,643
RICHMOND	104,792,150	-2,904,029	101,888,121	76,087	0	101,964,208
RINDGE	557,484,462	-32,649,670	524,834,792	133,671	0	524,968,463
ROCHESTER	2,016,520,770	-8,405,676	2,008,115,094	15,162,751	0	2,023,277,846
ROLLINSFORD	263,770,765	-14,982,799	248,787,966	0	19,599	248,807,565
ROXBURY	25,850,507	-481,212	25,369,295	3,208,285	0	28,577,580
RUMNEY	192,584,084	-18,055,004	174,529,080	633,981	0	175,163,061
RYE	1,771,183,590	-2,179,356	1,769,004,234	1,032,453	3,942	1,770,040,629
SALEM	3,833,484,511	-31,875,959	3,801,608,552	3,475,670	0	3,805,084,222
SALISBURY	156,492,742	-29,884,869	126,607,873	1,182,885	0	127,790,758
SANBORNTON	430,954,870	-25,895,759	405,059,111	715,359	0	405,774,470
SANDOWN	604,335,100	-81,080,436	523,254,664	0	0	523,254,664
SANDWICH	441,302,408	-3,937,111	437,365,297	1,063,932	0	438,429,229
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	0	1,852,720
SEABROOK	2,880,805,150	-283,105,986	2,597,699,164	0	0	2,597,699,164
SECOND COLLEGE GRANT	1,434,022	0	1,434,022	0	0	1,434,022
SHARON	54,540,233	-2,138,698	52,401,535	10,777	0	52,412,312
SHELBURNE	82,137,286	-13,337,559	68,799,727	875,762	8,972	69,684,461
SOMERSWORTH	844,222,836	-41,627,929	802,594,907	3,112,003	0	805,706,910
SOUTH HAMPTON	163,669,311	-21,753,825	141,915,486	3,886	0	141,919,372
SPRINGFIELD	198,581,295	-16,216,828	182,364,467	457,075	284	182,821,826
STARK	67,025,904	-3,541,009	63,484,895	1,195,560	9,877	64,690,332

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2011 LOCAL TAX RATE	2011 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	\$24.12	108.8	\$26.13	1.0557%	0.2781%
NORTH HAMPTON	\$16.11	100.0	\$15.92	2.4981%	0.6582%
NORTHFIELD	\$19.65	118.6	\$22.78	2.0411%	0.1950%
NORTHUMBERLAND	\$26.16	114.3	\$31.36	3.8502%	0.0704%
NORTHWOOD	\$24.61	103.7	\$25.17	1.1283%	0.2973%
NOTTINGHAM	\$20.24	96.1	\$19.31	1.3800%	0.3636%
ODELL	\$0.00	100.0	\$0.00	0.0772%	0.0014%
ORANGE	\$20.97	100.0	\$20.90	0.2228%	0.0186%
ORFORD	\$25.91	106.8	\$27.87	1.0550%	0.0881%
OSSIPEE	\$15.79	100.0	\$15.83	5.5441%	0.4551%
PELHAM	\$21.41	97.7	\$20.97	3.6264%	0.9070%
PEMBROKE	\$26.44	111.3	\$29.79	3.6743%	0.3511%
PETERBOROUGH	\$27.34	96.2	\$25.58	1.6609%	0.4154%
PIERMONT	\$22.10	100.0	\$22.30	0.7581%	0.0633%
PINKHAM'S GRANT	\$6.74	100.0	\$6.37	0.1063%	0.0019%
PITTSBURG	\$13.90	107.9	\$14.67	9.5798%	0.1752%
PITTSFIELD	\$30.66	116.2	\$35.10	1.5523%	0.1483%
PLAINFIELD	\$23.85	100.0	\$23.48	5.9812%	0.1851%
PLAISTOW	\$24.71	94.6	\$23.22	2.1599%	0.5691%
PLYMOUTH	\$21.25	111.3	\$23.68	3.0990%	0.2588%
PORTSMOUTH	\$17.27	96.7	\$16.33	10.2614%	2.7035%
RANDOLPH	\$14.91	109.0	\$15.92	2.2438%	0.0410%
RAYMOND	\$22.80	100.0	\$22.72	2.0150%	0.5309%
RICHMOND	\$23.00	100.0	\$23.48	1.4574%	0.0660%
RINDGE	\$25.32	106.1	\$26.35	7.5035%	0.3400%
ROCHESTER	\$24.86	100.0	\$24.38	20.3709%	1.3102%
ROLLINSFORD	\$21.56	105.5	\$22.55	2.5051%	0.1611%
ROXBURY	\$23.55	101.0	\$21.21	0.4085%	0.0185%
RUMNEY	\$19.20	106.5	\$20.93	1.3584%	0.1134%
RYE	\$10.60	100.0	\$10.55	4.3506%	1.1463%
SALEM	\$20.14	100.0	\$20.15	9.3526%	2.4641%
SALISBURY	\$18.87	119.0	\$22.71	0.8660%	0.0828%
SANBORNTON	\$19.68	106.5	\$20.84	3.9839%	0.2628%
SANDOWN	\$20.75	115.5	\$23.55	1.2861%	0.3389%
SANDWICH	\$11.29	100.0	\$11.31	3.4587%	0.2839%
SARGENT'S PURCHASE	\$0.00	100.0	\$0.00	0.0656%	0.0012%
SEABROOK	\$13.88	96.0	\$13.67	6.3850%	1.6822%
SECOND COLLEGE GRANT	\$0.00	100.0	\$0.00	0.0508%	0.0009%
SHARON	\$18.61	103.4	\$19.30	0.1357%	0.0339%
SHELBURNE	\$14.50	100.0	\$16.08	2.4673%	0.0451%
SOMERSWORTH	\$27.83	105.1	\$29.04	8.1121%	0.5218%
SOUTH HAMPTON	\$14.70	115.0	\$16.65	0.3488%	0.0919%
SPRINGFIELD	\$19.98	106.1	\$21.54	3.8266%	0.1184%
STARK	\$14.70	106.0	\$14.79	2.2905%	0.0419%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD
STEWARTSTOWN	121,780,818	-30,898,112	90,882,706	88,048	0	90,970,754
STODDARD	282,912,770	-3,208,449	279,704,321	64,110	0	279,768,431
STRAFFORD	452,499,500	-282,019	452,217,481	0	0	452,217,481
STRATFORD	66,981,383	-11,005,805	55,975,578	826,950	218,268	57,020,796
STRATHAM	1,206,570,770	-95,259,986	1,111,310,784	0	5,431	1,111,316,215
SUCCESS	10,962,813	0	10,962,813	0	0	10,962,813
SUGAR HILL	149,249,051	132,229	149,381,280	0	0	149,381,280
SULLIVAN	56,556,589	-645,485	55,911,104	0	0	55,911,104
SUNAPEE	1,145,967,220	74,270,936	1,220,238,156	0	0	1,220,238,156
SURRY	83,429,447	300,191	83,729,638	568,735	0	84,298,372
SUTTON	269,227,087	125,154	269,352,241	1,819	0	269,354,060
SWANZEY	593,015,042	-51,467,363	541,547,679	1,315,608	0	542,863,287
TAMWORTH	359,244,842	-53,964,484	305,280,358	941,624	0	306,221,983
TEMPLE	153,506,579	-1,070,048	152,436,531	35,151	0	152,471,683
THOM & MES PURCHASE	5,450,764	0	5,450,764	592,735	0	6,043,499
THORNTON	373,090,143	-2,200,147	370,889,996	3,125,879	0	374,015,875
TILTON	518,760,906	-11,355,067	507,405,839	244,185	0	507,650,023
TROY	128,596,192	-5,069,171	123,527,021	8,815	0	123,535,836
TUFTONBORO	1,025,698,430	-6,655,992	1,019,042,438	1,293,571	0	1,020,336,008
UNITY	132,973,470	-1,773,090	131,200,380	24,623	0	131,225,002
WAKEFIELD	912,370,766	-6,859	912,363,907	668,338	0	913,032,245
WALPOLE	446,256,721	-3,439,084	442,817,637	0	10,919	442,828,556
WARNER	282,229,195	-3,116,725	279,112,470	833,283	0	279,945,753
WARREN	78,981,468	-10,827,891	68,153,577	851,271	0	69,004,847
WASHINGTON	251,754,051	-14,497,449	237,256,602	246,141	0	237,502,743
WATERVILLE VALLEY	361,811,809	-38,613,465	323,198,344	2,085,884	0	325,284,228
WEARE	803,374,493	-34,070,512	769,303,981	1,069,106	0	770,373,087
WEBSTER	232,194,390	-44,229,624	187,964,766	488,552	0	188,453,319
WENTWORTH	89,267,765	4,908,930	94,176,695	239,504	0	94,416,199
WENTWORTH LOCATION	9,325,788	0	9,325,788	17,807	0	9,343,595
WESTMORELAND	174,532,412	5,456,780	179,989,192	1,073	0	179,990,265
WHITEFIELD	210,006,120	-50,763,787	159,242,333	2,269,570	0	161,511,904
WILMOT	178,853,766	-360,450	178,493,316	82,818	0	178,576,134
WILTON	367,619,274	-904,185	366,715,089	271,347	2,737	366,989,173
WINCHESTER	284,569,110	6,945,674	291,514,784	867,569	0	292,382,353
WINDHAM	2,041,719,770	26,547,052	2,068,266,822	540,600	0	2,068,807,422
WINDSOR	22,890,184	-83,081	22,807,103	3,832,838	0	26,639,941
WOLFEBORO	2,052,849,700	3,613	2,052,853,313	1,246,590	0	2,054,099,902
WOODSTOCK	236,120,928	17,299,836	253,420,764	1,633,962	0	255,054,726
STATE TOTALS	158,500,914,585	-4,602,270,090	153,898,644,495	447,568,976	2,337,585	154,348,551,055

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2011 LOCAL TAX RATE	2011 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	\$16.15	122.6	\$21.09	3.2210%	0.0589%
STODDARD	\$14.38	100.0	\$14.48	3.9988%	0.1812%
STRAFFORD	\$22.80	100.0	\$22.77	4.5531%	0.2928%
STRATFORD	\$23.54	100.0	\$26.20	2.0190%	0.0369%
STRATHAM	\$18.95	108.3	\$20.46	2.7315%	0.7197%
SUCCESS	\$0.00	100.0	\$0.00	0.3882%	0.0071%
SUGAR HILL	\$18.63	100.0	\$18.59	1.1585%	0.0967%
SULLIVAN	\$26.83	100.0	\$26.76	0.7992%	0.0362%
SUNAPEE	\$14.14	93.5	\$13.25	25.5403%	0.7902%
SURRY	\$16.95	100.0	\$16.73	1.2049%	0.0546%
SUTTON	\$21.76	100.0	\$21.67	1.8254%	0.1744%
SWANZEY	\$25.29	108.2	\$27.17	7.7593%	0.3515%
TAMWORTH	\$18.57	118.0	\$21.61	2.4158%	0.1983%
TEMPLE	\$21.94	100.0	\$22.04	0.3948%	0.0987%
THOM & MES PURCHASE	\$1.25	100.0	\$1.13	0.2140%	0.0039%
THORNTON	\$17.31	100.0	\$17.18	2.9006%	0.2422%
TILTON	\$18.40	100.0	\$18.51	4.9841%	0.3287%
TROY	\$28.30	100.0	\$29.19	1.7657%	0.0800%
TUFTONBORO	\$8.71	100.0	\$8.72	8.0493%	0.6608%
UNITY	\$21.20	100.0	\$21.41	2.7466%	0.0850%
WAKEFIELD	\$11.97	100.0	\$11.91	7.2028%	0.5913%
WALPOLE	\$18.97	100.0	\$19.00	6.3295%	0.2868%
WARNER	\$24.97	100.0	\$24.99	1.8972%	0.1813%
WARREN	\$20.62	108.0	\$23.20	0.5351%	0.0447%
WASHINGTON	\$15.92	105.2	\$16.82	4.9711%	0.1538%
WATERVILLE VALLEY	\$11.20	112.0	\$12.45	2.5226%	0.2106%
WEARE	\$20.60	103.0	\$21.25	1.9947%	0.4989%
WEBSTER	\$17.64	118.3	\$21.50	1.2771%	0.1220%
WENTWORTH	\$20.78	94.4	\$19.55	0.7322%	0.0611%
WENTWORTH LOCATION	\$8.57	100.0	\$8.54	0.3308%	0.0061%
WESTMORELAND	\$20.47	96.9	\$19.81	2.5726%	0.1166%
WHITEFIELD	\$20.25	126.2	\$25.93	5.7187%	0.1046%
WILMOT	\$21.28	100.0	\$21.27	1.2102%	0.1156%
WILTON	\$25.45	100.0	\$25.45	0.9502%	0.2377%
WINCHESTER	\$30.03	95.8	\$28.95	4.1791%	0.1893%
WINDHAM	\$23.08	98.6	\$22.57	5.0850%	1.3397%
WINDSOR	\$14.48	99.1	\$12.36	0.0690%	0.0173%
WOLFEBORO	\$12.20	100.0	\$12.17	16.2046%	1.3302%
WOODSTOCK	\$17.32	93.1	\$15.90	1.9780%	0.1652%
STATE TOTALS	\$20.12	103.2	\$20.46	100.00%	100.00%

**2011 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION  
FOR SCHOOL PURPOSES**

MUNICIPALITY	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,342,391,397	3,298,379,942	3,324,187,030
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	370,106,926	298,958,729	368,096,857
LOUDON SCHOOL DISTRICT	502,481,972	496,839,557	498,662,861