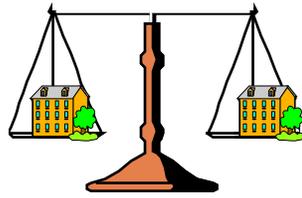


# 2012 EQUALIZATION SURVEY



County Order

"Including Utility & Railroad"

*STATE OF NEW HAMPSHIRE*

**DEPARTMENT  
OF  
REVENUE ADMINISTRATION**

**Note: The total equalized valuation reported for the towns of Millsfield and Dixville will not be considered final until the completion of the appeals process. This may affect the Coos County tax apportionment. All other total equalized values are final.**

# 2012 EQUALIZATION SURVEY

## “INCLUDING UTILITIES AND RAILROADS”

May 1, 2013

This report presents the results of the 2012 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 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, 2011, to September 30, 2012, 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-arm’s 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 2012 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 2012 Summary Inventory of Valuation (MS-1 Report).

**“GROSS LOCAL ASSESSED VALUATION”** - Sum of all assessed values in the municipality

- Certain Disabled Veteran’s: RSA 72:36-a
- Improvements to Assist Persons who are Deaf: 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 max 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 System Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- 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.

**TAX INCREMENT FINANCE DISTRICTS (TIFS):** RSA 162-K:10 III - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value is used to set a municipality’s tax rates.

**DRA INVENTORY ADJUSTMENT:** The sum of the adjustments of the modified local assessed valuation is divided into three categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, discretionary preservation easements, taxation of farm structures, land under farm structures and utilities), buildings and manufactured housing is equalized by the 2012 equalization ratio. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, discretionary easement, discretionary preservation easements, taxation of farm structures, and land under farm structures values is made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2011 equalization ratio to obtain the equalized value of current use, conservation restriction assessments, discretionary easements, discretionary preservation easements, taxation of farm structures, and land under farm structures. If a municipality has had a full revaluation or cyclical revaluation as defined by Rev 601.11 and 601.08, a ratio of 100.0 is used.

The difference between the local assessed value of the land and the equalized value equals the DRA adjustment for current use, conservation restriction assessments, discretionary easements, discretionary preservation easements, taxation of farm structures, and land under farm structures.

Category 3: A DRA adjustment for public utilities, as defined by RSA 83-F is made by comparing the market value of the utility as determined by the DRA 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" plus the DRA inventory adjustment. The equalized assessed valuation represents the equalized value of all "taxable" properties in a municipality.

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

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

**TOTAL EQUALIZED VALUATIONS 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 the railroad tax monies.

The Total Equalized Valuation including the value of utilities and equalized value of railroad monies reimbursed to municipalities represents the equalized value of all property in a municipality including utilities and will be used to:

- Apportion county taxes for the 2013 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2013 tax year.

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

**EQUALIZATION RATIO:** The 2012 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2012 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 municipality'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 the town's total equalized value to the total equalized value of the state.

**COUNTY & STATE TAX RATE:** The sum of the 2012 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 2012 Notification of Total Equalized Valuations on April 30, 2013.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA 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 DRA and a municipality regarding the total equalized valuation.

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ COUNTY SUMMARY

PAGE 1 OF 2

COUNTY	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
BELKNAP	10,054,954,295	-231,760,761	9,823,193,534	25,668,686	0	9,848,862,220
CARROLL	12,542,674,942	-137,164,460	12,405,510,482	16,893,871	0	12,422,404,353
CHESHIRE	7,297,815,838	-562,883,020	6,734,932,818	11,844,360	130,559	6,746,907,738
COOS	3,229,210,649	-288,798,198	2,940,412,451	28,211,248	553,082	2,969,176,782
GRAFTON	13,348,448,197	-578,508,418	12,769,939,779	80,334,854	0	12,850,274,633
HILLSBOROUGH	39,728,869,226	-2,159,946,929	37,568,922,297	58,227,996	41,126	37,627,191,420
MERRIMACK	15,355,305,264	-882,035,974	14,473,269,290	46,251,341	17,034	14,519,537,665
ROCKINGHAM	41,644,437,372	-1,522,792,246	40,121,645,126	123,266,098	37,637	40,244,948,862
STRAFFORD	10,171,776,930	-240,175,428	9,931,601,502	24,365,265	12,063	9,955,978,829
SULLIVAN	4,739,039,173	-235,285,382	4,503,753,791	5,777,629	615,938	4,510,147,358
<b>STATE TOTALS</b>	<b>158,112,531,886</b>	<b>-6,839,350,815</b>	<b>151,273,181,071</b>	<b>420,841,349</b>	<b>1,407,440</b>	<b>151,695,429,861</b>

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ COUNTY SUMMARY**

PAGE 2 OF 2

COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
BELKNAP	\$17.59	102.4	\$17.90	100.00%	6.4925%
CARROLL	\$12.20	101.1	\$12.30	100.00%	8.1890%
CHESHIRE	\$24.88	107.9	\$26.67	100.00%	4.4477%
COOS	\$21.07	110.0	\$22.84	100.00%	1.9573%
GRAFTON	\$18.70	104.5	\$19.35	100.00%	8.4711%
HILLSBOROUGH	\$22.38	105.7	\$23.30	100.00%	24.8044%
MERRIMACK	\$22.98	106.1	\$24.04	100.00%	9.5715%
ROCKINGHAM	\$19.77	104.3	\$20.27	100.00%	26.5301%
STRAFFORD	\$25.40	102.4	\$25.65	100.00%	6.5631%
SULLIVAN	\$22.55	104.4	\$23.39	100.00%	2.9732%
STATE TOTALS	\$20.61	104.3	\$21.21	100.00%	100.00%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

PAGE 1 OF 2

BELKNAP COUNTY	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
ALTON	1,438,989,985	51,355	1,439,041,340	345,039	0	1,439,386,379
BARNSTEAD	467,178,570	-29,862,326	437,316,244	0	0	437,316,244
BELMONT	737,046,079	-150,810,970	586,235,109	695,689	0	586,930,797
CENTER HARBOR	382,168,544	19,168,150	401,336,694	155,660	0	401,492,354
GILFORD	1,529,824,140	72,984,954	1,602,809,094	822,886	0	1,603,631,980
GILMANTON	480,689,318	-6,369,650	474,319,668	115,459	0	474,435,127
LACONIA	1,864,625,940	-736,845	1,863,889,095	19,499,639	0	1,883,388,734
MEREDITH	1,859,383,551	-378,073	1,859,005,478	2,779,303	0	1,861,784,781
NEW HAMPTON	339,971,540	-52,803,191	287,168,349	399,364	0	287,567,712
SANBORNTON	433,537,888	-37,192,326	396,345,562	614,848	0	396,960,410
TILTON	521,538,740	-45,811,839	475,726,901	240,801	0	475,967,702
<b>COUNTY TOTALS</b>	<b>10,054,954,295</b>	<b>-231,760,761</b>	<b>9,823,193,534</b>	<b>25,668,686</b>	<b>0</b>	<b>9,848,862,220</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

PAGE 2 OF 2

BELKNAP COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ALTON	\$13.68	100.0	\$13.65	14.6147%	0.9456%
BARNSTEAD	\$23.56	107.1	\$25.08	4.4403%	0.2873%
BELMONT	\$21.70	125.9	\$26.99	5.9594%	0.3856%
CENTER HARBOR	\$12.97	95.2	\$12.33	4.0765%	0.2638%
GILFORD	\$18.30	95.5	\$17.40	16.2824%	1.0535%
GILMANTON	\$23.42	100.0	\$23.57	4.8172%	0.3117%
LACONIA	\$21.00	100.0	\$20.68	19.1229%	1.2373%
MEREDITH	\$12.62	100.0	\$12.57	18.9036%	1.2231%
NEW HAMPTON	\$15.87	114.6	\$18.48	2.9198%	0.1889%
SANBORNTON	\$20.33	109.5	\$22.14	4.0305%	0.2608%
TILTON	\$18.25	107.7	\$19.71	4.8327%	0.3127%
<b>COUNTY TOTALS</b>	<b>\$17.59</b>	<b>102.4</b>	<b>\$17.90</b>	<b>100.00%</b>	<b>6.4702%</b>

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

PAGE 1 OF 2

CARROLL COUNTY	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
ALBANY	105,195,761	-59,037	105,136,724	1,340,948	0	106,477,672
BARTLETT	914,188,602	35,881,382	950,069,984	890,647	0	950,960,631
BROOKFIELD	103,607,300	-10,899,432	92,707,868	0	0	92,707,868
CHATHAM	51,639,213	37,413	51,676,626	765,521	0	52,442,148
CONWAY	1,402,560,065	39,125,063	1,441,685,128	1,100,425	0	1,442,785,552
EATON	104,898,630	13,369	104,911,999	0	0	104,911,999
EFFINGHAM	180,948,825	-1,748,989	179,199,836	1,279,508	0	180,479,344
FREEDOM	491,740,891	-40,589,277	451,151,614	0	0	451,151,614
HALE'S LOCATION	74,405,100	29,220	74,434,320	36,143	0	74,470,463
HART'S LOCATION	15,829,605	-1,001,251	14,828,354	245,657	0	15,074,011
JACKSON	389,645,012	-34,591,402	355,053,610	909,738	0	355,963,348
MADISON	461,324,244	-3,774,958	457,549,286	931,623	0	458,480,909
MOULTONBOROUGH	2,749,294,098	466,536	2,749,760,634	4,568,341	0	2,754,328,975
OSSIPEE	704,890,464	-27,764,019	677,126,445	49,623	0	677,176,068
SANDWICH	444,163,192	-3,636,486	440,526,706	725,018	0	441,251,723
TAMWORTH	359,868,499	-37,423,624	322,444,875	909,079	0	323,353,954
TUFTONBORO	1,025,632,805	-6,465,440	1,019,167,365	1,013,895	0	1,020,181,260
WAKEFIELD	914,859,989	-44,781,452	870,078,537	927,104	0	871,005,642
WOLFEBORO	2,047,982,647	17,926	2,048,000,573	1,200,599	0	2,049,201,173
<b>COUNTY TOTALS</b>	<b>12,542,674,942</b>	<b>-137,164,460</b>	<b>12,405,510,482</b>	<b>16,893,871</b>	<b>0</b>	<b>12,422,404,353</b>

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY**

PAGE 2 OF 2

CARROLL COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ALBANY	\$10.97	100.0	\$10.80	0.8571%	0.0700%
BARTLETT	\$10.33	96.2	\$9.91	7.6552%	0.6247%
BROOKFIELD	\$17.14	111.4	\$19.08	0.7463%	0.0609%
CHATHAM	\$11.72	100.0	\$11.50	0.4222%	0.0345%
CONWAY	\$17.61	97.1	\$17.01	11.6144%	0.9478%
EATON	\$11.64	100.0	\$11.62	0.8445%	0.0689%
EFFINGHAM	\$17.76	100.0	\$17.72	1.4529%	0.1186%
FREEDOM	\$12.43	109.1	\$13.51	3.6318%	0.2964%
HALE'S LOCATION	\$4.55	100.0	\$4.54	0.5995%	0.0489%
HART'S LOCATION	\$2.88	106.9	\$2.98	0.1213%	0.0099%
JACKSON	\$10.13	109.7	\$11.07	2.8655%	0.2339%
MADISON	\$15.40	100.0	\$15.43	3.6908%	0.3012%
MOULTONBOROUGH	\$8.56	100.0	\$8.53	22.1723%	1.8095%
OSSIPEE	\$17.08	104.1	\$17.66	5.4512%	0.4449%
SANDWICH	\$11.51	100.0	\$11.53	3.5521%	0.2899%
TAMWORTH	\$19.00	112.3	\$20.96	2.6030%	0.2124%
TUFTONBORO	\$9.14	100.0	\$9.16	8.2124%	0.6702%
WAKEFIELD	\$11.95	105.2	\$12.49	7.0116%	0.5722%
WOLFEBORO	\$12.64	100.0	\$12.60	16.4960%	1.3462%
COUNTY TOTALS	\$12.20	101.1	\$12.30	100.00%	8.1609%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

PAGE 1 OF 2

CHESHIRE COUNTY	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
ALSTEAD	179,581,377	-9,213,783	170,367,594	75	0	170,367,669
CHESTERFIELD	566,339,284	-78,992,954	487,346,330	1,184,118	0	488,530,448
DUBLIN	255,981,783	-24,885,559	231,096,224	633,683	0	231,729,907
FITZWILLIAM	252,566,622	-6,729,911	245,836,711	24,008	0	245,860,718
GILSUM	65,751,727	-4,528,950	61,222,777	0	0	61,222,777
HARRISVILLE	213,071,465	-17,037,807	196,033,658	60,204	0	196,093,862
HINSDALE	357,322,073	-29,617,043	327,705,030	45,217	0	327,750,248
JAFFREY	455,749,031	-52,778,539	402,970,492	243,533	0	403,214,024
KEENE	1,891,545,331	-132,905,658	1,758,639,673	3,219,813	0	1,761,859,486
MARLBOROUGH	184,375,100	-14,652,404	169,722,696	216,160	0	169,938,856
MARLOW	66,076,679	-5,162,966	60,913,713	19,783	0	60,933,496
NELSON	117,732,651	2,166,620	119,899,271	0	0	119,899,271
RICHMOND	93,316,613	205,107	93,521,720	69,930	0	93,591,650
RINDGE	559,019,189	-55,903,812	503,115,377	402,761	0	503,518,139
ROXBURY	26,028,456	-186,885	25,841,571	3,391,320	0	29,232,891
STODDARD	283,940,956	-26,867,758	257,073,198	58,495	0	257,131,693
SULLIVAN	56,753,785	-5,176,440	51,577,345	0	0	51,577,345
SURRY	76,172,458	6,118,340	82,290,798	316,846	0	82,607,644
SWANZEY	594,646,316	-66,462,193	528,184,123	1,346,330	0	529,530,453
TROY	128,846,595	-12,054,426	116,792,169	4,450	0	116,796,619
WALPOLE	415,662,048	-4,375,339	411,286,709	0	130,559	411,417,268
WESTMORELAND	174,341,595	114,790	174,456,385	504	0	174,456,889
WINCHESTER	282,994,704	-23,955,451	259,039,253	607,133	0	259,646,386
<b>COUNTY TOTALS</b>	<b>7,297,815,838</b>	<b>-562,883,020</b>	<b>6,734,932,818</b>	<b>11,844,360</b>	<b>130,559</b>	<b>6,746,907,738</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

PAGE 2 OF 2

CHESHIRE COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ALSTEAD	\$22.46	105.4	\$23.61	2.5251%	0.1119%
CHESTERFIELD	\$16.72	116.2	\$19.31	7.2408%	0.3209%
DUBLIN	\$22.15	110.4	\$24.42	3.4346%	0.1522%
FITZWILLIAM	\$29.31	100.0	\$29.50	3.6441%	0.1615%
GILSUM	\$25.94	106.9	\$27.64	0.9074%	0.0402%
HARRISVILLE	\$14.75	108.3	\$15.98	2.9064%	0.1288%
HINSDALE	\$24.79	100.0	\$26.11	4.8578%	0.2153%
JAFFREY	\$27.31	113.4	\$30.70	5.9763%	0.2649%
KEENE	\$31.40	106.4	\$33.03	26.1136%	1.1575%
MARLBOROUGH	\$25.11	108.0	\$27.15	2.5188%	0.1116%
MARLOW	\$25.66	108.8	\$27.63	0.9031%	0.0400%
NELSON	\$19.63	97.2	\$19.18	1.7771%	0.0788%
RICHMOND	\$24.31	100.0	\$24.14	1.3872%	0.0615%
RINDGE	\$24.63	111.2	\$26.74	7.4629%	0.3308%
ROXBURY	\$22.85	100.0	\$20.26	0.4333%	0.0192%
STODDARD	\$14.45	109.6	\$15.87	3.8111%	0.1689%
SULLIVAN	\$26.75	109.4	\$29.02	0.7645%	0.0339%
SURRY	\$18.93	92.2	\$17.39	1.2244%	0.0543%
SWANZEY	\$23.96	111.6	\$26.43	7.8485%	0.3479%
TROY	\$26.77	107.1	\$29.28	1.7311%	0.0767%
WALPOLE	\$21.18	100.0	\$21.25	6.0979%	0.2703%
WESTMORELAND	\$21.13	100.0	\$21.07	2.5857%	0.1146%
WINCHESTER	\$27.92	108.4	\$30.13	3.8484%	0.1706%
<b>COUNTY TOTALS</b>	<b>\$24.88</b>	<b>107.9</b>	<b>\$26.67</b>	<b>100.00%</b>	<b>4.4324%</b>

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY**

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COOS COUNTY	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
ATKINSON & GILMANTON	692,446	0	692,446	0	0	692,446
BEAN'S GRANT	568	0	568	0	0	568
BEAN'S PURCHASE	20,650	0	20,650	0	0	20,650
BERLIN	435,205,016	-123,862,611	311,342,405	8,559,759	39,727	319,941,892
CAMBRIDGE	8,378,806	0	8,378,806	0	0	8,378,806
CARROLL	312,485,400	6,308,827	318,794,227	556,869	0	319,351,096
CHANDLER'S PURCHASE	49,548	0	49,548	0	0	49,548
CLARKSVILLE	41,802,265	-40,075	41,762,190	3,288,751	0	45,050,941
COLEBROOK	189,381,452	-35,441,955	153,939,497	0	0	153,939,497
COLUMBIA	85,205,596	-9,560,071	75,645,525	171,373	0	75,816,898
CRAWFORD'S PURCHASE	162,527	0	162,527	0	0	162,527
CUTT'S GRANT	0	0	0	0	0	0
DALTON	94,549,036	-15,462,605	79,086,431	10,345	0	79,096,775
DIX GRANT	872,812	0	872,812	0	0	872,812
DIXVILLE	8,345,561	46,107,655	54,453,216	0	0	54,453,216
DUMMER	62,621,892	-8,653,521	53,968,371	0	9,611	53,977,982
ERROL	88,344,960	-9,916,670	78,428,290	1,738,415	0	80,166,704
ERVING'S GRANT	67,581	0	67,581	0	0	67,581
GORHAM	275,345,100	-26,006,408	249,338,692	883,549	49,906	250,272,147
GREEN'S GRANT	4,104,699	0	4,104,699	57,570	0	4,162,269
HADLEY'S PURCHASE	0	0	0	0	0	0
JEFFERSON	123,993,909	-2,050,586	121,943,323	690,594	0	122,633,917
KILKENNY	14,141	0	14,141	0	0	14,141
LANCASTER	287,368,400	-64,276,858	223,091,542	2,324,092	0	225,415,634
LOW & BURBANK GRANT	0	0	0	0	0	0
MARTIN'S LOCATION	44,151	0	44,151	0	0	44,151
MILAN	124,735,746	-10,707,350	114,028,396	131,302	85,397	114,245,095
MILLSFIELD	8,960,892	171,381,284	180,342,176	0	0	180,342,176
NORTHUMBERLAND	133,115,519	-34,122,467	98,993,052	229,017	38,860	99,260,929
ODELL	2,045,630	0	2,045,630	0	0	2,045,630
PINKHAM'S GRANT	2,904,717	0	2,904,717	64,653	0	2,969,370
PITTSBURG	289,462,995	-42,122,240	247,340,755	3,797,420	0	251,138,174
RANDOLPH	68,144,203	-2,090,274	66,053,929	1,574,270	0	67,628,199
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	0	1,852,720
SECOND COLLEGE GRANT	1,312,002	0	1,312,002	0	0	1,312,002
SHELBURNE	81,660,665	-15,240,698	66,419,967	402,713	128,790	66,951,471
STARK	69,603,286	-12,327,431	57,275,855	694,403	110,404	58,080,662
STEWARTSTOWN	119,282,868	-34,301,506	84,981,362	42,788	0	85,024,149
STRATFORD	68,105,674	-12,986,445	55,119,229	364,000	90,388	55,573,617
SUCCESS	10,892,344	0	10,892,344	0	0	10,892,344
THOM & MES PURCHASE	5,450,920	0	5,450,920	310,216	0	5,761,137
WENTWORTH LOCATION	9,242,822	0	9,242,822	7,562	0	9,250,385
WHITEFIELD	213,381,130	-53,426,194	159,954,936	2,311,588	0	162,266,525
<b>COUNTY TOTALS</b>	<b>3,229,210,649</b>	<b>-288,798,198</b>	<b>2,940,412,451</b>	<b>28,211,248</b>	<b>553,082</b>	<b>2,969,176,782</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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COOS COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ATKINSON & GILMANTON	\$0.00	100.0	\$0.00	0.0233%	0.0005%
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%
BERLIN	\$32.31	118.1	\$42.78	10.7754%	0.2102%
CAMBRIDGE	\$0.00	100.0	\$0.00	0.2822%	0.0055%
CARROLL	\$19.05	98.0	\$18.57	10.7555%	0.2098%
CHANDLER'S PURCHASE	\$0.00	100.0	\$0.00	0.0017%	0.0000%
CLARKSVILLE	\$15.02	100.0	\$13.87	1.5173%	0.0296%
COLEBROOK	\$21.31	121.2	\$25.96	5.1846%	0.1011%
COLUMBIA	\$18.27	100.0	\$19.84	2.5535%	0.0498%
CRAWFORD'S PURCHASE	\$0.00	100.0	\$0.00	0.0055%	0.0001%
CUTT'S GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
DALTON	\$19.75	121.0	\$23.46	2.6639%	0.0520%
DIX GRANT	\$0.00	100.0	\$0.00	0.0294%	0.0006%
DIXVILLE	\$0.00	100.0	\$0.00	1.8339%	0.0358%
DUMMER	\$16.85	104.0	\$18.02	1.8179%	0.0355%
ERROL	\$11.14	107.1	\$12.03	2.7000%	0.0527%
ERVING'S GRANT	\$0.00	100.0	\$0.00	0.0023%	0.0000%
GORHAM	\$30.33	92.2	\$32.48	8.4290%	0.1644%
GREEN'S GRANT	\$7.11	100.0	\$6.98	0.1402%	0.0027%
HADLEY'S PURCHASE	\$0.00	100.0	\$0.00	0.0000%	0.0000%
JEFFERSON	\$19.75	100.0	\$19.80	4.1302%	0.0806%
KILKENNY	\$0.00	100.0	\$0.00	0.0005%	0.0000%
LANCASTER	\$20.73	127.4	\$26.24	7.5919%	0.1481%
LOW & BURBANK GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
MARTIN'S LOCATION	\$0.00	100.0	\$0.00	0.0015%	0.0000%
MILAN	\$19.16	100.0	\$20.36	3.8477%	0.0751%
MILLSFIELD	\$0.00	100.0	\$0.00	6.0738%	0.1185%
NORTHUMBERLAND	\$28.32	129.0	\$37.34	3.3430%	0.0652%
ODELL	\$0.00	100.0	\$0.00	0.0689%	0.0013%
PINKHAM'S GRANT	\$7.24	100.0	\$6.96	0.1000%	0.0020%
PITTSBURG	\$14.15	117.3	\$16.19	8.4582%	0.1650%
RANDOLPH	\$15.98	99.1	\$15.94	2.2777%	0.0444%
SARGENT'S PURCHASE	\$0.00	100.0	\$0.00	0.0624%	0.0012%
SECOND COLLEGE GRANT	\$0.00	100.0	\$0.00	0.0442%	0.0009%
SHELBURNE	\$15.32	100.0	\$17.52	2.2549%	0.0440%
STARK	\$17.78	118.9	\$20.70	1.9561%	0.0382%
STEWARTSTOWN	\$19.55	129.2	\$26.89	2.8636%	0.0559%
STRATFORD	\$23.16	100.0	\$26.99	1.8717%	0.0365%
SUCCESS	\$0.00	100.0	\$0.00	0.3668%	0.0072%
THOM & MES PURCHASE	\$1.89	100.0	\$1.79	0.1940%	0.0038%
WENTWORTH LOCATION	\$15.92	100.0	\$15.89	0.3115%	0.0061%
WHITEFIELD	\$20.31	127.8	\$26.31	5.4650%	0.1066%
COUNTY TOTALS	\$21.07	110.0	\$22.84	100.00%	1.9506%

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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GRAFTON COUNTY	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
ALEXANDRIA	201,326,753	-8,509,803	192,816,950	195,990	0	193,012,939
ASHLAND	265,033,714	-34,942,829	230,090,885	2,325,321	0	232,416,207
BATH	129,337,804	-6,705,108	122,632,696	29,440	0	122,662,137
BENTON	27,245,888	-3,466,498	23,779,390	570,972	0	24,350,362
BETHLEHEM	232,665,232	-11,452,165	221,213,067	1,223,746	0	222,436,812
BRIDGEWATER	333,093,300	-3,943,088	329,150,212	0	0	329,150,212
BRISTOL	465,316,315	3,046,817	468,363,132	935,813	0	469,298,944
CAMPTON	413,204,783	-48,451,941	364,752,842	71,083	0	364,823,925
CANAAN	322,969,215	28,097,304	351,066,519	86,268	0	351,152,786
DORCHESTER	40,625,688	-122,150	40,503,538	15,045	0	40,518,583
EASTON	66,580,128	7,219	66,587,347	364,664	0	66,952,011
ELLSWORTH	13,697,536	-89,802	13,607,734	323,687	0	13,931,420
ENFIELD	557,634,878	-38,748,848	518,886,030	0	0	518,886,030
FRANCONIA	285,420,188	-1,291,764	284,128,424	801,394	0	284,929,818
GRAFTON	127,502,312	-881,438	126,620,874	0	0	126,620,874
GROTON	74,206,691	-7,688,634	66,518,057	25,782	0	66,543,839
HANOVER	1,993,780,500	-6,366,411	1,987,414,089	2,841,432	0	1,990,255,521
HAVERHILL	352,188,323	-18,162,958	334,025,365	505,491	0	334,530,855
HEBRON	261,163,459	-2,727,941	258,435,518	5,989,912	0	264,425,429
HOLDERNESS	692,834,290	47,579,554	740,413,844	898	0	740,414,742
LANDAFF	51,166,059	-5,113,846	46,052,213	119,341	0	46,171,555
LEBANON	1,871,996,258	-33,817,668	1,838,178,590	52,730,054	0	1,890,908,644
LINCOLN	758,078,600	36,037,486	794,116,086	2,293,132	0	796,409,218
LISBON	112,455,148	237,102	112,692,250	0	0	112,692,250
LITTLETON	766,107,400	-178,723,752	587,383,648	1,811,820	0	589,195,468
LIVERMORE	145,080	0	145,080	0	0	145,080
LYMAN	60,845,711	-11,974	60,833,737	0	0	60,833,737
LYME	327,339,923	-2,291,550	325,048,373	0	0	325,048,373
MONROE	361,104,017	-182,526,435	178,577,582	0	0	178,577,582
ORANGE	28,689,988	371,004	29,060,992	122,925	0	29,183,916
ORFORD	146,505,194	-1,296,952	145,208,242	0	0	145,208,242
PIERMONT	97,986,984	4,285,971	102,272,955	66,860	0	102,339,815
PLYMOUTH	446,709,474	-47,680,405	399,029,069	3,251,039	0	402,280,107
RUMNEY	193,096,710	-22,142,140	170,954,570	422,732	0	171,377,301
SUGAR HILL	150,186,081	-91,403	150,094,678	0	0	150,094,678
THORNTON	373,175,720	-31,195,537	341,980,183	496,301	0	342,476,484
WARREN	89,939,808	-16,161,624	73,778,184	474,992	0	74,253,176
WATERVILLE VALLEY	327,983,000	18,525,125	346,508,125	1,349,943	0	347,858,067
WENTWORTH	92,456,792	-2,102,716	90,354,076	111,736	0	90,465,812
WOODSTOCK	236,653,253	11,382	236,664,635	777,044	0	237,441,679
<b>COUNTY TOTALS</b>	<b>13,348,448,197</b>	<b>-578,508,418</b>	<b>12,769,939,779</b>	<b>80,334,854</b>	<b>0</b>	<b>12,850,274,633</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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GRAFTON COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ALEXANDRIA	\$19.96	100.0	\$20.49	1.5020%	0.1268%
ASHLAND	\$21.98	114.5	\$24.93	1.8086%	0.1527%
BATH	\$18.42	100.0	\$18.95	0.9545%	0.0806%
BENTON	\$15.85	115.4	\$17.64	0.1895%	0.0160%
BETHLEHEM	\$28.61	105.4	\$29.57	1.7310%	0.1461%
BRIDGEWATER	\$9.75	100.0	\$9.78	2.5614%	0.2162%
BRISTOL	\$18.95	96.5	\$18.65	3.6521%	0.3083%
CAMPTON	\$19.52	113.5	\$21.87	2.8390%	0.2397%
CANAAN	\$23.88	90.6	\$21.83	2.7326%	0.2307%
DORCHESTER	\$19.04	100.0	\$19.05	0.3153%	0.0266%
EASTON	\$10.75	100.0	\$10.66	0.5210%	0.0440%
ELLSWORTH	\$13.94	99.6	\$13.64	0.1084%	0.0092%
ENFIELD	\$20.30	107.5	\$21.38	4.0379%	0.3409%
FRANCONIA	\$15.92	100.0	\$15.90	2.2173%	0.1872%
GRAFTON	\$20.38	100.0	\$20.44	0.9854%	0.0832%
GROTON	\$11.23	100.0	\$12.16	0.5178%	0.0437%
HANOVER	\$17.04	100.0	\$17.04	15.4880%	1.3075%
HAVERHILL	\$24.49	100.0	\$25.52	2.6033%	0.2198%
HEBRON	\$7.93	100.0	\$7.79	2.0577%	0.1737%
HOLDERNESS	\$13.50	93.4	\$12.62	5.7619%	0.4864%
LANDAFF	\$19.05	108.7	\$21.00	0.3593%	0.0303%
LEBANON	\$24.19	100.0	\$23.66	14.7149%	1.2422%
LINCOLN	\$12.73	94.6	\$12.04	6.1976%	0.5232%
LISBON	\$32.41	100.0	\$32.05	0.8770%	0.0740%
LITTLETON	\$21.07	107.4	\$26.30	4.5851%	0.3871%
LIVERMORE	\$0.00	100.0	\$0.00	0.0011%	0.0001%
LYMAN	\$19.30	100.0	\$19.22	0.4734%	0.0400%
LYME	\$21.90	100.0	\$21.77	2.5295%	0.2135%
MONROE	\$11.33	129.0	\$19.65	1.3897%	0.1173%
ORANGE	\$19.77	97.5	\$19.29	0.2271%	0.0192%
ORFORD	\$24.83	100.0	\$25.00	1.1300%	0.0954%
PIERMONT	\$22.16	95.4	\$21.14	0.7964%	0.0672%
PLYMOUTH	\$22.01	110.2	\$24.27	3.1305%	0.2643%
RUMNEY	\$19.74	108.8	\$22.05	1.3336%	0.1126%
SUGAR HILL	\$19.45	100.0	\$19.41	1.1680%	0.0986%
THORNTON	\$18.32	108.8	\$19.85	2.6651%	0.2250%
WARREN	\$15.98	100.0	\$18.61	0.5778%	0.0488%
WATERVILLE VALLEY	\$12.60	94.6	\$11.87	2.7070%	0.2285%
WENTWORTH	\$20.62	100.0	\$20.92	0.7040%	0.0594%
WOODSTOCK	\$17.88	100.0	\$17.68	1.8478%	0.1560%
<b>COUNTY TOTALS</b>	<b>\$18.70</b>	<b>104.5</b>	<b>\$19.35</b>	<b>100.00%</b>	<b>8.4420%</b>

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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HILLSBOROUGH COUNTY	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
AMHERST	1,578,900,500	-4,047,203	1,574,853,297	1,030,552	1,687	1,575,885,536
ANTRIM	258,355,730	-36,652,764	221,702,966	220,614	0	221,923,580
BEDFORD	3,409,912,345	-200,904,725	3,209,007,620	3,398	1,155	3,209,012,172
BENNINGTON	118,335,500	-13,061,388	105,274,112	18,025	0	105,292,137
BROOKLINE	596,101,009	-89,543,656	506,557,353	0	0	506,557,353
DEERING	201,437,092	-22,994,273	178,442,819	6,244	0	178,449,063
FRANCESTOWN	211,747,604	-25,302,033	186,445,571	0	0	186,445,571
GOFFSTOWN	1,343,448,600	-12,771,748	1,330,676,852	0	0	1,330,676,852
GREENFIELD	159,105,003	-17,491,471	141,613,532	8,889,764	2,629	150,505,925
GREENVILLE	138,134,758	-50,675,733	87,459,025	1,195,720	0	88,654,745
HANCOCK	245,109,759	-2,604,270	242,505,489	1,530,364	0	244,035,854
HILLSBOROUGH	511,237,094	-32,385,553	478,851,541	77,642	0	478,929,183
HOLLIS	1,262,785,068	-58,300,956	1,204,484,112	1,020	63	1,204,485,195
HUDSON	2,563,853,591	-68,571,779	2,495,281,812	0	0	2,495,281,812
LITCHFIELD	817,097,007	-46,834,848	770,262,159	1,411,167	0	771,673,326
LYNDEBOROUGH	166,633,550	-12,010,867	154,622,683	363	0	154,623,045
MANCHESTER	8,491,052,600	-387,083,645	8,103,968,955	34,931,259	5,254	8,138,905,469
MASON	160,826,251	-15,826,992	144,999,259	12,229	0	145,011,487
MERRIMACK	2,921,417,702	-97,051,408	2,824,366,294	277,663	8,941	2,824,652,897
MILFORD	1,283,530,507	-42,348,803	1,241,181,704	1,288,794	3,614	1,242,474,112
MONT VERNON	258,244,066	-24,496,250	233,747,816	0	0	233,747,816
NASHUA	8,649,159,871	-701,268,366	7,947,891,505	1,954,785	17,531	7,949,863,821
NEW BOSTON	541,479,762	-18,195,950	523,283,812	6,164	0	523,289,976
NEW IPSWICH	419,112,565	-67,523,578	351,588,987	3,150	0	351,592,137
PELHAM	1,393,731,364	-15,733,404	1,377,997,960	979,715	0	1,378,977,675
PETERBOROUGH	620,695,910	-1,751,069	618,944,841	1,364,306	0	620,309,146
SHARON	54,840,195	-3,350,801	51,489,394	5,826	0	51,495,221
TEMPLE	152,478,159	-15,826,862	136,651,297	16,514	0	136,667,811
WEARE	809,740,358	-48,046,421	761,693,937	833,384	0	762,527,321
WILTON	365,731,245	-27,091,460	338,639,785	295,273	252	338,935,310
WINDSOR	24,634,461	-198,654	24,435,807	1,874,063	0	26,309,870
<b>COUNTY TOTALS</b>	<b>39,728,869,226</b>	<b>-2,159,946,929</b>	<b>37,568,922,297</b>	<b>58,227,996</b>	<b>41,126</b>	<b>37,627,191,420</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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HILLSBOROUGH COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
AMHERST	\$26.28	100.0	\$26.09	4.1882%	1.0353%
ANTRIM	\$23.67	114.9	\$27.33	0.5898%	0.1458%
BEDFORD	\$20.32	106.2	\$21.43	8.5284%	2.1082%
BENNINGTON	\$24.90	111.4	\$27.69	0.2798%	0.0692%
BROOKLINE	\$24.50	117.2	\$28.58	1.3463%	0.3328%
DEERING	\$25.32	111.3	\$27.93	0.4743%	0.1172%
FRANCESTOWN	\$21.61	113.1	\$24.47	0.4955%	0.1225%
GOFFSTOWN	\$25.18	100.0	\$25.09	3.5365%	0.8742%
GREENFIELD	\$22.11	112.0	\$23.29	0.4000%	0.0989%
GREENVILLE	\$19.85	155.9	\$30.71	0.2356%	0.0582%
HANCOCK	\$20.80	100.0	\$20.80	0.6486%	0.1603%
HILLSBOROUGH	\$28.40	104.0	\$29.99	1.2728%	0.3146%
HOLLIS	\$21.23	104.3	\$22.11	3.2011%	0.7913%
HUDSON	\$19.95	100.0	\$20.08	6.6316%	1.6393%
LITCHFIELD	\$19.81	104.4	\$20.78	2.0508%	0.5070%
LYNDEBOROUGH	\$23.50	108.0	\$25.27	0.4109%	0.1016%
MANCHESTER	\$22.18	104.6	\$22.51	21.6304%	5.3469%
MASON	\$24.75	111.1	\$27.30	0.3854%	0.0953%
MERRIMACK	\$23.21	102.8	\$23.62	7.5069%	1.8557%
MILFORD	\$25.55	103.5	\$26.21	3.3021%	0.8162%
MONT VERNON	\$28.54	110.6	\$31.38	0.6212%	0.1536%
NASHUA	\$21.49	108.1	\$22.89	21.1280%	5.2227%
NEW BOSTON	\$23.03	102.8	\$23.64	1.3907%	0.3438%
NEW IPSWICH	\$20.62	118.2	\$24.39	0.9344%	0.2310%
PELHAM	\$24.40	100.0	\$24.41	3.6648%	0.9059%
PETERBOROUGH	\$28.39	100.0	\$27.43	1.6486%	0.4075%
SHARON	\$19.03	106.2	\$20.20	0.1369%	0.0338%
TEMPLE	\$23.34	111.3	\$25.99	0.3632%	0.0898%
WEARE	\$20.77	105.3	\$21.80	2.0265%	0.5009%
WILTON	\$25.37	108.2	\$27.33	0.9008%	0.2227%
WINDSOR	\$13.34	100.0	\$12.43	0.0699%	0.0173%
<b>COUNTY TOTALS</b>	<b>\$22.38</b>	<b>105.7</b>	<b>\$23.30</b>	<b>100.00%</b>	<b>24.7193%</b>

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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MERRIMACK COUNTY	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
ALLENSTOWN	269,697,371	-47,189,175	222,508,196	176,073	0	222,684,269
ANDOVER	267,848,854	-8,685,601	259,163,253	8,653	0	259,171,905
BOSCAWEN	278,804,839	-52,041,730	226,763,109	13,888	320	226,777,317
BOW	1,064,109,763	-29,389,419	1,034,720,344	3,355	5,257	1,034,728,956
BRADFORD	220,266,748	-1,871,887	218,394,861	28,106	0	218,422,967
CANTERBURY	246,434,002	57,553	246,491,555	239,806	0	246,731,361
CHICHESTER	299,262,405	-44,163,852	255,098,553	0	0	255,098,553
CONCORD	3,909,976,233	-32,496,064	3,877,480,169	21,708,069	6,139	3,899,194,377
DANBURY	109,639,331	79,066	109,718,397	0	0	109,718,397
DUNBARTON	306,814,135	-44,066,937	262,747,198	806,171	0	263,553,369
EPSOM	408,212,827	-33,905,101	374,307,726	1,004,635	0	375,312,361
FRANKLIN	570,554,850	-81,075,887	489,478,963	5,902,865	0	495,381,828
HENNIKER	392,027,209	-35,999,800	356,027,409	1,292,392	0	357,319,801
HILL	107,360,230	-28,221,996	79,138,234	545,652	0	79,683,886
HOOKSETT	1,664,814,554	-183,972,535	1,480,842,019	26,447	5,320	1,480,873,786
HOPKINTON	660,050,378	-61,000,951	599,049,427	4,787,466	0	603,836,893
LOUDON	533,626,492	-27,462,276	506,164,216	4,016,060	0	510,180,276
NEW LONDON	1,087,527,143	57,877	1,087,585,020	0	0	1,087,585,020
NEWBURY	695,748,508	-1,476,807	694,271,701	34,124	0	694,305,825
NORTHFIELD	281,195,756	4,367,994	285,563,750	1,923,674	0	287,487,423
PEMBROKE	622,404,215	-54,604,906	567,799,309	1,237,517	0	569,036,825
PITTSFIELD	266,474,160	-45,408,385	221,065,775	258,352	0	221,324,127
SALISBURY	127,072,405	-4,841,589	122,230,816	1,101,937	0	123,332,753
SUTTON	268,989,650	-81,164	268,908,486	977	0	268,909,463
WARNER	283,815,085	-26,435,613	257,379,472	706,285	0	258,085,757
WEBSTER	233,749,710	-41,478,902	192,270,808	385,320	0	192,656,127
WILMOT	178,828,411	-727,887	178,100,524	43,517	0	178,144,041
<b>COUNTY TOTALS</b>	<b>15,355,305,264</b>	<b>-882,035,974</b>	<b>14,473,269,290</b>	<b>46,251,341</b>	<b>17,034</b>	<b>14,519,537,665</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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MERRIMACK COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ALLENSTOWN	\$24.21	119.7	\$29.03	1.5337%	0.1463%
ANDOVER	\$18.03	100.0	\$18.51	1.7850%	0.1703%
BOSCAWEN	\$21.05	123.5	\$25.74	1.5619%	0.1490%
BOW	\$29.07	97.9	\$29.08	7.1265%	0.6798%
BRADFORD	\$22.69	100.0	\$22.80	1.5043%	0.1435%
CANTERBURY	\$25.83	100.0	\$25.55	1.6993%	0.1621%
CHICHESTER	\$20.16	116.8	\$23.50	1.7569%	0.1676%
CONCORD	\$24.37	100.0	\$24.18	26.8548%	2.5616%
DANBURY	\$23.22	100.0	\$23.07	0.7557%	0.0721%
DUNBARTON	\$21.37	110.7	\$24.64	1.8152%	0.1731%
EPSOM	\$20.50	108.4	\$22.17	2.5849%	0.2466%
FRANKLIN	\$22.22	117.1	\$25.20	3.4118%	0.3254%
HENNIKER	\$28.61	109.0	\$30.89	2.4610%	0.2347%
HILL	\$18.95	128.4	\$25.23	0.5488%	0.0523%
HOOKSETT	\$22.32	112.0	\$24.44	10.1992%	0.9729%
HOPKINTON	\$28.19	107.8	\$30.47	4.1588%	0.3967%
LOUDON	\$20.54	104.4	\$21.33	3.5138%	0.3352%
NEW LONDON	\$15.03	100.0	\$14.99	7.4905%	0.7145%
NEWBURY	\$14.61	100.0	\$14.62	4.7819%	0.4561%
NORTHFIELD	\$25.96	96.5	\$24.81	1.9800%	0.1889%
PEMBROKE	\$26.84	107.0	\$29.08	3.9191%	0.3738%
PITTSFIELD	\$30.44	120.8	\$36.21	1.5243%	0.1454%
SALISBURY	\$24.15	98.9	\$24.39	0.8494%	0.0810%
SUTTON	\$21.57	100.0	\$21.50	1.8521%	0.1767%
WARNER	\$25.24	109.5	\$27.56	1.7775%	0.1696%
WEBSTER	\$18.37	116.4	\$22.06	1.3269%	0.1266%
WILMOT	\$20.29	100.0	\$20.32	1.2269%	0.1170%
<b>COUNTY TOTALS</b>	<b>\$22.98</b>	<b>106.1</b>	<b>\$24.04</b>	<b>100.00%</b>	<b>9.5387%</b>

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY**

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ROCKINGHAM COUNTY	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
ATKINSON	846,868,654	6,339	846,874,993	0	147	846,875,141
AUBURN	618,423,435	-2,803,591	615,619,844	40,887,203	0	656,507,048
BRENTWOOD	496,031,978	-7,098,285	488,933,693	0	0	488,933,693
CANDIA	410,963,880	-29,685,206	381,278,674	7,498	0	381,286,172
CHESTER	475,487,000	-28,335,095	447,151,905	0	0	447,151,905
DANVILLE	334,855,239	-18,914,804	315,940,435	79	0	315,940,514
DEERFIELD	546,616,860	-68,003,343	478,613,517	65,731	0	478,679,248
DERRY	2,372,898,468	70,196,406	2,443,094,874	2,463,233	0	2,445,558,107
EAST KINGSTON	299,456,002	-8,052,438	291,403,564	1,230	2,410	291,407,205
EPPING	631,792,700	-28,615,276	603,177,424	0	0	603,177,424
EXETER	1,616,210,156	-9,350	1,616,200,806	1,350,309	2,726	1,617,553,840
FREMONT	367,542,834	-25,299,479	342,243,355	0	0	342,243,355
GREENLAND	679,954,527	-1,936,418	678,018,109	0	1,471	678,019,580
HAMPSTEAD	1,005,067,394	-68,734,240	936,333,154	1,703,882	0	938,037,037
HAMPTON	2,778,910,700	5,698,385	2,784,609,085	0	1,436	2,784,610,521
HAMPTON FALLS	436,259,100	-28,419,019	407,840,081	0	0	407,840,081
KENSINGTON	349,437,559	-51,189,793	298,247,766	0	0	298,247,766
KINGSTON	714,544,403	-95,558,174	618,986,229	1,425	1,661	618,989,315
LONDONDERRY	3,446,802,081	-555,763,388	2,891,038,693	25,270,958	0	2,916,309,651
NEW CASTLE	638,904,431	-56,805,572	582,098,859	0	0	582,098,859
NEWFIELDS	260,452,844	-86,998	260,365,846	0	1,865	260,367,712
NEWINGTON	961,794,220	49,065,992	1,010,860,212	2,195,866	2,785	1,013,058,863
NEWMARKET	750,024,683	-53,080,936	696,943,747	902,708	2,991	697,849,446
NEWTON	472,486,085	-58,680,196	413,805,889	0	1,982	413,807,870
NORTH HAMPTON	1,025,709,000	-1,022,727	1,024,686,273	0	3,452	1,024,689,725
NORTHWOOD	477,498,517	155,049	477,653,566	445,062	0	478,098,628
NOTTINGHAM	545,813,014	-1,290,798	544,522,216	206,205	0	544,728,421
PLAISTOW	841,314,328	13,231,351	854,545,679	0	2,932	854,548,611
PORTSMOUTH	4,065,979,347	172,480,812	4,238,460,159	42,725,445	10,819	4,281,196,422
RAYMOND	835,673,009	-50,247,589	785,425,420	409,847	0	785,835,267
RYE	1,760,072,090	61,723,254	1,821,795,344	849,562	384	1,822,645,290
SALEM	3,848,784,552	-181,821,465	3,666,963,087	3,267,397	0	3,670,230,484
SANDOWN	615,956,620	-99,493,915	516,462,705	0	0	516,462,705
SEABROOK	2,677,588,850	-335,198,651	2,342,390,199	0	0	2,342,390,199
SOUTH HAMPTON	165,131,139	-36,061,791	129,069,348	1,872	0	129,071,220
STRATHAM	1,215,406,103	-3,426,832	1,211,979,271	0	574	1,211,979,845
WINDHAM	2,057,725,570	285,534	2,058,011,104	510,586	0	2,058,521,689
<b>COUNTY TOTALS</b>	<b>41,644,437,372</b>	<b>-1,522,792,246</b>	<b>40,121,645,126</b>	<b>123,266,098</b>	<b>37,637</b>	<b>40,244,948,862</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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ROCKINGHAM COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ATKINSON	\$18.80	100.0	\$18.61	2.1043%	0.5564%
AUBURN	\$19.38	100.0	\$18.03	1.6313%	0.4313%
BRENTWOOD	\$23.24	100.0	\$23.43	1.2149%	0.3212%
CANDIA	\$19.97	107.9	\$21.30	0.9474%	0.2505%
CHESTER	\$23.85	103.4	\$24.48	1.1111%	0.2938%
DANVILLE	\$27.18	106.1	\$28.47	0.7850%	0.2076%
DEERFIELD	\$21.91	108.4	\$24.57	1.1894%	0.3145%
DERRY	\$30.48	97.3	\$29.04	6.0767%	1.6066%
EAST KINGSTON	\$23.56	100.0	\$24.04	0.7241%	0.1914%
EPPING	\$24.27	103.9	\$25.13	1.4988%	0.3963%
EXETER	\$25.92	100.0	\$25.23	4.0193%	1.0627%
FREMONT	\$27.80	106.5	\$29.67	0.8504%	0.2248%
GREENLAND	\$14.13	100.0	\$14.05	1.6847%	0.4454%
HAMPSTEAD	\$21.94	107.0	\$23.19	2.3308%	0.6162%
HAMPTON	\$17.77	97.7	\$17.42	6.9192%	1.8294%
HAMPTON FALLS	\$19.98	105.8	\$21.14	1.0134%	0.2679%
KENSINGTON	\$20.08	115.7	\$23.19	0.7411%	0.1959%
KINGSTON	\$21.64	115.6	\$24.80	1.5381%	0.4066%
LONDONDERRY	\$20.50	115.3	\$23.62	7.2464%	1.9159%
NEW CASTLE	\$6.39	109.7	\$6.99	1.4464%	0.3824%
NEWFIELDS	\$23.02	100.0	\$22.74	0.6470%	0.1710%
NEWINGTON	\$8.95	100.0	\$7.37	2.5172%	0.6655%
NEWMARKET	\$23.67	107.6	\$25.19	1.7340%	0.4585%
NEWTON	\$23.91	114.0	\$27.13	1.0282%	0.2719%
NORTH HAMPTON	\$16.05	100.0	\$15.86	2.5461%	0.6732%
NORTHWOOD	\$23.20	100.0	\$22.89	1.1880%	0.3141%
NOTTINGHAM	\$20.42	100.0	\$20.21	1.3535%	0.3579%
PLAISTOW	\$24.71	97.5	\$23.86	2.1234%	0.5614%
PORTSMOUTH	\$17.55	96.3	\$16.48	10.6378%	2.8125%
RAYMOND	\$23.22	105.1	\$24.27	1.9526%	0.5163%
RYE	\$11.22	96.6	\$10.78	4.5289%	1.1974%
SALEM	\$20.58	104.1	\$21.42	9.1197%	2.4112%
SANDOWN	\$20.78	119.3	\$24.38	1.2833%	0.3393%
SEABROOK	\$14.51	97.6	\$14.97	5.8203%	1.5388%
SOUTH HAMPTON	\$14.75	127.6	\$18.50	0.3207%	0.0848%
STRATHAM	\$19.31	100.0	\$19.27	3.0115%	0.7962%
WINDHAM	\$23.05	100.0	\$22.85	5.1150%	1.3524%
<b>COUNTY TOTALS</b>	<b>\$19.77</b>	<b>104.3</b>	<b>\$20.27</b>	<b>100.00%</b>	<b>26.4390%</b>

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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STRAFFORD COUNTY	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
BARRINGTON	923,984,752	-102,923,914	821,060,838	680,485	0	821,741,324
DOVER	2,660,412,200	83,006,378	2,743,418,578	2,827,780	6,267	2,746,252,625
DURHAM	917,254,599	-4,698,954	912,555,645	2,141,322	2,265	914,699,232
FARMINGTON	479,433,743	-51,788,312	427,645,431	243,455	0	427,888,886
LEE	420,837,290	-160,400	420,676,890	108,884	0	420,785,774
MADBURY	235,548,483	-20,920,731	214,627,752	0	1,827	214,629,579
MIDDLETON	184,249,440	-34,923,249	149,326,191	0	0	149,326,191
MILTON	368,346,779	-27,639,216	340,707,563	0	0	340,707,563
NEW DURHAM	419,786,490	-22,782,314	397,004,176	0	0	397,004,176
ROCHESTER	2,033,953,864	-6,489,728	2,027,464,136	15,396,106	0	2,042,860,241
ROLLINSFORD	225,352,754	6,651,762	232,004,516	0	1,703	232,006,219
SOMERSWORTH	846,783,736	-47,098,921	799,684,815	2,967,232	0	802,652,047
STRAFFORD	455,832,800	-10,407,827	445,424,973	0	0	445,424,973
<b>COUNTY TOTALS</b>	<b>10,171,776,930</b>	<b>-240,175,428</b>	<b>9,931,601,502</b>	<b>24,365,265</b>	<b>12,063</b>	<b>9,955,978,829</b>

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

**EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY**

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<b>STRAFFORD COUNTY</b>	<b>2012 LOCAL TAX RATE</b>	<b>2012 EQUALIZATION RATIO</b>	<b>FULL VALUE TAX RATE</b>	<b>% PROPORTION TO COUNTY TAX</b>	<b>% PROPORTION TO STATE TAX</b>
BARRINGTON	\$21.46	111.9	\$23.82	8.2537%	0.5398%
DOVER	\$25.52	97.0	\$24.24	27.5840%	1.8042%
DURHAM	\$28.75	100.0	\$28.67	9.1874%	0.6009%
FARMINGTON	\$21.00	111.9	\$23.19	4.2978%	0.2811%
LEE	\$29.94	100.0	\$29.29	4.2265%	0.2764%
MADBURY	\$24.52	108.2	\$26.62	2.1558%	0.1410%
MIDDLETON	\$24.60	123.1	\$30.27	1.4999%	0.0981%
MILTON	\$24.70	108.1	\$26.40	3.4221%	0.2238%
NEW DURHAM	\$22.96	105.8	\$24.18	3.9876%	0.2608%
ROCHESTER	\$25.68	100.0	\$25.14	20.5189%	1.3421%
ROLLINSFORD	\$26.94	96.6	\$25.70	2.3303%	0.1524%
SOMERSWORTH	\$28.94	106.0	\$30.39	8.0620%	0.5273%
STRAFFORD	\$22.38	102.4	\$22.85	4.4739%	0.2926%
<b>COUNTY TOTALS</b>	<b>\$25.40</b>	<b>102.4</b>	<b>\$25.65</b>	<b>100.00%</b>	<b>6.5406%</b>

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

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SULLIVAN COUNTY	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	96,783,824	5,109,745	101,893,569	5,922	0	101,899,491
CHARLESTOWN	271,781,406	-165,184	271,616,222	388,439	492,389	272,497,049
CLAREMONT	832,546,174	-74,859,998	757,686,176	2,006,262	96,525	759,788,963
CORNISH	187,169,120	-1,111,046	186,058,074	828,528	26,182	186,912,784
CROYDON	93,685,983	-812,434	92,873,549	0	0	92,873,549
GOSHEN	75,673,870	-3,825,381	71,848,489	15,565	0	71,864,054
GRANTHAM	514,176,517	-43,428,490	470,748,027	0	0	470,748,027
LANGDON	60,390,003	-13,777	60,376,226	13,885	0	60,390,111
LEMPSTER	161,905,345	-11,995,144	149,910,201	11,205	0	149,921,406
NEWPORT	420,542,252	-4,406,738	416,135,514	2,006,905	0	418,142,419
PLAINFIELD	290,618,768	-19,594,365	271,024,403	41,629	0	271,066,032
SPRINGFIELD	200,061,309	-18,244,222	181,817,087	324,203	842	182,142,132
SUNAPEE	1,146,575,320	-3,388,959	1,143,186,361	0	0	1,143,186,361
UNITY	133,369,640	-14,893,101	118,476,539	21,309	0	118,497,849
WASHINGTON	253,759,642	-43,656,288	210,103,354	113,778	0	210,217,133
<b>COUNTY TOTALS</b>	<b>4,739,039,173</b>	<b>-235,285,382</b>	<b>4,503,753,791</b>	<b>5,777,629</b>	<b>615,938</b>	<b>4,510,147,358</b>

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD ~ BY COUNTY

PAGE 2 OF 2

SULLIVAN COUNTY	2012 LOCAL TAX RATE	2012 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$21.66	94.8	\$20.48	2.2593%	0.0669%
CHARLESTOWN	\$29.92	100.0	\$29.68	6.0419%	0.1790%
CLAREMONT	\$34.37	109.4	\$35.63	16.8462%	0.4991%
CORNISH	\$19.70	100.0	\$19.55	4.1443%	0.1228%
CROYDON	\$12.98	100.0	\$13.02	2.0592%	0.0610%
GOSHEN	\$21.76	105.5	\$22.86	1.5934%	0.0472%
GRANTHAM	\$20.17	109.0	\$21.96	10.4375%	0.3093%
LANGDON	\$25.23	100.0	\$25.02	1.3390%	0.0397%
LEMPSTER	\$19.85	104.4	\$20.69	3.3241%	0.0985%
NEWPORT	\$29.69	100.0	\$29.55	9.2711%	0.2747%
PLAINFIELD	\$24.45	106.1	\$25.50	6.0101%	0.1781%
SPRINGFIELD	\$19.88	107.4	\$21.67	4.0385%	0.1197%
SUNAPEE	\$14.62	100.0	\$14.63	25.3470%	0.7510%
UNITY	\$21.95	111.6	\$24.62	2.6274%	0.0778%
WASHINGTON	\$15.60	120.3	\$18.77	4.6610%	0.1381%
<b>COUNTY TOTALS</b>	<b>\$22.55</b>	<b>104.4</b>	<b>\$23.39</b>	<b>100.00%</b>	<b>2.9630%</b>

**2012 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION  
FOR SCHOOL PURPOSES**

MUNICIPALITY	TOTAL EQUALIZED VALUATION <u>INCLUDING</u> UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION <u>NOT INCLUDING</u> UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,523,682,117	3,470,796,150	3,504,077,088
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	378,849,360	306,727,702	376,740,181
LOUDON SCHOOL DISTRICT	506,824,917	500,127,680	502,808,857