

2013
EQUALIZATION
SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2013 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2014

This report presents the results of the 2013 Equalization Survey “**not including utilities and railroads**”. It was conducted by the New Hampshire Department of Revenue Administration pursuant to RSA 21-J:3 XIII (*Revised 4/1/99*) which states:

“XIII. Equalize annually by May 1 the valuation of the property as assessed in the several towns, cities, and unincorporated places in the state including the value of property exempt pursuant to RSA 72:37, 72:37-b, 72:39-a, 72:62, 72:66 and 72:70 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, 2012, to September 30, 2013, 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 2013 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 2013 Summary Inventory of Valuation (MS-1 Report) “not including utility values taxed pursuant to RSA 83-F.”

“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 Not Including Utility Valuation”**

The education property tax rate is computed using the Net Local Assessed Valuation Not Including Utility 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 and any unretained 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 two categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2013 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures, and land under farm structures. 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, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2012 equalization ratio to obtain the equalized value of current use, conservation restriction assessments and discretionary easements. 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, and discretionary easements.

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.

TOTAL EQUALIZED VALUATIONS *NOT INCLUDING* UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed valuation and the equalized value of payments in lieu of taxes.

The **2013** “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” will be used to apportion the state education property tax for the tax year 2015. The **2012** total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the state education property tax for the tax year 2014.

EQUALIZATION RATIO: The 2013 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration’s equalization staff.

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

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

APPEAL OF TOTAL EQUALIZED VALUATION

Municipalities were sent their 2013 Notification of Total Equalized Valuations on **April 30, 2014**.

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 Not Including UTILITIES AND RAILROAD ~ COUNTY SUMMARY

COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
BELKNAP	9,700,108,339	-31,850,372	9,668,257,967	26,663,184	9,694,921,151	100.7	6.4608%
CARROLL	12,351,155,154	-33,682,627	12,317,472,527	12,659,929	12,330,132,456	100.5	8.2170%
CHESHIRE	6,848,637,618	-428,253,440	6,420,384,178	22,726,142	6,443,110,320	107.4	4.2938%
COOS	2,640,445,747	-103,876,147	2,536,569,600	32,796,166	2,569,365,766	109.3	1.7123%
GRAFTON	12,356,721,374	143,726,498	12,500,447,872	75,825,561	12,576,273,432	101.5	8.3810%
HILLSBOROUGH	37,774,528,369	243,227,460	38,017,755,829	68,800,088	38,086,555,917	100.2	25.3814%
MERRIMACK	14,388,958,676	-28,168,322	14,360,790,354	61,895,390	14,422,685,744	101.5	9.6115%
ROCKINGHAM	38,428,746,596	929,678,572	39,358,425,168	122,220,279	39,480,645,447	99.8	26.3105%
STRAFFORD	10,049,578,473	9,990,683	10,059,569,156	21,881,765	10,081,450,922	100.0	6.7184%
SULLIVAN	4,557,481,965	-191,243,002	4,366,238,963	5,352,115	4,371,591,077	104.6	2.9133%
STATE TOTALS	149,096,362,311	509,549,304	149,605,911,615	450,820,619	150,056,732,234	101.0	100.00%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

BELKNAP COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ALTON	1,449,316,792	38,651,050	1,487,967,842	368,803	1,488,336,645	97.4	0.9918%
BARNSTEAD	460,713,914	-38,014,126	422,699,788	0	422,699,788	109.0	0.2817%
BELMONT	727,200,691	-134,082,427	593,118,264	680,981	593,799,245	122.6	0.3957%
CENTER HARBOR	381,503,826	20,078,036	401,581,862	119,947	401,701,809	95.0	0.2677%
GILFORD	1,531,695,700	106,461,925	1,638,157,625	1,292,920	1,639,450,545	93.5	1.0926%
GILMANTON	472,308,564	-46,206,761	426,101,803	100,520	426,202,323	110.9	0.2840%
LACONIA	1,784,740,876	16,205,604	1,800,946,480	18,197,647	1,819,144,127	99.1	1.2123%
MEREDITH	1,736,754,094	14,000,469	1,750,754,563	2,484,369	1,753,238,931	99.2	1.1684%
NEW HAMPTON	273,158,371	-3,901,430	269,256,941	1,232,943	270,489,884	101.4	0.1803%
SANBORNTON	384,600,593	30,569,962	415,170,555	2,064,095	417,234,649	92.6	0.2781%
TILTON	498,114,918	-35,612,673	462,502,245	120,959	462,623,204	107.7	0.3083%
TOTALS	9,700,108,339	-31,850,372	9,668,257,967	26,663,184	9,694,921,151	100.7	6.4608%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

CARROLL COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ALBANY	104,351,224	-6,166,817	98,184,407	618,823	98,803,230	106.3	0.0658%
BARTLETT	912,717,702	24,372,812	937,090,514	393,411	937,483,925	97.4	0.6248%
BROOKFIELD	101,947,448	-9,024,703	92,922,745	0	92,922,745	109.7	0.0619%
CHATHAM	51,317,140	-3,871,590	47,445,550	294,905	47,740,455	108.2	0.0318%
CONWAY	1,376,801,500	67,862,607	1,444,664,107	1,146,980	1,445,811,087	95.3	0.9635%
EATON	105,022,210	-4,097,147	100,925,063	0	100,925,063	104.1	0.0673%
EFFINGHAM	175,885,037	-23,371,781	152,513,256	988,926	153,502,182	115.4	0.1023%
FREEDOM	490,181,473	-48,956,561	441,224,912	0	441,224,912	111.1	0.2940%
HALE'S LOCATION	74,860,700	-594,133	74,266,567	16,198	74,282,766	100.8	0.0495%
HART'S LOCATION	15,567,300	-895,027	14,672,273	113,724	14,785,997	106.1	0.0099%
JACKSON	389,190,642	-13,190,269	376,000,373	447,680	376,448,053	103.5	0.2509%
MADISON	454,466,650	1,363,771	455,830,421	919,107	456,749,529	99.7	0.3044%
MOULTONBOROUGH	2,678,707,382	152,870,147	2,831,577,529	4,261,782	2,835,839,311	94.6	1.8898%
OSSIPEE	699,468,427	-48,155,295	651,313,132	24,556	651,337,689	107.4	0.4341%
SANDWICH	435,373,876	-33,620,229	401,753,647	425,639	402,179,285	108.4	0.2680%
TAMWORTH	343,099,780	-28,666,954	314,432,826	588,728	315,021,553	109.1	0.2099%
TUFTONBORO	1,014,716,810	0	1,014,716,810	328,649	1,015,045,459	100.0	0.6764%
WAKEFIELD	889,239,328	-7,923,366	881,315,962	939,831	882,255,793	100.9	0.5879%
WOLFEBORO	2,038,240,525	-51,618,091	1,986,622,434	1,150,989	1,987,773,422	102.6	1.3247%
TOTALS	12,351,155,154	-33,682,627	12,317,472,527	12,659,929	12,330,132,456	100.5	8.2170%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

CHESHIRE COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ALSTEAD	178,129,383	-25,382,180	152,747,203	29	152,747,233	116.7	0.1018%
CHESTERFIELD	479,262,300	8,269,317	487,531,617	1,307,757	488,839,374	98.3	0.3258%
DUBLIN	252,034,528	-5,499,388	246,535,140	986,644	247,521,783	102.2	0.1650%
FITZWILLIAM	217,187,995	-8,122,811	209,065,184	12,565	209,077,749	103.9	0.1393%
GILSUM	63,639,004	-4,925,601	58,713,403	0	58,713,403	108.4	0.0391%
HARRISVILLE	184,590,845	325,976	184,916,821	183,843	185,100,664	99.8	0.1234%
HINSDALE	240,432,121	-1,428,976	239,003,145	17,531	239,020,676	100.6	0.1593%
JAFFREY	449,190,510	-41,612,491	407,578,019	2,265	407,580,284	110.2	0.2716%
KEENE	1,827,669,200	-100,197,801	1,727,471,399	11,328,633	1,738,800,032	105.8	1.1588%
MARLBOROUGH	181,811,530	-19,303,407	162,508,123	302,394	162,810,517	111.9	0.1085%
MARLOW	65,047,662	-3,873,140	61,174,522	8,210	61,182,732	106.3	0.0408%
NELSON	114,802,397	-3,524,777	111,277,620	0	111,277,620	103.2	0.0742%
RICHMOND	91,372,721	-5,109,526	86,263,195	61,306	86,324,501	106.0	0.0575%
RINDGE	551,358,981	-46,941,454	504,417,527	269,993	504,687,520	109.3	0.3363%
ROXBURY	25,079,877	0	25,079,877	3,721,846	28,801,723	100.0	0.0192%
STODDARD	279,455,160	-42,777,476	236,677,684	54,285	236,731,968	118.1	0.1578%
SULLIVAN	55,538,276	-10,616,301	44,921,975	0	44,921,975	123.8	0.0299%
SURRY	74,530,817	3,282,758	77,813,575	2,703,335	80,516,910	95.8	0.0537%
SWANZEY	579,679,302	-67,115,075	512,564,227	1,313,888	513,878,115	113.1	0.3425%
TROY	97,476,241	-3,011,389	94,464,852	1,994	94,466,846	103.2	0.0630%
WALPOLE	397,754,739	-15,590,362	382,164,377	0	382,164,377	104.1	0.2547%
WESTMORELAND	172,281,984	-8,124,781	164,157,203	219	164,157,422	105.0	0.1094%
WINCHESTER	270,312,045	-26,974,553	243,337,492	449,404	243,786,896	111.1	0.1625%
TOTALS	6,848,637,618	-428,253,440	6,420,384,178	22,726,142	6,443,110,320	107.4	4.2938%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

COOS COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON & GILMANTON	676,714	-27,415	649,299	0	649,299	106.2	0.0004%
BEAN'S GRANT	0	0	0	0	0	106.2	0.0000%
BEAN'S PURCHASE	0	0	0	0	0	106.2	0.0000%
BERLIN	323,321,292	-35,172,447	288,148,845	15,332,618	303,481,463	112.2	0.2022%
CAMBRIDGE	8,375,350	-462,170	7,913,180	0	7,913,180	106.2	0.0053%
CARROLL	312,328,144	-3,998,162	308,329,982	193,028	308,523,011	101.3	0.2056%
CHANDLER'S PURCHASE	38,280	-2,235	36,045	0	36,045	106.2	0.0000%
CLARKSVILLE	40,391,914	-2,294,111	38,097,803	3,287,896	41,385,699	106.2	0.0276%
COLEBROOK	173,606,553	-11,264,853	162,341,700	0	162,341,700	106.8	0.1082%
COLUMBIA	63,760,242	-2,104,886	61,655,356	111,814	61,767,169	103.5	0.0412%
CRAWFORD'S PURCHASE	187,400	-10,940	176,460	0	176,460	106.2	0.0001%
CUTT'S GRANT	0	0	0	0	0	106.2	0.0000%
DALTON	71,707,877	3,271,262	74,979,139	5,100	74,984,239	95.6	0.0500%
DIX GRANT	768,018	-32,458	735,560	0	735,560	106.2	0.0005%
DIXVILLE	8,149,774	-445,848	7,703,926	0	7,703,926	106.2	0.0051%
DUMMER	30,545,159	-409,012	30,136,147	0	30,136,147	101.3	0.0201%
ERROL	75,752,195	-225,074	75,527,121	1,690,986	77,218,108	100.3	0.0515%
ERVING'S GRANT	46,704	0	46,704	0	46,704	106.2	0.0000%
GORHAM	221,477,800	16,672,567	238,150,367	340,535	238,490,902	93.0	0.1589%
GREEN'S GRANT	3,016,230	-176,089	2,840,141	25,447	2,865,589	106.2	0.0019%
HADLEY'S PURCHASE	0	0	0	0	0	106.2	0.0000%
JEFFERSON	119,915,286	-7,473,878	112,441,408	555,163	112,996,571	106.7	0.0753%
KILKENNY	0	0	0	0	0	106.2	0.0000%
LANCASTER	252,424,520	-11,474,258	240,950,262	2,176,879	243,127,141	104.8	0.1620%
LOW & BURBANK GRANT	0	0	0	0	0	106.2	0.0000%
MARTIN'S LOCATION	0	0	0	0	0	106.2	0.0000%
MILAN	105,148,786	-3,325,170	101,823,616	52,561	101,876,177	103.3	0.0679%
MILLSFIELD	7,832,650	-427,289	7,405,361	0	7,405,361	106.2	0.0049%
NORTHUMBERLAND	81,886,663	-3,040,067	78,846,596	212,303	79,058,899	103.9	0.0527%
ODELL	2,085,048	-108,943	1,976,105	0	1,976,105	106.2	0.0013%
PINKHAM'S GRANT	2,596,120	-151,563	2,444,557	1,555,394	3,999,951	106.2	0.0027%
PITTSBURG	231,382,953	5,614,394	236,997,347	3,826,122	240,823,470	97.6	0.1605%
RANDOLPH	63,316,732	-1,358,427	61,958,305	173,274	62,131,579	102.2	0.0414%
SARGENT'S PURCHASE	1,881,460	-109,840	1,771,620	0	1,771,620	106.2	0.0012%
SECOND COLLEGE GRANT	1,084,011	-38,585	1,045,426	0	1,045,426	106.2	0.0007%
SHELBURNE	50,156,398	99,580	50,255,978	180,455	50,436,432	99.8	0.0336%
STARK	55,347,070	-10,369,137	44,977,933	293,598	45,271,531	123.1	0.0302%
STEWARTSTOWN	71,419,657	-280,257	71,139,400	19,071	71,158,471	100.4	0.0474%
STRATFORD	40,695,694	-1,446,932	39,248,762	146,460	39,395,222	103.8	0.0263%
SUCCESS	11,513,987	-646,541	10,867,446	0	10,867,446	106.2	0.0072%
THOM & MES PURCHASE	5,215,720	-304,496	4,911,224	137,123	5,048,347	106.2	0.0034%
WENTWORTH LOCATION	7,094,846	-404,591	6,690,255	3,319	6,693,574	106.2	0.0045%
WHITEFIELD	195,298,500	-31,948,273	163,350,227	2,477,020	165,827,247	119.5	0.1105%
TOTALS	2,640,445,747	-103,876,147	2,536,569,600	32,796,166	2,569,365,766	109.3	1.7123%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

GRAFTON COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ALEXANDRIA	184,502,984	-6,030,890	178,472,094	152,222	178,624,316	103.4	0.1190%
ASHLAND	222,915,498	-4,794,392	218,121,106	2,359,906	220,481,012	102.2	0.1469%
BATH	107,977,666	-13,703,465	94,274,201	24,742	94,298,943	115.0	0.0628%
BENTON	24,537,741	-1,667,294	22,870,447	284,055	23,154,502	107.4	0.0154%
BETHLEHEM	218,955,538	26,322,833	245,278,371	906,654	246,185,024	89.2	0.1641%
BRIDGEWATER	326,395,800	21,539,421	347,935,221	0	347,935,221	93.8	0.2319%
BRISTOL	449,126,075	-7,921,162	441,204,913	1,153,254	442,358,167	101.8	0.2948%
CAMPTON	405,629,980	-31,131,504	374,498,476	36,894	374,535,370	108.3	0.2496%
CANAAN	315,312,343	19,472,924	334,785,267	76,592	334,861,859	94.2	0.2232%
DORCHESTER	40,200,273	-3,898,529	36,301,744	6,214	36,307,958	111.0	0.0242%
EASTON	65,997,801	-907,790	65,090,011	163,141	65,253,152	101.4	0.0435%
ELLSWORTH	13,290,535	352,795	13,643,330	151,018	13,794,348	97.4	0.0092%
ENFIELD	558,783,855	-27,134,114	531,649,741	0	531,649,741	105.1	0.3543%
FRANCONIA	281,813,887	-10,036,392	271,777,495	365,700	272,143,195	103.7	0.1814%
GRAFTON	125,095,216	-17,632,660	107,462,556	0	107,462,556	116.6	0.0716%
GROTON	66,715,766	-3,973,877	62,741,889	10,520	62,752,409	106.4	0.0418%
HANOVER	1,936,434,700	108,318,820	2,044,753,520	2,906,929	2,047,660,449	94.7	1.3646%
HAVERHILL	329,558,240	-19,645,456	309,912,784	433,700	310,346,484	106.4	0.2068%
HEBRON	257,322,919	2,597,761	259,920,680	5,960,223	265,880,903	99.0	0.1772%
HOLDERNESS	657,438,684	74,603,935	732,042,619	415	732,043,034	89.8	0.4878%
LANDAFF	49,053,292	-1,470,661	47,582,631	60,105	47,642,737	103.0	0.0317%
LEBANON	1,790,819,125	34,668,990	1,825,488,115	51,989,366	1,877,477,481	98.1	1.2512%
LINCOLN	739,728,214	20,528,423	760,256,637	972,382	761,229,020	97.3	0.5073%
LISBON	109,767,834	-968,559	108,799,275	0	108,799,275	100.9	0.0725%
LITTLETON	538,236,500	-20,236,021	518,000,479	1,756,947	519,757,425	103.9	0.3464%
LIVERMORE	134,100	0	134,100	0	134,100	100.0	0.0001%
LYMAN	59,852,001	-752,296	59,099,705	0	59,099,705	101.3	0.0394%
LYME	324,253,500	4,243,396	328,496,896	0	328,496,896	98.7	0.2189%
MONROE	73,377,714	1,181,540	74,559,254	0	74,559,254	98.4	0.0497%
ORANGE	28,026,639	6,353,914	34,380,553	75,966	34,456,519	81.3	0.0230%
ORFORD	143,688,726	-10,775,187	132,913,539	0	132,913,539	108.2	0.0886%
PIERMONT	96,198,108	-9,319,815	86,878,293	25,628	86,903,921	111.0	0.0579%
PLYMOUTH	402,357,950	401,824	402,759,774	4,374,120	407,133,895	99.9	0.2713%
RUMNEY	182,919,914	-6,397,445	176,522,469	159,997	176,682,465	103.6	0.1177%
SUGAR HILL	148,586,341	-5,279,052	143,307,289	0	143,307,289	103.7	0.0955%
THORNTON	369,791,831	13,342,571	383,134,402	296,070	383,430,472	96.5	0.2555%
WARREN	71,492,643	-6,459,509	65,033,134	184,291	65,217,425	110.0	0.0435%
WATERVILLE VALLEY	330,332,580	24,863,528	355,196,108	540,277	355,736,385	93.0	0.2371%
WENTWORTH	89,179,274	-5,151,143	84,028,131	45,702	84,073,832	106.2	0.0560%
WOODSTOCK	220,919,587	221,033	221,140,620	352,534	221,493,154	99.9	0.1476%
TOTALS	12,356,721,374	143,726,498	12,500,447,872	75,825,561	12,576,273,432	101.5	8.3810%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

HILLSBOROUGH COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
AMHERST	1,539,247,000	-10,693,828	1,528,553,172	1,081,435	1,529,634,606	100.7	1.0194%
ANTRIM	212,520,753	-1,470,565	211,050,188	209,504	211,259,692	100.7	0.1408%
BEDFORD	3,167,278,034	198,542,171	3,365,820,205	1,774	3,365,821,978	94.1	2.2430%
BENNINGTON	116,298,962	-12,827,063	103,471,899	17,513	103,489,412	112.4	0.0690%
BROOKLINE	487,767,524	13,006,620	500,774,144	0	500,774,144	97.4	0.3337%
DEERING	191,210,017	-17,088,048	174,121,969	4,376	174,126,345	109.8	0.1160%
FRANCESTOWN	209,837,869	-22,990,992	186,846,877	0	186,846,877	112.3	0.1245%
GOFFSTOWN	1,298,565,000	10,465,256	1,309,030,256	0	1,309,030,256	99.2	0.8724%
GREENFIELD	156,296,221	-27,269,642	129,026,579	7,657,914	136,684,493	121.2	0.0911%
GREENVILLE	93,872,938	187,536	94,060,474	1,360,237	95,420,711	99.8	0.0636%
HANCOCK	238,553,057	4,601,171	243,154,228	1,704,262	244,858,490	98.1	0.1632%
HILLSBOROUGH	473,983,884	-13,371,060	460,612,824	27,209	460,640,033	102.9	0.3070%
HOLLIS	1,170,906,102	28,728,667	1,199,634,769	472	1,199,635,241	97.6	0.7995%
HUDSON	2,457,213,508	50,139,041	2,507,352,549	0	2,507,352,549	98.0	1.6709%
LITCHFIELD	790,130,754	-19,278,514	770,852,240	1,479,067	772,331,308	102.5	0.5147%
LYNDEBOROUGH	166,471,050	-13,736,144	152,734,906	176	152,735,082	109.0	0.1018%
MANCHESTER	8,294,128,500	-82,124,132	8,212,004,368	37,259,879	8,249,264,247	101.0	5.4974%
MASON	160,026,718	-22,161,509	137,865,209	5,373	137,870,582	116.1	0.0919%
MERRIMACK	2,873,094,210	-28,453,939	2,844,640,271	264,192	2,844,904,463	101.0	1.8959%
MILFORD	1,263,651,687	-23,570,534	1,240,081,153	1,278,418	1,241,359,571	101.9	0.8273%
MONT VERNON	258,094,160	-17,576,096	240,518,064	0	240,518,064	107.3	0.1603%
NASHUA	7,862,954,698	327,611,082	8,190,565,780	9,086,879	8,199,652,660	96.0	5.4644%
NEW BOSTON	536,656,562	7,561,251	544,217,813	2,915	544,220,728	98.6	0.3627%
NEW IPSWICH	411,898,688	-61,057,469	350,841,219	1,569	350,842,787	117.4	0.2338%
PELHAM	1,369,405,818	27,937,820	1,397,343,638	1,232,314	1,398,575,952	98.0	0.9320%
PETERBOROUGH	598,208,302	32,734,697	630,942,999	2,244,706	633,187,704	94.8	0.4220%
SHARON	53,855,462	-5,260,640	48,594,822	2,189	48,597,011	110.9	0.0324%
TEMPLE	149,031,089	-15,844,699	133,186,390	7,564	133,193,953	111.9	0.0888%
WEARE	784,846,318	-52,004,643	732,841,675	2,377,469	735,219,144	107.1	0.4900%
WILTON	364,726,737	-11,023,249	353,703,488	317,950	354,021,439	103.1	0.2359%
WINDSOR	23,796,747	-485,084	23,311,663	1,174,731	24,486,394	102.1	0.0163%
TOTALS	37,774,528,369	243,227,460	38,017,755,829	68,800,088	38,086,555,917	100.2	25.3814%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

MERRIMACK COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ALLENSTOWN	241,039,583	4,414,253	245,453,836	81,142	245,534,977	98.2	0.1636%
ANDOVER	255,155,527	-20,561,426	234,594,101	3,458	234,597,558	108.8	0.1563%
BOSCAWEN	227,624,999	-1,127,523	226,497,476	6,321	226,503,797	100.5	0.1509%
BOW	852,170,752	25,448,137	877,618,889	1,489	877,620,377	97.1	0.5849%
BRADFORD	217,348,652	-6,093,761	211,254,891	12,383	211,267,274	102.9	0.1408%
CANTERBURY	241,820,833	-13,598,548	228,222,285	219,747	228,442,032	106.0	0.1522%
CHICHESTER	258,353,957	7,585,314	265,939,271	0	265,939,271	97.1	0.1772%
CONCORD	3,706,783,596	219,780,148	3,926,563,744	23,842,252	3,950,405,996	94.4	2.6326%
DANBURY	108,228,464	-7,099,993	101,128,471	0	101,128,471	107.1	0.0674%
DUNBARTON	286,458,780	-14,713,653	271,745,127	2,995,372	274,740,499	105.4	0.1831%
EPSOM	400,620,442	-23,772,575	376,847,867	1,000,421	377,848,287	106.3	0.2518%
FRANKLIN	491,416,400	3,957,768	495,374,168	7,447,539	502,821,707	99.2	0.3351%
HENNIKER	382,530,837	-13,711,695	368,819,142	3,093,774	371,912,916	103.7	0.2478%
HILL	97,837,343	-27,036,862	70,800,481	1,578,292	72,378,772	138.3	0.0482%
HOOKSETT	1,515,145,543	61,430,847	1,576,576,390	14,437	1,576,590,827	96.1	1.0507%
HOPKINTON	639,016,155	-44,037,359	594,978,796	9,589,263	604,568,059	107.4	0.4029%
LOUDON	520,773,466	-42,483,807	478,289,659	3,874,348	482,164,007	108.9	0.3213%
NEW LONDON	1,087,923,382	-8,628,620	1,079,294,762	0	1,079,294,762	100.8	0.7193%
NEWBURY	696,457,041	6,319,280	702,776,321	15,526	702,791,846	99.1	0.4684%
NORTHFIELD	271,325,605	-4,219,526	267,106,079	2,345,816	269,451,895	101.6	0.1796%
PEMBROKE	597,142,528	-41,139,392	556,003,136	1,232,318	557,235,454	107.4	0.3713%
PITTSFIELD	260,308,181	-42,488,055	217,820,126	266,434	218,086,560	119.5	0.1453%
SALISBURY	117,797,231	-1,483,120	116,314,111	2,257,556	118,571,667	101.3	0.0790%
SUTTON	267,376,071	-4,703,281	262,672,790	476	262,673,267	101.8	0.1750%
WARNER	280,195,645	-37,299,772	242,895,873	611,112	243,506,985	115.4	0.1623%
WEBSTER	190,454,281	1,912,246	192,366,527	1,385,855	193,752,383	99.0	0.1291%
WILMOT	177,653,382	-4,817,346	172,836,036	20,057	172,856,093	102.8	0.1152%
TOTALS	14,388,958,676	-28,168,322	14,360,790,354	61,895,390	14,422,685,744	101.5	9.6115%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

ROCKINGHAM COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON	840,699,212	9,349,248	850,048,460	0	850,048,460	98.9	0.5665%
AUBURN	615,720,156	3,715,091	619,435,247	34,950,592	654,385,838	99.4	0.4361%
BRENTWOOD	490,081,559	4,444,412	494,525,971	0	494,525,971	99.1	0.3296%
CANDIA	407,551,300	-29,839,252	377,712,048	3,831	377,715,879	107.9	0.2517%
CHESTER	459,778,000	14,662,404	474,440,404	0	474,440,404	96.9	0.3162%
DANVILLE	330,501,308	-3,282,494	327,218,814	39	327,218,852	101.0	0.2181%
DEERFIELD	485,755,997	-33,903,466	451,852,531	30,726	451,883,257	107.5	0.3011%
DERRY	2,363,104,303	291,995,287	2,655,099,590	3,187,644	2,658,287,234	89.0	1.7715%
EAST KINGSTON	277,566,307	-12,440,218	265,126,089	548	265,126,637	104.7	0.1767%
EPPING	644,674,500	7,793,255	652,467,755	0	652,467,755	98.8	0.4348%
EXETER	1,608,610,618	106,307,636	1,714,918,254	1,433,478	1,716,351,732	93.8	1.1438%
FREMONT	367,704,697	-9,340,939	358,363,758	0	358,363,758	102.6	0.2388%
GREENLAND	637,886,600	32,135,672	670,022,272	0	670,022,272	95.2	0.4465%
HAMPSTEAD	1,006,364,871	-35,909,078	970,455,793	1,730,727	972,186,520	103.7	0.6479%
HAMPTON	2,674,092,800	123,072,833	2,797,165,633	0	2,797,165,633	95.6	1.8641%
HAMPTON FALLS	409,188,000	6,623,837	415,811,837	0	415,811,837	98.4	0.2771%
KENSINGTON	291,392,560	3,530,562	294,923,122	0	294,923,122	98.8	0.1965%
KINGSTON	607,200,985	-3,019,263	604,181,722	619	604,182,341	100.5	0.4026%
LONDONDERRY	2,907,958,426	-227,868,210	2,680,090,216	26,612,925	2,706,703,142	108.5	1.8038%
NEW CASTLE	639,103,031	7,761,125	646,864,156	0	646,864,156	98.8	0.4311%
NEWFIELDS	241,135,099	-8,147,361	232,987,738	0	232,987,738	103.5	0.1553%
NEWINGTON	496,604,648	52,725,910	549,330,558	2,272,313	551,602,872	90.4	0.3676%
NEWMARKET	746,878,183	-18,952,929	727,925,254	764,067	728,689,322	102.6	0.4856%
NEWTON	464,332,793	-42,220,399	422,112,394	0	422,112,394	110.0	0.2813%
NORTH HAMPTON	996,205,600	28,689,834	1,024,895,434	0	1,024,895,434	97.2	0.6830%
NORTHWOOD	475,932,397	-11,589,750	464,342,647	278,550	464,621,197	102.5	0.3096%
NOTTINGHAM	538,783,577	-18,176,792	520,606,785	126,155	520,732,940	103.5	0.3470%
PLAISTOW	818,936,660	73,145,779	892,082,439	0	892,082,439	91.8	0.5945%
PORTSMOUTH	3,939,969,280	347,262,989	4,287,232,269	45,143,959	4,332,376,228	91.9	2.8872%
RAYMOND	823,638,257	-19,312,781	804,325,476	413,180	804,738,656	102.4	0.5363%
RYE	1,770,452,390	123,072,865	1,893,525,255	1,274,648	1,894,799,902	93.5	1.2627%
SALEM	3,815,082,877	85,808,228	3,900,891,105	3,498,272	3,904,389,377	97.8	2.6019%
SANDOWN	507,685,770	16,232,118	523,917,888	0	523,917,888	96.9	0.3491%
SEABROOK	1,332,753,750	56,978,739	1,389,732,489	0	1,389,732,489	95.9	0.9261%
SOUTH HAMPTON	131,974,357	-1,688,228	130,286,129	843	130,286,972	101.3	0.0868%
STRATHAM	1,199,854,318	-45,019,136	1,154,835,182	0	1,154,835,182	103.9	0.7696%
WINDHAM	2,063,591,410	55,081,043	2,118,672,453	497,164	2,119,169,617	97.4	1.4122%
TOTALS	38,428,746,596	929,678,572	39,358,425,168	122,220,279	39,480,645,447	99.8	26.3105%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

STRAFFORD COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
BARRINGTON	911,745,165	-76,841,520	834,903,645	712,826	835,616,471	109.2	0.5569%
DOVER	2,654,370,050	148,536,366	2,802,906,416	2,846,270	2,805,752,686	94.7	1.8698%
DURHAM	891,033,642	29,434,248	920,467,890	1,961,519	922,429,409	96.8	0.6147%
FARMINGTON	473,994,940	-44,275,938	429,719,002	224,275	429,943,276	110.3	0.2865%
LEE	417,828,927	1,674,091	419,503,018	113,847	419,616,865	99.6	0.2796%
MADBURY	224,743,570	-18,552,171	206,191,399	0	206,191,399	109.0	0.1374%
MIDDLETON	158,985,423	4,067,010	163,052,433	0	163,052,433	97.5	0.1087%
MILTON	362,914,634	-15,666,764	347,247,870	0	347,247,870	104.5	0.2314%
NEW DURHAM	417,327,660	7,992,833	425,320,493	0	425,320,493	98.1	0.2834%
ROCHESTER	2,020,410,935	6,076,269	2,026,487,204	12,954,760	2,039,441,963	99.7	1.3591%
ROLLINSFORD	222,689,097	3,628,789	226,317,886	0	226,317,886	98.4	0.1508%
SOMERSWORTH	837,953,830	-13,200,782	824,753,048	3,068,269	827,821,317	101.6	0.5517%
STRAFFORD	455,580,600	-22,881,748	432,698,852	0	432,698,852	105.3	0.2884%
TOTALS	10,049,578,473	9,990,683	10,059,569,156	21,881,765	10,081,450,922	100.0	6.7184%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY

SULLIVAN COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2013 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	93,786,040	2,247,873	96,033,913	2,454	96,036,367	97.7	0.0640%
CHARLESTOWN	263,769,577	-18,763,366	245,006,211	319,022	245,325,233	107.7	0.1635%
CLAREMONT	804,493,300	-107,858,721	696,634,579	1,840,275	698,474,854	115.5	0.4655%
CORNISH	182,593,259	-2,306,353	180,286,906	723,499	181,010,405	101.3	0.1206%
CROYDON	92,069,745	-2,396,759	89,672,986	0	89,672,986	102.7	0.0598%
GOSHEN	75,429,222	-7,502,621	67,926,601	6,907	67,933,508	111.1	0.0453%
GRANTHAM	511,002,270	-41,331,780	469,670,490	0	469,670,490	108.8	0.3130%
LANGDON	60,553,268	-1,571,299	58,981,969	5,735	58,987,703	102.7	0.0393%
LEMPSTER	117,537,336	-8,676,260	108,861,076	5,247	108,866,323	108.0	0.0726%
NEWPORT	411,214,611	-6,052,417	405,162,194	2,084,997	407,247,191	101.5	0.2714%
PLAINFIELD	259,630,611	5,516,290	265,146,901	38,503	265,185,405	97.9	0.1767%
SPRINGFIELD	190,347,072	-11,457,232	178,889,840	228,197	179,118,037	106.4	0.1194%
SUNAPEE	1,141,793,831	19,736,282	1,161,530,113	0	1,161,530,113	98.3	0.7741%
UNITY	130,227,984	-13,120,163	117,107,821	21,153	117,128,974	111.2	0.0781%
WASHINGTON	223,033,839	2,293,524	225,327,363	76,126	225,403,488	98.9	0.1502%
TOTALS	4,557,481,965	-191,243,002	4,366,238,963	5,352,115	4,371,591,077	104.6	2.9133%

*Flood control, forest, recreation lands and others.

**2013 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	3,681,724,357	3,633,313,739	3,660,103,365
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	396,246,904	320,610,265	393,928,153
LOUDON SCHOOL DISTRICT	485,383,855	478,906,595	481,509,507