

**2013**  
**EQUALIZATION**  
**SURVEY**

Revised 8/14/14

*STATE OF NEW HAMPSHIRE*

DEPARTMENT

OF

REVENUE ADMINISTRATION



**MUNICIPAL & PROPERTY DIVISION**

# 2013 EQUALIZATION SURVEY

## “INCLUDING UTILITIES AND RAILROADS”

May 1, 2014

This report presents the results of the 2013 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, 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).

**“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 plus 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 three 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, 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.

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 2014 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2014 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 2013 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2013 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal & Property 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 2013 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 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 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	95,332,940	2,245,055	97,577,995	2,454	0	97,580,449
ALBANY	105,454,724	-6,222,561	99,232,163	618,823	0	99,850,986
ALEXANDRIA	202,275,184	-15,230,624	187,044,560	152,222	0	187,196,782
ALLENSTOWN	248,811,983	570,639	249,382,622	81,142	0	249,463,764
ALSTEAD	180,303,383	-25,171,384	155,131,999	29	0	155,132,029
ALTON	1,455,337,692	38,635,273	1,493,972,965	368,803	0	1,494,341,768
AMHERST	1,578,709,700	-20,160,865	1,558,548,835	1,081,435	26,189	1,559,656,458
ANDOVER	267,753,327	-28,440,483	239,312,844	3,458	0	239,316,302
ANTRIM	221,765,753	-6,851,492	214,914,261	209,504	0	215,123,765
ASHLAND	228,261,598	-6,224,177	222,037,421	2,359,906	0	224,397,327
ATKINSON	849,204,712	9,180,760	858,385,472	0	2,320	858,387,793
ATKINSON & GILMANTON	676,714	-27,415	649,299	0	0	649,299
AUBURN	623,740,956	159,309	623,900,265	34,950,592	0	658,850,856
BARNSTEAD	468,879,854	-38,733,540	430,146,314	0	0	430,146,314
BARRINGTON	926,068,265	-82,146,268	843,921,997	712,826	0	844,634,823
BARTLETT	918,941,302	24,617,413	943,558,715	393,411	0	943,952,126
BATH	129,766,366	-22,969,501	106,796,865	24,742	0	106,821,607
BEAN'S GRANT	540	-3	537	0	0	537
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	3,211,293,134	190,686,599	3,401,979,733	1,774	18,807	3,402,000,314
BELMONT	738,651,693	-136,652,649	601,999,044	680,981	0	602,680,025
BENNINGTON	119,091,762	-14,359,402	104,732,360	17,513	0	104,749,874
BENTON	25,323,941	-1,668,367	23,655,574	284,055	0	23,939,629
BERLIN	448,694,292	-121,901,053	326,793,239	15,332,618	43,251	342,169,108
BETHLEHEM	224,431,138	26,236,276	250,667,414	906,654	0	251,574,068
BOSCAWEN	234,193,799	1,566,412	235,760,211	6,321	4,809	235,771,341
BOW	1,024,799,739	-10,222,502	1,014,577,237	1,489	80,308	1,014,659,034
BRADFORD	221,476,152	-8,120,526	213,355,626	12,383	0	213,368,009
BRENTWOOD	508,644,059	-5,191,077	503,452,982	0	0	503,452,982
BRIDGEWATER	336,807,000	17,773,663	354,580,663	0	0	354,580,663
BRISTOL	468,563,875	-20,969,120	447,594,755	1,153,254	0	448,748,009
BROOKFIELD	103,293,248	-9,581,741	93,711,507	0	0	93,711,507
BROOKLINE	496,185,324	9,257,295	505,442,619	0	0	505,442,619
CAMBRIDGE	8,546,375	-462,171	8,084,204	0	0	8,084,204
CAMPTON	416,956,143	-33,038,496	383,917,647	36,894	0	383,954,541
CANAAN	323,982,943	14,271,952	338,254,895	76,592	0	338,331,486
CANDIA	412,837,486	-30,344,156	382,493,330	3,831	0	382,497,161
CANTERBURY	247,033,896	-13,660,161	233,373,735	219,747	0	233,593,483
CARROLL	315,178,458	-3,964,719	311,213,739	193,028	0	311,406,767
CENTER HARBOR	382,907,426	20,168,238	403,075,664	119,947	0	403,195,612
CHANDLER'S PURCHASE	40,414	-2,235	38,179	0	0	38,179
CHARLESTOWN	271,981,894	-18,831,984	253,149,910	319,022	704,170	254,173,102
CHATHAM	51,946,240	-3,791,798	48,154,442	294,905	0	48,449,347
CHESTER	483,569,200	490,166	484,059,366	0	0	484,059,366

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$22.62	97.7	\$22.01	2.1867%	0.0629%
ALBANY	\$11.91	106.3	\$12.54	0.8033%	0.0643%
ALEXANDRIA	\$21.26	103.4	\$22.62	1.4315%	0.1206%
ALLENSTOWN	\$31.53	98.2	\$31.13	1.6774%	0.1607%
ALSTEAD	\$26.80	116.7	\$31.08	2.3299%	0.0999%
ALTON	\$13.44	97.4	\$13.06	15.2598%	0.9626%
AMHERST	\$26.45	100.7	\$26.53	4.0165%	1.0047%
ANDOVER	\$18.75	108.8	\$20.83	1.6092%	0.1542%
ANTRIM	\$28.44	100.7	\$29.05	0.5540%	0.1386%
ASHLAND	\$25.12	102.2	\$25.43	1.7160%	0.1446%
ATKINSON	\$19.00	98.9	\$18.61	2.0451%	0.5530%
ATKINSON & GILMANTON	\$0.00	106.2	\$0.00	0.0224%	0.0004%
AUBURN	\$19.59	99.4	\$18.33	1.5697%	0.4244%
BARNSTEAD	\$23.50	109.0	\$25.52	4.3925%	0.2771%
BARRINGTON	\$22.46	109.2	\$24.30	8.2528%	0.5441%
BARTLETT	\$9.98	97.4	\$9.69	7.5940%	0.6081%
BATH	\$18.24	115.0	\$21.67	0.8169%	0.0688%
BEAN'S GRANT	\$0.00	106.2	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	106.2	\$0.00	0.0000%	0.0000%
BEDFORD	\$22.17	94.1	\$20.74	8.7610%	2.1915%
BELMONT	\$22.44	122.6	\$27.23	6.1544%	0.3882%
BENNINGTON	\$25.40	112.4	\$28.58	0.2698%	0.0675%
BENTON	\$20.24	107.4	\$21.30	0.1831%	0.0154%
BERLIN	\$33.00	112.2	\$42.19	11.7800%	0.2204%
BETHLEHEM	\$28.55	89.2	\$25.26	1.9238%	0.1621%
BOSCAWEN	\$27.06	100.5	\$26.72	1.5854%	0.1519%
BOW	\$30.19	97.1	\$29.76	6.8228%	0.6536%
BRADFORD	\$22.42	102.9	\$23.17	1.4347%	0.1374%
BRENTWOOD	\$23.88	99.1	\$23.97	1.1995%	0.3243%
BRIDGEWATER	\$9.51	93.8	\$8.96	2.7115%	0.2284%
BRISTOL	\$20.18	101.8	\$20.92	3.4316%	0.2891%
BROOKFIELD	\$16.13	109.7	\$17.71	0.7539%	0.0604%
BROOKLINE	\$31.63	97.4	\$30.75	1.3016%	0.3256%
CAMBRIDGE	\$0.00	106.2	\$0.00	0.2783%	0.0052%
CAMPTON	\$19.99	108.3	\$21.46	2.9361%	0.2473%
CANAAN	\$25.17	94.2	\$23.96	2.5872%	0.2179%
CANDIA	\$19.50	107.9	\$20.81	0.9113%	0.2464%
CANTERBURY	\$26.14	106.0	\$27.40	1.5707%	0.1505%
CARROLL	\$17.66	101.3	\$17.81	10.7209%	0.2006%
CENTER HARBOR	\$13.19	95.0	\$12.51	4.1173%	0.2597%
CHANDLER'S PURCHASE	\$0.00	106.2	\$0.00	0.0013%	0.0000%
CHARLESTOWN	\$32.28	107.7	\$34.38	5.6959%	0.1637%
CHATHAM	\$14.07	108.2	\$15.05	0.3898%	0.0312%
CHESTER	\$25.17	96.9	\$24.31	1.1533%	0.3118%

## 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	484,349,331	7,558,061	491,907,392	1,307,757	0	493,215,149
CHICHESTER	262,932,957	7,018,147	269,951,104	0	0	269,951,104
CLAREMONT	829,591,584	-120,135,349	709,456,235	1,840,275	44,756	711,341,266
CLARKSVILLE	41,468,214	-2,305,153	39,163,061	3,287,896	0	42,450,957
COLEBROOK	189,545,153	-15,641,393	173,903,760	0	0	173,903,760
COLUMBIA	84,702,042	-10,147,249	74,554,793	111,814	0	74,666,606
CONCORD	3,865,691,446	184,822,063	4,050,513,509	23,842,252	97,492	4,074,453,253
CONWAY	1,407,696,765	63,584,217	1,471,280,982	1,146,980	0	1,472,427,962
CORNISH	187,065,659	-3,293,786	183,771,873	723,499	22,578	184,517,950
CRAWFORD'S PURCHASE	187,781	-10,941	176,840	0	0	176,840
CROYDON	93,865,145	-3,268,702	90,596,443	0	0	90,596,443
CUTT'S GRANT	0	0	0	0	0	0
DALTON	84,107,977	-4,986,524	79,121,453	5,100	66,478	79,193,031
DANBURY	110,303,293	-7,101,840	103,201,453	0	0	103,201,453
DANVILLE	336,755,508	-3,723,680	333,031,828	39	0	333,031,867
DEERFIELD	549,356,397	-66,184,429	483,171,968	30,726	0	483,202,693
DEERING	201,446,217	-19,327,171	182,119,046	4,376	0	182,123,422
DERRY	2,395,028,120	290,344,459	2,685,372,579	3,187,644	0	2,688,560,224
DIX GRANT	768,018	-32,458	735,560	0	0	735,560
DIXVILLE	8,239,724	22,312,348	30,552,072	0	0	30,552,072
DORCHESTER	40,777,573	-3,873,646	36,903,927	6,214	0	36,910,141
DOVER	2,696,745,950	150,680,817	2,847,426,767	2,846,270	99,269	2,850,372,307
DUBLIN	255,544,828	-7,002,270	248,542,558	986,644	0	249,529,201
DUMMER	67,418,559	-18,683,088	48,735,471	0	10,883	48,746,354
DUNBARTON	311,517,580	-34,545,564	276,972,016	2,995,372	0	279,967,387
DURHAM	910,158,142	18,414,355	928,572,497	1,961,519	34,804	930,568,820
EAST KINGSTON	299,011,607	-20,317,793	278,693,814	548	34,475	278,728,837
EASTON	66,741,401	-912,969	65,828,432	163,141	0	65,991,573
EATON	105,953,950	-4,097,939	101,856,011	0	0	101,856,011
EFFINGHAM	180,274,037	-25,298,922	154,975,115	988,926	0	155,964,041
ELLSWORTH	13,639,335	221,433	13,860,768	151,018	0	14,011,786
ENFIELD	565,881,655	-31,047,962	534,833,693	0	0	534,833,693
EPPING	657,810,900	993,999	658,804,899	0	0	658,804,899
EPSOM	407,783,742	-26,593,882	381,189,860	1,000,421	0	382,190,281
ERROL	84,517,995	-5,425,256	79,092,739	1,690,986	0	80,783,726
ERVING'S GRANT	46,704	0	46,704	0	0	46,704
EXETER	1,640,180,570	106,297,907	1,746,478,477	1,433,478	45,531	1,747,957,486
FARMINGTON	480,321,339	-45,472,075	434,849,264	224,275	0	435,073,539
FITZWILLIAM	251,418,395	-16,269,275	235,149,120	12,565	0	235,161,684
FRANCESTOWN	213,242,869	-24,721,292	188,521,577	0	0	188,521,577
FRANCONIA	285,418,987	-11,389,329	274,029,658	365,700	0	274,395,358
FRANKLIN	519,985,700	2,494,581	522,480,281	7,447,539	0	529,927,820
FREEDOM	494,339,173	-49,337,190	445,001,983	0	0	445,001,983
FREMONT	375,278,497	-13,791,210	361,487,287	0	0	361,487,287

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



## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	\$20.50	98.3	\$20.05	7.4074%	0.3177%
CHICHESTER	\$25.32	97.1	\$24.52	1.8152%	0.1739%
CLAREMONT	\$36.25	115.5	\$40.03	15.9408%	0.4582%
CLARKSVILLE	\$14.10	106.2	\$13.70	1.4615%	0.0273%
COLEBROOK	\$23.07	106.8	\$24.91	5.9870%	0.1120%
COLUMBIA	\$19.58	103.5	\$21.50	2.5706%	0.0481%
CONCORD	\$25.58	94.4	\$24.07	27.3974%	2.6247%
CONWAY	\$17.86	95.3	\$16.97	11.8455%	0.9485%
CORNISH	\$20.97	101.3	\$21.08	4.1349%	0.1189%
CRAWFORD'S PURCHASE	\$0.00	106.2	\$0.00	0.0061%	0.0001%
CROYDON	\$18.24	102.7	\$18.81	2.0302%	0.0584%
CUTT'S GRANT	\$0.00	106.2	\$0.00	0.0000%	0.0000%
DALTON	\$22.53	95.6	\$23.44	2.7264%	0.0510%
DANBURY	\$23.44	107.1	\$24.91	0.6939%	0.0665%
DANVILLE	\$28.34	101.0	\$28.29	0.7935%	0.2145%
DEERFIELD	\$22.65	107.5	\$25.32	1.1512%	0.3113%
DEERING	\$25.95	109.8	\$28.05	0.4690%	0.1173%
DERRY	\$31.49	89.0	\$27.47	6.4055%	1.7319%
DIX GRANT	\$0.00	106.2	\$0.00	0.0253%	0.0005%
DIXVILLE	\$0.00	106.2	\$0.00	1.0518%	0.0197%
DORCHESTER	\$18.61	111.0	\$20.51	0.2823%	0.0238%
DOVER	\$25.97	94.7	\$24.10	27.8505%	1.8362%
DUBLIN	\$23.64	102.2	\$24.17	3.7476%	0.1607%
DUMMER	\$16.14	101.3	\$20.30	1.6782%	0.0314%
DUNBARTON	\$21.01	105.4	\$23.14	1.8826%	0.1804%
DURHAM	\$30.41	96.8	\$29.56	9.0924%	0.5995%
EAST KINGSTON	\$24.76	104.7	\$26.37	0.6641%	0.1796%
EASTON	\$10.62	101.4	\$10.71	0.5046%	0.0425%
EATON	\$10.78	104.1	\$11.19	0.8194%	0.0656%
EFFINGHAM	\$19.18	115.4	\$22.07	1.2547%	0.1005%
ELLSWORTH	\$16.00	97.4	\$15.51	0.1071%	0.0090%
ENFIELD	\$21.32	105.1	\$22.10	4.0899%	0.3445%
EPPING	\$24.27	98.8	\$23.95	1.5696%	0.4244%
EPSOM	\$22.57	106.3	\$23.95	2.5699%	0.2462%
ERROL	\$12.35	100.3	\$12.65	2.7812%	0.0520%
ERVING'S GRANT	\$0.00	106.2	\$0.00	0.0016%	0.0000%
EXETER	\$26.03	93.8	\$23.88	4.1645%	1.1260%
FARMINGTON	\$21.00	110.3	\$22.86	4.2510%	0.2803%
FITZWILLIAM	\$28.34	103.9	\$29.68	3.5318%	0.1515%
FRANCESTOWN	\$22.77	112.3	\$25.68	0.4855%	0.1214%
FRANCONIA	\$15.88	103.7	\$16.47	2.0983%	0.1768%
FRANKLIN	\$24.60	99.2	\$23.72	3.5633%	0.3414%
FREEDOM	\$12.36	111.1	\$13.69	3.5800%	0.2867%
FREMONT	\$28.51	102.6	\$29.42	0.8612%	0.2329%

## 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	1,538,655,940	107,584,173	1,646,240,113	1,292,920	0	1,647,533,032
GILMANTON	482,761,564	-52,824,894	429,936,670	100,520	0	430,037,190
GILSUM	65,435,704	-5,475,016	59,960,688	0	0	59,960,688
GOFFSTOWN	1,336,852,300	-4,903,775	1,331,948,525	0	0	1,331,948,525
GORHAM	280,673,500	-21,577,908	259,095,592	340,535	49,572	259,485,698
GOSHEN	76,266,955	-7,484,607	68,782,348	6,907	0	68,789,255
GRAFTON	127,663,016	-18,565,744	109,097,272	0	0	109,097,272
GRANTHAM	516,045,870	-42,955,329	473,090,541	0	0	473,090,541
GREENFIELD	159,379,621	-28,527,793	130,851,828	7,657,914	34,801	138,544,543
GREENLAND	657,203,900	30,515,435	687,719,335	0	22,158	687,741,493
GREEN'S GRANT	3,093,188	-176,089	2,917,099	25,447	0	2,942,546
GREENVILLE	97,729,438	-1,632,145	96,097,293	1,360,237	0	97,457,530
GROTON	77,408,166	114,410,970	191,819,136	10,520	0	191,829,656
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,988,800	-554,883	74,433,917	16,198	0	74,450,115
HAMPSTEAD	1,020,898,871	-42,686,443	978,212,428	1,730,727	0	979,943,155
HAMPTON	2,782,602,000	81,338,469	2,863,940,469	0	22,415	2,863,962,884
HAMPTON FALLS	417,384,910	3,906,143	421,291,053	0	0	421,291,053
HANCOCK	245,345,957	1,666,269	247,012,226	1,704,262	0	248,716,488
HANOVER	1,948,529,400	102,537,732	2,051,067,132	2,906,929	0	2,053,974,062
HARRISVILLE	186,887,245	-608,884	186,278,361	183,843	0	186,462,204
HART'S LOCATION	15,887,300	-921,141	14,966,159	113,724	0	15,079,883
HAVERHILL	356,587,540	-39,929,505	316,658,035	433,700	0	317,091,734
HEBRON	261,630,319	-101,390	261,528,929	5,960,223	0	267,489,153
HENNIKER	392,339,737	-18,627,077	373,712,660	3,093,774	0	376,806,434
HILL	107,136,843	-33,697,037	73,439,806	1,578,292	0	75,018,097
HILLSBOROUGH	508,147,714	-28,891,075	479,256,639	27,209	0	479,283,848
HINSDALE	353,577,121	-32,336,212	321,240,909	17,531	0	321,258,440
HOLDERNESS	661,128,884	73,700,272	734,829,156	415	0	734,829,571
HOLLIS	1,187,001,402	20,113,380	1,207,114,782	472	979	1,207,116,233
HOOKSETT	1,580,045,743	45,577,514	1,625,623,257	14,437	92,740	1,625,730,434
HOPKINTON	661,892,055	-59,687,599	602,204,456	9,589,263	0	611,793,719
HUDSON	2,578,825,108	-23,667,137	2,555,157,971	0	0	2,555,157,971
JACKSON	391,161,542	-13,481,234	377,680,308	447,680	0	378,127,988
JAFFREY	456,010,249	-41,616,080	414,394,169	2,265	0	414,396,435
JEFFERSON	124,850,186	-9,686,320	115,163,866	555,163	0	115,719,029
KEENE	1,877,480,100	-123,588,835	1,753,891,265	11,328,633	0	1,765,219,898
KENSINGTON	301,215,478	121,280	301,336,758	0	0	301,336,758
KILKENNY	12,904	0	12,904	0	0	12,904
KINGSTON	618,713,785	-3,270,600	615,443,185	619	26,799	615,470,604
LACONIA	1,810,270,476	15,337,930	1,825,608,406	18,197,647	0	1,843,806,053
LANCASTER	270,992,720	-21,720,224	249,272,496	2,176,879	0	251,449,375
LANDAFF	51,056,492	-2,731,957	48,324,535	60,105	0	48,384,640
LANGDON	61,564,968	-1,561,947	60,003,021	5,735	0	60,008,756

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	\$18.16	93.5	\$16.91	16.8241%	1.0613%
GILMANTON	\$21.15	110.9	\$23.58	4.3914%	0.2770%
GILSUM	\$26.94	108.4	\$29.16	0.9005%	0.0386%
GOFFSTOWN	\$27.11	99.2	\$26.88	3.4301%	0.8580%
GORHAM	\$31.98	93.0	\$33.81	8.9334%	0.1672%
GOSHEN	\$24.51	111.1	\$27.12	1.5415%	0.0443%
GRAFTON	\$20.84	116.6	\$24.28	0.8343%	0.0703%
GRANTHAM	\$21.44	108.8	\$23.32	10.6017%	0.3048%
GREENFIELD	\$24.29	121.2	\$27.82	0.3568%	0.0892%
GREENLAND	\$15.50	95.2	\$14.67	1.6386%	0.4430%
GREEN'S GRANT	\$10.16	106.2	\$10.59	0.1013%	0.0019%
GREENVILLE	\$28.73	99.8	\$28.57	0.2510%	0.0628%
GROTON	\$10.95	106.4	\$4.29	1.4669%	0.1236%
HADLEY'S PURCHASE	\$0.00	106.2	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$4.02	100.8	\$4.04	0.5989%	0.0480%
HAMPSTEAD	\$23.68	103.7	\$24.36	2.3347%	0.6313%
HAMPTON	\$18.31	95.6	\$17.50	6.8234%	1.8449%
HAMPTON FALLS	\$20.19	98.4	\$19.80	1.0037%	0.2714%
HANCOCK	\$22.27	98.1	\$21.88	0.6405%	0.1602%
HANOVER	\$17.82	94.7	\$16.88	15.7068%	1.3231%
HARRISVILLE	\$18.12	99.8	\$18.12	2.8004%	0.1201%
HART'S LOCATION	\$4.58	106.1	\$4.77	0.1213%	0.0097%
HAVERHILL	\$26.24	106.4	\$29.20	2.4248%	0.2043%
HEBRON	\$8.05	99.0	\$7.84	2.0455%	0.1723%
HENNIKER	\$30.34	103.7	\$31.07	2.5337%	0.2427%
HILL	\$19.39	138.3	\$27.38	0.5044%	0.0483%
HILLSBOROUGH	\$28.06	102.9	\$29.42	1.2343%	0.3087%
HINSDALE	\$25.85	100.6	\$27.40	4.8249%	0.2069%
HOLDERNESS	\$14.54	89.8	\$13.07	5.6193%	0.4734%
HOLLIS	\$22.82	97.6	\$22.28	3.1086%	0.7776%
HOOKSETT	\$23.48	96.1	\$22.38	10.9317%	1.0473%
HOPKINTON	\$28.74	107.4	\$30.74	4.1138%	0.3941%
HUDSON	\$20.56	98.0	\$20.32	6.5802%	1.6460%
JACKSON	\$9.86	103.5	\$10.18	3.0420%	0.2436%
JAFFREY	\$29.10	110.2	\$31.85	6.2237%	0.2669%
JEFFERSON	\$19.75	106.7	\$21.12	3.9839%	0.0745%
KEENE	\$32.75	105.8	\$34.20	26.5112%	1.1371%
KENSINGTON	\$24.55	98.8	\$24.14	0.7179%	0.1941%
KILKENNY	\$0.00	106.2	\$0.00	0.0004%	0.0000%
KINGSTON	\$24.28	100.5	\$24.21	1.4664%	0.3965%
LACONIA	\$22.08	99.1	\$21.57	18.8284%	1.1877%
LANCASTER	\$23.35	104.8	\$24.96	8.6567%	0.1620%
LANDAFF	\$19.17	103.0	\$20.12	0.3700%	0.0312%
LANGDON	\$25.10	102.7	\$25.54	1.3448%	0.0387%

## 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	1,877,490,125	-1,071,087	1,876,419,038	51,989,366	0	1,928,408,404
LEE	423,869,927	868,703	424,738,630	113,847	0	424,852,476
LEMPSTER	161,541,336	-20,183,034	141,358,302	5,247	0	141,363,549
LINCOLN	749,106,914	13,894,494	763,001,408	972,382	0	763,973,790
LISBON	112,581,334	-857,973	111,723,361	0	0	111,723,361
LITCHFIELD	820,097,054	-30,879,276	789,217,778	1,479,067	0	790,696,845
LITTLETON	763,615,400	-162,743,219	600,872,181	1,756,947	0	602,629,127
LIVERMORE	134,100	0	134,100	0	0	134,100
LONDONDERRY	3,504,573,730	-437,420,065	3,067,153,665	26,612,925	0	3,093,766,590
LOUDON	534,018,966	-49,290,075	484,728,891	3,874,348	0	488,603,239
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	61,107,701	-948,356	60,159,345	0	0	60,159,345
LYME	329,911,000	787,358	330,698,358	0	0	330,698,358
LYNDEBOROUGH	168,300,450	-13,829,024	154,471,426	176	0	154,471,603
MADBURY	238,074,670	-24,273,044	213,801,626	0	27,731	213,829,357
MADISON	464,079,550	-2,784,184	461,295,366	919,107	0	462,214,473
MANCHESTER	8,523,618,600	-121,102,592	8,402,516,008	37,259,879	83,778	8,439,859,665
MARLBOROUGH	185,911,470	-20,643,931	165,267,539	302,394	0	165,569,933
MARLOW	66,085,500	-3,756,615	62,328,885	8,210	0	62,337,095
MARTIN'S LOCATION	27,170	0	27,170	0	0	27,170
MASON	161,786,818	-21,998,158	139,788,660	5,373	0	139,794,033
MEREDITH	1,743,869,194	13,951,220	1,757,820,414	2,484,369	0	1,760,304,783
MERRIMACK	2,968,396,410	-65,495,071	2,902,901,339	264,192	139,007	2,903,304,538
MIDDLETON	162,266,023	2,798,221	165,064,244	0	0	165,064,244
MILAN	124,088,386	-12,654,041	111,434,345	52,561	80,525	111,567,431
MILFORD	1,282,784,487	-23,900,867	1,258,883,620	1,278,418	54,728	1,260,216,766
MILLSFIELD	7,876,220	84,164,512	92,040,732	0	0	92,040,732
MILTON	368,841,834	-15,839,700	353,002,134	0	0	353,002,134
MONROE	346,347,314	-156,169,913	190,177,401	0	0	190,177,401
MONT VERNON	259,982,500	-17,326,068	242,656,432	0	0	242,656,432
MOULTONBOROUGH	2,688,633,071	153,018,122	2,841,651,193	4,261,782	0	2,845,912,975
NASHUA	8,126,718,978	250,671,001	8,377,389,979	9,086,879	284,070	8,386,760,928
NELSON	117,207,597	-4,764,353	112,443,244	0	0	112,443,244
NEW BOSTON	546,394,562	3,302,098	549,696,660	2,915	0	549,699,575
NEW CASTLE	640,386,131	7,286,107	647,672,238	0	0	647,672,238
NEW DURHAM	420,314,960	7,987,619	428,302,579	0	0	428,302,579
NEW HAMPTON	298,782,671	-17,504,084	281,278,587	1,232,943	0	282,511,530
NEW IPSWICH	422,077,268	-65,972,552	356,104,716	1,569	0	356,106,285
NEW LONDON	1,097,835,482	-10,537,205	1,087,298,277	0	0	1,087,298,277
NEWBURY	701,457,041	4,755,161	706,212,202	15,526	0	706,227,728
NEWFIELDS	242,721,299	-8,154,951	234,566,348	0	26,890	234,593,238
NEWINGTON	954,375,112	69,816,710	1,024,191,822	2,272,313	48,279	1,026,512,414
NEWMARKET	751,506,283	-19,364,182	732,142,101	764,067	47,772	732,953,940
NEWPORT	424,291,111	-12,869,172	411,421,939	2,084,997	0	413,506,936

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	\$25.51	98.1	\$24.57	14.7466%	1.2422%
LEE	\$28.75	99.6	\$28.02	4.1512%	0.2737%
LEMPSTER	\$20.39	108.0	\$22.50	3.1679%	0.0911%
LINCOLN	\$12.84	97.3	\$12.51	5.8421%	0.4921%
LISBON	\$30.43	100.9	\$30.39	0.8544%	0.0720%
LITCHFIELD	\$20.57	102.5	\$21.14	2.0362%	0.5094%
LITTLETON	\$22.46	103.9	\$27.38	4.6083%	0.3882%
LIVERMORE	\$0.00	100.0	\$0.00	0.0010%	0.0001%
LONDONDERRY	\$21.10	108.5	\$23.31	7.3709%	1.9930%
LOUDON	\$20.71	108.9	\$22.47	3.2855%	0.3147%
LOW & BURBANK GRANT	\$0.00	106.2	\$0.00	0.0000%	0.0000%
LYMAN	\$19.30	101.3	\$19.51	0.4600%	0.0388%
LYME	\$23.58	98.7	\$23.22	2.5289%	0.2130%
LYNDEBOROUGH	\$24.00	109.0	\$26.10	0.3978%	0.0995%
MADBURY	\$25.24	109.0	\$27.79	2.0893%	0.1377%
MADISON	\$15.78	99.7	\$15.78	3.7184%	0.2978%
MANCHESTER	\$22.67	101.0	\$22.33	21.7347%	5.4368%
MARLBOROUGH	\$26.68	111.9	\$29.86	2.4866%	0.1067%
MARLOW	\$21.05	106.3	\$22.16	0.9362%	0.0402%
MARTIN'S LOCATION	\$0.00	106.2	\$0.00	0.0009%	0.0000%
MASON	\$24.90	116.1	\$28.66	0.3600%	0.0901%
MEREDITH	\$14.41	99.2	\$14.24	17.9757%	1.1340%
MERRIMACK	\$23.91	101.0	\$24.05	7.4767%	1.8703%
MIDDLETON	\$23.60	97.5	\$23.13	1.6128%	0.1063%
MILAN	\$20.78	103.3	\$22.56	3.8410%	0.0719%
MILFORD	\$26.97	101.9	\$27.26	3.2454%	0.8118%
MILLSFIELD	\$0.00	106.2	\$0.00	3.1687%	0.0593%
MILTON	\$25.88	104.5	\$26.75	3.4491%	0.2274%
MONROE	\$12.48	98.4	\$19.13	1.4543%	0.1225%
MONT VERNON	\$27.45	107.3	\$29.26	0.6249%	0.1563%
MOULTONBOROUGH	\$8.69	94.6	\$8.20	22.8950%	1.8333%
NASHUA	\$23.50	96.0	\$22.31	21.5980%	5.4026%
NELSON	\$19.88	103.2	\$20.57	1.6887%	0.0724%
NEW BOSTON	\$24.24	98.6	\$23.90	1.4156%	0.3541%
NEW CASTLE	\$6.39	98.8	\$6.30	1.5431%	0.4172%
NEW DURHAM	\$22.50	98.1	\$21.98	4.1849%	0.2759%
NEW HAMPTON	\$19.17	101.4	\$19.94	2.8849%	0.1820%
NEW IPSWICH	\$22.38	117.4	\$26.35	0.9171%	0.2294%
NEW LONDON	\$15.05	100.8	\$15.15	7.3112%	0.7004%
NEWBURY	\$14.93	99.1	\$14.81	4.7488%	0.4549%
NEWFIELDS	\$24.28	103.5	\$24.81	0.5589%	0.1511%
NEWINGTON	\$8.99	90.4	\$7.22	2.4457%	0.6613%
NEWMARKET	\$24.46	102.6	\$24.83	1.7463%	0.4722%
NEWPORT	\$29.99	101.5	\$30.43	9.2665%	0.2664%

## 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	480,534,793	-44,259,388	436,275,405	0	30,547	436,305,952
NORTH HAMPTON	1,009,617,600	28,678,214	1,038,295,814	0	53,554	1,038,349,369
NORTHFIELD	282,375,205	-9,448,945	272,926,260	2,345,816	0	275,272,077
NORTHUMBERLAND	111,506,663	-17,628,582	93,878,081	212,303	43,114	94,133,498
NORTHWOOD	481,943,297	-13,062,107	468,881,190	278,550	0	469,159,740
NOTTINGHAM	546,583,577	-18,272,907	528,310,670	126,155	0	528,436,825
ODELL	2,085,048	-108,943	1,976,105	0	0	1,976,105
ORANGE	28,778,639	6,040,874	34,819,513	75,966	0	34,895,478
ORFORD	146,748,526	-11,981,676	134,766,850	0	0	134,766,850
OSSIPEE	708,209,127	-47,996,116	660,213,011	24,556	0	660,237,568
PELHAM	1,408,651,318	18,494,251	1,427,145,569	1,232,314	0	1,428,377,883
PEMBROKE	626,865,328	-60,011,617	566,853,711	1,232,318	0	568,086,029
PETERBOROUGH	607,729,902	30,651,513	638,381,415	2,244,706	0	640,626,120
PIERMONT	97,716,208	-9,594,644	88,121,564	25,628	0	88,147,191
PINKHAM'S GRANT	2,730,070	-151,560	2,578,510	1,555,394	0	4,133,904
PITTSBURG	244,079,653	3,741,710	247,821,363	3,826,122	0	251,647,486
PITTSFIELD	268,113,281	-43,714,925	224,398,356	266,434	0	224,664,790
PLAINFIELD	266,613,611	2,315,151	268,928,762	38,503	0	268,967,265
PLAISTOW	842,783,950	68,030,928	910,814,878	0	47,979	910,862,857
PLYMOUTH	418,785,550	-10,452,050	408,333,500	4,374,120	0	412,707,620
PORTSMOUTH	4,119,413,775	361,740,595	4,481,154,370	45,143,959	174,816	4,526,473,144
RANDOLPH	67,446,132	-3,884,910	63,561,222	173,274	0	63,734,496
RAYMOND	845,575,157	-32,412,457	813,162,700	413,180	0	813,575,881
RICHMOND	92,964,021	-4,596,565	88,367,456	61,306	0	88,428,763
RINDGE	560,304,829	-48,429,015	511,875,814	269,993	0	512,145,807
ROCHESTER	2,072,597,235	-951,169	2,071,646,066	12,954,760	0	2,084,600,826
ROLLINSFORD	225,486,697	2,714,464	228,201,161	0	26,372	228,227,533
ROXBURY	25,638,777	-180,951	25,457,826	3,721,846	0	29,179,673
RUMNEY	195,255,714	-15,695,632	179,560,082	159,997	0	179,720,079
RYE	1,776,420,090	122,982,979	1,899,403,069	1,274,648	6,375	1,900,684,092
SALEM	3,879,320,877	54,110,557	3,933,431,434	3,498,272	0	3,936,929,706
SALISBURY	127,062,431	-7,543,180	119,519,251	2,257,556	0	121,776,807
SANBORNTON	388,289,493	30,038,416	418,327,909	2,064,095	0	420,392,004
SANDOWN	512,916,470	16,388,065	529,304,535	0	0	529,304,535
SANDWICH	442,335,976	-37,163,641	405,172,335	425,639	0	405,597,973
SARGENT'S PURCHASE	1,881,460	-109,840	1,771,620	0	0	1,771,620
SEABROOK	2,626,431,950	-232,807,387	2,393,624,563	0	0	2,393,624,563
SECOND COLLEGE GRANT	1,084,011	-38,585	1,045,426	0	0	1,045,426
SHARON	54,606,562	-5,547,664	49,058,898	2,189	0	49,061,087
SHELBURNE	81,702,598	-14,090,501	67,612,097	180,455	136,598	67,929,150
SOMERSWORTH	848,697,930	-12,200,114	836,497,816	3,068,269	0	839,566,085
SOUTH HAMPTON	135,031,557	-2,717,463	132,314,094	843	0	132,314,937
SPRINGFIELD	200,974,872	-16,670,425	184,304,447	228,197	770	184,533,414
STARK	68,890,170	-12,203,283	56,686,887	293,598	114,588	57,095,072

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	\$25.30	110.0	\$27.67	1.0395%	0.2811%
NORTH HAMPTON	\$16.75	97.2	\$16.09	2.4739%	0.6689%
NORTHFIELD	\$24.66	101.6	\$24.72	1.8510%	0.1773%
NORTHUMBERLAND	\$33.48	103.9	\$38.64	3.2408%	0.0606%
NORTHWOOD	\$24.49	102.5	\$24.85	1.1178%	0.3022%
NOTTINGHAM	\$21.55	103.5	\$22.03	1.2590%	0.3404%
ODELL	\$0.00	106.2	\$0.00	0.0680%	0.0013%
ORANGE	\$21.55	81.3	\$17.70	0.2668%	0.0225%
ORFORD	\$25.70	108.2	\$27.92	1.0306%	0.0868%
OSSIPEE	\$17.39	107.4	\$18.53	5.3115%	0.4253%
PELHAM	\$22.87	98.0	\$22.34	3.6784%	0.9201%
PEMBROKE	\$26.84	107.4	\$29.33	3.8199%	0.3660%
PETERBOROUGH	\$29.80	94.8	\$27.44	1.6498%	0.4127%
PIERMONT	\$22.35	111.0	\$24.69	0.6741%	0.0568%
PINKHAM'S GRANT	\$7.17	106.2	\$4.65	0.1423%	0.0027%
PITTSBURG	\$16.70	97.6	\$16.05	8.6635%	0.1621%
PITTSFIELD	\$30.78	119.5	\$36.35	1.5107%	0.1447%
PLAINFIELD	\$27.50	97.9	\$26.50	6.0274%	0.1733%
PLAISTOW	\$25.24	91.8	\$22.91	2.1701%	0.5868%
PLYMOUTH	\$24.03	99.9	\$24.20	3.1560%	0.2659%
PORTSMOUTH	\$17.91	91.9	\$16.11	10.7844%	2.9159%
RANDOLPH	\$16.29	102.2	\$17.06	2.1942%	0.0411%
RAYMOND	\$23.64	102.4	\$24.14	1.9384%	0.5241%
RICHMOND	\$26.16	106.0	\$27.40	1.3281%	0.0570%
RINDGE	\$25.46	109.3	\$27.20	7.6917%	0.3299%
ROCHESTER	\$26.36	99.7	\$25.50	20.3683%	1.3429%
ROLLINSFORD	\$26.88	98.4	\$26.11	2.2300%	0.1470%
ROXBURY	\$21.85	100.0	\$19.13	0.4382%	0.0188%
RUMNEY	\$19.93	103.6	\$21.45	1.3743%	0.1158%
RYE	\$10.97	93.5	\$10.21	4.5284%	1.2244%
SALEM	\$20.46	97.8	\$20.01	9.3798%	2.5361%
SALISBURY	\$24.30	101.3	\$24.88	0.8189%	0.0784%
SANBORNTON	\$22.97	92.6	\$21.15	4.2929%	0.2708%
SANDOWN	\$27.08	96.9	\$25.75	1.2611%	0.3410%
SANDWICH	\$11.20	108.4	\$12.16	3.2630%	0.2613%
SARGENT'S PURCHASE	\$0.00	106.2	\$0.00	0.0610%	0.0011%
SEABROOK	\$15.27	95.9	\$15.21	5.7028%	1.5419%
SECOND COLLEGE GRANT	\$0.00	106.2	\$0.00	0.0360%	0.0007%
SHARON	\$19.90	110.9	\$22.08	0.1263%	0.0316%
SHELBURNE	\$15.29	99.8	\$17.20	2.3386%	0.0438%
SOMERSWORTH	\$30.47	101.6	\$30.66	8.2033%	0.5408%
SOUTH HAMPTON	\$17.53	101.3	\$17.47	0.3152%	0.0852%
SPRINGFIELD	\$20.40	106.4	\$22.06	4.1353%	0.1189%
STARK	\$17.48	123.1	\$20.50	1.9656%	0.0368%

## 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	89,257,157	-7,837,186	81,419,971	19,071	0	81,439,043
STODDARD	284,963,330	-45,571,698	239,391,632	54,285	0	239,445,917
STRAFFORD	459,714,700	-23,255,554	436,459,146	0	0	436,459,146
STRATFORD	68,662,594	-13,457,353	55,205,241	146,460	368,894	55,720,595
STRATHAM	1,226,671,118	-49,480,483	1,177,190,635	0	8,541	1,177,199,177
SUCCESS	11,535,304	-646,542	10,888,762	0	0	10,888,762
SUGAR HILL	151,677,574	-5,797,014	145,880,560	0	0	145,880,560
SULLIVAN	57,120,276	-11,332,342	45,787,934	0	0	45,787,934
SUNAPEE	1,151,345,231	16,246,121	1,167,591,352	0	0	1,167,591,352
SURRY	76,199,217	3,297,155	79,496,372	2,703,335	0	82,199,707
SUTTON	270,180,523	-4,491,830	265,688,693	476	0	265,689,169
SWANZEY	594,393,302	-70,789,124	523,604,178	1,313,888	0	524,918,065
TAMWORTH	358,804,580	-28,301,484	330,503,096	588,728	0	331,091,824
TEMPLE	151,921,489	-16,986,210	134,935,279	7,564	0	134,942,843
THOM & MES PURCHASE	5,216,520	-304,501	4,912,019	137,123	0	5,049,143
THORNTON	375,580,931	11,497,371	387,078,302	296,070	0	387,374,372
TILTON	524,873,518	-47,244,832	477,628,686	120,959	0	477,749,645
TROY	107,598,241	-6,322,072	101,276,169	1,994	0	101,278,163
TUFTONBORO	1,027,509,410	-8,013,150	1,019,496,260	328,649	0	1,019,824,910
UNITY	133,527,114	-14,535,313	118,991,801	21,153	0	119,012,954
WAKEFIELD	895,637,528	-7,928,177	887,709,351	939,831	0	888,649,182
WALPOLE	417,353,639	-20,216,467	397,137,172	0	74,326	397,211,498
WARNER	285,760,575	-39,927,039	245,833,536	611,112	0	246,444,647
WARREN	89,274,243	-21,301,647	67,972,596	184,291	0	68,156,887
WASHINGTON	226,283,239	973,189	227,256,428	76,126	0	227,332,554
WATERVILLE VALLEY	331,908,280	24,684,371	356,592,651	540,277	0	357,132,927
WEARE	818,815,418	-64,921,480	753,893,938	2,377,469	0	756,271,407
WEBSTER	210,423,681	-13,695,243	196,728,438	1,385,855	0	198,114,293
WENTWORTH	94,661,974	-7,430,998	87,230,976	45,702	0	87,276,678
WENTWORTH LOCATION	7,174,246	-404,588	6,769,658	3,319	0	6,772,978
WESTMORELAND	173,919,184	-8,124,784	165,794,400	219	0	165,794,620
WHITEFIELD	220,744,990	-48,755,121	171,989,869	2,477,020	18,472	174,485,362
WILMOT	179,751,382	-5,482,148	174,269,234	20,057	0	174,289,291
WILTON	369,127,237	-11,804,434	357,322,803	317,950	4,063	357,644,816
WINCHESTER	280,860,045	-30,000,875	250,859,170	449,404	0	251,308,574
WINDHAM	2,079,009,410	55,517,047	2,134,526,457	497,164	0	2,135,023,621
WINDSOR	24,418,947	-720,459	23,698,488	1,174,731	0	24,873,219
WOLFEBORO	2,038,346,025	-51,591,788	1,986,754,237	1,150,989	0	1,987,905,225
WOODSTOCK	224,050,347	221,039	224,271,386	352,534	0	224,623,920
STATE TOTALS	156,228,298,852	-1,447,222,320	154,781,076,532	450,820,619	3,487,375	155,235,384,527

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



## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2013 LOCAL TAX RATE	2013 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	\$23.38	100.4	\$24.98	2.8037%	0.0525%
STODDARD	\$15.74	118.1	\$18.64	3.5962%	0.1542%
STRAFFORD	\$22.68	105.3	\$23.83	4.2646%	0.2812%
STRATFORD	\$23.92	103.8	\$28.05	1.9183%	0.0359%
STRATHAM	\$19.65	103.9	\$20.37	2.8047%	0.7583%
SUCCESS	\$0.00	106.2	\$0.00	0.3749%	0.0070%
SUGAR HILL	\$20.17	103.7	\$20.91	1.1156%	0.0940%
SULLIVAN	\$29.42	123.8	\$36.27	0.6877%	0.0295%
SUNAPEE	\$14.62	98.3	\$14.39	26.1651%	0.7521%
SURRY	\$21.50	95.8	\$19.87	1.2345%	0.0530%
SUTTON	\$23.64	101.8	\$23.95	1.7865%	0.1712%
SWANZEY	\$25.37	113.1	\$28.22	7.8836%	0.3381%
TAMWORTH	\$20.00	109.1	\$21.50	2.6636%	0.2133%
TEMPLE	\$24.50	111.9	\$27.52	0.3475%	0.0869%
THOM & MES PURCHASE	\$3.05	106.2	\$3.15	0.1738%	0.0033%
THORNTON	\$18.34	96.5	\$17.68	2.9623%	0.2495%
TILTON	\$18.30	107.7	\$19.79	4.8786%	0.3078%
TROY	\$36.26	103.2	\$38.14	1.5211%	0.0652%
TUFTONBORO	\$9.18	100.0	\$9.21	8.2043%	0.6570%
UNITY	\$24.70	111.2	\$27.61	2.6670%	0.0767%
WAKEFIELD	\$12.28	100.9	\$12.32	7.1491%	0.5725%
WALPOLE	\$22.04	104.1	\$22.99	5.9656%	0.2559%
WARNER	\$26.02	115.4	\$29.96	1.6571%	0.1588%
WARREN	\$22.40	110.0	\$28.71	0.5212%	0.0439%
WASHINGTON	\$17.97	98.9	\$17.83	5.0944%	0.1464%
WATERVILLE VALLEY	\$12.40	93.0	\$11.51	2.7310%	0.2301%
WEARE	\$21.75	107.1	\$23.27	1.9476%	0.4872%
WEBSTER	\$21.73	99.0	\$22.78	1.3322%	0.1276%
WENTWORTH	\$21.45	106.2	\$23.09	0.6674%	0.0562%
WENTWORTH LOCATION	\$9.50	106.2	\$10.03	0.2332%	0.0044%
WESTMORELAND	\$22.41	105.0	\$23.46	2.4900%	0.1068%
WHITEFIELD	\$20.27	119.5	\$25.25	6.0071%	0.1124%
WILMOT	\$20.79	102.8	\$21.39	1.1720%	0.1123%
WILTON	\$26.02	103.1	\$26.81	0.9210%	0.2304%
WINCHESTER	\$30.73	111.1	\$33.97	3.7743%	0.1619%
WINDHAM	\$23.60	97.4	\$22.82	5.0867%	1.3753%
WINDSOR	\$13.34	102.1	\$13.03	0.0641%	0.0160%
WOLFEBORO	\$12.83	102.6	\$13.12	15.9924%	1.2806%
WOODSTOCK	\$18.91	99.9	\$18.71	1.7177%	0.1447%
STATE TOTALS	\$21.49	101.0	\$21.43	1.0000%	100.00%

**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