

2014
EQUALIZATION
SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT
OF
REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2014 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2015

This report presents the results of the 2014 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, 2013, to September 30, 2014, 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 2014 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 2014 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 2014 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 2013 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 **2014** “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 2016. The **2013** 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 2015.

EQUALIZATION RATIO: The 2014 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 2014 Notification of Total Equalized Valuations on **April 27, 2015**.

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	2014 EQ RATIO	% PROPORTION TO STATE TAX
BELKNAP	9,615,748,005	255,910,039	9,871,658,044	33,029,769	9,904,687,814	97.8	6.3909%
CARROLL	12,206,736,115	170,335,780	12,377,071,895	20,093,352	12,397,165,246	98.8	7.9991%
CHESHIRE	6,743,516,932	-173,303,840	6,570,213,092	22,591,101	6,592,804,193	103.1	4.2539%
COOS	2,610,638,849	-128,770,603	2,481,868,246	38,205,860	2,520,074,106	109.4	1.6260%
GRAFTON	12,281,152,140	393,211,100	12,674,363,240	130,265,860	12,804,629,100	100.6	8.2620%
HILLSBOROUGH	37,840,605,471	1,500,834,966	39,341,440,437	72,598,883	39,414,039,320	97.0	25.4315%
MERRIMACK	14,337,074,066	319,825,773	14,656,899,839	72,389,739	14,729,289,578	98.7	9.5039%
ROCKINGHAM	38,933,687,860	2,715,566,753	41,649,254,613	123,103,592	41,772,358,204	95.7	26.9531%
STRAFFORD	10,025,108,407	325,320,465	10,350,428,872	23,522,301	10,373,951,174	97.0	6.6937%
SULLIVAN	4,458,446,281	7,606,272	4,466,052,553	6,433,466	4,472,486,018	100.0	2.8858%
STATE TOTALS	149,052,714,126	5,386,536,704	154,439,250,830	542,233,923	154,981,484,753	97.8	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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ALTON	1,514,073,965	48,430,736	1,562,504,701	363,031	1,562,867,732	96.9	1.0084%
BARNSTEAD	461,793,125	-40,824,271	420,968,854	0	420,968,854	109.7	0.2716%
BELMONT	583,526,846	-581,606	582,945,240	712,500	583,657,740	100.1	0.3766%
CENTER HARBOR	382,385,504	15,937,440	398,322,944	114,029	398,436,973	96.0	0.2571%
GILFORD	1,565,557,704	51,737,637	1,617,295,341	1,327,357	1,618,622,698	96.8	1.0444%
GILMANTON	439,834,168	-1,309,674	438,524,494	88,623	438,613,117	100.3	0.2830%
LACONIA	1,792,656,399	92,355,780	1,885,012,179	18,176,708	1,903,188,886	95.1	1.2280%
MEREDITH	1,739,850,803	85,778,611	1,825,629,414	8,747,096	1,834,376,510	95.3	1.1836%
NEW HAMPTON	275,146,002	-11,314,066	263,831,936	1,306,098	265,138,035	104.3	0.1711%
SANBORNTON	385,232,074	15,699,453	400,931,527	1,990,460	402,921,987	96.1	0.2600%
TILTON	475,691,415	0	475,691,415	203,867	475,895,282	100.0	0.3071%
TOTALS	9,615,748,005	255,910,039	9,871,658,044	33,029,769	9,904,687,814	97.8	6.3909%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ALBANY	105,688,384	-2,688,376	103,000,008	1,194,054	104,194,063	102.6	0.0672%
BARTLETT	918,467,397	61,735,664	980,203,061	732,731	980,935,793	93.7	0.6329%
BROOKFIELD	92,620,587	91,989	92,712,576	0	92,712,576	99.9	0.0598%
CHATHAM	47,134,792	1,650,042	48,784,834	670,318	49,455,152	96.6	0.0319%
CONWAY	1,359,526,557	74,468,018	1,433,994,575	1,114,790	1,435,109,366	94.8	0.9260%
EATON	105,328,830	-6,136,153	99,192,677	0	99,192,677	106.2	0.0640%
EFFINGHAM	176,256,955	-16,345,578	159,911,377	1,015,221	160,926,598	110.2	0.1038%
FREEDOM	492,479,823	-10,194,398	482,285,425	0	482,285,425	102.1	0.3112%
HALE'S LOCATION	75,619,200	-7,677,421	67,941,779	26,406	67,968,185	111.3	0.0439%
HART'S LOCATION	15,682,073	-1,025,911	14,656,162	197,766	14,853,928	107.0	0.0096%
JACKSON	384,922,101	1,544,522	386,466,623	715,708	387,182,331	99.6	0.2498%
MADISON	454,999,525	26,416,442	481,415,967	910,875	482,326,842	94.5	0.3112%
MOULTONBOROUGH	2,691,854,458	41,020,961	2,732,875,419	4,010,496	2,736,885,915	98.5	1.7659%
OSSIPEE	688,334,625	-50,391,555	637,943,070	44,474	637,987,544	107.9	0.4117%
SANDWICH	389,004,319	-2,694,268	386,310,051	586,537	386,896,587	100.7	0.2496%
TAMWORTH	326,558,430	-12,020,006	314,538,424	6,486,583	321,025,007	103.8	0.2071%
TUFTONBORO	954,181,444	85,158,143	1,039,339,587	328,978	1,039,668,566	91.8	0.6708%
WAKEFIELD	892,011,931	-16,623,476	875,388,455	892,154	876,280,609	101.9	0.5654%
WOLFEBORO	2,036,064,684	4,047,140	2,040,111,824	1,166,259	2,041,278,083	99.8	1.3171%
TOTALS	12,206,736,115	170,335,780	12,377,071,895	20,093,352	12,397,165,246	98.8	7.9991%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ALSTEAD	178,679,013	-22,375,634	156,303,379	59	156,303,438	114.3	0.1009%
CHESTERFIELD	482,147,100	44,144,798	526,291,898	1,385,382	527,677,280	91.6	0.3405%
DUBLIN	226,725,538	-3,118,189	223,607,349	1,011,823	224,619,172	101.4	0.1449%
FITZWILLIAM	218,002,047	23,573,209	241,575,256	28,959	241,604,215	90.2	0.1559%
GILSUM	57,138,439	688,912	57,827,351	0	57,827,351	98.8	0.0373%
HARRISVILLE	185,118,828	-1,645,633	183,473,195	190,348	183,663,543	100.9	0.1185%
HINSDALE	244,454,300	-18,055,651	226,398,649	30,333	226,428,982	108.0	0.1461%
JAFFREY	447,721,969	-36,605,887	411,116,082	4,134	411,120,216	108.9	0.2653%
KEENE	1,833,136,000	-67,123,592	1,766,012,408	11,379,671	1,777,392,078	103.8	1.1468%
MARLBOROUGH	182,619,330	-22,829,456	159,789,874	443,568	160,233,443	114.3	0.1034%
MARLOW	65,259,492	-1,437,497	63,821,995	60,667	63,882,662	102.2	0.0412%
NELSON	114,872,662	7,793,501	122,666,163	0	122,666,163	93.6	0.0791%
RICHMOND	91,611,362	578,177	92,189,539	77,615	92,267,154	99.3	0.0595%
RINDGE	551,837,285	-33,232,644	518,604,641	362,189	518,966,830	106.4	0.3349%
ROXBURY	22,600,155	-221,217	22,378,938	3,177,141	25,556,079	101.0	0.0165%
STODDARD	250,551,520	250,014	250,801,534	30,531	250,832,064	99.9	0.1618%
SULLIVAN	50,265,968	-148,857	50,117,111	0	50,117,111	100.3	0.0323%
SURRY	75,073,062	2,009,567	77,082,629	2,383,942	79,466,571	97.4	0.0513%
SWANZEY	524,888,727	8,285,501	533,174,228	1,455,661	534,629,889	98.4	0.3450%
TROY	97,601,478	-4,020,216	93,581,262	3,512	93,584,774	104.3	0.0604%
WALPOLE	398,587,560	-28,434,780	370,152,780	0	370,152,780	107.7	0.2388%
WESTMORELAND	172,798,272	-7,134,968	165,663,304	411	165,663,715	104.3	0.1069%
WINCHESTER	271,826,825	-14,243,297	257,583,528	565,155	258,148,683	105.5	0.1666%
TOTALS	6,743,516,932	-173,303,840	6,570,213,092	22,591,101	6,592,804,193	103.1	4.2539%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON & GILMANTON	730,210	31,797	762,007	0	762,007	90.9	0.0005%
BEAN'S GRANT	0	0	0	0	0	90.9	0.0000%
BEAN'S PURCHASE	0	0	0	0	0	90.9	0.0000%
BERLIN	322,961,939	-68,221,036	254,740,903	13,658,161	268,399,065	126.8	0.1732%
CAMBRIDGE	8,600,935	754,375	9,355,310	0	9,355,310	90.9	0.0060%
CARROLL	315,270,092	310,964	315,581,056	1,634,831	317,215,886	99.9	0.2047%
CHANDLER'S PURCHASE	38,280	3,832	42,112	0	42,112	90.9	0.0000%
CLARKSVILLE	41,081,727	-4,078,338	37,003,389	2,720,803	39,724,193	111.2	0.0256%
COLEBROOK	161,363,991	-5,251,349	156,112,642	0	156,112,642	103.4	0.1007%
COLUMBIA	63,527,517	4,048,864	67,576,381	146,003	67,722,384	93.8	0.0437%
CRAWFORD'S PURCHASE	187,400	18,761	206,161	0	206,161	90.9	0.0001%
CUTT'S GRANT	0	0	0	0	0	90.9	0.0000%
DALTON	72,185,956	1,489,971	73,675,927	8,972	73,684,899	98.0	0.0475%
DIX GRANT	808,790	40,900	849,690	0	849,690	90.9	0.0005%
DIXVILLE	8,262,532	731,838	8,994,370	0	8,994,370	90.9	0.0058%
DUMMER	31,409,300	-570,729	30,838,571	0	30,838,571	101.9	0.0199%
ERROL	72,720,673	215,877	72,936,550	2,020,938	74,957,488	99.7	0.0484%
ERVING'S GRANT	62,401	-3,643	58,758	0	58,758	90.9	0.0000%
GORHAM	217,548,200	-3,612,905	213,935,295	427,259	214,362,554	101.7	0.1383%
GREEN'S GRANT	3,016,230	301,955	3,318,185	58,866	3,377,051	90.9	0.0022%
HADLEY'S PURCHASE	0	0	0	0	0	90.9	0.0000%
JEFFERSON	120,905,142	-5,552,947	115,352,195	622,203	115,974,398	104.8	0.0748%
KILKENNY	0	0	0	0	0	90.9	0.0000%
LANCASTER	252,208,165	-8,551,507	243,656,658	2,522,390	246,179,049	103.5	0.1588%
LOW & BURBANK GRANT	0	0	0	0	0	90.9	0.0000%
MARTIN'S LOCATION	0	0	0	0	0	90.9	0.0000%
MILAN	105,088,832	-10,336,980	94,751,852	90,499	94,842,351	111.0	0.0612%
MILLSFIELD	8,007,058	697,673	8,704,731	0	8,704,731	90.9	0.0056%
NORTHUMBERLAND	81,171,281	-1,915,826	79,255,455	299,489	79,554,945	102.4	0.0513%
ODELL	2,181,444	167,632	2,349,076	494,238	2,843,314	90.9	0.0018%
PINKHAM'S GRANT	2,626,150	262,904	2,889,054	4,048,680	6,937,734	90.9	0.0045%
PITTSBURG	234,232,314	-16,989,913	217,242,401	3,700,298	220,942,700	108.0	0.1426%
RANDOLPH	66,392,768	-1,742,202	64,650,566	1,705,109	66,355,675	102.7	0.0428%
SARGENT'S PURCHASE	2,086,360	208,866	2,295,226	0	2,295,226	90.9	0.0015%
SECOND COLLEGE GRANT	1,250,731	31,731	1,282,462	0	1,282,462	90.9	0.0008%
SHELBURNE	50,165,257	-3,422,893	46,742,364	301,833	47,044,197	107.4	0.0304%
STARK	51,303,985	669,009	51,972,994	560,478	52,533,472	98.7	0.0339%
STEWARTSTOWN	73,184,505	-2,170,287	71,014,218	33,463	71,047,680	103.1	0.0458%
STRATFORD	41,170,662	3,230,820	44,401,482	307,708	44,709,190	92.4	0.0288%
SUCCESS	11,693,074	1,074,177	12,767,251	130,067	12,897,318	90.9	0.0083%
THOM & MES PURCHASE	5,215,720	522,146	5,737,866	317,203	6,055,069	90.9	0.0039%
WENTWORTH LOCATION	7,136,891	680,617	7,817,508	7,733	7,825,241	90.9	0.0050%
WHITEFIELD	174,842,337	-11,844,757	162,997,580	2,388,637	165,386,217	107.3	0.1067%
TOTALS	2,610,638,849	-128,770,603	2,481,868,246	38,205,860	2,520,074,106	109.4	1.6260%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ALEXANDRIA	186,040,762	-20,877,487	165,163,275	152,327	165,315,603	112.7	0.1067%
ASHLAND	228,974,150	8,048,975	237,023,125	2,665,955	239,689,080	96.6	0.1547%
BATH	108,412,284	-14,458,404	93,953,880	8,341,746	102,295,626	115.4	0.0660%
BENTON	24,381,463	-1,080,975	23,300,488	554,385	23,854,873	104.6	0.0154%
BETHLEHEM	217,109,701	9,156,772	226,266,473	1,095,865	227,362,338	96.0	0.1467%
BRIDGEWATER	328,766,700	23,229,627	351,996,327	0	351,996,327	93.4	0.2271%
BRISTOL	449,846,004	-14,786,133	435,059,871	1,184,325	436,244,197	103.4	0.2815%
CAMPTON	369,929,097	4,105,017	374,034,114	491,752	374,525,865	98.9	0.2417%
CANAAN	316,944,320	19,159,390	336,103,710	44,888	336,148,598	94.3	0.2169%
DORCHESTER	37,608,297	-2,431,422	35,176,875	11,082	35,187,957	107.1	0.0227%
EASTON	66,701,827	-2,374,519	64,327,308	288,566	64,615,875	103.7	0.0417%
ELLSWORTH	13,495,407	-362,881	13,132,526	268,137	13,400,663	102.8	0.0086%
ENFIELD	531,573,409	-1,587,529	529,985,880	0	529,985,880	100.3	0.3420%
FRANCONIA	283,280,951	-2,540,936	280,740,015	681,633	281,421,648	100.9	0.1816%
GRAFTON	125,813,641	2,603,257	128,416,898	0	128,416,898	97.8	0.0829%
GROTON	66,881,148	-8,825,200	58,055,948	40,131,559	98,187,507	115.3	0.0634%
HANOVER	1,953,297,600	266,279,074	2,219,576,674	3,112,630	2,222,689,303	88.0	1.4342%
HAVERHILL	329,806,545	-8,774,990	321,031,555	544,535	321,576,090	102.7	0.2075%
HEBRON	258,854,663	-13,949,419	244,905,244	6,128,430	251,033,674	105.7	0.1620%
HOLDERNESS	655,626,589	76,097,899	731,724,488	78,344	731,802,832	89.6	0.4722%
LANDAFF	49,624,751	-3,763,543	45,861,208	101,259	45,962,467	108.3	0.0297%
LEBANON	1,788,844,231	23,566,252	1,812,410,483	55,204,912	1,867,615,395	98.7	1.2051%
LINCOLN	744,932,964	68,309,266	813,242,230	1,888,041	815,130,270	91.6	0.5260%
LISBON	105,031,299	5,224,298	110,255,597	0	110,255,597	95.2	0.0711%
LITTLETON	540,073,700	-31,030,092	509,043,608	1,850,073	510,893,681	106.1	0.3296%
LIVERMORE	134,100	0	134,100	0	134,100	100.0	0.0001%
LYMAN	60,268,599	1,128,956	61,397,555	0	61,397,555	98.1	0.0396%
LYME	327,244,800	12,171,370	339,416,170	196,116	339,612,286	96.4	0.2191%
MONROE	73,998,522	1,891,077	75,889,599	0	75,889,599	97.5	0.0490%
ORANGE	28,122,818	-38,055	28,084,763	93,711	28,178,474	100.5	0.0182%
ORFORD	143,628,774	-9,784,121	133,844,653	118,220	133,962,873	107.3	0.0864%
PIERMONT	96,477,246	-7,020,772	89,456,474	52,645	89,509,120	107.8	0.0578%
PLYMOUTH	399,141,371	14,443,526	413,584,897	2,129,204	415,714,101	96.5	0.2682%
RUMNEY	158,158,560	-782,567	157,375,993	380,806	157,756,799	100.5	0.1018%
SUGAR HILL	141,199,090	-3,163,143	138,035,947	0	138,035,947	102.3	0.0891%
THORNTON	355,987,344	-25,104,043	330,883,301	400,943	331,284,244	107.6	0.2138%
WARREN	71,321,322	-9,922,132	61,399,190	364,938	61,764,127	116.2	0.0399%
WATERVILLE VALLEY	331,745,080	39,333,918	371,078,998	962,791	372,041,789	89.4	0.2401%
WENTWORTH	89,829,229	-3,639,757	86,189,472	92,637	86,282,109	104.2	0.0557%
WOODSTOCK	222,043,782	4,760,544	226,804,326	653,405	227,457,731	97.9	0.1468%
TOTALS	12,281,152,140	393,211,100	12,674,363,240	130,265,860	12,804,629,100	100.6	8.2620%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
AMHERST	1,543,726,250	20,315,579	1,564,041,829	1,150,065	1,565,191,894	98.7	1.0099%
ANTRIM	214,423,952	2,587,504	217,011,456	216,888	217,228,344	98.8	0.1402%
BEDFORD	3,190,690,103	342,727,384	3,533,417,487	2,897	3,533,420,384	90.3	2.2799%
BENNINGTON	100,243,531	-3,285,613	96,957,918	16,560	96,974,478	103.4	0.0626%
BROOKLINE	495,552,087	37,850,821	533,402,908	0	533,402,908	92.9	0.3442%
DEERING	190,628,832	-26,773,778	163,855,054	7,443	163,862,497	116.4	0.1057%
FRANCESTOWN	187,180,346	1,183,926	188,364,272	0	188,364,272	99.3	0.1215%
GOFFSTOWN	1,310,678,600	66,049,815	1,376,728,415	0	1,376,728,415	95.2	0.8883%
GREENFIELD	133,338,992	665,794	134,004,786	8,755,758	142,760,544	99.5	0.0921%
GREENVILLE	94,359,710	4,433,501	98,793,211	1,604,262	100,397,473	95.5	0.0648%
HANCOCK	238,497,254	6,109,158	244,606,412	1,704,799	246,311,210	97.5	0.1589%
HILLSBOROUGH	473,416,850	-20,367,065	453,049,785	53,630	453,103,415	104.5	0.2924%
HOLLIS	1,178,874,705	16,748,536	1,195,623,241	791	1,195,624,032	98.6	0.7715%
HUDSON	2,478,182,133	133,166,044	2,611,348,177	505,877	2,611,854,054	94.9	1.6853%
LITCHFIELD	797,975,248	43,740,520	841,715,768	1,592,694	843,308,461	94.8	0.5441%
LYNDEBOROUGH	166,965,150	-4,608,628	162,356,522	331	162,356,853	102.8	0.1048%
MANCHESTER	8,333,157,000	135,496,039	8,468,653,039	38,717,177	8,507,370,216	98.4	5.4893%
MASON	161,131,417	-21,627,290	139,504,127	10,580	139,514,708	115.5	0.0900%
MERRIMACK	2,887,918,160	89,301,731	2,977,219,891	273,031	2,977,492,923	97.0	1.9212%
MILFORD	1,272,923,078	15,441,970	1,288,365,048	1,228,289	1,289,593,337	98.8	0.8321%
MONT VERNON	246,097,689	1,948,838	248,046,527	0	248,046,527	99.2	0.1600%
NASHUA	7,885,263,283	584,403,935	8,469,667,218	9,384,539	8,479,051,758	93.1	5.4710%
NEW BOSTON	543,649,734	18,527,744	562,177,478	5,131	562,182,608	96.7	0.3627%
NEW IPSWICH	363,162,781	-5,883,139	357,279,642	2,595	357,282,238	101.6	0.2305%
PELHAM	1,386,071,950	53,248,011	1,439,319,961	1,115,589	1,440,435,549	96.3	0.9294%
PETERBOROUGH	599,777,432	47,894,806	647,672,238	2,273,860	649,946,098	92.6	0.4194%
SHARON	49,345,829	1,504,018	50,849,847	81,047	50,930,893	97.0	0.0329%
TEMPLE	136,909,559	7,772,902	144,682,461	14,456	144,696,917	94.6	0.0934%
WEARE	791,225,571	-32,657,641	758,567,930	2,396,662	760,964,593	104.3	0.4910%
WILTON	365,433,189	-15,386,603	350,046,586	235,673	350,282,259	104.4	0.2260%
WINDSOR	23,805,056	306,148	24,111,204	1,248,260	25,359,464	98.7	0.0164%
TOTALS	37,840,605,471	1,500,834,966	39,341,440,437	72,598,883	39,414,039,320	97.0	25.4315%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ALLENSTOWN	239,925,036	10,513,084	250,438,120	313,329	250,751,449	95.8	0.1618%
ANDOVER	239,053,052	-475,402	238,577,650	6,299	238,583,948	100.2	0.1539%
BOSCAWEN	227,129,056	1,589,723	228,718,779	1,493,151	230,211,930	99.3	0.1485%
BOW	898,247,334	34,499,716	932,747,050	2,741	932,749,790	96.3	0.6018%
BRADFORD	218,148,970	-18,859,972	199,288,998	21,668	199,310,666	109.5	0.1286%
CANTERBURY	243,040,250	-8,480,610	234,559,640	327,318	234,886,958	103.6	0.1516%
CHICHESTER	253,568,560	4,656,409	258,224,969	0	258,224,969	98.2	0.1666%
CONCORD	3,687,386,005	94,608,677	3,781,994,682	30,232,145	3,812,226,826	97.5	2.4598%
DANBURY	107,801,335	6,487,053	114,288,388	0	114,288,388	94.2	0.0737%
DUNBARTON	288,321,907	-5,675,952	282,645,955	3,076,184	285,722,139	102.0	0.1844%
EPSOM	410,051,990	-22,850,983	387,201,007	980,090	388,181,098	105.9	0.2505%
FRANKLIN	494,517,940	4,951	494,522,891	7,591,995	502,114,886	100.0	0.3240%
HENNIKER	383,641,527	-7,911,142	375,730,385	3,155,803	378,886,188	102.1	0.2445%
HILL	80,376,142	-4,856,976	75,519,166	1,747,042	77,266,208	106.2	0.0499%
HOOKSETT	1,532,585,431	166,485,435	1,699,070,866	23,245	1,699,094,111	90.2	1.0963%
HOPKINTON	588,059,165	32,150,718	620,209,883	9,072,403	629,282,286	94.8	0.4060%
LOUDON	528,424,571	-17,962,096	510,462,475	5,104,079	515,566,554	103.5	0.3327%
NEW LONDON	1,092,142,024	17,746,979	1,109,889,003	0	1,109,889,003	98.4	0.7161%
NEWBURY	699,894,467	72,557,626	772,452,093	1,585,185	774,037,278	90.6	0.4994%
NORTHFIELD	271,900,009	4,948,960	276,848,969	1,916,123	278,765,092	98.2	0.1799%
PEMBROKE	559,737,424	7,931,331	567,668,755	1,350,523	569,019,279	98.6	0.3672%
PITTSFIELD	261,573,797	-25,786,427	235,787,370	309,548	236,096,918	110.9	0.1523%
SALISBURY	118,477,006	-366,536	118,110,470	2,385,573	120,496,043	100.3	0.0777%
SUTTON	268,000,949	-3,705,560	264,295,389	814	264,296,203	101.4	0.1705%
WARNER	280,616,155	-16,994,493	263,621,662	397,554	264,019,216	106.4	0.1704%
WEBSTER	186,292,390	-7,800,009	178,492,381	1,258,571	179,750,952	104.4	0.1160%
WILMOT	178,161,574	7,371,268	185,532,842	38,357	185,571,199	96.0	0.1197%
TOTALS	14,337,074,066	319,825,773	14,656,899,839	72,389,739	14,729,289,578	98.7	9.5039%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON	845,180,258	27,937,392	873,117,650	0	873,117,650	96.8	0.5634%
AUBURN	635,636,758	20,328,674	655,965,432	24,940,204	680,905,636	96.9	0.4393%
BRENTWOOD	496,458,259	20,664,764	517,123,023	0	517,123,023	96.0	0.3337%
CANDIA	383,406,512	7,815,627	391,222,139	6,865	391,229,004	98.0	0.2524%
CHESTER	467,150,400	24,572,025	491,722,425	0	491,722,425	95.0	0.3173%
DANVILLE	331,484,295	21,895,109	353,379,404	71	353,379,475	93.8	0.2280%
DEERFIELD	487,836,862	-20,608,125	467,228,737	56,906	467,285,643	104.4	0.3015%
DERRY	2,501,961,259	96,100,401	2,598,061,660	3,265,953	2,601,327,613	96.3	1.6785%
EAST KINGSTON	283,958,994	6,973,087	290,932,081	968	290,933,049	97.6	0.1877%
EPPING	664,489,200	17,029,295	681,518,495	0	681,518,495	97.5	0.4397%
EXETER	1,611,072,544	88,373,099	1,699,445,643	1,578,635	1,701,024,279	94.8	1.0976%
FREMONT	376,300,539	6,872,410	383,172,949	0	383,172,949	98.2	0.2472%
GREENLAND	652,842,600	55,210,293	708,052,893	0	708,052,893	92.2	0.4569%
HAMPSTEAD	1,002,767,526	14,237,091	1,017,004,617	1,921,687	1,018,926,305	98.6	0.6575%
HAMPTON	2,703,638,400	251,152,393	2,954,790,793	0	2,954,790,793	91.5	1.9065%
HAMPTON FALLS	411,861,900	19,845,939	431,707,839	0	431,707,839	95.4	0.2786%
KENSINGTON	292,194,182	11,523,004	303,717,186	0	303,717,186	96.2	0.1960%
KINGSTON	610,713,969	49,490,399	660,204,368	1,238	660,205,606	92.5	0.4260%
LONDONDERRY	2,928,156,360	-65,883,575	2,862,272,785	28,803,985	2,891,076,770	102.3	1.8654%
NEW CASTLE	641,630,324	85,840,516	727,470,840	0	727,470,840	88.2	0.4694%
NEWFIELDS	243,773,947	3,953,781	247,727,728	0	247,727,728	98.4	0.1598%
NEWINGTON	509,382,996	15,211,717	524,594,713	2,296,326	526,891,039	97.1	0.3400%
NEWMARKET	713,848,912	28,944,573	742,793,485	850,409	743,643,894	96.1	0.4798%
NEWTON	474,143,382	-9,770,164	464,373,218	0	464,373,218	102.1	0.2996%
NORTH HAMPTON	1,006,215,800	68,791,137	1,075,006,937	0	1,075,006,937	93.6	0.6936%
NORTHWOOD	476,323,419	7,224,461	483,547,880	302,335	483,850,215	98.5	0.3122%
NOTTINGHAM	543,748,289	14,439,416	558,187,705	186,681	558,374,386	97.4	0.3603%
PLAISTOW	838,921,909	64,116,537	903,038,446	0	903,038,446	92.9	0.5827%
PORTSMOUTH	4,033,368,010	634,878,008	4,668,246,018	52,822,935	4,721,068,954	86.4	3.0462%
RAYMOND	830,192,870	4,163,621	834,356,491	413,163	834,769,654	99.5	0.5386%
RYE	1,787,485,100	207,468,221	1,994,953,321	1,273,771	1,996,227,092	89.6	1.2880%
SALEM	3,853,502,292	535,430,985	4,388,933,277	3,834,856	4,392,768,133	87.8	2.8344%
SANDOWN	511,029,520	45,630,511	556,660,031	0	556,660,031	91.8	0.3592%
SEABROOK	1,360,154,950	157,873,900	1,518,028,850	0	1,518,028,850	89.6	0.9795%
SOUTH HAMPTON	132,415,247	-2,084,037	130,331,210	1,538	130,332,748	101.6	0.0841%
STRATHAM	1,201,372,116	18,274,458	1,219,646,574	0	1,219,646,574	98.5	0.7870%
WINDHAM	2,089,067,960	181,649,811	2,270,717,771	545,063	2,271,262,834	92.0	1.4655%
TOTALS	38,933,687,860	2,715,566,753	41,649,254,613	123,103,592	41,772,358,204	95.7	26.9531%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
BARRINGTON	894,346,231	1,790,521	896,136,752	791,262	896,928,014	99.8	0.5787%
DOVER	2,749,463,020	166,150,833	2,915,613,853	3,057,801	2,918,671,654	94.3	1.8832%
DURHAM	898,631,915	48,280,387	946,912,302	2,122,224	949,034,526	94.9	0.6124%
FARMINGTON	436,104,855	10,244,713	446,349,568	310,357	446,659,925	97.7	0.2882%
LEE	419,763,656	15,643,601	435,407,257	75,024	435,482,281	96.4	0.2810%
MADBURY	225,667,182	-9,121,321	216,545,861	0	216,545,861	104.2	0.1397%
MIDDLETON	159,428,018	-5,071,780	154,356,238	0	154,356,238	103.3	0.0996%
MILTON	354,073,083	5,741,341	359,814,424	0	359,814,424	98.4	0.2322%
NEW DURHAM	419,317,180	-394,155	418,923,025	0	418,923,025	100.1	0.2703%
ROCHESTER	1,965,999,739	77,621,372	2,043,621,111	14,087,642	2,057,708,753	96.2	1.3277%
ROLLINSFORD	223,224,608	25,871,341	249,095,949	0	249,095,949	89.6	0.1607%
SOMERSWORTH	821,190,620	7,456,702	828,647,322	3,077,991	831,725,313	99.1	0.5367%
STRAFFORD	457,898,300	-18,893,089	439,005,211	0	439,005,211	104.3	0.2833%
TOTALS	10,025,108,407	325,320,465	10,350,428,872	23,522,301	10,373,951,174	97.0	6.6937%

*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	2014 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	93,773,590	7,421,049	101,194,639	4,872	101,199,511	92.6	0.0653%
CHARLESTOWN	266,497,440	2,587,811	269,085,251	369,896	269,455,147	99.0	0.1739%
CLAREMONT	705,179,794	-5,739,721	699,440,073	1,942,577	701,382,650	100.8	0.4526%
CORNISH	168,953,829	3,048,023	172,001,852	734,211	172,736,063	98.2	0.1115%
CROYDON	92,239,560	-298,735	91,940,825	0	91,940,825	100.3	0.0593%
GOSHEN	75,453,246	-8,078,646	67,374,600	14,131	67,388,731	112.0	0.0435%
GRANTHAM	513,003,809	-60,603,671	452,400,138	0	452,400,138	113.4	0.2919%
LANGDON	60,633,362	-2,433,094	58,200,268	10,234	58,210,502	104.2	0.0376%
LEMPSTER	117,756,762	-14,859,072	102,897,690	9,687	102,907,376	114.5	0.0664%
NEWPORT	410,623,423	-26,066,643	384,556,780	2,878,918	387,435,698	106.8	0.2500%
PLAINFIELD	262,364,060	11,166,151	273,530,211	40,389	273,570,601	95.9	0.1765%
SPRINGFIELD	192,379,325	-2,323,639	190,055,686	299,619	190,355,305	101.2	0.1228%
SUNAPEE	1,152,649,981	104,288,900	1,256,938,881	0	1,256,938,881	91.7	0.8110%
UNITY	123,651,434	2,121,416	125,772,850	19,573	125,792,423	98.2	0.0812%
WASHINGTON	223,286,666	-2,623,859	220,662,807	109,360	220,772,167	101.2	0.1425%
TOTALS	4,458,446,281	7,606,272	4,466,052,553	6,433,466	4,472,486,018	100.0	2.8858%

*Flood control, forest, recreation lands and others.

2014 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION FOR SCHOOL PURPOSES

MUNICIPALITY	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,570,272,674	3,504,068,369	3,542,920,434
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	375,532,023	311,769,945	372,652,119
LOUDON SCHOOL DISTRICT	519,132,512	511,951,078	514,028,433