

**2015**

**EQUALIZATION**

**SURVEY**

*STATE OF NEW HAMPSHIRE*

DEPARTMENT

OF

REVENUE ADMINISTRATION



**MUNICIPAL & PROPERTY DIVISION**

# 2015 EQUALIZATION SURVEY

## “INCLUDING UTILITIES AND RAILROADS”

May 1, 2016

This report presents the results of the 2015 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, 2014, to September 30, 2015, 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 2015 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 2015 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 2015 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 2014 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 2016 tax year;
- Calculate state reimbursements, and;
- Apportion cooperative school taxes for the 2016 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 2015 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2015 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 2015 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 2015 Notification of Total Equalized Valuations on **April 25, 2016**.

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	95,921,378	2,667,004	98,588,382	4,250	0	98,592,632
ALBANY	108,945,849	156,177	109,102,026	1,067,459	0	110,169,486
ALEXANDRIA	205,659,391	-18,507,920	187,151,471	163,707	0	187,315,179
ALLENSTOWN	249,752,444	13,867,115	263,619,559	316,504	0	263,936,063
ALSTEAD	160,292,748	11,891,310	172,184,058	61	0	172,184,118
ALTON	1,539,482,631	34,727,345	1,574,209,976	366,204	0	1,574,576,180
AMHERST	1,587,189,230	129,328,453	1,716,517,683	1,242,190	15,637	1,717,775,511
ANDOVER	252,226,815	-9,194,247	243,032,568	6,292	0	243,038,860
ANTRIM	225,042,714	-830,675	224,212,039	165,930	0	224,377,968
ASHLAND	236,227,101	-891,338	235,335,763	2,335,278	0	237,671,041
ATKINSON	859,159,250	88,416,193	947,575,443	0	1,376	947,576,819
ATKINSON & GILMANTON	697,913	75,615	773,528	0	0	773,528
AUBURN	650,135,265	34,431,799	684,567,064	22,203,325	0	706,770,389
BARNSTEAD	439,771,137	9,617,007	449,388,144	0	0	449,388,144
BARRINGTON	915,385,421	-1,409,654	913,975,767	792,349	0	914,768,116
BARTLETT	932,121,302	112,740,954	1,044,862,256	764,238	0	1,045,626,494
BATH	126,108,101	-10,347,347	115,760,754	10,224,413	0	125,985,167
BEAN'S GRANT	558	56	614	0	0	614
BEAN'S PURCHASE	0	0	0	0	0	0
BEDFORD	3,255,353,183	575,449,831	3,830,803,014	2,951	11,103	3,830,817,068
BELMONT	596,400,001	75,245,444	671,645,445	838,758	0	672,484,204
BENNINGTON	103,422,917	3,265,141	106,688,058	17,121	0	106,705,179
BENTON	25,401,331	21,524	25,422,855	574,070	0	25,996,925
BERLIN	399,052,616	-87,522,368	311,530,248	22,921,185	69,465	334,520,898
BETHLEHEM	222,746,529	5,991,545	228,738,074	821,886	0	229,559,960
BOSCAWEN	234,295,514	-571,553	233,723,961	2,260,895	2,434	235,987,291
BOW	1,093,372,592	73,254,689	1,166,627,281	2,738	48,130	1,166,678,149
BRADFORD	198,726,270	-3,128,125	195,598,145	22,081	0	195,620,226
BRENTWOOD	561,607,160	5,944,918	567,552,078	0	0	567,552,078
BRIDGEWATER	339,831,900	37,624,727	377,456,627	0	0	377,456,627
BRISTOL	471,364,829	1,342,392	472,707,221	1,293,354	0	474,000,575
BROOKFIELD	94,510,199	448,121	94,958,320	0	0	94,958,320
BROOKLINE	510,860,481	40,327,959	551,188,440	0	0	551,188,440
CAMBRIDGE	8,721,844	970,470	9,692,314	0	0	9,692,314
CAMPTON	382,298,109	5,849,191	388,147,300	504,016	0	388,651,315
CANAAN	326,892,452	16,812,981	343,705,433	77,968	0	343,783,401
CANDIA	390,306,476	32,636,403	422,942,879	7,194	0	422,950,073
CANTERBURY	250,726,319	8,853,100	259,579,419	357,932	0	259,937,351
CARROLL	321,206,057	4,839,672	326,045,729	1,564,466	0	327,610,195
CENTER HARBOR	386,004,059	-8,461,328	377,542,731	149,159	0	377,691,890
CHANDLER'S PURCHASE	40,569	4,531	45,100	0	0	45,100
CHARLESTOWN	293,365,407	-28,121,735	265,243,672	381,581	138,445	265,763,698
CHATHAM	47,913,966	2,912,039	50,826,005	670,899	0	51,496,904
CHESTER	505,807,200	37,688,763	543,495,963	0	0	543,495,963

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2015 LOCAL TAX RATE	2015 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
ACWORTH	\$25.21	97.3	\$24.42	2.1667%	0.0591%
ALBANY	\$11.75	99.8	\$11.58	0.8541%	0.0660%
ALEXANDRIA	\$21.00	107.0	\$22.70	1.3768%	0.1123%
ALLENSTOWN	\$32.83	93.6	\$30.75	1.6797%	0.1582%
ALSTEAD	\$26.53	92.9	\$24.62	2.5343%	0.1032%
ALTON	\$14.27	97.8	\$13.92	15.1777%	0.9439%
AMHERST	\$26.48	92.0	\$24.26	4.0533%	1.0298%
ANDOVER	\$19.88	100.5	\$20.45	1.5467%	0.1457%
ANTRIM	\$27.73	97.8	\$27.59	0.5295%	0.1345%
ASHLAND	\$24.97	100.1	\$24.72	1.7469%	0.1425%
ATKINSON	\$19.10	90.6	\$17.13	2.0341%	0.5681%
ATKINSON & GILMANTON	\$0.00	89.9	\$0.00	0.0265%	0.0005%
AUBURN	\$20.71	94.6	\$18.86	1.5172%	0.4237%
BARNSTEAD	\$27.15	97.8	\$26.44	4.3318%	0.2694%
BARRINGTON	\$25.22	100.3	\$24.91	8.3283%	0.5484%
BARTLETT	\$9.54	89.2	\$8.48	8.1067%	0.6268%
BATH	\$18.80	96.0	\$18.52	0.9260%	0.0755%
BEAN'S GRANT	\$0.00	89.9	\$0.00	0.0000%	0.0000%
BEAN'S PURCHASE	\$0.00	89.9	\$0.00	0.0000%	0.0000%
BEDFORD	\$22.76	84.8	\$19.16	9.0394%	2.2965%
BELMONT	\$28.27	88.6	\$24.82	6.4822%	0.4031%
BENNINGTON	\$30.58	95.5	\$29.36	0.2518%	0.0640%
BENTON	\$17.68	99.1	\$17.19	0.1911%	0.0156%
BERLIN	\$39.19	98.7	\$45.22	11.4386%	0.2005%
BETHLEHEM	\$29.62	97.5	\$28.48	1.6873%	0.1376%
BOSCAWEN	\$29.40	99.8	\$29.06	1.5018%	0.1415%
BOW	\$28.54	93.6	\$26.15	7.4249%	0.6994%
BRADFORD	\$26.96	99.4	\$27.24	1.2449%	0.1173%
BRENTWOOD	\$23.20	97.0	\$22.82	1.2183%	0.3402%
BRIDGEWATER	\$9.73	90.0	\$8.69	2.7744%	0.2263%
BRISTOL	\$20.13	97.0	\$19.87	3.4840%	0.2842%
BROOKFIELD	\$18.98	99.1	\$18.82	0.7362%	0.0569%
BROOKLINE	\$31.05	92.1	\$28.53	1.3006%	0.3304%
CAMBRIDGE	\$0.00	89.9	\$0.00	0.3314%	0.0058%
CAMPTON	\$22.91	98.5	\$22.28	2.8567%	0.2330%
CANAAN	\$30.27	94.2	\$28.35	2.5269%	0.2061%
CANDIA	\$21.42	92.2	\$19.56	0.9079%	0.2536%
CANTERBURY	\$26.56	96.4	\$25.40	1.6543%	0.1558%
CARROLL	\$19.03	98.5	\$18.60	11.2023%	0.1964%
CENTER HARBOR	\$14.38	102.3	\$14.68	3.6407%	0.2264%
CHANDLER'S PURCHASE	\$0.00	89.9	\$0.00	0.0015%	0.0000%
CHARLESTOWN	\$32.19	106.4	\$35.23	5.8405%	0.1593%
CHATHAM	\$19.65	94.2	\$18.24	0.3993%	0.0309%
CHESTER	\$24.64	89.3	\$22.17	1.1667%	0.3258%

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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	492,450,338	7,885,564	500,335,902	1,321,472	0	501,657,374
CHICHESTER	260,294,148	15,683,249	275,977,397	0	0	275,977,397
CLAREMONT	713,674,784	-19,041,163	694,633,621	1,916,040	123,944	696,673,605
CLARKSVILLE	40,598,855	2,824,437	43,423,292	3,011,640	0	46,434,932
COLEBROOK	177,721,756	-10,783,085	166,938,671	0	0	166,938,671
COLUMBIA	81,068,078	-5,693,508	75,374,570	142,448	0	75,517,018
CONCORD	3,924,039,927	77,769,329	4,001,809,256	32,126,440	48,482	4,033,984,178
CONWAY	1,405,673,730	137,017,912	1,542,691,642	926,412	0	1,543,618,054
CORNISH	175,408,973	2,964,768	178,373,741	732,299	48,787	179,154,827
CRAWFORD'S PURCHASE	187,791	21,093	208,884	0	0	208,884
CROYDON	87,919,396	-834,927	87,084,469	0	0	87,084,469
CUTT'S GRANT	0	0	0	0	0	0
DALTON	76,508,607	2,404,433	78,913,040	6,211,376	0	85,124,416
DANBURY	110,938,343	-290,440	110,647,903	0	0	110,647,903
DANVILLE	339,655,856	35,691,160	375,347,016	69	0	375,347,086
DEERFIELD	557,097,371	-28,550,375	528,546,996	55,172	0	528,602,167
DEERING	178,440,476	-4,270,095	174,170,381	7,719	0	174,178,101
DERRY	2,547,584,668	220,918,921	2,768,503,589	3,542,380	0	2,772,045,968
DIX GRANT	778,979	84,803	863,782	0	0	863,782
DIXVILLE	8,283,231	23,685,784	31,969,015	3,066	0	31,972,081
DORCHESTER	38,523,660	-3,246,903	35,276,757	11,229	0	35,287,986
DOVER	2,838,457,980	263,275,746	3,101,733,726	3,087,064	54,881	3,104,875,672
DUBLIN	230,701,607	20,862,391	251,563,998	1,721,656	0	253,285,654
DUMMER	75,149,016	-10,743,093	64,405,923	0	17,277	64,423,200
DUNBARTON	301,581,421	-4,861,655	296,719,766	2,896,319	0	299,616,084
DURHAM	971,433,330	59,444,406	1,030,877,736	2,221,355	20,220	1,033,119,311
EAST KINGSTON	310,291,682	17,599,082	327,890,764	1,030	21,726	327,913,520
EASTON	62,663,306	-609,033	62,054,273	292,767	0	62,347,040
EATON	107,125,250	-6,823,676	100,301,574	0	0	100,301,574
EFFINGHAM	170,955,201	-2,709,854	168,245,347	1,105,435	0	169,350,782
ELLSWORTH	13,805,139	-548,991	13,256,148	252,254	0	13,508,402
ENFIELD	537,824,264	50,215,911	588,040,175	0	0	588,040,175
EPPING	692,679,500	31,852,973	724,532,473	0	0	724,532,473
EPSOM	420,840,532	-3,437,656	417,402,876	971,885	0	418,374,761
ERROL	86,043,024	-10,910,754	75,132,270	1,820,266	0	76,952,536
ERVING'S GRANT	50,944	5,100	56,044	0	0	56,044
EXETER	1,695,655,650	98,409,435	1,794,065,085	1,622,437	25,156	1,795,712,678
FARMINGTON	446,750,060	10,144,438	456,894,498	410,776	0	457,305,274
FITZWILLIAM	252,782,106	-10,615,224	242,166,882	24,365	0	242,191,247
FRANCESTOWN	191,547,521	-3,305,453	188,242,068	0	0	188,242,068
FRANCONIA	288,697,844	7,629,847	296,327,691	724,225	0	297,051,916
FRANKLIN	529,232,421	17,795,927	547,028,348	3,781,063	0	550,809,411
FREEDOM	498,364,318	-20,944,324	477,419,994	0	0	477,419,994
FREMONT	390,560,519	20,794,842	411,355,361	0	0	411,355,361

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2015 LOCAL TAX RATE	2015 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CHESTERFIELD	\$21.90	98.5	\$21.41	7.3836%	0.3007%
CHICHESTER	\$26.37	94.1	\$24.68	1.7563%	0.1654%
CLAREMONT	\$41.47	102.8	\$40.76	15.3104%	0.4176%
CLARKSVILLE	\$16.52	92.8	\$14.35	1.5878%	0.0278%
COLEBROOK	\$28.89	104.8	\$30.48	5.7083%	0.1001%
COLUMBIA	\$19.92	99.0	\$20.67	2.5822%	0.0453%
CONCORD	\$27.34	97.0	\$24.69	25.6727%	2.4183%
CONWAY	\$19.09	90.6	\$17.28	11.9676%	0.9254%
CORNISH	\$22.99	97.3	\$22.33	3.9372%	0.1074%
CRAWFORD'S PURCHASE	\$0.00	89.9	\$0.00	0.0071%	0.0001%
CROYDON	\$16.96	99.5	\$17.02	1.9138%	0.0522%
CUTT'S GRANT	\$0.00	89.9	\$0.00	0.0000%	0.0000%
DALTON	\$24.89	93.7	\$22.19	2.9108%	0.0510%
DANBURY	\$23.00	100.3	\$22.95	0.7042%	0.0663%
DANVILLE	\$29.84	90.3	\$26.67	0.8057%	0.2250%
DEERFIELD	\$22.01	98.7	\$22.80	1.1347%	0.3169%
DEERING	\$29.57	101.2	\$29.60	0.4110%	0.1044%
DERRY	\$29.23	92.0	\$26.28	5.9505%	1.6618%
DIX GRANT	\$0.00	89.9	\$0.00	0.0295%	0.0005%
DIXVILLE	\$12.14	89.9	\$3.14	1.0933%	0.0192%
DORCHESTER	\$18.66	109.5	\$20.31	0.2594%	0.0212%
DOVER	\$26.61	91.3	\$23.77	28.2676%	1.8613%
DUBLIN	\$26.50	90.9	\$24.09	3.7280%	0.1518%
DUMMER	\$15.54	111.2	\$16.42	2.2029%	0.0386%
DUNBARTON	\$23.59	95.8	\$23.55	1.9068%	0.1796%
DURHAM	\$29.85	92.7	\$27.82	9.4058%	0.6193%
EAST KINGSTON	\$24.77	90.7	\$23.26	0.7039%	0.1966%
EASTON	\$11.11	101.0	\$11.13	0.4583%	0.0374%
EATON	\$10.95	106.7	\$11.67	0.7776%	0.0601%
EFFINGHAM	\$20.47	99.7	\$20.56	1.3130%	0.1015%
ELLSWORTH	\$20.35	102.7	\$20.71	0.0993%	0.0081%
ENFIELD	\$25.08	91.9	\$22.33	4.3222%	0.3525%
EPPING	\$25.94	94.4	\$24.55	1.5553%	0.4344%
EPSOM	\$23.82	99.8	\$23.86	2.6626%	0.2508%
ERROL	\$12.15	104.9	\$13.18	2.6313%	0.0461%
ERVING'S GRANT	\$0.00	89.9	\$0.00	0.0019%	0.0000%
EXETER	\$25.54	94.5	\$23.59	3.8547%	1.0765%
FARMINGTON	\$25.09	97.0	\$24.12	4.1634%	0.2742%
FITZWILLIAM	\$26.71	103.8	\$27.29	3.5647%	0.1452%
FRANCESTOWN	\$25.19	101.0	\$25.56	0.4442%	0.1128%
FRANCONIA	\$16.36	97.1	\$15.86	2.1834%	0.1781%
FRANKLIN	\$25.03	98.2	\$23.70	3.5054%	0.3302%
FREEDOM	\$12.10	104.4	\$12.60	3.7014%	0.2862%
FREMONT	\$29.00	93.6	\$27.38	0.8830%	0.2466%

**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	1,634,111,261	128,640,785	1,762,752,046	1,947,754	0	1,764,699,799
GILMANTON	452,374,146	-14,132,425	438,241,721	87,251	0	438,328,972
GILSUM	59,868,511	-3,265,108	56,603,403	0	0	56,603,403
GOFFSTOWN	1,362,160,700	114,263,977	1,476,424,677	0	0	1,476,424,677
GORHAM	276,894,500	-41,750,203	235,144,297	415,239	82,651	235,642,187
GOSHEN	71,274,550	413,958	71,688,508	13,827	0	71,702,335
GRAFTON	116,237,418	347,494	116,584,912	0	0	116,584,912
GRANTHAM	462,329,270	16,826,689	479,155,959	0	0	479,155,959
GREENFIELD	136,861,032	3,996,835	140,857,867	8,851,433	20,908	149,730,208
GREENLAND	689,533,932	60,297,113	749,831,045	0	11,541	749,842,586
GREEN'S GRANT	3,115,372	349,169	3,464,541	48,807	0	3,513,348
GREENVILLE	97,642,853	4,284,544	101,927,397	1,596,445	0	103,523,842
GROTON	78,180,178	-10,661,114	67,519,064	58,008,874	0	125,527,937
HADLEY'S PURCHASE	0	0	0	0	0	0
HALE'S LOCATION	74,414,600	-1,659,946	72,754,654	28,711	0	72,783,366
HAMPSTEAD	1,026,587,098	96,031,022	1,122,618,120	2,062,216	0	1,124,680,336
HAMPTON	2,822,045,300	377,127,071	3,199,172,371	16,436,508	12,738	3,215,621,617
HAMPTON FALLS	419,085,775	16,950,613	436,036,388	789,516	0	436,825,904
HANCOCK	246,454,722	9,577,648	256,032,370	1,787,468	0	257,819,839
HANOVER	1,985,293,000	296,775,017	2,282,068,017	3,078,414	0	2,285,146,431
HARRISVILLE	188,719,628	5,188,077	193,907,705	189,085	0	194,096,790
HART'S LOCATION	15,935,679	-28	15,935,651	199,444	0	16,135,094
HAVERHILL	357,288,680	-36,468,938	320,819,742	452,126	0	321,271,868
HEBRON	263,936,751	4,766,463	268,703,214	6,848,543	0	275,551,757
HENNIKER	397,631,300	-4,809,710	392,821,590	2,870,245	0	395,691,834
HILL	89,635,187	-5,474,190	84,160,997	1,473,423	0	85,634,420
HILLSBOROUGH	510,347,563	-44,471,736	465,875,827	76,056	0	465,951,883
HINSDALE	352,078,097	-89,479,150	262,598,947	28,531	0	262,627,478
HOLDERNESS	688,342,938	12,170,836	700,513,774	72,634	0	700,586,408
HOLLIS	1,205,063,962	69,635,862	1,274,699,824	841	552	1,274,701,217
HOOKSETT	1,606,156,601	294,894,489	1,901,051,090	24,119	55,104	1,901,130,313
HOPKINTON	616,253,264	-2,436,382	613,816,882	8,910,084	0	622,726,966
HUDSON	2,643,444,920	143,053,964	2,786,498,884	480,460	0	2,786,979,345
JACKSON	391,218,164	790,224	392,008,388	711,416	0	392,719,804
JAFFREY	405,440,851	13,930,021	419,370,872	4,146	0	419,375,018
JEFFERSON	127,392,239	-7,611,565	119,780,674	623,046	0	120,403,720
KEENE	1,881,546,200	-72,249,762	1,809,296,438	11,911,127	0	1,821,207,565
KENSINGTON	303,632,478	8,754,563	312,387,041	0	0	312,387,041
KILKENNY	293,642	29,577	323,219	0	0	323,219
KINGSTON	627,509,803	50,123,864	677,633,667	1,133	14,836	677,649,635
LACONIA	1,915,980,941	55,011,935	1,970,992,876	18,362,152	0	1,989,355,028
LANCASTER	268,687,143	-37,064,186	231,622,957	2,079,989	0	233,702,945
LANDAFF	51,541,731	-6,353,073	45,188,658	93,484	0	45,282,143
LANGDON	61,979,831	-7,023,259	54,956,572	9,493	0	54,966,065

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2015 LOCAL TAX RATE	2015 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
GILFORD	\$17.97	92.7	\$16.60	17.0104%	1.0579%
GILMANTON	\$25.94	102.0	\$26.60	4.2252%	0.2628%
GILSUM	\$26.68	104.4	\$28.02	0.8331%	0.0339%
GOFFSTOWN	\$28.16	91.4	\$25.67	3.4838%	0.8851%
GORHAM	\$29.40	101.8	\$33.62	8.0576%	0.1413%
GOSHEN	\$24.91	99.1	\$24.69	1.5758%	0.0430%
GRAFTON	\$27.17	98.1	\$26.97	0.8569%	0.0699%
GRANTHAM	\$24.12	96.1	\$23.21	10.5302%	0.2872%
GREENFIELD	\$27.76	96.4	\$25.27	0.3533%	0.0898%
GREENLAND	\$16.91	91.5	\$15.42	1.6096%	0.4495%
GREEN'S GRANT	\$8.58	89.9	\$7.56	0.1201%	0.0021%
GREENVILLE	\$25.88	94.4	\$24.20	0.2443%	0.0621%
GROTON	\$11.24	103.3	\$6.78	0.9227%	0.0753%
HADLEY'S PURCHASE	\$0.00	89.9	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$4.10	102.3	\$4.19	0.5643%	0.0436%
HAMPSTEAD	\$22.43	90.8	\$20.24	2.4142%	0.6742%
HAMPTON	\$19.16	87.8	\$16.57	6.9027%	1.9277%
HAMPTON FALLS	\$22.22	96.1	\$21.13	0.9377%	0.2619%
HANCOCK	\$22.19	94.8	\$21.12	0.6084%	0.1546%
HANOVER	\$19.35	86.9	\$16.78	16.7963%	1.3699%
HARRISVILLE	\$17.66	97.0	\$17.14	2.8568%	0.1164%
HART'S LOCATION	\$3.67	100.0	\$3.57	0.1251%	0.0097%
HAVERHILL	\$29.47	105.5	\$32.50	2.3614%	0.1926%
HEBRON	\$7.96	97.2	\$7.59	2.0254%	0.1652%
HENNIKER	\$31.47	99.7	\$31.12	2.5182%	0.2372%
HILL	\$25.95	98.4	\$26.91	0.5450%	0.0513%
HILLSBOROUGH	\$29.05	106.5	\$31.47	1.0995%	0.2793%
HINSDALE	\$25.89	114.5	\$33.55	3.8655%	0.1574%
HOLDERNESS	\$14.18	98.0	\$13.87	5.1495%	0.4200%
HOLLIS	\$23.02	93.7	\$21.57	3.0078%	0.7642%
HOOKSETT	\$24.72	83.9	\$20.50	12.0990%	1.1397%
HOPKINTON	\$33.62	97.2	\$32.82	3.9631%	0.3733%
HUDSON	\$21.25	92.0	\$19.76	6.5763%	1.6708%
JACKSON	\$11.10	99.8	\$11.04	3.0447%	0.2354%
JAFFREY	\$33.22	96.6	\$31.93	6.1726%	0.2514%
JEFFERSON	\$20.37	103.8	\$21.34	4.1171%	0.0722%
KEENE	\$34.41	103.0	\$34.77	26.8054%	1.0918%
KENSINGTON	\$23.11	96.5	\$22.11	0.6706%	0.1873%
KILKENNY	\$0.00	89.9	\$0.00	0.0111%	0.0002%
KINGSTON	\$25.94	92.8	\$23.82	1.4546%	0.4062%
LACONIA	\$22.20	97.2	\$20.99	19.1759%	1.1926%
LANCASTER	\$27.49	112.4	\$31.38	7.9913%	0.1401%
LANDAFF	\$19.01	112.4	\$21.54	0.3328%	0.0271%
LANGDON	\$26.61	114.0	\$29.70	1.2080%	0.0330%

## 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	1,885,654,174	29,425,262	1,915,079,436	54,170,332	0	1,969,249,767
LEE	429,245,876	38,004,922	467,250,798	82,640	0	467,333,437
LEMPSTER	152,356,290	-20,202,016	132,154,274	9,049	0	132,163,323
LINCOLN	781,761,764	104,959,132	886,720,896	1,954,713	0	888,675,609
LISBON	107,456,348	-8,499,835	98,956,513	0	0	98,956,513
LITCHFIELD	885,390,588	-23,814,464	861,576,124	1,578,680	0	863,154,804
LITTLETON	759,800,220	-137,639,839	622,160,381	1,970,556	0	624,130,937
LIVERMORE	134,100	0	134,100	0	0	134,100
LONDONDERRY	3,671,670,944	-42,452,231	3,629,218,713	30,491,303	0	3,659,710,016
LOUDON	546,746,752	-5,868,188	540,878,564	4,719,500	0	545,598,064
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	58,504,698	-112,349	58,392,349	0	0	58,392,349
LYME	333,854,800	2,582,029	336,436,829	170,119	0	336,606,948
LYNDEBOROUGH	165,459,080	7,875,530	173,334,610	330	0	173,334,940
MADBURY	230,494,871	-4,736,350	225,758,521	0	15,249	225,773,770
MADISON	466,699,328	-1,661,749	465,037,579	882,503	0	465,920,082
MANCHESTER	8,680,984,680	521,787,195	9,202,771,875	33,122,006	47,597	9,235,941,478
MARLBOROUGH	185,230,160	-22,868,615	162,361,545	659,239	0	163,020,784
MARLOW	64,382,219	-370,571	64,011,648	102,731	0	64,114,378
MARTIN'S LOCATION	41,660	4,197	45,857	0	0	45,857
MASON	164,007,597	-7,426,479	156,581,118	11,250	0	156,592,368
MEREDITH	1,760,636,517	114,196,684	1,874,833,201	8,942,982	0	1,883,776,182
MERRIMACK	3,003,766,132	164,946,130	3,168,712,262	286,967	79,066	3,169,078,295
MIDDLETON	162,592,820	-6,580,608	156,012,212	0	0	156,012,212
MILAN	126,343,177	-18,217,028	108,126,149	91,654	137,497	108,355,300
MILFORD	1,297,499,129	61,096,403	1,358,595,532	1,284,626	30,085	1,359,910,243
MILLSFIELD	8,020,474	85,485,245	93,505,719	0	0	93,505,719
MILTON	360,790,025	19,451,519	380,241,544	0	0	380,241,544
MONROE	417,281,631	-159,087,608	258,194,023	0	0	258,194,023
MONT VERNON	253,941,085	9,645,354	263,586,439	0	0	263,586,439
MOULTONBOROUGH	2,735,599,386	229,290,461	2,964,889,847	4,239,163	0	2,969,129,010
NASHUA	8,216,779,098	935,893,821	9,152,672,919	9,876,476	160,498	9,162,709,894
NELSON	117,137,654	6,824,939	123,962,593	0	0	123,962,593
NEW BOSTON	564,161,925	32,746,755	596,908,680	5,290	0	596,913,970
NEW CASTLE	645,253,124	93,338,496	738,591,620	0	0	738,591,620
NEW DURHAM	408,938,216	39,480,420	448,418,636	0	0	448,418,636
NEW HAMPTON	311,415,112	-21,469,667	289,945,445	979,496	0	290,924,942
NEW IPSWICH	376,582,727	1,503,322	378,086,049	2,693	0	378,088,742
NEW LONDON	1,113,172,661	60,657,496	1,173,830,157	0	0	1,173,830,157
NEWBURY	707,622,507	19,652,045	727,274,552	1,670,631	0	728,945,184
NEWFIELDS	246,771,653	7,894,595	254,666,248	0	16,537	254,682,785
NEWINGTON	1,011,607,736	79,891,128	1,091,498,864	2,477,226	26,168	1,094,002,258
NEWMARKET	729,012,871	62,259,945	791,272,816	1,026,659	28,482	792,327,957
NEWPORT	429,303,272	1,805,569	431,108,841	3,375,850	0	434,484,692

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2015 LOCAL TAX RATE	2015 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
LEBANON	\$27.61	98.0	\$26.20	14.4744%	1.1805%
LEE	\$29.25	91.8	\$26.26	4.2547%	0.2802%
LEMPSTER	\$23.27	105.3	\$25.84	2.9045%	0.0792%
LINCOLN	\$13.78	85.8	\$12.02	6.5320%	0.5328%
LISBON	\$28.68	108.5	\$30.86	0.7274%	0.0593%
LITCHFIELD	\$20.38	99.9	\$20.69	2.0367%	0.5175%
LITTLETON	\$23.32	96.5	\$27.12	4.5875%	0.3742%
LIVERMORE	\$0.00	100.0	\$0.00	0.0010%	0.0001%
LONDONDERRY	\$21.02	98.9	\$20.50	7.8559%	2.1940%
LOUDON	\$20.67	99.8	\$20.51	3.4722%	0.3271%
LOW & BURBANK GRANT	\$0.00	89.9	\$0.00	0.0000%	0.0000%
LYMAN	\$19.23	100.2	\$19.18	0.4292%	0.0350%
LYME	\$24.63	98.4	\$24.14	2.4741%	0.2018%
LYNDEBOROUGH	\$25.29	95.4	\$24.08	0.4090%	0.1039%
MADBURY	\$27.60	99.0	\$27.90	2.0555%	0.1353%
MADISON	\$16.51	99.1	\$16.46	3.6123%	0.2793%
MANCHESTER	\$23.44	93.9	\$21.62	21.7936%	5.5369%
MARLBOROUGH	\$28.31	114.6	\$32.09	2.3994%	0.0977%
MARLOW	\$25.59	100.6	\$25.61	0.9437%	0.0384%
MARTIN'S LOCATION	\$0.00	89.9	\$0.00	0.0016%	0.0000%
MASON	\$23.78	104.9	\$24.78	0.3695%	0.0939%
MEREDITH	\$15.20	93.9	\$14.17	18.1582%	1.1293%
MERRIMACK	\$24.72	93.8	\$23.08	7.4779%	1.8998%
MIDDLETON	\$28.65	103.6	\$29.77	1.4204%	0.0935%
MILAN	\$19.88	106.1	\$22.53	3.7051%	0.0650%
MILFORD	\$28.56	95.6	\$27.05	3.2089%	0.8153%
MILLSFIELD	\$12.87	89.9	\$1.10	3.1973%	0.0561%
MILTON	\$28.60	96.6	\$26.84	3.4618%	0.2280%
MONROE	\$10.52	94.3	\$13.75	1.8978%	0.1548%
MONT VERNON	\$29.45	96.3	\$28.23	0.6220%	0.1580%
MOULTONBOROUGH	\$9.01	91.6	\$8.27	23.0195%	1.7800%
NASHUA	\$24.53	88.9	\$21.57	21.6208%	5.4930%
NELSON	\$20.47	94.0	\$19.24	1.8245%	0.0743%
NEW BOSTON	\$26.71	93.5	\$25.02	1.4085%	0.3578%
NEW CASTLE	\$6.40	87.3	\$5.58	1.5855%	0.4428%
NEW DURHAM	\$22.15	91.1	\$20.12	4.0825%	0.2688%
NEW HAMPTON	\$18.19	100.8	\$19.11	2.8043%	0.1744%
NEW IPSWICH	\$27.91	98.6	\$27.62	0.8922%	0.2267%
NEW LONDON	\$15.45	94.7	\$14.61	7.4704%	0.7037%
NEWBURY	\$16.28	97.2	\$15.78	4.6391%	0.4370%
NEWFIELDS	\$23.03	96.9	\$22.06	0.5467%	0.1527%
NEWINGTON	\$9.50	86.2	\$7.56	2.3484%	0.6558%
NEWMARKET	\$24.96	92.1	\$22.74	1.7008%	0.4750%
NEWPORT	\$29.25	97.9	\$28.55	9.5484%	0.2605%

## 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	499,509,898	5,149,291	504,659,189	0	17,957	504,677,146
NORTH HAMPTON	1,029,592,400	94,942,244	1,124,534,644	0	29,773	1,124,564,417
NORTHFIELD	286,379,665	-1,566,994	284,812,671	1,971,339	0	286,784,010
NORTHUMBERLAND	111,085,048	-10,772,880	100,312,168	311,940	73,568	100,697,675
NORTHWOOD	465,319,566	17,356,593	482,676,159	14,170	0	482,690,329
NOTTINGHAM	602,866,364	-18,114,775	584,751,589	174,332	0	584,925,920
ODELL	2,119,229	234,932	2,354,161	409,783	0	2,763,944
ORANGE	31,400,302	-525,154	30,875,148	113,451	0	30,988,599
ORFORD	135,137,611	6,626,761	141,764,372	99,297	0	141,863,669
OSSIPEE	637,477,354	20,256,329	657,733,683	46,374	0	657,780,057
PELHAM	1,448,480,541	197,868,802	1,646,349,343	1,283,704	0	1,647,633,048
PEMBROKE	611,148,733	5,259,892	616,408,625	1,511,847	0	617,920,473
PETERBOROUGH	644,262,286	29,044,097	673,306,383	2,259,227	0	675,565,610
PIERMONT	98,353,928	-4,033,989	94,319,939	51,746	0	94,371,685
PINKHAM'S GRANT	2,766,021	309,128	3,075,149	822,207	0	3,897,356
PITTSBURG	249,443,584	-7,788,999	241,654,585	4,060,259	0	245,714,845
PITTSFIELD	271,997,840	-16,192,670	255,805,170	328,624	0	256,133,795
PLAINFIELD	270,889,529	3,947,245	274,836,774	39,957	0	274,876,732
PLAISTOW	902,778,703	47,727,305	950,506,008	0	26,564	950,532,572
PLYMOUTH	420,151,652	29,911,825	450,063,477	2,252,816	0	452,316,293
PORTSMOUTH	4,748,175,843	370,738,914	5,118,914,757	47,587,528	100,638	5,166,602,923
RANDOLPH	70,944,674	-11,957,417	58,987,257	1,510,434	0	60,497,692
RAYMOND	857,359,670	45,626,746	902,986,416	426,528	0	903,412,944
RICHMOND	94,644,424	2,866,555	97,510,979	73,333	0	97,584,312
RINDGE	529,699,334	4,546,459	534,245,793	348,651	0	534,594,444
ROCHESTER	2,075,354,791	146,346,288	2,221,701,079	15,066,545	0	2,236,767,624
ROLLINSFORD	228,887,612	14,321,384	243,208,996	0	14,806	243,223,802
ROXBURY	23,113,055	-1,002,574	22,110,481	3,235,525	0	25,346,006
RUMNEY	171,981,239	-332,134	171,649,105	1,911,021	0	173,560,126
RYE	1,874,563,800	208,327,794	2,082,891,594	1,565,851	3,640	2,084,461,085
SALEM	3,971,175,272	454,995,786	4,426,171,058	3,664,678	0	4,429,835,736
SALISBURY	127,956,947	3,733,711	131,690,658	2,382,405	0	134,073,063
SANBORNTON	390,469,367	29,405,656	419,875,023	1,431,027	0	421,306,051
SANDOWN	524,870,145	66,640,639	591,510,784	0	0	591,510,784
SANDWICH	398,492,339	16,714,983	415,207,322	619,580	0	415,826,903
SARGENT'S PURCHASE	1,961,360	220,353	2,181,713	0	0	2,181,713
SEABROOK	2,808,212,850	-70,532,288	2,737,680,562	0	0	2,737,680,562
SECOND COLLEGE GRANT	1,188,731	127,130	1,315,861	0	0	1,315,861
SHARON	50,198,004	-1,391,805	48,806,199	74,663	0	48,880,861
SHELBURNE	79,174,680	-13,629,779	65,544,901	314,727	217,934	66,077,563
SOMERSWORTH	837,333,907	6,279,703	843,613,610	3,515,547	0	847,129,157
SOUTH HAMPTON	135,371,205	7,931,114	143,302,319	1,660	0	143,303,979
SPRINGFIELD	203,579,843	4,527,398	208,107,241	307,622	1,803	208,416,665
STARK	70,186,293	-3,989,794	66,196,499	571,970	250,733	67,019,201

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2015 LOCAL TAX RATE	2015 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
NEWTON	\$26.17	98.8	\$25.72	1.0833%	0.3025%
NORTH HAMPTON	\$17.48	91.5	\$15.80	2.4140%	0.6742%
NORTHFIELD	\$25.02	97.7	\$24.36	1.8251%	0.1719%
NORTHUMBERLAND	\$34.69	98.6	\$37.45	3.4433%	0.0604%
NORTHWOOD	\$24.98	96.1	\$23.73	1.0361%	0.2894%
NOTTINGHAM	\$20.34	102.2	\$20.67	1.2556%	0.3507%
ODELL	\$7.89	89.9	\$6.05	0.0945%	0.0017%
ORANGE	\$20.43	100.5	\$20.60	0.2278%	0.0186%
ORFORD	\$32.36	95.2	\$30.78	1.0427%	0.0850%
OSSIPEE	\$18.33	96.8	\$17.64	5.0997%	0.3943%
PELHAM	\$23.26	87.2	\$20.33	3.8878%	0.9877%
PEMBROKE	\$28.94	96.3	\$27.87	3.9325%	0.3704%
PETERBOROUGH	\$29.71	95.6	\$27.48	1.5941%	0.4050%
PIERMONT	\$23.94	104.3	\$24.83	0.6937%	0.0566%
PINKHAM'S GRANT	\$10.68	89.9	\$7.45	0.1333%	0.0023%
PITTSBURG	\$16.30	103.7	\$16.42	8.4020%	0.1473%
PITTSFIELD	\$30.28	101.5	\$31.77	1.6301%	0.1535%
PLAINFIELD	\$27.25	97.7	\$26.03	6.0408%	0.1648%
PLAISTOW	\$24.16	94.6	\$22.60	2.0404%	0.5698%
PLYMOUTH	\$24.44	91.8	\$22.54	3.3246%	0.2712%
PORTSMOUTH	\$16.79	93.0	\$15.28	11.0906%	3.0973%
RANDOLPH	\$14.64	115.0	\$16.97	2.0687%	0.0363%
RAYMOND	\$25.08	93.5	\$23.39	1.9393%	0.5416%
RICHMOND	\$28.35	96.2	\$27.39	1.4363%	0.0585%
RINDGE	\$27.89	99.1	\$26.95	7.8684%	0.3205%
ROCHESTER	\$28.15	92.5	\$25.29	20.3641%	1.3409%
ROLLINSFORD	\$27.43	93.8	\$25.49	2.2144%	0.1458%
ROXBURY	\$24.47	103.0	\$22.19	0.3731%	0.0152%
RUMNEY	\$23.81	94.9	\$23.34	1.2757%	0.1040%
RYE	\$10.90	90.0	\$9.76	4.4745%	1.2496%
SALEM	\$21.39	89.3	\$19.03	9.5091%	2.6556%
SALISBURY	\$24.23	92.3	\$22.73	0.8533%	0.0804%
SANBORNTON	\$24.01	92.9	\$22.19	4.0611%	0.2526%
SANDOWN	\$26.64	88.7	\$23.21	1.2697%	0.3546%
SANDWICH	\$13.97	95.1	\$13.32	3.2239%	0.2493%
SARGENT'S PURCHASE	\$0.00	89.9	\$0.00	0.0746%	0.0013%
SEABROOK	\$14.79	90.2	\$13.86	5.8767%	1.6412%
SECOND COLLEGE GRANT	\$0.00	89.9	\$0.00	0.0450%	0.0008%
SHARON	\$20.75	102.4	\$21.23	0.1153%	0.0293%
SHELBURNE	\$15.58	103.0	\$17.53	2.2595%	0.0396%
SOMERSWORTH	\$32.25	99.1	\$31.73	7.7125%	0.5078%
SOUTH HAMPTON	\$19.93	93.7	\$18.35	0.3076%	0.0859%
SPRINGFIELD	\$21.59	97.7	\$20.94	4.5803%	0.1249%
STARK	\$17.01	97.0	\$17.20	2.2917%	0.0402%

## 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	90,525,547	-7,976,322	82,549,225	36,846	0	82,586,071
STODDARD	255,400,140	-10,325,694	245,074,446	29,469	0	245,103,914
STRAFFORD	465,712,500	3,200,322	468,912,822	0	0	468,912,822
STRATFORD	72,403,412	-13,170,515	59,232,897	270,800	209,157	59,712,854
STRATHAM	1,247,356,208	54,886,022	1,302,242,230	0	5,011	1,302,247,241
SUCCESS	11,598,388	1,296,121	12,894,509	781,991	0	13,676,499
SUGAR HILL	145,092,160	-5,406,131	139,686,029	0	0	139,686,029
SULLIVAN	52,422,792	-1,569,634	50,853,158	0	0	50,853,158
SUNAPEE	1,194,715,595	32,419,600	1,227,135,195	0	0	1,227,135,195
SURRY	77,591,225	-82,189	77,509,036	2,920,879	0	80,429,915
SUTTON	254,431,168	2,272,442	256,703,610	817	0	256,704,428
SWANZEY	550,808,249	-10,713,357	540,094,892	1,604,866	0	541,699,758
TAMWORTH	341,253,407	-11,068,429	330,184,978	9,014,085	0	339,199,063
TEMPLE	139,771,688	3,554,320	143,326,008	13,704	0	143,339,712
THOM & MES PURCHASE	5,216,545	586,055	5,802,600	263,000	0	6,065,599
THORNTON	364,805,437	-23,002,090	341,803,347	345,952	0	342,149,298
TILTON	507,223,508	4,311,671	511,535,179	188,527	0	511,723,706
TROY	108,184,253	379,861	108,564,114	3,772	0	108,567,887
TUFTONBORO	970,601,915	74,996,581	1,045,598,496	859,913	0	1,046,458,410
UNITY	125,419,322	-3,107,881	122,311,441	18,051	0	122,329,492
WAKEFIELD	904,851,977	22,909,466	927,761,443	943,731	0	928,705,174
WALPOLE	421,039,140	-16,191,071	404,848,069	0	164,029	405,012,098
WARNER	281,632,675	-12,510,373	269,122,302	713,796	0	269,836,098
WARREN	86,684,446	-21,595,711	65,088,735	383,376	0	65,472,111
WASHINGTON	227,973,558	-10,254,469	217,719,089	103,358	0	217,822,447
WATERVILLE VALLEY	334,327,478	17,898,586	352,226,064	880,598	0	353,106,662
WEARE	825,523,411	-31,143,932	794,379,479	2,582,810	0	796,962,288
WEBSTER	209,015,144	-11,379,642	197,635,502	948,010	0	198,583,512
WENTWORTH	95,981,058	-5,339,950	90,641,108	93,625	0	90,734,733
WENTWORTH LOCATION	7,341,075	821,240	8,162,315	6,513	0	8,168,828
WESTMORELAND	175,151,849	-10,334,800	164,817,049	403	0	164,817,453
WHITEFIELD	197,722,976	-12,558,684	185,164,292	2,313,605	0	187,477,897
WILMOT	176,552,719	8,339,408	184,892,127	37,945	0	184,930,072
WILTON	371,621,187	1,227,419	372,848,606	239,854	2,269	373,090,728
WINCHESTER	279,969,657	-14,726,481	265,243,176	591,642	0	265,834,819
WINDHAM	2,266,917,674	131,173,994	2,398,091,668	586,347	0	2,398,678,014
WINDSOR	24,787,472	-3,593	24,783,879	1,205,245	0	25,989,124
WOLFEBORO	1,971,377,380	27,964,804	1,999,342,184	1,386,297	0	2,000,728,481
WOODSTOCK	224,461,103	4,726,646	229,187,749	653,405	0	229,841,154
STATE TOTALS	158,552,536,799	7,664,846,961	166,217,383,760	588,203,425	2,504,457	166,808,091,643

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

## EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY

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MUNICIPALITY	2015 LOCAL TAX RATE	2015 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
STEWARTSTOWN	\$23.73	102.8	\$25.48	2.8240%	0.0495%
STODDARD	\$16.23	103.5	\$16.82	3.6076%	0.1469%
STRAFFORD	\$21.81	99.3	\$21.60	4.2691%	0.2811%
STRATFORD	\$24.28	99.6	\$28.08	2.0418%	0.0358%
STRATHAM	\$19.90	95.5	\$18.95	2.7954%	0.7807%
SUCCESS	\$4.95	89.9	\$4.19	0.4677%	0.0082%
SUGAR HILL	\$21.33	103.7	\$22.09	1.0267%	0.0837%
SULLIVAN	\$26.72	101.9	\$27.26	0.7485%	0.0305%
SUNAPEE	\$15.01	97.2	\$14.59	26.9681%	0.7357%
SURRY	\$24.82	100.3	\$23.88	1.1838%	0.0482%
SUTTON	\$26.98	99.1	\$26.63	1.6337%	0.1539%
SWANZEY	\$26.58	100.1	\$26.56	7.9730%	0.3247%
TAMWORTH	\$22.71	103.5	\$22.66	2.6298%	0.2033%
TEMPLE	\$26.02	96.9	\$25.32	0.3382%	0.0859%
THOM & MES PURCHASE	\$4.47	89.9	\$3.84	0.2074%	0.0036%
THORNTON	\$19.10	106.1	\$20.26	2.5149%	0.2051%
TILTON	\$20.69	97.6	\$20.25	4.9326%	0.3068%
TROY	\$32.11	102.0	\$31.70	1.5980%	0.0651%
TUFTONBORO	\$10.39	92.0	\$9.60	8.1131%	0.6273%
UNITY	\$27.59	102.0	\$28.21	2.6884%	0.0733%
WAKEFIELD	\$13.06	97.5	\$12.67	7.2002%	0.5568%
WALPOLE	\$23.11	106.9	\$23.88	5.9612%	0.2428%
WARNER	\$26.64	103.3	\$27.63	1.7173%	0.1618%
WARREN	\$22.80	113.2	\$29.56	0.4812%	0.0392%
WASHINGTON	\$19.87	104.2	\$20.74	4.7870%	0.1306%
WATERVILLE VALLEY	\$14.40	95.0	\$13.62	2.5954%	0.2117%
WEARE	\$22.41	102.7	\$22.97	1.8806%	0.4778%
WEBSTER	\$24.08	97.1	\$25.03	1.2638%	0.1190%
WENTWORTH	\$20.91	103.1	\$21.97	0.6669%	0.0544%
WENTWORTH LOCATION	\$6.01	89.9	\$5.37	0.2793%	0.0049%
WESTMORELAND	\$21.81	106.3	\$23.13	2.4259%	0.0988%
WHITEFIELD	\$25.45	101.9	\$26.50	6.4106%	0.1124%
WILMOT	\$23.68	94.4	\$22.54	1.1769%	0.1109%
WILTON	\$26.34	99.6	\$26.17	0.8804%	0.2237%
WINCHESTER	\$30.58	102.6	\$31.83	3.9127%	0.1594%
WINDHAM	\$21.72	94.5	\$20.38	5.1490%	1.4380%
WINDSOR	\$15.04	99.3	\$14.29	0.0613%	0.0156%
WOLFEBORO	\$13.95	98.6	\$13.72	15.5115%	1.1994%
WOODSTOCK	\$18.93	97.9	\$18.35	1.6894%	0.1378%
<b>STATE TOTALS</b>	<b>\$22.16</b>	<b>95.4</b>	<b>\$20.88</b>	<b>1.0000%</b>	<b>100.00%</b>

**2015 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	3,649,352,568	3,575,793,431	3,620,270,110
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	388,303,259	329,267,100	385,210,795
LOUDON SCHOOL DISTRICT	541,895,014	533,354,519	537,175,514