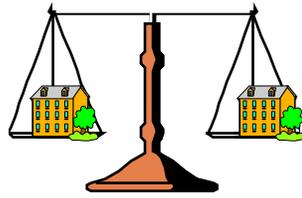


# 2012 EQUALIZATION SURVEY



County Order

**“Not Including Utility & Railroad”**

***STATE OF NEW HAMPSHIRE***

**DEPARTMENT  
OF  
REVENUE ADMINISTRATION**

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

# 2012 EQUALIZATION SURVEY

## “NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2013

This report presents the results of the 2012 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, 2011, to September 30, 2012, against the actual assessments levied by the municipalities. Sales information was verified by the grantee whenever possible by means of the Inventory of Property Transfer, Form PA-34. Our goal is to use only arm’s-length sales that transferred for market value in this analysis. Every effort has been made to exclude non-arm’s length transactions including but not limited to: sales involving courts and government agencies, sales between relatives or corporate affiliates, sales settling an estate, forced sales, etc.

Every municipality was notified of its 2012 sales assessment ratio. These ratios were used in conjunction with other Department of Revenue adjustments to determine each municipality’s total equalized value for purposes of RSA 21-J:3 XIII.

The following is an explanation of the information contained in this report.

**MODIFIED ASSESSED VALUATION:** The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality’s 2012 Summary Inventory of Valuation (MS-1 Report) “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 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, discretionary preservation easements, taxation of farm structures, land under farm structures and utilities), buildings and manufactured housing is equalized by the 2012 equalization ratio. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

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

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

**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 **2012** “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 2014. The **2011** 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 2013.

**EQUALIZATION RATIO:** The 2012 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 2012 Notification of Total Equalized Valuations on April 30, 2013.

Per RSA 71-B:5, II, any municipality aggrieved by the total equalized valuation as determined by the DRA must appeal to the Board of Tax and Land Appeals in writing **within 30 days of the town’s notification** of the municipality’s total equalized valuation.

The appeal period is not extended due to any communication, either verbal or written, between the DRA and a municipality regarding the total equalized valuation.

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ COUNTY SUMMARY**

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	2012 EQ RATIO	% PROPORTION TO STATE TAX
BELKNAP	9,927,198,001	-201,280,986	9,725,917,015	25,668,686	9,751,585,701	102.4	6.6558%
CARROLL	12,421,831,888	-119,322,891	12,302,508,997	16,893,871	12,319,402,868	101.1	8.4084%
CHESHIRE	6,990,900,446	-477,481,131	6,513,419,315	11,844,360	6,525,263,675	107.9	4.4537%
COOS	2,776,538,536	-273,738,406	2,502,800,130	28,211,248	2,531,011,379	110.0	1.7275%
GRAFTON	12,509,229,382	-115,701,449	12,393,527,934	80,334,854	12,473,862,788	104.5	8.5138%
HILLSBOROUGH	38,689,929,422	-1,864,913,037	36,825,016,385	58,227,996	36,883,244,381	105.7	25.1740%
MERRIMACK	14,676,232,684	-676,781,846	13,999,450,838	46,251,341	14,045,702,179	106.1	9.5866%
ROCKINGHAM	38,491,655,166	-853,906,529	37,637,748,637	123,266,098	37,761,014,735	104.3	25.7731%
STRAFFORD	10,005,899,875	-216,809,222	9,789,090,653	24,365,265	9,813,455,918	102.4	6.6980%
SULLIVAN	4,602,894,557	-199,741,859	4,403,152,698	5,777,629	4,408,930,327	104.4	3.0092%
STATE TOTALS	151,092,309,958	-4,999,677,356	146,092,632,602	420,841,349	146,513,473,951	104.3	100.00%

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

**\*\* The towns above have utilities assessed by the town - not the state - which need to be equalized; the value equalized is added to the modified local assessed valuation not including utilities figure.**

**TOWN NAME	B UTILITY COMPANY NAME	VALUATION	RATIO	VALUE EQUALIZED
ALTON	LAKEVIEW WATER COMPANY INC	27,000	100.0	27,000
BENNINGTON	MONADNOCK PAPER MILLS COMPANY	3,500,000	111.4	3,141,831
BETHLEHEM	LITTLETON WATER & LIGHT	226,900	105.4	215,275
BOW	EVERGREEN DRIVE WATER COMPANY	18,100	97.9	18,488
BOW	BELA BROOK WATER COMPANY	38,100	97.9	38,917
DANVILLE	COTTON FARMS WATER CO	76,400	106.1	72,008
DERRY	BA ASSOCIATION	41,500	97.3	42,652
FRANKLIN	TED J MACOSKO	117,000	117.1	99,915
GREEN'S GRANT	MT WASHINGTON SUMMIT ROAD CO	7,993	100.0	7,993
PEMBROKE	CHINA MILL DAM	100,000	107.0	93,458
PLAISTOW	STATE LINE PLAZA REALTY MANAGEMENT	6,132	97.5	6,289
STEWARTSTOWN	CANAAN FIRE DISTRICT #2	6,100	129.2	4,721
STEWARTSTOWN	CANAAN FIRE DISTRICT #1	37,000	129.2	28,638
STRAFFORD	CITY OF ROCHESTER (MUNICIPAL)	15,800	102.4	15,430

**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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ALTON	1,433,239,285	51,189	1,433,290,474	345,039	1,433,635,512	100.0	0.9785%
BARNSTEAD	460,566,147	-30,291,894	430,274,253	0	430,274,253	107.1	0.2937%
BELMONT	726,628,611	-149,397,344	577,231,267	695,689	577,926,955	125.9	0.3945%
CENTER HARBOR	380,764,944	19,168,200	399,933,144	155,660	400,088,804	95.2	0.2731%
GILFORD	1,522,863,900	71,775,563	1,594,639,463	822,886	1,595,462,349	95.5	1.0890%
GILMANTON	470,643,418	0	470,643,418	115,459	470,758,877	100.0	0.3213%
LACONIA	1,838,663,840	9,558	1,838,673,398	19,499,639	1,858,173,037	100.0	1.2683%
MEREDITH	1,852,373,138	0	1,852,373,138	2,779,303	1,855,152,441	100.0	1.2662%
NEW HAMPTON	314,185,890	-39,836,971	274,348,919	399,364	274,748,283	114.6	0.1875%
SANBORNTON	430,719,988	-37,316,330	393,403,658	614,848	394,018,506	109.5	0.2689%
TILTON	496,548,840	-35,442,957	461,105,883	240,801	461,346,684	107.7	0.3149%
<b>TOTALS</b>	9,927,198,001	-201,280,986	9,725,917,015	25,668,686	9,751,585,701	102.4	6.6558%

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ALBANY	103,983,461	0	103,983,461	1,340,948	105,324,409	100.0	0.0719%
BARTLETT	908,290,502	35,881,362	944,171,864	890,647	945,062,512	96.2	0.6450%
BROOKFIELD	102,261,500	-10,374,475	91,887,025	0	91,887,025	111.4	0.0627%
CHATHAM	50,927,613	0	50,927,613	765,521	51,693,134	100.0	0.0353%
CONWAY	1,371,672,500	40,983,179	1,412,655,679	1,100,425	1,413,756,104	97.1	0.9649%
EATON	103,898,830	28,494	103,927,324	0	103,927,324	100.0	0.0709%
EFFINGHAM	176,559,825	0	176,559,825	1,279,508	177,839,333	100.0	0.1214%
FREEDOM	487,790,991	-40,589,298	447,201,693	0	447,201,693	109.1	0.3052%
HALE'S LOCATION	74,277,000	0	74,277,000	36,143	74,313,143	100.0	0.0507%
HART'S LOCATION	15,556,105	-1,003,723	14,552,382	245,657	14,798,039	106.9	0.0101%
JACKSON	387,749,812	-34,316,011	353,433,801	909,738	354,343,540	109.7	0.2419%
MADISON	451,711,344	0	451,711,344	931,623	452,642,967	100.0	0.3089%
MOULTONBOROUGH	2,739,968,809	47,447	2,740,016,256	4,568,341	2,744,584,597	100.0	1.8733%
OSSIPEE	696,058,064	-27,348,505	668,709,559	49,623	668,759,182	104.1	0.4564%
SANDWICH	437,201,092	0	437,201,092	725,018	437,926,110	100.0	0.2989%
TAMWORTH	344,163,699	-37,794,718	306,368,981	909,079	307,278,060	112.3	0.2097%
TUFTONBORO	1,013,716,805	0	1,013,716,805	1,013,895	1,014,730,700	100.0	0.6926%
WAKEFIELD	908,166,789	-44,836,644	863,330,145	927,104	864,257,249	105.2	0.5899%
WOLFEBORO	2,047,877,147	0	2,047,877,147	1,200,599	2,049,077,746	100.0	1.3986%
<b>TOTALS</b>	<b>12,421,831,888</b>	<b>-119,322,891</b>	<b>12,302,508,997</b>	<b>16,893,871</b>	<b>12,319,402,868</b>	<b>101.1</b>	<b>8.4084%</b>

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ALSTEAD	177,122,477	-9,161,743	167,960,734	75	167,960,809	105.4	0.1146%
CHESTERFIELD	561,052,500	-78,228,654	482,823,846	1,184,118	484,007,965	116.2	0.3304%
DUBLIN	252,786,083	-23,836,621	228,949,462	633,683	229,583,144	110.4	0.1567%
FITZWILLIAM	217,803,622	-199,015	217,604,607	24,008	217,628,614	100.0	0.1485%
GILSUM	64,006,827	-4,092,152	59,914,675	0	59,914,675	106.9	0.0409%
HARRISVILLE	210,732,065	-16,142,006	194,590,059	60,204	194,650,263	108.3	0.1329%
HINSDALE	241,601,773	-85,402	241,516,371	45,217	241,561,589	100.0	0.1649%
JAFFREY	448,135,584	-52,778,539	395,357,045	243,533	395,600,578	113.4	0.2700%
KEENE	1,841,734,431	-110,739,641	1,730,994,790	3,219,813	1,734,214,603	106.4	1.1837%
MARLBOROUGH	180,275,160	-13,276,529	166,998,631	216,160	167,214,791	108.0	0.1141%
MARLOW	65,179,810	-5,341,990	59,837,820	19,783	59,857,602	108.8	0.0409%
NELSON	115,327,451	3,331,718	118,659,169	0	118,659,169	97.2	0.0810%
RICHMOND	91,725,313	0	91,725,313	69,930	91,795,243	100.0	0.0627%
RINDGE	551,418,607	-55,466,832	495,951,775	402,761	496,354,536	111.2	0.3388%
ROXBURY	25,455,556	-3,693	25,451,863	3,391,320	28,843,183	100.0	0.0197%
STODDARD	278,432,786	-24,295,363	254,137,423	58,495	254,195,918	109.6	0.1735%
SULLIVAN	55,415,685	-4,707,389	50,708,296	0	50,708,296	109.4	0.0346%
SURRY	74,378,558	6,252,995	80,631,553	316,846	80,948,399	92.2	0.0552%
SWANZEY	577,448,016	-59,953,719	517,494,297	1,346,330	518,840,627	111.6	0.3541%
TROY	118,742,395	-7,838,971	110,903,424	4,450	110,907,874	107.1	0.0757%
WALPOLE	396,063,148	0	396,063,148	0	396,063,148	100.0	0.2703%
WESTMORELAND	172,686,695	63,615	172,750,310	504	172,750,814	100.0	0.1179%
WINCHESTER	273,375,904	-20,981,201	252,394,703	607,133	253,001,835	108.4	0.1727%
<b>TOTALS</b>	6,990,900,446	-477,481,131	6,513,419,315	11,844,360	6,525,263,675	107.9	4.4537%

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON & GILMANTON	692,446	0	692,446	0	692,446	100.0	0.0005%
BEAN'S GRANT	0	0	0	0	0	100.0	0.0000%
BEAN'S PURCHASE	20,650	0	20,650	0	20,650	100.0	0.0000%
BERLIN	324,752,716	-49,754,042	274,998,674	8,559,759	283,558,433	118.1	0.1935%
CAMBRIDGE	8,193,258	0	8,193,258	0	8,193,258	100.0	0.0056%
CARROLL	309,597,202	6,308,827	315,906,029	556,869	316,462,898	98.0	0.2160%
CHANDLER'S PURCHASE	47,210	0	47,210	0	47,210	100.0	0.0000%
CLARKSVILLE	40,645,465	0	40,645,465	3,288,751	43,934,216	100.0	0.0300%
COLEBROOK	173,442,852	-30,161,864	143,280,988	0	143,280,988	121.2	0.0978%
COLUMBIA	64,263,796	0	64,263,796	171,373	64,435,169	100.0	0.0440%
CRAWFORD'S PURCHASE	162,110	0	162,110	0	162,110	100.0	0.0001%
CUTT'S GRANT	0	0	0	0	0	100.0	0.0000%
DALTON	90,893,236	-15,714,650	75,178,586	10,345	75,188,931	121.0	0.0513%
DIX GRANT	872,812	0	872,812	0	872,812	100.0	0.0006%
DIXVILLE	8,254,416	0	8,254,416	0	8,254,416	100.0	0.0056%
DUMMER	31,341,192	-1,210,326	30,130,866	0	30,130,866	104.0	0.0206%
ERROL	79,967,260	-5,260,523	74,706,737	1,738,415	76,445,151	107.1	0.0522%
ERVING'S GRANT	67,581	0	67,581	0	67,581	100.0	0.0000%
GORHAM	211,288,800	17,845,943	229,134,743	883,549	230,018,292	92.2	0.1570%
GREEN'S GRANT	4,049,693	0	4,049,693	57,570	4,107,263	100.0	0.0028%
HADLEY'S PURCHASE	0	0	0	0	0	100.0	0.0000%
JEFFERSON	119,152,209	0	119,152,209	690,594	119,842,803	100.0	0.0818%
KILKENNY	0	0	0	0	0	100.0	0.0000%
LANCASTER	273,278,800	-58,603,780	214,675,020	2,324,092	216,999,112	127.4	0.1481%
LOW & BURBANK GRANT	0	0	0	0	0	100.0	0.0000%
MARTIN'S LOCATION	0	0	0	0	0	100.0	0.0000%
MILAN	105,540,646	-126,058	105,414,588	131,302	105,545,890	100.0	0.0720%
MILLSFIELD	8,914,316	0	8,914,316	0	8,914,316	100.0	0.0061%
NORTHUMBERLAND	108,861,239	-24,356,651	84,504,588	229,017	84,733,605	129.0	0.0578%
ODELL	2,045,630	0	2,045,630	0	2,045,630	100.0	0.0014%
PINKHAM'S GRANT	2,761,020	0	2,761,020	64,653	2,825,673	100.0	0.0019%
PITTSBURG	276,903,395	-40,452,579	236,450,816	3,797,420	240,248,236	117.3	0.1640%
RANDOLPH	63,951,003	558,845	64,509,848	1,574,270	66,084,118	99.1	0.0451%
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	1,852,720	100.0	0.0013%
SECOND COLLEGE GRANT	1,312,002	0	1,312,002	0	1,312,002	100.0	0.0009%
SHELBURNE	50,114,465	0	50,114,465	402,713	50,517,178	100.0	0.0345%
STARK	55,741,586	-8,779,940	46,961,646	694,403	47,656,049	118.9	0.0325%
STEWARTSTOWN	97,757,127	-22,007,101	75,750,026	42,788	75,792,814	129.2	0.0517%
STRATFORD	41,051,874	0	41,051,874	364,000	41,415,874	100.0	0.0283%
SUCCESS	10,876,683	0	10,876,683	0	10,876,683	100.0	0.0074%
THOM & MES PURCHASE	5,450,080	0	5,450,080	310,216	5,760,296	100.0	0.0039%
WENTWORTH LOCATION	9,162,506	0	9,162,506	7,562	9,170,068	100.0	0.0063%
WHITEFIELD	193,258,540	-42,024,506	151,234,034	2,311,588	153,545,622	127.8	0.1048%
<b>TOTALS</b>	<b>2,776,538,536</b>	<b>-273,738,406</b>	<b>2,502,800,130</b>	<b>28,211,248</b>	<b>2,531,011,379</b>	<b>110.0</b>	<b>1.7275%</b>

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ALEXANDRIA	184,311,653	0	184,311,653	195,990	184,507,643	100.0	0.1259%
ASHLAND	258,607,884	-32,747,415	225,860,469	2,325,321	228,185,790	114.5	0.1557%
BATH	107,549,104	0	107,549,104	29,440	107,578,544	100.0	0.0734%
BENTON	26,473,022	-3,490,542	22,982,480	570,972	23,553,452	115.4	0.0161%
BETHLEHEM	227,296,935	-11,558,754	215,738,181	1,223,746	216,961,927	105.4	0.1481%
BRIDGEWATER	322,572,900	0	322,572,900	0	322,572,900	100.0	0.2202%
BRISTOL	446,205,115	16,180,150	462,385,265	935,813	463,321,078	96.5	0.3162%
CAMPTON	402,966,938	-47,784,379	355,182,559	71,083	355,253,642	113.5	0.2425%
CANAAN	315,027,915	32,678,294	347,706,209	86,268	347,792,476	90.6	0.2374%
DORCHESTER	40,062,276	-122,151	39,940,125	15,045	39,955,170	100.0	0.0273%
EASTON	65,859,328	0	65,859,328	364,664	66,223,992	100.0	0.0452%
ELLSWORTH	13,348,736	53,807	13,402,543	323,687	13,726,230	99.6	0.0094%
ENFIELD	554,327,978	-38,600,774	515,727,204	0	515,727,204	107.5	0.3520%
FRANCONIA	281,815,088	0	281,815,088	801,394	282,616,482	100.0	0.1929%
GRAFTON	125,009,412	0	125,009,412	0	125,009,412	100.0	0.0853%
GROTON	63,431,891	0	63,431,891	25,782	63,457,673	100.0	0.0433%
HANOVER	1,981,148,200	0	1,981,148,200	2,841,432	1,983,989,632	100.0	1.3541%
HAVERHILL	327,540,623	123,973	327,664,596	505,491	328,170,087	100.0	0.2240%
HEBRON	256,729,359	-7,326	256,722,033	5,989,912	262,711,944	100.0	0.1793%
HOLDERNESS	689,144,090	48,633,301	737,777,391	898	737,778,289	93.4	0.5036%
LANDAFF	49,162,859	-3,857,022	45,305,837	119,341	45,425,179	108.7	0.0310%
LEBANON	1,785,325,258	0	1,785,325,258	52,730,054	1,838,055,312	100.0	1.2545%
LINCOLN	748,699,900	42,737,323	791,437,223	2,293,132	793,730,355	94.6	0.5417%
LISBON	109,573,648	0	109,573,648	0	109,573,648	100.0	0.0748%
LITTLETON	536,395,800	-36,851,201	499,544,599	1,811,820	501,356,419	107.4	0.3422%
LIVERMORE	145,080	0	145,080	0	145,080	100.0	0.0001%
LYMAN	59,740,011	0	59,740,011	0	59,740,011	100.0	0.0408%
LYME	322,840,223	0	322,840,223	0	322,840,223	100.0	0.2203%
MONROE	90,515,117	-20,301,758	70,213,359	0	70,213,359	129.0	0.0479%
ORANGE	27,937,988	699,811	28,637,799	122,925	28,760,724	97.5	0.0196%
ORFORD	143,445,394	-115,231	143,330,163	0	143,330,163	100.0	0.0978%
PIERMONT	96,468,884	4,551,199	101,020,083	66,860	101,086,942	95.4	0.0690%
PLYMOUTH	433,808,174	-40,161,483	393,646,691	3,251,039	396,897,730	110.2	0.2709%
RUMNEY	182,688,410	-14,756,141	167,932,269	422,732	168,355,001	108.8	0.1149%
SUGAR HILL	147,847,009	0	147,847,009	0	147,847,009	100.0	0.1009%
THORNTON	367,602,120	-29,673,010	337,929,110	496,301	338,425,411	108.8	0.2310%
WARREN	70,760,008	-47,149	70,712,859	474,992	71,187,851	100.0	0.0486%
WATERVILLE VALLEY	326,407,300	18,630,976	345,038,276	1,349,943	346,388,219	94.6	0.2364%
WENTWORTH	86,973,992	72,669	87,046,661	111,736	87,158,397	100.0	0.0595%
WOODSTOCK	233,463,760	11,382	233,475,142	777,044	234,252,187	100.0	0.1599%
<b>TOTALS</b>	<b>12,509,229,382</b>	<b>-115,701,449</b>	<b>12,393,527,934</b>	<b>80,334,854</b>	<b>12,473,862,788</b>	<b>104.5</b>	<b>8.5138%</b>

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
AMHERST	1,541,406,300	21,312	1,541,427,612	1,030,552	1,542,458,164	100.0	1.0528%
ANTRIM	250,019,330	-32,330,354	217,688,976	220,614	217,909,590	114.9	0.1487%
BEDFORD	3,368,490,945	-196,628,692	3,171,862,253	3,398	3,171,865,651	106.2	2.1649%
BENNINGTON	115,477,731	-11,492,537	103,985,194	18,025	104,003,220	111.4	0.0710%
BROOKLINE	588,026,209	-86,341,625	501,684,584	0	501,684,584	117.2	0.3424%
DEERING	191,200,892	-19,363,469	171,837,423	6,244	171,843,666	111.3	0.1173%
FRANCESTOWN	208,727,504	-24,081,565	184,645,939	0	184,645,939	113.1	0.1260%
GOFFSTOWN	1,308,572,800	0	1,308,572,800	0	1,308,572,800	100.0	0.8931%
GREENFIELD	156,376,303	-16,720,484	139,655,819	8,889,764	148,545,583	112.0	0.1014%
GREENVILLE	133,162,658	-47,698,249	85,464,409	1,195,720	86,660,129	155.9	0.0591%
HANCOCK	238,316,859	0	238,316,859	1,530,364	239,847,223	100.0	0.1637%
HILLSBOROUGH	476,789,064	-18,282,769	458,506,295	77,642	458,583,938	104.0	0.3130%
HOLLIS	1,248,117,468	-51,478,220	1,196,639,248	1,020	1,196,640,268	104.3	0.8167%
HUDSON	2,446,430,695	0	2,446,430,695	0	2,446,430,695	100.0	1.6698%
LITCHFIELD	785,344,307	-33,092,306	752,252,001	1,411,167	753,663,168	104.4	0.5144%
LYNDEBOROUGH	164,861,050	-12,099,911	152,761,139	363	152,761,501	108.0	0.1043%
MANCHESTER	8,274,048,200	-363,863,052	7,910,185,148	34,931,259	7,945,116,407	104.6	5.4228%
MASON	159,066,151	-15,823,185	143,242,966	12,229	143,255,195	111.1	0.0978%
MERRIMACK	2,847,868,602	-77,566,269	2,770,302,333	277,663	2,770,579,995	102.8	1.8910%
MILFORD	1,264,397,707	-42,687,689	1,221,710,018	1,288,794	1,222,998,812	103.5	0.8347%
MONT VERNON	255,982,480	-24,496,249	231,486,231	0	231,486,231	110.6	0.1580%
NASHUA	8,389,666,191	-628,638,455	7,761,027,736	1,954,785	7,762,982,521	108.1	5.2985%
NEW BOSTON	532,331,862	-14,456,107	517,875,755	6,164	517,881,919	102.8	0.3535%
NEW IPSWICH	410,144,722	-63,103,757	347,040,965	3,150	347,044,115	118.2	0.2369%
PELHAM	1,354,485,864	10,712	1,354,496,576	979,715	1,355,476,291	100.0	0.9252%
PETERBOROUGH	611,114,710	64,796	611,179,506	1,364,306	612,543,811	100.0	0.4181%
SHARON	54,124,895	-3,136,039	50,988,856	5,826	50,994,683	106.2	0.0348%
TEMPLE	149,874,159	-15,105,874	134,768,285	16,514	134,784,799	111.3	0.0920%
WEARE	779,459,158	-39,194,902	740,264,256	833,384	741,097,640	105.3	0.5058%
WILTON	362,032,345	-27,330,508	334,701,837	295,273	334,997,110	108.2	0.2286%
WINDSOR	24,012,261	2,411	24,014,672	1,874,063	25,888,735	100.0	0.0177%
<b>TOTALS</b>	<b>38,689,929,422</b>	<b>-1,864,913,037</b>	<b>36,825,016,385</b>	<b>58,227,996</b>	<b>36,883,244,381</b>	<b>105.7</b>	<b>25.1740%</b>

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ALLENSTOWN	261,632,081	-43,044,195	218,587,886	176,073	218,763,959	119.7	0.1493%
ANDOVER	255,251,054	-45,154	255,205,900	8,653	255,214,552	100.0	0.1742%
BOSCAWEN	272,661,939	-51,915,629	220,746,310	13,888	220,760,198	123.5	0.1507%
BOW	849,470,569	18,233,097	867,703,666	3,355	867,707,020	97.9	0.5922%
BRADFORD	216,139,248	0	216,139,248	28,106	216,167,354	100.0	0.1475%
CANTERBURY	241,714,302	0	241,714,302	239,806	241,954,108	100.0	0.1651%
CHICHESTER	293,455,205	-42,218,847	251,236,358	0	251,236,358	116.8	0.1715%
CONCORD	3,752,478,683	0	3,752,478,683	21,708,069	3,774,186,752	100.0	2.5760%
DANBURY	107,795,305	79,066	107,874,371	0	107,874,371	100.0	0.0736%
DUNBARTON	284,646,935	-27,428,343	257,218,592	806,171	258,024,763	110.7	0.1761%
EPSOM	401,049,627	-30,930,613	370,119,014	1,004,635	371,123,649	108.4	0.2533%
FRANKLIN	541,882,365	-78,957,060	462,925,305	5,902,865	468,828,170	117.1	0.3200%
HENNIKER	382,303,909	-31,488,351	350,815,558	1,292,392	352,107,950	109.0	0.2403%
HILL	98,060,730	-21,597,060	76,463,670	545,652	77,009,322	128.4	0.0526%
HOOKSETT	1,605,830,854	-172,042,945	1,433,787,909	26,447	1,433,814,356	112.0	0.9786%
HOPKINTON	637,174,478	-45,928,519	591,245,959	4,787,466	596,033,425	107.8	0.4068%
LOUDON	521,475,792	-21,975,838	499,499,954	4,016,060	503,516,015	104.4	0.3437%
NEW LONDON	1,079,326,143	0	1,079,326,143	0	1,079,326,143	100.0	0.7367%
NEWBURY	690,748,508	31,421	690,779,929	34,124	690,814,053	100.0	0.4715%
NORTHFIELD	270,251,056	9,568,268	279,819,324	1,923,674	281,742,998	96.5	0.1923%
PEMBROKE	596,810,573	-39,086,337	557,724,236	1,237,517	558,961,753	107.0	0.3815%
PITTSFIELD	259,009,660	-44,555,482	214,454,178	258,352	214,712,530	120.8	0.1465%
SALISBURY	117,801,805	1,293,150	119,094,955	1,101,937	120,196,892	98.9	0.0820%
SUTTON	265,782,688	0	265,782,688	977	265,783,665	100.0	0.1814%
WARNER	278,250,155	-23,967,770	254,282,385	706,285	254,988,670	109.5	0.1740%
WEBSTER	218,498,610	-30,804,705	187,693,905	385,320	188,079,224	116.4	0.1284%
WILMOT	176,730,411	0	176,730,411	43,517	176,773,928	100.0	0.1207%
<b>TOTALS</b>	<b>14,676,232,684</b>	<b>-676,781,846</b>	<b>13,999,450,838</b>	<b>46,251,341</b>	<b>14,045,702,179</b>	<b>106.1</b>	<b>9.5866%</b>

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON	838,640,054	0	838,640,054	0	838,640,054	100.0	0.5724%
AUBURN	610,912,735	0	610,912,735	40,887,203	651,799,938	100.0	0.4449%
BRENTWOOD	479,830,178	0	479,830,178	0	479,830,178	100.0	0.3275%
CANDIA	406,426,075	-29,685,205	376,740,870	7,498	376,748,368	107.9	0.2571%
CHESTER	452,085,000	-14,838,488	437,246,512	0	437,246,512	103.4	0.2984%
DANVILLE	329,238,166	-18,910,391	310,327,775	79	310,327,854	106.1	0.2118%
DEERFIELD	482,154,460	-37,358,963	444,795,497	65,731	444,861,228	108.4	0.3036%
DERRY	2,346,122,720	65,078,410	2,411,201,130	2,463,233	2,413,664,363	97.3	1.6474%
EAST KINGSTON	279,376,002	0	279,376,002	1,230	279,377,232	100.0	0.1907%
EPPING	619,962,900	-23,268,684	596,694,216	0	596,694,216	103.9	0.4073%
EXETER	1,589,276,242	0	1,589,276,242	1,350,309	1,590,626,551	100.0	1.0857%
FREMONT	361,373,434	-22,012,521	339,360,913	0	339,360,913	106.5	0.2316%
GREENLAND	662,838,000	0	662,838,000	0	662,838,000	100.0	0.4524%
HAMPSTEAD	992,893,494	-64,953,021	927,940,473	1,703,882	929,644,355	107.0	0.6345%
HAMPTON	2,658,320,400	62,583,539	2,720,903,939	0	2,720,903,939	97.7	1.8571%
HAMPTON FALLS	425,903,800	-23,345,411	402,558,389	0	402,558,389	105.8	0.2748%
KENSINGTON	338,026,303	-45,881,159	292,145,144	0	292,145,144	115.7	0.1994%
KINGSTON	703,279,603	-94,885,912	608,393,691	1,425	608,395,116	115.6	0.4152%
LONDONDERRY	2,892,381,777	-383,789,068	2,508,592,709	25,270,958	2,533,863,667	115.3	1.7294%
NEW CASTLE	637,621,331	-56,379,265	581,242,066	0	581,242,066	109.7	0.3967%
NEWFIELDS	258,693,944	0	258,693,944	0	258,693,944	100.0	0.1766%
NEWINGTON	505,798,520	0	505,798,520	2,195,866	507,994,386	100.0	0.3467%
NEWMARKET	745,022,083	-52,615,679	692,406,404	902,708	693,309,112	107.6	0.4732%
NEWTON	457,498,185	-56,172,310	401,325,875	0	401,325,875	114.0	0.2739%
NORTH HAMPTON	1,011,356,600	0	1,011,356,600	0	1,011,356,600	100.0	0.6903%
NORTHWOOD	472,924,917	0	472,924,917	445,062	473,369,979	100.0	0.3231%
NOTTINGHAM	537,950,314	60,242	538,010,556	206,205	538,216,761	100.0	0.3673%
PLAISTOW	817,478,895	20,963,429	838,442,324	0	838,442,324	97.5	0.5723%
PORTSMOUTH	3,892,293,352	149,547,791	4,041,841,143	42,725,445	4,084,566,587	96.3	2.7878%
RAYMOND	815,883,609	-39,570,832	776,312,777	409,847	776,722,625	105.1	0.5301%
RYE	1,754,104,390	61,731,156	1,815,835,546	849,562	1,816,685,109	96.6	1.2399%
SALEM	3,784,546,552	-149,046,079	3,635,500,473	3,267,397	3,638,767,870	104.1	2.4836%
SANDOWN	610,014,120	-98,674,280	511,339,840	0	511,339,840	119.3	0.3490%
SEABROOK	1,324,685,800	32,574,564	1,357,260,364	0	1,357,260,364	97.6	0.9264%
SOUTH HAMPTON	162,129,939	-35,019,581	127,110,358	1,872	127,112,230	127.6	0.0868%
STRATHAM	1,192,303,703	-41,593	1,192,262,110	0	1,192,262,110	100.0	0.8138%
WINDHAM	2,042,307,570	2,783	2,042,310,353	510,586	2,042,820,939	100.0	1.3943%
<b>TOTALS</b>	<b>38,491,655,166</b>	<b>-853,906,529</b>	<b>37,637,748,637</b>	<b>123,266,098</b>	<b>37,761,014,735</b>	<b>104.3</b>	<b>25.7731%</b>

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

**EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD ~ BY COUNTY**

<b>STRAFFORD COUNTY</b>	<b>MODIFIED LOCAL ASSESSED VALUATION</b>	<b>DRA INVENTORY ADJUSTMENT</b>	<b>EQUALIZED ASSESSED VALUATION</b>	<b>EQUALIZED PAYMENT IN LIEU OF TAXES *</b>	<b>TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS</b>	<b>2012 EQ RATIO</b>	<b>% PROPORTION TO STATE TAX</b>
<b>BARRINGTON</b>	909,661,652	-96,719,307	812,942,345	680,485	813,622,830	111.9	0.5553%
<b>DOVER</b>	2,621,809,100	81,085,992	2,702,895,092	2,827,780	2,705,722,872	97.0	1.8467%
<b>DURHAM</b>	904,535,967	0	904,535,967	2,141,322	906,677,289	100.0	0.6188%
<b>FARMINGTON</b>	472,564,790	-50,347,481	422,217,309	243,455	422,460,764	111.9	0.2883%
<b>LEE</b>	415,740,990	-63,050	415,677,940	108,884	415,786,824	100.0	0.2838%
<b>MADBURY</b>	223,456,583	-16,883,641	206,572,942	0	206,572,942	108.2	0.1410%
<b>MIDDLETON</b>	181,170,340	-33,956,142	147,214,198	0	147,214,198	123.1	0.1005%
<b>MILTON</b>	362,419,579	-27,064,109	335,355,470	0	335,355,470	108.1	0.2289%
<b>NEW DURHAM</b>	416,801,190	-22,782,279	394,018,911	0	394,018,911	105.8	0.2689%
<b>ROCHESTER</b>	1,987,439,764	0	1,987,439,764	15,396,106	2,002,835,870	100.0	1.3670%
<b>ROLLINSFORD</b>	222,246,754	7,786,994	230,033,748	0	230,033,748	96.6	0.1570%
<b>SOMERSWORTH</b>	836,039,636	-47,322,075	788,717,561	2,967,232	791,684,793	106.0	0.5403%
<b>STRAFFORD</b>	452,013,530	-10,544,123	441,469,406	0	441,469,406	102.4	0.3013%
<b>TOTALS</b>	10,005,899,875	-216,809,222	9,789,090,653	24,365,265	9,813,455,918	102.4	6.6980%

\*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	2012 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	95,311,250	5,121,715	100,432,965	5,922	100,438,887	94.8	0.0686%
CHARLESTOWN	263,873,718	-77,609	263,796,109	388,439	264,184,548	100.0	0.1803%
CLAREMONT	807,447,890	-69,190,130	738,257,760	2,006,262	740,264,022	109.4	0.5053%
CORNISH	182,652,320	0	182,652,320	828,528	183,480,848	100.0	0.1252%
CROYDON	91,943,483	-51,150	91,892,333	0	91,892,333	100.0	0.0627%
GOSHEN	74,867,133	-3,856,377	71,010,756	15,565	71,026,321	105.5	0.0485%
GRANTHAM	509,132,917	-41,983,517	467,149,400	0	467,149,400	109.0	0.3188%
LANGDON	59,561,600	0	59,561,600	13,885	59,575,485	100.0	0.0407%
LEMPSTER	118,264,845	-4,934,933	113,329,912	11,205	113,341,117	104.4	0.0774%
NEWPORT	409,635,252	-196,774	409,438,478	2,006,905	411,445,383	100.0	0.2808%
PLAINFIELD	283,488,868	-16,125,396	267,363,472	41,629	267,405,100	106.1	0.1825%
SPRINGFIELD	189,507,709	-13,044,306	176,463,403	324,203	176,787,606	107.4	0.1207%
SUNAPEE	1,137,023,920	43,954	1,137,067,874	0	1,137,067,874	100.0	0.7761%
UNITY	130,070,510	-13,401,454	116,669,056	21,309	116,690,365	111.6	0.0796%
WASHINGTON	250,113,142	-42,045,882	208,067,260	113,778	208,181,039	120.3	0.1421%
<b>TOTALS</b>	<b>4,602,894,557</b>	<b>-199,741,859</b>	<b>4,403,152,698</b>	<b>5,777,629</b>	<b>4,408,930,327</b>	<b>104.4</b>	<b>3.0092%</b>

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

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

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