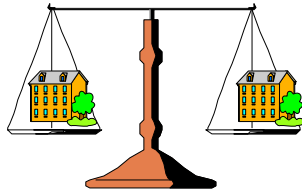


# 2010 EQUALIZATION SURVEY



“Not Including Utility & Railroad”

STATE OF NEW HAMPSHIRE

DEPARTMENT  
OF  
REVENUE ADMINISTRATION

# 2010 EQUALIZATION SURVEY

## “NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2011

This report presents the results of the 2010 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, 2009, to September 30, 2010, 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 2010 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 LOCAL ASSESSED VALUATION:** The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's 2010 Summary Inventory of Valuation (MS-1 Form) “not including utility values taxed

pursuant to RSA 83-F ”.

GROSS LOCAL ASSESSED VALUATION: Sum of all assessed values not including utility values in the municipality

- Certain Disabled Veterans: RSA 72:36-a
- Improvements to Assist the 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 maximum 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 Systems Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy Systems 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.

**D.R.A. INVENTORY ADJUSTMENT:** The sum of the adjustments of the net local assessed valuation divided into two categories.

**Category 1:** The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, taxation of farm structures and land under farm structures and utilities), buildings and manufactured housing is equalized by the 2010 equalization ratio. The difference between the net local assessed value of land, buildings and manufactured housing and the equalized value equals the D.R.A. adjustment for land, buildings, and manufactured housing.

**Category 2:** Pursuant to RSA 79-A:6-a, 79-B:8, RSA 79-C RSA 79-D and RSA 79-F an adjustment for land in current use, conservation restriction assessment, discretionary easement, discretionary preservation easement, and taxation of farm structures and land under farm structures is made by dividing the total local assessed value of land in current use by the 2009 equalization ratio to obtain the equalized value of current use, conservation restriction

assessments, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures. If a municipality has had a full revaluation as defined by Rev 603.01 (d), a ratio of 100.0 is used. The difference between the assessed value of land in current use and the equalized current use value equals the D.R.A. adjustment for current use, conservation easements, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures.

**EQUALIZED ASSESSED VALUATION:** The sum of the modified local assessed valuation plus the D.R.A. inventory adjustment.

**PAYMENT IN LIEU OF TAXES:** The equalized value for payments received in lieu of taxes including State and Federal Forest Reimbursements, Recreational Land Reimbursements, Flood Land Reimbursements, and others.

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

The 2008 “total equalized valuation not including utility and equalized value of railroad monies reimbursed to municipalities” was used to apportion the education property tax for the tax year 2010. The 2008 total equalized valuation not including utilities and the value of railroad monies reimbursed to municipalities will be used to apportion the education property tax for the tax year 2010.

**EQUALIZATION RATIO:** The 2010 sales assessment 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 each 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 2010 Notification of Total Equalized Valuation on April 30, 2011.

Per RSA 71-B:5 II, any municipality aggrieved by the total equalized valuation as determined by the D.R.A. 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 D.R.A. and a municipality regarding the total equalized valuation.

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD 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 RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
BELKNAP	10,143,742,371	72,247,796	10,215,990,167	23,473,038	10,239,463,204	99.6	6.7276%
CARROLL	12,553,561,536	134,437,808	12,687,999,344	24,940,653	12,712,939,997	99.3	8.3527%
CHESHIRE	7,151,091,248	-132,995,229	7,018,096,019	16,015,531	7,034,111,551	103.0	4.6216%
COOS	2,933,241,054	-187,993,422	2,745,247,632	27,001,911	2,772,249,543	113.4	1.8214%
GRAFTON	12,879,030,548	-310,272,814	12,568,757,734	102,708,201	12,671,465,936	105.7	8.3254%
HILLSBOROUGH	42,293,379,634	-3,668,840,287	38,624,539,346	60,388,486	38,684,927,832	110.2	25.4169%
MERRIMACK	14,920,851,282	-272,148,757	14,648,702,525	60,949,235	14,709,651,760	102.7	9.6646%
ROCKINGHAM	40,216,846,129	-1,722,484,920	38,494,361,209	121,780,865	38,616,142,074	106.6	25.3717%
STRAFFORD	10,145,404,020	-91,887,285	10,053,516,735	23,369,495	10,076,886,230	101.4	6.6207%
SULLIVAN	4,688,684,617	-48,015,110	4,640,669,507	6,334,650	4,647,004,157	100.6	3.0532%
STATE TOTALS	157,925,832,439	-6,227,952,219	151,697,880,219	466,962,064	152,164,842,283	105.4	100.00%

**TOWN NAME	B UTILITY COMPANY NAME	VALUATION	RATIO	VALUE EQUALIZED
ALTON	LAKEVIEW WATER COMPANY INC	27,000	98.3	27,467
BENNINGTON	MONADNOCK PAPER MILLS COMPANY	1,873,900	107.6	1,741,543
BETHLEHEM	LITTLETON WATER & LIGHT	230,400	100.0	230,400
BOW	EVERGREEN DRIVE WATER COMPANY	18,100	100.0	18,100
BOW	BELA BROOK WATER COMPANY	38,200	100.0	38,200
DANVILLE	cotton farms water co	76,400	133.4	57,271
DERRY	BA ASSOCIATION	42,900	100.0	42,900
FRANKLIN	TED J MACOSKO	117,000	100.0	117,000
GREEN'S GRANT	MT WASHINGTON SUMMIT ROAD CO	7,993	100.0	7,993
PEMBROKE	CHINA MILL DAM	95,000	105.0	90,476
PLAISTOW	State Line Plaza Realty Management	6,132	90.3	6,791
STEWARTSTOWN	CANAAN FIRE DISTRICT #2	6,100	116.8	5,223
STEWARTSTOWN	CANAAN FIRE DISTRICT #1	37,000	116.8	31,678
STRAFFORD	CITY OF ROCHESTER (MUNICIPAL)	20,300	112.0	18,125

\*\* 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.

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

BELKNAP	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ALTON	1,498,982,150	25,912,620	1,524,894,770	369,123	1,525,263,893	98.3	1.0021%
BARNSTEAD	459,713,199	15,621,591	475,334,790	0	475,334,790	96.7	0.3123%
BELMONT	727,835,840	-76,692,234	651,143,606	674,523	651,818,129	111.8	0.4283%
CENTER HARBOR	469,820,053	-55,096,170	414,723,883	0	414,723,883	113.3	0.2725%
GILFORD	1,542,465,850	163,843,990	1,706,309,840	488,661	1,706,798,501	90.4	1.1214%
GILMANTON	467,924,833	117,679	468,042,512	121,329	468,163,840	100.0	0.3076%
LACONIA	1,910,956,282	57,037,762	1,967,994,044	17,973,136	1,985,967,181	97.1	1.3048%
MEREDITH	1,832,152,173	-58,495,465	1,773,656,708	23,555	1,773,680,264	103.3	1.1653%
NEW HAMPTON	311,604,217	-35,486	311,568,731	1,615,564	313,184,295	100.0	0.2058%
SANBORNTON	429,000,389	0	429,000,389	2,207,146	431,207,535	100.0	0.2833%
TILTON	493,287,385	33,508	493,320,893	0	493,320,893	100.0	0.3241%
TOTALS	10,143,742,371	72,247,796	10,215,990,167	23,473,038	10,239,463,204	99.6	6.7276%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

CARROLL	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ALBANY	102,425,649	3,375,507	105,801,156	2,587,947	108,389,104	96.8	0.0712%
BARTLETT	965,393,418	21,701,213	987,094,631	1,630,774	988,725,406	97.8	0.6496%
BROOKFIELD	101,526,300	0	101,526,300	0	101,526,300	100.0	0.0667%
CHATHAM	50,722,092	2,019,512	52,741,604	1,546,025	54,287,629	96.2	0.0357%
CONWAY	1,364,283,100	68,927,996	1,433,211,096	1,067,621	1,434,278,717	95.2	0.9424%
EATON	109,992,390	-6,164,187	103,828,203	0	103,828,203	106.0	0.0682%
EFFINGHAM	174,787,903	0	174,787,903	2,029,125	176,817,028	100.0	0.1162%
FREEDOM	554,070,970	-38,177,269	515,893,701	0	515,893,701	107.4	0.3390%
HALE'S LOCATION	73,848,100	-4,180,081	69,668,019	68,586	69,736,605	106.0	0.0458%
HART'S LOCATION	15,261,942	569,793	15,831,735	525,232	16,356,968	96.4	0.0107%
JACKSON	382,659,768	0	382,659,768	1,662,730	384,322,498	100.0	0.2525%
MADISON	446,733,987	0	446,733,987	979,256	447,713,243	100.0	0.2942%
MOULTONBOROUGH	2,800,500,514	80,698,273	2,881,198,787	6,338,944	2,887,537,731	97.2	1.8972%
OSSIPEE	693,298,804	-39,132,317	654,166,487	92,817	654,259,304	106.0	0.4299%
SANDWICH	433,103,626	44,847,404	477,951,030	1,179,312	479,130,342	90.6	0.3148%
TAMWORTH	341,200,476	0	341,200,476	2,187,346	343,387,822	100.0	0.2256%
TUFTONBORO	1,013,451,665	0	1,013,451,665	706,714	1,014,158,379	100.0	0.6663%
WAKEFIELD	876,827,160	-48,036	876,779,124	693,499	877,472,622	100.0	0.5765%
WOLFEBORO	2,053,473,672	0	2,053,473,672	1,644,726	2,055,118,398	100.0	1.3503%
TOTALS	12,553,561,536	134,437,808	12,687,999,344	24,940,653	12,712,939,997	99.3	8.3527%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

CHESHIRE	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ALSTEAD	174,248,168	-18,933,161	155,315,007	119	155,315,126	112.3	0.1020%
CHESTERFIELD	557,289,300	-73,673	557,215,627	864,454	558,080,081	100.0	0.3667%
DUBLIN	252,419,571	0	252,419,571	1,247,947	253,667,518	100.0	0.1667%
FITZWILLIAM	271,522,571	-27,597,132	243,925,439	30,663	243,956,101	111.3	0.1603%
GILSUM	62,859,040	48,109	62,907,149	0	62,907,149	100.0	0.0413%
HARRISVILLE	211,054,442	0	211,054,442	242,242	211,296,684	100.0	0.1388%
HINSDALE	251,460,937	-16,604,683	234,856,254	79,621	234,935,876	107.1	0.1544%
JAFFREY	447,253,690	0	447,253,690	284,161	447,537,851	100.0	0.2940%
KEENE	1,866,116,600	-28,690	1,866,087,910	2,610,035	1,868,697,945	100.0	1.2278%
MARLBOROUGH	205,984,470	-19,034,073	186,950,397	279,713	187,230,110	110.2	0.1230%
MARLOW	62,720,340	1,066,981	63,787,321	37,521	63,824,842	98.3	0.0419%
NELSON	119,844,727	0	119,844,727	0	119,844,727	100.0	0.0787%
RICHMOND	99,922,060	0	99,922,060	70,679	99,992,739	100.0	0.0657%
RINDGE	546,145,531	0	546,145,531	453,736	546,599,267	100.0	0.3591%
ROXBURY	24,388,910	-230,074	24,158,836	3,529,643	27,688,479	101.0	0.0182%
STODDARD	274,974,880	0	274,974,880	64,110	275,038,990	100.0	0.1807%
SULLIVAN	54,543,687	70,926	54,614,613	0	54,614,613	100.0	0.0359%
SURRY	80,278,008	0	80,278,008	4,704,079	84,982,087	100.0	0.0558%
SWANZEY	571,740,820	0	571,740,820	612,745	572,353,565	100.0	0.3760%
TROY	117,464,353	43,211	117,507,564	8,815	117,516,379	100.0	0.0772%
WALPOLE	424,412,984	-31,258,676	393,154,308	0	393,154,308	108.0	0.2583%
WESTMORELAND	201,888,367	-20,464,293	181,424,074	934	181,425,008	111.4	0.1192%
WINCHESTER	272,557,792	0	272,557,792	894,315	273,452,107	100.0	0.1797%
TOTALS	7,151,091,248	-132,995,229	7,018,096,019	16,015,531	7,034,111,551	103.0	4.6216%

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



# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

COOS	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON & GILMANTON	685,082	0	685,082	0	685,082	100.0	0.0005%
BEAN'S GRANT	0	0	0	0	0	100.0	0.0000%
BEAN'S PURCHASE	16,880	0	16,880	0	16,880	100.0	0.0000%
BERLIN	335,039,457	0	335,039,457	2,618,476	337,657,933	100.0	0.2218%
CAMBRIDGE	8,147,014	0	8,147,014	0	8,147,014	100.0	0.0054%
CARROLL	393,865,499	-43,763,303	350,102,196	897,513	350,999,709	112.5	0.2306%
CHANDLER'S PURCHASE	47,210	0	47,210	0	47,210	100.0	0.0000%
CLARKSVILLE	39,168,197	0	39,168,197	3,808,952	42,977,149	100.0	0.0282%
COLEBROOK	174,423,498	-15,297,088	159,126,410	0	159,126,410	109.6	0.1045%
COLUMBIA	63,861,689	0	63,861,689	255,257	64,116,946	100.0	0.0421%
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	88,899,992	-6,817,252	82,082,740	21,573	82,104,312	108.5	0.0539%
DIX GRANT	926,086	0	926,086	0	926,086	100.0	0.0006%
DIXVILLE	16,561,149	0	16,561,149	6,462	16,567,611	100.0	0.0109%
DUMMER	31,380,884	-30,007	31,350,877	0	31,350,877	100.1	0.0206%
ERROL	75,988,709	22,914	76,011,623	2,100,398	78,112,021	100.0	0.0513%
ERVING'S GRANT	82,104	0	82,104	0	82,104	100.0	0.0001%
GORHAM	259,793,700	-24,037,584	235,756,116	922,899	236,679,015	110.2	0.1555%
GREEN'S GRANT	4,005,123	0	4,005,123	109,999	4,115,122	100.0	0.0027%
HADLEY'S PURCHASE	0	0	0	0	0	100.0	0.0000%
JEFFERSON	133,343,701	0	133,343,701	401,944	133,745,645	100.0	0.0879%
KILKENNY	0	0	0	0	0	100.0	0.0000%
LANCASTER	272,123,690	-23,758,482	248,365,208	2,868,115	251,233,323	109.6	0.1651%
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	103,994,165	0	103,994,165	231,227	104,225,392	100.0	0.0685%
MILLSFIELD	6,404,016	0	6,404,016	0	6,404,016	100.0	0.0042%
NORTHUMBERLAND	108,721,520	-10,033,891	98,687,629	322,241	99,009,870	110.2	0.0651%
ODELL	2,064,360	0	2,064,360	0	2,064,360	100.0	0.0014%
PINKHAM'S GRANT	2,761,020	0	2,761,020	123,533	2,884,553	100.0	0.0019%
PITTSBURG	271,991,864	-11,974,060	260,017,804	4,310,999	264,328,803	104.7	0.1737%
RANDOLPH	63,694,782	-7,351,646	56,343,136	1,811,639	58,154,775	113.1	0.0382%
SARGENT'S PURCHASE	1,852,720	0	1,852,720	0	1,852,720	100.0	0.0012%
SECOND COLLEGE GRANT	1,434,022	0	1,434,022	0	1,434,022	100.0	0.0009%
SHELBURNE	54,701,555	-5,374,719	49,326,836	790,399	50,117,235	110.8	0.0329%
STARK	54,806,900	0	54,806,900	1,267,294	56,074,194	100.0	0.0368%
STEWARTSTOWN	97,182,741	-13,769,066	83,413,675	91,346	83,505,021	116.8	0.0549%
STRATFORD	50,483,491	-7,378,049	43,105,442	701,399	43,806,841	117.9	0.0288%
SUCCESS	10,998,356	0	10,998,356	0	10,998,356	100.0	0.0072%
THOM & MES PURCHASE	5,450,080	0	5,450,080	592,735	6,042,815	100.0	0.0040%
WENTWORTH LOCATION	9,181,758	0	9,181,758	17,807	9,199,565	100.0	0.0060%
WHITEFIELD	188,995,930	-18,431,190	170,564,740	2,729,707	173,294,447	110.9	0.1139%
TOTALS	2,933,241,054	-187,993,422	2,745,247,632	27,001,911	2,772,249,543	113.4	1.8214%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

GRAFTON	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ALEXANDRIA	223,209,570	-30,513,078	192,696,492	230,741	192,927,232	115.9	0.1268%
ASHLAND	258,427,861	-16,680,564	241,747,297	2,793,253	244,540,550	106.9	0.1607%
BATH	108,386,180	0	108,386,180	10,467,248	118,853,428	100.0	0.0781%
BENTON	25,930,089	711,366	26,641,455	1,279,144	27,920,599	97.3	0.0183%
BETHLEHEM	259,433,171	0	259,433,171	2,228,405	261,661,576	100.0	0.1719%
BRIDGEWATER	364,484,700	-25,095,117	339,389,583	0	339,389,583	107.4	0.2230%
BRISTOL	549,253,416	-66,630,007	482,623,409	595,664	483,219,073	113.8	0.3175%
CAMPTON	395,863,617	0	395,863,617	148,583	396,012,200	100.0	0.2602%
CANAAN	354,032,694	0	354,032,694	132,278	354,164,972	100.0	0.2327%
DORCHESTER	39,128,050	0	39,128,050	28,106	39,156,156	100.0	0.0257%
EASTON	64,262,775	0	64,262,775	703,097	64,965,872	100.0	0.0427%
ELLSWORTH	12,903,790	221,441	13,125,231	626,652	13,751,883	98.3	0.0090%
ENFIELD	548,110,886	76,940	548,187,826	0	548,187,826	100.0	0.3602%
FRANCONIA	304,297,863	-21,700,136	282,597,727	1,535,499	284,133,227	107.7	0.1867%
GRAFTON	123,789,654	0	123,789,654	0	123,789,654	100.0	0.0813%
GROTON	66,636,211	-7,850,935	58,785,276	50,347	58,835,623	113.6	0.0387%
HANOVER	1,937,495,300	85,434	1,937,580,734	2,872,120	1,940,452,854	100.0	1.2749%
HAVERHILL	372,880,363	-58,782,550	314,097,813	138,349	314,236,162	118.9	0.2065%
HEBRON	277,372,790	-18,142,553	259,230,237	5,848,817	265,079,055	107.0	0.1742%
HOLDERNESS	680,060,857	0	680,060,857	2,284,686	682,345,543	100.0	0.4483%
LANDAFF	41,128,581	9,047,025	50,175,606	264,511	50,440,117	81.9	0.0331%
LEBANON	1,751,566,520	37,548,469	1,789,114,989	53,580,873	1,842,695,862	97.9	1.2107%
LINCOLN	851,694,834	-74,590,501	777,104,333	4,500,413	781,604,746	109.6	0.5135%
LISBON	109,491,932	0	109,491,932	0	109,491,932	100.0	0.0719%
LITTLETON	533,350,500	0	533,350,500	1,524,617	534,875,117	100.0	0.3514%
LIVERMORE	145,080	0	145,080	0	145,080	100.0	0.0001%
LYMAN	58,448,983	458,035	58,907,018	0	58,907,018	99.2	0.0387%
LYME	320,826,500	193,165	321,019,665	0	321,019,665	100.0	0.2109%
MONROE	90,595,220	-9,252,240	81,342,980	0	81,342,980	111.5	0.0534%
ORANGE	28,398,175	0	28,398,175	259,368	28,657,543	100.0	0.0188%
ORFORD	143,743,132	-6,416,439	137,326,693	0	137,326,693	104.9	0.0902%
PIERMONT	92,364,810	0	92,364,810	122,239	92,487,049	100.0	0.0608%
PLYMOUTH	432,779,179	-17,884,047	414,895,132	3,402,618	418,297,750	104.3	0.2748%
RUMNEY	181,517,146	0	181,517,146	1,120,943	182,638,089	100.0	0.1200%
SUGAR HILL	148,064,378	12,615,451	160,679,829	0	160,679,829	92.1	0.1056%
THORNTON	362,457,401	-18,166,443	344,290,958	896,785	345,187,743	105.3	0.2268%
WARREN	77,534,915	0	77,534,915	919,372	78,454,287	100.0	0.0515%
WATERVILLE VALLEY	359,932,009	0	359,932,009	2,336,190	362,268,199	100.0	0.2380%
WENTWORTH	98,645,126	-15,527,727	83,117,399	190,313	83,307,712	118.8	0.0547%
WOODSTOCK	230,386,290	16,002,194	246,388,484	1,626,972	248,015,456	93.5	0.1630%
TOTALS	12,879,030,548	-310,272,814	12,568,757,734	102,708,201	12,671,465,936	105.7	8.3254%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

HILLSBOROUGH	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
AMHERST	1,835,170,500	-160,734,655	1,674,435,845	1,067,328	1,675,503,173	109.6	1.1008%
ANTRIM	246,888,510	66,383	246,954,893	93,206	247,048,099	100.0	0.1623%
BEDFORD	3,333,266,220	-112,704,278	3,220,561,942	6,566	3,220,568,509	103.5	2.1160%
BENNINGTON	111,958,693	-7,754,790	104,203,903	19,330	104,223,232	107.6	0.0685%
BROOKLINE	576,999,871	-90,442,032	486,557,839	0	486,557,839	118.6	0.3197%
DEERING	190,084,595	0	190,084,595	37,517	190,122,112	100.0	0.1249%
FRANCESTOWN	207,752,339	-13,389,162	194,363,177	0	194,363,177	107.0	0.1277%
GOFFSTOWN	1,395,845,600	-49,767,687	1,346,077,913	0	1,346,077,913	103.7	0.8844%
GREENFIELD	153,179,322	-10,955,211	142,224,111	9,216,283	151,440,394	107.7	0.0995%
GREENVILLE	131,174,146	-27,250,488	103,923,658	1,356,728	105,280,386	126.3	0.0692%
HANCOCK	269,286,150	-25,574,437	243,711,713	1,893,520	245,605,233	110.5	0.1614%
HILLSBOROUGH	577,786,266	-119,781,016	458,005,250	117,843	458,123,093	126.2	0.3010%
HOLLIS	1,241,423,250	-33,764,369	1,207,658,881	1,888	1,207,660,769	102.8	0.7935%
HUDSON	2,826,474,768	-316,279,737	2,510,195,031	0	2,510,195,031	112.6	1.6493%
LITCHFIELD	771,488,906	0	771,488,906	1,480,884	772,969,790	100.0	0.5079%
LYNDEBOROUGH	163,788,838	8,174,350	171,963,188	749	171,963,937	95.1	0.1130%
MANCHESTER	9,906,510,500	-1,623,472,816	8,283,037,684	35,743,279	8,318,780,963	119.6	5.4656%
MASON	170,840,145	-12,875,046	157,965,099	27,317	157,992,416	108.2	0.1038%
MERRIMACK	3,233,937,554	-407,049,964	2,826,887,590	272,487	2,827,160,077	114.4	1.8575%
MILFORD	1,576,529,271	-268,167,006	1,308,362,265	1,027,620	1,309,389,885	120.5	0.8603%
MONT VERNON	251,758,020	0	251,758,020	0	251,758,020	100.0	0.1654%
NASHUA	8,359,561,709	1,742	8,359,563,451	0	8,359,563,451	100.0	5.4924%
NEW BOSTON	657,015,989	-105,353,702	551,662,287	11,853	551,674,140	119.1	0.3625%
NEW IPSWICH	407,781,571	-39,583,784	368,197,787	6,324	368,204,111	110.8	0.2419%
PELHAM	1,400,231,569	18,127	1,400,249,696	1,088,450	1,401,338,146	100.0	0.9207%
PETERBOROUGH	696,728,636	138,626	696,867,262	2,668,950	699,536,212	100.0	0.4596%
SHARON	53,538,456	-3,819,231	49,719,225	9,384	49,728,609	108.0	0.0327%
TEMPLE	149,192,734	0	149,192,734	35,151	149,227,885	100.0	0.0980%
WEARE	913,118,656	-151,511,801	761,606,855	2,843,469	764,450,324	119.9	0.5023%
WILTON	457,408,117	-93,148,368	364,259,749	291,736	364,551,485	125.6	0.2395%
WINDSOR	26,658,733	-3,859,937	22,798,796	1,070,624	23,869,420	117.4	0.0157%
TOTALS	42,293,379,634	-3,668,840,287	38,624,539,346	60,388,486	38,684,927,832	110.2	25.4169%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

MERRIMACK	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ALLENSTOWN	259,758,684	0	259,758,684	348,660	260,107,344	100.0	0.1709%
ANDOVER	252,727,661	-25,114,255	227,613,406	15,311	227,628,717	111.1	0.1496%
BOSCAWEN	269,301,536	-32,597,374	236,704,162	25,790	236,729,952	113.8	0.1555%
BOW	918,215,931	26,357	918,242,288	6,363	918,248,651	100.0	0.6033%
BRADFORD	214,918,762	0	214,918,762	52,189	214,970,951	100.0	0.1412%
CANTERBURY	305,838,993	-40,544,401	265,294,592	275,170	265,569,763	115.3	0.1745%
CHICHESTER	288,837,507	-42,742,537	246,094,970	0	246,094,970	117.4	0.1617%
CONCORD	3,735,768,200	-34,649	3,735,733,551	19,907,206	3,755,640,757	100.0	2.4675%
DANBURY	143,100,710	-23,109,376	119,991,334	0	119,991,334	119.4	0.0788%
DUNBARTON	281,379,962	-77,731	281,302,231	3,335,827	284,638,058	100.0	0.1870%
EPSOM	394,714,769	10,071,590	404,786,359	1,281,714	406,068,073	97.5	0.2668%
FRANKLIN	541,979,490	32,172	542,011,662	6,567,443	548,579,105	100.0	0.3604%
HENNIKER	376,641,229	20,558,406	397,199,635	3,706,935	400,906,570	94.8	0.2634%
HILL	97,469,050	-7,683,823	89,785,227	1,742,507	91,527,734	108.7	0.0601%
HOOKSETT	1,607,132,247	-66,228,922	1,540,903,325	52,293	1,540,955,619	104.3	1.0124%
HOPKINTON	624,765,887	30,786,275	655,552,162	10,116,692	665,668,853	95.3	0.4374%
LOUDON	556,610,412	-48,092,214	508,518,198	3,864,251	512,382,449	109.5	0.3366%
NEW LONDON	1,076,198,931	82,252,783	1,158,451,714	0	1,158,451,714	92.9	0.7611%
NEWBURY	700,586,059	36,798	700,622,857	66,896	700,689,753	100.0	0.4604%
NORTHFIELD	350,613,127	-56,855,672	293,757,455	1,595,361	295,352,815	119.4	0.1941%
PEMBROKE	589,597,411	-27,942,850	561,654,562	824,414	562,478,976	105.0	0.3696%
PITTSFIELD	259,411,733	-17,335,281	242,076,452	270,784	242,347,236	107.2	0.1592%
SALISBURY	144,860,000	-13,133,027	131,726,973	4,278,772	136,005,745	110.1	0.0894%
SUTTON	263,883,684	10,922,368	274,806,052	1,895	274,807,947	96.0	0.1806%
WARNER	275,179,855	0	275,179,855	833,283	276,013,138	100.0	0.1813%
WEBSTER	216,507,431	-25,343,395	191,164,036	1,696,662	192,860,698	113.3	0.1267%
WILMOT	174,852,021	0	174,852,021	82,818	174,934,839	100.0	0.1149%
TOTALS	14,920,851,282	-272,148,757	14,648,702,525	60,949,235	14,709,651,760	102.7	9.6646%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

ROCKINGHAM	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ATKINSON	1,025,570,868	-170,923,030	854,647,838	0	854,647,838	120.0	0.5615%
AUBURN	592,989,988	-62,760	592,927,228	38,727,643	631,654,871	100.0	0.4150%
BRENTWOOD	463,096,596	0	463,096,596	0	463,096,596	100.0	0.3043%
CANDIA	401,515,583	-34,027,475	367,488,108	14,919	367,503,027	109.3	0.2415%
CHESTER	568,318,500	-92,266,845	476,051,655	0	476,051,655	119.4	0.3128%
DANVILLE	440,004,060	-110,119,672	329,884,388	170	329,884,558	133.4	0.2167%
DEERFIELD	471,670,364	0	471,670,364	126,763	471,797,127	100.0	0.3100%
DERRY	2,495,263,720	53,813	2,495,317,533	2,442,409	2,497,759,942	100.0	1.6411%
EAST KINGSTON	277,010,428	0	277,010,428	2,301	277,012,729	100.0	0.1820%
EPPING	604,464,900	16,046,947	620,511,847	0	620,511,847	97.4	0.4077%
EXETER	1,562,878,422	33,516,395	1,596,394,817	1,565,339	1,597,960,156	97.9	1.0499%
FREMONT	354,449,390	-105,291	354,344,099	0	354,344,099	100.0	0.2328%
GREENLAND	648,367,300	-10,975	648,356,325	0	648,356,325	100.0	0.4260%
HAMPSTEAD	994,618,830	0	994,618,830	1,162,791	995,781,621	100.0	0.6543%
HAMPTON	2,993,335,500	-219,150,780	2,774,184,720	0	2,774,184,720	107.9	1.8227%
HAMPTON FALLS	423,372,700	-22,190	423,350,510	0	423,350,510	100.0	0.2782%
KENSINGTON	335,536,180	-22,814,589	312,721,591	0	312,721,591	107.3	0.2055%
KINGSTON	700,039,168	-60,147,186	639,891,982	2,343	639,894,326	109.4	0.4204%
LONDONDERRY	2,859,755,944	-133,601,689	2,726,154,255	27,459,408	2,753,613,663	104.9	1.8092%
NEW CASTLE	706,471,531	-106,240,170	600,231,361	0	600,231,361	117.7	0.3944%
NEWFIELDS	257,445,819	-20,583,568	236,862,251	0	236,862,251	108.7	0.1556%
NEWINGTON	505,109,526	0	505,109,526	1,096	505,110,622	100.0	0.3319%
NEWMARKET	754,782,061	0	754,782,061	931,182	755,713,243	100.0	0.4965%
NEWTON	445,956,056	-54,603	445,901,453	0	445,901,453	100.0	0.2930%
NORTH HAMPTON	1,006,048,600	0	1,006,048,600	0	1,006,048,600	100.0	0.6610%
NORTHWOOD	470,952,544	0	470,952,544	323,985	471,276,529	100.0	0.3096%
NOTTINGHAM	528,704,449	19,683,523	548,387,972	442,632	548,830,604	96.4	0.3606%
PLAISTOW	818,708,337	87,947,108	906,655,445	0	906,655,445	90.3	0.5957%
PORTSMOUTH	3,772,466,500	100,699,572	3,873,166,072	43,648,922	3,916,814,994	97.4	2.5734%
RAYMOND	1,010,744,566	-138,675,951	872,068,615	475,736	872,544,351	115.9	0.5733%
RYE	1,782,150,790	0	1,782,150,790	632,132	1,782,782,922	100.0	1.1713%
SALEM	4,637,915,199	-836,342,247	3,801,572,952	3,314,038	3,804,886,991	122.0	2.4999%
SANDOWN	595,300,270	-73,535,522	521,764,748	0	521,764,748	114.1	0.3428%
SEABROOK	1,370,530,750	1,389	1,370,532,139	0	1,370,532,139	100.0	0.9005%
SOUTH HAMPTON	160,536,757	-17,176,194	143,360,563	3,990	143,364,553	112.0	0.0942%
STRATHAM	1,183,136,663	-29,968,649	1,153,168,014	0	1,153,168,014	102.6	0.7577%
WINDHAM	1,997,627,270	85,395,718	2,083,022,988	503,064	2,083,526,052	95.9	1.3689%
TOTALS	40,216,846,129	-1,722,484,920	38,494,361,209	121,780,865	38,616,142,074	106.6	25.3717%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

STRAFFORD	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
BARRINGTON	895,489,924	-63,187,719	832,302,205	750,312	833,052,518	107.6	0.5473%
DOVER	2,622,160,300	123,565,163	2,745,725,463	2,424,910	2,748,150,374	95.5	1.8056%
DURHAM	883,712,359	0	883,712,359	2,021,334	885,733,693	100.0	0.5819%
FARMINGTON	468,607,220	-44,370,389	424,236,831	247,895	424,484,726	110.5	0.2789%
LEE	501,803,591	-91,094,995	410,708,596	104,947	410,813,543	122.2	0.2699%
MADBURY	220,481,599	-10,467,024	210,014,575	0	210,014,575	105.0	0.1380%
MIDDLETON	180,156,247	-14,682,206	165,474,041	0	165,474,041	108.9	0.1087%
MILTON	385,612,637	112,792	385,725,429	0	385,725,429	100.0	0.2534%
NEW DURHAM	415,182,600	-57,938	415,124,662	0	415,124,662	100.0	0.2727%
ROCHESTER	1,986,263,140	61,464,421	2,047,727,561	15,221,268	2,062,948,829	97.0	1.3554%
ROLLINSFORD	259,991,703	0	259,991,703	0	259,991,703	100.0	0.1708%
SOMERSWORTH	828,413,175	5,015	828,418,190	2,598,829	831,017,019	100.0	0.5460%
STRAFFORD	497,529,525	-53,174,406	444,355,119	0	444,355,119	112.0	0.2920%
TOTALS	10,145,404,020	-91,887,285	10,053,516,735	23,369,495	10,076,886,230	101.4	6.6207%

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

# EQUALIZATION SURVEY NOT INCLUDING UTILITIES AND RAILROAD

SULLIVAN	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES AND RAILROAD	2010 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	102,557,720	0	102,557,720	11,788	102,569,508	100.0	0.0674%
CHARLESTOWN	278,547,770	0	278,547,770	495,398	279,043,168	100.0	0.1833%
CLAREMONT	806,063,640	-52,568,439	753,495,201	2,629,586	756,124,787	107.0	0.4968%
CORNISH	180,611,119	-152,756	180,458,363	0	180,458,363	100.0	0.1186%
CROYDON	91,514,377	4,795,764	96,310,141	0	96,310,141	95.0	0.0633%
GOSHEN	74,502,913	-80,403	74,422,510	31,897	74,454,407	100.0	0.0489%
GRANTHAM	501,593,739	-29,289	501,564,450	0	501,564,450	100.0	0.3295%
LANGDON	68,049,566	-7,847,072	60,202,494	26,194	60,228,688	113.1	0.0396%
LEMPSTER	116,445,481	0	116,445,481	19,383	116,464,864	100.0	0.0765%
NEWPORT	489,834,836	-52,073,548	437,761,288	2,358,736	440,120,024	111.9	0.2892%
PLAINFIELD	280,215,742	0	280,215,742	48,175	280,263,917	100.0	0.1841%
SPRINGFIELD	186,337,039	-79,119	186,257,920	468,499	186,726,419	100.0	0.1227%
SUNAPEE	1,137,495,070	72,558,904	1,210,053,974	0	1,210,053,974	94.0	0.7950%
UNITY	128,670,740	0	128,670,740	0	128,670,740	100.0	0.0845%
WASHINGTON	246,244,865	-12,539,152	233,705,713	244,993	233,950,706	105.4	0.1537%
TOTALS	4,688,684,617	-48,015,110	4,640,669,507	6,334,650	4,647,004,157	100.6	3.0532%

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