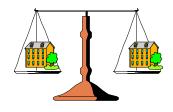
# 2010 EQUALIZATION SURVEY



"Including Utility & Railroad"

## STATE OF NEW HAMPSHIRE

DEPARTMENT OF REVENUE ADMINISTRATION

## 2010 EQUALIZATION SURVEY

#### "INCLUDING UTILITIES AND RAILROADS"

May 1, 2011

This report presents the results of the 2010 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, 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 ASSESSED VALUATION: The modified assessed valuation for each municipality as reported to the Department of Revenue Administration on the municipality's

GROSS LOCAL ASSESSED VALUATION: Sum of all assessed 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: RSA72:37-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: The municipal, county, and local school tax rates are computed using the net local assessed valuation.

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

Category 1: The total modified 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 modified 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, RSA 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 was used. The difference between the local assessed value of land and the equalized value equals the D.R.A. adjustment for current use,

conservation restriction, discretionary easement, discretionary preservation easement and taxation of farm structures and land under farm structures.

Category 3: A D.R.A. adjustment for public utilities, as defined by RSA 83-F, is made by comparing the market value of the utility as determined by the D.R.A. 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 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.

**RAILROAD TAX:** The equalized value for monies received from the railroad tax. This figure is not added into the "Total Equalized Valuation Not Including Utility Values and Equalized Railroad Taxes."

TOTAL EQUALIZED VALUATION *INCLUDING* UTILITY VALUE AND EQUALIZED RAILROAD TAXES: The sum of the equalized assessed, the equalized value of payments in lieu of taxes and the equalized value of railroad tax monies. The 2008 total equalized valuation including utilities will be used to apportion 2010 county taxes.

**LOCAL TAX RATE:** The actual tax rate as calculated by the Department of Revenue Administration, Municipal Services Division. This tax includes the municipal, county, local school and state education property tax rates.

**EQUALIZATION RATIO:** The 2010 equalization ratio as determined by a ratio study conducted by the Department of Revenue Administration's equalization staff.

**FULL VALUE TAX RATE:** The 2010 gross local property taxes to be raised as reported by the Department of Revenue Administration, Municipal Services 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 town'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 each town's total equalized value to the total equalized value of the state.

**COUNTY & STATE TAX RATE:** The sum of the 2010 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 2010 Notification of Total Equalized Valuations 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 WITH UTILITIES AND RAILROAD SUMMARY									
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COUNTY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EOUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND RAILROAD			
BELKNAP	10,254,174,703	36,350,381	10,290,525,084	23,473,038	0	10,313,998,122			
CARROLL	12,669,597,270	94,193,115	12,763,790,385	24,940,653	0	12,788,731,038			
CHESHIRE	7,442,077,569	-225,714,531	7,216,363,038	16,015,531	28,927	7,232,407,496			
COOS	3,362,722,255	-393,526,489	2,969,195,766	27,001,911	643,233	2,996,840,910			
GRAFTON	13,698,382,674	-740,433,233	12,957,949,441	102,708,201	0	13,060,657,642			
HILLSBOROUGH	43,208,322,057	-3,999,829,453	39,208,492,604	60,388,486	827,699	39,269,708,789			
MERRIMACK	15,559,652,880	-402,332,184	15,157,320,696	60,949,235	331,294	15,218,601,225			
ROCKINGHAM	43,333,619,458	-2,398,183,277	40,935,436,181	121,780,865	689,963	41,057,907,008			
STRAFFORD	10,304,065,262	-139,000,079	10,165,065,183	23,369,495	234,418	10,188,669,097			
SULLIVAN	4,824,435,414	-62,595,851	4,761,839,563	6,334,650	1,516,568	4,769,690,781			
STATE TOTALS	164,657,049,542	-8,231,071,600	156,425,977,942	466,962,064	4,272,102	156,897,212,108			

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD SUMMARY								
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COUNTY	2010 LOCAL TAX RATE	2010 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX			
BELKNAP	\$16.74	99.6	\$16.58	100.00%	6.5737%			
CARROLL	\$11.32	99.3	\$11.20	100.00%	8.1510%			
CHESHIRE	\$23.79	103.0	\$24.32	100.00%	4.6096%			
COOS	\$18.58	113.4	\$20.78	100.00%	1.9101%			
GRAFTON	\$17.36	105.7	\$18.14	100.00%	8.3243%			
HILLSBOROUGH	\$19.40	110.2	\$21.03	100.00%	25.0289%			
MERRIMACK	\$21.66	102.7	\$21.95	100.00%	9.6997%			
ROCKINGHAM	\$18.20	106.6	\$19.04	100.00%	26.1687%			
STRAFFORD	\$23.35	101.4	\$23.33	100.00%	6.4938%			
SULLIVAN	\$20.95	100.6	\$20.93	100.00%	3.0400%			
STATE TOTALS	\$18.81	105.4	\$19.56	100.00%	100.00%			

	EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD							
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TOWN NAME	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	103,806,326	0	103,806,326	11,788	0	103,818,114		
ALBANY	103,246,149	3,210,241	106,456,390	2,587,947	0	109,044,338		
ALEXANDRIA	242,000,970	-39,404,912	202,596,058	230,741	0	202,826,799		
ALLENSTOWN	268,210,884	-4,518,859	263,692,025	348,660	0	264,040,685		
ALSTEAD	176,965,268	-19,326,373	157,638,895	119	0	157,639,014		
ALTON	1,503,650,983	25,913,102	1,529,564,085	369,123	0	1,529,933,208		
AMHERST	1,873,727,400	-174,971,111	1,698,756,289	1,067,328	34,779	1,699,858,396		
ANDOVER	265,483,161	-34,120,297	231,362,864	15,311	0	231,378,175		
ANTRIM	255,246,310	-5,220,453	250,025,857	93,206	0	250,119,063		
ASHLAND	263,953,161	-18,815,174	245,137,987	2,793,253	0	247,931,240		
ATKINSON	1,033,041,768	-172,013,989	861,027,779	0	2,673	861,030,452		
ATKINSON & GILMANTON	685,082	0	685,082	0 727 (42	0	685,082		
AUBURN	600,514,688	-4,143,951	596,370,737	38,727,643	0	635,098,380		
BARNSTEAD	465,108,118	15,621,134	480,729,252	0	0	480,729,252		
BARRINGTON BARTLETT	909,813,024	-71,645,646	838,167,378	750,312	0	838,917,690		
BATH	970,595,618	21,701,212	992,296,830	1,630,774	0	993,927,605 123,027,191		
BEAN'S GRANT	118,496,780	-5,936,836 0	112,559,944	10,467,248	0			
BEAN'S GRAINT BEAN'S PURCHASE	16,880	0	16,880	0	0	16,880		
BEDFORD	3,370,672,920	-120,008,470	3,250,664,450	6,566	21,624	3,250,692,641		
BELMONT	735,333,340	-76,692,274	658,641,066	674,523	21,024	659,315,589		
BENNINGTON	113,056,850	-7,887,100	105,169,750	19,330	0	105,189,079		
BENTON	26,863,488	588,912	27,452,400	1,279,144	0	28,731,543		
BERLIN	449,431,257	-77,861,767	371,569,490	2,618,476	40,316	374,228,282		
BETHLEHEM	264,697,566	-217.036	264,480,530	2,228,405	0	266,708,935		
BOSCAWEN	275,413,836	-32,947,282	242,466,554	25,790	6,131	242,498,475		
BOW	1,126,147,012	44,363,348	1,170,510,360	6,363	106,842	1,170,623,566		
BRADFORD	219,046,262	-2,352,835	216,693,427	52,189	0	216,745,617		
BRENTWOOD	478,624,896	-8,479,931	470,144,965	0	0	470,144,965		
BRIDGEWATER	377,354,483	-30,171,716	347,182,767	0	0	347,182,767		
BRISTOL	563,880,016	-75,573,606	488,306,410	595,664	0	488,902,074		
BROOKFIELD	102,872,100	-704,890	102,167,210	0	0	102,167,210		
BROOKLINE	583,754,571	-93,689,374	490,065,197	0	0	490,065,197		
CAMBRIDGE	8,294,892	0	8,294,892	0	0	8,294,892		
CAMPTON	410,024,072	0	410,024,072	148,583	0	410,172,655		
CANAAN	360,332,394	-3,308,567	357,023,827	132,278	0	357,156,106		
CANDIA	403,885,487	-33,150,620	370,734,867	14,919	0	370,749,786		
CANTERBURY	311,378,093	-42,527,503	268,850,590	275,170	0	269,125,760		
CARROLL	396,366,759	-44,085,768	352,280,991	897,513	0	353,178,504		
CENTER HARBOR	471,134,453	-55,224,328	415,910,125	0	0	415,910,125		
CHANDLER'S PURCHASE	49,133	0	49,133	0	0	49,133		
CHARLESTOWN	287,665,160	-359,090	287,306,070	495,398	1,452,561	289,254,029		
CHATHAM	51,277,392	2,061,950	53,339,342	1,546,025	0	54,885,367		
CHESTER	588,750,500	-105,193,809	483,556,691	0	0	483,556,691		
CHESTERFIELD	560,747,288	-311,932	560,435,356	864,454	0	561,299,810		
CHICHESTER	291,684,507	-42,630,957	249,053,550	0	0	249,053,550		
CLAREMONT	821,006,340	-46,435,658	774,570,682	2,629,586	36,407	777,236,675		
CLARKSVILLE	40,084,297	228	40,084,525	3,808,952	0	43,893,477		
COLEBROOK	190,360,597	-19,587,713	170,772,884	0	0	170,772,884		
COLUMBIA	84,803,489	-8,297,590	76,505,899	255,257	0	76,761,156		
CONCORD	3,879,938,750	-28,543,940	3,851,394,810	19,907,206	114,750	3,871,416,766		
CONWAY	1,379,279,065	70,324,698	1,449,603,763	1,067,621	0	1,450,671,385		
CORNISH	185,127,919	-1,422,850	183,705,069	0	26,688	183,731,757		

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TOWN NAME	2010 LOCAL TAX RATE	2010 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX			
ACWORTH	\$19.49	100.0	\$19.41	2.1766%	0.0662%			
ALBANY	\$10.89	96.8	\$10.28	0.8527%	0.0695%			
ALEXANDRIA	\$17.15	115.9	\$20.17	1.5530%	0.1293%			
ALLENSTOWN	\$27.38	100.0	\$27.50	1.7350%	0.1683%			
ALSTEAD	\$23.08	112.3	\$25.84	2.1796%	0.1005%			
ALTON	\$12.21	98.3	\$11.98	14.8336%	0.9751%			
AMHERST	\$20.48	109.6	\$22.36	4.3287%	1.0834%			
ANDOVER	\$16.36	111.1	\$18.62	1.5204%	0.1475%			
ANTRIM	\$24.14	100.0	\$24.43	0.6369%	0.1594%			
ASHLAND	\$19.41	106.9	\$20.55	1.8983%	0.1580%			
ATKINSON	\$15.21	120.0	\$18.09	2.0971%	0.5488%			
ATKINSON & GILMANTON	\$0.00	100.0	\$0.00	0.0229%	0.0004%			
AUBURN	\$19.39	100.0	\$18.08	1.5468%	0.4048%			
BARNSTEAD	\$22.36	96.7	\$21.56	4.6609%	0.3064%			
BARRINGTON	\$19.57	107.6	\$20.95	8.2338%	0.5347%			
BARTLETT	\$9.15	97.8	\$8.92	7.7719%	0.6335%			
BATH	\$16.91	100.0	\$16.09	0.9420%	0.0784%			
BEAN'S GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%			
BEAN'S PURCHASE	\$0.00	100.0	\$0.00	0.0006%	0.0000%			
BEDFORD	\$19.62	103.5	\$20.23	8.2779%	2.0719%			
BELMONT	\$20.97	111.8	\$23.12	6.3924%	0.4202%			
BENNINGTON	\$24.04	107.6	\$25.61	0.2679%	0.0670%			
BENTON	\$12.83	97.3	\$11.92	0.2200%	0.0183%			
BERLIN	\$31.70	100.0	\$37.05	12.4874%	0.2385%			
BETHLEHEM	\$25.06	100.0	\$24.64	2.0421%	0.1700%			
BOSCAWEN	\$20.98	113.8	\$23.68	1.5934%	0.1546%			
BOW	\$24.66	100.0	\$22.98	7.6921%	0.7461%			
BRADFORD	\$20.58	100.0	\$20.73	1.4242%	0.1381%			
BRENTWOOD	\$23.86	100.0	\$24.14	1.1451%	0.2997%			
BRIDGEWATER	\$8.40	107.4	\$9.04	2.6582%	0.2213%			
BRISTOL	\$16.37	113.8	\$18.78	3.7433%	0.3116%			
BROOKFIELD	\$14.20	100.0	\$14.23	0.7989%	0.0651%			
BROOKLINE	\$24.82	118.6	\$29.35	1.2479%	0.3123%			
CAMBRIDGE	\$0.00	100.0	\$0.00	0.2768%	0.0053%			
CAMPTON	\$18.55	100.0	\$18.33	3.1405%	0.2614%			
CANAAN	\$20.26	100.0	\$20.34	2.7346%	0.2276%			
CANDIA	\$19.90	109.3	\$21.48	0.9030%	0.2363%			
CANTERBURY	\$19.95	115.3	\$22.89	1.7684%	0.1715%			
CARROLL	\$12.28	112.5	\$13.74	11.7850%	0.2251%			
CENTER HARBOR	\$10.95	113.3	\$12.40	4.0325%	0.2651%			
CHANDLER'S PURCHASE	\$0.00	100.0	\$0.00	0.0016%	0.0000%			
CHARLESTOWN	\$26.45	100.0	\$26.15	6.0644%	0.1844%			
CHATHAM	\$11.14	96.2	\$10.38	0.4292%	0.0350%			
CHESTER	\$18.79	119.4	\$22.30	1.1777%	0.3082%			
CHESTERFIELD	\$17.00	100.0	\$16.92	7.7609%	0.3578%			
CHICHESTER	\$19.07	117.4	\$22.20	1.6365%	0.1587%			
CLAREMONT	\$31.34	107.0	\$31.37	16.2953%	0.4954%			
CLARKSVILLE	\$13.07	100.0	\$11.87	1.4647%	0.0280%			
COLEBROOK	\$19.80	109.6	\$21.84	5.6984%	0.1088%			
COLUMBIA	\$15.75	100.0	\$16.71	2.5614%	0.0489%			
CONCORD	\$23.16	100.0	\$23.09	25.4387%	2.4675%			
CONWAY	\$17.87	95.2	\$16.91	11.3434%	0.9246%			
CORNISH	\$18.81	100.0	\$18.77	3.8521%	0.1171%			
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TOWN NAME	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		
CRAWFORD'S PURCHASE	162,453	0	162,453	0	0	162,453		
CROYDON	93,481,077	3,599,389	97,080,466	0	0	97,080,466		
CUTT'S GRANT	0	0	0	0	0	0		
DALTON	92,292,292	-7,691,410	84,600,882	21,573	24,579	84,647,035		
DANBURY	144,576,512	-23,109,376	121,467,136	0	0	121,467,136		
DANVILLE	445,448,389	-111,042,452	334,405,937	170	0	334,406,107		
DEERFIELD	515,085,164	-25,812,903	489,272,261	126,763	0	489,399,024		
DEERING	200,320,795	-5,007,143	195,313,652	37,517	0	195,351,169		
DERRY	2,514,696,320	1,045,214	2,515,741,534	2,442,409	0	2,518,183,944		
DIX GRANT	926,086	0	926,086	0	0	926,086		
DIXVILLE	16,634,103	0	16,634,103	6,462	0	16,640,565		
DORCHESTER	39,587,550	7	39,587,557	28,106	0	39,615,663		
DUDUN	2,657,575,300	116,602,502	2,774,177,802	2,424,910	120,466	2,776,723,178		
DUBLIN	255,615,271	-1,574,886	254,040,385	1,247,947	0	255,288,332		
DUMMER DUNBARTON	54,526,884	-8,266,225 -16,364,764	46,260,659	2 225 027	8,060	46,268,719		
DURHAM	302,904,962 896,028,866	-6.732.738	286,540,198 889,296,128	3,335,827 2,021,334	42,030	289,876,024 891,359,492		
EAST KINGSTON	295,613,828	-6,488,654		2,021,334	42,030	289,170,347		
EASTON	64,828,275	-0,466,034	289,125,174	703,097	42,673	65,531,354		
EATON	110,750,859	-6,164,187	104,586,672	703,097	0	104,586,672		
EFFINGHAM	179,499,803	-0,104,167	176,871,858	2,029,125	0	178,900,983		
ELLSWORTH	13,252,590	35,132	13,287,722	626,652	0	13,914,374		
ENFIELD	550,899,286	232,974	551,132,260	020,032	0	551,132,260		
EPPING	615,628,700	10,000,377	625,629,077	0	0	625,629,077		
EPSOM	401,536,969	6,419,796	407,956,765	1,281,714	0	409,238,479		
ERROL	85,321,709	-5,075,881	80,245,828	2,100,398	0	82,346,226		
ERVING'S GRANT	82,104	0	82,104	0	0	82,104		
EXETER	1,586,363,935	33,509,920	1,619,873,855	1,565,339	51,640	1,621,490,834		
FARMINGTON	473,521,280	-45,231,942	428,289,338	247,895	0	428,537,232		
FITZWILLIAM	306,415,271	-40,269,645	266,145,626	30,663	0	266,176,289		
FRANCESTOWN	210,624,339	-14,920,506	195,703,833	0	0	195,703,833		
FRANCONIA	307,104,163	-22,724,676	284,379,487	1,535,499	0	285,914,986		
FRANKLIN	570,060,190	-8,030,401	562,029,789	6,567,443	0	568,597,232		
FREEDOM	557,377,970	-38,360,960	519,017,010	0	0	519,017,010		
FREMONT	360,285,890	-3,657,597	356,628,293	0	0	356,628,293		
GILFORD	1,548,646,080	163,900,759	1,712,546,839	488,661	0	1,713,035,500		
GILMANTON	475,637,233	-4,630,382	471,006,851	121,329	0	471,128,180		
GILSUM	64,603,940	-789,916	63,814,024	0	0	63,814,024		
GOFFSTOWN	1,424,999,700	-61,269,242	1,363,730,458	0	0	1,363,730,458		
GORHAM	320,565,600	-61,179,197	259,386,403	922,899	44,580	260,353,882		
GOSHEN	75,826,484	-176,172	75,650,312	31,897	0	75,682,210		
GRAFTON	126,501,554	-1,442,446	125,059,108	0	0	125,059,108		
GRANTHAM	506,637,339	-2,062,165	504,575,174	0	0	504,575,174		
GREENFIELD	155,908,022	-12,235,943	143,672,079	9,216,283	51,806	152,940,168		
GREENLAND	664,095,900	-2,578,321	661,517,579	0	26,026	661,543,605		
GREEN'S GRANT	4,048,492	0	4,048,492	109,999	0	4,158,491		
GREENVILLE	135,034,246	-29,576,756	105,457,490	1,356,728	0	106,814,218		
GROTON	78,595,311	-16,424,488	62,170,823	50,347	0	62,221,170		
HADLEY'S PURCHASE	0	0	0	0	0	0		
HALE'S LOCATION	73,985,100	-4,188,946	69,796,154	68,586	0	69,864,740		
HAMPSTEAD	1,006,022,030	-4,571,032	1,001,450,998	1,162,791	0	1,002,613,788		
HAMPTON	3,085,510,497	-236,648,768	2,848,861,729	0	25,262	2,848,886,991		
HAMPTON FALLS	432,529,700	-1,770,596	430,759,104	0	0	430,759,104		
HANCOCK	274,326,950	-27,239,522	247,087,428	1,893,520	0	248,980,948		

E	QUALIZATION	SURVEY WITH	UTILITIES ANI	D RAILROAD	
		PAGE 2 O	F 2		
TOWN NAME	2010 LOCAL TAX RATE	2010 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
CDAWEODDIC DUDCHACE	¢0.00	100.0	¢0.00	0.00540/	0.00010/
CRAWFORD'S PURCHASE	\$0.00	100.0	\$0.00	0.0054%	0.0001%
CROYDON CUTT'S GRANT	\$15.77	95.0	\$15.11	2.0354% 0.0000%	0.0619%
DALTON	\$0.00 \$18.20	100.0	\$0.00 \$19.71	2.8245%	0.0000%
DANBURY	\$10.20	119.4	\$19.71	0.7981%	0.0340%
DANVILLE	\$20.30	133.4	\$26.75	0.8145%	0.2131%
DEERFIELD	\$20.30	100.0	\$20.75	1.1920%	0.2131%
DEERING	\$23.93	100.0	\$23.98	0.4975%	0.3117%
DERRY	\$28.48	100.0	\$23.76	6.1332%	1.6050%
DIX GRANT	\$20.48	100.0	\$28.05	0.0309%	0.0006%
DIXVILLE	\$8.30	100.0	\$8.28	0.5553%	0.0106%
DORCHESTER	\$20.76	100.0	\$20.71	0.3033%	0.0100%
DOVER	\$20.76	95.5	\$20.71	27.2531%	1.7698%
DUBLIN	\$23.75	100.0	\$22.20	3.5298%	0.1627%
DUMMER	\$17.60	100.0	\$19.60	1.5439%	0.0295%
DUNBARTON	\$20.50	100.1	\$17.00	1.9047%	0.0243%
DURHAM	\$27.28	100.0	\$27.27	8.7485%	0.5681%
EAST KINGSTON	\$23.33	100.0	\$23.70	0.7043%	0.1843%
EASTON	\$9.43	100.0	\$9.31	0.5017%	0.1643%
EATON	\$10.85	106.0	\$11.47	0.8178%	0.0418%
EFFINGHAM	\$16.05	100.0	\$16.02	1.3989%	0.0007%
ELLSWORTH	\$15.50	98.3	\$10.02	0.1065%	0.0089%
ENFIELD	\$10.50	100.0	\$20.12	4.2198%	0.0069%
EPPING	\$20.32	97.4	\$20.12	1.5238%	0.3988%
EPSOM	\$23.27 \$19.77	97.5	\$19.29	2.6891%	0.2608%
ERROL	\$9.56	100.0	\$9.65	2.7478%	0.0525%
ERVING'S GRANT	\$0.00	100.0	\$0.00	0.0027%	0.0023%
EXETER	\$24.61	97.9	\$23.48	3.9493%	1.0335%
FARMINGTON	\$20.24	110.5	\$22.06	4.2060%	0.2731%
FITZWILLIAM	\$23.74	111.3	\$26.87	3.6803%	0.1697%
FRANCESTOWN	\$21.99	107.0	\$23.60	0.4984%	0.1247%
FRANCONIA	\$14.00	107.7	\$15.01	2.1891%	0.1822%
FRANKLIN	\$21.14	100.0	\$20.84	3.7362%	0.3624%
FREEDOM	\$10.90	107.4	\$11.68	4.0584%	0.3308%
FREMONT	\$26.55	100.0	\$26.67	0.8686%	0.2273%
GILFORD	\$17.62	90.4	\$15.88	16.6088%	1.0918%
GILMANTON	\$21.95	100.0	\$22.01	4.5679%	0.3003%
GILSUM	\$25.95	100.0	\$26.05	0.8823%	0.0407%
GOFFSTOWN	\$22.91	103.7	\$23.66	3.4727%	0.8692%
GORHAM	\$23.95	110.2	\$28.74	8.6876%	0.1659%
GOSHEN	\$23.65	100.0	\$23.62	1.5867%	0.0482%
GRAFTON	\$18.91	100.0	\$19.00	0.9575%	0.0797%
GRANTHAM	\$19.20	100.0	\$19.24	10.5788%	0.3216%
GREENFIELD	\$20.55	107.7	\$20.86	0.3895%	0.0975%
GREENLAND	\$14.06	100.0	\$13.99	1.6112%	0.4216%
GREEN'S GRANT	\$6.74	100.0	\$6.54	0.1388%	0.0027%
GREENVILLE	\$17.51	126.3	\$21.99	0.2720%	0.0681%
GROTON	\$12.98	113.6	\$15.94	0.4764%	0.0397%
HADLEY'S PURCHASE	\$0.00	100.0	\$0.00	0.0000%	0.0000%
HALE'S LOCATION	\$3.04	106.0	\$3.21	0.5463%	0.0445%
HAMPSTEAD	\$21.50	100.0	\$21.26	2.4420%	0.6390%
HAMPTON	\$16.11	107.9	\$17.20	6.9387%	1.8158%
HAMPTON FALLS	\$19.27	100.0	\$19.15	1.0492%	0.2745%
HANCOCK	\$17.30	110.5	\$19.00	0.6340%	0.1587%

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	MODIFIED LOCAL		GE 1 OF 2	FOUND 17FD	FOUNTIER	TOTAL FOLIALIZED
	MODIFIED LOCAL ASSESSED	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED	EQUALIZED PAYMENT IN	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION
TOWN NAME	VALUATION	ADSCOTILLATI	VALUATION	LIEU OF TAXES *	TO ILLICOND TYPE	INCLUDING
						UTILITIES AND RAILROAD
HANOVER	1,966,157,200	-11,482,239	1,954,674,961	2,872,120	0	-
HARRISVILLE	213,157,742				0	1,957,547,081
HARRISVILLE HART'S LOCATION	15,479,942	-1,142,222 573,991	212,015,520 16,053,933	242,242 525,232	0	212,257,762
HAVERHILL	396,617,163	-76,422,933	320,194,230	138,349	0	320,332,580
HEBRON	282,180,590	-70,422,933	260,858,488	5,848,817	0	266,707,306
HENNIKER	385,935,729	15,190,496	401,126,225	3,706,935	0	404,833,160
HILL	106,587,650	-14,020,991	92,566,659	1,742,507	0	94,309,165
HILLSBOROUGH	606,321,466	-132,679,738	473,641,728	117,843	0	473,759,571
HINSDALE	351,149,437	-25,158,549	325,990,888	79,621	0	326,070,510
HOLDERNESS	683,421,957	-1,223,488	682,198,469	2,284,686	0	684,483,155
HOLLIS	1,247,653,250	-34,085,811	1,213,567,439	1,888	1,106	1,213,570,433
HOOKSETT	1,665,070,747	-93,930,446	1,571,140,301	52,293	103,571	1,571,296,165
HOPKINTON	647,417,587	15,171,335	662,588,922	10,116,692	0	672,705,613
HUDSON	2,945,398,768	-395,438,933	2,549,959,835	0	0	2,549,959,835
JACKSON	383,973,468	15	383,973,483	1,662,730	0	385,636,213
JAFFREY	451,958,880	0	451,958,880	284,161	0	452,243,040
JEFFERSON	138,083,701	-810,753	137,272,948	401,944	0	137,674,892
KEENE	1,916,940,100	-29,622,310	1,887,317,790	2,610,035	0	1,889,927,826
KENSINGTON	346,805,329	-26,155,308	320,650,021	0	0	320,650,021
KILKENNY	11,629	0	11,629	0	0	11,629
KINGSTON	711,296,948	-63,633,513	647,663,435	2,343	32,826	647,698,604
LACONIA	1,933,380,482	54,711,539	1,988,092,021	17,973,136	0	2,006,065,157
LANCASTER	286,091,690	-29,957,258	256,134,432	2,868,115	0	259,002,546
LANDAFF	41,691,368	9,047,026	50,738,394	264,511	0	51,002,904
LANGDON	68,828,866	-7,906,187	60,922,679	26,194	0	60,948,872
LEBANON	1,842,048,920	2,934,449	1,844,983,369	53,580,873	0	1,898,564,242
LEE	506,108,991	-91,968,961	414,140,030	104,947	0	414,244,978
LEMPSTER	167,283,781	3,678,712	170,962,493	19,383	0	170,981,876
LINCOLN	863,575,614	-84,148,567	779,427,047	4,500,413	0	783,927,460
LISBON	111,972,132	-41,368	111,930,764	0	0	111,930,764
LITCHFIELD	805,797,206	-17,428,733	788,368,473	1,480,884	0	789,849,357
LITTLETON	750,393,400	-126,792,044	623,601,356	1,524,617	0	625,125,972
LIVERMORE	145,080	0	145,080	0	0	145,080
LONDONDERRY	3,341,712,944	-221,707,887	3,120,005,057	27,459,408	0	3,147,464,465
LOUDON	568,074,212	-54,228,027	513,846,185	3,864,251	0	517,710,435
LOW & BURBANK GRANT	0	0	0	0	0	0
LYMAN	59,421,383	370,293	59,791,676	0	0	59,791,676
LYME	324,408,900	-1,747,405	322,661,495	0	0	322,661,495
LYNDEBOROUGH	165,561,338	7,878,068	173,439,406	749	0	173,440,155
MADBURY	232,009,799	-16,776,228	215,233,571	0	33,897	215,267,468
MADISON	456,346,887	-5,292,151	451,054,736	979,256	0	452,033,992
MANCHESTER	10,092,291,800	-1,659,297,693	8,432,994,107	35,743,279	100,786	8,468,838,171
MARLBOROUGH	209,478,880	-20,178,457	189,300,423	279,713	0	189,580,136
MARLOW	63,517,127	1,197,634	64,714,761	37,521	0	64,752,282
MARTIN'S LOCATION	36,089	0	36,089	0	0	36,089
MASON	172,600,245	-13,275,151	159,325,094	27,317	0	159,352,411
MEREDITH	1,837,545,273	-58,485,464	1,779,059,809	23,555	0	1,779,083,365
MERRIMACK	3,267,098,954	-411,857,867	2,855,241,087	272,487	168,153	2,855,681,727
MIDDLETON	183,080,247	-16,138,178	166,942,069	0	0	166,942,069
MILAN	122,876,065	-9,637,436	113,238,629	231,227	88,484	113,558,340
MILFORD	1,594,756,971	-270,711,095	1,324,045,876	1,027,620	92,687	1,325,166,183
MILLSFIELD	6,441,336	0	6,441,336	0	0	6,441,336
MILTON	391,275,937	-1,017,724	390,258,213	0	0	390,258,213
MONROE	357,757,220	-159,164,584	198,592,636	0	0	198,592,636

		PAGE 2 O	F 2		
TOWN NAME	2010 LOCAL TAX RATE	2010 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
HANOVER	\$16.32	100.0	\$16.35	14.9881%	1.2477%
HARRISVILLE	\$14.25	100.0	\$14.28	2.9348%	0.1353%
HART'S LOCATION	\$7.26	96.4	\$6.75	0.1296%	0.0106%
HAVERHILL	\$19.88	118.9	\$24.39	2.4527%	0.2042%
HEBRON	\$7.59	107.0	\$7.99	2.0421%	0.1700%
HENNIKER	\$29.82	94.8	\$27.96	2.6601%	0.2580%
HILL	\$18.24	108.7	\$20.33	0.6197%	0.0601%
HILLSBOROUGH	\$20.74	126.2	\$26.32	1.2064%	0.3020%
HINSDALE	\$23.84	107.1	\$24.80	4.5085%	0.2078%
HOLDERNESS	\$13.11	100.0	\$13.07	5.2408%	0.4363%
HOLLIS	\$21.47	102.8	\$21.95	3.0903%	0.7735%
HOOKSETT	\$21.68	104.3	\$22.34	10.3248%	1.0015%
HOPKINTON	\$26.72	95.3	\$25.47	4.4203%	0.4288%
HUDSON	\$16.11	112.6	\$18.29	6.4935%	1.6252%
JACKSON	\$10.00	100.0	\$9.95	3.0154%	0.2458%
JAFFREY	\$26.95	100.0	\$26.79	6.2530%	0.2882%
JEFFERSON	\$15.76	100.0	\$15.73	4.5940%	0.0877%
KEENE KENSINGTON	\$30.17 \$18.87	100.0 107.3	\$30.31 \$20.12	26.1314% 0.7810%	1.2046% 0.2044%
KILKENNY	\$0.00	107.3	\$0.00	0.0004%	0.2044%
KINGSTON	\$20.38	109.4	\$22.20	1.5775%	0.4128%
LACONIA	\$19.81	97.1	\$18.93	19.4499%	1.2786%
LANCASTER	\$18.52	109.6	\$20.30	8.6425%	0.1651%
LANDAFF	\$20.12	81.9	\$16.41	0.3905%	0.0325%
LANGDON	\$21.90	113.1	\$24.60	1.2778%	0.0388%
LEBANON	\$23.35	97.9	\$22.37	14.5365%	1.2101%
LEE	\$25.42	122.2	\$30.33	4.0657%	0.2640%
LEMPSTER	\$18.45	100.0	\$17.32	3.5848%	0.1090%
LINCOLN	\$9.20	109.6	\$10.05	6.0022%	0.4996%
LISBON	\$28.61	100.0	\$28.39	0.8570%	0.0713%
LITCHFIELD	\$19.20	100.0	\$19.42	2.0113%	0.5034%
LITTLETON	\$22.83	100.0	\$26.39	4.7863%	0.3984%
LIVERMORE	\$0.00	100.0	\$0.00	0.0011%	0.0001%
LONDONDERRY	\$20.33	104.9	\$21.07	7.6659%	2.0061%
LOUDON	\$19.16	109.5	\$20.89	3.4018%	0.3300%
LOW & BURBANK GRANT	\$0.00	100.0	\$0.00	0.0000%	0.0000%
LYMAN	\$19.00	99.2	\$18.81	0.4578%	0.0381%
LYNDERODOUGH	\$19.17	100.0	\$19.06	2.4705%	0.2057%
LYNDEBOROUGH MADBURY	\$21.30 \$23.99	95.1 105.0	\$20.30 \$25.56	0.4417% 2.1128%	0.1105% 0.1372%
MADISON	\$23.99 \$13.98	100.0	\$25.56	3.5346%	0.2881%
MANCHESTER	\$17.81	119.6	\$20.58	21.5658%	5.3977%
MARLBOROUGH	\$23.17	110.2	\$25.53	2.6213%	0.1208%
MARLOW	\$22.46	98.3	\$21.83	0.8953%	0.0413%
MARTIN'S LOCATION	\$0.00	100.0	\$0.00	0.0012%	0.0000%
MASON	\$21.64	108.2	\$23.30	0.4058%	0.1016%
MEREDITH	\$12.80	103.3	\$13.19	17.2492%	1.1339%
MERRIMACK	\$19.53	114.4	\$22.05	7.2720%	1.8201%
MIDDLETON	\$16.92	108.9	\$18.49	1.6385%	0.1064%
MILAN	\$15.59	100.0	\$16.31	3.7893%	0.0724%
MILFORD	\$19.34	120.5	\$23.15	3.3745%	0.8446%
MILLSFIELD	\$0.00	100.0	\$0.00	0.2149%	0.0041%
MILTON	\$22.57	100.0	\$22.40	3.8303%	0.2487%
MONROE	\$10.05	111.5	\$15.17	1.5205%	0.1266%

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	MODIFIED LOCAL		GE 1 OF 2	FOUNTIER	FOUNTIER	TOTAL FOLIALIZED
TOWN NAME	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	PAYMENT IN LIEU OF TAXES *	EQUALIZED RAILROAD TAX	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES AND
						RAILROAD
MONT VERNON	253,267,936	0	253,267,936	0	0	253,267,936
MOULTONBOROUGH	2,807,578,914	80,698,221	2,888,277,135	6,338,944	0	2,894,616,078
NASHUA	8,593,518,189	-74,513,447	8,519,004,742	0	351,584	8,519,356,326
NELSON	121,094,027	-314,250	120,779,777	0	0	120,779,777
NEW BOSTON	667,112,889	-111,514,557	555,598,332	11,853	0	555,610,185
NEW CASTLE	707,754,631	-106,847,327	600,907,304	0	0	600,907,304
NEW DURHAM	417,559,400	-57,899	417,501,501	0	0	417,501,501
NEW HAMPTON	334,742,967	-17,169,885	317,573,082	1,615,564	0	319,188,646
NEW IPSWICH	415,866,941	-44,252,945	371,613,996	6,324	0	371,620,320
NEW LONDON	1,080,930,782	82,252,782	1,163,183,564	0	0	1,163,183,564
NEWBURY	705,586,059	-2,532,897	703,053,162	66,896	0	703,120,058
NEWFIELDS	258,826,519	-20,615,809	238,210,710	0	31,353	238,242,064
NEWINGTON	932,163,631	43,427,375	975,591,006	1,096	48,149	975,640,252
NEWMARKET	759,870,361	-1,564,375	758,305,986	931,182	60,989	759,298,157
NEWPORT	501,228,336	-57,862,123	443,366,213	2,358,736	0	445,724,949
NEWTON	459,589,556	-1,570,221	458,019,335	0	39,909	458,059,244
NORTH HAMPTON	1,019,401,500	-1,213,957	1,018,187,543	0	65,142	1,018,252,684
NORTHFIELD	356,784,927	-58,073,868	298,711,059	1,595,361	0	300,306,419
NORTHUMBERLAND	132,975,800	-20,340,703	112,635,097	322,241	42,861	113,000,199
NORTHWOOD	474,708,844	-37,962	474,670,882	323,985	0	474,994,868
NOTTINGHAM	532,896,849	19,638,510	552,535,359	442,632	0	552,977,992
ODELL	2,064,360	0	2,064,360	0	0	2,064,360
ORANGE	29,150,175	-398,764	28,751,411	259,368	0	29,010,779
ORFORD	146,802,932	-8,013,113	138,789,819	0	0	138,789,819
OSSIPEE	708,191,204	-47,360,771	660,830,433	92,817	0	660,923,250
PELHAM	1,438,833,969	-18,217,380	1,420,616,589	1,088,450	0	1,421,705,039
PEMBROKE	612,695,535	-41,976,663	570,718,872	824,414	0	571,543,286
PETERBOROUGH	704,307,236	-1,418,510	702,888,726	2,668,950	0	705,557,676
PIERMONT	93,382,082	1	93,382,083	122,239	0	93,504,321
PINKHAM'S GRANT	2,875,532	0	2,875,532	123,533	0	2,999,065
PITTSBURG	282,054,264	-9,621,108	272,433,156	4,310,999	0	276,744,155
PITTSFIELD	264,509,633	-17,335,309	247,174,324	270,784	0	247,445,108
PLAINFIELD	287,355,842	-3,551,136	283,804,706	48,175	0	283,852,881
PLAISTOW	841,975,408	78,436,157	920,411,565	0	55,737	920,467,303
PLYMOUTH	444,198,879	-25,052,331	419,146,548	3,402,618	0	422,549,165
PORTSMOUTH	3,927,256,000	117,173,991	4,044,429,991	43,648,922	189,901	4,088,268,814
RANDOLPH	67,472,482	-8,658,827	58,813,655	1,811,639	0	60,625,294
RAYMOND	1,031,591,266	-152,175,489	879,415,777	475,736	0	879,891,513
RICHMOND	103,664,560	-2,526,906	101,137,654	70,679	0	101,208,332
RINDGE	552,547,407	-841,822	551,705,585	453,736	0	552,159,321
ROCHESTER	2,034,390,740	51,284,762	2,085,675,502	15,221,268	0	2,100,896,770
ROLLINSFORD	262,966,503	-1,533,537	261,432,966	0	38,025	261,470,991
ROXBURY	24,961,810	-484,248	24,477,562	3,529,643	0	28,007,205
RUMNEY	191,047,846	-5,142,914	185,904,932	1,120,943	7 224	187,025,875
RYE	1,789,497,690	-2,984,118	1,786,513,572	632,132	7,326	1,787,153,031
SALEM	4,702,258,399	-871,478,019	3,830,780,380	3,314,038	0	3,834,094,419
SALISBURY	154,511,100	-19,720,048	134,791,052	4,278,772	0	139,069,825
SANBORNTON	431,322,589	7,051	431,329,640	2,207,146	0	433,536,786
SANDOWN SANDWICH	599,813,251	-73,869,815	525,943,436	1 170 212	0	525,943,436
SANDWICH SARGENT'S PURCHASE	440,065,726 1,852,720	40,499,733	480,565,459 1,852,720	1,179,312	0	481,744,771 1,852,720
SEABROOK	2,889,474,550	-473,317,226	2,416,157,324	0	0	2,416,157,324
SEABROOK SECOND COLLEGE GRANT	1,434,022	-4/3,317,226	1,434,022	0	0	1,434,022
SHARON	54,253,756	-4,160,195	50,093,561	9,384	0	50,102,944
SHARON	04,200,700	-4,100,193	100,670,00	7,384	U	30,102,944

		PAGE 2 O	F 2		
TOWN NAME	2010 LOCAL TAX RATE	2010 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX
MONT VERNON	\$25.49	100.0	\$25.37	0.6449%	0.16149
MOULTONBOROUGH	\$8.12	97.2	\$7.86	22.6341%	1.84499
NASHUA	\$20.40	100.0	\$20.15	21.6945%	5.42999
NELSON	\$19.11	100.0	\$19.09	1.6700%	0.07709
NEW BOSTON	\$17.25	119.1	\$20.58	1.4149%	0.35419
NEW CASTLE	\$5.80	117.7	\$6.82	1.4636%	0.38309
NEW DURHAM	\$21.19	100.0	\$21.10	4.0977%	0.2661
NEW HAMPTON	\$15.72	100.0	\$16.28	3.0947%	0.2034
NEW IPSWICH	\$17.90	110.8	\$19.87	0.9463%	0.2369
NEW LONDON	\$14.88	92.9	\$13.80	7.6432%	0.74149
NEWBURY	\$13.85	100.0	\$13.88	4.6201%	0.44819
NEWFIELDS	\$22.19	108.7	\$23.79	0.5803%	0.15189
NEWINGTON	\$9.12	100.0	\$7.57	2.3763%	0.62189
NEWMARKET	\$22.00	100.0	\$21.52	1.8493%	0.48399
NEWPORT	\$24.02	111.9	\$26.79	9.3449%	0.28419
NEWTON	\$23.84	100.0	\$23.78	1.1156%	0.29199
NORTH HAMPTON	\$14.98	100.0	\$14.77	2.4800%	0.64909
NORTHFIELD	\$19.80	119.4	\$23.11	1.9733%	0.19149
NORTHUMBERLAND	\$25.34	110.2	\$29.22	3.7706%	0.07209
NORTHWOOD	\$24.56	100.0	\$24.27	1.1569%	0.30279
NOTTINGHAM	\$19.92	96.4	\$18.97	1.3468%	0.35249
ODELL	\$0.00	100.0	\$0.00	0.0689%	0.00139
ORANGE	\$19.52	100.0	\$19.47	0.2221%	0.01859
ORFORD	\$25.17	104.9	\$26.56	1.0627%	0.08859
OSSIPEE	\$14.99	106.0	\$15.92	5.1680%	0.42129
PELHAM	\$19.53	100.0	\$19.55	3.6204%	0.90619
PEMBROKE	\$25.84	105.0	\$27.43	3.7556%	0.36439
PETERBOROUGH	\$24.28	100.0	\$23.55	1.7967%	0.44979
PIERMONT	\$21.68	100.0	\$21.53	0.7159%	0.05969
PINKHAM'S GRANT	\$7.89	100.0	\$7.48	0.1001%	0.00199
PITTSBURG PITTSFIELD	\$13.35	104.7	\$13.52	9.2345%	0.17649
PLAINFIELD	\$30.66 \$23.75	107.2	\$32.43	1.6259%	0.15779
PLAISTOW	\$23.75	100.0 90.3	\$23.25	5.9512% 2.2419%	0.18099
PLYMOUTH	\$24.72	104.3	\$22.18 \$21.00	3.2353%	0.58679 0.26939
PORTSMOUTH	\$17.41	97.4	\$16.51	9.9573%	2.60579
RANDOLPH	\$17.41	113.1	\$16.09	2.0230%	0.03869
RAYMOND	\$18.14	115.9	\$20.91	2.1431%	0.56089
RICHMOND	\$24.76	100.0	\$25.24	1.3994%	0.06459
RINDGE	\$23.52	100.0	\$23.24	7.6345%	0.35199
ROCHESTER	\$23.89	97.0	\$23.00	20.6199%	1.33909
ROLLINSFORD	\$20.53	100.0	\$20.35	2.5663%	0.16679
ROXBURY	\$20.55	101.0	\$20.50	0.3872%	0.01799
RUMNEY	\$18.33	100.0	\$18.56	1.4320%	0.11929
RYE	\$9.99	100.0	\$9.95	4.3528%	1.13919
SALEM	\$14.84	122.0	\$18.07	9.3383%	2.44379
SALISBURY	\$18.77	110.1	\$20.49	0.9138%	0.08869
SANBORNTON	\$18.99	100.0	\$18.84	4.2034%	0.27639
SANDOWN	\$20.38	114.1	\$22.87	1.2810%	0.2703
SANDWICH	\$10.81	90.6	\$9.83	3.7669%	0.30709
SARGENT'S PURCHASE	\$0.00	100.0	\$9.00	0.0618%	0.00129
SEABROOK	\$13.27	100.0	\$14.16	5.8848%	1.54009
SECOND COLLEGE GRANT	\$0.00	100.0	\$0.00	0.0479%	0.00099
SESSIND SOLLEGE GRAINT	<b>Φ</b> 0.00	100.0	φυ.υυ	0.04/77	0.00097

	EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD								
PAGE 1 OF 2									
TOWN NAME	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			
SHELBURNE	82,437,455	-13,955,691	68,481,764	790,399	105,504	69,377,668			
SOMERSWORTH	839,157,275	-2,371,023	836,786,252	2,598,829	0	839,385,081			
SOUTH HAMPTON	163,215,857	-18,373,415	144,842,442	3,990	0	144,846,432			
SPRINGFIELD	197,316,339	-1,274,974	196,041,365	468,499	911	196,510,776			
STARK	68,461,600	-2,063,164	66,398,436	1,267,294	123,681	67,789,410			
STEWARTSTOWN	114,625,640	-21,385,942	93,239,698	91,346	0	93,331,044			
STODDARD	280,483,050	-3,358,636	277,124,414	64,110	0	277,188,524			
STRAFFORD	500,577,900	-53,413,466	447,164,434	0	0	447,164,434			
STRATFORD	75,732,891	-16,887,940	58,844,951	701,399	158,266	59,704,616			
STRATHAM	1,204,469,963	-32,489,484	1,171,980,479	0	10,156	1,171,990,634			
SUCCESS	11,010,689	0	11,010,689	0	0	11,010,689			
SUGAR HILL	149,350,913	12,637,700	161,988,613	0	0	161,988,613			
SULLIVAN	55,930,587	-692,218	55,238,369	0	0	55,238,369			
SUNAPEE	1,147,046,470	67,640,313	1,214,686,783	0	0	1,214,686,783			
SURRY	81,681,108	469,825	82,150,933	4,704,079	0	86,855,012			
SUTTON	266,277,744	10,922,370	277,200,114	1,895	0	277,202,009			
SWANZEY	588,493,820	-8,464,438	580,029,382	612,745	0	580,642,127			
TAMWORTH	368,405,276	-12,982,347	355,422,929	2,187,346	0	357,610,274			
TEMPLE	151,796,734	-1,231,242	150,565,492	35,151	0	150,600,643			
THOM & MES PURCHASE	5,450,736	0	5,450,736	592,735	0	6,043,471			
THORNTON	368,031,001	-20,509,900	347,521,101	896,785	0	348,417,885			
TILTON	517,673,185	-11,600,871	506,072,314	0	0	506,072,314			
TROY	130,232,553	-8,461,424	121,771,129	8,815	0	121,779,944			
TUFTONBORO	1,025,004,365	-7,127,976	1,017,876,389	706,714	0	1,018,583,103			
UNITY	131,969,870	-1,836,637	130,133,233	0	0	130,133,233			
WAKEFIELD	882,081,260	-54,809	882,026,451	693,499	0	882,719,950			
WALPOLE	443,036,384	-34,155,580	408,880,804	0	28,927	408,909,731			
WARNER	280,744,785	-3,251,050	277,493,735	833,283	0	278,327,018			
WARREN	86,304,915	-5,499,956	80,804,959	919,372	0	81,724,332			
WASHINGTON	249,855,265	-14,627,273	235,227,992	244,993	0	235,472,985			
WATERVILLE VALLEY	361,196,109	-87,001	361,109,108	2,336,190	0	363,445,298			
WEARE	945,939,656	-167,351,563	778,588,093	2,843,469	0	781,431,562			
WEBSTER	231,758,531	-36,018,327	195,740,204	1,696,662	0	197,436,865			
WENTWORTH	107,797,526	-21,213,743	86,583,783	190,313	0	86,774,096			
WENTWORTH LOCATION	9,246,572	0	9,246,572	17,807	0	9,264,379			
WESTMORELAND	205,334,667	-22,585,067	182,749,600	934	0	182,750,534			
WHITEFIELD	206,834,430	-28,162,345	178,672,085	2,729,707	6,901	181,408,692			
WILMOT	176,386,721	-418,470	175,968,251	82,818	0	176,051,069			
WILTON	461,290,317	-94,382,698	366,907,619	291,736	5,174	367,204,529			
WINCHESTER	284,068,392	-7,123,112	276,945,280	894,315	0	277,839,595			
WINDHAM	2,012,942,270	82,171,727	2,095,113,997	503,064	0	2,095,617,061			
WINDSOR	26,982,333	-3,864,345	23,117,988	1,070,624	0	24,188,612			
WOLFEBORO	2,053,586,172	-11,966	2,053,574,206	1,644,726	0	2,055,218,932			
WOODSTOCK	232,957,710	16,002,201	248,959,911	1,626,972	0	250,586,883			
TOTALS	164,657,049,542	-8,231,071,600	156,425,977,942	466,962,064	4,272,102	156,897,212,108			

EQUALIZATION SURVEY WITH UTILITIES AND RAILROAD								
PAGE 2 OF 2								
TOWN NAME	2010 LOCAL TAX RATE	2010 EQUALIZATION RATIO	FULL VALUE TAX RATE	% PROPORTION TO COUNTY TAX	% PROPORTION TO STATE TAX			
SHELBURNE	\$14.23	110.8	\$15.98	2.3150%	0.0442%			
SOMERSWORTH	\$27.32	100.0	\$27.20	8.2384%	0.5350%			
SOUTH HAMPTON	\$15.22	112.0	\$16.86	0.3528%	0.0923%			
SPRINGFIELD	\$19.19	100.0	\$19.07	4.1200%	0.1252%			
STARK	\$15.91	100.0	\$15.63	2.2620%	0.0432%			
STEWARTSTOWN	\$17.62	116.8	\$21.21	3.1143%	0.0595%			
STODDARD	\$12.80	100.0	\$12.89	3.8326%	0.1767%			
STRAFFORD	\$19.76	112.0	\$22.08	4.3888%	0.2850%			
STRATFORD	\$20.00	117.9	\$24.20	1.9923%	0.0381%			
STRATHAM	\$18.73	102.6	\$19.15	2.8545%	0.7470%			
SUCCESS	\$0.00	100.0	\$0.00	0.3674%	0.0070%			
SUGAR HILL	\$17.97	92.1	\$16.54	1.2403%	0.1032%			
SULLIVAN	\$25.53	100.0	\$25.46	0.7638%	0.0352%			
SUNAPEE	\$13.63	94.0	\$12.85	25.4668%	0.7742%			
SURRY	\$15.85	100.0	\$14.86	1.2009%	0.0554%			
SUTTON	\$20.83	96.0	\$19.94	1.8215%	0.1767%			
SWANZEY	\$24.48	100.0	\$24.39	8.0283%	0.3701%			
TAMWORTH	\$17.75	100.0	\$18.06	2.7963%	0.2279%			
TEMPLE	\$21.26	100.0	\$21.37	0.3835%	0.0960%			
THOM & MES PURCHASE	\$1.34	100.0	\$1.21	0.2017%	0.0039%			
THORNTON	\$17.16	105.3	\$18.03	2.6677%	0.2221%			
TILTON	\$18.65	100.0	\$18.80	4.9067%	0.3226%			
TROY	\$26.75	100.0	\$28.29	1.6838%	0.0776%			
TUFTONBORO	\$8.49	100.0	\$8.51	7.9647%	0.6492%			
UNITY	\$21.89	100.0	\$22.12	2.7283%	0.0829%			
WAKEFIELD	\$11.69	100.0	\$11.62	6.9023%	0.5626%			
WALPOLE	\$19.26	108.0	\$20.74	5.6539%	0.2606%			
WARNER	\$24.97	100.0	\$25.01	1.8289%	0.1774%			
WARREN	\$18.74	100.0	\$19.49	0.6257%	0.0521%			
WASHINGTON	\$16.98	105.4	\$17.97	4.9369%	0.1501%			
WATERVILLE VALLEY	\$11.95	100.0	\$11.87	2.7827%	0.2316%			
WEARE	\$17.33	119.9	\$20.75	1.9899%	0.4981%			
WEBSTER	\$16.99	113.3	\$19.72	1.2973%	0.1258%			
WENTWORTH	\$17.00	118.8	\$20.85	0.6644%	0.0553%			
WENTWORTH LOCATION	\$4.89	100.0	\$4.86	0.3091%	0.0059%			
WESTMORELAND	\$17.05	111.4	\$19.11	2.5268%	0.1165%			
WHITEFIELD	\$19.82	110.9	\$22.28	6.0533%	0.1156%			
WILMOT	\$20.57	100.0	\$20.57	1.1568%	0.1122%			
WILTON	\$18.77	125.6	\$23.55	0.9351%	0.2340%			
WINCHESTER	\$25.93	100.0	\$26.26	3.8416%	0.1771%			
WINDHAM	\$21.98	95.9	\$20.93	5.1041%	1.3357%			
WINDOOD	\$19.89	117.4	\$22.15	0.0616%	0.0154%			
WINDSOR		400.0	¢11 01	14 07050/	1 20000/			
WOLFEBORO	\$11.04	100.0	\$11.01	16.0705%	1.3099%			
	\$11.04 \$17.31	93.5	\$11.01 \$15.95	1.9186%	0.1597%			

## 2010 SCHOOL SET-OFF DISTRICTS TOTAL EQUALIZED VALUATION FOR SCHOOL PURPOSES

MUNICIPALITY	TOTAL EQUALIZED VALUATION INCLUDING UTILITIES USED TO APPORTION LOCAL SCHOOL TAX	TOTAL EQUALIZED VALUATION NOT INCLUDING UTILITIES USED TO APPORTION STATE SCHOOL TAX	BASE VALUATION FOR DEBT LIMIT FOR SCHOOL PURPOSES ONLY
CONCORD - CONCORD UNION SCHOOL DISTRICT	3,493,792,834	3,439,148,487	3,475,731,967
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	381,367,832	320,236,169	379,406,743
LOUDON SCHOOL DISTRICT	514,323,926	508,962,029	510,459,675