

2016

EQUALIZATION

SURVEY

STATE OF NEW HAMPSHIRE

DEPARTMENT

OF

REVENUE ADMINISTRATION



MUNICIPAL & PROPERTY DIVISION

2016 EQUALIZATION SURVEY

“NOT INCLUDING UTILITIES AND RAILROADS”

May 1, 2017

This report presents the results of the 2016 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, 2015, to September 30, 2016, 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 2016 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 2016 Summary Inventory of Valuation (MS-1 Report) “not including utility values taxed pursuant to RSA 83-F.”

“GROSS LOCAL ASSESSED VALUATION” - Sum of all assessed values in the municipality

- Certain Disabled Veteran’s: RSA 72:36-a
- Improvements to Assist Persons who are Deaf: RSA 72:38-b V
- Improvements to Assist Persons with Disabilities Exemption: RSA 72:37-a
- School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV (\$150,000 max per exemption)
- Water & Air Pollution Control Exemption: RSA 72:12-a

= **“MODIFIED ASSESSED VALUATION”**

- Blind Exemption: RSA 72:37
- Elderly Exemption: RSA 72:39-a & b
- Deaf Exemption: RSA 72:38-b
- Disabled Exemption: RSA 72:37-b
- Wood-Heating Energy System Exemption: RSA 72:70
- Solar Energy System Exemption: RSA 72:62
- Wind Powered Energy System Exemption: RSA 72:66
- Additional School Dining/Dormitory/Kitchen Exemption: RSA 72:23 IV (Exemption amount > \$150,000)

= **“NET LOCAL ASSESSED VALUATION Not Including Utility Valuation”**

The education property tax rate is computed using the Net Local Assessed Valuation Not Including Utility Valuation.

TAX INCREMENT FINANCE DISTRICTS (TIFS): RSA 162-K:10 III - The retained captured assessed value is added to the modified assessed value and will be equalized for all TIF districts created after 4/29/99. The original assessed value and any unretained value is used to set a municipality’s tax rates.

DRA INVENTORY ADJUSTMENT: The sum of the adjustments of the modified local assessed valuation is divided into two categories.

Category 1: The total modified local assessed value of land (excluding land in current use, conservation restriction assessment, discretionary easements, and utilities) buildings and manufactured housing is equalized by the 2016 equalization ratio. This category includes discretionary preservation easements, taxation of farm structures, and land under farm structures. The difference between the modified local assessed valuation of land, buildings and manufactured housing and the equalized value equals the DRA adjustment for land, buildings, and manufactured housing.

Category 2: An adjustment for land assessed at current use, conservation restriction assessment, and discretionary easement values are made. This adjustment is calculated by dividing the total net local assessed valuation for land in these two categories by the 2015 equalization ratio to obtain the equalized value of current use, conservation restriction assessments and discretionary easements. If a municipality has had a full revaluation or cyclical revaluation as defined by Rev 601.11 and 601.08, a ratio of 100.0 is used.

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

EQUALIZED ASSESSED VALUATION: The sum of the “modified local assessed valuation” plus the DRA inventory adjustment. The equalized assessed valuation represents the equalized value of all “taxable” properties in a municipality.

PAYMENT IN LIEU OF TAXES: The equalized value for payments received in lieu of taxes includes State & Federal Forest Land Reimbursements, Recreation Land Reimbursements, Flood Land Reimbursements, renewable energy facilities (if applicable) 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 **2016** “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 2018. The **2015** 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 2017.

EQUALIZATION RATIO: The 2016 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 2016 Notification of Total Equalized Valuations on **April 26, 2017**.

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

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
ACWORTH	95,306,760	6,316,278	101,623,038	5,376	101,628,414	93.7	0.0607%
ALBANY	109,037,853	437,514	109,475,367	1,152,630	110,627,997	99.6	0.0661%
ALEXANDRIA	178,925,040	3,813,141	182,738,181	177,643	182,915,824	97.9	0.1093%
ALLENSTOWN	243,367,383	29,760,902	273,128,285	348,975	273,477,261	89.1	0.1634%
ALSTEAD	158,406,233	1,992,642	160,398,875	60	160,398,935	98.8	0.0959%
ALTON	1,570,378,917	79,138,779	1,649,517,696	360,574	1,649,878,271	95.2	0.9860%
AMHERST	1,654,654,005	65,327,199	1,719,981,204	1,343,578	1,721,324,781	96.2	1.0287%
ANDOVER	241,331,366	-7,907,477	233,423,889	7,107	233,430,997	103.4	0.1395%
ANTRIM	215,505,635	5,523,013	221,028,648	165,012	221,193,660	97.5	0.1322%
ASHLAND	232,335,519	8,170,907	240,506,426	2,528,226	243,034,651	96.6	0.1452%
ATKINSON	938,131,014	36,040,275	974,171,289	0	974,171,289	96.3	0.5822%
ATKINSON & GILMANTON	695,404	111,508	806,912	0	806,912	84.5	0.0005%
AUBURN	651,607,559	66,010,297	717,617,856	21,754,500	739,372,356	90.8	0.4419%
BARNSTEAD	433,876,286	37,127,504	471,003,790	0	471,003,790	92.1	0.2815%
BARRINGTON	913,209,458	42,987,994	956,197,452	850,484	957,047,936	95.5	0.5720%
BARTLETT	928,812,584	94,117,634	1,022,930,218	815,393	1,023,745,610	90.8	0.6118%
BATH	103,139,865	1,430,844	104,570,709	4,955,140	109,525,849	98.7	0.0655%
BEAN'S GRANT	0	0	0	0	0	84.5	0.0000%
BEAN'S PURCHASE	0	0	0	0	0	84.5	0.0000%
BEDFORD	3,252,593,761	592,078,797	3,844,672,558	3,218	3,844,675,776	84.6	2.2977%
BELMONT	591,830,239	46,663,582	638,493,821	898,156	639,391,977	92.7	0.3821%
BENNINGTON	100,409,997	11,260,123	111,670,120	17,501	111,687,621	89.9	0.0667%
BENTON	24,048,879	3,203,485	27,252,364	699,043	27,951,407	88.1	0.0167%
BERLIN	255,130,779	-27,295,071	227,835,708	31,914,981	259,750,690	112.0	0.1552%
BETHLEHEM	224,103,624	29,303,499	253,407,123	1,371,955	254,779,078	88.4	0.1523%
BOSCAWEN	229,667,863	18,276,686	247,944,549	2,255,745	250,200,293	92.6	0.1495%
BOW	991,560,706	10,012,424	1,001,573,130	2,962	1,001,576,092	99.0	0.5986%
BRADFORD	193,037,435	12,703,124	205,740,559	25,947	205,766,506	93.8	0.1230%
BRENTWOOD	542,880,863	24,384,315	567,265,178	0	567,265,178	95.7	0.3390%
BRIDGEWATER	337,148,000	8,985,202	346,133,202	0	346,133,202	97.4	0.2069%
BRISTOL	447,568,303	13,830,915	461,399,218	1,281,319	462,680,538	97.0	0.2765%
BROOKFIELD	93,651,935	2,880,003	96,531,938	0	96,531,938	97.0	0.0577%
BROOKLINE	509,531,049	74,766,712	584,297,761	0	584,297,761	87.2	0.3492%
CAMBRIDGE	8,556,577	1,527,495	10,084,072	0	10,084,072	84.5	0.0060%
CAMPTON	372,748,413	19,998,126	392,746,539	513,738	393,260,278	94.9	0.2350%
CANAAN	334,003,071	7,481,555	341,484,626	73,200	341,557,827	97.8	0.2041%
CANDIA	387,391,370	78,728,849	466,120,219	8,312	466,128,531	83.1	0.2786%
CANTERBURY	254,035,675	-504,007	253,531,668	366,706	253,898,373	100.2	0.1517%
CARROLL	319,600,659	31,580,421	351,181,080	1,759,776	352,940,856	91.0	0.2109%
CENTER HARBOR	385,065,034	35,259,832	420,324,866	114,123	420,438,989	91.6	0.2513%
CHANDLER'S PURCHASE	38,280	7,022	45,302	0	45,302	84.5	0.0000%
CHARLESTOWN	254,211,784	10,812,619	265,024,403	337,346	265,361,749	95.9	0.1586%
CHATHAM	47,461,840	3,082,380	50,544,220	761,182	51,305,402	93.9	0.0307%
CHESTER	509,720,200	37,223,817	546,944,017	0	546,944,017	93.2	0.3269%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
CHESTERFIELD	489,492,800	17,210,763	506,703,563	1,420,906	508,124,469	96.6	0.3037%
CHICHESTER	257,101,499	11,005,980	268,107,479	0	268,107,479	95.9	0.1602%
CLAREMONT	696,129,624	-5,546,110	690,583,514	1,901,587	692,485,101	100.8	0.4139%
CLARKSVILLE	39,442,826	5,604,632	45,047,458	3,178,368	48,225,826	87.4	0.0288%
COLEBROOK	163,301,455	-9,223,916	154,077,539	0	154,077,539	106.0	0.0921%
COLUMBIA	60,664,980	5,869,716	66,534,696	168,546	66,703,242	91.0	0.0399%
CONCORD	3,832,450,714	54,445,680	3,886,896,394	27,913,333	3,914,809,727	98.6	2.3396%
CONWAY	1,380,603,243	151,686,107	1,532,289,350	1,185,416	1,533,474,766	90.1	0.9165%
CORNISH	170,714,458	751,905	171,466,363	337,143	171,803,506	99.6	0.1027%
CRAWFORD'S PURCHASE	187,400	34,375	221,775	0	221,775	84.5	0.0001%
CROYDON	86,334,321	-3,118,288	83,216,033	0	83,216,033	103.8	0.0497%
CUTT'S GRANT	0	0	0	0	0	84.5	0.0000%
DALTON	72,256,463	6,017,394	78,273,857	6,386,349	84,660,206	92.3	0.0506%
DANBURY	104,775,657	204,641	104,980,298	0	104,980,298	99.8	0.0627%
DANVILLE	383,589,834	8,223,872	391,813,706	77	391,813,783	97.9	0.2342%
DEERFIELD	493,790,068	29,218,487	523,008,555	64,222	523,072,777	94.4	0.3126%
DEERING	169,438,152	17,018,708	186,456,860	9,865	186,466,726	90.8	0.1114%
DERRY	2,791,860,763	153,163,507	2,945,024,270	3,625,998	2,948,650,268	94.8	1.7622%
DIX GRANT	773,929	126,377	900,306	0	900,306	84.5	0.0005%
DIXVILLE	8,181,390	1,463,742	9,645,132	3,668	9,648,800	84.5	0.0058%
DORCHESTER	38,074,728	734,110	38,808,838	14,293	38,823,131	97.8	0.0232%
DOVER	2,931,644,160	265,353,842	3,196,998,002	3,559,285	3,200,557,287	91.7	1.9128%
DUBLIN	226,281,092	-22,059,346	204,221,746	1,363,269	205,585,015	110.9	0.1229%
DUMMER	31,725,910	-2,918,774	28,807,136	0	28,807,136	110.1	0.0172%
DUNBARTON	281,000,062	34,672,044	315,672,106	3,066,907	318,739,013	89.0	0.1905%
DURHAM	988,360,299	75,538,095	1,063,898,394	2,236,381	1,066,134,775	92.9	0.6372%
EAST KINGSTON	285,899,693	29,314,963	315,214,656	1,037	315,215,693	90.7	0.1884%
EASTON	62,207,571	4,304,690	66,512,261	353,165	66,865,426	93.5	0.0400%
EATON	108,782,193	-4,697,492	104,084,701	0	104,084,701	104.5	0.0622%
EFFINGHAM	164,241,104	-11,822,335	152,418,769	73,579	152,492,347	107.8	0.0911%
ELLSWORTH	13,065,332	992,142	14,057,474	312,587	14,370,062	92.9	0.0086%
ENFIELD	536,839,334	22,406,283	559,245,617	178,583	559,424,199	96.0	0.3343%
EPPING	691,302,874	120,005,268	811,308,142	4,162,730	815,470,872	85.2	0.4874%
EPSOM	416,336,700	11,073,748	427,410,448	955,322	428,365,770	97.4	0.2560%
ERROL	74,491,556	6,844,764	81,336,320	2,233,487	83,569,806	91.5	0.0499%
ERVING'S GRANT	36,902	4,146	41,048	0	41,048	84.5	0.0000%
EXETER	1,691,165,614	192,082,400	1,883,248,014	1,523,541	1,884,771,555	89.8	1.1264%
FARMINGTON	437,188,346	10,756,507	447,944,853	459,555	448,404,408	97.6	0.2680%
FITZWILLIAM	219,808,632	-1,554,227	218,254,405	27,669	218,282,074	100.7	0.1305%
FRANCESTOWN	188,119,540	-7,895,545	180,223,995	0	180,223,995	104.4	0.1077%
FRANCONIA	279,040,597	4,528,769	283,569,366	715,122	284,284,488	98.4	0.1699%
FRANKLIN	504,757,760	34,481,232	539,238,992	3,873,820	543,112,812	93.6	0.3246%
FREEDOM	478,913,656	12,763,966	491,677,622	0	491,677,622	97.4	0.2938%
FREMONT	392,101,633	54,445,532	446,547,165	0	446,547,165	87.8	0.2669%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
GILFORD	1,653,482,752	109,298,257	1,762,781,009	1,954,238	1,764,735,247	93.8	1.0547%
GILMANTON	444,310,720	7,608,259	451,918,979	91,273	452,010,252	98.3	0.2701%
GILSUM	58,722,821	1,291,303	60,014,124	0	60,014,124	97.8	0.0359%
GOFFSTOWN	1,402,816,400	94,341,424	1,497,157,824	0	1,497,157,824	93.7	0.8947%
GORHAM	212,964,700	1,278,215	214,242,915	436,606	214,679,521	99.4	0.1283%
GOSHEN	70,288,270	1,791,109	72,079,379	15,803	72,095,181	97.5	0.0431%
GRAFTON	112,369,635	4,773,627	117,143,262	0	117,143,262	95.9	0.0700%
GRANTHAM	461,355,932	20,224,935	481,580,867	0	481,580,867	95.8	0.2878%
GREENFIELD	135,260,006	9,991,750	145,251,756	9,203,478	154,455,234	93.1	0.0923%
GREENLAND	683,287,380	88,770,406	772,057,786	0	772,057,786	88.5	0.4614%
GREEN'S GRANT	3,060,660	561,423	3,622,083	58,400	3,680,482	84.5	0.0022%
GREENVILLE	94,096,938	4,954,359	99,051,297	1,395,357	100,446,655	95.0	0.0600%
GROTON	67,316,542	401,644	67,718,186	68,770,208	136,488,394	99.4	0.0816%
HADLEY'S PURCHASE	0	0	0	0	0	84.5	0.0000%
HALE'S LOCATION	74,255,300	-222,100	74,033,200	32,407	74,065,608	100.3	0.0443%
HAMPSTEAD	1,016,437,746	123,065,155	1,139,502,901	1,968,832	1,141,471,733	89.2	0.6822%
HAMPTON	3,235,239,100	45,934,811	3,281,173,911	17,527,435	3,298,701,346	98.6	1.9714%
HAMPTON FALLS	413,745,900	42,398,070	456,143,970	869,051	457,013,021	90.7	0.2731%
HANCOCK	240,270,653	-6,744,166	233,526,487	1,581,207	235,107,694	102.9	0.1405%
HANOVER	1,992,769,600	467,357,086	2,460,126,686	3,393,747	2,463,520,433	81.0	1.4723%
HARRISVILLE	187,555,079	3,058,003	190,613,082	187,031	190,800,113	98.4	0.1140%
HART'S LOCATION	15,714,679	0	15,714,679	264,025	15,978,704	100.0	0.0095%
HAVERHILL	319,806,893	6,466,891	326,273,784	500,150	326,773,934	98.0	0.1953%
HEBRON	252,837,900	3,068,745	255,906,645	6,149,637	262,056,282	98.8	0.1566%
HENNIKER	386,663,152	27,678,353	414,341,505	2,896,415	417,237,920	93.3	0.2494%
HILL	80,736,951	-2,164,345	78,572,606	1,450,399	80,023,005	102.8	0.0478%
HILLSBOROUGH	476,099,678	-1,966,239	474,133,439	108,905	474,242,343	100.4	0.2834%
HINSDALE	244,971,263	-8,580,538	236,390,725	36,877	236,427,601	103.6	0.1413%
HOLDERNESS	675,004,711	61,052,842	736,057,553	116,175	736,173,728	91.7	0.4400%
HOLLIS	1,194,405,980	118,098,658	1,312,504,638	897	1,312,505,535	91.0	0.7844%
HOOKSETT	1,555,744,530	329,998,190	1,885,742,720	26,538	1,885,769,258	82.5	1.1270%
HOPKINTON	593,107,221	46,612,664	639,719,885	10,378,749	650,098,634	92.7	0.3885%
HUDSON	2,544,120,055	370,086,212	2,914,206,267	633,896	2,914,840,163	87.3	1.7420%
JACKSON	394,185,982	22,480,141	416,666,123	826,868	417,492,991	94.6	0.2495%
JAFFREY	399,358,245	28,640,988	427,999,233	4,603	428,003,835	93.3	0.2558%
JEFFERSON	117,795,608	-1,614,591	116,181,017	642,300	116,823,317	101.4	0.0698%
KEENE	1,751,954,040	3,508,349	1,755,462,389	11,890,716	1,767,353,105	99.8	1.0562%
KENSINGTON	296,116,470	39,551,448	335,667,918	0	335,667,918	88.2	0.2006%
KILKENNY	0	0	0	0	0	84.5	0.0000%
KINGSTON	622,876,725	102,217,039	725,093,764	1,339	725,095,104	85.9	0.4333%
LACONIA	1,900,361,850	136,457,600	2,036,819,450	17,959,522	2,054,778,972	93.3	1.2280%
LANCASTER	253,410,989	-8,260,415	245,150,574	3,135,008	248,285,582	103.3	0.1484%
LANDAFF	49,000,324	-287,748	48,712,576	110,835	48,823,411	100.6	0.0292%
LANGDON	55,776,581	331,781	56,108,362	11,733	56,120,095	99.4	0.0335%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
LEBANON	1,797,385,758	118,767,911	1,916,153,669	57,056,523	1,973,210,192	93.8	1.1793%
LEE	440,341,473	26,641,391	466,982,864	307,294	467,290,158	94.3	0.2793%
LEMPSTER	103,231,862	-4,170,837	99,061,025	10,486	99,071,511	104.2	0.0592%
LINCOLN	813,073,364	20,846,714	833,920,078	2,016,362	835,936,440	97.5	0.4996%
LISBON	103,819,230	-98,320	103,720,910	0	103,720,910	100.0	0.0620%
LITCHFIELD	846,781,584	36,186,927	882,968,511	1,287,897	884,256,408	95.9	0.5285%
LITTLETON	483,346,210	57,824,949	541,171,159	5,055,574	546,226,733	89.3	0.3264%
LIVERMORE	134,100	0	134,100	0	134,100	100.0	0.0001%
LONDONDERRY	3,094,259,802	183,513,026	3,277,772,828	31,856,228	3,309,629,056	94.4	1.9779%
LOUDON	532,312,288	25,583,754	557,896,042	5,624,476	563,520,518	95.4	0.3368%
LOW & BURBANK GRANT	0	0	0	0	0	84.5	0.0000%
LYMAN	57,695,960	860,441	58,556,401	0	58,556,401	98.5	0.0350%
LYME	341,431,800	25,172,076	366,603,876	0	366,603,876	93.1	0.2191%
LYNDEBOROUGH	163,884,020	8,081,246	171,965,266	345	171,965,611	95.3	0.1028%
MADBURY	218,632,990	11,483,327	230,116,317	0	230,116,317	95.0	0.1375%
MADISON	458,694,933	43,603,495	502,298,428	976,369	503,274,797	91.3	0.3008%
MANCHESTER	8,784,359,389	452,612,879	9,236,972,268	32,430,676	9,269,402,944	95.1	5.5397%
MARLBOROUGH	170,714,725	1,890,229	172,604,954	495,479	173,100,433	98.9	0.1035%
MARLOW	62,838,001	-981,877	61,856,124	68,086	61,924,210	101.6	0.0370%
MARTIN'S LOCATION	0	0	0	0	0	84.5	0.0000%
MASON	151,223,080	7,267,224	158,490,304	11,910	158,502,214	95.4	0.0947%
MEREDITH	1,765,250,402	185,275,621	1,950,526,023	9,161,526	1,959,687,549	90.5	1.1712%
MERRIMACK	3,221,348,237	29,252,268	3,250,600,505	302,326	3,250,902,832	99.1	1.9428%
MIDDLETON	161,630,248	1,450,077	163,080,325	0	163,080,325	99.1	0.0975%
MILAN	103,317,673	2,010,464	105,328,137	108,763	105,436,900	98.0	0.0630%
MILFORD	1,316,970,161	76,614,089	1,393,584,250	1,338,001	1,394,922,251	94.5	0.8336%
MILLSFIELD	8,091,408	1,444,310	9,535,718	0	9,535,718	84.5	0.0057%
MILTON	354,461,565	28,696,047	383,157,612	0	383,157,612	92.5	0.2290%
MONROE	73,541,495	4,609,495	78,150,990	0	78,150,990	94.1	0.0467%
MONT VERNON	251,871,405	13,249,454	265,120,859	0	265,120,859	95.0	0.1584%
MOULTONBOROUGH	2,813,675,308	138,792,612	2,952,467,920	4,206,324	2,956,674,244	95.3	1.7670%
NASHUA	7,970,952,836	1,406,633,855	9,377,586,691	10,359,840	9,387,946,531	85.0	5.6105%
NELSON	119,560,121	-3,798,294	115,761,827	0	115,761,827	103.3	0.0692%
NEW BOSTON	620,206,367	5,709,040	625,915,407	5,676	625,921,083	99.1	0.3741%
NEW CASTLE	722,119,905	16,999,514	739,119,419	0	739,119,419	97.7	0.4417%
NEW DURHAM	403,964,380	37,049,695	441,014,075	0	441,014,075	91.6	0.2636%
NEW HAMPTON	283,239,065	-11,637,890	271,601,175	957,549	272,558,724	104.3	0.1629%
NEW IPSWICH	371,573,536	25,341,961	396,915,497	3,112	396,918,609	93.6	0.2372%
NEW LONDON	1,116,208,674	61,227,422	1,177,436,096	0	1,177,436,096	94.8	0.7037%
NEWBURY	719,985,538	6,532,726	726,518,264	1,665,502	728,183,766	99.1	0.4352%
NEWFIELDS	246,895,848	12,444,971	259,340,819	0	259,340,819	95.2	0.1550%
NEWINGTON	535,879,228	60,862,308	596,741,536	2,595,689	599,337,226	89.8	0.3582%
NEWMARKET	734,477,928	121,529,151	856,007,079	1,206,012	857,213,090	85.8	0.5123%
NEWPORT	416,085,285	-6,891,192	409,194,093	3,056,874	412,250,967	101.7	0.2464%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
NEWTON	490,804,098	26,912,993	517,717,091	0	517,717,091	94.8	0.3094%
NORTH HAMPTON	1,016,391,050	173,745,059	1,190,136,109	0	1,190,136,109	85.4	0.7113%
NORTHFIELD	269,178,444	32,824,184	302,002,628	2,500,071	304,502,700	89.1	0.1820%
NORTHUMBERLAND	82,164,207	2,960,245	85,124,452	453,305	85,577,757	96.5	0.0511%
NORTHWOOD	461,657,783	27,891,085	489,548,868	345,315	489,894,183	94.3	0.2928%
NOTTINGHAM	598,617,841	17,810,103	616,427,944	197,410	616,625,354	97.1	0.3685%
ODELL	2,035,320	360,946	2,396,266	497,882	2,894,148	84.5	0.0017%
ORANGE	30,740,006	396,092	31,136,098	129,255	31,265,352	98.7	0.0187%
ORFORD	133,021,101	7,436,132	140,457,233	130,491	140,587,724	94.7	0.0840%
OSSIPEE	630,933,739	38,810,862	669,744,601	53,690	669,798,291	94.2	0.4003%
PELHAM	1,627,785,942	23,105,959	1,650,891,901	1,284,474	1,652,176,375	98.6	0.9874%
PEMBROKE	584,808,477	64,901,507	649,709,984	1,668,238	651,378,222	90.0	0.3893%
PETERBOROUGH	631,258,736	40,273,225	671,531,961	2,128,461	673,660,421	94.0	0.4026%
PIERMONT	94,214,108	-1,008,300	93,205,808	58,309	93,264,117	101.1	0.0557%
PINKHAM'S GRANT	2,626,150	481,720	3,107,870	3,508,569	6,616,439	84.5	0.0040%
PITTSBURG	240,117,131	25,246,683	265,363,814	4,846,868	270,210,681	90.3	0.1615%
PITTSFIELD	250,123,817	-5,615,814	244,508,003	306,137	244,814,140	102.3	0.1463%
PLAINFIELD	265,227,197	8,465,931	273,693,128	38,990	273,732,119	96.9	0.1636%
PLAISTOW	964,847,513	48,644,123	1,013,491,636	0	1,013,491,636	95.2	0.6057%
PLYMOUTH	406,379,166	58,540,344	464,919,510	2,376,926	467,296,436	87.4	0.2793%
PORTSMOUTH	4,605,888,280	819,180,503	5,425,068,783	60,832,945	5,485,901,728	84.9	3.2785%
RANDOLPH	66,199,387	-1,693,141	64,506,246	1,667,463	66,173,709	102.6	0.0395%
RAYMOND	908,243,061	28,080,077	936,323,138	434,345	936,757,483	97.0	0.5598%
RICHMOND	91,536,975	4,008,355	95,545,330	0	95,545,330	95.8	0.0571%
RINDGE	523,648,753	20,078,168	543,726,921	388,098	544,115,019	96.3	0.3252%
ROCHESTER	2,024,112,246	268,147,863	2,292,260,109	15,803,985	2,308,064,094	88.3	1.3794%
ROLLINSFORD	227,240,171	44,527,789	271,767,960	0	271,767,960	83.6	0.1624%
ROXBURY	22,326,986	-691,753	21,635,233	3,235,657	24,870,890	103.2	0.0149%
RUMNEY	160,868,806	7,410,971	168,279,777	318,142	168,597,919	95.6	0.1008%
RYE	1,884,323,300	286,548,887	2,170,872,187	2,003,508	2,172,875,695	86.8	1.2986%
SALEM	4,325,669,340	360,847,035	4,686,516,375	3,712,171	4,690,228,546	92.3	2.8030%
SALISBURY	120,111,212	9,602,601	129,713,813	2,343,621	132,057,434	92.6	0.0789%
SANBORNTON	389,970,036	65,446,204	455,416,240	1,576,954	456,993,193	85.6	0.2731%
SANDOWN	522,676,480	113,159,727	635,836,207	0	635,836,207	82.2	0.3800%
SANDWICH	392,556,937	10,104,824	402,661,761	622,124	403,283,884	97.5	0.2410%
SARGENT'S PURCHASE	1,961,360	359,776	2,321,136	0	2,321,136	84.5	0.0014%
SEABROOK	1,565,033,250	65,209,021	1,630,242,271	0	1,630,242,271	96.0	0.9743%
SECOND COLLEGE GRANT	1,182,566	180,035	1,362,601	0	1,362,601	84.5	0.0008%
SHARON	49,759,598	228,075	49,987,673	76,807	50,064,480	99.5	0.0299%
SHELBURNE	50,805,550	-693,977	50,111,573	372,867	50,484,440	101.4	0.0302%
SOMERSWORTH	827,848,528	43,564,868	871,413,396	3,682,113	875,095,509	95.0	0.5230%
SOUTH HAMPTON	133,011,544	15,420,238	148,431,782	1,700	148,433,482	89.6	0.0887%
SPRINGFIELD	193,853,399	4,563,591	198,416,990	305,696	198,722,686	97.7	0.1188%
STARK	52,007,434	1,499,366	53,506,800	526,057	54,032,858	97.2	0.0323%

*Flood control, forest, recreation lands and others.

EQUALIZATION SURVEY Not Including UTILITIES AND RAILROAD

MUNICIPALITY	MODIFIED LOCAL ASSESSED VALUATION	DRA INVENTORY ADJUSTMENT	EQUALIZED ASSESSED VALUATION	EQUALIZED PAYMENT IN LIEU OF TAXES *	TOTAL EQUALIZED VALUATION Not Including UTILITIES and RAILROADS	2016 EQ RATIO	% PROPORTION TO STATE TAX
STEWARTSTOWN	73,249,486	-1,308,005	71,941,481	40,552	71,982,033	101.8	0.0430%
STODDARD	251,889,640	-4,709,954	247,179,686	29,931	247,209,618	101.9	0.1477%
STRAFFORD	468,506,700	35,151,233	503,657,933	0	503,657,933	93.0	0.3010%
STRATFORD	41,054,453	-470,987	40,583,466	308,471	40,891,937	101.2	0.0244%
STRATHAM	1,230,389,707	67,486,788	1,297,876,495	0	1,297,876,495	94.8	0.7757%
SUCCESS	11,720,999	2,111,867	13,832,866	785,282	14,618,148	84.5	0.0087%
SUGAR HILL	142,068,899	-1,697,447	140,371,452	0	140,371,452	101.2	0.0839%
SULLIVAN	51,042,631	448,499	51,491,130	0	51,491,130	99.1	0.0308%
SUNAPEE	1,196,293,384	68,273,896	1,264,567,280	0	1,264,567,280	94.6	0.7557%
SURRY	76,553,301	-904,278	75,649,023	3,952,227	79,601,250	101.2	0.0476%
SUTTON	251,119,113	27,786,812	278,905,925	1,005	278,906,930	90.0	0.1667%
SWANZEY	527,105,676	27,645,043	554,750,719	1,556,888	556,307,607	95.0	0.3325%
TAMWORTH	328,150,352	-2,318,737	325,831,615	5,705,049	331,536,664	100.7	0.1981%
TEMPLE	137,229,667	3,666,976	140,896,643	270,826	141,167,469	97.4	0.0844%
THOM & MES PURCHASE	5,215,720	956,730	6,172,450	314,688	6,487,138	84.5	0.0039%
THORNTON	359,195,677	6,536,215	365,731,892	415,485	366,147,377	98.2	0.2188%
TILTON	481,591,480	23,204,463	504,795,943	192,595	504,988,538	95.4	0.3018%
TROY	98,048,755	8,372,487	106,421,242	4,499	106,425,741	92.1	0.0636%
TUFTONBORO	960,084,322	44,221,153	1,004,305,475	1,231,042	1,005,536,517	95.6	0.6009%
UNITY	122,967,465	-7,983,546	114,983,919	15,757	114,999,677	107.0	0.0687%
WAKEFIELD	902,247,323	89,169,895	991,417,218	1,046,079	992,463,297	91.0	0.5931%
WALPOLE	404,003,108	-12,218,083	391,785,025	0	391,785,025	103.1	0.2341%
WARNER	276,834,205	-10,637,122	266,197,083	702,531	266,899,614	104.0	0.1595%
WARREN	67,926,062	-6,130,555	61,795,507	400,318	62,195,826	109.9	0.0372%
WASHINGTON	225,320,585	-10,721,664	214,598,921	124,455	214,723,376	105.0	0.1283%
WATERVILLE VALLEY	334,441,578	16,862,624	351,304,202	996,987	352,301,188	95.2	0.2105%
WEARE	819,555,009	-3,259,321	816,295,688	2,647,367	818,943,055	100.4	0.4894%
WEBSTER	188,796,885	8,467,186	197,264,071	1,008,360	198,272,431	95.7	0.1185%
WENTWORTH	85,150,325	4,429,089	89,579,414	105,626	89,685,041	95.0	0.0536%
WENTWORTH LOCATION	7,135,605	1,295,482	8,431,087	7,793	8,438,880	84.5	0.0050%
WESTMORELAND	161,469,882	6,311,239	167,781,121	468	167,781,589	96.2	0.1003%
WHITEFIELD	178,591,306	-722,745	177,868,561	1,777,307	179,645,869	100.4	0.1074%
WILMOT	173,571,584	14,867,382	188,438,966	42,522	188,481,489	92.1	0.1126%
WILTON	363,509,347	11,200,805	374,710,152	177,184	374,887,337	97.0	0.2240%
WINCHESTER	259,410,579	-36,944,559	222,466,020	544,650	223,010,670	116.7	0.1333%
WINDHAM	2,273,742,840	205,799,241	2,479,542,081	601,481	2,480,143,562	91.7	1.4822%
WINDSOR	26,817,507	-237,216	26,580,291	1,636,635	28,216,925	100.9	0.0169%
WOLFEBORO	1,970,422,256	84,208,466	2,054,630,722	1,932,439	2,056,563,161	95.9	1.2291%
WOODSTOCK	221,065,390	17,144,492	238,209,882	760,422	238,970,304	92.8	0.1428%
STATE TOTALS	154,949,571,052	11,744,781,093	166,694,352,145	632,736,842	167,327,088,988	94.2	100.00%

*Flood control, forest, recreation lands and others.

2016 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	3,681,748,187	3,588,187,526	3,656,368,189
PENACOOK - MERRIMACK VALLEY SCHOOL DISTRICT	383,148,915	330,498,368	380,515,285
LOUDON SCHOOL DISTRICT	567,971,082	559,594,941	562,346,606